# CITY COUNCIL/CEMETERY DISTRICT - CC - REGULAR MEETING

## WEDNESDAY, MAY 8, 2024

## Regular Session 6:00 PM

**COUNCIL CHAMBERS 23873 CLINTON KEITH ROAD SUITE 106 WILDOMAR, CA 92595**

Bridgette Moore - Mayor/ Chair | District 4
Ashlee DePhillippo - Mayor Pro Tem/ Vice Chair | District 5
Carlos Marquez - Council Member/ Trustee | District 1
Joseph Morabito - Council Member/ Trustee | District 3
Dustin Nigg - Council Member/ Trustee | District 2

Daniel York, City Manager/General Manager  Thomas D. Jex, City Attorney/District Counsel

The City of Wildomar will be a Safe and Active Community with Responsible Growth and Quality Infrastructure while keeping a Hometown Feel

**NOTICE:**
***City Council meetings may be live-streamed, photographed and/or videotaped. Participation at the meeting constitutes consent by members of the public to the City's and any third party's use in any media, without compensation or further notice, of audio, video, and/or pictures of meeting attendees.***

## CALL TO ORDER – REGULAR SESSION - 6:00 P.M.

## ROLL CALL
Council discussion and determination on whether an absence is excused.

## FLAG SALUTE

## PRESENTATIONS
1. Other presentations/recognitions

## DEPARTMENT REPORTS

### Fire Department Quarterly Update - January - March 2024
Presented By: Lonny Olson, Fire Department

### Police Department Quarterly Update - January - March 2024

### Wildomar Library Quarterly Update - January - March 2024

### General Plan Update Progress Report #23
Presented By: Matthew Bassi, Planning Department

## PUBLIC COMMENTS
*This is the time when the Council receives general public comments regarding any items or matters within the jurisdiction that **do not** appear on the agenda. Per the Brown Act, City Council members are not allowed to respond to public comments not on the agenda. If you would like to be contacted, please leave your email or contact number on the public comment card.*

## COUNCIL COMMUNICATIONS
1. Riverside Conservation Authority (RCA)
2. Riverside Transit Agency (RTA)
3. Riverside County Transportation Commission (RCTC)
4 League of California Cities
5. Southern California Association of Governments (SCAG)
6. Riverside County Habitat Conservation Agency (RCHCA)
7. Western Riverside Council of Governments (WRCOG)
8. Southwest Community Financing Authority (Animal Shelter)
9. Ad Hoc & Subcommittees
10. Community events
11. Regional events
12. Chamber of Commerce

## APPROVAL OF THE AGENDA AS PRESENTED

*The City Council to approve the agenda as it is herein presented, or, if it is the desire of the City Council, the agenda can be reordered, added to, or have items tabled at this time.*

## 1. CONSENT CALENDAR

*All matters listed under the Consent Calendar are considered routine and will be enacted by one roll call vote. There will be no separate discussion of these items unless members of the Council, the Public, or Staff request to have specific items removed from the Consent Calendar for separate discussion and/or action.*

### 1.1 February 14, 2024 - City Council/ Cemetery Regular Minutes

Presented By: Janet Morales , City Clerk's Office

**RECOMMENDATION:**

Approve the minutes as presented.

### 1.2 April 2024 Warrant Register

Presented By: Adam Jantz , Administrative Services Department

**RECOMMENDATION:**

Approve the following:

For Fiscal Year 2023/2024:

1. Warrant Register dated 04-04-2024 in the amount of $234,351.69
2. Warrant Register dated 04-11-2024 in the amount of $303,182.78
3. Warrant Register(s) dated 04-18-2024 in the amount of $779,833.23
4. Warrant Register dated 04-25-2024 in the amount of $114,273.73
5. Wire Transfer Register dated 04-30-2024 in the amount of $24,701.07
6. Payroll Register dated 05-01-2024 in the amount of $235,829.95

### 1.3 March 2024 City Treasurer's Report

Presented By: Adam Jantz , Administrative Services Department

**RECOMMENDATION:**

Approve the Treasurer’s Report for March 2024.

**1.4** **2nd Reading of Ordinance No. 241 for the Adoption of the Unlawful Possession of Catalytic Converter Ordinance**
Presented By: John Parker , Code Enforcement Department

**RECOMMENDATION:**
Adopt an Ordinance entitled:

ORDINANCE NO. 241
AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA AMENDING TITLE 9 (PUBLIC PEACE AND WELFARE) OF THE WILDOMAR MUNICIPAL CODE ADDING CHAPTER 9.54 ESTABLISHING REGULATIONS PROHIBITING THE UNLAWFUL POSSESSION OF CATALYTIC CONVERTERS

**1.5** **FY 2024-25 List of Projects for the SB1: Road Repair and Accountability Act of 2017**
Presented By: Jason Farag , Public Works/ Engineering Department

**RECOMMENDATION:**
Adopt a Resolution entitled:

RESOLUTION NO. 2024 - ____
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, ADOPTING A LIST OF PROJECTS FOR FISCAL YEAR 2024-25 FUNDED BY SB1: THE ROAD REPAIR AND ACCOUNTABILITY ACT OF 2017

**1.6** **Notice of Intent to Hold a Public Hearing for Levying Parcels with Unpaid Charges for Trash Collection Services**
Presented By: Adam Jantz , Administrative Services Department

**RECOMMENDATION:**
Provide a Notice of Intent to hold a Public Hearing on June 12th, 2024, for placing levies on parcels with unpaid charges on trash collection services.

**1.7** **Acceptance of FY2022-23 Annual Comprehensive Financial Report**
Presented By: Adam Jantz , Administrative Services Department

**RECOMMENDATION:**
Receive and file the FY2022-23 Annual Comprehensive Financial Report.

**1.8** **Developer Impact Fee (DIF) Credit and Reimbursement Agreements with Beazer Homes Holding for Tract No. 31667 (Boulder Creek)**
Presented By: Jason Farag , Public Works/ Engineering Department

**RECOMMENDATION:**
Authorize the City Manager to execute the DIF Credit and Reimbursement Agreements between the City of Wildomar and Beazer Homes Holdings, a Delaware limited liability company.

**1.9** **Road Maintenance and Rehab Project and Slurry Seal Project Notice of Completion (CIP 057-2/058-2)**
Presented By: Jason Farag , Public Works/ Engineering Department

**RECOMMENDATION:**
1. Adopt a Resolution entitled:

RESOULTION NO. 2024 - _____
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA ACCEPTING THE ROAD MAINTENANCE AND REHABILITATION PROJECT (CIP 057-2) AND SLURRY SEAL PROJECT (CIP 058-2) AS COMPLETE AND AUTHORIZING STAFF TO PREPARE AND FILE THE NOTICE OF COMPLETION WITH THE RIVERSIDE COUNTY RECORDER

2 . Authorize staff to prepare and file a notice of completion with the Riverside County Recorder for the Road Rehab and Maintenance Project and Slurry Seal Project (CIP 057-2, 058-2) within 30 days.

**1.10** **Adoption of 2024 Annual Investment Policy**
Presented By: Adam Jantz , Administrative Services Department

**RECOMMENDATION:**
Adopt a Resolution entitled:

RESOLUTION 2024 - _____
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, ADOPTING A STATEMENT OF INVESTMENT POLICY

**1.11** **First Amendment to the Professional Services Agreement with Parsons Transportation Group for the Bundy Canyon Rd. Improvement Project, Segment 2**
Presented By: Jason Farag , Public Works/ Engineering Department

**RECOMMENDATION:**
Authorize the City Manager to execute the First Amendment to the Professional Services Agreement with Parsons Transportation Group for the Bundy Canyon Rd. Improvement Project, Segment 2

**1.12 Landscaping and Lighting Maintenance District No. 89-1-Consolidated: Initiating Proceeding for Levy and Collection of Assessments**
Presented By: Jason Farag , Public Works/ Engineering Department

**RECOMMENDATION:**
Adopt a Resolution entitled:

RESOLUTION NO. 2024 - _____
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, INITIATING PROCEEDINGS FOR THE LEVY AND COLLECTION OF ASSESSMENTS FOR FISCAL YEAR 2024-25 FOR ALL ZONES OF LANDSCAPING AND LIGHTING MAINTENANCE DISTRICT NO. 89-1-CONSOLIDATED OF THE CITY OF WILDOMAR PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972

**1.13 County Service Areas Notice of Intent to Establish Charges for FY 2024-25**
Presented By: Jason Farag , Public Works/ Engineering Department

**RECOMMENDATION:**
Adopt a Resolution entitled:

RESOLUTION NO. 2024 - _____
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, SETTING THE PUBLIC HEARING TO ESTABLISH SERVICE AREA CHARGES WITHIN THE CITY FOR FISCAL YEAR 2024-25

**1.14 Bundy Super Storage Project - Tri-Party Consultant Services Agreement (PA 20-0031)**
Presented By: Matthew Bassi , Planning Department

**RECOMMENDATION:**
1. Authorize the City Manager to execute a Tri-Party Consultant Services Agreement between the City of Wildomar, Herwood Building Supplies, a California Corporation and PlaceWorks, Inc. for the preparation of the required Mitigated Negative Declaration (MND) for the Bundy Super Storage Project; and

2. Authorize the City Manager to execute a Consultant Services Agreement/Contract between the City of Wildomar and PlaceWorks, Inc., Inc. for the preparation of a Mitigated Negative Declaration (MND) for the Bundy Super Storage Project.

**1.15 First Amendment with Placeworks, Inc. for Additional Biological Resources Services for the 27-Acre Park Project (CIP 062-1)**
Presented By: Jason Farag , Public Works/ Engineering Department

**RECOMMENDATION:**
Authorize the City Manager to execute the First Amendment with Placeworks, Inc. to complete additional biological resources services for the 27-Acre Park Project.

**1.16** **Landscaping and Lighting Maintenance District No. 89-1-Consolidated: Approval of Engineerâ€™s Report and Intention to Levy**
Presented By: Jason Farag , Public Works/ Engineering Department

**RECOMMENDATION:**
1. Adopt a Resolution entitled:

RESOLUTION NO. 2024 - _____
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, APPROVING THE ANNUAL ENGINEER'S REPORT REGARDING THE PROPOSED LEVY AND COLLECTION OF ASSESSMENTS FOR ALL ZONES OF LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT NO. 89-1-CONSOLIDATED, FISCAL YEAR 2024-25

2. Adopt a Resolution entitled:
RESOLUTION NO. 2024 - _____
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, DECLARING ITS INTENTION TO LEVY AND COLLECT ASSESSMENTS FOR ALL ZONES OF LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT NO. 89-1-CONSOLIDATED, FISCAL YEAR 2024-25

**1.17** **Amendment to Water License Agreement with CAFH Order at Wildomar, Inc.**
Presented By: Thomas D Jex , City Attorney

**RECOMMENDATION:**
Approve and authorize the City Manager to sign the Amendment to Water License Agreement with CAFH Order at Wildomar, Inc. and related Certificate of Acceptance

## 2. PUBLIC HEARINGS

**2.1** **Public Hearing for Annexation No. 10, (Faith Bible Church, LLA 2020-008) Consideration of Territory to be Annexed to Community Facilities District No. 2022-1 (Services), Calling an Election, Ordering the Levy and Collection of Special Taxes, and Declaring the Election Results for CFD 2022-1 (Services), Annexation No. 10**

Presented By: Jason Farag , Public Works/ Engineering Department

**RECOMMENDATION:**

1. Open the public hearing;
2. Take testimony;
3. Close the public hearing;
4. Adopt Resolution entitled:

RESOLUTION NO. 2024 - _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, CALLING AN ELECTION TO SUBMIT TO THE QUALIFIED ELECTORS THE QUESTION OF LEVYING A SPECIAL TAX WITHIN THE AREA PROPOSED TO BE ANNEXED TO COMMUNITY FACILITIES DISTRICT NO. 2022-1 (SERVICES) (ANNEXATION NO. 10)

5. Hold the election;
6. Canvass the election; and
7. Adopt a Resolution entitled:

RESOLUTION NO. 2024 - _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, DECLARING ELECTION RESULTS FOR COMMUNITY FACILITIES DISTRICT NO. 2022-1 (SERVICES) ANNEXATION NO. 10

**2.2** **Development Impact Fees for Places of Worship**

Presented By: Jason Farag , Public Works/ Engineering Department

**RECOMMENDATION:**

Adopt a Resolution entitled:

RESOLUTION NO. 2024 - ___

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, ADOPTING DEVELOPMENT IMPACT FEES APPLICABLE TO THE LAND USE SUBCATEGORY OF PLACES OF WORSHIP

## 3. GENERAL BUSINESS

**3.1** **Budget Workshop - Discussion of One Time Funding for General Fund Reserve, 27 Acre Park Improvements, 20 Acre Park Improvements, City Hall Tenant Improvements, and New Fire Station Property Purchase, and Enhancement of Rural Roadways**
Presented By: Heidi Schrader , Administrative Services Department

**RECOMMENDATION:**
Receive and provide comments on funding potential projects to include General Fund Reserve, 27 Acre Park Improvements, 20 Acre Park Improvements, City Hall Tenant Improvements and New Fire Station Property Purchase, and enhancing rural roadways

**3.2** **Cooperative Fire Agreement FY 2024-25 through FY 2026-27**
Presented By: Lonny Olson , City Manager

**RECOMMENDATION:**
Authorize the Mayor to execute the Agreement

**3.3** **Illegal Food Vending Discussion (Future Agenda Item)**
Presented By: Raul Berroteran , Planning Department

**RECOMMENDATION:**
Receive and File with Council Discussion

## CITY MANAGER REPORT

## FUTURE AGENDA ITEMS

**Future Agenda Items**

**RECOMMENDATION:**
**Title- Councilmember-Anticipated Date**
1. Discuss Rural Roads and Rural Roads Standards - Marquez - May 2024
2. Illegal Food Vendor Ordinance - DePhillippo - May 2024

## ADJOURN THE CITY COUNCIL MEETING

***In accordance with Government Code Section 54952.3, I, Janet Morales, City of Wildomar City Clerk, do hereby declare that the Board of Trustees will receive no compensation or stipend for the convening of the following regular meeting of the Wildomar Cemetery District.***

## CALL TO ORDER THE WILDOMAR CEMETERY DISTRICT

## ROLL CALL
Board discussion and determination on whether an absence is excused.

## PUBLIC COMMENTS

## BOARD COMMUNICATIONS

## APPROVAL OF THE AGENDA AS PRESENTED

*The Board of Trustees to approve the agenda as it is herein presented, or, if it is the desire of the Board, the agenda can be reordered, added to, or have items tabled at this time.*

## 4. CEMETERY CONSENT CALENDAR

*All matters listed under the Consent Calendar are considered routine and will be enacted by one roll call vote. There will be no separate discussion of these items unless members of the Board, the Public, or Staff request to have specific items removed from the Consent Calendar for separate discussion and/or action.*

### 4.1 February 14, 2024 - City Council/ Cemetery Regular Minutes

Presented By: Janet Morales , City Clerk's Office

**RECOMMENDATION:**

Approve the minutes as presented.

### 4.2 April 2024 Cemetery Warrant Register

Presented By: Adam Jantz , Administrative Services Department

**RECOMMENDATION:**

Approve the following:

For Fiscal Year 2023/2024:

1. Warrant Register dated 04-04-2024 in the amount of $258.26
2. Warrant Register dated 04-11-2024 in the amount of $217.12
3. Warrant Register dated 04-18-2024 in the amount of $790.69
4. Warrant Register dated 04-25-2024 in the amount of $805.45

### 4.3 March 2024 Cemetery Treasurer's Report

Presented By: Adam Jantz , Administrative Services Department

**RECOMMENDATION:**

Approve the Treasurer's Report for March 2024.

### 4.4 Acceptance of FY2022-23 Annual Comprehensive Financial Report

Presented By: Adam Jantz , Administrative Services Department

**RECOMMENDATION:**

Receive and file the FY2022-23 Wildomar Cemetery District Audited Financial Statement

## 5. CEMETERY PUBLIC HEARINGS

None scheduled.

**6. CEMETERY GENERAL BUSINESS**

None scheduled.

**GENERAL MANAGER REPORT**

**FUTURE AGENDA ITEMS**

**ADJOURN THE WILDOMAR CEMETERY DISTRICT MEETING**

## PARTICIPATION

### MEETINGS

Regular City Council Meetings are held on the 2nd Wednesday of every month at 6:00 P.M., except for January where it will be held on the 3rd Wednesday of the month, in the City Council Chambers, 23873 Clinton Keith Road Ste. 106 Wildomar, CA 92595.

### VIEW THE MEETING

**1. In Person** | City Council Chambers 23873 Clinton Keith Road Ste. 106 Wildomar, CA 92595

**2. Cable TV** | Frontier Channel 36 or AT&T Channel 99

**3. Watch Live** | https://www.cityofwildomar.org/129/Agendas-Videos-Watch-Live | Click on the "Watch Live Meeting" Link

### PARTICIPATE IN THE MEETING

1. Fill out the speaker card located on the table near the entrance of the chambers.
2. Submit the speaker card to the City Clerk in the basket located at the front of the chambers.
3. When the City Clerk calls your name, please come up to the front podium.

During Public Comment not on the agenda and after each Agenda Item, the Mayor will announce Public Comment. Public Comments are limited to (3) minutes or such other time as the Council may provide. Per the Brown Act, City Council members are not allowed to respond to public comments not on the agenda. If you would like to be contacted, please leave your email or contact number on the public comment card.

### ACCOMMODATIONS

In compliance with the Americans with Disabilities Act, if requested, the agenda and backup materials will be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans With Disabilities Act of 1990 (42 U.S.C. Sec. 12132), and the federal rules and regulations adopted in implementation thereof. Any person that requires a disability-related modification or accommodation, including auxiliary aids or services, in order to participate in the public meeting, may request such modification, accommodation, aid or service by contacting the City Clerk either in person or by phone at 951-677-7751, no later than 10:00 a.m. on the day preceding the scheduled meeting.

### REPORTS

All agenda items and reports are available for review at City Hall, 23873 Clinton Keith Road and on the City's website at the following address: http://www.cityofwildomar.org. Any writings or documents provided to a majority of the City Council regarding any item on this agenda (other than writings legally exempt from public disclosure) will be made available by appointment for public inspection at City Hall during regular business hours.

**AFFIDAVIT OF POSTING**

I, Janet Morales, Wildomar City Clerk, do certify that at least 72 hours prior to the meeting, a true and correct copy of this agenda was posted at Wildomar City Hall, 23873 Clinton Keith Road; U.S. Post Office, 21392 Palomar Street; Wildomar Library, 34303 Mission Trail Blvd; and on the City's website at www.cityofwildomar.org.

Janet Morales, CMC
City Clerk
Dated: 05/02/2024

**CITY OF WILDOMAR**
**CC - REGULAR MEETING**
**DEPARTMENT REPORT**

**Meeting Date: May 8, 2024**

**SUBJECT:** Fire Department Quarterly Update - January - March 2024

**SUBMITTED BY:** Lonny Olson

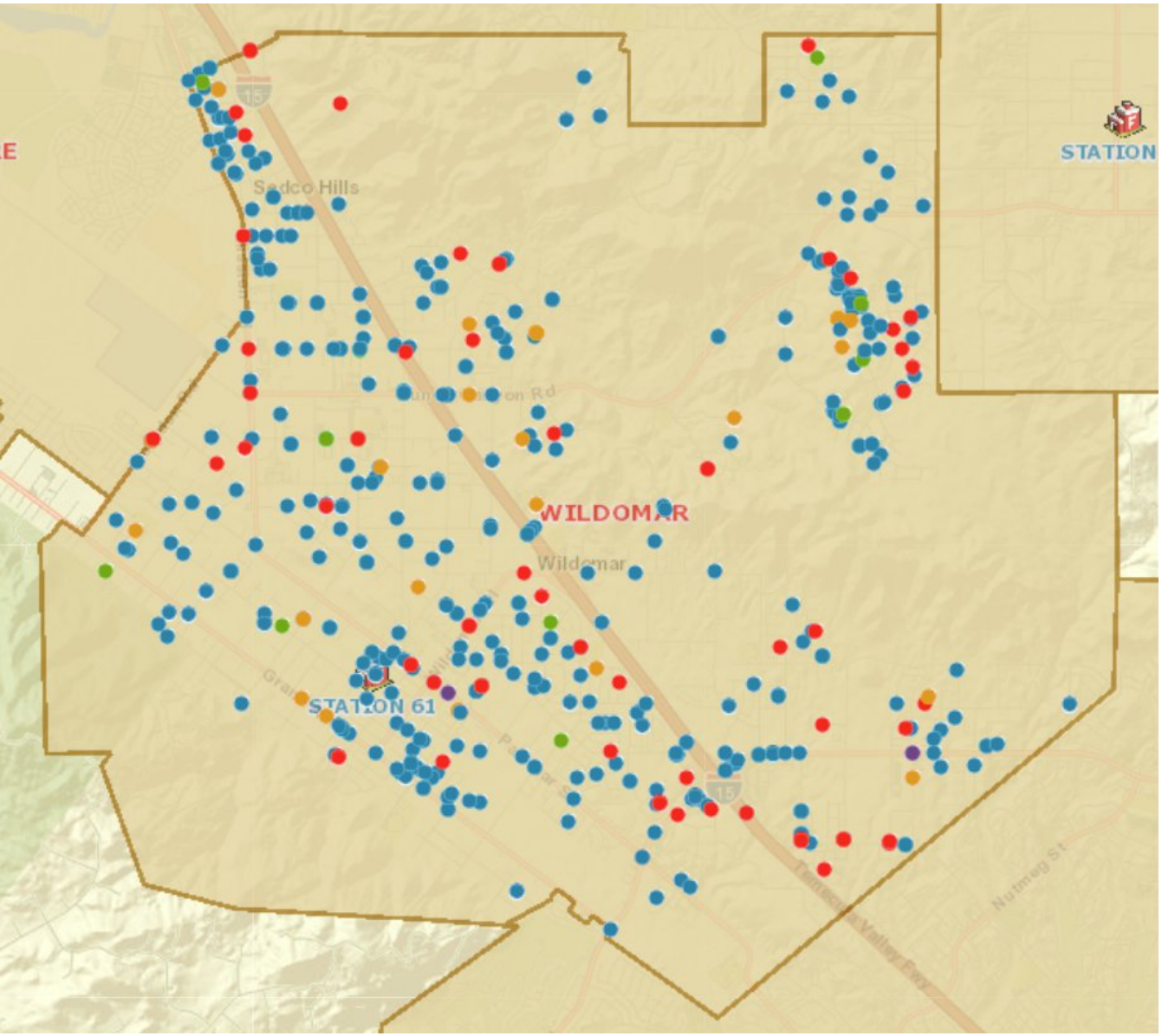
**PREPARED BY:** Lonny Olson

**FISCAL IMPACT:**
As this is only a report of activities, there is no fiscal impact.

**ATTACHMENTS:**
1. Jan-Mar 2024 Fire Presentation

# WILDOMAR
# CAL FIRE / RIVERSIDE COUNTY FIRE
# QUARTERLY REPORT

Presented By: Division Chief Lonny Olson




# 2024

## JANUARY
## FEBRUARY
## MARCH

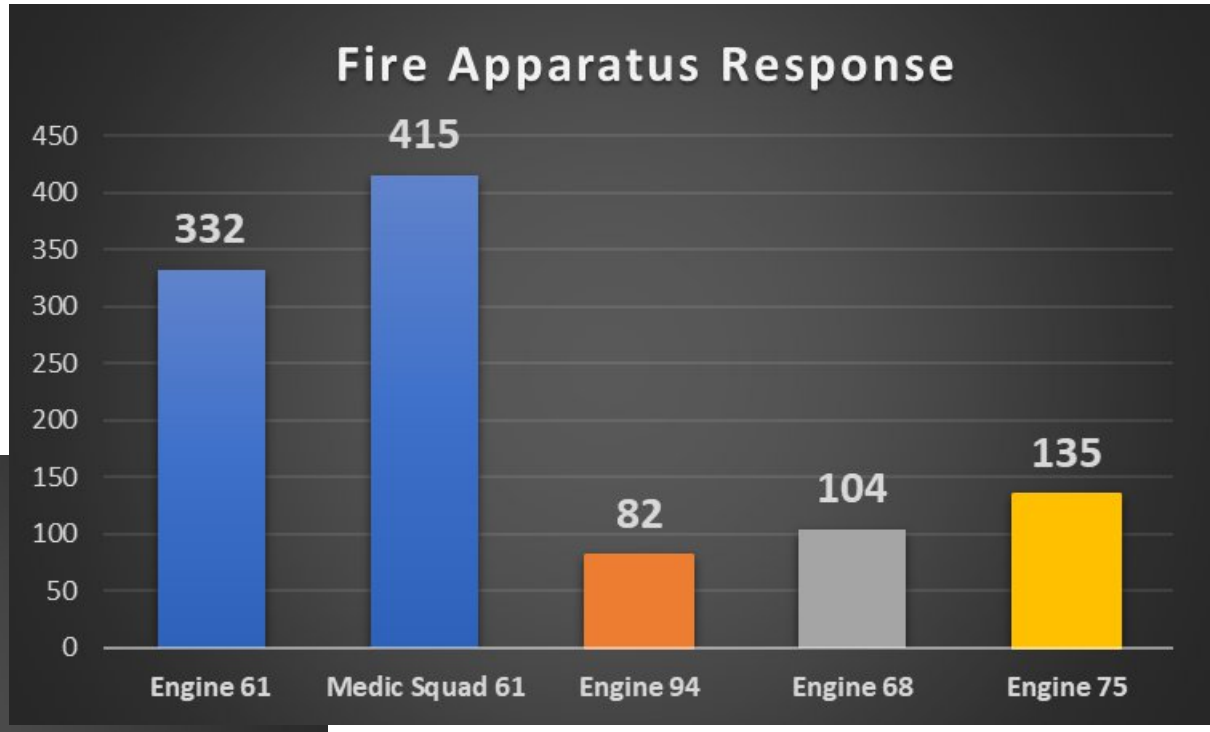
5.4 Minute emergency response time

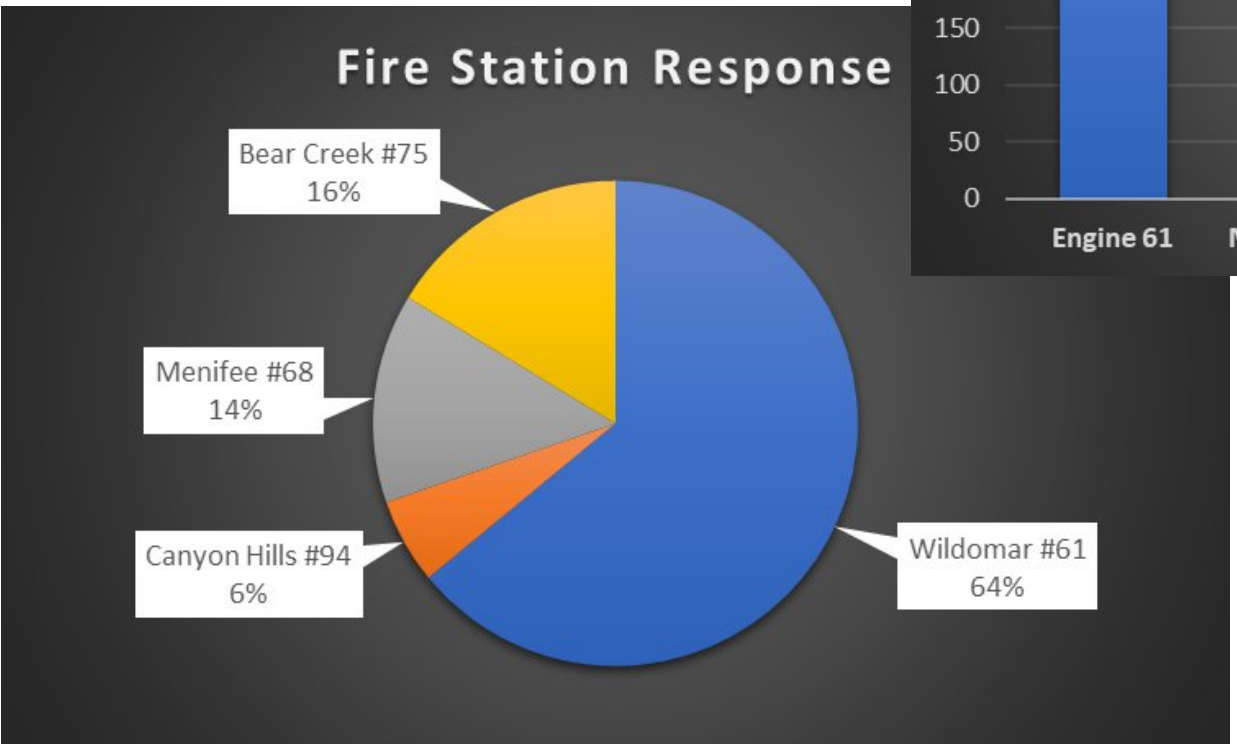
898 Calls for service

14 Fire calls

714 Medical

55 Traffic collisions


Fire Apparatus Response
450
400
350
300
250
200
150
100
50
0
332
415
82
104
135
Engine 61
Medic Squad 61
Engine 94
Engine 68
Engine 75


Fire Station Response
Bear Creek #75
16%
Menifee #68
14%
Canyon Hills #94
6%
Wildomar #61
64%

# FIRE MARSHAL REPORT

- 58 Fire plan reviews
- 262 Fire inspections
- 14-day plan review and 4-day inspection turn around time.




# READYFORWILDFIRE.ORG


Every year approximately
300
children under the age of 5 drown in pools & spas.


Approximately
ONE in FIVE
people who die from drowning are children 14 and younger.

# THANK YOU!

CITY OF WILDOMAR
CAL FIRE/RIVERSIDE COUNTY FIRE

**SUBJECT:** Police Department Quarterly Update - January - March 2024

**FISCAL IMPACT:**
This is only a report of activities, and therefore it has no direct fiscal impact.

**ATTACHMENTS:**
1. Police Qrtrly Jan-Mar 2024 Presentation

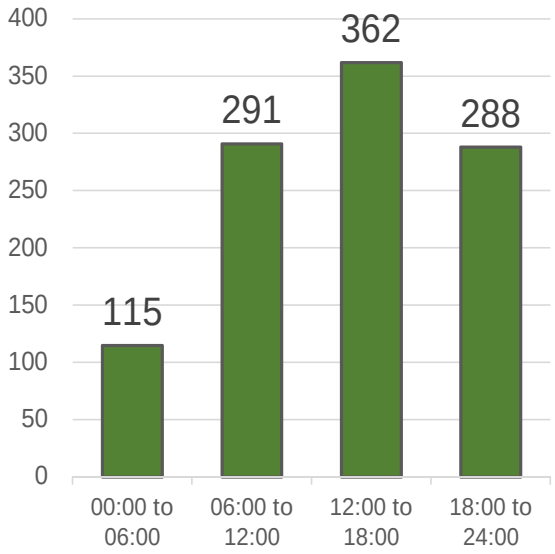
# City of Wildomar
# Stats
# January 2024 to March 2024

S.E.T. Sergeant Meissen
S.E.T. Deputy Crivello
S.E.T. Deputy Hibbler
Riverside Sheriff's Department

# Calls for Service

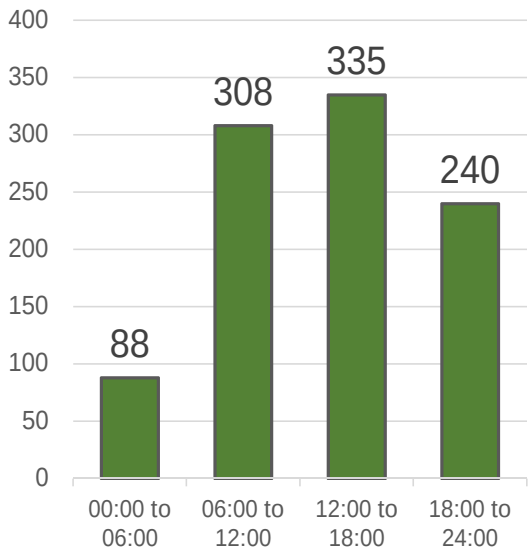
## Jan – 1,056

Jan 2023– 1,185



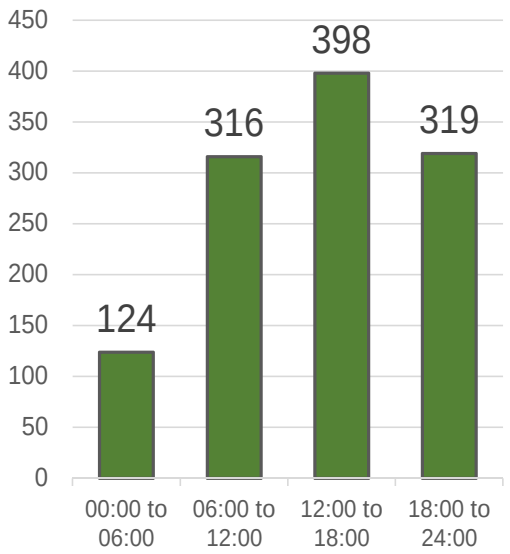

## Feb – 971

Feb 2023– 1,207

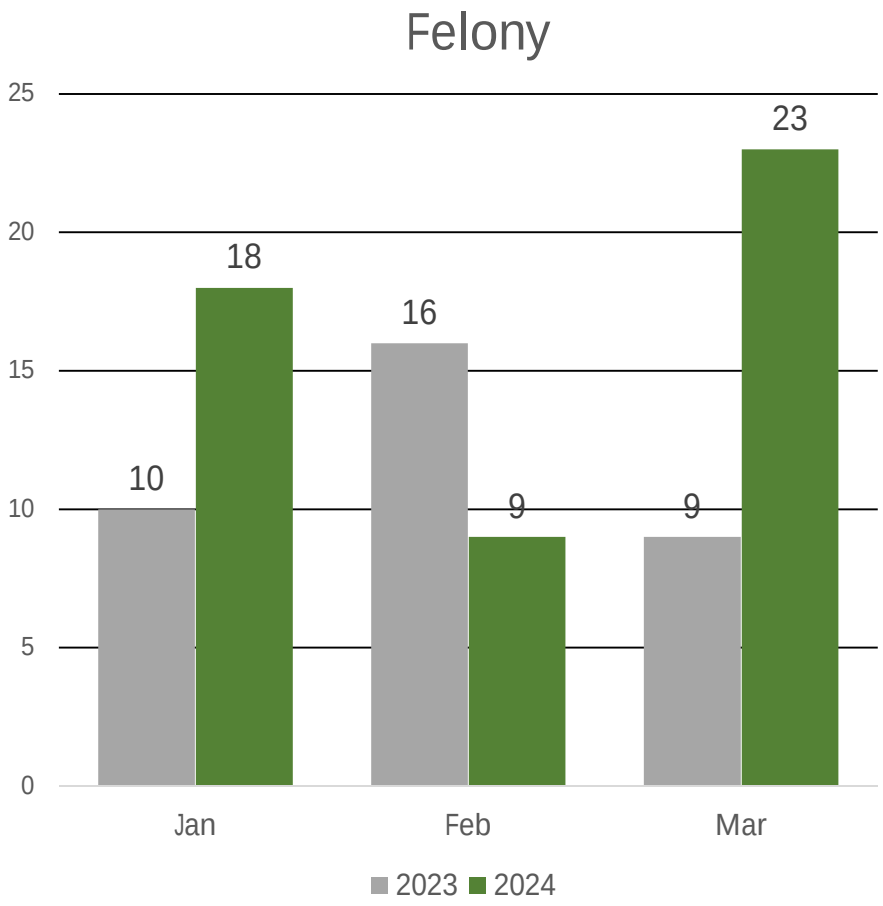


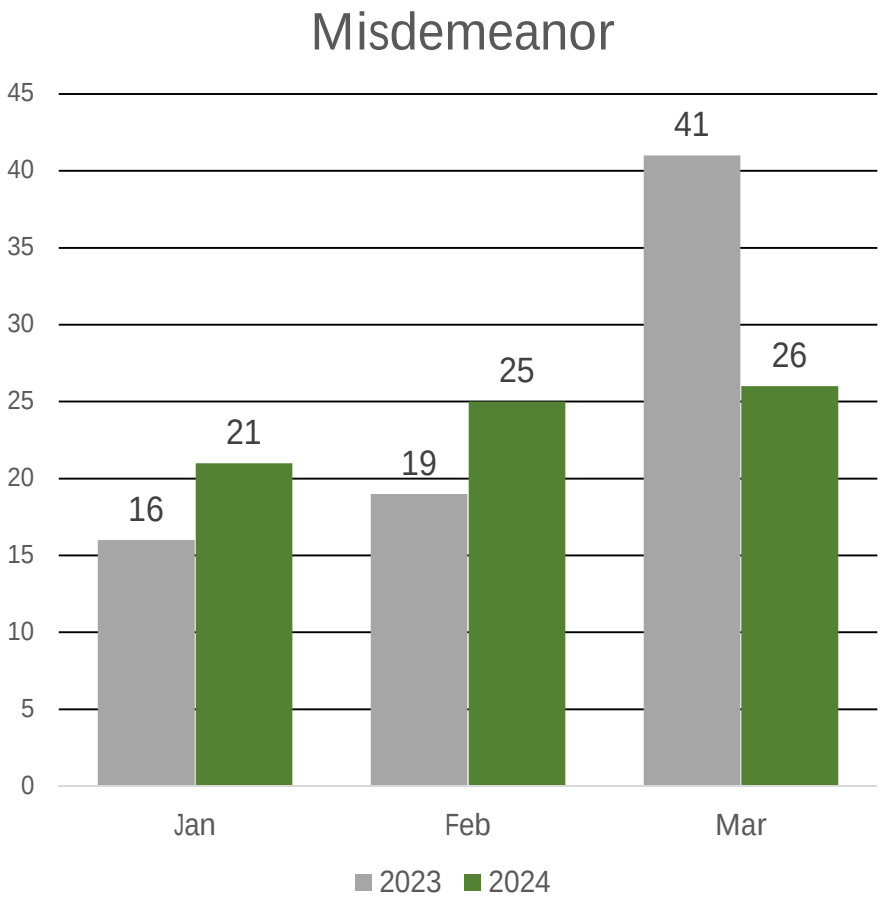

## Mar – 1,157

Mar 2023 – 1,446



# Arrests


Felony
25
20
15
10
5
0
10
18
16
9
9
23
Jan
Feb
Mar
2023
2024


Misdemeanor
45
40
35
30
25
20
15
10
5
0
16
21
19
25
41
26
Jan
Feb
Mar
2023
2024

# Part 1 - Property & Violent Crimes

| | Oct | Nov | Dec | Jan | Feb | Mar | 6-Month 2023 | 6-Month 2022 |
|---|---|---|---|---|---|---|---|---|
| Aggravated Assault | 6 | 3 | 4 | 4 | 1 | 15 | 33 | 21 |
| Robbery | 0 | 0 | 2 | 0 | 1 | 1 | 4 | 2 |
| Sex Crimes | 3 | 2 | 2 | 0 | 1 | 0 | 8 | 3 |
| Homicide | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Burglary | 6 | 4 | 7 | 3 | 8 | 2 | 30 | 45 |
| Larceny | 26 | 24 | 35 | 22 | 10 | 19 | 136 | 189 |
| Veh Theft | 7 | 5 | 10 | 6 | 3 | 5 | 36 | 60 |

# Part 1 - Violent Crimes

| | Jan | | Feb | | Mar | |
|---|---|---|---|---|---|---|
| | 2023 | 2024 | 2023 | 2024 | 2023 | 2024 |
| Aggravated Assault | 3 | 4 | 7 | 1 | 3 | 15 |
| Robbery | 1 | 0 | 0 | 1 | 0 | 1 |
| Sex Crimes | 2 | 0 | 4 | 1 | 7 | 0 |
| Homicide | 1 | 0 | 0 | 0 | 0 | 0 |

# Part 1 - Property Crimes

| | Jan | | Feb | | Mar | |
|---|---|---|---|---|---|---|
| | 2023 | 2024 | 2023 | 2024 | 2023 | 2024 |
| Burglary | 6 | 3 | 6 | 8 | 10 | 2 |
| Larceny | 28 | 22 | 34 | 10 | 24 | 19 |
| Vehicle Theft | 6 | 6 | 13 | 3 | 4 | 5 |

# Average Response Time

| | Priority 1 | | Priority 2 | | Priority 3 | | Priority 4 | |
|---|---|---|---|---|---|---|---|---|
| | ART | CFS | ART | CFS | ART | CFS | ART | CFS |
| Jan | 7.93 | 13 | 18.15 | 230 | 38.39 | 213 | 41.08 | 114 |
| Feb | 10.09 | 15 | 17.17 | 264 | 32.18 | 233 | 42.06 | 94 |
| Mar | 7.99 | 19 | 25.32 | 316 | 40.90 | 280 | 42.08 | 105 |

Priority 1 calls: Threat to human life or property, which involve a high level of violence or serous injury.
Priority 2 calls: Pose or did pose immediate threat to human life or property.
Priority 3 calls: Circumstances which are neither urgent nor life threatening.
Priority 4 calls: Most past calls are considered a priority 4. (Fraud, Burglary, and Theft not in progress)

# Traffic Statistics

| | Jan | Feb | Mar |
|---|---|---|---|
| Total Collisions | 25 | 25 | 37 |
| Fatal Collisions | 0 | 0 | 0 |
| Total Citations | 172 | 154 | 167 |
| DUI's | 23 | 16 | 28 |

# Special Enforcement Team

- 34 Surveillance Operations
- 7 Probation Searches
- 26 Search Warrants
- Methamphetamine – 3.5 pounds
- Powder fentanyl – 4 ounces
- Brown powder heroin- 42 grams
- Illegal Guns -5
- 31 Arrests

# Narcotics Investigation

January-March

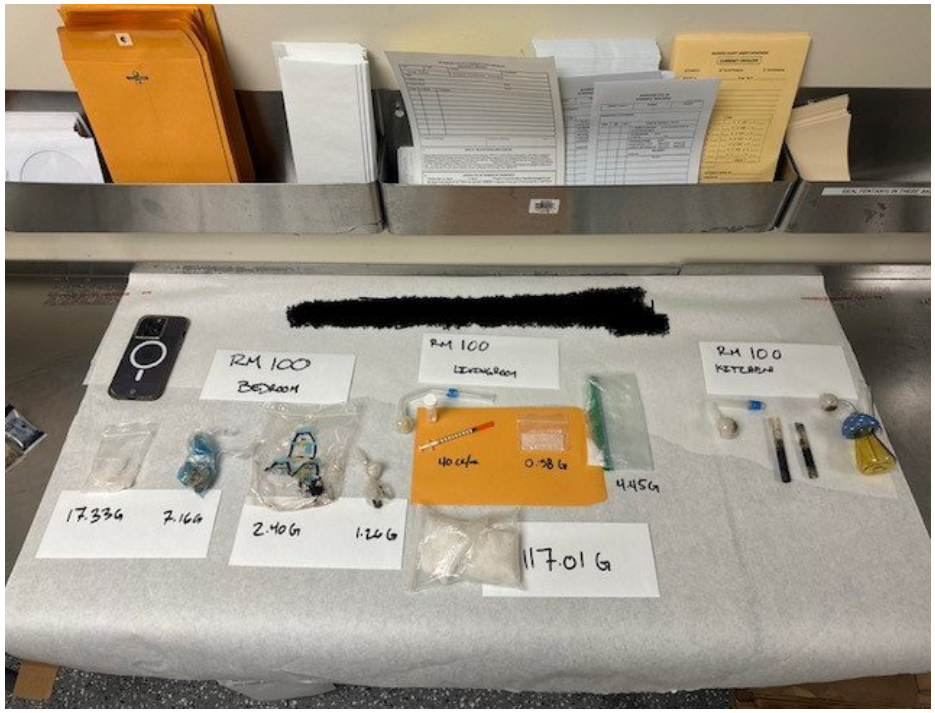
## Investigative efforts

Wildomar SET conducted days long undercover surveillance/mobile surveillance and conducted traffic stops on the narcotics dealers.

## Status

These investigations are still ongoing pending search warrants and further surveillance operations.

**Any further details regarding these investigations could jeopardize the cases.**

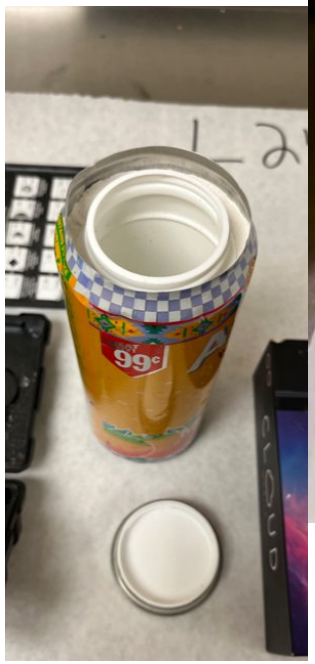


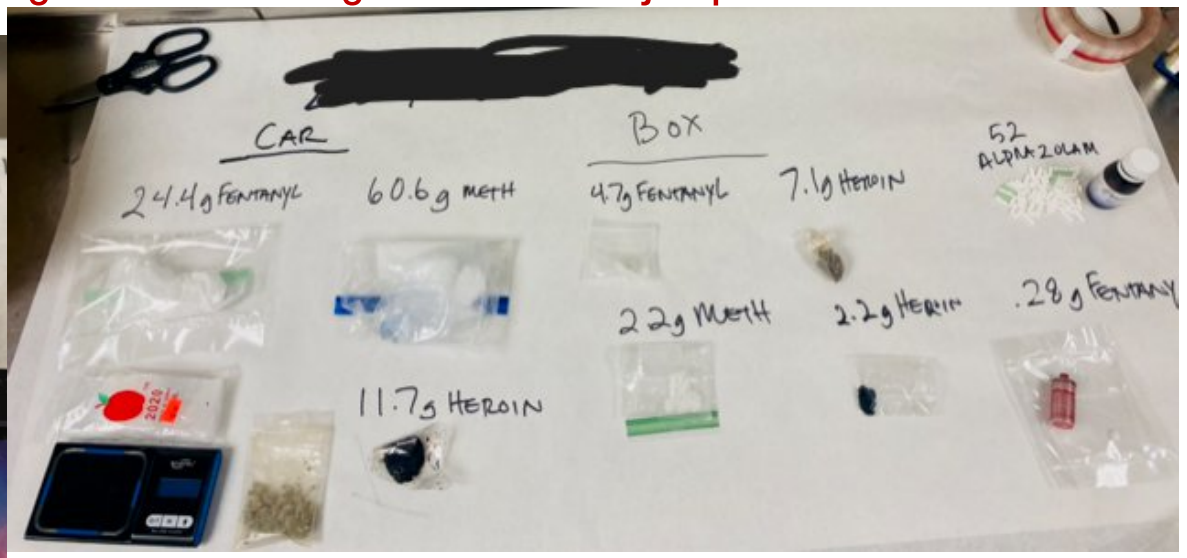
# Narcotics Investigation (Cont.)

January-March

**Any further details regarding these investigations could jeopardize the cases.**

- Subject arrested three times in this three-month period.
- Charged with multiple counts of drug sales.






- Over ½ pound of methamphetamine.
- Over ½ pound of powder fentanyl.
- Over two ounces of brown powder heroin.




Non-Emergency Line
(951) 776-1099

Sheriff's Station
(951) 245-3300

Riversidesheriff.org

**CITY OF WILDOMAR**
**CC - REGULAR MEETING**
**DEPARTMENT REPORT**

**Meeting Date: May 8, 2024**

**SUBJECT:** Wildomar Library Quarterly Update - January - March 2024

**FISCAL IMPACT:**
This is only an update report, therefore it does not have any fiscal impact.

**ATTACHMENTS:**
1. Wildomar Library Quarterly Update Presentation

# Wildomar Library Report

First Quarter:
January February March 2024



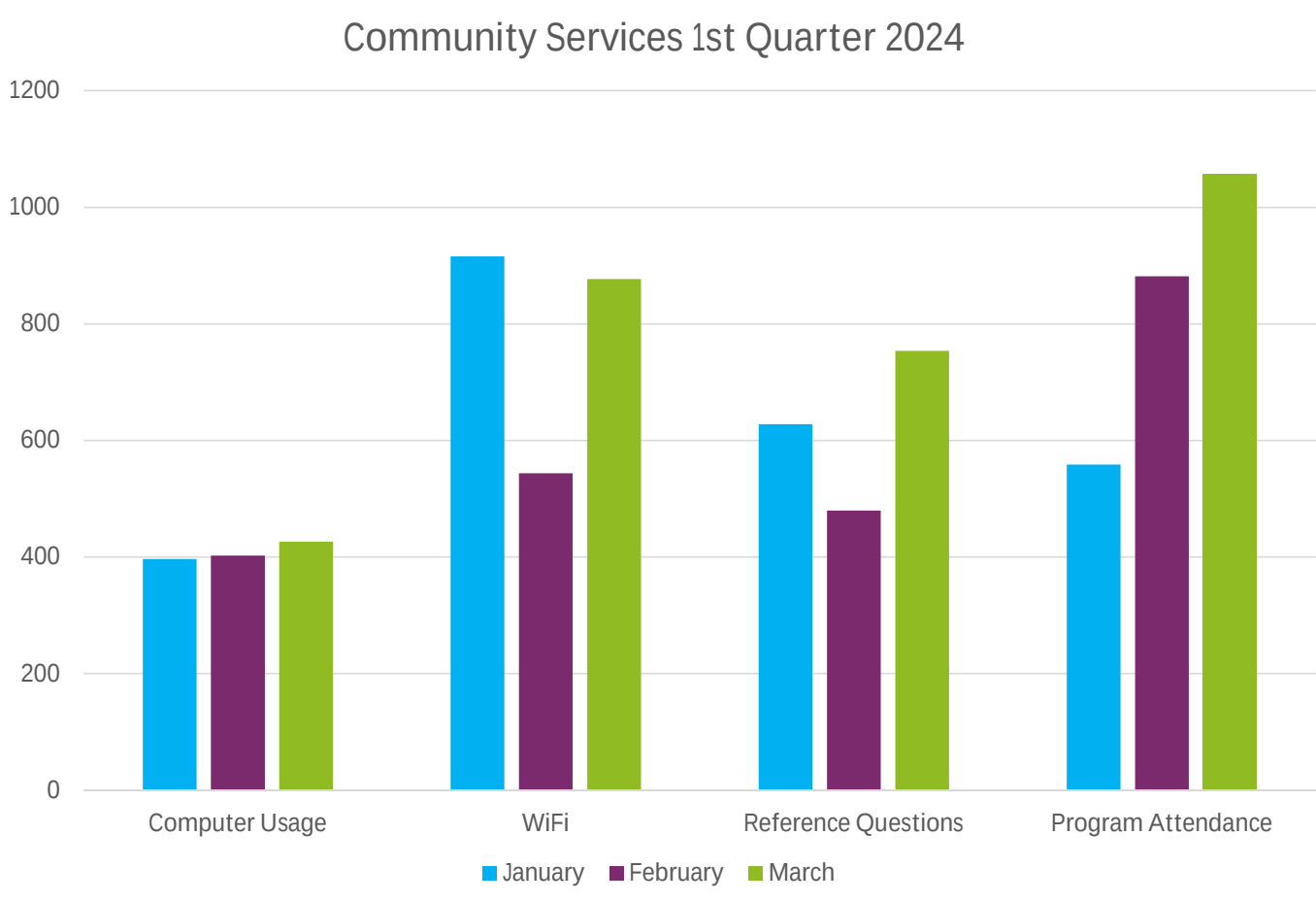
# Community Services

Computer Usage
397 / 403 / 427 = 1,227

WiFi Sessions
916/ 544 / 877 = 2,337

Reference Questions
628/ 480 / 754 = 1,862

Program Attendance
559 / 882 / 1,058 = 2,499

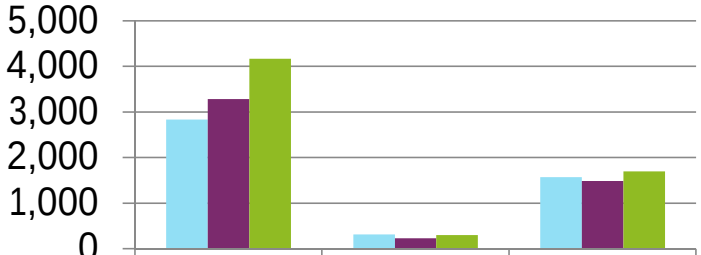


# Literacy and Educational Services



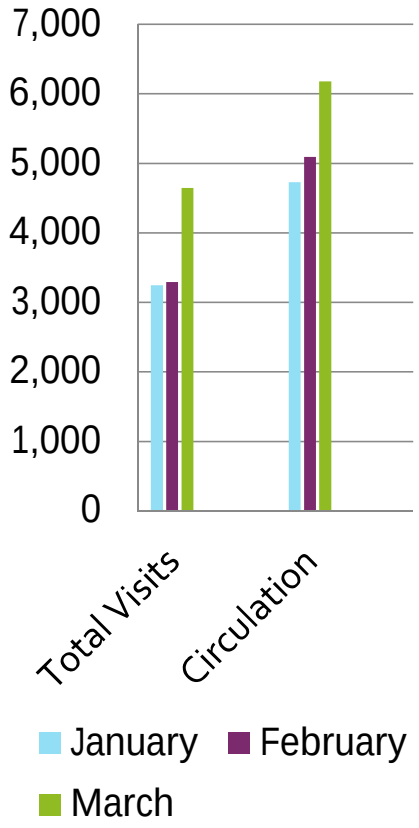
- Total Visits 3,247 /3,294 / 4,647 = 11,188
- Circulation 4,729 / 5,096 / 6,180 = 14,603
- Total Programs 30 / 38 / 29 = 97
- New Memberships 95 / 61 / 90 = 246
- Total Open Hours 188 / 176 / 193 = 557

## Circulation by Age Category




| | Child | YA | Adult |
|---|---|---|---|
| January | 2,837 | 320 | 1,572 |
| February | 3,290 | 234 | 1,492 |
| March | 4,172 | 304 | 1,704 |

## Library Traffic



## Contact Us!

InfoWIL@rivlib.net
951-471-3855

## Visit Us!

34303 Mission Trail, Wildomar
www.rivlib.net

## Follow Us!

Facebook, Instagram



**SUBJECT:** General Plan Update Progress Report #23

**SUBMITTED BY:** Matthew Bassi, Community Development Director

**PREPARED BY:** Matthew Bassi, Community Development Director

**BACKGROUND:**
Staff provided the City Council with a verbal briefing of the General Plan Update at its last meeting of April 10, 2024 that covered work on the General Plan update during the month of March 2024. The following is a summary of the April 2024 task assignments completed and upcoming tasks/assignments over the next 30 - 60 days. For more details and up-to- date items, please peruse the General Plan Update project website: https://envisionwildomar2040.com.

**DISCUSSION:**
**Tasks/Assignments Accomplished (April 2024):**

- Staff met with the Gonzales and Clayton's property owners to discuss the Grand Avenue land use changes and each family's plans for their property. The meeting was productive and staff is continuing to research ideas on how to address the land use challenges.
- Staff completed our final review of the General Plan and EIR documents which PlaceWorks is making final edits before going into production and releasing them for public review.
- Ongoing work is being completed on the various Articles of the new Development Code, including our bi-weekly team management meetings.

**Upcoming Tasks/Assignments (May – Sept. 2024):**

- The Draft EIR and General Plan documents will be completed and the 45-day public review & comment period will begin on May 8 and commence on June 21, 2024.
- PlaceWorks team will promptly begin work on the EIR Mitigation Monitoring & Reporting Program, Finding of Fact, Statement of Overriding Consideration and the Final EIR package during the months of May and June.
- Staff will meet the other property owners along the Grand Avenue corridor during the month of May
- A Planning Commission study session is being scheduled for June 26, 2024 to discuss the Wildomar Development Code, including a discussion of the Grand Avenue corridor meetings/conclusions and preliminary design/performance standards for the various uses discussed at the March 20 Council study session.
- Public hearings are scheduled for August 7 and August 28 Planning Commission and City Council meeting, respectively related to the certification of the Draft EIR and

adoption of the new General Plan Document.

- Public hearings are being scheduled for September and October, 2024 Planning Commission and City Council meetings, respectively related to the approval of the Wildomar Development Code and Consistency Zone Changes.

**FISCAL IMPACT:**
This is only a progress report and therefore has no fiscal impact.

**CITY OF WILDOMAR**
**CC - REGULAR MEETING**
**CONSENT CALENDAR**
**Agenda Staff Report # 1.1**
**Meeting Date: May 8, 2024**

**SUBJECT:** February 14, 2024 - City Council/ Cemetery Regular Minutes

**SUBMITTED BY:** Janet Morales, City Clerk

**ACTION:**
Approve the minutes as presented.

**ATTACHMENTS:**
1. Minutes

**MINUTES**
**CITY OF WILDOMAR**
**CITY COUNCIL/CEMETERY DISTRICT**
**WEDNESDAY, FEBRUARY 14, 2024**
**COUNCIL CHAMBERS**
**23873 CLINTON KEITH ROAD SUITE 106**
**WILDOMAR, CA, 92595**

**Closed Session: 5:30 PM | Regular Session 6:00 PM**

## CALL TO ORDER – CLOSED SESSION - 5:30 P.M.

The Regular Closed Session was called to order by Mayor Moore at 5:31 p.m.

## ROLL CALL

**Members in attendance:** Joseph Morabito, Ashlee DePhillippo, Bridgette Moore, and Carlos Marquez

**Members absent:** Dustin Nigg

## PUBLIC COMMENTS

There were no public comments.

## CLOSED SESSION

### CLOSED SESSION

1. The City Council will meet in closed session pursuant to the provisions of Government Code section 54956.8 to confer with legal counsel and conference with real property negotiator as follows:

Project: Clinton Keith Street Widening Project (CIP 025)
Property: See below
Agency negotiators: Dan York
Negotiating parties: See below
Under negotiation: Instruction regarding price and terms of payment

APN | OWNER | ADDRESS

1. 376-410-021 | Damas Clinton Keith LLC | 24850/23980 Catt Road
2. 362-250-027 | Malak Hanna and Amira Girgis | NW corner of Iodine Springs/Clinton Keith
3. 362-250-031 | Angel Realty Investments, LLC | 35980 Iodine Springs Road
4. 362-250-019 | Robert C. Benecke and Sheila Benecke | N side of Clinton Keith at Inland Valley
5. 362-250-025 | Malak Ghobrial Hanna and Joseph Zakhary | N side of Clinton Keith at Inland Valley
6. 362-250-015 | Michael A. Kaner and Jamie P. Kaner | 24500 Catt Road
7. 380-250-002 | Johnson Family Trust | SW corner of Clinton Keith/Inland Valley
8. 380-250-046 | Keith Strata | S side of Clinton Keith at Salida Del Sol
9. 362-150-026 | Mt. San Jacinto Community College District | NE Corner of Clinton Keith/ Salida Del Sol
10. 380-250-004 | SPSSM Investments-LX, LP | 24671 Clinton Keith Road
11. 380-250-005 | Max and Jocelyn Lin | 24675 Clinton Keith Road
12. 380-520-001 | White Sable LLC; Wildomar One LLC | SW corner of Clinton Keith/Elizabeth
13. 380-290-002 | Jay Hariz | 24831 Clinton Keith Road

14. 380-290-008 | Joseph Kasiri Trust | 36030 Jana Lane
15. 380-300-008 | Kenneth and Barbara Thomas | 25041 Clinton Keith Road
16. 362-620-022 | Oakmont II Community Association | N side of Clinton Keith, E of Carrrington St.
17. 362-180-043 | Western Riverside Regional Conservation Agency | N side of Clinton Keith, btwn Carrington St. and Copper Craft Dr.

2. The City Council will meet in closed session pursuant to the provisions of Government code section 54956.9 (d)(1) to confer with legal counsel with regard to the following matter of pending litigation:

American National Property and Casualty Company v. City of Wildomar, et al; Case Number: CVSW2309974

The City Council convened into Closed Session at 5:31 p.m.

**RECONVENE INTO OPEN SESSION**

The City Council reconvened into open session at 6:00 p.m. with all members present except Councilmember Nigg.

**ANNOUNCEMENTS**

City Attorney Jex stated that in regards to item #1 on the closed session agenda, there was not reportable action. In regards to closed session agenda item #2, the City Council voted 4-0 to defend the litigation.

**ADJOURN CLOSED SESSION**

There being no further business, Mayor Moore adjourned the Closed Session at 6:00 p.m.

**CALL TO ORDER – REGULAR SESSION - 6:00 P.M.**

The Regular Meeting of the Wildomar City Council was called to order by Mayor Moore at 6:00 p.m.

**ROLL CALL**

**Members in attendance:** Joseph Morabito, Ashlee DePhillippo, Bridgette Moore, and Carlos Marquez

**Members absent:** Dustin Nigg

Staff in attendance: City Manager York, City Attorney Jex, City Clerk Morales, Community Development Director Bassi, Economic Development Director Davidson, Administrative Services Director Schrader, Community Services Director Torres, Finance Manager Jantz, Code Enforcement Manager Berroteran, Code Enforcement Supervisor Parker, Human Resources/Risk Manager Wolf, Associate Engineer Luna and Senior Planning Lachgar.

It was the consensus of the City Council to excuse Councilmember Nigg's absence.

**FLAG SALUTE**

The flag salute was led by Eagle Scout Galvan.

**PRESENTATIONS**

1. Proclamation: Eagle Scouts Ryan Michael Galvan and Zackary Zander
2. Proclamation: Rare Disease Day

**DEPARTMENT REPORTS**

**Fire Department Quarterly Update**

**Wildomar Library Quarterly Update**

**General Plan Update Progress Report #20**

**Public Works/Engineering - Road Construction Updates**

**Code Enforcement Quarterly Update (2023)**

**PUBLIC COMMENTS**

The following individuals provided public comment on items not on the agenda:
1. Desare Ferraro on behalf of Assemblywoman Kate Sanchez
2. Daryl Terrell, Moreno Valley Resident
3. Diana Autumn, Resident
4. Rosalba Valdovinos, Resident
5. Andy Morris, Wildomar Insurance

**COUNCIL COMMUNICATIONS**

The City Council members spoke regarding various committees, comm1ss1ons, and boards that they serve on locally and regionally and community events including:

1. Riverside Conservation Authority (RCA)
2. Riverside Transit Agency (RTA)
3. Riverside County Transportation Commission (RCTC)
4 League of California Cities
5. Southern California Association of Governments (SCAG)
6. Riverside County Habitat Conservation Agency (RCHCA)
7. Western Riverside Council of Governments (WRCOG)
8. Southwest Community Financing Authority (Animal Shelter)
9. Ad Hoc & Subcommittees
10. Community events
11. Regional events
12. Chamber of Commerce

**APPROVAL OF THE AGENDA AS PRESENTED**

Moved by Carlos Marquez; seconded by Joseph Morabito to approve Approve the agenda as presented.

Motion Approved: 4 - 0

Voting For: Joseph Morabito, Ashlee DePhillippo, Bridgette Moore, Carlos Marquez
Voting Against: None
Abstain: None
Absent: Dustin Nigg

**1) CONSENT CALENDAR**

Veronica Langworthy, resident, provided public comment on Agenda Items 1.7 (In opposition), 1.8 and 1.19 (In opposition).

Moved by Joseph Morabito; seconded by Carlos Marquez to approve the Consent Calendar.

Motion Approved: 4 - 0

Voting For: Joseph Morabito, Ashlee DePhillippo, Bridgette Moore, Carlos Marquez
Voting Against: None
Abstain: None
Absent: Dustin Nigg

1.1) Reading of Ordinances

Approved the reading by title only of all Ordinances on this agenda.

1.2) City Council/Cemetery District Minutes - November 8, 2023.

Approved the minutes as presented.

1.3) January 2024 Warrant Register

Approved the following:

For Fiscal Year 2023/2024
1. Warrant Register dated 01-04-2023 in the amount of $194,224.22
2. Warrant Register dated 01-11-2023 in the amount of $196,755.25
3. Warrant Register dated 01-18-2023 in the amount of $3,115,302.15
4. Warrant Register(s) dated 01-22-2023 in the amount of $4,311.42
5. Warrant Register dated 01-23-2023 in the amount of $4,840.14
6. Warrant Register dated 01-25-2023 in the amount of $465,174.76
7. Wire Transfer Register dated 01-31-2024 in the amount of $175,575.85
8. Payroll Register dated 02-01-2024 in the amount of $341,975.35

1.4) December 2023 City Treasurers Report

Approved the Treasurer's Report for December 2023.

1.5) 2nd Reading of Ordinance No. 236 for the Adoption of the Abandoned Vehicle Abatement Program

Adopted an Ordinance entitled:

**ORDINANCE NO. 236**
AN ORDINANCE OF THE CITY COUNCIL OF CITY OF WILDOMAR, CALIFORNIA, AMENDING SECTIONS 10.04.020, 10.04.030, 10.04.050, AND 10.04.070 OF THE WILDOMAR MUNICIPAL CODE, REGARDING ABANDONED VEHICLES - ENFORCEMENT AND ABATEMENT

1.6) 2nd Reading of Ordinance No. 237, Wildomar Council Salary Ordinance

Adopted an Ordinance entitled:

**ORDINANCE NO. 237**
AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, AMENDING SECTION 2.04.040 OF THE WILDOMAR MUNICIPAL CODE TO ADJUST THE SALARIES OF THE COUNCILMEMBERS IN ACCORDANCE WITH CALIFORNIA LAW

1.7) Adoption of Revised FY2022-23 GANN Limit

Adopted a Resolution entitled:

**RESOLUTION NO. 2024 - 05**
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, APPROVING THE REVISED APPROPRIATIONS LIMIT FOR FISCAL YEAR 2022-23

1.8) FY2022-23 Annual Development Impact Fee Report

Received and filed the Annual report for the Development Impact Fees for the Fiscal Year Ending June 30th, 2023.

1.9) Revised Elected Official and City Staff Travel and Expense Policies

Adopted a Resolution entitled:

**RESOLUTION NO. 2024 - 06**
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, REVISING THE CITY'S ELECTED OFFICIAL TRAVEL AND EXPENSE POLICY AND CITY STAFF TRAVEL AND EXPENSE POLICY

1.10) Clinton Keith and Stable Lanes Mass Grading Agreement

Authorized the City Manager to execute the Mass Grading Agreement with Stable Lanes Village, LP (Developer).

1.11) Updates to Position Classification Descriptions, Revising Position Classification Schedule, and Adopting a New Pay Plan

Adopted a Resolution entitled:

**RESOLUTION NO. 2024 - 07**
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, APPROVING THE MAINTENANCE MANAGER AND THE ENGINEERING DIVISION MANAGER CLASSIFICATION DESCRIPTIONS; AUTHORIZING THE CITY MANAGER TO AMEND FUTURE CLASSIFICATION DESCRIPTIONS, REQUIRING A PROFESSIONAL CIVIL ENGINEER LICENSE FOR THE SENIOR ENGINEER CLASSIFICATION; REVISING THE POSITION CLASSIFICATION SCHEDULE TO INCLUDE THE MAINTENANCE MANAGER AND THE ENGINEERING DIVISION MANAGER CLASSIFICATIONS AND DESIGNATE SENIOR ENGINEER, SENIOR ACCOUNTANT AND SENIOR PLANNER CLASSIFICATIONS AS EXEMPT; AND AMENDING THE EXISTING PAY PLAN

1.12) Tri-Party Consultant Service Agreement for the Sycamore Academy Charter School Expansion Project Mitigated Negative Declaration (PA No. 24-0003)

1. Authorized the City Manager to execute a Tri-Party Consultant Services Agreement (Attachment A) between the City of Wildomar, Sycamore Academy Charter School and PlaceWorks, Inc. for preparation of a Mitigated Negative Declaration for the Sycamore Academy Charter School Expansion project; and

2. Authorized the City Manager to execute a Consultant Services Agreement/Contract between the City of Wildomar and PlaceWorks, Inc. for preparation of a Mitigated Negative Declaration for the Sycamore Academy Charter School Expansion project.

1.13) Clinton Keith Road Widening Project (CIP 025) - Right-of-Way Acquisition

Adopted a resolution entitled:

**RESOLUTION 2024 - 08**
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR CALIFORNIA AUTHORIZING THE CITY MANAGER TO EXECUTE PURCHASE AND SALE AGREEMENTS AND OTHER RELATED DOCUMENTS FOR AQUISITION OF REAL PROPERTY REQUIRED FOR THE CLINTON KEITH ROAD WIDENING PROJECT (CIP 025)

1.14) 2nd Amendment to the Professional Services Agreement with PlaceWorks, Inc. for the General Plan Update Project

1. Authorized the City Manager to execute the second amendment to the Professional Services Agreement between the City of Wildomar and PlaceWorks, Inc. for General Plan Update to extend the agreement to February 22, 2026 (Attachment A); and

2. Appropriated an additional $95,000 to revenue account 280-3540 and approve a supplemental appropriation of $95,000 to account 280-430-4320-52115 to support the revised scope of work and assignments provided in Attachment A, Exhibit 1.

1.15) Amendment #3 to the Professional Services Agreement between City of Wildomar and PlaceWorks, Inc.

Authorized the City Manager to execute the 3rd amendment to the Professional Services Agreement between the City of Wildomar and PlaceWorks, Inc. for continued On-Call Planning Support Services.

1.16) Amendment #1 to the Professional Services Agreement between City of Wildomar and Architerra Design Group, Inc.

Authorized the City Manager to execute the 1st amendment to the Professional Services Agreement between the City of Wildomar and Architerra Design Group, Inc.

1.17) Memorandum of Understanding to Electronically Record Documents through the use of the Statewide Electronic Courier Universal Recording Environment (SECURE) using the Government to Government (G2G) Portal

Authorized the City Manager to execute the Memorandum of Understanding (MOU) between the Owner Counties (Los Angeles, Orange, Riverside and San Diego) and the City of Wildomar for the use of the SECURE G2G Portal to Electronically Record Documents.

1.18) Fourth Amendment to Professional Services Agreement with Interwest Consulting Group, Inc. for On-Call / Staff Augmentation Services – Building and Safety

Authorized the City Manager to execute the Fourth Amendment to the Professional Services Agreement with Interwest Consulting Group, Inc. for On-Call / Staff Augmentation Services – Building and Safety.

1.19) Contract Contingency Adjustment - CIP 057-2/058-2 (Road Rehab and Slurry Seal Projects)

Authorized the Public Works Director to approve final change orders not to exceed 25% of the construction contract amount (contingency) for the Road Rehab and Slurry Seal Projects (CIP 057-2 and CIP 058-2), for a total project construction budget of $4,741,375.70.

**2) PUBLIC HEARINGS**

2.1) Zoning Ordinance Amendment No. 2023-06 (Fencing)

Senior Planner Lachgar presented the staff report.

Moved by Joseph Morabito; seconded by Ashlee DePhillippo to 1. Determine that Zoning Ordinance Amendment No. 2023-06 meets the findings for a General Rule exemption in accordance with Section 15061(B)(3) of CEQA; and

2. Introduce and Approve for First Reading an Ordinance entitled:

**ORDINANCE NO. 238**
AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, ADOPTING A GENERAL RULE EXEMPTION PER SECTION 15061(B)(3) OF THE CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA) GUIDELINES, AND APPROVING ZONING ORDINANCE AMENDMENT NO. 2023-06 TO AMEND SECTION 17.172.205 (FENCES) OF THE WILDOMAR MUNICIPAL CODE

Motion Approved: 4 - 0

Voting For: Joseph Morabito, Ashlee DePhillippo, Bridgette Moore, Carlos Marquez
Voting Against: None
Abstain: None
Absent: Dustin Nigg

2.2) Consideration of Resolution of Necessity for Condemnation of Vacant Property located at the Southeast Corner of Palomar Street and Cert Street for the Palomar Street Widening Project, Phase 2 (CIP 028-2)

City Attorney Jex presented the staff report.

Moved by Joseph Morabito; seconded by Carlos Marquez to 1. Conduct a public hearing on the proposed Resolution 2024-09 of the City of Wildomar finding and determining that the public interest, convenience, and necessity require the acquisition of certain property for public purposes; and

2. Review the evidence presented, including this staff report and public comments, and close the hearing; and

3. Find that on November 10, 2021, in accordance with the California Environmental Quality Act (CEQA) and State CEQA Guidelines §15070, the Planning Director approved a Notice of Exemption for the Project, and that no additional CEQA findings are required for the Project; and

4. Adopt the Resolution entitled:

**RESOLUTION NO. 2024 - 09**
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR FINDING AND DETERMINING THAT THE PUBLIC INTEREST, CONVENIENCE AND NECESSITY REQUIRE THE ACQUISITION OF CERTAIN PROPERTY FOR PUBLIC PURPOSES

Motion Approved: 4 - 0

Voting For: Joseph Morabito, Ashlee DePhillippo, Bridgette Moore, Carlos Marquez
Voting Against: None
Abstain: None
Absent: Dustin Nigg

**3) GENERAL BUSINESS**

3.1) FY2023-24 Mid-Year Budget Report

Finance Manager Jantz presented the staff report.

Veronica Langworthy, resident, provided public comment.

Moved by Joseph Morabito; seconded by Carlos Marquez to Approve the Fiscal Year 2023-24 Mid-Year Budget Report, and adopt a Resolution entitled:

**RESOLUTION NO. 2024 - 10**
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, AUTHORIZING ADJUSTMENTS TO THE FY2023-24 BUDGETED REVENUES AND EXPENSES AND ADOPTING A REVISED SCHEDULE OF AUTHORIZED POSITIONS

Motion Approved: 4 - 0

Voting For: Joseph Morabito, Ashlee DePhillippo, Bridgette Moore, Carlos Marquez
Voting Against: None
Abstain: None
Absent: Dustin Nigg

3.2) Proposed Revisions to the City Entry Sign Design

Community Services Director Torres presented the staff report.

Moved by Joseph Morabito; seconded by Carlos Marquez to Approve the revisions to the City Entry Sign Design.

Motion Approved: 4 - 0

Voting For: Joseph Morabito, Ashlee DePhillippo, Bridgette Moore, Carlos Marquez
Voting Against: None
Abstain: None
Absent: Dustin Nigg

3.3) Allocation of Community Development Block Grant (CDBG) Funds for the 2024/2025 CDBG Program Year

Community Development Director Bassi presented the staff report.

Moved by Carlos Marquez; seconded by Ashlee DePhillippo to Adopt a Resolution entitled:

RESOLUTION NO. 2024 - 11
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, AUTHORIZING THE ALLOCATION OF COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUNDS FOR FISCAL YEAR 2024/2025

Motion Approved: 4 - 0

Voting For: Joseph Morabito, Ashlee DePhillippo, Bridgette Moore, Carlos Marquez

Voting Against: None
Abstain: None
Absent: Dustin Nigg

3.4) Illegal Dumping and Administrative Citation Ordinance Amendment

City Attorney Jex presented the staff report.

Moved by Carlos Marquez; seconded by Joseph Morabito to

1. Introduce an Ordinance entitled:

ORDINANCE NO. 239
AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, AMENDING SECTIONS 9.52.200 AND 1.16.080 OF THE WILDOMAR MUNICIPAL CODE REGARDING ILLEGAL DUMPING AND ADMINISTRATIVE CITATIONS

2. Find that the ordinance amendment is exempt from CEQA pursuant to Public Resources Code Section 21065 and CEQA Guidelines Section 15378

Motion Approved: 4 - 0

Voting For: Joseph Morabito, Ashlee DePhillippo, Bridgette Moore, Carlos Marquez
Voting Against: None
Abstain: None
Absent: Dustin Nigg

3.5) Homeless Services Memorandum of Understanding (MOU) with Murrieta

City Manager York presented the staff report.

Rosalba Valdovinos, resident, provided public comment.

Moved by Joseph Morabito; seconded by Carlos Marquez to

1) Authorize the City Manager to execute the Memorandum of Understanding with the City of Murrieta as illustrated in Attachment A

2) Approve a supplemental appropriation in the Measure AA fund for FY 2023-24 in the amount of $91,176.45 for Homeless services between Wildomar and Murrieta

Motion Approved: 4 - 0

Voting For: Joseph Morabito, Ashlee DePhillippo, Bridgette Moore, Carlos Marquez
Voting Against: None
Abstain: None
Absent: Dustin Nigg

**CITY MANAGER REPORT**

City Manager York presented the report.

**FUTURE AGENDA ITEMS**

There were no future agenda items added.

**ADJOURN THE CITY COUNCIL MEETING**

There being no further business, Mayor Moore adjourned the City Council Meeting at 8:34 p.m.

**CALL TO ORDER THE WILDOMAR CEMETERY DISTRICT**

The Regular Meeting of the Wildomar Cemetery District Meeting was called to order by Chair Moore at 8:35 p.m.

**ROLL CALL**

**Members in attendance:** Joseph Morabito, Ashlee DePhillippo, Bridgette Moore, and Carlos Marquez

**Members absent:** Dustin Nigg

**PUBLIC COMMENTS**

There were no public comments.

**BOARD COMMUNICATIONS**

There were no board communications.

**APPROVAL OF THE AGENDA AS PRESENTED**

Moved by Joseph Morabito; seconded by Carlos Marquez to approve the agenda as presented.

Motion Approved: 4 - 0

Voting For: Joseph Morabito, Ashlee DePhillippo, Bridgette Moore, Carlos Marquez
Voting Against: None
Abstain: None
Absent: Dustin Nigg

**4) CEMETERY CONSENT CALENDAR**

Moved by Carlos Marquez; seconded by Joseph Morabito to approve the Cemetery Consent Calendar.

Motion Approved: 4 - 0

Voting For: Joseph Morabito, Ashlee DePhillippo, Bridgette Moore, Carlos Marquez
Voting Against: None
Abstain: None
Absent: Dustin Nigg

4.1) January 2024 Warrant Register Cemetery

Approved the following:

For Fiscal Year 2023/2024
1. Warrant Register dated 12-07-2023 in the amount of $994.58
2. Warrant Register dated 12-14-2023 in the amount of $2,331.27
3. Warrant Register dated 12-21-2023 in the amount of $6,837.34.

4.2) December 2023 Cemetery Treasurers Report

Approved the Treasurer's Report for December 2023.

4.3) City Council/Cemetery District Minutes - November 8, 2023.

Approved the minutes as presented.

**5) CEMETERY PUBLIC HEARINGS**

There were none scheduled.

**6) CEMETERY GENERAL BUSINESS**

There were none scheduled.

**GENERAL MANAGER REPORT**

There was no general manager report.

**FUTURE AGENDA ITEMS**

There were no future agenda items added.

**ADJOURN THE WILDOMAR CEMETERY DISTRICT MEETING**

There being no further business, Chair Moore adjourned the Wildomar Cemetery District Meeting at 7:36 p.m.

Submitted by:



_____

Janet Morales, CMC
City Clerk

**SUBJECT:** April 2024 Warrant Register

**SUBMITTED BY:** Adam Jantz, Finance Manager

**PREPARED BY:** Adam Jantz, Finance Manager

**ACTION:**
Approve the following:

For Fiscal Year 2023/2024:

1. Warrant Register dated 04-04-2024 in the amount of $234,351.69
2. Warrant Register dated 04-11-2024 in the amount of $303,182.78
3. Warrant Register(s) dated 04-18-2024 in the amount of $779,833.23
4. Warrant Register dated 04-25-2024 in the amount of $114,273.73
5. Wire Transfer Register dated 04-30-2024 in the amount of $24,701.07
6. Payroll Register dated 05-01-2024 in the amount of $235,829.95

**SUMMARY:**
March 2024 Warrant Register

**DISCUSSION:**
The City of Wildomar requires that the City Council audit payments of demands and direct the City Manager to issue checks. The Warrant and Payroll Registers are submitted for approval.

**FISCAL IMPACT:**
These Warrant, Wire Transfer and Payroll Registers will have a budgetary impact in the amount and fiscal year noted in the recommendation section of this report. These costs are included in the Fiscal Year 2023/24 Budget.

**ATTACHMENTS:**
April 2024 City Warrant Register.pdf

**Bank code :** wf

| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount |
|---|---|---|---|---|---|---|
| 218074 | 4/4/2024 | 000088 ACE HARDWARE | 307872/3 | | IT - SURGE PROTECTOR | 59.90 |
| | | | | | **Total :** | **59.90** |
| 218075 | 4/4/2024 | 002206 ALL MAGIC PAINT & BODY MV | 7061 | | PAINT DAMAGE REPAIR | 1,829.50 |
| | | | 7062 | | REAR BUMPER REPAIR | 1,221.38 |
| | | | | | **Total :** | **3,050.88** |
| 218076 | 4/4/2024 | 000007 ANIMAL FRIENDS OF THE VALLEY,, INC. | MAR 2024 | | ANIMAL CONTROL SERVICE MARCH 2024 | 7,000.00 |
| | | | | | **Total :** | **7,000.00** |
| 218077 | 4/4/2024 | 000080 BURKE, WILLIAMS AND SORENSON,, LLF | 317673 | | LEGAL FEES - FEB 2024 | 52,399.86 |
| | | | | | **Total :** | **52,399.86** |
| 218078 | 4/4/2024 | 001748 CALIFORNIA CONSULTING, INC. | 6686 | 0000485 | GRANT WRITING SERVICE - APR 2024 RETAINE | 4,850.00 |
| | | | | | **Total :** | **4,850.00** |
| 218079 | 4/4/2024 | 002118 CORODATA SHREDDING, INC. | 1458907 | | SHREDDING SERVICES FOR CITY HALL | 388.00 |
| | | | rs4997009 | | STORAGE - FINANCE FILES | 43.00 |
| | | | | | **Total :** | **431.00** |
| 218080 | 4/4/2024 | 000928 COUNTY OF RIVERSIDE EMD | 22-24Q2 | | EMERGENCY SERVICES COORDINATOR SVCS | 11,250.00 |
| | | | | | **Total :** | **11,250.00** |
| 218081 | 4/4/2024 | 000037 DATA TICKET, INC. | 162296 | | FEB 2024 ONLINE ACCESS | 420.93 |
| | | | 162991 | | FEB 2024 DAILY CITE PROCESSING | 405.63 |
| | | | | | **Total :** | **826.56** |
| 218082 | 4/4/2024 | 000022 EDISON | 012524-5471 | | 12/26/23-01/24/24 CFD ZONE 5 36551 ELIZA | 16.24 |
| | | | 022524-5471 | | 01/25/24-02/25/24 CFD ZONE 5 36551 ELIZA | 17.17 |
| | | | 032624-5471 | | 02/26/24-03/25/24 CFD ZONE 5 36551 ELIZA | 15.13 |
| | | | 032724-6091 | | 02/27/24-03/26/24 ELEC 21347 COMO ST (LI | 46.42 |
| | | | 032724-6091CR | | 09/30/22-11/01/22 ELEC 21347 COMO ST (LI | -2.02 |
| | | | 032724-7258 | | 02/27/24-03/26/24 ELEC 21400 PALOMAR (CE | 186.33 |
| | | | 032724-7258CR | | 09/30/22-11/01/22 ELEC 21400 PALOMAR (CE | -8.68 |
| | | | 032724-9129 | | 02/27/24-03/26/24 ELEC - 32637 GRUWELL ( | 525.55 |

Bank code : wf

| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount |
|---|---|---|---|---|---|---|
| 218082 | 4/4/2024 | 000022 EDISON | (Continued) | | | |
| | | | 032724-9129CR | | 09/30/22-11/01/22 ELEC - 32637 GRUWELL | -25.81 |
| | | | | S | | |
| | | | 102423-5471CR | | 09/25/23-10/23/23 ELEC CFD ZONE 5 36551 | -55.65 |
| | | | 112523-5471 | | 10/24/23-11/24/23 CFD ZONE 5 36551 ELIZA | 17.18 |
| | | | 122623-5471 | | 11/25/23-12/25/23 CFD ZONE 5 36551 ELIZA | 16.71 |
| | | | | | **Total :** | **748.57** |
| 218083 | 4/4/2024 | 000012 ELSINORE VALLEY MUNICIPAL, WATER D | 12878868 | | 02/08/24-03/08/24 WATER ZONE 52 LOC 01 | 37.76 |
| | | | 12878923 | | 02/08/24-03/08/24 WATER ZONE 29 LOC 02 | 37.76 |
| | | | 12891316 | | 02/14/24-03/14/24 WATER ZONE 42 LOC 01 M | 197.41 |
| | | | 12891567 | | 02/14/24-03/14/24 WATER ZONE 42 LOC 03 M | 218.76 |
| | | | 12891569 | | 02/14/24-03/14/24 WATER ZONE 42 LOC 02 M | 184.60 |
| | | | 12898097 | | 02/17/24-03/18/24 WATER ZONE 3 LOC 35 M1 | 366.43 |
| | | | 12898302 | | 02/17/24-03/18/24 WATER CITY HALL | 318.34 |
| | | | 12901121 | | 02/17/24-03/18/24 WATER 24707 PRELIPP RD | 120.87 |
| | | | | | **Total :** | **1,481.93** |
| 218084 | 4/4/2024 | 002071 EPIC LAND SOLUTIONS, INC. | 0224-1474 | 0000512 | WILDOMAR - CITY HALL BUILDING PROJECT. P | 1,692.94 |
| | | | | | **Total :** | **1,692.94** |
| 218085 | 4/4/2024 | 000685 GREAT AMERICA FINANCIAL SERVIC | 36154430 | | CANON COLOR COPIER SYST. #018-1765784 | 242.52 |
| | | | | | **Total :** | **242.52** |
| 218086 | 4/4/2024 | 001911 HDL SOFTWARE LLC. | SIN037129 | | FEB 2024 HDL FEES | 2,876.31 |
| | | | | | **Total :** | **2,876.31** |
| 218087 | 4/4/2024 | 000499 INLAND EMPIRE LANDSCAPE INC | 42741 | | FEB 2024 LANDSCP MAINT ZONE | 10,638.65 |
| | | | 42829 | | FEB 2024 LANDSCP IRRIGATION REPAIRS ZONE | 2,423.07 |
| | | | | | **Total :** | **13,061.72** |
| 218088 | 4/4/2024 | 000072 INTERWEST CONSULTING GROUP | 199036 | | CONTRACTUAL SVCS - JANUARY 2024 | 48,766.83 |
| | | | 263222 | | CONTRACTUAL SVCS - CIP - JANUARY 2024 | 44,602.79 |

**Bank code :** wf

| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount |
|---|---|---|---|---|---|---|
| 218088 | 4/4/2024 | 000072 000072 INTERWEST CONSULTING GROUP | (Continued) | | **Total :** | **93,369.62** |
| 218089 | 4/4/2024 | 000588 MANPOWER | 5127544 | | ADMINISTRATIVE ASSISTANT W/E 03/24/24 | 1,301.25 |
| | | | | | **Total :** | **1,301.25** |
| 218090 | 4/4/2024 | 002056 ORACLE AMERICA, INC. | 101261054 | | NEW ERP REPLACEMENT (MAR) | 10,772.83 |
| | | | | | **Total :** | **10,772.83** |
| 218091 | 4/4/2024 | 002097 PARENTO AGENCY LLC | 1396 | | PAID PERENTAL LEAVE INSURANCE PREMIUM | 2,489.25 |
| | | | | | **Total :** | **2,489.25** |
| 218092 | 4/4/2024 | 000461 QUALITY CODE PUBLISHING LLC | GCI0013078 | | SUPPLEMENT SVC TO MUNICIPAL CODE | 195.00 |
| | | | | | **Total :** | **195.00** |
| 218093 | 4/4/2024 | 000186 RIGHTWAY | 378832 | | 03/28/24-4/24/24 - PORTA/WASHSTN - WIDSO | 803.50 |
| | | | | | **Total :** | **803.50** |
| 218094 | 4/4/2024 | 001021 SPICER CONSULTING GROUP | 1523 | | FY 23/24 ANNUAL ADMIN LLMD89-1-C | 4,154.18 |
| | | | 1562 | | FY 23/24 ANNUAL ADMIN LLMD89-1-C | 4,154.18 |
| | | | | | **Total :** | **8,308.36** |
| 218095 | 4/4/2024 | 001720 STERICYCLE, INC | 800663277A | | CONTRACTUAL SHREDDING SVC | 171.29 |
| | | | | | **Total :** | **171.29** |
| 218096 | 4/4/2024 | 000918 TKE ENGINEERING INC | 2023-1113 | | CONTRACTUAL SVC 12/01/23-12/31/23 | 1,134.00 |
| | | | 2023-801 | | CONTRACTUAL SVC 09/01/23-09/30/23 | 1,245.00 |
| | | | 2023-938 | | CONTRACTUAL SVC 11/01/23-12/31/23 | 3,213.00 |
| | | | 2023-940 | | CONTRACTUAL SVC 11/01/23-12/31/23 | 1,542.00 |
| | | | 2024-198 | | CONTRACTUAL SVC 02/01/24-02/29/24 | 7,765.00 |
| | | | 2024-199 | | CONTRACTUAL SVC 02/01/24-02/29/24 | 945.00 |
| | | | | | **Total :** | **15,844.00** |
| 218097 | 4/4/2024 | 000437 VERIZON WIRELESS | 9959797217 | | 03/03/24-04/22/24 DATA INT CHRG 9239 | 1,084.39 |
| | | | 9959797218 | | 03/23/24-04/22/24 DATA INTERNET CHRG 619 | 40.01 |
| | | | | | **Total :** | **1,124.40** |

**24 Vouchers for bank code :** wf **Bank total :** **234,351.69**

Bank code : wf

| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount |
|---|---|---|---|---|---|---|
| 24 | Vouchers in this report | | | | Total vouchers : | 234,351.69 |

**Bank code :** wf

| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount |
|---|---|---|---|---|---|---|
| 218100 | 4/11/2024 | 000031 AFLAC, REMITTANCE PROCESSING, CEN | 586538 | | JAN 2024 CITY COUNCIL MEDICAL INS. BENE | 1,350.63 |
| | | | | | **Total :** | **1,350.63** |
| 218101 | 4/11/2024 | 000846 AIR EXCHANGE, INC. | 91611462B | | SHORT PAID INVOICE FROM 3/28/24 | 223.69 |
| | | | | | **Total :** | **223.69** |
| 218102 | 4/11/2024 | 001002 ARCHITERRA DESIGN GROUP | 32099 | | 02/25/24-03/24/24 CIP 099, DESIGN PS&E | 3,820.00 |
| | | | 32122 | | 02/25/24-03/24/24 SI COORDINATION | 2,722.25 |
| | | | 32123 | | 02/25/24-03/24/24 SI COORDINATION | 910.75 |
| | | | 32124 | | 02/25/24-03/24/24 SI COORDINATION | 681.25 |
| | | | 32125 | | 02/25/24-03/24/24 SI COORDINATION - EMAI | 62.50 |
| | | | 32126 | | 02/25/24-03/24/24 SI COORDINATION - CFD | 1,652.55 |
| | | | 32127 | | 02/25/24-03/24/24 SI COORDINATION | 1,386.20 |
| | | | 32128 | | 02/25/24-03/24/24 SI COORDINATION - ENGI | 1,225.50 |
| | | | 32129 | | 02/25/24-03/24/24 CITY PLAN CHECK 3RD PC | 375.00 |
| | | | 32130 | | 02/25/24-03/24/24 COORDINATION - MEETING | 531.25 |
| | | | 32131 | | 02/25/24-03/24/24 CITI PLAN CHECK 2ND PC | 875.00 |
| | | | 32132 | | 02/25/24-03/24/24 COORDINATION - EMAILS | 187.50 |
| | | | 32133 | | 02/25/24-03/24/24 DIRECTOR OF PRODUCTION | 437.50 |
| | | | 32134 | | 02/25/24-03/24/24 DIRECTOR OF PRODUCTION | 937.50 |
| | | | 32135 | | 02/25/24-03/24/24 CAD/LANDSCAPE DESIGNER | 687.50 |
| | | | | | **Total :** | **16,492.25** |
| 218103 | 4/11/2024 | 000002 CRYSTAL CLEAN MAINTENANCE | 403 O | | APR 2024- CITY HALL JANITORIAL SERVICES | 3,214.75 |
| | | | | | **Total :** | **3,214.75** |
| 218104 | 4/11/2024 | 000058 DEPARTMENT OF JUSTICE | 695989 | | OCT 2023 FINGERPRINT APPS & FBI (2) | 128.00 |
| | | | 708578 | | DEC 2023 FINGERPRINT APPS & FBI (1) | 49.00 |
| | | | | | **Total :** | **177.00** |
| 218105 | 4/11/2024 | 000022 EDISON | 032824-2458CR | | 09/30/22-11/01/22 32517 DAHLIA LN PED | -3.69 |
| | | | | S | | |

**Bank code :** wf

| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount |
|---|---|---|---|---|---|---|
| 218105 | 4/11/2024 | 000022 EDISON | (Continued) | | | |
| | | | | S | | |
| | | | 0328824-2458 | | 02/28/24-03/27/24 32972 WELLS PL | 377.66 |
| | | | 040124-0828 | | 03/01/24-03/31/24 ELECTRIC WILDOMAR CITY | 172.28 |
| | | | 040124-0962 | | 03/01/24-03/31/24 ELECTRIC CFD 2013-001 | 256.16 |
| | | | 040124-1202 | | 03/01/24-03/31/24 HIDDEN SPRINGS/CLINTON | 24.30 |
| | | | 040124-1757 | | 03/01/24-03/31/24 ELECTRIC CFD 2013-001 | 207.48 |
| | | | 040124-4293 | | 03/01/24-03/31/24 CSA22 SALES ACQUISITIO | 6,245.32 |
| | | | 040124-4487 | | 03/01/24-03/31/24 20505 PALOMAR ST (MARN | 65.47 |
| | | | 040124-4487CR | | 03/01/24-03/31/24 20505 PALOMAR ST (MARN | -8.32 |
| | | | 040124-4610 | | 03/01/24-03/31/24 ELECTRIC CFD 2013-001 | 132.50 |
| | | | 040124-4845 | | 03/01/24-03/31/24 CFD ZONE 2 | 66.24 |
| | | | 040124-7481 | | 03/01/24-03/31/24 CSA 103 | 502.35 |
| | | | 040124-7504 | | 03/01/24-03/31/24 CFD 2013-1 ORANGE/CORA | 35.24 |
| | | | 040124-7694 | | 03/01/24-03/31/24 CFD ZONE 3 | 225.50 |
| | | | 040124-8975 | | 03/01/24-03/31/24 CFD ZONE 3 | 132.56 |
| | | | 040124-9127 | | 03/01/24-03/31/24 ELECTRIC CFD 2013-001 | 251.85 |
| | | | 040424-7481CR | | 09/30/22-11/01/22 SIGNALS | -4.78 |
| | | | | | **Total :** | **8,678.12** |
| 218106 | 4/11/2024 | 000012 ELSINORE VALLEY MUNICIPAL, WATER D | 12894254 | | 02/16/24-03/17/24 WATER ZONE 3 LOC 23 M1 | 58.44 |
| | | | 12894462 | | 02/16/24-03/17/24 WATER ZONE 30 LOC 2 | 74.62 |
| | | | 12894502 | | 02/16/24-03/17/24 WATER ZONE 3 LOC 49 M1 | 66.50 |
| | | | 12894755 | | 02/16/24-03/17/24 WATER ZONE 51 LOC 1 | 61.30 |
| | | | 12894920 | | 02/16/24-03/17/24 WATER BASEBALL FIELD | 355.22 |
| | | | 12894961 | | 02/16/24-03/17/24 WATER WINDSONG PARK | 181.34 |
| | | | 12895467 | | 02/16/24-03/17/24 WATER ZONE 3 LOC 29 M1 | 125.45 |
| | | | 12895545 | | 02/16/24-03/17/24 WATER ZONE 3 LOC 29 M2 | 190.96 |
| | | | 12895548 | | 02/16/24-03/17/24 WATER ZONE 30 LOC 1 | 147.70 |

**Bank code :** wf

| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount |
|---|---|---|---|---|---|---|
| 218106 | 4/11/2024 | 000012 ELSINORE VALLEY MUNICIPAL, WATER D | (Continued) | | | |
| | | | 12895647 | | 02/16/24-03/17/24 WATER ZONE 3 LOC 42 &4 | 190.96 |
| | | | 12896043 | | 02/16/24-03/17/24 WATER 22450 1/2 CERVER | 61.51 |
| | | | 12896285 | | 02/16/24-03/17/24 WATER 22450 CERVERA | 58.44 |
| | | | 12897376 | | 02/16/24-03/17/24 WATER ZONE 62 - 22933 | 103.04 |
| | | | 12897462 | | 02/16/24-03/17/24 WATER ZONE 67 - ARNNET | 70.92 |
| | | | | | **Total :** | **1,746.40** |
| 218107 | 4/11/2024 | 001450 FRANCHISE TAX BOARD | 41124 | | WITHOLDING ORDER - S STANTON CASE #56217 | 50.00 |
| | | | | | **Total :** | **50.00** |
| 218108 | 4/11/2024 | 001481 GLADWELL GOVERNMENTAL SERVICES, | 5396 | | RECORDS RETENTION LEGAL REVIEW UPDATE & | 250.00 |
| | | | | | **Total :** | **250.00** |
| 218109 | 4/11/2024 | 001573 GRANICUS, LLC | 182390 | 0000535 | PEAK AGENDA MANAGEMENT 05/12/24-05/11/25 | 20,973.97 |
| | | | | | **Total :** | **20,973.97** |
| 218110 | 4/11/2024 | 000685 GREAT AMERICA FINANCIAL SERVIC | 36218826 | | CANON COLOR COPIER SYST. #019-1780554 | 214.24 |
| | | | | | **Total :** | **214.24** |
| 218111 | 4/11/2024 | 001666 INFINITY TECHNOLOGIES | 2332A | 0000531 | MAR 2024 DATTO BACKUP APPLIANCE | 19,525.00 |
| | | | 2332B | 0000525 | MAR 2024 DATTO OFFICE 365 BACKUP SERIVE | 177.75 |
| | | | 2332C | 0000503 | MAR 2024 MONTHLY IT SERVICES | 11,300.00 |
| | | | 2332D | | AMAZON ORDER | 1,006.48 |
| | | | 2366 | 0000504 | MAR 2024 GIS CONTRACTUAL SERVICES | 3,200.00 |
| | | | | | **Total :** | **35,209.23** |
| 218112 | 4/11/2024 | 002188 JEMANE, HEIDI | 40824 | | MILEAGE REIMBURSEMENT 3/01/24-3/31/24 | 30.48 |
| | | | | | **Total :** | **30.48** |
| 218113 | 4/11/2024 | 000588 MANPOWER | 5127639 | | ADMINISTRATIVE ASSISTANT W/E 03/31/24 | 1,301.25 |
| | | | | | **Total :** | **1,301.25** |

**Bank code :** wf

| Voucher | Date | Vendor | Invoice | PO # | Description/Account | | Amount |
|---|---|---|---|---|---|---|---|
| 218114 | 4/11/2024 | 002126 MNS ENGINEERS, INC | 85719/1 | 0000518 | DEV. ENGINEERING DEVELOPMENT TECH. | | 4,815.00 |
| | | | 85719/10 | 0000518 | PROFESSIONAL SVCS 02/01/24-02/29/24 | | 540.00 |
| | | | 85719/11 | 0000518 | PROFESSIONAL SVCS 02/01/24-02/29/24 | | 630.00 |
| | | | 85719/12 | 0000518 | PROFESSIONAL SVCS 02/01/24-02/29/24 | | 135.00 |
| | | | 85719/13 | 0000518 | PROFESSIONAL SVCS 02/01/24-02/29/24 | | 90.00 |
| | | | 85719/14 | 0000518 | PROFESSIONAL SVCS 02/01/24-02/29/24 | | 1,147.50 |
| | | | 85719/15 | 0000518 | PROFESSIONAL SVCS 02/01/24-02/29/24 | | 247.50 |
| | | | 85719/16 | 0000518 | PROFESSIONAL SVCS 02/01/24-02/29/24 | | 90.00 |
| | | | 85719/17 | 0000518 | PROFESSIONAL SVCS 02/01/24-02/29/24 | | 45.00 |
| | | | 85719/18 | 0000518 | PROFESSIONAL SVCS 02/01/24-02/29/24 | | 67.50 |
| | | | 85719/19 | 0000518 | PROFESSIONAL SVCS 02/01/24-02/29/24 | | 90.00 |
| | | | 85719/2 | 0000518 | PROFESSIONAL SVCS 02/01/24-02/29/24 | | 270.00 |
| | | | 85719/20 | 0000518 | PROFESSIONAL SVCS 02/01/24-02/29/24 | | 135.00 |
| | | | 85719/21 | 0000518 | PROFESSIONAL SVCS 02/01/24-02/29/24 | | 225.00 |
| | | | 85719/22 | 0000518 | PROFESSIONAL SVCS 02/01/24-02/29/24 | | 180.00 |
| | | | 85719/3 | 0000518 | PROFESSIONAL SVCS 02/01/24-02/29/24 | | 247.50 |
| | | | 85719/4 | 0000518 | PROFESSIONAL SVCS 02/01/24-02/29/24 | | 247.50 |
| | | | 85719/5 | 0000518 | PROFESSIONAL SVCS 02/01/24-02/29/24 | | 45.00 |
| | | | 85719/6 | 0000518 | PROFESSIONAL SVCS 02/01/24-02/29/24 | | 90.00 |
| | | | 85719/7 | 0000518 | PROFESSIONAL SVCS 02/01/24-02/29/24 | | 90.00 |
| | | | 85719/8 | 0000518 | PROFESSIONAL SVCS 02/01/24-02/29/24 | | 135.00 |
| | | | 85719/9 | 0000518 | PROFESSIONAL SVCS 02/01/24-02/29/24 | | 157.50 |
| | | | | | | **Total :** | **9,720.00** |
| 218115 | 4/11/2024 | 001107 PLACEWORKS | 83149 | | AUG 2023 CONTRACTUAL SVC - PROJECT RELAT | | 130.00 |
| | | | 83214 | | FEB 2024 CONTRACTUAL SVC - PROJECT RELAT | | 11,968.53 |
| | | | | | | **Total :** | **12,098.53** |
| 218116 | 4/11/2024 | 000169 PRESENT A PLAQUE LLC | 1650 | | POCKET PLAQUES | | 154.14 |
| | | | | | | **Total :** | **154.14** |
| 218117 | 4/11/2024 | 001806 SOUTHERN CALIFORNIA NEWS, GROUP | 11653676 | | PUBLIC NOTICE - GP NOPM-CC | | 236.84 |
| | | | 11653740 | | PUBLIC NOTICE - ORD 239 ILLEGAL DUMPING | | 324.08 |
| | | | 11655910 | | PUBLIC NOTICE - ORD 239 ILLEGAL DUMPING | | 336.56 |
| | | | | | | **Total :** | **897.48** |

**Bank code :** wf

| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount |
|---|---|---|---|---|---|---|
| 218118 | 4/11/2024 | 000790 SPARKLETTS | 14346613-033024 | | CITY HALL DRINKING WATER THROUGH 03/30/2 | 373.61 |
| | | | | | **Total :** | **373.61** |
| 218119 | 4/11/2024 | 002052 ST. FRANCIS ELECTRIC | 23164129 | | TRAFFIC SIGNAL RESPONSE FEB 2024 ROUTINE | 2,081.01 |
| | | | | | **Total :** | **2,081.01** |
| 218120 | 4/11/2024 | 001505 THE ENDEAVOR PRODUCTION, GROUP | 1133 | | MAYOR'S MINUTE - MARCH 2024 - SIDEWALK V | 500.00 |
| | | | | | **Total :** | **500.00** |
| 218121 | 4/11/2024 | 000918 TKE ENGINEERING INC | 2023-945 | | CIP 028, DESIGN/PS&E 12/01/23-12/31/23 | 252.00 |
| | | | 2024-177 | | CONTRACTUAL SVC 02/01/24-02/29/24 | 65.00 |
| | | | 2024-178 | | CONTRACTUAL SVC 02/01/24-02/29/24 | 65.00 |
| | | | 2024-179 | | CONTRACTUAL SVC 02/01/24-02/29/24 | 361.50 |
| | | | 2024-180 | | CONTRACTUAL SVC 02/01/24-02/29/24 | 1,308.00 |
| | | | 2024-181 | | CONTRACTUAL SVC 02/01/24-02/29/24 | 1,430.00 |
| | | | 2024-182 | | CONTRACTUAL SVC 02/01/24-02/29/24 | 715.00 |
| | | | 2024-183 | | CONTRACTUAL SVC 02/01/24-02/29/24 | 686.50 |
| | | | 2024-184 | | CONTRACTUAL SVC 02/01/24-02/29/24 | 1,170.00 |
| | | | 2024-185 | | CONTRACTUAL SVC 02/01/24-02/29/24 | 195.00 |
| | | | 2024-186 | | CONTRACTUAL SVC 02/01/24-02/29/24 | 130.00 |
| | | | 2024-187 | | CONTRACTUAL SVC 02/01/24-02/29/24 | 195.00 |
| | | | 2024-188 | | CONTRACTUAL SVC 02/01/24-02/29/24 | 1,503.00 |
| | | | 2024-189 | | CONTRACTUAL SVC 02/01/24-02/29/24 | 520.00 |
| | | | 2024-190 | | CONTRACTUAL SVC 02/01/24-02/29/24 | 1,365.00 |
| | | | 2024-191 | | CONTRACTUAL SVC 02/01/24-02/29/24 | 1,620.00 |
| | | | 2024-192 | | CONTRACTUAL SVC 02/01/24-02/29/24 | 260.00 |
| | | | 2024-193 | | CONTRACTUAL SVC 02/01/24-02/29/24 | 1,040.00 |
| | | | 2024-194 | | CONTRACTUAL SVC 02/01/24-02/29/24 | 390.00 |
| | | | 2024-195 | | CONTRACTUAL SVC 02/01/24-02/29/24 | 130.00 |
| | | | 2024-201 | | CIP 026, DESIGN/PS&E 02/01/24-02/29/24 | 4,369.00 |
| | | | 2024-281 | | CIP 63, DESIGN PS&E 12/01/23-02/29/24 | 142.00 |
| | | | | | **Total :** | **17,912.00** |
| 218122 | 4/11/2024 | 000131 WESTERN RIVERSIDE COUNTY, RCA | 4424 | | MSHCP MITIGATION FEES: FEB 2024 | 161,920.00 |
| | | | | | **Total :** | **161,920.00** |

**Bank code :** wf

| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount |
|---|---|---|---|---|---|---|
| 218123 | 4/11/2024 | 001831 YUNEX, LLC | 5610001409 | | STREETLIGHT KD, 36240 INLAND VALLEY DR # | 2,424.00 |
| | | | 5610001688 | | STREETLIGHT KD, 36240 INLAND VALLEY POLE | 5,190.00 |
| | | | | | **Total :** | **7,614.00** |

**24 Vouchers for bank code :** wf **Bank total :** **303,182.78**

**24 Vouchers in this report** **Total vouchers :** **303,182.78**

**Bank code :** wf

| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount |
|---|---|---|---|---|---|---|
| 218125 | 4/18/2024 | 001913 ABSOLUTE INTERNATIONAL, SECURITY I | 2020109652 | 0000473 | 03/01/24-03/31/24 SECURITY PATROL | 8,771.13 |
| | | | | | **Total :** | **8,771.13** |
| 218126 | 4/18/2024 | 000088 ACE HARDWARE | 307772/3 | | DEPT SUPPLIES - MARNA | 57.99 |
| | | | | | **Total :** | **57.99** |
| 218127 | 4/18/2024 | 001002 ARCHITERRA DESIGN GROUP | 32027 | | LLMD ENHANCEMENTS 2/25/2024-03/24/2024 | 4,250.00 |
| | | | | | **Total :** | **4,250.00** |
| 218128 | 4/18/2024 | 000760 ARMADA ADMINISTRATORS | 213302 | | MAY 2024 PREMIUM - CITY MANAGER | 4,278.00 |
| | | | | | **Total :** | **4,278.00** |
| 218129 | 4/18/2024 | 002102 ASCAP | 500891888 | | PROFESSIONAL SERVICES MUSIC LICENSE 04/1 | 438.08 |
| | | | | | **Total :** | **438.08** |
| 218130 | 4/18/2024 | 001928 AT&T | 500932 | | LOCATION DAILY FEE FOR CASE WI 24 032002 | 875.00 |
| | | | | | **Total :** | **875.00** |
| 218131 | 4/18/2024 | 000034 BIO-TOX LABORATORIES | 45660 | | RC SHERIFF - LAB SERVICES | 228.75 |
| | | | 45661 | | RC SHERIFF - LAB SERVICES | 382.95 |
| | | | 45705 | | RC SHERIFF - LAB SERVICES | 151.35 |
| | | | | | **Total :** | **763.05** |
| 218132 | 4/18/2024 | 002104 BMI | 52836771 | | PROFESSIONAL SERVICES - MUSIC LICENSE 04 | 435.00 |
| | | | | | **Total :** | **435.00** |
| 218133 | 4/18/2024 | 001678 CALIFORNIA INTERGOVERNMENTAL, RIS | INV-2175 | | CIRA WORK COMP JAN-MAR 2024 | 7,031.80 |
| | | | | | **Total :** | **7,031.80** |
| 218134 | 4/18/2024 | 001761 CHARTER COMMUNICATIONS | 2318040824 | | CABLE 04/08/24 THROUGH 05/07/24 - FS61 | 5.35 |
| | | | | | **Total :** | **5.35** |
| 218135 | 4/18/2024 | 000367 CINTAS CORPORATION | 5206319486 | | CITY HALL FIRST AID & SAFETY | 762.59 |
| | | | | | **Total :** | **762.59** |

**Bank code :** wf

| Voucher | Date | Vendor | | Invoice | PO # | Description/Account | Amount |
|---|---|---|---|---|---|---|---|
| 218136 | 4/18/2024 | 000785 | CORELOGIC SOLUTIONS, LLC | 82207082 | | MAR 2024 CODE ENFORCEMENT SOFTWARE | 276.50 |
| | | | | | | **Total :** | **276.50** |
| 218137 | 4/18/2024 | 001799 | COUNTY OF RIVERSIDE PUBLIC, SAFETY | PE0000001620 | | MONTHLY RADIO COMMUNICATION - SHERIFF | 649.93 |
| | | | | | | **Total :** | **649.93** |
| 218138 | 4/18/2024 | 001338 | DEANZA TERMITE & PEST CONTROL, INC | 645875A | | PEST CONTROL MARNA (04/10/24) | 27.50 |
| | | | | | | **Total :** | **27.50** |
| 218139 | 4/18/2024 | 000058 | DEPARTMENT OF JUSTICE | 723721 | | FEB 2024 BLOOD ALCOHOL ANALYSIS (7) | 245.00 |
| | | | | 723763 | | DEC 2023 BLOOD ALCOHOL ANALYSIS (1) | 35.00 |
| | | | | 728820 | | MAR 2024 FINGERPRINT APPS (2) | 98.00 |
| | | | | 730483 | | MAR 2024 BLOOD ALCOHOL ANALYSIS (8) | 280.00 |
| | | | | | | **Total :** | **658.00** |
| 218140 | 4/18/2024 | 001566 | DFM ASSOCIATES | 41024 | | 2024 ELECTION CODE BOOK | 94.61 |
| | | | | | | **Total :** | **94.61** |
| 218141 | 4/18/2024 | 000022 | EDISON | 041124-2529 | | 03/12/24-04/10/24 23878 BUNDY CANYON RD | 61.36 |
| | | | | 041224-2838 | | 03/13/24-04/11/24 ELECTRIC CITY HALL | 688.79 |
| | | | | 041224-3123 | | 03/13/24-04/11/24 23873 CLINTON KEITH RD | 51.88 |
| | | | | 041224-3487 | | 03/13/24-04/11/24 23873 CLINTON KEITH RD | 239.09 |
| | | | | 041224-7255 | | 03/13/24-04/11/24 23873 CLINTON KEITH RD | 64.90 |
| | | | | | | **Total :** | **1,106.02** |
| 218142 | 4/18/2024 | 002209 | GOD'S FAN CLUB, DBA: PROJECT TOUCH | 28452-MAR | | TO RECORD WILDOMAR CITY SHELTER GRANT-MA | 85.00 |
| | | | | | | **Total :** | **85.00** |
| 218143 | 4/18/2024 | 001743 | GOPHER SQUAD | 000507 | 0000501 | GOPHER TREATMENT | 985.00 |
| | | | | 000539 | 0000501 | GOPHER TREATMENT | 985.00 |
| | | | | 000599 | 0000501 | GOPHER TREATMENT | 985.00 |
| | | | | | | **Total :** | **2,955.00** |
| 218144 | 4/18/2024 | 000499 | INLAND EMPIRE LANDSCAPE INC | 42311 | | DEC 2023 LANDSCP MARNA O'BRIEN PARK | 9,867.40 |
| | | | | 42871 | | MAR 2024 LANDSCP MARNA O'BRIEN PARK | 9,867.40 |
| | | | | | | **Total :** | **19,734.80** |

**Bank code :** wf

| Voucher | Date | Vendor | | Invoice | PO # | Description/Account | Amount |
|---|---|---|---|---|---|---|---|
| 218145 | 4/18/2024 | 000588 | MANPOWER | 5127732 | | ADMINISTRATIVE ASSISTANT W/E 04/07/24 | 1,301.25 |
| | | | | | | **Total :** | **1,301.25** |
| 218146 | 4/18/2024 | 001210 | MURRIETA/WILDOMAR CHAMBER, OF C( | 44140 | | RESTAURANT MONTH SPONSORSHIP MARCH 2024 | 1,500.00 |
| | | | | | | **Total :** | **1,500.00** |
| 218147 | 4/18/2024 | 001667 | OLDCASTLE INFRASTRUCTURE INC | 9000000135 | 0000448 | ZONE 59 - CATCH BASIN INSERT MAINTENANCE | 2,836.50 |
| | | | | 9000000310 | 0000448 | CATCH BASIN INSERT MAINTENANCE FOR ZONE | 1,098.00 |
| | | | | | | **Total :** | **3,934.50** |
| 218148 | 4/18/2024 | 000185 | PITNEY BOWES | 40724 | | POSTAGE METER REFILL 03/14/24 | 500.00 |
| | | | | | | **Total :** | **500.00** |
| 218149 | 4/18/2024 | 001107 | PLACEWORKS | 83180 | | MAR 2024 CONTRACTUAL SVC - GPP UPDATE/EI | 43,201.93 |
| | | | | 83218 | | MAR 2024 CONTRACTUAL SVC - PROJECT RELAT | 82.50 |
| | | | | 83219 | | MAR 2024 CONTRACTUAL SVC - PROJECT RELAT | 3,937.50 |
| | | | | 83220 | | MAR 2024 CONTRACTUAL SVC - PROJECT RELAT | 115.00 |
| | | | | | | **Total :** | **47,336.93** |
| 218150 | 4/18/2024 | 000042 | PV MAINTENANCE, INC. | 005-277 | | CITYWIDE MAINT. CONTRACTUAL SERVICES - F | 56,726.97 |
| | | | | 005-279 | | DR HORTON TR 31896 DEVELOPER PROJECT DEP | 3,655.50 |
| | | | | | | **Total :** | **60,382.47** |
| 218151 | 4/18/2024 | 000149 | RIVERSIDE COUNTY EXECUTIVE, OFFICI | 40524 | | ANIMAL SHELTER/OPERATIONS 4TH QUARTER, A | 76,800.00 |
| | | | | | | **Total :** | **76,800.00** |
| 218152 | 4/18/2024 | 000047 | RIVERSIDE COUNTY, SHERIFF'S DEPART | SH0000045397 | | CONTRACT LAW ENFORCEMENT THROUGH 01/10/2 | 495,884.61 |
| | | | | | | **Total :** | **495,884.61** |
| 218153 | 4/18/2024 | 001393 | SOCALGAS | 41024 | | 03/08/24-04/08/24 GAS - FIRE DEPT 32637 | 99.13 |

**Bank code :** wf

| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount |
|---|---|---|---|---|---|---|
| 218153 | 4/18/2024 | 001393 001393 SOCALGAS | (Continued) | | **Total :** | **99.13** |
| 218154 | 4/18/2024 | 000918 TKE ENGINEERING INC | 2023-653 | | CONTRACTUAL SVC 07/01/23-01/31/24 | 22,167.50 |
| | | | 2023-908 | | CONTRACTUAL SVC 10/01/23-10/31/23 | 945.00 |
| | | | 2024-197 | | CONTRACTUAL SVC 02/01/24-02/29/24 | 1,376.00 |
| | | | 2024-202 | | CONTRACTUAL SVC 02/01/24-02/29/24 | 882.00 |
| | | | 2024-26 | | CIP 026, DESIGN/PS&E 01/01/24-01/31/24 | 4,197.00 |
| | | | 2024-30 | | CONTRACTUAL SVC 01/01/24-01/31/24 | 5,786.00 |
| | | | | | **Total :** | **35,353.50** |
| 218155 | 4/18/2024 | 001090 T-MOBILE USA INC | 9564288676 | | CASE INVESTIGATION WI240790047 | 100.00 |
| | | | | | **Total :** | **100.00** |
| 218156 | 4/18/2024 | 001945 WILMINGTON TRUST, FEE COLLETIONS | 20240321-88271-A | | 134582-000 WILDOMAR EQUIP LEASE COLLETIO | 500.00 |
| | | | 20240321-88288-A | | 134583-000 BAMLC WILDOMAR EQUIP ESCROW | 500.00 |
| | | | | | **Total :** | **1,000.00** |
| 218157 | 4/18/2024 | 000055 WRCOG | 1559 | | FY 22/23 FELLOWSHIP COHORT | 2,385.49 |
| | | | | | **Total :** | **2,385.49** |

**33 Vouchers for bank code :** wf **Bank total :** **779,833.23**

**33 Vouchers in this report** **Total vouchers :** **779,833.23**

**Bank code :** wf

| Voucher | Date | Vendor | | Invoice | PO # | Description/Account | Amount |
|---|---|---|---|---|---|---|---|
| 218162 | 4/25/2024 | 002210 | 34TH STREET, INC. | 2024-313 | | CUSTOMER SERVICE, DE-ESCALATING TRAINING | 5,463.16 |
| | | | | | | **Total :** | **5,463.16** |
| 218163 | 4/25/2024 | 000031 | AFLAC, REMITTANCE PROCESSING, CEN | 623671 | | APR 2024 CITY COUNCIL MEDICAL INS. BENEF | 1,350.63 |
| | | | | | | **Total :** | **1,350.63** |
| 218164 | 4/25/2024 | 000846 | AIR EXCHANGE, INC. | 91611965 | | MAINTENANCE AT FS61 | 1,239.86 |
| | | | | | | **Total :** | **1,239.86** |
| 218165 | 4/25/2024 | 002191 | CALABRESE, ANDREA | 22624 | | DEVELOPERS DEPOSIT REFUND OF UNUSED FUND | 744.27 |
| | | | | | | **Total :** | **744.27** |
| 218166 | 4/25/2024 | 000035 | COUNTY OF RIVERSIDE, TLMA | TL0000017275 | | MAR 2024 SLF COST FY23/24 | 852.03 |
| | | | | | | **Total :** | **852.03** |
| 218167 | 4/25/2024 | 002127 | CSG FORTE PAYMENTS, INC. | 1651222 | | VERIFONE-V400CA | 867.83 |
| | | | | | | **Total :** | **867.83** |
| 218168 | 4/25/2024 | 000054 | DEPARTMENT OF TRANSPORTATION | SL240862 | | SIGNALS & LIGHTING BILLING JAN 2024-MAR | 3,629.16 |
| | | | | | | **Total :** | **3,629.16** |
| 218169 | 4/25/2024 | 000027 | DIRECT TV | 02317220X240413 | | 04/12/24-05/11/24 CABLE SERVICES - CITY | 175.24 |
| | | | | | | **Total :** | **175.24** |
| 218170 | 4/25/2024 | 000022 | EDISON | 041524-3047 | | 03/14/24-04/14/24 34311 MISSION TRAIL TC | 109.07 |
| | | | | 041524-3243 | | 03/14/24-04/14/24 31818 CENTRAL ST LS3 | 32.41 |
| | | | | 041524-3950 | | 03/14/24-04/14/24 34311 MISSION TRAIL LS | 36.25 |
| | | | | 041524-5361 | | 03/14/24-04/14/24 31818 CENTRAL TC1 | 99.16 |
| | | | | 041524-7372 | | 03/14/24-04/14/24 24211 CLINTON KEITH RD | 89.50 |
| | | | | 041524-8688 | | 03/14/24-04/14/24 21458 GRAND AVE TC1 | 98.17 |
| | | | | 041724-3767 | | 03/18/24-04/16/24 31160 CLINTON KEITH RD | 13.39 |
| | | | | 041724-5249 | | 03/18/24-04/16/24 32975 WILLOW BAY RD | 29.90 |
| | | | | 041724-7633 | | 03/18/24-04/16/24 32975 WILLOW BAY RD TC | 95.24 |
| | | | | | | **Total :** | **603.09** |

**Bank code :** wf

| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount |
|---|---|---|---|---|---|---|
| 218171 | 4/25/2024 | 000012 ELSINORE VALLEY MUNICIPAL, WATER D | 12932201 | | 03/08/24-04/06/24 WATER ZONE 52 LOC 01 | 37.76 |
| | | | 12932257 | | 03/08/24-04/06/24 WATER ZONE 29 LOC 02 | 41.85 |
| | | | 12932539 | | 03/08/24-04/06/24 WATER ZONE 71 LOC 01 | 116.84 |
| | | | 12932737 | | 03/08/24-04/06/24 WATER 32637 GRUWELL-FS | 397.34 |
| | | | 12932819 | | 03/08/24-04/06/24 WATER MARNA O'BRIEN | 648.37 |
| | | | 12937548 | | 03/10/24-04/09/24 WATER ZONE 3 LOC 7 M1 | 62.44 |
| | | | 12937561 | | 03/10/24-04/09/24 WATER HERITAGE PK (AUT | 190.96 |
| | | | 12940844 | | 03/11/24-04/10/24 WATER ZONE 3 LOC 25 M1 | 199.50 |
| | | | 12940845 | | 03/11/24-04/10/24 WATER ZONE 3 LOC 25 M2 | 190.96 |
| | | | 12942618 | | 03/11/24-04/10/24 WATER ZONE 3 LOC 24 M1 | 125.14 |
| | | | 12943782 | | 03/11/24-04/10/24 WATER CFD 2013-1, ZONE | 66.71 |
| | | | 12943942 | | 03/11/24-04/10/24 WATER MALAGA GATEWAY P | 120.19 |
| | | | | | **Total :** | **2,198.06** |
| 218172 | 4/25/2024 | 001450 FRANCHISE TAX BOARD | 42524 | | WITHHOLDING ORDER - S STANTON CASE #5621 | 50.00 |
| | | | | | **Total :** | **50.00** |
| 218173 | 4/25/2024 | 000685 GREAT AMERICA FINANCIAL SERVIC | 36307308 | | CANON COLOR COPIER SYST. #020-1472515 | 359.97 |
| | | | 36307309 | | CANON COLOR COPIER SYST. #016-1585799 | 214.24 |
| | | | | | **Total :** | **574.21** |
| 218174 | 4/25/2024 | 000499 INLAND EMPIRE LANDSCAPE INC | 42872 | | MAR 2024 LANDSCP MAINT ZONE 3 | 10,638.65 |
| | | | 43054 | | MAR 2024 LANDSCP IRRIGATION REPAIRS ZONE | 4,236.09 |
| | | | 43055 | | MAR 2024 LITTLE LEAGE LANDSCP IRRIGATION | 514.64 |
| | | | | | **Total :** | **15,389.38** |
| 218175 | 4/25/2024 | 002189 LCW LIEBERT CASSIDY WHITMORE | 257832 | | PROFESSIONAL SERVICES RENDERED THROUGH 1 | 87.00 |

**Bank code :** wf

| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount |
|---|---|---|---|---|---|---|
| 218175 | 4/25/2024 | 002189 002189 LCW LIEBERT CASSIDY WHITMORE (Continued) | | | **Total :** | **87.00** |
| 218176 | 4/25/2024 | 000588 MANPOWER | 5127828 | | ADMINISTRATIVE ASSISTANT W/E 04/14/24 | 650.62 |
| | | | 5127921 | | ADMINISTRATIVE ASSISTANT W/E 04/21/24 | 1,301.25 |
| | | | | | **Total :** | **1,951.87** |
| 218177 | 4/25/2024 | 000042 PV MAINTENANCE, INC. | 005-278 | | CITY MAINT. CONTRACTUAL SERVICES - MARCH | 56,985.85 |
| | | | | | **Total :** | **56,985.85** |
| 218178 | 4/25/2024 | 000606 RING CENTRAL | CD_000801102 | | MOBILE USER | 25.18 |
| | | | | | **Total :** | **25.18** |
| 218179 | 4/25/2024 | 001021 SPICER CONSULTING GROUP | 1589 | | CFD 2022-1 ANNEX 10 FAITH BIBLE | 7,000.00 |
| | | | | | **Total :** | **7,000.00** |
| 218180 | 4/25/2024 | 002052 ST. FRANCIS ELECTRIC | 23164130 | | TRAFFIC SIGNAL MAINTENANCE MAR 2024 ROUT | 1,444.50 |
| | | | 23164132 | | TRAFFIC SIGNAL MAINTENANCE SERVICES | 772.94 |
| | | | | | **Total :** | **2,217.44** |
| 218181 | 4/25/2024 | 001331 STALKER RADAR APPLIED CONCEPTS, II | 436705 | 0000538 | (1) OF (2) SPEED FEEDBACK TRAILERS | 11,989.69 |
| | | | | | **Total :** | **11,989.69** |
| 218182 | 4/25/2024 | 001258 SUNBELT RENTALS, INC. | 150034359-0003 | | EQUIPMENT RENTAL | 471.80 |
| | | | 151227692-0002 | | EQUIPMENT RENTAL | 407.98 |
| | | | | | **Total :** | **879.78** |

**21 Vouchers for bank code :** wf **Bank total :** **114,273.73**

**21 Vouchers in this report** **Total vouchers :** **114,273.73**

**City of Wildomar**
**Payroll Warrant Register**
**5/1/2024**

| ACH Date | Payee | Description | Amount |
|---|---|---|---|
| 4/11/2024 | Heartland Payroll | 3/23/2024-4/5/2024 | $ 117,700.02 |
| 4/25/2024 | Heartland Payroll | 4/6/2024-4/19/2024 | $ 116,510.14 |
| 5/1/2024 | Heartland Payroll | 4/1/2024-4/30/2024 | $ 1,619.79 |
| | | **TOTAL** | **$ 235,829.95** |

**City of Wildomar**
**Wire Transfer Register**
**4/30/2024**

| ACH Date | Payee | Description | Amount |
|---|---|---|---|
| 4/1/2024 | Wells Fargo | Bank Admin Fee | $ 41.00 |
| 4/3/2024 | Big Easy Storage | Fleet Vehicle Storage | $ 299.00 |
| 4/3/2024 | Big Easy Storage | Fleet Vehicle Storage | $ 299.00 |
| 4/3/2024 | Big Easy Storage | Fleet Vehicle Storage | $ 299.00 |
| 4/15/2024 | Frontier Communications | Monthly Phone and Internet Services | $ 77.98 |
| 4/15/2024 | Viasat, Inc. | Cemetery Phone and Internet | $ 176.85 |
| 4/15/2024 | Viasat, Inc. | Cemetery Phone and Internet | $ 416.85 |
| 4/16/2024 | Frontier Communications | Monthly Phone and Internet Services | $ 149.99 |
| 4/19/2024 | US Bank | Credit Card Statement Payment - Business Meals, Conference Expenses, Organizational Memberships, Special Event Supplies, Repairs & Maintenance, and Office Supplies | $ 16,666.23 |
| 4/22/2024 | Enterprise Fleet Management | Monthly City Vehicle Lease Payment | $ 5,645.98 |
| 4/26/2024 | Frontier Communications | Monthly Phone and Internet Services | $ 56.65 |
| 4/26/2024 | Frontier Communications | Monthly Phone and Internet Services | $ 572.54 |
| | | **TOTAL** | $ 24,701.07 |

**SUBJECT:** March 2024 City Treasurer's Report

**SUBMITTED BY:** Adam Jantz, Finance Manager

**PREPARED BY:** Adam Jantz, Finance Manager

**ACTION:**
Approve the Treasurer's Report for March 2024.

**SUMMARY:**
March 2024 City Treasurer's Report

**DISCUSSION:**
Attached is the Treasurer's Report for Cash and Investments for the month of March 2024. The City utilizes both the California State Treasurer's Local Agency Investment Fund (LAIF) and the California Asset Management Program (CAMP) for its city investments.

On October 12th, 2022, the City entered into an agreement with PFM Asset Management as an investment advisor for the City's CAMP investment pool and established an additional managed CAMP account for long-term investments. Over time, this is expected to increase the returns on the City investments above the normal CAMP pool rate.

**FISCAL IMPACT:**
This is only a report of balances for the City, therefore it has no fiscal impact.

**ACCOUNT CODE:**
100-1012
100-1011
110-1011
115-1011
120-1011
212-1011
300-1011
301-1011
440-1011
461-1011

**ATTACHMENTS:**
March 2024 City Treasurer's Report

**CITY OF WILDOMAR**
**TREASURER'S REPORT FOR**
**CASH AND INVESTMENT PORTFOLIO**
# March 2024

## CITY CASH

| FUND | ACCOUNT | INSTITUTION | BEGINNING BALANCE | + DEPOSITS | (-) WITHDRAWALS | ENDING BALANCE | RATE |
|---|---|---|---|---|---|---|---|
| All | All | WELLS FARGO | $ 7,677,012.94 | $ 1,950,516.62 | (2,404,350.32) | $ 7,223,179.24 | 5.16814% |
| | | TOTAL | $ 7,677,012.94 | $ 1,950,516.62 | $ (2,404,350.32) | $ 7,223,179.24 | |

## CITY INVESTMENT

| FUND | ISSUER | BOOK VALUE | FACE VALUE | MARKET VALUE | PERCENT OF PORTFOLIO | AVERAGE DAYS TO MAT. | STATED RATE |
|---|---|---|---|---|---|---|---|
| 100 | LOCAL AGENCY INVESTMENT FUND | $ 4,945,555.70 | $ 4,945,555.70 | $ 4,945,555.70 | 14.29% | 0 | 4.232% |
| Various | CAMP POOL | $ 12,039,916.31 | $ 12,039,916.31 | $ 12,039,916.31 | 34.78% | 0 | 5.480% |
| Various | CAMP MANAGED ACCOUNT | $ 17,553,636.46 | $ 17,553,636.46 | $ 17,631,575.13 | 50.93% | 840 | 5.110% |
| | TOTAL | $ 34,539,108.47 | $ 34,539,108.47 | $ 34,617,047.14 | 100.00% | | |

| | | |
|---|---|---|
| CITY | TOTAL CASH AND INVESTMENTS | $ 41,762,287.71 |

## BREAKDOWN

| FUND | | ISSUER | BEGINNING BALANCE | + PURCHASES | + INTEREST DEPOSITED | (-) WITHDRAWALS/ SALES | ENDING BALANCE | STATED RATE |
|---|---|---|---|---|---|---|---|---|
| 100 | General | LOCAL AGENCY INVESTMENT FUNDS | $ 4,945,555.70 | $ 0.00 | $ 0.00 | $ 0.00 | $ 4,945,555.70 | 4.232% |
| 100 | General | CAMP POOL | $ 4,883,610.00 | $ 0.00 | $ 21,758.60 | $ 0.00 | $ 4,905,368.60 | 5.480% |
| 115 | ARPA | CAMP POOL | $ 2,054,574.59 | $ 0.00 | $ 9,154.02 | $ (500,000.00) | $ 1,563,728.61 | 5.480% |
| 120 | AA | CAMP POOL | $ 2,554,614.25 | $ 0.00 | $ 11,381.91 | $ 0.00 | $ 2,565,996.16 | 5.480% |
| 461 | DIF Park Imp | CAMP POOL | $ 2,073,257.59 | $ 500,000.00 | $ 11,464.98 | $ 0.00 | $ 2,584,722.57 | 5.480% |
| 301 | ENDWMNT | CAMP POOL | $ 418,236.94 | $ 0.00 | $ 1,863.43 | $ 0.00 | $ 420,100.37 | 5.480% |
| 100 | General | CAMP MANAGED ACCOUNT | $ 6,110,332.66 | $ 0.00 | $ 25,871.22 | $ 0.00 | $ 6,136,203.88 | 5.110% |
| 110 | DEVAG | CAMP MANAGED ACCOUNT | $ 497,080.98 | $ 0.00 | $ 2,100.97 | $ 0.00 | $ 499,181.95 | 5.110% |
| 120 | AA | CAMP MANAGED ACCOUNT | $ 6,213,099.27 | $ 0.00 | $ 26,266.25 | $ 0.00 | $ 6,239,365.52 | 5.110% |
| 212 | WASTE | CAMP MANAGED ACCOUNT | $ 1,029,908.89 | $ 0.00 | $ 4,353.12 | $ 0.00 | $ 1,034,262.01 | 5.110% |
| 300 | CEM | CAMP MANAGED ACCOUNT | $ 1,029,908.89 | $ 0.00 | $ 4,353.12 | $ 0.00 | $ 1,034,262.01 | 5.110% |
| 440 | DIF Roads | CAMP MANAGED ACCOUNT | $ 2,599,373.62 | $ 0.00 | $ 10,987.46 | $ 0.00 | $ 2,610,361.08 | 5.110% |
| | | TOTAL | $ 34,409,553.39 | $ 500,000.00 | $ 129,555.08 | $ (500,000.00) | $ 34,539,108.47 | |

In compliance with the California Code Section 53646, as City Treasurer for the City of Wildomar, I hereby certify that sufficient investment liquidity and anticipated revenues are available to meet the City's expenditure requirements for the next six months, and that all investments are in compliance with the City's Statement of Investment Policy.

I also certify that this report reflects all Government Agency pooled investments and all of the City's Bank Balances.

*Heidi Schrader*
Heidi Schrader
City Treasurer

*4/22/2024*
Date

**SUBJECT:** 2nd Reading of Ordinance No. 241 for the Adoption of the Unlawful Possession of Catalytic Converter Ordinance

**SUBMITTED BY:** John Parker, Code Enforcement Supervisor

**PREPARED BY:** John Parker, Code Enforcement Supervisor

**ACTION:**
Adopt an Ordinance entitled:

ORDINANCE NO. 241
AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA AMENDING TITLE 9 (PUBLIC PEACE AND WELFARE) OF THE WILDOMAR MUNICIPAL CODE ADDING CHAPTER 9.54 ESTABLISHING REGULATIONS PROHIBITING THE UNLAWFUL POSSESSION OF CATALYTIC CONVERTERS

**SUMMARY:**
The City Council approved the first reading of Ordinance No. 241 at the April 10, 2024, City Council meeting for the adoption of the unlawful possession of catalytic converter ordinance.

**DISCUSSION:**
Ordinance No. 241 amends Title 9 of the Wildomar Municipal Code adding Chapter 9.54 establishing regulations prohibiting the unlawful possession of catalytic converters.

Ordinance No. 241 seeks to establish stringent measures to deter catalytic converter theft by requiring individuals to provide valid proof of ownership for any detached catalytic converter in their possession. The proposed ordinance aims to disrupt the illicit trade of stolen converters and hold offenders accountable for their actions.

**FISCAL IMPACT:**
There is no direct fiscal impact associated with the adoption of this ordinance.

**ATTACHMENTS:**
Attach A - Ordinance No 241.docx

# ATTACHMENT A

## Ordinance No. 241

**ORDINANCE NO. 241**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, AMENDING TITLE 9 (PUBLIC PEACE AND WELFARE) OF THE WILDOMAR MUNICIPAL CODE ADDING CHAPTER 9.54 ESTABLISHING REGULATIONS PROHIBITING THE UNLAWFUL POSSESSION OF CATALYTIC CONVERTERS**

**WHEREAS,** California is the state with the highest number of catalytic converter theft claims from 2020 through 2022, with 51,585 catalytic converter thefts reported to insurers according to the National Insurance Crime Bureau. Between 2022 and 2024, 77 have been stolen in the City of Wildomar.

**WHEREAS,** the residents of Riverside County, including the City of Wildomar ("City") have experienced rising catalytic converter thefts from automobiles over the past several years; and

**WHEREAS,** there is currently no City legislation to define and impose penalties regarding catalytic converter thefts absent an identifiable victim who is willing to participate in the prosecution of the theft; and

**WHEREAS,** there is currently no State or Federal legislation applicable within the City requiring individuals discovered to be in possession of detached catalytic converters to provide proof to law enforcement as to how they obtained catalytic converters, therefore limiting law enforcement's ability to protect the public from catalytic converter thefts and seize suspected stolen catalytic converters when no victim is present; and

**WHEREAS,** the legislature has enacted, and the Governor has signed into law, Senate Bill (SB) 1087 and Assembly Bill (AB) 1740, which generally prohibit individuals from purchasing a used catalytic converter from anyone other than certain specified sellers, including automobile dismantlers, automotive repair dealers, or an individual possessing documents, as specified, that shows they are the lawful owner of the catalytic converter and requires "core recyclers," as defined, to keep a detailed written record, including the year, make and model of the car from which a catalytic converter was removed, as well as a copy of the vehicle's title, prior to purchasing a catalytic converter from a seller; and

**WHEREAS,** the City has broad discretionary power to make and enforce within its limits all ordinances and regulations regardless of whether the subject concerns a municipal affair; and

**WHEREAS,** catalytic converter thefts are on the rise because individuals are incentivized to commit such thefts for multiple reasons, including, but not limited to: (1) the ease and undetectable nature of committing such thefts, potentially in a matter of seconds and through the use of common tools, (2) the ability to recycle catalytic

converters at scrap metal yards for high dollar returns; and (3) legislation requiring a victim in order to prosecute such thefts; and

**WHEREAS,** individuals who are in possession of stolen catalytic converters recycle them for substantial profit while victims of these thefts suffer tremendous consequences in the form of costly repairs, inconvenience, and feelings of a lack of safety in the community; and

**WHEREAS,** the City desires to regulate the possession of detached catalytic converters within its jurisdiction in order to better protect its residents, their property and their community; and

**WHEREAS,** regulating possession of detached catalytic converters neither contradicts nor duplicates the statutes adopted by the Legislature on the topic of catalytic converters; and

**WHEREAS,** this ordinance is necessary to provide the City clear legal authority to better protect the public and deter this criminal activity.

**THE CITY COUNCIL OF THE CITY OF WILDOMAR HEREBY DOES ORDAIN AS FOLLOWS:**

**SECTION 1. RECITALS**

The above recitals are true and correct and are hereby incorporated herein by this reference.

**SECTION 2. ADDITION OF CHAPTER 9.54 TO THE WILDOMAR MUNICIPAL CODE**

Chapter 9.54 is hereby added to Title 9 (Public Peace and Welfare) of the Wildomar Municipal Code to read in its entirety as follows:

**Chapter 9.54 UNLAWFUL POSSESSION OF CATALYTIC CONVERTER**

**9.54.010 Definitions.**

A. "Catalytic converter" means any exhaust emission control device, or portion thereof, that converts toxic gases and pollutants in exhaust gas from an internal combustion engine into less-toxic pollutants.

B. "Documentation or other proof" means written document(s) clearly identifying the vehicle from which the catalytic converter originated based on the totality of the circumstances, which includes, but is not limited to, the following types of documents:

1. Bill of sale from the original owner with photographs

2. Verifiable documentation from an autobody shop proving the owner relinquished the catalytic converter to the autobody shop.

3. Verifiable electronic communication from the previous owner to the possessor relinquishing ownership of the catalytic converter.

4. Photographs of the vehicle from which the catalytic converter originated.

5. Vehicle registration associated with the catalytic converter containing an etched associated license plate number or vehicle identification number or driver's license number of registered vehicle owner.

C. "Lawful possession" means being the lawful owner of the catalytic converter or being in possession of the catalytic converter with the lawful owner's verifiable written consent. It is not required to prove the catalytic converter was stolen to establish unlawful possession.

D. "Enforcement officer" means code enforcement officer or police officer.

**9.54.020 Unlawful possession of a catalytic converter prohibited.**

A. It shall be unlawful for any person to possess any catalytic converter that is not attached to a vehicle, unless the possessor has documentation or other proof to verify that they are in lawful possession of the catalytic converter.

B. It is unlawful for any person to knowingly falsify or cause to be falsified any information in any documentation or other proof intended to show valid ownership or possession of a catalytic converter.

**9.54.040 Violations and enforcement.**

A. Each and every violation of this chapter shall constitute a separate violation and shall be subject to all remedies and enforcement measures authorized by this code. Each and every catalytic converter unlawfully possessed is a separate violation of this chapter.

B. Any person who violates any provision of this chapter is guilty of a misdemeanor, and upon conviction punished by a fine not to exceed one thousand dollars ($1,000), or by imprisonment for a term not exceeding six months or both.

C. Nothing in this chapter shall be intended to limit any penalties provided for under state law.

**SECTION 3. CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA)**

Adoption of this ordinance is not subject to CEQA, as it is not a "Project" as defined by CEQA. (CEQA Guidelines Section 15060(c)(3)). A Project means the whole of an action, which has a potential for resulting in either a direct physical change in the

environment, or a reasonably foreseeable indirect physical change in the environment. The requested action is to amend the Municipal Code to create a new offense and is exempt as it will not result in direct or reasonably foreseeable indirect physical change in the environment. This action is further exempt from CEQA under the "common sense" exemption as it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment. (CEQA Guidelines Section 15061(b)(3)).

**SECTION 4. SEVERABILITY**

If any Chapter, subsection, subdivision, sentence, clause, phrase, or portion of this ordinance, is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision will not affect the validity of the remaining portions of this ordinance. The City Council hereby declares that it would have adopted this ordinance, and each Chapter, subsection, subdivision, sentence, clause, phrase, or portion thereof, irrespective of the fact that any one or more Sections, subsections, subdivisions, sentences, clauses, phrases, or portions thereof be declared invalid or unconstitutional."

**SECTION 5. EFFECTIVE DATE.**

This ordinance shall take effect thirty (30) days after its passage by the City Council.

**SECTION 6. CITY CLERK ACTION**

The City Clerk is authorized and directed to cause this Ordinance to be published within fifteen (15) days after its passage in a newspaper of general circulation and circulated within the City in accordance with Government Code Chapter 36933(a) or, to cause this Ordinance to be published in the manner required by law using the alternative summary and posting procedure authorized under Government Code Chapter 39633(c).

**APPROVED AND ADOPTED** this 8th day of May, 2024.

Bridgette Moore
Mayor

**APPROVED AS TO FORM:**

Thomas D. Jex
City Attorney

**ATTEST:**

Janet Morales, CMC
City Clerk

**SUBJECT:** FY 2024-25 List of Projects for the SB1: Road Repair and Accountability Act of 2017

**SUBMITTED BY:** Jason Farag, Public Works Director

**PREPARED BY:** Cameron Luna, Associate Engineer

**ACTION:**
Adopt a Resolution entitled:

RESOLUTION NO. 2024 - ____
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, ADOPTING A LIST OF PROJECTS FOR FISCAL YEAR 2024-25 FUNDED BY SB1: THE ROAD REPAIR AND ACCOUNTABILITY ACT OF 2017

**SUMMARY:**
This Resolution identifies the proposed projects for FY 2024-25 that may use SB 1 (RMRA) funds. Adoption of the Resolution, and subsequent submittal of the Resolution to the California Transportation Commission (CTC) is required for the City to be eligible to receive its allocation of SB 1 funds for Road Rehabilitation and Maintenance.

**BACKGROUND:**
The City of Wildomar must adopt a list of projects each fiscal year that will be partially or totally funded by SB1: The Road Repair and Accountability Act of 2017. The City must submit the list of projects to the California Transportation Commission (CTC) prior to July 1, 2024, to be eligible to receive funds for Fiscal Year 2024-25.

**DISCUSSION:**
The City expects to receive revenues estimated at $939,751 from the Road Maintenance and Rehabilitation Account (RMRA) for Fiscal Year 2024-25. The use of RMRA gas tax funds includes but is not limited to: Road Maintenance and Rehabilitation, Safety Projects, Traffic Control Devices, and also satisfies match requirements to obtain State and Federal funds (e.g. Grants).

One metric staff utilizes to prioritize road maintenance is the Pavement Condition Index (PCI). The City completed an update to the existing Pavement Management Program (PMP) in 2021 which provides a PCI for each City Street. Staff utilized the information from the PMP report as well as maintenance records and citizen/Council input to recommend the proposed streets for the FY 2024-25 pavement rehabilitation program. A presentation was provided at the April 10, 2024 City Council meeting to receive public and Council input on the list of streets to be selected. The streets recommended for SB1 (RMRA) funding for FY 2024-25 are included in the attached Resolution. The Resolution is required to be submitted to the California

Transportation Commission (CTC) by July 1, 2024, for the City to be eligible for the funding. It should be noted that the list can be revised later, in the event final costs do not allow all the streets to be completed or to allow new streets to be added.

Staff continues to investigate various rehabilitation strategies that may be appropriate for Wildomar streets as well as strategies that utilize reclaimed asphalt as a rehabilitation material to reduce impacts on the environment. Some of these strategies can provide an additional 15-20 years of life for a significantly lower cost than traditional strategies. Each year staff selects the most appropriate strategy for each street considering pavement condition, traffic impacts, and other existing conditions.

The City's current PMP was last updated in 2021, and was originally prepared in 2019. PMPs are typically updated every five years. Before proceeding with the next rehabilitation project, the City will first initiate the preparation of a new PMP. The new PMP will take into account all of the recent pavement improvements, and provide updated PCIs, updated recommendations and strategies for pavement repair, and new cost estimates. Staff will then use the updated PMP to prioritize the list of streets/projects identified in the attached Resolution, to identify the best repair strategies for those streets, and to begin the design of the rehabilitation for those streets/projects.

**FISCAL IMPACT:**
Total anticipated revenue from RMRA for FY 2024-25 is $939,751. As part of the FY 2024-25 budget update, Staff will be proposing a street rehabilitation/slurry seal program funded by RMRA, Measure AA, and Measure A funds. Construction of the proposed streets is proposed to be funded by Measure AA and RMRA funds, with Measure A funds primarily utilized for administration, design and construction inspection. There is no impact to the General Fund.

**ATTACHMENTS:**
Resolution

**RESOLUTION NO. 2024 - __**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA ADOPTING A LIST OF PROJECTS FOR FISCAL YEAR 2024-25 FUNDED BY SB 1: THE ROAD REPAIR AND ACCOUNTABILITY ACT OF 2017**

**WHEREAS**, Senate Bill 1 (SB 1), the Road Repair and Accountability Act of 2017 (Chapter 5, Statutes of 2017) was passed by the Legislature and Signed into law by the Governor in April 2017 to address the significant multi-modal transportation funding shortfalls statewide; and

**WHEREAS**, SB 1 includes accountability and transparency provisions that will ensure the residents of our City are aware of the projects proposed for funding in our community and which projects have been completed each fiscal year; and

**WHEREAS**, the City must adopt by resolution a list of projects proposed to receive fiscal year funding from the Road Maintenance and Rehabilitation Account (RMRA), created by SB 1, which must include a description and the location of each proposed project, a proposed schedule for the project's completion, and the estimated useful life of the improvement; and

**WHEREAS**, the City will receive an estimated $939,751 in RMRA funding in Fiscal Year 2024-25 from SB 1; and

**WHEREAS**, this is the eighth year in which the City is receiving SB 1 funding and will enable the City to continue essential road maintenance and rehabilitation projects, safety improvements, repairing and replacing aging bridges, and increasing access and mobility options for the traveling public that would not have otherwise been possible without SB 1; and

**WHEREAS,** the City has undergone a public process to ensure public input into our community's transportation priorities/the project list; and

**WHEREAS,** the City used a Pavement Management System, 2021 Update, maintenance records and citizen input to develop the SB 1 project list to ensure revenues are being used on the most high-priority and cost-effective projects that also meet the community's priorities for transportation investment; and

**WHEREAS,** the funding from SB 1 will help the City maintain and rehabilitate many streets/roads through a preventative maintenance program and pavement rehabilitation throughout the City this year and various similar projects into the future; and

**WHEREAS,** the 2021 Pavement Management Program Update found that the City streets and roads are in an "at-risk" condition and this revenue will help the City keep our streets and roads from entering the "poor" condition with the goal of increasing the overall quality of our road system to a "good" condition; and

**WHEREAS**, the SB 1 project list and overall investment in our local streets and roads infrastructure with a focus on basic maintenance and safety, investing in complete streets infrastructure, and using cutting-edge technology, materials and practices, will have significant positive benefits to the City and community.

**NOW, THEREFORE BE IT RESOLVED, ORDERED AND FOUND** by the City Council of the City of Wildomar, California, as follows:

Section 1. The foregoing recitals are true and correct.

Section 2. The following list of newly proposed projects will be funded in-part or solely with fiscal year 2024-25 Road Maintenance and Rehabilitation Account revenues:

| PROJECT | LOCATION | DESCRIPTION | USEFUL LIFE | ESTIMATED SCHEDULE |
|---|---|---|---|---|
| CIP 057-3 | Lemon Street – Grape St. to Mission Trail | 2.4" ARHM Overlay | 20 years | October 2024 to March 2025 |
| | Waite Street/Orange Street – Mission Trail to Bundy Canyon Rd. | 3/8" ARAM, 1.5" ARHM Overlay | 15 years | |
| | Bundy Canyon Road – I-15 NB Ramps to Mission Trail | 2.4" ARHM Overlay | 20 years | |
| | Union Street – Sheila Ln to Gruwell St. | 3/8" ARAM, 1.5" ARHM Overlay | 15 years | |
| | Wesley Street – Grand Ave to Union Street | 1.5" Base course, 1.5" ARHM Overlay | 20 years | |
| | Various Circulation Element Streets Citywide | 3" Remove and Replace AC Spot Repairs | 8 years | |
| CIP 058-3 | Various Residential Streets located East of I-15 Freeway, South of Bundy Canyon Road and North and South of Clinton Keith Road | Crack seal and place Type II PME-RAP slurry. | 8 years | October 2024 to March 2025 |
| CIP 044-3 | Mission Trail, Malaga Road to Elberta Road | 2" Grind and AC Overlay | 15 years | March 2025 to June 2025 |
| CIP 026-2 | Bundy Canyon Road, East of I-15 Freeway to City limits | 2.4" ARHM Overlay | 20 years | September 2024 to December 2025 |
| CIP 025 | Clinton Keith Road, East of I-15 Freeway to City limits | 2.4" ARHM Overlay | 20 years | September 2024 to December 2025 |

| | | | | |
|---|---|---|---|---|
| CIP 050-1 | Pavement Management Program (PMP) Update Citywide | Update the Citywide PMP to keep track of exiting and historical condition data and decision-making process to help choose the most cost-effective maintenance strategies for streets. | 6 years | July 2024 to December 2024 |

**PASSED APPROVED AND ADOPTED** this 8th day of May 2024.

_____
Bridgette Moore
Mayor

**APPROVED AS TO FORM:**

_____
Thomas D. Jex
City Attorney

**ATTEST:**

_____
Janet Morales, CMC
City Clerk

**SUBJECT:** Notice of Intent to Hold a Public Hearing for Levying Parcels with Unpaid Charges for Trash Collection Services

**SUBMITTED BY:** Adam Jantz, Finance Manager

**PREPARED BY:** Adam Jantz, Finance Manager

**ACTION:**
Provide a Notice of Intent to hold a Public Hearing on June 12th, 2024, for placing levies on parcels with unpaid charges on trash collection services.

**SUMMARY:**
Notice of Intent to Hold a Public Hearing for Levying Parcels with Unpaid Charges for Trash Collection Services

**DISCUSSION:**
On March 23rd, 2011, the City Council adopted Resolution 2011-18 to establish special assessments and liens against parcels of land for unpaid and delinquent charges for trash collection services. On October 26th, 2022, the City entered into an exclusive franchise agreement with the waste hauler CR&R, which went into effect December 1st, 2022. Under the agreement with CR&R, the City agreed to annually assess levies to properties for residential trash hauling service charges delinquent from the previous calendar year. The waste hauler has mailed out notices to all affected property owners of record. The City Council shall hold a Public Hearing on June 12th, 2024, and adopt a resolution affirming the report on the delinquent accounts for collection on the property tax rolls.

Currently, the delinquent charges for CR&R total 916 parcels in the amount of $356,387.54. By the time of the Public Hearing date, the amount to be placed on the tax rolls may be lower due to payments being made on the delinquent accounts. Payments on delinquencies will be allowed until July 25th, 2024.

**FISCAL IMPACT:**
After collection of the special assessment and remittance of those assessments to the waste hauler, the City shall receive its proportionate share of the franchise fee for the respective amount.

**ACCOUNT CODE:**
100-3120
100-2281

**ATTACHMENTS:**
Wildomar 2023 Preliminary Delinquency List CR&R.pdf

## Preliminary CR&R Deliquency List for Calendar Year 2023 as of 4/19/2024

| CUST# | APN | CUSTOMER NAME | BILLING ADDRESS | BILLING CITY | BILLING STATE | BILLING ZIP | Total Due 2023 with Admin & Penalty | SERVICE NAME | SERVICE ADDRESS | SERVICE CITY | SERVICE STATE | SERVICE ZIP | OWNER NAME | MAILING ADDRESS | MAILING CITY, STATE, ZIP |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 37438 | 380-193-002 | JAMES KENNEDY | 32120 ROCK ELM DR | WILDOMAR | CA | 92595 | 56.81 | JAMES KENNEDY | 32120 ROCK ELM DR | WILDOMAR | CA | 92595 | ROSENBLUM ALEXANDER ROSENBLUM TAYLOR | 32120 ROCK ELM DR | WILDOMAR CA 92595 |
| 51388 | 365-142-031 | HENRIETTA G. LOPEZ | 32844 VALLEY VIEW AVE | LAKE ELSINORE | CA | 92530 | 56.98 | HENRIETTA G. LOPEZ | 32844 VALLEY VIEW AVE | WILDOMAR | CA | 92595 | SOMOZA ALEJANDRA HERNANDEZ | 32844 VALLEY VIEW AVE | LAKE ELSINORE CA 92530 |
| 44976 | 367-040-036 | CHARLES SMITH | 26542 CARDENIO | MISSION VIEJO | CA | 92691 | 59.09 | CHARLES SMITH | 34111 ORANGE ST | WILDOMAR | CA | 92595 | SMITH CHARLES E 2004 REVOCABLE LIVING TRUST DTD 7/16SMITH I | 26542 CARDENIO | MISSION VIEJO CA 92691 |
| 50255 | 365-141-018 | ANAHI CALDERON | 32950 WILDOMAR RD | LAKE ELSINORE | CA | 92530 | 59.83 | ANAHI CALDERON | 32950 WILDOMAR RD | WILDOMAR | CA | 92595 | BAO REBECCA Q | 32950 WILDOMAR RD | LAKE ELSINORE CA 92530 |
| 50054 | 368-093-017 | MARIO & GRISELDA RIOS | 21289 ILLINOIS ST | WILDOMAR | CA | 92595 | 61.91 | MARIO & GRISELDA RIOS | 21289 ILLINOIS ST | WILDOMAR | CA | 92595 | RIOS MARIO RIOS GRISELDA | 21289 ILLINOIS ST | WILDOMAR CA 92595 |
| 52807 | 367-491-001 | LISA DARBY | 54116 STRAWBERRY VALLEY LN | IDYLLWILD | CA | 92549 | 63.85 | LISA DARBY | 34242 DOROF CT | WILDOMAR | CA | 92595 | NASR MAHTAB BOROUMAND NASR MOHAMMAD HADI | 589 BRIDGEWAY #1 | SAUSALITO CA 94965 |
| 57987 | 366-270-009 | JAVIER MENESES | 22198 VALLEY TER | WILDOMAR | CA | 92595 | 65.02 | JAVIER MENESES | 22198 VALLEY TER | WILDOMAR | CA | 92595 | MAS PROP MANAGEMENT | PO BOX 1124 | WILDOMAR CA 92595 |
| 57321 | 361-061-010 | HEATHER HELLER | 24124 YUCCA ST | MENIFEE | CA | 925849362 | 65.83 | HEATHER HELLER | 24124 YUCCA ST | MENIFEE | CA | 92584 | MACIEL DAVID G/MACIEL MARIA ICELA | 14002 KELOWNA LN | VALLEY CENTER CA 92082 |
| 42723 | 380-183-003 | JIM MAHER | 22973 SWEETBAY CIR | WILDOMAR | CA | 92595 | 65.87 | JIM MAHER | 22973 SWEETBAY CIR | WILDOMAR | CA | 92595 | BAILEY CHRISTOPHER WAYNE BAILEY STACEY LEIGHANN | 22973 SWEETBAY CIR | WILDOMAR CA 92595 |
| 46125 | 367-220-044 | SUMMER NGUYEN | 10107 COLUMBUS AVE S | BLOOMINGTON | MN | 55420 | 67.19 | SUMMER NGUYEN | 22491 GROVE ST | WILDOMAR | CA | 92595 | NGUYEN MICHELLE/HA QUOC HUY | 22491 GROVE RD | WILDOMAR CA 92595 |
| 21539 | 376-042-008 | JUAN G PEREZ | 32637 CENTRAL ST | WILDOMAR | CA | 92595 | 67.72 | JUAN G PEREZ | 32637 WILDOMAR TRL | WILDOMAR | CA | 92595 | PEREZ VERONICA | 32637 CENTRAL ST | WILDOMAR CA 92595 |
| 20097 | 367-420-045 | AUDREY C CHAFIN | 22368 WALNUT ST | WILDOMAR | CA | 92595 | 67.72 | AUDREY C CHAFIN | 22368 WALNUT ST | WILDOMAR | CA | 92595 | LOPEZ JOSE | 22368 WALNUT ST | WILDOMAR CA 92595 |
| 22610 | 365-122-001 | KAREN RITTER | 32686 MESA | LAKE ELSINORE | CA | 92530 | 69.15 | KAREN RITTER | 32686 MESA DR | WILDOMAR | CA | 92595 | RITTER KAREN LIVING TRUST U/A DTD 7/13/23 RITTER KAREN SUZAI | 32686 MESA DR | LAKE ELSINORE CA 92530 |
| 53948 | 362-401-006 | LHORAN JOHNS | 34213 OLIVE GROVE RD | WILDOMAR | CA | 925959126 | 70.69 | LHORAN (OWNR) JOHNS | 34213 OLIVE GROVE RD | WILDOMAR | CA | 92595 | JOHNS KATELYN NOEL JOHNS LHORAN FRANCIS | 34213 OLIVE GROVE RD | WILDOMAR CA 92595 |
| 57635 | 366-454-037 | JESUS LIMON | 33588 VIEW CREST DR | WILDOMAR | CA | 925958339 | 70.80 | JESUS (OWNR) LIMON | 33588 VIEW CREST DR | WILDOMAR | CA | 92595 | LIMON JESUS C | 33588 VIEW CREST DR | WILDOMAR CA 92595 |
| 55238 | 362-640-008 | LUIS G AND ESTHER CASTILLO | 33678 MILL POND DR | WILDOMAR | CA | 925957672 | 72.69 | LUIS G (OWNR) CASTILLO | 33678 MILL POND DR | WILDOMAR | CA | 92595 | CASTILLO LUIS GUSTAVO CASTILLO ESTHER | 33678 MILL POND DR | WILDOMAR CA 92595 |
| 58602 | 365-052-014 | JARED CATRONE | 32369 VALLEY VIEW AVE | WILDOMAR | CA | 92595 | 72.69 | JARED CATRONE | 32369 VALLEY VIEW AVE | WILDOMAR | CA | 92595 | RIVERA CLAUDIA ELIZABETH SOTO LOPEZ ANDY SOTO | 32369 VALLEY VIEW AVE | LAKE ELSINORE CA 92530 |
| 58496 | 366-451-004 | SOMALI CHEA | 33621 VIEW CREST DR | WILDOMAR | CA | 92595 | 72.69 | SOMALI CHEA | 33621 VIEW CREST DR | WILDOMAR | CA | 92595 | CHEA BON CHEA SOMALY | 29338 BROKEN ARROW WAY | MURRIETA CA 92563 |
| 57358 | 366-422-002 | HAHSANI SPRUILL | 33599 GREAT FALLS RD | WILDOMAR | CA | 925958300 | 75.40 | HAHSANI SPRUILL | 33599 GREAT FALLS RD | WILDOMAR | CA | 92595 | DAVIS RONAE | 33599 GREAT FALLS RD | WILDOMAR CA 92595 |
| 49908 | 368-130-007 | SPENCER CLINGMAN | 33140 HIXON ST | WILDOMAR | CA | 925959467 | 76.82 | SPENCER CLINGMAN | 20681 GRAND AVE | WILDOMAR | CA | 92595 | CLINGMAN SPENCER J CLINGMAN GENEVIEVE J | 20681 GRAND AVE | WILDOMAR CA 92595 |
| 45869 | 376-391-034 | MARLA MORONES | P.O. BOX 1636 | WILDOMAR | CA | 92595 | 77.40 | MARLA MORONES | 23113 EMPIRE PENGUIN RD | WILDOMAR | CA | 92595 | ROSSETTI ANTHONY F | 635 AMERICAN AVE | BEAUMONT CA 92223 |
| 55025 | 362-212-009 | DELACY CICCHELLI | 33454 BARLEY LN | WILDOMAR | CA | 925959436 | 78.19 | DELACY (RENT) CICCHELLI | 33454 BARLEY LN | WILDOMAR | CA | 92595 | CICCHELLI MATTHEW CICCHELLI DELACY | 33454 BARLEY LN | WILDOMAR CA 92595 |
| 57294 | 366-454-012 | JAKE KAUFOLD | 33563 SELLERS RD | WILDOMAR | CA | 925958318 | 78.60 | JAKE (OWNR) KAUFOLD | 33563 SELLERS RD | WILDOMAR | CA | 92595 | KAUFOLD JAKE KAUFOLD AMBER N TOKARZ | 33563 SELLERS RD | WILDOMAR CA 92595 |
| 30098 | 376-101-006 | JESSICA GLENN | 9825 CHESAPEAKE DR | RANCHO CUCAMONGA | CA | 917015956 | 78.72 | JESSICA GLENN | 21605 GRAND AVE | WILDOMAR | CA | 92595 | ALVARADO AGUSTIN ALVARADO ROSETTA R | 21605 GRAND AVE | WILDOMAR CA 92595 |
| 44592 | 376-430-019 | HECTOR & SYLVIA MEZA | 23316 BUENA CT | WILDOMAR | CA | 92595 | 79.17 | HECTOR & SYLVIA MEZA | 23316 BUENA CT | WILDOMAR | CA | 92595 | MEZA HECTOR MEZA SYLVIA A | 23316 BUENA CT | WILDOMAR CA 92595 |
| 48435 | 376-121-021 | ERIKA MURILLO | 21756 DARBY ST | WILDOMAR | CA | 925959315 | 79.42 | ERIKA MURILLO | 21630 DUNN ST | WILDOMAR | CA | 92595 | VALLARTA REVOCABLE LIVING TRUST | 23136 HARBOR SEAL CT | WILDOMAR CA 92595 |
| 48157 | 380-341-036 | JULIE FRY | 36065 BLACKSTONE CIR | WILDOMAR | CA | 92595 | 79.83 | JULIE FRY | 36065 BLACKSTONE CIR | WILDOMAR | CA | 92595 | FRY JULIE | 31915 RANCHO CALIF RD | TEMECULA CA 92591 |
| 57912 | 366-432-024 | ANDRES ALANIS | 111 S 13TH AVE | MENDOTA | IL | 91342 | 80.39 | ANDRES ALANIS | 33640 TAMERRON WAY | WILDOMAR | CA | 92595 | CHAVEZ FAMILY TRUST DATED 5/22/2006 CHAVEZ HECTOR M | 1710 BARRYWOOD AVE | SAN PEDRO CA 90731 |
| 48954 | 380-341-045 | LEIF HANSEN | 22978 CATT RD | WILDOMAR | CA | 92595 | 82.50 | LEIF HANSEN | 22978 CATT RD | WILDOMAR | CA | 92595 | HANSEN LEIF HANSEN MARIA | 22978 CATT RD | WILDOMAR CA 92595 |
| 48355 | 376-312-028 | DANIEL CLAVEL | 7951 S KIEFER DR | FRANKLIN | WI | 53132 | 82.79 | DANIEL CLAVEL | 22866 CHARLES ST | WILDOMAR | CA | 92595 | IH5 PROP WEST | 1717 MAIN ST #2000 | DALLAS TX 75201 |
| 52208 | 376-201-005 | SHANNON MCGREGOR | 2320 RISING GLEN WAY APT 303 | CARLSBAD | CA | 920082090 | 85.53 | SHANNON MCGREGOR | 35161 UNGA CIR | WILDOMAR | CA | 92595 | JIMENEZ ANDREW M GARCIA ANDREA I | 35161 UNGA CIR | WILDOMAR CA 92595 |
| 50031 | 376-114-017 | ARNIE TALACTAC | 21696 GRAND AVE | WILDOMAR | CA | 92595 | 87.56 | ARNIE TALACTAC | 21696 GRAND AVE | WILDOMAR | CA | 92595 | FERNANDEZ MANNY D | 32994 WILLOW BAY RD | WILDOMAR CA 92595 |
| 54747 | 362-501-006 | LYNDEE TANNER | 33371 HIDDEN HOLLOW DR | WILDOMAR | CA | 925958708 | 88.04 | LYNDEE TANNER | 33371 HIDDEN HOLLOW DR | WILDOMAR | CA | 92595 | SANGIOVANNI RALPH N SANGIOVANNI EILEEN A | 24240 CITRUS HILLS RD | WILDOMAR CA 92595 |
| 48391 | 367-490-029 | RODERICK ALEXANDER | 34209 DOROF CT | WILDOMAR | CA | 92595 | 88.04 | RODERICK ALEXANDER | 34209 DOROF CT | WILDOMAR | CA | 92595 | ALEXANDER RODERICK ALEXANDER KARINA | 34209 DOROF CT | WILDOMAR CA 92595 |
| 19914 | 365-082-020 | C G BOYES | 32480 LAKEVIEW TER | LAKE ELSINORE | CA | 92530 | 91.14 | C G BOYES | 32480 LAKEVIEW TER | WILDOMAR | CA | 92530 | BOYES U BERNICE | 32480 LAKEVIEW TER | LAKE ELSINORE CA 92530 |
| 53510 | 370-360-017 | JOEL DEEM | 20340 GRAND AVE | WILDOMAR | CA | 92595 | 91.81 | JOEL DEEM | 20340 GRAND AVE | WILDOMAR | CA | 92595 | DEEM JOEL T DEEM HAROLD E Jr | 22811 BANBURY CT | MURRIETA CA 92562 |
| 50857 | 376-292-002 | CONNIE LONG | 35610 BALSAM ST | WILDOMAR | CA | 92595 | 92.63 | CONNIE LONG | 35584 RUTH AVE | WILDOMAR | CA | 92595 | DOWNING ALAN B DOWNING VICTORIA E | 31148 KAHWEA RD | TEMECULA CA 92591 |
| 47194 | 376-022-019 | ELOISA GOMEZ | 32881 WILDOMAR TRL | WILDOMAR | CA | 92595 | 92.89 | ELOISA GOMEZ | 32881 CENTRAL ST | WILDOMAR | CA | 92595 | YOKUM LINDA | 1710 FOXFIRE RD | FALLBROOK CA 92028 |
| 45149 | 370-330-020 | ANNA MONGE | PO BOX 658 | LAKE ELSINORE | CA | 92531 | 93.29 | ANNA MONGE | 20065 PLESSNER WAY | WILDOMAR | CA | 92595 | MONGE ANNA MONGE ARACELI | P O BOX 658 | LAKE ELSINORE CA 92531 |
| 47462 | 368-150-007 | SHANE ERICKSON | 21093 GRAND AVE | WILDOMAR | CA | 92595 | 2,918.78 | SHANE ERICKSON | 21093 GRAND AVE | WILDOMAR | CA | 92595 | ERICKSON RICK ERICKSON CAROL | 21093 GRAND AVE | WILDOMAR CA 92595 |
| 51391 | 370-380-002 | ALFRED CHACON | 32650 BATSON LN | WILDOMAR | CA | 92595 | 2,918.75 | ALFRED CHACON | 32650 BATSON LN | WILDOMAR | CA | 92595 | NORIEGA JOSE LUIS NORIEGA REBECCA R | 32650 BATSON LN | WILDOMAR CA 92595 |
| 47580 | 367-350-011 | ROBIN & CHARLES MATTHEWS | 21833 CANYON DR | WILDOMAR | CA | 92595 | 2,918.41 | ROBIN & CHARLES MATTHEWS | 21833 CANYON DR | WILDOMAR | CA | 92595 | MATTHEWS CHARLES RUSSELL MATTHEWS CLARINDA R | 21833 CANYON DR | WILDOMAR CA 92595 |
| 22242 | 366-041-015 | BERDELLE WHALEN | 33058 MOUNTAIN VIEW AVE | LAKE ELSINORE | CA | 92530 | 93.41 | BERDELLE WHALEN | 33058 MOUNTAIN VIEW AVE | WILDOMAR | CA | 92530 | WHALEN BERDELL M WHALEN DAVE M | 33058 MOUNTAIN VIEW AVE | LAKE ELSINORE CA 92530 |
| 27776 | 366-041-013 | GUADALUPE MENDEZ | 33064 MOUNTAIN VIEW AVE | LAKE ELSINORE | CA | 92530 | 95.79 | GUADALUPE MENDEZ - OWNER | 33064 MOUNTAIN VIEW AVE | WILDOMAR | CA | 92530 | MENDEZ CARMEN MARIA ROSALES JOSE A | 33064 MOUNTAIN VIEW AVE | LAKE ELSINORE CA 92530 |
| 58721 | 366-102-006 | JOSEPH ALVERAZ | 21680 LIME ST | WILDOMAR | CA | 92595 | 96.53 | JOSEPH ALVERAZ | 21680 LIME ST | WILDOMAR | CA | 92595 | LAKS DAVID ALLEN | 30423 DISNEY LN | VISTA CA 92084 |
| 45168 | 370-492-003 | WENDY CONNET | 20123 ALBERT ST | WILDOMAR | CA | 92595 | 97.97 | WENDY CONNET | 20123 ALBERT ST | WILDOMAR | CA | 92595 | LUY JOSE ANTONIO LUY CATHY | 2152 BROWNING CIR | CORONA CA 92880 |
| 50875 | 376-113-006 | LUIS LUGO | 21595 PECAN ST | WILDOMAR | CA | 92595 | 100.06 | LUIS LUGO | 21595 PECAN ST | WILDOMAR | CA | 92595 | LUGO LUIS M LUGO BIANCA VERENICE | 21595 PECAN ST | WILDOMAR CA 92595 |
| 56829 | 362-483-004 | JOSSELINA ACEITUNO | 33550 HARVEST WAY E | WILDOMAR | CA | 925958896 | 101.16 | JOSSELINA ACEITUNO | 33550 HARVEST WAY E | WILDOMAR | CA | 92595 | FIGUEROA GRACIELA | 224 CALLE CORTEZ | SAN CLEMENTE CA 92672 |
| 44719 | 367-490-017 | DAVE & MARY PULU | 34126 CLOVIS WAY | WILDOMAR | CA | 92595 | 101.32 | DAVE & MARY PULU | 34126 CLOVIS WAY | WILDOMAR | CA | 92595 | PULU DAVID RICHARD PULU MARY LYNN | 34126 CLOVIS WAY | WILDOMAR CA 92595 |
| 30869 | 370-330-012 | TAMMY GUTIERREZ | 32330 HALLIE ST | WILDOMAR | CA | 92595 | 101.75 | PRINCE BLACKWELL | 32330 HALLIE ST | WILDOMAR | CA | 92595 | BLACKWELL TERRY/BLACKWELL CHERYL | 9914 SOUTH TRL | VICTORVILLE CA 92394 |
| 57318 | 361-064-005 | ROBERTO MONTEJANO | 24055 YUCCA ST | MENIFEE | CA | 925849003 | 102.94 | ROBERTO MONTEJANO | 24055 YUCCA ST | MENIFEE | CA | 92584 | MONTEJANO ROBERTO | 24055 YUCCA ST | MENIFEE CA 92584 |
| 57439 | 362-621-005 | JAMIE NEWTON | 35865 DEVONSHIRE LN | WILDOMAR | CA | 925957740 | 104.54 | JAMIE NEWTON | 35865 DEVONSHIRE LN | WILDOMAR | CA | 92595 | JOHNSON JASON L NEWTON JAMIE M | 35865 DEVONSHIRE LN | WILDOMAR CA 92595 |
| 57385 | 366-434-012 | JOHN BLUTH | 9772 SKYSCAPE AVE | LAS VEGAS | NV | 891789360 | 107.67 | JOHN BLUTH | 33724 GREAT FALLS RD | WILDOMAR | CA | 92595 | SAGARWALA ANWAR HUSSAIN ANWARHUSSAIN FARZANA ANWAR | 33724 GREAT FALLS RD | WILDOMAR CA 92595 |
| 50797 | 376-070-022 | BETTY WALTERS | 315 E NORMAN AVE | ARCADIA | CA | 91006 | 108.76 | BETTY WALTERS | 21360 COMO ST | WILDOMAR | CA | 92595 | WALTERS GEORGE W TRUST B WALTERS BETTY E | 315 E NORMAN AVE | ARCADIA CA 91006 |
| 53839 | 366-120-048 | JACK MC GUFFIN | PO BOX 1202 | WILDOMAR | CA | 925951202 | 109.12 | JACK MC GUFFIN | 21950 LEMON ST | WILDOMAR | CA | 92595 | MCGUFFIN JACK ROBERT | PO BOX 1202 | WILDOMAR CA 92595 |
| 52687 | 380-330-003 | VERONICA ROMAN | 22952 NAN ST | WILDOMAR | CA | 92595 | 111.11 | VERONICA ROMAN | 22952 NAN ST | WILDOMAR | CA | 92595 | VUONG VINH H LY DIANNA | 23753 CLOVERLEAF WAY | MURRIETA CA 92562 |
| 55874 | 366-492-023 | MARTIN MONTES | 33476 CITRUS GROVE LN | WILDOMAR | CA | 925957886 | 111.40 | MARTIN MONTES | 33476 CITRUS GROVE | WILDOMAR | CA | 92595 | DELEON MARTIN MONTES/DEMONTES MARIA ANITA | 33476 CITRUS GRV | WILDOMAR CA 92595 |
| 51676 | 366-050-017 | TODD DOOLEY | 33184 HONEYDEW LN | WILDOMAR | CA | 92595 | 111.73 | TODD DOOLEY | 33184 HONEYDEW LN | WILDOMAR | CA | 92595 | DOOLEY TODD M | 33184 HONEY DEW LN | WILDOMAR CA 92595 |
| 49158 | 380-090-031 | SCOTT WHITE | 22968 SEATTLE RIDGE RD | WILDOMAR | CA | 92595 | 114.82 | SCOTT WHITE | 22968 SEATTLE RIDGE RD | WILDOMAR | CA | 92595 | WHITE SCOTT A WHITE MADELYN | 22968 SEATTLE RIDGE RD | WILDOMAR CA 92595 |
| 35492 | 376-382-001 | EMMANUEL GUTIERREZ | 35688 SUNFLOWER WAY | WILDOMAR | CA | 92595 | 115.16 | EMMANUEL GUTIERREZ | 35688 SUNFLOWER WAY | WILDOMAR | CA | 92595 | GUTIERREZ EMMANUEL A GUTIERREZ ADRIENNE | 35688 SUNFLOWER WAY | WILDOMAR CA 92595 |
| 45718 | 382-260-010 | GABRIELLA TORRES | 33305 CAMEO LN | WILDOMAR | CA | 92595 | 116.93 | GABRIELLA TORRES | 33305 CAMEO LN | WILDOMAR | CA | 92595 | TORRES GABRIELA L | 33305 CAMEO LN | WILDOMAR CA 92595 |
| 46850 | 382-242-002 | JOSH ASBILL | 21396 CORAL ROCK LN | WILDOMAR | CA | 92595 | 118.81 | JOSH ASBILL | 21396 CORAL ROCK LN | WILDOMAR | CA | 92595 | ASBILL JOSHUA | 21396 CORAL ROCK LN | WILDOMAR CA 92595 |
| 50340 | 380-181-010 | DANISHA LITTLE | 23043 WING ELM CIR | WILDOMAR | CA | 92595 | 119.33 | DANISHA LITTLE | 23043 WING ELM CIR | WILDOMAR | CA | 92595 | R E WEST | 373 HIGHLAND PL | ESCONDIDO CA 92027 |
| 56170 | 362-702-012 | TRACEY LOPEZ | 109 N ORLEANS AVE | ESCONDIDO | CA | 920273546 | 123.71 | TRACEY (OWNR) LOPEZ | 25859 VIA SARAH | WILDOMAR | CA | 92595 | SACKETT EVAN BRADLEY BUECHLER KAYLENE | 25859 VIA SARAH | WILDOMAR CA 92595 |
| 55558 | 361-064-015 | JESSICA CASTILLO | 24080 LOCUST ST | MENIFEE | CA | 925848747 | 125.80 | JESSICA (RENT) CASTILLO | 24080 LOCUST ST | WILDOMAR | CA | 92584 | CASTILLO DENISE/CASTILLO JUAN C | 24080 LOCUST ST | MENIFEE CA 92584 |
| 58413 | 362-231-005 | AUDREY SWANSON | 33276 HOMESTEAD LN | WILDOMAR | CA | 92595 | 127.46 | AUDREY SWANSON | 33276 HOMESTEAD LN | WILDOMAR | CA | 92595 | ESSER JENNIFER DIANE LIVING TRUST U/A DATED 06/27/20ESSER JE | PO BOX 656 | TUSTIN CA 92781 |
| 58404 | 362-302-012 | JEAN ASTON | 33888 THE FARM RD | WILDOMAR | CA | 92595 | 128.04 | JEANETTE & DON ASTON | 33888 THE FARM RD | WILDOMAR | CA | 92595 | ASTON DONALD LEE ASTON JEANETTE LORENE | 33888 THE FARM RD | WILDOMAR CA 92595 |
| 54750 | 362-502-008 | MELODY WETTER | 33400 HIDDEN HOLLOW DR | WILDOMAR | CA | 925958701 | 129.34 | MELODY (OWNR) WETTER | 33400 HIDDEN HOLLOW DR | WILDOMAR | CA | 92595 | WETTER BRIAN WETTER MELODY | 33400 HIDDEN HOLLOW DR | WILDOMAR CA 92595 |

# Preliminary CR&R Deliquency List for Calendar Year 2023 as of 4/19/2024

| CUST# | APN | CUSTOMER NAME | BILLING ADDRESS | BILLING CITY | BILLING STATE | BILLING ZIP | Total Due 2023 with Admin & Penalty | SERVICE NAME | SERVICE ADDRESS | SERVICE CITY | SERVICE STATE | SERVICE ZIP | OWNER NAME | MAILING ADDRESS | MAILING CITY, STATE, ZIP |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 52233 | 376-252-045 | MARIA OJEDA-KLOSTERMANN | 22915 PAVLA CT | WILDOMAR | CA | 92595 | 130.68 | MARIA OJEDA-KLOSTERMANN | 22915 PAVLA CT | WILDOMAR | CA | 92595 | NAJERA CARLOS S | 22915 PAVLA CT | WILDOMAR CA 92595 |
| 48681 | 380-311-019 | KRISTINE & KEVIN WILSON | 21965 CARNATION LN | WILDOMAR | CA | 92595 | 131.11 | KRISTINE & KEVIN WILSON | 21965 CARNATION LN | WILDOMAR | CA | 92595 | WILSON KEVIN L | 21965 CARNATION LN | WILDOMAR CA 92595 |
| 54035 | 366-491-006 | EPIFANIO MENDOZA | 22157 COUNTRY HILLS DR | WILDOMAR | CA | 925957890 | 132.63 | EPIFANIO MENDOZA | 22157 COUNTRY HILLS DR | WILDOMAR | CA | 92595 | MENDOZA EPIFANIO MENDOZA ANADELY V | 22157 COUNTRY HILLS DR | WILDOMAR CA 92595 |
| 55114 | 361-124-026 | JESSICA YOLANDA RAMOS | 24432 ORANGE ST | MENIFEE | CA | 925849766 | 132.83 | JESSICA YOLANDA RAMOS | 24432 ORANGE ST | MENIFEE | CA | 92584 | RAMOS JESSICA | 24432 ORANGE ST | MENIFEE CA 92584 |
| 45908 | 380-193-011 | REUBIN HORNBEAK JR | 32119 BAYBERRY RD | WILDOMAR | CA | 92595 | 135.39 | REUBIN HORNBEAK JR | 32119 BAYBERRY RD | WILDOMAR | CA | 92595 | HORNBEAK REUBIN A | 32119 BAYBERRY RD | WILDOMAR CA 92595 |
| 56757 | 366-493-004 | BILL W DAVIS | 22169 BLONDON CT | WILDOMAR | CA | 925957884 | 135.92 | BILL W (OWNR) DAVIS | 22169 BLONDON CT | WILDOMAR | CA | 92595 | DAVIS BILL W & SHIRLEY A DAVIS 2000 REVOCABLE TRUST DAVIS BIL | 22169 BLONDON CT | WILDOMAR CA 92595 |
| 54355 | 367-460-012 | JOE RODRIGUEZ | 34215 SHADED MEADOW CIR | WILDOMAR | CA | 925958322 | 137.13 | JOE (OWNR) RODRIGUEZ | 34215 SHADED MEADOW CIR | WILDOMAR | CA | 92595 | RODRIGUEZ JOSEPH MICHAEL RODRIGUEZ KELLY NICOLE | 34215 SHADED MEADOW CIR | WILDOMAR CA 92595 |
| 53678 | 362-570-023 | HORTENCIA ORTEGA | 24977 GREENHOUSE CT | WILDOMAR | CA | 925957973 | 137.54 | HORTENCIA (OWNR) ORTEGA | 24977 GREENHOUSE CT | WILDOMAR | CA | 92595 | GUTIERREZ VICTOR M ORTEGA ORTEGA HORTENCIA | 24977 GREENHOUSE CT | WILDOMAR CA 92595 |
| 53477 | 380-321-002 | CAYLIE STAGGS | 35561 CORNFLOWER PL | MURRIETA | CA | 92562 | 137.77 | CAYLIE STAGGS | 21773 CARNATION LN | WILDOMAR | CA | 92595 | DDCFR INV | 4686 E ONTARIO MILLS PKWY | ONTARIO CA 91764 |
| 57607 | 366-461-012 | VANCE KING | 33455 VIEW CREST DR | WILDOMAR | CA | 925958338 | 138.09 | VANCE (OWNR) KING | 33455 VIEW CREST DR | WILDOMAR | CA | 92595 | KING VANCE ALLEN KING MARIA DELOURDES GO | 33455 VIEW CREST DR | WILDOMAR CA 92595 |
| 54743 | 362-501-004 | CLAUDIA UGARTE | 33349 HIDDEN HOLLOW DR | WILDOMAR | CA | 925958708 | 138.09 | CLAUDIA UGARTE | 33349 HIDDEN HOLLOW DR | WILDOMAR | CA | 92595 | UGARTE CLAUDIA | 33349 HIDDEN HOLLOW DR | WILDOMAR CA 92595 |
| 44843 | 376-231-013 | LIZA & CHRISTOPHER ARGUELLO | 35378 GLEN LN | WILDOMAR | CA | 92595 | 139.16 | LIZA & CHRISTOPHER ARGUELLO | 35378 GLEN LN | WILDOMAR | CA | 92595 | ARGUELLO CHRISTOPHER ARGUELLO LIZA | 35378 GLEN LN | WILDOMAR CA 92595 |
| 55002 | 367-460-017 | FELICITAS PRECIADO | 22863 WINDWOOD LN | WILDOMAR | CA | 925958347 | 139.72 | FELICITAS PRECIADO | 22863 WINDWOOD LN | WILDOMAR | CA | 92595 | PRECIADO REVOCABLE TRUST DTD 3/5/2021 PRECIADO JOSE G | 22863 WINDWOOD LN | WILDOMAR CA 92595 |
| 57623 | 366-461-002 | JOSE AND ROMANA RAMIREZ | 33535 VIEW CREST DR | WILDOMAR | CA | 925958339 | 140.52 | JOSE AND ROMANA RAMIREZ | 33535 VIEW CREST DR | WILDOMAR | CA | 92595 | RAMIREZ JOSE RAMIREZ ROMANA | 33535 VIEW CREST DR | WILDOMAR CA 92595 |
| 55388 | 362-620-006 | CLAUDIA SEGURA | 25482 CHESTERFIELD LN | WILDOMAR | CA | 925957744 | 140.52 | CLAUDIA (OWNR) SEGURA | 25482 CHESTERFIELD LN | WILDOMAR | CA | 92595 | HERNANDEZ ERNESTO SEGURA | 25482 CHESTERFIELD LN | WILDOMAR CA 92595 |
| 56964 | 361-173-013 | MARIA GONZALEZ | 24990 KAGEL ST | MENIFEE | CA | 925849717 | 141.29 | MARIA GONZALEZ | 24990 KAGEL ST | WILDOMAR | CA | 92584 | GONZALEZ RAUL/GONZALEZ MARIA LOURDES | 24990 KAGEL ST | MENIFEE CA 92584 |
| 55905 | 366-402-014 | ELIZABETH&FRANCISCO SALGAD | 33705 VIEW CREST DR | WILDOMAR | CA | 925958341 | 141.31 | ELIZABETH&FRANCISCO SALGAD | 33705 VIEW CREST DR | WILDOMAR | CA | 92595 | SALGADO FRANCISCO DANIEL | 33705 VIEW CREST DR | WILDOMAR CA 92595 |
| 57720 | 362-630-010 | JENNIFER HELTON | 24906 RAINBARREL RD | WILDOMAR | CA | 925957668 | 141.46 | JENNIFER HELTON | 24906 RAINBARREL RD | WILDOMAR | CA | 92595 | HELTON KEVIN A HELTON JENNIFER M | 24906 RAINBARREL RD | WILDOMAR CA 92595 |
| 56851 | 380-460-022 | ALMA FERRER | 24599 TEAKWOOD CT | WILDOMAR | CA | 925957446 | 142.39 | ALMA FERRER | 24599 TEAKWOOD CT | WILDOMAR | CA | 92595 | FERRER ALMA E FERRER ANDREW | 24599 TEAKWOOD CT | WILDOMAR CA 92595 |
| 51764 | 376-274-017 | JESSE COTA | 22977 PAWI CT | WILDOMAR | CA | 92595 | 142.51 | JESSE COTA | 22977 PAWI CT | WILDOMAR | CA | 92595 | COTA JESUS | 22977 PAWI CT | WILDOMAR CA 92595 |
| 45103 | 370-240-022 | KIM GALVIN | 20410 BRYANT ST | WILDOMAR | CA | 92595 | 142.68 | KIM GALVIN | 20410 BRYANT ST | WILDOMAR | CA | 92595 | GALVIN RICHARD JOSEPH GALVIN KIMBERLY ANN | 20410 BRYANT ST | WILDOMAR CA 92595 |
| 53870 | 361-214-017 | JOSE RODRIGUEZ | 24819 CARL ST | MENIFEE | CA | 925848435 | 143.04 | JOSE (RENT) RODRIGUEZ | 24819 CARL ST | MENIFEE | CA | 92584 | ALCANTAR MARIA | P O BOX 2085 | SUN CITY CA 92586 |
| 35665 | 366-210-033 | SHELLEY & CHARLES HITCHCOCK | 33840 ALMOND ST | WILDOMAR | CA | 92595 | 2,365.94 | SHELLEY & CHARLES HITCHCOCK | 33840 ALMOND ST | WILDOMAR | CA | 92595 | HITCHCOCK CHARLES M HITCHCOCK SHELLEY | 33840 ALMOND ST | WILDOMAR CA 92595 |
| 54223 | 362-360-020 | SAMANTHA BROWNING | 34056 HARROW HILL RD | WILDOMAR | CA | 925959296 | 143.04 | SAMANTHA BROWNING | 34056 HARROW HILL RD | WILDOMAR | CA | 92595 | BROWNING TRAVIS BROWNING SAMANTHA | 34056 HARROW HILL RD | WILDOMAR CA 92595 |
| 57715 | 362-630-007 | JAIME EVANS | 24882 RAINBARREL RD | WILDOMAR | CA | 925957667 | 143.04 | JAIME EVANS | 24882 RAINBARREL RD | WILDOMAR | CA | 92595 | EVANS GARY VAUGHAN EVANS JAIME | 24882 RAINBARREL RD | WILDOMAR CA 92595 |
| 55258 | 362-730-027 | NICOLE TSAROUKIAN | 24065 MONTECITO DR | WILDOMAR | CA | 925956946 | 143.04 | NICOLE (OWNR) TSAROUKIAN | 24065 MONTECITO DR | WILDOMAR | CA | 92595 | RAMIREZ ANTHONY TSAROUKIAN NICOLE | 24065 MONTECITO DR | WILDOMAR CA 92595 |
| 55231 | 362-331-012 | VERONCA HUDSON | 33917 HARVEST WAY | WILDOMAR | CA | 925959123 | 143.94 | VERONCA HUDSON | 33917 HARVEST WAY | WILDOMAR | CA | 92595 | HUDSON ANDREW HUDSON VERONICA | 33917 HARVEST WAY | WILDOMAR CA 92595 |
| 58396 | 376-500-004 | JASON WHEELER | 23800 COOK CT | WILDOMAR | CA | 92595 | 144.21 | JASON WHEELER | 23800 COOK CT | WILDOMAR | CA | 92595 | LAYYOUS/TANNOUS FAMILY REVOCABLE LIVING TRUST LAYYOUS NA | 90 PASEO PRIMERO | RANCHO SANTA MARG CA 92688 |
| 57687 | 362-630-025 | ESMERALDA TORREZ | 33579 SUNBONNET CT | WILDOMAR | CA | 925958893 | 144.30 | ESMERALDA TORREZ | 33579 SUNBONNET CT | WILDOMAR | CA | 92595 | CASTANEDA ESMERALDA TORREZ CISNEROS JUAN LUCIO | 33579 SUNBONNET CT | WILDOMAR CA 92595 |
| 58460 | 380-341-004 | GRACIE GALLEGOS-SMITH | 35968 FREDERICK ST | WILDOMAR | CA | 92595 | 144.96 | GRACIE GALLEGOS-SMITH | 35968 FREDERICK ST | WILDOMAR | CA | 92595 | GALLEGOS ISAAC | 35968 FREDERICK ST | WILDOMAR CA 92595 |
| 19149 | 366-190-052 | KATHY ALLEN | 21820 DOROTHY LN | WILDOMAR | CA | 92595 | 146.14 | KATHY ALLEN | 21820 DOROTHY LN | WILDOMAR | CA | 92595 | HENRY KATHLEEN KAY | 15621 BEACH BLVD #120 | WESTMINSTER CA 92683 |
| 31127 | 380-322-001 | MARIBEL COVARRUBIAS | 32661 DAHLIA LN | WILDOMAR | CA | 92595 | 146.14 | MARIBEL COVARRUBIAS | 32661 DAHLIA LN | WILDOMAR | CA | 92595 | COVARRUBIAS MARIBEL | 32661 DAHLIA LN | WILDOMAR CA 92595 |
| 58100 | 367-020-032 | JESUS & VALERIE FELIX | 34145 ORCHARD ST | WILDOMAR | CA | 92595 | 146.71 | JESUS & VALERIE FELIX | 34145 ORCHARD ST | WILDOMAR | CA | 92595 | CARTWRIGHT CHALMER A/CARTWRIGHT VIRGINIA R | 34125 ORCHARD ST | WILDOMAR CA 92595 |
| 54898 | 366-480-010 | ANDREW J RINGER | 33447 CHELSEA LN | WILDOMAR | CA | 925958284 | 146.98 | ANDREW J RINGER | 33447 CHELSEA LN | WILDOMAR | CA | 92595 | RINGER ANDREW J | 33447 CHELSEA LN | WILDOMAR CA 92595 |
| 52082 | 368-200-038 | ANNE MITCHELL | 32180 WESLEY ST | WILDOMAR | CA | 92595 | 147.62 | ANNE MITCHELL | 32180 WESLEY ST | WILDOMAR | CA | 92595 | OSTERHOUT NICHOLAS | 32180 WESTLEY ST | WILDOMAR CA 92595 |
| 57311 | 366-454-001 | PETER ALBRECHT | 33677 SELLERS RD | WILDOMAR | CA | 925957685 | 147.90 | PETER ALBRECHT | 33677 SELLERS RD | WILDOMAR | CA | 92595 | ALBRECHT PETER E ALBRECHT GAYLEA R | 33677 SELLERS RD | WILDOMAR CA 92595 |
| 19639 | 376-363-016 | GEORGE & PATRICIA WRIGHT | 376 CAMINO BAILEN | ESCONDIDO | CA | 92029 | 147.90 | GEORGE & PATRICIA WRIGHT | 35614 LARKSPUR DR | WILDOMAR | CA | 92595 | LANGMORE GEORGE L & PATRICIA ANN REV TRUST WRIGHT GEORG | 376 CAMINO BAILEN | ESCONDIDO CA 92029 |
| 25370 | 365-113-010 | GAYE MORTIMER | 32771 LAKEVIEW TER | LAKE ELSINORE | CA | 92530 | 147.90 | JEANNIE HERSEY | 32771 LAKEVIEW TER | WILDOMAR | CA | 92530 | MORTIMER GAYE ANN | 32771 LAKEVIEW TER | LAKE ELSINORE CA 92530 |
| 54920 | 366-280-028 | SELSO MENDEZ | 33805 CHERRY ST | WILDOMAR | CA | 925958285 | 147.90 | SELSO MENDEZ | 33805 CHERRY ST | WILDOMAR | CA | 92595 | OUTHUIJSE FAMILY TRUST DATED 9/26/2013 | 9140 ROSE ST | BELLFLOWER CA 90706 |
| 25965 | 376-032-006 | ELOISA SANCHEZ | 21495 DARBY | WILDOMAR | CA | 92595 | 147.90 | ELOISA SANCHEZ | 21495 DARBY ST | WILDOMAR | CA | 92595 | SANCHEZ GREGORIO SANCHEZ ELOISA | 21495 DARBY ST | WILDOMAR CA 92595 |
| 42867 | 365-052-004 | SARAH SWENSON | 32330 WILDOMAR RD | LAKE ELSINORE | CA | 92530 | 147.90 | SARAH SWENSON | 32330 WILDOMAR RD | WILDOMAR | CA | 92595 | SWENSON JAMES R SWENSON SARAH M | 32330 WILDOMAR RD | LAKE ELSINORE CA 92530 |
| 41804 | 365-092-011 | STEPHEN WOODWARD | 32527 WILDOMAR RD | LAKE ELSINORE | CA | 92530 | 147.90 | STEPHEN WOODWARD - OWNEF | 32527 WILDOMAR RD | WILDOMAR | CA | 92595 | WOODWARD EVELYN J WOODWARD STEPHEN R | 32527 WILDOMAR RD | LAKE ELSINORE CA 92530 |
| 55028 | 362-211-014 | BRENDA JONES | 33475 BARLEY LN | WILDOMAR | CA | 925959436 | 147.90 | BRENDA JONES | 33475 BARLEY LN | WILDOMAR | CA | 92595 | CARLSON SUSAN A | 23058 JOAQUIN RIDGE RD | MURRIETA CA 92562 |
| 55082 | 366-480-034 | BLAISE ALBAMONTE | 22878 SHEFFIELD CT | WILDOMAR | CA | 925958106 | 147.90 | BLAISE ALBAMONTE | 22878 SHEFFIELD CT | WILDOMAR | CA | 92595 | ALBAMONTE DEBORAH S | 22878 SHEFFIELD CT | WILDOMAR CA 92595 |
| 30126 | 380-321-004 | ESTELA FRIAS | 21797 CARNATION LN | WILDOMAR | CA | 92595 | 147.90 | ESTELA FRIAS | 21797 CARNATION LN | WILDOMAR | CA | 92595 | FRIAS ESTELA | 21797 CARNATION LN | WILDOMAR CA 92595 |
| 56398 | 362-581-017 | GLENN FANDRICK | 35533 PARKWOOD CT | WILDOMAR | CA | 925957706 | 147.90 | GLENN FANDRICK | 35533 PARKWOOD CT | WILDOMAR | CA | 92595 | FANDRICK FAMILY TRUST DTD 5/12/21 FANDRICK GLENN | 35533 PARKWOOD CT | WILDOMAR CA 92595 |
| 57770 | 362-590-012 | JULIE DALEN | 35353 MEADOW PARK CIR | WILDOMAR | CA | 925957729 | 147.90 | JULIE DALEN | 35353 MEADOW PARK CIR | WILDOMAR | CA | 92595 | DALEN THOMAS M DALEN JULIE M | 35353 MEADOW PARK CIR | WILDOMAR CA 92595 |
| 54951 | 366-452-011 | MICHELLE SCHER | 33600 VIEWPOINT DR | WILDOMAR | CA | 925958344 | 147.90 | MICHELLE SCHER | 33600 VIEWPOINT DR | WILDOMAR | CA | 92595 | HANCHETTE FAMILY TRUST DTD 03/31/05 HANCHETTE TERESE P | 3124 SEA WING CT | KILL DEVIL HILLS NC 27948 |
| 55598 | 362-610-004 | GREG GOODMAN | 35947 COVINGTON DR | WILDOMAR | CA | 925957739 | 147.90 | GREG GOODMAN | 35947 COVINGTON DR | WILDOMAR | CA | 92595 | FRY JULIE | 35947 COVINGTON DR | WILDOMAR CA 92595 |
| 57453 | 367-433-001 | MARCIAL GUIJARRO | 22743 VALLEY VISTA CIR | WILDOMAR | CA | 925957300 | 147.90 | MARCIAL (OWNR) GUIJARRO | 22743 VALLEY VISTA CIR | WILDOMAR | CA | 92595 | GUIJARRO MARCIAL GUIJARRO MONICA | 22743 VALLEY VISTA CIR | WILDOMAR CA 92595 |
| 52583 | 367-220-028 | CHARLES FARNUM | 22351 GROVE ST | WILDOMAR | CA | 92595 | 2,623.74 | CHARLES FARNUM | 22351 GROVE ST | WILDOMAR | CA | 92595 | FARNUM CHARLES E/FARNUM SUSAN | 22351 GROVE RD | LAKE ELSINORE CA 92530 |
| 44259 | 366-130-045 | JEANNIE BARTHOLOMEW | 21343 LEMON ST | WILDOMAR | CA | 92595 | 2,424.61 | JEANNIE BARTHOLOMEW - OWN | 21343 LEMON ST | WILDOMAR | CA | 92595 | BARTHOLOMEW JASON M | 21343 LEMON ST | WILDOMAR CA 92595 |
| 52180 | 367-122-027 | CAROL PADGETT | 34278 ALLISON LN | WILDOMAR | CA | 92595 | 1,399.59 | CAROL PADGETT | 34278 ALLISON LN | WILDOMAR | CA | 92595 | PADGETT KENNETH R PADGETT CAROL R | 34278 ALLISON LN | WILDOMAR CA 92595 |
| 50833 | 367-220-050 | ROBERT LEAK | 23905 CLINTON KIETH 114-202 | WILDOMAR | CA | 92595 | 1,343.85 | ROBERT LEAK | 34841 WHITE ST | WILDOMAR | CA | 92595 | LEAK UDT/LEAK CAROLYN | 8 DEL BRIENZA | LAKE ELSINORE CA 92532 |
| 52482 | 366-021-008 | RITA LE BLANCA | 33090 MISSION TRL | WILDOMAR | CA | 92595 | 1,125.19 | RITA LE BLANCA | 33090 MISSION TRL | WILDOMAR | CA | 92595 | LEBLANC RETA RENEE | 33260 BUCKWHEAT RD | MENIFEE CA 92584 |
| 52268 | 368-240-018 | CZARA HEATH | 32684 WEBB DR | WILDOMAR | CA | 92595 | 1,099.41 | CZARA HEATH | 32684 WEBB DR | WILDOMAR | CA | 92595 | BARNETT MELODY | 835 N FAIRFAX | LOS ANGELES CA 90046 |
| 51366 | 376-160-005 | MARK MIER | 32200 CENTRAL ST | WILDOMAR | CA | 92595 | 977.40 | MARK MIER | 32200 CENTRAL ST | WILDOMAR | CA | 92595 | MIER MARK A | 32200 CENTRAL ST | WILDOMAR CA 92595 |
| 55129 | 366-260-050 | CHRIS RODRIGUEZ | 33600 ORANGE ST | WILDOMAR | CA | 925958101 | 911.83 | CHRIS (OWNR) RODRIGUEZ | 33600 ORANGE ST | WILDOMAR | CA | 92595 | ROSSETTI ANTHONY | 635 E AMERICAN AVE | BEAUMONT CA 92223 |
| 57300 | 366-454-009 | ALBERT GRANDMAISON | 11637 VALVERDE AVE | RIVERSIDE | CA | 925053336 | 911.83 | ALBERT GRANDMAISON | 33589 SELLERS RD | WILDOMAR | CA | 92595 | BLACKWELL LETICIA BLACKWELL AARON G | 33589 SELLERS RD | WILDOMAR CA 92595 |
| 50330 | 366-022-006 | STEVEN HITSELBERGER | 21263 OLIVE ST | LAKE ELSINORE | CA | 92530 | 892.03 | STEVEN HITSELBERGER | 21263 OLIVE ST | WILDOMAR | CA | 92595 | HENDRIX LYNNE GUSTAFSON EMMA J | 2220 HIGHPOINT DR | CARROLLTON TX 75007 |
| 47808 | 367-150-016 | FRANK MARRON | 22187 WALNUT ST | WILDOMAR | CA | 92595 | 892.03 | FRANK MARRON-OWNER | 22187 WALNUT ST | WILDOMAR | CA | 92595 | MARRON FRANK | 26274 SAGE GRACE #C8 | MURRIETA CA 92562 |
| 45879 | 382-270-002 | DEBRA ANDERSEN | 21745 GRAND AVE | WILDOMAR | CA | 92595 | 891.39 | DEBRA ANDERSON | 21745 GRAND AVE | WILDOMAR | CA | 92595 | ANDERSEN DEBRA JO | 21745 GRAND AVE | WILDOMAR CA 92595 |
| 54182 | 366-373-009 | DONNA BROWN | 22159 WINDTREE AVE | WILDOMAR | CA | 925958226 | 856.75 | DONNA BROWN | 22159 WINDTREE AVE | WILDOMAR | CA | 92595 | BROWN DONNA KAY SCHUSTER CYNTHIA J | 22159 WINDTREE AVE | WILDOMAR CA 92595 |
| 55702 | 361-154-018 | DANG DESROCHERS | PO BOX 715 | WILDOMAR | CA | 925950715 | 856.75 | DANG DESROCHERS | 32935 PALM AVE | WILDOMAR | CA | 92595 | DESROCHERS DANG THI | P O BOX 4171 | CRESTLINE CA 92325 |
| 56569 | 366-371-003 | EVIE PANEK | 22035 WOODCREEK LN | WILDOMAR | CA | 925958239 | 856.75 | EVIE PANEK | 22035 WOODCREEK LN | WILDOMAR | CA | 92595 | PANEK RANDALL M PANEK EVIE E | 22035 WOODCREEK LN | WILDOMAR CA 92595 |
| 55655 | 362-422-013 | LAURA MILLER | 24788 SPLIT RAIL RD | WILDOMAR | CA | 925959279 | 856.75 | LAURA (RENT) MILLER | 24788 SPLIT RAIL RD | WILDOMAR | CA | 92595 | SMITH DWAYNE P | 24788 SPLIT RAIL RD | WILDOMAR CA 92595 |
| 44632 | 366-112-016 | JOSEPH LUJAN | 33439 ALMOND ST | WILDOMAR | CA | 92595 | 829.63 | JOSEPH LUJAN | 33439 ALMOND ST | WILDOMAR | CA | 92595 | UNCAPHER ROBIN H | 33439 ALMOND ST | WILDOMAR CA 92595 |
| 50632 | 365-082-002 | NICKIE GONZALES | 32530 LAKEVIEW TER UNIT A | WILDOMAR | CA | 92530 | 829.63 | NICKIE GONZALES | 32530 LAKEVIEW TER UNIT A | WILDOMAR | CA | 92530 | GARCIA ARTURO/GARCIA SILVIA P | PO BOX 1247 | LAKE ELSINORE CA 92531 |

# Preliminary CR&R Deliquency List for Calendar Year 2023 as of 4/19/2024

| CUST# | APN | CUSTOMER NAME | BILLING ADDRESS | BILLING CITY | BILLING STATE | BILLING ZIP | Total Due 2023 with Admin & Penalty | SERVICE NAME | SERVICE ADDRESS | SERVICE CITY | SERVICE STATE | SERVICE ZIP | OWNER NAME | MAILING ADDRESS | MAILING CITY, STATE, ZIP |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 44633 | 376-031-013 | MICHELLE LOFLAND | 37426 OLD OAK TER | MURRIETA | CA | 92562 | 825.32 | MICHELLE LOFLAND - OWNER | 21416 DUNN ST | WILDOMAR | CA | 92595 | LOFLAND STANLEY LOFLAND MICHELLE | 37426 OLD OAK TER | MURRIETA CA 92562 |
| 49410 | 368-290-004 | JULIE MORTON | 32772 CHADLYN CT | WILDOMAR | CA | 92595 | 805.66 | JULIE MORTON | 32772 CHADLYN CT | WILDOMAR | CA | 92595 | MORTON JULIE N | 32772 CHADLYN CT | WILDOMAR CA 92595 |
| 58323 | 362-370-017 | ROCHELLA MITCHELL | 24441 WOODSHED WAY | WILDOMAR | CA | 92595 | 790.11 | ROCHELLA MITCHELL | 24441 WOODSHED WAY | WILDOMAR | CA | 92595 | MITCHELL ROCHELLE AVIDA MITCHELL CAMERON | 24441 WOODSHED WAY | WILDOMAR CA 92595 |
| 19936 | 376-272-013 | MARTHA L BRIDGES | 35465 WOSHKA LN | WILDOMAR | CA | 92595 | 768.33 | MARTHA L BRIDGES | 35465 WOSHKA LN | WILDOMAR | CA | 92595 | BRIDGES MARTHA L | 35465 WOSHKA LN | WILDOMAR CA 92595 |
| 55126 | 366-190-007 | DOUGLAS FORE | 3511 E CORTEZ ST | WEST COVINA | CA | 917913055 | 758.91 | DOUGLAS FORE | 33555 ORANGE ST | WILDOMAR | CA | 92595 | FORE DOUGLAS J FORE KELLY M | 3511 E CORTEZ ST | WEST COVINA CA 91791 |
| 57454 | 361-061-005 | ESTEBAN & FRANCISCA VELASQU | 24075 MANZANITA RD | MENIFEE | CA | 925849661 | 758.91 | ESTEBAN & FRANCISCA VELASQU | 24075 MANZANITA RD | MENIFEE | CA | 92584 | SANDOVAL ELSA/VELASQUEZ ESTEBAN | 24075 MANZANITA ST | MENIFEE CA 92584 |
| 55041 | 366-411-004 | KEISHA MCLEAN | 33893 BARRENGO DR | WILDOMAR | CA | 925958479 | 733.34 | KEISHA MCLEAN | 33893 BARRENGO DR | WILDOMAR | CA | 92595 | MCLEAN KEISHA | 33893 BARRENGO DR | WILDOMAR CA 92595 |
| 32263 | 367-350-003 | MYRNA FRYBACK | PO BOX 1304 | WILDOMAR | CA | 92595 | 726.18 | MYRNA FRYBACK | 21825 CANYON DR | WILDOMAR | CA | 92595 | FRYBACK MYRNA JOYCE | PO BOX 1304 | WILDOMAR CA 92595 |
| 28093 | 376-102-002 | ROD ANDERSON | 21697 GRAND AVE | WILDOMAR | CA | 92595 | 706.83 | ROD ANDERSON - OWNER | 21697 GRAND AVE | WILDOMAR | CA | 92595 | ANDERSON RODNEY L ANDERSON JUDY D | 21697 GRAND AVE | WILDOMAR CA 92595 |
| 55297 | 366-412-001 | BETTY SIMPSON | 22598 ELBOW CREEK TRL | WILDOMAR | CA | 925958499 | 703.89 | BETTY SIMPSON | 22598 ELBOW CREEK TRL | WILDOMAR | CA | 92595 | FOWLER DON L FOWLER DENISE | 22598 ELBOW CREEK TRL | WILDOMAR CA 92595 |
| 54372 | 366-260-030 | SOPHIA WILLIAMSON | 22083 LEMON ST | WILDOMAR | CA | 925958382 | 703.89 | SOPHIA (OWNR) WILLIAMSON | 22083 LEMON ST | WILDOMAR | CA | 92595 | WILLIAMSON ANDREW | 22083 LEMON ST | WILDOMAR CA 92595 |
| 56241 | 362-392-002 | KEIRRI ROBBINS | 34220 HARVEST WAY | WILDOMAR | CA | 925959138 | 703.89 | KEIRRI (OWNR) ROBBINS | 34220 HARVEST WAY | WILDOMAR | CA | 92595 | ROBBINS KYLE M ROBBINS KEIRRI A | 34220 HARVEST WAY | WILDOMAR CA 92595 |
| 54359 | 366-480-043 | GEORGE AND SYLVIA JACOBO | 22803 SHEFFIELD CT | WILDOMAR | CA | 925958106 | 703.89 | GEORGE AND SYLVIA JACOBO | 22803 SHEFFIELD CT | WILDOMAR | CA | 92595 | JACOBO GEORGE | 22803 SHEFFIELD CT | WILDOMAR CA 92595 |
| 55606 | 362-651-015 | ANDREA AND DARRYL NANNI | 33890 WAGON TRAIN DR | WILDOMAR | CA | 925957670 | 703.89 | ANREA & DARRYL (OWNR NANN | 33890 WAGON TRAIN DR | WILDOMAR | CA | 92595 | NANNI DARRYL NANNI ANDREA | 33890 WAGON TRAIN DR | WILDOMAR CA 92595 |
| 57034 | 380-350-029 | AURA FELIX | 25141 STIRRUP DR | WILDOMAR | CA | 925957612 | 703.89 | AURA (RENT) FELIX | 25141 STIRRUP DR | WILDOMAR | CA | 92595 | FELIX AURA MARIA | 25141 STIRRUP DR | WILDOMAR CA 92595 |
| 57521 | 362-331-001 | KIMBERLY ROLLINS | 33910 WINDMILL RD | WILDOMAR | CA | 925958871 | 703.89 | KIMBERLY (OWNR) ROLLINS | 33910 WINDMILL RD | WILDOMAR | CA | 92595 | ROLLINS KIMBERLY STACEY | 33910 WINDMILL RD | WILDOMAR CA 92595 |
| 57482 | 362-202-004 | EVA SAVALA | 33570 THE FARM RDAS | WILDOMAR | CA | 925959110 | 703.89 | EVA SAVALA | 33570 THE FARM RD | WILDOMAR | CA | 92595 | SAVALA LOLITA AILEEN | 28039 SCOTT RD #D191 | MURRIETA CA 92563 |
| 54292 | 362-493-002 | JAKE RAWLINGS | 33210 HIDDEN HOLLOW DR | WILDOMAR | CA | 925958703 | 703.89 | JAKE RAWLINGS | 33210 HIDDEN HOLLOW DR | WILDOMAR | CA | 92595 | RAWLINGS JAKE STEVEN | 33210 HIDDEN HOLLOW DR | WILDOMAR CA 92595 |
| 56891 | 376-462-015 | CRAIG CASPER | 23655 GLAZEBROOK RD | WILDOMAR | CA | 925957119 | 703.89 | CRAIG CASPER | 23655 GLAZEBROOK RD | WILDOMAR | CA | 92595 | BAKHTAR HOMAYON | 2458 NEWPORT BLVD #303 | COSTA MESA CA 92627 |
| 32445 | 367-080-048 | SCOTT HARRIS | 21943 BOGGS LN | WILDOMAR | CA | 92595 | 2,213.22 | SCOTT HARRIS | 21943 BOGGS LN | WILDOMAR | CA | 92595 | HARRIS ANDREW SCOTT HARRIS DOCIA DARLENE | 21943 BOGGS LN | WILDOMAR CA 92595 |
| 53591 | 366-240-003 | RYAN DUNN | 21551 BROOKHURST ST #100 | HUNTINGTON BEACH | CA | 926468052 | 1,930.61 | RYAN DUNN | 22650 LOST RD | WILDOMAR | CA | 925958391 | DUNN RYAN E | 22650 LOST RD | WILDOMAR CA 92595 |
| 52665 | 366-210-051 | BROCK ATWELL | 33915 ALMOND ST | WILDOMAR | CA | 92595 | 1,826.24 | BROCK ATWELL | 33915 ALMOND ST | WILDOMAR | CA | 92595 | ZUPPARDO JAY ZACHARY LIVING TRUST DATED 04/03/2019 ZUPPAR | 14305 CORPORATE WAY | MORENO VALLEY CA 92553 |
| 47614 | 370-090-016 | RICHARD HARDING | 32030 BEECHER ST | WILDOMAR | CA | 92595 | 1,671.32 | RICHARD HARDING | 32030 BEECHER ST | WILDOMAR | CA | 92595 | HARDING RICHARD | 32030 BEECHER ST | WILDOMAR CA 92595 |
| 54337 | 362-541-007 | RENEE MORAN | 24345 SENNA DR | WILDOMAR | CA | 925957821 | 703.89 | RENEE (OWNR) MORAN | 24345 SENNA DR | WILDOMAR | CA | 92595 | MORAN GARY F MORAN RENEE | 24345 SENNA DR | WILDOMAR CA 92595 |
| 56867 | 380-460-013 | MARIA AGUILAR | 24709 TEAKWOOD CT | WILDOMAR | CA | 925957448 | 703.89 | MARIA AGUILAR | 24709 TEAKWOOD CT | WILDOMAR | CA | 92595 | ALMARAZ DAVID ALMARAZ NORMA | 24709 TEAKWOOD CT | WILDOMAR CA 92595 |
| 54339 | 367-443-003 | CECELIA AND REGINALD FORD | 22751 VALLEY VISTA CIR | WILDOMAR | CA | 925957300 | 703.89 | CECELIA & REGINALD FORD | 22751 VALLEY VISTA CIR | WILDOMAR | CA | 92595 | BOULWARE DESSIRAE | 22751 VALLEY VISTA CIR | WILDOMAR CA 92595 |
| 56385 | 362-561-023 | JACQUELINE RICHARDS | 24891 PARKLAND CT | WILDOMAR | CA | 925957857 | 703.89 | JACQUELINE (OWNR) RICHARDS | 24891 PARKLAND CT | WILDOMAR | CA | 92595 | WELLS FARGO BANK | 5 PARK PLAZA 19TH FL | IRVINE CA 92614 |
| 54242 | 362-351-006 | TORI HOEFS | 34252 HARROW HILL RD | WILDOMAR | CA | 925959382 | 703.89 | TORI HOEFS | 34252 HARROW HILL RD | WILDOMAR | CA | 92595 | SAY TORI LYN SAY BRICE C | 34252 HARROW HILL RD | WILDOMAR CA 92595 |
| 55978 | 366-502-001 | ADRIAN SEGUNDO | 22004 BLONDON CT | WILDOMAR | CA | 925957881 | 703.89 | ADRIAN SEGUNDO | 22004 BLONDON CT | WILDOMAR | CA | 92595 | PEREZ JACQUELINE ANN | 22004 BLONDON CT | WILDOMAR CA 92595 |
| 57156 | 366-300-051 | SERITA GATES | 22265 WAITE ST | WILDOMAR | CA | 925958122 | 703.89 | SERITA (OWNR) GATES | 22265 WAITE ST | WILDOMAR | CA | 92595 | GATES FAMILY TRUST DATED 04/23/2020 GATES RAY A | 22265 WAITE ST | WILDOMAR CA 92595 |
| 54991 | 366-372-005 | GARY VINCENT | 33311 WINDTREE AVE | WILDOMAR | CA | 925958236 | 703.89 | GARY VINCENT | 33311 WINDTREE AVE | WILDOMAR | CA | 92595 | VINCENT GARY D | 33311 WINDTREE AVE | WILDOMAR CA 92595 |
| 57090 | 367-280-025 | DAVID HERNANDEZ | 24065 OAK CIRCLE DR | WILDOMAR | CA | 925957773 | 703.89 | DAVID HERNANDEZ | 24065 OAK CIRCLE DR | WILDOMAR | CA | 92595 | HERNANDEZ DAVID A PEREZ KRYSTAL E | 24065 OAK CIRCLE DR | LAKE ELSINORE CA 92532 |
| 57560 | 362-311-004 | GARRETT BELGER | 24735 PITCHFORK CIR | WILDOMAR | CA | 925958881 | 703.89 | GARRETT (OWNR) BELGER | 24735 PITCHFORK CIR | WILDOMAR | CA | 92595 | BELGER GARRETT PAUL BELGER MIKE | 24735 PITCHFORK CIR | WILDOMAR CA 92595 |
| 54105 | 361-153-031 | JAIME LUNA AND LISA VEGA | 32921 RHINEHART AVE | WILDOMAR | CA | 925958746 | 703.89 | JAIME LUNA AND LISA VEGA | 32921 RHINEHART ST | WILDOMAR | CA | 92595 | LUNA JAIME | 32921 RHINEHART ST | WILDOMAR CA 92595 |
| 55849 | 361-172-017 | LUCIANO GARCIA | 24950 FIR ST | MENIFEE | CA | 925849026 | 703.89 | LUCIANO (OWNR) GARCIA | 24950 FIR ST | WILDOMAR | CA | 92584 | GARCIA LUCIANO | 24950 FIR ST | MENIFEE CA 92584 |
| 56094 | 361-081-013 | ENOC RAMIREZ | 24090 MAGNOLIA RD | MENIFEE | CA | 925849809 | 703.89 | ENOC RAMIREZ | 24090 MAGNOLIA RD | WILDOMAR | CA | 92584 | RAMIREZ ENOC/RAMIREZ GABRIELA JOY | 24090 MAGNOLIA ST | MENIFEE CA 92584 |
| 56270 | 365-250-046 | MARIO LOMELI | 23800 CLOUD BURST RD | WILDOMAR | CA | 925958354 | 703.89 | MARIO LOMELI | 23800 CLOUDBURST RD | WILDOMAR | CA | 92595 | LOMELI MARIO A | 20642 HUNTER ST | PERRIS CA 92570 |
| 56291 | 361-054-011 | EUGENE JONES | 23087 SPRING MEADOW DR | MURRIETA | CA | 925623223 | 703.89 | EUGENE (RENT) JONES | 32117 SPRUCE AVE | MENIFEE | CA | 92584 | LEON ANDRES | 32117 SPRUCE AVE | MENIFEE CA 92584 |
| 56725 | 366-270-016 | MARIA NATO | 22071 VALLEY TER | WILDOMAR | CA | 925958112 | 703.89 | MARIA (RENT) NATO | 22071 VALLEY TER | WILDOMAR | CA | 92595 | VELASCO JOSE/VELASCO SERAFINA | 3515 GROVE CANYON RD | ESCONDIDO CA 92025 |
| 53428 | 376-311-006 | LAURA FERCHAW | 22888 TEIL GLEN RD | WILDOMAR | CA | 92595 | 703.45 | LAURA FERCHAW | 22888 TEIL GLEN RD | WILDOMAR | CA | 92595 | DHILLON GURDEV S HARI RAVINDER K | 1099 N CHEYENNE ST | ORANGE CA 92869 |
| 53425 | 366-190-031 | BOB GUILLAMS | 21770 LAGO VISTA LN | WILDOMAR | CA | 92595 | 691.79 | BOB GUILLAMS | 21770 LAGO VISTA LN | WILDOMAR | CA | 92595 | SOLTZ PERI LYNN | 21770 LAGO VISTA LN | WILDOMAR CA 92595 |
| 20027 | 380-150-025 | F CALLAWAY | 22675 GRAND AVE | WILDOMAR | CA | 92595 | 681.94 | F CALLAWAY | 22675 GRAND AVE | WILDOMAR | CA | 92595 | CALLAWAY HAROLD R JR CALLAWAY FRANCINE E | 22675 GRAND AVE | WILDOMAR CA 92595 |
| 52689 | 366-190-032 | ANGEL GOMEZ | 21786 LAGO VISTA LN | WILDOMAR | CA | 92595 | 681.94 | ANGEL GOMEZ | 21786 LAGO VISTA LN | WILDOMAR | CA | 92595 | GOMEZ ANGELICA L | 21786 LAGO VISTA LN | WILDOMAR CA 92595 |
| 50808 | 366-380-011 | BRYAN MAUDLIN | 21691 WAGON RIM CT | WILDOMAR | CA | 92595 | 681.94 | BRYAN MAUDLIN | 21691 WAGON RIM CT | WILDOMAR | CA | 92595 | RAXTER ARVIN DARRELL RAXTER JEREMIAH | 32527 BRADLEY RD | MENIFEE CA 92584 |
| 19144 | 368-262-011 | RODOLFO LEMUS | 21180 DENISE | WILDOMAR | CA | 92595 | 681.94 | RODOLFO LEMUS - OWNER | 21180 DENISE CT | WILDOMAR | CA | 92595 | LEMUS RODOLFO LEMUS ROSELIA | 21180 DENISE CT | WILDOMAR CA 92595 |
| 51037 | 376-365-006 | PHOENIX RICHARDSON | 35616 ASTER DR | WILDOMAR | CA | 92595 | 681.94 | PHOENIX RICHARDSON | 35616 ASTER DR | WILDOMAR | CA | 92595 | RICHARDSON PHOENIX RICHARDSON GRACE | 35616 ASTER DR | WILDOMAR CA 92595 |
| 48442 | 376-211-007 | TESSA SHIVELY | 35094 MOMAT AVE | WILDOMAR | CA | 92595 | 681.94 | TESSA SHIVELY | 35094 MOMAT AVE | WILDOMAR | CA | 92595 | SHIVELY CHAD J | 35094 MOMAT AVE | WILDOMAR CA 92595 |
| 49302 | 376-211-023 | ANA MONTERRAZA | 35133 PASHAL PL | WILDOMAR | CA | 92595 | 681.94 | ANA MONTERROZA | 35133 PASHAL PL | WILDOMAR | CA | 92595 | ESPINOSA LUIS MONTERROZA ANA | 35133 PASHAL PL | WILDOMAR CA 92595 |
| 49955 | 376-223-009 | ENJOLI KERR | 35366 BIG LEAF LN | WILDOMAR | CA | 92595 | 681.94 | ENJOLI KERR | 35366 BIG LEAF LN | WILDOMAR | CA | 92595 | KERR ENJOLI | 35366 BIGLEAF LN | WILDOMAR CA 92595 |
| 35399 | 366-021-011 | SANDRA BROWNING | 33025 WILDOMAR RD | LAKE ELSINORE | CA | 92530 | 681.94 | SANDRA BROWNING | 33025 WILDOMAR RD | WILDOMAR | CA | 92530 | ROMERO ALICE M BROWNING SANDRA LEE | 33025 WILDOMAR RD | LAKE ELSINORE CA 92530 |
| 50576 | 370-493-006 | LESLIE JOHNSON | 32533 CEDAR SPRINGS CT | WILDOMAR | CA | 92595 | 681.94 | LESLIE JOHNSON | 32533 CEDAR SPRINGS CT | WILDOMAR | CA | 92595 | JOHNSON LESLIE | 32533 CEDAR SPRING CT | WILDOMAR CA 92595 |
| 18916 | 370-360-018 | DONALD GOODMAN | 32977 BRYANT | WILDOMAR | CA | 92595 | 666.73 | DONALD GOODMAN | 32977 BRYANT ST | WILDOMAR | CA | 92595 | GOODMAN DONALD R | 32977 BRYANT ST | WILDOMAR CA 92595 |
| 51828 | 380-022-017 | DERIAN SLAYTON | 21827 ATHEA WAY | WILDOMAR | CA | 92595 | 666.73 | DERIAN SLAYTON | 21827 ATHEA WAY | WILDOMAR | CA | 92595 | SLAYTON DERIAN THOMAS NATASHA CLARETT | 21827 ATHEA WAY | WILDOMAR CA 92595 |
| 53950 | 362-401-007 | KATHY NEZZER | 34219 OLIVE GROVE RD | WILDOMAR | CA | 925959126 | 663.41 | KATHY (OWNR) NEZZER | 34219 OLIVE GROVE RD | WILDOMAR | CA | 92595 | NEZZER KATHY ARNAO KC | 34219 OLIVE GROVE RD | WILDOMAR CA 92595 |
| 54694 | 362-223-002 | DENNIS SIGGINS | 33386 HARVEST WAY | WILDOMAR | CA | 925959159 | 663.02 | DENNIS SIGGINS | 33386 HARVEST WAY | WILDOMAR | CA | 92595 | SIGGINS ALICE A SIGGINS DENNIS | 33386 HARVEST WAY | WILDOMAR CA 92595 |
| 53442 | 365-072-002 | JOAN BENITEZ | 32310 LAKEVIEW TER | WILDOMAR | CA | 92595 | 658.07 | JOAN BENITEZ | 32310 LAKEVIEW TER | WILDOMAR | CA | 92595 | CHAKOS VANESSA BENITEZ JOAN | 32310 LAKEVIEW TER | LAKE ELSINORE CA 92530 |
| 53176 | 382-220-010 | JUAN MAREQUIN | 33225 WILSON ST | WILDOMAR | CA | 925958539 | 652.60 | JUAN MAREQUIN | 33225 WILSON ST | WILDOMAR | CA | 925958539 | 465 COLD CANYON | 8149 SANTA MONICA BLVD #298 | LOS ANGELES CA 90046 |
| 47389 | 370-270-024 | MARLINDA BRAVO | 20314 PALOMAR ST | WILDOMAR | CA | 92595 | 650.98 | MARLINDA BRAVO-TNT | 20314 PALOMAR ST | WILDOMAR | CA | 92595 | MARTINEZ ARMANDO BRAVO RAYO ESTEBAN | 20314 PALOMAR ST | WILDOMAR CA 92595 |
| 46906 | 367-150-026 | TEHYA REED | 34620 ORANGE ST | WILDOMAR | CA | 92595 | 623.24 | TEHYA REED | 34620 ORANGE ST | WILDOMAR | CA | 92595 | FLORES MARY A | 802 S GOLDENWEST AVE | SANTA ANA CA 92704 |
| 45213 | 367-490-011 | VICKY LIEB | 34122 DOROF CT | WILDOMAR | CA | 92595 | 610.56 | VICKY LIEB | 34122 DOROF CT | WILDOMAR | CA | 92595 | LIEB VICKY | 34122 DOROF CT | WILDOMAR CA 92595 |
| 54181 | 366-373-010 | JULIET V JOHNSON | PO BOX 95 | WILDOMAR | CA | 925950095 | 606.08 | JULIET V (OWNR) JOHNSON | 22141 WINDTREE AVE | WILDOMAR | CA | 92595 | JOHNSON JEFFREY CROCKETT JESSICA LYNN | 22141 WINDTREE AVE | WILDOMAR CA 92595 |
| 54984 | 380-361-017 | LEILANI STICKNEY | 36228 LIPIZZAN LN | WILDOMAR | CA | 925957608 | 606.08 | LEILANI (RENT) STICKNEY | 36228 LIPIZZAN LN | WILDOMAR | CA | 92595 | LAYYOUS MUNA MICHAEL REVOCABLE LIVING TRUST UDT 10/1LAYY | 90 PASEO PRIMERO | RANCHO SANTA MARG CA 92688 |
| 56728 | 366-270-005 | JONATHAN ALVAREZ | 22090 VALLEY TER | WILDOMAR | CA | 925958110 | 606.08 | JONATHAN (OWNR) ALVAREZ | 22090 VALLEY TER | WILDOMAR | CA | 92595 | ALVAREZ JONATHAN/ALVAREZ VICTOR G | 22090 VALLEY TER | WILDOMAR CA 92595 |
| 54324 | 376-483-002 | SOMER BOYD | 35675 DULOCK RD | WILDOMAR | CA | 925957115 | 605.93 | SOMER BOYD | 35675 DULOCK RD | WILDOMAR | CA | 92595 | COUNTESS-BOYD SOMER | 35675 DULOCK RD | WILDOMAR CA 92595 |
| 54766 | 362-502-017 | LAWRENCE PERRETT | 33512 HIDDEN HOLLOW DR | WILDOMAR | CA | 925958700 | 605.08 | LAWRENCE PERRETT | 33512 HIDDEN HOLLOW DR | WILDOMAR | CA | 92595 | KNUDSEN KERRY | 33512 HIDDEN HOLLOW DR | WILDOMAR CA 92595 |
| 55696 | 362-681-036 | GRETTA BARELA | 25196 WOLCOTT CT | WILDOMAR | CA | 925957624 | 603.90 | GRETTA (OWNR) BARELA | 25196 WOLCOTT CT | WILDOMAR | CA | 92595 | QUADROZZI THOMAS QUADROZZI GRETTA | 25196 WOLCOTT CT | WILDOMAR CA 92595 |
| 55941 | 380-362-007 | CAROLINE FALLS | 36098 MUSTANG SPIRIT LN | WILDOMAR | CA | 925957603 | 602.18 | CAROLINE (OWNR) FALLS | 36098 MUSTANG SPIRIT LN | WILDOMAR | CA | 92595 | FALLS CAROLIN FALLS JEFFREY | 36098 MUSTANG SPIRIT LN | WILDOMAR CA 92595 |
| 56245 | 362-472-021 | RAMONA HAVLICHECK | 33305 HARVEST WAY E | WILDOMAR | CA | 925958712 | 601.55 | RAMONA HAVLICHECK | 33305 HARVEST WAY E | WILDOMAR | CA | 92595 | HAVLICHECK JACK T/HAVLICHECK RAMONA M | 33305 HARVEST WAY E | WILDOMAR CA 92595 |

# Preliminary CR&R Deliquency List for Calendar Year 2023 as of 4/19/2024

| CUST# | APN | CUSTOMER NAME | BILLING ADDRESS | BILLING CITY | BILLING STATE | BILLING ZIP | Total Due 2023 with Admin & Penalty | SERVICE NAME | SERVICE ADDRESS | SERVICE CITY | SERVICE STATE | SERVICE ZIP | OWNER NAME | MAILING ADDRESS | MAILING CITY, STATE, ZIP |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 54583 | 367-260-015 | PHILIP J AND ANGELES ZEILINGEF | 34476 ONEAL RD | WILDOMAR | CA | 925959071 | 580.90 | PHILIP J AND ANGELES ZEILINGEI | 34476 ONEAL RD | WILDOMAR | CA | 92595 | ZEILINGER PHILIP J ZEILINGER ANGELES | 34476 ONEAL RD | WILDOMAR CA 92595 |
| 58144 | 361-162-009 | MARIA CORONEL GREGORIO SOL | 24715 ORANGE ST | WILDOMAR | CA | 92584 | 580.90 | MARIA CORONEL AND GREGORI | 24715 ORANGE ST | WILDOMAR | CA | 92584 | SOLIS GREGORIO/CORONEL MARIA | 24715 ORANGE ST | MENIFEE CA 92584 |
| 50375 | 365-113-019 | SHIRLEY MORENO | 32695 LAKEVIEW TER | LAKE ELSINORE | CA | 92595 | 571.94 | SHIRLEY MORENO | 32695 LAKEVIEW TER | WILDOMAR | CA | 92595 | MORENO SHIRLEY JEAN | 32695 LAKEVIEW TERRACE | LAKE ELSINORE CA 92530 |
| 43670 | 376-114-009 | VALERIE HUSKEY | 21729 PECAN ST | WILDOMAR | CA | 92595 | 568.24 | VALERIE HUSKEY | 21729 PECAN ST | WILDOMAR | CA | 92595 | HUSKEY RAY THOMPSON HUSKEY VALERIE | 21729 PECAN ST | WILDOMAR CA 92595 |
| 55087 | 365-270-034 | DANIEL BROZ | 21855 SHERI LN | WILDOMAR | CA | 925958204 | 557.52 | DANIEL (RENT) BROZ | 21855 SHERI LN | WILDOMAR | CA | 92595 | BENAVIDEZ ALISHA M | 855 W SEAONAL CREEK LN | MERIDIAN ID 83642 |
| 18967 | 367-411-010 | SHELLY RUMBAUGH | 20935 CASHEW | WILDOMAR | CA | 92595 | 555.63 | SHELLY RUMBAUGH - OWNER | 20935 CASHEW ST | WILDOMAR | CA | 92595 | RUMBAUGH TOM & SHELLY TRUST 9/14/2023 RUMBAUGH THOMA | 20935 CASHEW ST | WILDOMAR CA 92595 |
| 54169 | 376-350-008 | JIM JAMNICZKY | PO BOX 802 | WILDOMAR | CA | 925950802 | 551.04 | JIM JAMNICZKY | 35321 SUSAN DR | WILDOMAR | CA | 92595 | JAMNICZKY JAMES L | P O BOX 802 | WILDOMAR CA 92595 |
| 54657 | 362-421-019 | ALVIN L REYNOLDS | 34613 THE FARM RD | WILDOMAR | CA | 925959232 | 551.04 | ALVIN L REYNOLDS | 34613 THE FARM RD | WILDOMAR | CA | 92595 | KOHL REYNOLDS STEPHANIE HELEN | 34613 THE FARM RD | WILDOMAR CA 92595 |
| 54949 | 366-452-010 | HELGA MUELLER | 33592 VIEWPOINT DR | WILDOMAR | CA | 925958343 | 551.04 | HELGA MUELLER | 33592 VIEWPOINT DR | WILDOMAR | CA | 92595 | MUELLER HELGA | 33592 VIEWPOINT DR | WILDOMAR CA 92595 |
| 56679 | 366-423-009 | CATARINO MENDEZ | 33605 CANYON RANCH RD | WILDOMAR | CA | 925957401 | 551.04 | CATARINO MENDEZ | 33605 CANYON RANCH RD | WILDOMAR | CA | 92595 | ROMERO LIDIA ROMERO GUSTAVO | 33605 CANYON RANCH RD | WILDOMAR CA 92595 |
| 57074 | 367-441-011 | ROSA MORTON | 34015 OAK CANYON DR | WILDOMAR | CA | 925958310 | 551.04 | ROSA MORTON | 34015 OAK CANYON DR | WILDOMAR | CA | 92595 | ALLISON DELLA M | 34015 OAK CANYON DR | WILDOMAR CA 92595 |
| 54215 | 361-153-004 | ANNA HERRERA | 32932 GREENWOOD DR | WILDOMAR | CA | 925958740 | 551.04 | ANNA HERRERA | 32932 GREENWOOD AVE | WILDOMAR | CA | 92595 | SOTO FLORENCIO SOTO MARISA | 21261 STEEL PARK DR | PERRIS CA 92570 |
| 56271 | 361-206-008 | LOUIS ARBOLIDA | 32890 CLUB AVE | WILDOMAR | CA | 925958725 | 551.04 | LOUIS ARBOLIDA | 32890 CLUB AVE | WILDOMAR | CA | 92595 | ARBOLIDA LOUIS ARBOLIDA SANDRA | 32890 CLUB AVE | WILDOMAR CA 92595 |
| 53667 | 362-382-029 | JOHNNY LEYVA | 33991 GREEN BEAN LN | WILDOMAR | CA | 925959146 | 551.04 | JOHNNY LEYVA | 33991 GREEN BEAN LN | WILDOMAR | CA | 92595 | LEYVA JOHNNY G | 33991 GREEN BEAN LN | WILDOMAR CA 92595 |
| 53891 | 366-480-013 | MARIO LOPEZ | 22782 BRIGHTON CT | WILDOMAR | CA | 925958197 | 551.04 | MARIO (RENT) LOPEZ | 22782 BRIGHTON CT | WILDOMAR | CA | 92595 | ENGELS CYNTHIA A | 22782 BRIGHTON CT | WILDOMAR CA 92595 |
| 56364 | 362-482-006 | DEBORAH NILES | 33461 FURROW CT | WILDOMAR | CA | 925958179 | 551.04 | DEBORAH NILES | 33461 FURROW CT | WILDOMAR | CA | 92595 | BARKER ROBERTA ANN FAMILY TRUST DATED 08/10/2018 BARKER F | 33461 FURROW CT | WILDOMAR CA 92595 |
| 55437 | 362-550-015 | VERONICA LEAHY | 24285 TOPACIO CT | WILDOMAR | CA | 925957722 | 551.04 | VERONICA LEAHY | 24285 TOPACIO CT | WILDOMAR | CA | 92595 | LEAHY DENNIS P LEAHY VERONICA | 24285TOPACIOCT | WILDOMAR CA 92595 |
| 54816 | 362-542-013 | SAMUEL L & NATALIE L GENOUS | 24364 SENNA DR | WILDOMAR | CA | 925957977 | 551.04 | SAMUEL L & NATALIE L GENOUS | 24364 SENNA DR | WILDOMAR | CA | 92595 | GENOUS SAMUEL LENDALE GENOUS NATALIE LYNN | 24364 SENNA DR | WILDOMAR CA 92595 |
| 56328 | 366-502-006 | CHRISTINE GALGANO | 22044 BLONDON CT | WILDOMAR | CA | 925957881 | 551.04 | CHRISTINE (OWNR) GALGANO | 22044 BLONDON CT | WILDOMAR | CA | 92595 | GALGANO CHRISTINE | 22044 BLONDON CT | WILDOMAR CA 92595 |
| 57359 | 366-423-035 | LAURA AGUILAR | 33602 GREAT FALLS RD | WILDOMAR | CA | 925957309 | 551.04 | LAURA AGUILAR | 33602 GREAT FALLS RD | WILDOMAR | CA | 92595 | AGUILAR JOEL J | 33602 GREAT FALLS RD | WILDOMAR CA 92595 |
| 54145 | 362-472-012 | BREANNA SOPKO | 33233 MILL POND DR | WILDOMAR | CA | 925958177 | 551.04 | BREANNA SOPKO | 33233 MILL POND DR | WILDOMAR | CA | 92595 | WINDERL SHANDELL S | 33233 MILL POND DR | WILDOMAR CA 92595 |
| 55712 | 366-280-008 | DOREEN WATKINS | 33803 PARADISE LN | WILDOMAR | CA | 925957777 | 551.04 | DOREEN WATKINS | 33803 PARADISE LN | WILDOMAR | CA | 92595 | WATKINS LINDA | 33803 PARADISE LN | WILDOMAR CA 92595 |
| 53691 | 362-190-015 | ELAINE BRYANT | 33456 HAYFIELD CIR | WILDOMAR | CA | 925959115 | 551.04 | ELAINE BRYANT | 33456 HAYFIELD CIR | WILDOMAR | CA | 92595 | BRYANT ELAINE L | 33456 HAYFIELD CIR | WILDOMAR CA 92595 |
| 54586 | 362-311-003 | AMBER SHAFER | 33673 PLOWSHARE RD | WILDOMAR | CA | 925958882 | 551.04 | AMBER SHAFER | 33673 PLOWSHARE RD | WILDOMAR | CA | 92595 | SHAFER AMBER LYNN | 33673 PLOWSHARE RD | WILDOMAR CA 92595 |
| 54533 | 367-431-019 | PATRICIA FERRUSCA | 34128 AUTUMN SAGE CT | WILDOMAR | CA | 925958477 | 551.04 | PATRICIA FERRUSCA | 34128 AUTUMN SAGE CT | WILDOMAR | CA | 92595 | FERRUSCA PATRICIA | 34128 AUTUMN SAGE CT | WILDOMAR CA 92595 |
| 55179 | 366-352-010 | MARTHA (OWNR) VALER | 33222 WILLOWTREE LN | WILDOMAR | CA | 925958221 | 551.04 | MARTHA VALER | 33222 WILLOW TREE LN | WILDOMAR | CA | 92595 | VALER MARTHA | 33222 WILLOW TREE LN | WILDOMAR CA 92595 |
| 54651 | 362-391-004 | DINA REESE | 34554 THE FARM RD | WILDOMAR | CA | 925959293 | 551.04 | DINA REESE | 34554 THE FARM RD | WILDOMAR | CA | 92595 | GRILLI GLORIA LIVING TRUST DATED 04/11/2010 GRILLI DINA M | 34554 THE FARM RD | WILDOMAR CA 92595 |
| 53754 | 362-533-005 | SHIRLEY WICKHAM | 24042 SENNA DR | WILDOMAR | CA | 925957831 | 551.04 | SHIRLEY WICKHAM | 24042 SENNA DR | WILDOMAR | CA | 92595 | WICKHAM SHIRLEY RAE TRUST DTD 7/12/17 BREWER ANDREW | 26382 CALLE ROLANDO | SAN JUAN CAPISTRA CA 92675 |
| 54457 | 362-543-011 | MIKE WALLIS | 24245 BRILLANTE DR | WILDOMAR | CA | 92595 | 551.04 | MIKE (RENT) WALLIS | 24245 BRILLANTE DR | WILDOMAR | CA | 92595 | STRICKLAND REVOCABLE LIVING TRUST DATED 8/2/2018 STRICKLAN | 39472 VISTA DEL BOSQUE | MURRIETA CA 92562 |
| 56703 | 362-340-001 | BETH GREENBERG | 33648 WINDMILL RD | WILDOMAR | CA | 925958874 | 551.04 | BETH GREENBERG | 33648 WINDMILL RD | WILDOMAR | CA | 92595 | GREENBERG BETH | 38225 CALLE ARREBOL | MURRIETA CA 92563 |
| 57648 | 366-413-005 | JASON GILLES | 33946 CANYON RANCH RD | WILDOMAR | CA | 925958494 | 551.04 | JASON (OWNR) GILLES | 33946 CANYON RANCH RD | WILDOMAR | CA | 92595 | GILLES JASON | 33946 CANYON RANCH RD | WILDOMAR CA 92595 |
| 56477 | 380-361-021 | ERNEST GUZMAN | 36149 MUSTANG SPIRIT LN | WILDOMAR | CA | 925957604 | 551.04 | ERNEST GUZMAN | 36149 MUSTANG SPIRIT LN | WILDOMAR | CA | 92595 | GUZMAN ERNEST J CONATSER KARRI | 36149 MUSTANG SPIRIT LN | WILDOMAR CA 92595 |
| 55107 | 366-463-025 | MICHAEL GALVAN | 22466 SHOREVIEW CT | WILDOMAR | CA | 925958324 | 551.04 | MICHAEL AND ROCIO GALVAN | 22466 SHORE VIEW CT | WILDOMAR | CA | 92595 | GALVAN MICHAEL SALMERON ROCIO | 22466 SHOREVIEW CT | WILDOMAR CA 92595 |
| 57630 | 366-454-034 | ANDRINA BRAY | 33568 VIEW CREST DR | WILDOMAR | CA | 925958339 | 551.04 | ANDRINA (OWNR) BRAY | 33568 VIEW CREST DR | WILDOMAR | CA | 92595 | BRAY CHAD | 33568 VIEW CREST DR | WILDOMAR CA 92595 |
| 55679 | 362-701-008 | RICHARD CHATLOS | 35664 WINKLER ST | WILDOMAR | CA | 925957403 | 551.04 | RICHARD (OWNR) CHATLOS | 35664 WINKLER ST | WILDOMAR | CA | 92595 | CHATLOS RICHARD | 35664 WINKLER ST | WILDOMAR CA 92595 |
| 54619 | 362-474-003 | OMAR GONZALEZ | 33350 MILL POND DR | WILDOMAR | CA | 925958181 | 551.04 | OMAR (OWNR) GONZALEZ | 33350 MILL POND DR | WILDOMAR | CA | 92595 | GONZALEZ OMAR | 33350 MILL POND DR | WILDOMAR CA 92595 |
| 57719 | 362-630-009 | TIMOTHY EUSTACE | 24898 RAINBARREL RD | WILDOMAR | CA | 925957667 | 551.04 | TIMOTHY (OWNR) EUSTACE | 24898 RAINBARREL RD | WILDOMAR | CA | 92595 | EUSTACE TIMOTHY | 24898 RAINBARREL RD | WILDOMAR CA 92595 |
| 56517 | 362-522-001 | CHERRI CLACK | 35239 PORTOLA PL | WILDOMAR | CA | 925957985 | 551.04 | CHERRI (OWNR) CLACK | 35239 PORTOLA PL | WILDOMAR | CA | 92595 | CLACK ARNLOD WAYNE WARREN CLACK SHERR | 35239 PORTOLA PL | WILDOMAR CA 92595 |
| 57585 | 367-270-026 | NORMAN ALANBAR | PO BOX 1655 | WILDOMAR | CA | 925951655 | 551.04 | NORMAN ALANBAR | 24700 OAK CIRCLE DR | WILDOMAR | CA | 92595 | ANBAR NORMAN AL ANBAR ALEJANDRA AL | 24700 OAK CIRCLE DR | WILDOMAR CA 92595 |
| 57444 | 362-621-002 | GEMMA GUZMAN | 35901 DEVONSHIRE LN | WILDOMAR | CA | 925957741 | 551.04 | GEMMA (RENT) GUZMAN | 35901 DEVONSHIRE LN | WILDOMAR | CA | 92595 | NGUYEN HAI NGUYEN CHRISTINE | 35901 DEVONSHIRE LN | WILDOMAR CA 92595 |
| 55715 | 366-280-015 | JEROMY PARMLEY | 28898 CARMEL RD | SUN CITY | CA | 925862950 | 551.04 | JEROMY PARMLEY | 33836 PARADISE LN | WILDOMAR | CA | 92595 | PARMLEY JEREMY | 33836 PARADISE LN | WILDOMAR CA 92595 |
| 57798 | 362-482-037 | DENA PIRAINO | PO BOX 459 | WILDOMAR | CA | 925950459 | 551.04 | DENA PIRAINO | 24844 CORNSTALK RD | WILDOMAR | CA | 92595 | PIRAINO DENA M | P O BOX 807 | PLACENTIA CA 92871 |
| 57516 | 362-340-016 | BONNIE LEVASSEUR | 33838 WINDMILL RD | WILDOMAR | CA | 925958872 | 551.04 | BONNIE LEVASSEUR | 33838 WINDMILL RD | WILDOMAR | CA | 92595 | LEVASSEUR BONNIE L | 33838 WINDMILL RD | WILDOMAR CA 92595 |
| 56749 | 367-433-008 | MAGALI HURTADO | 22687 VALLEY VISTA CIR | WILDOMAR | CA | 925958334 | 551.04 | MAGALI HURTADO | 22687 VALLEY VISTA CIR | WILDOMAR | CA | 92595 | MAGADAN FIDEL HURTADO MAGALY Y | 18625 CAMINITO CANTILENA A | SAN DIEGO CA 92128 |
| 54786 | 362-360-025 | NATHAN R & ELIZABETH MOREN | 34126 HARROW HILL RD | WILDOMAR | CA | 925959295 | 551.04 | NATHAN R & ELIZABETH MOREN | 34126 HARROW HILL RD | WILDOMAR | CA | 92595 | MORENO NATHAN R MORENO ELIZABETH | 34126 HARROW HILL RD | WILDOMAR CA 92595 |
| 55545 | 362-600-008 | JUSTIN AND BERTHA OAKLEY | 24923 LITTLE BOOK CIR | WILDOMAR | CA | 925957758 | 551.04 | JUSTIN AND BERTHA OAKLEY | 24923 LITTLE BOOK CIR | WILDOMAR | CA | 92595 | OAKLEY JUSTIN OAKLEY BERTHA NICOLE | 24923 LITTLE BOOK CIR | WILDOMAR CA 92595 |
| 56753 | 367-433-004 | CRAIG FORD | 22719 VALLEY VISTA CIR | WILDOMAR | CA | 925957300 | 551.04 | CRAIG (OWNR) FORD | 22719 VALLEY VISTA CIR | WILDOMAR | CA | 92595 | FORD CRAIG | 22719 VALLEY VISTA CIR | WILDOMAR CA 92595 |
| 53879 | 366-443-026 | DAVID SAVOY | 33812 BRECKENRIDGE TRL | WILDOMAR | CA | 925958484 | 551.04 | DAVID (OWNR) SAVOY | 33812 BRECKENRIDGE TRL | WILDOMAR | CA | 92595 | SAVOY DAVID SAVOY LETICIA | 33812 BRECKENRIDGE TRL | WILDOMAR CA 92595 |
| 55716 | 366-280-016 | CITLALITL GUILLEN | 33850 PARADISE LN | WILDOMAR | CA | 925957777 | 551.04 | CITLALITL GUILLEN | 33850 PARADISE LN | WILDOMAR | CA | 92595 | MALDONADO MARGARITA T | 21408 WAITE ST | WILDOMAR CA 92595 |
| 56171 | 362-701-003 | MARIA BONAVILLA | 25868 VIA SARAH | WILDOMAR | CA | 925957408 | 551.04 | MARIA BONAVILLA | 25868 VIA SARAH | WILDOMAR | CA | 92595 | MARIA ELENA FAMILY TRUST DTD 2/10/2020 BONAVILLA MARIA E | 23649 SYCAMORE CREEK | MURRIETA CA 92562 |
| 55187 | 366-372-002 | CHRISTOPHER ROSA | 33306 WILLOW TREE LN | WILDOMAR | CA | 925958222 | 551.04 | CHRISTOPHER (OWNR) ROSA | 33306 WILLOW TREE LN | WILDOMAR | CA | 92595 | ROSA CHRISTOPHER | 33306 WILLOW TREE LN | WILDOMAR CA 92595 |
| 56883 | 380-370-021 | CHRISTINA FLORIAN | 35851 RED BLUFF PL | MURRIETA | CA | 925624568 | 551.04 | CHRISTINA (RENT) FLORIAN | 25075 GELDING CT | WILDOMAR | CA | 92595 | SCHILLING THOMAS | 25075 GELDING CT | WILDOMAR CA 92595 |
| 57741 | 366-433-003 | JORGE LLANOS | 33667 BRECKENRIDGE TRL | WILDOMAR | CA | 925958482 | 551.04 | JORGE (OWNR) LLANOS | 33667 BRECKENRIDGE TRL | WILDOMAR | CA | 92595 | LLANOS JORGE A ROSALES VASQUEZ MONIQUE | 33667 BRECKENRIDGE TRL | WILDOMAR CA 92595 |
| 57043 | 380-452-001 | JACLYN BRANCH | 3785 LADSON RD APT 1214 | LADSON | SC | 294564384 | 551.04 | JACLYN BRANCH | 36659 SUMMER DAIN LN | WILDOMAR | CA | 92595 | BRANCH JACLYN L | 3785 LADSON RD #1214 | LADSON SC 29456 |
| 54678 | 362-351-007 | GLORIA VIDAURRI | 34264 HARROW HILL RD | WILDOMAR | CA | 925959382 | 551.04 | GLORIA (OWNR) VIDAURRI | 34264 HARROW HILL RD | WILDOMAR | CA | 92595 | VIDAURRI ARTURO TEPEZANO | 34264 HARROW HILL RD | WILDOMAR CA 92595 |
| 57729 | 361-222-008 | DEBRA SINGHKLON | 24695 RAYMOND ST | WILDOMAR | CA | 925958188 | 551.04 | DEBRA SINGHKLON | 24695 RAYMOND ST | WILDOMAR | CA | 92595 | LAKEVIEW LOAN SERVICING | 3637 SENTARA WAY | VIRGINIA BEACH VA 23452 |
| 55253 | 362-731-009 | AUTUMN MARES | 24038 MONTECITO DR | WILDOMAR | CA | 925956945 | 551.04 | AUTUMN (OWNR) MARES | 24038 MONTECITO DR | WILDOMAR | CA | 92595 | MARES KIEL C MARES AUTUMN N | 24038 MONTECITO DR | WILDOMAR CA 92595 |
| 55996 | 362-263-021 | JONATHAN LARSEN | 33491 WINDMILL RD | WILDOMAR | CA | 925958844 | 551.04 | JONATHAN LARSEN | 33491 WINDMILL RD | WILDOMAR | CA | 92595 | BASKETT CRYSTAL P SEPARATE PROP TRUST DATED 05/16/20HOWA | 33491 WINDMILL RD | WILDOMAR CA 92595 |
| 55060 | 362-680-003 | PETER NAJIM | 29275 GREENSKEEPER | LAKE ELSINORE | CA | 925304392 | 551.04 | PETER (OWNR) NAJIM | 35967 COUNTRY PARK DR | WILDOMAR | CA | 92595 | GROUP XIV PROPERTIES | 4900 SANTA ANITA AVE #2C | EL MONTE CA 91731 |
| 56359 | 362-475-006 | JODANA SYKES | 33415 FURROW CT | WILDOMAR | CA | 925958179 | 551.04 | JODANA SYKES | 33415 FURROW CT | WILDOMAR | CA | 92595 | SYKES JODANA MICHELLE | 33415 FURROW CT | WILDOMAR CA 92595 |
| 56345 | 366-503-001 | TREVOR SISK | 26104 WILLOWBROOK CT | MURRIETA | CA | 925634062 | 551.04 | TREVOR SISK | 22137 BLONDON CT | WILDOMAR | CA | 92595 | CARPENTER BRITTNEY NICHOLE | 22137 BLONDON CT | WILDOMAR CA 92595 |
| 44364 | 366-150-036 | DEBRA LEONARD | 33820 MISSION TRL | WILDOMAR | CA | 92595 | 2,342.80 | DEBRA L LEONARD - OWNER | 33800 MISSION TRL | WILDOMAR | CA | 92595 | LEONARD DEBRA LOUISE | 33800 MISSION TRL | WILDOMAR CA 92595 |
| 51983 | 367-050-029 | NEVA MORRELL | 34380 PERRY PALMS WAY | WILDOMAR | CA | 92595 | 2,330.89 | NEVA MORRELL | 34380 PERRY PALMS WAY | WILDOMAR | CA | 92595 | BARNETT RONALD MORRELL NEVA LYNNE | 32380 PERRY PALM WAY | WILDOMAR CA 92595 |
| 52153 | 367-240-024 | ELIZABETH HUGEL-CONKLIN | 34995 CHERRY ST | WILDOMAR | CA | 92595 | 1,566.01 | ELIZABETH HUGEL-CONKLIN | 34995 CHERRY ST | WILDOMAR | CA | 92595 | CONKLIN MATTHEW FRANCIS HUEGEL CONKLIN ELIZABETH JEANNE | 34995 CHERRY ST | WILDOMAR CA 92595 |
| 54739 | 362-502-001 | EVAN ARNAO | 33322 HIDDEN HOLLOW DR | WILDOMAR | CA | 925958702 | 551.04 | EVAN ARNAO | 33322 HIDDEN HOLLOW DR | WILDOMAR | CA | 92595 | ARNAO EVAN VAZQUEZ-ARNAO FATIMA | 33322 HIDDEN HOLLOW DR | WILDOMAR CA 92595 |
| 54594 | 362-320-002 | ANTONIA BECERRA | 33718 PLOWSHARE RD | WILDOMAR | CA | 925958888 | 551.04 | ANTONIA BECERRA | 33718 PLOWSHARE RD | WILDOMAR | CA | 92595 | BECERRA ANTONIA DARLENE | 33718 PLOWSHARE RD | WILDOMAR CA 92595 |
| 56154 | 366-441-004 | RYAN COOLEY | 33805 TAMERRON WAY | WILDOMAR | CA | 925958333 | 551.04 | RYAN COOLEY | 33805 TAMERRON WAY | WILDOMAR | CA | 92595 | COOLEY BYRON C COOLEY TINA M | 33805 TAMERRON WAY | WILDOMAR CA 92595 |
| 55789 | 362-475-002 | AMIR JORDAN | 33402 CALICO CT | WILDOMAR | CA | 925958183 | 551.04 | AMIR (OWNR) JORDAN | 33402 CALICO CT | WILDOMAR | CA | 92595 | JORDAN AMIER JEROME | 33402 CALICO CT | WILDOMAR CA 92595 |

## Preliminary CR&R Deliquency List for Calendar Year 2023 as of 4/19/2024

| CUST# | APN | CUSTOMER NAME | BILLING ADDRESS | BILLING CITY | BILLING STATE | BILLING ZIP | Total Due 2023 with Admin & Penalty | SERVICE NAME | SERVICE ADDRESS | SERVICE CITY | SERVICE STATE | SERVICE ZIP | OWNER NAME | MAILING ADDRESS | MAILING CITY, STATE, ZIP |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 56360 | 362-476-001 | BRANDON WILLIAMS | 33418 FURROW CT | WILDOMAR | CA | 925958180 | 551.04 | BRANDON WILLIAMS | 33418 FURROW CT | WILDOMAR | CA | 92595 | MCDANIELS-JOLLY DEBORAH | 33418 FURROW CT | WILDOMAR CA 92595 |
| 56880 | 380-370-023 | KERRY LEE-GOMEZ | 25060 GELDING CT | WILDOMAR | CA | 925957607 | 551.04 | KERRY (OWNR) LEE-GOMEZ | 25060 GELDING CT | WILDOMAR | CA | 92595 | GOMEZ FRANK DOMINIC GOMEZ KERRY-LEE | 25060 GELDING CT | WILDOMAR CA 92595 |
| 55169 | 376-491-013 | DONALD RHODES | 35653 POPLAR CREST RD | WILDOMAR | CA | 925957100 | 551.04 | DONALD (OWNR) RHODES | 35653 POPLAR CREST RD | WILDOMAR | CA | 92595 | RHODES DONALD L | PO BOX 500295 | SAN DIEGO CA 92150 |
| 53818 | 366-453-001 | SAMIRA TAAMI | 22421 LAKEWOOD DR | WILDOMAR | CA | 925958306 | 551.04 | SAMIRA (OWNR) TAAMI | 22421 LAKEWOOD DR | WILDOMAR | CA | 92595 | SABERNIA SEAN TAAMI SAMIRA | 22421 LAKEWOOD DR | WILDOMAR CA 92595 |
| 54826 | 366-411-017 | ABRAHAM RENTERIA | 22551 ELBOW CREEK TRL | WILDOMAR | CA | 925958499 | 551.04 | ABRAHAM (OWNR) RENTERIA | 22551 ELBOW CREEK TRL | WILDOMAR | CA | 92595 | RENTERIA ABRAHAM RENTERIA SAYELI E | 22551 ELBOW CREEK TRL | WILDOMAR CA 92595 |
| 56712 | 362-341-008 | LUIS ARIZMENDI | 33745 WINDMILL RD | WILDOMAR | CA | 925958869 | 551.04 | LUIS (OWNR) ARIZMENDI | 33745 WINDMILL RD | WILDOMAR | CA | 92595 | ARIZMENDI LUIS ALFREDO | 32657 MESA DR | LAKE ELSINORE CA 92530 |
| 55039 | 366-411-003 | MARISSA SUDWEEKS | 33887 BARRENGO DR | WILDOMAR | CA | 925958479 | 551.04 | MARISSA (OWNR) SUDWEEKS | 33887 BARRENGO DR | WILDOMAR | CA | 92595 | FULTON ANDREW M SUDWEEKS MARISSA | 33887 BARRENGO DR | WILDOMAR CA 92595 |
| 55068 | 362-671-003 | GREGORY SOUTHERLAND | 36006 COUNTRY PARK DR | WILDOMAR | CA | 925957645 | 551.04 | GREGORY SOUTHERLAND | 36006 COUNTRY PARK DR | WILDOMAR | CA | 92595 | SUTHERLAND GREGORY ST MICHAEL | 36006 COUNTRY PARK DR | WILDOMAR CA 92595 |
| 56255 | 367-431-011 | LEONARD (OWNR) VALENTINE | 34007 AUTUMN SAGE CT | WILDOMAR | CA | 925958476 | 551.04 | LEONARD (OWNR) VALENTINE | 34007 AUTUMN SAGE CT | WILDOMAR | CA | 92595 | CARDENAS MARNI L | 34007 AUTUMN SAGE CT | WILDOMAR CA 92595 |
| 56944 | 367-511-006 | JAMES RITCHIE | 22748 JULIET WAY | WILDOMAR | CA | 925957597 | 551.04 | JAMES (OWNR) RITCHIE | 22748 JULIET WAY | WILDOMAR | CA | 92595 | RITCHIE JAMES A RITCHIE ERIKA ANN | 22748 JULIET WAY | WILDOMAR CA 92595 |
| 54366 | 366-480-039 | JOSE MUNOS | 22859 SHEFFIELD CT | WILDOMAR | CA | 925958106 | 551.04 | JOSE (OWNR) MUNOZ | 22859 SHEFFIELD CT | WILDOMAR | CA | 92595 | MATTHEWS MARCUS LAKEITH MATTHEWS DEVINA DENISE | 22859 SHEFFIELD CT | WILDOMAR CA 92595 |
| 55513 | 362-700-004 | DEWEN WANG | 25830 VIA SARAH | WILDOMAR | CA | 925957408 | 551.04 | DEWEN (RENT) WANG | 25830 VIA SARAH | WILDOMAR | CA | 92595 | PITCHFORD REGINALD | 25830 VIA SARAH | WILDOMAR CA 92595 |
| 56441 | 367-501-009 | ALEXA ARTEAGA | 22688 JULIET WAY | WILDOMAR | CA | 925957599 | 551.04 | ALEXA (OWNR) ARTEAGA | 22688 JULIET WAY | WILDOMAR | CA | 92595 | ARTEAGA ALEXA J | 22688 JULIET WAY | WILDOMAR CA 92595 |
| 55599 | 362-611-040 | DON WILLIAMS | 3806 WAYSIDE DR | BARTLESVILLE | OK | 740067219 | 551.04 | DON WILLIAMS | 35954 COVINGTON DR | WILDOMAR | CA | 92595 | HAVARD KYLE DEAN | 35954 COVINGTON DR | WILDOMAR CA 92595 |
| 55755 | 362-381-004 | ERIN TAFOYA | 34102 HARVEST WAY | WILDOMAR | CA | 925959139 | 551.04 | ERIN (OWNR) TAFOYA | 34102 HARVEST WAY | WILDOMAR | CA | 92595 | KLOBETANZ JEAMES TAFOYA ERIN | 34102 HARVEST WAY | WILDOMAR CA 92595 |
| 55892 | 362-231-003 | WILLIAM STACK | 33240 HOMESTEAD LN | WILDOMAR | CA | 925959169 | 551.04 | WILLIAM BRISCO | 33240 HOMESTEAD LN | WILDOMAR | CA | 92595 | HOLMES WILLIAM WATSON | 2542 FOX TRL | YUCCA VALLEY CA 92284 |
| 57753 | 366-435-017 | JASMONAE CARDEN | 33736 BRECKENRIDGE TRL | WILDOMAR | CA | 925958483 | 551.04 | JASMONAE CARDEN | 33736 BRECKENRIDGE TRL | WILDOMAR | CA | 92595 | PRIZE PROPERTIES LLC | 33736 BRECKENRIDGE TRL | WILDOMAR CA 92595 |
| 55128 | 366-190-047 | JAMES BOHANNON | 33599 ORANGE ST | WILDOMAR | CA | 925958100 | 551.04 | JAMES (OWNR) BOHANNON | 33599 ORANGE ST | WILDOMAR | CA | 92595 | ALMADA LOUDES | PO BOX 254 | NORCO CA 92860 |
| 57244 | 366-423-026 | MARY CALTON | 33561 BRECKENRIDGE TRL | WILDOMAR | CA | 925958481 | 551.04 | MARY CALTON | 33561 BRECKENRIDGE TRL | WILDOMAR | CA | 92595 | SANCHEZORTIZ FAUSTINO RAMOS EMILY | 33561 BRECKENRIDGE TRL | WILDOMAR CA 92595 |
| 53917 | 362-310-003 | DALE GORDON | 800 E BOBIER DR APT P4 | VISTA | CA | 920843861 | 551.04 | DALE GORDON | 33560 PLOWSHARE RD | WILDOMAR | CA | 92595 | CANALES OSCAR MANUEL Jr | 1245 JAMAICA LN | OXNARD CA 93030 |
| 54245 | 366-451-006 | DOLORES ALCARAZ | 33605 VIEW CREST DR | WILDOMAR | CA | 925958340 | 551.04 | DOLORES (OWNR) ALCARAZ | 33605 VIEW CREST DR | WILDOMAR | CA | 92595 | ALCARAZ FAMILY TRUST DATED 06/21/2023 ALCARAZ ROBERTO | 25107 BAY ROAN CT | WILDOMAR CA 92595 |
| 53624 | 361-041-019 | ALFRED GARCIA | 24020 ACACIA ST | MENIFEE | CA | 925849745 | 551.04 | ALFRED (OWNR) GARCIA | 24020 ACACIA ST | MENIFEE | CA | 92584 | GARCIA ALFRED MARIANO | 24020 ACACIA ST | MENIFEE CA 92584 |
| 53630 | 361-043-004 | ZOSIMO LUGO | 24187 ACACIA ST | MENIFEE | CA | 925849746 | 551.04 | ZOSIMO (OWNR) LUGO | 24187 ACACIA ST | WILDOMAR | CA | 92584 | GOMEZ ZOSIMO LUGO/DELUGO MA GUADALUPE J | 24187 ACACIA ST | MENIFEE CA 92584 |
| 53832 | 361-238-005 | SAM MUSIA | PO BOX 325 | WILDOMAR | CA | 925950325 | 551.04 | SAM MUSIA | 24831 LEICESTER ST | WILDOMAR | CA | 92584 | MUSIA SAM ANTHONY II | 24831 LEICESTER ST | MENIFEE CA 92584 |
| 53909 | 366-190-047 | JAMES BOHANNON | 23226 UPTON DR | RICHLAND | MO | 655567354 | 551.04 | JAMES BOHANNON | 33599 PLEASANT LN | WILDOMAR | CA | 92595 | ALMADA LOUDES | PO BOX 254 | NORCO CA 92860 |
| 54100 | 361-205-021 | VERNABE GARCIA | 21418 WAITE ST | WILDOMAR | CA | 925958470 | 551.04 | VERNABE (RENT) GARCIA | 24550 RAYMOND ST #A | WILDOMAR | CA | 92595 | LIPPINCOTT GEORGE W/LIPPINCOTT ROBIN R | 24550 RAYMOND ST | WILDOMAR CA 92595 |
| 54214 | 361-153-019 | MARIA DIAZ | 32908 GREENWOOD DR | WILDOMAR | CA | 92595 | 551.04 | MARIA DIAZ | 32908 GREENWOOD AVE | WILDOMAR | CA | 92595 | GAYTON MARIA DIAZ DELEON | 32908 GREENWOOD DR | WILDOMAR CA 92595 |
| 54889 | 361-238-009 | FLOYD JEWETT | 6124 HAROLD ST | RIVERSIDE | CA | 925031972 | 551.04 | FLOYD JEWETT | 24766 BUNDY CANYON RD | WILDOMAR | CA | 92595 | AEK GLOBAL INV | 4603 HURFORD TER | ENCINO CA 91436 |
| 55115 | 361-113-007 | BEVERLY DUPUIS | 24450 ORANGE ST | MENIFEE | CA | 925849766 | 551.04 | BEVERLY DUPUIS | 24450 ORANGE ST | WILDOMAR | CA | 92584 | DUPUIS BEVERLEY | 24450 ORANGE ST | MENIFEE CA 92584 |
| 55122 | 361-172-012 | ESTER COLIMA | 24995 ORANGE ST | MENIFEE | CA | 925848398 | 551.04 | ESTER COLIMA | 24995 ORANGE ST | WILDOMAR | CA | 92584 | COLIMA ESTHER | 24995 ORANGE ST | MENIFEE CA 92584 |
| 55460 | 376-340-023 | KRISTEN GRUMMETT | 23563 BAXTER RD | WILDOMAR | CA | 925959056 | 551.04 | KRISTEN GRUMMETT | 23563 BAXTER RD | WILDOMAR | CA | 92595 | GRUMMETT RONALD P/GRUMMETT BONNIE L | 23585 WILDOMAR TRL | WILDOMAR CA 92595 |
| 55659 | 362-421-040 | JUDI KEMP | 24823 SPLIT RAIL RD | WILDOMAR | CA | 925958154 | 551.04 | JUDI KEMP | 24823 SPLIT RAIL RD | WILDOMAR | CA | 92595 | WESTON AARON/KEMP JUDITH K | 24823 SPLIT RAIL RD | WILDOMAR CA 92595 |
| 55700 | 361-112-009 | ARMANDO LARA | 32405 PALM AVE | WILDOMAR | CA | 925958733 | 551.04 | ARMANDO LARA | 32405 PALM AVE | WILDOMAR | CA | 92595 | PINEDO ROSA MARIA/LARA ARMANDO | 32405 PALM AVE | MENIFEE CA 92584 |
| 55840 | 361-162-017 | ADRIANA MARTINEZ | 24695 FIR ST | MENIFEE | CA | 925849475 | 551.04 | ADRIANA (OWNR) MARTINEZ | 24695 FIR ST | MENIFEE | CA | 92584 | MARTINEZ ADRIANA/TORRES LUIS A ARANDA | 11919 INDIAN ST UNIT A | MORENO VALLEY CA 92557 |
| 55967 | 361-205-010 | BERTHA MOLINA | 24589 BETHEL ST | WILDOMAR | CA | 925958726 | 551.04 | BERTHA MOLINA | 24589 BETHEL ST | WILDOMAR | CA | 92595 | GARCIA CARMELITA | 42200 MAIN ST APT A26 | TEMECULA CA 92590 |
| 56097 | 361-083-007 | CLAUDIA AND FELIPE GUTIERREZ | 27570 PARK PLAZA AVE APT 3233 | MENIFEE | CA | 925846887 | 551.04 | CLAUDIA AND FELIPE GUTIERREZ | 24195 MAGNOLIA RD | WILDOMAR | CA | 92584 | REYES FELIPE ANGEL/GUTIERREZ CLAUDIA | 24195 MAGNOLIA RD | MENIFEE CA 92584 |
| 56257 | 362-477-004 | JESSICA MARIE TOVAR | 33422 HARVEST WAY E | WILDOMAR | CA | 925958711 | 551.04 | JESSICA MARIE TOVAR | 33422 HARVEST WAY E | WILDOMAR | CA | 92595 | TOVAR JESSICA M | 33422 HARVEST WAY E | WILDOMAR CA 92595 |
| 56289 | 361-054-025 | JESUS DURAZO | 32011 SPRUCE AVE | WILDOMAR | CA | 925849136 | 551.04 | JESUS (OWNR) DURAZO | 32011 SPRUCE AVE | MENIFEE | CA | 92584 | DURAZO JESUS A/DURAZO LARISSA S | 32011 SPRUCE AVE | MENIFEE CA 92584 |
| 56562 | 365-250-063 | TIMOTHY LOUCH | 17395 LOS ALISOS DR | LAKE ELSINORE | CA | 92530 | 551.04 | TIMOTHY LOUCH | 23190 CROOKED ARROW DR | WILDOMAR | CA | 92595 | LOUCH TIMOTHY J/LOUCH GERDHA | 17395 LOS ALISOS RD | ELSINORE CA 92530 |
| 56831 | 362-483-006 | WILLIAM BARRETT | 33570 HARVEST WAY E | WILDOMAR | CA | 925958896 | 551.04 | WILLIAM (OWNR) BARRETT | 33570 HARVEST WAY E | WILDOMAR | CA | 92595 | BARRETT WILLIAM J JR/BARRETT THAYLA J | 33570 HARVEST WAY E | WILDOMAR CA 92595 |
| 57317 | 361-064-004 | DANIEL MONTEJANO | 24041 YUCCA ST | MENIFEE | CA | 925849362 | 551.04 | DANIEL (OWNR) MONTEJANO | 24041 YUCCA ST | MENIFEE | CA | 92584 | MONTEJANO DANIEL & OFELIA/MONTEJANO MARIA E | 24041 YUCCA ST | MENIFEE CA 92584 |
| 57323 | 361-074-009 | CHRIS RAYMOND | 24365 YUCCA ST | MENIFEE | CA | 925849145 | 551.04 | CHRISTINE RAYMOND | 24365 YUCCA ST | WILDOMAR | CA | 92584 | ADAMS JERRY D/RAYMOND CHRISTINE | 24365 YUCCA ST | MENIFEE CA 92584 |
| 57781 | 362-590-006 | DAVID AND MICHELLE WALTHAL | 35419 MEADOW PARK CIR | WILDOMAR | CA | 925957730 | 550.51 | DAVID AND MICHELLE WALTHAL | 35419 MEADOW PARK CIR | WILDOMAR | CA | 92595 | WALTHALL MICHELLE C | 35419 MEADOW PARK CIR | WILDOMAR CA 92595 |
| 56963 | 361-173-014 | CATHERINE BROWN | 24980 KAGEL ST | MENIFEE | CA | 925849717 | 550.51 | CATHERINE BROWN | 24980 KAGEL ST | MENIFEE | CA | 92584 | BROWN JASON L | 24980 KAGEL ST | MENIFEE CA 92584 |
| 55279 | 366-471-015 | KAREN HAWKINS | 22342 HILLSHORE CT | WILDOMAR | CA | 925957304 | 549.98 | KAREN HAWKINS | 22342 HILLSHORE CT | WILDOMAR | CA | 92595 | HAWKINS WILLIAM HAWKINS KAREN | 22342 HILLSHORE CT | WILDOMAR CA 92595 |
| 24746 | 367-020-028 | MARSHALL FLECK | 21255 BUNDY CANYON RD | WILDOMAR | CA | 92595 | 541.51 | MARSHALL FLECK | 21255 BUNDY CANYON RD | WILDOMAR | CA | 92595 | FLECK MARSHALL | 21255 BUNDY CANYON RD | WILDOMAR CA 92595 |
| 51649 | 368-240-011 | JEANETTE BARRIENTOS | 32640 BRYANT ST | WILDOMAR | CA | 92595 | 539.38 | JEANETTE BARRIENTOS | 32640 BRYANT ST | WILDOMAR | CA | 92595 | BARRIENTOS JORGE ACEVEDO GABRIELA MENDEZ | 62640 BRYANT ST | WILDOMAR CA 92595 |
| 52971 | 365-101-003 | ROSA FLORES | 32557 LAKEVIEW TER | WILDOMAR | CA | 92595 | 536.57 | ROSA FLORES | 32557 LAKEVIEW TER | WILDOMAR | CA | 92595 | ARROYO GUILLERMO ARROYO MANUEL | 136 E 230TH ST | CARSON CA 90745 |
| 22607 | 365-121-020 | JOSE ARIZMENDI | 32657 MESA | LAKE ELSINORE | CA | 92530 | 534.86 | JOSE ARIZMENDI | 32657 MESA DR | WILDOMAR | CA | 92595 | ARIZMENDI JOSE A | 32657 MESA DR | LAKE ELSINORE CA 92530 |
| 57601 | 365-170-053 | VERONICA GOMEZ | 32837 OLIVE ST | WILDOMAR | CA | 925959409 | 534.60 | VERONICA GOMEZ | 32837 OLIVE ST | WILDOMAR | CA | 92595 | GOMEZ VERONICA GOMEZ ROSA | 32837 OLIVE ST | WILDOMAR CA 92595 |
| 57434 | 367-310-008 | LAUREN AND DANNY PEREZ | 34860 DE LOS CT | WILDOMAR | CA | 925957965 | 534.32 | LAUREN AND DANNY PEREZ | 34860 DE LOS CT | WILDOMAR | CA | 92595 | PEREZ DANILO J THEODORE LAUREN | 34860 DELOS CT | WILDOMAR CA 92595 |
| 48796 | 380-431-011 | DELIA CARDENAS | 36331 BRONZE CT | WILDOMAR | CA | 92595 | 534.14 | DELIA CARDENAS | 36331 BRONZE CT | WILDOMAR | CA | 92595 | CARDENAS ALEJANDRO CARDENAS DELIA I | 36331 BRONZE CT | WILDOMAR CA 92595 |
| 42690 | 368-100-046 | KARL EVANS | PO BOX 5 | WILDOMAR | CA | 92595 | 534.14 | KARL EVANS | 20728 GRAND AVE | WILDOMAR | CA | 92595 | EVANS GRACE G EVANS KARL K | P O BOX 5 | WILDOMAR CA 92565 |
| 44958 | 365-132-035 | MIKE FOSS | 23905 CLINTON KEITH RD #114 | WILDOMAR | CA | 92595 | 534.14 | MIKE FOSS - OWNER | 32990 CRESCENT AVE | WILDOMAR | CA | 92595 | FOSS MICHAEL G | 23905 CLINTON KEITH RD | WILDOMAR CA 92595 |
| 47781 | 365-053-023 | DANIELLE MINNEAR | 20931 MALAGA RD | LAKE ELSINORE | CA | 92530 | 534.14 | DANIELLE MINNEAR | 20931 MALAGA RD | WILDOMAR | CA | 92530 | GORECKI VERA ANNA FLORENCE FRANCIS P | 20931 MALAGA RD | LAKE ELSINORE CA 92530 |
| 46206 | 366-031-002 | JAMES KESTERSON-TENANT | 33087 ROBERT ST | WILDOMAR | CA | 92595 | 534.14 | LISA SOHEILI-OWNER | 33276 MISSION TRL | WILDOMAR | CA | 92595 | LINCOLN JOE | 1278 GLENNEYRE #299 | LAGUNA BEACH CA 92651 |
| 51956 | 365-093-006 | ESTES REAL ESTATE PROPERTY | 31570 RAILROAD CANYON RD 104 | CANYON LAKE | CA | 92587 | 534.14 | ESTES REAL ESTATE PROPERTY | 32543 CRESCENT AVE | WILDOMAR | CA | 92595 | NICKOL NORMA C | P O BOX 1015 | WILDOMAR CA 92595 |
| 48632 | 367-122-031 | TIMOTHY SCHOFIELD | 34271 ALLISON LN | WILDOMAR | CA | 92595 | 534.14 | TIMOTHY SCHOFIELD | 34271 ALLISON LN | WILDOMAR | CA | 92595 | SCHOFIELD TIMOTHY WAYNE | 34271 ALLISON LN | WILDOMAR CA 92595 |
| 43532 | 380-170-022 | JESUS CARLON | 23201 PALOMAR ST | WILDOMAR | CA | 92562 | 534.14 | JESUS CARLON | 23201 PALOMAR ST | WILDOMAR | CA | 92562 | CARLON JESUS ESTEBAN | 23201 PALOMAR ST | WILDOMAR CA 92595 |
| 46364 | 376-053-007 | JAMES & MARIA ROBERTS | 21511 MAPLE ST | WILDOMAR | CA | 92595 | 534.14 | JAMES & MARIA ROBERTS | 21511 MAPLE ST | WILDOMAR | CA | 92595 | TRUJILLO ALEX TRUJILLO VANESSA MARTINEZ | 23852 PEPPERLEAF ST | MURRIETA CA 92562 |
| 46970 | 376-302-003 | DAVID & JENNIFER FERM | 22920 AKWO CIR | WILDOMAR | CA | 92595 | 534.14 | DAVID & JENNIFER FERM | 22920 AKWO CIR | WILDOMAR | CA | 92595 | FERM DAVID FERM JENNIFER | 22920 AKWO CIR | WILDOMAR CA 92595 |
| 29565 | 366-190-037 | JORGE MADRIGAL | 21800 DOROTHY LN | WILDOMAR | CA | 92595 | 534.14 | JORGE MADRIGAL - OWNER | 21800 DOROTHY LN | WILDOMAR | CA | 92595 | MADRIGAL JORGE MADRIGAL MARISELA | 21800 DOROTHY LN | WILDOMAR CA 92595 |
| 46239 | 365-093-002 | ELAINE BALL | 32511 CRESCENT AVE | LAKE ELSINORE | CA | 92530 | 534.14 | ELAINE BALL | 32511 CRESCENT AVE | WILDOMAR | CA | 92595 | LAASCH HERBERT K | 1245 BLUEBIRD CANYON DR | LAGUNA BEACH CA 92651 |
| 43204 | 368-030-030 | KRISTI GARFIELD | PO BOX 983 | WILDOMAR | CA | 92595 | 534.14 | KRISTI GARFIELD | 32476 BRYANT ST | WILDOMAR | CA | 92595 | HAVEN LAURIE | P O BOX 983 | WILDOMAR CA 92595 |
| 48767 | 382-190-024 | ANA ARCHUNDIA | 20801 ALAMEDA DEL MONTE | WILDOMAR | CA | 92595 | 534.14 | ANA ARCHUNDIA | 20801 ALAMEDA DEL MONTE | WILDOMAR | CA | 92595 | ARCHUNDIA HUGO ARCHUNDIA PAULA | 20801 ALAMEDA DEL MONTE | WILDOMAR CA 92595 |
| 34525 | 382-230-027 | PAULA MARTINEZ | 21221 ALAMEDA DEL MONTE | WILDOMAR | CA | 925958541 | 534.14 | PAULA MARTINEZ - OWNER | 21221 ALAMEDA DEL MONTE | WILDOMAR | CA | 925958541 | MARTINEZ JOSE MARTINEZ PAULA | 21221 ALAMEDA DEL MONTE | WILDOMAR CA 92595 |
| 50276 | 365-151-008 | MARIA SIONO | 32885 MESA DR | LAKE ELSINORE | CA | 92595 | 534.14 | MARIA SIONO | 32885 MESA DR | WILDOMAR | CA | 92595 | SIONO JAVIER RIVAS MARIA SOTO | 32885 MESA DR | LAKE ELSINORE CA 92530 |
| 48372 | 368-093-026 | RAMON & ELIZABETH MEZA | 21293 ILLINOIS ST | WILDOMAR | CA | 92595 | 534.14 | RAMON & ELIZABETH MEZA | 21293 ILLINOIS ST | WILDOMAR | CA | 92595 | MEZA RAMON MEZA ELIZABETH FUENTES | 21293 ILLINOIS ST | WILDOMAR CA 92595 |

## Preliminary CR&R Deliquency List for Calendar Year 2023 as of 4/19/2024

| CUST# | APN | CUSTOMER NAME | BILLING ADDRESS | BILLING CITY | BILLING STATE | BILLING ZIP | Total Due 2023 with Admin & Penalty | SERVICE NAME | SERVICE ADDRESS | SERVICE CITY | SERVICE STATE | SERVICE ZIP | OWNER NAME | MAILING ADDRESS | MAILING CITY, STATE, ZIP |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 52649 | 365-092-030 | GARA THORNTON | 32510 CRESCENT AVE | WILDOMAR | CA | 92595 | 534.14 | GARA THORNTON | 32510 CRESCENT AVE | WILDOMAR | CA | 92595 | THORNTON GARA J | 32510 CRESCENT AVE | LAKE ELSINORE CA 92530 |
| 44531 | 368-321-013 | PATRICIA BOGGS | 32102 CABERNET PL | WILDOMAR | CA | 92595 | 534.14 | PATRICIA BOGGS | 32102 CABERNET PL | WILDOMAR | CA | 92595 | BOGGS PATRICIA | 32102 CABERNET PL | WILDOMAR CA 92595 |
| 43127 | 370-452-014 | APRIL REID | 32802 TRAILWOOD CT | WILDOMAR | CA | 92595 | 534.14 | APRIL REID | 32802 TRAILWOOD CT | WILDOMAR | CA | 92595 | REID GEORGE NICHOLAS II REID APRIL JEANETTE | 32802 TRAILWOOD CT | WILDOMAR CA 92595 |
| 43636 | 382-440-001 | JASON KIRKHAM | 20343 SOARING FALCON CT | WILDOMAR | CA | 92595 | 534.14 | JASON KIRKHAM | 20343 SOARING FALCON CT | WILDOMAR | CA | 92595 | BANUA ANTONIETTE BARTOLOME KIRKHAM JASON R | 20343 SOARING FALCON CT | WILDOMAR CA 92595 |
| 43685 | 368-030-034 | WILLIAM PEERY | 20550 PALOMAR ST | WILDOMAR | CA | 92595 | 534.14 | WILLIAM PEERY - OWNER | 20550 PALOMAR ST | WILDOMAR | CA | 92595 | PEERY WILLIAM E | 20550 PALOMAR ST | WILDOMAR CA 92595 |
| 43687 | 365-151-031 | CHRISTIE GEORGE | 32863 MESA DR | LAKE ELSINORE | CA | 92595 | 534.14 | CHRISTIE GEORGE - OWNER | 32863 MESA DR | WILDOMAR | CA | 92595 | GEORGE DAVID A GEORGE CHRISTIE HELEN | 32863 MESA DR | LAKE ELSINORE CA 92530 |
| 43821 | 382-240-013 | BRAD HUGHES | 21464 WINDSTONE DR | WILDOMAR | CA | 92595 | 534.14 | BRAD HUGHES | 21464 WINDSTONE DR | WILDOMAR | CA | 92595 | HUGHES BRAD | 21464 WINDSTONE DR | WILDOMAR CA 92595 |
| 43884 | 365-153-001 | MATTHEW & BRANDY SALINAS | 32907 MESA DR | LAKE ELSINORE | CA | 92530 | 534.14 | MATTHEW & BRANDY SALINAS - | 32907 MESA DR | WILDOMAR | CA | 92595 | SALINAS MATTHEW V | 32907 MESA DR | LAKE ELSINORE CA 92530 |
| 44637 | 367-490-024 | MICHAEL CARTER | 34117 CLOVIS WAY | WILDOMAR | CA | 92595 | 534.14 | MICHAEL CARTER | 34117 CLOVIS WAY | WILDOMAR | CA | 92595 | CARTER MICHAEL JR CARTER MELANIE L | 34117 CLOVIS WAY | WILDOMAR CA 92595 |
| 23011 | 366-390-016 | DANIEL SEGURA | 21775 SILVER RUN CIR | WILDOMAR | CA | 92595 | 534.14 | DANIEL SEGURA - OWNER | 21775 SILVER RUN CIR | WILDOMAR | CA | 92595 | SEGURA DANIEL F | 21775 SILVER RUN CIR | WILDOMAR CA 92595 |
| 45490 | 376-403-010 | GARRETT BROWN | 23159 CANNERY RD | WILDOMAR | CA | 92595 | 534.14 | GARRETT BROWN | 23159 CANNERY RD | WILDOMAR | CA | 92595 | BROWN GARRETT | 23159 CANNERY RD | WILDOMAR CA 92595 |
| 45642 | 365-142-021 | JERRY FREUDENBERG | 10922 MEADS AVE | ORANGE | CA | 92869 | 534.14 | KARIE FOSTER | 32940 VALLEY VIEW AVE | WILDOMAR | CA | 92595 | FREUDENBERG JERRY FREUDENBERG DONNA | 10922 S MEADS AVE | ORANGE CA 92869 |
| 46428 | 366-130-014 | GLADYS BARRAZA | 21303 LEMON ST | WILDOMAR | CA | 92595 | 534.14 | GLADYS BARRAZA | 21303 LEMON ST | WILDOMAR | CA | 92595 | VELASCO MIGUEL BARRAZA BARRAZA MARIA DE JESUS | 21303 LEMON ST | WILDOMAR CA 92595 |
| 46336 | 368-230-014 | PAULA WELLS | 32650 VIVIAN DR | WILDOMAR | CA | 92595 | 534.14 | PAULA WELLS | 32650 VIVIAN DR | WILDOMAR | CA | 92595 | WELLS CRAIG WELLS PAULA | 32650 VIVIAN DR | WILDOMAR CA 92595 |
| 50618 | 376-450-029 | MIKE GONZALEZ | 35876 LEXI LN | WILDOMAR | CA | 92595 | 534.14 | MIKE GONZALEZ | 35876 LEXI LN | WILDOMAR | CA | 92595 | GONZALEZ MIKE RUDY | 301 MORAY CT | HUBERT NC 28539 |
| 47137 | 376-101-002 | ASHLEY SKROCH | 21587 GRAND AVE | WILDOMAR | CA | 92595 | 534.14 | ASHLEY SKROCH | 21587 GRAND AVE | WILDOMAR | CA | 92595 | SKROCH ASHLEY | 21587 GRAND AVE | WILDOMAR CA 92595 |
| 47166 | 376-302-047 | JOSE VARGAS | 22962 SHOWUT AVE | WILDOMAR | CA | 92595 | 534.14 | JOSE VARGAS | 22962 SHOWUT AVE | WILDOMAR | CA | 92595 | VARGAS JOSE CARLOS | 22962 SHOWUT AVE | WILDOMAR CA 92595 |
| 52285 | 380-380-009 | OSCAR VIAYA | 23075 GREYHAWK RD | WILDOMAR | CA | 92595 | 534.14 | OSCAR VIAYA | 23075 GREYHAWK RD | WILDOMAR | CA | 92595 | WANG XIAN FENG WANG KAIYU | 23075 GREYHAWK RD | WILDOMAR CA 92595 |
| 47238 | 365-101-006 | NICOLE HASTINGS | 32573 LAKEVIEW TER | LAKE ELSINORE | CA | 92530 | 534.14 | NICOLE HASTINGS | 32573 LAKEVIEW TER | WILDOMAR | CA | 92595 | SEELEY NICOLE MARIE SEELEY KEITH RICHARD | 32573 LAKEVIEW TER | LAKE ELSINORE CA 92530 |
| 47268 | 380-411-019 | MARTHA ESTEVES (OWNER) | 36149 WALKING HORSE CT | WILDOMAR | CA | 92595 | 534.14 | MARTHA ESTEVES (OWNER) | 36149 WALKING HORSE CT | WILDOMAR | CA | 92595 | ESTEVES RAUL JR ESTEVES MARTHA | 36149 WALKING HORSE CT | WILDOMAR CA 92595 |
| 51383 | 376-440-015 | FABIAN AYALA | 21698 PINK GINGER CT | WILDOMAR | CA | 92595 | 534.14 | FABIAN AYALA | 21698 PINK GINGER CT | WILDOMAR | CA | 92595 | AYALA JOSE SAUL AYALA DORIS | 365 EL LORO ST | CHULA VISTA CA 91911 |
| 47655 | 366-041-020 | ARACELI HUERTA | 33040 MOUNTAIN VIEW AVE | LAKE ELSINORE | CA | 92530 | 534.14 | ARACELI HUERTA | 33040 MOUNTAIN VIEW AVE | WILDOMAR | CA | 92530 | HUERTA ARACELY | 33040 MOUNTAIN VIEW AVE | WILDOMAR CA 92595 |
| 48318 | 376-032-003 | MARIA DUBON | 21467 DARBY ST | WILDOMAR | CA | 925959317 | 534.14 | MARIA DUBON | 21467 DARBY ST | WILDOMAR | CA | 925959317 | DUBON FREDDY M | 21467 DARBY ST | WILDOMAR CA 92595 |
| 49530 | 367-020-014 | MARIA GUEVARA | 21375 BUNDY CANYON RD | WILDOMAR | CA | 92595 | 534.14 | MARIA GUEVARA | 21375 BUNDY CANYON RD | WILDOMAR | CA | 92595 | ZEPEDA JOHN | PO BOX 2370 | TEMECULA CA 92593 |
| 50360 | 376-111-013 | ESTES REAL ESTATE INC | 31570 RAILROAD CANYON RD 104 | CANYON LAKE | CA | 92587 | 534.14 | ESTES REAL ESTATE INC | 32888 WILDOMAR TRL | WILDOMAR | CA | 92595 | NICKOL NORMA C | P O BOX 1015 | WILDOMAR CA 92595 |
| 49593 | 365-123-013 | STELLIOS KARAFOTIS | 32706 LAKEVIEW TER | WILDOMAR | CA | 92530 | 534.14 | STELLIOS KARAFOTIS | 32706 LAKEVIEW TER | WILDOMAR | CA | 92530 | KARAFOTIS STELLIOS A | 32706 LAKEVIEW TER | LAKE ELSINORE CA 92530 |
| 46558 | 366-200-025 | ANTHONY PURPORA | 21870 WAITE ST | WILDOMAR | CA | 92595 | 534.14 | ANTHONY PURPORA | 21870 WAITE ST | WILDOMAR | CA | 92595 | PURPORA ANTHONY G | 21870 WAITE ST | WILDOMAR CA 92595 |
| 50795 | 370-391-008 | CHAD LACKEY | 32627 BATSON LN | WILDOMAR | CA | 92595 | 534.14 | CHAD LACKEY | 32627 BATSON LN | WILDOMAR | CA | 92595 | LACKEY CHAD MICHAEL | 32627 BATSON LN | WILDOMAR CA 92595 |
| 51004 | 368-262-009 | ASHLEY ARAUJO | 726 W 6TH ST # 3 | LONG BEACH | CA | 90802 | 534.14 | ASHLEY ARAUJO | 21136 DENISE CT | WILDOMAR | CA | 92595 | ARAUJO ASHLEY MARIE | 21136 DENISE CT | WILDOMAR CA 92595 |
| 49959 | 376-112-009 | ESTES REAL ESTATE | 31570 RAILROAD CANYON RD 104 | CANYON LAKE | CA | 92587 | 534.14 | ESTEF REAL ESTATE | 21723 DUNN ST | WILDOMAR | CA | 92595 | NICKOL NORMA C | PO BOX 1015 | WILDOMAR CA 92595 |
| 51065 | 370-220-030 | ANEL VEGA | 33141 ROBERT ST | WILDOMAR | CA | 92595 | 534.14 | ANEL VEGA | 33141 ROBERT ST | WILDOMAR | CA | 92595 | HOMAN NENA GHANEM SHAHRAM | 1525 N BROADWAY | SANTA ANA CA 92706 |
| 51502 | 376-211-009 | KELLY GONZALEZ | 35106 MOMAT AVE | WILDOMAR | CA | 92595 | 534.14 | KELLY GONZALEZ | 35106 MOMAT AVE | WILDOMAR | CA | 92595 | FISH ALLEN | 35106 MOMAT AVE | WILDOMAR CA 92595 |
| 45894 | 365-092-031 | MARTHA TRUJILLO | 32506 CRESCENT AVE | LAKE ELSINORE | CA | 92595 | 534.14 | MARTHA TRUJILLO | 32506 CRESCENT AVE | WILDOMAR | CA | 92595 | ASAY RAYMOND SCOTT PERRY ASAY RAYMOND S | 32506 CRESCENT AVE | LAKE ELSINORE CA 92530 |
| 51849 | 365-151-012 | JOELE DOMINGUEZ | 32890 LAKEVIEW TER | LAKE ELSINORE | CA | 92530 | 534.14 | JOELE DOMINGUEZ | 32890 LAKEVIEW TER | WILDOMAR | CA | 92595 | DOMINGUEZ JOELE ISMAEL ACERO JOSE DOMINGUEZ Sr | 32890 LAKEVIEW TER | LAKE ELSINORE CA 92530 |
| 52174 | 365-053-018 | JAZMIN BAUTISTA | 32235 LAKEVIEW TER | WILDOMAR | CA | 92530 | 534.14 | JAZMIN BAUTISTA | 32235 LAKEVIEW TER | WILDOMAR | CA | 92530 | BAUTISTA JAZMIN | 32235 LAKEVIEW TER | LAKE ELSINORE CA 92530 |
| 52548 | 365-061-033 | LUIS ORTEGA | 32305 LAKEVIEW TER | WILDOMAR | CA | 92595 | 534.14 | LUIS ORTEGA | 32305 LAKEVIEW TER | WILDOMAR | CA | 92595 | PALACIOS ORTEGA LUIS SALOMON FRANCO HERNANDEZ ROSA ESTH | 32305 LAKEVIEW TER | LAKE ELSINORE CA 92530 |
| 47471 | 365-123-007 | LAURIE RUSH | 32790 LAKEVIEW TER | LAKE ELSINORE | CA | 92530 | 534.14 | LAURIE RUSH | 32790 LAKEVIEW TER | WILDOMAR | CA | 92595 | OROZCO ERIBERTO OROZCO ARACELI DEL MARQUEZ DE | 24806 NOGAL ST | MORENO VALLEY CA 92553 |
| 34368 | 380-120-028 | LARKIN YORK | PO BOX 562 | WILDOMAR | CA | 92595 | 534.14 | CRYSTEE YORK | 36365 HIDDEN SPRINGS RD | WILDOMAR | CA | 92592 | YORK CRYSTEE LEE | PO BOX 562 | WILDOMAR CA 92595 |
| 47571 | 376-392-001 | DIANA ADAME | 23027 TEIL GLEN RD | WILDOMAR | CA | 92595 | 534.14 | DIANA ADAME | 23027 TEIL GLEN RD | WILDOMAR | CA | 92595 | VANDECAR FRANCI J | 23027 TEIL GLEN RD | WILDOMAR CA 92595 |
| 48152 | 376-391-016 | ROSANA MERCADO | 23198 TEIL GLEN RD | WILDOMAR | CA | 92595 | 534.14 | ROSANA MERCADO | 23198 TEIL GLEN RD | WILDOMAR | CA | 92595 | MERCADO ROSANA OCAMPO | 23198 TEIL GLEN RD | WILDOMAR CA 92595 |
| 52299 | 382-230-006 | ROY COKER | 21222 ALAMEDA DEL MONTE | WILDOMAR | CA | 925958541 | 534.14 | ROY COKER | 21222 ALAMEDA DEL MONTE | WILDOMAR | CA | 925958541 | DOOL & ASSOC | 27636 YNEZ RD STE L7-183 | TEMECULA CA 92591 |
| 46185 | 376-244-006 | GINA BLEA | 35261 MOMAT AVE | WILDOMAR | CA | 92595 | 532.78 | GINA BLEA | 35261 MOMAT AVE | WILDOMAR | CA | 92595 | BLEA GINA | 35261 MOMAT AVE | WILDOMAR CA 92595 |
| 48203 | 380-400-018 | LEE & MARIA O HAWKINS | 32531 WHISPERING GLENS TRL | WILDOMAR | CA | 92595 | 531.10 | LEE & MARIA O HAWKINS | 32531 WHISPERING GLENS TRL | WILDOMAR | CA | 92595 | HAWKINS LEE/HAWKINS MARIA OLIVIA | 32531 WHISPERING GLEN TRL | WILDOMAR CA 92595 |
| 56698 | 362-273-003 | JAGJOT BHILLON | 33608 WINDMILL RD | WILDOMAR | CA | 925958874 | 529.85 | JAGJOT BHILLON | 33608 WINDMILL RD | WILDOMAR | CA | 92595 | RAUS FAMILY TRUST DTD 3/21/22 RAUS RANDY L | 26961 LA PAJA LN | MISSION VIEJO CA 92691 |
| 33067 | 366-210-019 | FERNANDO NUNEZ | 21805 WAITE ST | WILDOMAR | CA | 92595 | 529.36 | OSCAR RAMIREZ | 21805 WAITE ST | WILDOMAR | CA | 92595 | CID FERNANDO CID NORMA | 21805 WAITE ST | WILDOMAR CA 92595 |
| 49181 | 365-142-020 | HEATHER BEDFORD | 32909 MOUNTAIN VIEW AVE | LAKE ELSIONORE | CA | 92530 | 527.77 | HEATHER BEDFORD | 32909 MOUNTAIN VIEW AVE | WILDOMAR | CA | 92595 | LEDESMA PHILLIP R BEDFORD HEATHER | 32909 MOUNTAIN VIEW AVE | LAKE ELSINORE CA 92530 |
| 52741 | 367-160-058 | ALLISON WILLIAMS | 22489 WALNUT ST | WILDOMAR | CA | 92595 | 525.60 | ALLISON WILLIAMS | 22489 WALNUT ST | WILDOMAR | CA | 92595 | DEHAAN DOREEN/DEHAAN PATRICK | 33261 PALOMA RD | MENIFEE CA 92584 |
| 56526 | 362-522-006 | PATRICIA MORLEY | 35309 PORTOLA PL | WILDOMAR | CA | 925957987 | 524.35 | PATRICIA MORLEY | 35309 PORTOLA PL | WILDOMAR | CA | 92595 | MORLEY PATRICIA | 35309 PORTOLA PL | WILDOMAR CA 92595 |
| 21666 | 368-210-025 | DON ANDERSON | 18617 GRAND AVE | LAKE ELSINORE | CA | 925306235 | 522.46 | DON ANDERSON | 32885 VERDE MESA ST | WILDOMAR | CA | 92595 | REYNOLDS ERIC | 32885 VERDE MESA ST | WILDOMAR CA 92595 |
| 49609 | 380-341-042 | RANDA JOHNSON | 35993 BLACKSTONE CIR | WILDOMAR | CA | 92595 | 522.46 | RANDA JOHNSON | 35993 BLACKSTONE CIR | WILDOMAR | CA | 92595 | NORWOOD MICHELLE M | P O BOX 153131 | SAN DIEGO CA 92195 |
| 47359 | 376-451-009 | KALANA DIMAGGIO | 35961 AVRY WAY | WILDOMAR | CA | 92595 | 522.46 | KALANA DIMAGGIO | 35961 AVRY WAY | WILDOMAR | CA | 92595 | DIMAGGIO LEONARD W | 35961 AVRY WAY | WILDOMAR CA 92595 |
| 44963 | 376-391-004 | HEIDI RODRIQUEZ | 23060 TEIL GLEN RD | WILDOMAR | CA | 92595 | 522.46 | HEIDI RODRIQUEZ | 23060 TEIL GLEN RD | WILDOMAR | CA | 92595 | RODRIGUEZ RAUL RODRIGUEZ HEYDI | 23060 TEIL GLEN RD | WILDOMAR CA 92595 |
| 51361 | 365-132-028 | ASHAKI TIPPINS | 32952 CRESCENT AVE | LAKE ELSINORE | CA | 92595 | 522.46 | ASHAKI TIPPINS | 32952 CRESCENT AVE | WILDOMAR | CA | 92595 | TIPPINS ASHAKI | 32952 CRESCENT AVE | LAKE ELSINORE CA 92530 |
| 49591 | 382-241-012 | DANI DEFMARAIS | 33101 CENTRAL ST | WILDOMAR | CA | 92595 | 522.46 | DANI DEFMARAIS | 33101 CENTRAL ST | WILDOMAR | CA | 92595 | DESMARAIS ALEDA D | 33101 WILDOMAR TRL | WILDOMAR CA 92595 |
| 51108 | 380-470-026 | TRACY & RANDALL PIEPER | 36348 GOLDEN POPPY LN | WILDOMAR | CA | 92595 | 522.28 | TRACY & RANDALL PIEPER | 36348 GOLDEN POPPY LN | WILDOMAR | CA | 92595 | PIEPER RANDALL E RAY-PIEPER TRACY L | 36348 GOLDEN POPPY LN | WILDOMAR CA 92595 |
| 43521 | 382-242-001 | MELINA CAZARES | 21408 CORAL ROCK LN | WILDOMAR | CA | 92595 | 519.00 | MELINA CAZARES - OWNER | 21408 CORAL ROCK LN | WILDOMAR | CA | 92595 | ARROYO CAIN S CAZARES MELINA | 21408 CORAL ROCK LN | WILDOMAR CA 92595 |
| 51549 | 376-053-013 | SYLVIA MEREGILLANO | 21480 ILLINOIS ST | WILDOMAR | CA | 92595 | 516.85 | SYLVIA MEREGILLANO | 21480 ILLINOIS ST | WILDOMAR | CA | 92595 | MEREGILLANO SYLVIA J SCHLOSS DANIEL J | 21480 ILLINOIS ST | WILDOMAR CA 92595 |
| 52904 | 365-091-001 | KELSI MANSUR | 32512 WILDOMAR RD | WILDOMAR | CA | 92595 | 516.54 | KELSI MANSUR | 32512 WILDOMAR RD | WILDOMAR | CA | 92595 | MANSUR JOSHUA MANSUR KELSI | 32512 WILDOMAR RD | LAKE ELSINORE CA 92530 |
| 45458 | 366-160-053 | SILVIA SANDOVAL | 33867 CHRISTOPHER LN | WILDOMAR | CA | 92595 | 513.85 | SILVIA SANDOVAL | 33867 CHRISTOPHER LN | WILDOMAR | CA | 92595 | SANDOVAL RAFAEL SANDOVAL SILVIA | 33867 CHRISTOPHER LN | WILDOMAR CA 92595 |
| 46171 | 380-330-036 | ANABEL ALINO | 36160 MADORA DR | WILDOMAR | CA | 92595 | 513.46 | ANABEL ALINO | 36160 MADORA DR | WILDOMAR | CA | 92595 | ALINO ANNABELLE ALINO RODEL B | 36160 MADORA DR | WILDOMAR CA 92595 |
| 46786 | 365-143-015 | ELA BARRERA | 32941 LAKEVIEW TER | WILDOMAR | CA | 92530 | 512.58 | DAVID PASTOR -OWNER | 32941 LAKEVIEW TER | WILDOMAR | CA | 92595 | PASTOR DAVID | 626 N FLORES #104 | W HOLLYWOOD CA 90048 |
| 52468 | 370-090-027 | MARIA MARTINEZ | 20364 GUFFY LN | WILDOMAR | CA | 92595 | 511.94 | MARIA MARTINEZ | 20364 GUFFY LN | WILDOMAR | CA | 92595 | MARTINEZ AMADEO MARTINEZ MARIA GABRIELA | 20364 GUFFY LN | WILDOMAR CA 92595 |
| 50380 | 366-024-002 | JUAN MARTINEZ | 21207 VINE ST | WILDOMAR | CA | 92595 | 511.17 | JUAN MARTINEZ | 21207 VINE ST | WILDOMAR | CA | 92595 | VALADEZ MARTINA VALADEZ GLORIA | 21207 VINE ST | WILDOMAR CA 92595 |
| 48341 | 380-021-022 | STACY SMITH | 32802 WILLOW BAY RD | WILDOMAR | CA | 92595 | 510.86 | STACY SMITH | 32802 WILLOW BAY RD | WILDOMAR | CA | 92595 | SMITH STACY LEE | 32802 WILLOW BAY RD | WILDOMAR CA 92595 |
| 28262 | 367-020-027 | GREENLINE GROUP INC | 21263 BUNDY CANYON RD | WILDOMAR | CA | 92595 | 510.79 | GREENLINE GROUP INC | 21263 BUNDY CANYON RD | WILDOMAR | CA | 92595 | GREEN VERNELE | 22690 CERVERA RD | WILDOMAR CA 92595 |
| 45717 | 382-180-014 | ADAM SMITH | 33401 LOS OLIVOS LN | WILDOMAR | CA | 92595 | 510.79 | MICHAEL SMITH : OWNER | 33401 LOS OLIVOS LN | WILDOMAR | CA | 92595 | SMITH ADAM M | 33401 LOS OLIVOS LN | WILDOMAR CA 92595 |
| 47842 | 367-402-002 | EDUARDO CASTANEDA | 34758 HICKORY LN | WILDOMAR | CA | 92595 | 510.79 | EDUARDO CASTANEDA | 34758 HICKORY LN | WILDOMAR | CA | 92595 | AREVALO MIGUEL A PEREZ HILDA | 339 N 2830 E | SAINT GEORGE UT 84790 |
| 48421 | 380-032-034 | SOUNEKAHAM PHYAKEO | 32985 CANYON CREST ST | WILDOMAR | CA | 92595 | 510.79 | SOUNEKAHAM PHYAKEO | 32985 CANYON CREST ST | WILDOMAR | CA | 92595 | PHYAKEO SOUNEKHAM PHYAKEO LAURA | 32985 CANYON CREST ST | WILDOMAR CA 92595 |

# Preliminary CR&R Deliquency List for Calendar Year 2023 as of 4/19/2024

| CUST# | APN | CUSTOMER NAME | BILLING ADDRESS | BILLING CITY | BILLING STATE | BILLING ZIP | Total Due 2023 with Admin & Penalty | SERVICE NAME | SERVICE ADDRESS | SERVICE CITY | SERVICE STATE | SERVICE ZIP | OWNER NAME | MAILING ADDRESS | MAILING CITY, STATE, ZIP |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 48988 | 365-082-004 | MARTIN FORSCHNER | 32548 LAKEVIEW TER | LAKE ELSINORE | CA | 92530 | 510.79 | MARTIN FORSCHNER | 32548 LAKEVIEW TER | WILDOMAR | CA | 92595 | FORSCHNER MARTIN FORSCHNER MARIA | 32548 LAKEVIEW TERRACE | LAKE ELSINORE CA 92530 |
| 50584 | 367-080-033 | KURT SORENSEN | 34660 ALMOND ST | WILDOMAR | CA | 92530 | 510.79 | KURT SORENSEN | 34660 ALMOND ST | WILDOMAR | CA | 92530 | SORENSEN KURT AXEL | 34660 ALMOND ST | WILDOMAR CA 92595 |
| 51669 | 368-210-012 | JUAN ORNELAS | 1740 N SANTA FE AVE | COMPTON | CA | 902211079 | 510.79 | JUAN ORNELAS | 32860 BRYANT ST | WILDOMAR | CA | 92595 | ORNELAS JUAN CARLOS RODRIGUEZ LYLA | 32860 BRYANT ST | WILDOMAR CA 92595 |
| 52181 | 365-142-009 | IGNACIO VALENCIA | 6185 MAGNOLIA AVE 143 | RIVERSIDE | CA | 92506 | 510.79 | IGNACIO VALENCIA | 32960 VALLEY VIEW AVE | WILDOMAR | CA | 92595 | VALENCIA REAL ESTATE INV | 7133 MAGNOLIA AVE #202 | RIVERSIDE CA 92504 |
| 52790 | 370-500-005 | BECKY BECERRA | 20139 AUTUMN OAK PL | WILDOMAR | CA | 92595 | 510.79 | BECKY BECERRA | 20139 AUTUMN OAK PL | WILDOMAR | CA | 92595 | BECERRA BECKY BECERRA MARIO | 20139 AUTUMN OAK PL | WILDOMAR CA 92595 |
| 47967 | 367-100-014 | CARLETTA HOGAN | 22210 CANYON DR | WILDOMAR | CA | 92595 | 510.79 | CARLETTA HOGAN | 22210 CANYON DR | WILDOMAR | CA | 92595 | HOGAN CARLETTA | 22210 CANYON DR | WILDOMAR CA 92595 |
| 49733 | 367-050-015 | CURTIS CORWIN | 34393 ORCHARD ST | WILDOMAR | CA | 92595 | 507.25 | CURTIS CORWIN | 34393 ORCHARD ST | WILDOMAR | CA | 92595 | CORWIN CURTIS AURTHOR | 34393 ORCHARD ST | WILDOMAR CA 92595 |
| 53908 | 366-190-010 | MARIA DELATORRE | 35662 WOSHKA LN | WILDOMAR | CA | 925959537 | 507.04 | MARIA DELATORRE | 33571 PLEASANT LN | WILDOMAR | CA | 92595 | DELATORRE ISMAEL/DELATORRE MARIA | 35662 WOSHKA LN | WILDOMAR CA 92595 |
| 58105 | 382-261-002 | JESUS DE LUCIO | 33314 CAMEO LN | WILDOMAR | CA | 92595 | 506.86 | JESUS DE LUCIO | 33314 CAMEO LN | WILDOMAR | CA | 92595 | LAVARIERE CYNTHIA | P O BOX 30544 | LONG BEACH CA 90854 |
| 50737 | 376-382-017 | DEAUNTAE FIANAGAN | 35660 CARISSA CT | WILDOMAR | CA | 92595 | 506.44 | DEAUNTAE FIANAGAN | 35660 CARISSA CT | WILDOMAR | CA | 92595 | FLANAGAN KEMMIA FLANAGAN DEAUNTAE | 35660 CARISSA CT | WILDOMAR CA 92595 |
| 43584 | 367-130-040 | PAULA OLEARY | 22105 RAYNOR LN | WILDOMAR | CA | 92595 | 504.55 | PAULA OLEARY - OWNER | 22105 RAYNOR LN | WILDOMAR | CA | 92595 | OLEARY TIM OLEARY PAULA | 22105 RAYNOR LN | WILDOMAR CA 92595 |
| 53071 | 365-092-002 | JACQUELINE FORBY | 32485 WILDOMAR RD | WILDOMAR | CA | 92595 | 499.08 | JACQUELINE FORBY | 32485 WILDOMAR RD | WILDOMAR | CA | 92595 | ALTMAN JAMIE ALTMAN RICHARD | 32485 WILDOMAR RD | LAKE ELSINORE CA 92530 |
| 43787 | 376-112-017 | AMANDA GARRETT | 21692 PECAN ST | WILDOMAR | CA | 92595 | 499.08 | AMANDA GARRETT | 21692 PECAN ST | WILDOMAR | CA | 92595 | MCCLAIN TYE LAWRENCE | 245 N LARCH ST | ANAHEIM CA 92805 |
| 45599 | 382-243-018 | JENIFFER FOWLER | 21376 AUSTIN ST | WILDOMAR | CA | 92595 | 499.08 | JENIFFER FOWLER | 21376 AUSTIN ST | WILDOMAR | CA | 92595 | RILEY BRIAN | 21376 AUSTIN ST | WILDOMAR CA 92595 |
| 20022 | 367-122-026 | WILLIAM THORSON | 34264 ALLISON LN | WILDOMAR | CA | 92595 | 499.08 | WILLIAM THORSON | 34264 ALLISON LN | WILDOMAR | CA | 92595 | VARGAS JULIE EVE BERRY VANITA JANE | 34264 ALLISON LN | WILDOMAR CA 92595 |
| 36585 | 376-031-008 | ROSA JUAREZ | 21372 DUNN ST | WILDOMAR | CA | 92595 | 499.08 | ROSA JUAREZ - OWNER | 21372 DUNN ST | WILDOMAR | CA | 92595 | RODRIGUEZ RICARDO D J | 22295 HAYWORTH CT | CORONA CA 92883 |
| 48537 | 376-041-006 | ANGEL CONTRERAS | 32641 ELM ST | WILDOMAR | CA | 92595 | 499.08 | ANGEL CONTRERAS | 32641 ELM ST | WILDOMAR | CA | 92595 | CONTRERAS ANGEL | 32641 ELM ST | WILDOMAR CA 92595 |
| 50021 | 380-340-008 | AMBER VALLEJO | 36033 FREDERICK ST | WILDOMAR | CA | 92595 | 499.08 | AMBER VALLEJO | 36033 FREDERICK ST | WILDOMAR | CA | 92595 | VALLEJO VICTOR CORTEZ AMBER | 36033 FREDERICK ST | WILDOMAR CA 92595 |
| 52339 | 382-260-021 | CORINA HERNANDEZ | 33350 CAMEO LN | WILDOMAR | CA | 92595 | 499.08 | CORINA HERNANDEZ | 33350 CAMEO LN | WILDOMAR | CA | 92595 | HERNANDEZ MONICA LISA | 33350 CAMEO LN | WILDOMAR CA 92595 |
| 52540 | 368-251-018 | SAMANTHA TUTEN | 32844 RIDGE OAK RD | WILDOMAR | CA | 92595 | 499.08 | SAMANTHA TUTEN | 32844 RIDGE OAK RD | WILDOMAR | CA | 92595 | TUTEN SAMANTHA EVE GERBER SCOTT E | 32844 RIDGE OAK RD | WILDOMAR CA 92595 |
| 52620 | 376-041-010 | ERIN MCLAY | 21397 ILLINOIS ST | WILDOMAR | CA | 92595 | 499.08 | ERIN MCLAY | 21397 ILLINOIS ST | WILDOMAR | CA | 92595 | MAREK CHRISTOPHER MICHAEL MCLAY ERIN | 21397 ILLINOIS ST | WILDOMAR CA 92595 |
| 52372 | 376-362-020 | BRITTANEY PATCH | 35600 BALSAM ST | WILDOMAR | CA | 92595 | 498.63 | BRITTANY PATCH | 35600 BALSAM ST | WILDOMAR | CA | 92595 | CONTI PAUL PATCH BRITTANY | 13754 SOFTWOOD CT | CORONA CA 92880 |
| 42837 | 365-052-002 | EMANUEL SCHULER | 32312 WILDOMAR RD | LAKE ELSINORE | CA | 92530 | 497.53 | EMANUEL SCHULER | 32312 WILDOMAR RD | WILDOMAR | CA | 92595 | HILL RHONEY L | 32312 WILDOMAR RD | LAKE ELSINORE CA 92530 |
| 56416 | 380-350-004 | LUZ SERNA | 36071 HORSESHOE CT | WILDOMAR | CA | 925957615 | 493.84 | LUZ (RENT) SERNA | 36071 HORSESHOE CT | WILDOMAR | CA | 92595 | GALLICK JULIE F SOMPHOU PATTIE | 36071 HORSESHOE CT | WILDOMAR CA 92595 |
| 43807 | 380-031-001 | VANESSA TORRES | 32996 CANYON CREST ST | WILDOMAR | CA | 92595 | 493.77 | VANESSA TORRES | 32996 CANYON CREST ST | WILDOMAR | CA | 92595 | TORRES VANESSA | 32996 CANYON CREST ST | WILDOMAR CA 92595 |
| 52288 | 368-200-013 | SHARONE STEWART | 555 BEACHCOMBER BLVD | LAKE HAVASU CITY | AZ | 864034989 | 493.67 | SHARONE STEWART | 21295 CIELO VISTA WAY | WILDOMAR | CA | 92595 | STEWART SHARON CHRISTINA | PO BOX 668 | SAN BERNARDINO CA 92402 |
| 52751 | 376-430-021 | SHEFFUS BELCHER | 23303 WILD HORSE CT | WILDOMAR | CA | 92595 | 493.10 | SHEFFUS BELCHER | 23303 WILD HORSE CT | WILDOMAR | CA | 92595 | BELCHER SHEFFUS DION | 23303 WILD HORSE CT | WILDOMAR CA 92595 |
| 57367 | 366-433-006 | ERIN CHASE | 33642 GREAT FALLS RD | WILDOMAR | CA | 925957309 | 492.74 | ERIN CHASE | 33642 GREAT FALLS RD | WILDOMAR | CA | 92595 | CHASE PAUL CHASE ERIN | 33642 GREAT FALLS RD | WILDOMAR CA 92595 |
| 55997 | 362-263-021 | CRYSTAL BASKETT | 33491 WINDMILL RD | WILDOMAR | CA | 925958844 | 491.71 | CRYSTAL (OWNR) BASKETT | 33491 WINDMILL RD | WILDOMAR | CA | 92595 | BASKETT CRYSTAL P SEPARATE PROP TRUST DATED 05/16/20HOWA | 33491 WINDMILL RD | WILDOMAR CA 92595 |
| 57622 | 366-463-034 | JOHN J VILLALPANDO | 33534 VIEW CREST DR | WILDOMAR | CA | 925958339 | 491.50 | JOHN J VILLALPANDO | 33534 VIEW CREST DR | WILDOMAR | CA | 92595 | VILLALPANDO JOHN J VILLALPANDO MARIA L | 33534 VIEW CREST DR | WILDOMAR CA 92595 |
| 48346 | 367-360-020 | DYANA HEER | 34416 TREE LN | WILDOMAR | CA | 92595 | 489.70 | DYANA HEER | 34416 TREE LN | WILDOMAR | CA | 92595 | HEER DYANA J | 34416 TREE LN | WILDOMAR CA 92595 |
| 42155 | 370-240-014 | ALFREDO CORIA | 20369 GUFFY LN | WILDOMAR | CA | 92595 | 489.66 | ALFREDO CORIA - OWNER | 20369 GUFFY LN | WILDOMAR | CA | 92595 | CORIA ALFREDO CORIA ROSALBA | 20369 GUFFY LN | WILDOMAR CA 92595 |
| 51164 | 376-402-024 | GARY GARCIA | 23038 CATT RD | WILDOMAR | CA | 92595 | 488.96 | GARY GARCIA | 23038 CATT RD | WILDOMAR | CA | 92595 | GARCIA GARY TED DE LEON ALMA | 23038 CATT RD | WILDOMAR CA 92595 |
| 22901 | 370-220-033 | LAURA HORTON | 33060 ROBERT | WILDOMAR | CA | 92595 | 486.64 | LAURA HORTON | 33060 ROBERT ST | WILDOMAR | CA | 92595 | PEART VIRGINIA L | 33060 ROBERT ST | WILDOMAR CA 92595 |
| 47939 | 376-244-002 | BARRY TEVELOWITZ | 35199 MOMAT AVE | WILDOMAR | CA | 92595 | 486.64 | BARRY TEVELOWITZ | 35199 MOMAT AVE | WILDOMAR | CA | 92595 | TEVELOWITZ BARRY J | 36232 THOUSAND OAKS PKWY | MURRIETA CA 92562 |
| 50071 | 370-443-003 | WALTER OSBORNE | 32858 ALDERBROOK RD | WILDOMAR | CA | 92595 | 486.64 | WALTER OSBORNE | 32858 ALDERBROOK RD | WILDOMAR | CA | 92595 | YORK SIDNEY KEITH | PO BOX 1447 | WILDOMAR CA 92595 |
| 40868 | 376-440-039 | APRIL JOSE | 21645 PROTEA CT | WILDOMAR | CA | 92595 | 486.64 | APRIL JOSE | 21645 PROTEA CT | WILDOMAR | CA | 92595 | JOSE FAMILY REV LIVING TRUST DTD 8/6/22 JOSE GENARO RONQUII | 21645 PROTEA CT | WILDOMAR CA 92595 |
| 58433 | 365-250-039 | DAVID MECALF | 23150 CROOKED ARROW DR | WILDOMAR | CA | 92595 | 441.18 | DAVID MECALF | 23150 CROOKED ARROW DR | WILDOMAR | CA | 92595 | METCALF DAVID PAUL Jr | PO BOX 7 | WILDOMAR CA 92595 |
| 53869 | 361-214-003 | BERNABE MEDINA | 24799 CARL ST | MENIFEE | CA | 925849283 | 441.04 | BERNABE MEDINA | 24799 CARL ST | MENIFEE | CA | 92584 | ALCANTAR MARIA | P O BOX 2085 | SUN CITY CA 92586 |
| 54254 | 366-451-001 | LISA EAKENS | 33641 VIEW CREST DR | WILDOMAR | CA | 925958340 | 441.04 | LISA (OWNR) EAKENS | 33641 VIEW CREST DR | WILDOMAR | CA | 92595 | EAKENS LISA LEANNA | 33641 VIEW CREST DR | WILDOMAR CA 92595 |
| 56541 | 362-583-013 | CASSANI WATKINS | 35751 CREST MEADOW DR | WILDOMAR | CA | 925957876 | 441.04 | CASSANI WATKINS | 35751 CREST MEADOW DR | WILDOMAR | CA | 92595 | WATKINS FREDERICK ERON | 35751 CREST MEADOW DR | WILDOMAR CA 92595 |
| 58112 | 370-320-013 | MINA LOULTER | 20240 PALOMAR ST | WILDOMAR | CA | 92595 | 439.10 | MINA LOULTER | 20240 PALOMAR ST | WILDOMAR | CA | 92595 | LORUSSO FAMILY TRUST | 20240 PALOMAR ST | WILDOMAR CA 92595 |
| 57234 | 366-423-021 | ALBERTO FRAIRE | 33509 BRECKENRIDGE TRL | WILDOMAR | CA | 925958481 | 437.82 | ALBERTO FRAIRE | 33509 BRECKENRIDGE TRL | WILDOMAR | CA | 92595 | BRITO RAUL PASTRANA | 33509 BRECKENRIDGE TRL | WILDOMAR CA 92595 |
| 56933 | 366-461-017 | ARISSA LOPEZ | 33415 VIEW CREST DR | WILDOMAR | CA | 925958338 | 437.82 | ARISSA (OWNR) LOPEZ | 33415 VIEW CREST DR | WILDOMAR | CA | 92595 | LOPEZ VINCENT Jr LOPEZ ARISSA YURUBY | 33415 VIEW CREST DR | WILDOMAR CA 92595 |
| 53359 | 365-142-010 | DEMETRIFU SMITH | 32950 VALLEY VIEW AVE | WILDOMAR | CA | 92595 | 436.49 | DEMETRIFU SMITH | 32950 VALLEY VIEW AVE | WILDOMAR | CA | 92595 | FRANZ FAMILY TRUST FRANZ MICHAEL ARTHUR | 10804 HILLCREEK RD | SANTEE CA 92071 |
| 56200 | 362-482-011 | MELISSA GATSON | 33470 CALICO CT | WILDOMAR | CA | 925958183 | 435.06 | MELISSA (OWNR) GATSON | 33470 CALICO CT | WILDOMAR | CA | 92595 | GATSON ELZIE MCDANIEL III GATSON MELISSA | 33470 CALICO CT | WILDOMAR CA 92595 |
| 55034 | 362-212-014 | KATHY WHENNEN | 33512 BARLEY LN | WILDOMAR | CA | 925959444 | 434.44 | KATHY WHENNEN | 33512 BARLEY LN | WILDOMAR | CA | 92595 | WHENNEN KATHY | 33512 BARLEY LN | WILDOMAR CA 92595 |
| 52778 | 376-251-001 | KENDEE SUTHERLAND | 35345 WANKI AVE | WILDOMAR | CA | 925959533 | 429.15 | KENDEE SUTHERLAND | 35345 WANKI AVE | WILDOMAR | CA | 925959533 | SUTHERLAND KENDEE | 35345 WANKI AVE | WILDOMAR CA 92595 |
| 56134 | 366-432-022 | FLUVIA VALDERRAMA | 33660 TAMERRON WAY | WILDOMAR | CA | 925958331 | 428.89 | FLUVIA (RENT) VALDERRAMA | 33660 TAMERRON WAY | WILDOMAR | CA | 92595 | ARNBRISTER WILLIAM JACOB ARNBRISTER JESSICA ANN | 33660 TAMERRON WAY | WILDOMAR CA 92595 |
| 47897 | 382-250-016 | ARMANDO PATRON | 21598 PUMICE LN | WILDOMAR | CA | 92595 | 425.25 | ARMANDO PATRON | 21598 PUMICE LN | WILDOMAR | CA | 92595 | PATRON ARMANDO JR PATRON CHRISTIE S | 21598 PUMICE LN | WILDOMAR CA 92595 |
| 53474 | 370-240-003 | BAILY CLARK | 20390 BRYANT ST | WILDOMAR | CA | 92595 | 424.34 | BAILY CLARK | 20390 BRYANT ST | WILDOMAR | CA | 92595 | CLARK MICHAEL | 20390 BRYANT ST | WILDOMAR CA 92595 |
| 55668 | 362-461-007 | AMBER BROYLES | 24895 SPLIT RAIL RD | WILDOMAR | CA | 925958154 | 419.11 | AMBER BROYLES | 24895 SPLIT RAIL RD | WILDOMAR | CA | 92595 | ALLEN RHONDA J TRUST DTD 10/27/22 ALLEN RHONDA J | 16085 EMMA LN | MORENO VALLEY CA 92551 |
| 52497 | 376-362-019 | AARON AUSTON | 3582 W 14TH PL | YUMA | AZ | 853644187 | 415.76 | AARON AUSTON | 35610 BALSAM ST | WILDOMAR | CA | 92595 | AUSTON AARON LEON Sr | 35610 BALSAM ST | WILDOMAR CA 92595 |
| 49681 | 380-491-009 | MARLA BRANCH | 22883 ROLLING BROOK LN | WILDOMAR | CA | 92595 | 415.49 | MARLA BRANCH | 22883 ROLLING BROOK LN | WILDOMAR | CA | 92595 | BRANCH MARLA BRANCH JORDYN | 22883 ROLLING BROOK LN | WILDOMAR CA 92595 |
| 52358 | 370-400-040 | PRISCILLA PEREZ | 32580 CORYDON ST | WILDOMAR | CA | 92595 | 407.67 | PRISCILLA PEREZ | 32580 CORYDON ST | WILDOMAR | CA | 92595 | PEREZ ALEJANDRO PEREZ PRISCILLA | 32580 CORYDON ST | WILDOMAR CA 92595 |
| 56582 | 366-351-006 | LEILA URBAN | 22166 WOODCREEK LN | WILDOMAR | CA | 925958241 | 405.35 | LEILA URBAN | 22166 WOODCREEK LN | WILDOMAR | CA | 92595 | PIERCE JON PIERCE KAROL | 1042 BRABCREST | SANTA ANA CA 92705 |
| 51852 | 368-170-030 | GABRIELA ANGELES | 20792 PALOMAR ST | WILDOMAR | CA | 92595 | 400.22 | GABRIELA ANGELES | 20792 PALOMAR ST | WILDOMAR | CA | 92595 | HUERTA PEDRO BRAVO MERINO CELINA | 32401 BRYANT ST | WILDOMAR CA 92595 |
| 53213 | 365-161-014 | MICHELLE RODRIGUEZ | 32940 MESA DR | WILDOMAR | CA | 92595 | 399.83 | MICHELLE RODRIGUEZ | 32940 MESA DR | WILDOMAR | CA | 92595 | BUGARIN JESSE | 32940 MESA DR | LAKE ELSINORE CA 92530 |
| 56368 | 366-230-032 | MACK LLC MACK LLC | 19069 VAN BUREN BLVD STE 114115 | RIVERSIDE | CA | 925089169 | 399.04 | (OWNR) MACK LLC | 22750 GAFFORD RD | WILDOMAR | CA | 92595 | LARRALDE/LARRALDE STEPHEN JOSEPH | 8083 TERRAZA CT | RIVERSIDE CA 92508 |
| 56565 | 365-250-019 | KIRK ALVARADO | 23480 CROOKED ARROW DR | WILDOMAR | CA | 925958369 | 397.45 | KIRK ALVARADO | 23480 CROOKED ARROW DR | WILDOMAR | CA | 92595 | ALVARADO KIRK ALLEN | 23480 CROOKED ARROW DR | WILDOMAR CA 92595 |
| 52183 | 376-170-002 | ERICA CRUZ | 31950 CENTRAL ST | WILDOMAR | CA | 92595 | 395.94 | ERICA CRUZ | 31950 CENTRAL ST | WILDOMAR | CA | 92595 | KUMAR RAJ/KUMAR SANTOSH | 401 E 6TH ST | CORONA CA 92879 |
| 55233 | 362-321-011 | BRUCE AND RITA GREEN | 33920 HARVEST WAY | WILDOMAR | CA | 925959151 | 395.73 | BRUCE AND RITA GREEN | 33920 HARVEST WAY | WILDOMAR | CA | 92595 | GREEN BRUCE GREEN RITA | 33920 HARVEST WAY | WILDOMAR CA 92595 |
| 57220 | 376-480-010 | CHANDLER ENDERSEN | 35674 BOVARD ST | WILDOMAR | CA | 925957110 | 395.73 | CHANDLER ENDERSEN | 35674 BOVARD ST | WILDOMAR | CA | 92595 | LAYYOUS MAI MICHEL REVOCABLE LIVING TRUST DATED 05/1LAYYC | 73 MIRA MESA | RANCHO SANTA MARG CA 92688 |
| 54970 | 380-361-005 | CHAKARLOS STEELE | 36072 LIPIZZAN LN | WILDOMAR | CA | 925957611 | 395.22 | CHAKARLOS STEELE | 36072 LIPIZZAN LN | WILDOMAR | CA | 92595 | STEELE CHAKARLOS Y | 36072 LIPIZZAN LN | WILDOMAR CA 92595 |
| 40841 | 382-243-004 | BRYAN ROBERTSON | 21365 GRAND AVE | WILDOMAR | CA | 92595 | 392.56 | BRYAN ROBERTSON | 21365 GRAND AVE | WILDOMAR | CA | 92595 | ROBERTSON BRYAN S ROBERTSON CHERI L | 21365 GRAND AVE | WILDOMAR CA 92595 |
| 18451 | 376-375-004 | ANDY PELAYO | 23055 TWINFLOWER AVE | WILDOMAR | CA | 925958570 | 391.27 | ANDY PELAYO | 23055 TWINFLOWER AVE | WILDOMAR | CA | 925958570 | PELAYO MANUEL C PELAYO JOSEFINA M | 23055 TWINFLOWER AVE | WILDOMAR CA 92595 |
| 48091 | 376-291-021 | ROBERT LABRECQUE | 35631 KOLO CT | WILDOMAR | CA | 92595 | 387.83 | JANINE & ROBERT LABRECQUE | 35631 KOLO CT | WILDOMAR | CA | 92595 | LABRECQUE ROBERT LABRECQUE JANINE | 35631 KOLO CT | WILDOMAR CA 92595 |
| 52108 | 366-033-015 | FRANCISCO JR BARAJAS | 21200 LEMON ST | WILDOMAR | CA | 92595 | 382.79 | FRANCISCO JR BARAJAS | 21200 LEMON ST | WILDOMAR | CA | 92595 | DARWISH | 2586 HIBISCUS ST | FULLERTON CA 92835 |

# Preliminary CR&R Deliquency List for Calendar Year 2023 as of 4/19/2024

| CUST# | APN | CUSTOMER NAME | BILLING ADDRESS | BILLING CITY | BILLING STATE | BILLING ZIP | Total Due 2023 with Admin & Penalty | SERVICE NAME | SERVICE ADDRESS | SERVICE CITY | SERVICE STATE | SERVICE ZIP | OWNER NAME | MAILING ADDRESS | MAILING CITY, STATE, ZIP |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 47675 | 365-102-016 | LIZBETH ROJAS | 32568 CRESCENT AVE | LAKE ELSINORE | CA | 92595 | 382.75 | LIZBETH ROJAS | 32568 CRESCENT AVE | WILDOMAR | CA | 92595 | ROJAS STEVEN | 32568 CRESCENT AVE | LAKE ELSINORE CA 92530 |
| 53027 | 380-480-001 | ADAIR VITELA | 36425 TRAIL RIDE LN | WILDOMAR | CA | 92595 | 382.66 | ADAIR VITELA | 36425 TRAIL RIDE LN | WILDOMAR | CA | 92595 | VITELA ADAIR | 36425 TRAIL RIDE LN | WILDOMAR CA 92595 |
| 48766 | 380-431-012 | CRYSTAL & DAVID PAYNE | 36336 BRONZE CT | WILDOMAR | CA | 92595 | 382.58 | CRYSTAL & DAVID PAYNE | 36336 BRONZE CT | WILDOMAR | CA | 92595 | RONAN SANDY | 29823 HUNTER RD | MURRIETA CA 92563 |
| 53876 | 366-442-003 | MARIBELL VALTIERRA | 33805 BRECKENRIDGE TRL | WILDOMAR | CA | 925958484 | 379.78 | MARIBELL (RENT) VALTIERRA | 33805 BRECKENRIDGE TRL | WILDOMAR | CA | 92595 | VELASQUEZ IVAN | 32627 PAYNE ST | LAKE ELSINORE CA 92530 |
| 56433 | 362-180-018 | MANDA KIRKPATRICK | 35700 JEWEL LN | WILDOMAR | CA | 925957960 | 378.97 | MANDA (RENT) KIRKPATRICK | 35700 JEWEL LN | WILDOMAR | CA | 92595 | EVANS EDWARD K EVANS MARLYN H | 24772 VIA LARGA | LAGUNA NIGUEL CA 92677 |
| 57192 | 366-436-009 | LARRY T CHACON | 33700 CANYON RANCH RD | WILDOMAR | CA | 925958492 | 378.61 | LARRY T (OWNR) CHACON | 33700 CANYON RANCH RD | WILDOMAR | CA | 92595 | CHACON LARRY T | 33700 CANYON RANCH RD | WILDOMAR CA 92595 |
| 49285 | 376-430-012 | GRANT DUFRESNE | 23295 BUENA CT | WILDOMAR | CA | 92595 | 376.99 | GRANT DUFRESNE | 23295 BUENA CT | WILDOMAR | CA | 92595 | DUFRESNE GRANT W DUFRESNE NANCY | 38587 QUAILRIDGE DR | MURRIETA CA 92562 |
| 53332 | 368-331-012 | SHANE PERINE | 32690 ASCOT HILL CIR | WILDOMAR | CA | 92595 | 375.67 | SHANE PERINE | 32690 ASCOT HILL CIR | WILDOMAR | CA | 92595 | BANKS LINDSEY BANKS RONALD HARRISON Jr | 32690 ASCOT HILL CIR | WILDOMAR CA 92595 |
| 57524 | 362-330-014 | JUSTIN WINTERS | 33927 WINDMILL RD | WILDOMAR | CA | 925958871 | 374.42 | JUSTIN WINTERS | 33927 WINDMILL RD | WILDOMAR | CA | 92595 | WINTERS JUSTIN | 33927 WINDMILL RD | WILDOMAR CA 92595 |
| 52520 | 365-123-008 | LUIS MARQUEZ | 32770 LAKEVIEW TER | WILDOMAR | CA | 92530 | 371.98 | LUIS MARQUEZ | 32770 LAKEVIEW TER | WILDOMAR | CA | 92530 | MARQUEZ LUIS | 32770 LAKEVIEW TER | LAKE ELSINORE CA 92530 |
| 22973 | 368-110-052 | ROBERT BENIGAR | 32803 SEXTON | WILDOMAR | CA | 92562 | 369.06 | ROBERT BENIGAR | 32803 SEXTON ST | WILDOMAR | CA | 92595 | BENIGAR ROBERT | 32803 SEXTON ST | WILDOMAR CA 92595 |
| 49235 | 380-444-005 | KEM BOUNTHADISOUK | 36309 TOPAZ WAY | WILDOMAR | CA | 92595 | 369.06 | KEM BOUNTHADISOUK | 36309 TOPAZ WAY | WILDOMAR | CA | 92595 | BOUNTHAVISOUK KEM BOUNTHAVISOUK MINA ALIYA | 36309 TOPAZ WAY | WILDOMAR CA 92595 |
| 49083 | 366-060-010 | RANFERI ORTIZ | 33363 ORCHARD ST | WILDOMAR | CA | 92595 | 369.06 | RANFERI ORTIZ | 33363 ORCHARD ST | WILDOMAR | CA | 92595 | HOANG TROY | 33363 ORCHARD ST | WILDOMAR CA 92595 |
| 57875 | 368-020-029 | STAPHANY WILLIAMS | 34800 MISSION TRL | WILDOMAR | CA | 92595 | 369.06 | STAPHANY WILLIAMS | 34800 MISSION TRL | WILDOMAR | CA | 92595 | MAHGEREFTEH EBRAHIM MAHGEREFTEH GILA | 9671 NETHERWAY DR | LAKE ELSINORE CA 92532 |
| 20502 | 367-350-004 | MYRNA FRYBACK | PO BOX 1304 | WILDOMAR | CA | 92595 | 369.06 | MYRNA FRYBACK | 21845 CANYON DR | WILDOMAR | CA | 92595 | FRYBACK MYRNA JOYCE | PO BOX 1304 | WILDOMAR CA 92595 |
| 46879 | 370-400-019 | PORFIRIO PICHARDO | 20045 PALOMAR ST | WILDOMAR | CA | 92595 | 369.06 | PORFIRIO PICHARDO | 20045 PALOMAR ST | WILDOMAR | CA | 92595 | RUIZ SUSANA | 20440 PALOMAR ST | WILDOMAR CA 92595 |
| 50573 | 382-250-027 | JOEY MARBLEY | 21576 CORAL ROCK LN | WILDOMAR | CA | 92595 | 369.06 | JOEY MARBLEY | 21576 CORAL ROCK LN | WILDOMAR | CA | 92595 | MARBLEY JOEY MARBLEY EARLISHA | 21576 CORAL ROCK LN | WILDOMAR CA 92595 |
| 50658 | 376-283-020 | JASON GUILIANO | 22728 BLUEBERRY LN | WILDOMAR | CA | 92595 | 369.06 | JASON GUILIANO | 22728 BLUEBERRY LN | WILDOMAR | CA | 92595 | GUILIANO JASON TYLER GUILIANO MARTHA NAVARRO | 22728 BLUEBERRY LN | WILDOMAR CA 92595 |
| 51400 | 368-272-020 | TODD SHAW | 21104 WADE CT | WILDOMAR | CA | 92595 | 369.06 | TODD SHAW | 21104 WADE CT | WILDOMAR | CA | 92595 | SHAW TODD A SHAW SHAUNA T | 21104 WADE CT | WILDOMAR CA 92595 |
| 51165 | 376-392-003 | MANUEL HERNANDEZ | 23051 TEIL GLEN RD | WILDOMAR | CA | 92595 | 369.06 | MANUEL HERNANDEZ | 23051 TEIL GLEN RD | WILDOMAR | CA | 92595 | HERNANDEZ MANUEL O HERNANDEZ CATHY | 23051 TEIL GLEN RD | WILDOMAR CA 92595 |
| 52554 | 380-091-001 | CAITLIN HANSON | 22895 GREYHAWK RD | WILDOMAR | CA | 92595 | 369.06 | CAITLIN HANSON | 22895 GREYHAWK RD | WILDOMAR | CA | 92595 | HANSON JARRED HANSON CAITLIN | 22895 GREYHAWK RD | WILDOMAR CA 92595 |
| 52853 | 365-092-005 | JOE GARIBAY | 32501 WILDOMAR RD | WILDOMAR | CA | 92595 | 369.06 | JOE GARIBAY | 32501 WILDOMAR RD | WILDOMAR | CA | 92595 | REYNOSO MARIA GUADALUPE MORALES | 32501 WILDOMAR RD | LAKE ELSINORE CA 92530 |
| 53252 | 380-191-007 | REYNA MEDEL | 32200 VILLA DEL SOL | WILDOMAR | CA | 92595 | 369.06 | REYNA MEDEL | 32200 VILLA DEL SOL | WILDOMAR | CA | 92595 | BECERRA ALBERT TRUST DTD 06/09/15 BECERRA ALBERT | 33280 CAMINO RUBANO | TEMECULA CA 92592 |
| 34415 | 368-240-024 | DAVID MURRAY | PO BOX 1343 | WILDOMAR | CA | 92595 | 369.06 | DAVID MURRAY - OWNER | 20380 BAKER CT | WILDOMAR | CA | 92595 | DAVID MURRAY | 20380 BAKER CT | WILDOMAR CA 92595 |
| 52182 | 382-230-027 | ALLYSE MARTINEZ | 21225 ALAMEDA DEL MONTE | WILDOMAR | CA | 925958541 | 369.06 | ALLYSE MARTINEZ | 21225 ALAMEDA DEL MONTE | WILDOMAR | CA | 925958541 | MARTINEZ JOSE/MARTINEZ PAULA | 21221 ALAMEDA DEL MONTE | WILDOMAR CA 92595 |
| 44594 | 370-060-019 | VILLAGE WOODSHOPPE | 17657 GRAND AVE | LAKE ELSINORE | CA | 92530 | 369.06 | GARY & MARY MAXWELL | 31624 CORYDON RD | WILDOMAR | CA | 92595 | LAKESIDE PROP CA | PO BOX 1528 | WILDOMAR CA 92595 |
| 26985 | 366-210-010 | DEVORE CORP | 32295 MISSION TRL PMB103 | LAKE ELSINORE | CA | 92530 | 366.82 | DEVORE CORP | 21650 BUNDY CANYON RD | WILDOMAR | CA | 92530 | DEVORE CORP | 32295 MISSION TRL #R8 | LAKE ELSINORE CA 92530 |
| 49421 | 376-263-001 | SONSERRIE CAMACHO | 35498 MARSH LN | WILDOMAR | CA | 92595 | 366.52 | SONSERRIE CAMACHO | 35498 MARSH LN | WILDOMAR | CA | 92595 | CAMACHO SONSERRIE MERCADO IGLESIAS MERCADO OLIVIA | 35498 MARSH LN | WILDOMAR CA 92595 |
| 57395 | 362-600-027 | ELIZABETH SCHUELKE | 24798 KENTMAN CT | WILDOMAR | CA | 925957761 | 365.95 | ELIZABETH SCHUELKE | 24798 KENTMAN CT | WILDOMAR | CA | 92595 | SCHUELKE DAVID C SCHUELKE ELIZABETH C | 24798 KENTMAN CT | WILDOMAR CA 92595 |
| 55527 | 366-422-007 | FRANCISCO MAGANA | 33570 TAMERRON WAY | WILDOMAR | CA | 925958330 | 365.95 | FRANCISCO (RENT) MAGANA | 33570 TAMERRON WAY | WILDOMAR | CA | 92595 | SHERMER NICHOLAS SHERMER SYLVIA C | 1849 CRYSTAL DOWNS DR | CORONA CA 92883 |
| 55742 | 362-383-007 | RICHARD ORNDOFF | 34005 HARVEST WAY | WILDOMAR | CA | 925959124 | 365.95 | RICHARD ORNDOFF | 34005 HARVEST WAY | WILDOMAR | CA | 92595 | ORNDOFF ROXANNE ORNDOFF RICHARD A | 34005 HARVEST WAY | WILDOMAR CA 92595 |
| 55743 | 362-382-020 | JACQUELINE ARBISO | 34012 HARVEST WAY | WILDOMAR | CA | 925959150 | 365.95 | JACQUELINE ARBISO | 34012 HARVEST WAY | WILDOMAR | CA | 92595 | ARBISO JACLYN C | 34012 HARVEST WAY | WILDOMAR CA 92595 |
| 57511 | 362-301-013 | LAURA GIRARD | 33821 THE FARM RD | WILDOMAR | CA | 925959456 | 364.40 | LAURA GIRARD | 33821 THE FARM RD | WILDOMAR | CA | 92595 | GIRARD LAURA J | 33821 FARM RD | WILDOMAR CA 92595 |
| 54717 | 362-570-017 | STEPHANIE SPORCICH | 35674 ROSEDOWN LN | WILDOMAR | CA | 925957974 | 364.40 | STEPHANIE (OWNR) SPORCICH | 35674 ROSEDOWN LN | WILDOMAR | CA | 92595 | SPORCICH NICHOLAS R SPORCICH STEPHENIE LYNN | 35674 ROSEDOWN LN | WILDOMAR CA 92595 |
| 56627 | 361-054-018 | JAQUELINE VICTORIO | 24270 MANZANITA RD | MENIFEE | CA | 925849662 | 362.84 | JAQUELINE VICTORIO | 24270 MANZANITA RD | MENIFEE | CA | 92584 | VICTORIO JACQUELINE/CASTELAN MARISOL | 24270 MANZANITA RD | MENIFEE CA 92584 |
| 54875 | 362-542-021 | LINDA AND KEVIN STEINER | 24385 BRILLANTE DR | WILDOMAR | CA | 925957827 | 362.75 | LINDA AND KEVIN STEINER | 24385 BRILLANTE DR | WILDOMAR | CA | 92595 | STEINER KEVIN STEINER LINDA BOWEN | 24385 BRILLANTE DR | WILDOMAR CA 92595 |
| 55450 | 362-360-005 | MR AND MRS LILLEVIG | 34160 TRACTOR TRL | WILDOMAR | CA | 925959298 | 361.29 | MR AND MRS LILLEVIG | 34160 TRACTOR TRL | WILDOMAR | CA | 92595 | LILLEVIG ORLANDO JAMES LILLEVIG MARION ESTHER | 34160 TRACTOR TRL | WILDOMAR CA 92595 |
| 55901 | 362-223-005 | JOHN VILLAR | 33335 HOMESTEAD LN | WILDOMAR | CA | 925959168 | 361.29 | JOHN (RENT) VILLAR | 33335 HOMESTEAD LN | WILDOMAR | CA | 92595 | MELESKI STANLEY W | 20823 CLARETTA AVE | LAKEWOOD CA 90715 |
| 54504 | 362-581-006 | JESSICA FIFIELD | 35697 COUNTRY PARK DR | WILDOMAR | CA | 925957840 | 361.29 | JESSICA FIFIELD | 35697 COUNTRY PARK DR | WILDOMAR | CA | 92595 | KAIL JOSEPH FIFIELD JESSICA | 35697 COUNTRY PARK DR | WILDOMAR CA 92595 |
| 54037 | 366-491-005 | DONALD RASKY | PO BOX 333 | WILDOMAR | CA | 925950333 | 361.29 | DONALD RASKY | 22165 COUNTRY HILLS DR | WILDOMAR | CA | 92595 | RASKY DONALD MICHAEL | 22165 COUNTRY HILLS DR | WILDOMAR CA 92595 |
| 53810 | 366-453-005 | HILARIA BONILLA | 22391 LAKEWOOD DR | WILDOMAR | CA | 925958305 | 361.29 | HILARIA BONILLA | 22391 LAKEWOOD DR | WILDOMAR | CA | 92595 | BONILLA MARTIN C BONILLA HILARIA | 22391 LAKEWOOD DR | WILDOMAR CA 92595 |
| 56260 | 362-303-007 | SANDY BARNES | 24463 CITRUS HILL RD | WILDOMAR | CA | 925958185 | 361.29 | SANDY BARNES | 24463 CITRUS HILL RD | WILDOMAR | CA | 92595 | BARNES SANDY E BARNES YOLANDA M | 24463 CITRUS HILL RD | WILDOMAR CA 92595 |
| 55067 | 362-671-004 | MOSBY GANDARA | 36000 COUNTRY PARK DR | WILDOMAR | CA | 925957645 | 361.29 | MOSBY (RENT) GANDARA | 36000 COUNTRY PARK DR | WILDOMAR | CA | 92595 | SINGH KULJIT JOT AMAN | 1 ABYSSINIAN WAY | LADERA RANCH CA 92694 |
| 55378 | 362-610-026 | SAMUEL JIMENEZ | 25410 CHESTERFIELD LN | WILDOMAR | CA | 925957744 | 361.29 | SAMUEL JIMENEZ | 25410 CHESTERFIELD LN | WILDOMAR | CA | 92595 | JIMENEZ SAMUEL | 25410 CHESTERFIELD LN | WILDOMAR CA 92595 |
| 56073 | 362-671-017 | LESLIE BROCK | 25127 LORING RD | WILDOMAR | CA | 925957630 | 361.29 | LESLIE (OWNR) BROCK | 25127 LORING RD | WILDOMAR | CA | 92595 | BROCK FAMILY TRUST BROCK LESLIE O | 25127 LORING RD | WILDOMAR CA 92595 |
| 57490 | 362-301-001 | TYLER SPINNER | 33671 THE FARM RD | WILDOMAR | CA | 925959453 | 361.29 | TYLER SPINNER | 33671 THE FARM RD | WILDOMAR | CA | 92595 | SPINNER TYLER | 33671 FARM RD | WILDOMAR CA 92595 |
| 57215 | 366-443-004 | JEFF BERG | 33837 CANYON RANCH RD | WILDOMAR | CA | 925958493 | 361.29 | JEFF (OWNR) BERG | 33837 CANYON RANCH RD | WILDOMAR | CA | 92595 | BERG JEFFREY RYAN BERG TANYA | 33837 CANYON RANCH RD | WILDOMAR CA 92595 |
| 55882 | 362-302-018 | ERICK RINCON | 24360 CITRUS HILL RD | WILDOMAR | CA | 925958857 | 361.29 | ERICK RINCON | 24360 CITRUS HILL RD | WILDOMAR | CA | 92595 | RINCON ERICK RINCON MAYRA E | 24360 CITRUS HILL RD | WILDOMAR CA 92595 |
| 54288 | 362-491-004 | CRAIG MARTIN | 33134 HIDDEN HOLLOW DR | WILDOMAR | CA | 925958705 | 361.29 | CRAIG MARTIN | 33134 HIDDEN HOLLOW DR | WILDOMAR | CA | 92595 | MARTIN CRAIG W | 33134 HIDDEN HOLLOW DR | WILDOMAR CA 92595 |
| 55665 | 362-422-007 | CHRISTIAN FALVEY | 24860 SPLIT RAIL RD | WILDOMAR | CA | 925959268 | 361.29 | CHRISTIAN (OWNR) FALVEY | 24860 SPLIT RAIL RD | WILDOMAR | CA | 92595 | FALVEY LINA L FALVEY ERIC MICHAEL | 24860 SPLIT RAIL RD | WILDOMAR CA 92595 |
| 54948 | 366-452-009 | OLGA URETA | 33584 VIEWPOINT DR | WILDOMAR | CA | 925958343 | 361.29 | TERESA (RENT) DURAN | 33584 VIEWPOINT DR | WILDOMAR | CA | 92595 | URETA OLGA | 33584 VIEWPOINT DR | WILDOMAR CA 92595 |
| 56475 | 380-361-022 | NICOLE THOMPSON | 36137 MUSTANG SPIRIT LN | WILDOMAR | CA | 925957604 | 361.29 | NICOLE THOMPSON | 36137 MUSTANG SPIRIT LN | WILDOMAR | CA | 92595 | BROWN DUSTIN | 36137 MUSTANG SPIRIT LN | WILDOMAR CA 92595 |
| 57283 | 365-270-083 | BENITO SANCHEZ | 21608 SEDCO HEIGHTS DR | WILDOMAR | CA | 925958399 | 361.29 | BENITO (OWNR) SANCHEZ | 21608 SEDCO HEIGHTS DR | WILDOMAR | CA | 92595 | SANCHEZ BENITO R FOSTER EMILY | 21608 SEDCO HEIGHTS DR | WILDOMAR CA 92595 |
| 55818 | 362-720-008 | ALICIA VARGAS | 25093 PORTICA CT | WILDOMAR | CA | 925957527 | 361.29 | ALICIA (RENT) VARGAS | 25093 PORTICA CT | WILDOMAR | CA | 92595 | BARCENAS ILDA ALICIA VARGAS | 25093 PORTICA CT | WILDOMAR CA 92595 |
| 57120 | 367-510-023 | BRIANNA OCAMPO | 34320 QUAIL CREEK LN | WILDOMAR | CA | 925957596 | 361.29 | BRIANNA (OWNR) OCAMPO | 34320 QUAIL CREEK LN | WILDOMAR | CA | 92595 | OCAMPO FRANK OCAMPO BRIANNA | 34320 QUAIL CREEK LN | WILDOMAR CA 92595 |
| 55906 | 362-223-008 | BOB BECKER | 33837 THE FARM RD | WILDOMAR | CA | 925959456 | 361.29 | BOB (OWNR) BECKER | 33371 HOMESTEAD LN | WILDOMAR | CA | 92595 | ADAMO JOSEPH MARTIN MCCLENDON MONICA JADE | 33371 HOMESTEAD LN | WILDOMAR CA 92595 |
| 54122 | 361-021-025 | ROSA CONTRERAS | 24990 MERCER LN | MENIFEE | CA | 925849735 | 361.29 | ROSA (OWNR) CONTRERAS | 24990 MERCER LN | MENIFEE | CA | 92584 | DE HERNANDEZ ROSA CONTRERAS/MONTEON JOSE CONTRERAS | 24990 MERCER LN | MENIFEE CA 92584 |
| 56837 | 362-483-010 | BRIAN GRASBERGER | 33620 HARVEST WAY E | WILDOMAR | CA | 925958895 | 361.29 | BRIAN GRASBERGER | 33620 HARVEST WAY E | WILDOMAR | CA | 92595 | GRASBERGER BRIAN OTHMAR | 33620 HARVEST WAY E | WILDOMAR CA 92595 |
| 53222 | 376-080-007 | KELLY WILLIAMS | 31945 PONY CART TURN | WILDOMAR | CA | 925959544 | 361.08 | KELLY WILLIAMS | 31945 PONY CART TURN | WILDOMAR | CA | 925959544 | SOLABERRIETA AGUSTIN WILLIAMS KELLEY K | 23281 SAGE PL | CANYON LAKE CA 92587 |
| 51539 | 376-252-002 | GINA JOHNSON | 35368 WANKI AVE | WILDOMAR | CA | 92595 | 359.09 | GINA JOHNSON | 35368 WANKI AVE | WILDOMAR | CA | 92595 | JOHNSON ROBERT JOHNSON GINA | 35368 WANKI AVE | WILDOMAR CA 92595 |
| 53672 | 362-382-016 | CHRISTINE WATKINS | 600 LEGACY DR APT 1222 | PLANO | TX | 750232216 | 358.53 | CHRISTINE WATKINS | 34025 GREEN BEAN LN | WILDOMAR | CA | 92595 | WATKINS CHRISTINE NAN | 34025 GREEN BEAN LN | WILDOMAR CA 92595 |
| 50051 | 367-414-002 | GABRIELA BOLTON | 34740 JENNIFER DR | WILDOMAR | CA | 92595 | 357.95 | GABRIELA BOLTON | 34740 JENNIFER DR | WILDOMAR | CA | 92595 | GOSSETT MICHAEL ANTHONY GOSSETT GABRIELA | 34740 JENNIFER DR | WILDOMAR CA 92595 |
| 57497 | 362-301-005 | SHAWNA PINA | 33715 THE FARM RD | WILDOMAR | CA | 925959454 | 357.77 | SHAWNA (RENT) PINA | 33715 THE FARM RD | WILDOMAR | CA | 92595 | JIN GUO WEI | 30817 LA RAY LN | WINCHESTER CA 92596 |
| 54195 | 366-361-006 | DAYEN BLAKE | 22944 WINDTREE AVE | WILDOMAR | CA | 92595 | 354.65 | BLAKE (OWNR) DAYEN | 22944 WINDTREE AVE | WILDOMAR | CA | 92595 | DAYEN BLAKE JAMES DAYEN ASHLEY KRISTIN | 22944 WINDTREE AVE | WILDOMAR CA 92595 |
| 52675 | 376-252-007 | CANDICE RANDOLTH | 22851 NAVUT AVE | WILDOMAR | CA | 92595 | 354.26 | CANDICE RANDOLTH | 22851 NAVUT AVE | WILDOMAR | CA | 92595 | RANDOLPH ERIK M RANDOLPH CANDICE D | 22851 NAVUT AVE | WILDOMAR CA 92595 |
| 57335 | 362-642-005 | JACL AND KELLY A ALTEVERS | 33733 HARVEST WAY E | WILDOMAR | CA | 925957666 | 354.02 | JACL AND KELLY A ALTEVERS | 33733 HARVEST WAY E | WILDOMAR | CA | 92595 | ALTEVERS JACK J/ALTEVERS KELLY A | 33733 HARVEST WAY E | WILDOMAR CA 92595 |
| 54614 | 362-321-015 | PAUL KRUEGER | 33829 PLOWSHARE RD | WILDOMAR | CA | 925958884 | 353.25 | PAUL KRUEGER | 33829 PLOWSHARE RD | WILDOMAR | CA | 92595 | KRUEGER PAUL J KRUEGER AMY C | 33829 PLOWSHARE RD | WILDOMAR CA 92595 |
| 58239 | 362-351-006 | BRISE SAY | 34252 HARROW HILL RD | WILDOMAR | CA | 92595 | 351.90 | BRISE SAY | 34252 HARROW HILL RD | WILDOMAR | CA | 92595 | SAY TORI LYN SAY BRICE C | 34252 HARROW HILL RD | WILDOMAR CA 92595 |

# Preliminary CR&R Deliquency List for Calendar Year 2023 as of 4/19/2024

| CUST# | APN | CUSTOMER NAME | BILLING ADDRESS | BILLING CITY | BILLING STATE | BILLING ZIP | Total Due 2023 with Admin & Penalty | SERVICE NAME | SERVICE ADDRESS | SERVICE CITY | SERVICE STATE | SERVICE ZIP | OWNER NAME | MAILING ADDRESS | MAILING CITY, STATE, ZIP |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 58206 | 362-212-010 | ALISHA MADARIAGA | 33466 BARLEY LN | WILDOMAR | CA | 92595 | 350.08 | ALISHA MADARIAGA | 33466 BARLEY LN | WILDOMAR | CA | 92595 | MADARIAGA NANCY CHRISTINE ESTATE OF | 33466 BARLEY LN | WILDOMAR CA 92595 |
| 56563 | 365-250-029 | TANNER BOCANEGRA | 23275 CROOKED ARROW DR | WILDOMAR | CA | 925958368 | 349.43 | TANNER BOCANEGRA | 23275 CROOKED ARROW DR | WILDOMAR | CA | 92595 | MCCORMICK JAMES P | 4429 VILLAGE RD | LONG BEACH CA 90807 |
| 26291 | 370-442-033 | MARCOS SANDOVAL | 20135 ROSS RD | WILDOMAR | CA | 92595 | 345.45 | MARCOS SANDOVAL | 20135 ROSS RD | WILDOMAR | CA | 92595 | SANDOVAL MARCOS SANDOVAL DENISE | 20135 ROSS RD | WILDOMAR CA 92595 |
| 45538 | 382-170-023 | ANDREA FELIX | 33225 LOS OLIVOS LN | WILDOMAR | CA | 92595 | 343.73 | ANDREA FELIX | 33225 LOS OLIVOS LN | WILDOMAR | CA | 92595 | SANDOVAL EDWARD SANDOVAL ANNA LISA | P O BOX 821 | WILDOMAR CA 92595 |
| 31198 | 376-024-003 | AMANDA GOMEZ | 21351 PECAN ST | WILDOMAR | CA | 92595 | 343.71 | AMANDA GOMEZ | 21351 PECAN ST | WILDOMAR | CA | 92595 | GOMEZ JUAN GOMEZ AMANDA | 21351 PECAN ST | WILDOMAR CA 92595 |
| 52368 | 376-420-020 | SLOMON CARRANZA | 35288 FREDERICK ST | WILDOMAR | CA | 92595 | 342.44 | SLOMON CARRANZA | 35288 FREDERICK ST | WILDOMAR | CA | 92595 | HANGARTNER PATRICK EARL GODOY SALOMON O CARRANZA | 35288 FREDERICK ST | WILDOMAR CA 92595 |
| 55475 | 376-320-007 | WILLIAM LYMON | 35251 BAYLESS RD | WILDOMAR | CA | 925959070 | 338.68 | WILLIAM LYMON | 35251 BAYLESS RD | WILDOMAR | CA | 92595 | LYMON WILLIAM LYMON KIMBERLY | 35251 BAYLESS RD | WILDOMAR CA 92595 |
| 56513 | 362-512-045 | DUSTIN NIGG | 35211 PORTOLA PL | WILDOMAR | CA | 925957985 | 338.68 | DUSTIN (OWNR) NIGG | 35211 PORTOLA PL | WILDOMAR | CA | 92595 | NIGG DUSTIN A NIGG DESIREE S | 35211 PORTOLA PL | WILDOMAR CA 92595 |
| 54813 | 362-533-002 | WAYNE BINDER | 35382 EL DIAMANTE DR | WILDOMAR | CA | 925957844 | 334.40 | WAYNE BINDER | 35382 EL DIAMANTE DR | WILDOMAR | CA | 92595 | 2018-3 IH BORROWER LP | 1717 MAIN ST #2000 | DALLAS TX 75201 |
| 57862 | 380-350-011 | RYAN OSINSKI | 25121 MERIDIAN CT | WILDOMAR | CA | 92595 | 331.40 | RYAN OSINSKI | 25121 MERIDIAN CT | WILDOMAR | CA | 92595 | OSINSKI RYAN OSINSKI CIAMAR | 25121 MERIDIAN CT | WILDOMAR CA 92595 |
| 54868 | 362-550-007 | CHARLES ROBERTS | 24320 BRILLANTE DR | WILDOMAR | CA | 925957826 | 331.04 | CHARLES ROBERTS | 24320 BRILLANTE DR | WILDOMAR | CA | 92595 | ALLEN STEVE & LETICIA LIVING TRUST DATED 09/21/22 ALLEN STEVE | 24320 BRILLANTE DR | WILDOMAR CA 92595 |
| 50243 | 382-180-009 | BERTHA GAMEZ | 33371 LOS OLIVOS LN | WILDOMAR | CA | 92595 | 330.97 | BERTHA GAMEZ | 33371 LOS OLIVOS LN | WILDOMAR | CA | 92595 | GAMEZ JESUS R/GAMEZ ALMA OFELIA | 33371 LOS OLIVOS LN | WILDOMAR CA 92595 |
| 50331 | 376-381-030 | TAMMIE CHAPMAN | 23155 TWINFLOWER AVE | WILDOMAR | CA | 92595 | 330.54 | TAMMIE CHAPMAN | 23155 TWINFLOWER AVE | WILDOMAR | CA | 92595 | CHAPMAN TAMMIE | 23155 TWINFLOWER AVE | WILDOMAR CA 92595 |
| 45790 | 365-113-018 | SUSAN WEBBER | 26151 PORT RUSH DR | MENIFEE | CA | 925862783 | 322.31 | SUSAN WEBBER | 32640 WILDOMAR RD | WILDOMAR | CA | 92595 | JOHNSTON EARL W JOHNSTON JEANETTE IRENE WELLS | 4650 DULIN RD #137 | FALLBROOK CA 92028 |
| 56181 | 362-702-004 | NATHANIEL SMITH | 20770 STONY BROOK CIR | RIVERSIDE | CA | 925083151 | 322.01 | NATHANIEL (RENT) SMITH | 25955 VIA SARAH | WILDOMAR | CA | 92595 | KONG SANG KIL KONG HEE SOON | 25955 VIA SARAH | WILDOMAR CA 92595 |
| 46332 | 376-031-010 | VICTOR TORRES | 28587 BRIDGE WATER LN | MENIFEE | CA | 925848978 | 321.79 | VICTOR TORRES | 21380 DUNN ST | WILDOMAR | CA | 92595 | GOMEZ ALEX AMILCAR ROMERO | 21380 DUNN ST | WILDOMAR CA 92595 |
| 38519 | 368-262-015 | JENNIFER VICTOR | 21125 DENISE CT | WILDOMAR | CA | 92595 | 321.64 | DAVID VICTOR - OWNER | 21125 DENISE CT | WILDOMAR | CA | 92595 | VICTOR DAVID L | 21125 DENISE CT | WILDOMAR CA 92595 |
| 52815 | 366-081-001 | DANIEL CELAYA | 11734 TIDWELL AVE | WHITTIER | CA | 90604 | 321.43 | DANIEL CELAYA | 33050 ORCHARD ST | WILDOMAR | CA | 92595 | GOMEZ ANGELLEONARDO D | 33050 ORCHARD ST | WILDOMAR CA 92595 |
| 44826 | 366-021-005 | KATHLEEN ZUPAN | 32820 LAKE VIEW TERRANCE | LAKE ELSINORE | CA | 92530 | 320.06 | KATHLEEN ZUPAN - OWNER | 33045 WILDOMAR RD | WILDOMAR | CA | 92595 | ZUPAN KATHLEEN M | 32820 LAKEVIEW TER | LAKE ELSINORE CA 92530 |
| 47073 | 368-060-004 | AMANDA FAJARDO | 20724 PALOMAR ST | WILDOMAR | CA | 92595 | 320.06 | AMANDA FAJARDO | 20724 PALOMAR ST | WILDOMAR | CA | 92595 | GOKING ELAINE SIO | 23905 CLINTON KEITH RD | WILDOMAR CA 92595 |
| 51860 | 376-272-001 | GERARDO RIOS | 22791 TEMET ST | WILDOMAR | CA | 92595 | 320.06 | GERARDO RIOS | 22791 TEMET ST | WILDOMAR | CA | 92595 | RIOS GERARDO IZQUIERDO CLAUDIA LIZETH | 22791 TEMET ST | WILDOMAR CA 92595 |
| 53074 | 368-170-009 | BREANNA CONNEL | 20917 COMO ST | WILDOMAR | CA | 92595 | 320.06 | BREANNA CONNEL | 20917 COMO ST | WILDOMAR | CA | 92595 | CONNELL CHARLES KENNETH Jr CONNELL BREANNA MARCELLA | 20917 COMO ST | WILDOMAR CA 92595 |
| 55970 | 361-203-022 | SILVIA BANUELOS | 24666 BETHEL RD | WILDOMAR | CA | 925958729 | 316.77 | SILVIA (RENT) BANUELOS | 24666 BETHEL ST | WILDOMAR | CA | 92595 | BANUELOS SILVIA | 24666 BETHEL ST | WILDOMAR CA 92595 |
| 55458 | 367-300-024 | FERN LA PRAIRIE | PO BOX 43 | WILDOMAR | CA | 925950043 | 316.01 | FERN (OWNR) LA PRAIRIE | 23480 WILDOMAR TRL | WILDOMAR | CA | 92595 | LAPRAIRIE FERN A | P O BOX 43 | WILDOMAR CA 92595 |
| 57035 | 362-304-002 | TUNGH SIANG & HSUIUH LIN | 15 UPLAND | IRVINE | CA | 926020926 | 316.01 | TUNGH SIANG & HSUIUH LIN | 33670 HARVEST WAY | WILDOMAR | CA | 92595 | LIN TUNGHSIANG LAN | 15 UPLAND | IRVINE CA 92602 |
| 54540 | 362-212-001 | NATALIE MCELHANY | 33310 BARLEY LN | WILDOMAR | CA | 925959405 | 316.01 | NATALIE (OWNR) MCELHANY | 33310 BARLEY LN | WILDOMAR | CA | 92595 | MCELHANY NATALIE | 33310 BARLEY LN | WILDOMAR CA 92595 |
| 56042 | 362-512-020 | JOHN HARA | 24029 RUBI CT | WILDOMAR | CA | 925957867 | 316.01 | JOHN HARA | 24029 RUBI CT | WILDOMAR | CA | 92595 | HARA JOHN G JR & CYNTHIA L LIVING TRUST DTD 7/3/23 HARA JOHI | 24029 RUBI CT | WILDOMAR CA 92595 |
| 46063 | 376-202-013 | RUBEN DIAZ | 22652 CERVERA RD | WILDOMAR | CA | 925959018 | 315.68 | RUBEN DIAZ | 22652 CERVERA RD | WILDOMAR | CA | 925959018 | DIAZ RUBEN DIAZ MARIA | 22652 CERVERA RD | WILDOMAR CA 92595 |
| 57817 | 366-501-008 | GERALD BELANGERI | 22085 COUNTRY HILLS DR | WILDOMAR | CA | 925957888 | 311.30 | GERALD (OWNR) BELANGERI | 22085 COUNTRY HILLS DR | WILDOMAR | CA | 92595 | BELANGERI GERALD L BELANGERI KIMBERLY D | 22085 COUNTRY HILLS DR | WILDOMAR CA 92595 |
| 51583 | 368-210-002 | LANCE LOPEZ | 20385 UNION ST | WILDOMAR | CA | 92595 | 304.10 | LANCE LOPEZ | 20385 UNION ST | WILDOMAR | CA | 92595 | LOPEZ LANCE | 20385 UNION ST | WILDOMAR CA 92595 |
| 49307 | 365-142-029 | JOSE MARTINEZ | 32931 MOUNTAIN VIEW AVE | WILDOMAR | CA | 92530 | 302.07 | JOSE MARTINEZ | 32931 MOUNTAIN VIEW AVE | WILDOMAR | CA | 92530 | HENGMAO INV CA | 3615 WALNUT AVE | CHINO CA 91710 |
| 54641 | 362-641-013 | LETICIA TRAUTMAN | 33641 MILL POND DR | WILDOMAR | CA | 925957672 | 302.04 | LETICIA TRAUTMAN | 33641 MILL POND DR | WILDOMAR | CA | 92595 | LOPEZ ALEJANDRO DOMINGUEZ | 33641 MILL POND DR | WILDOMAR CA 92595 |
| 50722 | 366-181-010 | ROBYN POIRIER | 33758 AMBERTON DR | WILDOMAR | CA | 92595 | 295.55 | ROBYN POIRIER | 33758 AMBERTON DR | WILDOMAR | CA | 92595 | POIRIER ROBYN M DUNCAN STEVEN C | 33758 AMBERTON DR | WILDOMAR CA 92595 |
| 55800 | 376-482-006 | STEPHANIE BATTE | 35737 POPLAR CREST RD | WILDOMAR | CA | 925957101 | 291.93 | STEPHANIE (OWNR) BATTE | 35737 POPLAR CREST RD | WILDOMAR | CA | 92595 | BATTE STEPHANIE | 35737 POPLAR CREST RD | WILDOMAR CA 92595 |
| 54127 | 380-350-016 | ZHIYING HIE | 25118 MERIDIAN CT | WILDOMAR | CA | 925957609 | 289.63 | ZHIYING (RENT) HIE | 25118 MERIDIAN CT | WILDOMAR | CA | 92595 | WALKER SCOTT E WALKER BARBARA A | 22921 ST GEORGES CT | MURRIETA CA 92562 |
| 55152 | 362-330-005 | DON WISNESKI | 33938 PLOWSHARE RD | WILDOMAR | CA | 925958886 | 289.10 | DON (OWNR) WISNESKI | 33938 PLOWSHARE RD | WILDOMAR | CA | 92595 | WISNESKI DON D KOLKOW SARAH A | 33938 PLOWSHARE RD | WILDOMAR CA 92595 |
| 51334 | 376-392-007 | GEORGIO MARTINEZ | 23097 TEIL GLEN RD | WILDOMAR | CA | 92595 | 282.54 | GEORGIO MARTINEZ | 23097 TEIL GLEN RD | WILDOMAR | CA | 92595 | GARCIA GEORGE ALBERT MARTINEZ | 23097 TEIL GLEN RD | WILDOMAR CA 92595 |
| 58151 | 380-390-018 | FRANCISCO TAPIA JR. | 32536 MEADOW RIDGE LN | WILDOMAR | CA | 92595 | 279.17 | FRANCISCO TAPIA JR. | 32536 MEADOW RIDGE LN | WILDOMAR | CA | 92595 | HELGOE CRAIG T | 6552 BIAK ST | CYPRESS CA 90630 |
| 44496 | 365-153-016 | CARMEN MENDEZ | 32930 LAKEVIEW TER | LAKE ELSINORE | CA | 92530 | 279.07 | CARMEN MENDEZ - OWNER | 32930 LAKEVIEW TER | WILDOMAR | CA | 92595 | MENDEZ CARMEN ROSALES-MENDEZ DANIEL | 32930 LAKEVIEW TER | LAKE ELSINORE CA 92530 |
| 53236 | 365-101-021 | BRANDON HEIDTMAN | 21128 SEDCO BLVD | WILDOMAR | CA | 92595 | 276.60 | BRANDON HEIDTMAN | 21128 SEDCO BLVD | WILDOMAR | CA | 92595 | DTB PROP | 22475 BAXTER RD | WILDOMAR CA 92595 |
| 53785 | 366-240-061 | SHEILA URLAUB | 33140 DIAL RD | WILDOMAR | CA | 925958372 | 272.62 | SHEILA URLAUB | 33140 DIAL RD | WILDOMAR | CA | 92595 | URLAUB SHEILA | 33140 DIAL RD | WILDOMAR CA 92595 |
| 56139 | 366-431-002 | ANTONIO GUTIERREZ | 33689 TAMERRON WAY | WILDOMAR | CA | 925958331 | 271.44 | ANTONIO (OWNR) GUTIERREZ | 33689 TAMERRON WAY | WILDOMAR | CA | 92595 | GUTIERREZ ANTONIO | 33689 TAMERRON WAY | WILDOMAR CA 92595 |
| 56193 | 366-342-006 | KEITH MACKENZIE | 21891 VICTORIAN LN | WILDOMAR | CA | 925958213 | 270.39 | KEITH AND WANDA MACKENZIE | 21891 VICTORIAN LN | WILDOMAR | CA | 92595 | MACKENZIE KEITH MACKENZIE WANDA M | 21891 VICTORIAN LN | WILDOMAR CA 92595 |
| 52492 | 376-382-004 | ERNIE MEDINA | 35638 SUNFLOWER WAY | WILDOMAR | CA | 92595 | 268.79 | ERNIE MEDINA | 35638 SUNFLOWER WAY | WILDOMAR | CA | 92595 | OMARA DANIEL | 17066 NOBLE VIEW CIR | RIVERSIDE CA 92503 |
| 44721 | 380-023-020 | MARIA ROCHA | 32823 WILLOW BAY RD | WILDOMAR | CA | 92595 | 268.25 | MARIA ROCHA | 32823 WILLOW BAY RD | WILDOMAR | CA | 92595 | ROCHA JOSE ROCHA MARIA M | 32823 WILLOW BAY RD | WILDOMAR CA 92595 |
| 58059 | 362-202-007 | APRIL RAMIREZ | 33415 HAYFIELD CIR | WILDOMAR | CA | 92595 | 268.02 | APRIL RAMIREZ | 33415 HAYFIELD CIR | WILDOMAR | CA | 92595 | LIN CALVIN & AMY KUO LIVING TRUST DATED 10/31/2017 KUO AMY | 24168 LODGE POLE RD | DIAMOND BAR CA 91765 |
| 46287 | 376-283-002 | TOM BARRIAL | 22715 GIERSON AVE | WILDOMAR | CA | 92595 | 260.89 | TOM BARRIAL | 22715 GIERSON AVE | WILDOMAR | CA | 92595 | BARRIAL TRUST DTD 2/19/2020 BARRIAL THOMAS A | 22715 GIERSON AVE | WILDOMAR CA 92595 |
| 52912 | 376-252-027 | JESSE THOMAS | 35394 KISH CIR | WILDOMAR | CA | 92595 | 260.77 | JESSE THOMAS | 35394 KISH CIR | WILDOMAR | CA | 92595 | MONTGOMERY FLOSSYE SMITH SHINA | 35394 KISH CIR | WILDOMAR CA 92595 |
| 45094 | 365-132-041 | MARTHA TERRONES - OWNER | 32965 WILDOMAR RD | LAKE ELSINORE | CA | 92595 | 260.55 | MARTHA TERRONES - OWNER | 32965 WILDOMAR RD | WILDOMAR | CA | 92595 | ESPINOZA JOEL TERRONES | 32770 ELM ST | WILDOMAR CA 92595 |
| 52703 | 366-181-007 | JESSICA CANHOLA | 33835 ALMOND ST | WILDOMAR | CA | 92595 | 259.06 | JESSICA CANHOLA | 33835 ALMOND ST | WILDOMAR | CA | 92595 | NAVARRO JOSE D | 33835 ALMOND ST | WILDOMAR CA 92595 |
| 50780 | 380-092-015 | EMILY PONGPAKDEE | 23032 DELCA LN | WILDOMAR | CA | 92595 | 259.06 | EMILY PONGPAKDEE | 23032 DELCA LN | WILDOMAR | CA | 92595 | PONGPAKDEE TEELA PONGPAKDEE EMILY | 23032 DELCA LN | WILDOMAR CA 92595 |
| 38060 | 368-170-025 | STACY WILLIAMS | 20870 PALOMAR ST | WILDOMAR | CA | 92595 | 258.48 | STACY WILLIAMS - OWNER | 20870 PALOMAR ST | WILDOMAR | CA | 92595 | WILLIAMS PAUL WILLIAMS STACY | 20870 PALOMAR ST | WILDOMAR CA 92595 |
| 51521 | 367-050-061 | BRADY LONG | 34397 PERRY PALMS WAY | WILDOMAR | CA | 92595 | 257.69 | BRADY LONG | 34397 PERRY PALMS WAY | WILDOMAR | CA | 92595 | LONG PATRICIA | 16933 PARTHENIA #210 | NORTHRIDGE CA 91343 |
| 55340 | 362-672-010 | MARGARET AND WILLIAM LEWIS | 35890 BUTCHART ST | WILDOMAR | CA | 925957634 | 257.09 | MARGARET AND WILLIAM LEWIS | 35890 BUTCHART ST | WILDOMAR | CA | 92595 | LEWIS MARGARET LEWIS WILLIAM P | 35890 BUTCHART ST | WILDOMAR CA 92595 |
| 50848 | 365-093-005 | CASSANDRA HERNANDEZ | 32539 CRESCENT AVE | LAKE ELSINORE | CA | 92530 | 256.74 | CASSANDRA HERNANDEZ | 32539 CRESCENT AVE | WILDOMAR | CA | 92595 | HERNANDEZ ARTHUR HERNANDEZ CASSANDRA | 32539 CRESCENT AVE | LAKE ELSINORE CA 92530 |
| 48749 | 380-431-002 | TAI NGUYEN | 36233 ARNETT RD | WILDOMAR | CA | 92595 | 256.14 | TAI NGUYEN | 36233 ARNETT RD | WILDOMAR | CA | 92595 | NGUYEN TAI A LE THUY N | 36233 ARNETT RD | WILDOMAR CA 92595 |
| 19620 | 365-151-030 | KATHLEEN ZUPAN | 32820 LAKEVIEW TER | LAKE ELSINORE | CA | 92530 | 256.14 | KATHLEEN ZUPAN - OWNER | 32820 LAKEVIEW TER | WILDOMAR | CA | 92530 | ZUPAN KATHLEEN | 32820 LAKEVIEW TER | LAKE ELSINORE CA 92530 |
| 24357 | 367-412-002 | BETTY FOSS | 34795 JENNIFER DR | WILDOMAR | CA | 92595 | 256.14 | BETTY FOSS | 34795 JENNIFER DR | WILDOMAR | CA | 92595 | FOSS BETTY L | 34795 JENNIFER DR | WILDOMAR CA 92595 |
| 36688 | 376-252-030 | MIGUEL HUERTERO | 22876 TEMET ST | WILDOMAR | CA | 92595 | 256.14 | MIGUEL HUERTERO | 22876 TEMET ST | WILDOMAR | CA | 92595 | HUERTERO MIGUEL HUERTERO ROGELIA | 22876 TEMET ST | WILDOMAR CA 92595 |
| 34104 | 370-270-034 | JEFF REINHARDT | PO BOX 1352 | WILDOMAR | CA | 92595 | 256.14 | JEFF REINHARDT | 32303 BILTON WAY | WILDOMAR | CA | 92595 | REINHARDT JEFFERY | PO BOX 1352 | WILDOMAR CA 92595 |
| 36371 | 376-222-001 | ERICA FLOYD | 22507 CERVERA RD | WILDOMAR | CA | 92595 | 256.14 | ERICA FLOYD | 22507 CERVERA RD | WILDOMAR | CA | 92595 | FLOYD DENNIS FLOYD ERICA | 22507 CERVERA RD | WILDOMAR CA 92595 |
| 38574 | 376-430-006 | MICHAEL METOYER | 23314 HIGHLAND OAKS CT | WILDOMAR | CA | 92595 | 256.14 | MICHAEL METOYER | 23314 HIGHLAND OAKS CT | WILDOMAR | CA | 92595 | METOYER MICHAEL A | 23314 HIGHLAND OAKS CT | WILDOMAR CA 92595 |
| 43408 | 376-381-020 | DON SMITH | 23275 TWINFLOWER AVE | WILDOMAR | CA | 92595 | 256.14 | DON SMITH | 23275 TWINFLOWER AVE | WILDOMAR | CA | 92595 | SMITH DON | 23275 TWINFLOWER AVE | WILDOMAR CA 92595 |
| 48270 | 365-091-012 | RURE MORENO | 32525 LAKEVIEW TER | LAKE ELISNORE | CA | 92530 | 256.14 | RURE MORENO | 32525 LAKEVIEW TER | WILDOMAR | CA | 92595 | MAYORAL JOSE ANTONIO DEMAYORAL JOSEFINA RANGEL | 19380 ELENA LN | LAKE ELSINORE CA 92530 |
| 49060 | 376-224-004 | FRANK ONTIVEROS | 35358 PRAIRIE RD | WILDOMAR | CA | 92595 | 256.14 | FRANK ONTIVEROS | 35358 PRAIRIE RD | WILDOMAR | CA | 92595 | ONTIVEROS FRANCISCO J TILLEY DIANA M | 35358 PRAIRIE RD | WILDOMAR CA 92595 |
| 49796 | 365-143-017 | ERIN CASTRO | 32947 LAKEVIEW TER | LAKE ELSINORE | CA | 92595 | 256.14 | ERIN CASTRO | 32947 LAKEVIEW TER | WILDOMAR | CA | 92595 | CASTRO NORA E | 32947 LAKEVIEW TER | LAKE ELSINORE CA 92530 |
| 44660 | 380-021-018 | TASHA VALLIN | 21825 QUARTZ WAY | WILDOMAR | CA | 92595 | 256.14 | TASHA VALLIN | 21825 QUARTZ WAY | WILDOMAR | CA | 92595 | PERRAULT LIVING TRUST DTD 4/6/2017 PERRAULT DARLENE R | 21825 QUARTZ WAY | WILDOMAR CA 92595 |
| 50555 | 376-371-005 | MICHAEL MISBRENER | 35662 FREDERICK ST | WILDOMAR | CA | 92595 | 256.14 | MICHAEL MISBRENER | 35662 FREDERICK ST | WILDOMAR | CA | 92595 | MISBRENER MICHAEL F | 35662 FREDERICK ST | WILDOMAR CA 92595 |

# Preliminary CR&R Deliquency List for Calendar Year 2023 as of 4/19/2024

| CUST# | APN | CUSTOMER NAME | BILLING ADDRESS | BILLING CITY | BILLING STATE | BILLING ZIP | Total Due 2023 with Admin & Penalty | SERVICE NAME | SERVICE ADDRESS | SERVICE CITY | SERVICE STATE | SERVICE ZIP | OWNER NAME | MAILING ADDRESS | MAILING CITY, STATE, ZIP |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 51270 | 382-170-020 | KRISTA BEAVER | 20685 ALAMEDA DEL MONTE | WILDOMAR | CA | 92595 | 256.14 | KRISTA BEAVER | 20685 ALAMEDA DEL MONTE | WILDOMAR | CA | 92595 | BEAVER ROBERT BEAVER KRISTA | 20685 ALAMEDA DEL MONTE | WILDOMAR CA 92595 |
| 58047 | 376-440-013 | CASSANDRA BLACK | 21722 PINK GINGER CT | WILDOMAR | CA | 92595 | 256.14 | CASSANDRA BLACK | 21722 PINK GINGER CT | WILDOMAR | CA | 92595 | FURST MICHAEL ANTHONY | 21722 PINK GINGER CT | WILDOMAR CA 92595 |
| 42752 | 376-052-012 | TRACY MILLER | 21502 MAPLE ST | WILDOMAR | CA | 92595 | 256.14 | TRACY MILLER | 21502 MAPLE ST | WILDOMAR | CA | 92595 | MILLER GARY | 21502 MAPLE ST | WILDOMAR CA 92595 |
| 58004 | 376-264-004 | GRACIELA / JOSE LUIS AGUAYO / | 22732 QUEENSBURY CT | WILDOMAR | CA | 92595 | 256.14 | GRACIELA / JOSE LUIS AGUAYO / | 22732 QUEENSBURY CT | WILDOMAR | CA | 92595 | OVALLE JOSE LUIS AGUAYO GRACIELA | 22732 QUEENSBURY CT | WILDOMAR CA 92595 |
| 49657 | 367-121-002 | KERRI HAYNES | 22229 CANYON DR | WILDOMAR | CA | 92595 | 256.14 | KERRI HAYNES | 22229 CANYON DR | WILDOMAR | CA | 92595 | HAYNES LYLE HAYNES KERRI | 22229 CANYON DR | WILDOMAR CA 92595 |
| 49559 | 365-132-033 | EVA & CRISTIAN MONTOYA | 32980 CRESCENT AVE | LAKE ELSINORE | CA | 92530 | 256.14 | EVA MONTOYA | 32980 CRESCENT AVE | WILDOMAR | CA | 92595 | MONTOYA FRANCISCO J | 32980 CRESCENT AVE | LAKE ELSINORE CA 92530 |
| 48131 | 376-401-028 | RYAN DAVIDSON | 35894 GREYWHALE LN | WILDOMAR | CA | 92595 | 256.14 | RYAN DAVIDSON | 35894 GREYWHALE LN | WILDOMAR | CA | 92595 | DAVIDSON RYAN/DAVIDSON JESSICA | 35894 GREY WHALE LN | WILDOMAR CA 92595 |
| 48519 | 376-252-044 | JESSE KENNICOTT | 22937 PAVLA CIR | WILDOMAR | CA | 92595 | 256.14 | JESSE KENNICOTT | 22937 PAVLA CIR | WILDOMAR | CA | 92595 | BIGGS A J/BIGGS JOAN | 51 VIA VILLARIO | RANCHO SANTA MARGARITA CA 9 |
| 58204 | 365-051-022 | JOSE ARSIDEZ BERMUDEZ VELAS | 32399 WILDOMAR RD #B | WILDOMAR | CA | 92595 | 255.75 | JOSE ARSIDEZ BERMUDEZ VELAS | 32399 WILDOMAR RD #B | WILDOMAR | CA | 92595 | HERNANDEZ CRISTOBAL/HERNANDEZ MARIA L | 32399 WILDOMAR RD | LAKE ELSINORE CA 92530 |
| 53780 | 362-620-019 | SHELLEY MILLER | 35961 DEVONSHIRE LN | WILDOMAR | CA | 925957741 | 254.59 | SHELLEY (RENT) MILLER | 35961 DEVONSHIRE LN | WILDOMAR | CA | 92595 | RENNA FRANCO | 35961 DEVONSHIRE LN | WILDOMAR CA 92595 |
| 53868 | 361-214-013 | ARTURO GUZMAN | 24793 CARL ST | MENIFEE | CA | 925849283 | 254.59 | ARTURO GUZMAN | 24793 CARL ST | WILDOMAR | CA | 92584 | GUZMAN ARTURO/GUZMAN ROSARIO | 24793 CARL ST | MENIFEE CA 92584 |
| 56680 | 366-424-003 | SHAWNA HYDE | 33610 CANYON RANCH RD | WILDOMAR | CA | 925958491 | 254.56 | SHAWNA (OWNR) HYDE | 33610 CANYON RANCH RD | WILDOMAR | CA | 92595 | HYDE KEVON T SATCHELL-HYDE SHAWNA N | 33610 CANYON RANCH RD | WILDOMAR CA 92595 |
| 55657 | 362-421-039 | VERONICA ALVAREZ | 24811 SPLIT RAIL RD | WILDOMAR | CA | 925958154 | 253.04 | VERONICA (OWNR) ALVAREZ | 24811 SPLIT RAIL RD | WILDOMAR | CA | 92595 | SERRANO ERNESTO SERRANO NORMA A | 26010 LAZY CREEK RD | SUN CITY CA 92585 |
| 57784 | 362-590-020 | STEPHANIE GIBSON | 35440 MEADOW PARK CIR | WILDOMAR | CA | 925957730 | 253.04 | STEPHANIE GIBSON | 35440 MEADOW PARK CIR | WILDOMAR | CA | 92595 | MENDIVIL JOE LARA GIBSON STEPHANIE T | 35440 MEADOW PARK CIR | WILDOMAR CA 92595 |
| 54499 | 362-581-011 | INGE PAVLINCH | 35637 COUNTRY PARK DR | WILDOMAR | CA | 925957840 | 253.04 | INGE PAVLINCH | 35637 COUNTRY PARK DR | WILDOMAR | CA | 92595 | PAVLINCH INGEBORG H | 35637 COUNTRY PARK DR | WILDOMAR CA 92595 |
| 54563 | 362-401-028 | KRISTIAN GRIFFEN | 34331 OLIVE GROVE RD | WILDOMAR | CA | 925959127 | 253.04 | KRISTIAN (OWNR) GRIFFEN | 34331 OLIVE GROVE RD | WILDOMAR | CA | 92595 | GRIFFEN MONA | 34331 OLIVE GROVE RD | WILDOMAR CA 92595 |
| 55635 | 362-650-009 | BRENDA LANGLEY | 33818 WAGON TRAIN DR | WILDOMAR | CA | 925957670 | 253.04 | BRENDA LANGLEY | 33818 WAGON TRAIN DR | WILDOMAR | CA | 92595 | LANGLEY BRENDA SUSANNE MAPLES DONALD STEPHEN II | 33818 WAGON TRAIN DR | WILDOMAR CA 92595 |
| 55768 | 362-663-002 | NICKOLAS FLINGA | 24908 BUTTERCHURN RD | WILDOMAR | CA | 925958388 | 253.04 | NICKOLAS FLINGA | 24908 BUTTERCHURN RD | WILDOMAR | CA | 92595 | FLINGA NICKOLAS F FLINGA DENISE M | 24908 BUTTERCHURN RD | WILDOMAR CA 92595 |
| 55585 | 362-610-011 | DAWN AND TONY MCDONALD | 35863 COVINGTON DR | WILDOMAR | CA | 925957738 | 253.04 | DAWN AND TONY (RENT) MCDO | 35863 COVINGTON DR | WILDOMAR | CA | 92595 | GONZALEZ JOSE ACEVEDO | 1043 CHELSEA CT | VISTA CA 92084 |
| 57513 | 362-341-003 | ABRAHAM FLORES | 33823 WINDMILL RD | WILDOMAR | CA | 925958870 | 253.04 | ABRAHAM FLORES | 33823 WINDMILL RD | WILDOMAR | CA | 92595 | FLORES ABRAHAM AGUIAR LINDA J | 33823 WINDMILL RD | WILDOMAR CA 92595 |
| 56577 | 366-351-001 | MICHELLE BOLIN | 22116 WOODCREEK LN | WILDOMAR | CA | 925958241 | 253.04 | MICHELLE (OWNR) BOLIN | 22116 WOODCREEK LN | WILDOMAR | CA | 92595 | CASILLAS PABLO ANTONIO BOLIN MICHELLE | 22116 WOODCREEK LN | WILDOMAR CA 92595 |
| 56861 | 380-460-016 | PAMELA HOSTIKKA | 24673 TEAKWOOD CT | WILDOMAR | CA | 925957447 | 253.04 | PAMELA HOSTIKKA | 24673 TEAKWOOD CT | WILDOMAR | CA | 92595 | HOSTIKKA PAMELA ANN SCHULTZ RONALD M | 24673 TEAKWOOD CT | WILDOMAR CA 92595 |
| 56655 | 362-712-014 | GUSTAVO NIEBLA | 25910 SEAGRASS TRL | WILDOMAR | CA | 925957415 | 253.04 | GUSTAVO (OWNR) NIEBLA | 25910 SEAGRASS TRL | WILDOMAR | CA | 92595 | NIEBLA GUSTAVO NIEBLA MORAYMA | 25910 SEAGRASS TRL | WILDOMAR CA 92595 |
| 54219 | 361-153-028 | ROSA MARISCAL | 32970 GREENWOOD DR | WILDOMAR | CA | 925958740 | 253.04 | ROSA MARISCAL | 32970 GREENWOOD AVE | WILDOMAR | CA | 92595 | MARISCAL SABAS A MONTES-MARISCAL ROSA | 32970 GREENWOOD DR | WILDOMAR CA 92595 |
| 56179 | 362-702-006 | MALLORIE TOWNSEND | 25931 VIA SARAH | WILDOMAR | CA | 925957417 | 253.04 | MALLORIE TOWNSEND | 25931 VIA SARAH | WILDOMAR | CA | 92595 | TOWNSEND MATTHEW TOWNSEND MALLORIE | 25931 VIA SARAH | WILDOMAR CA 92595 |
| 55612 | 362-640-023 | SPENSER G NELSON | 33711 WAGON TRAIN DR | WILDOMAR | CA | 925957669 | 253.04 | SPENSER G NELSON | 33711 WAGON TRAIN DR | WILDOMAR | CA | 92595 | SIEVERT MATTHEW SIEVERT KASSIDY | 33711 WAGON TRAIN DR | WILDOMAR CA 92595 |
| 54255 | 366-454-044 | SAMANTHA MICHELLE-VAZQUEZ | 33642 VIEW CREST DR | WILDOMAR | CA | 925958340 | 253.04 | SAMANTHA MICHELLE-VAZQUEZ | 33642 VIEW CREST DR | WILDOMAR | CA | 92595 | VAZQUEZ LARZ A MICHELI-VAZQUEZ SAMANTHA | 33642 VIEW CREST DR | WILDOMAR CA 92595 |
| 55919 | 362-731-001 | LOUIS BURLESON | 24134 MONTECITO DR | WILDOMAR | CA | 925956948 | 253.04 | LOUIS BURLESON | 24134 MONTECITO DR | WILDOMAR | CA | 92595 | BURLESON LOUIS GLEN JR REVOCABLE TR DTD 10/30/2018 BURLESC | 24134 MONTECITO DR | WILDOMAR CA 92595 |
| 55965 | 361-205-002 | MARIA LOPEZ | 24581 BETHEL ST | WILDOMAR | CA | 925958726 | 253.04 | MARIA LOPEZ | 24581 BETHEL ST | WILDOMAR | CA | 92595 | WHITE HILDA TINA ARCELIA LIVING TRUST WHITE HILDA TINA ARCEI | 1612 N HACIENDA | LA PUENTE CA 91744 |
| 56856 | 380-460-019 | JOE RHODES | 24637 TEAKWOOD CT | WILDOMAR | CA | 925957447 | 253.04 | JOE RHODES | 24637 TEAKWOOD CT | WILDOMAR | CA | 92595 | RHODES JOSEPH EUGENE RHODES DAWN LYNNEE ABRAMSON | 24637 TEAKWOOD CT | WILDOMAR CA 92595 |
| 55164 | 376-491-009 | MICHELLE PHAM | 35624 POPLAR CREST RD | WILDOMAR | CA | 925957100 | 253.04 | MICHELLE (OWNR) PHAM | 35624 POPLAR CREST RD | WILDOMAR | CA | 92595 | LANGCUC INV | 24165 VIA SAN CLEMENTE | MISSION VIEJO CA 92692 |
| 54462 | 362-211-003 | SHANNON BALCHACK | 24021 WHEATFIELD CIR | WILDOMAR | CA | 925959450 | 253.04 | SHANNON (OWNR) BALCHACK | 24021 WHEATFIELD CIR | WILDOMAR | CA | 92595 | BALCHACK MICHAEL BALCHACK SHANNON | 24021 WHEATFIELD CIR | WILDOMAR CA 92595 |
| 55857 | 380-290-026 | REBECCA JIMENEZ | 24985 CHEYENNE CIR | WILDOMAR | CA | 925958615 | 253.04 | REBECCA JIMENEZ | 24985 CHEYENNE CIR | WILDOMAR | CA | 92595 | VALDEZ DANIEL JIMENEZ REBECCA | 24985 CHEYENNE CIR | WILDOMAR CA 92595 |
| 55737 | 362-383-013 | TYLER LAMAR | 33985 HARVEST WAY | WILDOMAR | CA | 925959123 | 253.04 | TYLER (OWNR) LAMAR | 33985 HARVEST WAY | WILDOMAR | CA | 92595 | LAMAR TYLER LAMAR ALYSSA | 33985 HARVEST WAY | WILDOMAR CA 92595 |
| 57559 | 362-311-013 | LEE LEWIS | 24734 PITCHFORK CIR | WILDOMAR | CA | 925958879 | 253.04 | LEE LEWIS | 24734 PITCHFORK CIR | WILDOMAR | CA | 92595 | LEWIS LEE J | 24734 PITCHFORK CIR | WILDOMAR CA 92595 |
| 56166 | 362-702-014 | KENNETH HOLLAND | 25835 VIA SARAH | WILDOMAR | CA | 925957408 | 253.04 | KENNETH HOLLAND | 25835 VIA SARAH | WILDOMAR | CA | 92595 | HOLLAND KENNETH Jr | 25835 VIA SARAH | WILDOMAR CA 92595 |
| 52420 | 365-051-019 | MARK DE CHRISTOPHER | 32381 WILDOMAR RD | LAKE ELSINORE | CA | 92530 | 253.04 | MARK DE CHRISTOPHER | 32381 WILDOMAR RD | WILDOMAR | CA | 92530 | DECHRISTOPHER MARK MENDOZA WENDY | 32381 WILDOMAR RD | LAKE ELSINORE CA 92530 |
| 55853 | 361-173-012 | HAYLI HERNANDEZ | 24975 FIR ST | MENIFEE | CA | 925849026 | 253.04 | HAYLI HERNANDEZ | 24975 FIR ST | MENIFEE | CA | 92584 | NILA CHRISTIAN HERNANDEZ/HERNANDEZ HAYLI | 24975 FIR ST | MENIFEE CA 92584 |
| 56742 | 366-200-038 | DAVID BAUTISTA | 283377 ENCANTO DR # A207 | MENIFEE | CA | 925867769 | 253.04 | DAVID (OWNR) BAUTISTA | 33649 VALLEY TER | WILDOMAR | CA | 92595 | BAUTISTA DAVID TINAHUI/TINAHUI ROSA MARIA | 29297 STIRLING | LAKE ELSINORE CA 92530 |
| 56836 | 362-487-005 | STEPHEN LUGWIG | 33609 HARVEST WAY E | WILDOMAR | CA | 925958895 | 253.04 | STEPHEN (OWNR) LUGWIG | 33609 HARVEST WAY E | WILDOMAR | CA | 92595 | LUDWIG STEPHEN C | 33609 HARVEST WAY E | WILDOMAR CA 92595 |
| 57328 | 362-632-005 | JARED AGNETTI | 33688 HARVEST WAY E | WILDOMAR | CA | 925958895 | 253.04 | JARED (OWNR) AGNETTI | 33688 HARVEST WAY E | WILDOMAR | CA | 92595 | AGNETTI JARED D/AGNETTI MELISSA N | 33688 HARVEST WAY E | WILDOMAR CA 92595 |
| 54795 | 362-550-043 | VILLAMOR CASTILLO | 24344 VERONA | WILDOMAR | CA | 925957874 | 253.01 | VILLAMOR CASTILLO | 24344 VERONA CT | WILDOMAR | CA | 92595 | CASTILLO DULCE S CASTILLO VILLAMOR M | 24344 VERONA CT | WILDOMAR CA 92595 |
| 52628 | 370-330-005 | PAULINO CASTANON | 20050 PLESSNER WAY | WILDOMAR | CA | 92595 | 252.51 | PAULINO CASTANON | 20050 PLESSNER WAY | WILDOMAR | CA | 92595 | CASTANON PAULINO | 20050 PLESSNER WAY | WILDOMAR CA 92595 |
| 57262 | 362-272-009 | IRVING MORILLA | 24585 CORNSTALK RD | WILDOMAR | CA | 925958865 | 252.11 | IRVING MORILLA | 24585 CORNSTALK RD | WILDOMAR | CA | 92595 | MORILLA IRVING MORILLA LANIE | 24585 CORNSTALK RD | WILDOMAR CA 92595 |
| 51036 | 376-122-003 | HEATHER PORTANOVA | 21691 DARBY ST | WILDOMAR | CA | 92595 | 251.95 | HEATHER PORTANOVA | 21691 DARBY ST | WILDOMAR | CA | 92595 | DESROCHERS DANG THI | P O BOX 4171 | CRESTLINE CA 92325 |
| 47728 | 376-450-023 | CASSANDRA HAMILTON | 35804 LEXI LN | WILDOMAR | CA | 92595 | 251.62 | CASSANDRA HAMILTON | 35804 LEXI LN | WILDOMAR | CA | 92595 | HERNANDEZ ROBERTO HERNANDEZ MARYBELLE | 35804 LEXI LN | WILDOMAR CA 92595 |
| 55515 | 376-492-031 | LINDA LARINI | 23794 SYCAMORE BLUFF CT | WILDOMAR | CA | 925957117 | 251.48 | LINDA LARINI | 23794 SYCAMORE BLUFF CT | WILDOMAR | CA | 92595 | LARINI LOUIS A LARINI LINDA M | 23794 SYCAMORE BLUFF CT | WILDOMAR CA 92595 |
| 48635 | 376-251-004 | EZZ SHAWKI | 35391 WANKI AVE | WILDOMAR | CA | 92595 | 251.48 | EZZ SHAWKI | 35391 WANKI AVE | WILDOMAR | CA | 92595 | SHAWKI EZZELDIN MATTHEWS SUSAN ZACCAGLINI ESTATE OF | 35391 WANKI AVE | WILDOMAR CA 92595 |
| 55557 | 362-600-014 | CINDY ARELLANO | 24995 LITTLE BOOK CIR | WILDOMAR | CA | 925957758 | 250.90 | CINDY (OWNR) ARELLANO | 24995 LITTLE BOOK CIR | WILDOMAR | CA | 92595 | ARELLANO FRANCISCO ARELLANO CINDY | 24995 LITTLE BOOK CIR | WILDOMAR CA 92595 |
| 57402 | 362-600-035 | DAMIAN ADN ANDREA BOSWELL | 26775 GREEN AVE | HEMET | CA | 925459290 | 250.00 | DAMIAN ADN ANDREA BOSWELI | 24839 KENTMAN CT | WILDOMAR | CA | 92595 | UKWU CHARLIE O UGOCHUKWU UKWU UCHENNA C | 24839 KENTMAN CT | WILDOMAR CA 92595 |
| 56870 | 380-460-008 | ROSSI RIPPLE | 24728 TEAKWOOD CT | WILDOMAR | CA | 925957448 | 249.66 | ROSSI RIPPLE | 24728 TEAKWOOD CT | WILDOMAR | CA | 92595 | RIPPLE OLSEN ROSSI | 24728 TEAKWOOD CT | WILDOMAR CA 92595 |
| 57210 | 366-444-008 | FELIPE MARQUEZ | 33810 CANYON RANCH RD | WILDOMAR | CA | 925958493 | 249.64 | FELIPE (OWNR) MARQUEZ | 33810 CANYON RANCH RD | WILDOMAR | CA | 92595 | MARQUEZ FELIPE | 33810 CANYON RANCH RD | WILDOMAR CA 92595 |
| 30009 | 365-112-012 | COLE & NORMA RIEFFEL | 32752 CRESCENT AVE | LAKE ELSINORE | CA | 92530 | 249.57 | COLE & NORMA RIEFFEL - OWNE | 32752 CRESCENT AVE | WILDOMAR | CA | 92595 | RIEFFEL COLE ANDREW RIEFFEL NORMA E | 32752 CRESCENT AVE | LAKE ELSINORE CA 92530 |
| 42191 | 367-150-012 | KEVIN MEYERS | 22111 WALNUT ST | WILDOMAR | CA | 92595 | 249.13 | KEVIN MEYERS | 22111 WALNUT ST | WILDOMAR | CA | 92595 | PEW186 LLC | 7720 AROSIA DR | FONTANA CA 92336 |
| 55091 | 366-120-022 | DARLEEN ROMO | 33085 SHERI LN | WILDOMAR | CA | 925958205 | 249.09 | DARLEEN (RENT) ROMO | 33085 SHERI LN | WILDOMAR | CA | 92595 | CAVENDER DAREL | PO BOX 268 | LAKE ELSINORE CA 92531 |
| 58406 | 382-261-005 | JOSEPH MATHIS | 36092 DARCY PLACE | MURRIETA | CA | 92562 | 244.94 | JOSEPH MATHIS | 21475 TERRAZZO LN | WILDOMAR | CA | 92595 | MATHIS JOSEPH HOWARD MATHIS AMANDA MARIE | 21475 TERRAZZO LN | WILDOMAR CA 92595 |
| 55302 | 362-561-036 | ALEX CALLE | 35805 ELIZABETH LN | WILDOMAR | CA | 925957853 | 237.95 | ALEX (OWNR) CALLE | 35805 ELIZABETH LN | WILDOMAR | CA | 92595 | CALLE ALEX & ARLENE LIVING TRUST DTD 11/13/20 CALLE ALEX | 35805 ELIZABETH LN | WILDOMAR CA 92595 |
| 58624 | 362-482-016 | CAYLEA RAINS-CAMPBELL | 33431 CALICO CT | WILDOMAR | CA | 92595 | 235.80 | CAYLEA RAINS-CAMPBELL | 33431 CALICO CT | WILDOMAR | CA | 92595 | HIXON ADAM HIXON AMANDA | 33431 CALICO CT | WILDOMAR CA 92595 |
| 54398 | 361-213-007 | MONICA CASTILLO | 24891 CARL ST | MENIFEE | CA | 925849283 | 234.79 | MONICA CASTILLO | 24891 CARL ST | MENIFEE | CA | 92584 | CASTILLO MONICA VIRGINIA CASTILLO MARIA LUISA | 24891 CARL ST | MENIFEE CA 92584 |
| 58506 | 367-393-013 | DAVE BERGQUIST | 34633 ALMOND ST | WILDOMAR | CA | 92595 | 234.64 | DAVE BERGQUIST | 34633 ALMOND ST | WILDOMAR | CA | 92595 | BROWN DONALD | 57019 SELECTA AVE | YUCCA VALLEY CA 92284 |
| 35539 | 376-231-004 | JOHN ELLISON | 35288 GLEN LN | WILDOMAR | CA | 92595 | 233.85 | JOHN ELLISON | 35288 GLEN LN | WILDOMAR | CA | 92595 | ELLISON JOHN SUMMERS JR | 35288 GLEN LN | WILDOMAR CA 92595 |
| 54469 | 362-211-010 | ANGEL BENTANCOURT | 24060 WHEATFIELD CIR | WILDOMAR | CA | 925959447 | 232.63 | ANGEL BENTANCOURT | 24060 WHEATFIELD CIR | WILDOMAR | CA | 92595 | BETANCOURT FERMIN PATRON JUDY | 24060 WHEATFIELD CIR | WILDOMAR CA 92595 |
| 55817 | 362-720-005 | KYLE CAMPELL | 25088 PORTICA CT | WILDOMAR | CA | 925957527 | 232.40 | KYLE CAMPELL | 25088 PORTICA CT | WILDOMAR | CA | 92595 | CHOI KYUNAM CHOI CHONG W | 25088 PORTICA CT | WILDOMAR CA 92595 |
| 57652 | 366-413-009 | ROSIE DE LA TORRE | 33449 MILL POND RD | WILDOMAR | CA | 92595 | 230.38 | ROSIE DE LA TORRE | 33988 CANYON RANCH RD | WILDOMAR | CA | 92595 | CHRISTOVALE DERRICK | 35135 ORANGE ST | WILDOMAR CA 92595 |
| 52829 | 367-240-015 | DANIEL & KARLA STEVENSON | 34965 CAMERON LN | WILDOMAR | CA | 92595 | 228.42 | DANIEL & KARLA STEVENSON | 34965 CAMERON LN | WILDOMAR | CA | 92595 | STEVENSON KARLA STEVENSON DANIEL LEE Jr | 34965 CAMERON LN | WILDOMAR CA 92595 |
| 58470 | 366-041-019 | DEBRA GOMEZ | 21315 OLIVE ST | WILDOMAR | CA | 92595 | 228.16 | DEBRA GOMEZ | 21315 OLIVE ST | WILDOMAR | CA | 92595 | BENNETT WALTER H BENNETT ALFREDINE L | 21291 OLIVE ST | LAKE ELSINORE CA 92530 |
| 56614 | 362-651-009 | DUSTIN ALLEN | 4201 SPRING ST APT 41 | LA MESA | CA | 919417936 | 225.54 | DUSTIN ALLEN | 24965 MANDARIN CT | WILDOMAR | CA | 92595 | ALLEN DUSTIN L ALLEN ERENDIRA B | 24965 MANDARIN CT | WILDOMAR CA 92595 |
| 55354 | 362-663-023 | JOSEPH NARCISO | 24820 BUTTERCHURN RD | WILDOMAR | CA | 925958387 | 225.25 | JOSEPH NARCISO | 24820 BUTTERCHURN RD | WILDOMAR | CA | 92595 | NARCISO JOSEPH L | 24820 BUTTERCHURN RD | WILDOMAR CA 92595 |

# Preliminary CR&R Deliquency List for Calendar Year 2023 as of 4/19/2024

| CUST# | APN | CUSTOMER NAME | BILLING ADDRESS | BILLING CITY | BILLING STATE | BILLING ZIP | Total Due 2023 with Admin & Penalty | SERVICE NAME | SERVICE ADDRESS | SERVICE CITY | SERVICE STATE | SERVICE ZIP | OWNER NAME | MAILING ADDRESS | MAILING CITY, STATE, ZIP |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 53195 | 368-331-010 | JESSICA GARCIA | 32671 CERT ST | WILDOMAR | CA | 92595 | 224.08 | JESSICA GARCIA | 32671 CERT ST | WILDOMAR | CA | 92595 | RODRIGUEZ DIANNE GARCIA GARCIA JESSICA | 32671 CERT ST | WILDOMAR CA 92595 |
| 51826 | 380-170-038 | CASSANDRA & TIMMOTHY TORR | 23071 PALOMAR ST | WILDOMAR | CA | 92562 | 224.08 | CASSANDRA & TIMMOTHY TORR | 23071 PALOMAR ST | WILDOMAR | CA | 92562 | HOLLAND TIMOTHY JOHN | 23071 PALOMAR ST | WILDOMAR CA 92595 |
| 54998 | 367-450-003 | MICHAEL & SUSAN PROFFITT | 22834 WINDWOOD LN | WILDOMAR | CA | 925958347 | 223.97 | MICHAEL & SUSAN PROFFITT | 22834 WINDWOOD LN | WILDOMAR | CA | 92595 | MEAGHER AARON GREGORY | 22834 WINDWOOD LN | WILDOMAR CA 92595 |
| 58641 | 368-230-007 | JAMIE ALTMAN | 20580 UNION | WILDOMAR | CA | 92595 | 223.53 | JAMIE ALTMAN | 20580 UNION ST | WILDOMAR | CA | 92595 | CASTILLO ADAM MARTIN ALTMAN RICHARD PAUL | 20580 UNION ST | WILDOMAR CA 92595 |
| 53090 | 367-070-015 | DAVID MARTIN | 21861 RAYNOR LN | WILDOMAR | CA | 92595 | 223.32 | DAVID MARTIN | 21861 RAYNOR LN | WILDOMAR | CA | 92595 | MARTIN DAVID | 21861 RAYNOR LN | WILDOMAR CA 92595 |
| 55096 | 366-463-023 | AMABELL(RENT) AREOLA | 22420 SHORE VIEW CT | WILDOMAR | CA | 925958324 | 221.91 | AMABELL(RENT) AREOLA | 22420 SHORE VIEW CT | WILDOMAR | CA | 92595 | NGUYEN BRIAN LIVING TRUST U/A DATED 07/03/22 NGUYEN BRIAN | 22420 SHOREVIEW CT | WILDOMAR CA 92595 |
| 50978 | 376-264-010 | JANEAN ROVIRA | 22721 QUEENSBURY CT | WILDOMAR | CA | 92595 | 221.78 | JANEAN ROVIRA | 22721 QUEENSBURY CT | WILDOMAR | CA | 92595 | ROVIRA JESUS E ROVIRA JANEAN | 22721 QUEENSBURY CT | WILDOMAR CA 92595 |
| 55045 | 366-411-006 | BINDU D HARRY | 33919 BARRENGO DR | WILDOMAR | CA | 925958480 | 221.42 | BINDU HARRY | 33919 BARRENGO DR | WILDOMAR | CA | 92595 | HARRY BINDU D MOGERA WILSON | 33919 BARRENGO DR | WILDOMAR CA 92595 |
| 54261 | 366-403-002 | RON CLAY | 33670 VIEW CREST DR | WILDOMAR | CA | 925958340 | 221.04 | RON CLAY | 33670 VIEW CREST DR | WILDOMAR | CA | 92595 | CLAY RONALD A | 33670 VIEW CREST DR | WILDOMAR CA 92595 |
| 49734 | 365-052-005 | JINO REMOQUILLO | 32350 WILDOMAR RD | WILDOMAR | CA | 92595 | 220.06 | JINO REMOQUILLO | 32350 WILDOMAR RD | WILDOMAR | CA | 92595 | REMOQUILLO JINO PAULO REMOQUILLO ELIZABETH | 32340 WILDOMAR RD | LAKE ELSINORE CA 92530 |
| 54632 | 362-481-004 | MICHAEL O'HALLORAN | 33463 MILL POND DR | WILDOMAR | CA | 925958840 | 217.99 | MICHAEL O'HALLORAN | 33463 MILL POND DR | WILDOMAR | CA | 92595 | OHALLORAN MARIE T | 33463 MILL POND DR | WILDOMAR CA 92595 |
| 57171 | 366-362-010 | SARA KUNKEL | 33450 MAPLE TREE LN | WILDOMAR | CA | 925958395 | 217.99 | SARA KUNKEL | 33450 MAPLE TREE LN | WILDOMAR | CA | 92595 | KUNKEL JUSTIN KUNKEL SARA | 33450 MAPLE TREE LN | WILDOMAR CA 92595 |
| 52213 | 376-121-011 | KANDICE SPENCER | 21621 DARBY ST | WILDOMAR | CA | 92595 | 217.25 | KANDICE SPENCER | 21621 DARBY ST | WILDOMAR | CA | 92595 | JENNINGS BEATRICE J | 21621 DARBY ST | WILDOMAR CA 92595 |
| 55132 | 366-190-054 | MARIA SERRANO | 33635 ORANGE ST | WILDOMAR | CA | 925958101 | 217.05 | MARIA SERRANO | 33635 ORANGE ST | WILDOMAR | CA | 92595 | SERRANO JANITZIA SERRANO JUAN | 33635 ORANGE ST | LAKE ELSINORE CA 92532 |
| 56040 | 362-570-045 | ARYN TOLLISON | 35694 CREST MEADOW DR | WILDOMAR | CA | 925958601 | 215.62 | ARYN (OWNR) TOLLISON | 35694 CREST MEADOW DR | WILDOMAR | CA | 92595 | TOLLISON SHAIN TOLLISON ARYN | 35694 CREST MEADOW DR | WILDOMAR CA 92595 |
| 53446 | 365-112-020 | MARIELA MERIDA | 32781 WILDOMAR RD | WILDOMAR | CA | 92530 | 215.50 | MARIELA MERIDA | 32781 WILDOMAR RD | WILDOMAR | CA | 92530 | VERGARA RODRIGO PEREZ POJOY MARIELA YOJANA MERIDA | 32781 WILDOMAR RD | WILDOMAR CA 92595 |
| 25433 | 367-070-021 | MEDARDO GASTELUM | 21979 RAYNOR LN | WILDOMAR | CA | 92595 | 215.47 | MEDARDO GASTELUM | 21979 RAYNOR LN | WILDOMAR | CA | 92595 | GASTELUM MEDARDO | 21979 RAYNOR LN | WILDOMAR CA 92595 |
| 51967 | 382-150-006 | ANDREW MULLINS | 20241 GRAND AVE | WILDOMAR | CA | 92595 | 214.98 | ANDREW MULLINS | 20241 GRAND AVE | WILDOMAR | CA | 92595 | MULLINS ANDREW | 20241 GRAND AVE | WILDOMAR CA 92595 |
| 56109 | 362-353-006 | ERIKA VAN WICK | 34231 TRACTOR TRL | WILDOMAR | CA | 925959490 | 214.80 | ERIKA VAN WICK | 34231 TRACTOR TRL | WILDOMAR | CA | 92595 | KORNMANN ROBERT GORDON III VAN WICK ERIKA LEIGH | 34231 TRACTOR TRL | WILDOMAR CA 92595 |
| 58461 | 362-180-018 | MANDA KIRKEATRICK | 35700 JEWEL LN | WILDOMAR | CA | 92595 | 213.13 | MANDA KIRKEATRICK | 35700 JEWEL LN | WILDOMAR | CA | 92595 | EVANS EDWARD K EVANS MARLYN H | 24772 VIA LARGA | LAGUNA NIGUEL CA 92677 |
| 57865 | 367-431-030 | M ELIZABETH GARCIA | 34003 WALNUT CREEK RD | WILDOMAR | CA | 92595 | 213.00 | M ELIZABETH GARCIA | 34003 WALNUT CREEK RD | WILDOMAR | CA | 92595 | PEREZ GABINO GARCIA RAMIREZ MIGUEL HERNANDEZ | 34003 WALNUT CREEK RD | WILDOMAR CA 92595 |
| 47430 | 382-250-017 | DILCIA & PEDRO MALDONADO/ | 21586 PUMICE LN | WILDOMAR | CA | 92595 | 210.73 | DILCIA & PEDRO MALDONADO/ | 21586 PUMICE LN | WILDOMAR | CA | 92595 | MALDONADO DILCIA | 21586 PUMICE LN | WILDOMAR CA 92595 |
| 44157 | 376-212-009 | EDWARD & ELOISA RIPLEY:OWNI | 35125 MOMAT AVE | WILDOMAR | CA | 92595 | 210.40 | EDWARD & ELOISA RIPLEY | 35125 MOMAT AVE | WILDOMAR | CA | 92595 | RIPLEY EDWARD O DERIPLEY ELOISA J | 35125 MOMAT AVE | WILDOMAR CA 92595 |
| 53319 | 380-380-020 | ANDREW HENSS | 23207 GREYHAWK RD | WILDOMAR | CA | 925957550 | 210.40 | ANDREW HENSS | 23207 GREYHAWK RD | WILDOMAR | CA | 92595 | HENSS ANDREW THOMAS HENSS MARTHA J | 23207 GREYHAWK RD | WILDOMAR CA 92595 |
| 23457 | 380-183-011 | FRANK BELLISSIMO | 23004 WING ELM CIR | WILDOMAR | CA | 92595 | 208.94 | FRANK BELLISSIMO | 23004 WING ELM CIR | WILDOMAR | CA | 92595 | PAREDES SAUL RUBEN PAREDES YAJAIRA NERISSA | 32545 SAFFLOWER ST | WINCHESTER CA 92596 |
| 57996 | 365-112-025 | KIMBERLY BARRIOS | 32653 WILDOMAR RD | WILDOMAR | CA | 92595 | 208.05 | KIMBERLY BARRIOS | 32653 WILDOMAR RD | WILDOMAR | CA | 92595 | DE LEON GERSON SOLIS MARIA GUADALUPE | 32653 WILDOMAR RD | LAKE ELSINORE CA 92530 |
| 52142 | 376-440-013 | AMANDA ELMS | 1250 E ANTELOPE LN | SAFFORD | AZ | 855469381 | 206.90 | AMANDA ELMS | 21722 PINK GINGER CT | WILDOMAR | CA | 92595 | FURST MICHAEL ANTHONY | 21722 PINK GINGER CT | WILDOMAR CA 92595 |
| 28590 | 365-112-025 | FRANCISCO LEYVA | 32653 WILDOMAR RD | LAKE ELSINORE | CA | 92530 | 204.29 | FRANCISCO LEYVA | 32653 WILDOMAR RD | WILDOMAR | CA | 92595 | DE LEON GERSON SOLIS MARIA GUADALUPE | 32653 WILDOMAR RD | LAKE ELSINORE CA 92530 |
| 54882 | 366-320-051 | NADINE CARY | 23200 BUNDY CANYON RD | WILDOMAR | CA | 925958815 | 202.61 | NADINE CARY | 23200 BUNDY CANYON RD | WILDOMAR | CA | 92595 | LAGRECA JACK/LAGRECA CLAUDIA L | 26830 HOSTETTLER RD | CORONA CA 92883 |
| 58505 | 366-190-020 | JEFFREY BAILEY | 33633 VALLEY TER | WILDOMAR | CA | 92595 | 202.05 | JEFFREY BAILEY | 33633 VALLEY TER | WILDOMAR | CA | 92595 | STIEFEL CATHERINE TRUST DTD 09/15/23 STIEFEL CATHERINE | 31979 OPAL DR | MENIFEE CA 92596 |
| 24993 | 367-240-001 | STEVEN IVANCICH | 34890 ORANGE ST | WILDOMAR | CA | 92595 | 197.78 | STEVEN IVANCICH | 34890 ORANGE ST | WILDOMAR | CA | 92595 | IVANCICH REVOCABLE LIVING TRUST DATED 5/11/2022 IVANCICH ST | 34890 ORANGE ST | WILDOMAR CA 92595 |
| 53889 | 366-443-020 | MELISSA RANCOUR | 33868 BRECKENRIDGE TRL | WILDOMAR | CA | 925958484 | 197.72 | MELISSA RANCOUR | 33868 BRECKENRIDGE TRL | WILDOMAR | CA | 92595 | OCHOA ARNOLDO OCHOA MARIA | 1787 VIA DEL TANIDO | SAN DIEGO CA 92173 |
| 53334 | 365-141-013 | PATRICIA TAVARES | 21190 OLIVE ST | WILDOMAR | CA | 92530 | 196.90 | PATRICIA TAVARES | 21190 OLIVE ST | WILDOMAR | CA | 92530 | BENITEZ SERGIO BENITEZ BRENDA G | 21190 OLIVE ST | LAKE ELSINORE CA 92530 |
| 54091 | 361-237-002 | ANGELA AND RENATO DE CANAL | 24801 RAYMOND ST | WILDOMAR | CA | 925849772 | 196.78 | ANGELA AND RENATO DE CANAL | 24801 RAYMOND ST | MENIFEE | CA | 92584 | CANALES RENATO CAIN | 24801 RAYMOND ST | MENIFEE CA 92584 |
| 50679 | 376-301-001 | LETICIA ARGUELLES | PO BOX 809 | WILDOMAR | CA | 925950809 | 196.21 | LETICIA ARGUELLES | 22873 SHOWUT AVE | WILDOMAR | CA | 92595 | HOME EXPO FINANCIAL INC | 23580 ALESSANDRO BLVD | MORENO VALLEY CA 92552 |
| 58187 | 365-052-005 | IVAN CORONADO | 32340 WILDOMAR RD | WILDOMAR | CA | 92595 | 195.35 | IVAN CORONADO | 32340 WILDOMAR RD | WILDOMAR | CA | 92595 | REMOQUILLO JINO PAULO/REMOQUILLO ELIZABETH | 32340 WILDOMAR RD | LAKE ELSINORE CA 92530 |
| 58763 | 362-663-006 | BRANDON JOHNSON | 33964 APPLECART CT | WILDOMAR | CA | 92595 | 195.19 | BRANDON JOHNSON | 33964 APPLECART CT | WILDOMAR | CA | 92595 | JOHNSON BRANDON JOHNSON KENYA | 33964 APPLECART CT | WILDOMAR CA 92595 |
| 54658 | 362-421-020 | JENNA BOUEHIE | 34623 THE FARM RD | WILDOMAR | CA | 925959232 | 193.09 | JENNA BOUEHIE | 34623 THE FARM RD | WILDOMAR | CA | 92595 | HARRIS JOHN | 34623 THE FARM RD | WILDOMAR CA 92595 |
| 53278 | 376-440-053 | MIGUEL TOMAS | 21684 FRONT ST | WILDOMAR | CA | 92595 | 192.84 | MIGUEL TOMAS | 21684 FRONT ST | WILDOMAR | CA | 92595 | LOPEZ VELASQUEZ LUZ ELENA TOMASMIGUEL MIGUEL | 21684 FRONT ST | WILDOMAR CA 92595 |
| 47815 | 376-283-003 | CATHERINE & SCOTT MALLAHAN | 22725 GIERSON AVE | WILDOMAR | CA | 92595 | 192.04 | CATHERINE & SCOTT MALLAHAN | 22725 GIERSON AVE | WILDOMAR | CA | 92595 | MALLAHN SCOTT S MALLAHAN KATHERINE G | 22725 GIERSON AVE | WILDOMAR CA 92595 |
| 55311 | 365-270-088 | JAMES HOBBS | 31500 GRAPE ST 3-280 | LAKE ELSINORE | CA | 925329709 | 191.08 | JAMES (OWNR) HOBBS | 30010 ELSINORE HEIGHTS DR | WILDOMAR | CA | 92595 | HOBBS JAMES III | 30010 ELSINORE HEIGHTS DR | LAKE ELSINORE CA 92530 |
| 54598 | 362-321-022 | TRISTAN PEREZ | 33743 PLOWSHARE RD | WILDOMAR | CA | 925958883 | 190.45 | TRISTAN (OWNR) PEREZ | 33743 PLOWSHARE RD | WILDOMAR | CA | 92595 | PEREZ TRISTAN | 33743 PLOWSHARE RD | WILDOMAR CA 92595 |
| 49729 | 367-491-005 | CLAUDIA CONTRERAS | 34194 DOROF CT | WILDOMAR | CA | 92595 | 190.40 | CLAUDIA CONTRERAS | 34194 DOROF CT | WILDOMAR | CA | 92595 | CONTRERAS JORGE IVAN CONTRERAS CLAUDIA | 34194 DOROF CT | WILDOMAR CA 92595 |
| 54683 | 362-351-009 | KANDY STEVENS | 34296 HARROW HILL RD | WILDOMAR | CA | 925959382 | 190.40 | KANDY (OWNR) STEVENS | 34296 HARROW HILL RD | WILDOMAR | CA | 92595 | STEVENS TIMOTHY STEVENS KANDY | 34296 HARROW HILL RD | WILDOMAR CA 92595 |
| 52026 | 368-100-045 | BOB GUILLIAMS | 21770 LAGO VISTA LN | WILDOMAR | CA | 92595 | 190.24 | BOB GUILLIAMS | 20940 GRAND AVE | WILDOMAR | CA | 92595 | MERRIFIELD SANDRA K | 11783 HAZELDELL DR | RIVERSIDE CA 92505 |
| 51578 | 382-243-014 | RON MANN | 21350 AUSTIN ST | WILDOMAR | CA | 92595 | 187.70 | RON MANN | 21350 AUSTIN ST | WILDOMAR | CA | 92595 | BEDELL SUZANNE MANN BEDELL PATRICIA W R | 27619 SUMMERFIELD LN | SAN JUAN CAPISTRA CA 92675 |
| 42280 | 380-331-013 | RICHARD HAYDEN | 22937 JOY CT | WILDOMAR | CA | 92595 | 186.02 | RICHARD HAYDEN | 22937 JOY CT | WILDOMAR | CA | 92595 | HAYDEN RICHARD ROY COOPER JOYCE I | 22937 JOY CT | WILDOMAR CA 92595 |
| 52820 | 376-374-002 | LOUIS YWYTT | 35676 ASTER DR | WILDOMAR | CA | 92595 | 181.35 | LOUIS YWYTT | 35676 ASTER DR | WILDOMAR | CA | 92595 | WYATT LOUIS A WYATT ELIZABETH | 35676 ASTER DR | WILDOMAR CA 92595 |
| 48873 | 376-232-017 | SEAN MCDONALD | 35300 BILLIE ANN RD | WILDOMAR | CA | 925959010 | 180.90 | SEAN MCDONALD | 35300 BILLIE ANN RD | WILDOMAR | CA | 925959010 | MCDONALD SEAN I | 21602 APPALOOSA CT | CANYON LAKE CA 92587 |
| 58643 | 362-513-006 | ROSAN CUNNINGHAN | 24158 ROSITA DR | WILDOMAR | CA | 92595 | 180.48 | ROSAN CUNNINGHAN | 24158 ROSITA DR | WILDOMAR | CA | 92595 | COFFMAN DON D COFFMAN DEBRA A | 42550 PORT LN | MURRIETA CA 92562 |
| 55262 | 362-730-029 | APRIL MARQUEZ | 24089 MONTECITO DR | WILDOMAR | CA | 925956946 | 180.24 | APRIL MARQUEZ | 24089 MONTECITO DR | WILDOMAR | CA | 92595 | MARQUEZ ARTURO MARQUEZ APRIL G | 24089 MONTECITO DR | WILDOMAR CA 92595 |
| 56152 | 366-441-006 | MARIELA ARAGON | 33785 TAMERRON WAY | WILDOMAR | CA | 925958332 | 179.15 | MARIELA ARAGON | 33785 TAMERRON WAY | WILDOMAR | CA | 92595 | ARAGON DAMON ARAGON MARIELA | 33785 TAMERRON WAY | WILDOMAR CA 92595 |
| 53890 | 366-443-019 | MARGEAN BLAKE | 33878 BRECKENRIDGE TRL | WILDOMAR | CA | 925958484 | 179.15 | MARGEAN BLAKE | 33878 BRECKENRIDGE TRL | WILDOMAR | CA | 92595 | BLAKE TOM BLAKE JEANNE L | 155 GRAVSON CT | COLORADO SPGS CO 80906 |
| 19077 | 370-310-006 | CECELIA MAYVILLE | 32885 CORYDON ST | LAKE ELSINORE | CA | 92595 | 179.15 | CECELIA MAYVILLE | 32885 CORYDON ST | WILDOMAR | CA | 92595 | MAYVILLE WILLIAM H MAYVILLE CECELIA R | 32885 CORYDON ST | LAKE ELSINORE CA 92530 |
| 24097 | 376-263-002 | JON VAN COTT | 35492 MARSH LN | WILDOMAR | CA | 92595 | 179.15 | JON VAN COTT | 35492 MARSH LN | WILDOMAR | CA | 92595 | VAN COTT JON VAN COTT SHARON | 35492 MARSH LN | WILDOMAR CA 92595 |
| 55757 | 362-391-018 | NANCY TURNER | 34115 HARVEST WAY | WILDOMAR | CA | 925959132 | 179.15 | NANCY TURNER | 34115 HARVEST WAY | WILDOMAR | CA | 92595 | TURNER AARON TURNER NANCY RANDLES | 34115 HARVEST WAY | WILDOMAR CA 92595 |
| 48306 | 368-281-014 | SHARON & ZOLTON CUNNINGHA | 32545 DURANGO CT | WILDOMAR | CA | 92595 | 179.15 | SHARON & ZOLTON CUNNINGHA | 32545 DURANGO CT | WILDOMAR | CA | 92595 | WAGONER JOHN B & IRMA V FAMILY TRUST DATED 10/18/199WAG | 20983 LAGUNA RD | WILDOMAR CA 92595 |
| 56331 | 366-501-012 | JOE QUINONEZ | 22065 BLONDON CT | WILDOMAR | CA | 925957882 | 179.15 | JOE QUINONEZ | 22065 BLONDON CT | WILDOMAR | CA | 92595 | QUINONEZ JOE T QUINONEZ DENISE | 22065 BLONDON CT | WILDOMAR CA 92595 |
| 57751 | 366-435-018 | SHAWN SAVAGE | 33726 BRECKENRIDGE TRL | WILDOMAR | CA | 925958483 | 179.15 | SHAWN (OWNR) SAVAGE | 33726 BRECKENRIDGE TRL | WILDOMAR | CA | 92595 | SAVAGE SHAWN SAVAGE JENNIFER | 33726 BRECKENRIDGE TRL | WILDOMAR CA 92595 |
| 57108 | 367-460-026 | EMILY AND TIM SMITH | 34216 QUAIL CREEK LN | WILDOMAR | CA | 925958317 | 179.15 | EMILY AND TIM (OWNR SMITH | 34216 QUAIL CREEK LN | WILDOMAR | CA | 92595 | SMITH TIMOTHY SMITH EMILY | 34216 QUAIL CREEK LN | WILDOMAR CA 92595 |
| 53736 | 376-462-009 | HENRY DIAZ | 23567 WESTPARK ST | WILDOMAR | CA | 925957122 | 179.15 | HENRY DIAZ | 23567 WESTPARK ST | WILDOMAR | CA | 92595 | BARBA JESUS C SANCHEZ SANCHEZ VALARIE L | 32893 CHADLYN CT | WILDOMAR CA 92595 |
| 56454 | 362-651-036 | WILLIAM AND JENNIFER SCHAEF | 33895 WAGON TRAIN DR | WILDOMAR | CA | 925957670 | 179.15 | WILLIAM AND JENNIFER SCHAEF | 33895 WAGON TRAIN DR | WILDOMAR | CA | 92595 | SCHAEFER WILLIAM J SCHAEFER JENNIFER L | 33895 WAGON TRAIN DR | WILDOMAR CA 92595 |
| 49513 | 367-373-004 | PATTRICK MCCARTHY | 20782 CASHEW ST | WILDOMAR | CA | 92595 | 179.15 | PATTRICK MCCARTHY | 20782 CASHEW ST | WILDOMAR | CA | 92595 | MCCARTHY PATTRICK JAMES CHERYL A | 1770 BASSWOOD AVE | CARLSBAD CA 92008 |
| 56201 | 362-482-014 | TERESA HEIMANN | 33471 CALICO CT | WILDOMAR | CA | 925958183 | 179.15 | TERESA HEIMANN | 33471 CALICO CT | WILDOMAR | CA | 92595 | HEIMANN TERESA M HEIMANN ROBERT L | 33471 CALICO CT | WILDOMAR CA 92595 |
| 52095 | 376-201-014 | DAYNA KILGORE | 35144 AWA CIR | WILDOMAR | CA | 92595 | 179.15 | DAYNA KILGORE | 35144 AWA CIR | WILDOMAR | CA | 92595 | KILGORE EARL DEVONN Jr KILGORE DANA | 35144 AWA CIR | WILDOMAR CA 92595 |
| 54212 | 361-133-011 | DE LA ROSA LILIANA | 32830 GREENWOOD DR | WILDOMAR | CA | 925958741 | 179.15 | DE LA ROSA (OWNR) LILIANA | 32830 GREENWOOD AVE | WILDOMAR | CA | 92595 | DE LA ROSA LILIANA | 32830 GREENWOOD AVE | WILDOMAR CA 92595 |
| 52269 | 367-050-025 | DONNA WOLTER | 34333 ORCHARD ST | WILDOMAR | CA | 92595 | 179.15 | DONNA WOLTER | 34333 ORCHARD ST | WILDOMAR | CA | 92595 | WOLTER REV LIVING TRUST DTD 4/12/21 WOLTER RICHARD THOMA | 34333 ORCHARD ST | WILDOMAR CA 92595 |
| 57783 | 362-590-005 | AND GASTELUM Y LISA BROWN F | 35431 MEADOW PARK CIR | WILDOMAR | CA | 925957730 | 179.15 | ERIC & LISA BROWN R GASTELU | 35431 MEADOW PARK CIR | WILDOMAR | CA | 92595 | BROWN ERIC R GASTELUM LISA Y | 35431 MEADOW PARK CIR | WILDOMAR CA 92595 |

# Preliminary CR&R Deliquency List for Calendar Year 2023 as of 4/19/2024

| CUST# | APN | CUSTOMER NAME | BILLING ADDRESS | BILLING CITY | BILLING STATE | BILLING ZIP | Total Due 2023 with Admin & Penalty | SERVICE NAME | SERVICE ADDRESS | SERVICE CITY | SERVICE STATE | SERVICE ZIP | OWNER NAME | MAILING ADDRESS | MAILING CITY, STATE, ZIP |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 53697 | 362-190-010 | VIOLET RIVAS | 33540 HAYFIELD CIR | WILDOMAR | CA | 925959114 | 179.15 | VIOLET RIVAS | 33540 HAYFIELD CIR | WILDOMAR | CA | 92595 | RIVAS JUAN PABLO RIVAS VIOLET | 33540 HAYFIELD CIR | WILDOMAR CA 92595 |
| 56322 | 366-501-015 | PETER GARCIA | 22017 BLONDON CT | WILDOMAR | CA | 925957882 | 179.15 | PETER (OWNR) GARCIA | 22017 BLONDON CT | WILDOMAR | CA | 92595 | GARCIA PETER Jr DUARTE SHIRLEY | 22017 BLONDON CT | WILDOMAR CA 92595 |
| 56998 | 367-471-013 | ROBERT WILLIAMS | 34242 PHEASANT RUN CIR | WILDOMAR | CA | 925958314 | 179.15 | ROBERT WILLIAMS | 34242 PHEASANT RUN CIR | WILDOMAR | CA | 92595 | WILLIAMS ROBERT | 34242 PHEASANT RUN CIR | WILDOMAR CA 92595 |
| 54133 | 362-711-008 | JESSICA AND DANIEL GARCIA | 35632 MICHAEL CT | WILDOMAR | CA | 925957416 | 179.15 | JESSICA AND DANIEL GARCIA | 35632 MICHAEL CT | WILDOMAR | CA | 92595 | GARCIA DANIEL Jr GARCIA JESSICA ROSE | 35632 MICHAEL CT | WILDOMAR CA 92595 |
| 54884 | 366-320-052 | VENTURA BELTRAN | 23659 BUNDY CANYON RD | WILDOMAR | CA | 925958174 | 179.15 | VENTURA (OWNR) BELTRAN | 23659 BUNDY CANYON RD | WILDOMAR | CA | 92595 | BELTRAN LEONARDO/MENDOZA DE BELTRAN VENTURA IRE | 23659 BUNDY CANYON RD | WILDOMAR CA 92595 |
| 57011 | 365-240-004 | RUBY LOPEZ-FISHER | 32520 CROOKED ARROW DR | WILDOMAR | CA | 925957001 | 179.15 | RUBY (OWNR) LOPEZ-FISHER | 32520 CROOKED ARROW DR | WILDOMAR | CA | 92595 | FISHER ANDREW P/FISHER RUBY L | 32520 CROOKED ARROW DR | WILDOMAR CA 92595 |
| 57584 | 367-270-029 | JOSHUA GUENTHNER | 24675 OAK CIRCLE DR | WILDOMAR | CA | 925958836 | 179.15 | JOSHUA GUENTHNER | 24675 OAK CIRCLE DR | WILDOMAR | CA | 92595 | GOLIE BRI M & D J FAMILY TRUST | 27625 COMMERCE CENTER DR | TEMECULA CA 92590 |
| 47331 | 365-051-010 | UMBERTO CANO | 32386 MISSION TRL | WILDOMAR | CA | 92595 | 179.15 | UMBERTO CANO | 20820 SYLVESTER ST | WILDOMAR | CA | 92371 | CANO/MADUENO UMBERTO CANO | 22243 CROWN PRINCESS CT | NUEVO CA 92567 |
| 58705 | 362-600-028 | BROOKE NUNEZ | 24810 KENTMAN CT | WILDOMAR | CA | 92595 | 178.16 | BROOKE NUNEZ | 24810 KENTMAN CT | WILDOMAR | CA | 92595 | NUNEZ MOISES I NUNEZ BROOKE ELAN | 24810 KENTMAN CT | WILDOMAR CA 92595 |
| 31719 | 368-170-008 | JOHN VERNINU | 20901 COMO ST | WILDOMAR | CA | 92595 | 177.95 | JOHN VERNINU | 20901 COMO ST | WILDOMAR | CA | 92595 | VERNIEU JOHN B | 20901 COMO ST | WILDOMAR CA 92595 |
| 58435 | 362-320-010 | JOSE ADOLFO GUTIERREZ | 33798 PLOWSHARE RD | WILDOMAR | CA | 92595 | 175.14 | JOSE ADOLFO GUTIERREZ | 33798 PLOWSHARE RD | WILDOMAR | CA | 92595 | GUTIERREZ JOSE A GUTIERREZ NORMA B | 33798 PLOWSHARE RD | WILDOMAR CA 92595 |
| 58638 | 361-054-026 | JENNIFER BAYLESS | 32065 SPRUCE AVE | WILDOMAR | CA | 92584 | 174.47 | JENNIFER BAYLESS | 32065 SPRUCE AVE | WILDOMAR | CA | 92584 | WILSON MARYANN A TRUST | 32065 SPRUCE AVE | MENIFEE CA 92584 |
| 56062 | 362-522-030 | RANDY CLEMENS | 24094 SAFIRO CT | WILDOMAR | CA | 925957862 | 173.69 | RANDY (RENT) CLEMENS | 24094 SAFIRO CT | WILDOMAR | CA | 92595 | GABRIELE DAVIDE A TRUST DATED 4/24/2015 GABRIELE DAVIDE A | PO BOX 1566 | SAN MARCOS CA 92079 |
| 55218 | 362-331-020 | GUADALUPE VENTURA | 33855 HARVEST WAY | WILDOMAR | CA | 925959122 | 172.55 | GUADALUPE VENTURA | 33855 HARVEST WAY | WILDOMAR | CA | 92595 | VENTURA JUAN JOSE VENTURA JUAN JOSE | 33855 HARVEST WAY | WILDOMAR CA 92595 |
| 49355 | 365-053-003 | LYDYBETTE ESCOBAR | 32332 VALLEY VIEW AVE | WILDOMAR | CA | 92530 | 169.08 | LYDYBETTE ESCOBAR | 32332 VALLEY VIEW AVE | WILDOMAR | CA | 92530 | ESCOBAR ULYAN A ESCOBAR LYDYBETTE L | 27542 ETHAN ALLEN WAY | SUN CITY CA 92585 |
| 57509 | 362-301-012 | TIMOTHY WATERS | 33795 THE FARM RD | WILDOMAR | CA | 925959454 | 168.17 | TIMOTHY WATERS | 33795 THE FARM RD | WILDOMAR | CA | 92595 | THOMAS AUTUMN D | 33795 FARM RD | WILDOMAR CA 92595 |
| 57218 | 366-443-006 | VICKIE CARTER | 33851 CANYON RANCH RD | WILDOMAR | CA | 925958493 | 167.95 | VICKIE CARTER | 33851 CANYON RANCH RD | WILDOMAR | CA | 92595 | CARTER WILLIAM E III CARTER VICTORIA | 33851 CANYON RANCH RD | WILDOMAR CA 92595 |
| 42935 | 370-493-012 | IRENE GARGUREVICH | 32593 CEDAR SPRINGS CT | WILDOMAR | CA | 92595 | 165.43 | IRENE GARGUREVICH | 32593 CEDAR SPRINGS CT | WILDOMAR | CA | 92595 | GARGUREVICH SERGIO/GARGUREVICH IRENE G | 32593 CEDAR SPRING CT | WILDOMAR CA 92595 |
| 47151 | 367-360-003 | RYAN WHITEGON | 34459 DEAN LN | WILDOMAR | CA | 92595 | 163.56 | RYAN WHITEGON | 34459 DEAN LN | WILDOMAR | CA | 92595 | KLOTZ WILLIAM JAMES & MARY GWENDOLYN TRUST KLOTZ MARY C | 22320 KLOTZ LN | WILDOMAR CA 92595 |
| 56973 | 376-330-014 | JACQUELINE HUEDA | 23484 PEGGY LN | WILDOMAR | CA | 925957919 | 161.98 | JACQUELINE (OWNR) HUEDA | 23484 PEGGY LN | WILDOMAR | CA | 92595 | HUEDA JACQUELINE P LIVING TRUST DATED 10/12/2020 HUEDA JAC | 23484 PEGGY LN | WILDOMAR CA 92595 |
| 51339 | 376-312-019 | SARAH TRIMBLE | 35790 SEA LION CT | WILDOMAR | CA | 92595 | 161.89 | SARAH TRIMBLE | 35790 SEA LION CT | WILDOMAR | CA | 92595 | JAMES RICHARD & TINA LIVING TRUST JAMES RICHARD M JR | 494 HIGHLAND OAKS LN | FALLBROOK CA 92028 |
| 56494 | 380-370-005 | BERNIDA WILOUS | 36314 MUSTANG SPIRIT LN | WILDOMAR | CA | 925957606 | 161.00 | BERNIDA (RENT) WILOUS | 36314 MUSTANG SPIRIT LN | WILDOMAR | CA | 92595 | SMELTZER SUSAN S SMELTZER BRANDON R | PO BOX 2586 | GRANTS PASS OR 97528 |
| 49795 | 368-100-027 | GEORGE TESSIER | 32813 WESLEY ST | WILDOMAR | CA | 925959759 | 158.75 | GEORGE TESSIER | 32911 WESLEY ST | WILDOMAR | CA | 92595 | PUSHAW TOM | 14766 AMMERAAL | GRAND HAVEN MI 49417 |
| 56807 | 362-271-003 | CARMEN BURDGE | 24410 CORNSTALK RD | WILDOMAR | CA | 925958853 | 158.71 | CARMEN BURDGE | 24410 CORNSTALK RD | WILDOMAR | CA | 92595 | BURDGE CARMEN | 24410 CORNSTALK RD | WILDOMAR CA 92595 |
| 56816 | 362-476-004 | LYNNE MULLER | 33429 HARVEST WAY E | WILDOMAR | CA | 925958564 | 157.74 | LYNNE MULLER | 33429 HARVEST WAY E | WILDOMAR | CA | 92595 | MULLER ROBERTA LYNNE | 33429 HARVEST WAY E | WILDOMAR CA 92595 |
| 50080 | 380-181-001 | DESIREE MCILRATH | 22935 WING ELM CIR | WILDOMAR | CA | 92595 | 157.23 | DESIREE MCILRATH | 22935 WING ELM CIR | WILDOMAR | CA | 92595 | MCILRATH DESIREE L GREER JAMES EARL | 22935 WING ELM CIR | WILDOMAR CA 92595 |
| 56731 | 366-270-008 | SHEILA PICARD | 22124 VALLEY TER | WILDOMAR | CA | 925958111 | 157.14 | SHEILA PICARD | 22124 VALLEY TER | WILDOMAR | CA | 92595 | PICARD SHEILA M | 22124 VALLEY TER | WILDOMAR CA 92595 |
| 30326 | 376-102-006 | ANNA WHITLOCK | 33090 PENROSE ST | WILDOMAR | CA | 92595 | 157.06 | ANNA WHITLOCK | 33090 PENROSE ST | WILDOMAR | CA | 92595 | WHITLOCK ROBERT R WHITLOCK ANNA | 33090 PENROSE ST | WILDOMAR CA 92595 |
| 51724 | 366-182-033 | RANDALL SKINFIELD | 415 LOOKOUT ST | LAKE ELSINORE | CA | 925303832 | 155.49 | RANDALL SKINFIELD | 33785 LINDA VISTA LN | WILDOMAR | CA | 92595 | BACA LUIS LIVING TRUST BACA LUIS | 33785 LINDA VISTA LN | WILDOMAR CA 92595 |
| 52073 | 376-150-009 | MELANIE MCHENRY | 32386 PENROSE ST | WILDOMAR | CA | 92595 | 155.06 | MELANIE MCHENRY | 32386 PENROSE ST | WILDOMAR | CA | 92592 | MCHENRY MELANIE L | 15242 SAN ARDO DR | LA MIRADA CA 90638 |
| 50328 | 365-142-022 | JACQUELYN GUZMAN | 32930 VALLEY VIEW AVE | LAKE ELSINORE | CA | 92530 | 154.31 | JACQUELYN GUZMAN | 32930 VALLEY VIEW AVE | WILDOMAR | CA | 92595 | REYES ARMANDO REYES PATRICIA | 32930 VALLEY VIEW AVE | LAKE ELSINORE CA 92530 |
| 51711 | 368-091-032 | SAUL MONTANEZ | 21256 MAPLE ST | WILDOMAR | CA | 92595 | 154.31 | SAUL MONTANEZ | 21256 MAPLE ST | WILDOMAR | CA | 92595 | MONTANEZ SAUL | 21256 MAPLE ST | WILDOMAR CA 92595 |
| 51788 | 367-070-011 | CARLY DROWNS | 21950 RAYNOR LN | WILDOMAR | CA | 92595 | 154.15 | CARLY DROWNS | 21950 RAYNOR LN | WILDOMAR | CA | 92595 | ONE MOBILE LAND | PO BOX 2370 | TEMECULA CA 92593 |
| 30930 | 365-062-008 | MARIA L UNDAN | 24062 ORLEAN LN | MURRIETA | CA | 92562 | 152.61 | MARIA L UNDAN | 20975 MARIPOSA RD | WILDOMAR | CA | 92595 | LIBONGCO MARIA UNDAN ALVIN | 20975 MARIPOSA RD | LAKE ELSINORE CA 92530 |
| 21843 | 370-442-002 | KATHLEEN ROSSER | 32821 ALDERBROOK RD | WILDOMAR | CA | 92595 | 152.56 | KATHLEEN ROSSER | 32821 ALDERBROOK RD | WILDOMAR | CA | 92595 | ROSSER KATHLEEN SARAH | 32821 ALDERBROOK RD | WILDOMAR CA 92595 |
| 56055 | 362-522-020 | LAURA ALVAREZ | 24047 SAFIRO CT | WILDOMAR | CA | 925957863 | 152.56 | LAURA ALVAREZ | 24047 SAFIRO CT | WILDOMAR | CA | 92595 | HTUN LWIN NYUNT OH MAR | 23448 RIDGEWAY | MISSION VIEJO CA 92692 |
| 54221 | 362-360-019 | JOSEPH LOERA | 34040 HARROW HILL RD | WILDOMAR | CA | 925959296 | 152.54 | JOSEPH (OWNR) LOERA | 34040 HARROW HILL RD | WILDOMAR | CA | 92595 | LOERA JOSEPH F JAKOWPCK CHRISTIE MARIE | 34040 HARROW HILL RD | WILDOMAR CA 92595 |
| 46858 | 376-452-006 | KIM HAERI | 35848 NONNIE DR | WILDOMAR | CA | 92595 | 151.78 | KIM HAERI | 35848 NONNIE DR | WILDOMAR | CA | 92595 | FUNG STEVE FUNG ANGELINA | 591 RANCHERIA RD | DIAMOND BAR CA 91765 |
| 58273 | 362-481-003 | ROSIE DE LA TORRE | 33449 MILL POND DR | WILDOMAR | CA | 92595 | 151.31 | ROSIE DE LA TORRE | 33449 MILL POND DR | WILDOMAR | CA | 92595 | DE LA TORRE MICHALA | 33449 MILL POND DR | WILDOMAR CA 92595 |
| 54031 | 366-501-001 | FRANK CASILLAS | 22141 COUNTRY HILLS DR | WILDOMAR | CA | 925957890 | 151.23 | FRANK (OWNR) CASILLAS | 22141 COUNTRY HILLS DR | WILDOMAR | CA | 92595 | CASILLAS FRANK | 22141 COUNTRY HILLS DR | WILDOMAR CA 92595 |
| 57145 | 362-221-013 | SEAN SHERMAN | 24515 WAGON WHEEL LN | WILDOMAR | CA | 925959165 | 151.01 | SEAN SHERMAN | 24515 WAGON WHEEL LN | WILDOMAR | CA | 92595 | SHERMAN SEAN MICHAEL | 24515 WAGON WHEEL LN | WILDOMAR CA 92595 |
| 56654 | 362-711-017 | HARRY KEARNEY | 25901 SEAGRASS TRL | WILDOMAR | CA | 925957415 | 151.01 | HARRY KEARNEY | 25901 SEAGRASS TRL | WILDOMAR | CA | 92595 | KEARNEY WILLIAM P KEARNEY LESLI D | 10450 DUFFERIN AVE | RIVERSIDE CA 92503 |
| 57133 | 362-222-003 | TAMMY CAPPS | 24409 WAGON WHEEL LN | WILDOMAR | CA | 925959163 | 150.86 | TAMMY CAPPS | 24409 WAGON WHEEL LN | WILDOMAR | CA | 92595 | CAPPS SHAWN CAPPS TAMMY | 24409 WAGON WHEEL LN | WILDOMAR CA 92595 |
| 57589 | 367-300-014 | CESAR AND LETTY ANCHONDO | 23308 OLD HILL RD | WILDOMAR | CA | 925959580 | 149.77 | CESAR AND LETTY ANCHONDO | 23308 OLD HILL RD | WILDOMAR | CA | 92595 | ANCHONDO CESAR | 24791 HALF DOME CT | MURRIETA CA 92562 |
| 53862 | 361-203-017 | MARLENA MONTECINO | 24689 CARL ST | WILDOMAR | CA | 925958718 | 149.48 | MARLENA (OWNR) MONTECINO | 24689 CARL ST | WILDOMAR | CA | 92595 | HAYES CLYDE A Jr MONTECINO MARLENA M | 24689 CARL ST | WILDOMAR CA 92595 |
| 22790 | 376-112-018 | SHERYL TOWNE | 21700 PECAN ST #483 | WILDOMAR | CA | 92595 | 149.45 | SHERYL TOWNE | 21700 PECAN ST | WILDOMAR | CA | 92595 | TOWNE SHERYL L | 21700 PECAN ST | WILDOMAR CA 92595 |
| 57528 | 362-331-005 | GERALDINE ZONA | PO BOX 1613 | WILDOMAR | CA | 925951613 | 149.45 | GERALDINE ZONA | 33946 WINDMILL RD | WILDOMAR | CA | 92595 | ZONA GERALDINE JONES | 33946 WINDMILL RD | WILDOMAR CA 92595 |
| 52705 | 367-490-021 | LUIS DELGADO | 34078 CLOVIS WAY | WILDOMAR | CA | 92595 | 149.44 | LUIS DELGADO | 34078 CLOVIS WAY | WILDOMAR | CA | 92595 | BALTAZAR RICHARD D BALTAZAR SANDRA L | 15552 WILD CHERRY CIR | HUNTINGTON BEACH CA 92647 |
| 56523 | 362-523-013 | AMY WILLIAMS | 35292 PORTOLA PL | WILDOMAR | CA | 925957984 | 149.44 | AMY (OWNR) WILLIAMS | 35292 PORTOLA PL | WILDOMAR | CA | 92595 | WILLIAMS MICHAEL JAMES WILLIAMS AMY MONIQUE | 35292 PORTOLA PL | WILDOMAR CA 92595 |
| 53177 | 376-272-012 | TYLER LEE | 35453 WOSHKA LN | WILDOMAR | CA | 92595 | 149.36 | TYLER LEE | 35453 WOSHKA LN | WILDOMAR | CA | 92595 | LEE JERRED A | 35453 WOSHKA LN | WILDOMAR CA 92595 |
| 54841 | 376-483-004 | PAUL TALBERT | 35740 SUSAN DR | WILDOMAR | CA | 925957106 | 149.36 | PAUL TALBERT | 35740 SUSAN DR | WILDOMAR | CA | 92595 | TALBERT PAUL TALBERT VALERIE | 35740 SUSAN DR | WILDOMAR CA 92595 |
| 52352 | 376-111-014 | PAUL WOOLEY | 32890 CENTRAL ST | WILDOMAR | CA | 92595 | 149.26 | PAUL WOOLEY | 32890 CENTRAL ST | WILDOMAR | CA | 92595 | WOOLEY JERRY L/WOOLEY LINDA M | 32890 WILDOMAR TRL | WILDOMAR CA 92595 |
| 53731 | 367-431-022 | JULIE ARELLANES | 34147 WALNUT CREEK RD | WILDOMAR | CA | 925958346 | 149.10 | JULIE ARELLANES | 34147 WALNUT CREEK RD | WILDOMAR | CA | 92595 | ARELLANES JULIE | 34147 WALNUT CREEK RD | WILDOMAR CA 92595 |
| 54511 | 362-583-006 | OLGA FLORES | 35748 COUNTRY PARK DR | WILDOMAR | CA | 925957849 | 148.73 | OLGA FLORES | 35748 COUNTRY PARK DR | WILDOMAR | CA | 92595 | VILLEGAS ALFONSO VILLEGAS OLGA | 35748 COUNTRY PARK DR | WILDOMAR CA 92595 |
| 55521 | 366-422-010 | JOHN LINARES | 33540 TAMERRON WAY | WILDOMAR | CA | 925958330 | 148.54 | JOHN LINARES | 33540 TAMERRON WAY | WILDOMAR | CA | 92595 | LINARES JOHN | 33540 TAMERRON WAY | WILDOMAR CA 92595 |
| 47456 | 365-091-016 | JACOB & ALBERT PROVOOST | 32518 WILDOMAR RD | LAKE ELSINORE | CA | 92530 | 147.90 | JACOB & ALBERT PROVOOST | 32518 WILDOMAR RD | WILDOMAR | CA | 92595 | PROVOOST JACOB OHAGAN PAMELA | 32520 WILDOMAR RD | LAKE ELSINORE CA 92530 |
| 55335 | 362-672-005 | ERIN CLOUD | 35830 BUTCHART ST | WILDOMAR | CA | 925957634 | 147.90 | ERIN (RENT) CLOUD | 35830 BUTCHART ST | WILDOMAR | CA | 92595 | MORRIS FAMILY TRUST DTD 01/05/07 MORRIS ANDREW | 24369 TOPACIO CT | WILDOMAR CA 92595 |
| 39554 | 382-250-019 | JOSEPH & SIEGREN LOPEZ | 21562 PUMICE LN | WILDOMAR | CA | 92595 | 147.90 | JOSEPH & SIEGREN LOPEZ | 21562 PUMICE LN | WILDOMAR | CA | 92595 | LOPEZ JOSEPH LUIS LOPEZ SIEGREN LEIGH | 21562 PUMICE LN | WILDOMAR CA 92595 |
| 57430 | 362-700-008 | STEVE MORALES | 35706 DAVID LN | WILDOMAR | CA | 925957412 | 147.90 | STEVE AND LINDA MORALES | 35706 DAVID LN | WILDOMAR | CA | 92595 | MORALES LINDA S | 35706 DAVID LN | WILDOMAR CA 92595 |
| 56180 | 362-702-005 | KURT AND GISELA BACHER | 25943 VIA SARAH | WILDOMAR | CA | 925957417 | 147.90 | KURT AND GISELA BACHER | 25943 VIA SARAH | WILDOMAR | CA | 92595 | BACHER KURT J SR BACHER GISELA | 25943 VIA SARAH | WILDOMAR CA 92595 |
| 49117 | 367-402-014 | MICHELLE QUATTLEBAUM | 1537 WHITEOAK DR | PERRIS | CA | 925717605 | 147.90 | MICHELLE QUATTLEBAUM | 34765 ALMOND ST | WILDOMAR | CA | 92595 | RIZZUTO MICHAEL P RIZZUTO ALICIA M | 32155 JOSHUA DR | WILDOMAR CA 92595 |
| 48867 | 380-021-033 | MATT MILLWEE | 32978 WILLOW BAY RD | WILDOMAR | CA | 92595 | 147.90 | MATT MILLWEE | 32978 WILLOW BAY RD | WILDOMAR | CA | 92595 | MILLWEE MATTHEW J MILLWEE JACQUELYN M | 32978 WILLOW BAY RD | WILDOMAR CA 92595 |
| 45842 | 368-030-037 | RICHARD JORDAN | 20410 PALOMAR ST | WILDOMAR | CA | 92595 | 147.90 | RICHARD JORDAN | 20410 PALOMAR ST | WILDOMAR | CA | 92595 | JORDON RICH | 20410 PALOMAR ST | WILDOMAR CA 92595 |
| 54902 | 366-402-001 | JOAN PEREZ | 490 HOO HALA HALA ST | KIHEI | HI | 96753 | 147.90 | JOAN (OWNR) PEREZ | 33630 CHERRY ST | WILDOMAR | CA | 92595 | PEREZ JOAN M | 33330 WIND TREE | WILDOMAR CA 92595 |
| 46780 | 376-022-015 | ANGELA BARRIGA | 21480 PECAN ST | WILDOMAR | CA | 92595 | 147.90 | ANGELA BARRIGA (OWNER) | 21480 PECAN ST | WILDOMAR | CA | 92595 | BARRIGA ANASTACIO BARRIGA ANGELA | 24399 GUNTHER RD | SUN CITY CA 92585 |
| 48688 | 376-291-017 | JESSICA JONES | 35586 KOLO CT | WILDOMAR | CA | 92595 | 147.90 | JESSICA JONES | 35586 KOLO CT | WILDOMAR | CA | 92595 | SFR 2012 1 U S WEST | 8665 E HARTFORD DR #200 | SCOTTSDALE AZ 85255 |
| 46501 | 376-212-015 | RANDY VOSS | 35120 PASHAL PL | WILDOMAR | CA | 92595 | 147.90 | RANDY VOSS | 35120 PASHAL PL | WILDOMAR | CA | 92595 | VOSS RANDY E | 29039 TURTLE ROCK CT | QUAIL VALLEY CA 92587 |
| 50540 | 376-311-016 | ALEJANDRA TOPETE | 23012 TEIL GLEN RD | WILDOMAR | CA | 92595 | 147.90 | ALEJANDRA TOPETE | 23012 TEIL GLEN RD | WILDOMAR | CA | 92595 | BUCKLEY HOWARD BUCKLEY TERRI | 2252 BIAK CT | TORRANCE CA 90505 |

# Preliminary CR&R Deliquency List for Calendar Year 2023 as of 4/19/2024

| CUST# | APN | CUSTOMER NAME | BILLING ADDRESS | BILLING CITY | BILLING STATE | BILLING ZIP | Total Due 2023 with Admin & Penalty | SERVICE NAME | SERVICE ADDRESS | SERVICE CITY | SERVICE STATE | SERVICE ZIP | OWNER NAME | MAILING ADDRESS | MAILING CITY, STATE, ZIP |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 53699 | 362-190-009 | STEPHANIE MURILLO | 33570 HAYFIELD CIR | WILDOMAR | CA | 925959114 | 147.90 | STEPHANIE MURILLO | 33570 HAYFIELD CIR | WILDOMAR | CA | 92595 | MURILLO STEPHANY M MURILLO TRINIDAD | 33570 HAYFIELD CIR | WILDOMAR CA 92595 |
| 55968 | 361-205-004 | PAMELA PEREZ | 24593 BETHEL ST | WILDOMAR | CA | 925958729 | 147.90 | PAMELA PEREZ | 24593 BETHEL ST | WILDOMAR | CA | 92595 | MALDONADO JOSEFINA | 24582 BETHEL RD | WILDOMAR CA 92595 |
| 47603 | 367-420-035 | ELISA FLORES | 22319 OSPREY CT | WILDOMAR | CA | 92595 | 147.90 | ELISA FLORES | 22319 OSPREY CT | WILDOMAR | CA | 92595 | SALGADO GABRIEL SANCHEZ | 22319 OSPREY CT | WILDOMAR CA 92595 |
| 46561 | 365-102-022 | ROSEMARY SANCHEZ | 32583 WILDOMAR RD | LAKE ELSINORE | CA | 92530 | 147.90 | ROSEMARY SANCHEZ | 32583 WILDOMAR RD | WILDOMAR | CA | 92595 | SANCHEZ ROSSE M | 2980 MCCLINTOCK WAY #E | COSTA MESA CA 92626 |
| 54689 | 362-232-003 | SAMUEL L MILLS | 33116 HARVEST WAY | WILDOMAR | CA | 925959160 | 147.90 | SAMUEL L MILLS | 33116 HARVEST WAY | WILDOMAR | CA | 92595 | MILLS SAMUEL L | 33116 HARVEST WAY | WILDOMAR CA 92595 |
| 53977 | 362-353-007 | SHARA BUTTERWORTH | 34365 THE FARM RD | WILDOMAR | CA | 925959476 | 147.90 | SHARA BUTTERWORTH | 34365 THE FARM RD | WILDOMAR | CA | 92595 | BUTTERWORTH SHARA LYNN REVOCABLE LIVING TRUST DTD 03BUT | 34365 FARM RD | WILDOMAR CA 92595 |
| 53759 | 362-533-008 | JENNIFER LACOMBE | 24084 SENNA DR | WILDOMAR | CA | 925957831 | 147.90 | JENNIFER (OWNR) LACOMBE | 24084 SENNA DR | WILDOMAR | CA | 92595 | LACOMBE DAVID ANDREW | 24084 SENNA DR | WILDOMAR CA 92595 |
| 49433 | 367-391-002 | BEAU GLORIA | 34581 JENNIFER DR | WILDOMAR | CA | 92595 | 147.90 | BEAU GLORIA | 34581 JENNIFER DR | WILDOMAR | CA | 92595 | GLORIA BEAU ETIENNE SCHMIDA ARIELLE | 34581 JENNIFER DR | WILDOMAR CA 92595 |
| 56683 | 366-424-001 | MARC COHEN | 33630 CANYON RANCH RD | WILDOMAR | CA | 925958491 | 147.90 | MARC (OWNR) COHEN | 33630 CANYON RANCH RD | WILDOMAR | CA | 92595 | COHEN MARC | 33630 CANYON RANCH RD | WILDOMAR CA 92595 |
| 54450 | 362-533-024 | NORMA HULL | 24147 BRILLANTE DR | WILDOMAR | CA | 925957868 | 147.90 | NORMA HULL | 24147 BRILLANTE DR | WILDOMAR | CA | 92595 | HULL NORMAN NELSON ESTATE OF | 24147 BRILLANTE DR | WILDOMAR CA 92595 |
| 50396 | 380-482-034 | CARL & TAIS WINZEN | 36382 WANDERING RILL CT | WILDOMAR | CA | 92595 | 147.90 | CARL & TAIS WINZEN | 36382 WANDERING RILL CT | WILDOMAR | CA | 92595 | FILHO ALBERTO GARCIA WINZEN CARL G | 36382 WANDERING RILL CT | WILDOMAR CA 92595 |
| 57661 | 362-731-016 | DAVID ALEXANDER | 35657 CAPISTRANO ST | WILDOMAR | CA | 925956943 | 147.90 | DAVID ALEXANDER | 35657 CAPISTRANO ST | WILDOMAR | CA | 92595 | ALEXANDER DAVID ALEXANDER JENNIFER | 35657 CAPISTRANO ST | WILDOMAR CA 92595 |
| 55822 | 362-720-010 | ANGELA AYALA | 25121 PORTICA CT | WILDOMAR | CA | 925957528 | 147.90 | ANGELA (OWNR) AYALA | 25121 PORTICA CT | WILDOMAR | CA | 92595 | AYALA MARIO ANTONIO ROBLES ANGELA CAROLINA A | 25121 PORTICA CT | WILDOMAR CA 92595 |
| 54112 | 362-582-025 | JUAN INIGUEZ | 24826 RIVER OAK CT | WILDOMAR | CA | 925957704 | 147.90 | JUAN MIGUEL (OWNR) INIGUEZ | 24826 RIVER OAK CT | WILDOMAR | CA | 92595 | INIGUEZ JUAN MIGUEL LIVING TRUST DTD 11/8/2019 INIGUEZ JUAN | 24826 RIVER OAK CT | WILDOMAR CA 92595 |
| 55165 | 376-491-011 | PATRICK MAUE | 35629 POPLAR CREST RD | WILDOMAR | CA | 925957100 | 147.90 | PATRICK (OWNR) MAUE | 35629 POPLAR CREST RD | WILDOMAR | CA | 92595 | MAUE PATRICK C MAUE CORIE R | 35629 POPLAR CREST RD | WILDOMAR CA 92595 |
| 56156 | 366-442-012 | MONIQUE PEREZ | 33820 TAMERRON WAY | WILDOMAR | CA | 925958333 | 147.90 | MONIQUE PEREZ | 33820 TAMERRON WAY | WILDOMAR | CA | 92595 | TORRES OSCAR D | 33820 TAMERRON WAY | WILDOMAR CA 92595 |
| 54514 | 362-583-008 | CELIA BRAVO | 35772 COUNTRY PARK DR | WILDOMAR | CA | 925957849 | 147.90 | CELIA BRAVO | 35772 COUNTRY PARK DR | WILDOMAR | CA | 92595 | BRAVO ADRIAN BRAVO CELIA | 35772 COUNTRY PARK DR | WILDOMAR CA 92595 |
| 55864 | 362-680-011 | JOSE FIGUEROA | 25042 CINNABAR CT | WILDOMAR | CA | 925957625 | 147.90 | JOSE FIGUEROA | 25042 CINNABAR CT | WILDOMAR | CA | 92595 | FIGUEROA JOSE FIGUEROA CHRISTOPHER | 25042 CINNABAR CT | WILDOMAR CA 92595 |
| 55289 | 366-472-004 | REBECCA JUSTINO | 22412 HILLSHORE CT | WILDOMAR | CA | 925958304 | 147.90 | REBECCA (OWNR) JUSTINO | 22412 HILLSHORE CT | WILDOMAR | CA | 92595 | JUSTINO LEONEL JUSTINO REBECCA | 22412 HILLSHORE CT | WILDOMAR CA 92595 |
| 52557 | 376-080-010 | ANTHONY BROWN | 21500 WILD STALLION LN | WILDOMAR | CA | 92595 | 147.90 | ANTHONY BROWN | 21500 WILD STALLION LN | WILDOMAR | CA | 92595 | BROWN ANTHONY | PO BOX 6051 | OCEANSIDE CA 92052 |
| 57148 | 362-221-009 | MICHELLE EDWARDS | 22054 SADDLE CT | CANYON LAKE | CA | 925877607 | 147.90 | MICHELLE (OWNR) EDWARDS | 24540 WAGON WHEEL LN | WILDOMAR | CA | 92595 | EDWARDS MICHELLE | 24540 WAGON WHEEL LN | WILDOMAR CA 92595 |
| 56277 | 362-261-013 | ANTHONY PEREYRA | 24387 COMBINE CIR | WILDOMAR | CA | 925958851 | 147.90 | ANTHONY (OWNR) PEREYRA | 24387 COMBINE CIR | WILDOMAR | CA | 92595 | PEREYRA ANTHONY R ORTIZ ARLENE | 24387 COMBINE CIR | WILDOMAR CA 92595 |
| 55855 | 380-290-015 | CELIA CARDENAS | 24965 CHEYENNE CIR | WILDOMAR | CA | 925959603 | 147.90 | CELIA (OWNR) CARDENAS | 24965 CHEYENNE CIR | WILDOMAR | CA | 92595 | CARDENAS JUAN CARLOS CARDENAS CELIA E | 24965 CHEYENNE CIR | WILDOMAR CA 92595 |
| 57895 | 380-481-008 | CHRISTOPHER WARNER | 22684 ROLLING BROOK LN | WILDOMAR | CA | 92595 | 147.90 | CHRISTOPHER WARNER | 22684 ROLLING BROOK LN | WILDOMAR | CA | 92595 | ROBERT LAURENCE HAQUETTE ANTOINE | 32591 PREAKNESS CIR | WILDOMAR CA 92595 |
| 56647 | 362-711-020 | DAVID JOHANSEN | 25853 SEAGRASS TRL | WILDOMAR | CA | 925957414 | 147.90 | DAVID JOHANSEN | 25853 SEAGRASS TRL | WILDOMAR | CA | 92595 | JOHANSEN DAVID MATTHEW JOHANSEN CHARLOTTE MARIE | PO BOX 824 | RIVERSIDE CA 92502 |
| 57670 | 367-501-019 | SHANNON CIARLO | 22712 SUMMER SAGE WAY | WILDOMAR | CA | 925957011 | 147.90 | SHANNON (OWNR) CIARLO | 22712 SUMMER SAGE WAY | WILDOMAR | CA | 92595 | TAFOYA TROY | 22712 SUMMER SAGE WAY | WILDOMAR CA 92595 |
| 49829 | 380-490-003 | TRACY MASTERS | 22835 EMPIRE PEAK LN | WILDOMAR | CA | 92595 | 147.90 | TRACY MASTERS | 22835 EMPIRE PEAK LN | WILDOMAR | CA | 92595 | MASTERS TRACY LYNNE | 22835 EMPIRE PEAK LN | WILDOMAR CA 92595 |
| 55057 | 362-570-028 | BARZIN PIROOZAMND | 35940 COUNTRY PARK DR | WILDOMAR | CA | 925957990 | 147.90 | BARZIN (OWNR) PIROOZAMND | 35940 COUNTRY PARK DR | WILDOMAR | CA | 92595 | PIROOZMAND BARZIN | 35940 COUNTRY PARK DR | WILDOMAR CA 92595 |
| 56693 | 362-273-005 | MELISSA AND MICHAEL MELEND | 33580 WINDMILL RD | WILDOMAR | CA | 925958843 | 147.90 | MELISSA AND MICHAEL MELEND | 33580 WINDMILL RD | WILDOMAR | CA | 92595 | MELENDEZ MICHAEL D DINEDA-MELENDEZ MELISSA | 33580 WINDMILL RD | WILDOMAR CA 92595 |
| 54438 | 362-533-030 | BONHWI KOO | 24063 BRILLANTE DR | WILDOMAR | CA | 925957877 | 147.90 | BONHWI (OWNR) KOO | 24063 BRILLANTE DR | WILDOMAR | CA | 92595 | KOO BONHWI | 24063 BRILLANTE DR | WILDOMAR CA 92595 |
| 56946 | 367-511-005 | HUGO QUIMBAILA | 22760 JULIET WAY | WILDOMAR | CA | 925957597 | 147.90 | HUGO QUIMBAILA | 22760 JULIET WAY | WILDOMAR | CA | 92595 | QUIMBAILA HUGO | 22760 JULIET WAY | WILDOMAR CA 92595 |
| 56140 | 366-432-019 | ASHLEY WILSON | 33690 TAMERRON WAY | WILDOMAR | CA | 925958331 | 147.90 | ASHLEY (OWNR) WILSON | 33690 TAMERRON WAY | WILDOMAR | CA | 92595 | WILSON ASHLEY NICOLE WILSON CINDY LYNN | 33690 TAMERRON WAY | WILDOMAR CA 92595 |
| 57457 | 367-441-005 | JUAN GARCIA | 22764 VALLEY VISTA CIR | WILDOMAR | CA | 925958335 | 147.90 | JUAN (OWNR) GARCIA | 22764 VALLEY VISTA CIR | WILDOMAR | CA | 92595 | GARCIA JUAN GARCIA ALMA | 22764 VALLEY VISTA CIR | WILDOMAR CA 92595 |
| 52735 | 365-141-030 | JOHAN GONZALEZ | 32857 VALLEY VIEW AVE | WILDOMAR | CA | 92530 | 147.90 | JOHAN GONZALEZ | 32857 VALLEY VIEW AVE | WILDOMAR | CA | 92530 | GONZALEZ JOHAN ROY GONZALEZ JOSE R | 32857 VALLEY VIEW AVE | LAKE ELSINORE CA 92530 |
| 56141 | 366-431-001 | CASSANDRA OCEGUERA | 33699 TAMERRON WAY | WILDOMAR | CA | 925958331 | 147.90 | CASSANDRA (OWNR) OCEGUERA | 33699 TAMERRON WAY | WILDOMAR | CA | 92595 | DURAN JOSHUA OCEGUERA CASSANDRA | 33699 TAMERRON WAY | WILDOMAR CA 92595 |
| 51179 | 380-330-034 | MICHELLE GREEN | 36136 MADORA DR | WILDOMAR | CA | 92595 | 147.90 | MICHELLE GREEN | 36136 MADORA DR | WILDOMAR | CA | 92595 | SOUTH LEON | PO BOX 2216 | CAPISTRANO BEACH CA 92624 |
| 54548 | 362-211-023 | SANDI ALVARADO | 33371 BARLEY LN | WILDOMAR | CA | 925959405 | 147.90 | SANDI (OWNR) ALVARADO | 33371 BARLEY LN | WILDOMAR | CA | 92595 | ALVARADO MIGUEL ANGEL ALVARADO SANDI ARISBHET | 33371 BARLEY LN | WILDOMAR CA 92595 |
| 52793 | 368-170-047 | RAY TORRES | 32155 JENNIFER DR | WILDOMAR | CA | 92595 | 147.90 | RAY TORRES | 32155 JENNIFER DR | WILDOMAR | CA | 92595 | TORRES RAYMOND | 32155 JENNIFER DR | WILDOMAR CA 92595 |
| 38826 | 376-132-023 | JOSEPH MASCOLA | 21746 DARBY ST | WILDOMAR | CA | 92595 | 147.90 | PETER MASCOLA | 21746 DARBY ST | WILDOMAR | CA | 92595 | MASCOLA JOSEPH PETER PENA | 21746 DARBY ST | WILDOMAR CA 92595 |
| 56079 | 362-180-011 | CURTIS DESOTO | 25455 LORING RD | WILDOMAR | CA | 925959601 | 147.90 | CURTIS DESOTO | 25455 LORING RD | WILDOMAR | CA | 92595 | WEST KEVIN T | 25455 LORING RD | WILDOMAR CA 92595 |
| 55495 | 362-690-009 | BRETT MEYER | 25604 VIA SARAH | WILDOMAR | CA | 925957406 | 147.90 | BRETT MEYER | 25604 VIA SARAH | WILDOMAR | CA | 92595 | MEYER BRETT LOUIS MEYER JENNIFER SWEEDEN | 25604 VIA SARAH | WILDOMAR CA 92595 |
| 53156 | 380-481-003 | SHAHAD ADIL | 36329 TRAIL RIDE LN | WILDOMAR | CA | 92595 | 147.90 | SHAHAD ADIL | 36329 TRAIL RIDE LN | WILDOMAR | CA | 92595 | ADIL SHAHAD M | 36329 TRAIL RIDE LN | WILDOMAR CA 92595 |
| 55454 | 366-411-012 | ANA MEJIA | 33969 BARRENGO DR | WILDOMAR | CA | 925958480 | 147.90 | ANA MEJIA | 33969 BARRENGO DR | WILDOMAR | CA | 92595 | FIGUEROA ANA CECILIA MEJIA RODRIGUEZ ANTHONY RAMOS | 33969 BARRENGO DR | WILDOMAR CA 92595 |
| 53326 | 367-231-020 | TOM & AMY MOSS SMALL | 22184 AMADO LN | WILDOMAR | CA | 92595 | 147.90 | TOM & AMY MOSS SMALL | 22184 AMADO LN | WILDOMAR | CA | 92595 | MOSS THOMAS SMALL AMY RACHELLE | 315 E NORMAN AVE | ARCADIA CA 91006 |
| 56815 | 362-274-009 | SHAUN TENAN | 24486 CORNSTALK RD | WILDOMAR | CA | 925958862 | 147.90 | SHAUN TENAN | 24486 CORNSTALK RD | WILDOMAR | CA | 92595 | AMUSU ROSELINE MOPELOLA | 24486 CORNSTALK RD | WILDOMAR CA 92595 |
| 53787 | 366-240-029 | VIN KESCHRUMRUS | 33610 DIAL RD #Y | WILDOMAR | CA | 925957966 | 147.90 | VIN KESCHRUMRUS | 33610 DIAL RD | WILDOMAR | CA | 92595 | KESCHRUMRUS CHARIYAR | 33610 DIAL RD | WILDOMAR CA 92595 |
| 57961 | 362-222-007 | SIERRA LESPERANCE | 24351 WAGON WHEEL LN | WILDOMAR | CA | 92595 | 147.90 | SIERRA LESPERANCE | 24351 WAGON WHEEL LN | WILDOMAR | CA | 92595 | JONES BRANDON | 24351 WAGON WHEEL LN | WILDOMAR CA 92595 |
| 54463 | 362-211-007 | RONALD A BESON | 24030 WHEATFIELD CIR | WILDOMAR | CA | 925959447 | 147.90 | RONALD A BESON | 24030 WHEATFIELD CIR | WILDOMAR | CA | 92595 | BEASON RONALD A BEASON LIAH MARIE | 24030 WHEATFIELD CIR | WILDOMAR CA 92595 |
| 58336 | 365-121-003 | ELMER IVAN PUENTE | 32677 MESA DR | WILDOMAR | CA | 92595 | 147.90 | ELMER IVAN PUENTE | 32677 MESA DR | WILDOMAR | CA | 92595 | PUENTE ELMER IVAN | 32677 MESA DR | WILDOMAR CA 92530 |
| 58196 | 362-261-001 | ANTHONY LOPEZ | 33431 HARVEST WAY | WILDOMAR | CA | 92595 | 147.90 | ANTHONY LOPEZ | 33431 HARVEST WAY | WILDOMAR | CA | 92595 | LOPEZ GWEN NICOLE | 33431 HARVEST WAY | WILDOMAR CA 92595 |
| 56974 | 376-350-002 | ANTONIO AND BLANCA TOLENTO | PO BOX 1504 | WILDOMAR | CA | 925951504 | 147.90 | ANTONIO AND BLANCA TOLENTO | 23570 PEGGY LN | WILDOMAR | CA | 92595 | LA TIERRA OF ANTONIO & BLANCA L TRUST DTD 7/19/23 TOLENTO A | 23570 PEGGY LN | WILDOMAR CA 92595 |
| 57501 | 362-302-005 | JESSICA CLIFFORD | 33744 THE FARM RD | WILDOMAR | CA | 925959108 | 147.90 | JESSICA (RENT) CLIFFORD | 33744 THE FARM RD | WILDOMAR | CA | 92595 | CLIFFORD FAMILY TRUST DTD 7/24/2023 CLIFFORD MATTHEW | 33744 FARM RD | WILDOMAR CA 92595 |
| 53708 | 362-263-013 | WILLIAM AND JULIE ZIMMERER | 22116 SAN JOAQUIN DR W | CANYON LAKE | CA | 925877845 | 147.90 | WILLIAM AND JULIE ZIMMERER | 33514 HAYLOFT RD | WILDOMAR | CA | 92595 | ZIMMERER FAMILY TRUST DTD 10/25/23 ZIMMERER WILLIAM F | 53 FAIRLANE RD | LAGUNA BEACH CA 92677 |
| 56099 | 361-091-019 | MIKE CARLSON | 24270 MAGNOLIA RD | MENIFEE | CA | 925849727 | 147.90 | MIKE CARLSON | 24270 MAGNOLIA RD | MENIFEE | CA | 92584 | LEFROY BARRY JOSEPH/LEFROY LESLIE ANN | 32295 MISSION TRL # 261 | LAKE ELSINORE CA 92530 |
| 56817 | 362-477-002 | ROBERT SHOTT | 33452 HARVEST WAY E | WILDOMAR | CA | 925958711 | 147.90 | ROBERT SHOTT | 33452 HARVEST WAY E | WILDOMAR | CA | 92595 | SHOTT ROBERT LEE | 33452 HARVEST WAY E | WILDOMAR CA 92595 |
| 56842 | 362-630-016 | WILLIAM REYES | 33661 HARVEST WAY E | WILDOMAR | CA | 925958895 | 147.90 | WILLIAM (OWNR) REYES | 33661 HARVEST WAY E | WILDOMAR | CA | 92595 | REYES WILLIAM/REYES JESUS | 33661 HARVEST WAY E | WILDOMAR CA 92595 |
| 56844 | 362-630-015 | ELIZABETH TALBERG | 33667 HARVEST WAY E | WILDOMAR | CA | 925958895 | 147.90 | ELIZABETH (OWNR) TALBERG | 33667 HARVEST WAY E | WILDOMAR | CA | 92595 | TALBERG ELIZABETH | 33667 HARVEST WAY E | WILDOMAR CA 92595 |
| 58258 | 361-064-005 | ROSA CARRILLO | 32567 CRESENT AVE | LAKE ELSINORE | CA | 92530 | 147.90 | ROSA CARRILLO | 24065 YUCCA ST | WILDOMAR | CA | 92584 | MONTEJANO ROBERTO | 24055 YUCCA ST | MENIFEE CA 92584 |
| 42282 | 367-070-051 | ALLEN BRIDGES | 34455 BOO BOO LN | WILDOMAR | CA | 92595 | 486.64 | ALLEN BRIDGES | 34455 BOO BOO LN | WILDOMAR | CA | 92595 | BRIDGES ALLEN R BRIDGES GREGORIA | 34455 BOO BOO LN | WILDOMAR CA 92595 |
| 44812 | 367-240-002 | DAVID MARRETT | 34920 ORANGE ST | WILDOMAR | CA | 92595 | 486.64 | DAVID MARRETT | 34920 ORANGE ST | WILDOMAR | CA | 92595 | MARRETT DAVID | 34920 ORANGE ST | WILDOMAR CA 92595 |
| 27643 | 376-114-024 | BENNET REYMA | PO BOX 1676 | WILDOMAR | CA | 92595 | 486.64 | DOUGLAS LOYD | 21752 GRAND AVE | WILDOMAR | CA | 92595 | BENNETT RAYMA TRUST DTD 1/21/22 BENNETT RAYMA J | PO BOX 1676 | WILDOMAR CA 92595 |
| 48716 | 365-132-018 | DANIEL PALACIOS | 32903 CRESCENT AVE | LAKE ELSINORE | CA | 92530 | 486.64 | DANIEL PALACIOS | 32903 CRESCENT AVE | WILDOMAR | CA | 92595 | PALACIOS DANIEL PALACIOS JESSICA | 32903 CRESCENT AVE | LAKE ELSINORE CA 92530 |
| 21197 | 370-240-001 | GUADALUPE MARTINEZ | 20360 BRYANT ST | WILDOMAR | CA | 92595 | 482.02 | GUADALUPE MARTINEZ | 20360 BRYANT ST | WILDOMAR | CA | 92595 | MARTINEZ CARLOS C MARTINEZ GUADALUPE C | 20360 BRYANT ST | WILDOMAR CA 92595 |
| 44671 | 365-152-012 | JUAN & ISABELL JIMENEZ | 32860 MESA DR | LAKE ELSINORE | CA | 92530 | 478.33 | JUAN & ISABELL JIMENEZ | 32860 MESA DR | WILDOMAR | CA | 92595 | CAVENDER DAREL | PO BOX 268 | LAKE ELSINORE CA 92531 |
| 50539 | 370-260-010 | BRANDON MCLEAREN | 20401 BRYANT ST | WILDOMAR | CA | 92595 | 477.51 | BRANDON MCLEAREN | 20401 BRYANT ST | WILDOMAR | CA | 92595 | WALTER LAURIE ANN | 20320 4TH AVE | STEVINSON CA 95374 |
| 54396 | 366-230-018 | CIARA REED | 22337 LEMON ST | WILDOMAR | CA | 925958385 | 476.12 | CIARA REED | 22337 LEMON ST | WILDOMAR | CA | 92595 | DUCHSCHERER JOSEPH JOHN DUCHSCHERER EDWARD CLARENCE | 1120 OAKWOOD DR | OAKLAND OR 97462 |
| 53451 | 366-181-002 | PRISCILLA HARRIS | 33773 ALMOND ST | WILDOMAR | CA | 92595 | 476.08 | PRISCILLA HARRIS | 33773 ALMOND ST | WILDOMAR | CA | 92595 | HARRIS DEVIN HARRIS LORENA | 33773 ALMOND ST | WILDOMAR CA 92595 |
| 54873 | 362-542-020 | NEAL AND SHALINI PRASAD | 24371 BRILLANTE DR | WILDOMAR | CA | 925957827 | 475.75 | NEAL AND SHALINI PRASAD | 24371 BRILLANTE DR | WILDOMAR | CA | 92595 | PRASAD NEAL N | 24371 BRILLANTE DR | WILDOMAR CA 92595 |

## Preliminary CR&R Deliquency List for Calendar Year 2023 as of 4/19/2024

| CUST# | APN | CUSTOMER NAME | BILLING ADDRESS | BILLING CITY | BILLING STATE | BILLING ZIP | Total Due 2023 with Admin & Penalty | SERVICE NAME | SERVICE ADDRESS | SERVICE CITY | SERVICE STATE | SERVICE ZIP | OWNER NAME | MAILING ADDRESS | MAILING CITY, STATE, ZIP |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 49455 | 368-262-006 | HAZEL HENSLEY | 29508 AVIDA DR | MENIFEE | CA | 925848610 | 473.97 | HAZEL HENSLEY | 21091 UNION ST | WILDOMAR | CA | 92595 | HENSLEY HAZEL C | 21091 UNION ST | WILDOMAR CA 92595 |
| 51987 | 382-240-007 | KARI BOUFFARD | 21536 WINDSTONE DR | WILDOMAR | CA | 92595 | 473.81 | KARI BOUFFARD | 21536 WINDSTONE DR | WILDOMAR | CA | 92595 | BOUFFARD DAN BOUFFARD KARI | 21536 WINDSTONE DR | WILDOMAR CA 92595 |
| 45721 | 366-190-035 | JENNIFER LEE WAGNER | 21770 DOROTHY LN | WILDOMAR | CA | 92595 | 473.66 | JENNIFER LEE WAGNER | 21770 DOROTHY LN | WILDOMAR | CA | 92595 | WAGNER HERNANDEZ JENNIFER LEE | 21770 DOROTHY LN | WILDOMAR CA 92595 |
| 53419 | 368-331-039 | KRISTIAN OZHARI | 32622 PREAKNESS CIR | WILDOMAR | CA | 92595 | 473.41 | KRISTIAN OZHARI | 32622 PREAKNESS CIR | WILDOMAR | CA | 92595 | DAVIS KRISTIAN AZHARI CODY TERRY | 32622 PREAKNESS CIR | WILDOMAR CA 92595 |
| 56000 | 362-262-004 | RENEE CAIRNS | 33510 WINDMILL RD | LAKE ELSINORE | CA | 92595 | 472.93 | RENEE CAIRNS | 33510 WINDMILL RD | WILDOMAR | CA | 92595 | JOHNSON DANIEL A CAIRNS RENEE | 33510 WINDMILL RD | WILDOMAR CA 92595 |
| 54155 | 367-472-010 | EVA GONZALEZ | 22694 SUNNYBROOK DR | WILDOMAR | CA | 925958328 | 472.65 | EVA GONZALEZ | 22694 SUNNYBROOK DR | WILDOMAR | CA | 92595 | GONZALEZ EVA | PO BOX 1714 | WILDOMAR CA 92595 |
| 55987 | 362-262-011 | DAKOTA REEVES | 33398 WINDMILL RD | WILDOMAR | CA | 92595 | 472.65 | DAKOTA REEVES | 33398 WINDMILL RD | WILDOMAR | CA | 92595 | HINMAN BRIAN & VICTORIA TRUST DTD 02/23/23 HINMAN BRIAN | 39840 VIA DE ORO | TEMECULA CA 92592 |
| 51976 | 376-264-016 | SHAUNNDRA CASTRO | 22734 GIERSON AVE | WILDOMAR | CA | 92595 | 472.11 | SHAUNNDRA CASTRO | 22734 GIERSON AVE | WILDOMAR | CA | 92595 | CASTRO DANIEL CASTRO SHAUNNDRA | 22734 GIERSON AVE | WILDOMAR CA 92595 |
| 57974 | 382-220-013 | CHRISTINA HUDSON | 21075 INDIAN CAMP CT | WILDOMAR | CA | 92595 | 470.22 | CHRISTINA HUDSON | 21075 INDIAN CAMP CT | WILDOMAR | CA | 92595 | SHAFER CARL W JR/SHAFER NANCY R | 35 SPRING HILL RD | BELCHERTOWN MA 01007 |
| 56755 | 366-493-005 | JUDITH GIRTON | 22161 BLONDON CT | WILDOMAR | CA | 925957884 | 468.87 | JUDITH GIRTON | 22161 BLONDON CT | WILDOMAR | CA | 92595 | GIRTON JON E GIRTON JUDITH L | 22161 BLONDON CT | WILDOMAR CA 92595 |
| 54083 | 362-663-005 | GERARDO CONTRERAS | 33972 APPLECART CT | WILDOMAR | CA | 925959411 | 468.87 | GERARDO (OWNR) CONTRERAS | 33972 APPLECART CT | WILDOMAR | CA | 92595 | CONTRERAS GERARDO | 33972 APPLECART CT | WILDOMAR CA 92595 |
| 52217 | 376-242-018 | SHUREE OREILLY | 35278 GATU CT | WILDOMAR | CA | 92595 | 468.54 | SHUREE OREILLY | 35278 GATU CT | WILDOMAR | CA | 92595 | OREILLY BRIAN ANTHONY HALTON SHUREE YVONNE | 35278 GATU CT | WILDOMAR CA 92595 |
| 43139 | 376-294-001 | MARIA SABIR | 35662 WOSHKA LN | WILDOMAR | CA | 92595 | 468.14 | MARIA SABIR - OWNER | 35662 WOSHKA LN | WILDOMAR | CA | 92595 | DELATORRE MARIA L | 35662 WOSHKA LN | WILDOMAR CA 92595 |
| 50222 | 380-400-028 | CHRISTIAN COLEY | 32503 FALLING LEAF CT | WILDOMAR | CA | 92595 | 467.04 | CHRISTIAN COLEY | 32503 FALLING LEAF CT | WILDOMAR | CA | 92595 | COLEY CHRISTIAN SKY COLEY KYLIE | 32503 FALLING LEAF CT | WILDOMAR CA 92595 |
| 18330 | 366-390-008 | LESLIE DOBSON | 21880 SILVER RUN CIR | WILDOMAR | CA | 92595 | 466.74 | LESLIE DOBSON | 21880 SILVER RUN CIR | WILDOMAR | CA | 92595 | DOBSON LESLIE M | 21880 SILVER RUN CIR | WILDOMAR CA 92595 |
| 45633 | 376-122-002 | DESIREE AGUILAR | PO BOX 1216 | WILDOMAR | CA | 92595 | 464.84 | DESIREE AGUILAR | 21681 DARBY ST | WILDOMAR | CA | 92595 | AGUILAR DESIREE | 21681 DARBY ST | WILDOMAR CA 92595 |
| 55634 | 362-652-007 | RENEE REXROAT | 33815 WAGON TRAIN DR | WILDOMAR | CA | 925957670 | 458.94 | RENEE REXROAT | 33815 WAGON TRAIN DR | WILDOMAR | CA | 92595 | REXROAT RENEE REXROAT RENEE ELAINE | 33815 WAGON TRAIN DR | WILDOMAR CA 92595 |
| 24650 | 367-122-004 | ANGIE GARCIA | 34329 CHERRY ST | WILDOMAR | CA | 92595 | 458.66 | ANGIE GARCIA | 34329 CHERRY ST | WILDOMAR | CA | 92595 | PEREZ ANGIE GARCIA JUVENAL | 34329 CHERRY ST | WILDOMAR CA 92595 |
| 55453 | 366-411-011 | JERRY NOBEL | 33961 BARRENGO DR | WILDOMAR | CA | 925958480 | 456.92 | JERRY NOBEL | 33961 BARRENGO DR | WILDOMAR | CA | 92595 | NOBLE JERRY A | 33961 BARRENGO DR | WILDOMAR CA 92595 |
| 55001 | 367-450-005 | JENNIFER HOGATE | 22858 WINDWOOD LN | WILDOMAR | CA | 925958347 | 456.92 | JENNIFER HOGATE | 22858 WINDWOOD LN | WILDOMAR | CA | 92595 | FOX PATRICK W | 23905 CLINTON KEITH RD | WILDOMAR CA 92595 |
| 56625 | 362-231-001 | BRIANNA & BRYAN S HAUSER | 33210 HOMESTEAD LN | WILDOMAR | CA | 925959169 | 456.92 | BRIANNA & BRYAN S HAUSER | 33210 HOMESTEAD LN | WILDOMAR | CA | 92595 | SHERMAN BRYAN RAY | 33210 HOMESTEAD LN | WILDOMAR CA 92595 |
| 54996 | 367-450-001 | DEBRA SHERMAN | 22810 WINDWOOD LN | WILDOMAR | CA | 925958347 | 456.92 | DEBRA SHERMAN | 22810 WINDWOOD LN | WILDOMAR | CA | 92595 | SHERMAN JONNY J/SHERMAN DEBORAH L | 22810 WINDWOOD LN | WILDOMAR CA 92595 |
| 57009 | 365-220-018 | CURTIS HENRY | 32440 CROOKED ARROW DR | WILDOMAR | CA | 92595 | 456.92 | CURTIS HENRY | 32440 CROOKED ARROW DR | WILDOMAR | CA | 92595 | HENRY BONNIE/HENRY CURTIS | 32440 CROOKED ARROW DR | WILDOMAR CA 92595 |
| 57412 | 362-180-036 | LEON SIMMONS | PO BOX 751 | WILDOMAR | CA | 925950751 | 456.92 | LEON SIMMONS | 25500 LA ESTRELLA RD | WILDOMAR | CA | 92595 | BEHM KENNETH/BEHM ELIZABETH | 35560 JERMAR LN | WILDOMAR CA 92595 |
| 58215 | 367-280-034 | TREVOR BARCELO | 24456 OAK CIRCLE DR | WILDOMAR | CA | 925958734 | 455.80 | TREVOR BARCELO | 24456 OAK CIRCLE DR | WILDOMAR | CA | 92595 | BARCELLO TREVOR SCOTT | 24456 OAK CIRCLE DR | WILDOMAR CA 92595 |
| 51515 | 365-093-004 | KARLA RUELAS | 32531 CRESCENT AVE | WILDOMAR | CA | 92595 | 455.53 | KARLA RUELAS | 32531 CRESCENT AVE | WILDOMAR | CA | 92595 | LAASCH HERBERT K | 1245 BLUEBIRD CANYON DR | LAGUNA BEACH CA 92651 |
| 55844 | 361-173-004 | ROSS MANDRYK | 410 S 1 ST | EL CAJON | CA | 920194700 | 454.39 | ROSS MANDRYK | 24911 FIR ST | WILDOMAR | CA | 92584 | MANDRYK TRUST | 41355 BERKSWELL LN | TEMECULA CA 92592 |
| 45604 | 367-070-041 | JAMIE CASH | 21824 RAYNOR LN | WILDOMAR | CA | 92595 | 447.56 | JAMIE CASH | 21824 RAYNOR LN | WILDOMAR | CA | 92595 | VANDERWEERD BRETT VANDERWEERD JAMIE | 21824 RAYNOR LN | WILDOMAR CA 92595 |
| 54688 | 362-232-004 | CYNTHIA DEVEAU | 33090 HARVEST WAY | WILDOMAR | CA | 925959161 | 443.36 | CYNTHIA (OWNR) DEVEAU | 33090 HARVEST WAY | WILDOMAR | CA | 92595 | DEVEAU CINTIA | 33090 HARVEST WAY | WILDOMAR CA 92595 |
| 51227 | 376-054-013 | KIMBERLY CHAPMAN | 21412 ILLINOIS ST | WILDOMAR | CA | 92595 | 442.79 | KIMBERLY CHAPMAN | 21412 ILLINOIS ST | WILDOMAR | CA | 92595 | MEO BYRON A LIVING TRUST | 3579 E FOOTHILL BLVD # 786 | PASADENA CA 91107 |
| 52655 | 380-120-028 | DANAE ORNELES | 36369 HIDDEN SPRINGS RD | WILDOMAR | CA | 92592 | 147.90 | DANAE ORNELES | 36369 HIDDEN SPRINGS RD | WILDOMAR | CA | 92592 | YORK CRYSTEE LEE | PO BOX 562 | WILDOMAR CA 92595 |
| 52724 | 380-400-019 | JASON BOLT | 32519 WHISPERING GLENS TRL | WILDOMAR | CA | 92595 | 147.90 | JASON BOLT | 32519 WHISPERING GLENS TRL | WILDOMAR | CA | 92595 | BOLT JASON SAMUEL/BOLT ALYSSA ANNE | 32519 WHISPERING GLEN TRL | WILDOMAR CA 92595 |

**Total Customers:** 916 **Total Due:** 356,387.54

**SUBJECT:** Acceptance of FY2022-23 Annual Comprehensive Financial Report

**SUBMITTED BY:** Adam Jantz, Finance Manager

**PREPARED BY:** Adam Jantz, Finance Manager

**ACTION:**
Receive and file the FY2022-23 Annual Comprehensive Financial Report.

**SUMMARY:**
Acceptance of FY2022-23 Audited Annual Comprehensive Financial Report

**DISCUSSION:**
The firm of Roger, Anderson, Malody & Scott LLP performed the annual financial audit of the City of Wildomar, and prepared the Annual Comprehensive Financial Report or ACFR.

This audit is required to be performed in accordance with Generally Accepted Accounting Standards and Government Auditing Standards. At the end of the audit test work, the audit firm issues an opinion as to the fairness of presentation of the financial position of the City. The following statement was issued by the auditors in their Independent Audit's Report under Opinions:

"In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2023, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America."

This signifies that the City received a clean opinion on its financial statements.

Some highlights from the audit report are:

- The balances of the General Funds (Including Funds 100, 110, and 125) on June 30, 2023 were $6,069,630 in total. Of this, $4,663,365 is the main City General Fund 100. This represents 28.7% of actual General Fund operating expenditures in fiscal year 2022-23.

- The Measure AA Fund brought in $5,366,468 in district sales and use taxes in its fourth full year. The fund balance for the fund on June 30, 2023 was $7,613,502.

The Wildomar Cemetery District financial activities are included in a separate report for fiscal year 2022-23 and a staff report is included as part of the Wildomar Cemetery District Meeting Agenda for tonight's meeting.

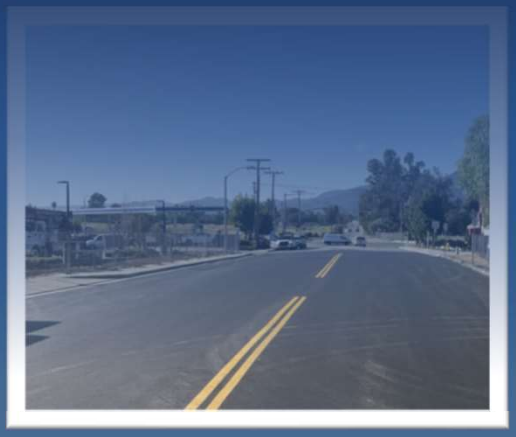
In summary:

1. The FY 2022 and 2023 audits were delayed due to staff turnover in the Administrative Services Department
2. The audit covers more than 70 governmental funds.
3. The audit reports indicate a clean opinion on the City's financial statements.
4. The Management and GAGAS Letters include two findings which management has addressed.

**FISCAL IMPACT:**
This is only for acceptance of the audited financial report for FY2022-23 and does not convey any appropriations or budget adjustments. Therefore, this item does not present any direct fiscal impact.

**ATTACHMENTS:**
City of Wildomar FY2022-23 ACFR.pdf
City of Wildomar FY2023 GAGAS Letter.pdf
City of Wildomar FY2023 SAS 114 Post Audit Letter.pdf
City of Wildomar FY2023 Management Comment Letter.pdf





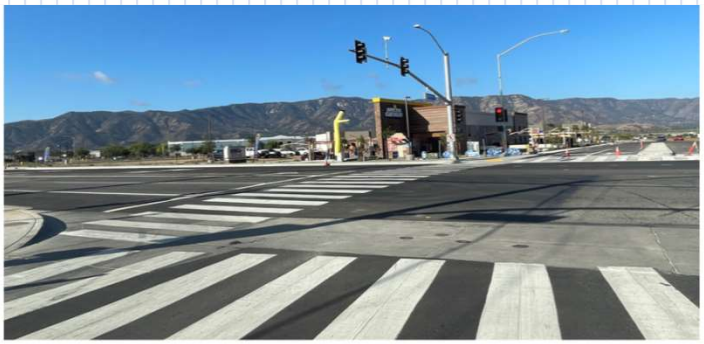




# CITY OF WILDOMAR, CA

## Annual Comprehensive Financial Report
## For the Fiscal Year Ended June 30, 2023









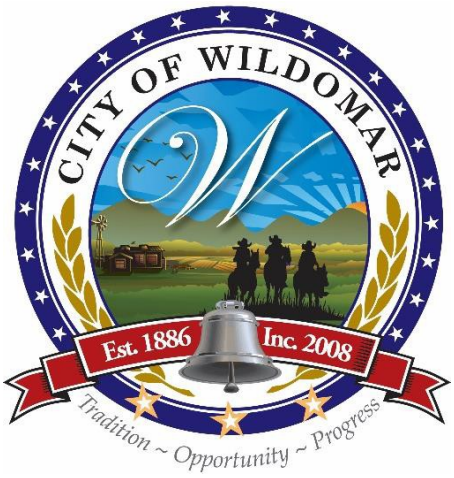

# *City* of *Wildomar, California*

**ANNUAL COMPREHENSIVE FINANCIAL REPORT**

**For the Year Ended June 30, 2023**

**Prepared By:**

**The City of Wildomar**
**Finance Department**




**THIS PAGE INTENTIONALLY LEFT BLANK**

## TABLE OF CONTENTS

**INTRODUCTORY SECTION:**

Letter of Transmittal ..... i
Staff Directory ..... xi
City Organization Chart ..... xii

**FINANCIAL SECTION**

Independent Auditor's Report ..... 1
Management's Discussion and Analysis ..... 5
Basic Financial Statements:
Government-wide Financial Statements
Statement of Net Position ..... 21
Statement of Activities ..... 22

Fund Financial Statements
Balance Sheet – Governmental Funds ..... 23
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position ..... 25
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds ..... 26
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities ..... 28
Notes to Financial Statements ..... 29

Required Supplementary Information:
Budgetary Comparison Schedule by Department - General Fund ..... 70
Budgetary Comparison Schedule - Development Impact Fees ..... 71
Budgetary Comparison Schedule - Measure AA ..... 72
Budgetary Comparison Schedule - ARPA ..... 73
Budgetary Comparison Schedule - Grants ..... 74
Schedule of the City's Proportionate Share of the Net Pension Liability – CalPERS Pension Plan ..... 75
Schedule of Contributions - CalPERS Pension Plan ..... 76
Schedule of Changes in Net OPEB Liability and Related Ratios ..... 77
Schedule of Contributions - OPEB ..... 78
Notes to Required Supplementary Information ..... 79

Supplementary Information:
Non-Major Governmental Funds
Combining Balance Sheet ..... 80
Combining Statement of Revenues, Expenditures and Changes in Fund Balances ..... 83

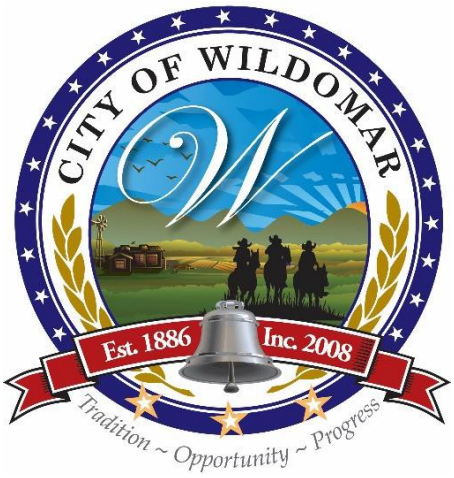
## TABLE OF CONTENTS (Continued)

Supplementary Information (Continued)
- Budgetary Comparison Schedules – Special Revenue Funds
  - Gas Tax ..... 86
  - Air Quality Management District ..... 87
  - Measure A ..... 88
  - SLESF ..... 89
  - TDA ..... 90
  - Community Development Block Grant ..... 91
  - Measure Z Park ..... 92
  - Waste Services ..... 93
- Budgetary Comparison Schedules – Capital Projects Fund
  - Capital Projects ..... 94
  - Assessment Districts ..... 95
- Budgetary Comparison Schedules – Debt Service Fund
  - Streetlight Fund ..... 96

**STATISTICAL SECTION**

Table of Contents ..... 97
- Financial Trends:
  - Net Position by Component ..... 98
  - Changes in Net Position ..... 100
  - Fund Balances of Governmental Funds ..... 104
  - Changes in Fund Balances of Governmental Funds ..... 106
- Revenue Capacity:
  - Assessed Value and Estimated Actual Value of Taxable Property ..... 108
  - Direct and Overlapping Property Tax Rates ..... 109
  - Principal Property Tax Payers ..... 111
  - Property Tax Levies and Collections ..... 112
- Debt Capacity:
  - Ratio of Outstanding Debt by Type ..... 113
  - Direct and Overlapping Governmental Activities Debt ..... 114
  - Legal Debt Margin Information ..... 115
- Demographic and Economic Statistics:
  - Demographic and Economic Status ..... 117
- Operating Information:
  - Principal Employers ..... 118
  - Full-time Equivalent City Government Employees by Function / Program ..... 119
  - Operating Indicators by Function / Program ..... 121
  - Capital Asset Statistics by Function / Program ..... 123
  - Miscellaneous Statistics ..... 125

# INTRODUCTORY SECTION




**THIS PAGE INTENTIONALLY LEFT BLANK**

Bridgette Moore, Mayor, Dist. 4
Ashlee DePhillippo, Mayor Pro Tem, Dist. 5
Carlos Marquez, Council Member, Dist. 1
Joseph Morabito, Council Member, Dist. 3
Dustin Nigg, Council Member, Dist. 2




23873 Clinton Keith Rd, Ste. 110
Wildomar, CA 92595
951.677.7751 Phone
951.698.1463 Fax
www.CityofWildomar.org

# Letter of Transmittal

April 15, 2024

To the Honorable Mayor, Members of the City Council, and Citizens of the City of Wildomar:

On behalf of the Management Team and City Staff, we are privileged to submit the Annual Comprehensive Financial Report (ACFR) for the fiscal year ending June 30, 2023. The information found in this report is provided by the Administrative Services Department to the City Council and the public to assist those interested in the City's fiscal condition.

State law and the City's Municipal Code require that an annual financial report be prepared. The submitted report fulfills that obligation. This report consists of management representations concerning the finances of the City of Wildomar in its fifteenth year of incorporation. Consequently, management assumes full responsibility for the completeness and reliability of the information presented in this report.

To provide a reasonable basis for making these representations, the management of the City of Wildomar continues to establish a comprehensive internal control framework. This framework is designed to protect the government's assets from loss, theft, or misuse. Simultaneously, it empowers City staff to prepare the City of Wildomar's financial statements in accordance with generally accepted accounting principles (GAAP) and the financial reporting requirements outlined by the Governmental Accounting Standards Board (GASB). Recognizing that the cost of internal controls should not outweigh their benefits, the City of Wildomar's comprehensive framework of internal controls is designed to provide reasonable, rather than absolute, assurance regarding the accuracy of the financial statements. As responsible management, we affirm that, to the best of our knowledge and belief, this financial report is complete and dependable in all material aspects.

The financial statements of the City of Wildomar underwent an independent audit conducted by Rogers, Anderson, Malody, and Scott, LLP., a certified public accounting firm. The primary objective of this independent audit was to offer reasonable assurance regarding the accuracy of the City of Wildomar's financial statements for the fiscal year ending on June 30, 2023, with the aim of detecting any significant misstatements. This comprehensive audit involved a thorough examination of pertinent evidence that supports the figures and disclosures in the financial statements, an evaluation of the accounting




23873 Clinton Keith Rd, Ste. 110
Wildomar, CA 92595
951.677.7751 Phone
951.698.1463 Fax
www.CityofWildomar.org

principles applied and managerial assumptions, as well as an assessment of the overall presentation of the financial statements.

The independent auditor's report is presented as the first component of the financial section of this report. GAAP requires that management provide a narrative of introductions, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A).

This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City of Wildomar's MD&A can be found immediately following the report of the independent auditors, in the financial section of this report.

## Profile of the Government

The area of Wildomar, located in southwestern Riverside County, was incorporated as a city on July 1st, 2008. The City is approximately 70 miles north of San Diego and 60 miles southeast of Los Angeles. Its boundaries encompass 24 square miles, providing a "Community Ranch" lifestyle for its 36,336 residents.

The City Council is composed of 5 Council Members, who are elected by district without party affiliation. Every year, the Council Members choose a Mayor and Mayor Pro Tem from among themselves. Biennial elections occur in November during even-numbered years. The terms of office span 4 years but overlap, ensuring that the City maintains a consistent pool of knowledge in its governance and legislative affairs.

The Council is responsible for adopting ordinances, resolutions, and regulations governing the City and for the appointment of the City Manager, City Attorney, and members of various statutory and advisory boards. As Chief Administrative Officer, the City Manager has the responsibility of administering programs in accordance with policies established by the City Council and within the guidelines of the annual budget adopted by the Council.

The Wildomar Cemetery District (District) was consolidated into the City of Wildomar as a subsidiary district on November 9, 2011. As a result, the structure of the District is a separate legal entity and the City Council of the City of Wildomar oversees the operations of the District with the City Council acting as the Board of Trustees.




23873 Clinton Keith Rd, Ste. 110
Wildomar, CA 92595
951.677.7751 Phone
951.698.1463 Fax
www.CityofWildomar.org

This report includes all funds of the City. It includes all governmental organizations and activities for which the City of Wildomar's City Council is financially accountable. The City provides the full range of municipal services normally associated with a municipality including general administration, police and fire protection, the construction and maintenance of streets, and related infrastructure, recreational activities, and economic development.

The operations of the Wildomar Cemetery District are discretely presented in the financial statements. A component unit financial statement may be obtained from the City.

## The Budget Process

The City Council adopted a Biennial budget for Fiscal Years 2021/22 and 2022/23 at a Public Hearing held on June 9th, 2021. On June 8th, 2022, the Fiscal Year 2022/23 Amended Budget was adopted. Since the adoption date, several changes have occurred through the FY 2022/23 Quarterly Budget Reviews.

The biennial budget serves as the foundation for the City of Wildomar's financial planning and control. The development of the budget is completed as two separate projects: the development of the governmental activities program budget, and the development of the capital improvement program focusing on longer-term capital projects.

Each department within the City of Wildomar submits appropriation requests for all governmental activities to the City Manager no later than the conclusion of April. Subsequently, the City Manager, in collaboration with the Administrative Services Department, utilizes these requests as the initial foundation for crafting a proposed budget for governmental activities.

Beginning in March, a series of budget workshops are convened to gather input from the public and to present the proposed budget encompassing all governmental activities to the City Council for their review and feedback. Typically, the governmental activities budget is officially adopted during the Council meeting held in June.

Bridgette Moore, Mayor, Dist. 4
Ashlee DePhillippo, Mayor Pro Tem, Dist. 5
Carlos Marquez, Council Member, Dist. 1
Joseph Morabito, Council Member, Dist. 3
Dustin Nigg, Council Member, Dist. 2

23873 Clinton Keith Rd, Ste. 110
Wildomar, CA 92595
951.677.7751 Phone
951.698.1463 Fax
www.CityofWildomar.org

## Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City of Wildomar operates.

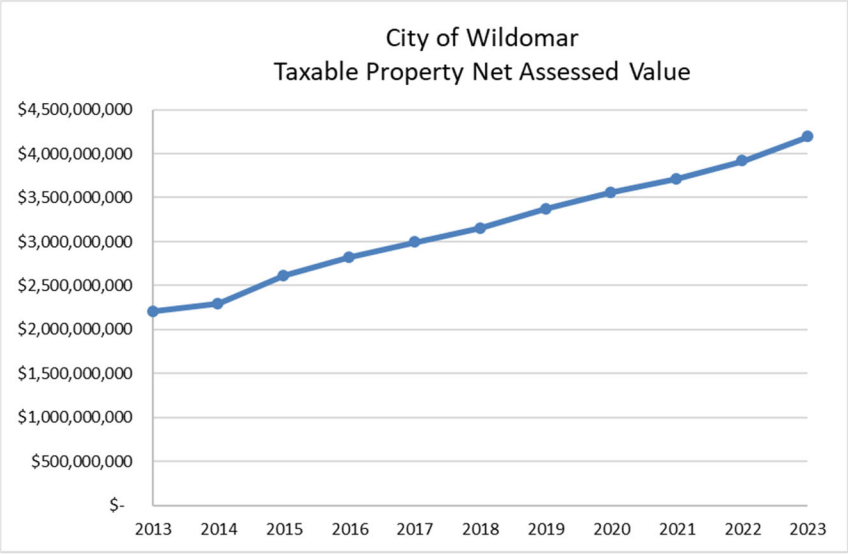
## Local Economy

The City of Wildomar, now in its fourteenth year since incorporation, is enjoying steady and sustained growth. The city boasts a median age of 36 and a per capita personal income of $36,619, marking a notable 16.6% increase compared to the fiscal year 2021-22.

Property valuations have also seen a positive uptick, rising by 7% compared to the fiscal year 2021-22. Bradley Burns sales tax revenue decreased by 1.9% due to reduced sales volume. Additionally, the City has received its sixth annual installment of SB 130 Funds, which were authorized by Governor Brown on May 12, 2017. These funds serve as a replacement for the Motor Vehicle License Fee payments, which the State had previously redirected in 2012, following the provisions of SB 89 in 2011. In fiscal year 2022-23, the City received $3,166,686 which represents a 6.9% increase over the prior year.

The charts below and on the next page illustrate the trends for the last eleven years in taxable property net assessed value, property tax revenue, and sales tax revenue.

Chart 1.



Bridgette Moore, Mayor, Dist. 4
Ashlee DePhillippo, Mayor Pro Tem, Dist. 5
Carlos Marquez, Council Member, Dist. 1
Joseph Morabito, Council Member, Dist. 3
Dustin Nigg, Council Member, Dist. 2

23873 Clinton Keith Rd, Ste. 110
Wildomar, CA 92595
951.677.7751 Phone
951.698.1463 Fax
www.CityofWildomar.org

Chart 2.

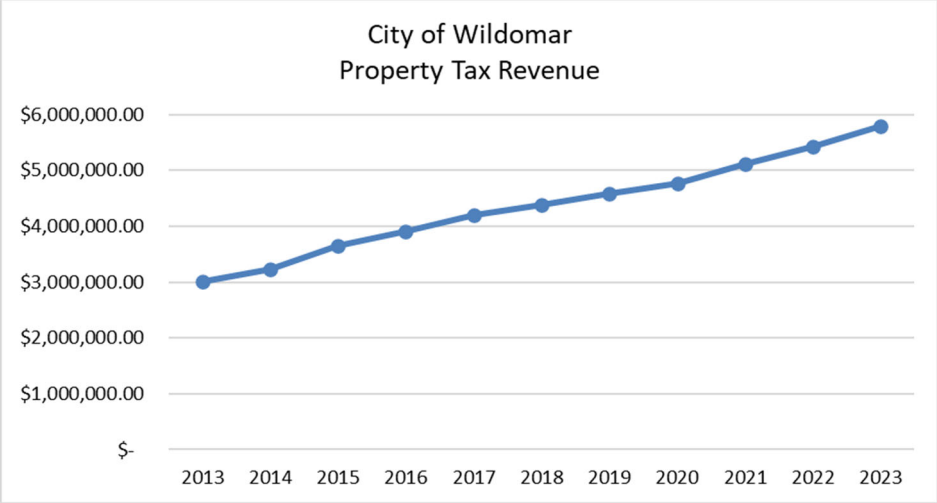
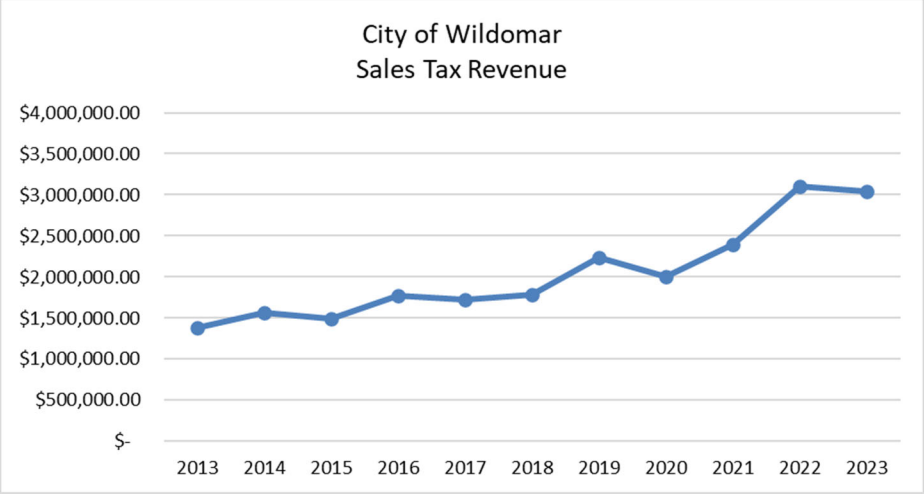



Chart 3.






23873 Clinton Keith Rd, Ste. 110
Wildomar, CA 92595
951.677.7751 Phone
951.698.1463 Fax
www.CityofWildomar.org

## Coronavirus (COVID-19) Pandemic

In March 2020, the State of California and Riverside County issued “Safer at Home” orders to address the growing spread of the Coronavirus Disease 2019 (COVID-19) virus. This order applied to everyone in non-essential job classifications. It was anticipated that some of the local revenue streams, particularly sales tax, would be negatively impacted by this order. In actuality, the City saw only slight decreases in the Bradley Burns sales tax. These were offset by increases in the Measure AA sales tax which incorporates online retail sales.

On March 27, 2020, the City Manager, acting in the capacity of the City's Director of Emergency Services, issued Director of Emergency Services Order No. E-2020-01 ("Order"). This action was taken in accordance with Wildomar Municipal Code ("WMC") section 2.32.060 and Section 4 of Resolution No. 2020-19, which declared a local emergency in response to the COVID-19 pandemic. These provisions granted the Director of Emergency Services the authority to establish rules and regulations addressing matters reasonably connected to safeguarding life and property during the emergency. Subsequently, these regulations were formally ratified by the City Council during its meeting on April 8, 2020. The Order had the effect of temporarily suspending the enforcement of specific provisions of the WMC and either reducing or entirely suspending certain fee requirements.

To assist in recovering from the pandemic, the City received $459,103 in CARES Act Funding from the Federal Government via the State of California. The funds were fully utilized in FY2020-21, prior to this audit year.

In June 2021 the City was notified that it would be receiving $8,905,968 in American Rescue Plan Act (ARPA) funding. Payments are structured to be received in two installments. The initial payment of $4,452,984 was received in July 2021, followed by the second payment of an equal amount in July 2022. Eligible expenses became applicable starting in March 2021. All allocated funding must be obligated by December 2024, and all expenditures should be finalized by December 2026.

The utilization of ARPA funding must adhere to the guidelines outlined in the U.S. Treasury's Final Rule, published in January 2022. This rule encompasses a $10 million allowance for revenue loss, permitting the City to use ARPA funds to reimburse up to $10 million in government service expenses. Additionally, the funding can be allocated for addressing public health and economic impacts, providing premium pay to essential workers, and supporting improvements in water, sewer, and broadband infrastructure. As of the time of this report, several projects have been identified that meet these




23873 Clinton Keith Rd, Ste. 110
Wildomar, CA 92595
951.677.7751 Phone
951.698.1463 Fax
www.CityofWildomar.org

requirements and some capital assets have been acquired. Recommendations for future purchases will be presented to the City Council for consideration prior to authorizing the purchase.

## Financial Reserves

The fiscal year 2022-23 marked the second year of the City's fifth two-year budget program. As the fiscal year concluded, the General Fund witnessed revenues totaling $18,018,559 with Lease/Subscription Acquisition of $115,959 and net transfers in of $346,959. These figures surpassed expenditures of $16,240,511, resulting in a net change in fund balance amounting to $2,240,966. Consequently, the ending fund balance reached $6,069,630, equivalent to 37.4% of general fund expenditures. This higher fund balance can be attributed to several factors, including increased property tax revenues, as well as heightened activity in licensing and permitting. Furthermore, the implementation of GASB 87: Leases and GASB 96: Subscriptions led to the recording of a lease acquisition worth $115,959, contributing to the growth of the net fund balance.

The General Fund's actual revenues were under the final adjusted budget by a net total of $0.23 million. This surplus can be primarily attributed to a combination of the following factors:

- Taxes were $0.2 million lower than the final budget due to the final sales tax amount received for fiscal year 2022-23 being slightly less than projected.
- Lease Acquisition Inflows related to compliance with GASB 87: *Leases* and GASB 96: *Subscriptions* were $0.15 million over budget due to the implementation of new software subscriptions.
- Transfers In were $0.26 million under budget due to fewer allocations to the general fund.

The General Fund's actual expenditures were $0.77 million less than the adjusted budget, and this reduction can be attributed to several primary sources:

- Police and Fire Services were $0.29 million less than budgeted due to increased targeted services allocated to Measure AA funding.
- Debt Service Principal Outlays related to compliance with GASB 87: *Leases* and GASB 96: *Subscriptions* were $0.37 million over budget due to principal retirement and the implementation of new IT subscriptions.
- Building & Safety division expenditures were $0.15 million less than budgeted due to the delay in hiring several approved staff positions.




23873 Clinton Keith Rd, Ste. 110
Wildomar, CA 92595
951.677.7751 Phone
951.698.1463 Fax
www.CityofWildomar.org

## Long-term financial planning and initiatives

On November 6, 2018, the voters of Wildomar approved Measure AA, which introduced a local sales tax. Starting from April 1, 2019, Measure AA instituted a 1.0% transaction tax on the gross receipts of any retailer stemming from the sale of tangible property within the city's boundaries. Additionally, a 1.0% excise tax was imposed on the storage, use, or other consumption of tangible personal property purchased from any retailer within the city limits of Wildomar. During the fiscal year 2022-23, this tax generated revenue totaling $5.37 million. The generated revenues are allocated to support various improvements, including those related to public safety services, road infrastructure, homeless outreach, and other enhanced services aimed at enhancing the quality of life in Wildomar.

The City Council of Wildomar approved an ordinance on May 28, 2020, which allowed for the operation of cannabis businesses within the city. This ordinance led to the addition of Chapters 5.76 and 17.315 to the Wildomar Municipal Code, outlining regulations pertaining to cannabis businesses. The ordinance officially came into effect in July 2020. These cannabis businesses will provide sales tax revenue, regulatory revenue fees, and public benefit fees to the City's finances. By the end of fiscal year 2023, three cannabis businesses commenced operations within the City. Additionally, one more cannabis business began operations before the conclusion of the 2023-24 fiscal year.

In FY 2022-23, the City explored long-term options to procure a City Hall. The City ultimately decided to purchase the current building and closed escrow in FY2023-24 on November 3rd, 2023. Management is currently working on designs to renovate the building to better suit the City’s needs.

The City will continue its focus on controlled and fiscally balanced growth. The City believes that with the appropriate policies in place, as approved and revisited each quarter as part of the budget program, the City's long-term financial goals will be met. The City has taken many steps to control expenditure growth and to build and maintain fiscally sound reserves, and these steps will continue to be reviewed.




23873 Clinton Keith Rd, Ste. 110
Wildomar, CA 92595
951.677.7751 Phone
951.698.1463 Fax
www.CityofWildomar.org

## Relevant Financial Policies

The City adheres to a set of financial policies while constantly improving and incorporating new relevant policies as it develops its formal financial system. Upon its initial incorporation, the City adopted all Riverside County's policies/codes. As the City develops its own unique needs, it will continue to create and tailor these former County policies to directly address the City's goals.

## Current Year Initiatives

In April 2017, the City adopted the following Vision Statement:

"*The City of Wildomar will be a Safe and Active Community with Responsible Growth and Quality Infrastructure While Keeping a Hometown Feel.*"

In fiscal year 2023-24, the City will look to continue to meet the goals of the Vision Statement through the following initiatives:

- Utilize our Measure AA revenue to continue to keep residents and businesses safe through our enhanced law enforcement services, Fire Medic Squad, street repairs, and homelessness services.
- Maintain City infrastructure and pavement improvements.
- Improve homeless outreach and services in Wildomar.
- Ensure that revenue from new Cannabis establishments in the City fund safe reliable services to our community.

## Concluding remarks

The City, in its fifteenth year of operation, has achieved a great deal in transitioning from the County support services and establishing its own culture and approach to local governance.

In closing, I'd like to state that the preparation of this report would not have been possible without the efficient and dedicated service of the entire city staff. I would like to express our appreciation to all members of the departments who assisted and contributed to the preparation of this report. Recognition is also extended to Rogers, Anderson, Malody, and Scott LLP's audit management team, for their dedication and expertise,

Bridgette Moore, Mayor, Dist. 4
Ashlee DePhillippo, Mayor Pro Tem, Dist. 5
Carlos Marquez, Council Member, Dist. 1
Joseph Morabito, Council Member, Dist. 3
Dustin Nigg, Council Member, Dist. 2

23873 Clinton Keith Rd, Ste. 110
Wildomar, CA 92595
951.677.7751 Phone
951.698.1463 Fax
www.CityofWildomar.org

which contributed significantly to the report quality and adherence to professional accounting standards. Credit also must be given to the Mayor and City Council for their support in striving to have the highest standards of professionalism in the management of the City of Wildomar's finances.

Sincerely,

Daniel York
City Manager

Heidi Schrader
Administrative Services Director

# FISCAL YEAR 2022-2023
As of June 30, 2023
# STAFF DIRECTORY

## CITY COUNCIL & CEMETERY DISTRICT TRUSTEES

| | |
|---|---|
| Mayor/Chair – District 4 | *Bridgette Moore* |
| Mayor Pro Tem/Vice Chair – District 5 | *Ashlee DePhillippo* |
| Council Member/Trustee – District 3 | *Joseph Morabito* |
| Council Member/Trustee – District 1 | *Carlos Marquez* |
| Council Member/Trustee – District 2 | *Dustin Nigg* |

## EXECUTIVE MANAGEMENT

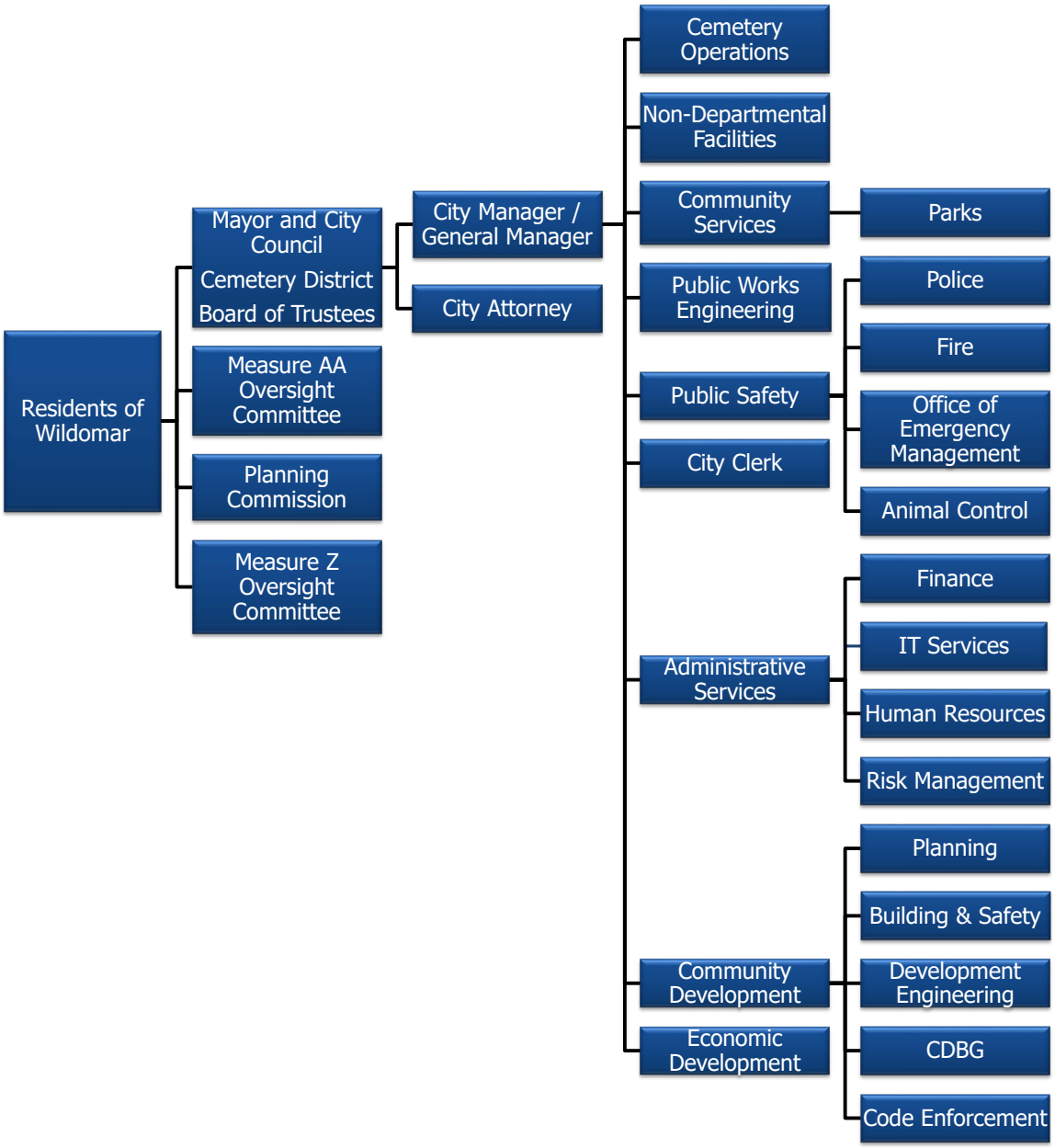
| | |
|---|---|
| City Manager/General Manager | *Dan York* |
| City Attorney | *Thomas Jex* |
| City Clerk | *Janet Morales* |
| Administrative Services Director/City Treasurer | *Heidi Schrader* |
| Public Works Director | *Jason Farag* |
| Community Development Director | *Matt Bassi* |
| Economic Development Director | *Kimberly Davidson* |
| Chief of Police | *James Rayls* |
| Fire Chief | *Lonny Olson* |
| Community Services Director | *Daniel Torres* |

## CITY OF WILDOMAR ACFR TEAM

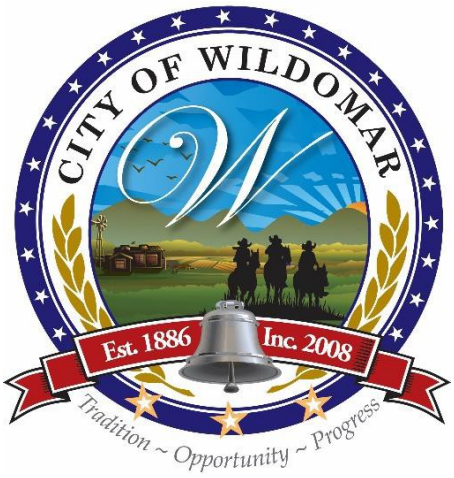
| | |
|---|---|
| Administrative Services Director | *Heidi Schrader* |
| Finance Manager | *Adam Jantz* |
| Accountant I | *Nicholas Neidiffer* |
| Accountant I | *Kayla Snipes* |

## City of Wildomar - Organization Chart

**The Organization chart presents the departments of the City, which are comprised of both City employed staff and contract staff. The staffing levels in each department above represent the City's positions. The remaining staff are contracted with various agencies or through municipal service firms.**



# FINANCIAL SECTION




**THIS PAGE INTENTIONALLY LEFT BLANK**

ROGERS, ANDERSON, MALODY & SCOTT, LLP
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

735 E. Carnegie Dr. Suite 100
San Bernardino, CA 92408
909 889 0871 T
909 889 5361 F
ramscpa.net

**PARTNERS**
Scott W. Manno, CPA, CGMA
Leena Shanbhag, CPA, MST, CGMA
Bradferd A. Welebir, CPA, MBA, CGMA
Jenny W. Liu, CPA, MST
Gardenya Duran, CPA, CGMA
Brianna Schultz, CPA, CGMA
Brenda L. Odle, CPA, MST (Partner Emeritus)
Terry P. Shea, CPA (Partner Emeritus)

**MANAGERS / STAFF**
Seong-Hyea Lee, CPA, MBA
Evelyn Morentin-Barcena, CPA
Veronica Hernandez, CPA
Laura Arvizu, CPA
John Maldonado, CPA, MSA
Julia Rodriguez Fuentes, CPA, MSA
Demi Hite, CPA
Jeffrey McKennan, CPA
Monica Wysocki, CPA

**MEMBERS**
American Institute of
Certified Public Accountants

*PCPS The AICPA Alliance for CPA Firms*

*Governmental Audit Quality Center*

California Society of
Certified Public Accountants

Proud Member of
AlliottGlobalAlliance™

*Independent Auditor's Report*

City Council
City of Wildomar
Wildomar, California

## Report on the Audit of the Financial Statements

### *Opinions*

We have audited the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of City of Wildomar (the City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2023, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Emphasis of Matter***

As discussed in Note 1 to the financial statements, in the year ended June 30, 2023, the City adopted new accounting guidance under Governmental Accounting Standards Board (GASB) Statement No. 96, Subscription-Based Information Technology Arrangements. Our opinions are not modified with respect to this matter.

***Responsibilities of Management for the Financial Statements***

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, and *GAS*, will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, and *GAS*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that required supplementary information, such as management's discussion and analysis and budgetary comparison information, as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 15, 2024 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
April 15, 2024

As management of the City of Wildomar, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for its fifteenth fiscal year of operation, which ended on June 30, 2023. We encourage the reader to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i through x of this report, and with the City's financial statements which follow this discussion.

## THE FINANCIAL HIGHLIGHTS

When revenues exceed expenses, the result is an increase in net position. When expenses exceed revenues, the result is a decrease in net position. You can think of this relationship between revenues and expenses as the City's operating results. You can think of the City's net position, as measured in the Statement of Net Position, as one way to measure the City's financial health, or financial position. Over time, increases or decreases in the City's net position, as measured in the Statement of Activities, are one indicator of whether its financial health is improving or deteriorating. However, the City's goal is to provide services that improve the quality of life for its residents, not to generate profit.

- The assets and deferred outflows of resources of the City of Wildomar exceeded its liabilities and deferred inflows of resources as of June 30, 2023, by $73.6 million (net position).
- The City of Wildomar's asset and deferred outflows of resources increased by $14.6 million in fiscal year 2022/23 while liabilities and deferred inflows of resources increased by $3.8 million. These increases are primarily attributed to the following asset, liability, and deferred inflow changes:
- Assets - An increase of $6.6 million in cash and investments mostly due to increases in the City's Measure AA sales tax revenues and the receipt of American Rescue Plan Act funds.
    - Assets – An increase of $0.2 million in Grant Receivables related to capital projects that were completed in fiscal year 2022-23.
    - Assets – An increase of $1.2 million in Due from Other Governments related to the increase of taxes received in the 60-day period following the fiscal year.
    - Assets – An increase of $6.3 million in Capital Assets related to the construction of capital projects and Right-of-Way purchases.
    - Liabilities – A decrease of $1.0 million in Accounts Payable related to the timing of invoices submitted and the increase in capital projects being worked on.
    - Liabilities – Deposits payable increased by $1.9 million related to additional deposits made for developer projects.
    - Liabilities – An increase of $0.4 million in Net Pension Liability.
- The City of Wildomar's total net position increased by $10.8 million. The changes in net position are as follows:
    - The Net Investment in Capital Assets increased by $6.6 million due to projects being completed in the fiscal year.
    - The Restricted Net Position increased by $10.5 million related to projects in Community Development, Public Works, Community Service, and Capital Projects.
    - The Unrestricted Net Position decreased by $6.3 million as the City received additional restricted monies.

- The revenues in the Statement of Activities increased a net $3.0 million. The increases are as follows:
    - A net increase in general revenues of $2.6 million. This is partly related to the additional $1.4 million received in franchise fees related to the implementation of the new single-hauler franchise agreement. Property taxes also increased by $0.5 million due to increased property valuations. Investment earnings also increased by $0.75 million due to higher interest rates and the City's establishment of a new managed investment portfolio.
    - Program revenues increased by $0.4 million due to the increase in development activity which increased charges for services.
- The expenses in the Statement of Activities increased a net $3.2 million. This is related to the following:
    - An increase of $0.6 million due to an increase in community development in fiscal year 2022-23.
    - An increase of $0.7 million in public safety expenditures due to increased contract rates in fiscal year 2022-23.
    - An increase of $2.4 million in general government activities due to additional general governmental staff and expenses such as IT services.
    - A decrease in public works of $0.4 million due to the completion of several capital projects.

## OVERVIEW OF THE FINANCIAL STATEMENTS

The following discussion and analysis is intended to serve as an introduction to the City of Wildomar's basic financial statements. These basic financial statements are comprised of three components:

1) Government-wide financial statements,
2) Fund financial statements, and
3) Notes to the financial statements.

This report also contains necessary supplementary information and supplementary information in addition to the basic financial statements themselves.

### Government-wide financial statements

As previously discussed, government-wide financial statements detail all capital assets, including infrastructure, depreciation, and long-term debt. Specifically, these statements are designed to provide an expansive overview of the City's finances. Given the scope, and in order to adequately present this data in a comprehensible format, the government-wide financial statements are divided into two subcategories, the Statement of Net Position and the Statement of Activities. These statements reasonably provide long and short-term information regarding the City's financial condition.

The City's statements provide a manageable yet comprehensive view of the City's economic position, appropriately accounting for all revenue and expenses during the specified fiscal year. To accomplish this, government-wide financial statements are reported utilizing the flow of economic resources (cost of services) measurement focus, and the accrual method of accounting. Using the flow of economic resources measurement focus allows the City to provide financial transparency in so far as all assets and liabilities are listed on the Statement of Net Position. The added use of the accrual basis of accounting allows the City a 'real-time' advantage as revenues are recognized when earned and expenses are recognized when incurred.

The Statement of Net Position outlines the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference reported as net position. While fluctuations are expected, over time increases or decreases in the City's net position could be used to gauge the City's financial standing to determine whether it is improving or deteriorating.

The Statement of Activities demonstrates how the City's net position evolves during the current fiscal year. Specifically, this statement provides a comparative analysis between direct expenses and program revenues for each functional activity of the City. In this format, net position changes are recorded in real-time when triggered by underlying events without respect to the timing of the related cash flows. Because of this, it is expected that revenue and expenses for some items (such as uncollected taxes and earned but unused vacation leave) will result in recorded cash flows in future fiscal periods.

Combined, the *Statements* reveal functions of the City that can be divided into two categories:

1) Governmental activities, and
2) Business-type activities.

Governmental activities are chiefly supported by:

1) Taxes derived from such sources as sales tax, property tax, and franchise tax, and:
2) Intergovernmental revenues such as motor vehicle in-lieu fees.

Governmental activities of the City are inclusive of general government, public safety, public works, community development, economic development, and community services. As mentioned earlier, tax revenue principally funds these activities. Consequently, a good portion of the City's basic services are reported in this category.

The City does not have any business-type activities.

The government-wide financial statements include the City (Primary Government) and the Wildomar Cemetery District, which is a legally separate, discretely presented component unit. Financial information for the Wildomar Cemetery District is reported separately from the financial information presented for the City. The government-wide financial statements can be found in the Table of Contents under Basic Financial Statements.

## Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Wildomar, like other state and local governments, uses fund accounting to ensure compliance with finance-related legal requirements. Specifically, these Fund Financial Statements cover segregated groupings of related accounts whose funds have been designated for specific activities or purposes. They provide a detailed accounting of revenue and expenditures, assets, liabilities, deferred inflows of resources, and remaining fund balances for each fund. This helps to ensure and demonstrate finance-related legal compliance.

Fund financial statements differ from activity reports due to the way capital outlay, depreciation, long-term debt, compensated absences, unavailable revenues, and intergovernmental receivables are reported. The impact of these differences is laid out in the notes accompanying the financial statements.

Funds required by State law (i.e., Highway Users Tax) are part of the fund financial statements. Likewise, other funds (i.e., Developer Impact Fees, and Grants) established to provide the City with tighter fiscal controls and accountability are itemized on these statements.

### *Governmental funds*

G*overnmental funds* are reported in essentially the same way as governmental activities in the government-wide financial statements with an exception---governmental fund financial statements focus on near-term inflows and outflows of spendable resources and balances of spendable resources. This means governmental fund financial statements identify current sources and uses of money within the immediate fiscal year. Benefits derived include a detailed *short-term view* of the City's general government operations and the basic services it provides, which assist in determining whether there are sufficient financial resources available to meet the City's current needs.

Since the scope of the governmental funds is different than that of the government-wide financial statements, it is beneficial to compare the information presented for the governmental funds alongside governmental activities. Doing so gives the reader a clearer picture of the long-term impacts current financial decisions might yield. When examined together, the governmental funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances statements provide the reader with a different snapshot that identifies variances between the two different methodologies of accounting for governmental activities and governmental funds.

The City of Wildomar maintains 69 individual governmental funds. Information is summarized in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Special Revenue Funds, and Other Governmental Funds (Assessment Districts, Debt Service, and Capital Reinvestment). Data from the 69 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of the major and non-major governmental funds is provided in the form of *combining statements* later in this report.

*Proprietary funds* record revenues when they are earned and record expenses at the time liabilities are incurred. Proprietary funds can be divided into two fund types: enterprise funds and internal service funds. Enterprise funds display financial activities operating in a similar fashion to a business enterprise. Specifically, these funds account for services for which the City charges a user fee. Enterprise funds are documented in the business-type activities section of the governmental-wide financial statements. They account for operations that provide services primarily to customers outside the financial reporting entity (the City). The City of Wildomar does not have any Proprietary Funds to report.

*Internal service funds* are generally used to accumulate and allocate costs internally among the City's various functions. These funds might include general benefits and insurance, printing, office maintenance, architectural services, and information technology, to name a few. Given these services largely benefit governmental activities rather than business-type functions, City services that might ordinarily be reported in this area have been included with governmental activities in the government-wide financial statements. The City of Wildomar does not have any Internal Service Funds to report.

The City of Wildomar adopts a biennial appropriated budget for its General Fund, with a revision made for the second year of the budget if necessary. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 22 through 27 of this report.

**Notes to the Basic Financial Statements**

The Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Basic Financial Statements can be found in the Table of Contents under the heading Notes to Financial Statements.

### Required Supplementary Information and Supplementary Information

In addition to the basic financial statements included within the notes, this report also presents Required Supplementary Information and Supplementary Information.

Required supplementary information includes budgetary comparison schedules for the major governmental funds to demonstrate compliance with the annual budget as adopted and amended, miscellaneous pension plan information, schedule of funding process relating to OPEB, and notes to required supplementary information. Required Supplementary Information can be found following the Notes to the Basic Financial Statements.

Supplementary Information includes combining statements referred to earlier in connection with non-major governmental funds and includes budgetary comparison schedules for the non-major governmental funds to demonstrate compliance with the annual budget as adopted and amended. Supplementary Information can be found following the Required Supplementary Information.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Wildomar, assets and deferred outflows of resources of the City of Wildomar exceeded its liabilities and deferred outflows of resources as of June 30, 2023, by $73.6 million (net position). Infrastructure assets of the governmental activities are included in this report. The general capital assets (e.g., land, buildings, machinery, infrastructure, and equipment) of the governmental activities of the City of Wildomar are the largest portion of the City's net position (66%).

During the fiscal year ending June 30, 2023, the net position was $73.6 million of which $48.3 million was invested in capital assets such as land, equipment, buildings, and infrastructure. Of the remaining total, $21.8 million is restricted to specifically stipulated spending agreements originated by law, contract, or other agreements and $3.5 million is unrestricted. Of note is the fact that the City has only $1.2 million in outstanding debt related to the lease-purchase of the City's streetlights from Southern California Edison.

***Table 1 Statement of Net Position - Primary Government***

**City of Wildomar**
**Statement of Net Position - Summary**
**As of June 30,**

| | Governmental Activities | |
|---|---|---|
| | 2023 | 2022 |
| **Assets:** | | |
| Current and other assets | $ 43,614,096 | $ 35,531,887 |
| Capital assets | 50,377,157 | 44,126,341 |
| **Total assets** | 93,991,253 | 79,658,228 |
| **Deferred outflows of resources:** | | |
| Deferred pension/OPEB-related items | 900,317 | 666,904 |
| **Total deferred outflows of resources** | 900,317 | 666,904 |
| **Liabilities:** | | |
| Other liabilities | 17,610,724 | 13,931,469 |
| Long-term liabilities | 3,431,839 | 3,234,795 |
| **Total liabilities** | 21,042,563 | 17,166,264 |
| **Deferred inflows of resources:** | | |
| Deferred pension/OPEB-related items | 255,029 | 296,159 |
| **Total deferred inflows of resources** | 255,029 | 296,159 |
| **Net position:** | | |
| Net investment in capital assets | 48,267,691 | 41,693,202 |
| Restricted | 22,046,654 | 11,578,037 |
| Unrestricted | 3,279,633 | 9,591,470 |
| **Total net position** | $ 73,593,978 | $ 62,862,709 |

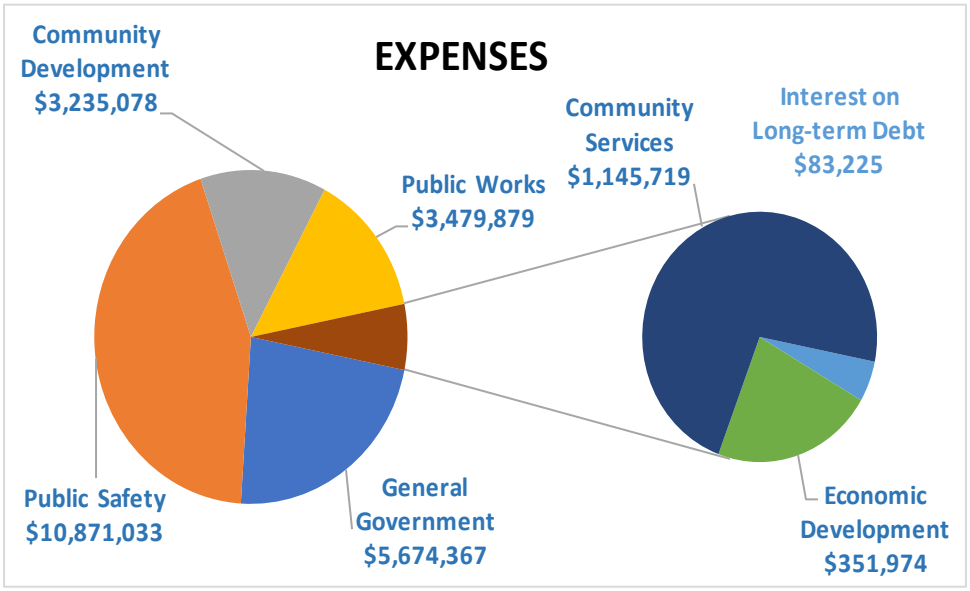
***Table 2 Statement of Activities - Primary Government***

**City of Wildomar**
**Statement of Activities**
**For the Years Ended June 30,**

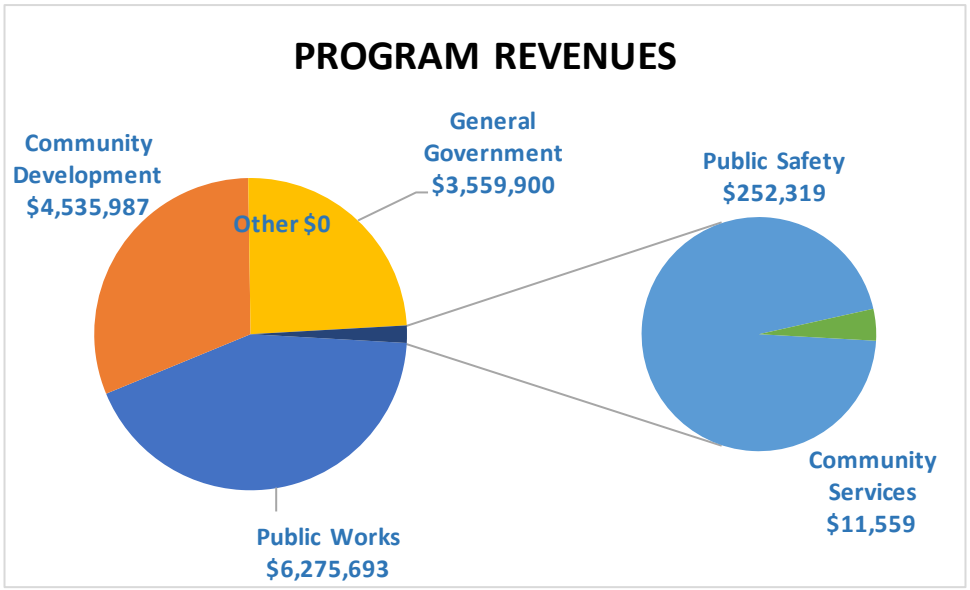
**Governmental Activities**

| | 2023 | 2022 |
|---|---|---|
| **Revenues:** | | |
| ***Program Revenues*** | | |
| Charges for services | $ 7,279,623 | $ 5,939,596 |
| Operating grants and contributions | 5,547,681 | 4,156,163 |
| Capital grants and contributions | 1,812,721 | 4,141,262 |
| ***General Revenues*** | | |
| Property taxes | 5,584,964 | 5,100,186 |
| Sales tax | 8,413,581 | 8,783,565 |
| Other taxes | 6,012,807 | 4,573,812 |
| Use of money and property | 695,396 | (50,453) |
| Other revenues | 338,988 | 73,402 |
| **Total revenues** | 35,685,761 | 32,717,533 |
| **Expenses:** | | |
| General government | 5,674,367 | 3,323,123 |
| Public safety | 10,871,033 | 10,121,795 |
| Community development | 3,235,078 | 2,678,691 |
| Economic development | 351,974 | 245,446 |
| Community services | 1,145,719 | 1,279,393 |
| Public works | 3,479,879 | 3,889,897 |
| Interest on long-term interest | 83,225 | 86,648 |
| **Total expenses** | 24,841,275 | 21,624,993 |
| **Increase (decrease in net position** | 10,844,486 | 11,092,540 |
| Beginning net position | 62,862,709 | 51,770,169 |
| Restatement of net position | (113,217) | - |
| ***Ending net position*** | $ 73,593,978 | $ 62,862,709 |

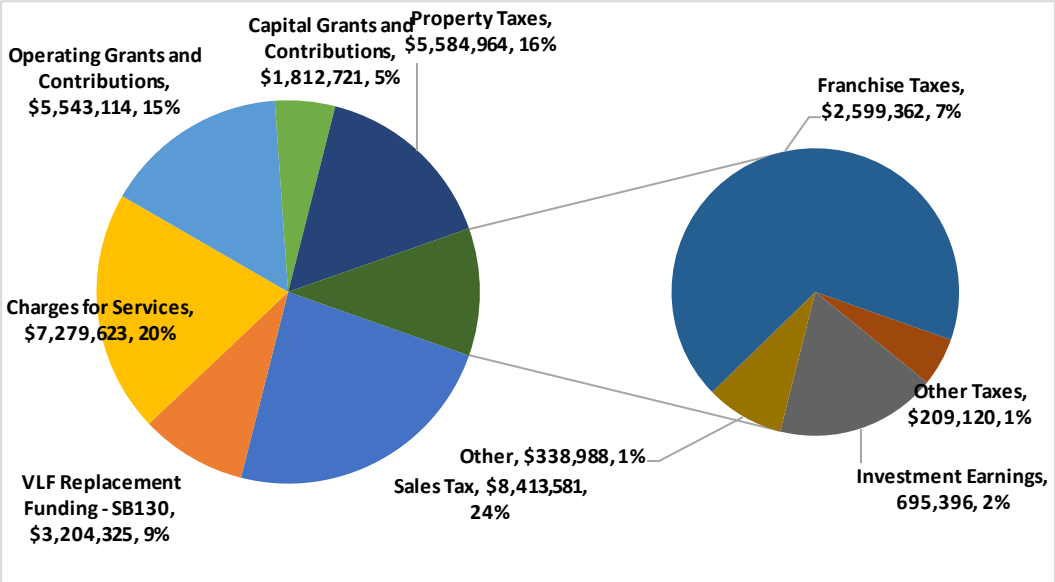
**City of Wildomar**
**Expenses-Governmental Activities - $24,841,275**




**City of Wildomar**
**Program Revenues-Governmental Activities - $14,635,456**



**City of Wildomar**
**Revenues by Sources-Governmental Activities - $35,681,194**




## Financial Analysis of Governmental Funds

As noted earlier, the City of Wildomar uses fund accounting to ensure and demonstrate compliance with finance–related legal requirements.

### Governmental Funds

As stated, governmental fund financial statements identify current sources and uses of money. Benefits derived include a detailed *short-term view* of the City's general government operations and the basic services it provides, which assists in determining whether there are sufficient financial resources available to meet the City's current needs.

The financial position of the City's governmental funds has increased when compared to the previous fiscal year. The total ending fund balance for the City's governmental funds was $24.1 million which represents a $4.7 million or a 24.4% increase from the prior fiscal year balance.

The General Fund is the primary funding source for the City. At fiscal year-end, the unassigned fund balance of the General Fund was $6.1 million or 37.4% of the City's general fund expenditures of $16.2 million. This is an increase of $2.2 million in the General Fund ending fund balance.

General Fund revenues increased by $0.7 million over the previous fiscal year 2021-22. Licenses and permits saw the most significant gain in the amount of $1.3 million due to increased construction activity. Use of money and property revenue increased by $0.4 million due to higher interest rates on investments. Lease acquisition decreased by $1.2 million as a result of fewer new leases. Tax revenues were $0.3 million higher due to valuation increases over the last year. Intergovernmental, fines and forfeitures, and charges for service revenues were $0.3 million higher in aggregate. Transfers in were $0.2 million lower due to fewer administrative allocations to the general fund. The remaining miscellaneous revenues and contributions from other government were down $0.1 million.

Expenditures in public safety increased by $0.6 million due to increased contract rates. General government increased by $0.1 million resulting from the addition of staff. Community development increased by $0.2 million, while economic development, community services, public works, and capital outlay had a combined decrease of $0.9 million. This led to an overall net increase in expenditures of $0.1 million.

Other major factors in fund balance changes were as follows:

**Development Impact Fee Funds**

These funds are used to record the capital expenditures of various improvements needed to meet the increased demands associated with new development, primarily residential. Capital facility expansions are pre-determined and are constructed when the collected fees fully fund the improvement. During fiscal year 2022-23, fund balance decreased by $1.0 million to $6.7 million. This is due to the total revenues of $1.7 million being offset by $2.3 million in capital improvements and $.3 million in other costs.

**Measure AA Fund**

These funds are raised by the 1.0% transaction tax approved by the voters of Wildomar on November 6, 2018. The tax is on gross receipts of any retailer from the sale of tangible property sold within the city limits. It is also imposed on the storage, use, or other consumption within the city limits of Wildomar of tangible personal property purchased from any retailer. The tax became effective on April 1, 2019. During fiscal year 2022-23, revenues of $5.4 million were generated, offset by expenditures of $3.7 million, increasing the fund balance by $1.7 million to end the fiscal year at $7.6 million.

### Grant Funds

These funds are typically applied for through various Federal, State, Regional, and local agencies and are awarded based on the criteria established by the agency funding the grant. All funds are to be used in accordance with the rules and regulations established for each grant. In fiscal year 2020-21, the City of Wildomar received major grant funds for the CARES Act and for its Bundy Canyon Road Capital Improvement Project. The City also received smaller grants that covered a variety of areas. In total, during fiscal year 2022-23, the City received grant funds of $2.3 million offset by $4.3 million in grant expenditures, decreasing the fund balance by $2.0 million to -$3.9 million. The fund balance is in the negative due to the timing of various reimbursement requests.

### ARPA

The American Rescue Plan Act (ARPA) funds are Federal monies managed by the US Department of Treasury that were allocated to the City to help recover from the impacts of the Coronavirus pandemic. The City received ARPA funds totaling $8,905,968. The Treasury rules allow for monies to be spent on measures dealing with COVID-19 directly or by reimbursing City funds for revenue lost due to the pandemic. Under the final rule from the Treasury, agencies may elect to complete a lost revenue calculation to determine the pandemic's impact or take a standard allowance of up to $10,000,000. The City elected to utilize the standard allowance for its lost revenue.

Under GAAP accounting rules, the City only recognizes ARPA funds as revenue when they are spent on valid activities. Therefore, the current fund balance is $0.2 million due to interest on the funds received, which does not have restricted use.

### General Fund Financial Highlights

General Fund original vs. final budget significant changes were as follows:

Revenues:

- Taxes increased by $1.4 million primarily related to higher property tax revenues.
- Licenses and permits increased by $1.4 million due to the final building permit activity and private development fee amounts being higher than projected.
- Use of money & property increased by $0.3 million due to higher yields on investments.

Expenditures:

- City Manager's Office decreased by $0.1 million due to the reallocation of staff to other departments.
- City Attorney's Office decreased by $0.1 million due to the legal services for various issues being charged to specific cost centers.
- Human Resources increased by $0.2 million due to the addition of another staff position in the schedule of authorized positions.
- Police and Fire services decreased a combined $0.4 million due to lower-than-expected rate increases as well as increased cost efficiencies from restructuring their general service hours and having more targeted law enforcement services based on the City's needs.
- Community Development combined increased by more than $0.8 million due to overall increased development activity during fiscal year 2022-23.

General Fund actual revenues were a net $233,523 less than the final budget. The primary sources for the revenue received being more than budgeted are as follows:

- Taxes received were $204,920 less than the final budget, primarily due to slightly less sales taxes received.
- Transfers In were $264,141 less than budgeted due to lower allocations from other funds.

General Fund actual expenditures were a net $772,489 less than the final budget. The primary source for the net expenditure decrease is as follows:

- Police and Fire Services were a combined $0.3 million under budget due to increased cost efficiencies from restructuring their general service hours and having more targeted law enforcement services based on the City's needs.
- Transfers Out were $200,000 less than budgeted due to fewer allocations to other funds.
- Principal Debt Service was $371,412 over budget due to the implementation of GASB:87 *Leases* and GASB:96 *Subscriptions*.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

The City's investment in capital assets (Table 3) for its governmental activities as of June 30, 2023, is $50.4 million (net of accumulated depreciation). This investment in capital assets includes land, structures and improvements, furniture and equipment, infrastructure, and construction in progress. For more information, please refer to Note 5 in the Notes to Financial Statements. The Capital Assets of the City are those assets which are used in the performance of the City's functions including infrastructure assets. Depreciation on capital assets is recognized in the Government-wide financial statements.

Additional information is provided on Capital Assets in the Notes to Financial Statements, Note 1.d.

### *Table 3 Summary of Changes in Capital Assets*

**City of Wildomar**
**Statement of Activities**
**As of June 30, 2023**

| | Beginning Balance | Additions | Deletions | Ending Balance |
|---|---|---|---|---|
| **Governmental Activities:** | | | | |
| **Capital assets, not being depreciated:** | | | | |
| Land | $ 3,032,101 | $ 2,170,659 | $ - | $ 5,202,760 |
| Construction in progress | 11,420,256 | 6,652,005 | (605,961) | 17,466,300 |
| Right-of-Way | 4,333,725 | 99,037 | - | 4,432,762 |
| ***Total capital assets, not being depreciated*** | 18,786,082 | 8,921,701 | (605,961) | 27,101,822 |
| **Capital assets, being depreciated, net:** | | | | |
| Right-to-use | 970,299 | (263,930) | - | 706,369 |
| Buildings and improvements | 4,030,065 | (259,401) | - | 3,770,664 |
| Furniture, fixtures and equipment | 215,390 | (84,797) | - | 130,593 |
| Streetlights | 1,569,576 | (94,788) | - | 1,474,788 |
| Traffic signals | 135,751 | (12,591) | - | 123,160 |
| Infrastructure | 18,305,961 | (1,236,200) | - | 17,069,761 |
| ***Total capital assets, being depreciated, net*** | 25,227,042 | (1,951,707) | - | 23,275,335 |
| ***Governmental activities capital assets, net*** | $ 44,013,124 | $ 6,969,994 | $ (605,961) | $ 50,377,157 |

### Long-term liabilities

At year-end, the City had $2.4 million in outstanding long-term liabilities for Governmental Activities. This is related to a lease-purchase for streetlights, compensated absences, and subscription liabilities. For more information, please refer to Note 6 in the Notes to the Financial Statements. Additional detailed information is provided on long-term debt in Note 1d of the Notes to the Financial Statements.

***Table 4 Summary of Changes in long-term liabilities***

**City of Wildomar**
**Summary of Changes in Long-term Liabilities**
**As of June 30, 2023**

| | Beginning Balance | Additions | Deletions | Ending Balance | Within One Year |
|---|---|---|---|---|---|
| **Governmental activities:** | | | | | |
| Compensated absences | $ 231,897 | $ 60,598 | $ (39,825) | $ 252,670 | $ 99,044 |
| Leases payable | 1,050,066 | 64,228 | (358,198) | 756,096 | 452,557 |
| Subscription liability | - | 70,761 | (14,858) | 55,903 | 13,416 |
| Direct borrowing: | | | | | |
| Loan payable | 1,383,073 | - | (85,606) | 1,297,467 | 90,106 |
| ***Total long-term liabilities*** | $ 2,665,036 | $ 195,587 | $ (498,487) | $ 2,362,136 | $ 655,123 |

## ECONOMIC FACTORS AND OUTLOOK FOR FUTURE YEARS

Key budget assumptions for forecasting General Fund revenues for fiscal year 2023-2024 and beyond include the following:

- The usage of American Rescue Plan Act monies received by the City to help recover from the COVID-19 pandemic.
- Residential property values are increasing, which will be reflected in higher property taxes.
- The addition of Cannabis business assessments to the local revenues.
- An update of the City's development fee schedules, such as Building, Planning, and Engineering fees, was completed in fiscal year 2023-2024. The update eliminated the deposit-based fee system and will possibly bring increased revenues and streamlined permit processing once fully implemented.

On November 6, 2018, voters approved Measure AA. Effective on April 1, 2019, Measure AA established a 1.0% transaction tax on the gross receipts of any retailer from the sale of tangible property sold within the city limits. In addition, an excise tax of 1.0% is imposed on the storage, use, or other consumption within the city limits of Wildomar of tangible personal property (i.e., vehicles) purchased from any retailer within California. The revenue from this tax in the fourth full year was $5.4 million, and it is anticipated that the fifth year's revenue will be approximately $5.1 million. The revenues are used to fund improvements for public safety services, roads, and homeless services.

The Adopted Operating Budget for Fiscal Year 2023-2024 is structurally balanced, addresses some of the City Council's priorities, and attempts to balance both the achievement of community needs and the accomplishment of the Council's goals and objectives.

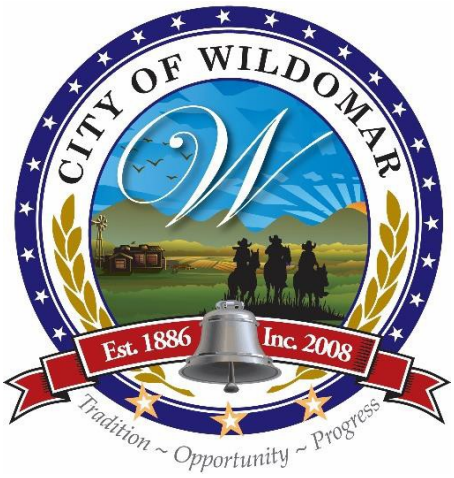
## REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City of Wildomar's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

City of Wildomar
Attention: Administrative Services Director
23873 Clinton Keith Road, Suite 110
Wildomar, California 92595

General information relating to the City of Wildomar, California, can be found at the City's website, www.cityofwildomar.org.

# BASIC FINANCIAL STATEMENTS

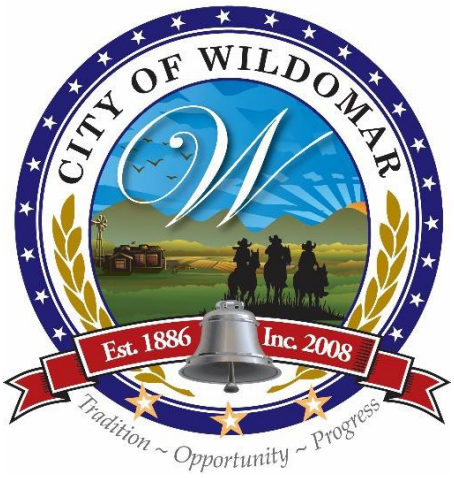



**THIS PAGE INTENTIONALLY LEFT BLANK**

## Statement of Net Position
## June 30, 2023

| | Primary Government | Component Unit |
|---|---|---|
| | Governmental Activities | Wildomar Cemetery District |
| **ASSETS** | | |
| Cash and investments | $ 36,116,197 | $ 1,229,400 |
| Restricted cash investments | 52,332 | 423,267 |
| Receivables, net: | | |
| Accounts | 567,603 | - |
| Developer | 777,957 | - |
| Grants | 2,271,660 | - |
| Interest | 37,801 | - |
| Due from other governments | 3,790,546 | 37,530 |
| Inventories | - | 5,560 |
| Net pension asset | - | - |
| Capital assets, not being depreciated | 27,101,822 | 963,390 |
| Capital assets, net of depreciation | 23,275,335 | 133,609 |
| Total assets | 93,991,253 | 2,792,756 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | |
| Pension related items | 778,480 | 89,842 |
| OPEB related items | 121,837 | - |
| Total deferred outflows of resources | 900,317 | 89,842 |
| **LIABILITIES** | | |
| Accounts payable | 3,779,331 | 34,909 |
| Accrued liabilities | 94,295 | 35,902 |
| Unearned revenue | 7,694,176 | - |
| Deposits payable | 6,036,108 | 142,734 |
| Due to other governments | 1,202 | - |
| Accrued interest payable | 5,612 | - |
| Noncurrent Liabilities: | | |
| Due within one year | 655,123 | 81,015 |
| Due in more than one year: | | |
| Other long-term liabilities | 1,707,013 | 72,647 |
| Net pension liability | 414,033 | 218,495 |
| Total OPEB liability | 655,670 | - |
| Total liabilities | 21,042,563 | 585,702 |
| **DEFERRED INFLOWS OF RESOURCES** | | |
| Pension related items | 5,569 | 34,873 |
| OPEB related items | 249,460 | - |
| Total deferred inflows of resources | 255,029 | 34,873 |
| **NET POSITION** | | |
| Net investment in capital assets | 48,267,691 | 971,384 |
| Restricted: | | |
| Community development projects | 6,684,815 | - |
| Community services | 243,400 | - |
| Public works | 5,496,286 | - |
| Capital projects | 7,135,092 | - |
| Debt service | 2,487,061 | - |
| Cemetery trust - nonexpendable | - | 423,267 |
| Unrestricted | 3,279,633 | 867,372 |
| Total net position | $ 73,593,978 | $ 2,262,023 |

The accompanying notes are an integral party of these financial statements.




**THIS PAGE INTENTIONALLY LEFT BLANK**

## Statement of Activities
## For the Year Ended June 30, 2023

| | Expenses | Program Revenues: Charges for Services | Program Revenues: Operating Grants and Contributions | Program Revenues: Capital Grants and Contributions | Net (Expenses) Revenues and Changes in Net Position: Primary Government: Governmental Activities | Net (Expenses) Revenues and Changes in Net Position: Component Unit: Wildomar Cemetery District |
|---|---|---|---|---|---|---|
| Governmental Activities: | | | | | | |
| General government | $ 5,674,367 | $ 1,640,579 | $ 1,923,888 | $ - | $ (2,109,900) | |
| Public safety | 10,871,033 | 87,048 | 165,271 | - | (10,618,714) | |
| Community development | 3,235,078 | 4,167,982 | 368,005 | - | 1,300,909 | |
| Economic development | 351,974 | - | - | - | (351,974) | |
| Community services | 1,145,719 | 11,559 | - | - | (1,134,160) | |
| Public works | 3,479,879 | 1,372,455 | 3,090,517 | 1,812,721 | 2,795,814 | |
| Interest on long-term liabilities | 83,225 | - | - | - | (83,225) | |
| Total Governmental Activities | $ 24,841,275 | $ 7,279,623 | $ 5,547,681 | $ 1,812,721 | (10,201,250) | |
| Component unit: | | | | | | |
| Wildomar Cemetery District | $ 792,936 | $ 218,649 | $ 22,029 | $ - | | $ (552,258) |
| Total Component Unit | $ 792,936 | $ 218,649 | $ 22,029 | $ - | | (552,258) |
| General revenues: | | | | | | |
| Taxes: | | | | | | |
| Property tax, levied for general purpose | | | | | 5,584,964 | 699,784 |
| Sales tax | | | | | 8,413,581 | - |
| Franchise taxes | | | | | 2,599,362 | - |
| VLF replacement funding - SB130 | | | | | 3,204,325 | - |
| Other taxes | | | | | 209,120 | - |
| Investment earnings | | | | | 695,396 | 10,185 |
| Other | | | | | 338,988 | - |
| Total general revenues | | | | | 21,045,736 | 709,969 |
| Change in net position | | | | | 10,844,486 | 157,711 |
| Net position, beginning of year, restated | | | | | 62,749,492 | 2,104,312 |
| Net position, end of year | | | | | $ 73,593,978 | $ 2,262,023 |

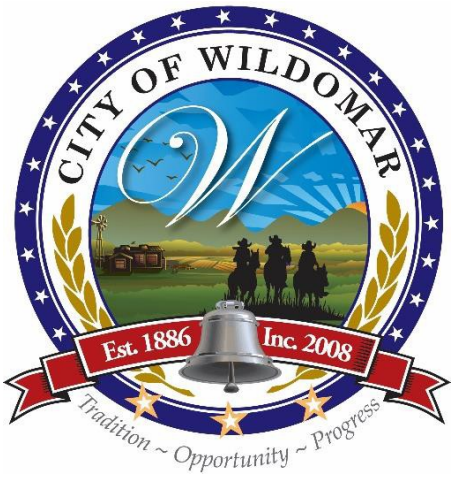
The accompanying notes are an integral party of these financial statements.

**Balance Sheet**
**Governmental Funds**
**June 30, 2023**

| | General | Special Revenue: Development Impact Fees | Special Revenue: Measure AA | Special Revenue: ARPA |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Pooled cash and investments | $ 5,841,184 | $ 8,605,481 | $ 7,154,302 | $ 7,194,414 |
| Restricted cash and investments | - | - | - | - |
| Receivables, net: | | | | |
| Accounts | 532,282 | 260 | - | - |
| Developer | 777,957 | - | - | - |
| Grants | - | - | - | - |
| Interest | 37,801 | - | - | - |
| Due from other governments | 1,049,339 | - | 1,009,187 | - |
| Due from other funds | 5,210,890 | - | - | - |
| Total assets | $ 13,449,453 | $ 8,605,741 | $ 8,163,489 | $ 7,194,414 |
| **LIABILITIES** | | | | |
| Accounts payable | $ 2,359,261 | $ 53,787 | $ 549,987 | $ 17,045 |
| Accrued liabilities | 77,209 | - | - | 59 |
| Unearned revenues | 64,582 | 655,478 | - | 6,974,116 |
| Deposits payable | 4,824,447 | 1,211,661 | - | - |
| Due to other governments | 1,202 | - | - | - |
| Due to other funds | - | - | - | - |
| Total liabilities | 7,326,701 | 1,920,926 | 549,987 | 6,991,220 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | |
| Unavailable revenues | 53,122 | - | - | - |
| Total deferred inflows of resources | 53,122 | - | - | - |
| **FUND BALANCES (DEFICIT)** | | | | |
| Restricted for: | | | | |
| Community development projects | - | 6,684,815 | - | - |
| Community services | - | - | 243,400 | - |
| Public works | - | - | 595,000 | - |
| Capital projects | - | - | 4,430,800 | 203,194 |
| Debt service | - | - | 2,344,302 | - |
| Committed | - | - | - | - |
| Unassigned | 6,069,630 | - | - | - |
| Total fund balances | 6,069,630 | 6,684,815 | 7,613,502 | 203,194 |
| Total liabilities, deferred inflows of resources and fund balances | $ 13,449,453 | $ 8,605,741 | $ 8,163,489 | $ 7,194,414 |

The accompanying notes are an integral party of these financial statements.

| Special Revenue Grants | Other Governmental Funds | Total Governmental Funds |
|---|---|---|
| $ - | $ 7,320,816 | $ 36,116,197 |
| - | 52,332 | 52,332 |
| 8,481 | 26,580 | 567,603 |
| - | - | 777,957 |
| 2,254,893 | 16,767 | 2,271,660 |
| - | - | 37,801 |
| 1,283,517 | 448,503 | 3,790,546 |
| - | - | 5,210,890 |
| $ 3,546,891 | $ 7,864,998 | $ 48,824,986 |
| $ 520,447 | $ 278,804 | $ 3,779,331 |
| - | 17,027 | 94,295 |
| - | - | 7,694,176 |
| - | - | 6,036,108 |
| - | - | 1,202 |
| 5,108,723 | 102,167 | 5,210,890 |
| 5,629,170 | 397,998 | 22,816,002 |
| 1,861,468 | 16,768 | 1,931,358 |
| 1,861,468 | 16,768 | 1,931,358 |
| - | - | 6,684,815 |
| - | - | 243,400 |
| - | 3,392,212 | 3,987,212 |
| - | 4,010,172 | 8,644,166 |
| - | 142,759 | 2,487,061 |
| - | - | - |
| (3,943,747) | (94,911) | 2,030,972 |
| (3,943,747) | 7,450,232 | 24,077,626 |
| $ 3,546,891 | $ 7,864,998 | $ 48,824,986 |




**THIS PAGE INTENTIONALLY LEFT BLANK**

**Reconciliation of the Balance Sheet of Governmental Funds**
**To the Statement of Net Position**
**June 30, 2023**

| | |
|---|---|
| Fund balances of governmental funds | $ 24,077,626 |
| Amounts reported for governmental activities in the statement of net position are different because: | |
| Capital assets net of depreciation have not been included as financial resources in government fund activity. | 50,377,157 |
| Accrued interest is not due and payable in the current period and, therefore, is not reported in the governmental funds. | (5,612) |
| Long-term liabilities that have not been included in the governmental activity. | |
| Compensated absences | (252,670) |
| Loan payable | (1,297,467) |
| Leases payable | (756,096) |
| Subscription liability | (55,903) |
| Net pension liability | (414,033) |
| Total OPEB liability | (655,670) |
| Deferred outflows and inflows of resources related to pensions and OPEB that are required to be recognized over a defined closed period. | |
| Pension related deferred outflows of resources | 778,480 |
| Pension related deferred inflows of resources | (5,569) |
| OPEB related deferred outflows of resources | 121,837 |
| OPEB related deferred inflows of resources | (249,460) |
| Revenues reported as unavailable revenue in the governmental funds are recognized in the statement of activities. | 1,931,358 |
| Net position of governmental activities | $ 73,593,978 |

The accompanying notes are an integral party of these financial statements.

## Statement of Revenues, Expenditures and Changes in Fund Balances
## Governmental Funds
## For the Year Ended June 30, 2023

| | General | Special Revenue: Development Impact Fees | Special Revenue: Measure AA | Special Revenue: ARPA |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Taxes | $ 10,005,180 | $ - | $ 5,366,468 | $ - |
| Licenses and permits | 4,191,857 | - | - | - |
| Intergovernmental | 3,301,418 | - | - | 1,495,560 |
| Charges for services | 19,513 | - | - | - |
| Fines and forfeitures | 62,973 | - | - | - |
| Use of money and property | 353,968 | 67,983 | 54,914 | 203,194 |
| Developer participation | - | 1,602,594 | - | - |
| Contributions from other government | 56,854 | - | - | - |
| Miscellaneous | 26,796 | - | 25,000 | - |
| Total revenues | 18,018,559 | 1,670,577 | 5,446,382 | 1,698,754 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General government | 3,073,826 | 131,123 | 7,942 | 1,248,949 |
| Public safety | 8,447,022 | - | 2,191,953 | - |
| Community development | 2,930,322 | 3,381 | 117,861 | - |
| Economic development | 351,974 | - | - | - |
| Community services | 94,945 | 20,000 | 147,411 | 168,311 |
| Public works | 796,607 | 186,176 | 1,227,766 | - |
| Capital outlay | 161,145 | 2,302,529 | 35,756 | - |
| Debt service: | | | | |
| Principal retirement | 371,412 | - | - | - |
| Interest | 13,258 | - | - | - |
| Total expenditures | 16,240,511 | 2,643,209 | 3,728,689 | 1,417,260 |
| Excess (deficiency) of revenues over (under) expenditures | 1,778,048 | (972,632) | 1,717,693 | 281,494 |
| **OTHER FINANCING RESOURCES (USES)** | | | | |
| Lease/subscription acquisition | 115,959 | - | - | - |
| Transfers in | 346,959 | - | - | - |
| Transfers out | - | - | - | (78,300) |
| Total other financing sources (uses) | 462,918 | - | - | (78,300) |
| Net change in fund balances | 2,240,966 | (972,632) | 1,717,693 | 203,194 |
| **FUND BALANCES (DEFICIT)** | | | | |
| Fund balances, beginning of year | 3,828,664 | 7,657,447 | 5,895,809 | - |
| Fund balances, end of year | $ 6,069,630 | $ 6,684,815 | $ 7,613,502 | $ 203,194 |

The accompanying notes are an integral party of these financial statements.

| Special Revenue Grants | Other Governmental Funds | Total Governmental Funds |
|---|---|---|
| $ - | $ 1,550,000 | $ 16,921,648 |
| - | - | 4,191,857 |
| 2,311,639 | 4,862,123 | 11,970,740 |
| - | 328,943 | 348,456 |
| - | - | 62,973 |
| 143 | 15,195 | 695,397 |
| - | - | 1,602,594 |
| - | - | 56,854 |
| - | 1,256 | 53,052 |
| 2,311,782 | 6,757,517 | 35,903,571 |
| | | |
| 35,717 | 29,609 | 4,527,166 |
| 20 | 141,107 | 10,780,102 |
| 9,458 | - | 3,061,022 |
| - | - | 351,974 |
| - | 474,502 | 905,169 |
| 62,713 | 1,791,799 | 4,065,061 |
| 4,237,475 | 335,872 | 7,072,777 |
| - | 87,250 | 458,662 |
| - | 71,545 | 84,803 |
| 4,345,383 | 2,931,684 | 31,306,736 |
| (2,033,601) | 3,825,833 | 4,596,835 |
| - | 19,030 | 134,989 |
| - | - | 346,959 |
| (872) | (267,787) | (346,959) |
| (872) | (248,757) | 134,989 |
| (2,034,473) | 3,577,076 | 4,731,824 |
| (1,909,274) | 3,873,156 | 19,345,802 |
| $ (3,943,747) | $ 7,450,232 | $ 24,077,626 |

## Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
## For the Year Ended June 30, 2023

| | |
|---|---|
| Net change in fund balances - total governmental funds | $ 4,731,824 |
| Amounts reported for governmental activities in the statement of activities are different because: | |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. | |
| Capital outlay, net of disposals | 9,062,610 |
| Depreciation | (2,698,577) |
| The issuance of long-term debt provides current financial resources to governmental funds. Repayment of long-term debt is an expenditure in governmental funds, but repayment reduces long-term liabilities in the statement of net position. | |
| Principal paid on loan payable | 85,606 |
| Principal paid on leases payable | 358,198 |
| Principal paid on subscription liability | 14,858 |
| Lease/subscription acquisition | (134,989) |
| Some expenses reported in statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds: | |
| Net change in accrued interest payable | 1,578 |
| Net change in compensated absences | (20,773) |
| Net change in net pension activity | (275,028) |
| Net change in OPEB liability activity | (63,011) |
| Revenues reported as unavailable revenue in the governmental funds are recognized in the statement of activities. | (217,810) |
| Change in net position of governmental activities | $ 10,844,486 |

The accompanying notes are an integral party of these financial statements.

## I.) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### 1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A) Description of the Reporting Entity

The City of Wildomar, California (City) was incorporated on July 1, 2008, under the laws of the State of California and enjoys all the rights and privileges pertaining to "General Law" cities. The City is governed by an elected five-member board. As required by generally accepted accounting principles, these financial statements present the City (the primary government) and its component units.

#### Component Units

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. An agency, institution or authority, may be included as a component unit in the primary government's financial statements. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the primary government. A discretely presented component unit, on the other hand, is reported in a separate column in the combined financial statements to emphasize it is legally separate from the government. There is one discretely presented component unit in these financial statements. There are no blended component units presented in the financial statements. The governing body of the component unit are comprised of the City Council acting as the governing board and the services they provide directly to citizens or other parties outside the government. The discretely presented component unit presented has a June 30 year end. The following is reported as a discretely presented component unit.

*Wildomar Cemetery District* - The Wildomar Cemetery District (the District) was absorbed into the City on November 9, 2011 and was consolidated into the City as a subsidiary district. Its purpose is to provide cemetery services to residents of the City of Wildomar. The operations of the District are discretely presented in the financial statements as the structure of the District is a separate legal entity and the City Council would oversee the operations of the District acting as the Board of Directors. A component unit financial statement may be obtained from the City of Wildomar.

#### B) Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are normally supported by taxes and intergovernmental revenues.

## 1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### B) Government-wide and Fund Financial Statements (continued)

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment, are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

### C) Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

## 1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### C) Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

The City reports the following major governmental funds:

The *General Fund* is the City's primary operating fund. All general tax receipts and fee revenue not allocated by law, Council policy or contractual agreement to other funds are accounted for in the General Fund. General Fund expenditures include operations traditionally associated with activities, which are not required to be accounted for or paid by another fund.

The *Development Impact Fees Fund* accounts for new development impact fees that are collected on the City's behalf and can only be used to pay for capital expenditures and cannot be used for operating costs.

The *Measure AA Fund* accounts for revenues and expenditures of police and fire services, road maintenance, and homelessness solutions within the City.

The *ARPA Fund* accounts for revenues and expenditures of the American Rescue Plan Act funds.

The *Grants Fund* accounts for revenues and expenditures of miscellaneous grants not accounted for in a separate fund.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements except for the effect of interfund services provided and used.

Accounts reported as program revenues include: 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all unrestricted taxes.

### D) Assets, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position or Equity

*Cash and Investments*

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. For financial statement presentation purposes, cash and cash equivalents are shown as both restricted and unrestricted cash and investments in the governmental funds.

## 1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### D) Assets, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position or Equity (continued)

Investments are reported at fair value. The City's policy is to hold investments until maturity or until market values equal or exceed cost. The State Treasurer's Investment Pool operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

*Receivables and Payables*

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds". Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

*Prepaid Items and Deposits*

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid costs in both government-wide and fund financial statements. The City accounts for prepaid costs using the consumption method and is equally offset by a nonspendable fund balance in the fund-level statement, which indicates that it does not constitute "available spendable resources."

*Capital Assets*

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 (amount not rounded) and an estimated useful life in excess of three years. Such assets are recorded at the historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

## 1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### D) Assets, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position or Equity (continued)

Property, plant, equipment, and infrastructure are depreciated using the straight-line, half-year convention method over the following estimated useful lives:

| Assets | Years |
|---|---|
| Buildings and improvements | 10 to 30 years |
| Equipment and furniture | 3 to 20 years |
| Vehicles | 5 to 10 years |
| Infrastructure | 10 to 50 years |
| Software | 5 to 10 years |

*Deferred Outflows/Inflows of Resources*

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (expenses/expenditure) until then. The City reports deferred outflows of resources for pension and OPEB which relate to contributions after the measurement date and other amounts, which are amortized by an actuarial determined period.

In addition to liabilities, the statement of net position and the balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (revenue) until that time. The City has two types of items, one of which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the government funds balance sheet. The governmental funds report unavailable revenues from grant revenue sources. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. In addition, the City reports deferred inflows of resources for pension and OPEB on the statement of net position and are amortized by an actuarial determined period.

*Compensated Absences*

The dollar value as of June 30th of all vacation and sick leave hours is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

## 1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### D) Assets, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position or Equity (continued)

Staff and management are unrepresented and have a compensation plan. The City Manager is governed by an employment agreement which includes the compensation rate and specified rules governing vacation and sick leave. All employees are provided with vacation and sick leave when taken, with a cash-out of unused/accrued leave upon termination. Maximum accrual limits for each category:

| | |
|---|---|
| Vacation leave | 320 hours |
| Sick leave | 320 hours |

Vacation pay is payable to employees at the time a vacation is taken or upon termination of employment. Unless otherwise governed by an employee agreement, staff may convert in May and November a maximum of 40 vacation hours into compensation.

Sick leave is payable when an employee is unable to work because of illness. Employees with continuous employment of five years or more may receive a payment of 50% of their unused sick leave when they separate without cause or retire at the then rate of compensation.

The liability for compensated absences will be paid in future years from the Gas Tax, Measure A, Measure Z, Cemetery District, and General Funds.

*Long-term Obligations*

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses in the year incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

## 1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### D) Assets, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position or Equity (continued)

*Net Pension Liability/(Asset)*

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the California Public Employees' Retirement System (CalPERS) Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. CalPERS audited financial statements are publicly available reports that can be obtained at CalPERS' website under Forms and Publications.

The liability for net pension will be paid in future years from the General Fund and Cemetery District.

Generally accepted accounting principles requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used.

Valuation Date (VD): June 30, 2021
Measurement Date (MD): June 30, 2022
Measurement Period (MP): July 1, 2021 to June 30, 2022

*Other Post-Employment Benefits (OPEB)*

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

The liability for other post-employment benefits will be paid in future years from the General Fund.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date: July 1, 2022
Measurement Date: June 30, 2023
Measurement Period: July 1, 2022 to June 30, 2023

## 1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### D) Assets, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position or Equity (continued)

*Unearned Revenues*

In the government-wide financial statements and the fund financial statements, unearned revenues represent cash advances by various grantors that have not been spent; therefore, no revenue has been recognized.

*Fund Equity*

In the fund financial statements, government funds report the following fund balance classification:

*Nonspendable* include amounts that cannot be spent because they are either (a) not in spendable form or (b)legally or contractually required to be maintained intact.

*Restricted* include amounts that are constrained on the use of resources by either, (a) external creditors, grantors, contributions, or laws of regulations of other governments or (b) by law through constitutional provisions or enabling legislation.

*Committed* include amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest authority, the City Council, by an adoption of an ordinance. The formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is an ordinance.

*Assigned* include amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The City Manager is authorized to assign amounts to a specific purpose, which was established by the governing body in Resolution No. 2011-20 approved on June 21, 2011.

*Unassigned* are either residual positive net resources of the General Fund in excess of what can properly be classified in one of the other categories, or negative balances in all other funds.

*Net Position Flow Assumption*

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

1) **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D) Assets, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position or Equity (continued)**

*Fund Balance Flow Assumption*

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

*Property Taxes*

Property tax revenue is recognized on the modified accrual basis, that is, in the fiscal year for which the taxes have been levied providing they become available. Available means then due or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The County of Riverside collects property taxes for the City. Tax liens attach annually as of 12:01 A.M. on the first day in January preceding, the fiscal year for which the taxes are levied. The tax levy covers the fiscal period July 1st to June 30th. All secured personal property taxes and one-half of the taxes on real property are due November 1st, the second installment is due February 1st. All taxes are delinquent, if unpaid, on December 10th and April 10th respectively. Unsecured personal property taxes become due on the first of March each year and are delinquent, if unpaid, on August 31st.

*Functional Classifications*

Expenditures of the governmental funds are classified by function. Functional classifications are defined as follows:

- *General Government* includes legislative activities, City Clerk, City Attorney, City Manager as well as management or supportive services across more than one functional area.

- *Public Safety* includes those activities which involve police protection, fire protection and animal control services.

- *Community Development* includes those activities which involve planning, building and safety and code enforcement.

## 1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### D) Assets, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position or Equity (continued)

- *Economic Development* includes activities to attract, retain and expand businesses, marketing, local job development, and collaboration between the City and businesses.

- *Community Services* includes activities which provide recreation, cultural and educational services.

- *Public Works* includes all maintenance, engineering and capital improvements which relate to streets and other public facilities.

### E) Implementation of New Governmental Accounting Standards Board (GASB) Pronouncements

*Governmental Accounting Standard Board Statement No. 91*

In May of 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. This statement was issued to improve financial reporting for certain debt obligations. It allowed entities to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. Statement No. 91 is effective for fiscal years beginning after December 15, 2021, but had no impact on the City's financial statements.

*Governmental Accounting Standard Board Statement No. 94*

In March of 2020, GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The objective of this statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). Statement No. 94 is effective for fiscal years beginning after June 15, 2022, but had no impact on the City's financial statements.

## 1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### E) Implementation of New Governmental Accounting Standards Board (GASB) Pronouncements (continued)

*Governmental Accounting Standard Board Statement No. 96*

In May of 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements.* This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangement (SBITAs) for government end users (governments). Statement No. 96 is effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The City has implemented this statement in the current fiscal year (see note 6).

*Governmental Accounting Standard Board Statement No. 99*

In April 2022, GASB issued Statement No. 99, *Omnibus 2022.* The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation has varied dates, with the earliest effective upon issuance. Please see the statement for further details.

*Governmental Accounting Standard Board Statement No. 100*

In June 2022, GASB issued Statement No. 100, *Accounting for Changes and Error Corrections.* The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. The City has elected not to early implement the statement and has not determined its effect on the City's financial statements.

## 1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### E) Implementation of New Governmental Accounting Standards Board (GASB) Pronouncements (continued)

*Governmental Accounting Standard Board Statement No. 101*

In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged. The City has elected not to early implement the statement and has not determined its effect on the City's financial statements.

*Governmental Accounting Standard Board Statement No. 102*

In December 2023, GASB issued Statement No. 102, *Certain Risk Disclosures*. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. The City has elected not to early implement the statement and has not determined its effect on the City's financial statements.

## II.) STEWARDSHIP

### 2) STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The City had the following funds with expenditures in excess of appropriations (for the General Fund, see the notes to RSI).

| Fund/Department | Appropriations | Expenditures | Excess |
|---|---|---|---|
| Gas Tax: | | | |
| Capital outlay | $ 1,500 | $ 8,992 | $ (7,492) |
| Principal retirement | - | 457 | (457) |
| Air Quality Management District | | | |
| Public works | 4,500 | 4,839 | (339) |
| Transfers out | 2,400 | 2,600 | (200) |
| SLESF: | | | |
| Public Safety | - | 121 | (121) |
| Transfers out | 150,000 | 165,271 | (15,271) |
| TDA: | | | |
| General government | - | 4 | (4) |
| Measure A: | | | |
| Principal retirement | - | 457 | (457) |
| Measure Z Park: | | | |
| Community services | 472,900 | 474,502 | (1,602) |
| Principal retirement | - | 730 | (730) |
| Interest expense | - | 860 | (860) |
| Water Services | | | |
| Public works | 127,100 | 138,869 | (11,769) |
| Assessment Districts: | | | |
| General government | - | 3,641 | (3,641) |
| Public safety | 110,900 | 140,986 | (30,086) |
| Streetlight Fund | | | |
| Interest expense | 70,600 | 70,685 | (85) |
| Capital outlay | 11,900 | 17,821 | (5,921) |

The 2022-1 and 2022-2 Special Tax A Funds did not have legally adopted budgets.

## III.) DETAILED NOTES ON ALL FUNDS

### 3) CASH AND INVESTMENTS

As of June 30, 2023, cash and investments were reported in the accompanying financial statements as follows:

| | |
|---|---|
| Statement of Net Position: | |
| Primary Government: | |
| Cash and investments | $ 36,116,197 |
| Restricted cash and investments | 52,332 |
| Component Unit - Wildomar Cemetery District: | |
| Cash and investments | 1,229,400 |
| Restricted cash and investments | 423,267 |
| Total cash and investments | $ 37,821,196 |

## 3) CASH AND INVESTMENTS (continued)

Cash and investments consist of the following:

| | | |
|---|---|---|
| Petty cash | $ | 100 |
| Deposits with financial institutions | | 4,441,028 |
| Investments | | 33,380,068 |
| Total cash and investments | $ | 37,821,196 |

The City maintains a cash and investment pool that is available for use for all funds as well as the Wildomar Cemetery District (component unit). Each fund type's position in the pool is reported on the combined balance sheet as cash and investments. The City has adopted an investment policy which authorizes it to invest in various investments.

*Deposits*

The California Government Code requires California banks and savings and loan associations to secure a City's deposits by pledging government securities with a value of 110% of a City's deposits. California law also allows financial institutions to secure City's deposits by pledging first trust deed mortgage notes having a value of 150% of a City's total deposits. The City Treasurer may waive the collateral requirement for deposits which are fully insured up to $250,000 by the FDIC.

The collateral for deposits in federal and state-chartered banks is held in safekeeping by an authorized Agent of Depository recognized by the State of California Department of Banking. The collateral for deposits with savings and loan associations is generally held in safekeeping by the Federal Home Loan Bank in San Francisco, California as an Agent of Depository. These securities are physically held in an undivided pool for all California public agency depositors. Under Government Code Section 53655, the placement of securities by a bank or savings and loan association with an "Agent of Depository" has the effect of perfecting the security interest in the name of the local government agency. Accordingly, all collateral held by California Agent of Depository are considered to be held for, and in the name of, the local governmental agency.

## 3) CASH AND INVESTMENTS (continued)

*Authorized Investments*

Under provision of the City's investment policy and in accordance with the California Government Code, the following investments are authorized:

- Securities of the U.S. Government
- Securities of U.S. Government Agencies
- City, State and Municipal Bonds
- Time Deposits and Certificates of Deposit
- Negotiable Certificates of Deposit
- Bankers' Acceptance Notes
- Commercial Paper
- Money Market Mutual Funds
- Local Agency Investment Fund (LAIF)
- Joint Powers Authority Investment Pools

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. LAIF is overseen by the Local Agency Investment Advisory Board, which consists of five members, in accordance with State statute. The State Treasurer's Office audits the fund annually. The fair value of the position in the investment pool is the same as the value of the pool shares.

*Investment in California Asset Management Program*

The California Asset Management Program (CAMP) is a public joint powers authority which provides California Public Agencies with investment management services for surplus funds and comprehensive investment management, accounting and arbitrage rebate calculation services for proceeds of tax-exempt financings. The CAMP currently offers the Cash Reserve Portfolio, a short-term investment portfolio, as a means for Public Agencies to invest these funds. Public Agencies that invest in the Pool (Participants) purchase shares of beneficial interest. Participants may also establish individual, professionally managed investment accounts (Individual Portfolios) by separate agreement with the Investment Advisor. The City has a separate account in the Investment Advisor to manage part of the CAMP portfolio.

Investments in the Pools and Individual Portfolios are made only in investments in which Public Agencies generally are permitted by California statute. The CAMP may reject any investment and may limit the size of a Participant's account. The Pool seeks to maintain, but does not guarantee, a constant net asset value of $1.00 per share. A Participant may withdraw funds from its Pool accounts at any time by check or wire transfers. Requests for wire transfers must be made by 9:00 a.m. that day. Fair value of the Pool is determined by the fair value per share of the Pool's underlying portfolio.

**3) CASH AND INVESTMENTS (continued)**

*Investments Authorized by Debt Agreements*

The above investments do not address investment of debt proceeds held by a bond trustee. Investments of debt proceeds held by a bond trustee are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the City's investment policy.

*Custodial Credit Risk*

The custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Investments in U.S. Government securities are not considered to have a credit risk and, therefore, their credit quality is not disclosed. As of June 30, 2023, the City's deposits with financial institutions in excess of federal depository insurance limits were held in collateralized accounts.

*Concentration of Credit Risk*

The City's investment policy diversifies its investments by security type, institution and maturity/call dates. With the exception of U.S. Treasury securities and authorized pools, no more than 5% of the City's total investment portfolio can be invested in a single security type or with a single financial institution.

*Credit Risk*

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The City's investment policy limits investments in commercial paper to those rated "A" or higher from Standard and Poor's (S&P) and Moody's, respectively.

## 3) CASH AND INVESTMENTS (continued)

Information about the minimum rating required by the California Government Code, the City's investment policy, or debt agreements, and the actual rating, as of year-end for each type of investment held by the City can be found below:

| Investment Type | | Minimum Legal Rating | Rating as of Year End: AAA | Rating as of Year End: Not Rated |
|---|---|---|---|---|
| Primary government: | | | | |
| Local Agency Investment Fund | $ 4,741,758 | N/A | $ - | $ 4,741,758 |
| CAMP | 28,162,711 | N/A | - | 28,162,711 |
| Restricted: | | | | |
| Money market | 52,332 | A | 52,332 | |
| Component Unit - | | | | |
| Wildomar Cemetery District | | | | |
| CAMP | 423,267 | N/A | - | 423,267 |
| Total | $ 33,380,068 | | $ 52,332 | $ 33,327,736 |

*Interest Rate Risk*

The City's investment policy invest at maturities to five years, unless matched to a specific cash flow. Reserve funds may be invested in securities exceeding five years if the maturity of such investments is made to coincide as nearly as practicable with the expected use of the funds. The City has elected to use the segmented time distribution method of disclosure for its interest rate risk.

As of June 30, 2023, the City had the following investments and remaining maturities:

| Investment Type | Investment Maturities (in Years): Less than 1 Year | Fair Value |
|---|---|---|
| Primary government: | | |
| Local Agency Investment Fund | $ 4,741,758 | $ 4,741,758 |
| CAMP | 28,162,711 | 28,162,711 |
| Restricted: | | |
| Money market | 52,332 | 52,332 |
| Component Unit - | | |
| Wildomar Cemetery District | | |
| CAMP | 423,267 | 423,267 |
| Total | $ 33,380,068 | $ 33,380,068 |

## 4) FAIR VALUE MEASUREMENTS

Generally accepted accounting standards require certain items to be measured at fair value. The fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value with Level 1 given the highest priority and Level 3 the lowest priority. The three levels of the fair value hierarchy are as follows:

*Level 1* inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the organization has the ability to access at the measurement date.

*Level 2* inputs are inputs other than quoted prices included within *Level 1* that are observable for the asset or liability, either directly or indirectly. *Level 2* inputs include the following:

- Quoted prices for similar assets or liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in markets that are not active.
- Inputs other than quoted prices that are observable for the asset or liability (for example, interest rates and yield curves observable at commonly quoted intervals, volatilities, prepayment speeds, loss severities, credit risks, and default rates).
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means (market-corroborated inputs).

*Level 3* inputs are unobservable inputs for the asset or liability.

Fair value of assets measured on a recurring basis as of June 30, 2023, are as follows:

| | Fair Value | Significant Other Observable Inputs (Level 2) | Uncategorized |
|---|---|---|---|
| Primary government: | | | |
| Local Agency Investment Fund | $ 4,741,758 | $ - | $ 4,741,758 |
| CAMP | 28,162,711 | - | 28,162,711 |
| Restricted: | | | |
| Money market | 52,332 | 52,332 | - |
| Component Unit - | | | |
| Wildomar Cemetery District | | | |
| CAMP | 423,267 | 423,267 | - |
| Total | $ 33,380,068 | $ 475,599 | $ 32,904,469 |

Fair values for investments are determined by using a matrix pricing technique. Matrix pricing is used to value securities based on the security's relationship to benchmark quoted prices.

Uncategorized investments do not fall under the fair value hierarchy as there is no active market for the investments.

## 5) CAPITAL ASSETS

Capital asset activity for the year was as follows:

*Primary government – City*

| | Beginning Balance | Additions | Deletions | Ending Balance |
|---|---|---|---|---|
| Capital assets, not being depreciated: | | | | |
| Land | $ 3,032,101 | $ 2,170,659 | $ - | $ 5,202,760 |
| Construction in progress | 11,420,256 | 6,652,005 | (605,961) | 17,466,300 |
| Right-of-way | 4,333,725 | 99,037 | - | 4,432,762 |
| Total capital assets, not being depreciated | 18,786,082 | 8,921,701 | (605,961) | 27,101,822 |
| Capital assets, being depreciated: | | | | |
| Right-to-use equipment | 1,334,287 | 64,228 | - | 1,398,515 |
| Right-to-use subscription | - | 70,761 | - | 70,761 |
| Buildings and improvements | 7,545,145 | - | - | 7,545,145 |
| Furniture, fixtures and equipment | 538,385 | - | - | 538,385 |
| Streetlights | 1,910,267 | 5,920 | - | 1,916,187 |
| Traffic signals | 251,824 | - | - | 251,824 |
| Infrastructure | 57,136,468 | 605,961 | - | 57,742,429 |
| Total capital assets, being depreciated | 68,716,376 | 746,870 | - | 69,463,246 |
| Less accumulated depreciation/amortization for: | | | | |
| Right-to-use equipment | (363,988) | (389,799) | - | (753,787) |
| Right-to-use subscription | - | (9,120) | - | (9,120) |
| Buildings and improvements | (3,515,080) | (259,401) | - | (3,774,481) |
| Furniture, fixtures and equipment | (322,995) | (84,797) | - | (407,792) |
| Streetlights | (340,691) | (100,708) | - | (441,399) |
| Traffic signals | (116,073) | (12,591) | - | (128,664) |
| Infrastructure | (38,830,507) | (1,842,161) | - | (40,672,668) |
| Total accumulated depreciation/amortization | (43,489,334) | (2,698,577) | - | (46,187,911) |
| Total capital assets, being depreciated, net | 25,227,042 | (1,951,707) | - | 23,275,335 |
| Governmental activities capital assets, net | $ 44,013,124 | $ 6,969,994 | $ (605,961) | $ 50,377,157 |

Depreciation expense was charged to functions/programs of the primary government as follows:

| | |
|---|---|
| Governmental activities: | |
| General government | $ 397,177 |
| Public safety | 90,931 |
| Community development | 18,438 |
| Parks and recreation | 231,257 |
| Public works | 1,960,774 |
| Total governmental activities depreciation expense | $ 2,698,577 |

## 5) CAPITAL ASSETS (continued)

*Component unit - Wildomar Cemetery District:*

| | Beginning Balance | Additions | Deletions | Ending Balance |
|---|---|---|---|---|
| Capital assets, not being depreciated: | | | | |
| Land | $ 963,390 | $ - | $ - | $ 963,390 |
| Total capital assets, not being depreciated | 963,390 | - | - | 963,390 |
| Capital assets, being depreciated: | | | | |
| Right-to-use equipment | 206,901 | 22,281 | - | 229,182 |
| Buildings and improvements | 349,598 | - | - | 349,598 |
| Furniture, fixtures and equipment | 160,153 | - | - | 160,153 |
| Total capital assets, being depreciated | 716,652 | 22,281 | - | 738,933 |
| Less accumulated depreciation/amortization for: | | | | |
| Right-to-use equipment | (59,115) | (64,491) | - | (123,606) |
| Buildings and improvements | (338,297) | (809) | - | (339,106) |
| Furniture, fixtures and equipment | (135,806) | (6,806) | - | (142,612) |
| Total accumulated depreciation/amortization | (533,218) | (72,106) | - | (605,324) |
| Total capital assets, being depreciated, net | 183,434 | (49,825) | - | 133,609 |
| Governmental activities capital assets, net | $ 1,146,824 | $ (49,825) | $ - | $ 1,096,999 |

## 6) LONG-TERM LIABILITIES

The following is a schedule of changes in long-term liabilities for the fiscal year:

*Primary government – City*

| | Beginning balance | Additions | Deletions | Ending balance | Due within one year |
|---|---|---|---|---|---|
| Compensated absences | $ 231,897 | $ 60,598 | $ (39,825) | $ 252,670 | $ 99,044 |
| Leases payable | 1,050,066 | 64,228 | (358,198) | 756,096 | 452,557 |
| Subscription liability | - | 70,761 | (14,858) | 55,903 | 13,416 |
| Direct borrowing: | | | | | |
| Loan payable | 1,383,073 | - | (85,606) | 1,297,467 | 90,106 |
| Total | $ 2,665,036 | $ 195,587 | $ (498,487) | $ 2,362,136 | $ 655,123 |

## 6) LONG-TERM LIABILITIES (continued)

*Component unit – Wildomar Cemetery District:*

| | Beginning balance | Additions | Deletions | Ending balance | Due within one year |
|---|---|---|---|---|---|
| Compensated absences | $ 23,374 | $ 4,673 | $ - | $ 28,047 | $ 7,012 |
| Leases payable | 161,422 | 22,281 | (58,088) | 125,615 | 74,003 |
| Total | $ 184,796 | $ 26,954 | $ (58,088) | $ 153,662 | $ 81,015 |

*Compensated absences*

The City accrues accumulated unpaid vacation, sick leave and associated employee-related costs when earned(or estimated to be earned) by the employee as described in Note 1. The City and Wildomar Cemetery District(component unit) as of June 30, 2023, had an outstanding accrued balance of unpaid vacation, sick and associated employee related costs of $252,670 and $28,047, respectively that will be liquidated from various funding sources in future years.

*Direct borrowings - loan payable*

On March 22, 2019 the City entered into an agreement with Bank of America Leasing & Capital, LLC for the loan of $1,525,470 to finance the acquisition of streetlights within the City. The loan will be repaid in semi- annual installments, which include principal and interest, starting June 1, 2020, with the last payment to be made June 1, 2034. The interest rate will be 5.19%. The balance of the loan is $1,297,467 as of June 30, 2023.

The loan is a direct borrowing. There are no provisions for the outstanding loans in the event of default and no assets were held as collateral. Below is the future debt service for the loan:

| Year ending June 30, | Principal | Interest | Total |
|---|---|---|---|
| 2024 | $ 90,106 | $ 66,184 | $ 156,290 |
| 2025 | 94,844 | 61,447 | 156,291 |
| 2026 | 99,830 | 56,461 | 156,291 |
| 2027 | 105,078 | 51,213 | 156,291 |
| 2028 | 110,603 | 45,688 | 156,291 |
| 2029-2033 | 797,006 | 140,739 | 937,745 |
| Total | $ 1,297,467 | $ 421,732 | $ 1,719,199 |

## 6) LONG-TERM LIABILITIES (continued)

*Leases payable*

The City entered into a 42-month lease as lessee for the use of city hall. The lease is shared by the City (85%) and the Cemetery District (15%). A total initial lease liability was recorded in the amount of $1,379,342. As of June 30, 2023, the value of the lease liability was $602,114 and $125,615 for the City and the Cemetery District, respectfully. The City is required to make fixed monthly payments of $24,030 and monthly variable fixed in substance principal and interest payments of $13,239. The lease has an interest rate of 0.457%. The total value of the right to use asset as of June 30, 2023 was $1,172,442 with accumulated amortization of $669,967 (City $569,472 and District $100,495). The right-to-use asset is being amortized over the lease term.

In November 2021, the City entered into four leases with lengths ranging from 44 to 48 months as lessee for the use of certain vehicles. An initial lease liability was recorded in the amount of $135,793. As of June 30, 2023, the value of the lease liability is $85,286. The City is required to make monthly fixed payments of $3,303. The lease has an interest rate of 18.62%. The total value of the right to use assets as of yearend are $135,792 with accumulated amortization of $56,073. The leases have an unguaranteed residual value of $79,718.

Between January 2019 and July 2022, the City entered into several leases ranging from 24-49 months as lessee for the use of several copiers. An initial lease liability was recorded in the amount of $26,053. As of June 30, 2023, the value of the lease liability is $13,542. The City is required to make monthly fixed payments between $197 and $331. The leases have interest rates ranging between 0.315% - 2.015%. The total value of the right-to-use assets as of June 30, 2023 was $30,880 with accumulated amortization of $17,476.

During the fiscal year, the City entered into three leases for 48 months each as lessee for the use of additional vehicles. An initial lease liability was recorded in the amount of $64,228. As of June 30, 2023, the value of the lease liability is $55,154. The City is required to make monthly fixed payments between $678 and $696. The leases have interest rates ranging between 17.2224% - 18.5451%. The total value of the right-to-use assets as of June 30, 2023 was $59,401 with accumulated amortization of $10,271.

The future payments on the leases are as follows (excluding the District):

| Year ending June 30, | Principal | Interest | Total |
|---|---|---|---|
| 2024 | $ 452,557 | $ 18,014 | $ 470,571 |
| 2025 | 251,659 | 11,423 | 263,082 |
| 2026 | 29,125 | 5,912 | 35,037 |
| 2027 | 22,755 | 1,446 | 24,201 |
| Total | $ 756,096 | $ 36,795 | $ 792,891 |

## 6) LONG-TERM LIABILITIES (continued)

*Subscription liability*

During the current fiscal, the financial statements include the adoption of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. The primary objective of this statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangement (SBITAs) for government end users (governments).

On July 1, 2022, the City entered into various subscriptions of 60 months for the use of software. An initial subscription liability was recorded in the amount of $70,761. As of June 30, 2023, the value of the subscription liability is $55,903. The City is required to make annual fixed payments ranging from $15,149 to $60,660. The subscriptions have interest rates ranging from 2.8760% to 3.4450%. The value of the right-to-use asset as of June 30, 2023, of $70,761 with accumulated amortization of $9,120 is included on the capital asset note. The City does not have any extension option(s).

The interest payments are due yearly.

The future payments on the subscriptions are as follows (excluding the District):

| Year ending June 30, | Principal | Interest | Total |
|---|---|---|---|
| 2024 | $ 13,416 | $ 1,733 | $ 15,149 |
| 2025 | 13,686 | 1,463 | 15,149 |
| 2026 | 14,157 | 992 | 15,149 |
| 2027 | 14,644 | 505 | 15,149 |
| Total | $ 55,903 | $ 4,693 | $ 60,596 |

## 7) INTERFUND RECEIVABLE, PAYABLE AND TRANSFERS

*Due To/From Other Funds*

| | | DUE TO | | |
|---|---|---|---|---|
| | | Grants | Other Governmental Funds | Total |
| DUE FROM | General Fund | $ 5,108,723 | $ 102,167 | $ 5,210,890 |
| | Total | $ 5,108,723 | $ 102,167 | $ 5,210,890 |

These were the result of routine interfund transactions due to eliminating temporary deficit cash balances.

*Interfund Transfers*

| | | TRANSFERS OUT | | | |
|---|---|---|---|---|---|
| | | ARPA | Grants | Other Governmental Funds | Total |
| TRANSFERS IN | General Fund | $ 78,300 | $ 872 | $ 267,787 | $ 346,959 |

During the year, interfund transfers were used to provide services and construct assets between funds.

## 8) PENSION PLAN

***Plan Description***

All full-time employees are eligible to participate in the City's Miscellaneous Employee Pension Plan, a cost- sharing multiple employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute and City's resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website. Eligible employees hired after January 1, 2013 that, are considered new members as defined by the Public Employees' Pension Reform Act (PEPRA) are participating in the PEPRA Miscellaneous Plan.

## 8) PENSION PLAN (continued)

### *Benefits Provided*

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service as discussed above. Members with five years of total service are eligible to retire at age 50 or 52 if in the PEPRA Miscellaneous Plan with statutorily reduced benefits. All members are eligible for non- duty disability benefits after 10 years of service. The system also provides for the Optional Settlement 2W Death Benefit, as well as the 1959 Survivor Benefit. The cost-of-living adjustments for all plans are applied as specified by the Public Employees' Retirement Law.

The rate plan provisions and benefits in effect as of June 30, 2023 are summarized as follows:

| | Miscellaneous | |
|---|---|---|
| Hire date | Prior to January 1, 2013 | On or After January 1, 2013 |
| Benefit formula | 2.7 % @ 55 | 2% @ 62 |
| Benefit vesting schedule | 5 years service | 5 years service |
| Benefit payments | monthly for life | monthly for life |
| Retirement age | 50 - 55 | 52 - 67 |
| Monthly benefits, as a % of eligible compensation | 2.0% to 2.7% | 1.0% to 2.5% |
| Required employer contribution rates | 14.030% | 7.470% |

## 8) PENSION PLAN (continued)

### *Required contributions*

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions. For the City, employer contributions to the Plan for the fiscal year ended June 30, 2023 were $317,263. The actual employer payments of $270,085 made to CalPERS by the City during the measurement period ended June 30, 2022 differed from the proportionate share of the employer's contributions of $167,892 by $102,193, which is being amortized over the expected average remaining service lifetime in the Public Agency Cost-Sharing Multiple Employer Plan. For the Cemetery District, employer contributions to the Plan for the fiscal year ended June 30, 2023, were $25,627. The actual employer payments of $23,696 made to CalPERS by the District during the measurement period ended June 30, 2022 differed from the proportionate share of the employer's contributions of $24,270 by $574, which is being amortized over the expected average remaining service lifetime in the Public Agency Cost-Sharing Multiple Employer Plan.

The City and District's net pension liability (asset) for the Plan were measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability (asset) of the Plan is measured as of June 30, 2022, using an annual actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability (asset) is as follows.

## 8) PENSION PLAN (continued)

### *Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions*

*Actuarial Methods and Assumptions Used to Determine Total Pension Liability*

All other actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from 2001 to 2019, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS' website, at www.calpers.ca.gov.

| | |
|---|---|
| Valuation date | June 30, 2021 |
| Measurement date | June 30, 2022 |
| Actuarial cost method | Entry Age Actuarial Cost Method |
| Asset valuation method | Fair value of assets |
| Actuarial assumptions: | |
| Discount rate | 6.90% |
| Inflation | 2.30% |
| Salary increase | Varies by Entry Age and Service |
| Mortality Rate Table (1) | Derived using CalPERS' membership data for all funds |
| Post retirement benefit increase | The lesser of contract COLA or 2.30% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.30% thereafter. |

(1) The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study for the period from 2001 to 2019. Pre-retirement and Post-retirement mortality rates include generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from November 2021 that can be found on the CalPERS website.

*Long-term Expected Rate of Return*

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

## 8) PENSION PLAN (continued)

### *Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (continued)*

The expected real rates of return by asset class are as follows:

| Assets Class[a] | Assumed Asset Allocation | Real Return Real Return[1,2] |
|---|---|---|
| Global equity - cap-weighted | 30.00% | 4.54% |
| Global equity - non-cap-weighted | 12.00% | 3.84% |
| Private equity | 13.00% | 7.28% |
| Treasury | 5.00% | 0.27% |
| Mortgage-backed securities | 5.00% | 0.50% |
| Investment grade corporates | 10.00% | 1.56% |
| High yield | 5.00% | 2.27% |
| Emerging market debt | 5.00% | 2.48% |
| Private debt | 5.00% | 3.57% |
| Real assets | 15.00% | 3.21% |
| Leverage | (5.00%) | (0.59%) |
| Total | 100.0% | |

[1] An expected inflation of 2.30% used for this period.
[2] Figures are based on the 2021 Asset Liability Management study.

*Change of Assumptions*

Effective with the June 30, 2021, valuation date (2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%, In determining the long-term expected rate of return. CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.

*Discount Rate*

The discount rate used to measure the total pension liability for PERF C was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability (asset).

**8) PENSION PLAN (continued)**

***Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (continued)***

*Subsequent Events*

On July 12, 2021, CalPERS reported a preliminary 21.3% net return on investments for fiscal year 2020-21. Based on the thresholds specified in CalPERS Funding Risk Mitigation policy, the excess return of 14.3% prescribes a reduction in investment volatility that corresponds to a reduction in the discount rate used for funding purposes of 0.20%, from 7.00% to 6.80%. Since CalPERS was in the final stages of the four-year Asset Liability Management (ALM) cycle, the board elected to defer any changes to the asset allocation until the ALM process concluded, and the board could make its final decision on the asset allocation in November 2021.

On November 17, 2021, the board adopted a new strategic asset allocation. The new asset allocation along with the new capital market assumptions, economic assumptions and administrative expense assumption support a discount rate of 6.90% (net of investment expense but without a reduction for administrative expense) for financial reporting purposes. This includes a reduction in the price inflation assumption from 2.50% to 2.30% as recommended in the November 2021 CalPERS Experience Study and Review of Actuarial Assumptions. This study also recommended modifications to retirement rates, termination rates, mortality rates and rates of salary increases that were adopted by the board. These new assumptions will be reflected in the GASB 68 accounting valuation reports for the June 30, 2023, measurement date.

*Pension Plan Fiduciary Net Position*

Information about the pension plan's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position are presented in CalPERS' audited financial statements, which are publicly available reports that can be obtained at CalPERS' website, at www.calpers.ca.gov. The plan's fiduciary net position and additions to/deductions from the plan's fiduciary net position have been determined on the same basis used by the pension plan, which is the economic resources measurement focus and the accrual basis of accounting. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value.

## 8) PENSION PLAN (continued)

### *Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (continued)*

*Proportionate Share of Net Pension Liability/(Asset)*

The following table show the Plan's proportionate share of the net pension liability/(asset) over the measurement period for the City.

| | City total pension liability (a) | City fiduciary net position (b) | City net pension liability/(asset) (c) = (a) - (b) |
|---|---|---|---|
| Balance at: 6/30/2021 (VD) | $ 3,070,555 | $ 3,183,192 | $ (112,637) |
| Balance at: 6/30/2022 (MD) | 3,650,773 | 3,236,740 | 414,033 |
| Net change | $ (580,218) | $ (53,548) | $ (526,670) |

Valuation date (VD); Measurement date (MD)

The following table show the Plan's proportionate share of the net pension liability/(asset) over the measurement period for the Cemetery District.

| | District total pension liability (a) | District fiduciary net position (b) | District net pension liability/(asset) (c) = (a) - (b) |
|---|---|---|---|
| Balance at: 6/30/2021 (VD) | $ 680,793 | $ 545,587 | $ 135,206 |
| Balance at: 6/30/2022 (MD) | 686,397 | 467,902 | 218,495 |
| Net change | $ (5,604) | $ 77,685 | $ (83,289) |

Valuation date (VD); Measurement date (MD)

The proportion of the net pension liability/(asset) was determined by CalPERS using the output from the Actuarial Valuation System and the fiduciary net position, as provided in the CalPERS Public Agency Cost-Sharing Allocation Methodology Report, which is a publicly available report that can be obtained at CalPERS' website, at www.calpers.ca.gov. The Local Government's proportionate share of the net pension liability for the Plan as of the June 30, 2022 and 2023 fiscal year end was as follows:

| | City | Wildomar Cemetery District |
|---|---|---|
| Proportion - June 30, 2022 | -0.00208% | 0.00250% |
| Proportion - June 30, 2023 | 0.00358% | 0.00189% |
| Change - increase (decrease) | 0.00566% | -0.00061% |

## 8) PENSION PLAN (continued)

### *Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (continued)*

*Sensitivity of the Proportionate Share of the Net Pension Liability/(Asset) to Changes in the Discount Rate*

The following presents the City and District's proportionate share of the net pension liability/(asset) of the Plan as of the measurement date, calculated using the discount rate of 6.90 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.90 percent) or 1 percentage-point higher (7.90 percent) than the current rate:

| | City | Wildomar Cemetery District |
|---|---|---|
| 1% Decrease | 5.90% | 5.90% |
| Net pension liability (asset) | $ 911,699 | $ 312,063 |
| | | |
| Current discount rate | 6.90% | 6.90% |
| Net pension liability (asset) | $ 414,033 | $ 218,495 |
| | | |
| 1% Increase | 7.90% | 7.90% |
| Net pension liability (asset) | $ 4,577 | $ 141,512 |

*Amortization of Deferred Outflows and Deferred Inflows of Resources*

Under GASB 68, gains and losses related to changes in total pension liability/(asset) and fiduciary net position are recognized in pension expense systematically over time.

The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense.

The amortization period differs depending on the source of the gain or loss:

| | |
|---|---|
| Difference between projected and actual earnings | 5 year straight-line amortization |
| · amounts | Straight-line amortization over the average expected remaining services lives of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period |

## 8) PENSION PLAN (continued)

### *Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (continued)*

The expected average remaining service lifetime (EARSL) is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired) in the Public Agency Cost-Sharing Multiple-Employer Plan (PERF C).

The EARSL for PERF C for the measurement period ending June 30, 2022 is 3.7 years, which was obtained by dividing the total service years of 574,665 (the sum of remaining service lifetimes of the active employees) by 153,587 (the total number of participants: active, inactive, and retired) in PERF C. Inactive employees and retirees have remaining service lifetimes equal to 0. Total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

As of the start of the measurement period (July 1, 2021), the City and District's net pension liabilities/(assets) were $(112,637) and $135,206, respectively. For the measurement period ending June 30, 2022 (the measurement date), the City and District incurred a pension expense/(credit) of $592,290 and $(39,761), respectively.

As of June 30, 2023, the City has deferred outflows and deferred inflows of resources related to pensions as follows:

| | Deferred outflows of resources | Deferred inflows of resources |
|---|---|---|
| Pension contributions subsequent to measurement date | $ 317,263 | $ - |
| Changes of assumptions | 42,426 | - |
| Differences between expected and actual experience | 8,315 | 5,569 |
| Differences between projected and actual investment earnings | 75,840 | - |
| Differences between employer's contributions and proportionate share of contributions | 111,516 | - |
| Changes in employer's proportion | 223,120 | - |
| Total | $ 778,480 | $ 5,569 |

## 8) PENSION PLAN (continued)

### *Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (continued)*

As of June 30, 2023, the Cemetery District has deferred outflows and deferred inflows of resources related to pensions as follows:

| | Deferred outflows of resources | Deferred inflows of resources |
|---|---|---|
| Pension contributions subsequent to measurement date | $ 25,627 | $ - |
| Change of assumptions | 22,389 | - |
| Differences between expected and actual experience | 1,449 | - |
| Differences between projected and actual investment earnings | 40,022 | - |
| Differences between employer's contributions and proportionate share of contributions | 355 | - |
| Changes in employer's proportion | - | 34,873 |
| Total | $ 89,842 | $ 34,873 |

The amounts above are net of outflows and inflows recognized in the 2021-22 measurement period expense. Contributions subsequent to the measurement date of $317,263 reported with deferred outflows of resources will be recognized as a reduction of the net pension liability (asset) in the upcoming fiscal year. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

| Year Ended June 30, | Deferred outflows/inflows of resources |
|---|---|
| 2024 | $ 181,762 |
| 2025 | 147,835 |
| 2026 | 79,665 |
| 2027 | 46,386 |
| 2028 | - |
| Thereafter | - |
| Total | $ 455,648 |

## 9) OTHER POST-EMPLOYMENT BENEFITS (OPEB)

*Plan Description*

The City's agent multiple employer defined benefit postemployment healthcare plan provides medical benefits to eligible retired employees and qualified dependents. A menu of benefit provisions as well as other requirements is established by State statute within the Public Employees' Retirement Law. CalPERS issues an Annual Comprehensive Financial Report. The Annual Comprehensive Financial Report is issued in aggregate and includes the sum of all CalPERS plans. Copies of the CalPERS Comprehensive Annual Financial Report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

*Funding Policy*

The contribution requirements of the City are established and may be amended by the City Council.

*Employees Covered*

As of June 30, 2023, actuarial valuation, the following current and former employees were covered by the benefit terms under the Plan:

| | |
|---|---|
| Active employees | 29 |
| Inactive employees or beneficiaries currently receiving benefits | 5 |
| Total | 34 |

*Contributions*

The annual contribution is based on the actuarially determined contribution. For the fiscal year ended June 30, 2023, the City contributed $28,712 to the Plan.

## 9) OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

*Total OPEB Liability*

The City's net OPEB liability was measured as of June 30, 2023 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2023 based on the following actuarial methods and assumptions:

**Actuarial Assumptions**

| | |
|---|---|
| Discount rate | 4.13% |
| Salary increases | 2.80% plus merit |
| Investment Rate of Return | 4.13% |
| Mortality rate | General/Retired/Vested Terminated: SOA Pub-2010 General Total Dataset Headcount Weighted Mortality Table fully generational using Scale MP-2021 Surviving Spouses: SOA Pub-2010 Contingent Survivors Total Dataset Headcount Weighted Mortality Table fully generational using Scale MP-2021 |
| Healthcare Trend Rate | 6.25% |

*Discount Rate*

The discount rate used to measure the total OPEB liability was 4.13%. The projection of cash flows used to determine the discount rate assumed that City contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projects benefit payments to determine the total OPEB liability.

## 9) OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

*Changes in the OPEB Liability*

The changes in the total OPEB liability for the Plan are as follows:

| | Increase (Decrease) | | |
|---|---|---|---|
| | Total OPEB Liability (a) | Plan Fiduciary Net Position (b) | Net OPEB Liability/(Asset) (c)=(a)-(b) |
| **Balance at June 30, 2022** ***(Valuation Date June 30, 2022)*** | $ 569,759 | $ - | $ 569,759 |
| **Changes Recognized for the Measurement Period:** | | | |
| Service cost | 82,071 | - | 82,071 |
| Interest | 26,079 | - | 26,079 |
| Actual and expected experience difference | 10,094 | - | 10,094 |
| Changes of assumptions | (3,621) | - | (3,621) |
| Contribution - employer | - | 28,712 | (28,712) |
| Change of benefit terms | - | - | - |
| Benefit payments | (28,712) | (28,712) | - |
| Administrative expense | - | - | - |
| Net changes | 85,911 | - | 85,911 |
| **Balance at June 30, 2023** ***(Measurement Date June 30, 2023)*** | $ 655,670 | $ - | $ 655,670 |

*Sensitivity of the total OPEB Liability to Changes in the Discount Rate*

The following presents the total OPEB liability of the City if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2023:

| | 1% Decrease 3.13% | Current Discount Rate 4.13% | 1% Increase 5.13% |
|---|---|---|---|
| Total OPEB Liability | $ 756,133 | $ 655,670 | $ 574,192 |

## 9) OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

*Sensitivity of the Total OPEB Liability to Changes in the Health Care Cost Trend Rates*

The following presents the total OPEB liability of the City if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2023:

| | 1% Decrease | Current Healthcare Cost Trend Rates | 1% Increase |
|---|---|---|---|
| Total OPEB Liability | $ 549,467 | $ 655,670 | $ 794,229 |

*Recognition of Deferred Outflows and Deferred Inflows of Resources*

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time.

Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

The recognition period differs depending on the source of the gain or loss:

| | |
|---|---|
| Net difference between projected and actual earnings on OPEB plan investments | 5 years |
| All other amounts | Expected average remaining service lifetime (EARSL) |

*OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB*

For the fiscal year ended June 30, 2023, the City recognized OPEB expense of $91,723. As of fiscal year, ended June 30, 2023, the City reported deferred outflows of resources related to OPEB from the following services:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Changes in assumptions | $ 24,485 | $ 130,600 |
| Differences between expected and actual experience | 97,352 | 118,860 |
| Total | $ 121,837 | $ 249,460 |

## 9) OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

The $0 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2023 measurement date as the valuation was for the same reporting period. Other amounts reported as deferred outflows of resources related to OPEB will be recognized as expense as follows:

| Year Ended June 30, | Deferred Outflow/(Inflows) of Resources |
|---|---|
| 2024 | $ (17,979) |
| 2025 | (24,261) |
| 2026 | (24,261) |
| 2027 | (24,261) |
| 2028 | (24,261) |
| Thereafter | (12,600) |
| Total | $ (127,623) |

*Changes in assumptions*

The following assumptions have been updated:

- Discount rate as of the Measurement Date has been updated to be based on a yield for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale) tax-exempt, high quality 20-year municipal bonds. The prior full valuation used a discount rate of 4.09%.

## 10) RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City obtains insurance coverage.

The City is a member of the California Intergovernmental Risk Authority - CIRA (Authority), a joint powers authority, which provides joint protection programs for public entities covering automobile, general liability, errors and omission losses, workers' compensation, and property claims. Under the program, the City has a $5,000 retention limit similar to a deductible with the Authority being responsible for losses above that amount up to $1 million. The Authority has additional coverage of $35 million in excess of its $1 million retention limit through multiple insurers and insurance risk sharing pool. The Authority also provides one billion dollars aggregate per occurrence property damage to its members with such coverage provided by purchased insurance.

Liabilities of the City are reported when it is probable that a loss has occurred and the amount of the loss can be reasonable estimated. Liabilities include an amount for claims that have been incurred by not reported (IBNRs).The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. Estimated recoveries, for example fromsalvage or subrogation, are another component of the claim's liability estimate.

The Authority covers workers' compensation claims up to its self-insurance limit of $500,000. The Local Agency Workers Compensation Excess Pool provides excess coverage to statutory limits. The City pays an annual premium to the Authority and may share in any operating results. Financial statements of the Public Agency Risk Sharing Authority of California (PARSAC) may be obtained from its administrative office located at 2330 East Bidwell, Suite 150, Folsom, California, 95630; www.cira-jpa.org or by calling (916) 927- 7727.

As of June 30, 2023, the City did not have any significant claims liability; therefore, no accrual was required. Claims settlements have not exceeded insurance coverage in each of the past four years.

## 11) FUND EQUITY

The City has established certain fund balance designations to report the amounts which represent available spendable resources restricted, committed or assigned for a specific purpose.

The Restricted Fund Balance in the Measure AA Special Revenue Fund are for Public Safety, Street Maintenance and Homelessness Solutions.

The following funds had deficit fund balances as of June 30, 2023. These deficits are expected to be eliminated through future revenues.

| Fund | Amount |
|---|---|
| Grants Special Revenue Fund | $ (3,943,747) |
| Community Development Block Grant Special Revenue Fund | (33,706) |
| 2022-1 Special Tax A Special Revenue Fund | (4,218) |
| 2022-2 Special Tax A Special Revenue Fund | (3,276) |
| Capital Projects Fund | (30,047) |
| Measure Z | (23,664) |

## 12) JOINTLY GOVERNED ORGANIZATION

The City, in conjunction with four other governmental entities, created the Southwest Communities Financing Authority (Financing Authority) on November 30, 2004. The Financing Authority was formed to issue bonds for the construction of an animal shelter to be used by the member agencies. The Financing Authority's board is composed of one member from each participating entity. The City has the following fiscal obligations: debt repayment of any bonds issued, administrative costs, and operation of the animal shelter. The debt service payments and the animal shelter operating costs will be prorated to each member based on the percentage of the animals housed at the facility, on an annual basis. The administrative costs will be borne equally by all members. For the year ended June 30, 2023, the City's share of the payments was $120,678 and was paid from the General Fund.

## 13) SUBSEQUENT EVENT

On November 3, 2023, the City purchased property for $5,310,000. The City Council approved the purchase with Resolution 2023-40. The City occupies a majority of the Building and uses the space it occupies as City Hall and as office space for City staff.

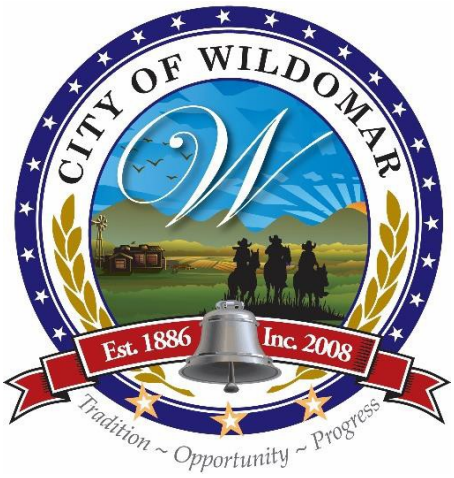
## 14) PRIOR PERIOD ADJUSTMENT

*Government-Wide Statements, Governmental Funds Statements*

During fiscal year a prior period restatement was needed to adjust the beginning balance of the City's net position and fund balances of certain funds. The amount of the adjustment was due to an error in accumulated depreciation that occurred in the prior years.

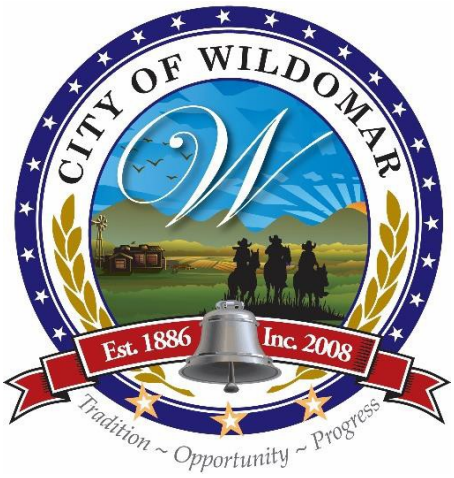
The effects of the prior period restatements in each statement affected is shown below:

| *Government-wide Statements - Statement of Activities* | *Governmental Activities* |
|---|---|
| Net position, beginning of the year, prior to restatement | $ 62,862,709 |
| Prior period restatement | (113,217) |
| Net position, beginning of the year, as restated | $ 62,749,492 |




**THIS PAGE INTENTIONALLY LEFT BLANK**

# REQUIRED SUPPLEMENTARY INFORMATION




**THIS PAGE INTENTIONALLY LEFT BLANK**

## Budgetary Comparison Schedule by Department
## General Fund
## For the year ended June 30, 2023

| | Budgeted Amounts | | Actual | Variance with |
|---|---|---|---|---|
| | Original | Final | Amounts | Final Budget |
| **Budgetary Fund Balance, July 1** | $ 3,828,664 | $ 3,828,664 | $ 3,828,664 | $ - |
| **Resources (Inflows):** | | | | |
| Taxes | 8,831,000 | 10,210,100 | 10,005,180 | (204,920) |
| Licenses and permits | 2,890,300 | 4,289,200 | 4,191,857 | (97,343) |
| Intergovernmental | 3,157,000 | 3,221,400 | 3,301,418 | 80,018 |
| Charges for services | 289,000 | 20,900 | 19,513 | (1,387) |
| Fines and forfeitures | 77,000 | 57,300 | 62,973 | 5,673 |
| Use of money and property | 24,100 | 275,600 | 353,968 | 78,368 |
| Developer participation | - | - | - | - |
| Contributions from other government | - | - | 56,854 | 56,854 |
| Miscellaneous | 17,600 | 29,400 | 26,796 | (2,604) |
| Lease/subscription acquisition | | - | 115,959 | 115,959 |
| Transfers in | 509,900 | 611,100 | 346,959 | (264,141) |
| Amounts Available for Appropriations | 19,624,564 | 22,543,664 | 22,310,141 | (233,523) |
| **Charges to Appropriations (Outflows):** | | | | |
| General Government | | | | |
| City Council | 274,000 | 302,300 | 207,827 | 94,473 |
| City Manager | 604,000 | 475,100 | 438,037 | 37,063 |
| City Clerk | 329,300 | 396,900 | 321,359 | 75,541 |
| City Attorney | 280,900 | 170,900 | 174,602 | (3,702) |
| Administrative Services | 913,000 | 966,600 | 872,427 | 94,173 |
| Human Resources | 120,200 | 290,200 | 236,126 | 54,074 |
| Non-departmental | 971,700 | 959,700 | 823,447 | 136,253 |
| Public Safety | | | | |
| Police | 5,577,200 | 5,382,300 | 5,281,430 | 100,870 |
| Fire | 2,372,100 | 2,982,800 | 2,789,972 | 192,828 |
| Animal Control | 367,300 | 377,200 | 375,584 | 1,616 |
| OEM | 27,800 | 100 | 35 | 65 |
| Community Development | | | | |
| Administration | - | 49,300 | 37,382 | 11,918 |
| Building and Safety | 721,100 | 682,000 | 529,561 | 152,439 |
| Planning | 291,500 | 242,900 | 251,975 | (9,075) |
| Development Engineering | 479,400 | 682,300 | 728,930 | (46,630) |
| Code Enforcement | 348,700 | 520,100 | 502,338 | 17,762 |
| Deposit based projects | 290,300 | 792,100 | 857,263 | (65,163) |
| Planning Commission | 18,100 | 22,300 | 22,875 | (575) |
| Economic Development | 334,700 | 434,500 | 351,974 | 82,526 |
| Community Services | | | | |
| Community Services - Administration | 64,600 | 111,900 | 73,682 | 38,218 |
| Marna O'Brien Park | - | - | 30 | (30) |
| Windsong Park | - | - | 165 | (165) |
| Heritage Park | - | 300 | 245 | 55 |
| Ball Fields | 20,000 | 18,000 | 13,259 | 4,741 |
| Other parks | 3,100 | 8,000 | 7,564 | 436 |
| Public Works | 803,900 | 868,200 | 796,607 | 71,593 |
| Debt service | | | | |
| Principal | 128,300 | - | 371,412 | (371,412) |
| Interest | - | - | 13,258 | (13,258) |
| Capital outlay | - | 77,000 | 161,145 | (84,145) |
| Transfers out | 50,000 | 200,000 | - | 200,000 |
| Total Charges to Appropriations | 15,391,200 | 17,013,000 | 16,240,511 | 772,489 |
| **Budgetary Fund Balance, June 30** | $ 4,233,364 | $ 5,530,664 | $ 6,069,630 | $ 538,966 |

**Budgetary Comparison Schedule by Department**
**Development Impact Fees**
**For the year ended June 30, 2023**

| | Budgeted Amounts | | Actual | Variance with |
|---|---|---|---|---|
| | Original | Final | Amounts | Final Budget |
| **Budgetary Fund Balance, July 1** | $ 7,657,447 | $ 7,657,447 | $ 7,657,447 | $ - |
| **Resources (Inflows):** | | | | |
| Use of money and property | - | 39,500 | 67,983 | 28,483 |
| Developer participation | 1,448,200 | 2,855,900 | 1,602,594 | (1,253,306) |
| Miscellaneous | - | - | - | - |
| Amounts Available for Appropriations | 9,105,647 | 10,552,847 | 9,328,024 | (1,224,823) |
| **Charges to Appropriations (Outflows):** | | | | |
| General government | - | 120,700 | 131,123 | (10,423) |
| Community development | - | 3,500 | 3,381 | 119 |
| Community services | 19,000 | 19,000 | 20,000 | (1,000) |
| Public works | - | 991,400 | 186,176 | 805,224 |
| Capital outlay | - | 4,151,800 | 2,302,529 | 1,849,271 |
| Transfers out | 48,800 | - | - | - |
| Total Charges to Appropriations | 67,800 | 5,286,400 | 2,643,209 | 2,643,191 |
| **Budgetary Fund Balance, June 30** | $ 9,037,847 | $ 5,266,447 | $ 6,684,815 | $ 1,418,368 |

## Budgetary Comparison Schedule by Department
## Measure AA
## For the year ended June 30, 2023

| | Budgeted Amounts | | Actual | Variance with |
|---|---|---|---|---|
| | Original | Final | Amounts | Final Budget |
| **Budgetary Fund Balance, July 1** | $ 5,895,809 | $ 5,895,809 | $ 5,895,809 | $ - |
| **Resources (Inflows):** | | | | |
| Taxes | 3,589,500 | 5,667,600 | 5,366,468 | (301,132) |
| Use of money and property | 1,800 | 101,800 | 54,914 | (46,886) |
| Miscellaneous | - | 25,000 | 25,000 | - |
| Amounts Available for Appropriations | 9,487,109 | 11,690,209 | 11,342,191 | (348,018) |
| **Charges to Appropriations (Outflows):** | | | | |
| General government | 3,600 | 12,800 | 7,942 | 4,858 |
| Public safety | 2,477,300 | 2,374,800 | 2,191,953 | 182,847 |
| Community development | 70,700 | 156,700 | 117,861 | 38,839 |
| Community services | 157,000 | 154,100 | 147,411 | 6,689 |
| Public works | 1,320,400 | 1,563,900 | 1,227,766 | 336,134 |
| Capital outlay | 35,000 | 35,800 | 35,756 | 44 |
| Transfers out | - | 438,000 | - | 438,000 |
| Total Charges to Appropriations | 4,064,000 | 4,736,100 | 3,728,689 | 1,007,411 |
| **Budgetary Fund Balance, June 30** | $ 5,423,109 | $ 6,954,109 | $ 7,613,502 | $ 659,393 |

## Schedule of Revenues, Expenditures and Changes in Fund Balances
## Budget and Actual – ARPA
## For the year ended June 30, 2023

| | Budgeted Amounts | | Actual | Variance with |
|---|---|---|---|---|
| | Original | Final | Amounts | Final Budget |
| **Budgetary Fund Balance, July 1** | $ - | $ - | $ - | $ - |
| **Resources (Inflows):** | | | | |
| Intergovernmental | 3,500,000 | 4,453,000 | 1,495,560 | (2,957,440) |
| Use of money and property | - | 173,300 | 203,194 | 29,894 |
| Amounts Available for Appropriations | 3,500,000 | 4,626,300 | 1,698,754 | (2,927,546) |
| **Charges to Appropriations (Outflows):** | | | | |
| General government | 26,400 | 8,207,600 | 1,248,949 | 6,958,651 |
| Public safety | 1,000 | - | - | - |
| Community services | 217,600 | 168,400 | 168,311 | 89 |
| Public works | 97,500 | - | - | - |
| Capital outlay | 5,000 | - | - | - |
| Transfers out | 50,000 | 65,000 | 78,300 | (13,300) |
| Total Charges to Appropriations | 397,500 | 8,441,000 | 1,495,560 | 6,945,440 |
| **Budgetary Fund Balance, June 30** | $ 3,102,500 | $ (3,814,700) | $ 203,194 | $ 4,017,894 |

## Schedule of Revenues, Expenditures and Changes in Fund Balances
## Budget and Actual – Grants
## For the year ended June 30, 2023

| | Budgeted Amounts | | Actual | Variance with |
|---|---|---|---|---|
| | Original | Final | Amounts | Final Budget |
| **Budgetary Fund Balance, July 1** | $ (1,909,274) | $ (1,909,274) | $ (1,909,274) | $ - |
| **Resources (Inflows):** | | | | |
| Intergovernmental | 9,381,500 | 8,102,000 | 2,311,639 | (5,790,361) |
| Use of money and property | - | - | 143 | 143 |
| Amounts Available for Appropriations | 7,472,226 | 6,192,726 | 402,508 | (5,790,218) |
| **Charges to Appropriations (Outflows):** | | | | |
| General government | 5,000 | 51,500 | 35,717 | 15,783 |
| Public safety | - | - | 20 | (20) |
| Community development | - | 6,700 | 9,458 | (2,758) |
| Public works | - | 64,300 | 62,713 | 1,587 |
| Capital outlay | 9,364,900 | 4,303,600 | 4,237,475 | 66,125 |
| Transfers out | 3,400 | 3,400 | 872 | 2,528 |
| Total Charges to Appropriations | 9,373,300 | 4,429,500 | 4,346,255 | 83,245 |
| **Budgetary Fund Balance, June 30** | $ (1,901,074) | $ 1,763,226 | $ (3,943,747) | $ (5,706,973) |

## Schedule of the City's Proportionate Share of the Net Pension Liability
## CalPERS Pension Plan
## Last Ten Years*
## As of June 30, 2023

*Primary government - City*

| Fiscal year | Proportion of the net pension liability [1] | Proportionate share of the net pension liability/(asset) | Covered payroll | Proportionate share of the net pension liability as a percentage of covered payroll | Plan fiduciary net position as a percentage of the total plan pension Liability |
|---|---|---|---|---|---|
| 2015 | 0.00398% | $ 98,405 | $ 564,727 | 17.43% | 81.15% |
| 2016 | 0.00329% | 90,222 | 890,684 | 10.13% | 87.60% |
| 2017 | 0.35900% | 124,553 | 868,158 | 14.35% | 87.55% |
| 2018 | 0.00447% | 176,110 | 1,028,756 | 17.12% | 87.03% |
| 2019 | 0.00425% | 160,169 | 1,110,538 | 14.42% | 90.55% |
| 2020 | 0.00523% | 209,327 | 1,131,704 | 18.50% | 90.24% |
| 2021 | 0.00636% | 268,295 | 1,291,013 | 20.78% | 89.69% |
| 2022 | -0.00593% | (112,637) | 2,461,081 | -4.58% | 103.67% |
| 2023 | 0.00885% | 414,033 | 2,894,632 | 14.30% | 88.66% |

*Component Unit - Wildomar Cemetery District*

| Fiscal year | Proportion of the net pension liability [1] | Proportionate share of the net pension liability/(asset) | Covered payroll | Proportionate share of the net pension liability as a percentage of covered payroll | Plan fiduciary net position as a percentage of the total plan pension Liability |
|---|---|---|---|---|---|
| 2016 | 0.00632% | $ 171,037 | $ - | 0% | 71.00% |
| 2017 | 0.00562% | 195,159 | - | 0% | 67.26% |
| 2018 | 0.00542% | 213,644 | - | 0% | 66.49% |
| 2019 | 0.00540% | 203,561 | - | 0% | 67.69% |
| 2020 | 0.00522% | 208,876 | - | 0% | 68.44% |
| 2021 | 0.00496% | 209,178 | - | 0% | 68.68% |
| 2022 | 0.00712% | 135,206 | - | 0% | 80.14% |
| 2023 | 0.00467% | 218,495 | - | 0% | 68.17% |

[1] Proportion of net pension liability represents the plan's proportion of PERF C, which includes both the Miscellaneous and Safety Risk Pools excluding the 1959 Survivors Risk Pool.

*Historical information is required only for measurement periods for which GASB 68 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

## Schedule of Contributions
## CalPERS Pension Plan
## Last Ten Years*
## As of June 30, 2023

*Primary government - City*

| Fiscal Year | Contractually required contribution (actuarially determined) | Contributions in relation to the actuarially determined contribution | Contribution deficiency (excess) | Covered payroll | Contributions as a percentage of covered payroll |
|---|---|---|---|---|---|
| 2015 | $ 196,524 | $ (196,524) | $ - | $ 564,727 | 34.80% |
| 2016 | 85,106 | (85,106) | - | 890,684 | 9.56% |
| 2017 | 111,100 | (111,100) | - | 868,158 | 12.80% |
| 2018 | 115,449 | (115,449) | - | 1,028,756 | 11.22% |
| 2019 | 122,136 | (122,136) | - | 1,110,538 | 11.00% |
| 2020 | 147,645 | (147,645) | - | 1,131,704 | 13.05% |
| 2021 | 185,722 | (185,722) | - | 1,291,013 | 14.39% |
| 2022 | 270,085 | (270,085) | - | 2,461,081 | 10.97% |
| 2023 | 317,263 | (317,263) | - | 2,894,632 | 10.96% |

*Component unit - Wildomar Cemetery District*

| Fiscal Year | Contractually required contribution (actuarially determined) | Contributions in relation to the actuarially determined contribution | Contribution deficiency (excess) | Covered payroll | Contributions as a percentage of covered payroll |
|---|---|---|---|---|---|
| 2016 | $ 13,537 | $ (13,537) | $ - | $ - | 0% |
| 2017 | 15,113 | (15,113) | - | - | 0% |
| 2018 | 17,619 | (17,619) | - | - | 0% |
| 2019 | 22,343 | (22,343) | - | - | 0% |
| 2020 | 20,744 | (20,744) | - | - | 0% |
| 2021 | 23,030 | (23,030) | - | - | 0% |
| 2022 | 23,696 | (23,696) | - | - | 0% |
| 2023 | 25,627 | (25,627) | - | - | 0% |

***Notes to schedule:***

Changes in Benefit Terms: There were no changes to benefit terms that applied to all members of the Public Agency Pool. Additionally, the figures above do not include any liability impact that may have resulted from Golden Handshakes that occurred after the June 30, 2021 valuation date, unless the liability impact is deemed to be material to the Public Agency Pool.

Changes in Assumptions: Effective with the June 30, 2021 valuation date (2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. There were no assumption changes for 2021. For 2020, the Plan adopted a new amortization policy effective with the 2019 actuarial valuation. The new amortization policy shortens the period over which actuarial gains and losses are amortized from 30 years to 20 years with the payments computed as a level dollar amount. In addition, the new policy does not utilize a five-year ramp-up and ramp-down on UAL bases attributable to assumption changes and non-investment gains/losses. The new policy also does not utilize a five-year ramp-down on investment gains/losses. These changes apply only to new UAL bases established on or after June 30, 2019. There were no changes in assumptions in 2019. In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. There were no changes in the discount rate in 2019. In 2017, the accounting discount rate was reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes in the discount rate. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5 percent discount rate.

*Historical information is required only for measurement periods for which GASB 68 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

## Schedule of Changes in the Net OPEB Liability and Related Ratios for Measurement Periods Ended June 30,

| Measurement Period | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 |
|---|---|---|---|---|---|---|
| **Total OPEB Liability** | | | | | | |
| Service cost | $ 82,071 | $ 47,113 | $ 41,325 | $ 83,815 | $ 81,374 | $ 20,525 |
| Interest | 26,079 | 12,327 | 12,914 | 19,183 | 15,806 | 10,658 |
| Actual and expected experience difference | 10,094 | 97,168 | 3,213 | (198,100) | - | 53,286 |
| Changes in assumptions | (3,621) | (79,408) | 34,979 | (103,812) | - | - |
| Changes in benefit terms | - | (13,264) | - | (9,717) | - | - |
| Benefit payments | (28,712) | (19,761) | (21,854) | 231,095 | (9,433) | (6,622) |
| **Net Change in Total OPEB Liability** | **85,911** | **44,175** | **70,577** | **22,464** | **87,747** | **77,847** |
| **Total OPEB Liability - Beginning** | **569,759** | **525,584** | **455,007** | **432,543** | **344,796** | **266,949** |
| **Total OPEB Liability - Ending (a)** | **$ 655,670** | **$ 569,759** | **$ 525,584** | **$ 455,007** | **$ 432,543** | **$ 344,796** |
| **Plan Fiduciary Net Position** | | | | | | |
| Contributions - employer | $ - | $ 19,761 | $ 21,854 | $ 9,717 | $ 9,433 | $ 6,622 |
| Net investment income | - | - | - | - | - | - |
| Benefit payments | - | (19,761) | (21,854) | (9,717) | (9,433) | (6,622) |
| Administrative expense | - | - | - | - | - | - |
| **Net Change in Plan Fiduciary Net Position** | - | - | - | - | - | - |
| **Plan Fiduciary Net Position - Beginning** | - | - | - | - | - | - |
| **Plan Fiduciary Net Position - Ending (b)** | - | - | - | - | - | - |
| **Net OPEB Liability - Ending (a)-(b)** | **$ 655,670** | **$ 569,759** | **$ 525,584** | **$ 455,007** | **$ 432,543** | **$ 344,796** |
| Plan fiduciary net position as a percentage of the total OPEB liability | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Covered payroll | $ 3,057,921 | $ 2,794,338 | $ 1,268,959 | $ 1,234,997 | $ 1,023,774 | $ 993,955 |
| Net OPEB liability as a percentage of covered payroll | 21.4% | 20.4% | 41.4% | 36.8% | 42.2% | 34.7% |

**Notes to Schedule:**

The City does not accumulate assets accumulated in a trust that meets the criteria of GASB 75 to pay related benefits.

Contributions are fixed and not based on a measure of pay, therefore covered-employee payroll is used in the schedule.

Changes in assumptions: For measurement date June 30, 2023, the discount rate was changed from 4.09% to 4.13%

Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

## Schedule of Contributions - OPEB
## Last Ten Fiscal Years

| Fiscal Year | Contractually required contribution (actuarially determined) | Contributions in relation to the actuarially determined contribution | Contribution deficiency (excess) | Covered-employee payroll[2] | Contributions as a percentage of covered-employee payroll |
|---|---|---|---|---|---|
| 2018 | N/A | N/A | $ - | $ 993,955 | 0% |
| 2019 | N/A | N/A | - | 1,023,774 | 0% |
| 2020 | N/A | N/A | - | 1,234,997 | 0% |
| 2021 | N/A | N/A | - | 1,268,959 | 0% |
| 2022 | N/A | N/A | - | 2,794,338 | 0% |
| 2023 | N/A | N/A | - | 3,057,921 | 0% |

**Notes to Schedule:**

[1] No Actuarially Determined Contribution (ADC) was calculated for the Plan.

Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information become available.

## Budgets and Budgetary Data

Budgets for governmental funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). The 2022-1 and 2022-2 Special Tax A Funds did not have legally adopted budgets.

The City Council approves each year's budget prior to the beginning of the new fiscal year. Public hearings are conducted prior to its adoption by the Council. Supplemental appropriations, were required during the period, are also approved by the Council. In most cases, expenditures may not exceed appropriations at the function level. At fiscal year-end, all operating budget appropriations lapse.

## Excess of Expenditures over Appropriations

Expenditures exceeded appropriations in the categories in the following departments in the General Fund:

| Department | Appropriations | Expenditures | Excess |
|---|---|---|---|
| General Government: | | | |
| City attorney | $ 170,900 | $ 174,602 | $ (3,702) |
| Community Development: | | | |
| Planning | 242,900 | 251,975 | (9,075) |
| Development engineering | 682,300 | 728,930 | (46,630) |
| Deposit based projects | 792,100 | 857,263 | (65,163) |
| Planning commission | 22,300 | 22,875 | (575) |
| Community Services | | | |
| Marna O'Brien park | - | 30 | (30) |
| Windsong park | - | 165 | (165) |
| Debt service: | | | |
| Principal retirement | - | 371,412 | (371,412) |
| Interest | - | 13,258 | (13,258) |
| Capital outlay | 77,000 | 161,145 | (84,145) |

Other major funds with expenditures exceeding appropriations:

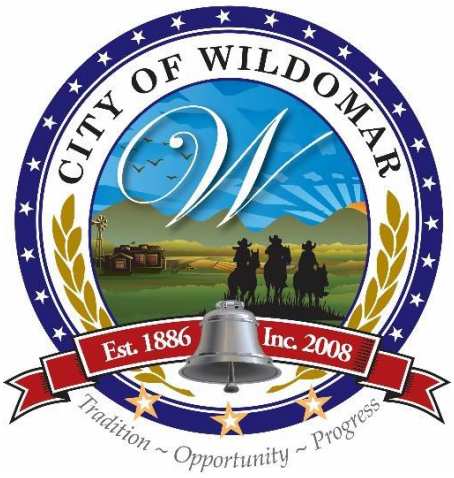
| Department | Appropriations | Expenditures | Excess |
|---|---|---|---|
| Development Impact Fees: | | | |
| General government | $ 120,700 | $ 131,123 | $ (10,423) |
| Community services | 19,000 | 20,000 | (1,000) |
| ARPA | | | |
| Transfers out | 65,000 | 78,300 | (13,300) |
| Grants: | | | |
| Public safety | - | 20 | (20) |
| Community development | 6,700 | 9,458 | (2,758) |

# SUPPLEMENTARY INFORMATION

**Combining Balance Sheet**
**Non-major Governmental Funds**
**June 30, 2023**

| | Special Revenue Funds | | | |
|---|---|---|---|---|
| | Gas Tax | Air Quality Management District | Measure A | SLESF |
| **ASSETS** | | | | |
| Pooled cash and investments | $ 1,791,415 | $ 278,468 | $ 1,070,281 | $ - |
| Restricted cash and investments | - | - | - | - |
| Receivables, net: | | | | |
| Accounts | 4,940 | - | - | - |
| Grants | - | - | - | - |
| Due from other governments | 225,435 | 12,217 | 180,313 | - |
| Total assets | $ 2,021,790 | $ 290,685 | $ 1,250,594 | $ - |
| **LIABILITIES** | | | | |
| Accounts payable | $ 80,487 | $ - | $ 80,575 | $ - |
| Accrued liabilities | - | - | 9,795 | - |
| Due to other funds | - | - | - | - |
| Total liabilities | 80,487 | - | 90,370 | - |
| **DEFERRED INFLOWS OF RESOURCES** | | | | |
| Unavailable revenues | - | - | - | - |
| Total deferred inflows of resources | - | - | - | - |
| **FUND BALANCES (DEFICIT)** | | | | |
| Restricted for: | | | | |
| Public works | 1,941,303 | 290,685 | 1,160,224 | - |
| Capital projects | - | - | - | - |
| Debt service | - | - | - | - |
| Unassigned | - | - | - | - |
| Total fund balances | 1,941,303 | 290,685 | 1,160,224 | - |
| Total liabilities, deferred inflows of resources and fund balances | $ 2,021,790 | $ 290,685 | $ 1,250,594 | $ - |

| Special Revenue Funds | | | | | | |
|---|---|---|---|---|---|---|
| TDA | Community Development Block Grant | Measure Z Park | 2022-1 Special Tax A | 2022-2 Special Tax A | Waste Services Fund |
| $ 13,801 | $ - | $ - | $ - | $ - | $ 1,524,016 |
| - | - | - | - | - | - |
| | - | 250 | - | - | - |
| - | 16,767 | - | - | - | - |
| - | - | 22,953 | - | - | - |
| $ 13,801 | $ 16,767 | $ 23,203 | $ - | $ - | $ 1,524,016 |
| $ 13,801 | $ - | $ 28,854 | $ 181 | $ - | $ 14,942 |
| - | - | 7,232 | - | - | - |
| - | 33,705 | 10,781 | 4,037 | 3,276 | - |
| 13,801 | 33,705 | 46,867 | 4,218 | 3,276 | 14,942 |
| - | 16,768 | - | - | - | - |
| - | 16,768 | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 1,509,074 |
| - | - | - | - | - | - |
| - | (33,706) | (23,664) | (4,218) | (3,276) | - |
| - | (33,706) | (23,664) | (4,218) | (3,276) | 1,509,074 |
| $ 13,801 | $ 16,767 | $ 23,203 | $ - | $ - | $ 1,524,016 |




**THIS PAGE INTENTIONALLY LEFT BLANK**

**Combining Balance Sheet**
**Non-major Governmental Funds**
**June 30, 2023** **Concluded**

| | Capital Project Funds | | Debt Service Fund | Total Non-Major Governmental Funds |
|---|---|---|---|---|
| **ASSETS** | Capital Projects | Assessment Districts | Streetlight Fund | |
| Pooled cash and investments | | | | |
| Restricted cash and investments | $ - | $ 2,551,408 | $ 91,427 | $ 7,320,816 |
| Receivables, net: | - | - | 52,332 | 52,332 |
| Accounts | | | | |
| Grants | 21,390 | - | - | 26,580 |
| Accrued interest | - | - | - | 16,767 |
| Due from other governments | - | 7,585 | - | 448,503 |
| Total assets | $ 21,390 | $ 2,558,993 | $ 143,759 | $ 7,864,998 |
| **LIABILITIES** | | | | |
| Accounts payable | $ 1,069 | $ 57,895 | $ 1,000 | $ 278,804 |
| Accrued liabilities | - | - | - | 17,027 |
| Due to other funds | 50,368 | - | - | 102,167 |
| Total liabilities | 51,437 | 57,895 | 1,000 | 397,998 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | |
| Unavailable revenues | - | - | - | 16,768 |
| Total deferred inflows of resources | - | - | - | 16,768 |
| **FUND BALANCES (DEFICIT)** | | | | |
| Restricted for: | | | | |
| Public works | - | - | - | 3,392,212 |
| Capital projects | - | 2,501,098 | - | 4,010,172 |
| Debt service | - | - | 142,759 | 142,759 |
| Unassigned | (30,047) | - | - | (94,911) |
| Total fund balances | (30,047) | 2,501,098 | 142,759 | 7,450,232 |
| Total liabilities, deferred inflows of resources and fund balances | $ 21,390 | $ 2,558,993 | $ 143,759 | $ 7,864,998 |

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances
## Non-major Governmental Funds
## For the Year Ended June 30, 2023

| | Special Revenue Funds | | | |
|---|---|---|---|---|
| | Gas Tax | Air Quality Management District | Measure A | SLESF |
| **REVENUES** | | | | |
| Taxes | $ - | $ - | $ - | $ - |
| Intergovernmental | 1,755,338 | 48,356 | 1,026,180 | 165,271 |
| Charges for services | - | - | - | - |
| Use of money and property | 1,620 | 339 | 1,269 | 121 |
| Miscellaneous | 356 | - | - | - |
| Total Revenues | 1,757,314 | 48,695 | 1,027,449 | 165,392 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | - | 121 |
| Community services | - | | - | - |
| Public works | 282,833 | 4,839 | 643,584 | - |
| Capital outlay | 8,992 | - | 21,242 | - |
| Debt service: | | | | |
| Principal retirement | 457 | - | 457 | - |
| Interest | - | - | - | - |
| Total Expenditures | 292,282 | 4,839 | 665,283 | 121 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 1,465,032 | 43,856 | 362,166 | 165,271 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Lease acquisition | 6,730 | - | 6,730 | - |
| Transfers out | - | (2,600) | (56,800) | (165,271) |
| Total Other Financing Sources (Uses) | 6,730 | (2,600) | (50,070) | (165,271) |
| Net change in fund balances | 1,471,762 | 41,256 | 312,096 | - |
| **FUND BALANCES (DEFICIT)** | | | | |
| Fund balances, beginning of year | 469,541 | 249,429 | 848,128 | - |
| Fund balances, end of year | $ 1,941,303 | $ 290,685 | $ 1,160,224 | $ - |

| Special Revenue Funds | | | | | |
|---|---|---|---|---|---|
| TDA | Community Development Block Grant | Measure Z Park | 2022-1 Special Tax A | 2022-2 Special Tax A | Waste Services Fund |
| $ - | $ - | $ - | $ - | $ - | $ 1,550,000 |
| 275,000 | - | 368,005 | - | - | - |
| - | - | 17,759 | - | - | 94,348 |
| 4 | - | 18 | - | - | 3,595 |
| - | - | 900 | - | - | - |
| 275,004 | - | 386,682 | - | - | 1,647,943 |
| 4 | - | 25,964 | - | - | - |
| - | - | - | - | - | - |
| - | - | 474,502 | - | - | - |
| - | - | - | 2,339 | 1,158 | 138,869 |
| 275,000 | - | 7,017 | - | - | - |
| - | - | 730 | - | - | - |
| - | - | 860 | - | - | - |
| 275,004 | - | 509,073 | 2,339 | 1,158 | 138,869 |
| - | - | (122,391) | (2,339) | (1,158) | 1,509,074 |
| | - | 5,570 | - | - | - |
| - | - | - | (512) | (839) | - |
| - | - | 5,570 | (512) | (839) | - |
| - | - | (116,821) | (2,851) | (1,997) | 1,509,074 |
| - | (33,706) | 93,157 | (1,367) | (1,279) | - |
| $ - | $ (33,706) | $ (23,664) | $ (4,218) | $ (3,276) | $ 1,509,074 |

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**
**Non-major Governmental Funds**
**For the Year Ended June 30, 2023** **Concluded**

| | Capital Project Funds | | Debt Service Fund | Total Non-Major Governmental Funds |
|---|---|---|---|---|
| | Capital Projects | Assessment Districts | Streetlight Fund | |
| **REVENUES** | | | | |
| Taxes | $ - | $ - | $ - | $ 1,550,000 |
| Intergovernmental | 21,390 | 1,202,583 | - | 4,862,123 |
| Charges for services | - | 42,838 | 173,998 | 328,943 |
| Use of money and property | - | 3,641 | 4,588 | 15,195 |
| Miscellaneous | - | - | - | 1,256 |
| Total Revenues | 21,390 | 1,249,062 | 178,586 | 6,757,517 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General government | - | 3,641 | - | 29,609 |
| Public safety | - | 140,986 | - | 141,107 |
| Community services | - | - | - | 474,502 |
| Public works | 40,355 | 673,103 | 4,719 | 1,791,799 |
| Capital outlay | - | 5,800 | 17,821 | 335,872 |
| Debt service: | | | | |
| Principal retirement | - | - | 85,606 | 87,250 |
| Interest | - | - | 70,685 | 71,545 |
| Total Expenditures | 40,355 | 823,530 | 178,831 | 2,931,684 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (18,965) | 425,532 | (245) | 3,825,833 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Lease acquisition | - | - | - | 19,030 |
| Transfers out | - | (41,765) | - | (267,787) |
| Total Other Financing Sources (Uses) | - | (41,765) | - | (248,757) |
| Net change in fund balances | (18,965) | 383,767 | (245) | 3,577,076 |
| **FUND BALANCES (DEFICIT)** | | | | |
| Fund balances, beginning of year | (11,082) | 2,117,331 | 143,004 | 3,873,156 |
| Fund balances, end of year | $ (30,047) | $ 2,501,098 | $ 142,759 | $ 7,450,232 |

**Schedule of Revenues, Expenditures and Changes in Fund Balance**
**Budget and Actual – Gas Tax – Special Revenue Fund**
**For the year ended June 30, 2023**

| | Budgeted Amounts | | Actual | Variance with |
|---|---|---|---|---|
| | Original | Final | Amounts | Final Budget |
| **Budgetary Fund Balance, July 1** | $ 469,541 | $ 469,541 | $ 469,541 | $ - |
| **Resources (Inflows):** | | | | |
| Intergovernmental | 1,653,100 | 1,796,200 | 1,755,338 | (40,862) |
| Use of money and property | - | - | 1,620 | 1,620 |
| Miscellaneous | - | - | 356 | 356 |
| Lease acquisition | - | - | 6,730 | 6,730 |
| Transfers in | 50,000 | 438,000 | - | (438,000) |
| Amounts Available for Appropriations | 2,172,641 | 2,703,741 | 2,233,585 | (470,156) |
| **Charges to Appropriations (Outflows):** | | | | |
| Public works | 1,903,900 | 1,051,400 | 282,833 | 768,567 |
| Capital outlay | - | 1,500 | 8,992 | (7,492) |
| Principal retirement | - | - | 457 | (457) |
| Transfers out | 61,000 | 61,000 | - | 61,000 |
| Total Charges to Appropriations | 1,964,900 | 1,113,900 | 292,282 | 821,618 |
| **Budgetary Fund Balance, June 30** | $ 207,741 | $ 1,589,841 | $ 1,941,303 | $ 351,462 |

**Schedule of Revenues, Expenditures and Changes in Fund Balance**
**Budget and Actual – Air Quality Management District – Special Revenue Fund**
**For the year ended June 30, 2023**

| | Budgeted Amounts | | Actual | Variance with |
|---|---|---|---|---|
| | Original | Final | Amounts | Final Budget |
| **Budgetary Fund Balance, July 1** | $ 249,429 | $ 249,429 | $ 249,429 | $ - |
| **Resources (Inflows):** | | | | |
| Intergovernmental | 46,000 | 46,000 | 48,356 | 2,356 |
| Use of money and property | - | 100 | 339 | 239 |
| Amounts Available for Appropriations | 295,429 | 295,529 | 298,124 | 2,595 |
| **Charges to Appropriations (Outflows):** | | | | |
| Public works | 4,500 | 4,500 | 4,839 | (339) |
| Transfers out | 2,400 | 2,400 | 2,600 | (200) |
| Total Charges to Appropriations | 6,900 | 6,900 | 7,439 | (539) |
| **Budgetary Fund Balance, June 30** | $ 288,529 | $ 288,629 | $ 290,685 | $ 2,056 |

**Schedule of Revenues, Expenditures and Changes in Fund Balance**
**Budget and Actual – Measure A – Special Revenue Fund**
**For the year ended June 30, 2023**

| | Budgeted Amounts | | Actual | Variance with |
|---|---|---|---|---|
| | Original | Final | Amounts | Final Budget |
| **Budgetary Fund Balance, July 1** | $ 848,128 | $ 848,128 | $ 848,128 | $ - |
| **Resources (Inflows):** | | | | |
| Intergovernmental | 710,000 | 810,000 | 1,026,180 | 216,180 |
| Use of money and property | 100 | 100 | 1,269 | 1,169 |
| Lease acquisition | - | - | 6,730 | 6,730 |
| Amounts Available for Appropriations | 1,558,228 | 1,658,228 | 1,882,307 | 224,079 |
| **Charges to Appropriations (Outflows):** | | | | |
| Public works | 600,600 | 1,057,800 | 643,584 | 414,216 |
| Capital outlay | - | 60,300 | 21,242 | 39,058 |
| Principal retirement | - | - | 457 | (457) |
| Transfers out | 56,800 | 56,800 | 56,800 | - |
| Total Charges to Appropriations | 657,400 | 1,174,900 | 722,083 | 452,817 |
| **Budgetary Fund Balance, June 30** | $ 900,828 | $ 483,328 | $ 1,160,224 | $ 676,896 |

**Schedule of Revenues, Expenditures and Changes in Fund Balance**
**Budget and Actual – SLESF – Special Revenue Fund**
**For the year ended June 30, 2023**

| | Budgeted Amounts | | Actual | Variance with |
|---|---|---|---|---|
| | Original | Final | Amounts | Final Budget |
| **Budgetary Fund Balance, July 1** | $ - | $ - | $ - | $ - |
| **Resources (Inflows):** | | | | |
| Intergovernmental | 150,000 | 165,300 | 165,271 | (29) |
| Use of money and property | - | - | 121 | 121 |
| Amounts Available for Appropriations | 150,000 | 165,300 | 165,392 | 92 |
| **Charges to Appropriations (Outflows):** | | | | |
| Public safety | - | - | 121 | (121) |
| Transfers out | 150,000 | 150,000 | 165,271 | (15,271) |
| Total Charges to Appropriations | 150,000 | 150,000 | 165,392 | (15,392) |
| **Budgetary Fund Balance, June 30** | $ - | $ 15,300 | $ - | $ (15,300) |

**Schedule of Revenues, Expenditures and Changes in Fund Balance**
**Budget and Actual – TDA – Special Revenue Fund**
**For the year ended June 30, 2023**

| | Budgeted Amounts | | Actual | Variance with |
|---|---|---|---|---|
| | Original | Final | Amounts | Final Budget |
| **Budgetary Fund Balance, July 1** | $ - | $ - | $ - | $ - |
| **Resources (Inflows):** | | | | |
| Intergovernmental | - | 275,000 | 275,000 | - |
| Use of money and property | - | - | 4 | 4 |
| Amounts Available for Appropriations | - | 275,000 | 275,004 | 4 |
| **Charges to Appropriations (Outflows):** | | | | |
| General government | - | - | 4 | (4) |
| Capital outlay | - | 275,000 | 275,000 | - |
| Total Charges to Appropriations | - | 275,000 | 275,004 | (4) |
| **Budgetary Fund Balance, June 30** | $ - | $ - | $ - | $ - |

**Schedule of Revenues, Expenditures and Changes in Fund Balance**
**Budget and Actual – Community Development Block Grant – Special Revenue Fund**
**For the year ended June 30, 2023**

| | Budgeted Amounts | | Actual | Variance with |
|---|---|---|---|---|
| | Original | Final | Amounts | Final Budget |
| **Budgetary Fund Balance, July 1** | $ (33,706) | $ (33,706) | $ (33,706) | $ - |
| **Resources (Inflows):** | | | | |
| Intergovernmental | - | - | - | - |
| Amounts Available for Appropriations | (33,706) | (33,706) | (33,706) | - |
| **Charges to Appropriations (Outflows):** | | | | |
| Capital outlay | - | 65,500 | - | 65,500 |
| Total Charges to Appropriations | - | 65,500 | - | 65,500 |
| **Budgetary Fund Balance, June 30** | $ (33,706) | $ (99,206) | $ (33,706) | $ 65,500 |

**Schedule of Revenues, Expenditures and Changes in Fund Balance**
**Budget and Actual – Measure Z Park – Special Revenue Fund**
**For the year ended June 30, 2023**

| | Budgeted Amounts | | Actual | Variance with |
|---|---|---|---|---|
| | Original | Final | Amounts | Final Budget |
| **Budgetary Fund Balance, July 1** | $ 93,157 | $ 93,157 | $ 93,157 | $ - |
| **Resources (Inflows):** | | | | |
| Intergovernmental | 400,600 | 400,600 | 368,005 | (32,595) |
| Charges for services | 37,500 | 38,000 | 17,759 | (20,241) |
| Use of money and property | 200 | 200 | 18 | (182) |
| Miscellaneous | - | - | 900 | 900 |
| Lease acquisition | - | - | 5,570 | 5,570 |
| Amounts Available for Appropriations | 531,457 | 531,957 | 485,409 | (46,548) |
| **Charges to Appropriations (Outflows):** | | | | |
| General government | 28,600 | 33,300 | 25,964 | 7,336 |
| Community services | 445,800 | 472,900 | 474,502 | (1,602) |
| Public works | 100 | 300 | - | 300 |
| Capital outlay | - | 7,500 | 7,017 | 483 |
| Principal retirement | - | - | 730 | (730) |
| Interest expense | - | - | 860 | (860) |
| Total Charges to Appropriations | 474,500 | 514,000 | 509,073 | 4,927 |
| **Budgetary Fund Balance, June 30** | $ 56,957 | $ 17,957 | $ (23,664) | $ (41,621) |

**Schedule of Revenues, Expenditures and Changes in Fund Balance**
**Budget and Actual – Waste Services – Special Revenue Fund**
**For the year ended June 30, 2023**

| | Budgeted Amounts | | Actual | Variance with |
|---|---|---|---|---|
| | Original | Final | Amounts | Final Budget |
| **Budgetary Fund Balance, July 1** | $ - | $ - | $ - | $ - |
| **Resources (Inflows):** | | | | |
| Taxes | - | 1,600,000 | 1,550,000 | (50,000) |
| Charges for services | - | 94,400 | 94,348 | (52) |
| Use of money and property | - | 12,000 | 3,595 | (8,405) |
| Amounts Available for Appropriations | - | 1,706,400 | 1,647,943 | (58,457) |
| **Charges to Appropriations (Outflows):** | | | | |
| Public works | - | 127,100 | 138,869 | (11,769) |
| Total Charges to Appropriations | - | 127,100 | 138,869 | (11,769) |
| **Budgetary Fund Balance, June 30** | $ - | $ 1,579,300 | $ 1,509,074 | $ (70,226) |

**Schedule of Revenues, Expenditures and Changes in Fund Balance**
**Budget and Actual – Capital Projects – Capital Projects Fund**
**For the year ended June 30, 2023**

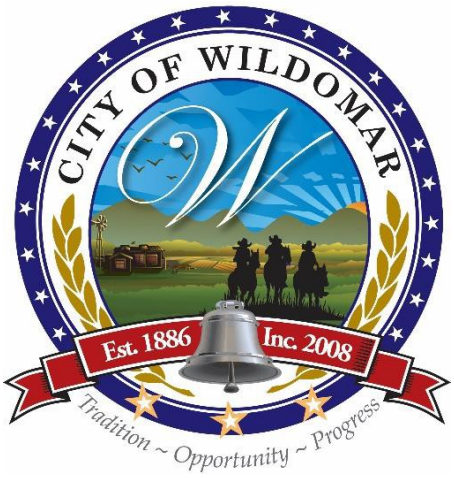
| | Budgeted Amounts | | Actual | Variance with |
|---|---|---|---|---|
| | Original | Final | Amounts | Final Budget |
| **Budgetary Fund Balance, July 1** | $ (11,082) | $ (11,082) | $ (11,082) | $ - |
| **Resources (Inflows):** | | | | |
| Intergovernmental | - | 858,600 | 21,390 | (837,210) |
| Transfers in | 70,000 | 70,000 | - | (70,000) |
| Amounts Available for Appropriations | 58,918 | 917,518 | 10,308 | (907,210) |
| **Charges to Appropriations (Outflows):** | | | | |
| General government | 70,000 | 70,000 | - | 70,000 |
| Public works | - | 269,800 | 40,355 | 229,445 |
| Total Charges to Appropriations | 70,000 | 339,800 | 40,355 | 299,445 |
| **Budgetary Fund Balance, June 30** | $ (11,082) | $ 577,718 | $ (30,047) | $ (607,765) |

## Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual – Assessment Districts – Capital Projects Fund For the year ended June 30, 2023

| | Budgeted Amounts | | Actual | Variance with |
|---|---|---|---|---|
| | Original | Final | Amounts | Final Budget |
| **Budgetary Fund Balance, July 1** | $ 2,117,331 | $ 2,117,331 | $ 2,117,331 | $ - |
| **Resources (Inflows):** | | | | |
| Intergovernmental | 1,294,300 | 1,217,300 | 1,202,583 | (14,717) |
| Charges for services | - | 42,900 | 42,838 | (62) |
| Use of money and property | - | - | 3,641 | 3,641 |
| Amounts Available for Appropriations | 3,411,631 | 3,377,531 | 3,366,393 | (11,138) |
| **Charges to Appropriations (Outflows):** | | | | |
| General government | - | - | 3,641 | (3,641) |
| Public safety | - | 110,900 | 140,986 | (30,086) |
| Public works | 627,300 | 917,000 | 673,103 | 243,897 |
| Capital outlay | 3,500 | 6,000 | 5,800 | 200 |
| Transfers out | 23,600 | 53,600 | 41,765 | 11,835 |
| Total Charges to Appropriations | 654,400 | 1,087,500 | 865,295 | 222,205 |
| **Budgetary Fund Balance, June 30** | $ 2,757,231 | $ 2,290,031 | $ 2,501,098 | $ 211,067 |

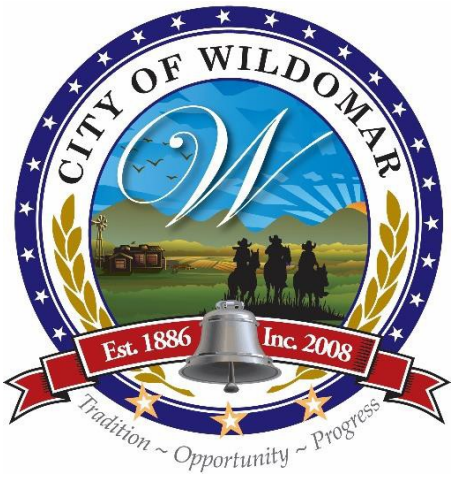
**Schedule of Revenues, Expenditures and Changes in Fund Balance**
**Budget and Actual – Streetlight Fund – Debt Service Fund**
**For the year ended June 30, 2023**

| | Budgeted Amounts | | Actual | Variance with |
|---|---|---|---|---|
| | Original | Final | Amounts | Final Budget |
| **Budgetary Fund Balance, July 1** | $ 143,004 | $ 143,004 | $ 143,004 | $ - |
| **Resources (Inflows):** | | | | |
| Charges for services | 177,100 | 177,100 | 173,998 | (3,102) |
| Use of money and property | 1,500 | 1,500 | 4,588 | 3,088 |
| Amounts Available for Appropriations | 321,604 | 321,604 | 321,590 | (14) |
| **Charges to Appropriations (Outflows):** | | | | |
| Public works | 5,900 | 6,900 | 4,719 | 2,181 |
| Capital outlay | 11,900 | 11,900 | 17,821 | (5,921) |
| Principal retirement | 85,700 | 85,700 | 85,606 | 94 |
| Interest | 70,600 | 70,600 | 70,685 | (85) |
| Total Charges to Appropriations | 174,100 | 175,100 | 178,831 | (3,731) |
| **Budgetary Fund Balance, June 30** | $ 147,504 | $ 146,504 | $ 142,759 | $ (3,745) |




**THIS PAGE INTENTIONALLY LEFT BLANK**

# STATISTICAL SECTION




**THIS PAGE INTENTIONALLY LEFT BLANK**

This section of the City of Wildomar's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

**CONTENTS**

**Financial Trends** - These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time. As a newly incorporated City, information relative to the exact city boundaries prior to incorporation is not readily available in most cases. Therefore, trend information will be developed over time and reported annually.

Net Position by Component
Changes in Net Position
Fund Balances of Governmental Funds
Changes in Fund Balances of Governmental Funds

**Revenue Capacity** - These schedules contain information to help the reader assess the factors affecting the City's ability to generate its property taxes.

Assessed Value and Estimated Actual Value of Taxable Property
Direct and Overlapping Property Tax Rates
Principal Property Taxpayers
Property Tax Levies and Collections

**Debt Capacity** - These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the . . .

Ratio of Outstanding Debt by Type
Direct and Overlapping Governmental Activities
Legal Debt Margin Information

**Demographic and Economic Information** - These schedules offer demographic and economic indicators to help the reader understand the environment in which the City's financial activities take place as well as allow comparisons over time and with other governments.

Demographic and Economic Statistics
Principal Employers
Full-time Equivalent City Government Employees by Function/Program

**Operating Information** - These schedules contain information about the City's operations and resources in order to help the reader understand how the City's financial information related to the These schedules contain information about the City's operations and resources in order to help the reader understand how the City's financial information related to the . . .

Operating Indicators by Function/ Program
Capital Asset Statistics by Function/Program
Miscellaneous Statistics

Sources: Unless otherwise noted, the information in these schedules is derived from various internal and other governmental and non-governmental sources where reliability of the data could be ascertained.

## Net Position by Component*
## (Accrual Basis of Accounting)

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| | **2023** | **2022** | **2021** | **2020** | **2019** |
| **Governmental Activities** | | | | | |
| Net Investment in Capital Assets | $ 48,267,691 | $ 41,693,202 | $ 37,642,188 | $ 31,157,018 | $ 29,815,490 |
| Restricted for: | | | | | |
| Community Development Projects | 6,684,815 | 7,657,447 | 6,487,516 | 5,429,042 | 5,077,926 |
| Community Services | 243,400 | 93,157 | 226,671 | 263,153 | |
| Public Safety | - | - | - | - | - |
| Public Works | 5,496,286 | 1,567,098 | 490,110 | 304,417 | 124,743 |
| Capital Projects | 7,135,092 | 2,117,331 | 1,758,079 | 1,436,063 | 1,324,591 |
| Cemetery | - | - | - | - | - |
| Debt Service | 2,487,061 | 143,004 | 150,957 | 147,170 | 333,651 |
| Nonexpendable | - | - | - | - | - |
| Unrestricted | 3,279,633 | 9,591,470 | 5,014,648 | 2,020,017 | 1,157,175 |
| **Total Governmental Activities Net Position** | **$ 73,593,978** | **$ 62,862,709** | **$ 51,770,169** | **$ 40,756,880** | **$ 37,833,576** |

*Note: Wildomar Cemetery District (District) is included in fiscal years 2012 to 2015. The District became a subsidiary of the City in fiscal year 2012. However, for fiscal year 2016 the District is not included in the governmental activities and its operations are discretely presented in the financial statements.

Source: City Finance Department

| Fiscal Year | | | | |
|---|---|---|---|---|
| 2018 | 2017 | 2016 | 2015 | 2014 |
| $ 27,511,461 | $ 24,487,895 | $ 23,919,815 | $ 23,067,562 | $ 24,394,130 |
| 5,049,328 | 4,807,087 | 3,541,211 | 2,579,164 | 2,640,489 |
| - | - | 18,180 | 5,198 | 226 |
| 79,976 | 367,868 | 249,576 | 714,148 | 1,352,511 |
| 1,045,702 | 409,383 | 232,411 | 136,195 | - |
| - | - | - | 1,690,565 | 1,649,080 |
| - | - | - | 90,000 | 90,000 |
| 652,571 | 134,019 | 457,120 | (1,016,700) | (921,235) |
| **$ 34,339,038** | **$ 30,206,252** | **$ 28,418,313** | **$ 27,266,132** | **$ 29,205,201** |

## Changes in Net Position
## (Accrual Basis of Accounting)

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| | **2023** | **2022** | **2021** | **2020** | **2019** |
| **EXPENSES** | | | | | |
| Governmental Activities: | | | | | |
| General Government | $ 5,674,367 | $ 3,323,123 | $ 2,827,798 | $ 3,061,012 | $ 3,404,115 |
| Public Safety | 10,871,033 | 10,121,795 | 7,983,251 | 9,104,994 | 7,953,196 |
| Community Development | 3,235,078 | 2,678,691 | 2,407,683 | 2,270,421 | 2,738,282 |
| Economic Development | 351,974 | 245,446 | 212,698 | 166,124 | - |
| Parks and Recreation | 1,145,719 | 1,279,393 | 936,156 | 908,428 | 219,647 |
| Public Works | 3,479,879 | 3,889,897 | 7,124,538 | 3,953,145 | 3,823,531 |
| Interest on long-term debt | 83,225 | 86,648 | 45,351 | 118,152 | - |
| Total Governmental Activities Expenses | **$ 24,841,275** | **$ 21,624,993** | **$ 21,537,475** | **$ 19,582,276** | **$ 18,138,771** |
| **PROGRAM REVENUES** | | | | | |
| Governmental Activities: | | | | | |
| Charges for Services: | | | | | |
| General Government | $ 1,640,579 | $ 2,024,722 | $ 1,375,137 | $ 898,082 | $ 380,352 |
| Public Safety | 87,048 | 75,392 | 103,853 | 97,219 | 45,395 |
| Community Development | 4,167,982 | 2,870,909 | 2,162,593 | 1,708,190 | 2,075,499 |
| Economic Development | - | 1,322 | - | - | - |
| Parks and Recreation | 11,559 | 11,508 | 2,907 | 7,099 | 11,291 |
| Public Works | 1,372,455 | 955,743 | 848,664 | 750,290 | 423,706 |
| Total Charges for Services | **$ 7,279,623** | **$ 5,939,596** | **$ 4,493,154** | **$ 3,460,880** | **$ 2,936,243** |
| Operating Contributions and Grants: | | | | | |
| General Government | $ 1,923,888 | $ 907,561 | $ 360,997 | $ 369,968 | $ 515,621 |
| Public Safety | 165,271 | 161,285 | 156,727 | 155,948 | 148,747 |
| Community Development | 368,005 | 379,425 | 473,279 | 940,616 | 597,995 |
| Economic Development | - | - | - | - | - |
| Parks and Recreation | - | - | - | - | - |
| Public Works | 3,090,517 | 2,707,892 | 3,183,238 | 1,960,065 | 2,008,341 |
| Total Operating Contributions and Grants | **$ 5,547,681** | **$ 4,156,163** | **$ 4,174,241** | **$ 3,426,597** | **$ 3,270,704** |
| Capital Contributions and Grants: | | | | | |
| Community Development | $ - | $ - | $ - | $ - | $ - |
| Public Works | 1,812,721 | 4,141,262 | 7,851,995 | 1,812,906 | 4,106,559 |
| Interest on long-term debt | - | - | - | - | - |
| Total Capital Contributions and Grants | **$ 1,812,721** | **$ 4,141,262** | **$ 7,851,995** | **$ 1,812,906** | **$ 4,106,559** |
| Total Governmental Activities Program Revenues | **$ 14,640,025** | **$ 14,237,021** | **$ 16,519,390** | **$ 8,700,383** | **$ 10,313,506** |
| **TOTAL NET REVENUES (EXPENSES)** | $ (10,201,250) | $ (7,387,972) | $ (5,018,085) | $ (10,881,893) | $ (7,825,265) |

*Note: Wildomar Cemetery District (District) is included in fiscal years 2012 to 2015. The District became a subsidiary of the City in fiscal year 2012. However, for fiscal year 2016 the District is not included in the governmental activities and its operations are discretely presented in the financial statements.

Source: City Finance Department

| Fiscal Year | | | | |
|---|---|---|---|---|
| 2018 | 2017 | 2016 | 2015 | 2014 |
| $ 2,469,147 | $ 2,494,133 | $ 2,465,875 | $ 2,320,203 | $ 2,110,310 |
| 5,957,516 | 5,517,602 | 5,109,023 | 4,834,799 | 4,087,138 |
| 2,660,031 | 2,389,801 | 2,569,072 | 3,058,008 | 2,881,440 |
| - | - | - | - | - |
| 219,647 | 219,647 | 219,647 | 425,006 | 405,589 |
| 3,508,423 | 3,272,317 | 3,649,428 | 4,435,300 | 2,570,554 |
| - | - | - | - | 522,724 |
| **$ 14,814,764** | **$ 13,893,500** | **$ 14,013,045** | **$ 15,073,316** | **$ 12,577,755** |
| $ 898,352 | $ 1,539,067 | $ 636,577 | $ 233,193 | $ 706,214 |
| 10,581 | 10,466 | 11,630 | 10,266 | 1,480 |
| 2,054,708 | 2,397,374 | 2,773,440 | 2,491,406 | 285,075 |
| - | - | - | - | - |
| 15,570 | 7,832 | 4,673 | 9,005 | 40 |
| 239,777 | 230,197 | 299,806 | 332,187 | 8,866 |
| **$ 3,218,988** | **$ 4,184,936** | **$ 3,726,126** | **$ 3,076,057** | **$ 1,001,675** |
| $ 479,537 | $ 502,469 | $ 340,463 | $ 575,922 | $ 518,426 |
| 116,667 | 139,416 | 143,942 | 97,546 | 100,000 |
| 545,537 | 387,589 | 339,399 | 343,060 | 1,921,554 |
| - | - | - | - | - |
| - | - | - | - | 10,136 |
| 3,230,361 | 3,398,998 | 2,497,709 | 1,351,679 | 2,229,719 |
| **$ 4,372,102** | **$ 4,428,472** | **$ 3,321,513** | **$ 2,368,207** | **$ 4,779,835** |
| $ - | $ - | $ - | $ - | $ 1,900,000 |
| - | - | 884,658 | 1,049,064 | - |
| - | - | - | - | - |
| **$ -** | **$ -** | **$ 884,658** | **$ 1,049,064** | **$ 1,900,000** |
| **$ 7,591,090** | **$ 8,613,408** | **$ 7,932,297** | **$ 6,493,328** | **$ 7,681,510** |
| $ (7,223,674) | $ (5,280,092) | $ (6,080,748) | $ (8,579,988) | $ (4,896,245) |

## Changes in Net Position (Continued)
## (Accrual Basis of Accounting)

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| | **2023** | **2022** | **2021** | **2020** | **2019** |
| **TOTAL NET REVENUES (EXPENSES) - Carry Forward** | $ (10,201,250) | $ (7,387,972) | $ (5,018,085) | $ (10,881,893) | $ (7,825,265) |
| **GENERAL REVENUES AND OTHER CHARGES IN NET POSITION** | | | | | |
| Governmental Activities: | | | | | |
| Taxes: | | | | | |
| Property Taxes, levied for general purpose | $ 5,584,964 | $ 5,100,186 | $ 4,875,249 | $ 4,608,569 | $4,434,404 |
| Sales Taxes | 8,413,581 | 8,783,565 | 6,695,060 | 5,054,702 | 2,872,982 |
| Franchise Taxes | 2,599,362 | 1,238,074 | 1,206,707 | 1,080,234 | 1,077,164 |
| Business Licenses Taxes | - | - | - | - | - |
| Motor Vehicle in Lieu Tax | 3,204,325 | 3,004,100 | 2,837,391 | 2,718,513 | 2,580,800 |
| Other Taxes | 209,120 | 331,638 | 244,476 | 165,446 | 154,049 |
| Investments Earnings | 695,396 | (50,453) | 38,793 | 109,658 | 67,542 |
| Other | 338,988 | 73,402 | 133,698 | 68,075 | 132,862 |
| Contributions from Other Entities | - | - | - | - | - |
| Special Item | - | - | - | - | - |
| Total Governmental Activities | **$ 21,045,736** | **$ 18,480,512** | **$ 16,031,374** | **$ 13,805,197** | **$ 11,319,803** |
| **CHANGES IN NET POSITION** | $ 10,844,486 | $ 11,092,540 | $ 11,013,289 | $ 2,923,304 | $ 3,494,538 |

*Note: Wildomar Cemetery District (District) is included in fiscal years 2012 to 2015. The District became a subsidiary of the City in fiscal year 2012. However, for fiscal year 2016 the District is not included in the governmental activities and its operations are discretely presented in the financial statements.

Source: City Finance Department

| Fiscal Year | | | | |
|---|---|---|---|---|
| 2018 | 2017 | 2016 | 2015 | 2014 |
| $ (7,223,674) | $ (5,280,092) | $ (6,080,748) | $ (8,579,988) | $ (4,896,245) |
| | | | | |
| $4,232,672 | $4,002,949 | $ 3,774,015 | $ 4,042,882 | $ 3,465,511 |
| 1,780,008 | 1,666,324 | 1,772,493 | 1,492,041 | 1,561,683 |
| 1,057,586 | 1,015,225 | 1,056,712 | 1,061,333 | 972,108 |
| - | - | - | - | 14,041 |
| 2,392,884 | 15,755 | 13,778 | - | - |
| 165,129 | 255,866 | 140,501 | - | 106,039 |
| 19,432 | 10,659 | 6,590 | 5,015 | 3,605 |
| 1,897,363 | 101,253 | 71,073 | 114,382 | 54,338 |
| - | - | - | - | - |
| - | - | 1,185,337 | - | - |
| **$ 11,545,074** | **$ 7,068,031** | **$ 8,020,499** | **$ 6,715,653** | **$ 6,177,325** |
| $ 4,321,400 | $ 1,787,939 | $ 1,939,751 | $ (1,864,335) | $ 1,281,080 |

## Fund Balances of Governmental Funds*
## (Modified Accrual Basis of Accounting)

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| | **2023** | **2022** | **2021** | **2020** | **2019** |
| **GENERAL FUND** | | | | | |
| Reserved | $ - | $ - | $ - | $ - | $ - |
| Unreserved | - | - | - | - | - |
| Nonspendable: | | | | | |
| Inventory | - | - | - | - | - |
| Prepaid Items | - | - | - | - | 17,533 |
| Deposits | - | - | - | - | - |
| Restricted | | | | | |
| Debt Service | - | - | - | - | - |
| Unassigned | 6,069,630 | 3,828,664 | 2,444,793 | 878,286 | 1,425,789 |
| **Total General Fund** | **$ 6,069,630** | **$ 3,828,664** | **$ 2,444,793** | **$ 878,286** | **$ 1,443,322** |
| **ALL OTHER GOVERNMENTAL FUNDS** | | | | | |
| Reserved: | | | | | |
| Encumbrances | $ - | $ - | $ - | $ - | $ - |
| Nonspendable: | | | | | |
| Inventory | - | - | - | - | - |
| Prepaid Items | - | - | - | - | 20,899 |
| Cemetery Endowment | - | - | - | - | - |
| Restricted for: | | - | | | |
| Community development projects | 6,684,815 | 7,657,447 | 6,487,516 | 5,429,042 | 239,224 |
| Community services | 243,400 | 93,157 | 226,671 | 263,153 | - |
| Public safety | - | - | - | - | 583,766 |
| Public works | 3,987,212 | 1,567,098 | 490,110 | 304,417 | 124,743 |
| Capital projects | 8,644,166 | 2,117,331 | 1,758,079 | 1,436,063 | 1,324,591 |
| Debt service | 2,487,061 | 143,004 | 150,957 | 147,170 | - |
| Cemetery | - | - | - | - | 333,651 |
| Committed | - | 5,895,809 | 3,275,440 | 1,911,578 | - |
| Unassigned | (4,038,658) | (1,956,708) | 1,466,456 | (575,345) | (802,696) |
| **Total All Other Governmental Funds** | **$ 18,007,996** | **$ 15,517,138** | **$ 13,855,229** | **$ 8,916,078** | **$ 1,824,178** |
| **Total Fund Balances - all funds** | **$ 24,077,626** | **$ 19,345,802** | **$ 16,300,022** | **$ 9,794,364** | **$ 3,267,500** |

*Note: Wildomar Cemetery District (District) is included in fiscal years 2012 to 2015. The District became a subsidiary of the City in fiscal year 2012. However, for fiscal year 2016 the District is not included in the governmental activities and its operations are discretely presented in the financial statements.

Source: City Finance Department

| Fiscal Year | | | | |
|---|---|---|---|---|
| 2018 | 2017 | 2016 | 2015 | 2014 |
| $ - | $ - | $ - | $ - | $ - |
| - | - | - | - | - |
| | | | | |
| - | - | - | - | - |
| - | - | 11,184 | - | - |
| - | - | - | - | - |
| | | | | |
| - | - | - | - | - |
| 1,552,339 | 869,757 | 946,503 | 773,060 | 770,686 |
| **$ 1,552,339** | **$ 869,757** | **$ 957,687** | **$ 773,060** | **$ 770,686** |
| | | | | |
| $ - | $ - | $ - | $ - | $ - |
| | | | | |
| - | - | - | 2,167 | 3,509 |
| - | - | 1,107 | - | 62 |
| - | - | - | 90,000 | 90,000 |
| | | | | |
| 5,049,328 | 4,807,087 | 3,541,211 | 2,579,164 | 2,640,489 |
| - | - | - | - | - |
| - | - | 18,180 | 5,198 | 226 |
| 79,976 | 367,868 | 249,576 | 714,148 | 1,352,511 |
| 1,045,702 | 409,383 | 232,411 | 136,195 | - |
| - | - | - | - | - |
| - | - | - | 1,688,398 | 1,645,509 |
| - | - | - | - | - |
| (3,666,121) | (1,663,955) | (1,486,366) | (1,616,354) | (1,183,295) |
| **$ 2,508,885** | **$ 3,920,383** | **$ 2,556,119** | **$ 3,598,916** | **$ 4,549,011** |
| **$ 4,061,224** | **$ 4,790,140** | **$ 3,513,806** | **$ 4,371,976** | **$ 5,319,697** |

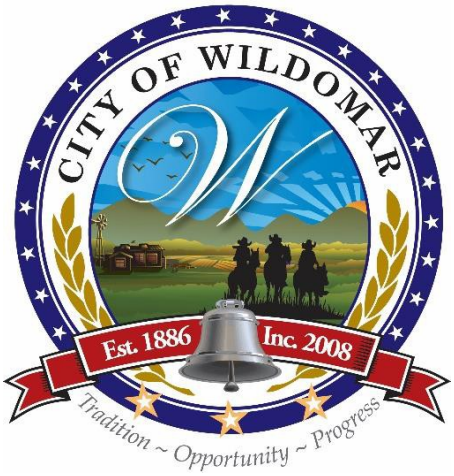
## Changes in Fund Balances of Governmental Funds*
## (Modified Accrual Basis of Accounting)

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| | **2023** | **2022** | **2021** | **2020** | **2019** |
| **REVENUES** | | | | | |
| Taxes | $ 16,921,648 | $ 15,415,484 | $ 12,983,948 | $ 10,874,493 | $ 8,505,203 |
| Licenses and Permits | 4,191,857 | 2,914,180 | 2,185,629 | 1,665,127 | 1,883,515 |
| Intergovernmental | 11,970,740 | 10,931,122 | 8,662,540 | 9,035,650 | 12,304,486 |
| Charges for Services | 348,456 | 206,855 | 193,945 | 156,216 | 37,022 |
| Investment Earnings | - | - | - | - | 67,542 |
| Fines and Forfeitures | 62,973 | 56,705 | 84,020 | 84,703 | 49,358 |
| Use of Money and Property | 695,397 | (50,452) | 38,797 | 109,659 | - |
| Contributions | 56,854 | 1,963,765 | - | - | - |
| Developer Participation | 1,602,594 | 101,562 | 1,333,216 | 895,215 | 526,149 |
| Miscellaneous | 53,052 | 74,023 | 133,755 | 229,314 | 133,490 |
| **Total Revenues** | **$ 35,903,571** | **$ 31,613,244** | **$ 25,615,850** | **$ 23,050,377** | **$ 23,506,765** |
| **EXPENDITURES** | | | | | |
| Current: | | | | | |
| General Government | $ 4,527,166 | $ 3,178,267 | $ 2,714,432 | $ 2,647,322 | $ 3,212,685 |
| Public Safety | 10,780,102 | 10,031,985 | 7,946,947 | 9,069,699 | 7,922,498 |
| Community Development | 3,061,022 | 2,844,354 | 2,407,683 | 2,270,421 | 2,738,282 |
| Economic Development | 351,974 | 271,791 | 212,698 | 166,124 | - |
| Parks and Recreation | 905,169 | 1,057,508 | 706,244 | 678,516 | - |
| Public Works | 4,065,061 | 5,000,008 | 3,965,255 | 2,846,944 | 2,446,387 |
| Capital Outlay | 7,072,777 | 4,621,702 | 3,445,435 | 2,755,005 | 5,480,443 |
| Debt Service: | | | | | |
| Cost of Issuance | - | - | - | - | 37,000 |
| Principal Retirement | 458,662 | 365,551 | 77,268 | - | - |
| Interest and Fiscal Charges | 84,803 | 85,792 | 79,023 | 78,146 | - |
| **Total Expenditures** | **$ 31,306,736** | **$ 27,456,958** | **$ 21,554,985** | **$ 20,512,177** | **$ 21,837,295** |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | 4,596,835 | 4,156,286 | 4,060,865 | 2,538,200 | 1,669,470 |
| **OTHER FINANCING SOURCES (USES)** | | | | | |
| Transfers In | $ 346,959 | $ 319,839 | $ 301,362 | $ 416,945 | $ 924,641 |
| Transfers Out | (346,959) | (319,839) | (301,362) | (416,945) | (924,641) |
| Proceeds from Loan | - | | | | 1,525,470 |
| Other Debts Issued | 134,989 | 1,334,287 | | | - |
| Contributions from Other Entities | - | | | | - |
| **Total Other Financing Sources (Uses)** | **$ 134,989** | **$ 1,334,287** | **$ -** | **$ -** | **$ 1,525,470** |
| **Net Change in Fund Balances** | 4,731,824 | 5,490,573 | 4,060,865 | 2,538,200 | 3,194,940 |
| Fund Balances, Beginning of Year | 19,345,802 | 13,855,229 | 9,794,364 | 7,256,164 | 4,061,224 |
| Restatements | - | - | - | - | - |
| Fund Balances, Beginning of Year, as Restated: | 19,345,802 | 13,855,229 | 9,794,364 | 7,256,164 | 4,061,224 |
| Fund Balances, End of Year | $ 24,077,626 | $ 19,345,802 | $ 13,855,229 | $ 9,794,364 | $ 7,256,164 |
| **DEBT SERVICE AS A PERCENTAGE OF NON CAPITAL EXPENDITURES** | 2.50% | 2.30% | 0.00% | 0.00% | 0.00% |

*Note: Wildomar Cemetery District (District) is included in fiscal years 2012 to 2015. The District became a subsidiary of the City in fiscal year 2012. However, for fiscal year 2016 the District is not included in the governmental activities and its operations are discretely presented in the financial statements.

Source: City Finance Department

| Fiscal Year | | | | |
|---|---|---|---|---|
| 2018 | 2017 | 2016 | 2015 | 2014 |
| $ 7,229,816 | $ 6,940,365 | $ 6,743,720 | $ 6,596,256 | $ 6,119,382 |
| 2,003,200 | 2,345,877 | 2,754,563 | 2,460,535 | 1,602,381 |
| 7,033,686 | 4,650,707 | 3,612,975 | 3,660,760 | 3,148,003 |
| 38,769 | 18,614 | 14,895 | 27,077 | 213,328 |
| 19,431 | 10,659 | 6,590 | 5,015 | 3,605 |
| 45,552 | 41,039 | 52,654 | 51,882 | 81,387 |
| - | - | - | - | - |
| - | - | - | - | - |
| 867,838 | 1,510,618 | 598,955 | 181,553 | 688,214 |
| 8,919 | 114,933 | 87,850 | 123,387 | 54,338 |
| **$ 17,247,211** | **$ 15,632,812** | **$ 13,872,202** | **$ 13,106,465** | **$ 11,910,638** |
| | | | | |
| $ 2,601,884 | $ 2,382,977 | $ 2,426,059 | $ 2,410,577 | $ 2,049,831 |
| 5,926,817 | 5,488,113 | 5,079,535 | 4,834,799 | 4,447,176 |
| 2,660,031 | 2,389,801 | 2,569,072 | 3,100,691 | 2,881,440 |
| - | - | - | - | - |
| - | - | - | 27,866 | 188,047 |
| 3,375,478 | 1,953,548 | 1,982,458 | 2,460,664 | 1,383,266 |
| 3,411,917 | 2,142,039 | 1,399,541 | 1,008,509 | 555,885 |
| - | - | - | - | - |
| - | - | - | 109,040 | 483,243 |
| - | - | - | - | 39,481 |
| **$ 17,976,127** | **$ 14,356,478** | **$ 13,456,665** | **$ 13,952,146** | **$ 12,028,369** |
| (728,916) | 1,276,334 | 415,537 | (845,681) | (117,731) |
| $ 1,270,977 | $ 343,787 | $ 517,123 | $ 544,116 | $ 522,000 |
| (1,270,977) | (343,787) | (517,123) | (544,116) | (522,000) |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| (728,916) | 1,276,334 | 415,537 | (845,681) | (117,731) |
| 4,790,140 | 3,513,806 | 2,591,411 | 5,319,697 | 5,437,428 |
| - | - | 506,858 | (102,040) | - |
| 4,790,140 | 3,513,806 | 3,098,269 | 5,217,657 | 5,437,428 |
| $ 4,061,224 | $ 4,790,140 | $ 3,513,806 | $ 4,371,976 | $ 5,319,697 |
| 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |




**THIS PAGE INTENTIONALLY LEFT BLANK**

## Assessed Value and Estimated Actual Value of Taxable Property

| Fiscal year | Residential Property | Commercial Property | Other Property | Less Tax-Exempt Property | Total Taxable Assessed Value | Total Direct Rate |
|---|---|---|---|---|---|---|
| 2023 | $ 3,613,639,008 | $ 269,448,817 | $ 355,422,558 | $ (152,084,250) | $ 4,187,621,652 | 0.06414 |
| 2022 | 3,353,379,918 | 238,817,009 | 372,949,652 | (143,634,639) | 3,914,676,493 | 0.06414 |
| 2021 | 3,194,123,965 | 206,450,586 | 365,302,589 | (141,156,996) | 3,712,810,278 | 0.06414 |
| 2020 | 2,998,915,691 | 367,930,286 | 266,202,102 | (135,401,055) | 3,555,294,341 | 0.06414 |
| 2019 | 2,869,319,248 | 366,065,458 | 207,467,159 | (133,658,124) | 3,368,179,579 | 0.06414 |
| 2018 | 2,672,591,727 | 348,827,091 | 205,071,044 | (128,090,594) | 3,152,766,645 | 0.06413 |
| 2017 | 2,457,768,510 | 206,868,526 | 333,066,581 | (6,827,758) | 2,990,875,859 | 0.06642 |
| 2016 | 2,315,546,269 | 195,912,842 | 315,827,261 | (6,723,956) | 2,820,562,416 | 0.06665 |
| 2015 | 2,128,221,360 | 186,564,353 | 301,703,479 | (6,592,208) | 2,609,896,984 | 0.06742 |
| 2014 | 1,797,147,241 | 184,326,275 | 318,120,654 | (6,240,538) | 2,293,353,632 | 0.0686 |

In 1978, California voters passed Proposition 13 which set the property tax rate at 1.00% based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum increase of 2%). With few exceptions, property is only re-assessed at the purchase price of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.
The City of Wildomar was incorporated in July 2008, therefore data availability is limited. Changes in assessed value distribution is due to a change in source. Other property includes state unitary in the amount of $129,600.

Source: MuniServices

## Direct and Overlapping Property Tax Rates
## (Rate per $100 of Taxable Value)

| Agency | Fiscal Year 2023 | 2022 | 2021 | 2020 |
|---|---|---|---|---|
| **City's Share of 1% Levy Per Prop 13** | **0.05800** | **0.05800** | **0.05800** | **0.05800** |
| **Basic Levy*** | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| City of Wildomar | 0.06414 | 0.06414 | 0.06414 | 0.06414 |
| All others | 0.93586 | 0.93586 | 0.93586 | 0.93586 |
| **Total Direct Rate** | **1.00000** | **1.00000** | **1.00000** | **1.00000** |
| **Override Assessments** | | | | |
| Menifee School Debt Svc | 0.06201 | 0.06319 | 0.06111 | 0.06277 |
| Metropolitan Water Dist Original Area | 0.00350 | 0.00350 | 0.00350 | 0.00350 |
| Mt. San Jacinto Jr College | 0.01320 | 0.01320 | 0.01320 | 0.08244 |
| Perris Union High School | 0.08859 | 0.08859 | 0.08569 | 0.01320 |
| **Total Overriding Assessments** | **0.16730** | **0.16848** | **0.16350** | **0.16191** |
| **Total Direct & Overlapping Tax Rates** | **1.16730** | **1.16848** | **1.16350** | **1.16191** |

* In 1978, California voters passed Proposition 13 which set the property tax rate at 1.00% fixed amount. This 1.00% is shared between all taxing agencies in which the subject property resides within. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of any voter approved bonds.

Overlapping rates are those of local and county governments that apply to property owners within the City. Not all overlapping rates apply to all City property owners.

Source: MuniServices

| Fiscal Year | | | | | |
|---|---|---|---|---|---|
| **2019** | **2018** | **2017** | **2016** | **2015** | **2014** |
| **0.05800** | **0.05800** | **0.05800** | **0.05800** | **0.05800** | **0.05800** |
| 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 0.06414 | 0.06414 | 0.06414 | 0.06414 | 0.06742 | 0.06860 |
| 0.93586 | 0.93586 | 0.93586 | 0.93586 | 0.93258 | 0.93140 |
| **1.00000** | **1.00000** | **1.00000** | **1.00000** | **1.00000** | **1.00000** |
| 0.06303 | 0.06080 | 0.03269 | 0.03010 | 0.03275 | 0.03421 |
| 0.00350 | 0.00350 | 0.00350 | 0.00350 | 0.00350 | 0.00350 |
| 0.05243 | 0.05675 | 0.06092 | 0.06236 | 0.06303 | 0.06970 |
| 0.01320 | 0.01320 | 0.01320 | 0.01394 | - | - |
| **0.13216** | **0.13425** | **0.11031** | **0.10990** | **0.09928** | **0.10741** |
| **1.13216** | **1.13425** | **1.11031** | **1.10990** | **1.09928** | **1.10741** |

## Principal Property Tax Payers

| Taxpayer | 2022-23 Taxable Value ($) | 2022-23 Percent of Total City Taxable Value (%) | 2013-14 Taxable Value ($) | 2013-14 Percent of Total City Taxable Value (%) |
|---|---|---|---|---|
| Oak Springs Partners | $ 86,052,381 | 2.05% | | |
| MG Santa Rosa Apartments | 81,502,368 | 1.95% | | |
| GSC Smith Ranch | 35,162,006 | 0.84% | | |
| LG Oak Creek | 31,257,841 | 0.75% | $ 15,817,000 | 0.70% |
| Universal Health Services Of Rancho Springs | 24,931,576 | 0.60% | 27,341,881 | 1.20% |
| Wildomar Industrial Park | 23,927,167 | 0.57% | 11,049,387 | 0.49% |
| CK HS Partners 18 | 22,734,343 | 0.54% | 5,425,224 | 0.24% |
| Sovran Acquisition Ltd Partnership | 20,089,173 | 0.48% | | |
| Krupalu | 18,360,000 | 0.44% | | |
| Cft Nv Dev | 18,061,551 | 0.43% | | |
| Mcw Rc Ca Bear Creek Village Center | 16,818,057 | 0.40% | 14,339,534 | 0.63% |
| Rainbow Mountain | 14,496,385 | 0.35% | | |
| Equilon Enterprises | 13,636,890 | 0.33% | | |
| Beazer Homes Holdings Corp | 13,212,425 | 0.32% | | |
| ACI Real Estate Spe 143 | 12,546,000 | 0.30% | | |
| VSHS | 11,894,608 | 0.28% | 9,335,660 | 0.41% |
| Csp 30121 Antelope Road | 10,563,313 | 0.25% | | |
| George Clinton Keith Dev | 9,775,365 | 0.23% | | |
| Wal Mart Real Estate Business Trust | 9,239,679 | 0.22% | 7,062,498 | 0.31% |
| Ambient Pacific Occ | 8,994,395 | 0.21% | | |
| Wang Margaret Dream Trust Dtd 7/24/12 | 8,400,000 | 0.20% | | |
| Wildomar Renaissance Plaza | 8,180,815 | 0.20% | | |
| Wildomar Meadows | 8,094,068 | 0.19% | | |
| Elsinore Valley Municipal Water District | 6,832,658 | 0.16% | | |
| 2018 1 Ih Borrower Lp | 6,325,609 | 0.15% | | |
| Universal Health Realty Income | | | 42,162,585 | 1.86% |
| Wnra Wildomar | | | 35,470,000 | 1.56% |
| Inland Valley Medical Partners | | | 14,204,896 | 0.63% |
| Stonebridge Medical Center | | | 12,981,790 | 0.57% |
| Lennar Homes Of Calif Inc. | | | 9,488,003 | 0.42% |
| A S Prop At Clinton Keith | | | 8,739,970 | 0.38% |
| Ck Self Storage | | | 8,712,809 | 0.38% |
| Strata Oak | | | 8,437,440 | 0.37% |
| Oak Springs Ranch | | | 7,665,000 | 0.34% |
| New Albertsons Inc. | | | 7,644,966 | 0.34% |
| Spring Meadow Ranch | | | 7,000,000 | 0.31% |
| Prichard Ronald D | | | 6,975,500 | 0.31% |
| Baxter Central Ltd. Partnership | | | 6,737,912 | 0.30% |
| Meritage Homes Of Calif Inc. | | | 6,093,023 | 0.27% |
| Rs Wildomar | | | 5,304,000 | 0.23% |
| Beaumont Gossett | | | 4,584,032 | 0.20% |
| CV Communities | | | 4,565,577 | 0.20% |
| Word Of Life World Outreach Center | | | 3,943,198 | 0.17% |
| Total Top 25 Taxpayers | 521,088,673 | 12.44% | 291,081,885 | 12.82% |
| Total Taxable Value | 4,187,621,652 | 100.00% | 2,271,001,217 | 100.00% |

Source: Riverside County Assessor data, MuniServices, LLC

Wildomar was incorporated in July 2008, therefore data availability is limited

Total Taxable Value includes state unitary of $129,600

## Property Tax Levies and Collections

| Fiscal Year | Total Tax Levy for Fiscal Year | Collected within the Fiscal Year of the Levy | | Collection in Subsequent Years | Total Collections to Date | |
|---|---|---|---|---|---|---|
| | | Amount | Percentage of Levy | | Amount | Percentage of Levy |
| 2023 | $ 5,088,718 | $ 4,951,886 | 97.31% | $ 157,886 | $ 5,109,772 | 100.41% |
| 2022 | 4,832,419 | 4,672,630 | 96.69% | 170,904 | 4,843,534 | 100.23% |
| 2021 | 4,688,098 | 4,583,900 | 97.78% | 149,400 | 4,733,300 | 100.96% |
| 2020 | 4,503,962 | 4,484,048 | 99.56% | - | 4,484,048 | 99.56% |
| 2019 | 4,234,361 | 4,113,696 | 97.15% | 121,773 | 4,235,469 | 100.03% |
| 2018 | 3,973,916 | 3,848,479 | 96.84% | 122,634 | 3,971,113 | 99.93% |
| 2017 | 3,825,844 | 3,732,682 | 97.56% | 75,891 | 3,808,573 | 99.55% |
| 2016 | 3,625,979 | 3,515,561 | 96.95% | 107,546 | 3,623,107 | 99.92% |
| 2015 | 3,394,851 | 3,241,573 | 95.48% | 125,930 | 3,367,503 | 99.19% |
| 2014 | 3,045,734 | 2,830,033 | 92.92% | 148,755 | 2,978,788 | 97.80% |

The City was not on the tax rolls until fiscal year 2009-2010, therefore there is no total tax levy. However, the City still received its portion of property tax collections from Riverside County.

Source: County of Riverside, City Finance Department

## Ratios of Outstanding Debt by Type

| Fiscal Year | Leases Payable | Subscription Liabiltity | Loan Payable | County Repayment [1] | Total Governmental Activities | % of Actual Assessed Value of Property [2] | Per Capita |
|---|---|---|---|---|---|---|---|
| 2023 | $ 756,096 | $ 55,903 | $ 1,297,467 | $ - | $ 2,109,466 | 0.00% | $ 58.05 |
| 2022 | 1,050,066 | - | 1,383,073 | - | 2,433,139 | 0.00% | 66.42 |
| 2021 | - | - | 1,464,403 | - | 1,464,403 | 0.00% | 39.56 |
| 2020 | - | - | 1,541,671 | - | 1,541,671 | 0.00% | 41.46 |
| 2019 | - | - | 1,525,470 | - | 1,525,470 | 0.00% | 42.30 |
| 2018 | - | - | - | - | - | 0.00% | - |
| 2017 | - | - | - | - | - | 0.00% | - |
| 2016 | - | - | - | - | - | 0.00% | - |
| 2015 | - | - | - | 1,185,337 | 1,185,337 | 0.00% | 34.71 |
| 2014 | - | - | - | 1,294,377 | 1,294,377 | 0.00% | 39.02 |

[1] County Repayment is not a bonded debt. On September 22,2015, SB 107 was signed into law providing for the forgiveness of debts owed to the County of Riverside.

[2] Assessed value used because actual value of taxable property not readily available in the state of California.

The City was incorporated in fiscal year 2008-2009. No Information prior to fiscal Year 2008-2009 is available.

Source: City Finance Department

## Direct and Overlapping Governmental Activities Debt
## As of June 30, 2023

| | | | |
|---|---|---|---|
| **2022-2023 Assessed Valuation** | $ 4,218,077,691 | | |
| **Incremental Valuation** | - | | |
| **Adjusted Assessed Valuation** | $ 4,218,077,691 | | |
| **Overlapping Tax and Assessment Debt** | **Total Debt** | **Percent Applicable to City (1)** | **City's Share of Debt** |
| Metropolitan Water District | $ 19,215,000 | 0.116% | $ 22,289 |
| Mount San Jacinto Community College District General Funds Obligations | 247,850,000 | 3.541% | 8,776,369 |
| Perris Union High School District | 298,735,042 | 0.206% | 615,394 |
| Menifee Union School District | 120,934,720 | 0.328% | 396,666 |
| Lake Elsinore Unified School District | 47,410,000 | 25.693% | 12,181,051 |
| Lake Elsinore Unified School District Community Facilities District No. 99-1 | 3,321,000 | 100% | 3,321,000 |
| Lake Elsinore Unified School District Community Facilities District No. 2002-1 | 2,963,000 | 44.393% | 1,315,365 |
| Lake Elsinore Unified School District Community Facilities District No. 2003-1 A | 2,995,113 | 100% | 2,995,113 |
| Lake Elsinore Unified School District Community Facilities District No. 2004-1, 2 ,3 & 4 | 19,339,000 | 39.767-100 | 18,047,002 |
| Lake Elsinore Unified School District Community Facilities District No. 2005-3, 5 & 7 | 9,677,000 | 100% | 9,677,000 |
| Lake Elsinore Unified School District Community Facilities District No. 2006-3A & 4 | 12,420,000 | 100% | 12,420,000 |
| Lake Elsinore Unified School District Community Facilities District No. 2007-2 | 2,915,000 | 100% | 2,915,000 |
| Lake Elsinore Unified School District Community Facilities District No. 2013-1 & 2 | 13,495,000 | 100% | 13,495,000 |
| Perris Union High School District Community Facilities District No. 92-1 | 31,050,000 | 0.259% | 80,420 |
| Riverside County Flood Control, Zone 4 | 5,380,000 | 0.418% | 22,488 |
| Elsinore Valley Municipal Water District Community Facilities Districts | 5,540,000 | 100% | 5,540,000 |
| **Total Overlapping Tax and Assessment Debt** | | | $ 91,820,157 |
| **Overlapping General Fund Debt** | | | |
| Riverside County General Funds Obligation | $ 686,776,829 | 1.165% | $ 8,000,950 |
| Riverside County Pension Obligations | 748,540,000 | 1.165% | 8,720,491 |
| Western Municipal Water District Certificates of Participation | 4,075,058 | 1.173% | 47,800 |
| Perris Union High School District General Fund Obligation | 40,481,898 | 0.206% | 83,393 |
| Menifee Union School District Certificates of Participation | 45,258,119 | 0.355% | 160,666 |
| **Total Overlapping General Fund Debt** | | | **$ 17,013,301** |
| **Direct Debt** | | | |
| **City Of Wildomar** | **$2,109,466** | **100%** | **$2,109,466** |
| **OVERLAPPING TAX INCREMENT DEBT (Successor Agency):** | $ 186,997,321 | 2.153 - 18.555% | $ 13,841,829 |
| **Total Direct Debt** | | | **$2,109,466** |
| **Total Overlapping Debt** | | | $ 122,663,067 |
| **Combined Total Debt** | | | $ 122,663,067 (2) |

(1) Percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping districts assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.

(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations. Qualified Zone Academy Bonds are included based on principal due at maturity.

**Ratios to 2018-19 Assessed Valuation:**

| | |
|---|---|
| Overlapping Tax and Assessment Debt | 2.34% |
| **Direct Debt ($0)** | **0.00%** |
| Combined Total Debt | 3.20% |

**Ratios to Redevelopment Successor Agency Incremental Valuation ($255,614,906):**

| | |
|---|---|
| **Total Overlapping Tax Increment Debt** | 5.92% |

AB:($500)

Source: California Municipal Statistics

## Legal Debt Margin Information
## (dollars in thousands)

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| | 2023 | 2022 | 2021 | 2020 | 2019 |
| Assessed Valuation | $ 4,187,621,652 | $ 3,914,676,493 | $ 3,712,810,278 | $ 3,555,294,341 | $ 3,368,179,579 |
| Debt Limit Percentage | 15% | 15% | 15% | 15% | 15% |
| Debt Limit | $ 628,143,248 | $ 587,201,474 | $ 556,921,542 | $ 533,294,151 | $ 505,226,937 |
| Total Net Debt Applicable to Limit General Obligation Bonds: | - | - | - | - | - |
| Legal Debt Margin | $ 628,143,248 | $ 587,201,474 | $ 556,921,542 | $ 533,294,151 | $ 505,226,937 |
| Total Net Debt Applicable to the Limit as a Percentage of Debt Limit | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |

Section 43605 of The Government Code of the State of California limits the amount of indebtedness for public improvements to 15% of the assessed valuation of all real and personal property of the City.

The City of Wildomar has no general obligation bond indebtedness.

Source: City Finance Department, MuniServices

| Fiscal Year | | | | |
|---|---|---|---|---|
| 2018 | 2017 | 2016 | 2015 | 2014 |
| $ 3,152,766,645 | $ 2,990,875,859 | $ 2,820,562,416 | $ 2,609,896,984 | $ 2,293,353,635 |
| 15% | 15% | 15% | 15% | 15% |
| $ 472,914,997 | $ 448,631,379 | $ 423,084,362 | $ 391,484,548 | $ 344,003,045 |
| - | - | - | - | - |
| $ 472,914,997 | $ 448,631,379 | $ 423,084,362 | $ 391,484,548 | $ 344,003,045 |
| 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |

## Demographic and Economic Statistics
## Last Ten Years

| Fiscal Year | Population (1) | Personal Income (In Thousands) (2) | Per Capita Personal Income (2) | City Unemployment Rate (%) (3) | Median Age (4) | %High School Diploma | % Bachelors Degree |
|---|---|---|---|---|---|---|---|
| 2022-23 | 36,336 | $ 1,330,572 | $ 36,619 | 4.2% | 36 | 85% | 17% |
| 2021-22 | 36,632 | 1,150,045 | 31,395 | 3.1% | 35 | 84% | 16% |
| 2020-21 | 37,013 | 1,011,653 | 27,332 | 6.9% | 34 | 85% | 17% |
| 2019-20 | 37,183 | 941,562 | 25,322 | 14.1% | 35 | 85% | 17% |
| 2018-19 | 36,066 | 878,083 | 24,347 | 3.3% | 35 | 85% | 17% |
| 2017-18 | 36,287 | 837,603 | 23,083 | 3.9% | 35 | 83% | 17% |
| 2016-17 | 35,782 | 776,541 | 21,702 | 6.1% | 34 | 84% | 16% |
| 2015-16 | 35,168 | 812,908 | 23,115 | 6.8% | 34 | 88% | 14% |
| 2014-15 | 33,696 | 764,899 | 22,700 | 4.0% | 34 | 84% | 16% |
| 2013-14 | 33,718 | 761,555 | 22,586 | 7.0% | 34 | 83% | 17% |

Source: MuniServices, LLC, / Avenu Insights & Analytics

Wildomar was incorporated in July 2008, therefore data availability is limited

The California Department of Finance demographics estimates now incorporate 2010 Census counts as the benchmark.

1.) Population Projections are provided by the California Department of Finance Projections.

2.) Income Data is provided by the U.S. Census Bureau, 2010 American Community Survey.

3.) Unemployment Data is provided by the EDD's Bureau of Labor Statistics Department.

4.) Median Age reflects the U.S. Census data estimation table.

## Principal Employers
## Current and Nine Years Ago

| Business Name | 2022-23 Number of Employees | 2022-23 Percent of Total Employment (%) | 2013-14 Number of Employees |
|---|---|---|---|
| Lake Elsinore Unified School District* | 2,181 | 12.25% | 1995 |
| Inland Valley Medical Center ** | 828 | 4.65% | 780 |
| Southern California Edison | 224 | 1.26% | 20 |
| Stater Bros Markets | 124 | 0.70% | 45 |
| Albertson's | 122 | 0.69% | 95 |
| Cornerstone Community Church & School | 108 | 0.61% | 90 |
| Wildomar Senior Leisure Community | 105 | 0.59% | |
| Animal Friends of the Valleys | 88 | 0.49% | |
| Sycamore Academy-Sci-Cultural Arts | 83 | 0.47% | |
| FCP Inc | 64 | 0.36% | 200 |
| Jack in the Box - (2 locations) | | | 60 |
| P K Mechanical Systems | No longer in the top 10 | | 50 |
| Coldwell Banker | | | 52 |
| Mc Donald's | | | 52 |
| Total Top 10 Employers | 3,927 | 22.06% | 3,439 |
| Total City Labor Force (1) | 17,800 | | |

Source: MuniServices, LLC / Avenu Insights & Analytics
Source: 2012-13, previously published ACFR, limited data available
Results based on direct correspondence with city's local businesses.
* Count is districtwide
** Count includes another location, not within the City Limits.
*** Includes the Cornerstone Christian School
(1) Total City Labor Force provided by EDD Labor Force Data.

## Full-Time Equivalent City Governmental Employees by Function/Program
## As of June 30, 2023

| Function | 2023 | 2022 | 2021 | 2020 | 2019 |
|---|---|---|---|---|---|
| City Manager | | | | | |
| Full- Time Equiv | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| City Clerk | | | | | |
| Full- Time Equiv | 1.0 | 2.0 | 1.0 | 1.0 | 1.0 |
| City Manager Administration | | | | | |
| Full- Time Equiv | - | - | 3.0 | 3.0 | 3.0 |
| Economic Development | | | | | |
| Full- Time Equiv | 2.0 | 2.0 | - | - | - |
| Asst. City Manager | | | | | |
| Full- Time Equiv | - | - | 1.0 | 1.0 | 1.0 |
| Planning Director | | | | | |
| Full- Time Equiv | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Building/Safety | | | | | |
| Full- Time Equiv | 3.0 | 3.0 | 2.0 | - | - |
| Cemetery | | | | | |
| Full- Time Equiv | 5.0 | 5.0 | 3.0 | 3.0 | 3.0 |
| Development Engineering | | | | | |
| Full- Time Equiv | 2.0 | 2.0 | - | - | - |
| Community Services | | | | | |
| Full- Time Equiv | - | - | - | - | - |
| Administrative Services Director | | | | | |
| Full- Time Equiv | 1.0 | 1.0 | - | - | - |
| Finance | | | | | |
| Full- Time Equiv | 5.0 | 5.0 | 4.0 | 3.0 | 3.0 |
| Code Enforcement | | | | | |
| Full- Time Equiv | 4.0 | 4.0 | - | - | - |
| Public Works | | | | | |
| Full- Time Equiv | 3.0 | 3.0 | 2.0 | - | - |
| Associate Planner | | | | | |
| Full- Time Equiv | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| **TOTAL** | 29.0 | 30.0 | 19.0 | 14.0 | 14.0 |

Source: City Finance Department

| 2018 | 2017 | 2016 | 2015 | 2014 |
|---|---|---|---|---|
| 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| 2.0 | 2.0 | 2.0 | 1.0 | 2.0 |
| - | - | - | - | - |
| 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| - | - | 1.0 | 1.0 | 1.0 |
| 2.0 | 3.0 | 2.0 | 2.0 | 2.0 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 3.0 | 2.0 | 1.0 | 1.0 | - |
| - | - | - | - | - |
| - | - | - | 1.0 | 1.0 |
| 1.0 | 1.0 | 1.0 | 1.0 | - |
| 12.0 | 12.0 | 11.0 | 11.0 | 10.0 |

## Operating Indicators by Function/Program

| Function | 2023 | 2022 | 2021 | 2020 | 2019 |
|---|---|---|---|---|---|
| Police Services | | | | | |
| Calls for Service | 12,452 | 18,027 | 18,218 | 19,898 | 16,576 |
| DUI Arrests | 37 | 73 | 87 | 44 | 34 |
| Traffic Citations | 1,107 | 1,245 | 1,830 | 485 | N/A |
| Fire Services | | | | | |
| Responses to Calls for Service | 3,068 | 3,534 | 3,307 | 3,252 | 3,102 |
| Average Response Time-Minutes | 5.4 | 5.4 | 5.2 | 5.1 | 5.1 |
| % of Calls - Medical | 79.50% | 78.50% | 76.32% | 74.26% | 75.94% |
| % of Calls - All Other | 20.50% | 21.50% | 23.67% | 25.74% | 24.06% |
| Building & Safety | | | | | |
| Building Permits Issued | 1,460 | 1,161 | 1,192 | 981 | 1,104 |
| Community Development/ Planning | | | | | |
| Zoning Inquiries/ Counter Assistance | 3,452 | 3,327 | 3,000 | 2,925 | 3,020 |
| Developer Applications/ Projects | 21 | 65 | 25 | 30 | 45 |
| Building Plan Check Permits | 421 | 414 | 1,000 | 1,052 | 1,560 |
| Planning Director Hearings | 0 | 0 | 0 | 2 | 3 |
| Planning Commission Meetings | 9 | 10 | 9 | 13 | 9 |
| Cemetery | | | | | |
| Burial Services | 49 | 61 | 45 | 41 | 21 |

Source: City Finance Department, City Community Development Department, City Building Department, Riverside County Sheriff's Department, Riverside County Fire/CAL-Fire, Cemetery

(1) Information not available at time of publication.
N/A = Not available.

| 2018 | 2017 | 2016 | 2015 | 2014 |
|---|---|---|---|---|
| 17,628 | 17,374 | 15,916 | 8,782 | 4,353 |
| 44 | 32 | 38 | 2 | 8 |
| 573 | 334 | 246 | 287 | 375 |
| 3,266 | 3,173 | 3,075 | 2,962 | 2,696 |
| 5.2 | 4.7 | 4.7 | 4.9 | 4.7 |
| 76.00% | 75.26% | 77.66% | 75.19% | 76.71% |
| 24.00% | 24.74% | 22.34% | 24.81% | 23.29% |
| 1,158 | 1,235 | 1,685 | 1,321 | 789 |
| 4,656 | 4,400 | 4,300 | 3,800 | 3,600 |
| 71 | 43 | 40 | 48 | 40 |
| 1,674 | 1,650 | 1,650 | 1,000 | 1,000 |
| 1 | 3 | 2 | 5 | 5 |
| 16 | 7 | 10 | 11 | 10 |
| 35 | 12 | 25 | 31 | 34 |

## Capital Asset Statistics by Function/Program

| Function | 2023 | 2022 | 2021 | 2020 | 2019 |
|---|---|---|---|---|---|
| Public Works | | | | | |
| Streets (miles) | | | | | |
| Paved - Public | 126.15 | 124.9 | 123.36 | 123.36 | 123.36 |
| Paved - Private | 11.67 | 11.4 | 9.1 | 9.1 | 9.1 |
| Unpaved - Public | 5.84 | 5.84 | 3.87 | 3.87 | 3.87 |
| Unpaved - Private | 46.05 | 46.05 | 47.1 | 47.1 | 47.1 |
| Traffic Signals | 27.3 | 24.3 | 24.3 | 24.3 | 24.3 |
| Community Services | | | | | |
| Parks | 6 | 5 | 5 | 4 | 4 |
| Park Acreage | 61.85 | 41.85 | 41.85 | 14.85 | 14.85 |
| Cemetery | 1 | 1 | 1 | 1 | 1 |

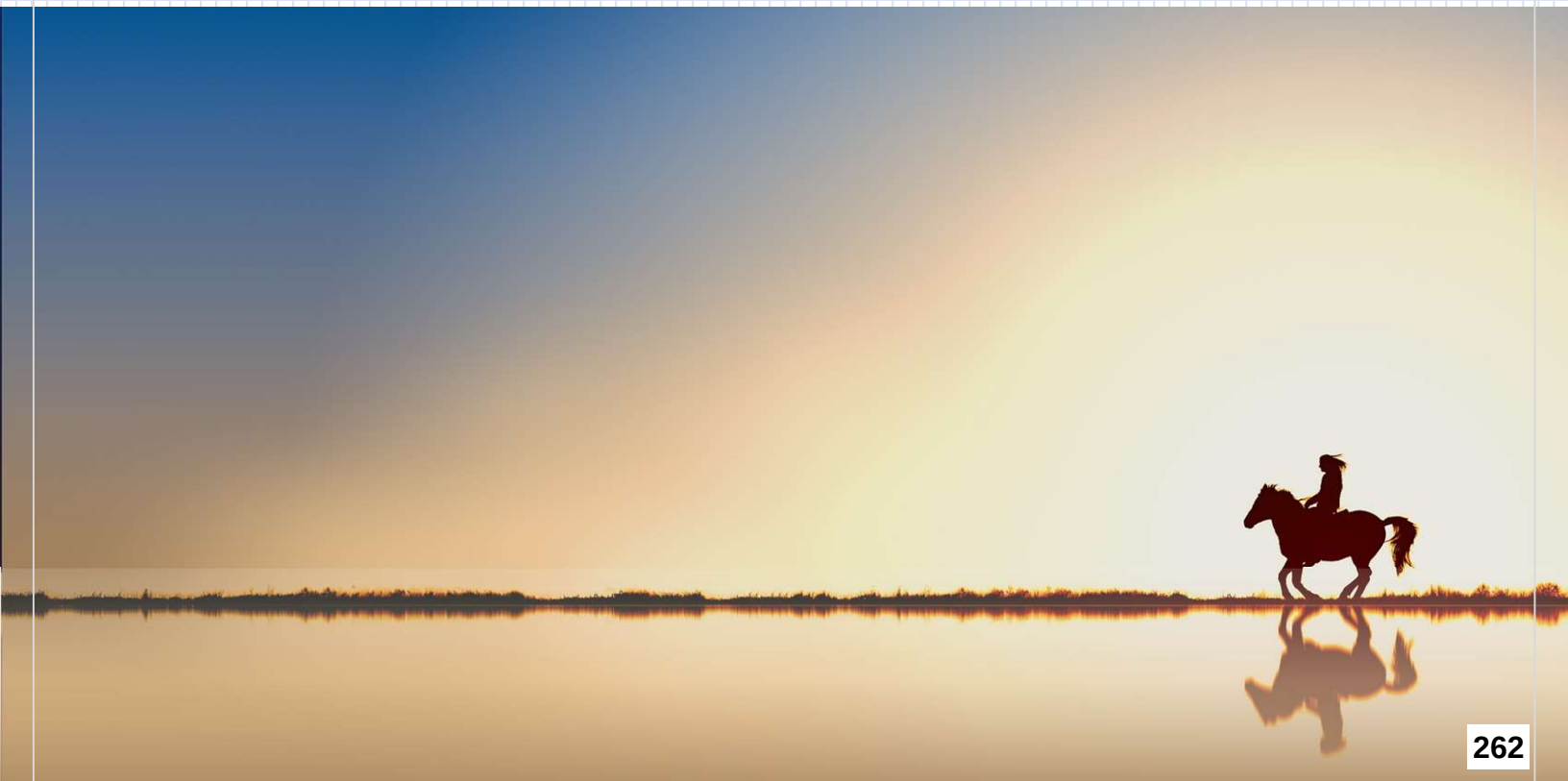
Source: City Public Works Department, Community Services Department

| 2018 | 2017 | 2016 | 2015 | 2014 |
|---|---|---|---|---|
| 123.36 | 119 | 119 | 119 | 119 |
| 9.1 | 9.1 | 9.1 | 9.1 | 9.1 |
| 3.87 | 3.4 | 3.4 | 3.4 | 3.4 |
| 47.1 | 47.1 | 47.1 | 47.1 | 47.1 |
| 24.3 | 23.3 | 23.3 | 23.3 | 23.3 |
| 4 | 3 | 3 | 3 | 3 |
| 14.85 | 14.4 | 14.4 | 14.4 | 14.4 |
| 1 | 1 | 1 | 1 | 1 |

## Miscellaneous Statistics
## As of June 30,2023

| | |
|---|---|
| Geographic Location | Wildomar is located along Interstate 15 in Riverside County. |
| Population | 36,336 |
| Area in Square Miles | 24 |
| Form of Government | Council-Manager |
| Date of Incorporation | July 1, 2008 |
| Number of Full Time Employees | 29 |
| Public Safety: | |
| Police Department | Under contract with the Riverside County Sheriff's Department |
| Fire Department | Under contract with the Riverside County Fire Department ( Cal-Fire) |
| Library | 1 Branch, Riverside County Library System |
| Recreation: | 6 Parks owned by the City |
| Schools: | |
| Elementary | 4 |
| Middle Schools | 1 |
| High Schools | 1 |

Source: City Finance Department and California Department of Finance



ROGERS, ANDERSON, MALODY & SCOTT, LLP
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

735 E. Carnegie Dr. Suite 100
San Bernardino, CA 92408
909 889 0871 T
909 889 5361 F
ramscpa.net

PARTNERS
Scott W. Manno, CPA, CGMA
Leena Shanbhag, CPA, MST, CGMA
Bradferd A. Welebir, CPA, MBA, CGMA
Jenny W. Liu, CPA, MST
Gardenya Duran, CPA, CGMA
Brianna Schultz, CPA, CGMA
Brenda L. Odle, CPA, MST (Partner Emeritus)
Terry P. Shea, CPA (Partner Emeritus)

MANAGERS / STAFF
Seong-Hyea Lee, CPA, MBA
Evelyn Morentin-Barcena, CPA
Veronica Hernandez, CPA
Laura Arvizu, CPA
John Maldonado, CPA, MSA
Julia Rodriguez Fuentes, CPA, MSA
Demi Hite, CPA
Jeffrey McKennan, CPA
Monica Wysocki, CPA

MEMBERS
American Institute of
Certified Public Accountants

*PCPS The AICPA Alliance for CPA Firms*

*Governmental Audit Quality Center*

California Society of
Certified Public Accountants

Proud Member of
AlliottGlobalAlliance™

# REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

*Independent Auditor's Report*

To the Honorable City Council
City of Wildomar
Wildomar, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Wildomar (the City) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated April 15, 2024.

## *Report on Internal Control over Financial Reporting*

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected, and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2023-001 that we consider to be a significant deficiency.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

We noted certain matters that we have reported to management of the City in a separate letter dated April 15, 2024.

**City's Response to Findings**

The City's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Responses. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
April 15, 2024

**Finding 2023-001:**
***Significant Deficiency***

During our audit procedures, we noted that the preparation of four separate bank reconciliations were not performed in a timely manner.

**Recommendation 2023-001:**

We recommend that all the bank accounts be reconciled monthly to the general ledger and that all unusual reconciling items be promptly investigated and adjusted with adequate explanations.

**Management Response 2023-001:**

The Finance Division is expanding its staff to help complete processes in a timely manner. These positions will include an Accounting Specialist, Administrative Assistant, and Management Analyst. Also, the division is actively implementing a new financial software system to go live in Fiscal Year 2024-25. This system will integrate with our banking services in order to help automate certain processes such as bank reconciliations so that they may be completed within 30 days of month end.

ROGERS, ANDERSON, MALODY & SCOTT, LLP
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

735 E. Carnegie Dr. Suite 100
San Bernardino, CA 92408
909 889 0871 T
909 889 5361 F
ramscpa.net

PARTNERS
Scott W. Manno, CPA, CGMA
Leena Shanbhag, CPA, MST, CGMA
Bradferd A. Welebir, CPA, MBA, CGMA
Jenny W. Liu, CPA, MST
Gardenya Duran, CPA, CGMA
Brianna Schultz, CPA, CGMA
Brenda L. Odle, CPA, MST (Partner Emeritus)
Terry P. Shea, CPA (Partner Emeritus)

MANAGERS / STAFF
Seong-Hyea Lee, CPA, MBA
Evelyn Morentin-Barcena, CPA
Veronica Hernandez, CPA
Laura Arvizu, CPA
John Maldonado, CPA, MSA
Julia Rodriguez Fuentes, CPA, MSA
Demi Hite, CPA
Jeffrey McKennan, CPA
Monica Wysocki, CPA

MEMBERS
American Institute of
Certified Public Accountants

*PCPS The AICPA Alliance for CPA Firms*

*Governmental Audit Quality Center*

California Society of
Certified Public Accountants

Proud Member of AlliottGlobalAlliance™

April 15, 2024

To the Honorable City Council
City of Wildomar
Wildomar, California

We have audited the financial statements of City of Wildomar (the City) as of and for the year ended June 30, 2023, and have issued our report thereon dated April 15, 2024. Professional standards require that we advise you of the following matters relating to our audit.

**Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated October 4, 2023, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting and material noncompliance, and other matters noted during our audit in a separate letter to you dated April 15, 2024.

**Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

**Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, and our firm have complied with all relevant ethical requirements regarding independence.

**Significant Risks Identified**

We have identified the following significant risks:

*Management's override of internal controls over financial reporting:* Management override of internal controls is the intervention by management in handling financial information and making decisions contrary to internal control policy.

*Revenue recognition:* Management's failure to recognize revenue in accordance with generally accepted accounting principles.

These significant risks are presumptive in most audits and merit attention by the auditors due to the direct impact over financial reporting and internal control processes. Although identified as significant risks, we noted no matters of management override of controls or deviations from generally accepted accounting principles which caused us to modify our audit procedures or any related matters which are required to be communicated to those charged with governance due to these identified risks.

**Qualitative Aspects of the City's Significant Accounting Practices**

*Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in Note 1 to the financial statements. As described in Note 1 of the financial statements, during the year, the City adopted the provisions of Governmental Accounting Standards Board Statement No. 96*, Subscription-Based Information Technology Arrangements*. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

*Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of the fair value of investments is based on information provided by financial institutions. We evaluated the key factors and assumptions used to develop the fair value of investments in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the depreciation expense is based on historical estimates of each capitalized item's useful life. We evaluated the key factors and assumptions used to develop the estimated useful lives in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability and related deferred inflows and outflows is based on actuarial reports provided by independent actuaries. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net OPEB liability and related deferred inflows and outflows is based on actuarial reports provided by independent actuaries. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of lease and subscription liabilities, right-to-use assets, and asset amortization is based on present value calculations using certain terms and assumptions in the lease/subscription agreements and estimated useful lives of assets in accordance with generally accepted accounting principles. We evaluated the key factors and assumptions used to develop the lease-related estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

*Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City's financial statements relate to:

The disclosure of the fair value of investments in the notes to the financial statements represents amounts susceptible to market fluctuations.

The disclosure of accumulated depreciation in the notes to the financial statements is based on estimated useful lives which could differ from actual useful lives of each capitalized item.

The disclosure of net pension liability and related deferred inflows and outflows in the notes to the financial statements is based on actuarial assumptions. Actual future liabilities may vary from disclosed estimates.

The disclosure of net OPEB liability and related deferred inflows and outflows in the notes to the financial statements is based on actuarial assumptions. Actual future liabilities may vary from disclosed estimates.

The disclosure of leases/subscription liabilities, right-to-use assets, and asset amortization in the basic financial statements is based on certain term and assumptions in the lease agreements which could differ from actual amounts.

The financial statement disclosures are neutral, consistent, and clear.

**Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

**Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. We did not identify any uncorrected misstatements.

**Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

**Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated April 15, 2024.

**Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

**Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

**Other Information Included in Annual Reports**

Pursuant to professional standards, our responsibility as auditors for other information in documents containing the City's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the City Council and Management of the City and is not intended to be and should not be used by anyone other than these specified parties.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
April 15, 2024

Bridgette Moore, Mayor, Dist. 4
Ashlee DePhillippo, Mayor Pro Tem, Dist. 5
Carlos Marquez, Council Member, Dist. 1
Joseph Morabito, Council Member, Dist. 3
Dustin Nigg, Council Member, Dist. 2

23873 Clinton Keith Rd, Ste. 110
Wildomar, CA 92595
951.677.7751 Phone
951.698.1463 Fax
www.CityofWildomar.org

Rogers, Anderson, Malody & Scott, LLP
735 E Carnegie Drive, Suite 100
San Bernardino, Ca 92408

This representation letter is provided in connection with your audit of the basic financial statements of the City of Wildomar (the City) as of June 30, 2023, and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the City in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of April 15, 2024:

**Financial Statements**

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated October 4, 2023, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Bridgette Moore, Mayor, Dist. 4
Ashlee DePhillippo, Mayor Pro Tem, Dist. 5
Carlos Marquez, Council Member, Dist. 1
Joseph Morabito, Council Member, Dist. 3
Dustin Nigg, Council Member, Dist. 2




23873 Clinton Keith Rd, Ste. 110
Wildomar, CA 92595
951.677.7751 Phone
951.698.1463 Fax
www.CityofWildomar.org

- All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.

Bridgette Moore, Mayor, Dist. 4
Ashlee DePhillippo, Mayor Pro Tem, Dist. 5
Carlos Marquez, Council Member, Dist. 1
Joseph Morabito, Council Member, Dist. 3
Dustin Nigg, Council Member, Dist. 2




23873 Clinton Keith Rd, Ste. 110
Wildomar, CA 92595
951.677.7751 Phone
951.698.1463 Fax
www.CityofWildomar.org

- We have evaluated all of our lease and subscription agreements and have given you our assessment as to whether each lease agreement is subject to GASB Statement No. 87, *Leases* and GASB Statement No. 96 *Subscription-Based Information Technology Arrangements*.
- With regard to investments and other instruments reported at fair value:
    - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
    - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
    - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
    - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- With respect to nonattest services provided, we have performed the following:
    - Made all management decisions and performed all management functions;
    - Assigned a competent individual to oversee the services;
    - Evaluated the adequacy of the services performed;
    - Evaluated and accepted responsibility for the result of the service performed; and
    - Established and maintained internal controls, including monitoring ongoing activities.

**Information Provided**

- We have provided you with:
    - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
    - Additional information that you have requested from us for the purpose of the audit; and
    - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
        - A written acknowledgement of all the documents that we expect to issue that will be included in the annual report and the planned timing and method of issuance of that annual report;

Bridgette Moore, Mayor, Dist. 4
Ashlee DePhillippo, Mayor Pro Tem, Dist. 5
Carlos Marquez, Council Member, Dist. 1
Joseph Morabito, Council Member, Dist. 3
Dustin Nigg, Council Member, Dist. 2




23873 Clinton Keith Rd, Ste. 110
Wildomar, CA 92595
951.677.7751 Phone
951.698.1463 Fax
www.CityofWildomar.org

- A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.

- The financial statements and any other information included in the annual report are consistent with one another, and the other information does not contain any material misstatements.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - Management;
  - Employees who have significant roles in internal control; or
  - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The City has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which the City is contingently liable.
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.

Bridgette Moore, Mayor, Dist. 4
Ashlee DePhillippo, Mayor Pro Tem, Dist. 5
Carlos Marquez, Council Member, Dist. 1
Joseph Morabito, Council Member, Dist. 3
Dustin Nigg, Council Member, Dist. 2




23873 Clinton Keith Rd, Ste. 110
Wildomar, CA 92595
951.677.7751 Phone
951.698.1463 Fax
www.CityofWildomar.org

- For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
    - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
    - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
    - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
    - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- There have been no changes or updates to legal information disclosed to you by our attorneys since the date of such legal response and now.

Bridgette Moore, Mayor, Dist. 4
Ashlee DePhillippo, Mayor Pro Tem, Dist. 5
Carlos Marquez, Council Member, Dist. 1
Joseph Morabito, Council Member, Dist. 3
Dustin Nigg, Council Member, Dist. 2




23873 Clinton Keith Rd, Ste. 110
Wildomar, CA 92595
951.677.7751 Phone
951.698.1463 Fax
www.CityofWildomar.org

**Use of a Specialist**

- We agree with the findings of specialists in evaluating the City's pension and OPEB liabilities and related deferred amounts and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
- We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefit liabilities and costs for financial accounting purposes are appropriate in the circumstances

***Supplementary Information in Relation to the Financial Statements as a Whole***

With respect to supplementary information accompanying the financial statements:

- We acknowledge our responsibility for the presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America.
- We believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America.
- The methods of measurement or presentation have not changed from those used in the prior period.
- We believe any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
- When the supplementary information is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.
- We acknowledge our responsibility to include the auditor's report on the supplementary information in any document containing the supplementary information and that indicates the auditor reported on such supplementary information.
- We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.

Bridgette Moore, Mayor, Dist. 4
Ashlee DePhillippo, Mayor Pro Tem, Dist. 5
Carlos Marquez, Council Member, Dist. 1
Joseph Morabito, Council Member, Dist. 3
Dustin Nigg, Council Member, Dist. 2




23873 Clinton Keith Rd, Ste. 110
Wildomar, CA 92595
951.677.7751 Phone
951.698.1463 Fax
www.CityofWildomar.org

**Required Supplementary Information**

With respect to the required supplementary information accompanying the financial statements:

- We acknowledge our responsibility for the presentation of the required supplementary information in accordance with U.S. GAAP.
- We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
- The methods of measurement or presentation have not changed from those used in the prior period.
- We believe the significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

Signature: Heidi Schrader  Signature: Adam Jantz

Title: Administrative Services Director  Title: Finance Manager

ROGERS, ANDERSON, MALODY & SCOTT, LLP
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

735 E. Carnegie Dr. Suite 100
San Bernardino, CA 92408
909 889 0871 T
909 889 5361 F
ramscpa.net

**PARTNERS**
Scott W. Manno, CPA, CGMA
Leena Shanbhag, CPA, MST, CGMA
Bradferd A. Welebir, CPA, MBA, CGMA
Jenny W. Liu, CPA, MST
Gardenya Duran, CPA, CGMA
Brianna Schultz, CPA, CGMA
Brenda L. Odle, CPA, MST (Partner Emeritus)
Terry P. Shea, CPA (Partner Emeritus)

**MANAGERS / STAFF**
Seong-Hyea Lee, CPA, MBA
Evelyn Morentin-Barcena, CPA
Veronica Hernandez, CPA
Laura Arvizu, CPA
John Maldonado, CPA, MSA
Julia Rodriguez Fuentes, CPA, MSA
Demi Hite, CPA
Jeffrey McKennan, CPA
Monica Wysocki, CPA

**MEMBERS**
American Institute of
Certified Public Accountants

*PCPS The AICPA Alliance for CPA Firms*

*Governmental Audit Quality Center*

California Society of
Certified Public Accountants

Proud Member of AlliottGlobalAlliance™

To the Management of the City of Wildomar
Wildomar, California

In planning and performing our audit of the financial statements of City of Wildomar (the City) as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, as discussed below, we identified certain matters involving internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated April 15, 2024, on the financial statements of the City. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. Our comments are summarized as follows:

**Management Comment 2023-1**

During our audit of the City, we identified several instances where Credit Card purchases did not have the proper receipts or support, and did not have a Memorandum presented, which is required per the City Credit Card Policy.

*Recommendation 2023-1:*

We recommend that the City ensure that all Credit Card purchases have the proper receipts and support, and that any missing receipts be reported in a Memorandum to the City Council.

*Management Response 2023-1:*

Finance staff are distributing statements and requesting receipts monthly to cardholders to help ensure receipts are collected in accordance with the policy. Staff are also working on establishing an automated receipt collection process that will integrate with the City's new financial system. It will utilize mobile apps to allow for easy uploading of receipts so that they are less likely to be lost. This will help ensure receipts are submitted and approved in a timely manner. Finance staff will also be revising its credit card policy to better align with City processes.

We believe that the implementation of these recommendations will provide the City with a stronger system of internal control while also making its operations more efficient. We will be happy to discuss the details of these recommendations with you at your convenience.

This communication is intended solely for the information and use of management, City Council members, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

Rogers, Anderson, Malody & Scott, LLP.

April 15, 2024

**SUBJECT:** Developer Impact Fee (DIF) Credit and Reimbursement Agreements with Beazer Homes Holding for Tract No. 31667 (Boulder Creek)

**SUBMITTED BY:** Jason Farag, Public Works Director

**PREPARED BY:** Ninette Eva, Associate Engineer

**ACTION:**
Authorize the City Manager to execute the DIF Credit and Reimbursement Agreements between the City of Wildomar and Beazer Homes Holdings, a Delaware limited liability company.

**SUMMARY:**
The DIF Credit and Reimbursement Agreements outline the terms and conditions for the Developer to be eligible for Development Impact Fee credits and/or reimbursements based upon their construction of DIF eligible facilities.

**BACKGROUND:**
Beazer Homes Holdings, LLC (Developer) is the developer of Tract Map No. 31667, an approved 108-lot residential subdivision located at the northeast corner of McVicar Street and Grand Avenue, in the City of Wildomar. Tentative Tract Map No. 31667 was approved by the County of Riverside on November 15, 2005. On September 8, 2021, the Final Map, Subdivision Improvement Agreement and Offsite Public Improvements Agreements for Tract No. 31667 were approved by the City Council.

In addition to residential lots, Tract No. 31667 includes four open space lots, and right-of-way along the development's frontage on Grand Avenue and McVicar Street. The development includes the construction of the McVicar St./Murrieta Creek culvert, Wildomar Channel improvements, street improvements on Grand Avenue, McVicar Street, and Palomar Street, and a new traffic signal at the Palomar Street and McVicar Street intersection. The project developer has completed most of the onsite and offsite improvements. An aerial image of the project site and surrounding area is provided in Attachment A.

**DISCUSSION:**
The public improvements that the Developer is constructing are included in the Development Impact Fee (DIF) program. The Developer is required to pay DIF to mitigate for impacts that their project will have on Citywide services. The City is authorized to issue DIF credits and reimbursements to developers who construct public improvements that are included within the fee program, to receive credit for their DIF obligation. The DIF Credit and Reimbursement Agreements (Attachment D) outlines the terms and conditions for the Developer to be eligible for DIF credits and possible reimbursements. Upon completion of the construction of public

improvements, the Developer is responsible to submit documents to the City to confirm that the facilities were constructed consistent with the requirements of the DIF agreement. The City will review the documents and take appropriate steps to approve DIF credits and reimbursements to the Developer.

The calculations for the Developer's estimated DIF obligation, estimated DIF eligibility, and estimated DIF reimbursement amounts are shown in Attachment C.

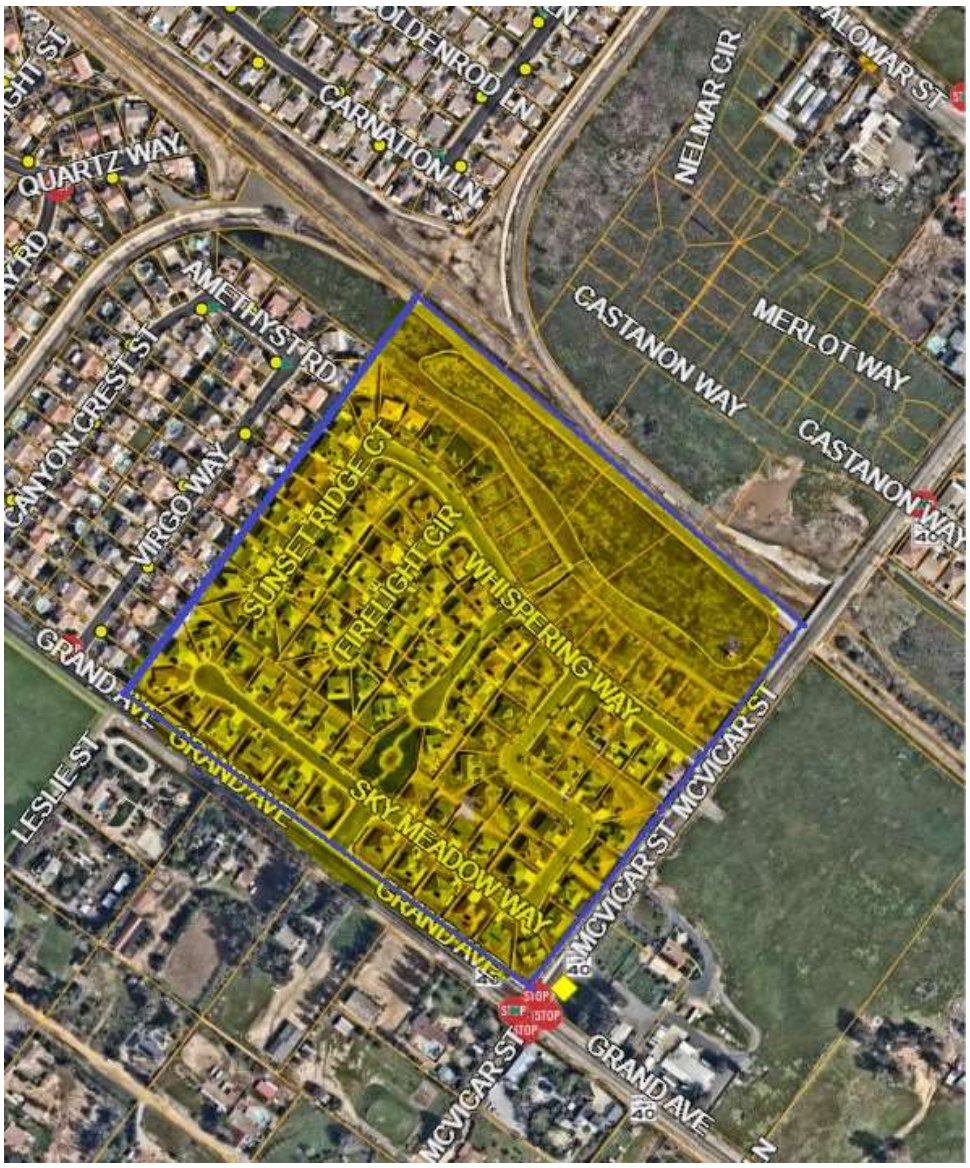
**FISCAL IMPACT:**
The Developer is constructing improvements that are part of the DIF program. The Developer will receive credits after demonstrating compliance with the requirements stated in the agreement. The DIF credit will not exceed the Developer's DIF obligation. Reimbursements, if any, will come from the DIF fund accounts. The maximum potential reimbursement is $1,302,409. No reimbursements are being issued at this time. The City will review the developer's documentation for compliance with the DIF Credit Agreement and verify eligible costs prior to issuing any reimbursements.

Time spent by City staff on the completion of items set forth and DIF Credit Agreement will be reimbursed by Developer deposits.

**ACCOUNT CODE:**
Fund 440 (DIF Roads)
Fund 450 (DIF Signals)
Fund 460 (DIF Park Acquisition)
Fund 461 (DIF Park Improvements)
Fund 480 (DIF Trails)

**ATTACHMENTS:**
A - Aerial Image of TR 31667
B - TR 31667 DIF Credit Agreement
C - DIF Credit and Reimbursement Calculations

# ATTACHMENT A




Aerial Image of Tract Map 31667

(highlighted in yellow and bordered in blue)

**DIF CREDIT AGREEMENT**
**Tract No. 31667 Boulder Creek**

This **DIF CREDIT AGREEMENT** ("Agreement") is entered into this 8th day of May, 2024, by and between the CITY OF WILDOMAR, a California municipal corporation ("CITY"), and Beazer Homes Holdings, LLC, a Delaware limited liability company, successor to Beazer Homes Holdings Corp., a Delaware corporation ("Developer"). CITY and Developer are sometimes hereinafter referred to individually as "Party" and collectively as "Parties".

## RECITALS

**WHEREAS**, Developer owns 36.60 acres of real property located within the CITY which is more specifically described in the legal description set forth in Exhibit "A", attached hereto and incorporated herein by this reference ("Property");

**WHEREAS**, Developer has requested from CITY certain entitlements and/or permits for the construction of improvements on the Property, which are more particularly described as Tract No. 31667 Boulder Creek ("Project");

**WHEREAS**, CITY requires developers to pay certain development impact fees for the purpose of defraying all or a portion of the cost of public improvements, public services, and community amenities related to the their projects ("DIF");

**WHEREAS,** sections 3.40.040, 3.40.050, and 3.44.080 of the Wildomar Municipal Code 1) authorize the CITY to issue DIF credits to a developer who constructs certain public improvements that are included within the fee program to reduce their DIF obligation, and 2) authorize the CITY to reimburse a developer who constructs public improvements that are more costly than its DIF obligations;

**WHEREAS**, as a condition of CITY's approval of the Project, CITY has required Developer to construct certain public improvements that would be funded by the DIF Program ("DIF Improvements");

**WHEREAS**, CITY and Developer now desire to enter into this Agreement for the following purposes: (1) to provide for the timely delivery of the DIF Improvements, (2) to ensure that delivery of the DIF Improvements is undertaken as if the DIF Improvements were constructed under the direction and authority of the CITY, (3) to provide a means by which the Developer's costs for project delivery of the DIF Improvements and related rights-of-way is offset against Developer's obligation to pay the applicable DIF for the Project, and (4) to provide a means for Developer to be reimbursed to the extent the actual and authorized costs for the delivery of the DIF Improvements exceeds Developer's DIF obligations.

**NOW, THEREFORE, for the purposes set forth herein, and for good and valuable consideration, the adequacy of which is hereby acknowledged, Developer and CITY hereby agree as follows:**

**TERMS**

1.0 Incorporation of Recitals. The Parties hereby affirm the facts set forth in the Recitals above and agree to the incorporation of the Recitals as though fully set forth herein.

2.0 Construction of DIF Improvements. Developer shall construct or have constructed at its own cost, expense, and liability certain DIF Improvements generally described as McVicar Culvert and Wildomar Channel Improvements, Grand Avenue Street Improvements and Right-of-Way, Palomar Street and McVicar Street Intersection Improvements, Grand and McVicar Street Improvements, McVicar Over Culvert Improvements and Palomar and McVicar Signal Improvements, and as shown more specifically on the plans, profiles, and specifications which have been or will be prepared by or on behalf of Developer and approved by CITY, and which are incorporated herein by this reference. Construction of the DIF Improvements shall include any transitions and/or other incidental work deemed necessary for drainage or public safety. Developer shall be responsible for the replacement, relocation, or removal of any component of any existing public or private improvement in conflict with the construction or installation of the DIF Improvements. Such replacement, relocation, or removal shall be performed to the complete satisfaction of CITY and the owner of such improvement. Developer further promises and agrees to provide all equipment, tools, materials, labor, tests, design work, and engineering services necessary to fully and adequately complete the DIF Improvements.

2.1 Pre-approval of Plans and Specifications. Developer is prohibited from commencing work on any portion of the DIF Improvements until all plans and specifications for the DIF Improvements have been submitted to and approved by CITY. Approval by CITY shall not relieve Developer from ensuring that all DIF Improvements conform with all other requirements and standards set forth in this Agreement.

2.2 Permits and Notices. Prior to commencing any work, Developer shall, at its sole cost, expense, and liability, obtain all necessary permits and licenses and give all necessary and incidental notices required for the lawful construction of the DIF Improvements and performance of Developer's obligations under this Agreement. Developer shall conduct the work in full compliance with the regulations, rules, and other requirements contained in any permit or license issued to Developer.

2.3 Public Works Requirements. In order to ensure that the DIF Improvements will be constructed as if they had been constructed under the direction and supervision, or under the authority of, CITY, Developer shall comply with all of the following requirements with respect to the construction of the DIF Improvements:

(a) Developer shall obtain bids for the construction of the DIF Improvements, in conformance with the standard procedures and requirements of CITY with

respect to its public works projects, or in a manner which is approved by the Public Works Department.

(b) The contract or contracts for the construction of the DIF Improvements shall be awarded to the responsible bidder(s) submitting the lowest responsive bid(s) for the construction of the DIF Improvements.

(c) Developer shall require, and the specifications and bid and contract documents shall require, all such contractors to pay prevailing wages (in accordance with Articles 1 and 2 of Chapter 1, Part 7, Division 2 of the Labor Code) and to otherwise comply with applicable provisions of the Labor Code, the Government Code and the Public Contract Code relating to public works projects of cities and as required by the procedures and standards of CITY with respect to the construction of its public works projects or as otherwise directed by the Public Works Department.

(d) All such contractors shall be required to provide proof of insurance coverage throughout the term of the construction of the DIF Improvements which they will construct in conformance with CITY's standard procedures and requirements.

(e) Developer and all such contractors shall comply with such other requirements relating to the construction of the DIF Improvements which CITY may impose by written notification delivered to Developer and each such contractor at any time, either prior to the receipt of bids by Developer for the construction of the DIF Improvements, or, to the extent required as a result of changes in applicable laws, during the progress of construction thereof.

Developer shall provide proof to CITY, at such intervals and in such form as CITY may require that the foregoing requirements have been satisfied.

2.4 Quality of Work; Compliance With Laws and Codes. The construction plans and specifications for the DIF Improvements shall be prepared in accordance with all applicable federal, state and local laws, ordinances, regulations, codes, standards, and other requirements. The DIF Improvements shall be completed in accordance with all approved maps, plans, specifications, standard drawings, and special amendments thereto on file with CITY, as well as all applicable federal, state, and local laws, ordinances, regulations, codes, standards, and other requirements applicable at the time work is actually commenced.

2.5 Standard of Performance. Developer and its contractors, if any, shall perform all work required, constructing the DIF Improvements in a skillful and workmanlike manner, and consistent with the standards generally recognized as being employed by professionals in the same discipline in the State of California. Developer represents and maintains that it or its contractors shall be skilled in the professional calling necessary to perform the work. Developer warrants that all of its employees and contractors shall have sufficient skill and experience to perform the work assigned to them, and that they shall have all licenses, permits, qualifications and approvals of whatever nature that are legally required to perform the

work, and that such licenses, permits, qualifications and approvals shall be maintained throughout the term of this Agreement.

2.6 Alterations to DIF Improvements. All work shall be done and the DIF Improvements completed as shown on approved plans and specifications, and any subsequent alterations thereto. If during the course of construction and installation it is determined that the public interest requires alterations in the DIF Improvements, Developer shall undertake such design and construction changes as may be reasonably required by CITY. Any and all alterations in the plans and specifications and the DIF Improvements to be completed may be accomplished without first giving prior notice thereof to Developer's surety for this Agreement.

3.0 Maintenance of DIF Improvements. CITY shall not be responsible or liable for the maintenance or care of the DIF Improvements until CITY approves and accepts them. CITY shall exercise no control over the DIF Improvements until accepted. Any use by any person of the DIF Improvements, or any portion thereof, shall be at the sole and exclusive risk of Developer at all times prior to CITY's acceptance of the DIF Improvements. Developer shall maintain all of the DIF Improvements in a state of good repair until they are completed by Developer and approved and accepted by CITY, and until the security for the performance of this Agreement is released. It shall be Developer's responsibility to initiate all maintenance work, but if it shall fail to do so, it shall promptly perform such maintenance work when notified to do so by CITY. If Developer fails to properly prosecute its maintenance obligation under this section, CITY may do all work necessary for such maintenance and the cost thereof shall be the responsibility of Developer and its surety under this Agreement. CITY shall not be responsible or liable for any damages or injury of any nature in any way related to or caused by the DIF Improvements or their condition prior to acceptance.

4.0 Fees and Charges. Developer shall, at its sole cost, expense, and liability, pay all fees, charges, and taxes arising out of the construction of the DIF Improvements, including, but not limited to, all plan check, design review, engineering, inspection, sewer treatment connection fees, and other service fees established by CITY.

5.0 CITY Inspection of DIF Improvements. Developer shall, at its sole cost, expense, and liability, and at all times during construction of the DIF Improvements, maintain reasonable and safe facilities and provide safe access for inspection by CITY of the DIF Improvements and areas where construction of the DIF Improvements is occurring or will occur.

6.0 Liens. Upon the expiration of the time for the recording of claims of liens as prescribed by Sections 8412 and 8414 of the Civil Code with respect to the DIF Improvements, Developer shall provide to CITY such evidence or proof as CITY shall require that all persons, firms and corporations supplying work, labor, materials, supplies and equipment to the construction of the DIF Improvements, have been paid, and that no claims of liens have been recorded by or on behalf of any such person, firm or corporation. Rather than await the expiration of the said time for the recording of claims of liens, Developer may elect to provide to CITY a title insurance policy or other security acceptable to CITY guaranteeing that no such claims of liens will be recorded or become a lien upon any of the Property.

7.0 Acceptance of DIF Improvements; As-Built or Record Drawings. If the DIF Improvements are properly completed by Developer and approved by CITY, and if they comply with all applicable federal, state and local laws, ordinances, regulations, codes, standards, and other requirements, CITY shall be authorized to accept the DIF Improvements. CITY may, in its sole and absolute discretion, accept fully completed portions of the DIF Improvements prior to such time as all of the DIF Improvements are complete, which shall not release or modify Developer's obligation to complete the remainder of the DIF Improvements. Upon the total or partial acceptance of the DIF Improvements by CITY, Developer shall file with the Recorder's Office of the County of Riverside a notice of completion for the accepted DIF Improvements in accordance with California Civil Code sections 8182, 8184, 9204, and 9208 ("Notice of Completion"), at which time the accepted DIF Improvements shall become the sole and exclusive property of CITY without any payment therefore. Notwithstanding the foregoing, CITY may not accept any DIF Improvements unless and until Developer provides one (1) set of "as-built" or record drawings or plans to the CITY for all such DIF Improvements. The drawings shall be certified and shall reflect the condition of the DIF Improvements as constructed, with all changes incorporated therein.

8.0 Warranty and Guarantee. Developer hereby warrants and guarantees all the DIF Improvements against any defective work or labor done, or defective materials furnished in the performance of this Agreement, including the maintenance of the DIF Improvements, for a period of one (1) year following completion of the work and acceptance by CITY ("Warranty"). During the Warranty, Developer shall repair, replace, or reconstruct any defective or otherwise unsatisfactory portion of the DIF Improvements, in accordance with the current ordinances, resolutions, regulations, codes, standards, or other requirements of CITY, and to the approval of CITY. All repairs, replacements, or reconstruction during the Warranty shall be at the sole cost, expense, and liability of Developer and its surety. As to any DIF Improvements which have been repaired, replaced, or reconstructed during the Warranty, Developer and its surety hereby agree to extend the Warranty for an additional one (1) year period following CITY's acceptance of the repaired, replaced, or reconstructed DIF Improvements. Nothing herein shall relieve Developer from any other liability it may have under federal, state, or local law to repair, replace, or reconstruct any DIF Improvement following expiration of the Warranty or any extension thereof. Developer's warranty obligation under this section shall survive the expiration or termination of this Agreement.

9.0 Administrative Costs. If Developer fails to construct and install all or any part of the DIF Improvements, or if Developer fails to comply with any other obligation contained herein, Developer and its surety shall be jointly and severally liable to CITY for all administrative expenses, fees, and costs, including reasonable attorney's fees and costs, incurred in obtaining compliance with this Agreement or in processing any legal action or for any other remedies permitted by law.

10.0 Default; Notice; Remedies.

10.1 Notice. If Developer neglects, refuses, or fails to fulfill or timely complete any obligation, term, or condition of this Agreement, or if CITY determines there is a violation of any federal, state, or local law, ordinance, regulation, code, standard, or other requirement, CITY may at any time thereafter declare Developer to be in default or violation of this Agreement and make written demand upon Developer or its surety, or both, to immediately remedy the default or violation ("Notice"). Developer shall substantially commence the work required to remedy the default or violation within five (5) days of the Notice. If the default or violation constitutes an immediate threat to the public health, safety, or welfare, CITY may provide the Notice verbally, and Developer shall substantially commence the required work within twenty-four (24) hours thereof. Immediately upon CITY's issuance of the Notice, Developer and its surety shall be liable to CITY for all costs of construction and installation of the DIF Improvements and all other administrative costs or expenses as provided for in this Section 10.0 of this Agreement.

10.2 Failure to Remedy; CITY Action. If the work required to remedy the noticed default or violation is not diligently prosecuted to a completion acceptable to CITY within the time frame contained in the Notice, CITY may complete all remaining work, arrange for the completion of all remaining work, and/or conduct such remedial activity as in its sole and absolute discretion it believes is required to remedy the default or violation. All such work or remedial activity shall be at the sole and absolute cost, expense, and liability of Developer and its surety, without the necessity of giving any further notice to Developer or surety. CITY's right to take such actions shall in no way be limited by the fact that Developer or its surety may have constructed any of the DIF Improvements at the time of CITY's demand for performance. In the event CITY elects to complete or arrange for completion of the remaining work and the DIF Improvements, CITY may require all work by Developer or its surety to cease in order to allow adequate coordination by CITY.

10.3 Other Remedies. No action by CITY pursuant to this Section 10.0 et seq. of this Agreement shall prohibit CITY from exercising any other right or pursuing any other legal or equitable remedy available under this Agreement or any federal, state, or local law. CITY may exercise its rights and remedies independently or cumulatively, and CITY may pursue inconsistent remedies. CITY may institute an action for damages, injunctive relief, or specific performance.

11.0 Security; Surety Bonds. Prior to the commencement of any work on the DIF Improvements, Developer or its contractor shall provide CITY with surety bonds in the amounts and under the terms set forth below ("Security"). The amount of the Security shall be based on the estimated actual costs to construct the DIF Improvements, as determined by CITY after Developer has awarded a contract for construction of the DIF Improvements to the lowest responsive and responsible bidder in accordance with this Agreement ("Estimated Costs"). If CITY determines, in its sole and absolute discretion, that the Estimated Costs have changed, Developer or its contractor shall adjust the Security in the amount requested by CITY. Developer's compliance with this Section 11.0 et seq. of this Agreement shall in no way limit or modify Developer's indemnification obligation provided in Section 12.0 of this Agreement.

11.1 Performance Bond. To guarantee the faithful performance of the DIF Improvements and all the provisions of this Agreement, to protect CITY if Developer is in default as set forth in Section 10.0 et seq. of this Agreement, and to secure the one-year guarantee and warranty of the DIF Improvements, Developer or its contractor shall provide CITY a faithful performance bond in an amount which sum shall be not less than one hundred percent (100%) of the Estimated Costs. The CITY may, in its sole and absolute discretion, partially release a portion or portions of the security provided under this section as the DIF Improvements are accepted by CITY, provided that Developer is not in default on any provision of this Agreement and the total remaining security is not less than twenty-five percent (25%) of the Estimated Costs. All security provided under this section shall be released at the end of the Warranty period, or any extension thereof as provided in Section 11.0 of this Agreement, provided that Developer is not in default on any provision of this Agreement.

11.2 Labor & Material Bond. To secure payment to the contractors, subcontractors, laborers, materialmen, and other persons furnishing labor, materials, or equipment for performance of the DIF Improvements and this Agreement, Developer or its contractor shall provide CITY a labor and materials bond in an amount which sum shall not be less than one hundred percent (100%) of the Estimated Costs. The security provided under this section may be released by written authorization of CITY after six (6) months from the date CITY accepts the DIF Improvements. The amount of such security shall be reduced by the total of all stop notice or mechanic's lien claims of which CITY is aware, plus an amount equal to twenty percent (20%) of such claims for reimbursement of CITY's anticipated administrative and legal expenses arising out of such claims.

11.3 Additional Requirements. The surety for any surety bonds provided as Security shall have a current A.M. Best rating of at least "A" and FSC-VIII, shall be licensed to do business in California, and shall be satisfactory to CITY. As part of the obligation secured by the Security and in addition to the face amount of the Security, Developer, its contractor or the surety shall secure the costs and reasonable expenses and fees, including reasonable attorney's fees and costs, incurred by CITY in enforcing the obligations of this Agreement. Developer, its contractor and the surety shall stipulate and agree that no change, extension of time, alteration, or addition to the terms of this Agreement, the DIF Improvements, or the plans and specifications for the DIF Improvements shall in any way affect its obligation on the Security.

11.4 Evidence and Incorporation of Security. Evidence of the Security shall be provided on the forms set forth in Exhibit "B", unless other forms are deemed acceptable by the CITY, and when such forms are completed to the satisfaction of CITY, the forms and evidence of the Security shall be attached hereto as Exhibit "B" and incorporated herein by this reference.

12.0 Indemnification. Developer shall defend, indemnify, and hold harmless CITY, its elected officials, employees, and agents from any and all actual or alleged claims, demands, causes of action, liability, loss, damage, or injury to property or persons, including wrongful death, whether imposed by a court of law or by administrative action of any federal, state, or local governmental CITY, arising out of or incident to any acts, omissions, negligence, or willful misconduct of Developer, its employees, contractors, or agents in connection with the

performance of this Agreement, or arising out of or in any way related to or caused by the DIF Improvements or their condition prior to CITY's approval and acceptance of the DIF Improvements ("Claims"). This indemnification includes, without limitation, the payment of all penalties, fines, judgments, awards, decrees, attorneys' fees, and related costs or expenses, and the reimbursement of CITY, its elected officials, employees, and/or agents for all legal expenses and costs incurred by each of them. This indemnification excludes only such portion of any Claim which is caused solely and exclusively by the negligence or willful misconduct of CITY as determined by a court or administrative body of competent jurisdiction. Developer's obligation to indemnify shall survive the expiration or termination of this Agreement, and shall not be restricted to insurance proceeds, if any, received by CITY, its elected officials, employees, or agents. Developer agrees to indemnify, defend and hold harmless the City and its officers, employees, and agents against any claim arising under its obligations pursuant to section 2.3 of this Agreement including but not limited to any costs, penalties, interest or other financial impacts arising from or related to Labor Code §§ 1726 and 1771.6.

13.0 Insurance.

13.1 Types; Amounts. Developer shall procure and maintain, and shall require its contractors to procure and maintain, during performance of this Agreement, insurance of the types and in the amounts described below ("Required Insurance"). If any of the Required Insurance contains a general aggregate limit, such insurance shall apply separately to this Agreement or be no less than two times the specified occurrence limit.

(a) General Liability. Occurrence version general liability insurance, or equivalent form, with a combined single limit of not less than Two Million Dollars ($2,000,000) per occurrence for bodily injury, personal injury, and property damage.

(b) Business Automobile Liability. Business automobile liability insurance, or equivalent form, with a combined single limit of not less than One Million Dollars ($1,000,000) per occurrence. Such insurance shall include coverage for the ownership, operation, maintenance, use, loading, or unloading of any auto owned, leased, hired, or borrowed by the insured or for which the insured is responsible.

(c) Workers' Compensation. Workers' compensation insurance with limits as required by the Labor Code of the State of California and employers' liability insurance with limits of not less than One Million Dollars ($1,000,000) per occurrence, at all times during which insured retains employees.

(d) Professional Liability. For any consultant or other professional who will engineer or design the DIF Improvements, liability insurance for errors and omissions with limits not less than Two Million Dollars ($2,000,000) per occurrence, shall be procured and maintained for a period of five (5) years following completion of the DIF Improvements. Such insurance shall be endorsed to include contractual liability.

13.2 Deductibles. Any deductibles or self-insured retentions must be declared to and approved by CITY. At the option of CITY, either: (a) the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects CITY, its elected officials, officers, employees, agents, and volunteers; or (b) Developer and its contractors shall provide a financial guarantee satisfactory to CITY guaranteeing payment of losses and related investigation costs, claims, and administrative and defense expenses.

13.3 Additional Insured; Separation of Insureds. The Required Insurance, except for the professional liability and workers' compensation insurance, shall name CITY, its elected officials, officers, employees, and agents as additional insureds with respect to work performed by or on behalf of Developer or its contractors, including any materials, parts, or equipment furnished in connection therewith. The Required Insurance shall contain standard separation of insureds provisions, and shall contain no special limitations on the scope of its protection to CITY, its elected officials, officers, employees, or agents.

13.4 Primary Insurance; Waiver of Subrogation. The Required Insurance shall be primary with respect to any insurance or self-insurance programs covering CITY, its elected officials, officers, employees, or agents. The policy required for workers' compensation insurance shall provide that the insurance company waives all right of recovery by way of subrogation against CITY in connection with any damage or harm covered by such policy.

13.5 Certificates; Verification. Developer and its contractors shall furnish CITY with original certificates of insurance and endorsements effecting coverage for the Required Insurance. The certificates and endorsements for each insurance policy shall be signed by a person authorized by that insurer to bind coverage on its behalf. All certificates and endorsements must be received and approved by CITY before work pursuant to this Agreement can begin. CITY reserves the right to require complete, certified copies of all required insurance policies, at any time.

13.6 Term; Cancellation Notice. Developer and its contractors shall maintain the Required Insurance for the term of this Agreement and shall replace any certificate, policy, or endorsement which will expire prior to that date. All policies shall be endorsed to provide that the Required Insurance shall not be suspended, voided, reduced, canceled, or allowed to expire except on thirty (30) days' prior written notice to CITY.

13.7 Insurer Rating. Unless approved in writing by CITY, all Required Insurance shall be placed with insurers licensed to do business in the State of California and with a current A.M. Best rating of at least "A" and FSC-VIII.

14 DIF Credits.

14.1 Developer's DIF Obligation. Developer hereby agrees and accepts that as of the date of this Agreement, the amount Developer is obligated to pay to CITY as part of the DIF Program is **Five Hundred Twenty Five Thousand Nine Hundred Sixty and 00/100 Dollars ($525,960)** ("DIF Obligation"). This DIF Obligation shall be initially determined under

the nexus study and fee schedule in effect for the CITY at the time the Developer submits a building permit application for the DIF Improvements. This DIF Obligation does not have to be paid until the Certificate of Occupancy is obtained. Notwithstanding the foregoing, Developer agrees that this Agreement shall not stop CITY from adjusting the DIF.

14.2 Credit Offset Against DIF Obligation. Pursuant to section 3.44.080(A) of the Wildomar Municipal Code and in consideration for Developer's obligation under this Agreement for the delivery of DIF Improvements, credit shall be applied by CITY to offset the DIF Obligation subject to adjustment and reconciliation under Section 14.4 of this Agreement ("DIF Credit"). Developer hereby agrees that the amount of the DIF Credit shall be applied after Developer has initiated the process of project delivery of DIF Improvements to the lowest responsible bidder in accordance with this Agreement. Developer further agrees that the dollar amount of the DIF Credit shall be equal to the lesser of: (A) the City Engineer's Estimate of the actual value of the DIF Improvements; or (B) the estimated cost of the DIF Improvements as identified in the DIF study in effect at the time of the issuance of a building permit for the project ("DIF Unit Cost Assumptions").

The City Engineer's Estimate and the DIF Unit Cost Assumptions shall hereafter be collectively referred to as "DIF Estimated Credit". At no time will the DIF Credit exceed the Developer's DIF Obligation. If the dollar amount of the DIF Estimated Credit exceeds the dollar amount of the DIF Obligation, Developer will be deemed to have completely satisfied its DIF Obligation for the Project and may apply for a reimbursement agreement, to the extent applicable, as provided in Section 14.5 of this Agreement. CITY shall provide Developer written notice of the determinations that CITY makes pursuant to this section, including how the DIF Credit is applied to offset the DIF Obligation as described above.

14.3 Verified Cost of the DIF Improvements. Upon recordation of the Notice of Completion for the DIF Improvements and acceptance of the DIF Improvements by CITY, Developer shall submit to the CITY Public Works Director the information set forth in the attached Exhibit "C". The CITY Public Works Director, or his or her designee, shall use the information provided by Developer to calculate the total actual costs incurred by Developer in delivering the DIF Improvements covered under this Agreement ("DIF Verified Costs"). The CITY Public Works Director will use his or her best efforts to determine the amount of the DIF Verified Costs and provide Developer written notice thereof within thirty (30) calendar days of receipt of all the required information from Developer.

14.4 Reconciliation; Final Credit Offset Against DIF Obligations. The Developer is aware of and accepts the fact that credits are speculative and conceptual in nature. The actual amount of DIF Credit that shall be applied by CITY to offset the DIF Obligation shall be equal to the lesser of: (A) the DIF Verified Costs or (B) the DIF Unit Cost Assumptions as determined in accordance with Section 14.2 of this Agreement ("Actual DIF Credit"). No Actual DIF Credit will be awarded until the DIF Verified Costs are determined through the reconciliation process. Please be advised that while a Developer may use an engineer's estimate in order to estimate DIF Credits for project planning purposes, the Actual DIF Credit awarded will only be determined by the reconciliation process.

(a) DIF Balance. If the dollar amount of the Actual DIF Credit is less than the dollar amount of the DIF Obligation, the CITY Public Works Director shall provide written notice to Developer of the amount of the difference owed ("DIF Balance") and Developer shall pay the DIF Balance to fully satisfy the DIF Obligation.

(b) DIF Reimbursement. If the dollar amount of the Actual DIF Credit exceeds the DIF Obligation, Developer will be deemed to have fully satisfied the DIF Obligation for the Project and may apply for a reimbursement agreement, to the extent applicable, as provided in Section 14.5 of this Agreement. CITY shall provide Developer written notice of the determinations that CITY makes pursuant to this section.

(c) DIF Overpayment. If the dollar amount of the Actual DIF Credit exceeds the Estimated Credit, but is less than the DIF Obligation, but the Actual Credit plus additional monies collected by CITY from Developer for the DIF Obligation exceed the DIF Obligation ("DIF Overpayment"), Developer will be deemed to have fully satisfied the DIF Obligation for the Project and may be entitled to a refund.

14.5 Reimbursement Agreement. If authorized under either Section 14.2 or Section 14.4 Developer may apply to CITY for a reimbursement agreement for the amount by which the Actual DIF Credit exceeds the DIF Obligation, as determined pursuant to Section 15.4 of this Agreement, section 3.44.080 of the Wildomar Municipal Code, and the CITY's adopted Development Impact Fee Credit and Reimbursement Policy ("Reimbursement Agreement"). If CITY agrees to a Reimbursement Agreement with Developer, the Reimbursement Agreement shall be executed on the form set forth in Exhibit "D," and shall contain the terms and conditions set forth therein. The Parties agree that the Reimbursement Agreement shall be subject to all terms and conditions of this Agreement, and that upon execution, an executed copy of the Reimbursement Agreement shall be attached hereto and shall be incorporated herein as a material part of this Agreement as though fully set forth herein.

15.0 Miscellaneous.

15.1 Assignment. Developer may assign all or a portion of its rights pursuant to this Agreement to a purchaser of a portion or portions of the Property ("Assignment"). Developer and such purchaser and assignee ("Assignee") shall provide to CITY such reasonable proof as it may require that Assignee is the purchaser of such portions of the Property. Any assignment pursuant to this section shall not be effective unless and until Developer and Assignee have executed an assignment agreement with CITY in a form reasonably acceptable to CITY, whereby Developer and Assignee agree, except as may be otherwise specifically provided therein, to the following: (1) that Assignee shall receive all or a portion of Developer's rights pursuant to this Agreement, including such credit as is determined to be applicable to the portion of the Property purchased by Assignee pursuant to Section 14.0 et seq. of this Agreement, and (2) that Assignee shall be bound by all applicable provisions of this Agreement.

15.2 Relationship Between the Parties. The Parties hereby mutually agree that this Agreement shall not operate to create the relationship of partnership, joint venture, or CITY between CITY and Developer. Developer's contractors are exclusively and solely under the control and dominion of Developer. Nothing herein shall be deemed to make Developer or its contractors an agent or contractor of CITY.

15.3 Warranty as to Property Ownership; Authority to Enter Agreement. Developer hereby warrants that it owns fee title to the Property and that it has the legal capacity to enter into this Agreement. Each Party warrants that the individuals who have signed this Agreement have the legal power, right, and authority make this Agreement and bind each respective Party.

15.4 Prohibited Interests. Developer warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for Developer, to solicit or secure this Agreement. Developer also warrants that it has not paid or agreed to pay any company or person, other than a bona fide employee working solely for Developer, any fee, commission, percentage, brokerage fee, gift, or other consideration contingent upon the making of this Agreement. For breach of this warranty, CITY shall have the right to rescind this Agreement without liability.

15.5 Notices. All notices, demands, invoices, and written communications shall be in writing and delivered to the following addresses or such other addresses as the Parties may designate by written notice:

To CITY: City of Wildomar
Attn: City Manager
23873 Clinton Keith Rd., Ste. 201
Wildomar, CA 92595

To Developer: Beazer Homes Holdings, LLC
Attn: Kimberly N. Molina
310 Commerce, Suite 150
Irvine, CA 92602

Depending upon the method of transmittal, notice shall be deemed received as follows: by facsimile, as of the date and time sent; by messenger, as of the date delivered; and by U.S. Mail first class postage prepaid, as of 72 hours after deposit in the U.S. Mail.

15.6 Cooperation; Further Acts. The Parties shall fully cooperate with one another, and shall take any additional acts or sign any additional documents as may be necessary, appropriate, or convenient to attain the purposes of this Agreement.

15.7 Construction; References; Captions. It being agreed the Parties or their agents have participated in the preparation of this Agreement, the language of this Agreement

shall be construed simply, according to its fair meaning, and not strictly for or against any Party. Any term referencing time, days, or period for performance shall be deemed calendar days and not work days. All references to Developer include all personnel, employees, agents, and contractors of Developer, except as otherwise specified in this Agreement. All references to CITY include its elected officials, officers, employees, agents, and volunteers except as otherwise specified in this Agreement. The captions of the various articles and paragraphs are for convenience and ease of reference only, and do not define, limit, augment, or describe the scope, content, or intent of this Agreement.

15.8 Amendment; Modification. No supplement, modification, or amendment of this Agreement shall be binding unless executed in writing and signed by both Parties.

15.9 Waiver. No waiver of any default shall constitute a waiver of any other default or breach, whether of the same or other covenant or condition. No waiver, benefit, privilege, or service voluntarily given or performed by a Party shall give the other Party any contractual right by custom, estoppel, or otherwise.

15.10 Binding Effect. Each and all of the covenants and conditions shall be binding on and shall inure to the benefit of the Parties, and their successors, heirs, personal representatives, or assigns. This section shall not be construed as an authorization for any Party to assign any right or obligation.

15.11 No Third Party Beneficiaries. There are no intended third party beneficiaries of any right or obligation assumed by the Parties.

15.12 Invalidity; Severability. If any portion of this Agreement is declared invalid, illegal, or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions shall continue in full force and effect.

15.13 Consent to Jurisdiction and Venue. This Agreement shall be construed in accordance with and governed by the laws of the State of California. Any legal action or proceeding brought to interpret or enforce this Agreement, or which in any way arises out of the Parties' activities undertaken pursuant to this Agreement, shall be filed and prosecuted in the appropriate California State Court in the County of Riverside, California. Each Party waives the benefit of any provision of state or federal law providing for a change of venue to any other court or jurisdiction including, without limitation, a change of venue based on the fact that a governmental entity is a party to the action or proceeding, or that a federal right or question is involved or alleged to be involved in the action or proceeding. Without limiting the generality of the foregoing waiver, Developer expressly waives any right to have venue transferred pursuant to California Code of Civil Procedure Section 394.

15.14 Time is of the Essence. Time is of the essence in this Agreement, and the Parties agree to execute all documents and proceed with due diligence to complete all covenants and conditions.

15.15 Counterparts. This Agreement may be signed in counterparts, each of which shall constitute an original and which collectively shall constitute one instrument.

15.16 Entire Agreement. This Agreement contains the entire agreement between CITY and Developer and supersedes any prior oral or written statements or agreements between CITY and Developer.

**IN WITNESS WHEREOF, the Parties hereto have executed this Agreement as of the day and year first above written.**

BEAZER HOMES HOLDINGS, LLC

By: Kimberly N. Molina Its: Authorized Signatory West Region
ATTEST:

_____

By: _____

Its: _____

CITY OF WILDOMAR:

_____

Daniel York, City Manager

ATTEST:

_____

Janet Morales, City Clerk

APPROVED AS TO FORM:

_____

Thomas D. Jex, City Attorney

**EXHIBIT "A"**

**LEGAL DESCRIPTION OF PROPERTY**

IN THE CITY OF WILDOMAR, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA TRACT MAP NO. 31667 BEING A SUBDIVISION OF THE PORTION OF LOT 41 AND 43 OF BLOCK "K" OF ELSINORE AS SHOWN BY MAP ON FILE IN BOOK 4 PAGE 174 OF MAPS, SAN DIEGO COUNTY RECORDS IN RANCHO LA LAGUNA.

**EXHIBIT "B"**

**FORMS FOR SECURITY**

EXHIBIT B-1

BOND NO. _____
INITIAL PREMIUM: _____
SUBJECT TO RENEWAL

**PERFORMANCE BOND**

WHEREAS, the City of Wildomar ("CITY") has executed an agreement with _____ (hereinafter "Developer"), requiring Developer to perform certain work consisting of but not limited to, furnishing all labor, materials, tools, equipment, services, and incidentals for the construction of street and transportation system improvements (hereinafter the "Work");

WHEREAS, the Work to be performed by Developer is more particularly set forth in that certain DIF Credit Agreement dated _____, (hereinafter the "Agreement"); and

WHEREAS, the Agreement is hereby referred to and incorporated herein by this reference; and

WHEREAS, Developer or its contractor is required by the Agreement to provide a good and sufficient bond for performance of the Agreement, and to guarantee and warranty the Work constructed thereunder.

NOW, THEREFORE, we the undersigned, _____, as Principal and _____, a corporation organized and existing under the laws of the State of _____ and duly authorized to transact business under the laws of the State of California, as Surety, are held and firmly bound unto the CITY in the sum of _____ ($_____), said sum being not less than one hundred percent (100%) of the total cost of the Work as set forth in the Agreement, we bind ourselves, our heirs, executors and administrators, successors and assigns, jointly and severally, firmly by these presents.

THE CONDITION OF THIS OBLIGATION is such, that if Developer and its contractors, or their heirs, executors, administrators, successors or assigns, shall in all things stand to and abide by, and well and truly keep and perform the covenants, conditions, agreements, guarantees, and warranties in the Agreement and any alteration thereof made as therein provided, to be kept and performed at the time and in the manner therein specified and in all respects according to their intent and meaning, and to indemnify and save harmless CITY, its officers, employees, and agents, as stipulated in the Agreement, then this obligation shall become null and void; otherwise it shall be and remain in full force and effect.

As part of the obligation secured hereby, and in addition to the face amount specified therefor, there shall be included costs and reasonable expenses and fees, including

reasonable attorney's fees, incurred by CITY in successfully enforcing such obligation, all to be taxed as costs and included in any judgment rendered.

The said Surety, for value received, hereby stipulates and agrees that no change, extension of time, alteration or additions to the terms of the said Agreement or to the Work to be performed thereunder or the specification accompanying the same shall in any way affect its obligations on this bond, and it does hereby waive notice of any such change, extension of time, alteration or addition to the terms of the Agreement or to the Work.

IN WITNESS WHEREOF, we have hereto set our hands and seals this ____ day on _____, 20__.

_____
Principal

By: _____
President

_____
Surety

By: _____
Attorney-in-Fact

EXHIBIT B-3

ALL-PURPOSE ACKNOWLEDGMENT FOR CALIFORNIA
STATE OF CALIFORNIA
COUNTY OF _____

On _____, before me, _____
Date — Name And Title Of Officer (e.g. "Jane Doe, Notary Public")

personally appeared _____
Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under penalty of perjury under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

_____
Place Notary Seal Above — Signature of Notary Public

OPTIONAL

*Though the information below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent removal and reattachment of this form to another document.*

CAPACITY CLAIMED BY SIGNER

☐ Individual
☐ Corporate Officer

_____
Title(s)

☐ Partner(s) ☐ Limited ☐ General
☐ Attorney-In-Fact
☐ Trustee(s)
☐ Guardian/Conservator
☐ Other: _____

Signer is representing:
Name Of Person(s) Or Entity(ies)

_____

_____

DESCRIPTION OF ATTACHED DOCUMENT

_____
Title or Type of Document

_____
Number Of Pages

_____
Date Of Document

_____
Signer(s) Other Than Named Above

CERTIFICATE AS TO CORPORATE PRINCIPAL

EXHIBIT B-4

I, _____, certify that I am the _____ Secretary of the corporation named as principal in the attached bond, that _____ who signed the said bond on behalf of the principal was then _____ of said corporation; that I know his signature, and his signature thereto is genuine; and that said bond was duly signed, sealed and attested for and in behalf of said corporation by authority of its governing Board.

(Corporate Seal)

_____
Signature

_____
Date

NOTE: A copy of the power of attorney to local representatives of the bonding company may be attached hereto.

EXHIBIT B-5

BOND NO. _____
INITIAL PREMIUM: _____
SUBJECT TO RENEWAL

**LABOR & MATERIAL BOND**

WHEREAS, the City of Wildomar ("CITY") has executed an agreement with _____ (hereinafter "Developer"), requiring Developer to perform certain work consisting of but not limited to, furnishing all labor, materials, tools, equipment, services, and incidentals for the construction of street and transportation system improvements (hereinafter "Work");

WHEREAS, the Work to be performed by Developer is more particularly set forth in that certain DIF Credit Agreement dated _____, (hereinafter the "Agreement"); and

WHEREAS, Developer or its contractor is required to furnish a bond in connection with the Agreement providing that if Developer or any of his or its contractors shall fail to pay for any materials, provisions, or other supplies, or terms used in, upon, for or about the performance of the Work contracted to be done, or for any work or labor done thereon of any kind, or for amounts due under the provisions of 3248 of the California Civil Code, with respect to such work or labor, that the Surety on this bond will pay the same together with a reasonable attorney's fee in case suit is brought on the bond.

NOW, THEREFORE, we the undersigned, _____, as Principal and _____, a corporation organized and existing under the laws of the State of _____ and duly authorized to transact business under the laws of the State of California, as Surety, are held and firmly bound unto the CITY and to any and all material men, persons, companies or corporations furnishing materials, provisions, and other supplies used in, upon, for or about the performance of the said Work, and all persons, companies or corporations renting or hiring teams, or implements or machinery, for or contributing to said Work to be done, and all persons performing work or labor upon the same and all persons supplying both work and materials as aforesaid, the sum of _____ ($_____), said sum being not less than 100% of the total amount payable by Developer under the terms of the Agreement, for which payment well and truly to be made, we bind ourselves, our heirs, executors and administrators, successors and assigns jointly and severally, firmly by these presents.

THE CONDITION OF THIS OBLIGATION IS SUCH that if Developer or its contractors, or their heirs, executors, administrators, successors, or assigns, shall fail to pay for any materials, provisions, or other supplies or machinery used in, upon, for or about the performance of the Work contracted to be done, or for work or labor thereon of any kind, or fail

to pay any of the persons named in California Civil Code Section 9100, or amounts due under the Unemployment Insurance Code with respect to work or labor performed by any such claimant, or for any amounts required to be deducted, withheld, and paid over to the Employment Development Department from the wages of employees of the contractor and his subcontractors pursuant to Section 13020 of the Unemployment Insurance Code with respect to such work and labor, and all other applicable laws of the State of California and rules and regulations of its agencies, then said Surety will pay the same in or to an amount not exceeding the sum specified herein.

In case legal action is required to enforce the provisions of this bond, the prevailing party shall be entitled to recover reasonable attorneys' fees in addition to court costs, necessary disbursements and other consequential damages. In addition to the provisions hereinabove, it is agreed that this bond will inure to the benefit of any and all persons, companies and corporations entitled to make claims under Sections 8024, 8400, 8402, 8404, 8430, 9100 of the California Civil Code, so as to give a right of action to them or their assigns in any suit brought upon this bond.

The said Surety, for value received, hereby stipulates and agrees that no change, extension of time, alteration or additions to the terms of the Agreement or to the Work to be performed thereunder or the specification accompanying the same shall in any way affect its obligations on this bond, and it does hereby waive notice of any such change, extension of time, alteration or addition to the terms of the Agreement or to the Work.

IN WITNESS WHEREOF, we have hereto set our hands and seals this ____ day on _____, 20__.

_____
Principal

By: _____
President

_____
Surety

By: _____
Attorney-in-Fact

EXHIBIT B-7

ALL-PURPOSE ACKNOWLEDGMENT FOR CALIFORNIA
STATE OF CALIFORNIA
COUNTY OF _____

On _____, before me, _____
Date — Name And Title Of Officer (e.g. "Jane Doe, Notary Public")

personally appeared _____
Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under penalty of perjury under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

_____
Place Notary Seal Above — Signature of Notary Public

OPTIONAL

*Though the information below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent removal and reattachment of this form to another document.*

CAPACITY CLAIMED BY SIGNER

- ☐ Individual
- ☐ Corporate Officer

_____
Title(s)

- ☐ Partner(s) ☐ Limited ☐ General
- ☐ Attorney-In-Fact
- ☐ Trustee(s)
- ☐ Guardian/Conservator
- ☐ Other: _____

Signer is representing:
Name Of Person(s) Or Entity(ies)

_____

_____

DESCRIPTION OF ATTACHED DOCUMENT

_____
Title or Type of Document

_____
Number Of Pages

_____
Date Of Document

_____
Signer(s) Other Than Named Above

CERTIFICATE AS TO CORPORATE PRINCIPAL

EXHIBIT B-8

I, _____, certify that I am the _____ Secretary of the corporation named as principal in the attached bond, that _____ who signed the said bond on behalf of the principal was then _____ of said corporation; that I know his signature, and his signature thereto is genuine; and that said bond was duly signed, sealed and attested for and in behalf of said corporation by authority of its governing Board.

(Corporate Seal)

_____
Signature

_____
Date

NOTE: A copy of the power of attorney to local representatives of the bonding company may be attached hereto.

EXHIBIT B-9

## EXHIBIT "C"

## DOCUMENTATION TO BE PROVIDED TO CITY BY DEVELOPER FOR DETERMINATION OF CONSTRUCTION COSTS

To assist CITY in determining the Construction Costs for a completed DIF Improvement, Developer shall provide the following documents to CITY:

1. Plans, specifications and Developer's civil engineer's cost estimate;

2. List of bidders from whom bids were requested;

3. Construction schedules and progress reports;

4. Contracts, insurance certificates and change orders with each contractor or vendor;

5. Invoices received from all vendors;

6. Canceled checks for payments made to contractors and vendors (copy both front and back of canceled checks);

7. Spreadsheet showing total costs incurred in and related to the construction of each DIF Improvement and the check number for each item of cost and invoice;

8. Final lien releases from each contractor and vendor; and

9. Such further documentation as may be reasonably required by CITY to evidence the completion of construction and the payment of each item of cost and invoice.

## EXHIBIT "D"

## REIMBURSEMENT AGREEMENT

**THIS REIMBURSEMENT AGREEMENT** ("Agreement") is entered into this 8th day of May 2024, by and between the City of Wildomar, a California municipal corporation ("CITY"), and Beazer Homes Holdings, LLC, a Delaware limited liability company, successor to Beazer Homes Holdings Corp., a Delaware corporation, ("Developer"). CITY and Developer are sometimes hereinafter referred to individually as "Party" and collectively as "Parties".

## RECITALS

WHEREAS, CITY and Developer are parties to an agreement dated May 8, 2024, entitled "DIF Credit Agreement" (hereinafter "Credit Agreement");

WHEREAS, Sections 14.1 through 14.4 of the Credit Agreement provide that Developer is obligated to pay CITY the DIF Obligation, as defined therein, but shall receive credit to offset the DIF Obligation if Developer constructs and CITY accepts the DIF Improvements in accordance with the Credit Agreement;

WHEREAS, Section 14.5 of the Credit Agreement provides that if the dollar amount of the DIF credit to which Developer is entitled under the Credit Agreement exceeds the dollar amount of the DIF Obligation, Developer may apply to CITY for a reimbursement agreement for the amount by which the DIF credit exceeds the DIF Obligation;

WHEREAS, Section 14.5 additionally provides that a reimbursement agreement executed pursuant to the Credit Agreement (i) shall be executed on the form attached to the Credit Agreement, (ii) shall contain the terms and conditions set forth therein, (iii) shall be subject to all terms and conditions of the Credit Agreement, and (iv) shall be attached upon execution to the Credit Agreement and incorporated therein as a material part of the Credit Agreement as though fully set forth therein.

**NOW, THEREFORE, for the purposes set forth herein, and for good and valuable consideration, the adequacy of which is hereby acknowledged, the Parties hereby agree as follows:**

## TERMS

1.0 Incorporation of Recitals. The Parties hereby affirm the facts set forth in the Recitals above and agree to the incorporation of the Recitals as though fully set forth herein.

2.0 Effectiveness. This Agreement shall not be effective unless and until the Credit Agreement is effective and in full force in accordance with its terms.

3.0 Definitions. Terms not otherwise expressly defined in this Agreement, shall have the meaning and intent set forth in the Credit Agreement.

4.0 Amount of DIF Reimbursement. Subject to the terms, conditions, and limitations set forth in this Agreement, the Parties hereby agree that Developer is entitled to receive the dollar amount by which the Actual DIF Credit exceeds the dollar amount of the DIF Obligation as determined pursuant to the Credit Agreement, section 3.44.080 of the Wildomar Municipal Code, and the CITY's adopted Development Impact Fee Credit and Reimbursement Policy ("DIF Reimbursement"). The DIF Reimbursement shall be subject to verification by CITY and Developer shall provide any and all documentation reasonably necessary for CITY to verify the amount of the DIF Reimbursement. The DIF Reimbursement shall be in an amount not exceeding **_____ and 00/100 ($_____)** ("DIF Reimbursement Amount"). In no event shall the dollar amount of the DIF Reimbursement exceed the difference between the dollar amount of all credit applied to offset the DIF Obligation pursuant to Sections 15.2, 15.3, and 15.4 of the Credit Agreement, and one hundred (100%) of the construction costs of the DIF Improvement identified in the DIF Study in effect at the time of the issuance of a building permit for the Project.

5.0 Payment of DIF Reimbursement; Funding Contingency. The payment of the DIF Reimbursement Amount shall be subject to the following conditions:

5.1 Developer shall have no right to receive payment of the DIF Reimbursement unless and until (i) the DIF Improvements are completed and accepted by CITY in accordance with the Credit Agreement, and (ii) CITY has funds available and appropriated for payment of the DIF Reimbursement Amount.

5.2 Developer shall not be entitled to any interest or other cost adjustment for any delay between the time when the dollar amount of the DIF Reimbursement is determined and the time when payment of the DIF Reimbursement is made to Developer by CITY.

6.0 Affirmation of Credit Agreement. CITY and Developer represent and warrant to each other that there have been no written or oral modifications or amendments of the Credit Agreement, except by this Agreement. CITY and Developer ratify and reaffirm each and every one of their respective rights and obligations arising under the Credit Agreement. CITY and Developer represent and warrant that the Credit Agreement is currently an effective, valid, and binding obligation.

7.0 Incorporation Into Credit Agreement. Upon execution of this Agreement, an executed original of this Agreement shall be attached as Exhibit "D" to the Credit Agreement and shall be incorporated therein as a material part of the Credit Agreement as though fully set forth therein.

8.0 Terms of Credit Agreement Controlling. Each Party hereby affirms that all provisions of the Credit Agreement are in full force and effect and shall govern the actions of the Parties under this Agreement as though fully set forth herein and made specifically applicable

hereto, including without limitation, the following sections of the Credit Agreement: Sections 10.0 through 10.3, Section 12.0, Sections 13.0 through 13.7, and Sections 14.0 through 14.5.

**[SIGNATURES OF PARTIES ON NEXT PAGE]**

**IN WITNESS WHEREOF, the Parties hereto have executed this Agreement as of the day and year first above written.**

BEAZER HOMES HOLDINGS, LLC

By: Kimberly N. Molina
Its: Authorized Signatory West Region

ATTEST:

_____

By: _____

Its: _____

CITY OF WILDOMAR:

_____

Daniel York, City Manager

ATTEST:

_____

Janet Morales, City Clerk

APPROVED AS TO FORM:

_____

Thomas D. Jex, City Attorney

## Tract 31667 DIF CREDIT AND REIMBURSEMENT CALCULATIONS

### DIF OBLIGATION

*Costs are based on the 2015 DIF for 108 units. Costs shown below do not reflect annual CCI adjustments that will apply based on when DIF fees are paid.*

| | |
|---|---|
| $149,148.00 | Drainage |
| $333,504.00 | Transportation/Roads |
| $43,308.00 | Transportation/Signals |
| **$525,960.00** | **TOTAL DIF OBLIGATION** |

### DIF ELIGIBILITY

**Streets**

**Improvement - Grand Ave.: Wildomar Trail to McVicar St.**

| | Quantity | Units | Notes |
|---|---|---|---|
| Segment Length | 4,000.00 | LF | |
| Total Cost | $ 2,367,264.55 | | |
| Per LF | $ 295.91 | | |
| Beazer Frontage | 2650 | LF | *Length is doubled to account for full road width that was improved.* |
| **Max. DIF Eligibility** | **$ 784,156.38** | | |

**Intersections**

**Improvement - Grand Ave./McVicar St. Intersection**

| | |
|---|---|
| Total Cost | $ 430,509.00 |
| Beazer Frontage | 25% |
| **Max. DIF Eligibility** | **$ 107,627.25** |

**Bridges**

**Improvement - McVicar St./Murrieta Creek Culvert**

| | |
|---|---|
| Total Cost | $ 23,280.00 |
| Beazer Contribution | 100% |
| **Max. DIF Eligibility** | **$ 23,280.00** |

**Trails**

**Improvement - Grand Ave.:**
**S. Pasadena St. to McVicar St. (WE-04 on the Adopt-a-Trail Map)**

| | |
|---|---|
| Total Cost | $ 392,444.00 |
| Beazer Frontage | 25% |
| **Max. DIF Eligibility** | **$ 98,111.00** |

**Signals**

**Improvement - McVicar St./Palomar St. Traffic Signal**

| | |
|---|---|
| Total Cost | $ 332,000.00 |
| Beazer Contribution | 100% |
| **Max. DIF Eligibility** | **$ 332,000.00** |

## Tract 31667 DIF CREDIT AND REIMBURSEMENT CALCULATIONS

| | | | |
|---|---|---|---|
| **Park - Acquisition** | | | |
| **Improvement - Murrieta Creek/Wildomar Channel Park** | | | |
| Acres Acquired | | 6.49 | |
| Acres Eligible | | 1 | *Per 2015 Parks Master Plan, Figure 4.B and Table 4.A* |
| Cost per Acre | $ | 63,000 | Per 2015 DIF Study |
| **Max. DIF Eligibility** | **$** | **63,000** | |
| **Parks - Improvements** | | | |
| **Improvement - Murrieta Creek/Wildomar Channel Park** | | | |
| Acres Built | | 6.49 | |
| Acres Eligible | | 1 | *Per 2015 Parks Master Plan, Figure 4.B and Table 4.A* |
| Cost per Acre | $ | 420,194 | Per 2015 DIF Study |
| **Max. DIF Eligibility** | **$** | **420,194** | |
| **Total DIF Eligibility** | **$** | **1,828,369** | |

### DIF CREDIT/REIMBURSEMENT ELIGIBILITY

| | |
|---|---|
| **DIF Obligation** | $525,960 |
| **DIF Eligibility** | $1,828,369 |
| **DIF Credit** | $525,960 |
| **Max. DIF Reimbursement** | $1,302,409 |

**SUBJECT:** Road Maintenance and Rehab Project and Slurry Seal Project Notice of Completion (CIP 057-2/058-2)

**SUBMITTED BY:** Jason Farag, Public Works Director

**PREPARED BY:** Cameron Luna, Associate Engineer

**ACTION:**
1. Adopt a Resolution entitled:

RESOULTION NO. 2024 - _____
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA ACCEPTING THE ROAD MAINTENANCE AND REHABILITATION PROJECT (CIP 057-2) AND SLURRY SEAL PROJECT (CIP 058-2) AS COMPLETE AND AUTHORIZING STAFF TO PREPARE AND FILE THE NOTICE OF COMPLETION WITH THE RIVERSIDE COUNTY RECORDER

2. Authorize staff to prepare and file a notice of completion with the Riverside County Recorder for the Road Rehab and Maintenance Project and Slurry Seal Project (CIP 057-2, 058-2) within 30 days.

**SUMMARY:**
This item will accept the Road Maintenance and Rehab Project and Slurry Seal Project as complete, authorize the filing of a notice of completion, and begin the one-year warranty period for the Projects.

**BACKGROUND:**
The City of Wildomar administers a Road Rehabilitation and Maintenance Program and a Slurry Seal Program. These programs are implemented as annual projects in the City's approved Five-Year Capital Improvement Program as CIP 057 and CIP 058. The programs are primarily funded by Senate Bill 1, formally referred to as The Road Repair and Accountability Act of 2017 (RMRA), and funds from Measure AA. Additional construction administration expenditures include geotechnical testing, inspection, and administration funded by Measure A.

This year's Projects included removal of existing asphalt concrete pavement and aggregate base, reconstruction of sidewalk ramps, modification of drainage inlets and drainage crossings, crack seal, asphalt surfacing, slurry seal resurfacing, reinstallation of pavement markings, striping, and traffic loops. A summary of this year's Projects is included below.

- On July 12th, 2023 the City Council awarded a construction contract to All American Asphalt (AAA) for the Road Maintenance and Rehabilitation Project (CIP 057-2) and

Slurry Seal Project (CIP 058-2) for constructing pavement improvements throughout the City.

- On October 11, 2023 the City Council authorized select items in the contract to be adjusted, which included converting all asphalt AC overlay quantities to asphalt rubber hot mix (ARHM) to achieve a superior surface pavement, and authorized a revision to the bid schedule from AAA due to an allocation error between two bid items.
- On February 14, 2024 the City Council authorized the Public Works Director to approve final change orders not to exceed 25% of the construction contract amount (contingency) for a total project construction budget of $4,741,375.70.

**DISCUSSION:**
AAA has completed the proposed improvements in accordance with the contract documents and the project is ready for filing of the Notice of Completion (NOC) with the Riverside County Recorder. If no liens or claims have been filed within 30 days of filing the NOC the City will authorize the Escrow Account to release the remaining 5% retention funds to the contractor. During the project, minor delays were encountered to the schedule due to the very wet weather during the winter, but overall the project construction was delivered within the number of working days allowed in the contract.

City staff recommends the City Council accept the Projects as complete and approve staff to file the Notice of Completion (NOC) with the Riverside County Recorder within 30 days.

**FISCAL IMPACT:**
Construction costs were funded by RMRA and Measure AA, and the final contract amount was $4,593,989.59. A contingency of 21.11% was necessary to close the project and was below the 25% contingency threshold authorized by City Council at the February 8, 2024 City Council meeting. Remaining funds from Fund 500 (RMRA) and Fund 100 (Measure AA) can be returned to the Capital Improvement Program for future projects.

Separate from the construction contract with AAA, the following Construction administration and inspection (CA/I) agreements were authorized as part of the project and were all completed within their individual approved budget amounts:

1. Work order with Geocon West, Inc. for a total not to exceed $40,085 for material testing for the Road Rehab Project (CIP 057-2) was completed at $32,213.
2. Professional Services Agreement with Labelle-Marvin, Inc. for a total not to exceed $49,848 for material testing for the Slurry Seal Project (CIP 058-2) was completed at $49,840.
3. Work order with Interwest Consulting Group for a total not to exceed $109,928.50 for Construction Management services for the Road Rehab (CIP 057-2) and Slurry Seal (CIP 058-2) Projects was completed at $65,549.

CA/I costs were funded by Measure A, and the total final costs were $147,602, below the combined $200,000 budget amount. Remaining funds from Fund 201 (Measure A) can be returned to the Capital Improvement Program for future projects.

There is no fiscal impact to the City’s General Fund.

**ATTACHMENTS:**
Resolution

A - Notice of Completion

**RESOLUTION NO. 2024 -_____**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA ACCEPTING THE ROAD MAINTENANCE AND REHABILITATION PROJECT (CIP 057-2) AND SLURRY SEAL PROJECT (CIP 058-2) AS COMPLETE AND AUTHORIZING STAFF TO PREPARE AND FILE THE NOTICE OF COMPLETION WITH THE RIVERSIDE COUNTY RECORDER**

**WHEREAS,** On July 12th, 2023 the City Council awarded a construction contract to All American Asphalt for the Road Maintenance and Rehabilitation Project (CIP 057-2) and Slurry Seal Project (CIP 058-2) ("Project"); and

**WHEREAS,** All American Asphalt has completed the work in accordance with the contract documents for the Project; and

**WHEREAS,** if no liens or claims have been filed within 30 days of filing the Notice of Completion, the retained payment funds and any remaining amount due will be released to All American Asphalt, Inc.

**NOW THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED** by the Wildomar City Council, in regular session assembled on May 8th, 2024, that:

The Project is accepted as complete. Within 30 days of the date of this Resolution, the Public Works Director shall prepare a Notice of Completion and the City Clerk shall file the Notice of Completion with the Riverside County Recorder.

**PASSED, APPROVED, AND ADOPTED** this 8th day of May 2024

_____
Bridgette Moore
Mayor

**APPROVED AS TO FORM:**

_____
Thomas D. Jex
City Attorney

**ATTEST:**

_____
Janet Morales, CMC
City Clerk

**NO FEE DOCUMENT**
Government Code §6103
RECORDING REQUESTED BY AND
WHEN RECORDED MAIL TO:

**CITY OF WILDOMAR**
23873 Clinton Keith Road, Suite 201
Wildomar, CA 92595
Attn: City Clerk

The Above Space For Recorder's Use Only

## NOTICE OF COMPLETION
## Civil Code 3093

1. Prime Contractor: All American Asphalt, Inc.

2. Project Name: Road Maintenance and Rehabilitation Project (CIP 057-2) and Slurry Seal Project (CIP 058-2)

3. Date of Completion (Acceptance): May 8, 2024

4. Description of Work or Materials Furnished: Removal of existing asphalt concrete pavement and aggregate base, reconstruction of sidewalk ramps, modification of drainage inlets and drainage crossings, crack seal, asphalt surfacing, slurry seal resurfacing, reinstallation of pavement markings, striping, and traffic loops; all as indicated on the Project Plans.

5. Site Location: Citywide

6. Owner's Property Interest in Site is: In Easement

7. Owner: City of Wildomar, 23873 Clinton Keith Road, Suite 201, Wildomar, CA 92595

City of Wildomar:

Dated: _____, 2024

_____
Jason Farag
Public Works Director

Verification

I, the undersigned, say:

I am the person who signed the foregoing notice. I have read said notice and know the contents thereof, and the facts stated therein are true of my knowledge.

I declare under penalty of perjury that the foregoing is true and correct.

Executed at Wildomar, California, this 8th day of May, 2024.

City of Wildomar:

_____
Jason Farag
Public Works Director

**SUBJECT:** Adoption of 2024 Annual Investment Policy

**SUBMITTED BY:** Adam Jantz, Finance Manager

**PREPARED BY:** Adam Jantz, Finance Manager

**ACTION:**
Adopt a Resolution entitled:

RESOLUTION 2024 - _____
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, ADOPTING A STATEMENT OF INVESTMENT POLICY

**SUMMARY:**
Adoption of 2024 Annual Investment Policy

**BACKGROUND:**
Pursuant to California Government Code Sections 53600 and 53630 et seq. and 53646, the City of Wildomar must adopt an annual investment policy by resolution. The Statement of Investment Policy sets forth policies that govern the investment of the City's funds. It will be used by the City's Administrative Services Director and other City officials and staff, as well as all other third-party providers of investment or investment-related services. Its purpose is to direct the prudent investment and protection of the City's funds and investment portfolio.

The City's Investment Policy was last updated in January 2023. Since that update the City has contracted with PFM Asset Management LLC (PFMAM) to be it's Investment Advisor and has established an investment portfolio.

**DISCUSSION:**
There is only one change in the policy for 2024. Under Section VIII the California Asset Management Program has been specifically designed as an authorized investment in Section VIII Subsection N of the policy. This asset was already authorized as a Joint Powers Authority Investment Pool under Subsection M, but staff have added it in order to be consistent with the other pooled asset funds.

**FISCAL IMPACT:**
Although the Policy does not have a fiscal impact in its adoption, the changes made within the Policy can and will have a fiscal impact on the City's Investments. These impacts can be short-term or long-term, depending on the investment selections. The City, through the services of its Investment Advisor PFM, intends to invest safely, have liquidity when and where needed, and receive the best return possible.

**ATTACHMENTS:**

Attachment A-2024 Statement of Investment Policy
Attachment B-2024 Resolution

# CITY OF WILDOMAR

# STATEMENT OF INVESTMENT POLICY

## I. INTRODUCTION

The City Council of the City of Wildomar (the "City") and its subsidiary district, the Wildomar Cemetery District, recognizes its responsibility to prudently direct the investment of the City's funds on behalf of the City's existing and future residents while conforming to all state and local statutes governing the investment of public funds. The City Council further recognizes that the City's investment assets are essential to the City's financial strength, the effective implementation of long-range financial plans, and ultimately its ability to respond to the needs of the community.

The investment policies and practices of the City of Wildomar take into consideration that California statutes authorize the City of Wildomar to finance acquisition or construction of various projects and capital assets through the issuance and sale of municipal securities, including but not limited to general obligation bonds and revenue bonds. Depending on the type and the authority for the issuance and sale of the bond, the City's general fund and/or certain sources of city revenue may be pledged as security for the bonds. The bonding and the resulting security interest in city funds and revenue may supersede all or portions of this Policy.

This Statement sets forth policies which shall govern the investment of the City's funds. It will be used by the City's Administrative Services Director and other City officials and staff, as well as all other third-party providers of investment or investment-related services. Its purpose is to direct the prudent investment and protection of the City's funds and investment portfolio.

## II. SCOPE

This Investment Policy applies to all financial assets of the City of Wildomar. The following funds are covered by this Investment Policy and are accounted for in the City's Annual Comprehensive Financial Report:

A) General Fund
B) Special Revenue Funds
C) Debt Service Funds
D) Capital Project Funds
E) Enterprise Funds
F) Internal Services Funds
G) Trust and Agency Funds
H) Any new funds created by the City Council

This Investment Policy does not apply to proceeds of bond issues and retirement funds held in trusts.

## III. PRUDENCE

Investments shall be made in the context of the "Prudent Investor" standard pursuant to Government Code Section 53600.3 which states in relevant part that:

"When investing, reinvesting, purchasing, acquiring, exchanging, selling, and managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency."

All investments purchased shall have daily liquidity or a final stated maturity date, upon which the full principal value of the security will be received. Although the investment will mature at full principal value, it is recognized that the market will vary throughout the life of the security. In a diversified portfolio it must be further recognized that occasional measured losses are inevitable due to economic, bond market, or individual security credit analysis. These occasional losses must be evaluated and considered within the context of the overall return.

The "Prudent Investor" standard shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

## IV. OBJECTIVE

The intent of the investment program is to ensure City funds are available to meet the short and long-term cash flow demands of the City. To achieve this intent, the primary objectives for City's investment activities, in priority order, shall be:

### A. Safety of Principal

Safety of principal is the foremost objective of the City of Wildomar. Investments of the City shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. Each investment transaction shall seek to ensure that capital losses are avoided, whether from securities default, broker-dealer default, or erosion of market value. To attain this objective, the City will diversify its investments by investing funds among a variety of securities and

approved financial institutions. The City shall seek to preserve principal by mitigating the two types of risk in order of importance: credit risk and market risk.

1. **Credit Risk** Credit risk, defined as the risk of loss due to failure of an issuer of a security, shall be mitigated by purchasing U.S. Treasuries or high-grade securities. All investments beyond Treasury securities will be diversified so that the failure of any one issuer would not unduly harm the City's cash flow. Credit risk shall also be mitigated by prequalifying financial institutions, broker/dealers, intermediaries, and advisors with which the City does business.

2. **Market or Interest Rate Risk** Interest rate risk is the risk that the market value of securities in the portfolio will fall due to changes in general interest rates. Interest rate risk may be mitigated by structuring investments so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity, and by investing operating funds primarily in shorter-term securities. The cash flow is updated on a daily basis and will be considered prior to the investment of securities, which will reduce the necessity to sell investments for liquidity purposes. Long-term securities shall not be purchased for the sole purpose of short-term speculation.

## B. Liquidity

This refers to the ability to "cash in" at any moment in time with a minimal chance of losing some portion of principal or accrued interest. Liquidity is an important quality especially when the need for unexpected funds occurs. The City's cash management system is designed to accurately monitor and forecast expenditures and revenues to enable the City to invest its funds to the fullest extent possible while ensuring appropriate liquidity is maintained to City to meet all operating requirements which might be reasonably anticipated.

## C. Return On Investments

The City’s investment portfolio shall be designed with the objective of attaining a benchmark rate of return throughout budgetary and economic cycles, commensurate with the City’s investment risk constraints and the cash flow characteristics of the portfolio. A benchmark does not imply that the Administrative Services Director will add additional risk to the portfolio in order to attain or exceed the benchmark.

## V. DELEGATION OF AUTHORITY

The City Council on an annual basis adopts a resolution approving the Investment Policy. The Investment Policy authorizes the Administrative Services Director to invest or deposit the City's funds in accordance with California Government Code Sections 53600 and 53630 et seq. and all related State and Federal laws.

In the Administrative Services Director's absence, and subject to City Council approval, the Administrative Services Director may assign investment responsibilities to the City Manager. The Administrative Services Director will provide prior written notification to the City Manager and the City Council regarding the assignment of responsibilities. In the event that the Administrative Services Director is unable to assign responsibility, the City Manager may select a designee. In addition, at the discretion of the Administrative Services Director, cash monitoring and investment responsibilities can be assigned to a designated assistant and a surety bond will be obtained by the City for said assistant.

The responsibility for establishing, monitoring, and maintaining a strong system of investment controls and directing an independent audit of the investment function is delegated to the City Manager. The City Manager's designee(s) may assist in carrying out these functions.

The City Council's primary responsibilities over the investment function include establishing investment policies, annually reviewing such policies, reviewing monthly investment reports issued by the Administrative Services Director and authorizing any deviations from the City's Investment Policy.

As permitted by Government Code 53601, the Administrative Services Director may delegate day-to-day investment decision making and execution authority to an investment advisor. Eligible investment advisors must be registered with the Securities and Exchange Commission (SEC) under the Investment Advisors Act of 1940. The advisor will follow the Policy and such other written instructions as are provided.

## VI. ETHICS AND CONFLICTS OF INTEREST

The Administrative Services Director and other employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program or which could impair their ability to make impartial investment decisions. The Administrative Services Director and investment employees shall disclose any material interests in financial institutions with which they conduct business within their jurisdiction. They shall further disclose any large personal financial/investment positions that could be related to the performance of the investment portfolio and shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City. The Administrative Services Director and investment employees are required to file annual disclosure statements as required by the Fair Political Practices Commission (FPPC).

During the course of the year, if there is an event subject to disclosure that could impair the ability of the Administrative Services Director or investment employees to make impartial decisions, the City Council will be notified in writing within 10 days of the event.

## VII. QUALIFIED DEALERS

The City shall transact investments only with banks, savings and loans, investment security dealers and the State of California Local Agency Investment Fund. The purchase by the City of any investment, other than those purchased directly from the issuer, shall be purchased directly from an institution licensed by the State as a broker/dealer, as defined in Section 25004 of the Corporations Code, who is a member of the Financial Industry Regulatory Authority (FINRA), or a member of a Federally regulated securities exchange, a National or State Chartered Bank, a Federal or Savings Association, or a brokerage firm designated as a Primary Government Dealer by the Federal Reserve Bank. Exceptions to this rule will be made only after thorough research and documented confirmation of financial strength and reputation and after approval by the City Manager. Investment staff shall investigate dealers who wish to do business with the City in order to determine if they are adequately capitalized, market securities appropriate to the City's needs, and are recommended by managers of portfolios similar to the City's.

The City shall at least annually send a copy of the current investment policy to all dealers approved to do business with the City. Confirmation of receipt of this policy shall be considered as evidence that the dealer understands the City's investment policies and intends to show the City only appropriate investments.

If the City has contracted with an investment advisor to provide investment services, the investment advisor may use their own list of approved issuers, brokers/dealers, and financial institutions with which to conduct transactions on the City's behalf.

## VIII. AUTHORIZED AND SUITABLE INVESTMENTS

The investments set forth in this section are authorized investments pursuant to Section 53601 et seq. of the Government Code and are authorized investments for the City subject, however, to the prohibitions set forth in Section X of this Investment Policy. In the event an apparent discrepancy is found between this Policy and the Government Code, the more restrictive parameters will take precedence. Percentage holding limits listed in this Policy apply at the time the security is purchased. Credit ratings, where shown, specify the minimum credit rating category required at purchased. In the event a security held by the City is subject to a credit rating change that brings it below the minimum credit ratings specified in this Policy, the Administrative Services Director should notify City Council of the change in the next monthly investment report. The course of action to be followed will then be decided on a case-by-case basis, considering

such factors as the reason for the change, prognosis for recovery or further rate drops, and the market price of the security.

A. **U.S. Treasury Instruments.** United States Treasury notes, bonds, bills, or certificates of indebtedness, or those for which the faith and credit of the United States are pledged for the payment of principal and interest. There is no limitation as to the percentage of the portfolio that may be invested in this category.

B. **Federal Agency Securities**. Federal agency or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises. There is no limitation as to the percentage of the portfolio that may be invested in this category.
.

C. **Municipal Bonds**

**City Bonds** – Bonds issued by the city, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the City or by a department, board, agency, or authority of the City that is rated in a rating category of "A" long term, or "A-1" short term, the equivalent or higher by a nationally recognized statistical rating organization (NRSRO).

**California State Bonds** – Registered state warrants or treasury notes or bonds of the State of California, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the State or by a department, board, agency, or authority of the State that are rated in a rating category of "A" long term, or "A-1" short term, the equivalent or higher by a NRSRO.

**CA Local Agency Bonds.** Bonds, notes, warrants, or other evidences of indebtedness of a local agency within this state, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the local agency, or by a department, board, agency, or authority of the local agency that are rated in a rating category of "A" long term, or "A-1" short term, the equivalent or higher by a NRSRO.

**Other 49 States' Bonds** – Bonds, notes, warrants, or other evidences of indebtness of any local agency within the State of California and any of the other 49 states, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the local agency, or by a department, board, agency, or authority of the local agency that are rated in a rating category of "A" long term, or "A-1" short term, the equivalent or higher by a NRSRO.

A maximum of 30% of the portfolio may be invested in this category.

**D. Supranational Obligations**. United States dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development, International Finance Corporation, or Inter-American Development Bank, with a maximum remaining maturity of five years or less, and eligible for purchase and sale within the United States. Investments under this subdivision shall be rated in a rating category of "AA" or its equivalent or better by a NRSRO. A maximum of 30% of the portfolio may be invested in this category.

**E. Medium-Term Notes**. Medium-term notes, defined as all corporate and depository institution debt securities with a maximum remaining maturity of five years or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States. Purchases are limited to securities rated in a rating category of "A" or its equivalent or better by an NRSRO. A maximum of 30% of the portfolio may be invested in this category.

**F. Asset-Backed Securities**. A mortgage passthrough security, collateralized mortgage obligation, mortgage-backed or other pay-through bond, equipment lease-backed certificate, consumer receivable passthrough certificate, or consumer receivable-backed bond with a maximum remaining maturity of five years or less. Securities shall be rated in a rating category of "AA" or its equivalent or better by an NRSRO. A maximum of 20% of the City's portfolio may be invested in this category.

**G. Deposits.** FDIC insured or fully collateralized bank deposits, including, but not limited to, demand deposit accounts, savings accounts, market rate accounts, and certificates of deposits in financial institutions located in California. The amount on deposit in any financial institution shall not exceed the shareholder's equity. To be eligible to receive City deposits, the financial institution must have received a minimum overall satisfactory rating, under the Community Redevelopment Act, for meeting the credit needs of California Communities in its most recent evaluation. Bank deposits are required to be collateralized as specified under Government Code Section 53630 et seq. The Finance Director may waive the collateralization requirements for any portion that is covered by federal deposit insurance. The City shall have a signed agreement with any depository accepting City funds per Government Code Section 53649. There is no limit on the percentage of the portfolio that may be invested in this category. However, a maximum of 10 percent of the portfolio may be invested in time deposits.

**H. Negotiable Certificates of Deposit**. Negotiable certificates of deposit issued by a nationally or state-chartered bank, a savings association, or a federal association (as defined by section 5102 of the Financial Code), a state or federal credit union, or by a federally licensed or state-licensed branch of a foreign bank. Purchases are limited to securities rated in a rating category of "A" (long-term) or "A-1" (short-

term) or their equivalents or better by an NRSRO. A maximum of 30% of the portfolio may be invested in this category.

**I. Bankers' Acceptance Notes.** Bankers' acceptances otherwise known as bills of exchange or time drafts that are drawn on and accepted by a commercial bank. Purchases of bankers' acceptances shall not exceed 180 days' maturity or 40 percent of the agency's money that may be invested pursuant to this section.

**J. Commercial Paper.** Commercial paper of "prime" quality of the highest ranking or of the highest letter and number rating as provided for by a nationally recognized statistical rating organization (NRSRO). The entity that issues the commercial paper shall meet all of the following conditions in either paragraph (1) or (2):

(1) The entity meets the following criteria: (A) Is organized and operating in the United States as a general corporation; (B) Has total assets in excess of five hundred million dollars ($500,000,000), and (C) Has debt other than commercial paper, if any, that is rated in a rating category of "A" or its equivalent or better by an NRSRO.

(2) The entity meets the following criteria: (A) Is organized within the United States as a special purpose corporation, trust, or limited liability company, (B) Has program-wide credit enhancements including, but not limited to, overcollateralization, letters of credit, or a surety bond, and (C) Has commercial paper that is rated "A-1" or better, or the equivalent, by an NRSRO.

Purchases are limited to securities that have a maximum maturity of 270 days. A maximum of 25% of the portfolio may be invested in this category.

**K. Money Market Funds ("MMF")**. Purchases are restricted to Government Money Market Funds. Furthermore, these Money Market Funds must have met either of the following criteria: (A) Attained the highest ranking or the highest letter and numerical rating provided by not less than two NRSROs, or (B) Retained an investment advisor with not less than five years' experience and registered or exempt from registration with the SEC, with assets under management in excess of five hundred million dollars ($500,000,000). Whenever the City has any funds invested in a MMF, the Finance Director shall maintain on file a copy of the MMF's current information statement. A maximum of 20% of the portfolio may be invested in this category.

**L. State of California's Local Agency Investment Fund (LAIF)**. The maximum amount invested in this category may not exceed the limit set by LAIF for operating accounts.

**M. Joint Powers Authority Investment Pools.** Joint Powers Authority Investment Pools are organized pursuant to Section 6509.7 of the Government Code that invests in the securities and obligations under Sections 53601 of the California

Government Code. To be eligible for City investments, the joint powers authority issuing the shares shall have retained an investment adviser that is registered or exempt from registration with the Securities and Exchange Commission, the adviser has not less than five years of experience investing in the securities and obligations authorized in under Section 53601 and the adviser has assets under management in excess of five hundred million dollars ($500,000,000). There is no limitation as to the percentage of the portfolio that may be invested in this category.

N. **California Asset Management Program (CAMP)**. A California Joint Powers Authority that invests in the securities and obligations under Sections 53601 of the California Government Code. There is no limitation as to the percentage of the portfolio that may be invested in this program.

## IX. PROHIBITED INVESTMENTS AND TRANSACTIONS

The City shall not invest in any investment authorized by the Government Code, but not explicitly listed in this Policy without the prior approval of the City Council. Furthermore, range notes, reverse repurchase agreements, zero coupon bonds, inverse floaters, common stocks, futures, options, mortgage-derived, interest-only strips and derivatives are prohibited from use in the City's investment portfolio.

The City shall not engage in securities lending, short selling, or other hedging strategies. The City shall not purchase or sell securities on margin.

## X. SAFEKEEPING AND CUSTODY

All deliverable security transactions entered into by the City shall be conducted on a delivery-versus-payment basis. Securities will be held by a third party custodial designated by the Administrative Services Director and evidenced by safekeeping receipts.

## XI. DIVERSIFICATION

The City operates its investment pool with many State and self-imposed constraints. It does not speculate. Assets shall be diversified to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer, or a specific class of securities.

The City will diversify its investments by security type, institution, and maturity/call dates. With the exception of U.S. Treasury securities, federal agency securities, Supranational securities, and authorized pools, no more than 5% of the City's total

investment portfolio will be invested in a single security type or with a single financial institution.

## XII. MAXIMUM MATURITIES

To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. For those investment types for which this Policy does not specify a maturity limit, no individual investment shall exceed a maturity of five years from the date of purchase unless the City Council has granted express authority to make that investment either specifically or as a part of an investment program approved by the City Council no less than three months prior to the investment. The weighted average maturity of the funds will be limited to three years or less.

Debt service reserve funds may be invested in securities exceeding five years if the maturity of such investments is made to coincide as nearly as practicable with the expected use of the funds.

## XIII. INTERNAL CONTROL

The Administrative Services Director shall establish an annual process of independent review by an external auditor. This review will provide internal control by assuring compliance with the City's Investment Policy and for establishing internal controls that are designed to prevent losses due to fraud, negligence, and third-party misrepresentation.

Internal controls deemed most important shall include (but not limited to): avoidance of collusion; separation of duties and administrative controls; separating transaction authority from accounting and record keeping; custodial safekeeping; clear delegation of authority; management approval and review of investment transactions; specific limitations regarding securities losses and remedial action; written confirmation of telephone transactions; documentation of investment transactions and strategies; and monitoring of results.

## XIV. PERFORMANCE STANDARDS

The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow needs. An appropriate performance benchmark shall be established against which portfolio performance shall be compared on a regular basis. The selected performance benchmark shall be representative of the City's overall investment objectives and liquidity requirements.

The City may employ an active management approach that allows for the sale of securities prior to their scheduled maturity dates for purposes of improving the portfolio's credit quality, liquidity, or return in response to changing market conditions or the City's circumstances.

## XV. REPORTING

The Administrative Services Director shall provide the City Council monthly investment reports which provide a clear picture of the status of the current investment portfolio. The management report shall include a list of transactions, the type of investments, the issuers, maturity dates, par values, and the current market values of each component of the portfolio, including funds managed for the City by third party safekeeping custodians. The report will also include the source of the portfolio valuation. As specified in California Government Code Section 53646 (e), if all funds are placed in LAIF or FDIC-insured accounts, the foregoing report elements may be replaced by copies of the latest statements from such institutions. The report must also include a certification that the City will meet its expenditure obligations for the next six months as required by California Government Code Section 53646 (b)(3) and that the City's portfolio is in compliance with this investment policy, or the manner in which the portfolio is not in compliance as required by California Government Code Section 53646 (b)(2). The Administrative Services Director shall maintain a complete and timely record of all investment transactions.

## XVI. INVESTMENT POLICY ADOPTION

The City's investment policy shall be adopted annually by resolution of the City Council. The policy shall be reviewed annually by the City Council and any modifications made thereto must be approved by the City Council.

**RESOLUTION 2024 - _____**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, ADOPTING A STATEMENT OF INVESTMENT POLICY**

WHEREAS, the City Council of the City of Wildomar ("City") has established a Statement of Investment Policy to set forth and identify policies of the City Council which may not otherwise be established in ordinances of the City, or which are restated to further amplify existing City policy; and

WHEREAS, all policies included in the Statement of Investment Policy are adopted by resolution; and

WHEREAS, such policy will provide for the safety of City investments, and secondarily ensure liquidity and yield, and

WHEREAS, such policy will enforce strict investment guidelines with regards to investments, external portfolio managers, and capital wherewithal of brokering firms.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, DOES HEREBY RESOLVE AS FOLLOWS:

**SECTION 1.** That the City Council approves the adoption of the “Statement of Investment Policy" as attached hereto as Attachment "A",

**SECTION 2.** This policy will take effect immediately upon adoption.

PASSED, APPROVED AND ADOPTED this 8th day of May 2024.

_____
Bridgette Moore
Mayor

APPROVED AS TO FORM:

_____
Thomas D. Jex
City Attorney

ATTEST:

_____
Janet Morales, CMC
City Clerk

**SUBJECT:** First Amendment to the Professional Services Agreement with Parsons Transportation Group for the Bundy Canyon Rd. Improvement Project, Segment 2

**SUBMITTED BY:** Jason Farag, Public Works Director

**PREPARED BY:** Jason Farag, Public Works Director

**ACTION:**
Authorize the City Manager to execute the First Amendment to the Professional Services Agreement with Parsons Transportation Group for the Bundy Canyon Rd. Improvement Project, Segment 2

**SUMMARY:**
To complete the final design of the Bundy Canyon Rd. Improvement Project, Segment 2, additional utility coordination, utility verification, and design work are required.

**BACKGROUND:**
On August 9, 2023, the City of Wildomar (City) entered into Professional Services Agreement with Parsons Transportation Group (Parsons) to finalize the design of the Bundy Canyon Rd. Improvement Project, Segment 2 (Project), to prepare for construction. City staff have been working with Parsons over the past several months to finalize the design of the Project.

**DISCUSSION:**
As part of the design process, utility coordination is required between the City and the various utility companies within the Project limits to ensure that the utility companies are aware of the Project and that they design and schedule the relocation of their utilities to eliminate any conflicts between the new street improvements and existing or proposed utilities. City staff and Parsons have been coordinating with the various utility companies over the past few months. Through these coordination efforts, Parsons has identified the need to perform additional utility potholing to verify the location of existing utilities to avoid unexpected conflicts with utilities during construction that could delay the Project and result in unexpected costs or claims during construction.

In addition, through the utility coordination process, Elsinore Valley Municipal Water District (EVMWD) has identified the need to relocate and replace their existing waterline as part of the Project. To maintain the Project schedule, it is important that design on the waterline relocation begins as soon as possible. Waiting for EVMWD to obtain a design engineer and have them begin the relocation design could delay the Project. Therefore, Parsons has provided a scope and fee to design the new waterline as part of the Project plans.

The City has also requested that Parsons modify the traffic signal designs to replace detection

loops with video detection. For new traffic signals or traffic signal modifications, the City is currently planning to transition from using loop detection to video detection. Video detection offers more flexibility to adjust detection zones and will help reduce future costs if additional widening is required in the future or when road rehabilitation is required in the future.

A First Amendment to the Professional Services Agreement with Parsons has been prepared and includes the costs for additional utility coordination, additional utility potholing, design of the waterline, and redesign of the traffic signals. The City is also currently coordinating with EVMWD regarding cost reimbursement for the waterline design efforts.

The total cost for the proposed amendment is $364,000 and will bring the total compensation under the agreement to $734,000. The amendment includes the following:

- Traffic Signal Modifications - $5,000
- Utility Coordination - $45,000
- Waterline Relocation Design - $174,000
- Utility Potholing and Survey Work - $140,000

A copy of the First Amendment is included as Attachment A. Staff recommends that the City Council authorize the City Manager to execute the First Amendment with Parsons.

**FISCAL IMPACT:**
Included in the FY 2023-2024 budget is funding for Segment 2 of the Bundy Canyon Rd. Improvement Project. At this time, there are adequate TUMF funds available to accommodate the proposed Amendment through the remainder of the fiscal year. As part of the FY 2024-2025 budget process, Staff will prepare an updated Project budget incorporating this Amendment and the latest Project schedule.

There is no impact to the General Fund.

**ATTACHMENTS:**
A - First Amendment

**First Amendment to Agreement for Services for the Bundy Canyon Rd. Improvement Project, Segment 2**

This First Amendment to Agreement for Services for the Bundy Canyon Rd. Improvement Project, Segment 2, ("First Amendment"), which is dated as of May 8, 2024, is hereby entered into by and between the CITY OF WILDOMAR, a California general law city ("City"), and PARSONS TRANSPORTATION GROUP, INC., a State of Illinois Corporation ("Service Provider"), as follows:

## RECITALS

A. City and Service Provider entered into an agreement for services on August 9, 2023 ("Agreement").

B. This First Amendment amends Section 2, Scope of Services & Schedule of Performance, and Section 4, Compensation and Method of Payment.

C. Compensation is increased by an additional $364,000 for a total of $734,000.

## OPERATIVE PROVSIONS

Now, therefore, in consideration of the promises made and recited herein, the parties do hereby enter into this First Amendment which modifies and amends the Agreement as follows:

1. AMENDMENT. The Agreement is hereby modified and amended as follows:

1.1. The second sentence of Section 4 Compensation and Method of Payment is hereby amended to read as follows:

> "The total compensation, including reimbursement for actual expenses, shall not exceed Seven Hundred Thirty Four Thousand Dollars ($734,000), unless additional compensation is approved in writing in accordance with Section 26 "Administration and Implementation" or Section 28 Amendment" of this Agreement."

1.2. Exhibit "A", Scope of Services, is hereby amended by adding the Services Provider's additional scope of services, attached hereto as Attachment A.

## GENERAL PROVISIONS

1. REMAINDER UNCHANGED. Except as specifically modified and amended in this First Amendment, the Agreement remains in full force and effect and binding upon the parties.

2. INTEGRATION. This First Amendment consists of five (5) pages and constitutes the entire understanding of the parties and supersedes all negotiations or previous agreements between the parties with respect to all or any part of the transaction discussed in this First Amendment.

3. EFFECTIVE DATE. This First Amendment shall not become effective until the date it has been formally approved by the City Council and executed by the appropriate authorities of the City and Service Provider.

4. APPLICABLE LAW. The laws of the State of California shall govern the interpretation and enforcement of this First Amendment.

5. REFERENCES. All reference to the Agreement includes all its respective terms and provisions. All defined terms utilized in this First Amendment have the same meaning as assigned to such terms in the Agreement.

**IN WITNESS WHEREOF**, the parties hereto have caused this First Amendment to be executed the day and year first above written.

**CITY OF WILDOMAR**

_____
Daniel A. York
City Manager

**PARSONS**

_____
Name: Chris Johnson
Title: VP, Regional Manager

**ATTEST**:

_____
Janet Morales, CMC, City Clerk

**APPROVED AS TO FORM**:

_____
Thomas D. Jex, City Attorney

# ATTACHMENT A
# SCOPE OF SERVICES

PARSONS

3200 E. Guasti Road, Suite 100, Ontario, CA 91761
Direct: +1 909.240.8890 / parsons.com

**May 1, 2024**

City of Wildomar
23873 Clinton Keith Road, Suite 201
Wildomar, CA 92595

**Attn:** **Jason Farag, PE, Public Works Director**

**Sub:** **Revised request for amendment to address Out of Scope Work and Added Scope Items**

Dear Jason,

As a follow up to today's discussion, Parsons is pleased to submit this revised request for amendment in response to our previously submitted letter, dated February 20, 2024, April 2, 2024, and April 29, 2024, for out of scope work items. The purpose of this submittal is to provide a revised fee estimate for out of scope work items and added scope items.

**ITEMS INCLUDED IN THIS AMENDMENT REQUEST**

1) **Traffic Electrical - Redesign Work** – Based on 100% PS&E comments, Parsons team will upgrade the proposed traffic electrical design to include Video Image Video Detection System (VIVDS) at the signalized intersection, including the related specification, cost estimate, and equipment information in the final PS&E package. **Parsons requests an additional budget of $5,000** for 34 hours for added scope to revise the traffic electrical design.

2) **Utility Research, Mapping and Coordination - Additional Work** – During scoping of the current contract (JN 684410), the City indicated that Parsons was previously scoped to perform utility coordination as part of the prior Bundy Canyon contract (JN 648135) and that much of the coordination work had already been completed and compensated under the original contract. The contractual scope of work under JN 648135 included a Task 1.12 to perform utility research by requesting record information from utility companies with facilities in the corridor and mapping those facilities in the project CAD base files. Amendment No. 6 to the prior contract included an additional 40 hours under a Task B "Utility Coordination (Segment 2)" with a scope of work limited to requesting the latest record information from utilities with facilities within Segment 2, to identify potential utility conflicts within the project design, and to prepare a utility coordination tracking spreadsheet. Relying on the assertion that much of the coordination work was finished and compensated under the prior contract, Parsons only requested 80 hours for utility coordination work in the current contract (JN 684410) understanding that the level of effort would be limited to identifying potential conflicts for utilities newly installed or altered after 2019 (when the city made the decision to split the project into two segments), and to coordinate relocations of post-2019 utilities. As of February 9, 2024, Parsons has exceeded the 684410 utility budget by more than 156 hours and requests additional compensation to coordinate utility relocations moving forward. Due to the nature of relocation work that will need to be coordinated with affected utility owners, third party designers and the construction contractor, there are many unknowns that make it impractical to provide an accurate level of effort estimate for this work. **Parsons requests an additional budget of $45,000** for 332 hours to cover 150 hours added utility coordination work already performed through February 9th and 182 hours of budget for continuing utility coordination efforts.

3) **Water Line Relocation Design - Additional Work** – A detailed fee estimate for the 10" water line relocation PS&E design as additional scope has been provided on March 29, 2024. **Parsons requests an additional budget of $174,000** for 1160 hours to coordinate and design the relocation of Elsinore Valley Municipal Water District's (EVMWD) underground existing 10" ACP water line, impacted by the project, approximately between Sta 57+00 to Sta 126+00. Any other waterline relocation is not included in this fee estimate. The schedule will be as below.

   a) From NTP – 3 months to 60% Submittal
   b) From receiving 60% submittal review – 1 month to 90% submittal
   c) From receiving 90% submittal review – 1 month to 100% submittal.

4) **Additional utility potholing and survey work - Additional ODC Costs** – Also related to utility coordination, the scope of work under contract 684410 included $20,000 in direct costs for a potholing contractor to perform potholing work on a per day basis, assuming two (2) days of work at $10,000/day. After reviewing utility exhibits and information in the prior 648135 project files, we updated the pothole exhibits and determined that the Segment 2 project will require one hundred and forty two (142) separate potholes.
    a) **84 potholes** are required now to assess any conflicts with proposed design and to perform preliminary engineering of utility line relocations respectively.
    b) **58 potholes (number may vary)** may be required in the future along the proposed alignment of relocated utility line to assess any conflicts with built features, proposed improvements, and other utility lines to help plan a better staging and relocation for the utility lines.

    Parsons requested bids from three (3) potholing contractors and the lowest bidder provided an estimated cost of $92,175 for 84 potholes and an estimate cost of $63,530 for future 58 potholes. The potholing costs will be billed to the city as other direct cost (ODC). Parsons requests additional budget to cover actual potholing costs. Additional field surveys will be needed for locating the exact coordinate positions of actual potholing locations along the proposed soundwall alignment, and where pile foundations are to be constructed for proposed traffic signal and pathway light poles to verify if there are any potential conflicts that require design adjustments for avoidance. **Parsons requests an additional budget of $140,000** (in addition to previous allotted $20,000) for approximately 142 potholes. Also, the cost for additional field survey work will be billed to the city as ODC.

**ITEMS DELETED FROM THIS AMENDMENT REQUEST**

Based on discussions with the City, previously requested items that have been deleted from this amendment request are as listed below.

- Alternative Water Quality BMPs
- Driveway and TCE exhibit revisions.
- Unforeseen design revisions.
- Right of Way Requirements Map updates.
- Unforeseen Research and File Management.

**ADDITIONAL NOTES**

As determined by the City, the following items were discussed again and decisions made as noted below.

- Additional ODC cost to reconcile recent survey data with the older (pre-2019) project survey information performed by Dennis Janda Survey, Inc. (DJS) and the related prevailing wage differential will be paid through the approved contract budget and has been included in Jan 2024 invoice.
- Stage Construction and Traffic Handling Plans is excluded as noted in the scope under the approved contract and will be the responsibility of the Contractor during the construction phase.

Parsons is committed to performing high-quality civil engineering services for the City of Wildomar on this contract and this project. We are grateful for the opportunity to continue providing our services to the City and request further discussions related to the amendment. Kindly review our request for amendment and if you have any questions or need additional information, please feel free to contact me at 909.240.8890 or via email at kedar.sawant@parsons.com.

Respectfully,



Kedar Sawant
Principal Project Manager/Ontario Office Manager

# Bundy Canyon Road Improvement (Segment 2)
# Request for Amendment
# Out of Scope Work and Added Scope Cost Summary



## LABOR HOURS AND COSTS

| TASK NO. | | Staff - Project Role | | | | | | | TOTAL LABOR HOURS | LOADED LABOR COSTS |
|---|---|---|---|---|---|---|---|---|---|---|
| | | PROJECT MANAGER | TECHNICAL LEAD | SENIOR ENGINEER | ASSOCIATE ENGINEER | ENVIRONMENTAL | CAD SUPPORT | | | |
| | | $240.00 | $240.00 | $205.00 | $130.00 | $140.00 | $115.00 | | | |
| | | | | | | | | | | |
| Item 1 | Traffic Electrical - Redesign Work | 2 | | 6 | 20 | | 6 | | 34 | $5,000.00 |
| Item 2 | Utility Research, Mapping and Coordination - Additional Work | 4 | 4 | 24 | 244 | | 56 | | 332 | $45,000.00 |
| Item 3 | Waterline Relocation Design - Additional Work | 8 | 30 | 332 | 398 | | 392 | | 1160 | $174,000.00 |
| Item 4 | Additional Potholing and Survey Work (See ODCs) | | | | | | | | | |
| | | | | | | | | | | |
| *TOTAL LABOR HOURS AND LOADED LABOR COSTS* | | | | | | | | | | |
| | TOTAL LABOR HOURS | 14 | 34 | 362 | 662 | 0 | 454 | | 1526 | |
| | TOTAL LOADED LABOR COSTS | $3,360.00 | $8,160.00 | $74,210.00 | $86,060.00 | $0.00 | $52,210.00 | $0.00 | | $224,000.00 |

**Notes:**
Cost estimate is based on actual and estimated hours and loaded labor costs by classification
Total Estimated Cost in this proposal is intended to establish the not-to-exceed amount of the contract
Contract method of compensation is Man-Day/Man-Hour and no markup on direct costs

## Other Direct Costs

| OTHER DIRECT COSTS | UNIT | TOTAL ODC's |
|---|---|---|
| Mileage | LS | $0.00 |
| Auto Rental | LS | $0.00 |
| Printing | LS | $0.00 |
| Lodging | LS | $0.00 |
| Per Diem | LS | $0.00 |
| Postage/Delivery | LS | $0.00 |
| TOTAL OTHER DIRECT COSTS | | $0.00 |

## Subconsultants (ODCs)

| OTHER DIRECT COSTS FOR SUBCONSULTANT WORK | | | TOTAL SUB COSTS |
|---|---|---|---|
| Item 4 | Additional Potholing and Survey Work | | $140,000.00 |
| TOTAL SUBCONSULTANT COSTS | | | $140,000.00 |

| | |
|---|---|
| TOTAL OUT OF SCOPE WORK COSTS | *$364,000.00* |

**SUBJECT:** Landscaping and Lighting Maintenance District No. 89-1-Consolidated: Initiating Proceeding for Levy and Collection of Assessments

**SUBMITTED BY:** Jason Farag, Public Works Director

**PREPARED BY:** Jason Farag, Public Works Director

**ACTION:**
Adopt a Resolution entitled:

RESOLUTION NO. 2024 - _____
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, INITIATING PROCEEDINGS FOR THE LEVY AND COLLECTION OF ASSESSMENTS FOR FISCAL YEAR 2024-25 FOR ALL ZONES OF LANDSCAPING AND LIGHTING MAINTENANCE DISTRICT NO. 89-1-CONSOLIDATED OF THE CITY OF WILDOMAR PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972

**SUMMARY:**
The City has several Landscape and Lighting Maintenance Districts (LLMD) which provide maintenance services to specific locations within the City. The services provided generally include landscape, drainage, trail and trail fencing, and streetlight maintenance. Maintenance services are funded through assessments collected from the parcels in the various district zones. Approval of this resolution will initiate proceedings for the levy and collection of assessments for FY 2024-25 for all zones in LLMD 89-1-C.

**BACKGROUND:**
Pursuant to the Landscape and Lighting Act of 1972 and Article XIII D of the Constitution of the State of California, all parcels that have special benefit conferred upon them as a result of the maintenance and operation of improvement(s) shall be identified, and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire cost of the maintenance and operation of improvements. Only parcels that receive special benefit are assessed, and each parcel is assessed in proportion to the estimated benefit received.

Landscaping and Lighting Maintenance District No. 89-1-Consolidated (the “District”) maintains and services 31 improvement locations throughout the City of Wildomar. The District contains 11 separate landscaping zones of benefit and 8 street lighting zones of benefit, some of which have multiple locations, as described in Attachment A of the attached Resolution.

The primary improvements provided within the District may include but are not limited to: maintenance and servicing of landscape, multi-purpose trails, fencing, inspection of

contractors' work, coordination of irrigation schedules, backflow devices and fossil filter improvements within public right-of-ways, and providing electricity to streetlights. Services provided include all necessary service, operations, administration and maintenance required to keep the above-mentioned improvements in a healthy, vigorous, and satisfactory working condition.

**DISCUSSION:**
The Landscape and Lighting Act of 1972 contains procedures the City must follow for the annual levy of assessments within the landscaping and street lighting zones of the District. The first step is that the City Council must adopt a resolution that:

1. Identifies any proposed new improvements or substantial changes to existing improvements within the District; and,
2. Orders the City's designated engineer to prepare and file with the City Council a report prepared in accordance with Sections 22565 through 22574 of the Streets and Highways Code (the "Engineer's Report").

The proposed Resolution satisfies this required first step in approving the annual levies within the District. After the Engineer's Report is prepared, it will be brought to the City Council for review and approval, and if approved the City Council will set a public hearing for the approval of the annual assessments.

**FISCAL IMPACT:**
This item is required as a part of the process to approve the annual levies within the District. Failure to approve this resolution will result in loss of District revenue for Fiscal Year 2024-25 for the maintenance of landscaping, trails, fencing, fossil filters and streetlights within the District.

**ATTACHMENTS:**
Resolution
Resolution Attachment A - LLMD Map

**RESOLUTION NO. 2024-_____**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, INITIATING PROCEEDINGS FOR THE LEVY AND COLLECTION OF ASSESSMENTS FOR FISCAL YEAR 2024-25 FOR ALL ZONES OF LANDSCAPING AND LIGHTING MAINTENANCE DISTRICT NO. 89-1-CONSOLIDATED OF THE CITY OF WILDOMAR PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972**

**WHEREAS**, the City Council has by previous Resolutions formed and levied annual assessments within the Wildomar Landscaping and Lighting Maintenance District No. 89-1-Consolidated (hereafter referred to as the "District"), pursuant to the provisions of the Landscape and Lighting Act of 1972, Part 2, Division 15 of the California Streets and Highways Code (commencing with Section 22500) (hereafter referred to as the "Act") to pay for the maintenance and servicing of all improvements and facilities related thereto; and

**WHEREAS**, all zones of the Landscaping and Lighting Maintenance District No. 89-1-Consolidated are attached hereto as Attachment A; and

**WHEREAS**, Section 22622 of the Streets and Highways Code requires the City Council to adopt a resolution that: (a) generally describes any proposed new improvements or any substantial changes in existing improvements within the Landscaping Zones and Street Lighting Zones; and (b) orders the preparation and filing of an Engineer's Report (hereinafter the "Report") prepared in accordance with Article 4 (commencing with Section 22565) of the Streets and Highways Code for the assessments which are proposed to be levied on assessable lots and parcels of land within the Landscaping Zones and Street Lighting Zones for the 2024-25 Fiscal Year; and,

**WHEREAS**, the City Council has retained Spicer Consulting Group, LLC for the purpose of assisting with the Annual Levy of the District, and to prepare and file a report with the City Clerk in accordance with the Act.

**NOW, THEREFORE BE IT RESOLVED, FOUND, DETERMINED, AND ORDERED BY THE CITY COUNCIL FOR THE CITY OF WILDOMAR AS FOLLOWS:**

**Section 1. Recitals**

The Recitals set forth above are true and correct.

**Section 2. Annual Levy Report**

The City Council hereby orders Spicer Consulting Group LLC., to prepare and file with the City Clerk the Engineer's Annual Levy Report concerning the levy and collection of assessments for the District for the Fiscal Year commencing July 1, 2024

and ending June 30, 2025 in accordance with Article 4 (commencing with Section 22565) of Chapter 1 of the Act.

**Section 3. District Improvements**

That the Improvements provided within Landscaping and Lighting Maintenance District No. 89-1-Consolidated may include, but are not limited to: landscaping improvements, multi-purpose trails, fencing, fossil filters and cost of maintenance and operations of street lights pursuant to Sections 22565 through 22574 of the Streets and Highways Code. Services provided include all necessary service, operations, administration and maintenance required to keep the above mentioned improvements in a healthy, vigorous and satisfactory working condition.

There are no proposed new improvements or substantial changes to existing improvements within the Landscape Zones or Street Lighting Zones.

**Section 4. Severability**

That the City Council declares that, should any provision, section, paragraph, sentence or word of this Resolution be rendered or declared invalid by any final court action in a court of competent jurisdiction or by reason of any preemptive legislation, the remaining provisions, sections, paragraphs, sentences or words of the Resolution as hereby adopted shall remain in full force and effect.

**Section 5. Effective Date**

That this Resolution shall take effect upon its adoption.

**Section 6. Certification**

That the City Clerk shall certify as to the adoption of this Resolution and shall cause the same to be processed in the manner required by law.

**PASSED, APPROVED, AND ADOPTED** this 8th day of May 2024.

_____
Bridgette Moore
Mayor

**APPROVED AS TO FORM:**

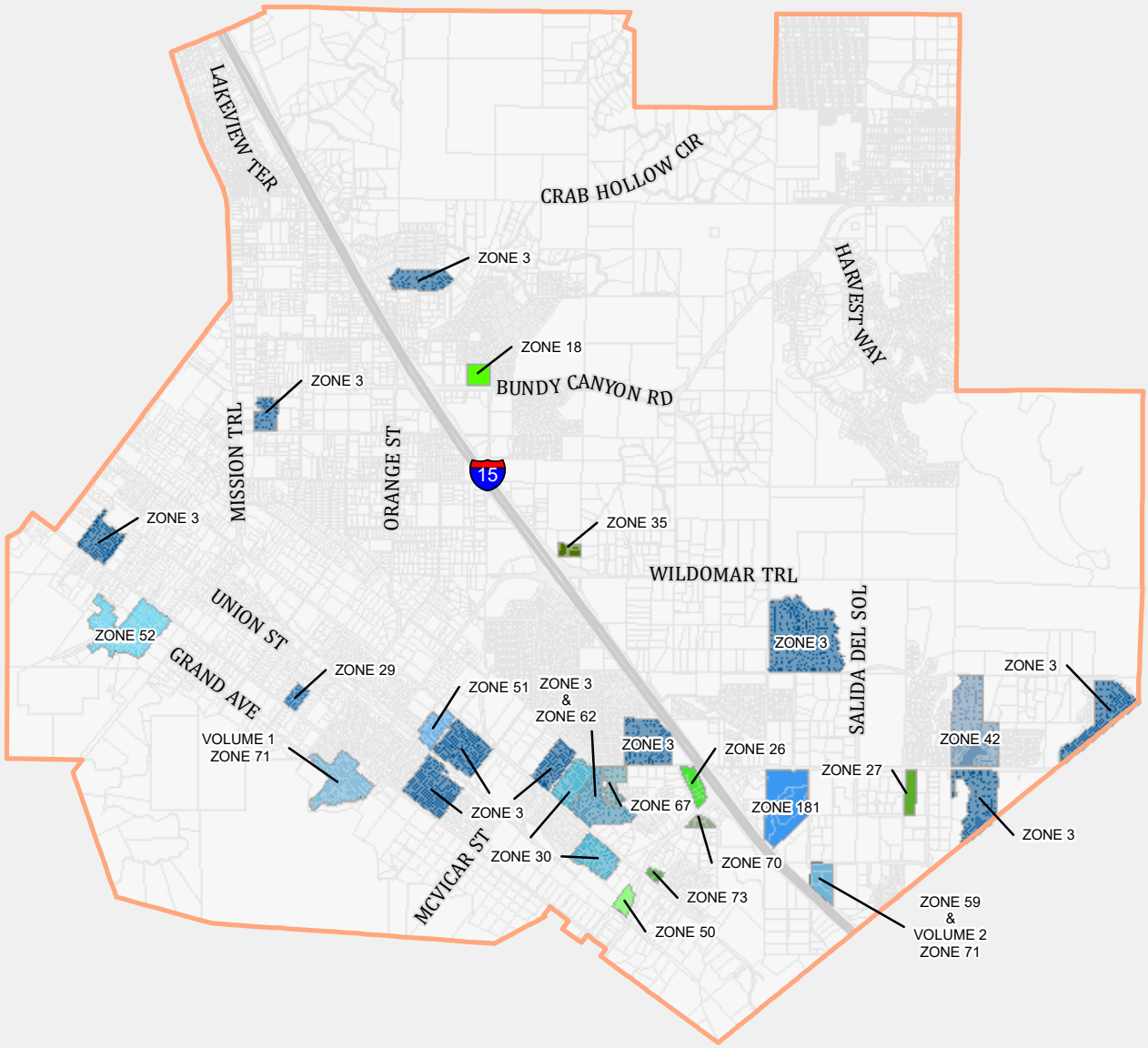
_____
Thomas D. Jex
City Attorney

**ATTEST:**

_____
Janet Morales
City Clerk

# CITY OF WILDOMAR

## LANDSCAPE LIGHTING MAINTENANCE DISTRICT 89-1-C




**Legend**

**Volume 1**

| | | | |
|---|---|---|---|
| ZONE 3 | ZONE 42 | ZONE 59 | ZONE 71 |
| ZONE 29 | ZONE 51 | ZONE 62 | ZONE 181 |
| ZONE 30 | ZONE 52 | ZONE 67 | |

**Volume 2**

| | | |
|---|---|---|
| ZONE 18 | ZONE 35 | ZONE 71 |
| ZONE 26 | ZONE 50 | ZONE 73 |
| ZONE 27 | ZONE 70 | |

SPICER CONSULTING GROUP

**SUBJECT:** County Service Areas Notice of Intent to Establish Charges for FY 2024-25

**SUBMITTED BY:** Jason Farag, Public Works Director

**PREPARED BY:** Jason Farag, Public Works Director

**ACTION:**
Adopt a Resolution entitled:

RESOLUTION NO. 2024 - _____
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, SETTING THE PUBLIC HEARING TO ESTABLISH SERVICE AREA CHARGES WITHIN THE CITY FOR FISCAL YEAR 2024-25

**SUMMARY:**
Approval of this Resolution will set the public hearing regarding service area charges for County Service Areas (CSA) 22, 103, and 142 within the City of Wildomar for Fiscal Year 2024-25.

**BACKGROUND:**
Prior to incorporation, certain parcels within the community of Wildomar were included in County Service Areas (CSA) 22, 103, and 142. Upon incorporation on July 1, 2008, these parcels were detached from these CSAs, but the City of Wildomar retained the authority to continue to levy and collect the assessments, fees and charges associated with these CSAs now within the City's jurisdictional boundaries.

**DISCUSSION:**
The City is now responsible for providing the services previously provided by CSA 22, 103 (Drainage, Landscaping) and 142 (Lighting) within the City and levying and collecting the associated charges. As such the City of Wildomar requests that the Council adopt a resolution setting a public hearing on June 12, 2024 at 6:00 pm regarding the City's Service Areas for Fiscal Year 2024-25.

**FISCAL IMPACT:**
Adoption of this resolution will allow the City of Wildomar to collect funds to meet or offset its financial obligations for City of Wildomar Service Areas.

| CSA Area | Estimated Costs | Estimated Assessment | Difference |
|---|---|---|---|
| CSA 22 | $45,558.00 | $31,728.82 | ($13,829.18) |
| CSA 103 | $181,493.55 | $157,066.40 | ($24,427.15) |

| | | | |
|---|---|---|---|
| CSA 103 Drainage | $21,019.14 | $22,600.00 | $1,580.86 |
| CSA 142 | $32,378.70 | $38,444.86 | $6,066.16 |

**ACCOUNT CODE:**
252-3550
253-3557
253-3558
254-3550

**ATTACHMENTS:**
Resolution
A - FY 24-25 CSAs Preliminary Annual Levy Report

**RESOLUTION NO. 2024 - _____**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, SETTING THE PUBLIC HEARING TO ESTABLISH SERVICE AREA CHARGES WITHIN THE CITY FOR FISCAL YEAR 2024-25**

**WHEREAS,** upon incorporation on July 1, 2008, the City of Wildomar assumed the authority and responsibility for providing services and levying charges that were previously provided and levied by County Service Areas 22, 103 and 142, established pursuant to the County Service Area Law, as set forth in Government Code Section 25210.1 et seq., within the City's jurisdictional boundaries; and

**WHEREAS,** the City Council has determined that it is necessary to continue the County Service Area charges within such areas in order to continue to provide such extended services; and

**WHEREAS,** City Council annually causes a report of the services, parcels and charges for each Service Area for the upcoming fiscal year to be prepared and filed with the City Clerk; and

**WHEREAS,** upon the filing of such report with the City Clerk, the City Council shall cause to be noticed and thereafter conduct a public hearing to hear and consider testimony regarding the continuation of charges for such extended services within such Service Areas within the City of Wildomar.

**NOW THEREFORE BE IT RESOLVED,** by the City of Wildomar Council assembled in regular session on May 15, 2024, that this Council intends to conduct a public hearing on June 19, 2024, at 6:00 p.m. in the Council Chambers of the City Council, 23873 Clinton Keith Rd, Wildomar, CA for the purposes of allowing public testimony regarding the enactment of proposed Fiscal Year 2024-25 County Service Area charges (See Exhibit 'A').

**BE IT FURTHER RESOLVED that** the City Clerk is to give notice of said hearing pursuant to Government Code Section 6066. Any person affected by the proposed charges may submit written comments to the Clerk before the hearing or may appear in support of, or opposition to, the proposals at the time of the hearing.

**PASSED, APPROVED, AND ADOPTED** this 8th day of May, 2024.

_____
Bridgette Moore
Mayor

APPROVED AS TO FORM:

_____
Thomas D. Jex
City Attorney

ATTEST:

_____
Janet Morales
City Clerk

SPICER
CONSULTING GROUP

# CITY OF WILDOMAR

## Preliminary Annual Levy Report



**Fiscal Year 2024-25**

County Service Areas
22, 103, 103 Drainage, 142

# Table of Contents

## Sections


1. Executive Summary 1
2. Description of Services 2
3. Estimate of Costs 3
4. Method of Apportionment 7


## Tables


Table 1-1 Assessment Summary 1
Table 3-1 CSA 22 Street Lights Estimate of Costs 3
Table 3-2 CSA 103 Street Lights Estimate of Costs 4
Table 3-3 CSA 103 Drainage/Landscaping Estimate of Costs 5
Table 3-4 CSA 142 Street Lights Estimate of Costs 6
Table 4-1 Fiscal Year 2024-25 Assessments vs. Estimated Costs 8


## Appendices


Appendix A – Assessment Rolls
Appendix B – County Service Areas Map

WHEREAS, the Board of Supervisors of the County of Riverside, State of California, did, pursuant to the provisions of the County Service Area Law as set forth in Government Code Section 25210.1 et seq., for the levy and collection of charges for extended governmental services provided in county service areas;

WHEREAS, Upon incorporation on July 1, 2008, the City of Wildomar (the "City") assumed the responsibility for certain County Service Areas ("CSA") now within the City's jurisdictional boundaries, and now is responsible for the services and charges provided by CSA 22 Street Lights, CSA 103 Street Lights, CSA 103 Drainage/Landscaping, and CSA 142 Street Lights, (the "Districts"). As a result, the authority to levy assessments within the Districts was transferred from the County of Riverside (the "County") to the City;

WHEREAS, the City Council of the City of Wildomar directed Spicer Consulting Group, LLC. to prepare and file an Annual Levy Report (the "Report") for Fiscal Year 2024-25 presenting the plans and specifications for the maintenance and operation of authorized services, an assessment diagram, and an assessment of the estimated costs of the maintenance and operation of the authorized services;

WHEREAS, the Fiscal Year 2024-25 assessments are shown in this Report with certain properties within these CSAs permitted to increase by 2.00% as established by an engineer's report prepared by the County at the time of annexation into the CSAs;

NOW THEREFORE, the following assessment is made to finance the maintenance and operation of authorized services within the Districts:

*Table 1-1*
*Assessment Summary*

| | | | | Assessment Range | |
|---|---|---|---|---|---|
| CSA Name | Date Formed | Parcels | 2024-25 Projected Levy | Minimum per Parcel | Maximum per Parcel |
| CSA 22 Street Lights | 11/08/1965 | 885 | $31,728.82 | $1.76 | $75.63 |
| CSA 103 Street Lights | 12/18/1973 | 3,341 | $157,066.40 | $28.86 | $1,571.24 |
| CSA 103 Drainage / Landscaping | 12/18/1973 | 1,082 | $22,600.00 | $20.00 | $30.00 |
| CSA 142 Street Lights | 01/31/1985 | 516 | $38,444.86 | $31.50 | $872.06 |

The CSAs were established to provide extended governmental services including street light maintenance, landscape maintenance, and drainage facilities maintenance.

## Street Light Maintenance

The street lighting improvements may include but are not limited to electrical energy, lighting fixtures, poles, meters, conduits, electrical cable, and associated appurtenant facilities associated with:

- Public street lighting within the residential subdivisions;
- Public street lighting, traffic signals, and other public lighting facilities on the streets surrounding or adjacent to the development as well as other public areas associated or necessary for development of properties within the subzone.

## Landscape Maintenance

The landscape maintenance may include but is not limited to the maintenance and servicing of turf, ground cover, shrubs, trees, plants, irrigation and drainage systems, ornamental lighting structures, masonry walls or other fencing, entryway monuments, and associated appurtenant facilities located within the streetscape (parkway and slope perimeter landscaping) surrounding the development and within public rights-of-way.

## Drainage Maintenance

The drainage component of the assessment is for the maintenance, cleaning, repairs and removal of debris and sediment from drainage facilities adjacent to and downstream of the drainage area (outlined in green below).



The estimate of costs has been prepared by City staff based upon the plans and specifications for the maintenance and operation of the services, as well as the historical costs of similar services provided throughout the CSAs. The following tables show the estimated costs for Fiscal Year 2024-25.

*Table 3-1*
*CSA 22 Street Lights Estimate of Costs*

| Description | Calendar Year 2023 Actual | FY 2024-25 Budgeted Through June 30, 2025 |
|---|---|---|
| **Direct Costs** | | |
| Energy | $13,000.00 | $14,400.00 |
| Debt Service Repayment[1] | $27,678.00 | $27,935.00 |
| **Subtotal Direct Costs** | **$40,678.00** | **$42,335.00** |
| **Indirect Costs** | | |
| Contract Admin | $1,150 | $1,173.00 |
| City Admin | $2,050.00 | $2,050.00 |
| **Subtotal Indirect Costs** | **$3,200.00** | **$3,223,.00** |
| **Total Costs** | **$43,878.00** | **$45,558.00** |
| **Adjustments** | | |
| City Surplus/Deficit | ($12,280.32) | ($13,829.18) |
| **Total CSA 22 Street Lights Assessment** | **$31,597.68** | **$31,728.82** |

| **Reserve Fund Balances** | |
|---|---|
| Beginning Operating Reserve | ($113,023.33) |
| Reserve Collection | $0.00 |
| Reserve Contribution | ($13,829.18) |
| **Est. Ending Operating Reserve** | **($126,852.51)** |

| | |
|---|---|
| Beginning Capital Replacement Reserve | $0.00 |
| Reserve Collection | $0.00 |
| Reserve Contribution | $0.00 |
| **Est. Ending Capital Replacement Reserve** | **$0.00** |

[1] The City purchased streetlight poles from SCE and the estimated costs for debt service contribution and acquisitions costs is reflected in the debt service payment for that zone.

*Table 3-2*
*CSA 103 Street Lights Estimate of Costs*

| Description | Calendar Year 2023 Actual | FY 2024-25 Budgeted Through June 30, 2025 |
|---|---|---|
| **Direct Costs** | | |
| Energy | $48,000.00 | $57,800.00 |
| Debt Service Repayment[1] | $110,961.00 | $111,991.00 |
| **Subtotal Direct Costs** | **$158,961.00** | **$169,791.00** |
| **Indirect Costs** | | |
| Contract Admin | $3,150.00 | $3,213.00 |
| City Admin | $7,948.05 | $8,489.55 |
| **Subtotal Indirect Costs** | **$11,098.05** | **$11,702.55** |
| **Total Costs** | **$170,059.05** | **$181,493.55** |
| **Adjustments** | | |
| City Surplus/Deficit | ($15,074.37) | ($24,427.15) |
| **Total CSA 103 Street Lights Assessment** | **$154,984.68** | **$157,066.40** |

**Reserve Fund Balances**

| | |
|---|---|
| Beginning Operating Reserve | ($238,124.90) |
| Reserve Collection | $0.00 |
| Reserve Contribution | ($24,427.15) |
| **Est. Ending Operating Reserve** | **($262,552.05)** |

| | |
|---|---|
| Beginning Capital Replacement Reserve | $0.00 |
| Reserve Collection | $0.00 |
| Reserve Contribution | $0.00 |
| **Est. Ending Capital Replacement Reserve** | **$0.00** |

[1] The City purchased streetlight poles from SCE and the estimated costs for debt service contribution and acquisitions costs is reflected in the debt service payment for that zone.

*Table 3-3*
*CSA 103 Drainage/Landscaping Estimate of Costs*

| Description | Calendar Year 2023 Actual | FY 2024-25 Budgeted Through June 30, 2025 |
|---|---|---|
| **Direct Costs** | | |
| Landscaping | $3,426.64 | $3,495.17 |
| Drainage | $6,958.11 | $7,097.27 |
| Water | $6,240.96 | $6,365.78 |
| **Subtotal Direct Costs** | **$16,625.72** | **$16,958.23** |
| **Indirect Costs** | | |
| Contract Admin | $3,150.00 | $3,213.00 |
| City Admin | $831.29 | $847.91 |
| **Subtotal Indirect Costs** | **$3,981.29** | **$4,060.91** |
| **Total Costs** | **$20,607.00** | **$21,019.14** |
| **Adjustments** | | |
| City Surplus/Deficit | $1,993.00 | $1,580.86 |
| **Total CSA 103 Drainage/Landscaping Assessment** | **$22,600.00** | **$22,600.00** |

**Reserve Fund Balances**

| | |
|---|---|
| Beginning Operating Reserve | $0.00 |
| Reserve Collection | $1,580.86 |
| Reserve Contribution | $0.00 |
| **Est. Ending Operating Reserve** | **$1,580.86** |

| | |
|---|---|
| Beginning Capital Replacement Reserve | $0.00 |
| Reserve Collection | $0.00 |
| Reserve Contribution | $0.00 |
| **Est. Ending Capital Replacement Reserve** | **$0.00** |

*Table 3-4*
*CSA 142 Street Lights Estimate of Costs*

| Description | Calendar Year 2023 Actual | FY 2024-25 Budgeted Through June 30, 2025 |
|---|---|---|
| **Direct Costs** | | |
| Energy | $6,000.00 | $6,900.00 |
| Debt Service Repayment[1] | $22,465.00 | $22,674.00 |
| **Subtotal Direct Costs** | **$28,465.00** | **$29,574.00** |
| **Indirect Costs** | | |
| Contract Admin | $1,300.00 | $1,326.00 |
| City Admin | $1,423.25 | $1,478.70 |
| **Subtotal Indirect Costs** | **$2,723.25** | **$2,804.70** |
| **Total Costs** | **$31,188.25** | **$32,378.70** |
| **Adjustments** | | |
| City Surplus/Deficit | $6,696.12 | $6,066.16 |
| **Total CSA 142 Street Lights Assessment** | **$37,884.37** | **$38,444.86** |

**Reserve Fund Balances**

| | |
|---|---|
| Beginning Operating Reserve | $16,189.35 |
| Reserve Collection | $0.00 |
| Reserve Contribution | $0.00 |
| **Est. Ending Operating Reserve** | **$16,189.35** |

| | |
|---|---|
| Beginning Capital Replacement Reserve | $86,665.25 |
| Reserve Collection | $6,066.16 |
| Reserve Contribution | $0.00 |
| **Est. Ending Capital Replacement Reserve** | **$92,731.41** |

There is a two percent (2.00%) proposed inflationary increase in the assessment per acre or per parcel as applicable in CSA 22 Street Lights, CSA 103 Street Lights, and CSA 142 Street Lights over the assessment levied for Fiscal Year 2023-24, which is consistent with the ballot proposition approved by the qualified electors when establishing these CSAs.

[1] The City purchased streetlight poles from SCE and the estimated costs for debt service contribution and acquisitions costs is reflected in the debt service payment for that zone.

## Method of Apportionment

The maintenance of landscaping, drainage facilities, and street lights provides direct and special benefit to those properties located within each CSA. Landscaping, drainage facilities, and streetlights enhance the properties within the District, improve erosion and water control, provide dust abatement, increase public safety (controls sight distance restrictions and fire hazards), improve neighborhood aesthetics and property protection, increase traffic safety by improving visibility, and provide an enhanced quality of life and sense of well-being for properties within the CSAs.

The landscape, drainage facilities, and streetlight improvements maintained by the District provide no general public benefit in that the properties within each CSA are discrete neighborhoods or communities for which the improvements were installed. The landscape, drainage facilities, and streetlight improvements do not extend beyond the perimeter of the boundary of each of those discrete neighborhoods or communities. It is therefore determined that all properties within the CSAs benefit equally from the financed improvements and the costs and expenses for the landscaping maintenance and services are apportioned on a per parcel or per acre basis.

The Method of Apportionment of the Assessment is based upon the relative special benefit derived from the improvements and conferred upon the real property within each CSA over and above general benefit conferred upon the real property within each CSA or to the public at large. The Assessment for each parcel varies by each development Tract and District as it was set at the time of annexation. At the time of annexations each tract's assessment was calculated by dividing the total annual costs by the total number of subdivided parcels within the tract to determine the annual assessment per parcel or acre.

## Maximum Assessment Formula

The purpose of establishing a maximum assessment formula is to provide for reasonable increases and inflationary adjustment to annual assessments without requiring costly noticing and mailing procedures, which would add to the CSA costs and assessments. At the time of annexation into the CSAs the maximum assessment formula shall be applied to all parcels of land assessed within the CSAs. Within CSA 22 Street Lights, CSA 142 Street Lights, and CSA 103 Street Lights the maximum assessment is subject to an annual inflator of two percent (2.00%) for the following tracts.

*CSA 22 Street Lights* - TR 27620

*CSA 103 Street Lights* - PM 11532, PM 9637, TR 22948, TR 28586, TR 29029, TR 29039, TR 29039-1, TR 29039-2, TR 29039-3, TR 29163, TR 29400, TR 29402, TR 29607, TR 30094, TR 30155, TR 30304, TR 30460, TR 30656, TR 30839, TR 30939, TR 31175, TR 31331, TR 31353, TR 31499, and TR 31837

*CSA 142 Street Lights* - PM 8367, TR 29513, TR 30114, and TR 30297

The maximum assessment is adjusted annually and is calculated independent of the CSAs annual budget and proposed annual assessment. The proposed annual assessment (rate per parcel) applied in any fiscal year is not considered to be an increased assessment if less than or equal to the maximum assessment amount. In no case shall the annual assessment exceed the maximum assessment.

Although the maximum assessment will increase each year, the actual CSA assessments may remain virtually unchanged. The maximum assessment adjustment is designed to establish a reasonable limit on CSA assessments. The maximum assessment calculated each year does not require or facilitate an increase to the annual assessment and neither does it restrict assessments to the adjusted maximum amount. If the budget and assessments for the fiscal year require an increase and the increase is more than the adjusted maximum assessment it is considered an increased assessment.

To impose an increased assessment, the City of Wildomar must comply with the provisions of the Constitution of the State of California, Article XIII D, Section 4c, that requires a public hearing and certain protest procedures including mailed notice of the public hearing and property owner protest balloting. Property owners through the balloting process must approve the proposed assessment increase. If the proposed assessment is approved, then a new maximum assessment is established for the CSA. If the proposed assessment is not approved, the County may not levy an assessment greater than the adjusted maximum assessment previously established for the properties within the CSA.

## Fiscal Year 2024-25 Assessments

Each of the developed parcels in the CSAs has been deemed to receive proportional special benefit from the maintenance and operation of the improvements in its service area.

The actual assessment and the amount of the assessment for the Fiscal Year 2024-25 apportioned to each parcel as shown on the latest equalized roll at the County Assessor's office are listed in Appendix A of this Report. The description of each lot or parcel is part of the records of the County Assessor of the County of Riverside and such records are, by reference, made part of this Report.

The total assessment for the Fiscal Year 2024-25 is **$249,840.08.**[1]

*Table 4-1*
*Fiscal Year 2024-25 Assessments vs. Estimated Costs*

| | | | | | Assessment Range | |
|---|---|---|---|---|---|---|
| CSA Name | Assessable Parcels | Estimated Assessment | Estimated Costs | Surplus / (Deficit) | Minimum per Parcel | Maximum per Parcel |
| CSA 22 Street Lights | 885 | $31,728.82 | $45,558.00 | ($13,829.18) | $1.76 | $75.63 |
| CSA 103 Street Lights | 3,341 | $157,066.40 | $181,493.55 | ($24,427.15) | $28.86 | $1,571.24 |
| CSA 103 Drainage / Landscaping | 1,082 | $22,600.00 | $21,019.14 | $1,580.86 | $20.00 | $30.00 |
| CSA 142 Street Lights | 516 | $38,444.86 | $32,378.70 | $6,066.16 | $31.50 | $872.06 |

The maximum levy approved by the qualified electors has been applied to each of these service areas, with a remaining deficit forecasted of $38,256.33 which will need to be offset by City contributions, Reserve Funds and/or other sources available to the CSA's to reduce the shortfall in CSA 22 and CSA 103 Street Lights.

[1] The actual assessment roll amount might have a minimal variance due to rounding.

# Appendix A:
## Assessment Rolls

# Assessment Roll

68-4642 - CSA 22

Fiscal Year 2024-25

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 366033020 | $1.76 | 366033022 | $31.48 | 366092016 | $31.48 |
| 366120004 | $1.76 | 366182031 | $31.48 | 366182032 | $31.48 |
| 366182033 | $31.48 | 366182034 | $31.48 | 366182035 | $31.48 |
| 366182036 | $31.48 | 366182037 | $31.48 | 366182038 | $31.48 |
| 366182039 | $31.48 | 366182040 | $31.48 | 366182041 | $31.48 |
| 366182042 | $31.48 | 366182043 | $31.48 | 366182044 | $31.48 |
| 366182045 | $31.48 | 366182046 | $31.48 | 366182047 | $31.48 |
| 366182048 | $31.48 | 366290010 | $31.48 | 366290011 | $31.48 |
| 366300035 | $31.48 | 366390033 | $31.48 | 366401001 | $31.48 |
| 366401002 | $31.48 | 366401003 | $31.48 | 366401004 | $31.48 |
| 366401005 | $31.48 | 366401006 | $31.48 | 366401007 | $31.48 |
| 366401008 | $31.48 | 366401009 | $31.48 | 366401010 | $31.48 |
| 366401011 | $31.48 | 366401012 | $31.48 | 366401013 | $31.48 |
| 366401014 | $31.48 | 366402001 | $31.48 | 366402002 | $31.48 |
| 366402003 | $31.48 | 366402004 | $31.48 | 366402005 | $31.48 |
| 366402006 | $31.48 | 366402007 | $31.48 | 366402008 | $31.48 |
| 366402009 | $31.48 | 366402010 | $31.48 | 366402011 | $31.48 |
| 366402012 | $31.48 | 366402013 | $31.48 | 366402014 | $31.48 |
| 366402015 | $31.48 | 366402016 | $31.48 | 366402017 | $31.48 |
| 366402018 | $31.48 | 366402019 | $31.48 | 366403001 | $31.48 |
| 366403002 | $31.48 | 366403003 | $31.48 | 366403004 | $31.48 |
| 366403005 | $31.48 | 366403006 | $31.48 | 366403007 | $31.48 |
| 366403008 | $31.48 | 366403009 | $31.48 | 366403010 | $31.48 |
| 366403011 | $31.48 | 366403012 | $31.48 | 366403013 | $31.48 |
| 366403014 | $31.48 | 366411001 | $31.48 | 366411002 | $31.48 |
| 366411003 | $31.48 | 366411004 | $31.48 | 366411005 | $31.48 |
| 366411006 | $31.48 | 366411007 | $31.48 | 366411008 | $31.48 |
| 366411009 | $31.48 | 366411010 | $31.48 | 366411011 | $31.48 |
| 366411012 | $31.48 | 366411013 | $31.48 | 366411014 | $31.48 |
| 366411015 | $31.48 | 366411016 | $31.48 | 366411017 | $31.48 |
| 366411018 | $31.48 | 366411019 | $31.48 | 366411020 | $31.48 |
| 366412001 | $31.48 | 366412002 | $31.48 | 366412003 | $31.48 |
| 366412004 | $31.48 | 366412005 | $31.48 | 366412006 | $31.48 |
| 366412007 | $31.48 | 366412008 | $31.48 | 366412009 | $31.48 |
| 366412010 | $31.48 | 366413001 | $31.48 | 366413002 | $31.48 |
| 366413003 | $31.48 | 366413004 | $31.48 | 366413005 | $31.48 |
| 366413006 | $31.48 | 366413007 | $31.48 | 366413008 | $31.48 |
| 366413009 | $31.48 | 366413010 | $31.48 | 366421001 | $31.48 |
| 366421002 | $31.48 | 366421003 | $31.48 | 366421004 | $31.48 |
| 366421005 | $31.48 | 366422001 | $31.48 | 366422002 | $31.48 |
| 366422003 | $31.48 | 366422004 | $31.48 | 366422005 | $31.48 |
| 366422006 | $31.48 | 366422007 | $31.48 | 366422008 | $31.48 |
| 366422009 | $31.48 | 366422010 | $31.48 | 366423001 | $31.48 |
| 366423002 | $31.48 | 366423003 | $31.48 | 366423004 | $31.48 |
| 366423005 | $31.48 | 366423006 | $31.48 | 366423007 | $31.48 |
| 366423008 | $31.48 | 366423009 | $31.48 | 366423010 | $31.48 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 366423011 | $31.48 | 366423012 | $31.48 | 366423013 | $31.48 |
| 366423014 | $31.48 | 366423015 | $31.48 | 366423016 | $31.48 |
| 366423017 | $31.48 | 366423018 | $31.48 | 366423019 | $31.48 |
| 366423020 | $31.48 | 366423021 | $31.48 | 366423022 | $31.48 |
| 366423023 | $31.48 | 366423024 | $31.48 | 366423025 | $31.48 |
| 366423026 | $31.48 | 366423027 | $31.48 | 366423028 | $31.48 |
| 366423029 | $31.48 | 366423030 | $31.48 | 366423031 | $31.48 |
| 366423032 | $31.48 | 366423033 | $31.48 | 366423034 | $31.48 |
| 366423035 | $31.48 | 366423036 | $31.48 | 366423037 | $31.48 |
| 366423038 | $31.48 | 366423039 | $31.48 | 366423040 | $31.48 |
| 366423041 | $31.48 | 366423042 | $31.48 | 366423043 | $31.48 |
| 366423044 | $31.48 | 366424001 | $31.48 | 366424002 | $31.48 |
| 366424003 | $31.48 | 366424004 | $31.48 | 366424005 | $31.48 |
| 366424006 | $31.48 | 366424007 | $31.48 | 366424008 | $31.48 |
| 366424009 | $31.48 | 366424010 | $31.48 | 366424011 | $31.48 |
| 366424012 | $31.48 | 366424013 | $31.48 | 366431001 | $31.48 |
| 366431002 | $31.48 | 366431003 | $31.48 | 366431004 | $31.48 |
| 366431005 | $31.48 | 366431006 | $31.48 | 366431007 | $31.48 |
| 366431008 | $31.48 | 366431009 | $31.48 | 366431010 | $31.48 |
| 366431011 | $31.48 | 366431012 | $31.48 | 366432001 | $31.48 |
| 366432002 | $31.48 | 366432003 | $31.48 | 366432004 | $31.48 |
| 366432005 | $31.48 | 366432006 | $31.48 | 366432007 | $31.48 |
| 366432008 | $31.48 | 366432009 | $31.48 | 366432010 | $31.48 |
| 366432011 | $31.48 | 366432012 | $31.48 | 366432013 | $31.48 |
| 366432014 | $31.48 | 366432015 | $31.48 | 366432016 | $31.48 |
| 366432017 | $31.48 | 366432018 | $31.48 | 366432019 | $31.48 |
| 366432020 | $31.48 | 366432021 | $31.48 | 366432022 | $31.48 |
| 366432023 | $31.48 | 366432024 | $31.48 | 366432025 | $31.48 |
| 366432026 | $31.48 | 366432027 | $31.48 | 366432028 | $31.48 |
| 366432029 | $31.48 | 366433001 | $31.48 | 366433002 | $31.48 |
| 366433003 | $31.48 | 366433004 | $31.48 | 366433005 | $31.48 |
| 366433006 | $31.48 | 366433007 | $31.48 | 366433008 | $31.48 |
| 366434001 | $31.48 | 366434002 | $31.48 | 366434003 | $31.48 |
| 366434004 | $31.48 | 366434005 | $31.48 | 366434006 | $31.48 |
| 366434007 | $31.48 | 366434008 | $31.48 | 366434009 | $31.48 |
| 366434010 | $31.48 | 366434011 | $31.48 | 366434012 | $31.48 |
| 366434013 | $31.48 | 366434014 | $31.48 | 366434015 | $31.48 |
| 366434016 | $31.48 | 366434017 | $31.48 | 366434018 | $31.48 |
| 366435001 | $31.48 | 366435002 | $31.48 | 366435003 | $31.48 |
| 366435004 | $31.48 | 366435005 | $31.48 | 366435006 | $31.48 |
| 366435007 | $31.48 | 366435008 | $31.48 | 366435009 | $31.48 |
| 366435010 | $31.48 | 366435011 | $31.48 | 366435012 | $31.48 |
| 366435013 | $31.48 | 366435014 | $31.48 | 366435015 | $31.48 |
| 366435016 | $31.48 | 366435017 | $31.48 | 366435018 | $31.48 |
| 366435019 | $31.48 | 366435020 | $31.48 | 366435021 | $31.48 |
| 366435022 | $31.48 | 366435023 | $31.48 | 366435024 | $31.48 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 366435025 | $31.48 | 366435026 | $31.48 | 366435027 | $31.48 |
| 366435028 | $31.48 | 366435029 | $31.48 | 366435030 | $31.48 |
| 366436001 | $31.48 | 366436002 | $31.48 | 366436003 | $31.48 |
| 366436004 | $31.48 | 366436005 | $31.48 | 366436006 | $31.48 |
| 366436007 | $31.48 | 366436008 | $31.48 | 366436009 | $31.48 |
| 366436010 | $31.48 | 366436011 | $31.48 | 366436012 | $31.48 |
| 366436013 | $31.48 | 366436014 | $31.48 | 366436015 | $31.48 |
| 366441001 | $31.48 | 366441002 | $31.48 | 366441003 | $31.48 |
| 366441004 | $31.48 | 366441005 | $31.48 | 366441006 | $31.48 |
| 366441007 | $31.48 | 366441008 | $31.48 | 366441009 | $31.48 |
| 366441010 | $31.48 | 366441011 | $31.48 | 366441012 | $31.48 |
| 366442001 | $31.48 | 366442002 | $31.48 | 366442003 | $31.48 |
| 366442004 | $31.48 | 366442005 | $31.48 | 366442006 | $31.48 |
| 366442007 | $31.48 | 366442008 | $31.48 | 366442009 | $31.48 |
| 366442010 | $31.48 | 366442011 | $31.48 | 366442012 | $31.48 |
| 366442013 | $31.48 | 366442014 | $31.48 | 366442015 | $31.48 |
| 366442016 | $31.48 | 366442017 | $31.48 | 366442018 | $31.48 |
| 366442019 | $31.48 | 366442020 | $31.48 | 366442021 | $31.48 |
| 366442022 | $31.48 | 366442023 | $31.48 | 366442024 | $31.48 |
| 366442025 | $31.48 | 366442026 | $31.48 | 366443001 | $31.48 |
| 366443002 | $31.48 | 366443003 | $31.48 | 366443004 | $31.48 |
| 366443005 | $31.48 | 366443006 | $31.48 | 366443007 | $31.48 |
| 366443008 | $31.48 | 366443009 | $31.48 | 366443010 | $31.48 |
| 366443011 | $31.48 | 366443012 | $31.48 | 366443013 | $31.48 |
| 366443014 | $31.48 | 366443015 | $31.48 | 366443016 | $31.48 |
| 366443017 | $31.48 | 366443018 | $31.48 | 366443019 | $31.48 |
| 366443020 | $31.48 | 366443021 | $31.48 | 366443022 | $31.48 |
| 366443023 | $31.48 | 366443024 | $31.48 | 366443025 | $31.48 |
| 366443026 | $31.48 | 366443027 | $31.48 | 366443028 | $31.48 |
| 366443029 | $31.48 | 366443030 | $31.48 | 366443031 | $31.48 |
| 366444001 | $31.48 | 366444002 | $31.48 | 366444003 | $31.48 |
| 366444004 | $31.48 | 366444005 | $31.48 | 366444006 | $31.48 |
| 366444007 | $31.48 | 366444008 | $31.48 | 366444009 | $31.48 |
| 366444010 | $31.48 | 366451001 | $31.48 | 366451002 | $31.48 |
| 366451003 | $31.48 | 366451004 | $31.48 | 366451005 | $31.48 |
| 366451006 | $31.48 | 366451007 | $31.48 | 366451008 | $31.48 |
| 366451009 | $31.48 | 366451010 | $31.48 | 366451011 | $31.48 |
| 366451012 | $31.48 | 366451013 | $31.48 | 366452001 | $31.48 |
| 366452002 | $31.48 | 366452003 | $31.48 | 366452004 | $31.48 |
| 366452005 | $31.48 | 366452006 | $31.48 | 366452007 | $31.48 |
| 366452008 | $31.48 | 366452009 | $31.48 | 366452010 | $31.48 |
| 366452011 | $31.48 | 366452012 | $31.48 | 366452013 | $31.48 |
| 366452014 | $31.48 | 366452015 | $31.48 | 366452016 | $31.48 |
| 366452017 | $31.48 | 366452018 | $31.48 | 366452019 | $31.48 |
| 366452020 | $31.48 | 366452021 | $31.48 | 366452022 | $31.48 |
| 366453001 | $31.48 | 366453002 | $31.48 | 366453003 | $31.48 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 366453004 | $31.48 | 366453005 | $31.48 | 366453006 | $31.48 |
| 366453007 | $31.48 | 366454001 | $31.48 | 366454002 | $31.48 |
| 366454003 | $31.48 | 366454004 | $31.48 | 366454005 | $31.48 |
| 366454006 | $31.48 | 366454007 | $31.48 | 366454008 | $31.48 |
| 366454009 | $31.48 | 366454010 | $31.48 | 366454011 | $31.48 |
| 366454012 | $31.48 | 366454013 | $31.48 | 366454014 | $31.48 |
| 366454015 | $31.48 | 366454016 | $31.48 | 366454017 | $31.48 |
| 366454018 | $31.48 | 366454019 | $31.48 | 366454020 | $31.48 |
| 366454021 | $31.48 | 366454022 | $31.48 | 366454023 | $31.48 |
| 366454024 | $31.48 | 366454025 | $31.48 | 366454026 | $31.48 |
| 366454027 | $31.48 | 366454028 | $31.48 | 366454029 | $31.48 |
| 366454030 | $31.48 | 366454031 | $31.48 | 366454032 | $31.48 |
| 366454033 | $31.48 | 366454034 | $31.48 | 366454035 | $31.48 |
| 366454036 | $31.48 | 366454037 | $31.48 | 366454038 | $31.48 |
| 366454039 | $31.48 | 366454040 | $31.48 | 366454041 | $31.48 |
| 366454042 | $31.48 | 366454043 | $31.48 | 366454044 | $31.48 |
| 366454045 | $31.48 | 366461001 | $31.48 | 366461002 | $31.48 |
| 366461003 | $31.48 | 366461004 | $31.48 | 366461005 | $31.48 |
| 366461006 | $31.48 | 366461007 | $31.48 | 366461008 | $31.48 |
| 366461009 | $31.48 | 366461010 | $31.48 | 366461011 | $31.48 |
| 366461012 | $31.48 | 366461013 | $31.48 | 366461014 | $31.48 |
| 366461015 | $31.48 | 366461016 | $31.48 | 366461017 | $31.48 |
| 366461018 | $31.48 | 366461019 | $31.48 | 366461020 | $31.48 |
| 366461021 | $31.48 | 366461022 | $31.48 | 366461023 | $31.48 |
| 366461024 | $31.48 | 366461025 | $31.48 | 366462001 | $31.48 |
| 366462002 | $31.48 | 366462003 | $31.48 | 366462004 | $31.48 |
| 366463001 | $31.48 | 366463002 | $31.48 | 366463003 | $31.48 |
| 366463004 | $31.48 | 366463005 | $31.48 | 366463006 | $31.48 |
| 366463007 | $31.48 | 366463008 | $31.48 | 366463009 | $31.48 |
| 366463010 | $31.48 | 366463011 | $31.48 | 366463012 | $31.48 |
| 366463013 | $31.48 | 366463014 | $31.48 | 366463015 | $31.48 |
| 366463016 | $31.48 | 366463017 | $31.48 | 366463018 | $31.48 |
| 366463019 | $31.48 | 366463020 | $31.48 | 366463021 | $31.48 |
| 366463022 | $31.48 | 366463023 | $31.48 | 366463024 | $31.48 |
| 366463025 | $31.48 | 366463026 | $31.48 | 366463027 | $31.48 |
| 366463028 | $31.48 | 366463029 | $31.48 | 366463030 | $31.48 |
| 366463031 | $31.48 | 366463032 | $31.48 | 366463033 | $31.48 |
| 366463034 | $31.48 | 366471001 | $31.48 | 366471002 | $31.48 |
| 366471003 | $31.48 | 366471004 | $31.48 | 366471005 | $31.48 |
| 366471006 | $31.48 | 366471007 | $31.48 | 366471008 | $31.48 |
| 366471009 | $31.48 | 366471010 | $31.48 | 366471011 | $31.48 |
| 366471012 | $31.48 | 366471013 | $31.48 | 366471014 | $31.48 |
| 366471015 | $31.48 | 366471016 | $31.48 | 366472001 | $31.48 |
| 366472002 | $31.48 | 366472003 | $31.48 | 366472004 | $31.48 |
| 366472005 | $31.48 | 366472006 | $31.48 | 366472007 | $31.48 |
| 366472008 | $31.48 | 366472009 | $31.48 | 366472010 | $31.48 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 366472011 | $31.48 | 366472012 | $31.48 | 366472013 | $31.48 |
| 366472014 | $31.48 | 366472015 | $31.48 | 366472016 | $31.48 |
| 366473001 | $31.48 | 366473002 | $31.48 | 366473003 | $31.48 |
| 366473004 | $31.48 | 366480001 | $31.48 | 366480002 | $31.48 |
| 366480003 | $31.48 | 366480004 | $31.48 | 366480005 | $31.48 |
| 366480006 | $31.48 | 366480007 | $31.48 | 366480008 | $31.48 |
| 366480009 | $31.48 | 366480010 | $31.48 | 366480011 | $31.48 |
| 366480012 | $31.48 | 366480013 | $31.48 | 366480014 | $31.48 |
| 366480015 | $31.48 | 366480016 | $31.48 | 366480017 | $31.48 |
| 366480018 | $31.48 | 366480019 | $31.48 | 366480020 | $31.48 |
| 366480021 | $31.48 | 366480022 | $31.48 | 366480023 | $31.48 |
| 366480024 | $31.48 | 366480025 | $31.48 | 366480026 | $31.48 |
| 366480027 | $31.48 | 366480028 | $31.48 | 366480029 | $31.48 |
| 366480030 | $31.48 | 366480031 | $31.48 | 366480032 | $31.48 |
| 366480033 | $31.48 | 366480034 | $31.48 | 366480035 | $31.48 |
| 366480036 | $31.48 | 366480037 | $31.48 | 366480038 | $31.48 |
| 366480039 | $31.48 | 366480040 | $31.48 | 366480041 | $31.48 |
| 366480042 | $31.48 | 366480043 | $31.48 | 366480044 | $31.48 |
| 366480045 | $31.48 | 366480046 | $31.48 | 366480047 | $31.48 |
| 366480048 | $31.48 | 366480049 | $31.48 | 366480050 | $31.48 |
| 366480051 | $31.48 | 366480052 | $31.48 | 366480053 | $31.48 |
| 366480054 | $31.48 | 366480055 | $31.48 | 366491001 | $75.62 |
| 366491002 | $75.62 | 366491003 | $75.62 | 366491004 | $75.62 |
| 366491005 | $75.62 | 366491006 | $75.62 | 366491007 | $75.62 |
| 366492001 | $75.62 | 366492002 | $75.62 | 366492003 | $75.62 |
| 366492004 | $75.62 | 366492005 | $75.62 | 366492006 | $75.62 |
| 366492007 | $75.62 | 366492008 | $75.62 | 366492009 | $75.62 |
| 366492010 | $75.62 | 366492011 | $75.62 | 366492012 | $75.62 |
| 366492013 | $75.62 | 366492014 | $75.62 | 366492015 | $75.62 |
| 366492016 | $75.62 | 366492017 | $75.62 | 366492018 | $75.62 |
| 366492019 | $75.62 | 366492020 | $75.62 | 366492021 | $75.62 |
| 366492022 | $75.62 | 366492023 | $75.62 | 366492024 | $75.62 |
| 366493001 | $75.62 | 366493002 | $75.62 | 366493003 | $75.62 |
| 366493004 | $75.62 | 366493005 | $75.62 | 366493006 | $75.62 |
| 366493007 | $75.62 | 366493008 | $75.62 | 366493009 | $75.62 |
| 366493010 | $75.62 | 366493011 | $75.62 | 366501001 | $75.62 |
| 366501002 | $75.62 | 366501003 | $75.62 | 366501004 | $75.62 |
| 366501005 | $75.62 | 366501006 | $75.62 | 366501007 | $75.62 |
| 366501008 | $75.62 | 366501009 | $75.62 | 366501010 | $75.62 |
| 366501011 | $75.62 | 366501012 | $75.62 | 366501013 | $75.62 |
| 366501014 | $75.62 | 366501015 | $75.62 | 366501016 | $75.62 |
| 366501017 | $75.62 | 366502001 | $75.62 | 366502002 | $75.62 |
| 366502003 | $75.62 | 366502004 | $75.62 | 366502005 | $75.62 |
| 366502006 | $75.62 | 366502007 | $75.62 | 366502008 | $75.62 |
| 366502009 | $75.62 | 366502010 | $75.62 | 366502011 | $75.62 |
| 366502012 | $75.62 | 366502013 | $75.62 | 366502014 | $75.62 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 366502015 | $75.62 | 366502016 | $75.62 | 366502017 | $75.62 |
| 366502018 | $75.62 | 366503001 | $75.62 | 366503002 | $75.62 |
| 366503003 | $75.62 | 366503004 | $75.62 | 366503005 | $75.62 |
| 366503006 | $75.62 | 366503007 | $75.62 | 366503008 | $75.62 |
| 366503009 | $75.62 | 366503010 | $75.62 | 366503011 | $75.62 |
| 366503012 | $75.62 | 367431001 | $31.48 | 367431002 | $31.48 |
| 367431003 | $31.48 | 367431004 | $31.48 | 367431005 | $31.48 |
| 367431006 | $31.48 | 367431007 | $31.48 | 367431008 | $31.48 |
| 367431009 | $31.48 | 367431010 | $31.48 | 367431011 | $31.48 |
| 367431012 | $31.48 | 367431013 | $31.48 | 367431014 | $31.48 |
| 367431015 | $31.48 | 367431016 | $31.48 | 367431017 | $31.48 |
| 367431018 | $31.48 | 367431019 | $31.48 | 367431020 | $31.48 |
| 367431021 | $31.48 | 367431022 | $31.48 | 367431023 | $31.48 |
| 367431024 | $31.48 | 367431025 | $31.48 | 367431026 | $31.48 |
| 367431027 | $31.48 | 367431028 | $31.48 | 367431029 | $31.48 |
| 367431030 | $31.48 | 367432001 | $31.48 | 367432002 | $31.48 |
| 367432003 | $31.48 | 367432004 | $31.48 | 367432005 | $31.48 |
| 367432006 | $31.48 | 367432007 | $31.48 | 367432008 | $31.48 |
| 367432009 | $31.48 | 367432010 | $31.48 | 367432011 | $31.48 |
| 367432012 | $31.48 | 367432013 | $31.48 | 367433001 | $31.48 |
| 367433002 | $31.48 | 367433003 | $31.48 | 367433004 | $31.48 |
| 367433005 | $31.48 | 367433006 | $31.48 | 367433007 | $31.48 |
| 367433008 | $31.48 | 367433009 | $31.48 | 367433010 | $31.48 |
| 367433011 | $31.48 | 367433012 | $31.48 | 367433013 | $31.48 |
| 367433014 | $31.48 | 367433015 | $31.48 | 367441002 | $31.48 |
| 367441003 | $31.48 | 367441004 | $31.48 | 367441005 | $31.48 |
| 367441006 | $31.48 | 367441007 | $31.48 | 367441008 | $31.48 |
| 367441009 | $31.48 | 367441010 | $31.48 | 367441011 | $31.48 |
| 367441012 | $31.48 | 367441013 | $31.48 | 367442001 | $31.48 |
| 367442002 | $31.48 | 367442003 | $31.48 | 367442004 | $31.48 |
| 367442005 | $31.48 | 367442006 | $31.48 | 367442007 | $31.48 |
| 367442008 | $31.48 | 367442009 | $31.48 | 367442010 | $31.48 |
| 367442011 | $31.48 | 367442012 | $31.48 | 367442013 | $31.48 |
| 367442014 | $31.48 | 367442015 | $31.48 | 367442016 | $31.48 |
| 367442017 | $31.48 | 367442018 | $31.48 | 367442019 | $31.48 |
| 367442020 | $31.48 | 367442021 | $31.48 | 367442022 | $31.48 |
| 367442023 | $31.48 | 367442024 | $31.48 | 367442025 | $31.48 |
| 367443001 | $31.48 | 367443002 | $31.48 | 367443003 | $31.48 |
| 367450001 | $31.48 | 367450003 | $31.48 | 367450004 | $31.48 |
| 367450005 | $31.48 | 367450006 | $31.48 | 367450007 | $31.48 |
| 367450008 | $31.48 | 367450009 | $31.48 | 367450010 | $31.48 |
| 367450011 | $31.48 | 367450012 | $31.48 | 367450013 | $31.48 |
| 367450014 | $31.48 | 367460001 | $31.48 | 367460002 | $31.48 |
| 367460003 | $31.48 | 367460004 | $31.48 | 367460005 | $31.48 |
| 367460006 | $31.48 | 367460007 | $31.48 | 367460008 | $31.48 |
| 367460009 | $31.48 | 367460010 | $31.48 | 367460011 | $31.48 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 367460012 | $31.48 | 367460013 | $31.48 | 367460014 | $31.48 |
| 367460015 | $31.48 | 367460016 | $31.48 | 367460017 | $31.48 |
| 367460018 | $31.48 | 367460019 | $31.48 | 367460020 | $31.48 |
| 367460021 | $31.48 | 367460022 | $31.48 | 367460023 | $31.48 |
| 367460024 | $31.48 | 367460025 | $31.48 | 367460026 | $31.48 |
| 367460027 | $31.48 | 367460028 | $31.48 | 367471001 | $31.48 |
| 367471002 | $31.48 | 367471003 | $31.48 | 367471004 | $31.48 |
| 367471005 | $31.48 | 367471006 | $31.48 | 367471007 | $31.48 |
| 367471008 | $31.48 | 367471009 | $31.48 | 367471010 | $31.48 |
| 367471011 | $31.48 | 367471012 | $31.48 | 367471013 | $31.48 |
| 367471014 | $31.48 | 367471015 | $31.48 | 367471016 | $31.48 |
| 367471017 | $31.48 | 367471018 | $31.48 | 367471019 | $31.48 |
| 367471020 | $31.48 | 367471021 | $31.48 | 367472001 | $31.48 |
| 367472002 | $31.48 | 367472003 | $31.48 | 367472004 | $31.48 |
| 367472005 | $31.48 | 367472006 | $31.48 | 367472007 | $31.48 |
| 367472008 | $31.48 | 367472009 | $31.48 | 367472010 | $31.48 |
| 367472011 | $31.48 | 367472012 | $31.48 | 367472013 | $31.48 |
| 367472014 | $31.48 | 367472015 | $31.48 | 367472016 | $31.48 |
| 367472017 | $31.48 | 367472018 | $31.48 | 367472019 | $31.48 |

| Totals | Parcels 885 | Levy $31,728.82 |
|---|---|---|

# Assessment Roll

68-4644 - CSA 103 (Drainage)

Fiscal Year 2024-25

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 376180006 | $20.00 | 376180007 | $20.00 | 376180008 | $20.00 |
| 376190002 | $20.00 | 376201001 | $20.00 | 376201002 | $20.00 |
| 376201003 | $20.00 | 376201004 | $20.00 | 376201005 | $20.00 |
| 376201006 | $20.00 | 376201007 | $20.00 | 376201008 | $20.00 |
| 376201009 | $20.00 | 376201010 | $20.00 | 376201011 | $20.00 |
| 376201012 | $20.00 | 376201013 | $20.00 | 376201014 | $20.00 |
| 376201015 | $20.00 | 376201016 | $20.00 | 376201017 | $20.00 |
| 376201018 | $20.00 | 376201019 | $20.00 | 376201020 | $20.00 |
| 376202001 | $20.00 | 376202002 | $20.00 | 376202003 | $20.00 |
| 376202004 | $20.00 | 376202005 | $20.00 | 376202006 | $20.00 |
| 376202007 | $20.00 | 376202008 | $20.00 | 376202009 | $20.00 |
| 376202010 | $20.00 | 376202011 | $20.00 | 376202012 | $20.00 |
| 376202013 | $20.00 | 376202014 | $20.00 | 376202015 | $20.00 |
| 376202016 | $20.00 | 376202017 | $20.00 | 376202018 | $20.00 |
| 376202019 | $20.00 | 376202020 | $20.00 | 376211001 | $20.00 |
| 376211002 | $20.00 | 376211003 | $20.00 | 376211004 | $20.00 |
| 376211005 | $20.00 | 376211006 | $20.00 | 376211007 | $20.00 |
| 376211008 | $20.00 | 376211009 | $20.00 | 376211010 | $20.00 |
| 376211011 | $20.00 | 376211012 | $20.00 | 376211013 | $20.00 |
| 376211014 | $20.00 | 376211015 | $20.00 | 376211016 | $20.00 |
| 376211017 | $20.00 | 376211018 | $20.00 | 376211019 | $20.00 |
| 376211020 | $20.00 | 376211021 | $20.00 | 376211022 | $20.00 |
| 376211023 | $20.00 | 376211024 | $20.00 | 376212001 | $20.00 |
| 376212002 | $20.00 | 376212003 | $20.00 | 376212004 | $20.00 |
| 376212005 | $20.00 | 376212006 | $20.00 | 376212007 | $20.00 |
| 376212008 | $20.00 | 376212009 | $20.00 | 376212010 | $20.00 |
| 376212011 | $20.00 | 376212012 | $20.00 | 376212013 | $20.00 |
| 376212014 | $20.00 | 376212015 | $20.00 | 376212016 | $20.00 |
| 376212017 | $20.00 | 376212018 | $20.00 | 376212019 | $20.00 |
| 376212020 | $20.00 | 376212021 | $20.00 | 376212022 | $20.00 |
| 376212023 | $20.00 | 376212024 | $20.00 | 376212025 | $20.00 |
| 376212026 | $20.00 | 376212027 | $20.00 | 376212028 | $20.00 |
| 376212029 | $20.00 | 376212030 | $20.00 | 376212031 | $20.00 |
| 376212032 | $20.00 | 376212033 | $20.00 | 376212034 | $20.00 |
| 376212035 | $20.00 | 376212036 | $20.00 | 376212037 | $20.00 |
| 376212038 | $20.00 | 376212039 | $20.00 | 376212040 | $20.00 |
| 376212041 | $20.00 | 376221001 | $20.00 | 376221002 | $20.00 |
| 376221003 | $20.00 | 376221004 | $20.00 | 376221005 | $20.00 |
| 376221006 | $20.00 | 376221007 | $20.00 | 376221008 | $20.00 |
| 376221009 | $20.00 | 376221010 | $20.00 | 376221011 | $20.00 |
| 376221012 | $20.00 | 376221013 | $20.00 | 376221014 | $20.00 |
| 376221015 | $20.00 | 376221016 | $20.00 | 376221017 | $20.00 |
| 376221018 | $20.00 | 376221019 | $20.00 | 376221020 | $20.00 |
| 376221021 | $20.00 | 376222001 | $20.00 | 376222002 | $20.00 |
| 376222003 | $20.00 | 376222004 | $20.00 | 376222005 | $20.00 |
| 376222006 | $20.00 | 376222007 | $20.00 | 376222008 | $20.00 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 376222009 | $20.00 | 376222010 | $20.00 | 376223001 | $20.00 |
| 376223002 | $20.00 | 376223003 | $20.00 | 376223004 | $20.00 |
| 376223005 | $20.00 | 376223006 | $20.00 | 376223007 | $20.00 |
| 376223008 | $20.00 | 376223009 | $20.00 | 376223010 | $20.00 |
| 376223011 | $20.00 | 376223012 | $20.00 | 376223013 | $20.00 |
| 376223014 | $20.00 | 376223015 | $20.00 | 376223016 | $20.00 |
| 376223017 | $20.00 | 376223018 | $20.00 | 376224001 | $20.00 |
| 376224002 | $20.00 | 376224003 | $20.00 | 376224004 | $20.00 |
| 376224005 | $20.00 | 376224006 | $20.00 | 376224007 | $20.00 |
| 376224008 | $20.00 | 376224009 | $20.00 | 376224010 | $20.00 |
| 376224011 | $20.00 | 376224012 | $20.00 | 376224013 | $20.00 |
| 376224014 | $20.00 | 376224015 | $20.00 | 376224016 | $20.00 |
| 376224017 | $20.00 | 376224018 | $20.00 | 376231001 | $20.00 |
| 376231002 | $20.00 | 376231003 | $20.00 | 376231004 | $20.00 |
| 376231005 | $20.00 | 376231006 | $20.00 | 376231007 | $20.00 |
| 376231008 | $20.00 | 376231009 | $20.00 | 376231010 | $20.00 |
| 376231011 | $20.00 | 376231012 | $20.00 | 376231013 | $20.00 |
| 376231014 | $20.00 | 376231015 | $20.00 | 376231016 | $20.00 |
| 376232001 | $20.00 | 376232002 | $20.00 | 376232003 | $20.00 |
| 376232004 | $20.00 | 376232005 | $20.00 | 376232006 | $20.00 |
| 376232007 | $20.00 | 376232008 | $20.00 | 376232009 | $20.00 |
| 376232010 | $20.00 | 376232011 | $20.00 | 376232012 | $20.00 |
| 376232013 | $20.00 | 376232014 | $20.00 | 376232015 | $20.00 |
| 376232016 | $20.00 | 376232017 | $20.00 | 376232018 | $20.00 |
| 376232019 | $20.00 | 376232020 | $20.00 | 376232021 | $20.00 |
| 376233001 | $20.00 | 376233002 | $20.00 | 376233003 | $20.00 |
| 376233004 | $20.00 | 376233005 | $20.00 | 376233006 | $20.00 |
| 376233007 | $20.00 | 376233008 | $20.00 | 376233009 | $20.00 |
| 376233010 | $20.00 | 376233011 | $20.00 | 376233012 | $20.00 |
| 376233013 | $20.00 | 376233014 | $20.00 | 376241001 | $20.00 |
| 376241002 | $20.00 | 376241003 | $20.00 | 376241004 | $20.00 |
| 376241005 | $20.00 | 376242001 | $20.00 | 376242002 | $20.00 |
| 376242003 | $20.00 | 376242004 | $20.00 | 376242005 | $20.00 |
| 376242006 | $20.00 | 376242007 | $20.00 | 376242008 | $20.00 |
| 376242009 | $20.00 | 376242010 | $20.00 | 376242011 | $20.00 |
| 376242012 | $20.00 | 376242013 | $20.00 | 376242014 | $20.00 |
| 376242015 | $20.00 | 376242016 | $20.00 | 376242017 | $20.00 |
| 376242018 | $20.00 | 376242019 | $20.00 | 376242020 | $20.00 |
| 376243001 | $20.00 | 376243002 | $20.00 | 376243003 | $20.00 |
| 376244001 | $20.00 | 376244002 | $20.00 | 376244003 | $20.00 |
| 376244004 | $20.00 | 376244005 | $20.00 | 376244006 | $20.00 |
| 376244007 | $20.00 | 376244008 | $20.00 | 376244009 | $20.00 |
| 376244010 | $20.00 | 376244011 | $20.00 | 376244012 | $20.00 |
| 376244013 | $20.00 | 376244014 | $20.00 | 376244015 | $20.00 |
| 376244016 | $20.00 | 376244017 | $20.00 | 376244018 | $20.00 |
| 376244019 | $20.00 | 376244020 | $20.00 | 376244021 | $20.00 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 376244022 | $20.00 | 376244023 | $20.00 | 376244024 | $20.00 |
| 376244025 | $20.00 | 376244026 | $20.00 | 376244027 | $20.00 |
| 376244028 | $20.00 | 376244029 | $20.00 | 376244030 | $20.00 |
| 376244031 | $20.00 | 376251001 | $20.00 | 376251002 | $20.00 |
| 376251003 | $20.00 | 376251004 | $20.00 | 376252001 | $20.00 |
| 376252002 | $20.00 | 376252003 | $20.00 | 376252004 | $20.00 |
| 376252005 | $20.00 | 376252006 | $20.00 | 376252007 | $20.00 |
| 376252008 | $20.00 | 376252009 | $20.00 | 376252010 | $20.00 |
| 376252011 | $20.00 | 376252012 | $20.00 | 376252013 | $20.00 |
| 376252014 | $20.00 | 376252015 | $20.00 | 376252016 | $20.00 |
| 376252017 | $20.00 | 376252018 | $20.00 | 376252019 | $20.00 |
| 376252020 | $20.00 | 376252021 | $20.00 | 376252022 | $20.00 |
| 376252023 | $20.00 | 376252024 | $20.00 | 376252025 | $20.00 |
| 376252026 | $20.00 | 376252027 | $20.00 | 376252028 | $20.00 |
| 376252029 | $20.00 | 376252030 | $20.00 | 376252031 | $20.00 |
| 376252032 | $20.00 | 376252033 | $20.00 | 376252034 | $20.00 |
| 376252035 | $20.00 | 376252036 | $20.00 | 376252037 | $20.00 |
| 376252038 | $20.00 | 376252039 | $20.00 | 376252040 | $20.00 |
| 376252041 | $20.00 | 376252042 | $20.00 | 376252043 | $20.00 |
| 376252044 | $20.00 | 376252045 | $20.00 | 376252046 | $20.00 |
| 376252047 | $20.00 | 376252048 | $20.00 | 376252049 | $20.00 |
| 376252050 | $20.00 | 376252051 | $20.00 | 376252052 | $20.00 |
| 376252053 | $20.00 | 376252054 | $20.00 | 376252055 | $20.00 |
| 376252056 | $20.00 | 376252057 | $20.00 | 376252058 | $20.00 |
| 376261003 | $20.00 | 376261004 | $20.00 | 376262001 | $20.00 |
| 376262002 | $20.00 | 376262003 | $20.00 | 376262004 | $20.00 |
| 376262005 | $20.00 | 376262006 | $20.00 | 376262007 | $20.00 |
| 376262008 | $20.00 | 376262009 | $20.00 | 376262010 | $20.00 |
| 376262011 | $20.00 | 376262012 | $20.00 | 376262013 | $20.00 |
| 376262014 | $20.00 | 376263001 | $20.00 | 376263002 | $20.00 |
| 376263003 | $20.00 | 376263004 | $20.00 | 376263005 | $20.00 |
| 376263006 | $20.00 | 376263007 | $20.00 | 376263008 | $20.00 |
| 376263009 | $20.00 | 376263010 | $20.00 | 376263011 | $20.00 |
| 376263012 | $20.00 | 376263013 | $20.00 | 376263014 | $20.00 |
| 376264001 | $20.00 | 376264002 | $20.00 | 376264003 | $20.00 |
| 376264004 | $20.00 | 376264005 | $20.00 | 376264006 | $20.00 |
| 376264007 | $20.00 | 376264008 | $20.00 | 376264009 | $20.00 |
| 376264010 | $20.00 | 376264011 | $20.00 | 376264012 | $20.00 |
| 376264013 | $20.00 | 376264014 | $20.00 | 376264015 | $20.00 |
| 376264016 | $20.00 | 376264017 | $20.00 | 376264018 | $20.00 |
| 376271001 | $20.00 | 376271002 | $20.00 | 376271003 | $20.00 |
| 376271004 | $20.00 | 376271005 | $20.00 | 376271006 | $20.00 |
| 376272001 | $20.00 | 376272002 | $20.00 | 376272003 | $20.00 |
| 376272004 | $20.00 | 376272005 | $20.00 | 376272006 | $20.00 |
| 376272007 | $20.00 | 376272008 | $20.00 | 376272009 | $20.00 |
| 376272010 | $20.00 | 376272011 | $20.00 | 376272012 | $20.00 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 376272013 | $20.00 | 376272014 | $20.00 | 376272015 | $20.00 |
| 376272016 | $20.00 | 376272017 | $20.00 | 376272018 | $20.00 |
| 376272019 | $20.00 | 376272020 | $20.00 | 376272021 | $20.00 |
| 376272022 | $20.00 | 376272023 | $20.00 | 376272024 | $20.00 |
| 376272025 | $20.00 | 376272026 | $20.00 | 376272027 | $20.00 |
| 376272028 | $20.00 | 376272029 | $20.00 | 376272030 | $20.00 |
| 376272031 | $20.00 | 376272032 | $20.00 | 376272033 | $20.00 |
| 376272034 | $20.00 | 376272035 | $20.00 | 376272036 | $20.00 |
| 376272037 | $20.00 | 376272038 | $20.00 | 376272039 | $20.00 |
| 376272040 | $20.00 | 376272041 | $20.00 | 376272042 | $20.00 |
| 376272043 | $20.00 | 376272044 | $20.00 | 376272045 | $20.00 |
| 376272046 | $20.00 | 376272047 | $20.00 | 376272048 | $20.00 |
| 376272049 | $20.00 | 376272050 | $20.00 | 376272051 | $20.00 |
| 376272052 | $20.00 | 376272053 | $20.00 | 376272054 | $20.00 |
| 376273001 | $20.00 | 376273002 | $20.00 | 376273003 | $20.00 |
| 376273004 | $20.00 | 376273005 | $20.00 | 376273006 | $20.00 |
| 376273007 | $20.00 | 376273008 | $20.00 | 376273009 | $20.00 |
| 376274001 | $20.00 | 376274002 | $20.00 | 376274003 | $20.00 |
| 376274004 | $20.00 | 376274005 | $20.00 | 376274006 | $20.00 |
| 376274007 | $20.00 | 376274008 | $20.00 | 376274009 | $20.00 |
| 376274010 | $20.00 | 376274011 | $20.00 | 376274012 | $20.00 |
| 376274013 | $20.00 | 376274014 | $20.00 | 376274015 | $20.00 |
| 376274016 | $20.00 | 376274017 | $20.00 | 376274018 | $20.00 |
| 376281001 | $20.00 | 376281002 | $20.00 | 376281003 | $20.00 |
| 376281004 | $20.00 | 376281005 | $20.00 | 376281006 | $20.00 |
| 376281007 | $20.00 | 376281008 | $20.00 | 376281009 | $20.00 |
| 376282001 | $20.00 | 376282002 | $20.00 | 376282003 | $20.00 |
| 376282004 | $20.00 | 376282005 | $20.00 | 376282006 | $20.00 |
| 376282007 | $20.00 | 376282008 | $20.00 | 376282009 | $20.00 |
| 376282010 | $20.00 | 376282011 | $20.00 | 376282012 | $20.00 |
| 376282013 | $20.00 | 376282014 | $20.00 | 376282015 | $20.00 |
| 376282016 | $20.00 | 376282017 | $20.00 | 376282018 | $20.00 |
| 376282019 | $20.00 | 376282020 | $20.00 | 376282021 | $20.00 |
| 376282022 | $20.00 | 376283001 | $20.00 | 376283002 | $20.00 |
| 376283003 | $20.00 | 376283004 | $20.00 | 376283005 | $20.00 |
| 376283006 | $20.00 | 376283007 | $20.00 | 376283008 | $20.00 |
| 376283009 | $20.00 | 376283010 | $20.00 | 376283011 | $20.00 |
| 376283012 | $20.00 | 376283013 | $20.00 | 376283014 | $20.00 |
| 376283015 | $20.00 | 376283016 | $20.00 | 376283017 | $20.00 |
| 376283018 | $20.00 | 376283019 | $20.00 | 376283020 | $20.00 |
| 376283021 | $20.00 | 376283022 | $20.00 | 376291001 | $20.00 |
| 376291002 | $20.00 | 376291003 | $20.00 | 376291004 | $20.00 |
| 376291005 | $20.00 | 376291006 | $20.00 | 376291007 | $20.00 |
| 376291008 | $20.00 | 376291009 | $20.00 | 376291010 | $20.00 |
| 376291011 | $20.00 | 376291012 | $20.00 | 376291013 | $20.00 |
| 376291014 | $20.00 | 376291015 | $20.00 | 376291016 | $20.00 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 376291017 | $20.00 | 376291018 | $20.00 | 376291019 | $20.00 |
| 376291020 | $20.00 | 376291021 | $20.00 | 376291022 | $20.00 |
| 376291023 | $20.00 | 376291024 | $20.00 | 376291025 | $20.00 |
| 376291026 | $20.00 | 376291027 | $20.00 | 376291028 | $20.00 |
| 376291029 | $20.00 | 376291030 | $20.00 | 376292001 | $20.00 |
| 376292002 | $20.00 | 376292003 | $20.00 | 376292004 | $20.00 |
| 376292005 | $20.00 | 376292006 | $20.00 | 376292007 | $20.00 |
| 376292008 | $20.00 | 376292009 | $20.00 | 376292010 | $20.00 |
| 376292011 | $20.00 | 376292012 | $20.00 | 376292013 | $20.00 |
| 376292014 | $20.00 | 376292015 | $20.00 | 376292016 | $20.00 |
| 376292017 | $20.00 | 376292018 | $20.00 | 376292019 | $20.00 |
| 376292020 | $20.00 | 376293001 | $20.00 | 376293002 | $20.00 |
| 376293003 | $20.00 | 376293004 | $20.00 | 376293005 | $20.00 |
| 376294001 | $20.00 | 376294002 | $20.00 | 376294003 | $20.00 |
| 376294004 | $20.00 | 376301001 | $20.00 | 376301002 | $20.00 |
| 376301003 | $20.00 | 376301004 | $20.00 | 376301005 | $20.00 |
| 376301006 | $20.00 | 376301007 | $20.00 | 376302001 | $20.00 |
| 376302002 | $20.00 | 376302003 | $20.00 | 376302004 | $20.00 |
| 376302005 | $20.00 | 376302006 | $20.00 | 376302007 | $20.00 |
| 376302008 | $20.00 | 376302009 | $20.00 | 376302010 | $20.00 |
| 376302011 | $20.00 | 376302012 | $20.00 | 376302013 | $20.00 |
| 376302014 | $20.00 | 376302015 | $20.00 | 376302016 | $20.00 |
| 376302017 | $20.00 | 376302018 | $20.00 | 376302019 | $20.00 |
| 376302020 | $20.00 | 376302021 | $20.00 | 376302022 | $20.00 |
| 376302023 | $20.00 | 376302024 | $20.00 | 376302025 | $20.00 |
| 376302026 | $20.00 | 376302027 | $20.00 | 376302028 | $20.00 |
| 376302029 | $20.00 | 376302030 | $20.00 | 376302031 | $20.00 |
| 376302032 | $20.00 | 376302033 | $20.00 | 376302034 | $20.00 |
| 376302035 | $20.00 | 376302036 | $20.00 | 376302037 | $20.00 |
| 376302038 | $20.00 | 376302039 | $20.00 | 376302040 | $20.00 |
| 376302041 | $20.00 | 376302042 | $20.00 | 376302043 | $20.00 |
| 376302044 | $20.00 | 376302045 | $20.00 | 376302046 | $20.00 |
| 376302047 | $20.00 | 376302048 | $20.00 | 376302049 | $20.00 |
| 376311001 | $20.00 | 376311002 | $20.00 | 376311003 | $20.00 |
| 376311004 | $20.00 | 376311005 | $20.00 | 376311006 | $20.00 |
| 376311007 | $20.00 | 376311008 | $20.00 | 376311009 | $20.00 |
| 376311010 | $20.00 | 376311011 | $20.00 | 376311012 | $20.00 |
| 376311013 | $20.00 | 376311014 | $20.00 | 376311015 | $20.00 |
| 376311016 | $20.00 | 376312001 | $20.00 | 376312004 | $20.00 |
| 376312005 | $20.00 | 376312006 | $20.00 | 376312007 | $20.00 |
| 376312008 | $20.00 | 376312009 | $20.00 | 376312010 | $20.00 |
| 376312011 | $20.00 | 376312012 | $20.00 | 376312013 | $20.00 |
| 376312014 | $20.00 | 376312015 | $20.00 | 376312016 | $20.00 |
| 376312017 | $20.00 | 376312018 | $20.00 | 376312019 | $20.00 |
| 376312020 | $20.00 | 376312021 | $20.00 | 376312022 | $20.00 |
| 376312023 | $20.00 | 376312024 | $20.00 | 376312025 | $20.00 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 376312026 | $20.00 | 376312027 | $20.00 | 376312028 | $20.00 |
| 376312029 | $20.00 | 376313001 | $20.00 | 376313002 | $20.00 |
| 376313003 | $20.00 | 376313004 | $20.00 | 376313005 | $20.00 |
| 376314001 | $20.00 | 376314002 | $20.00 | 376314003 | $20.00 |
| 376314004 | $20.00 | 376314005 | $20.00 | 376314006 | $20.00 |
| 376314007 | $20.00 | 376314008 | $20.00 | 376314009 | $20.00 |
| 376314010 | $20.00 | 376361001 | $20.00 | 376361002 | $20.00 |
| 376361003 | $20.00 | 376361004 | $20.00 | 376361005 | $20.00 |
| 376361006 | $20.00 | 376361007 | $20.00 | 376361008 | $20.00 |
| 376361009 | $20.00 | 376361010 | $20.00 | 376361011 | $20.00 |
| 376361012 | $20.00 | 376361014 | $20.00 | 376361015 | $20.00 |
| 376361016 | $20.00 | 376361017 | $20.00 | 376361018 | $20.00 |
| 376361019 | $20.00 | 376361020 | $20.00 | 376361021 | $20.00 |
| 376361022 | $20.00 | 376361023 | $20.00 | 376361024 | $20.00 |
| 376361025 | $20.00 | 376361026 | $20.00 | 376361027 | $20.00 |
| 376362001 | $20.00 | 376362002 | $20.00 | 376362003 | $20.00 |
| 376362004 | $20.00 | 376362005 | $20.00 | 376362006 | $20.00 |
| 376362007 | $20.00 | 376362008 | $20.00 | 376362009 | $20.00 |
| 376362010 | $20.00 | 376362011 | $20.00 | 376362012 | $20.00 |
| 376362013 | $20.00 | 376362014 | $20.00 | 376362015 | $20.00 |
| 376362016 | $20.00 | 376362017 | $20.00 | 376362018 | $20.00 |
| 376362019 | $20.00 | 376362020 | $20.00 | 376362021 | $20.00 |
| 376362022 | $20.00 | 376362023 | $20.00 | 376363001 | $20.00 |
| 376363002 | $20.00 | 376363003 | $20.00 | 376363004 | $20.00 |
| 376363005 | $20.00 | 376363006 | $20.00 | 376363007 | $20.00 |
| 376363008 | $20.00 | 376363009 | $20.00 | 376363010 | $20.00 |
| 376363011 | $20.00 | 376363012 | $20.00 | 376363013 | $20.00 |
| 376363014 | $20.00 | 376363015 | $20.00 | 376363016 | $20.00 |
| 376363017 | $20.00 | 376363018 | $20.00 | 376363019 | $20.00 |
| 376363020 | $20.00 | 376363021 | $20.00 | 376364001 | $20.00 |
| 376364002 | $20.00 | 376364003 | $20.00 | 376364004 | $20.00 |
| 376364005 | $20.00 | 376364006 | $20.00 | 376365001 | $20.00 |
| 376365002 | $20.00 | 376365003 | $20.00 | 376365004 | $20.00 |
| 376365005 | $20.00 | 376365006 | $20.00 | 376365007 | $20.00 |
| 376365008 | $20.00 | 376371001 | $20.00 | 376371002 | $20.00 |
| 376371003 | $20.00 | 376371004 | $20.00 | 376371005 | $20.00 |
| 376371006 | $20.00 | 376371007 | $20.00 | 376371008 | $20.00 |
| 376371009 | $20.00 | 376371010 | $20.00 | 376371011 | $20.00 |
| 376371012 | $20.00 | 376371013 | $20.00 | 376371014 | $20.00 |
| 376372001 | $20.00 | 376372002 | $20.00 | 376372003 | $20.00 |
| 376372004 | $20.00 | 376372005 | $20.00 | 376372006 | $20.00 |
| 376372007 | $20.00 | 376372008 | $20.00 | 376372009 | $20.00 |
| 376372010 | $20.00 | 376372011 | $20.00 | 376372012 | $20.00 |
| 376372013 | $20.00 | 376372014 | $20.00 | 376373001 | $20.00 |
| 376373002 | $20.00 | 376373003 | $20.00 | 376373004 | $20.00 |
| 376373005 | $20.00 | 376373006 | $20.00 | 376373007 | $20.00 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 376373008 | $20.00 | 376373009 | $20.00 | 376373010 | $20.00 |
| 376373011 | $20.00 | 376374001 | $20.00 | 376374002 | $20.00 |
| 376374003 | $20.00 | 376374004 | $20.00 | 376375001 | $20.00 |
| 376375002 | $20.00 | 376375003 | $20.00 | 376375004 | $20.00 |
| 376375005 | $20.00 | 376375006 | $20.00 | 376375007 | $20.00 |
| 376375008 | $20.00 | 376375009 | $20.00 | 376375010 | $20.00 |
| 376375011 | $20.00 | 376375012 | $20.00 | 376375013 | $20.00 |
| 376381001 | $20.00 | 376381002 | $20.00 | 376381003 | $20.00 |
| 376381004 | $20.00 | 376381005 | $20.00 | 376381006 | $20.00 |
| 376381007 | $20.00 | 376381008 | $20.00 | 376381009 | $20.00 |
| 376381010 | $20.00 | 376381011 | $20.00 | 376381012 | $20.00 |
| 376381013 | $20.00 | 376381014 | $20.00 | 376381015 | $20.00 |
| 376381016 | $20.00 | 376381017 | $20.00 | 376381018 | $20.00 |
| 376381019 | $20.00 | 376381020 | $20.00 | 376381021 | $20.00 |
| 376381022 | $20.00 | 376381023 | $20.00 | 376381024 | $20.00 |
| 376381025 | $20.00 | 376381026 | $20.00 | 376381027 | $20.00 |
| 376381028 | $20.00 | 376381029 | $20.00 | 376381030 | $20.00 |
| 376382001 | $20.00 | 376382002 | $20.00 | 376382003 | $20.00 |
| 376382004 | $20.00 | 376382005 | $20.00 | 376382006 | $20.00 |
| 376382007 | $20.00 | 376382008 | $20.00 | 376382009 | $20.00 |
| 376382010 | $20.00 | 376382011 | $20.00 | 376382012 | $20.00 |
| 376382013 | $20.00 | 376382014 | $20.00 | 376382015 | $20.00 |
| 376382016 | $20.00 | 376382017 | $20.00 | 376382018 | $20.00 |
| 376382019 | $20.00 | 376382020 | $20.00 | 376382021 | $20.00 |
| 376382022 | $20.00 | 376382023 | $20.00 | 376382024 | $20.00 |
| 376383001 | $20.00 | 376383002 | $20.00 | 376383003 | $20.00 |
| 376383004 | $20.00 | 376383005 | $20.00 | 376383006 | $20.00 |
| 376383007 | $20.00 | 376383008 | $20.00 | 376383009 | $20.00 |
| 376383010 | $20.00 | 376383011 | $20.00 | 376391001 | $20.00 |
| 376391002 | $20.00 | 376391003 | $20.00 | 376391004 | $20.00 |
| 376391005 | $20.00 | 376391006 | $20.00 | 376391007 | $20.00 |
| 376391008 | $20.00 | 376391009 | $20.00 | 376391010 | $20.00 |
| 376391011 | $20.00 | 376391012 | $20.00 | 376391013 | $20.00 |
| 376391014 | $20.00 | 376391015 | $20.00 | 376391016 | $20.00 |
| 376391017 | $20.00 | 376391018 | $20.00 | 376391019 | $20.00 |
| 376391020 | $20.00 | 376391021 | $20.00 | 376391022 | $20.00 |
| 376391023 | $20.00 | 376391024 | $20.00 | 376391025 | $20.00 |
| 376391026 | $20.00 | 376391027 | $20.00 | 376391028 | $20.00 |
| 376391029 | $20.00 | 376391030 | $20.00 | 376391031 | $20.00 |
| 376391032 | $20.00 | 376391033 | $20.00 | 376391034 | $20.00 |
| 376391035 | $20.00 | 376391036 | $20.00 | 376391037 | $20.00 |
| 376391038 | $20.00 | 376391039 | $20.00 | 376391040 | $20.00 |
| 376391041 | $20.00 | 376391042 | $20.00 | 376392001 | $20.00 |
| 376392002 | $20.00 | 376392003 | $20.00 | 376392004 | $20.00 |
| 376392005 | $20.00 | 376392006 | $20.00 | 376392007 | $20.00 |
| 376392008 | $20.00 | 376392009 | $20.00 | 376392010 | $20.00 |

# Assessment Roll

68-4644 - CSA 103 (Drainage)

Fiscal Year 2024-25

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 376392011 | $20.00 | 376392012 | $20.00 | 376392013 | $20.00 |
| 376392014 | $20.00 | 376392015 | $20.00 | 376392016 | $20.00 |
| 376392017 | $20.00 | 376392018 | $20.00 | 376392019 | $20.00 |
| 376392020 | $20.00 | 376392021 | $20.00 | 376392022 | $20.00 |
| 376392023 | $20.00 | 376392024 | $20.00 | 376392025 | $20.00 |
| 376392026 | $20.00 | 376392027 | $20.00 | 376392028 | $20.00 |
| 376392029 | $20.00 | 376392030 | $20.00 | 376401001 | $30.00 |
| 376401002 | $30.00 | 376401003 | $30.00 | 376401004 | $30.00 |
| 376401005 | $30.00 | 376401006 | $30.00 | 376401007 | $30.00 |
| 376401008 | $30.00 | 376401009 | $30.00 | 376401010 | $30.00 |
| 376401011 | $30.00 | 376401012 | $30.00 | 376401013 | $30.00 |
| 376401014 | $30.00 | 376401015 | $30.00 | 376401016 | $30.00 |
| 376401017 | $30.00 | 376401018 | $30.00 | 376401019 | $30.00 |
| 376401020 | $30.00 | 376401021 | $30.00 | 376401022 | $30.00 |
| 376401023 | $30.00 | 376401024 | $30.00 | 376401025 | $30.00 |
| 376401026 | $30.00 | 376401027 | $30.00 | 376401028 | $30.00 |
| 376401029 | $30.00 | 376401030 | $30.00 | 376401031 | $30.00 |
| 376401032 | $30.00 | 376401033 | $30.00 | 376401034 | $30.00 |
| 376401035 | $30.00 | 376401036 | $30.00 | 376401037 | $30.00 |
| 376401038 | $30.00 | 376401039 | $30.00 | 376401040 | $30.00 |
| 376401041 | $30.00 | 376401042 | $30.00 | 376401043 | $30.00 |
| 376401044 | $30.00 | 376401045 | $30.00 | 376402001 | $30.00 |
| 376402002 | $30.00 | 376402003 | $30.00 | 376402004 | $30.00 |
| 376402005 | $30.00 | 376402006 | $30.00 | 376402007 | $30.00 |
| 376402008 | $30.00 | 376402009 | $30.00 | 376402010 | $30.00 |
| 376402011 | $30.00 | 376402012 | $30.00 | 376402013 | $30.00 |
| 376402014 | $30.00 | 376402015 | $30.00 | 376402016 | $30.00 |
| 376402017 | $30.00 | 376402018 | $30.00 | 376402019 | $30.00 |
| 376402020 | $30.00 | 376402021 | $30.00 | 376402022 | $30.00 |
| 376402023 | $30.00 | 376402024 | $30.00 | 376402025 | $30.00 |
| 376403001 | $30.00 | 376403002 | $30.00 | 376403003 | $30.00 |
| 376403004 | $30.00 | 376403005 | $30.00 | 376403006 | $30.00 |
| 376403007 | $30.00 | 376403008 | $30.00 | 376403009 | $30.00 |
| 376403010 | $30.00 | 376403011 | $30.00 | 376403012 | $30.00 |
| 376403013 | $30.00 | 376403014 | $30.00 | 376403015 | $30.00 |
| 376403016 | $30.00 | 376403017 | $30.00 | 376403018 | $30.00 |
| 376403019 | $30.00 | 376403020 | $30.00 | 376403021 | $30.00 |
| 376403022 | $30.00 | 376403023 | $30.00 | 376403024 | $30.00 |
| 376403025 | $30.00 | 376403026 | $30.00 | | |

**Totals** **Parcels 1,082** **Levy $22,600.00**

# Assessment Roll

68-4645 - CSA 103 (Lighting)

Fiscal Year 2024-25

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 362511001 | $34.28 | 362511002 | $34.28 | 362511003 | $34.28 |
| 362511004 | $34.28 | 362511005 | $34.28 | 362511006 | $34.28 |
| 362511007 | $34.28 | 362511008 | $34.28 | 362511009 | $34.28 |
| 362511010 | $34.28 | 362512001 | $34.28 | 362512002 | $34.28 |
| 362512003 | $34.28 | 362512004 | $34.28 | 362512005 | $34.28 |
| 362512006 | $34.28 | 362512007 | $34.28 | 362512008 | $34.28 |
| 362512009 | $34.28 | 362512010 | $34.28 | 362512011 | $34.28 |
| 362512012 | $34.28 | 362512013 | $34.28 | 362512014 | $34.28 |
| 362512015 | $34.28 | 362512016 | $34.28 | 362512017 | $34.28 |
| 362512018 | $34.28 | 362512019 | $34.28 | 362512020 | $34.28 |
| 362512021 | $34.28 | 362512022 | $34.28 | 362512023 | $34.28 |
| 362512024 | $34.28 | 362512025 | $34.28 | 362512026 | $34.28 |
| 362512027 | $34.28 | 362512028 | $34.28 | 362512029 | $34.28 |
| 362512030 | $34.28 | 362512031 | $34.28 | 362512032 | $34.28 |
| 362512033 | $34.28 | 362512034 | $34.28 | 362512035 | $34.28 |
| 362512036 | $34.28 | 362512037 | $34.28 | 362512038 | $34.28 |
| 362512039 | $34.28 | 362512040 | $34.28 | 362512041 | $34.28 |
| 362512042 | $34.28 | 362512043 | $34.28 | 362512044 | $34.28 |
| 362512045 | $34.28 | 362512046 | $34.28 | 362513001 | $34.28 |
| 362513002 | $34.28 | 362513003 | $34.28 | 362513004 | $34.28 |
| 362513005 | $34.28 | 362513006 | $34.28 | 362513007 | $34.28 |
| 362513008 | $34.28 | 362513009 | $34.28 | 362513010 | $34.28 |
| 362513011 | $34.28 | 362514001 | $34.28 | 362514002 | $34.28 |
| 362514003 | $34.28 | 362514004 | $34.28 | 362514005 | $34.28 |
| 362514006 | $34.28 | 362521001 | $34.28 | 362521002 | $34.28 |
| 362521003 | $34.28 | 362521004 | $34.28 | 362521005 | $34.28 |
| 362521006 | $34.28 | 362522001 | $34.28 | 362522002 | $34.28 |
| 362522003 | $34.28 | 362522004 | $34.28 | 362522005 | $34.28 |
| 362522006 | $34.28 | 362522007 | $34.28 | 362522008 | $34.28 |
| 362522009 | $34.28 | 362522010 | $34.28 | 362522011 | $34.28 |
| 362522012 | $34.28 | 362522013 | $34.28 | 362522014 | $34.28 |
| 362522015 | $34.28 | 362522016 | $34.28 | 362522017 | $34.28 |
| 362522018 | $34.28 | 362522019 | $34.28 | 362522020 | $34.28 |
| 362522021 | $34.28 | 362522022 | $34.28 | 362522023 | $34.28 |
| 362522024 | $34.28 | 362522025 | $34.28 | 362522026 | $34.28 |
| 362522027 | $34.28 | 362522028 | $34.28 | 362522029 | $34.28 |
| 362522030 | $34.28 | 362522031 | $34.28 | 362522032 | $34.28 |
| 362522033 | $34.28 | 362522034 | $34.28 | 362522035 | $34.28 |
| 362523001 | $34.28 | 362523002 | $34.28 | 362523003 | $34.28 |
| 362523004 | $34.28 | 362523005 | $34.28 | 362523006 | $34.28 |
| 362523007 | $34.28 | 362523008 | $34.28 | 362523009 | $34.28 |
| 362523010 | $34.28 | 362523011 | $34.28 | 362523012 | $34.28 |
| 362523013 | $34.28 | 362523014 | $34.28 | 362523015 | $34.28 |
| 362523016 | $34.28 | 362531001 | $34.28 | 362531002 | $34.28 |
| 362531003 | $34.28 | 362531004 | $34.28 | 362531005 | $34.28 |
| 362531006 | $34.28 | 362531007 | $34.28 | 362531008 | $34.28 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 362531009 | $34.28 | 362531010 | $34.28 | 362531011 | $34.28 |
| 362531012 | $34.28 | 362531014 | $34.28 | 362531015 | $34.28 |
| 362531016 | $34.28 | 362531017 | $34.28 | 362531018 | $34.28 |
| 362531019 | $34.28 | 362531020 | $34.28 | 362531021 | $34.28 |
| 362531022 | $34.28 | 362531023 | $34.28 | 362531024 | $34.28 |
| 362531025 | $34.28 | 362531026 | $34.28 | 362531027 | $34.28 |
| 362531028 | $34.28 | 362531029 | $34.28 | 362531030 | $34.28 |
| 362531031 | $34.28 | 362532001 | $34.28 | 362532002 | $34.28 |
| 362532003 | $34.28 | 362532004 | $34.28 | 362532005 | $34.28 |
| 362532006 | $34.28 | 362532007 | $34.28 | 362532008 | $34.28 |
| 362533001 | $34.28 | 362533002 | $34.28 | 362533003 | $34.28 |
| 362533004 | $34.28 | 362533005 | $34.28 | 362533006 | $34.28 |
| 362533007 | $34.28 | 362533008 | $34.28 | 362533009 | $34.28 |
| 362533010 | $34.28 | 362533011 | $34.28 | 362533012 | $34.28 |
| 362533013 | $34.28 | 362533014 | $34.28 | 362533015 | $34.28 |
| 362533016 | $34.28 | 362533017 | $34.28 | 362533018 | $34.28 |
| 362533019 | $34.28 | 362533020 | $34.28 | 362533021 | $34.28 |
| 362533022 | $34.28 | 362533023 | $34.28 | 362533024 | $34.28 |
| 362533025 | $34.28 | 362533026 | $34.28 | 362533027 | $34.28 |
| 362533028 | $34.28 | 362533029 | $34.28 | 362533030 | $34.28 |
| 362533031 | $34.28 | 362541001 | $34.28 | 362541002 | $34.28 |
| 362541004 | $34.28 | 362541005 | $34.28 | 362541006 | $34.28 |
| 362541007 | $34.28 | 362542001 | $34.28 | 362542002 | $34.28 |
| 362542003 | $34.28 | 362542004 | $34.28 | 362542005 | $34.28 |
| 362542006 | $34.28 | 362542007 | $34.28 | 362542008 | $34.28 |
| 362542009 | $34.28 | 362542010 | $34.28 | 362542011 | $34.28 |
| 362542012 | $34.28 | 362542013 | $34.28 | 362542014 | $34.28 |
| 362542015 | $34.28 | 362542016 | $34.28 | 362542017 | $34.28 |
| 362542018 | $34.28 | 362542019 | $34.28 | 362542020 | $34.28 |
| 362542021 | $34.28 | 362542022 | $34.28 | 362542023 | $34.28 |
| 362542024 | $34.28 | 362542025 | $34.28 | 362543001 | $34.28 |
| 362543002 | $34.28 | 362543003 | $34.28 | 362543004 | $34.28 |
| 362543005 | $34.28 | 362543006 | $34.28 | 362543007 | $34.28 |
| 362543008 | $34.28 | 362543009 | $34.28 | 362543010 | $34.28 |
| 362543011 | $34.28 | 362550001 | $34.28 | 362550002 | $34.28 |
| 362550003 | $34.28 | 362550004 | $34.28 | 362550005 | $34.28 |
| 362550006 | $34.28 | 362550007 | $34.28 | 362550008 | $34.28 |
| 362550009 | $34.28 | 362550010 | $34.28 | 362550011 | $34.28 |
| 362550012 | $34.28 | 362550013 | $34.28 | 362550014 | $34.28 |
| 362550015 | $34.28 | 362550016 | $34.28 | 362550017 | $34.28 |
| 362550018 | $34.28 | 362550019 | $34.28 | 362550020 | $34.28 |
| 362550021 | $34.28 | 362550022 | $34.28 | 362550023 | $34.28 |
| 362550024 | $34.28 | 362550025 | $34.28 | 362550026 | $34.28 |
| 362550027 | $34.28 | 362550028 | $34.28 | 362550029 | $34.28 |
| 362550030 | $34.28 | 362550031 | $34.28 | 362550032 | $34.28 |
| 362550033 | $34.28 | 362550034 | $34.28 | 362550035 | $34.28 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 362550036 | $34.28 | 362550037 | $34.28 | 362550038 | $34.28 |
| 362550039 | $34.28 | 362550040 | $34.28 | 362550041 | $34.28 |
| 362550042 | $34.28 | 362550043 | $34.28 | 362550044 | $34.28 |
| 362550045 | $34.28 | 362550046 | $34.28 | 362550047 | $34.28 |
| 362550048 | $34.28 | 362550049 | $34.28 | 362550050 | $34.28 |
| 362550051 | $34.28 | 362550052 | $34.28 | 362550053 | $34.28 |
| 362550054 | $34.28 | 362550055 | $34.28 | 362550056 | $34.28 |
| 362550057 | $34.28 | 362550058 | $34.28 | 362550059 | $34.28 |
| 362550060 | $34.28 | 362550061 | $34.28 | 362550062 | $34.28 |
| 362550063 | $34.28 | 362561001 | $66.14 | 362561002 | $66.14 |
| 362561003 | $66.14 | 362561004 | $66.14 | 362561005 | $66.14 |
| 362561006 | $66.14 | 362561007 | $66.14 | 362561008 | $66.14 |
| 362561009 | $66.14 | 362561010 | $66.14 | 362561011 | $66.14 |
| 362561012 | $66.14 | 362561013 | $66.14 | 362561014 | $66.14 |
| 362561015 | $66.14 | 362561016 | $66.14 | 362561017 | $66.14 |
| 362561018 | $66.14 | 362561019 | $66.14 | 362561020 | $66.14 |
| 362561021 | $66.14 | 362561022 | $66.14 | 362561023 | $66.14 |
| 362561024 | $66.14 | 362561025 | $66.14 | 362561026 | $66.14 |
| 362561027 | $66.14 | 362561028 | $66.14 | 362561029 | $66.14 |
| 362561030 | $66.14 | 362561031 | $66.14 | 362561032 | $66.14 |
| 362561033 | $66.14 | 362561034 | $66.14 | 362561035 | $66.14 |
| 362561036 | $66.14 | 362561037 | $66.14 | 362561038 | $66.14 |
| 362561039 | $66.14 | 362561040 | $66.14 | 362561041 | $66.14 |
| 362561042 | $66.14 | 362561043 | $66.14 | 362561044 | $66.14 |
| 362562001 | $66.14 | 362562002 | $66.14 | 362562003 | $66.14 |
| 362562004 | $66.14 | 362570001 | $66.14 | 362570002 | $66.14 |
| 362570003 | $66.14 | 362570004 | $66.14 | 362570005 | $66.14 |
| 362570006 | $66.14 | 362570007 | $66.14 | 362570008 | $66.14 |
| 362570009 | $66.14 | 362570010 | $66.14 | 362570011 | $66.14 |
| 362570012 | $66.14 | 362570013 | $66.14 | 362570014 | $66.14 |
| 362570015 | $66.14 | 362570016 | $66.14 | 362570017 | $66.14 |
| 362570018 | $66.14 | 362570019 | $66.14 | 362570020 | $66.14 |
| 362570021 | $66.14 | 362570022 | $66.14 | 362570023 | $66.14 |
| 362570024 | $66.14 | 362570025 | $66.14 | 362570026 | $66.14 |
| 362570027 | $66.14 | 362570028 | $66.14 | 362570029 | $66.14 |
| 362570030 | $66.14 | 362570031 | $66.14 | 362570032 | $66.14 |
| 362570033 | $66.14 | 362570034 | $66.14 | 362570035 | $66.14 |
| 362570036 | $66.14 | 362570037 | $66.14 | 362570038 | $66.14 |
| 362570039 | $66.14 | 362570040 | $66.14 | 362570041 | $66.14 |
| 362570042 | $66.14 | 362570043 | $66.14 | 362570044 | $66.14 |
| 362570045 | $66.14 | 362570046 | $66.14 | 362570047 | $66.14 |
| 362570048 | $66.14 | 362570049 | $66.14 | 362570050 | $66.14 |
| 362570051 | $66.14 | 362581001 | $66.14 | 362581002 | $66.14 |
| 362581003 | $66.14 | 362581004 | $66.14 | 362581005 | $66.14 |
| 362581006 | $66.14 | 362581007 | $66.14 | 362581008 | $66.14 |
| 362581009 | $66.14 | 362581010 | $66.14 | 362581011 | $66.14 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 362581012 | $66.14 | 362581013 | $66.14 | 362581014 | $66.14 |
| 362581015 | $66.14 | 362581016 | $66.14 | 362581017 | $66.14 |
| 362581018 | $66.14 | 362581019 | $66.14 | 362581020 | $66.14 |
| 362581021 | $66.14 | 362581022 | $66.14 | 362581023 | $66.14 |
| 362581024 | $66.14 | 362581025 | $66.14 | 362581026 | $66.14 |
| 362581027 | $66.14 | 362581028 | $66.14 | 362581029 | $66.14 |
| 362582001 | $66.14 | 362582002 | $66.14 | 362582003 | $66.14 |
| 362582004 | $66.14 | 362582005 | $66.14 | 362582006 | $66.14 |
| 362582007 | $66.14 | 362582008 | $66.14 | 362582009 | $66.14 |
| 362582010 | $66.14 | 362582011 | $66.14 | 362582012 | $66.14 |
| 362582013 | $66.14 | 362582014 | $66.14 | 362582015 | $66.14 |
| 362582016 | $66.14 | 362582017 | $66.14 | 362582018 | $66.14 |
| 362582019 | $66.14 | 362582020 | $66.14 | 362582021 | $66.14 |
| 362582022 | $66.14 | 362582023 | $66.14 | 362582024 | $66.14 |
| 362582025 | $66.14 | 362582026 | $66.14 | 362582027 | $66.14 |
| 362582028 | $66.14 | 362582029 | $66.14 | 362582030 | $66.14 |
| 362583001 | $66.14 | 362583002 | $66.14 | 362583003 | $66.14 |
| 362583004 | $66.14 | 362583005 | $66.14 | 362583006 | $66.14 |
| 362583007 | $66.14 | 362583008 | $66.14 | 362583009 | $66.14 |
| 362583010 | $66.14 | 362583011 | $66.14 | 362583012 | $66.14 |
| 362583013 | $66.14 | 362583014 | $66.14 | 362583015 | $66.14 |
| 362583016 | $66.14 | 362583017 | $66.14 | 362590001 | $66.14 |
| 362590002 | $66.14 | 362590003 | $66.14 | 362590004 | $66.14 |
| 362590005 | $66.14 | 362590006 | $66.14 | 362590007 | $66.14 |
| 362590008 | $66.14 | 362590009 | $66.14 | 362590010 | $66.14 |
| 362590011 | $66.14 | 362590012 | $66.14 | 362590013 | $66.14 |
| 362590014 | $66.14 | 362590015 | $66.14 | 362590016 | $66.14 |
| 362590017 | $66.14 | 362590018 | $66.14 | 362590019 | $66.14 |
| 362590020 | $66.14 | 362590021 | $66.14 | 362590022 | $66.14 |
| 362590023 | $66.14 | 362590024 | $66.14 | 362590025 | $66.14 |
| 362590026 | $66.14 | 362590027 | $66.14 | 362590028 | $66.14 |
| 362590029 | $66.14 | 362590030 | $66.14 | 362590031 | $66.14 |
| 362590032 | $66.14 | 362590033 | $66.14 | 362590034 | $66.14 |
| 362590035 | $66.14 | 362590036 | $66.14 | 362600001 | $52.32 |
| 362600002 | $52.32 | 362600003 | $52.32 | 362600004 | $52.32 |
| 362600005 | $52.32 | 362600006 | $52.32 | 362600007 | $52.32 |
| 362600008 | $52.32 | 362600009 | $52.32 | 362600010 | $52.32 |
| 362600011 | $52.32 | 362600012 | $52.32 | 362600013 | $52.32 |
| 362600014 | $52.32 | 362600015 | $52.32 | 362600016 | $52.32 |
| 362600017 | $52.32 | 362600018 | $52.32 | 362600019 | $52.32 |
| 362600020 | $52.32 | 362600021 | $52.32 | 362600022 | $52.32 |
| 362600023 | $52.32 | 362600024 | $52.32 | 362600025 | $52.32 |
| 362600026 | $52.32 | 362600027 | $52.32 | 362600028 | $52.32 |
| 362600029 | $52.32 | 362600030 | $52.32 | 362600031 | $52.32 |
| 362600032 | $52.32 | 362600033 | $52.32 | 362600034 | $52.32 |
| 362600035 | $52.32 | 362600036 | $52.32 | 362600037 | $52.32 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 362600038 | $52.32 | 362600039 | $52.32 | 362600040 | $52.32 |
| 362600041 | $52.32 | 362600042 | $52.32 | 362600043 | $52.32 |
| 362600044 | $52.32 | 362600045 | $52.32 | 362600046 | $52.32 |
| 362600047 | $52.32 | 362600048 | $52.32 | 362600053 | $52.32 |
| 362600055 | $52.32 | 362610001 | $52.32 | 362610002 | $52.32 |
| 362610003 | $52.32 | 362610004 | $52.32 | 362610005 | $52.32 |
| 362610006 | $52.32 | 362610007 | $52.32 | 362610008 | $52.32 |
| 362610009 | $52.32 | 362610010 | $52.32 | 362610011 | $52.32 |
| 362610012 | $52.32 | 362610013 | $52.32 | 362610014 | $52.32 |
| 362610015 | $52.32 | 362610016 | $52.32 | 362610017 | $52.32 |
| 362610018 | $52.32 | 362610019 | $52.32 | 362610020 | $52.32 |
| 362610021 | $52.32 | 362610022 | $52.32 | 362610023 | $52.32 |
| 362610024 | $52.32 | 362610025 | $52.32 | 362610026 | $52.32 |
| 362611001 | $52.32 | 362611002 | $52.32 | 362611003 | $52.32 |
| 362611004 | $52.32 | 362611005 | $52.32 | 362611006 | $52.32 |
| 362611007 | $52.32 | 362611008 | $52.32 | 362611009 | $52.32 |
| 362611010 | $52.32 | 362611011 | $52.32 | 362611012 | $52.32 |
| 362611013 | $52.32 | 362611014 | $52.32 | 362611015 | $52.32 |
| 362611016 | $52.32 | 362611017 | $52.32 | 362611018 | $52.32 |
| 362611019 | $52.32 | 362611020 | $52.32 | 362611021 | $52.32 |
| 362611022 | $52.32 | 362611023 | $52.32 | 362611024 | $52.32 |
| 362611025 | $52.32 | 362611026 | $52.32 | 362611027 | $52.32 |
| 362611028 | $52.32 | 362611029 | $52.32 | 362611030 | $52.32 |
| 362611031 | $52.32 | 362611032 | $52.32 | 362611033 | $52.32 |
| 362611034 | $52.32 | 362611035 | $52.32 | 362611036 | $52.32 |
| 362611037 | $52.32 | 362611038 | $52.32 | 362611039 | $52.32 |
| 362611040 | $52.32 | 362611041 | $52.32 | 362611042 | $52.32 |
| 362620001 | $52.32 | 362620002 | $52.32 | 362620003 | $52.32 |
| 362620004 | $52.32 | 362620005 | $52.32 | 362620006 | $52.32 |
| 362620007 | $52.32 | 362620008 | $52.32 | 362620009 | $52.32 |
| 362620010 | $52.32 | 362620011 | $52.32 | 362620012 | $52.32 |
| 362620013 | $52.32 | 362620014 | $52.32 | 362620015 | $52.32 |
| 362620016 | $52.32 | 362620017 | $52.32 | 362620018 | $52.32 |
| 362620019 | $52.32 | 362620020 | $52.32 | 362620021 | $52.32 |
| 362621001 | $52.32 | 362621002 | $52.32 | 362621003 | $52.32 |
| 362621004 | $52.32 | 362621005 | $52.32 | 362621006 | $52.32 |
| 362621007 | $52.32 | 362670001 | $46.36 | 362670002 | $46.36 |
| 362670003 | $46.36 | 362670004 | $46.36 | 362671001 | $46.36 |
| 362671002 | $46.36 | 362671003 | $46.36 | 362671004 | $46.36 |
| 362671005 | $46.36 | 362671006 | $46.36 | 362671007 | $46.36 |
| 362671008 | $46.36 | 362671009 | $46.36 | 362671010 | $46.36 |
| 362671011 | $46.36 | 362671012 | $46.36 | 362671013 | $46.36 |
| 362671014 | $46.36 | 362671015 | $46.36 | 362671016 | $46.36 |
| 362671017 | $46.36 | 362671018 | $46.36 | 362671019 | $46.36 |
| 362671020 | $46.36 | 362671021 | $46.36 | 362671022 | $46.36 |
| 362671023 | $46.36 | 362671024 | $46.36 | 362671025 | $46.36 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 362671026 | $46.36 | 362671027 | $46.36 | 362671028 | $46.36 |
| 362671029 | $46.36 | 362671030 | $46.36 | 362671031 | $46.36 |
| 362671032 | $46.36 | 362671033 | $46.36 | 362672001 | $46.36 |
| 362672002 | $46.36 | 362672003 | $46.36 | 362672004 | $46.36 |
| 362672005 | $46.36 | 362672006 | $46.36 | 362672007 | $46.36 |
| 362672008 | $46.36 | 362672009 | $46.36 | 362672010 | $46.36 |
| 362680001 | $46.36 | 362680002 | $46.36 | 362680003 | $46.36 |
| 362680004 | $46.36 | 362680005 | $46.36 | 362680006 | $46.36 |
| 362680007 | $46.36 | 362680008 | $46.36 | 362680009 | $46.36 |
| 362680010 | $46.36 | 362680011 | $46.36 | 362680012 | $46.36 |
| 362680013 | $46.36 | 362680014 | $46.36 | 362680015 | $46.36 |
| 362680016 | $46.36 | 362680017 | $46.36 | 362680018 | $46.36 |
| 362680019 | $46.36 | 362680020 | $46.36 | 362681001 | $46.36 |
| 362681002 | $46.36 | 362681003 | $46.36 | 362681004 | $46.36 |
| 362681005 | $46.36 | 362681006 | $46.36 | 362681007 | $46.36 |
| 362681008 | $46.36 | 362681009 | $46.36 | 362681010 | $46.36 |
| 362681012 | $46.36 | 362681013 | $46.36 | 362681014 | $46.36 |
| 362681015 | $46.36 | 362681016 | $46.36 | 362681017 | $46.36 |
| 362681018 | $46.36 | 362681019 | $46.36 | 362681020 | $46.36 |
| 362681021 | $46.36 | 362681022 | $46.36 | 362681023 | $46.36 |
| 362681024 | $46.36 | 362681025 | $46.36 | 362681026 | $46.36 |
| 362681027 | $46.36 | 362681028 | $46.36 | 362681029 | $46.36 |
| 362681030 | $46.36 | 362681031 | $46.36 | 362681032 | $46.36 |
| 362681033 | $46.36 | 362681034 | $46.36 | 362681035 | $46.36 |
| 362681036 | $46.36 | 362681037 | $46.36 | 362681038 | $46.36 |
| 362690001 | $67.44 | 362690002 | $67.44 | 362690003 | $67.44 |
| 362690004 | $67.44 | 362690005 | $67.44 | 362690006 | $67.44 |
| 362690007 | $67.44 | 362690008 | $67.44 | 362690009 | $67.44 |
| 362690010 | $67.44 | 362690011 | $67.44 | 362690012 | $67.44 |
| 362690013 | $67.44 | 362690014 | $67.44 | 362690015 | $67.44 |
| 362690016 | $67.44 | 362690017 | $67.44 | 362690018 | $67.44 |
| 362690019 | $67.44 | 362690020 | $67.44 | 362690021 | $67.44 |
| 362691001 | $67.44 | 362691002 | $67.44 | 362691003 | $67.44 |
| 362691004 | $67.44 | 362691005 | $67.44 | 362691006 | $67.44 |
| 362691007 | $67.44 | 362691008 | $67.44 | 362691009 | $67.44 |
| 362691010 | $67.44 | 362691011 | $67.44 | 362691012 | $67.44 |
| 362691013 | $67.44 | 362691014 | $67.44 | 362691015 | $67.44 |
| 362691016 | $67.44 | 362700001 | $67.44 | 362700002 | $67.44 |
| 362700003 | $67.44 | 362700004 | $67.44 | 362700005 | $67.44 |
| 362700006 | $67.44 | 362700007 | $67.44 | 362700008 | $67.44 |
| 362700009 | $67.44 | 362700010 | $67.44 | 362700011 | $67.44 |
| 362700012 | $67.44 | 362700013 | $67.44 | 362700014 | $67.44 |
| 362700015 | $67.44 | 362700016 | $67.44 | 362701001 | $67.44 |
| 362701002 | $67.44 | 362701003 | $67.44 | 362701004 | $67.44 |
| 362701005 | $67.44 | 362701006 | $67.44 | 362701007 | $67.44 |
| 362701008 | $67.44 | 362701009 | $67.44 | 362701010 | $67.44 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 362702002 | $67.44 | 362702003 | $67.44 | 362702004 | $67.44 |
| 362702005 | $67.44 | 362702006 | $67.44 | 362702007 | $67.44 |
| 362702008 | $67.44 | 362702009 | $67.44 | 362702010 | $67.44 |
| 362702011 | $67.44 | 362702012 | $67.44 | 362702013 | $67.44 |
| 362702014 | $67.44 | 362702015 | $67.44 | 362702016 | $67.44 |
| 362702017 | $67.44 | 362702018 | $67.44 | 362702019 | $67.44 |
| 362710001 | $67.44 | 362710002 | $67.44 | 362710003 | $67.44 |
| 362710004 | $67.44 | 362710005 | $67.44 | 362710006 | $67.44 |
| 362710007 | $67.44 | 362710008 | $67.44 | 362710009 | $67.44 |
| 362710010 | $67.44 | 362710011 | $67.44 | 362710012 | $67.44 |
| 362710013 | $67.44 | 362710014 | $67.44 | 362711001 | $67.44 |
| 362711002 | $67.44 | 362711003 | $67.44 | 362711004 | $67.44 |
| 362711005 | $67.44 | 362711006 | $67.44 | 362711007 | $67.44 |
| 362711008 | $67.44 | 362711009 | $67.44 | 362711010 | $67.44 |
| 362711011 | $67.44 | 362711012 | $67.44 | 362711013 | $67.44 |
| 362711014 | $67.44 | 362711015 | $67.44 | 362711016 | $67.44 |
| 362711017 | $67.44 | 362711018 | $67.44 | 362711019 | $67.44 |
| 362711020 | $67.44 | 362711021 | $67.44 | 362712001 | $67.44 |
| 362712002 | $67.44 | 362712003 | $67.44 | 362712004 | $67.44 |
| 362712005 | $67.44 | 362712006 | $67.44 | 362712007 | $67.44 |
| 362712008 | $67.44 | 362712009 | $67.44 | 362712010 | $67.44 |
| 362712011 | $67.44 | 362712012 | $67.44 | 362712013 | $67.44 |
| 362712014 | $67.44 | 362712015 | $67.44 | 362712016 | $67.44 |
| 362720001 | $66.14 | 362720002 | $66.14 | 362720003 | $66.14 |
| 362720004 | $66.14 | 362720005 | $66.14 | 362720006 | $66.14 |
| 362720007 | $66.14 | 362720008 | $66.14 | 362720009 | $66.14 |
| 362720010 | $66.14 | 362720011 | $66.14 | 362720012 | $66.14 |
| 362720013 | $66.14 | 362720014 | $66.14 | 362720015 | $66.14 |
| 362720016 | $66.14 | 362720017 | $66.14 | 362720018 | $66.14 |
| 362720019 | $66.14 | 362720020 | $66.14 | 362720021 | $66.14 |
| 362720022 | $66.14 | 362720023 | $66.14 | 362720024 | $66.14 |
| 362720025 | $66.14 | 362720026 | $66.14 | 362720027 | $66.14 |
| 362720028 | $66.14 | 362720029 | $66.14 | 362720030 | $66.14 |
| 362720031 | $66.14 | 362720032 | $66.14 | 362720033 | $66.14 |
| 362720034 | $66.14 | 362720035 | $66.14 | 362720036 | $66.14 |
| 362720037 | $66.14 | 362720038 | $66.14 | 362720039 | $66.14 |
| 362720040 | $66.14 | 362720041 | $66.14 | 362720042 | $66.14 |
| 362720043 | $66.14 | 362720044 | $66.14 | 362720045 | $66.14 |
| 362720046 | $66.14 | 362720047 | $66.14 | 362721001 | $66.14 |
| 362721002 | $66.14 | 362721003 | $66.14 | 362721004 | $66.14 |
| 362721005 | $66.14 | 362721006 | $66.14 | 362721007 | $66.14 |
| 362721008 | $66.14 | 362721009 | $66.14 | 362721010 | $66.14 |
| 362721011 | $66.14 | 362721012 | $66.14 | 362721013 | $66.14 |
| 362721014 | $66.14 | 362721015 | $66.14 | 362721016 | $66.14 |
| 362721017 | $66.14 | 362721018 | $66.14 | 362721019 | $66.14 |
| 362721020 | $66.14 | 362722001 | $66.14 | 362722002 | $66.14 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 362722003 | $66.14 | 362722004 | $66.14 | 362722005 | $66.14 |
| 362722006 | $66.14 | 362722007 | $66.14 | 362722008 | $66.14 |
| 362722009 | $66.14 | 362722010 | $66.14 | 362722011 | $66.14 |
| 362722012 | $66.14 | 362722013 | $66.14 | 362722014 | $66.14 |
| 362722015 | $66.14 | 362722016 | $66.14 | 367480001 | $52.32 |
| 367480002 | $52.32 | 367480003 | $52.32 | 367480004 | $52.32 |
| 367480005 | $52.32 | 367480006 | $52.32 | 367480007 | $52.32 |
| 367480008 | $52.32 | 367480009 | $52.32 | 367480010 | $52.32 |
| 367480011 | $52.32 | 367480012 | $52.32 | 367480013 | $52.32 |
| 367480014 | $52.32 | 367480015 | $52.32 | 367480016 | $52.32 |
| 367480017 | $52.32 | 368300001 | $65.92 | 368300002 | $65.92 |
| 368300003 | $65.92 | 368300004 | $65.92 | 368300005 | $65.92 |
| 368300006 | $65.92 | 368300007 | $65.92 | 368300008 | $65.92 |
| 368300009 | $65.92 | 368300010 | $65.92 | 368300011 | $65.92 |
| 368300012 | $65.92 | 368300013 | $65.92 | 368300014 | $65.92 |
| 368300015 | $65.92 | 368300016 | $65.92 | 368300017 | $65.92 |
| 368300018 | $65.92 | 376201001 | $28.86 | 376201002 | $28.86 |
| 376201003 | $28.86 | 376201004 | $28.86 | 376201005 | $28.86 |
| 376201006 | $28.86 | 376201007 | $28.86 | 376201008 | $28.86 |
| 376201009 | $28.86 | 376201010 | $28.86 | 376201011 | $28.86 |
| 376201012 | $28.86 | 376201013 | $28.86 | 376201014 | $28.86 |
| 376201015 | $28.86 | 376201016 | $28.86 | 376201017 | $28.86 |
| 376201018 | $28.86 | 376201019 | $28.86 | 376201020 | $28.86 |
| 376202001 | $28.86 | 376202002 | $28.86 | 376202003 | $28.86 |
| 376202004 | $28.86 | 376202005 | $28.86 | 376202006 | $28.86 |
| 376202007 | $28.86 | 376202008 | $28.86 | 376202009 | $28.86 |
| 376202010 | $28.86 | 376202011 | $28.86 | 376202012 | $28.86 |
| 376202013 | $28.86 | 376202014 | $28.86 | 376202015 | $28.86 |
| 376202016 | $28.86 | 376202017 | $28.86 | 376202018 | $28.86 |
| 376202019 | $28.86 | 376202020 | $28.86 | 376211001 | $28.86 |
| 376211002 | $28.86 | 376211003 | $28.86 | 376211004 | $28.86 |
| 376211005 | $28.86 | 376211006 | $28.86 | 376211007 | $28.86 |
| 376211008 | $28.86 | 376211009 | $28.86 | 376211010 | $28.86 |
| 376211011 | $28.86 | 376211012 | $28.86 | 376211013 | $28.86 |
| 376211014 | $28.86 | 376211015 | $28.86 | 376211016 | $28.86 |
| 376211017 | $28.86 | 376211018 | $28.86 | 376211019 | $28.86 |
| 376211020 | $28.86 | 376211021 | $28.86 | 376211022 | $28.86 |
| 376211023 | $28.86 | 376211024 | $28.86 | 376212001 | $28.86 |
| 376212002 | $28.86 | 376212003 | $28.86 | 376212004 | $28.86 |
| 376212005 | $28.86 | 376212006 | $28.86 | 376212007 | $28.86 |
| 376212008 | $28.86 | 376212009 | $28.86 | 376212010 | $28.86 |
| 376212011 | $28.86 | 376212012 | $28.86 | 376212013 | $28.86 |
| 376212014 | $28.86 | 376212015 | $28.86 | 376212016 | $28.86 |
| 376212017 | $28.86 | 376212018 | $28.86 | 376212019 | $28.86 |
| 376212020 | $28.86 | 376212021 | $28.86 | 376212022 | $28.86 |
| 376212023 | $28.86 | 376212024 | $28.86 | 376212025 | $28.86 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 376212026 | $28.86 | 376212027 | $28.86 | 376212028 | $28.86 |
| 376212029 | $28.86 | 376212030 | $28.86 | 376212031 | $28.86 |
| 376212032 | $28.86 | 376212033 | $28.86 | 376212034 | $28.86 |
| 376212035 | $28.86 | 376212036 | $28.86 | 376212037 | $28.86 |
| 376212038 | $28.86 | 376212039 | $28.86 | 376212040 | $28.86 |
| 376212041 | $28.86 | 376221001 | $28.86 | 376221002 | $28.86 |
| 376221003 | $28.86 | 376221004 | $28.86 | 376221005 | $28.86 |
| 376221006 | $28.86 | 376221007 | $28.86 | 376221008 | $28.86 |
| 376221009 | $28.86 | 376221010 | $28.86 | 376221011 | $28.86 |
| 376221012 | $28.86 | 376221013 | $28.86 | 376221014 | $28.86 |
| 376221015 | $28.86 | 376221016 | $28.86 | 376221017 | $28.86 |
| 376221018 | $28.86 | 376221019 | $28.86 | 376221020 | $28.86 |
| 376221021 | $28.86 | 376222001 | $28.86 | 376222002 | $28.86 |
| 376222003 | $28.86 | 376222004 | $28.86 | 376222005 | $28.86 |
| 376222006 | $28.86 | 376222007 | $28.86 | 376222008 | $28.86 |
| 376222009 | $28.86 | 376222010 | $28.86 | 376223001 | $28.86 |
| 376223002 | $28.86 | 376223003 | $28.86 | 376223004 | $28.86 |
| 376223005 | $28.86 | 376223006 | $28.86 | 376223007 | $28.86 |
| 376223008 | $28.86 | 376223009 | $28.86 | 376223010 | $28.86 |
| 376223011 | $28.86 | 376223012 | $28.86 | 376223013 | $28.86 |
| 376223014 | $28.86 | 376223015 | $28.86 | 376223016 | $28.86 |
| 376223017 | $28.86 | 376223018 | $28.86 | 376224001 | $28.86 |
| 376224002 | $28.86 | 376224003 | $28.86 | 376224004 | $28.86 |
| 376224005 | $28.86 | 376224006 | $28.86 | 376224007 | $28.86 |
| 376224008 | $28.86 | 376224009 | $28.86 | 376224010 | $28.86 |
| 376224011 | $28.86 | 376224012 | $28.86 | 376224013 | $28.86 |
| 376224014 | $28.86 | 376224015 | $28.86 | 376224016 | $28.86 |
| 376224017 | $28.86 | 376224018 | $28.86 | 376231001 | $28.86 |
| 376231002 | $28.86 | 376231003 | $28.86 | 376231004 | $28.86 |
| 376231005 | $28.86 | 376231006 | $28.86 | 376231007 | $28.86 |
| 376231008 | $28.86 | 376231009 | $28.86 | 376231010 | $28.86 |
| 376231011 | $28.86 | 376231012 | $28.86 | 376231013 | $28.86 |
| 376231014 | $28.86 | 376231015 | $28.86 | 376231016 | $28.86 |
| 376232001 | $28.86 | 376232002 | $28.86 | 376232003 | $28.86 |
| 376232004 | $28.86 | 376232005 | $28.86 | 376232006 | $28.86 |
| 376232007 | $28.86 | 376232008 | $28.86 | 376232009 | $28.86 |
| 376232010 | $28.86 | 376232011 | $28.86 | 376232012 | $28.86 |
| 376232013 | $28.86 | 376232014 | $28.86 | 376232015 | $28.86 |
| 376232016 | $28.86 | 376232017 | $28.86 | 376232018 | $28.86 |
| 376232019 | $28.86 | 376232020 | $28.86 | 376232021 | $28.86 |
| 376233001 | $28.86 | 376233002 | $28.86 | 376233003 | $28.86 |
| 376233004 | $28.86 | 376233005 | $28.86 | 376233006 | $28.86 |
| 376233007 | $28.86 | 376233008 | $28.86 | 376233009 | $28.86 |
| 376233010 | $28.86 | 376233011 | $28.86 | 376233012 | $28.86 |
| 376233013 | $28.86 | 376233014 | $28.86 | 376241001 | $28.86 |
| 376241002 | $28.86 | 376241003 | $28.86 | 376241004 | $28.86 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 376241005 | $28.86 | 376242001 | $28.86 | 376242002 | $28.86 |
| 376242003 | $28.86 | 376242004 | $28.86 | 376242005 | $28.86 |
| 376242006 | $28.86 | 376242007 | $28.86 | 376242008 | $28.86 |
| 376242009 | $28.86 | 376242010 | $28.86 | 376242011 | $28.86 |
| 376242012 | $28.86 | 376242013 | $28.86 | 376242014 | $28.86 |
| 376242015 | $28.86 | 376242016 | $28.86 | 376242017 | $28.86 |
| 376242018 | $28.86 | 376242019 | $28.86 | 376242020 | $28.86 |
| 376243001 | $28.86 | 376243002 | $28.86 | 376243003 | $28.86 |
| 376244001 | $28.86 | 376244002 | $28.86 | 376244003 | $28.86 |
| 376244004 | $28.86 | 376244005 | $28.86 | 376244006 | $28.86 |
| 376244007 | $28.86 | 376244008 | $28.86 | 376244009 | $28.86 |
| 376244010 | $28.86 | 376244011 | $28.86 | 376244012 | $28.86 |
| 376244013 | $28.86 | 376244014 | $28.86 | 376244015 | $28.86 |
| 376244016 | $28.86 | 376244017 | $28.86 | 376244018 | $28.86 |
| 376244019 | $28.86 | 376244020 | $28.86 | 376244021 | $28.86 |
| 376244022 | $28.86 | 376244023 | $28.86 | 376244024 | $28.86 |
| 376244025 | $28.86 | 376244026 | $28.86 | 376244027 | $28.86 |
| 376244028 | $28.86 | 376244029 | $28.86 | 376244030 | $28.86 |
| 376244031 | $28.86 | 376251001 | $28.86 | 376251002 | $28.86 |
| 376251003 | $28.86 | 376251004 | $28.86 | 376252001 | $28.86 |
| 376252002 | $28.86 | 376252003 | $28.86 | 376252004 | $28.86 |
| 376252005 | $28.86 | 376252006 | $28.86 | 376252007 | $28.86 |
| 376252008 | $28.86 | 376252009 | $28.86 | 376252010 | $28.86 |
| 376252011 | $28.86 | 376252012 | $28.86 | 376252013 | $28.86 |
| 376252014 | $28.86 | 376252015 | $28.86 | 376252016 | $28.86 |
| 376252017 | $28.86 | 376252018 | $28.86 | 376252019 | $28.86 |
| 376252020 | $28.86 | 376252021 | $28.86 | 376252022 | $28.86 |
| 376252023 | $28.86 | 376252024 | $28.86 | 376252025 | $28.86 |
| 376252026 | $28.86 | 376252027 | $28.86 | 376252028 | $28.86 |
| 376252029 | $28.86 | 376252030 | $28.86 | 376252031 | $28.86 |
| 376252032 | $28.86 | 376252033 | $28.86 | 376252034 | $28.86 |
| 376252035 | $28.86 | 376252036 | $28.86 | 376252037 | $28.86 |
| 376252038 | $28.86 | 376252039 | $28.86 | 376252040 | $28.86 |
| 376252041 | $28.86 | 376252042 | $28.86 | 376252043 | $28.86 |
| 376252044 | $28.86 | 376252045 | $28.86 | 376252046 | $28.86 |
| 376252047 | $28.86 | 376252048 | $28.86 | 376252049 | $28.86 |
| 376252050 | $28.86 | 376252051 | $28.86 | 376252052 | $28.86 |
| 376252053 | $28.86 | 376252054 | $28.86 | 376252055 | $28.86 |
| 376252056 | $28.86 | 376252057 | $28.86 | 376252058 | $28.86 |
| 376261003 | $28.86 | 376261004 | $28.86 | 376262001 | $28.86 |
| 376262002 | $28.86 | 376262003 | $28.86 | 376262004 | $28.86 |
| 376262005 | $28.86 | 376262006 | $28.86 | 376262007 | $28.86 |
| 376262008 | $28.86 | 376262009 | $28.86 | 376262010 | $28.86 |
| 376262011 | $28.86 | 376262012 | $28.86 | 376262013 | $28.86 |
| 376262014 | $28.86 | 376263001 | $28.86 | 376263002 | $28.86 |
| 376263003 | $28.86 | 376263004 | $28.86 | 376263005 | $28.86 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 376263006 | $28.86 | 376263007 | $28.86 | 376263008 | $28.86 |
| 376263009 | $28.86 | 376263010 | $28.86 | 376263011 | $28.86 |
| 376263012 | $28.86 | 376263013 | $28.86 | 376263014 | $28.86 |
| 376264001 | $28.86 | 376264002 | $28.86 | 376264003 | $28.86 |
| 376264004 | $28.86 | 376264005 | $28.86 | 376264006 | $28.86 |
| 376264007 | $28.86 | 376264008 | $28.86 | 376264009 | $28.86 |
| 376264010 | $28.86 | 376264011 | $28.86 | 376264012 | $28.86 |
| 376264013 | $28.86 | 376264014 | $28.86 | 376264015 | $28.86 |
| 376264016 | $28.86 | 376264017 | $28.86 | 376264018 | $28.86 |
| 376271001 | $28.86 | 376271002 | $28.86 | 376271003 | $28.86 |
| 376271004 | $28.86 | 376271005 | $28.86 | 376271006 | $28.86 |
| 376272001 | $28.86 | 376272002 | $28.86 | 376272003 | $28.86 |
| 376272004 | $28.86 | 376272005 | $28.86 | 376272006 | $28.86 |
| 376272007 | $28.86 | 376272008 | $28.86 | 376272009 | $28.86 |
| 376272010 | $28.86 | 376272011 | $28.86 | 376272012 | $28.86 |
| 376272013 | $28.86 | 376272014 | $28.86 | 376272015 | $28.86 |
| 376272016 | $28.86 | 376272017 | $28.86 | 376272018 | $28.86 |
| 376272019 | $28.86 | 376272020 | $28.86 | 376272021 | $28.86 |
| 376272022 | $28.86 | 376272023 | $28.86 | 376272024 | $28.86 |
| 376272025 | $28.86 | 376272026 | $28.86 | 376272027 | $28.86 |
| 376272028 | $28.86 | 376272029 | $28.86 | 376272030 | $28.86 |
| 376272031 | $28.86 | 376272032 | $28.86 | 376272033 | $28.86 |
| 376272034 | $28.86 | 376272035 | $28.86 | 376272036 | $28.86 |
| 376272037 | $28.86 | 376272038 | $28.86 | 376272039 | $28.86 |
| 376272040 | $28.86 | 376272041 | $28.86 | 376272042 | $28.86 |
| 376272043 | $28.86 | 376272044 | $28.86 | 376272045 | $28.86 |
| 376272046 | $28.86 | 376272047 | $28.86 | 376272048 | $28.86 |
| 376272049 | $28.86 | 376272050 | $28.86 | 376272051 | $28.86 |
| 376272052 | $28.86 | 376272053 | $28.86 | 376272054 | $28.86 |
| 376273001 | $28.86 | 376273002 | $28.86 | 376273003 | $28.86 |
| 376273004 | $28.86 | 376273005 | $28.86 | 376273006 | $28.86 |
| 376273007 | $28.86 | 376273008 | $28.86 | 376273009 | $28.86 |
| 376274001 | $28.86 | 376274002 | $28.86 | 376274003 | $28.86 |
| 376274004 | $28.86 | 376274005 | $28.86 | 376274006 | $28.86 |
| 376274007 | $28.86 | 376274008 | $28.86 | 376274009 | $28.86 |
| 376274010 | $28.86 | 376274011 | $28.86 | 376274012 | $28.86 |
| 376274013 | $28.86 | 376274014 | $28.86 | 376274015 | $28.86 |
| 376274016 | $28.86 | 376274017 | $28.86 | 376274018 | $28.86 |
| 376281001 | $28.86 | 376281002 | $28.86 | 376281003 | $28.86 |
| 376281004 | $28.86 | 376281005 | $28.86 | 376281006 | $28.86 |
| 376281007 | $28.86 | 376281008 | $28.86 | 376281009 | $28.86 |
| 376282001 | $28.86 | 376282002 | $28.86 | 376282003 | $28.86 |
| 376282004 | $28.86 | 376282005 | $28.86 | 376282006 | $28.86 |
| 376282007 | $28.86 | 376282008 | $28.86 | 376282009 | $28.86 |
| 376282010 | $28.86 | 376282011 | $28.86 | 376282012 | $28.86 |
| 376282013 | $28.86 | 376282014 | $28.86 | 376282015 | $28.86 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 376282016 | $28.86 | 376282017 | $28.86 | 376282018 | $28.86 |
| 376282019 | $28.86 | 376282020 | $28.86 | 376282021 | $28.86 |
| 376282022 | $28.86 | 376283001 | $28.86 | 376283002 | $28.86 |
| 376283003 | $28.86 | 376283004 | $28.86 | 376283005 | $28.86 |
| 376283006 | $28.86 | 376283007 | $28.86 | 376283008 | $28.86 |
| 376283009 | $28.86 | 376283010 | $28.86 | 376283011 | $28.86 |
| 376283012 | $28.86 | 376283013 | $28.86 | 376283014 | $28.86 |
| 376283015 | $28.86 | 376283016 | $28.86 | 376283017 | $28.86 |
| 376283018 | $28.86 | 376283019 | $28.86 | 376283020 | $28.86 |
| 376283021 | $28.86 | 376283022 | $28.86 | 376291001 | $28.86 |
| 376291002 | $28.86 | 376291003 | $28.86 | 376291004 | $28.86 |
| 376291005 | $28.86 | 376291006 | $28.86 | 376291007 | $28.86 |
| 376291008 | $28.86 | 376291009 | $28.86 | 376291010 | $28.86 |
| 376291011 | $28.86 | 376291012 | $28.86 | 376291013 | $28.86 |
| 376291014 | $28.86 | 376291015 | $28.86 | 376291016 | $28.86 |
| 376291017 | $28.86 | 376291018 | $28.86 | 376291019 | $28.86 |
| 376291020 | $28.86 | 376291021 | $28.86 | 376291022 | $28.86 |
| 376291023 | $28.86 | 376291024 | $28.86 | 376291025 | $28.86 |
| 376291026 | $28.86 | 376291027 | $28.86 | 376291028 | $28.86 |
| 376291029 | $28.86 | 376291030 | $28.86 | 376292001 | $28.86 |
| 376292002 | $28.86 | 376292003 | $28.86 | 376292004 | $28.86 |
| 376292005 | $28.86 | 376292006 | $28.86 | 376292007 | $28.86 |
| 376292008 | $28.86 | 376292009 | $28.86 | 376292010 | $28.86 |
| 376292011 | $28.86 | 376292012 | $28.86 | 376292013 | $28.86 |
| 376292014 | $28.86 | 376292015 | $28.86 | 376292016 | $28.86 |
| 376292017 | $28.86 | 376292018 | $28.86 | 376292019 | $28.86 |
| 376292020 | $28.86 | 376293001 | $28.86 | 376293002 | $28.86 |
| 376293003 | $28.86 | 376293004 | $28.86 | 376293005 | $28.86 |
| 376294001 | $28.86 | 376294002 | $28.86 | 376294003 | $28.86 |
| 376294004 | $28.86 | 376301001 | $28.86 | 376301002 | $28.86 |
| 376301003 | $28.86 | 376301004 | $28.86 | 376301005 | $28.86 |
| 376301006 | $28.86 | 376301007 | $28.86 | 376302001 | $28.86 |
| 376302002 | $28.86 | 376302003 | $28.86 | 376302004 | $28.86 |
| 376302005 | $28.86 | 376302006 | $28.86 | 376302007 | $28.86 |
| 376302008 | $28.86 | 376302009 | $28.86 | 376302010 | $28.86 |
| 376302011 | $28.86 | 376302012 | $28.86 | 376302013 | $28.86 |
| 376302014 | $28.86 | 376302015 | $28.86 | 376302016 | $28.86 |
| 376302017 | $28.86 | 376302018 | $28.86 | 376302019 | $28.86 |
| 376302020 | $28.86 | 376302021 | $28.86 | 376302022 | $28.86 |
| 376302023 | $28.86 | 376302024 | $28.86 | 376302025 | $28.86 |
| 376302026 | $28.86 | 376302027 | $28.86 | 376302028 | $28.86 |
| 376302029 | $28.86 | 376302030 | $28.86 | 376302031 | $28.86 |
| 376302032 | $28.86 | 376302033 | $28.86 | 376302034 | $28.86 |
| 376302035 | $28.86 | 376302036 | $28.86 | 376302037 | $28.86 |
| 376302038 | $28.86 | 376302039 | $28.86 | 376302040 | $28.86 |
| 376302041 | $28.86 | 376302042 | $28.86 | 376302043 | $28.86 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 376302044 | $28.86 | 376302045 | $28.86 | 376302046 | $28.86 |
| 376302047 | $28.86 | 376302048 | $28.86 | 376302049 | $28.86 |
| 376311001 | $28.86 | 376311002 | $28.86 | 376311003 | $28.86 |
| 376311004 | $28.86 | 376311005 | $28.86 | 376311006 | $28.86 |
| 376311007 | $28.86 | 376311008 | $28.86 | 376311009 | $28.86 |
| 376311010 | $28.86 | 376311011 | $28.86 | 376311012 | $28.86 |
| 376311013 | $28.86 | 376311014 | $28.86 | 376311015 | $28.86 |
| 376311016 | $28.86 | 376312001 | $28.86 | 376312004 | $28.86 |
| 376312005 | $28.86 | 376312006 | $28.86 | 376312007 | $28.86 |
| 376312008 | $28.86 | 376312009 | $28.86 | 376312010 | $28.86 |
| 376312011 | $28.86 | 376312012 | $28.86 | 376312013 | $28.86 |
| 376312014 | $28.86 | 376312015 | $28.86 | 376312016 | $28.86 |
| 376312017 | $28.86 | 376312018 | $28.86 | 376312019 | $28.86 |
| 376312020 | $28.86 | 376312021 | $28.86 | 376312022 | $28.86 |
| 376312023 | $28.86 | 376312024 | $28.86 | 376312025 | $28.86 |
| 376312026 | $28.86 | 376312027 | $28.86 | 376312028 | $28.86 |
| 376312029 | $28.86 | 376313001 | $28.86 | 376313002 | $28.86 |
| 376313003 | $28.86 | 376313004 | $28.86 | 376313005 | $28.86 |
| 376314001 | $28.86 | 376314002 | $28.86 | 376314003 | $28.86 |
| 376314004 | $28.86 | 376314005 | $28.86 | 376314006 | $28.86 |
| 376314007 | $28.86 | 376314008 | $28.86 | 376314009 | $28.86 |
| 376314010 | $28.86 | 376361001 | $28.86 | 376361002 | $28.86 |
| 376361003 | $28.86 | 376361004 | $28.86 | 376361005 | $28.86 |
| 376361006 | $28.86 | 376361007 | $28.86 | 376361008 | $28.86 |
| 376361009 | $28.86 | 376361010 | $28.86 | 376361011 | $28.86 |
| 376361012 | $28.86 | 376361014 | $28.86 | 376361015 | $28.86 |
| 376361016 | $28.86 | 376361017 | $28.86 | 376361018 | $28.86 |
| 376361019 | $28.86 | 376361020 | $28.86 | 376361021 | $28.86 |
| 376361022 | $28.86 | 376361023 | $28.86 | 376361024 | $28.86 |
| 376361025 | $28.86 | 376361026 | $28.86 | 376361027 | $28.86 |
| 376362001 | $28.86 | 376362002 | $28.86 | 376362003 | $28.86 |
| 376362004 | $28.86 | 376362005 | $28.86 | 376362006 | $28.86 |
| 376362007 | $28.86 | 376362008 | $28.86 | 376362009 | $28.86 |
| 376362010 | $28.86 | 376362011 | $28.86 | 376362012 | $28.86 |
| 376362013 | $28.86 | 376362014 | $28.86 | 376362015 | $28.86 |
| 376362016 | $28.86 | 376362017 | $28.86 | 376362018 | $28.86 |
| 376362019 | $28.86 | 376362020 | $28.86 | 376362021 | $28.86 |
| 376362022 | $28.86 | 376362023 | $28.86 | 376363001 | $28.86 |
| 376363002 | $28.86 | 376363003 | $28.86 | 376363004 | $28.86 |
| 376363005 | $28.86 | 376363006 | $28.86 | 376363007 | $28.86 |
| 376363008 | $28.86 | 376363009 | $28.86 | 376363010 | $28.86 |
| 376363011 | $28.86 | 376363012 | $28.86 | 376363013 | $28.86 |
| 376363014 | $28.86 | 376363015 | $28.86 | 376363016 | $28.86 |
| 376363017 | $28.86 | 376363018 | $28.86 | 376363019 | $28.86 |
| 376363020 | $28.86 | 376363021 | $28.86 | 376364001 | $28.86 |
| 376364002 | $28.86 | 376364003 | $28.86 | 376364004 | $28.86 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 376364005 | $28.86 | 376364006 | $28.86 | 376365001 | $28.86 |
| 376365002 | $28.86 | 376365003 | $28.86 | 376365004 | $28.86 |
| 376365005 | $28.86 | 376365006 | $28.86 | 376365007 | $28.86 |
| 376365008 | $28.86 | 376371001 | $28.86 | 376371002 | $28.86 |
| 376371003 | $28.86 | 376371004 | $28.86 | 376371005 | $28.86 |
| 376371006 | $28.86 | 376371007 | $28.86 | 376371008 | $28.86 |
| 376371009 | $28.86 | 376371010 | $28.86 | 376371011 | $28.86 |
| 376371012 | $28.86 | 376371013 | $28.86 | 376371014 | $28.86 |
| 376372001 | $28.86 | 376372002 | $28.86 | 376372003 | $28.86 |
| 376372004 | $28.86 | 376372005 | $28.86 | 376372006 | $28.86 |
| 376372007 | $28.86 | 376372008 | $28.86 | 376372009 | $28.86 |
| 376372010 | $28.86 | 376372011 | $28.86 | 376372012 | $28.86 |
| 376372013 | $28.86 | 376372014 | $28.86 | 376373001 | $28.86 |
| 376373002 | $28.86 | 376373003 | $28.86 | 376373004 | $28.86 |
| 376373005 | $28.86 | 376373006 | $28.86 | 376373007 | $28.86 |
| 376373008 | $28.86 | 376373009 | $28.86 | 376373010 | $28.86 |
| 376373011 | $28.86 | 376374001 | $28.86 | 376374002 | $28.86 |
| 376374003 | $28.86 | 376374004 | $28.86 | 376375001 | $28.86 |
| 376375002 | $28.86 | 376375003 | $28.86 | 376375004 | $28.86 |
| 376375005 | $28.86 | 376375006 | $28.86 | 376375007 | $28.86 |
| 376375008 | $28.86 | 376375009 | $28.86 | 376375010 | $28.86 |
| 376375011 | $28.86 | 376375012 | $28.86 | 376375013 | $28.86 |
| 376381001 | $28.86 | 376381002 | $28.86 | 376381003 | $28.86 |
| 376381004 | $28.86 | 376381005 | $28.86 | 376381006 | $28.86 |
| 376381007 | $28.86 | 376381008 | $28.86 | 376381009 | $28.86 |
| 376381010 | $28.86 | 376381011 | $28.86 | 376381012 | $28.86 |
| 376381013 | $28.86 | 376381014 | $28.86 | 376381015 | $28.86 |
| 376381016 | $28.86 | 376381017 | $28.86 | 376381018 | $28.86 |
| 376381019 | $28.86 | 376381020 | $28.86 | 376381021 | $28.86 |
| 376381022 | $28.86 | 376381023 | $28.86 | 376381024 | $28.86 |
| 376381025 | $28.86 | 376381026 | $28.86 | 376381027 | $28.86 |
| 376381028 | $28.86 | 376381029 | $28.86 | 376381030 | $28.86 |
| 376382001 | $28.86 | 376382002 | $28.86 | 376382003 | $28.86 |
| 376382004 | $28.86 | 376382005 | $28.86 | 376382006 | $28.86 |
| 376382007 | $28.86 | 376382008 | $28.86 | 376382009 | $28.86 |
| 376382010 | $28.86 | 376382011 | $28.86 | 376382012 | $28.86 |
| 376382013 | $28.86 | 376382014 | $28.86 | 376382015 | $28.86 |
| 376382016 | $28.86 | 376382017 | $28.86 | 376382018 | $28.86 |
| 376382019 | $28.86 | 376382020 | $28.86 | 376382021 | $28.86 |
| 376382022 | $28.86 | 376382023 | $28.86 | 376382024 | $28.86 |
| 376383001 | $28.86 | 376383002 | $28.86 | 376383003 | $28.86 |
| 376383004 | $28.86 | 376383005 | $28.86 | 376383006 | $28.86 |
| 376383007 | $28.86 | 376383008 | $28.86 | 376383009 | $28.86 |
| 376383010 | $28.86 | 376383011 | $28.86 | 376391001 | $28.86 |
| 376391002 | $28.86 | 376391003 | $28.86 | 376391004 | $28.86 |
| 376391005 | $28.86 | 376391006 | $28.86 | 376391007 | $28.86 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 376391008 | $28.86 | 376391009 | $28.86 | 376391010 | $28.86 |
| 376391011 | $28.86 | 376391012 | $28.86 | 376391013 | $28.86 |
| 376391014 | $28.86 | 376391015 | $28.86 | 376391016 | $28.86 |
| 376391017 | $28.86 | 376391018 | $28.86 | 376391019 | $28.86 |
| 376391020 | $28.86 | 376391021 | $28.86 | 376391022 | $28.86 |
| 376391023 | $28.86 | 376391024 | $28.86 | 376391025 | $28.86 |
| 376391026 | $28.86 | 376391027 | $28.86 | 376391028 | $28.86 |
| 376391029 | $28.86 | 376391030 | $28.86 | 376391031 | $28.86 |
| 376391032 | $28.86 | 376391033 | $28.86 | 376391034 | $28.86 |
| 376391035 | $28.86 | 376391036 | $28.86 | 376391037 | $28.86 |
| 376391038 | $28.86 | 376391039 | $28.86 | 376391040 | $28.86 |
| 376391041 | $28.86 | 376391042 | $28.86 | 376392001 | $28.86 |
| 376392002 | $28.86 | 376392003 | $28.86 | 376392004 | $28.86 |
| 376392005 | $28.86 | 376392006 | $28.86 | 376392007 | $28.86 |
| 376392008 | $28.86 | 376392009 | $28.86 | 376392010 | $28.86 |
| 376392011 | $28.86 | 376392012 | $28.86 | 376392013 | $28.86 |
| 376392014 | $28.86 | 376392015 | $28.86 | 376392016 | $28.86 |
| 376392017 | $28.86 | 376392018 | $28.86 | 376392019 | $28.86 |
| 376392020 | $28.86 | 376392021 | $28.86 | 376392022 | $28.86 |
| 376392023 | $28.86 | 376392024 | $28.86 | 376392025 | $28.86 |
| 376392026 | $28.86 | 376392027 | $28.86 | 376392028 | $28.86 |
| 376392029 | $28.86 | 376392030 | $28.86 | 376401001 | $28.86 |
| 376401002 | $28.86 | 376401003 | $28.86 | 376401004 | $28.86 |
| 376401005 | $28.86 | 376401006 | $28.86 | 376401007 | $28.86 |
| 376401008 | $28.86 | 376401009 | $28.86 | 376401010 | $28.86 |
| 376401011 | $28.86 | 376401012 | $28.86 | 376401013 | $28.86 |
| 376401014 | $28.86 | 376401015 | $28.86 | 376401016 | $28.86 |
| 376401017 | $28.86 | 376401018 | $28.86 | 376401019 | $28.86 |
| 376401020 | $28.86 | 376401021 | $28.86 | 376401022 | $28.86 |
| 376401023 | $28.86 | 376401024 | $28.86 | 376401025 | $28.86 |
| 376401026 | $28.86 | 376401027 | $28.86 | 376401028 | $28.86 |
| 376401029 | $28.86 | 376401030 | $28.86 | 376401031 | $28.86 |
| 376401032 | $28.86 | 376401033 | $28.86 | 376401034 | $28.86 |
| 376401035 | $28.86 | 376401036 | $28.86 | 376401037 | $28.86 |
| 376401038 | $28.86 | 376401039 | $28.86 | 376401040 | $28.86 |
| 376401041 | $28.86 | 376401042 | $28.86 | 376401043 | $28.86 |
| 376401044 | $28.86 | 376401045 | $28.86 | 376402001 | $28.86 |
| 376402002 | $28.86 | 376402003 | $28.86 | 376402004 | $28.86 |
| 376402005 | $28.86 | 376402006 | $28.86 | 376402007 | $28.86 |
| 376402008 | $28.86 | 376402009 | $28.86 | 376402010 | $28.86 |
| 376402011 | $28.86 | 376402012 | $28.86 | 376402013 | $28.86 |
| 376402014 | $28.86 | 376402015 | $28.86 | 376402016 | $28.86 |
| 376402017 | $28.86 | 376402018 | $28.86 | 376402019 | $28.86 |
| 376402020 | $28.86 | 376402021 | $28.86 | 376402022 | $28.86 |
| 376402023 | $28.86 | 376402024 | $28.86 | 376402025 | $28.86 |
| 376403001 | $28.86 | 376403002 | $28.86 | 376403003 | $28.86 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 376403004 | $28.86 | 376403005 | $28.86 | 376403006 | $28.86 |
| 376403007 | $28.86 | 376403008 | $28.86 | 376403009 | $28.86 |
| 376403010 | $28.86 | 376403011 | $28.86 | 376403012 | $28.86 |
| 376403013 | $28.86 | 376403014 | $28.86 | 376403015 | $28.86 |
| 376403016 | $28.86 | 376403017 | $28.86 | 376403018 | $28.86 |
| 376403019 | $28.86 | 376403020 | $28.86 | 376403021 | $28.86 |
| 376403022 | $28.86 | 376403023 | $28.86 | 376403024 | $28.86 |
| 376403025 | $28.86 | 376403026 | $28.86 | 376420001 | $66.14 |
| 376420002 | $66.14 | 376420003 | $66.14 | 376420004 | $66.14 |
| 376420005 | $66.14 | 376420006 | $66.14 | 376420007 | $66.14 |
| 376420008 | $66.14 | 376420009 | $66.14 | 376420010 | $66.14 |
| 376420011 | $66.14 | 376420012 | $66.14 | 376420013 | $66.14 |
| 376420014 | $66.14 | 376420015 | $66.14 | 376420016 | $66.14 |
| 376420017 | $66.14 | 376420018 | $66.14 | 376420019 | $66.14 |
| 376420020 | $66.14 | 376420021 | $66.14 | 376420022 | $66.14 |
| 376420023 | $66.14 | 376420024 | $66.14 | 376430001 | $67.44 |
| 376430002 | $67.44 | 376430003 | $67.44 | 376430004 | $67.44 |
| 376430005 | $67.44 | 376430006 | $67.44 | 376430007 | $67.44 |
| 376430008 | $67.44 | 376430009 | $67.44 | 376430010 | $67.44 |
| 376430011 | $67.44 | 376430012 | $67.44 | 376430013 | $67.44 |
| 376430014 | $67.44 | 376430015 | $67.44 | 376430016 | $67.44 |
| 376430017 | $67.44 | 376430018 | $67.44 | 376430019 | $67.44 |
| 376430020 | $67.44 | 376430021 | $67.44 | 376430022 | $67.44 |
| 376430023 | $67.44 | 376430024 | $67.44 | 376430025 | $67.44 |
| 376430026 | $67.44 | 376430027 | $67.44 | 376430028 | $67.44 |
| 376430029 | $67.44 | 376430030 | $67.44 | 376430031 | $67.44 |
| 376430032 | $67.44 | 376430033 | $67.44 | 376430034 | $67.44 |
| 376431001 | $67.44 | 376431002 | $67.44 | 376431003 | $67.44 |
| 376431004 | $67.44 | 376431005 | $67.44 | 376431006 | $67.44 |
| 376431007 | $67.44 | 376431008 | $67.44 | 376431009 | $67.44 |
| 376431010 | $67.44 | 376431011 | $67.44 | 376431012 | $67.44 |
| 376431013 | $67.44 | 376431014 | $67.44 | 376431015 | $67.44 |
| 376431016 | $67.44 | 376431017 | $67.44 | 376431018 | $67.44 |
| 376431019 | $67.44 | 376431020 | $67.44 | 376431021 | $67.44 |
| 376431022 | $67.44 | 376431023 | $67.44 | 376431024 | $67.44 |
| 376431025 | $67.44 | 376431026 | $67.44 | 376431027 | $67.44 |
| 376431028 | $67.44 | 376431029 | $67.44 | 376431030 | $67.44 |
| 376431031 | $67.44 | 376431032 | $67.44 | 376431033 | $67.44 |
| 376431034 | $67.44 | 376431035 | $67.44 | 376431036 | $67.44 |
| 376431037 | $67.44 | 376431038 | $67.44 | 376431039 | $67.44 |
| 376431040 | $67.44 | 376431041 | $67.44 | 376431042 | $67.44 |
| 376431043 | $67.44 | 376431044 | $67.44 | 376440001 | $67.44 |
| 376440002 | $67.44 | 376440003 | $67.44 | 376440004 | $67.44 |
| 376440005 | $67.44 | 376440006 | $67.44 | 376440007 | $67.44 |
| 376440008 | $67.44 | 376440009 | $67.44 | 376440010 | $67.44 |
| 376440011 | $67.44 | 376440012 | $67.44 | 376440013 | $67.44 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 376440014 | $67.44 | 376440015 | $67.44 | 376440016 | $67.44 |
| 376440017 | $67.44 | 376440018 | $67.44 | 376440019 | $67.44 |
| 376440020 | $67.44 | 376440021 | $67.44 | 376440022 | $67.44 |
| 376440023 | $67.44 | 376440024 | $67.44 | 376440025 | $67.44 |
| 376440026 | $67.44 | 376440027 | $67.44 | 376440028 | $67.44 |
| 376440029 | $67.44 | 376440030 | $67.44 | 376440031 | $67.44 |
| 376440032 | $67.44 | 376440033 | $67.44 | 376440034 | $67.44 |
| 376440035 | $67.44 | 376440036 | $67.44 | 376440037 | $67.44 |
| 376440038 | $67.44 | 376440039 | $67.44 | 376440040 | $67.44 |
| 376440041 | $67.44 | 376440042 | $67.44 | 376440043 | $67.44 |
| 376440044 | $67.44 | 376440045 | $67.44 | 376440046 | $67.44 |
| 376440047 | $67.44 | 376440048 | $67.44 | 376440049 | $67.44 |
| 376440050 | $67.44 | 376440051 | $67.44 | 376440052 | $67.44 |
| 376440053 | $67.44 | 376440054 | $67.44 | 376440055 | $67.44 |
| 376441001 | $67.44 | 376441002 | $67.44 | 376441003 | $67.44 |
| 376441004 | $67.44 | 376441005 | $67.44 | 376441006 | $67.44 |
| 376450001 | $66.14 | 376450002 | $66.14 | 376450003 | $66.14 |
| 376450004 | $66.14 | 376450005 | $66.14 | 376450006 | $66.14 |
| 376450007 | $66.14 | 376450008 | $66.14 | 376450009 | $66.14 |
| 376450010 | $66.14 | 376450011 | $66.14 | 376450012 | $66.14 |
| 376450013 | $66.14 | 376450014 | $66.14 | 376450015 | $66.14 |
| 376450016 | $66.14 | 376450017 | $66.14 | 376450018 | $66.14 |
| 376450019 | $66.14 | 376450020 | $66.14 | 376450021 | $66.14 |
| 376450022 | $66.14 | 376450023 | $66.14 | 376450024 | $66.14 |
| 376450025 | $66.14 | 376450026 | $66.14 | 376450027 | $66.14 |
| 376450028 | $66.14 | 376450029 | $66.14 | 376450030 | $66.14 |
| 376450031 | $66.14 | 376450032 | $66.14 | 376450033 | $66.14 |
| 376450034 | $66.14 | 376450035 | $66.14 | 376450036 | $66.14 |
| 376450037 | $66.14 | 376450038 | $66.14 | 376451001 | $66.14 |
| 376451002 | $66.14 | 376451003 | $66.14 | 376451004 | $66.14 |
| 376451005 | $66.14 | 376451006 | $66.14 | 376451007 | $66.14 |
| 376451008 | $66.14 | 376451009 | $66.14 | 376451010 | $66.14 |
| 376452001 | $66.14 | 376452002 | $66.14 | 376452003 | $66.14 |
| 376452004 | $66.14 | 376452005 | $66.14 | 376452006 | $66.14 |
| 376452007 | $66.14 | 376452008 | $66.14 | 376452009 | $66.14 |
| 376452010 | $66.14 | 376452011 | $66.14 | 376452012 | $66.14 |
| 376452013 | $66.14 | 376452014 | $66.14 | 376452015 | $66.14 |
| 376460001 | $68.78 | 376460002 | $68.78 | 376460003 | $68.78 |
| 376460004 | $68.78 | 376460005 | $68.78 | 376460006 | $68.78 |
| 376460007 | $68.78 | 376460008 | $68.78 | 376460009 | $68.78 |
| 376460010 | $68.78 | 376460011 | $68.78 | 376460012 | $68.78 |
| 376461001 | $68.78 | 376462001 | $68.78 | 376462002 | $68.78 |
| 376462003 | $68.78 | 376462004 | $68.78 | 376462005 | $68.78 |
| 376462006 | $68.78 | 376462007 | $68.78 | 376462008 | $68.78 |
| 376462009 | $68.78 | 376462010 | $68.78 | 376462011 | $68.78 |
| 376462012 | $68.78 | 376462013 | $68.78 | 376462014 | $68.78 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 376462015 | $68.78 | 376462016 | $68.78 | 376462017 | $68.78 |
| 376462018 | $68.78 | 376462019 | $68.78 | 376462020 | $68.78 |
| 376462021 | $68.78 | 376462022 | $68.78 | 376462023 | $68.78 |
| 376462024 | $68.78 | 376462025 | $68.78 | 376462026 | $68.78 |
| 376462027 | $68.78 | 376462028 | $68.78 | 376462029 | $68.78 |
| 376462030 | $68.78 | 376462031 | $68.78 | 376462032 | $68.78 |
| 376462033 | $68.78 | 376462034 | $68.78 | 376470001 | $68.78 |
| 376470002 | $68.78 | 376470003 | $68.78 | 376470004 | $68.78 |
| 376470005 | $68.78 | 376470006 | $68.78 | 376470007 | $68.78 |
| 376470008 | $68.78 | 376470009 | $68.78 | 376471001 | $68.78 |
| 376471002 | $68.78 | 376471003 | $68.78 | 376471004 | $68.78 |
| 376471005 | $68.78 | 376471006 | $68.78 | 376471007 | $68.78 |
| 376471008 | $68.78 | 376480001 | $68.78 | 376480002 | $68.78 |
| 376480003 | $68.78 | 376480004 | $68.78 | 376480005 | $68.78 |
| 376480006 | $68.78 | 376480007 | $68.78 | 376480008 | $68.78 |
| 376480009 | $68.78 | 376480010 | $68.78 | 376481001 | $68.78 |
| 376481002 | $68.78 | 376481003 | $68.78 | 376481004 | $68.78 |
| 376481005 | $68.78 | 376481006 | $68.78 | 376481007 | $68.78 |
| 376481008 | $68.78 | 376481009 | $68.78 | 376481010 | $68.78 |
| 376481011 | $68.78 | 376481012 | $68.78 | 376481013 | $68.78 |
| 376481014 | $68.78 | 376482001 | $68.78 | 376482002 | $68.78 |
| 376482003 | $68.78 | 376482004 | $68.78 | 376482005 | $68.78 |
| 376482006 | $68.78 | 376482007 | $68.78 | 376482008 | $68.78 |
| 376482009 | $68.78 | 376482010 | $68.78 | 376482011 | $68.78 |
| 376483001 | $68.78 | 376483002 | $68.78 | 376483003 | $68.78 |
| 376483004 | $68.78 | 376483005 | $68.78 | 376483006 | $68.78 |
| 376483007 | $68.78 | 376483008 | $68.78 | 376483009 | $68.78 |
| 376490001 | $68.78 | 376490002 | $68.78 | 376490003 | $68.78 |
| 376490004 | $68.78 | 376490005 | $68.78 | 376490006 | $68.78 |
| 376490007 | $68.78 | 376491001 | $68.78 | 376491002 | $68.78 |
| 376491003 | $68.78 | 376491004 | $68.78 | 376491005 | $68.78 |
| 376491006 | $68.78 | 376491007 | $68.78 | 376491008 | $68.78 |
| 376491009 | $68.78 | 376491010 | $68.78 | 376491011 | $68.78 |
| 376491012 | $68.78 | 376491013 | $68.78 | 376491014 | $68.78 |
| 376491015 | $68.78 | 376491016 | $68.78 | 376491017 | $68.78 |
| 376491018 | $68.78 | 376491019 | $68.78 | 376491020 | $68.78 |
| 376491021 | $68.78 | 376491022 | $68.78 | 376491023 | $68.78 |
| 376491024 | $68.78 | 376491025 | $68.78 | 376491026 | $68.78 |
| 376492001 | $68.78 | 376492002 | $68.78 | 376492003 | $68.78 |
| 376492004 | $68.78 | 376492005 | $68.78 | 376492006 | $68.78 |
| 376492007 | $68.78 | 376492008 | $68.78 | 376492009 | $68.78 |
| 376492010 | $68.78 | 376492011 | $68.78 | 376492012 | $68.78 |
| 376492013 | $68.78 | 376492014 | $68.78 | 376492015 | $68.78 |
| 376492016 | $68.78 | 376492017 | $68.78 | 376492018 | $68.78 |
| 376492019 | $68.78 | 376492020 | $68.78 | 376492021 | $68.78 |
| 376492022 | $68.78 | 376492023 | $68.78 | 376492024 | $68.78 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 376492025 | $68.78 | 376492026 | $68.78 | 376492027 | $68.78 |
| 376492028 | $68.78 | 376492029 | $68.78 | 376492030 | $68.78 |
| 376492031 | $68.78 | 376492032 | $68.78 | 376492033 | $68.78 |
| 376492034 | $68.78 | 376492035 | $68.78 | 376492036 | $68.78 |
| 376492037 | $68.78 | 376492038 | $68.78 | 376492039 | $68.78 |
| 376500001 | $68.78 | 376500002 | $68.78 | 376500003 | $68.78 |
| 376500004 | $68.78 | 376500005 | $68.78 | 376500006 | $68.78 |
| 376500007 | $68.78 | 376500008 | $68.78 | 376500009 | $68.78 |
| 376500010 | $68.78 | 376501001 | $68.78 | 376501002 | $68.78 |
| 376501003 | $68.78 | 376501004 | $68.78 | 376501005 | $68.78 |
| 376501006 | $68.78 | 376501007 | $68.78 | 376501008 | $68.78 |
| 376501009 | $68.78 | 376501010 | $68.78 | 376501011 | $68.78 |
| 376501012 | $68.78 | 376501013 | $68.78 | 376501014 | $68.78 |
| 376501015 | $68.78 | 376501016 | $68.78 | 376501017 | $68.78 |
| 376501018 | $68.78 | 376501019 | $68.78 | 376501020 | $68.78 |
| 376501021 | $68.78 | 376501022 | $68.78 | 376501023 | $68.78 |
| 376501024 | $68.78 | 376501025 | $68.78 | 376501026 | $68.78 |
| 376501027 | $68.78 | 376501028 | $68.78 | 376501029 | $68.78 |
| 380021001 | $28.86 | 380021002 | $28.86 | 380021003 | $28.86 |
| 380021004 | $28.86 | 380021005 | $28.86 | 380021006 | $28.86 |
| 380021007 | $28.86 | 380021008 | $28.86 | 380021009 | $28.86 |
| 380021010 | $28.86 | 380021011 | $28.86 | 380021012 | $28.86 |
| 380021013 | $28.86 | 380021014 | $28.86 | 380021015 | $28.86 |
| 380021016 | $28.86 | 380021018 | $28.86 | 380021019 | $28.86 |
| 380021020 | $28.86 | 380021021 | $28.86 | 380021022 | $28.86 |
| 380021023 | $28.86 | 380021024 | $28.86 | 380021025 | $28.86 |
| 380021026 | $28.86 | 380021027 | $28.86 | 380021028 | $28.86 |
| 380021029 | $28.86 | 380021030 | $28.86 | 380021031 | $28.86 |
| 380021032 | $28.86 | 380021033 | $28.86 | 380021034 | $28.86 |
| 380022001 | $28.86 | 380022002 | $28.86 | 380022003 | $28.86 |
| 380022004 | $28.86 | 380022005 | $28.86 | 380022006 | $28.86 |
| 380022007 | $28.86 | 380022008 | $28.86 | 380022009 | $28.86 |
| 380022010 | $28.86 | 380022011 | $28.86 | 380022012 | $28.86 |
| 380022013 | $28.86 | 380022014 | $28.86 | 380022015 | $28.86 |
| 380022016 | $28.86 | 380022017 | $28.86 | 380023001 | $28.86 |
| 380023002 | $28.86 | 380023003 | $28.86 | 380023004 | $28.86 |
| 380023005 | $28.86 | 380023006 | $28.86 | 380023007 | $28.86 |
| 380023008 | $28.86 | 380023009 | $28.86 | 380023010 | $28.86 |
| 380023011 | $28.86 | 380023012 | $28.86 | 380023013 | $28.86 |
| 380023014 | $28.86 | 380023015 | $28.86 | 380023016 | $28.86 |
| 380023017 | $28.86 | 380023018 | $28.86 | 380023019 | $28.86 |
| 380023020 | $28.86 | 380023021 | $28.86 | 380023022 | $28.86 |
| 380031001 | $28.86 | 380031002 | $28.86 | 380031003 | $28.86 |
| 380031004 | $28.86 | 380031005 | $28.86 | 380031006 | $28.86 |
| 380031007 | $28.86 | 380031008 | $28.86 | 380031009 | $28.86 |
| 380031010 | $28.86 | 380031011 | $28.86 | 380031012 | $28.86 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 380031013 | $28.86 | 380031014 | $28.86 | 380031015 | $28.86 |
| 380031016 | $28.86 | 380031017 | $28.86 | 380031018 | $28.86 |
| 380031019 | $28.86 | 380031020 | $28.86 | 380031021 | $28.86 |
| 380031022 | $28.86 | 380031023 | $28.86 | 380031024 | $28.86 |
| 380031025 | $28.86 | 380032001 | $28.86 | 380032002 | $28.86 |
| 380032003 | $28.86 | 380032004 | $28.86 | 380032005 | $28.86 |
| 380032006 | $28.86 | 380032007 | $28.86 | 380032008 | $28.86 |
| 380032009 | $28.86 | 380032010 | $28.86 | 380032011 | $28.86 |
| 380032012 | $28.86 | 380032013 | $28.86 | 380032014 | $28.86 |
| 380032015 | $28.86 | 380032016 | $28.86 | 380032017 | $28.86 |
| 380032018 | $28.86 | 380032019 | $28.86 | 380032020 | $28.86 |
| 380032021 | $28.86 | 380032022 | $28.86 | 380032023 | $28.86 |
| 380032024 | $28.86 | 380032025 | $28.86 | 380032026 | $28.86 |
| 380032027 | $28.86 | 380032028 | $28.86 | 380032029 | $28.86 |
| 380032030 | $28.86 | 380032031 | $28.86 | 380032032 | $28.86 |
| 380032033 | $28.86 | 380032034 | $28.86 | 380090016 | $67.44 |
| 380090017 | $67.44 | 380090018 | $67.44 | 380090019 | $67.44 |
| 380090020 | $67.44 | 380090021 | $67.44 | 380090022 | $67.44 |
| 380090023 | $67.44 | 380090024 | $67.44 | 380090025 | $67.44 |
| 380090026 | $67.44 | 380090027 | $67.44 | 380090028 | $67.44 |
| 380090029 | $67.44 | 380090030 | $67.44 | 380090031 | $67.44 |
| 380090032 | $67.44 | 380090033 | $67.44 | 380090034 | $67.44 |
| 380090035 | $67.44 | 380090036 | $67.44 | 380090037 | $67.44 |
| 380090038 | $67.44 | 380090039 | $67.44 | 380090040 | $67.44 |
| 380090041 | $67.44 | 380091001 | $67.44 | 380091002 | $67.44 |
| 380091003 | $67.44 | 380091004 | $67.44 | 380091005 | $67.44 |
| 380091006 | $67.44 | 380091007 | $67.44 | 380092001 | $67.44 |
| 380092002 | $67.44 | 380092003 | $67.44 | 380092004 | $67.44 |
| 380092005 | $67.44 | 380092006 | $67.44 | 380092007 | $67.44 |
| 380092008 | $67.44 | 380092009 | $67.44 | 380092010 | $67.44 |
| 380092011 | $67.44 | 380092012 | $67.44 | 380092013 | $67.44 |
| 380092014 | $67.44 | 380092015 | $67.44 | 380092016 | $67.44 |
| 380092017 | $67.44 | 380092018 | $67.44 | 380092019 | $67.44 |
| 380092020 | $67.44 | 380092021 | $67.44 | 380092022 | $67.44 |
| 380092023 | $67.44 | 380092024 | $67.44 | 380092025 | $67.44 |
| 380092026 | $67.44 | 380210006 | $28.86 | 380210014 | $28.86 |
| 380250016 | $28.86 | 380250018 | $1,571.24 | 380280018 | $46.88 |
| 380311001 | $41.16 | 380311002 | $41.16 | 380311003 | $41.16 |
| 380311004 | $41.16 | 380311005 | $41.16 | 380311006 | $41.16 |
| 380311007 | $41.16 | 380311008 | $41.16 | 380311009 | $41.16 |
| 380311010 | $41.16 | 380311011 | $41.16 | 380311012 | $41.16 |
| 380311013 | $41.16 | 380311014 | $41.16 | 380311015 | $41.16 |
| 380311016 | $41.16 | 380311017 | $41.16 | 380311018 | $41.16 |
| 380311019 | $41.16 | 380311020 | $41.16 | 380311021 | $41.16 |
| 380311022 | $41.16 | 380311023 | $41.16 | 380311024 | $41.16 |
| 380311025 | $41.16 | 380312001 | $41.16 | 380312002 | $41.16 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 380312003 | $41.16 | 380312004 | $41.16 | 380312005 | $41.16 |
| 380312006 | $41.16 | 380312007 | $41.16 | 380312008 | $41.16 |
| 380312009 | $41.16 | 380312010 | $41.16 | 380312011 | $41.16 |
| 380312012 | $41.16 | 380312013 | $41.16 | 380312014 | $41.16 |
| 380312015 | $41.16 | 380312016 | $41.16 | 380312017 | $41.16 |
| 380312018 | $41.16 | 380312019 | $41.16 | 380312020 | $41.16 |
| 380312021 | $41.16 | 380312022 | $41.16 | 380312023 | $41.16 |
| 380312024 | $41.16 | 380312025 | $41.16 | 380312026 | $41.16 |
| 380312027 | $41.16 | 380312028 | $41.16 | 380312029 | $41.16 |
| 380312030 | $41.16 | 380312031 | $41.16 | 380312032 | $41.16 |
| 380312033 | $41.16 | 380312034 | $41.16 | 380312035 | $41.16 |
| 380312036 | $41.16 | 380312037 | $41.16 | 380312038 | $41.16 |
| 380313001 | $41.16 | 380313002 | $41.16 | 380313003 | $41.16 |
| 380321001 | $41.16 | 380321002 | $41.16 | 380321003 | $41.16 |
| 380321004 | $41.16 | 380321005 | $41.16 | 380321006 | $41.16 |
| 380321007 | $41.16 | 380321008 | $41.16 | 380321009 | $41.16 |
| 380321010 | $41.16 | 380321011 | $41.16 | 380322001 | $41.16 |
| 380322002 | $41.16 | 380322003 | $41.16 | 380322004 | $41.16 |
| 380322005 | $41.16 | 380322006 | $41.16 | 380322007 | $41.16 |
| 380322008 | $41.16 | 380322009 | $41.16 | 380322010 | $41.16 |
| 380322011 | $41.16 | 380322012 | $41.16 | 380322013 | $41.16 |
| 380322014 | $41.16 | 380322015 | $41.16 | 380322016 | $41.16 |
| 380322017 | $41.16 | 380322018 | $41.16 | 380322019 | $41.16 |
| 380322020 | $41.16 | 380322021 | $41.16 | 380322022 | $41.16 |
| 380322023 | $41.16 | 380322024 | $41.16 | 380322025 | $41.16 |
| 380322026 | $41.16 | 380322027 | $41.16 | 380322028 | $41.16 |
| 380322029 | $41.16 | 380322030 | $41.16 | 380322031 | $41.16 |
| 380322032 | $41.16 | 380322033 | $41.16 | 380322034 | $41.16 |
| 380322035 | $41.16 | 380322036 | $41.16 | 380322037 | $41.16 |
| 380322038 | $41.16 | 380322039 | $41.16 | 380322040 | $41.16 |
| 380322041 | $41.16 | 380322042 | $41.16 | 380322043 | $41.16 |
| 380322044 | $41.16 | 380322045 | $41.16 | 380322046 | $41.16 |
| 380322047 | $41.16 | 380322048 | $41.16 | 380322049 | $41.16 |
| 380322050 | $41.16 | 380322051 | $41.16 | 380322052 | $41.16 |
| 380322053 | $41.16 | 380322054 | $41.16 | 380322055 | $41.16 |
| 380322056 | $41.16 | 380322057 | $41.16 | 380322058 | $41.16 |
| 380322059 | $41.16 | 380330001 | $51.30 | 380330002 | $51.30 |
| 380330003 | $51.30 | 380330004 | $51.30 | 380330005 | $51.30 |
| 380330006 | $51.30 | 380330007 | $51.30 | 380330008 | $51.30 |
| 380330009 | $51.30 | 380330010 | $51.30 | 380330011 | $51.30 |
| 380330012 | $51.30 | 380330013 | $51.30 | 380330014 | $51.30 |
| 380330015 | $51.30 | 380330016 | $51.30 | 380330017 | $51.30 |
| 380330018 | $51.30 | 380330019 | $51.30 | 380330020 | $51.30 |
| 380330021 | $51.30 | 380330022 | $51.30 | 380330023 | $51.30 |
| 380330024 | $51.30 | 380330025 | $51.30 | 380330026 | $51.30 |
| 380330027 | $51.30 | 380330028 | $51.30 | 380330029 | $51.30 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 380330030 | $51.30 | 380330031 | $51.30 | 380330032 | $51.30 |
| 380330033 | $51.30 | 380330034 | $51.30 | 380330035 | $51.30 |
| 380330036 | $51.30 | 380330037 | $51.30 | 380330038 | $51.30 |
| 380330039 | $51.30 | 380330040 | $51.30 | 380330041 | $51.30 |
| 380330042 | $51.30 | 380330043 | $51.30 | 380330044 | $51.30 |
| 380330045 | $51.30 | 380330046 | $51.30 | 380330047 | $51.30 |
| 380330048 | $51.30 | 380331001 | $51.30 | 380331002 | $51.30 |
| 380331003 | $51.30 | 380331004 | $51.30 | 380331005 | $51.30 |
| 380331006 | $51.30 | 380331007 | $51.30 | 380331008 | $51.30 |
| 380331009 | $51.30 | 380331010 | $51.30 | 380331011 | $51.30 |
| 380331012 | $51.30 | 380331013 | $51.30 | 380331014 | $51.30 |
| 380331015 | $51.30 | 380331016 | $51.30 | 380331017 | $51.30 |
| 380331018 | $51.30 | 380331019 | $51.30 | 380331020 | $51.30 |
| 380331021 | $51.30 | 380331022 | $51.30 | 380331023 | $51.30 |
| 380331024 | $51.30 | 380331025 | $51.30 | 380331026 | $51.30 |
| 380331027 | $51.30 | 380331028 | $51.30 | 380331029 | $51.30 |
| 380331030 | $51.30 | 380340001 | $52.32 | 380340002 | $52.32 |
| 380340003 | $52.32 | 380340004 | $52.32 | 380340005 | $52.32 |
| 380340006 | $52.32 | 380340007 | $52.32 | 380340008 | $52.32 |
| 380340009 | $52.32 | 380340010 | $52.32 | 380340011 | $52.32 |
| 380340012 | $52.32 | 380340013 | $52.32 | 380340014 | $52.32 |
| 380340015 | $52.32 | 380340016 | $52.32 | 380340017 | $52.32 |
| 380340018 | $52.32 | 380341001 | $52.32 | 380341002 | $52.32 |
| 380341003 | $52.32 | 380341004 | $52.32 | 380341005 | $52.32 |
| 380341006 | $52.32 | 380341007 | $52.32 | 380341008 | $52.32 |
| 380341009 | $52.32 | 380341010 | $52.32 | 380341011 | $52.32 |
| 380341012 | $52.32 | 380341013 | $52.32 | 380341014 | $52.32 |
| 380341015 | $52.32 | 380341016 | $52.32 | 380341017 | $52.32 |
| 380341018 | $52.32 | 380341019 | $52.32 | 380341020 | $52.32 |
| 380341021 | $52.32 | 380341022 | $52.32 | 380341023 | $52.32 |
| 380341024 | $52.32 | 380341025 | $52.32 | 380341026 | $52.32 |
| 380341027 | $52.32 | 380341028 | $52.32 | 380341029 | $52.32 |
| 380341030 | $52.32 | 380341031 | $52.32 | 380341032 | $52.32 |
| 380341033 | $52.32 | 380341034 | $52.32 | 380341035 | $52.32 |
| 380341036 | $52.32 | 380341037 | $52.32 | 380341038 | $52.32 |
| 380341039 | $52.32 | 380341040 | $52.32 | 380341041 | $52.32 |
| 380341042 | $52.32 | 380341043 | $52.32 | 380341044 | $52.32 |
| 380341045 | $52.32 | 380341046 | $52.32 | 380341047 | $52.32 |
| 380341048 | $52.32 | 380350001 | $52.32 | 380350002 | $52.32 |
| 380350003 | $52.32 | 380350004 | $52.32 | 380350005 | $52.32 |
| 380350006 | $52.32 | 380350007 | $52.32 | 380350008 | $52.32 |
| 380350009 | $52.32 | 380350010 | $52.32 | 380350011 | $52.32 |
| 380350012 | $52.32 | 380350013 | $52.32 | 380350014 | $52.32 |
| 380350015 | $52.32 | 380350016 | $52.32 | 380350017 | $52.32 |
| 380350018 | $52.32 | 380350019 | $52.32 | 380350020 | $52.32 |
| 380350021 | $52.32 | 380350022 | $52.32 | 380350023 | $52.32 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 380350024 | $52.32 | 380350025 | $52.32 | 380350026 | $52.32 |
| 380350027 | $52.32 | 380350028 | $52.32 | 380350029 | $52.32 |
| 380350030 | $52.32 | 380350031 | $52.32 | 380350032 | $52.32 |
| 380350033 | $52.32 | 380350034 | $52.32 | 380351001 | $52.32 |
| 380351002 | $52.32 | 380351003 | $52.32 | 380351004 | $52.32 |
| 380351005 | $52.32 | 380351006 | $52.32 | 380351007 | $52.32 |
| 380351008 | $52.32 | 380351009 | $52.32 | 380351010 | $52.32 |
| 380351011 | $52.32 | 380351012 | $52.32 | 380351013 | $52.32 |
| 380351014 | $52.32 | 380351015 | $52.32 | 380351016 | $52.32 |
| 380351017 | $52.32 | 380351018 | $52.32 | 380351019 | $52.32 |
| 380360001 | $52.32 | 380360002 | $52.32 | 380360003 | $52.32 |
| 380360004 | $52.32 | 380360005 | $52.32 | 380360006 | $52.32 |
| 380360007 | $52.32 | 380361001 | $52.32 | 380361002 | $52.32 |
| 380361003 | $52.32 | 380361004 | $52.32 | 380361005 | $52.32 |
| 380361006 | $52.32 | 380361007 | $52.32 | 380361008 | $52.32 |
| 380361009 | $52.32 | 380361010 | $52.32 | 380361011 | $52.32 |
| 380361012 | $52.32 | 380361013 | $52.32 | 380361014 | $52.32 |
| 380361015 | $52.32 | 380361016 | $52.32 | 380361017 | $52.32 |
| 380361018 | $52.32 | 380361019 | $52.32 | 380361020 | $52.32 |
| 380361021 | $52.32 | 380361022 | $52.32 | 380361023 | $52.32 |
| 380361024 | $52.32 | 380361025 | $52.32 | 380361026 | $52.32 |
| 380361027 | $52.32 | 380361028 | $52.32 | 380361029 | $52.32 |
| 380361030 | $52.32 | 380361031 | $52.32 | 380361032 | $52.32 |
| 380362001 | $52.32 | 380362002 | $52.32 | 380362003 | $52.32 |
| 380362004 | $52.32 | 380362005 | $52.32 | 380362006 | $52.32 |
| 380362007 | $52.32 | 380362008 | $52.32 | 380362009 | $52.32 |
| 380362010 | $52.32 | 380362011 | $52.32 | 380362012 | $52.32 |
| 380362013 | $52.32 | 380362014 | $52.32 | 380362015 | $52.32 |
| 380362016 | $52.32 | 380362017 | $52.32 | 380362018 | $52.32 |
| 380362019 | $52.32 | 380362020 | $52.32 | 380370001 | $52.32 |
| 380370002 | $52.32 | 380370003 | $52.32 | 380370004 | $52.32 |
| 380370005 | $52.32 | 380370006 | $52.32 | 380370007 | $52.32 |
| 380370008 | $52.32 | 380370009 | $52.32 | 380370010 | $52.32 |
| 380370011 | $52.32 | 380370012 | $52.32 | 380370014 | $52.32 |
| 380370015 | $52.32 | 380370016 | $52.32 | 380370017 | $52.32 |
| 380370018 | $52.32 | 380370019 | $52.32 | 380370020 | $52.32 |
| 380370021 | $52.32 | 380370022 | $52.32 | 380370023 | $52.32 |
| 380370024 | $52.32 | 380370025 | $52.32 | 380370026 | $52.32 |
| 380370027 | $52.32 | 380370028 | $52.32 | 380370029 | $52.32 |
| 380370030 | $52.32 | 380370031 | $52.32 | 380370032 | $52.32 |
| 380370033 | $52.32 | 380380001 | $67.44 | 380380002 | $67.44 |
| 380380003 | $67.44 | 380380004 | $67.44 | 380380005 | $67.44 |
| 380380006 | $67.44 | 380380007 | $67.44 | 380380008 | $67.44 |
| 380380009 | $67.44 | 380380010 | $67.44 | 380380011 | $67.44 |
| 380380012 | $67.44 | 380380013 | $67.44 | 380380014 | $67.44 |
| 380380015 | $67.44 | 380380016 | $67.44 | 380380017 | $67.44 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 380380018 | $67.44 | 380380019 | $67.44 | 380380020 | $67.44 |
| 380380021 | $67.44 | 380380022 | $67.44 | 380380024 | $67.44 |
| 380380025 | $67.44 | 380380026 | $67.44 | 380380027 | $67.44 |
| 380380028 | $67.44 | 380380029 | $67.44 | 380380030 | $67.44 |
| 380380031 | $67.44 | 380380032 | $67.44 | 380380033 | $67.44 |
| 380380034 | $67.44 | 380380035 | $67.44 | 380380036 | $67.44 |
| 380380037 | $67.44 | 380381001 | $67.44 | 380381002 | $67.44 |
| 380381003 | $67.44 | 380381004 | $67.44 | 380381005 | $67.44 |
| 380381006 | $67.44 | 380381007 | $67.44 | 380381008 | $67.44 |
| 380381009 | $67.44 | 380381010 | $67.44 | 380381011 | $67.44 |
| 380381012 | $67.44 | 380381013 | $67.44 | 380381014 | $67.44 |
| 380381015 | $67.44 | 380381016 | $67.44 | 380381017 | $67.44 |
| 380381018 | $67.44 | 380390001 | $67.44 | 380390002 | $67.44 |
| 380390003 | $67.44 | 380390004 | $67.44 | 380390005 | $67.44 |
| 380390006 | $67.44 | 380390007 | $67.44 | 380390008 | $67.44 |
| 380390009 | $67.44 | 380390010 | $67.44 | 380390011 | $67.44 |
| 380390012 | $67.44 | 380390013 | $67.44 | 380390014 | $67.44 |
| 380390015 | $67.44 | 380390016 | $67.44 | 380390017 | $67.44 |
| 380390018 | $67.44 | 380390019 | $67.44 | 380390020 | $67.44 |
| 380390021 | $67.44 | 380390022 | $67.44 | 380390023 | $67.44 |
| 380390024 | $67.44 | 380390026 | $67.44 | 380390027 | $67.44 |
| 380390028 | $67.44 | 380390029 | $67.44 | 380390030 | $67.44 |
| 380390031 | $67.44 | 380390032 | $67.44 | 380390033 | $67.44 |
| 380390034 | $67.44 | 380390035 | $67.44 | 380390036 | $67.44 |
| 380390037 | $67.44 | 380390038 | $67.44 | 380390039 | $67.44 |
| 380390041 | $67.44 | 380391001 | $67.44 | 380391002 | $67.44 |
| 380391003 | $67.44 | 380391004 | $67.44 | 380391005 | $67.44 |
| 380400003 | $67.44 | 380400004 | $67.44 | 380400005 | $67.44 |
| 380400006 | $67.44 | 380400007 | $67.44 | 380400011 | $67.44 |
| 380400015 | $67.44 | 380400016 | $67.44 | 380400017 | $67.44 |
| 380400018 | $67.44 | 380400019 | $67.44 | 380400020 | $67.44 |
| 380400021 | $67.44 | 380400022 | $67.44 | 380400026 | $67.44 |
| 380400027 | $67.44 | 380400028 | $67.44 | 380400029 | $67.44 |
| 380400030 | $67.44 | 380400031 | $67.44 | 380400032 | $67.44 |
| 380400040 | $67.44 | 380400041 | $67.44 | 380401001 | $67.44 |
| 380401002 | $67.44 | 380401003 | $67.44 | 380401004 | $67.44 |
| 380401005 | $67.44 | 380401006 | $67.44 | 380401007 | $67.44 |
| 380401008 | $67.44 | 380401009 | $67.44 | 380401010 | $67.44 |
| 380401011 | $67.44 | 380401012 | $67.44 | 380401013 | $67.44 |
| 380401014 | $67.44 | 380401015 | $67.44 | 380401016 | $67.44 |
| 380401017 | $67.44 | 380401018 | $67.44 | 380401019 | $67.44 |
| 380410001 | $67.44 | 380410002 | $67.44 | 380410003 | $67.44 |
| 380410004 | $67.44 | 380410005 | $67.44 | 380410006 | $67.44 |
| 380410007 | $67.44 | 380410008 | $67.44 | 380410009 | $67.44 |
| 380410010 | $67.44 | 380410011 | $67.44 | 380410012 | $67.44 |
| 380410013 | $67.44 | 380410014 | $67.44 | 380410015 | $67.44 |

## Assessment Roll

68-4645 - CSA 103 (Lighting)

Fiscal Year 2024-25

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 380410016 | $67.44 | 380410017 | $67.44 | 380410018 | $67.44 |
| 380410019 | $67.44 | 380411001 | $67.44 | 380411002 | $67.44 |
| 380411003 | $67.44 | 380411004 | $67.44 | 380411005 | $67.44 |
| 380411006 | $67.44 | 380411007 | $67.44 | 380411008 | $67.44 |
| 380411009 | $67.44 | 380411010 | $67.44 | 380411011 | $67.44 |
| 380411012 | $67.44 | 380411013 | $67.44 | 380411014 | $67.44 |
| 380411015 | $67.44 | 380411016 | $67.44 | 380411017 | $67.44 |
| 380411018 | $67.44 | 380411019 | $67.44 | 380411020 | $67.44 |
| 380411021 | $67.44 | 380411022 | $67.44 | 380411023 | $67.44 |
| 380411024 | $67.44 | 380411025 | $67.44 | | |

| Totals | Parcels 3,341 | Levy $157,066.40 |
|---|---|---|

# Assessment Roll

68-4643 - CSA 142

Fiscal Year 2024-25

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 368093037 | $74.76 | 368100067 | $31.50 | 368100068 | $31.50 |
| 368100069 | $31.50 | 368100070 | $31.50 | 368100071 | $31.50 |
| 368100072 | $31.50 | 368100073 | $31.50 | 368100074 | $31.50 |
| 368100075 | $31.50 | 368100076 | $31.50 | 368100077 | $31.50 |
| 368100078 | $31.50 | 368100079 | $31.50 | 368100080 | $31.50 |
| 368100081 | $31.50 | 368100082 | $31.50 | 368120009 | $108.84 |
| 368130022 | $108.84 | 368251012 | $31.50 | 368251013 | $31.50 |
| 368251014 | $31.50 | 368251015 | $31.50 | 368251016 | $31.50 |
| 368251017 | $31.50 | 368251018 | $31.50 | 368251019 | $31.50 |
| 368251020 | $31.50 | 368251021 | $31.50 | 368251022 | $31.50 |
| 368252001 | $31.50 | 368252002 | $31.50 | 368252003 | $31.50 |
| 368252004 | $31.50 | 368252005 | $31.50 | 368252006 | $31.50 |
| 368252007 | $31.50 | 368252008 | $31.50 | 368252009 | $31.50 |
| 368252010 | $31.50 | 368252011 | $31.50 | 368252012 | $31.50 |
| 368252013 | $31.50 | 368252014 | $31.50 | 368252015 | $31.50 |
| 368252016 | $31.50 | 368252017 | $31.50 | 368252018 | $31.50 |
| 368252019 | $31.50 | 368252020 | $31.50 | 368252021 | $31.50 |
| 368252022 | $31.50 | 368252023 | $31.50 | 368252024 | $31.50 |
| 368252025 | $31.50 | 368272016 | $74.76 | 368272017 | $74.76 |
| 368272018 | $74.76 | 368272019 | $74.76 | 368272020 | $74.76 |
| 368272021 | $74.76 | 368272022 | $74.76 | 368272023 | $74.76 |
| 368272024 | $74.76 | 368272025 | $74.76 | 368290001 | $31.50 |
| 368290002 | $31.50 | 368290003 | $31.50 | 368290004 | $31.50 |
| 368290005 | $31.50 | 368290006 | $31.50 | 368290007 | $31.50 |
| 368290008 | $31.50 | 368290009 | $31.50 | 368290010 | $31.50 |
| 368290011 | $31.50 | 368290012 | $31.50 | 368290013 | $31.50 |
| 368290014 | $31.50 | 368310001 | $75.20 | 368310002 | $75.20 |
| 368310003 | $75.20 | 368310004 | $75.20 | 368310005 | $75.20 |
| 368310006 | $75.20 | 368310007 | $75.20 | 368310008 | $75.20 |
| 368310009 | $75.20 | 368310010 | $75.20 | 368310011 | $75.20 |
| 368310012 | $75.20 | 368310013 | $75.20 | 368310014 | $75.20 |
| 368310015 | $75.20 | 368310016 | $75.20 | 368310017 | $75.20 |
| 368310018 | $75.20 | 368310019 | $75.20 | 368310020 | $75.20 |
| 368310021 | $75.20 | 368310022 | $75.20 | 368310023 | $75.20 |
| 368310024 | $75.20 | 368310025 | $75.20 | 368310026 | $75.20 |
| 368310027 | $75.20 | 368311001 | $75.20 | 368311002 | $75.20 |
| 368311003 | $75.20 | 368311004 | $75.20 | 368311005 | $75.20 |
| 368311006 | $75.20 | 368311007 | $75.20 | 368311008 | $75.20 |
| 368311009 | $75.20 | 368311010 | $75.20 | 368311011 | $75.20 |
| 368311012 | $75.20 | 370441001 | $31.50 | 370441002 | $31.50 |
| 370441003 | $31.50 | 370441004 | $31.50 | 370441005 | $31.50 |
| 370442001 | $31.50 | 370442002 | $31.50 | 370442003 | $31.50 |
| 370442004 | $31.50 | 370442005 | $31.50 | 370442006 | $31.50 |
| 370442007 | $31.50 | 370442008 | $31.50 | 370442009 | $31.50 |
| 370442010 | $31.50 | 370442011 | $31.50 | 370442012 | $31.50 |
| 370442013 | $31.50 | 370442014 | $31.50 | 370442015 | $31.50 |

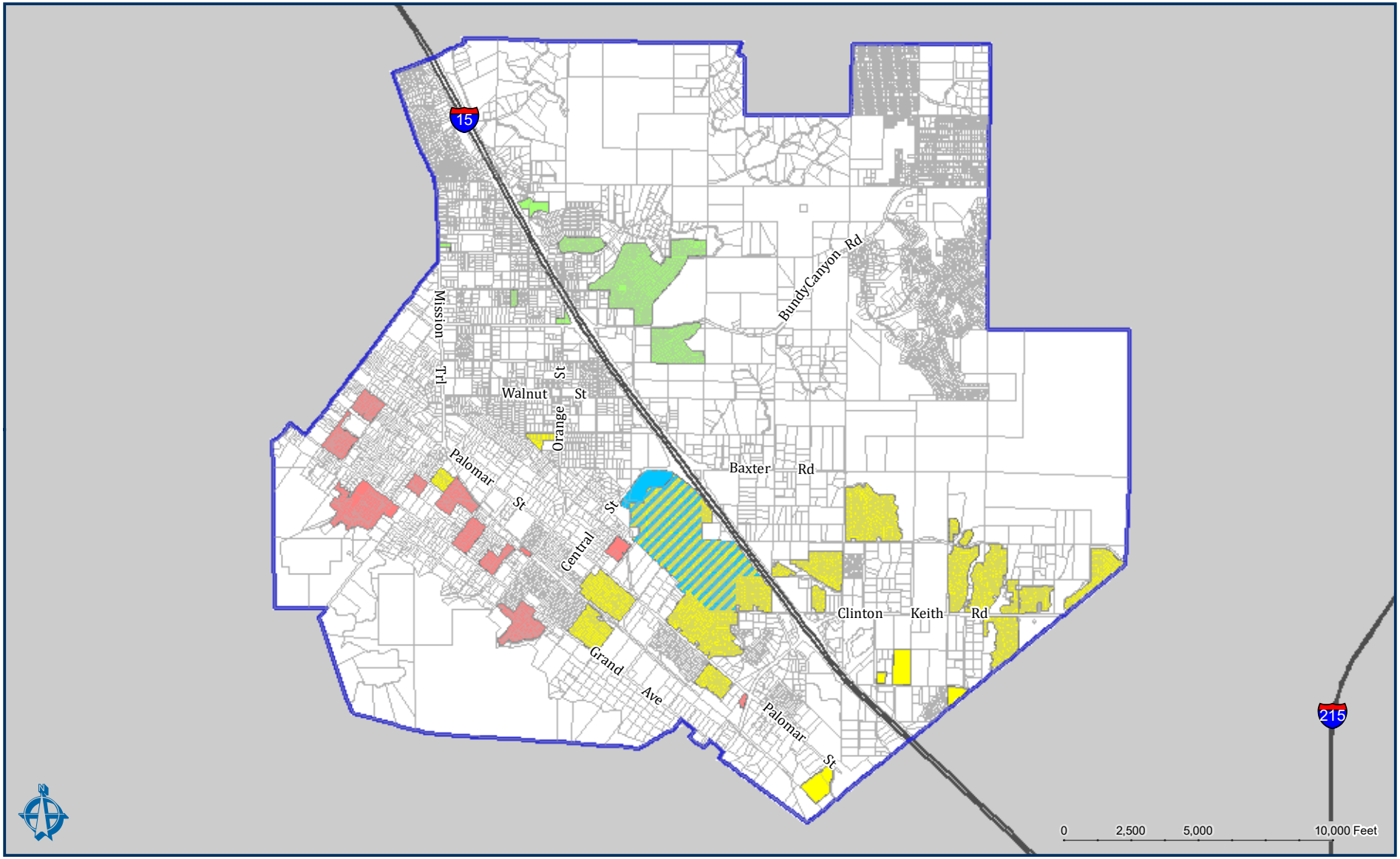
| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 370442016 | $31.50 | 370442017 | $31.50 | 370442018 | $31.50 |
| 370442019 | $31.50 | 370442020 | $31.50 | 370442021 | $31.50 |
| 370442022 | $31.50 | 370442023 | $31.50 | 370442024 | $31.50 |
| 370442025 | $31.50 | 370442026 | $31.50 | 370442027 | $31.50 |
| 370442028 | $31.50 | 370442029 | $31.50 | 370442030 | $31.50 |
| 370442031 | $31.50 | 370442032 | $31.50 | 370442033 | $31.50 |
| 370442034 | $31.50 | 370442035 | $31.50 | 370442036 | $31.50 |
| 370442037 | $31.50 | 370443001 | $31.50 | 370443002 | $31.50 |
| 370443003 | $31.50 | 370443004 | $31.50 | 370443005 | $31.50 |
| 370443006 | $31.50 | 370443007 | $31.50 | 370443008 | $31.50 |
| 370443009 | $31.50 | 370443010 | $31.50 | 370443011 | $31.50 |
| 370443012 | $31.50 | 370443013 | $31.50 | 370443014 | $31.50 |
| 370443015 | $31.50 | 370443016 | $31.50 | 370443017 | $31.50 |
| 370451001 | $31.50 | 370451002 | $31.50 | 370451003 | $31.50 |
| 370451004 | $31.50 | 370451005 | $31.50 | 370451006 | $31.50 |
| 370452001 | $31.50 | 370452002 | $31.50 | 370452003 | $31.50 |
| 370452004 | $31.50 | 370452005 | $31.50 | 370452006 | $31.50 |
| 370452007 | $31.50 | 370452008 | $31.50 | 370452009 | $31.50 |
| 370452010 | $31.50 | 370452011 | $31.50 | 370452012 | $31.50 |
| 370452013 | $31.50 | 370452014 | $31.50 | 370452015 | $31.50 |
| 370491001 | $31.50 | 370491002 | $31.50 | 370491003 | $31.50 |
| 370491004 | $31.50 | 370491005 | $31.50 | 370491006 | $31.50 |
| 370491007 | $31.50 | 370491008 | $31.50 | 370491009 | $31.50 |
| 370491010 | $31.50 | 370491011 | $31.50 | 370491012 | $31.50 |
| 370491013 | $31.50 | 370491014 | $31.50 | 370491015 | $31.50 |
| 370491016 | $31.50 | 370491017 | $31.50 | 370491018 | $31.50 |
| 370491019 | $31.50 | 370491020 | $31.50 | 370491021 | $31.50 |
| 370491022 | $31.50 | 370491023 | $31.50 | 370491024 | $31.50 |
| 370491025 | $31.50 | 370491026 | $31.50 | 370491027 | $31.50 |
| 370491028 | $31.50 | 370492001 | $31.50 | 370492002 | $31.50 |
| 370492003 | $31.50 | 370492004 | $31.50 | 370492005 | $31.50 |
| 370492006 | $31.50 | 370492007 | $31.50 | 370492008 | $31.50 |
| 370493001 | $31.50 | 370493002 | $31.50 | 370493003 | $31.50 |
| 370493004 | $31.50 | 370493005 | $31.50 | 370493006 | $31.50 |
| 370493007 | $31.50 | 370493008 | $31.50 | 370493009 | $31.50 |
| 370493010 | $31.50 | 370493011 | $31.50 | 370493012 | $31.50 |
| 370493013 | $31.50 | 370493014 | $31.50 | 370493015 | $31.50 |
| 370493016 | $31.50 | 370493017 | $31.50 | 370493018 | $31.50 |
| 370493019 | $31.50 | 370493020 | $31.50 | 370493021 | $31.50 |
| 370493022 | $31.50 | 370493023 | $31.50 | 370493024 | $31.50 |
| 370493025 | $31.50 | 370493026 | $31.50 | 370500001 | $31.50 |
| 370500002 | $31.50 | 370500003 | $31.50 | 370500004 | $31.50 |
| 370500005 | $31.50 | 370500006 | $31.50 | 370500007 | $31.50 |
| 370500008 | $31.50 | 370500009 | $31.50 | 370500010 | $31.50 |
| 370500011 | $31.50 | 370500012 | $31.50 | 370500013 | $31.50 |
| 370500014 | $31.50 | 370500015 | $31.50 | 370500016 | $31.50 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 370500017 | $31.50 | 376160020 | $872.06 | 376160021 | $872.06 |
| 380140006 | $31.50 | 380140007 | $31.50 | 382240006 | $108.84 |
| 382240007 | $108.84 | 382240008 | $108.84 | 382240009 | $108.84 |
| 382240010 | $108.84 | 382240011 | $108.84 | 382240012 | $108.84 |
| 382240013 | $108.84 | 382240014 | $108.84 | 382240015 | $108.84 |
| 382240016 | $108.84 | 382240017 | $108.84 | 382240018 | $108.84 |
| 382240019 | $108.84 | 382240020 | $108.84 | 382240021 | $108.84 |
| 382240022 | $108.84 | 382240023 | $108.84 | 382240024 | $108.84 |
| 382240025 | $108.84 | 382240026 | $108.84 | 382240027 | $108.84 |
| 382240028 | $108.84 | 382240029 | $108.84 | 382240030 | $108.84 |
| 382240031 | $108.84 | 382240032 | $108.84 | 382240033 | $108.84 |
| 382241001 | $108.84 | 382241002 | $108.84 | 382241003 | $108.84 |
| 382241004 | $108.84 | 382241005 | $108.84 | 382241006 | $108.84 |
| 382241007 | $108.84 | 382241008 | $108.84 | 382241009 | $108.84 |
| 382241010 | $108.84 | 382241012 | $108.84 | 382242001 | $108.84 |
| 382242002 | $108.84 | 382242003 | $108.84 | 382242004 | $108.84 |
| 382242005 | $108.84 | 382242006 | $108.84 | 382242007 | $108.84 |
| 382242008 | $108.84 | 382242009 | $108.84 | 382242010 | $108.84 |
| 382242011 | $108.84 | 382242012 | $108.84 | 382242013 | $108.84 |
| 382242014 | $108.84 | 382242015 | $108.84 | 382242016 | $108.84 |
| 382242017 | $108.84 | 382242018 | $108.84 | 382250003 | $108.84 |
| 382250004 | $108.84 | 382250005 | $108.84 | 382250006 | $108.84 |
| 382250007 | $108.84 | 382250008 | $108.84 | 382250009 | $108.84 |
| 382250010 | $108.84 | 382250011 | $108.84 | 382250012 | $108.84 |
| 382250013 | $108.84 | 382250014 | $108.84 | 382250015 | $108.84 |
| 382250016 | $108.84 | 382250017 | $108.84 | 382250018 | $108.84 |
| 382250019 | $108.84 | 382250021 | $108.84 | 382250022 | $108.84 |
| 382250023 | $108.84 | 382250024 | $108.84 | 382250025 | $108.84 |
| 382250026 | $108.84 | 382250027 | $108.84 | 382250028 | $108.84 |
| 382250029 | $108.84 | 382251001 | $108.84 | 382251002 | $108.84 |
| 382251003 | $108.84 | 382251004 | $108.84 | 382251005 | $108.84 |
| 382251006 | $108.84 | 382251007 | $108.84 | 382251008 | $108.84 |
| 382251009 | $108.84 | 382251010 | $108.84 | 382251011 | $108.84 |
| 382251012 | $108.84 | 382251013 | $108.84 | 382251014 | $108.84 |
| 382251015 | $108.84 | 382251016 | $108.84 | 382251017 | $108.84 |
| 382251018 | $108.84 | 382251019 | $108.84 | 382251020 | $108.84 |
| 382251021 | $108.84 | 382251022 | $108.84 | 382251023 | $108.84 |
| 382251024 | $108.84 | 382260005 | $108.84 | 382260006 | $108.84 |
| 382260007 | $108.84 | 382260008 | $108.84 | 382260009 | $108.84 |
| 382260010 | $108.84 | 382260011 | $108.84 | 382260012 | $108.84 |
| 382260013 | $108.84 | 382260014 | $108.84 | 382260015 | $108.84 |
| 382260016 | $108.84 | 382260017 | $108.84 | 382260018 | $108.84 |
| 382260019 | $108.84 | 382260020 | $108.84 | 382260021 | $108.84 |
| 382261001 | $108.84 | 382261002 | $108.84 | 382261003 | $108.84 |
| 382261004 | $108.84 | 382261005 | $108.84 | 382261006 | $108.84 |
| 382261007 | $108.84 | 382261008 | $108.84 | 382261009 | $108.84 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 382261010 | $108.84 | 382261011 | $108.84 | 382261012 | $108.84 |
| 382261013 | $108.84 | 382261014 | $108.84 | 382261015 | $108.84 |
| 382261016 | $108.84 | 382261017 | $108.84 | 382261018 | $108.84 |
| 382261019 | $108.84 | 382410001 | $108.84 | 382410002 | $108.84 |
| 382410003 | $108.84 | 382410004 | $108.84 | 382410005 | $108.84 |
| 382411002 | $108.84 | 382411003 | $108.84 | 382411004 | $108.84 |
| 382411005 | $108.84 | 382411006 | $108.84 | 382411007 | $108.84 |
| 382411008 | $108.84 | 382411009 | $108.84 | 382411010 | $108.84 |
| 382411011 | $108.84 | 382411012 | $108.84 | 382411013 | $108.84 |
| 382411016 | $108.84 | 382411017 | $108.84 | 382411018 | $108.84 |
| 382411019 | $108.84 | 382411020 | $108.84 | 382411021 | $108.84 |
| 382411022 | $108.84 | 382411023 | $108.84 | 382411024 | $108.84 |
| 382411025 | $108.84 | 382420001 | $108.84 | 382420002 | $108.84 |
| 382420003 | $108.84 | 382420004 | $108.84 | 382420005 | $108.84 |
| 382420006 | $108.84 | 382420007 | $108.84 | 382420008 | $108.84 |
| 382420009 | $108.84 | 382420010 | $108.84 | 382420011 | $108.84 |
| 382420012 | $108.84 | 382420013 | $108.84 | 382421001 | $108.84 |
| 382421002 | $108.84 | 382421003 | $108.84 | 382421004 | $108.84 |
| 382421005 | $108.84 | 382421006 | $108.84 | 382421007 | $108.84 |
| 382421008 | $108.84 | 382421009 | $108.84 | 382421010 | $108.84 |
| 382421011 | $108.84 | 382421012 | $108.84 | 382421013 | $108.84 |
| 382421014 | $108.84 | 382430001 | $108.84 | 382430002 | $108.84 |
| 382430003 | $108.84 | 382430004 | $108.84 | 382430005 | $108.84 |
| 382430006 | $108.84 | 382430007 | $108.84 | 382430008 | $108.84 |
| 382430009 | $108.84 | 382430010 | $108.84 | 382431003 | $108.84 |
| 382431004 | $108.84 | 382431005 | $108.84 | 382431006 | $108.84 |
| 382431007 | $108.84 | 382431008 | $108.84 | 382431009 | $108.84 |
| 382431010 | $108.84 | 382431011 | $108.84 | 382431012 | $108.84 |
| 382431013 | $108.84 | 382431014 | $108.84 | 382431016 | $108.84 |
| 382431018 | $108.84 | 382440001 | $108.84 | 382440002 | $108.84 |
| 382440003 | $108.84 | 382440004 | $108.84 | 382440005 | $108.84 |
| 382440006 | $108.84 | 382440007 | $108.84 | 382440008 | $108.84 |
| 382440009 | $108.84 | 382440010 | $108.84 | 382440011 | $108.84 |
| 382440012 | $108.84 | 382440013 | $108.84 | 382440014 | $108.84 |

**Totals** **Parcels 516** **Levy $38,444.86**

# Appendix B:
## County Service Areas Map




# COUNTY SERVICE AREAS

## CITY OF WILDOMAR

SPICER CONSULTING GROUP

CSA 103 DRAINAGE | CSA 103 LIGHTING | CSA 142 | CSA 22 | CITY BOUNDARY



SPICER

CONSULTING GROUP

**CITY OF WILDOMAR**
**CC - REGULAR MEETING**
**CONSENT CALENDAR**
**Agenda Staff Report # 1.14**
**Meeting Date: May 8, 2024**

**SUBJECT:** Bundy Super Storage Project - Tri-Party Consultant Services Agreement (PA 20-0031)

**SUBMITTED BY:** Matthew Bassi, Community Development Director

**PREPARED BY:** Matthew Bassi, Community Development Director

**ACTION:**
1. Authorize the City Manager to execute a Tri-Party Consultant Services Agreement between the City of Wildomar, Herwood Building Supplies, a California Corporation and PlaceWorks, Inc. for the preparation of the required Mitigated Negative Declaration (MND) for the Bundy Super Storage Project; and

2. Authorize the City Manager to execute a Consultant Services Agreement/Contract between the City of Wildomar and PlaceWorks, Inc., Inc. for the preparation of a Mitigated Negative Declaration (MND) for the Bundy Super Storage Project.

**BACKGROUND:**
The Planning Department has received a revised CUP/Plot Plan package from Herwood Building Supplies (Bundy Super Storage) that requires preparation and adoption of a Mitigated Negative Declaration (MND) and Mitigation Monitoring and Reporting Program (MMRP). Herwood is proposing an outdoor/covered RV/Boat storge and RV consignment sales use on an 8.73-acre site zoned as C-1/C-P located at 21562 Bundy Canyon Road (APN: 366-160-040 and 366-210-035, -036 & -037).

Specifically, the proposal is comprised of the following: 1) 420 covered (i.e., carports) spaces for RV's, boats, trailers, camp trailers, and toy haulers; 2) a dedicated area on Bundy Canyon Road for 11 RV's under a "Consignment Sales" proposal; 3) a new 983 square-foot sales building/office; 4) a refurbishment of a 2,930 square-foot house into a "on-site manager/care takers" building; and 5) a dedicated "RV Sanitary Dump Station" with a clarifier. The project will require the following applications for consideration by the Planning Commission.

1 ) **CEQA/IS/MND:** In accordance with Section 15070 of CEQA, the project requires preparation and adoption of a Mitigated Negative Declaration (MND) and a Mitigation Monitoring and Reporting Program (MMRP).

2 ) **CUP/Plot Plan:** In accordance with Section 17.72 (C-1/C-P) of the WMC, the establishment of an RV sales and RV storage uses require a Conditional Use Permit. Section 17.216 (Plot Plans) of the WMC requires approval of a Plot Plan to develop and build-out the proposed development of RV sales and RV storage uses, including on-site and off-site improvements.

**DISCUSSION:**
Based on review of the proposed development plans and operating description, the proposed expansion project will require preparation and processing of an Initial Study/Mitigated Negative Declaration (IS/MND) in accordance with Section 15070 of the California Environmental Quality Act (CEQA).

Once this determination was made, our CEQA consultant prepared a scope of work and budget to prepare the IS/MND. The scope and budget were sent to the Applicant for review and signature. The scope and budget for PlaceWorks, Inc. to prepare the MND document is a "not-to-exceed" amount of $80,339. With the City's standard administrative charge of $10,362 and City Attorney charge of $15,000, the total cost to prepare the MND is $105,701. The total cost will be paid by the Applicant as described below.

In accordance with the provisions of the agreement and City policy, the Applicant is required to deposit 50% of the total MND cost ($52,850.50) within ten (10) business days of the effective date of the agreement (May 22, 2024) which will allow PlaceWorks to begin the MND and AB 52 process. The remaining 50% ($52,850.50) is due within thirty (30) business days after the effective date of he agreement (June 8, 2024). The estimated time frame to prepare and process the IS/MND and CUP/Plot Plan is approximately 6 months after the MND funds are deposited.

**FISCAL IMPACT:**
All costs associated with preparation of the IS/MND document is covered by the Applicant's MND fee payment as noted in the tri-party agreement. Thus, there is no fiscal impact to the City's General Fund.

**ATTACHMENTS:**
Attach A - BCSS MND-Tri Party Agreement [5-8-24].pdf

# ATTACHMENT A

## IS/MND AGREEMENT FOR
## BUNDY SUPER STORAGE PROJECT (PA 20-0031)

# CEQA DOCUMENT PREPARATION AND DEPOSIT CONTRACT

This CEQA Document Preparation and Deposit Contract ("Contract") is made and entered into as of **May 8, 2024**, by and among the City of Wildomar, a California municipal corporation, ("City"), Herwood Building Supplies, a California Corporation ("Applicant"), and PlaceWorks, Inc. ("Consultant") Hereafter, City, Applicant and Consultant may be collectively referred to as the "Parties."

## RECITALS

A. The California Environmental Quality Act ("CEQA") [Public Resources Code § 21000 et seq.] makes lead agencies responsible for determining whether an environmental impact report ("EIR"), a negative declaration ("ND"), or a mitigated negative declaration ("MND") is to be required for any project. CEQA also provides that any such EIR, ND, or MND be prepared directly by, or under contract to, the legal agency.

B. Applicant has applied to the City for one or more land use approvals for that project ("Project") more particularly described in the "Project Description" attached hereto and incorporated herein by reference as Exhibit "A" for the properties described as: APN: 366-160-040; 366-210-035; 366-210-036; & 366-210-037.

C. City is the lead agency under CEQA for the Project. Based on its preliminary review and consultation with Applicant, City has determined that a Mitigated Negative Declaration (MND) and Mitigation Monitoring and Reporting Program (MMRP) ("CEQA Document") is required for the Project to adequately assess its potentially significant impacts. Pursuant to Public Resources Code § 21080.1(a) City's determination that this particular CEQA Document required for the Project is final and conclusive.

D. Consultant is a qualified environmental and/or land use planning firm. City, in consultation with Applicant, has selected Consultant to prepare the CEQA Document and any related studies, surveys, and reports as may be required to comply with CEQA. Consultant has prepared a "Scope of Work" attached hereto and incorporated herein by reference as Exhibit "B", outlining the breadth of analysis and the tasks to be performed to prepare the CEQA Document.

E. Applicant and Consultant acknowledge that as the lead agency, City is responsible for complying with CEQA and the State CEQA Guidelines ("CEQA Guidelines") [14 Cal. Code Regs. § 15000 et seq], that the City is responsible for the adequacy of its environmental documents, that the City cannot rely on comments from other public agencies or private citizens as a substitute for work CEQA requires, and that this particular CEQA Document must reflect the independent judgment of the City. Applicant and Consultant further acknowledge that as a result of these responsibilities, the CEQA Document is to be prepared and completed to reflect City's independent judgment, to comply with CEQA and the CEQA Guidelines, and to comport with all applicable professional standards.

F. CEQA authorizes City, as the lead agency, to charge and collect a preparation fee from Applicant to recover the estimated costs incurred in preparing the CEQA Document and for procedures necessary to comply with CEQA regarding the Project. Applicant acknowledges that it is responsible for the payment of these costs as provided in this Contract.

G. City and Consultant acknowledge that CEQA and the CEQA Guidelines encourage the completion of the CEQA Document within certain time limits and that lead agencies should reduce delay and paperwork in the preparation of CEQA Documents.

H. Based on the foregoing Recitals, Applicant, City, and Consultant now desire to enter into this Contract for the preparation of the CEQA Document determined to be necessary for the Project.

## OPERATIVE PROVISIONS

**NOW, THEREFORE**, in consideration of the above recitals and the mutual covenant hereafter set forth, the parties agree as follows:

### Article 1.0 Applicants Obligations

1.1 CEQA Document Costs. Applicant shall pay all costs incurred for the preparation and completion of the CEQA Document.

1.2 Consultant Charges. Consultant's estimated charge for services and reimbursable expenses for preparation and completion of the CEQA Document, pursuant to that Consultant Services Agreement between Consultant and City, a copy of which is attached hereto as Exhibit C are $80,339.

1.3 City Charges. City's estimated administrative charge, including work by the City Attorney, for review and processing of the CEQA Document is $25,362.

1.4 Deposits. Applicant acknowledges that the Consultant estimated charges and the City estimated charges are estimates only and the actual costs may be higher. Applicant agrees to pay all Consultant charges and City charges even if those charges exceed the cost estimates provided in this Contract. To ensure timely payment and performance, Applicant shall deposit the Consultant's and City's estimated charges (Total Estimated Cost) with the City as follows:

1.4.1 Initial Deposit. Within ten (10) business days after the Effective Date of this Contract (May 22, 2024) , Applicant shall submit a payment of $52,850.50 to the City, being an amount equal to one half (1/2) of the Total Estimated Cost. Within thirty (30) business days after the Effective Date of this Contract (June 8, 2024), Applicant shall submit a 2nd payment to the City of the remaining balance of the Total Estimated Cost, which is $52,850.50. The Applicant at their discretion may pay the full cost ($105,701.00) by the first payment deadline of May 22, 2024.

1.4.2 Subsequent Deposits. Applicant shall be responsible for making subsequent deposits with City if necessary. At such time as the Initial Deposit is reduced to either ten percent (10%) of its original amount or $5,000, whichever is greater, City shall invoice the Applicant for a subsequent deposit in an amount determined to be sufficient by the City to complete the next logical phase of work on the CEQA Document. Applicant shall deposit the invoiced amount with City within ten (10) business days after receipt of such invoice.

1.4.3 Return of Excess Deposits. Any excess of the amount deposited over the actual cost incurred by City in connection with preparation of the CEQA Document shall be refunded by City to Applicant within 60 days from the date a Notice of Determination (NOD) in connection with the subject proposed Project is filed with the County Clerk.

1.4.4 No Obligation for City to Complete. Applicant understands and agrees that City shall have no obligation complete the CEQA Document, consider the CEQA Documents for approval, or to pay or incur any costs related thereto, in the event the that Applicant fails to deposit the funds required under Article 1.0 of this Contract. In no event shall City have any responsibility to incur or pay any cost for the preparation and completion of the CEQA Document, or any other activities associated with public review, comment, and consideration (such as preparing, posting, and filing notices, circulating copies of the CEQA Documents, or reviewing and recommending the CEQA Document for approval), except to the extent that Applicant has provided the deposits and funds to pay for such activities as provided under this Contract.

1.5 Communication. Applicant hereby agrees that its officers, employees, contractors, agencies or other representatives shall not communicate with, or discuss any matters relating to the CEQA Document with the Consultant engaged by City to prepare the CEQA Document without prior approval from the Community Development Director or his duly authorized representative. Applicant further agrees that all questions regarding scheduling, content, or distribution of the CEQA Document, or any related matters, shall be addressed to the City staff, not the Consultant. The purpose of this provision is to ensure that the CEQA Document prepared will be objective and prepared on behalf of the City, and not a document prepared for purposes of advocating approval of the private proposed project to which it relates.

1.6 Representations. Applicant understands and acknowledges that, although City shall use reasonable efforts to see that the CEQA Document is completed in compliance with the requirements of CEQA and the State CEQA Guidelines, City does not guarantee, warranty, or in any way represent that the CEQA Document will or would be found legally valid by a court of competent jurisdiction in the event of a legal challenge to the CEQA Document by any litigant, and no term of this Contract is intended to be, or shall be, construed to express or imply such guarantee, warranty, or representation. Applicant further understands and acknowledges that neither City's receipt of the amounts specified under this Contract from Applicant, nor any other term of this Contract, is intended to be, or shall be, construed to express or imply that City agrees or intends to assume or reimburse the cost of attorney's fees, or any other cost, expense or obligation,

that would be incurred in undertaking, in whole or in part, the legal defense to any lawsuit or other legal action challenging the validity of the CEQA Document by any litigant.

1.7 Peer Review. Applicant agrees to pay all costs associated with peer review of any document prepared in connection with the CEQA Document if a valid public controversy arises with respect to the CEQA Document. Peer review shall be conducted by the Applicant hiring an environmental consulting firm approved by the City to critique the adequacy of the CEQA Document (or any technical document pertaining thereto) so that the appropriate approval body can make an informed decision with respect to the environmental effects of the Project. For purposes of this section, a valid public controversy shall mean any of the following:

(1) submission of other differing scientific opinions with respect to the CEQA Document;

(2) submission of credible evidence in opposition to evidence contained within the CEQA Document;

(3) submission of additional credible information which was omitted from the CEQA Document.

**Article 2.0 Consultants Obligations**

2.1 Preparation of CEQA Document. Consultant shall prepare the CEQA Document identified in Recital C of this Contract (i.e., Mitigated Negative Declaration), including the Final MND/Response to Comments document.

2.2 Attendance at Public Hearings. The Consultant shall attend all public hearings in connection with the subject proposed Project.

2.3 City Documents. The City shall maintain ownership, custody and control over all documents prepared by Consultant including, but not limited to, all CEQA Documents.

2.4 Meetings. Both Applicant and Consultant agree not to hold meetings concerning the subject proposed Project without the City present.

**Article 3.0 City Obligations**

3.1 Review Materials. City shall review and analyze all materials submitted in connection with the CEQA Documents as timely as practicable under the circumstances. City shall timely notify and work with Consultant regarding changes or modifications to any CEQA Documents.

3.2 Coordinate Meetings of Parties. City shall use its best efforts to coordinate and arrange meetings between City, Consultant and Applicant from time to time as the need arises.

3.3 Submit to Approval Body. Upon the satisfactory completion of the CEQA Document and all other City application processing requirements, City shall submit the Project for a hearing to the appropriate approval body of the City.

**Article 4.0 Indemnity**

4.1 Indemnity. The Applicant shall indemnify, protect, defend, and hold harmless, the City, and/or any of its officials, officers, employees, agents, departments, agencies, and instrumentalities thereof, from any and all claims, demands, law suits, writs of mandamus, and other actions and proceedings (whether legal, equitable, declaratory, administrative or adjudicatory in nature), and alternative dispute resolutions procedures (including, but not limited to arbitrations, mediations, and other such procedures), (collectively "Actions"), brought against the City, and/or any of its officials, officers, employees, agents, departments, agencies, and instrumentalities thereof, that challenge, attack, or seek to modify, set aside, void, or annul any action of, or any permit or approval issued by, the City and/or any of its officials, officers, employees, agents, departments, agencies, and instrumentalities thereof (including actions approved by the voters of the City), for or concerning the project, whether such Actions are brought under the California Environmental Quality Act, the Planning and Zoning Law, the Subdivisions Map Act, Code of Civil Procedure Section 1085 or 1094.5, or any other state, federal, or local statute, law, ordinance, rule, regulation, or any decision of a court of competent jurisdiction. It is expressly agreed that the City shall have the right to approve, which approval will not be unreasonably withheld, the legal counsel providing the City's defense, and that Applicant shall reimburse the City in the course of the defense. City shall promptly notify the Applicant of any Action brought and City shall cooperate with Applicant in the defense of the Action.

**Article 5.0 General Provisions.**

5.1 Attorney's Fees. In the event any action is instituted to enforce the terms of this Contract, including any action to recover damages, to obtain injunctive relief, or to appeal any judgment or order of the court, the prevailing party in such action shall be entitled to entry of judgment for an amount equal to its reasonable attorneys' fees, expert witness fees and costs, and costs of suit in addition to such other relief to which it may be entitled. The provisions of this subsection shall in no way limit the scope of either party's obligations under this Contract.

5.2 Assignment. This Contract and any and all rights, duties and obligations set forth herein shall not be assigned or transferred by any party.

5.3 Amendments. This Contract may be amended only by a document in writing and signed by each of the parties to this Contract.

5.4 Entire Agreement. This Contract contains the entire agreement and understanding between the parties relating to the transaction contemplated hereby and all prior or contemporaneous agreements, understandings, representations and

statements oral or written, are merged herein, and shall be of no force or effect. California law shall govern the interpretation and enforcement of this Contract.

5.5 Severability. If any covenant, term or condition of this Contract or any application thereof shall be invalid or unenforceable, the remainder of this Contract shall not be affected thereby.

5.6 Authority. The parties hereto warrant and represent that each has the legal right, power and authority to enter into this Contract and to perform all of its obligations hereunder and that the execution and delivery of this Contract have been duly authorized.

5.7 Effective Date of Contract. This Contract shall not become effective until the date it has been executed by the appropriate authorities of City, Consultant & Applicant.

**IN WITNESS WHEREOF**, the parties hereto have executed this Contract as of the effective date set forth above.

**"CITY"**

City of Wildomar

By:

_____

Daniel York, City Manager

**"APPLICANT"**

Herwood Building Supplies, a California Corporation

By:

_____

Pete Prestininzi, President

**CONSULTANT"**

PlaceWorks, Inc.

By:

Kara Kosel, Vice President, Finance

**ATTEST:**

Janet Morales, CMC
City Clerk

**APPROVED AS TO FORM:**

Thomas D. Jex, City Attorney

# EXHIBIT "A"

## Project Description
## (APN: 366-160-040; 366-210-035; 366-210-036; & 366-210-037)

---

The Applicant is proposing an outdoor/open RV/boat storge and RV consignment sales use on an 8.73-acre site zoned as C-1/C-P. The proposal is comprised of the following: 1) 420 spaces for RV's, boats, trailers, camp trailers, and toy haulers; 2) a dedicated area on Bundy Canyon Road for 11 RV's under a "Consignment Sales" proposal; 3) a new 983 square-foot sales building/office; 4) a refurbishment of a 2,930 square-foot house into a "on-site manager/care takers" building; and 5) a dedicated "RV Sanitary Dump Station" with a clarifier. The project will require the following applications for consideration by the Planning Commission.

1) **CEQA/IS/MND:** In accordance with Section 15070 of CEQA, the project requires preparation and adoption of a Mitigated Negative Declaration (MND) and a Mitigation Monitoring and Reporting Program (MMRP).

2) **CUP/Plot Plan:** In accordance with Section 17.72 (C-1/C-P) of the WMC, the establishment of an RV sales and RV storage uses require a Conditional Use Permit. Section 17.216 (Plot Plans) of the WMC requires approval of a Plot Plan to develop and build-out the proposed development of RV sales and RV storage uses, including on-site and off-site improvements.

# EXHIBIT “B”

## Tri-Party Contract for Consultant Services
## PlaceWorks, Inc. Scope of Work

April 18, 2024

Matthew C. Bassi
Community Development Director
City of Wildomar
23873 Clinton Keith Road, Suite 201
Wildomar, CA 92595

Subject: MND Proposal for the Bundy Super Storage Project (PA 20-0031)

Dear Mr. Bassi:

Thank you for this opportunity to provide our scope and cost to prepare environmental documentation for the proposed Bundy Super Storage Project consisting of Conditional Use Permit/Plot Plan and Parcel Merger. We have based this scope and cost on the following technical studies:

- Bundy Canyon RV and Boat Storage Air Quality and Greenhouse Gas Impact Study – RK Engineering Group, Inc., January 4, 2022
- MSHCP Consistency Analysis and Biological Resources Survey Report for the Bundy Canyon RV Storage Project – Vincent N. Scheidt, March 31, 2022
- Cultural Resources Survey Report for the Bundy Canyon RV Storage Project – Laguna Mountain Environmental, Inc., March 2022
- Update Geotechnical Recommendations – Construction Testing and Engineering, Inc., September 12, 2019
- Infiltration Evaluation Results – Construction Testing and Engineering, Inc., August 24, 2020
- Phase I Environmental Site Assessment – Construction Testing and Engineering, Inc., December 17, 2020
- Hydrology Study – IE Survey and Engineering, Inc, March 25, 2024
- Wildomar Project-Specific Water Quality Management Plan – IE Survey and Engineering, Inc., March 6, 2024
- Bundy Canyon RV and Boat Storage Project Trip Generation and Vehicle Miles Traveled (VMT) Analysis – RK Engineering Group, Inc., December 3, 2021

Our preliminary review of the studies that have been submitted suggests that they support preparation of an initial study followed by a mitigated negative declaration (IS/MND). However, if the technical studies do not result in less than significant impacts (with or without mitigation measures), then an Environmental Impact Report would be prepared. The IS/MND would be used to scope out issues in the Notice of Preparation for an Environmental Impact Report, if needed. This scope and budget do not account for the preparation of an Environmental Impact Report; the scope and budget would be revised accordingly.

## Project Understanding

The 8.73-acre project site is located at 21562 Bundy Canyon Road and made up of four (4) parcels (Assessor's Parcel Numbers: 366-160-040; 366-210-035; 366-210-036; & 366-210-037). The applicant is proposing a fully outdoor/open RV/boat storage use that will be zoned C-1/C-P as part of the Proposed General Plan. The proposed project would entail: 1) 420 spaces for RVs, boats, trailers, camp trailers, and toy haulers; 2) a dedicated area on Bundy Canyon Road for 11 RVs under "Consignment Sales" proposal; 3) a new 983 square-foot sales building/office; 4) a refurbishment of a 2,930-square- foot house into an "onsite manager/care taker's" building; and 5) a dedicated "RV Sanitary Dump Station" with a clarifier. A Conditional Use Permit will be required for RV sales and RV storage pursuant to Section 17.72 of the Wildomar Municipal Code, and a Plot Plan will be required to accommodate the proposed project pursuant to Section 17.216 of the Wildomar Municipal Code. A parcel merger may be needed to merge the four parcels that make up the project site.

## Scope for CEQA Compliance

### TASK 1 – PROJECT INITIATION

*Research and Investigation*

PlaceWorks will obtain all project data and information to date from federal, state, and local agencies that may be affected by the project to acquire relevant environmental data, previous studies for the area and other available files, exhibits, maps, and reference documents. The PlaceWorks team will evaluate the necessary information with respect to the proposed project and identify any data gaps.

PlaceWorks will contact the Tribes on file with the City for compliance with AB 52. The contact will be using letters prepared for the Director's signature on City letterhead. Consultation, if required, is usually conducted by conference call therefore an in-person meeting is not scoped or budgeted.

### TASK 2 – TECHNICAL STUDY PEER REVIEW

PlaceWorks will conduct a review of the technical reports prepared for the project. We will review each study to determine whether it addresses the applicable CEQA checklist questions and ensure that conclusions are based on the appropriate level of analysis, findings are adequately substantiated, and mitigation is adequate and CEQA compliant. This level of review does not involve modeling to replicate results and assumes that we can rely on engineering review of the traffic analysis, storm drainage, and similar engineering-based reports. Review comments will be provided to the City and applicant, and our cost estimate is based on a maximum of one round of comments/review for the technical review comments. Additional fee may be requested if additional reviews are required. This scope assumes that the applicant's team will remedy any deficiencies found in the technical studies.

#### Air Quality and Greenhouse Gas Emissions

Nicole Vermilion, Principal, Air Quality, GHG, & Noise Services, will conduct a review of the air

quality and GHG modeling and analysis. Nicole is up to date on the latest threshold methodology and case law for GHG emissions and has completed numerous GHG emissions analyses for CEQA projects. In addition, she is a member of the Association of Environmental Professional's Climate Change Committee and actively involved in development of GHG emissions thresholds approaches for development projects, and most recently, participated in the development of a white paper on establishing GHG reduction targets and thresholds for post-2020 GHG emissions analyses. The review of the GHG analysis will confirm the appropriate use of accepted thresholds of significance considering *the Center for Biological Diversity v. California Department of Fish and Wildlife (Newhall Ranch)*, and *Golden Door Properties, LLC v. County of San Diego/Sierra Club, LLC v. County of San Diego (2018) 27 Cal.App.5th 892.* rulings, review that the technical modeling assumptions for construction and operational activities were conducted in accordance with the South Coast AQMD methodology, include an internal consistency evaluation of the modeling assumptions with the project description and traffic report, and evaluate recommended measures to reduce significant impacts of the project (if needed). PlaceWorks will summarize the findings in a memorandum. This scope of work assumes no more than one round of peer review and comment.

**Biological Resources**

ECORP will conduct a peer review of the Biological Resources Assessment and MSHCP Consistency Analysis document provided by the Client. It will be evaluated to determine if appropriate standard methods and applicable agency protocols were used to complete the studies. Requirements for additional studies or analyses will be determined and, if applicable, noted in the review but will not be conducted by ECORP under this scope of work. Conclusions, impacts, significance thresholds, recommendations, and mitigation measures will be reviewed for technical requirements and content, and a determination will be made as to whether they are in conformance with all the California Environmental Quality Act (CEQA) and Multiple Species Habitat Conservation Plan (MSHCP) guidelines. Any identified mitigation measures recommended to avoid potential impacts or reduce them to a less than significant level will also be reviewed. A summary of the findings will be provided to the Client in a brief letter memorandum. ECORP will provide one electronic copy (PDF) of the draft memorandum delivered by email. After incorporating one round of complete and compiled comments, a final version of the memo will be submitted electronically in PDF form.

**Geology and Soils**

PlaceWorks will perform an independent review of the Update Geotechnical Recommendations and the Infiltration Evaluation Report. Dina El Chammas Gass will review the adequacy of the reports for CEQA purposes and produce a memorandum for each one that discloses any errors, discrepancies, or areas of study that need additional analysis, clarification, or modification.

**Hazards and Hazardous Materials**

PlaceWorks will perform an independent review of the Phase I Environmental Site Assessment. Dina El Chammas Gass will review the adequacy of the report for CEQA purposes and produce a memorandum that discloses any errors, discrepancies, or areas of study that need additional analysis, clarification, or modification.

*Deliverable(s):*

- CEQA adequacy review technical memorandum to be provided for AQ/GHG, Biological Resources, Geology and Soils, and Hazards and Hazardous Materials

## TASK 3 – ADMINISTRATIVE DRAFT IS/MND

PlaceWorks will prepare an Initial Study with the latest CEQA Appendix G checklist that will include a description of the proposed project and detailed analysis of each of the project phases and their respective impacts on the below environmental areas:

| | | |
|---|---|---|
| Aesthetics | Hazards and Hazardous Materials | Transportation |
| Agriculture and Forestry Resources | Hydrology/Water Quality | Tribal Cultural Resources |
| Air Quality | Land Use and Planning | Utilities and Service Systems |
| Biological Resources | Mineral Resources | Wildfire |
| Cultural Resources | Noise | Mandatory Findings of Significance |
| Energy | Population and Housing | |
| Geology and Soils | Public Services | |
| Greenhouse Gas Emissions | Recreation | |

The IS/MND will include detailed explanations of all CEQA checklist determinations and discussions of potential environmental impacts. The analysis shall be in accordance with Sections 15063, 15070 and 15072 of the CEQA Guidelines. The IS/MND will identify and discuss the project location, environmental setting, existing uses onsite and in the vicinity, a project description, relevant background/history information, and previous environmental documentation, as applicable.

The IS/MND will be prepared utilizing the City's preferred format. A discussion of the existing environmental baseline conditions will be provided for each issue area. The IS/MND will identify and evaluate the following: (1) potentially significant impacts; (2) potentially significant impacts unless mitigated; (3) less than significant impacts; and (4) issues resulting in no impacts. The IS will consider relevant direct, indirect, and cumulative impacts. Findings will be clearly substantiated for each checklist question to explain the basis for the assessment of No Impact, Less Than Significant Impact, Less Than Significant with Mitigation Incorporated, or Potentially Significant Impact. The IS/MND will identify mitigation measures, where applicable, to reduce impacts to less than significant, as well as identify conditions that future development applications would have to comply with per the City's direction.

The analysis will be based on available literature, including but not limited to the City's General Plan and Municipal Code; consultation with local public service and utility providers; and technical analyses listed above. PlaceWorks will submit the first screen check draft IS/MND to the City for review and comment. PlaceWorks will respond to the first screen check draft of the City and applicant.

## TASK 4 – PUBLIC DRAFT IS/MND

PlaceWorks will revise the screen check draft IS/MND and prepare the Public Review Draft IS/MND and will submit a "proof" draft to the City for approval prior to release for the 30-day public review period. This task includes preparation of the Notice of Availability (NOA) for Public

Review. PlaceWorks will prepare and submit the NOC to the State Clearinghouse and the NOA to the City for proper noticing and distribution. In addition, PlaceWorks will draft an Agency Letter, similar in text to the NOA, and email the information to allow agencies to download the project information from the City's website. The state requires that all submittals to the Office of Planning and Research (OPR) to be electronic. PlaceWorks will prepare all submittals for upload to the state site and will print 5 copies of the IS/MND.

## TASK 5 – RESPONSE TO COMMENTS, MMRP & NOD

Upon completion of the public review period, PlaceWorks will provide written responses to written comments received on the Draft IS/MND during the public review period. Following City review of the Responses to Comments, PlaceWorks will make final revisions based on one round of City comments. The estimate of the level of effort in responding to comments is based on a low level of public controversy.

PlaceWorks will respond to one round of comments from the City and will revise the responses prepared as needed. PlaceWorks will make final revisions to the response to comments and IS/MND, as appropriate. PlaceWorks will prepare a "proof" Final IS/MND for approval by the City. The Final IS/MND will include the responses to comments, any text changes to the IS/MND shown in strikeout/underline format, and the Mitigation Monitoring and Reporting Program (MMRP).

*Mitigation Monitoring and Reporting Program*

A MMRP will be developed by PlaceWorks for all mitigation measures identified because of significant project impacts. The MMRP will include a framework to implement the monitoring program including monitoring qualifications, specific monitoring activities, timing of monitoring activities, and a reporting system. The MMRP will be prepared for inclusion in the staff report as required by the City.

*Notice of Determination*

PlaceWorks will prepare a Notice of Determination (NOD) for the project, based on the findings of the Initial Study/Mitigated Negative Declaration. PlaceWorks assumes the City will file the NOD with the County Clerk within 5 days of project approval and adoption of the MND. PlaceWorks also assumes the City, or the applicant will be responsible for all filing fees.

## TASK 6 – PROJECT MEETINGS AND PUBLIC HEARINGS

Project meetings and hearings include, but are not limited to, the following:

- Conference Call Meeting with City staff to review comments on Administrative Draft Initial Study #1
- Meeting with City staff to responses to comments
- AB 52 Consultation Calls (Typically two Tribes)
- Planning Commission Hearing
- City Council Hearing

Additional meeting attendance by PlaceWorks will be billed on a time-and-materials basis in accordance with the hourly rates for the personnel involved.

### TASK 7 – PROJECT MANAGEMENT AND COORDINATION

PlaceWorks' project manager will coordinate closely with the City, public agencies, and the project team to ensure that the CEQA documents are legally defensible, accurate, and useful tools for decision makers when considering the approval of the project. The project manager will be the key contact for the City and will be responsible for (1) task scheduling and assignment, management of resources, monitoring of costs, and schedule adherence; (2) consultation and coordination with local, state, and federal agencies relative to the environmental document and the environmental review process; (3) coordination and communications with the project team to ensure that City policies, procedures, and any applicable codes are complied with and, where applicable, are incorporated into the environmental documents; (4) ensuring that the environmental review process satisfies the statutes and guidelines of CEQA and the City's CEQA procedures; and (5) representing the consultant team in public meetings and project progress meetings if requested by the City.

If the schedule is extended beyond the anticipated schedule for reasons beyond the control of PlaceWorks, additional time for ongoing project management would be incurred, and an adjustment to our cost estimate may be required.

## Proposed Schedule

Table 1, *Proposed Schedule,* provides a breakdown of the CEQA schedule. Note that the timeline does not include time for applicant or City review and revision. The CEQA schedule would begin once PlaceWorks receives the notice to proceed.

**Table 1. Proposed CEQA Schedule**

| TASK | APPROX. DURATION WEEKS |
|---|---|
| Task 1 – Project Initiation & AB 52 | 3 |
| Task 2 – Technical Study Peer Review | 4 |
| Task 3 – Admin Draft IS/MND | 6 |
| Task 4 – Public Review Draft & Distribution | 6 |
| Task 5 – Response to Comments, MMRP & NOD | 4 |
| Task 6 – Project Meetings and Public Hearings | Ongoing |
| Task 7 – Project Management and Coordination | Ongoing |
| Approximate Total Time from Authorized Start Date | 23 [b] |

[a] prepared concurrent with other tasks and does not affect schedule.

[b] does not include review time by City or Applicant

## Cost Estimate

The proposed fee assumes the preparation of one Initial Study to support either a Negative Declaration or Mitigated Negative Declaration for the project. PlaceWorks projects a cost to not exceed $80,339 (see Table 2, *Proposed Fee*). As previously mentioned, we are willing to refine our scope of work and associated cost estimates to best meet the City's needs.

**Table 2. Proposed Fee**

| TASK | COST |
|---|---|
| **Task 1 – Project Initiation & AB 52** | $2,611 |
| **Task 2 - Technical Study Peer Review** | $9,926 |
| ***Ecorp – Biology Subconsultant for MSHCP Compliance Review*** | *$2,970* |
| **Task 3 – Admin Draft IS/MND** | $32,232 |
| **Task 4 – Public Draft IS/MND & Distribution** | $7,344 |
| **Task 5. – Response to Comments, MMRP & NOD** | $13,382 |
| **Task 6. - Project Meetings and Public Hearings** | $5,059 |
| **Task 7 – Project Management & Coordination** | $9,384 |
| Subtotal: Labor | $79,939 |
| REIMBURSABLES (COPIES & MAILING ONLY) | |
| IS/MND (5 hardcopies) | $250 |
| Misc. Printing, Postage, and Deliveries | $150 |
| Subtotal: Reimbursables | $400 |
| GRAND TOTAL | $80,339 |
| Note: Budget does not include filing the NOD or the CDFW fee for filing the NOD. Printing, postage, and delivery costs are estimates and will be charged at actual cost. | |

## Acknowledgment

This proposal shall remain valid for a period of 90 days from the time of submittal. We look forward to working with you to bring about the successful completion of this project. If you have any questions regarding the contents of this proposal, please feel free to contact me at 858.776.554. Thank you for the opportunity to propose on this project.

Respectfully submitted,

PLACEWORKS

Mark Teague, AICP
Managing Principal

# EXHIBIT “C”

## Consultant Services Agreement between

## PlaceWorks, Inc. and the City

# AGREEMENT FOR SERVICES

## By and Between

## THE CITY OF WILDOMAR,

**a municipal corporation**

## and

## PLACEWORKS, INC.

**a California Corporation**

# AGREEMENT FOR SERVICES
# BETWEEN THE CITY OF WILDOMAR, CALIFORNIA
# AND PLACEWORKS, INC

This Agreement for Services ("Agreement") is entered into as of this 8th day of May, 2024 by and between the City of Wildomar, a municipal corporation ("City") and PlaceWorks, Inc., a California Corporation ("Service Provider"). City and Service Provider are sometimes hereinafter individually referred to as "Party" and hereinafter collectively referred to as the "Parties."

## RECITALS

A. City has sought from its established on-call CEQA Service Provider, PlaceWorks, Inc., a Scope of Services and Budget to prepare a Mitigated Negative Declaration (MND) for the Bundy Super Storage project (PA 20-0031) the performance of the services defined and described particularly in Section 2 of this Agreement.

B. Service Provider, following submission of a Scope of Services and Budget for the performance of the services defined and described particularly in Section 2 of this Agreement, was selected by the City to perform those services.

C. Pursuant to the City of Wildomar's Municipal Code, City has authority to enter into this Services Agreement and the City Manager has authority to execute this Agreement.

D. The Parties desire to formalize the selection of Service Provider for performance of those services defined and described particularly in Section 2 of this Agreement and desire that the terms of that performance be as particularly defined and described herein.

## OPERATIVE PROVISIONS

**NOW, THEREFORE,** in consideration of the mutual promises and covenants made by the Parties and contained here and other consideration, the value and adequacy of which are hereby acknowledged, the Parties agree as follows:

### SECTION 1. TERM OF AGREEMENT.

Subject to the provisions of Section 20 "Termination of Agreement" of this Agreement, the Term of this Agreement is for the timeframe outlined in the Scope of Services (Exhibit A) or until the IS/MND is adopted by the Planning Commission.

**SECTION 2. SCOPE OF SERVICES & SCHEDULE OF PERFORMANCE.**

(a) Scope of Services. Service Provider agrees to perform the services set forth in Exhibit "A" "Scope of Services" (hereinafter, the "Services") and made a part of this Agreement by this reference.

(b) Schedule of Performance. The Services shall be completed pursuant to the schedule specified in Exhibit "A." Should the Services not be completed pursuant to that schedule, the Service Provider shall be deemed to be in Default of this Agreement. The City, in its sole discretion, may choose not to enforce the Default provisions of this Agreement and may instead allow Service Provider to continue performing the Services.

**SECTION 3. ADDITIONAL SERVICES.**

Service Provider shall not be compensated for any work rendered in connection with its performance of this Agreement that are in addition to or outside of the Services unless such additional services are authorized in advance and in writing in accordance with Section 26 "Administration and Implementation" or Section 28 "Amendment" of this Agreement. If and when such additional work is authorized, such additional work shall be deemed to be part of the Services.

**SECTION 4. COMPENSATION AND METHOD OF PAYMENT.**

(a) Subject to any limitations set forth in this Agreement, City agrees to pay Service Provider the amounts specified in Exhibit "B" "Compensation" and made a part of this Agreement by this reference. The total compensation, including reimbursement for actual expenses, shall not exceed eighty thousand, three hundred and thirty nine dollars ($80,339), unless additional compensation is approved in writing in accordance with Section 26 "Administration and Implementation" or Section 28 "Amendment" of this Agreement. In accordance with California Government Code Section 8546.7, if the Not to Exceed Amount exceeds TEN THOUSAND DOLLARS ($10,000.00), this Agreement and the Service Provider's books and records related to this Agreement shall be subject to the examination and audit of the State Auditor, at the request of City or as part of any audit of the City, for a period of three (3) years after final payment under the Agreement.

(b) Each month Service Provider shall furnish to City an original invoice for all work performed and expenses incurred during the preceding month. The invoice shall detail charges by the following categories: labor (by sub-category), travel, materials, equipment, supplies, and sub-Service Provider contracts. Sub-Service Provider charges shall be detailed by the following categories: labor, travel, materials, equipment and supplies. If the compensation set forth in subsection (a) and Exhibit "B" include payment of labor on an hourly basis (as opposed to labor and materials being paid as a lump sum), the labor category in each invoice shall include detailed descriptions of task performed and the amount of time incurred for or allocated to that task. City shall independently review each invoice submitted by the Service Provider to determine whether the work performed, and expenses incurred are in compliance with the provisions of this Agreement. In the event that no charges or expenses are disputed, the invoice shall be approved and paid according to the terms set forth in subsection (c). In the event any

charges or expenses are disputed by City, the original invoice shall be returned by City to Service Provider for correction and resubmission.

(c) Except as to any charges for work performed or expenses incurred by Service Provider which are disputed by City, City will use its best efforts to cause Service Provider to be paid within forty-five (45) days of receipt of Service Provider's correct and undisputed invoice.

(d) Payment to Service Provider for work performed pursuant to this Agreement shall not be deemed to waive any defects in work performed by Service Provider.

**SECTION 5. INSPECTION AND FINAL ACCEPTANCE.**

City may inspect and accept or reject any of Service Provider's work under this Agreement, either during performance or when completed. City shall reject or finally accept Service Provider's work within sixty (60) days after submitted to City. City shall reject work by a timely written explanation, otherwise Service Provider's work shall be deemed to have been accepted. City's acceptance shall be conclusive as to such work except with respect to latent defects, fraud and such gross mistakes as amount to fraud. Acceptance of any of Service Provider's work by City shall not constitute a waiver of any of the provisions of this Agreement including, but not limited to, Section 16 "Indemnification" and Section 17 "Insurance."

**SECTION 6. OWNERSHIP OF DOCUMENTS; EXCEPTIONS; WARRANTY**

Except as otherwise provided below, all documents, data, studies, drawings, maps, models, photographs and reports prepared by service provider (collectively, "Documents") under this Agreement are City's property. Service Provider may retain copies of such Documents as desired but will deliver all original materials to City upon City's written notice. City agrees that use of Service Provider's completed work product, for purposes other than identified in this Agreement, or use of incomplete work product, is at City's own risk. Service Provider warrants that all Documents it drafts and completes pursuant to this Agreement constitutes original work. Specifically, Service Provider understands and agrees that use of artificial intelligence (AI) tools including, without limitation, ChatGPT, Microsoft's Bing Chat, Google's Bard, and Meta's LLMA (Large Language Model Meta AI), in the performance of this Agreement does not constitute an original work, i.e., submitting Documents generated by such AI tools to City and representing it as Service Provider's original work constitutes a material breach of this Agreement, constitutes a false claim, and may also violate applicable intellectual property right laws including, without limitation, United States Copyright Law. Accordingly, and notwithstanding any other provision of this Agreement as to ownership, City specifically rejects ownership of such Documents. Service Provider is required to indemnify and defend City to the fullest extent allowed by applicable law should it violate this Section.

All original maps, models, designs, drawings, photographs, studies, surveys, reports, data, notes, computer files, files and other documents prepared, developed or discovered by Service Provider in the course of providing the Services pursuant to this Agreement shall become the sole property of City and may be used, reused or otherwise

disposed of by City without the permission of the Service Provider. Upon completion, expiration or termination of this Agreement, Service Provider shall turn over to City all such original maps, models, designs, drawings, photographs, studies, surveys, reports, data, notes, computer files, files and other documents.

If and to the extent that City utilizes for any purpose not related to this Agreement any maps, models, designs, drawings, photographs, studies, surveys, reports, data, notes, computer files, files or other documents prepared, developed or discovered by Service Provider in the course of providing the Services pursuant to this Agreement, Service Provider's guarantees and warranties in Section 9 "Standard of Performance" of this Agreement shall not extend to such use of the maps, models, designs, drawings, photographs, studies, surveys, reports, data, notes, computer files, files or other documents.

All Final Work Product developed by Service Provider in the course of providing the Services pursuant to this Agreement shall become the sole property of City and may be used, reused or otherwise disposed of by City without the permission of the Service Provider. Upon completion, expiration or termination of this Agreement, Service Provider shall turn over to City all such Final Work Product if paid for by the City. This provision specifically excludes Service Providers' work notes and drafts, which are owned by Service Provider, not City.

**SECTION 7. SERVICE PROVIDER'S BOOKS AND RECORDS.**

(a) Service Provider shall maintain any and all documents and records demonstrating or relating to Service Provider's performance of the Services. Service Provider shall maintain any and all ledgers, books of account, invoices, vouchers, canceled checks, or other documents or records evidencing or relating to work, services, expenditures and disbursements charged to City pursuant to this Agreement. Any and all such documents or records shall be maintained in accordance with generally accepted accounting principles and shall be sufficiently complete and detailed so as to permit an accurate evaluation of the services provided by Service Provider pursuant to this Agreement. Any and all such documents or records shall be maintained for three (3) years from the date of execution of this Agreement and to the extent required by laws relating to audits of public agencies and their expenditures.

(b) Any and all records or documents required to be maintained pursuant to this section shall be made available for inspection, audit and copying, at any time during regular business hours, upon request by City or its designated representative. Copies of such documents or records shall be provided directly to the City for inspection, audit and copying when it is practical to do so; otherwise, unless an alternative is mutually agreed upon, such documents and records shall be made available at Service Provider's address indicated for receipt of notices in this Agreement.

(c) Where City has reason to believe that any of the documents or records required to be maintained pursuant to this section may be lost or discarded due to dissolution or termination of Service Provider's business, City may, by written request, require that custody of such documents or records be given to the City. Access to such

documents and records shall be granted to City, as well as to its successors-in-interest and authorized representatives.

**SECTION 8. INDEPENDENT CONTRACTOR.**

(a) Service Provider is and shall at all times remain a wholly independent contractor and not an officer, employee or agent of City. Nothing in this Agreement may be construed to be inconsistent with this relationship or status. Service Provider shall not at any time or in any manner represent that it or any of its agents or employees are agents or employees of City. Service Provider shall have no authority to bind City in any manner, nor to incur any obligation, debt or liability of any kind on behalf of or against City, whether by contract or otherwise, unless such authority is expressly conferred under this Agreement or is otherwise expressly conferred in writing by City.

(b) Service Provider shall perform all Services as an independent contractor of City and shall remain at all times as to City a wholly independent contractor with only such obligations as are consistent with that role. Service provider shall be solely responsible for the means, methods, techniques, sequences and procedures in performance of Services. The personnel performing the Services under this Agreement on behalf of Service Provider shall at all times be under Service Provider's exclusive direction and control. Any terms within this Agreement regarding City directives apply to an concern the result of Service Provider's provision of service and not the means, methods, or scheduling of the Service Provider's work. Neither City, nor any elected or appointed boards, officers, officials, employees or agents of City, shall have control over the conduct of Service Provider or any of Service Provider's officers, employees, or agents except as set forth in this Agreement. Service Provider shall not at any time or in any manner represent that Service Provider or any of Service Provider's officers, employees, or agents are in any manner officials, officers, employees or agents of City.

(c) Neither Service Provider, nor any of Service Provider's officers, employees or agents, shall obtain any privileges or rights to retirement, health care or any other benefits which may otherwise accrue to City's employees. Service Provider expressly waives any claim Service Provider may have to any such benefits, privileges or rights.

**SECTION 9. STANDARD OF PERFORMANCE.**

Service Provider represents and warrants that it has the qualifications, experience and facilities necessary to properly perform the Services required under this Agreement in a thorough, competent and professional manner. Service Provider shall at all times faithfully, competently and to the best of its ability, experience and talent, perform all Services. In meeting its obligations under this Agreement, Service Provider shall employ, at a minimum, generally accepted standards and practices utilized by persons engaged in providing services similar to the Services required of Service Provider under this Agreement. In addition to the general standards of performance set forth this section, additional specific standards of performance and performance criteria may be set forth in Exhibit "A" "Scope of Work" that shall also be applicable to Service Provider's work under this Agreement. Where there is a conflict between a general and a specific standard of

performance or performance criteria, the specific standard or criteria shall prevail over the general.

**SECTION 10. COMPLIANCE WITH APPLICABLE LAWS; PERMITS AND LICENSES.**

Service Provider shall keep itself informed of and comply with all applicable federal, state and local laws, statutes, codes, ordinances, regulations and rules in effect during the term of this Agreement. Service Provider shall obtain any and all licenses, permits and authorizations necessary to perform the Services set forth in this Agreement. Neither City, nor any elected or appointed boards, officers, officials, employees or agents of City, shall be liable, at law or in equity, as a result of any failure of Service Provider to comply with this section.

**SECTION 11. PREVAILING WAGE LAWS**

It is the understanding of City and Service Provider that California prevailing wage laws do not apply to this Agreement because the Agreement does not involve any of the following services subject to prevailing wage rates pursuant to the California Labor Code or regulations promulgated thereunder: Construction, alteration, demolition, installation, or repair work performed on public buildings, facilities, streets or sewers done under contract and paid for in whole or in part out of public funds. In this context, “construction" includes work performed during the design and preconstruction phases of construction including, but not limited to, inspection and land surveying work.

**SECTION 12. NONDISCRIMINATION.**

Service Provider shall not discriminate, in any way, against any person on the basis of race, color, religious creed, national origin, ancestry, sex, age, physical handicap, medical condition or marital status in connection with or related to the performance of this Agreement.

**SECTION 13. UNAUTHORIZED ALIENS.**

Service Provider hereby promises and agrees to comply with all of the provisions of the Federal Immigration and Nationality Act, 8 U.S.C.A. §§ 1101, et seq., as amended, and in connection therewith, shall not employ unauthorized aliens as defined therein. Should Service Provider so employ such unauthorized aliens for the performance of the Services, and should the any liability or sanctions be imposed against City for such use of unauthorized aliens, Service Provider hereby agrees to and shall reimburse City for the cost of all such liabilities or sanctions imposed, together with any and all costs, including attorneys' fees, incurred by City.

**SECTION 14. CONFLICTS OF INTEREST.**

(a) Service Provider covenants that neither it, nor any officer or principal of its firm, has or shall acquire any interest, directly or indirectly, which would conflict in any manner with the interests of City or which would in any way hinder Service Provider’s performance of the Services. Service Provider further covenants that in the performance of this Agreement, no person having any such interest shall be employed by it as an

officer, employee, agent or subcontractor without the express written consent of the City Manager. Service Provider agrees to at all times avoid conflicts of interest or the appearance of any conflicts of interest with the interests of City in the performance of this Agreement.

(b) City understands and acknowledges that Service Provider is, as of the date of execution of this Agreement, independently involved in the performance of non-related services for other governmental agencies and private parties. Service Provider is unaware of any stated position of City relative to such projects. Any future position of City on such projects shall not be considered a conflict of interest for purposes of this section.

(c) City understands and acknowledges that Service Provider will perform non-related services for other governmental agencies and private Parties following the completion of the Services under this Agreement. Any such future service shall not be considered a conflict of interest for purposes of this section.

**SECTION 15. CONFIDENTIAL INFORMATION; RELEASE OF INFORMATION.**

(a) All information gained or work product produced by Service Provider in performance of this Agreement shall be considered confidential unless such information is in the public domain or already known to Service Provider. Service Provider shall not release or disclose any such information or work product to persons or entities other than City without prior written authorization from the City Manager, except as may be required by law.

(b) Service Provider, its officers, employees, agents or subcontractors, shall not, without prior written authorization from the City Manager or unless requested by the City Attorney of City, voluntarily provide declarations, letters of support, testimony at depositions, response to interrogatories or other information concerning the work performed under this Agreement. Response to a subpoena or court order shall not be considered "voluntary" provided Service Provider gives City notice of such court order or subpoena.

(c) If Service Provider, or any officer, employee, agent or subcontractor of Service Provider, provides any information or work product in violation of this Agreement, then City shall have the right to reimbursement and indemnity from Service Provider for any damages, costs and fees, including attorney's fees, caused by or incurred as a result of Service Provider’s conduct.

Service Provider shall promptly notify City should Service Provider, its officers, employees, agents or subcontractors, be served with any summons, complaint, subpoena, notice of deposition, request for documents, interrogatories, request for admissions or other discovery request, court order or subpoena from any party regarding this Agreement and the work performed thereunder. City retains the right, but has no obligation, to represent Service Provider or be present at any deposition, hearing or similar proceeding. Service Provider agrees to cooperate fully with City and to provide City with the opportunity to review any response to discovery requests provided by Service Provider. However, this right to review any such response does not imply or

mean the right by City to control, direct, or rewrite said response. Service Provider shall not be held criminally or civilly liable under any Federal or State trade secret law for the disclosure of a trade secret that is made in confidence to a Federal, State, or local government official or to an attorney solely for the purpose of reporting or investigating a suspected violation of law or for the disclosure of a trade secret that is made in a complaint or other document filed in a lawsuit or other proceeding, if such filing is made under seal.

**SECTION 16. INDEMNIFICATION.**

(a) Indemnification for Professional Liability. Where the law establishes a professional standard of care for Service Provider's services, to the fullest extent permitted by law, Service Provider shall indemnify, protect, defend and hold harmless City and any and all of its officials, employees and agents ("Indemnified Parties") from and against any and all liability (including liability for claims, suits, actions, arbitration proceedings, administrative proceedings, regulatory proceedings, losses, expenses or costs of any kind, whether actual, alleged or threatened, including attorney's fees and costs, court costs, interest, defense costs, and expert witness fees) arise out of, are a consequence of, or are in any way attributable to, in whole or in part, any negligent or wrongful act, error or omission of Service Provider, or by any individual or entity for which Service Provider is legally liable, including but not limited to officers, agents, employees or sub-contractors of Service Provider, in the performance of professional services under this Agreement.

(b) Indemnification for Other than Professional Liability. Other than in the performance of professional services and to the full extent permitted by law, Service Provider shall indemnify, protect, defend and hold harmless City, and any and all of its employees, officials and agents from and against any liability (including liability for claims, suits, actions, arbitration proceedings, administrative proceedings, regulatory proceedings, losses, expenses or costs of any kind, whether actual, alleged or threatened, including attorney's fees and costs, court costs, interest, defense costs, and expert witness fees), where the same arise out of, are a consequence of, or are in any way attributable to, in whole or in part, the performance of this Agreement by Service Provider, or by any individual or entity for which Service Provider is legally liable, including but not limited to officers, agents, employees or sub-contractors of Service Provider.

(c) Indemnification from Sub-Service Providers. Service Provider agrees to obtain executed indemnity agreements with provisions identical to those set forth in this section from each and every sub-Service Provider or any other person or entity involved by, for, with or on behalf of Service Provider in the performance of this Agreement naming the Indemnified Parties as additional indemnitees. In the event Service Provider fails to obtain such indemnity obligations from others as required herein, Service Provider agrees to be fully responsible according to the terms of this section. Failure of City to monitor compliance with these requirements imposes no additional obligations on City and will in no way act as a waiver of any rights hereunder. This obligation to indemnify and defend City as set forth herein is binding on the successors, assigns or heirs of Service Provider and shall survive the termination of this Agreement or this section.

(d) City's Negligence. The provisions of this section do not apply to claims occurring as a result of City's sole negligence. The provisions of this section shall not release City from liability arising from gross negligence or willful acts or omissions of City or any and all of its officials, employees and agents.

**SECTION 17. INSURANCE.**

Service Provider agrees to obtain and maintain in full force and effect during the term of this Agreement the insurance policies set forth in Exhibit "C" "Insurance" and made a part of this Agreement. All insurance policies shall be subject to approval by City as to form and content. These requirements are subject to amendment or waiver if so approved in writing by the City Manager. Service Provider agrees to provide City with copies of required policies upon request.

**SECTION 18. ASSIGNMENT.**

The expertise and experience of Service Provider are material considerations for this Agreement. City has an interest in the qualifications and capability of the persons and entities who will fulfill the duties and obligations imposed upon Service Provider under this Agreement. In recognition of that interest, Service Provider shall not assign or transfer this Agreement or any portion of this Agreement or the performance of any of Service Provider's duties or obligations under this Agreement without the prior written consent of the City. Any attempted assignment shall be ineffective, null and void, and shall constitute a material breach of this Agreement entitling City to any and all remedies at law or in equity, including termination of this Agreement pursuant to Section 20 "Termination of Agreement." City acknowledges, however, that Service Provider, in the performance of its duties pursuant to this Agreement, may utilize sub-contractors.

**SECTION 19. CONTINUITY OF PERSONNEL.**

Service Provider shall make every reasonable effort to maintain the stability and continuity of Service Provider's staff and sub-contractors, if any, assigned to perform the Services. Service Provider shall notify City of any changes in Service Provider's staff and sub-contractors, if any, assigned to perform the Services prior to and during any such performance.

**SECTION 20. TERMINATION OF AGREEMENT.**

(a) City may terminate this Agreement, with or without cause, at any time by giving thirty (30) days written notice of termination to Service Provider. In the event such notice is given, Service Provider shall cease immediately all work in progress.

(b) Service Provider may terminate this Agreement for cause at any time upon thirty (30) days written notice of termination to City.

(c) If either Service Provider or City fail to perform any material obligation under this Agreement, then, in addition to any other remedies, either Service Provider, or City may terminate this Agreement immediately upon written notice.

(d) Upon termination of this Agreement by either Service Provider or City, all property belonging exclusively to City which is in Service Provider's possession shall be returned to City. Service Provider shall furnish to City a final invoice for work performed and expenses incurred by Service Provider, prepared as set forth in Section 4 "Compensation and Method of Payment" of this Agreement. This final invoice shall be reviewed and paid in the same manner as set forth in Section 4 "Compensation and Method of Payment" of this Agreement.

**SECTION 21. DEFAULT.**

In the event that Service Provider is in default under the terms of this Agreement, the City shall not have any obligation or duty to continue compensating Service Provider for any work performed after the date of default. Instead, the City may give notice to Service Provider of the default and the reasons for the default. The notice shall include the timeframe in which Service Provider may cure the default. This timeframe is presumptively thirty (30) days, but may be extended, though not reduced, if circumstances warrant. During the period of time that Service Provider is in default, the City shall hold all invoices and shall, when the default is cured, proceed with payment on the invoices. In the alternative, the City may, in its sole discretion, elect to pay some or all of the outstanding invoices during the period of default. If Service Provider does not cure the default, the City may take necessary steps to terminate this Agreement under Section 20 "Termination of Agreement." Any failure on the part of the City to give notice of the Service Provider's default shall not be deemed to result in a waiver of the City's legal rights or any rights arising out of any provision of this Agreement.

**SECTION 22. EXCUSABLE DELAYS.**

Service Provider shall not be liable for damages, including liquidated damages, if any, caused by delay in performance or failure to perform due to causes beyond the control of Service Provider. Such causes include, but are not limited to, acts of God, acts of the public enemy, acts of federal, state or local governments, acts of City, court orders, fires, floods, epidemics, strikes, embargoes, and unusually severe weather. The term and price of this Agreement shall be equitably adjusted for any delays due to such causes.

**SECTION 23. COOPERATION BY CITY.**

All public information, data, reports, records, and maps as are existing and available to City as public records, and which are necessary for carrying out the Services shall be furnished to Service Provider in every reasonable way to facilitate, without undue delay, the Services to be performed under this Agreement.

**SECTION 24. NOTICES.**

All notices required or permitted to be given under this Agreement shall be in writing and shall be personally delivered, or sent by telecopier or certified mail, postage prepaid and return receipt requested, addressed as follows:

| | |
|---|---|
| To City: | City of Wildomar<br>Attn: City Manager<br>23873 Clinton Keith Rd., Suite 110<br>Wildomar, CA 92595 |
| To Service Provider: | PlaceWorks, Inc.<br>Attn: Kara L. Kosel, Vice President, Finance<br>3 MacArthur Place, Suite # 1100<br>Santa Ana, CA 92707 |

Notice shall be deemed effective on the date personally delivered or transmitted by facsimile or, if mailed, three (3) days after deposit of the same in the custody of the United States Postal Service.

**SECTION 25. AUTHORITY TO EXECUTE.**

Each of the signatories hereto represents and warrants that he or she is competent and authorized to enter into this Agreement on behalf of the Party for whom he or she purports to sign. Each Party hereto agrees to defend, indemnify, and hold harmless the other Parties hereto against all claims, suits, actions, and demands, including necessary expenses of investigation and reasonable attorneys' fees and costs, arising out of claims that its signatory was not competent or so authorized to execute this Agreement.

**SECTION 26. ADMINISTRATION AND IMPLEMENTATION.**

This Agreement shall be administered and executed by the City Manager or his or her designated representative. The City Manager shall have the authority to issue interpretations and to make amendments to this Agreement, including amendments that commit additional funds, consistent with Section 28 “Amendment” and the City Manager’s contracting authority under the Wildomar Municipal Code.

**SECTION 27. BINDING EFFECT.**

This Agreement shall be binding upon the heirs, executors, administrators, successors and assigns of the Parties.

**SECTION 28. AMENDMENT.**

No amendment to or modification of this Agreement shall be valid unless made in writing and approved by the Service Provider and by the City. The City Manager shall have the authority to approve any amendment to this Agreement if the total compensation under this Agreement, as amended, would not exceed the City Manager’s contracting authority under the Wildomar Municipal Code. The Parties agree that the requirement for written modifications cannot be waived and that any attempted waiver shall be void. The City’s City Manager may, but is not required to, make minor amendments not affecting substantive terms without further authorization from the City Council. The City Council hereby authorizes the City Manager to execute any such amendments as required by this

Agreement or that do not otherwise reduce City's rights under this Agreement. All other amendments shall be approved by the City Council.

**SECTION 29. WAIVER.**

Waiver by any Party to this Agreement of any term, condition, or covenant of this Agreement shall not constitute a waiver of any other term, condition, or covenant. Waiver by any Party of any breach of the provisions of this Agreement shall not constitute a waiver of any other provision nor a waiver of any subsequent breach or violation of any provision of this Agreement. Acceptance by City of any work or services by Service Provider shall not constitute a waiver of any of the provisions of this Agreement.

**SECTION 30. LAW TO GOVERN; VENUE.**

This Agreement shall be interpreted, construed and governed according to the laws of the State of California. In the event of litigation between the Parties, venue in state trial courts shall lie exclusively in the County of Riverside, California. In the event of litigation in a U.S. District Court, venue shall lie exclusively in the Central District of California, in Riverside.

**SECTION 31. ATTORNEYS FEES, COSTS AND EXPENSES.**

In the event litigation or other proceeding is required to enforce or interpret any provision of this Agreement, the prevailing Party in such litigation or other proceeding shall be entitled to an award of reasonable attorney's fees, costs and expenses, in addition to any other relief to which it may be entitled.

**SECTION 32. ENTIRE AGREEMENT.**

This Agreement, including the attached Exhibits "A" through "C", is the entire, complete, final and exclusive expression of the Parties with respect to the matters addressed therein and supersedes all other agreements or understandings, whether oral or written, or entered into between Service Provider and City prior to the execution of this Agreement. No statements, representations or other agreements, whether oral or written, made by any Party which are not embodied herein shall be valid and binding.

**SECTION 33. SEVERABILITY.**

If any term, condition or covenant of this Agreement is declared or determined by any court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions of this Agreement shall not be affected thereby, and the Agreement shall be read and construed without the invalid, void or unenforceable provision(s).

**SECTION 34. CONFLICTING TERMS.**

Except as otherwise stated herein, if the terms of this Agreement conflict with the terms of any Exhibit hereto, or with the terms of any document incorporated by reference into this Agreement, the terms of this Agreement shall control.

**IN WITNESS WHEREOF**, the Parties hereto have executed this Agreement on the date and year first-above written.

**CITY OF WILDOMAR**

_____
Daniel A. York
City Manager

**ATTEST:**

_____
Janet Morales, CMC
City Clerk

**APPROVED AS TO FORM**

_____
Thomas D. Jex
City Attorney

**"Service Provider": PlaceWorks, Inc.**

By: Kara L Kosel

Name: Kara L. Kosel, Vice President, Finance

**NOTE: SERVICE PROVIDER'S SIGNATURE SHALL BE DULY NOTARIZED, AND APPROPRIATE ATTESTATIONS SHALL BE INCLUDED AS MAY BE REQUIRED BY THE BYLAWS, ARTICLES OF INCORPORATION, OR OTHER RULES OR REGULATIONS APPLICABLE TO SERVICE PROVIDER'S BUSINESS ENTITY.**

## ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Orange )

On April 23, 2024 before me, Jennifer Martinez, Notary Public
(insert name and title of the officer)

personally appeared Kara Kosel,
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature Jennifer Martinez (Seal)

JENNIFER MARTINEZ
Notary Public - California
Orange County
Commission # 2441478
My Comm. Expires Apr 13, 2027

# EXHIBIT "A" - SCOPE OF SERVICES

**I. Service Provider will perform the following Services:**

A. Refer to Attached Scope of Services

**II. As part of the Services, Service Provider will prepare and deliver the following tangible work products to the City:**

A. Refer to Attached Scope of Services

**III. During performance of the Services, Service Provider will keep the City appraised of the status of performance by delivering the following status reports:**

A. Refer to Attached Scope of Services

**IV. The tangible work products and status reports will be delivered to the City pursuant to the following schedule:**

A. Refer to Attached Scope of Services

**V. Service Provider will utilize the following personnel to accomplish the Services**:

A. Refer to Attached Scope of Services

**VI. Service Provider will utilize the following subcontractors to accomplish the Services:**

A. Refer to Attached Scope of Services

April 18, 2024

Matthew C. Bassi
Community Development Director
City of Wildomar
23873 Clinton Keith Road, Suite 201
Wildomar, CA 92595

Subject: MND Proposal for the Bundy Super Storage Project (PA 20-0031)

Dear Mr. Bassi:

Thank you for this opportunity to provide our scope and cost to prepare environmental documentation for the proposed Bundy Super Storage Project consisting of Conditional Use Permit/Plot Plan and Parcel Merger. We have based this scope and cost on the following technical studies:

- Bundy Canyon RV and Boat Storage Air Quality and Greenhouse Gas Impact Study – RK Engineering Group, Inc., January 4, 2022
- MSHCP Consistency Analysis and Biological Resources Survey Report for the Bundy Canyon RV Storage Project – Vincent N. Scheidt, March 31, 2022
- Cultural Resources Survey Report for the Bundy Canyon RV Storage Project – Laguna Mountain Environmental, Inc., March 2022
- Update Geotechnical Recommendations – Construction Testing and Engineering, Inc., September 12, 2019
- Infiltration Evaluation Results – Construction Testing and Engineering, Inc., August 24, 2020
- Phase I Environmental Site Assessment – Construction Testing and Engineering, Inc., December 17, 2020
- Hydrology Study – IE Survey and Engineering, Inc, March 25, 2024
- Wildomar Project-Specific Water Quality Management Plan – IE Survey and Engineering, Inc., March 6, 2024
- Bundy Canyon RV and Boat Storage Project Trip Generation and Vehicle Miles Traveled (VMT) Analysis – RK Engineering Group, Inc., December 3, 2021

Our preliminary review of the studies that have been submitted suggests that they support preparation of an initial study followed by a mitigated negative declaration (IS/MND). However, if the technical studies do not result in less than significant impacts (with or without mitigation measures), then an Environmental Impact Report would be prepared. The IS/MND would be used to scope out issues in the Notice of Preparation for an Environmental Impact Report, if needed. This scope and budget do not account for the preparation of an Environmental Impact Report; the scope and budget would be revised accordingly.

## Project Understanding

The 8.73-acre project site is located at 21562 Bundy Canyon Road and made up of four (4) parcels (Assessor's Parcel Numbers: 366-160-040; 366-210-035; 366-210-036; & 366-210-037). The applicant is proposing a fully outdoor/open RV/boat storage use that will be zoned C-1/C-P as part of the Proposed General Plan. The proposed project would entail: 1) 420 spaces for RVs, boats, trailers, camp trailers, and toy haulers; 2) a dedicated area on Bundy Canyon Road for 11 RVs under "Consignment Sales" proposal; 3) a new 983 square-foot sales building/office; 4) a refurbishment of a 2,930-square- foot house into an "onsite manager/care taker's" building; and 5) a dedicated "RV Sanitary Dump Station" with a clarifier. A Conditional Use Permit will be required for RV sales and RV storage pursuant to Section 17.72 of the Wildomar Municipal Code, and a Plot Plan will be required to accommodate the proposed project pursuant to Section 17.216 of the Wildomar Municipal Code. A parcel merger may be needed to merge the four parcels that make up the project site.

## Scope for CEQA Compliance

### TASK 1 – PROJECT INITIATION

*Research and Investigation*

PlaceWorks will obtain all project data and information to date from federal, state, and local agencies that may be affected by the project to acquire relevant environmental data, previous studies for the area and other available files, exhibits, maps, and reference documents. The PlaceWorks team will evaluate the necessary information with respect to the proposed project and identify any data gaps.

PlaceWorks will contact the Tribes on file with the City for compliance with AB 52. The contact will be using letters prepared for the Director's signature on City letterhead. Consultation, if required, is usually conducted by conference call therefore an in-person meeting is not scoped or budgeted.

### TASK 2 – TECHNICAL STUDY PEER REVIEW

PlaceWorks will conduct a review of the technical reports prepared for the project. We will review each study to determine whether it addresses the applicable CEQA checklist questions and ensure that conclusions are based on the appropriate level of analysis, findings are adequately substantiated, and mitigation is adequate and CEQA compliant. This level of review does not involve modeling to replicate results and assumes that we can rely on engineering review of the traffic analysis, storm drainage, and similar engineering-based reports. Review comments will be provided to the City and applicant, and our cost estimate is based on a maximum of one round of comments/review for the technical review comments. Additional fee may be requested if additional reviews are required. This scope assumes that the applicant's team will remedy any deficiencies found in the technical studies.

#### Air Quality and Greenhouse Gas Emissions

Nicole Vermilion, Principal, Air Quality, GHG, & Noise Services, will conduct a review of the air

quality and GHG modeling and analysis. Nicole is up to date on the latest threshold methodology and case law for GHG emissions and has completed numerous GHG emissions analyses for CEQA projects. In addition, she is a member of the Association of Environmental Professional's Climate Change Committee and actively involved in development of GHG emissions thresholds approaches for development projects, and most recently, participated in the development of a white paper on establishing GHG reduction targets and thresholds for post-2020 GHG emissions analyses. The review of the GHG analysis will confirm the appropriate use of accepted thresholds of significance considering *the Center for Biological Diversity v. California Department of Fish and Wildlife (Newhall Ranch)*, and *Golden Door Properties, LLC v. County of San Diego/Sierra Club, LLC v. County of San Diego (2018) 27 Cal.App.5th 892.* rulings, review that the technical modeling assumptions for construction and operational activities were conducted in accordance with the South Coast AQMD methodology, include an internal consistency evaluation of the modeling assumptions with the project description and traffic report, and evaluate recommended measures to reduce significant impacts of the project (if needed). PlaceWorks will summarize the findings in a memorandum. This scope of work assumes no more than one round of peer review and comment.

**Biological Resources**

ECORP will conduct a peer review of the Biological Resources Assessment and MSHCP Consistency Analysis document provided by the Client. It will be evaluated to determine if appropriate standard methods and applicable agency protocols were used to complete the studies. Requirements for additional studies or analyses will be determined and, if applicable, noted in the review but will not be conducted by ECORP under this scope of work. Conclusions, impacts, significance thresholds, recommendations, and mitigation measures will be reviewed for technical requirements and content, and a determination will be made as to whether they are in conformance with all the California Environmental Quality Act (CEQA) and Multiple Species Habitat Conservation Plan (MSHCP) guidelines. Any identified mitigation measures recommended to avoid potential impacts or reduce them to a less than significant level will also be reviewed. A summary of the findings will be provided to the Client in a brief letter memorandum. ECORP will provide one electronic copy (PDF) of the draft memorandum delivered by email. After incorporating one round of complete and compiled comments, a final version of the memo will be submitted electronically in PDF form.

**Geology and Soils**

PlaceWorks will perform an independent review of the Update Geotechnical Recommendations and the Infiltration Evaluation Report. Dina El Chammas Gass will review the adequacy of the reports for CEQA purposes and produce a memorandum for each one that discloses any errors, discrepancies, or areas of study that need additional analysis, clarification, or modification.

**Hazards and Hazardous Materials**

PlaceWorks will perform an independent review of the Phase I Environmental Site Assessment. Dina El Chammas Gass will review the adequacy of the report for CEQA purposes and produce a memorandum that discloses any errors, discrepancies, or areas of study that need additional analysis, clarification, or modification.

*Deliverable(s):*

- CEQA adequacy review technical memorandum to be provided for AQ/GHG, Biological Resources, Geology and Soils, and Hazards and Hazardous Materials

## TASK 3 – ADMINISTRATIVE DRAFT IS/MND

PlaceWorks will prepare an Initial Study with the latest CEQA Appendix G checklist that will include a description of the proposed project and detailed analysis of each of the project phases and their respective impacts on the below environmental areas:

| | | |
|---|---|---|
| Aesthetics | Hazards and Hazardous Materials | Transportation |
| Agriculture and Forestry Resources | Hydrology/Water Quality | Tribal Cultural Resources |
| Air Quality | Land Use and Planning | Utilities and Service Systems |
| Biological Resources | Mineral Resources | Wildfire |
| Cultural Resources | Noise | Mandatory Findings of Significance |
| Energy | Population and Housing | |
| Geology and Soils | Public Services | |
| Greenhouse Gas Emissions | Recreation | |

The IS/MND will include detailed explanations of all CEQA checklist determinations and discussions of potential environmental impacts. The analysis shall be in accordance with Sections 15063, 15070 and 15072 of the CEQA Guidelines. The IS/MND will identify and discuss the project location, environmental setting, existing uses onsite and in the vicinity, a project description, relevant background/history information, and previous environmental documentation, as applicable.

The IS/MND will be prepared utilizing the City's preferred format. A discussion of the existing environmental baseline conditions will be provided for each issue area. The IS/MND will identify and evaluate the following: (1) potentially significant impacts; (2) potentially significant impacts unless mitigated; (3) less than significant impacts; and (4) issues resulting in no impacts. The IS will consider relevant direct, indirect, and cumulative impacts. Findings will be clearly substantiated for each checklist question to explain the basis for the assessment of No Impact, Less Than Significant Impact, Less Than Significant with Mitigation Incorporated, or Potentially Significant Impact. The IS/MND will identify mitigation measures, where applicable, to reduce impacts to less than significant, as well as identify conditions that future development applications would have to comply with per the City's direction.

The analysis will be based on available literature, including but not limited to the City's General Plan and Municipal Code; consultation with local public service and utility providers; and technical analyses listed above. PlaceWorks will submit the first screen check draft IS/MND to the City for review and comment. PlaceWorks will respond to the first screen check draft of the City and applicant.

## TASK 4 – PUBLIC DRAFT IS/MND

PlaceWorks will revise the screen check draft IS/MND and prepare the Public Review Draft IS/MND and will submit a "proof" draft to the City for approval prior to release for the 30-day public review period. This task includes preparation of the Notice of Availability (NOA) for Public

Review. PlaceWorks will prepare and submit the NOC to the State Clearinghouse and the NOA to the City for proper noticing and distribution. In addition, PlaceWorks will draft an Agency Letter, similar in text to the NOA, and email the information to allow agencies to download the project information from the City's website. The state requires that all submittals to the Office of Planning and Research (OPR) to be electronic. PlaceWorks will prepare all submittals for upload to the state site and will print 5 copies of the IS/MND.

## TASK 5 – RESPONSE TO COMMENTS, MMRP & NOD

Upon completion of the public review period, PlaceWorks will provide written responses to written comments received on the Draft IS/MND during the public review period. Following City review of the Responses to Comments, PlaceWorks will make final revisions based on one round of City comments. The estimate of the level of effort in responding to comments is based on a low level of public controversy.

PlaceWorks will respond to one round of comments from the City and will revise the responses prepared as needed. PlaceWorks will make final revisions to the response to comments and IS/MND, as appropriate. PlaceWorks will prepare a "proof" Final IS/MND for approval by the City. The Final IS/MND will include the responses to comments, any text changes to the IS/MND shown in strikeout/underline format, and the Mitigation Monitoring and Reporting Program (MMRP).

*Mitigation Monitoring and Reporting Program*

A MMRP will be developed by PlaceWorks for all mitigation measures identified because of significant project impacts. The MMRP will include a framework to implement the monitoring program including monitoring qualifications, specific monitoring activities, timing of monitoring activities, and a reporting system. The MMRP will be prepared for inclusion in the staff report as required by the City.

*Notice of Determination*

PlaceWorks will prepare a Notice of Determination (NOD) for the project, based on the findings of the Initial Study/Mitigated Negative Declaration. PlaceWorks assumes the City will file the NOD with the County Clerk within 5 days of project approval and adoption of the MND. PlaceWorks also assumes the City, or the applicant will be responsible for all filing fees.

## TASK 6 – PROJECT MEETINGS AND PUBLIC HEARINGS

Project meetings and hearings include, but are not limited to, the following:

- Conference Call Meeting with City staff to review comments on Administrative Draft Initial Study #1
- Meeting with City staff to responses to comments
- AB 52 Consultation Calls (Typically two Tribes)
- Planning Commission Hearing
- City Council Hearing

Additional meeting attendance by PlaceWorks will be billed on a time-and-materials basis in accordance with the hourly rates for the personnel involved.

### TASK 7 – PROJECT MANAGEMENT AND COORDINATION

PlaceWorks' project manager will coordinate closely with the City, public agencies, and the project team to ensure that the CEQA documents are legally defensible, accurate, and useful tools for decision makers when considering the approval of the project. The project manager will be the key contact for the City and will be responsible for (1) task scheduling and assignment, management of resources, monitoring of costs, and schedule adherence; (2) consultation and coordination with local, state, and federal agencies relative to the environmental document and the environmental review process; (3) coordination and communications with the project team to ensure that City policies, procedures, and any applicable codes are complied with and, where applicable, are incorporated into the environmental documents; (4) ensuring that the environmental review process satisfies the statutes and guidelines of CEQA and the City's CEQA procedures; and (5) representing the consultant team in public meetings and project progress meetings if requested by the City.

If the schedule is extended beyond the anticipated schedule for reasons beyond the control of PlaceWorks, additional time for ongoing project management would be incurred, and an adjustment to our cost estimate may be required.

## Proposed Schedule

Table 1, *Proposed Schedule,* provides a breakdown of the CEQA schedule. Note that the timeline does not include time for applicant or City review and revision. The CEQA schedule would begin once PlaceWorks receives the notice to proceed.

**Table 1. Proposed CEQA Schedule**

| TASK | APPROX. DURATION WEEKS |
|---|---|
| Task 1 – Project Initiation & AB 52 | 3 |
| Task 2 – Technical Study Peer Review | 4 |
| Task 3 – Admin Draft IS/MND | 6 |
| Task 4 – Public Review Draft & Distribution | 6 |
| Task 5 – Response to Comments, MMRP & NOD | 4 |
| Task 6 – Project Meetings and Public Hearings | Ongoing |
| Task 7 – Project Management and Coordination | Ongoing |
| Approximate Total Time from Authorized Start Date | 23 [b] |

[a] prepared concurrent with other tasks and does not affect schedule.

[b] does not include review time by City or Applicant

## Cost Estimate

The proposed fee assumes the preparation of one Initial Study to support either a Negative Declaration or Mitigated Negative Declaration for the project. PlaceWorks projects a cost to not exceed $80,339 (see Table 2, *Proposed Fee*). As previously mentioned, we are willing to refine our scope of work and associated cost estimates to best meet the City's needs.

**Table 2. Proposed Fee**

| TASK | COST |
|---|---|
| **Task 1 – Project Initiation & AB 52** | $2,611 |
| **Task 2 - Technical Study Peer Review** | $9,926 |
| ***Ecorp – Biology Subconsultant for MSHCP Compliance Review*** | *$2,970* |
| **Task 3 – Admin Draft IS/MND** | $32,232 |
| **Task 4 – Public Draft IS/MND & Distribution** | $7,344 |
| **Task 5. – Response to Comments, MMRP & NOD** | $13,382 |
| **Task 6. - Project Meetings and Public Hearings** | $5,059 |
| **Task 7 – Project Management & Coordination** | $9,384 |
| Subtotal: Labor | $79,939 |
| REIMBURSABLES (COPIES & MAILING ONLY) | |
| IS/MND (5 hardcopies) | $250 |
| Misc. Printing, Postage, and Deliveries | $150 |
| Subtotal: Reimbursables | $400 |
| GRAND TOTAL | $80,339 |
| Note: Budget does not include filing the NOD or the CDFW fee for filing the NOD. Printing, postage, and delivery costs are estimates and will be charged at actual cost. | |

## Acknowledgment

This proposal shall remain valid for a period of 90 days from the time of submittal. We look forward to working with you to bring about the successful completion of this project. If you have any questions regarding the contents of this proposal, please feel free to contact me at 858.776.554. Thank you for the opportunity to propose on this project.

Respectfully submitted,

PLACEWORKS

Mark Teague, AICP
Managing Principal

# EXHIBIT "B"

# COMPENSATION

I. Service Provider shall use the following rates of pay in the performance of the Services:

A. Refer to Scope of Services for Budget/Compensation below.

II. Service Provider may utilize sub-contractors as indicated in this Agreement. The hourly rate for any subcontractor is not to exceed the amount outlined in the Scope of Services for Budget/Compensation.

III. The total compensation for the Services shall not exceed $80,339, as provided in Section 4 “Compensation and Method of Payment” of this Agreement.

# Exhibit C

## Insurance Requirements

Service Provider shall procure and maintain, for the duration of the Agreement, insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder by the Service Provider, its agents, representatives, or employees.

**MINIMUM SCOPE AND LIMIT OF INSURANCE**

Coverage shall be at least as broad as:

1. Commercial General Liability (CGL): Insurance Services Office Form CG 00 01 covering CGL on an "occurrence" basis, including products and completed operations, property damage, bodily injury and personal & advertising injury with limits no less than $1,000,000 per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (ISO CG 25 03 or 25 04) or the general aggregate limit shall be twice the required occurrence limit.

2. Automobile Liability: Insurance Services Office Form Number CA 0001 covering, Code 1 (any auto), or if Service Provider has no owned autos, Code 8 (hired) and 9 (non-owned), with limit no less than $1,000,000 per accident for bodily injury and property damage.

3. Workers' Compensation insurance as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with limit of no less than $1,000,000 per accident for bodily injury or disease.

(Not required if Service Provider provides written verification it has no employees)

4. Professional Liability (Errors and Omissions) Insurance appropriate to the Service Provider's profession, with limit no less than $2,000,000 per occurrence or claim, $2,000,000 aggregate. The Retroactive Date must be shown and must be before the date of the Agreement or the beginning of Agreement work. Insurance must be maintained and evidence of insurance must be provided for at least five (5) years after completion of the Agreement of work. If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a Retroactive Date prior to the Agreement effective date, the Service Provider must purchase "extended reporting" coverage for a minimum of five (5) years after completion of Agreement work. A copy of the claims reporting requirements must be submitted to the City for review.

If the Service Provider maintains broader coverage and/or higher limits than the minimums shown above, the City requires and shall be entitled to the broader coverage and/or higher limits maintained by the Service Provider. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the City.

**Other Insurance Provisions**

The insurance policies are to contain, or be endorsed to contain, the following provisions:

The City, its officers, officials, employees, and volunteers are to be covered as additional insureds on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the Service Provider including materials, parts, or equipment furnished in connection with such work or operations. General liability coverage can be provided in the form of an endorsement to the Service Provider's insurance (at least as broad as ISO Form CG 20 10 11 85 or both CG 20 10, CG 20 26, CG 20 33, or CG 20 38; and CG 20 37 forms if later revisions used).

**Primary Coverage**

For any claims related to this Agreement, the Service Provider's insurance coverage shall be primary insurance coverage at least as broad as ISO CG 20 01 04 13 as respects the City, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the City, its officers, officials, employees, or volunteers shall be excess of the Service Provider's insurance and shall not contribute with it.

**Notice of Cancellation**

Service Provider shall provide immediate written notice if (1) any of the required insurance policies is terminated; (2) the limits of any of the required polices are reduced; (3) or the deductible or self-insured retention is increased. In the event of any cancellation or reduction in coverage or limits of any insurance, Service Provider shall forthwith obtain and submit proof of substitute insurance.

**Waiver of Subrogation**

Service Provider hereby grants to City a waiver of any right to subrogation which any insurer of said Service Provider may acquire against the City by virtue of the payment of any loss under such insurance. Service Provider agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the City has received a waiver of subrogation endorsement from the insurer. However, the Workers' Compensation policy shall be endorsed with a waiver of subrogation in favor of the City for all work performed by the Service Provider, its employees, agents and subcontractors.

**Self-Insured Retentions**

Self-insured retentions must be declared to and approved by the City. The City may require the Service Provider to provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention. The policy language shall provide, or be endorsed to provide, that the self-insured retention may be satisfied by either the named insured or City.

**Acceptability of Insurers**

Insurance is to be placed with insurers authorized to conduct business in the state with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to the City.

**Verification of Coverage**

Service Provider shall furnish the City with original Certificates of Insurance including all required amendatory endorsements (or copies of the applicable policy language effecting coverage required by this clause) and a copy of the Declarations and Endorsement Page of the CGL policy listing all policy endorsements to City before work begins. However, failure to obtain the required documents prior to the work beginning shall not waive the Service Provider's obligation to provide them. The City reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

**Subcontractors**

Service Provider shall require and verify that all subcontractors maintain insurance meeting all the requirements stated herein, and Service Provider shall ensure that City is an additional insured on insurance required from subcontractors.

**Special Risks or Circumstances**

City reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

**SUBJECT:** First Amendment with Placeworks, Inc. for Additional Biological Resources Services for the 27-Acre Park Project (CIP 062-1)

**SUBMITTED BY:** Cameron Luna, Associate Engineer

**PREPARED BY:** Jason Farag, Public Works Director

**ACTION:**
Authorize the City Manager to execute the First Amendment with Placeworks, Inc. to complete additional biological resources services for the 27-Acre Park Project.

**SUMMARY:**
Prior to beginning any construction on the 27-Acre Park, the City must conduct necessary environmental studies and obtain environmental regulatory permits. The proposed amendment will allow the City's consultant to prepare the necessary environmental studies and obtain the permits required before construction can take place. In addition, the amendment will extend the duration of the Agreement.

**BACKGROUND:**
The 27-Acre Park (CIP 062, Project) is a future City park, located at the northwest corner of Wildomar Trail and La Estrella Rd., surrounding Ronald Regan Elementary School. The park layout and amenities were developed as part of the Parks Master Plan. The total cost to construct the entire park is estimated to be over $20 million. To make the development of the park more feasible, the City has been working with the City's consultant, RRM Design Group, to phase the construction of the park into three phases.

- **Phase 1:** Includes the rough grading of the entire park, initial amenities such as parking, walking trails, minor landscaping, a bike recreation area, and critical park infrastructure including drainage improvements and utilities.
- **Phase 2:** Includes the completion of most other amenities, additional parking lots, and landscaping.
- **Phase 3:** The final phase, includes structures such as a community center and amphitheater.

**DISCUSSION:**
Before proceeding with any construction on the Project, the City is required to prepare and approve a California Environmental Quality Act (CEQA) document. On April 23, 2023, the City entered into an agreement with its on-call CEQA consultant, Placeworks, Inc., to prepare the CEQA document for the Project (Agreement). On October 11, 2023, the City Council approved the CEQA determination for the park and adopted an Initial Study/Mitigated Negative Declaration (IS/MND). With a CEQA document approved, staff was able to complete an application for Federal grant funds for the Project. The City was subsequently notified that the Project was selected to receive $2,830,000 in Federal grant funding towards Phase 1 of the

Project.

The CEQA document included a number of environmental studies necessary for CEQA. However, there are additional environmental studies that are required prior to beginning construction. These were not part of the original Agreement with Placeworks. With the award of funds, the City can now continue moving forward towards the construction of Phase 1 of the Project and the City now needs to conduct the necessary pre-construction environmental studies and obtain the applicable environmental regulatory permits. Placeworks submitted a proposal to complete these tasks, at the request of the City. Staff has reviewed the proposal and recommends that the City Council authorize the City Manager to execute a First Amendment to the Agreement with Placeworks, Inc. to complete additional biological resources services for Project, for a cost not to exceed $109,967.

Certain Tasks in the Cost Proposal must occur during specific periods in the calendar year. Specifically, Task 4, Focused Burrowing Owl Surveys and Report, and Task 5, Focused Crotch Bumble Bee Surveys and Report, must be conducted during the spring season while plants are blooming. Separately, other tasks such as Task 6, Preconstruction Nesting Bird Surveys and Memorandum, must take place before construction commences.

**FISCAL IMPACT:**
The First Amendment is for a cost not to exceed $109,967. There is sufficient DIF Park Improvement funds included in the approved budget for the project (CIP 062-1) to complete the tasks listed in this work under the current FY budget, and no additional budget is needed at this time. There is no impact to the General Fund.

**ACCOUNT CODE:**
CIP 062-1: Fund 461 - DIF Park Improvements

**ATTACHMENTS:**
1st Amendment - Placeworks Contract CIP 062-1

# FIRST AMENDMENT TO AGREEMENT FOR SERVICES FOR 27 ACRE PARK

by and between the

## CITY OF WILDOMAR

and

## PLACEWORKS, INC.

Dated May 8, 2024

## FIRST AMENDMENT TO AGREEMENT FOR SERVICES FOR 27 ACRE PARK

This First Amendment to Agreement for Services ("First Amendment"), which is dated for reference as indicated on the cover page, is hereby entered into by and between the CITY OF WILDOMAR, a California general law city ("City"), and Placeworks, Inc. a State of California Corporation ("Service Provider"), as follows:

### RECITALS

A. City and Service Provider entered into an agreement for Service Provider Services as of April 12, 2023 ("Agreement"). The Agreement provides that Service Provider will perform services pertaining to Environmental Documentation.

B. Section 1 of the Agreement provides for the Term of Agreement for the performance of the services.

C. Section 2 of the Agreement provides for the Scope of Services for the performance of the services.

D. Section 4 of the Agreement provides for the Compensation and Method of Payment for the performance of the services.

E. This First Amendment amends Section 1 of the Agreement relating to the Term of the Agreement.

F. The First Amendment amends Section 2 of the Agreement relating to Scope of Services and Schedule of Performance of the Agreement.

G. The First Amendment amends Section 4 of the Agreement relating to the Total Compensation of the Agreement.

### OPERATIVE PROVISIONS

**NOW, THEREFORE**, in consideration of the promises made and recited herein, the parties do hereby enter into this First Amendment which modifies and amends the Agreement as follows:

1. AMENDMENT. The Agreement is hereby modified and amended as follows:

1.1 Section 1 of the Agreement is hereby amended to read as follows:

Subject to the provisions of Section 20 "Termination of Agreement" of this Agreement, the Term of this Agreement is for three years (thirty-six months) commencing on the date first ascribed above.

1.2 Section 2 of the Agreement is hereby amended to read as follows:

(a) Scope of Services. Service Provider agrees to perform the services set forth in Exhibit "A" "Scope of Services" (hereinafter, the "Services"), and Exhibit "D"

"Amended Scope of Services" and made a part of this Agreement by this reference.

1.3 Section 4(a) of the Agreement is hereby amended to read as follows:

(a) Subject to any limitations set forth in this Agreement, City agrees to pay Service Provider the amounts specified in Exhibit "B" "Compensation" and made a part of this Agreement by this reference. The total compensation, including reimbursement for actual expenses, shall not exceed **Two Hundred Twenty Two Thousand and One dollars ($222,001)**, unless additional compensation is approved in writing in accordance with Section 26 "Administration and Implementation" or Section 28 "Amendment" of this Agreement. In accordance with California Government Code Section 8546.7, if the Not to Exceed Amount exceeds TEN THOUSAND DOLLARS ($10,000.00), this Agreement and the Service Provider's books and records related to this Agreement shall be subject to the examination and audit of the State Auditor, at the request of City or as part of any audit of the City, for a period of three (3) years after final payment under the Agreement.

2. **GENERAL PROVISIONS**

1.3 **Remainder Unchanged**. Except as specifically modified and amended in this First Amendment, the Agreement remains in full force and effect and binding upon the parties.

1.4 **Integration**. This First Amendment consists of pages 1 through 4 inclusive and Attachment 1, consisting of a new Exhibit "D" to the Agreement, which constitute the entire understanding and agreement of the parties and supersedes all negotiations or previous agreements between the parties with respect to all or any part of the transaction discussed in this First Amendment.

1.5 **Effective Date**. This First Amendment shall not become effective until the date it has been formally approved by the City Council and executed by the appropriate authorities of the City and Service Provider.

1.6 **Applicable Law**. The laws of the State of California shall govern the interpretation and enforcement of this First Amendment.

1.7 **References**. All references to the Agreement include all their respective terms and provisions. All defined terms utilized in this First Amendment have the same meaning as provided in the Agreement, unless expressly stated to the contrary in this First Amendment.

**IN WITNESS WHEREOF**, the parties hereto have executed this First Amendment to the Agreement on the date and year first written above.

**CITY**

CITY OF WILDOMAR

By:_____
Dan York, City Manager

ATTEST:

_____
Janet Morales, City Clerk

APPROVED AS TO FORM

_____
Thomas D. Jex, City Attorney

**SERVICE PROVIDER**

Placeworks, Inc.

By:_____
Mark Teague
Its: Managing Principal

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

## ALL-PURPOSE ACKNOWLEDGMENT NOTARY FOR CALIFORNIA

STATE OF CALIFORNIA )

COUNTY OF )

On _____, 200___, before me, _____, Notary Public, personally appeared _____ _____, who proved to me on the basis of satisfactory evidence to be the person(s) whose names(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

_____
(SIGNATURE OF NOTARY)

**OPTIONAL**

Though this section is optional, completing this information can deter alternation of the document or fraudulent reattachment of this form to an unintended document.

**CAPACIT(IES) CLAIMED BY SIGNER(S)**

Signer's Name: _____

☐ INDIVIDUAL
☐ CORPORATE OFFICER

_____
TITLE(S)

☐ PARTNER(S) ☐ LIMITED ☐ GENERAL
☐ ATTORNEY-IN-FACT
☐ TRUSTEE(S)
☐ GUARDIAN/CONSERVATOR
☐ OTHER_____

**SIGNER IS REPRESENTING:**
(NAME OF PERSON(S) OR ENTITY(IES))

_____
_____

**DESCRIPTION OF ATTACHED DOCUMENT**

_____
TITLE OR TYPE OF DOCUMENT

_____
NUMBER OF PAGES

_____
DATE OF DOCUMENT

_____
SIGNER(S) OTHER THAN NAMED ABOVE

**ATTACHMENT 1**

**Exhibit “D”**

**Amended Scope of Services**

February 27, 2024

Jason Farag, PE, Public Works Director
City of Wildomar
Public Works Department
23873 Clinton Keith Road
Wildomar, CA 92595

Via Email: jfarag@cityofwildomar.org; cluna@cityofwildomar.org

Subject: Contract Amendment to Complete Additional Biological Resources Services for 27-Acre Park

Dear Mr. Farag and Mr. Luna:

PlaceWorks appreciates the opportunity to provide this proposal for additional biological services for the 27-Acre Park Project.

## Project Understanding

It is PlaceWorks' understanding that the City is seeking to conduct the necessary studies and permits in order to construct the 27-Acre Park.

## Acknowledgment

This proposal shall remain valid for a period of 90 days from the time of submittal. We look forward to working with you to bring about the successful completion of this project. If you have any questions regarding the contents of this proposal, please feel free to contact me at 858.776.5574.

Thank you for the opportunity to propose on this project.

Respectfully submitted,

**PLACEWORKS**

Mark Teague, AICP
Managing Principal

## TASK 1 BIOLOGICAL RESOURCES ASSESSMENT UPDATE AND REPORT

Offsite roadway improvements along La Estrella Street, Susan Drive, and Wildomar Trail were not assessed as part of the July 2023 Biological Technical Report and MSHCP Consistency Analysis. An analysis of impacts to potential biological resources within these offsite improvement areas is recommended. To determine whether sensitive biological resources are present within the offsite roadway areas, a reconnaissance-level survey will be performed.

Prior to conducting the survey, an updated literature search will be conducted using public databases including California Department of Fish and Game's (CDFW's) California Natural Diversity Data Base (CNDDB), California Native Plant Society's Electronic Rare Plant Inventory, range maps for special-status species, and other documentation pertinent to the region. The search will identify the approximate locations of known or expected sensitive biological resources and habitats located within or near the Project site.

Once the literature search and analysis has been completed, ECORP will perform a field survey of the offsite areas. This field survey will be consistent with MSHCP requirements and also include a habitat assessment for the Crotch bumble bee. Biological resources that are known to or potentially occur on the Project site will be searched for during the survey. Representative photographs will be taken to document the site conditions at the time of the survey. A full list of plant and wildlife species will be recorded during the survey. If any sensitive biological resources are found within the Project site, its location will be recorded, and the resource will be discussed in the Biological Technical Report. The field survey of the offsite improvement areas will be conducted following one of the burrowing owl surveys (Task 4) to save on Project costs.

An updated Biological Technical Report/MSHCP Consistency Analysis will be prepared to document the methods and results of the literature search and biological reconnaissance survey. The report will include a summary of the biological setting of the offsite areas, a Project description, discussion of survey methods and results, a description of potential sensitive species occurring on the Project site, and potential biological constraints to the proposed development. Lists of wildlife and plant species observed during the surveys will be included as an appendix. The report will conform to the information needs under the California Environmental Quality Act (CEQA).

### Task 1 Deliverables:

- Draft and Final Updated Biological Technical/MSHCP Consistency Analysis Report submitted electronically.

## TASK 2 AQUATIC RESOURCES DELINEATION AND REPORT

### Task 2A - Aquatic Resources Delineation

ECORP would conduct a literature review and field delineation consistent with the methods detailed within the Corps of Engineers Wetlands Delineation Manual (Environmental Laboratory 1987), Regional Supplement to the Corps of Engineers Wetland Delineation Manual: Arid West Region (USACE 2008), State Wetlands Definitions and Procedures for Discharges of Dredged and Fill Material to Waters of the State (SWRCB 2019) and local policies by the CDFW regarding their jurisdiction, following the definitions contained within the California Fish and Game Code pertaining to regulated resources (lakes, streams, and associated hydrophytic

vegetation). The field methods mentioned above are sufficient for identification of impacts and potential mitigation associated with the permanent and temporary impacts of the proposed Project on aquatic resources.

Prior to conducting a field delineation, an ECORP delineation specialist will conduct a review of public information pertaining to the discovery of jurisdictional resources. Examples of public information include U.S. Geological Survey (USGS) topographic mapping, National Wetlands Inventory mapping, soil surveys of the area, precipitation data for the area (if available) and remote sensing data such as aerial photography. These data assist to provide an understanding of the potential aquatic resources within the area.

After the public information review is completed, an ECORP delineation specialist will visit the property and conduct investigations of the vegetation, soils and hydrology. The entire Project area would be surveyed, and accessible areas would be walked to determine the location and extent of potential Waters of the U.S. (including wetlands), Waters of the State and CDFW jurisdiction that are potentially present.

Where potential wetlands occur, sample point locations will be analyzed to evaluate whether or not the location supports wetland vegetation, soils, or hydrology. The total area of jurisdictional resources within the site would be recorded in the field using a post-processing capable global positioning system (GPS) unit or the equivalent.

## Task 2B – Aquatic Resources Delineation Report

Following the survey, a report would be prepared that would comply with the Corps' *Minimum Standards for Acceptance of Aquatic Resources Delineation Reports* (March 2017). The report would also comply with standards acceptable for project review under the MSHCP. Within the report, ECORP will provide locational information of the Project, methods of the delineation, a summary of the existing biological conditions and the results of the public information review. The results section will include a description of each of the aquatic resources identified within the Project along with a summary of the acreages present within the Delineation Area. The report would also provide a discussion of expected permanent and temporary impacts to aquatic resources, in terms of acreages, and provide a discussion of potential mitigation measures for those resources.

A draft report will be prepared and submitted for comment. One round of consolidated comments will be addressed, and the report will then be finalized. The methods used to conduct the delineation and the results will be summarized in the Biological Technical Report and the updated Aquatic Resources Delineation Letter Report will be included as an appendix to the Biological Technical Report. The final report will be made available if necessary to the regulatory agencies (U.S. Army Corps of Engineers [USACE], CDFW and Regional Water Quality Control Board [RWQCB]) for renewal of the permitting process with these agencies, described below. Completion of permit applications or coordination with the agencies is described below.

## Task 2 Deliverables:

- One draft and final updated Aquatic Resources Delineation Report submitted electronically.

## TASK 3 REGULATORY PERMITTING

Prior to submitting the permit applications, pre-coordination meetings will be required with the RCA and with the respective agencies, especially the RWQCB. ECORP will respond to and participate in these meetings via phone calls, consultation, and meetings with the agencies to help in that process. We assume at least one

face-to-face meeting may be needed with one of the agencies or the RCA, but more meetings may occur over phone conferences.

After ECORP has prepared and submitted permit applications for the Project with the respective regulatory agencies: USACE, CDFW and RWQCB, the agencies will review them for completion. Any additional information needs the agencies may have during the permit process will be identified and ECORP will consult with the City and Client if needed, to provide the additional information. If additional studies or preparation of mitigation plans and so on are needed for agency review of the permits and Project, these are not included in this scope.

Once permits are issued, ECORP will assist the City by reviewing the permits and providing comments on their conditions or other aspects for agency consideration. A compiled list of ECORP and City comments on the permits will be provided to each agency, as applicable. Final permits are anticipated to be issued within six months of application submittal, but this schedule is dependent on agency priorities and workload.

## Task 3A – USACE Nationwide Permit

Based on potential impacts to jurisdictional resources due to the Project, ECORP will prepare a Pre-Construction Notification to the USACE if it is determined that USACE jurisdiction exists on the Project. ECORP will prepare the notification materials, which will include (but is not limited to) detailed information about the Project activity, its purpose, its direct and indirect impacts, and full description of any proposed mitigation measures for impacts to waterbodies in the Project area. The notification will describe compensatory mitigation, Endangered Species Act compliance for the Project, and any Historical Properties that may be affected.

Other information to be provided will include showing compliance with Nationwide Permit General and Regional Conditions, and an analysis of the impacts on associated waterbodies. We assume that any mitigation plan for the Project will be covered sufficiently to USACE satisfaction by the Determination of Biologically Equivalent or Superior Preservation (DBESP) Report.

The draft pre-construction notification will be submitted in electronic format for review and comment. ECORP will incorporate one round of comments into the document and then the final notification will be submitted to the City with supporting documents. ECORP will respond and address comments from the USACE on the pre-construction notification prepared for the Project. ECORP will also review and comment on the conditions in the permit and will assist the City with negotiating the conditions, if applicable. If additional studies are requested by the USACE, or if the USACE decides an Individual 404 Permit is necessary and the City agrees, then these will be addressed in a separate scope.

## Task 3B – Lake or Streambed Alteration Agreement

ECORP will prepare a Notification of Lake or Streambed Alteration (DFW2023) as a draft for the proposed Project to authorize these impacts with the CDFW. ECORP will prepare the notification materials, which will include (but is not limited to) the Project description, summary of impacts and proposed mitigation, anticipated dates of work to be conducted, amount of riparian vegetation and/or trees to be affected, avoidance and minimization measures, and documentation of CEQA compliance. It is assumed that the City will provide Project-related information such as plans, construction information, list of equipment, construction dates, and so on to satisfy the notification requirements along with the fee that must be supplied for notification processing. In support of the notification preparation, ECORP will participate in meetings/conference calls to discuss mitigation for the Project to be included within the notification.

The draft notification will be submitted in electronic format to the City for review and comment. ECORP will incorporate one round of compiled comments into the document and then the draft will be submitted back to the City so it can be input into the CDFW Environmental Permit Information Management System (EPIMS) website along with supporting documents and the notification fee. Note that an account for EPIMS will need to exist in the City's name for this submittal, and that the fee amount is not included in the scope and cost, as it is unknown at this time.

ECORP will respond to and address comments from the CDFW on the notification and supplemental information or the environmental and biological documents prepared for the Project. ECORP will also review the draft Lake Streambed Alteration Agreement (LSAA) issued by the CDFW, will provide comments on the conditions in the permit, and will assist the City with negotiating the conditions, if applicable.

We assume that any mitigation plan for the Project will be covered sufficiently to CDFW satisfaction by the DBESP. If additional studies are requested by CDFW, and agreed to by the City, then these will be addressed in a separate scope.

## Task 3C – Section 401 Water Quality Certification/Waste Discharge Requirements

On April 2, 2019, the State Water Board adopted the State Wetland Definition and Procedures for the Discharge of Dredged or Fill Material to Waters of the State (Procedures). The Procedures became effective May 28, 2020. Applicants proposing to discharge dredged or fill material are required to comply with the Procedures unless an exclusion applies, or the discharge qualifies for coverage under a General Order.

ECORP will prepare an Application of Water Quality Certification and Waste Discharge Requirements as a draft for the proposed Project to authorize these impacts with the San Diego Regional Water Quality Control Board. ECORP will prepare the application materials, which will include (but is not limited to) the Project description, summary of impacts and proposed mitigation, anticipated dates of work to be conducted, cubic feet of material to be affected, avoidance and minimization measures, and documentation of CEQA compliance. It is assumed that the City will provide Project-related information such as plans, construction information, list of equipment, construction dates, and so on to satisfy the application requirements along with the fee that must be supplied for processing. In support of the application preparation, ECORP will participate in meetings/conference calls to discuss mitigation for the Project to be included within the notification.

## Task 3D – Agency Meetings, Communications, and Negotiations

ECORP will participate in meetings, communications, and negotiations with the City, the RCA and the resources agencies (RWQCB, USACE, and CDFW) for the purposes of supporting the regulatory permitting efforts for the Project. This will include a 30-day required pre-application meeting with the Regional Board.

ECORP will assume most of the meetings will be online but there may be a need to conduct field meetings to help the resources agency personnel to understand the scope of the Project. We will assume ECORP's Project Manager, and one specialist (regulatory or restoration specialist) will participate in each meeting. ECORP will also assume that twelve (12) online meetings and four (4) onsite meetings could potentially be required during the course of the permitting for the Project. ECORP will participate with the City in meetings with the agencies and will record meeting minutes and action items at each meeting. The meeting minutes will be prepared in draft form and will be submitted to the City within one week of completing each meeting. ECORP will incorporate one round of City comments into a final version of each of the meeting minutes and then will distribute them to the meeting participants.

ECORP will also engage in communications with the agencies at the City's request. Communications may include phone calls and emails related to the permitting and may also include providing input to the agencies while they are preparing permit language. ECORP will request approval from the City prior to providing assistance, graphics, verbiage, or acreages to the agencies. ECORP will summarize agency communications in emails to the City's Project team or through phone communication.

ECORP will also assist the City with the negotiations related to permit conditions, mitigation requirements, or requests from the agencies in relation to permits or other Project components, including the Project design.

### Task 3 Deliverables:

- Draft and Final Pre-Construction Notification (if needed)
- Draft and Final Notification of Lake or Streambed Alteration
- Draft and Final Application for Water Quality Certification/Waste Discharge Requirements

## TASK 4 FOCUSED BURROWING OWL SURVEYS AND REPORT

The Project site is located within a burrowing owl survey area for the MSHCP, focused burrowing owl surveys will need to be conducted in suitable habitat on the Project site in accordance with Section 6.3.2 of the MSHCP.

The focused surveys will be conducted according to the Burrowing Owl Survey Instructions for the MSHCP (County of Riverside 2006). The protocol requires that four focused burrowing owl surveys be conducted between March 1 and August 31: one focused burrow survey (Survey Part 2A) and three focused burrowing owl surveys (Survey Part 2B). During the surveys, the biologist will record all burrowing owl observations, occupied burrows, and burrows with owl sign (whitewash, pellets, feathers, and bones of prey items) that were not previously identified during the field survey described in the biological resources assessment task . The biologist will also note the number of individual owls, owl pairs, juveniles, and any behavior, such as courtship and mating. All location data will be described on field data sheets and recorded using a GPS.

Following the surveys, a report will be prepared that will describe the survey methodology, site conditions, and results, including the locations of any burrowing owl observations, occupied burrowing owl burrows, and potential burrows. The report will also include maps depicting the Project site, suitable burrowing owl habitat, and the locations of any burrowing owl observations or burrows. Discussion of the survey results in the report will be in accordance with the MSHCP requirements for burrowing owl surveys. ECORP will submit one electronic copy of the draft burrowing owl survey results report. After receiving one round of compiled comments, a final version of the burrowing owl survey results report will be submitted.

### Task 4 Deliverables:

- Draft and Final Burrowing Owl Survey Results Report Submitted electronically.

## TASK 5 FOCUSED CROTCH BUMBLE BEE SURVEYS AND REPORT

The Crotch bumble bee was petitioned for listing under the California Endangered Species Act (CESA) in October 2018; advanced to candidacy in June 2019; challenged in courts and the candidacy was temporarily stayed beginning in February 2021; and candidacy was recently reinstated in September 2022. Because it is currently a state candidate species and offered the same protections as a listed species (and not addressed

by the Western Riverside MSHCP), focused surveys are recommended as suitable habitat was determined to occur on site during the biological reconnaissance.

The focused surveys will be conducted according CDFW's Survey Considerations for CESA Candidate Bumble Bee Species (July 2023). Four Crotch bumble bee surveys shall be conducted during the colony active period (April through August) when Crotch bumble bees are most likely to be detected. Non-lethal, non-capture photo voucher surveys shall be completed by a team of CDFW approved biologists experienced in identifying native bumble bee species. The surveyors shall walk through all areas of suitable habitat focusing on areas with floral resources. Surveys shall be completed at a minimum of one person-hour of searching per three acres of suitable habitat during suitable weather conditions (sustained winds less than 8 mph, mostly sunny to full sun, temperatures between 65 and 90 degrees Fahrenheit) at an appropriate time of day for detection (at least an hour after sunrise and at least two hours before sunset, though ideally between 9am-1pm). If the species is detected, the Client will be notified via phone or email within 48 hours and the remainder of focused surveys (if any) will focus on nest detection. The biologists will note the number of individuals, species, sex and lifeform (if determined), and any behavior, such as foraging, flying through, territorial, or entering potential nest burrow. All location data will be described on field data sheets and recorded using a GPS.

Following the surveys, a report will be prepared that will describe the survey methodology, site conditions, and results, including the locations of any Crotch bumble bee observations, extent of territories, and nests (if detected). The report will also include maps depicting the Project site, potential foraging, nesting, and overwintering habitat identified, and the locations of any Crotch bumble bee observations.

### Task 5 Deliverables:

- Draft and Final Crotch Bumble bee Survey Results Report submitted electronically.

## TASK 6 PRE-CONSTRUCTION NESTING BIRD SURVEY AND MEMORANDUM

ECORP will provide a qualified biologist to conduct a pre-construction nesting bird survey for the Project if construction activities occur during the breeding season (typically February 1 through August 31). The survey will be conducted within 72 hours prior to the start of construction. The nesting bird survey will be conducted in areas where work is scheduled to occur plus a 500-ft buffer in areas where nesting habitat is present. The purpose of the survey will be to identify active nests within or adjacent to the Project area. The survey will be performed on foot using binoculars. If active nests are found, then the biologist will identify the bird species and record the approximate locations of nests using a GPS unit. Nest buffers will be established around active nests found during the survey, if applicable. If active nests are found, the qualified biologists will determine if construction avoidance zones need to be established to minimize impacts until nests are no longer active. The biologist will immediately notify the Client and discuss appropriate actions based on the stage of nesting, species, and work activities planned. It is assumed only one survey will be required.

### Task 6 Assumptions:

- ECORP assumes that the Client will notify them when scheduled work will require the nesting bird survey with at least 7 days' notice.
- ECORP assumes only one pre-construction survey will be required.
- This task does not include nest monitoring. If a nest is found and monitoring is required ECORP will submit a contract amendment.

## Task 6 Deliverables:

- Following the nesting bird survey, a brief memorandum will be prepared and submitted to the Client.

## TASK 7 DETERMINATION OF BIOLOGICALLY EQUIVALENT OR SUPERIOR PRESERVATION (DBESP)

Proposed discretionary projects that are subject to the Joint Project Review (JPR) process and have impacts to MSHCP resources, require a DBESP Report. ECORP will prepare a DBESP for the proposed Project site following the MSHCP template if impacts to resources are identified.

Under this task, an ECORP biologist and/or regulatory specialist will draft a DBESP report based on the information provided in the following: Aquatic Resources Delineation Report, CEQA documents, and existing Biological Technical Report. The proposed compensation measures presented in the DBESP report will be based on measures discussed with and agreed upon by the City and the Client. No more than two (2) one-hour meetings conducted via conference call with the ECORP Project Manager and/or biologist/regulatory specialist are included as part of this task to finalize the agreed upon mitigation requirements addressed in the DBESP. The scope under this task includes the preparation and submittal of a draft DBESP report to the City and Client, one draft revision, and the submittal of a final version to the City and Client all in electronic format.

The MSHCP-required process by which the City will need to demonstrate adequate replacement of biological functions and values begins with the submission of DBESP report. To ensure compliance with the MSHCP in relation to Section 6.1.2 (Riparian/Riverine, Vernal Pool and Fairy Shrimp), ECORP will assist the Client in preparing the DBESP documentation. The DBESP will describe avoidance, minimization, and mitigation efforts of the Project in the context of section 6.1.2 of the MSHCP. Impacts that cannot be feasibly avoided must be mitigated such that lost functions and values that relate to MSHCP-identified species and sensitive habitats are replaced. The DBESP Report will be prepared in a manner consistent with the MSHCP and Western Riverside County Regional Conservation Authority (WRC-RCA) guidelines and will contain the following required elements:

- Definition of the Project area and discussion of Project area relationship to Reserve Assembly.
- Written Project description, demonstrating why an avoidance alternative is not feasible.
- Description of biological information available for the Project site including the results of resource mapping and required biological resource survey data.
- Quantification of unavoidable impacts to riparian/riverine areas associated with the Project, including direct and indirect effects.
- A written description of Project design features and mitigation measures that reduce indirect effects, such as edge treatments, landscaping, elevation difference, minimization and/or compensation through restoration or enhancement. This includes an analysis if the functions and values affected by the proposed Project and of the functions and values of habitat to be created.
- A finding demonstrating that although the proposed Project would not avoid impacts, with the proposed design and compensation measures, the Project would be biologically equivalent or superior to that which would occur under an avoidance alternative without these measures, based

on one or more of the following factors: effects on Conserved Habitats; effects on MSHCP-identified species; and, effects on riparian linkages and function of the MSHCP Conservation Area.

Once the final DBESP has been submitted to the regulatory agencies, they will be reviewed for accuracy and the finding will be reviewed for compliance with the MSHCP. ECORP will address comments by the agencies.

### Task 7 Deliverables:

- Draft and Final DBESP Report submitted electronically.

### TASK 8 ECORP PROJECT MANAGEMENT, COORDINATION, AND CLIENT REQUEST SUPPORT

Upon receipt of the Notice to Proceed, ECORP's Project Manager will coordinate with the Client to discuss contract responsibilities, site access, field restrictions, scheduled deliverables, and other Project-related issues. Coordination will be conducted via phone or other convenient methods, as mutually agreed upon by the participants. During the course of the Project, as needed, ECORP will attend Project meetings or conference calls with the Client, provide general technical support, prepare Project status reports and updated schedules, and maintain appropriate communication with the Client. This is an as-needed task, billed as time and materials. If the number or type of requests for out-of-scope assistance exceeds what can be accommodated by this budget, based on a best-efforts basis, then a contract amendment would be needed in order to respond. ECORP assumes 20 hours will be required to fulfill this task.

### TASK 9 PLACEWORKS PROJECT MANAGEMENT

This task includes hours for PlaceWorks to communicate with the City and ECORP and to ensure the Project progresses according to schedule and that both the City and ECORP are up to date on the status of the Project.

## Cost Estimate

PlaceWorks projects a cost not to exceed $109,967 (see Table 1, *Proposed Fee*).

**Table 1. Proposed Fee**

| TASK | Cost |
|---|---|
| Task 1 - Biological Resources Assessment Update and Report | $5,830 |
| Task 2 - Aquatic Resources Delineation and Report | $13,998 |
| Task 3 - Regulatory Permitting | $16,137 |
| Task 4 - Focused Burrowing Owl Surveys and Report | $12,942 |
| Task 5 - Focused Crotch Bumble Bee Surveys and Report | $29,183 |
| Task 6 - Preconstruction Nesting Bird Surveys and Memorandum | $3,636 |
| Task 7 - DBESP Report | $14,223 |
| Task 8 - ECORP Project Management, Coordination, & Client Request Support | $6,270 |
| Task 9 – PlaceWorks Project Management | $7,749 |
| **Total** | **$109,967** |

Subconsultant cost billed at cost plus 10 percent

**SUBJECT:** Landscaping and Lighting Maintenance District No. 89-1-Consolidated: Approval of Engineer's Report and Intention to Levy

**SUBMITTED BY:** Jason Farag, Public Works Director

**PREPARED BY:** Jason Farag, Public Works Director

**ACTION:**
1. Adopt a Resolution entitled:

RESOLUTION NO. 2024 - _____
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, APPROVING THE ANNUAL ENGINEER'S REPORT REGARDING THE PROPOSED LEVY AND COLLECTION OF ASSESSMENTS FOR ALL ZONES OF LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT NO. 89-1-CONSOLIDATED, FISCAL YEAR 2024-25

2. Adopt a Resolution entitled:

RESOLUTION NO. 2024 - _____
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, DECLARING ITS INTENTION TO LEVY AND COLLECT ASSESSMENTS FOR ALL ZONES OF LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT NO. 89-1-CONSOLIDATED, FISCAL YEAR 2024-25

**SUMMARY:**
The City has several Landscape and Lighting Maintenance Districts (LLMD) which provide maintenance services to specific locations within the City. The services provided generally include landscape, drainage, trail and trail fencing, and streetlight maintenance. Maintenance services are funded through assessments collected from the parcels in the various district zones. Approval of these resolutions will approve the engineer's reports for and set the public hearing for charges related to LLMD 89-1-C for FY 2024-25.

**BACKGROUND:**
Pursuant to the Landscape and Lighting Act of 1972 and Article XIII D of the Constitution of the State of California, all parcels that have special benefit conferred upon them as a result of the maintenance and operation of improvement shall be identified, and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire cost of the maintenance and operation of improvements. Only parcels that receive special benefit are assessed, and each parcel is assessed in proportion to the estimated benefit received.

**DISCUSSION:**

Landscaping and Lighting Maintenance District No. 89-1-Consolidated (the “District”) maintains and services 31 locations throughout the City of Wildomar. The District contains 11 separate zones of benefits and 8 street lighting zones of benefits, each with multiple locations, as described in Attachment A. The annual adjustment for certain zones in the District are the greater of the change in the Consumer Price Index (CPI) or 2.00%. The change in CPI for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area is 4.25% for Fiscal Year 2024-25. The Bureau of Labor Statistics has established this new Index for Riverside County and has discontinued the Los Angeles-Riverside-Orange County, CA Index. The annual budget for Fiscal Year 2024-25 totals $358,037.68.

The primary improvements provided within the District may include, but are not limited to: maintenance and servicing of landscape, multi-purpose trails, fencing, inspection of contractors' work, coordination of irrigation schedules, backflow devices and fossil filter improvements within public right-of-ways, and providing electricity to streetlights. Services provided include all necessary service, operations, administration and maintenance required to keep the above-mentioned improvements in a healthy, vigorous, and satisfactory working condition.

**FISCAL IMPACT:**
This item is required in order to set the June 12, 2024 public hearing; failure to do so will result in loss of District revenue for Fiscal Year 2024-25 for the maintenance of landscaping, trails, fencing, fossil filters and streetlights within certain areas of the City of Wildomar.
Adoption of these resolutions will allow the City of Wildomar to collect sufficient funds to meet its maintenance obligation for this Landscape and Lighting Maintenance District.

**ATTACHMENTS:**
Resolution - Approval of the Engineer's Report
Resolution of Intention
A - LLMD Zones and Locations
B - Preliminary Engineer's Report (Volume 1)
C - Preliminary Engineer's Report (Volume 2)

**RESOLUTION NO. 2024-_____**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, APPROVING THE ANNUAL ENGINEER'S REPORT REGARDING THE PROPOSED LEVY AND COLLECTION OF ASSESSMENTS FOR ALL ZONES OF LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT NO. 89-1-CONSOLIDATED, FISCAL YEAR 2024-25**

**WHEREAS,** the City Council pursuant to the provisions of the Landscape and Lighting Act of 1972, Part 2, Division 15 of the California Streets and Highways Code (commencing with Section 22500) (hereafter referred to as the "Act") did by previous Resolution, order the preparation of an Annual Engineer's Report (hereafter referred to as the "Report") for the District known and designated as the Landscape and Lighting Maintenance District No. 89-1-Consolidated (hereafter referred to as the "District"); and,

**WHEREAS,** there has now been presented to this City Council the Report as required by Chapter 1, Article 4 (commencing with Section 22565) of said Act; and,

**WHEREAS,** this City Council has carefully examined and reviewed the Report as presented and is preliminarily satisfied with the District, each and all of the budgets items and documents as set forth therein, and is satisfied that the levy amounts, on a preliminary basis, have been spread in accordance with the special benefit received from the improvements, operation, maintenance and services to be performed within the District, as set forth in said Report; and,

**NOW, THEREFORE BE IT RESOLVED, FOUND, DETERMINED, AND ORDERED BY THE CITY COUNCIL FOR THE CITY OF WILDOMAR AS FOLLOWS:**

**Section 1.** The above recitals are true and correct.

**Section 2.** The "Report" as presented, consisting of the following:

a. A Description of the District Improvements.
b. The Annual Budget (Costs and Expenses of Services, Operations and Maintenance)
c. The Assessment Roll containing the Fiscal Year 2024-25 Levy for each Assessor Parcel within the District is hereby approved and ordered to be filed in the Office of the City Clerk as a permanent record and to remain open to public inspection.

**Section 3.** That the City Clerk shall certify to the passage and adoption of this Resolution, and the minutes of this meeting shall so reflect the presentation of the Report.

**PASSED, APPROVED AND ADOPTED** this 8th day of May 2024 by the following vote:

Bridgette Moore
Mayor

**APPROVED AS TO FORM:**

Thomas D. Jex
City Attorney

**ATTEST:**

Janet Morales
City Clerk

**RESOLUTION NO. 2024-_____**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, DECLARING ITS INTENTION TO LEVY AND COLLECT ASSESSMENTS FOR ALL ZONES OF LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT NO. 89-1-CONSOLIDATED, FISCAL YEAR 2024-25**

**WHEREAS,** the City Council has by previous Resolutions formed the Wildomar Landscape and Lighting Maintenance District No. 89-1-Consolidated (hereafter referred to as the "District"), and initiated proceedings for Fiscal Year 2024-25, pursuant to the provisions of the Landscape and Lighting Act of 1972, Part 2, Division 15 of the California Streets and Highways Code (commencing with Section 22500) (hereafter referred to as the "Act") that provides for the levy and collection of assessments by the County of Riverside for the City of Wildomar to pay the maintenance and services of all improvements and facilities related thereto; and,

**WHEREAS,** the City Council has retained Spicer Consulting Group LLC., for the purpose of assisting with the Annual Levy of the District, and to prepare and file a report with the City Clerk in accordance with the Act; and,

**NOW, THEREFORE BE IT RESOLVED, FOUND, DETERMINED, AND ORDERED BY THE CITY COUNCIL OF THE CITY OF WILDOMAR AS FOLLOWS:**

**Section 1. Intention**

The City Council hereby declares that it is its intention to levy and collect assessments within the District pursuant to the Act to pay the annual costs of the improvements specified in Section 3 of this resolution for Fiscal Year 2024-25. The City Council finds that the public's best interest requires such levy and collection.

**Section 2. District Boundaries**

The boundaries of the District are described as the boundaries previously defined in the formation documents of the original District, within the boundaries of the City of Wildomar, within the County of Riverside, State of California.

**Section 3. District Improvements**

The improvements include the maintenance of streets, trees, sidewalks, parkways, landscaped slopes and park facilities within the District and the operation and maintenance of the street lighting system within the District. No new improvements or substantial changes to existing improvements are proposed.

**Section 4. Proposed Assessment Amounts**

For Fiscal Year 2024-25, the proposed assessments are outlined in the Engineer's Annual Levy Report which details any changes or increases in the annual assessment.

**Section 5. Engineer's Report**

The Engineer's Report, on file with the city clerk, is available for public inspection and contains a full and detailed description of the improvements, the boundaries of the District and the zones therein, and the proposed assessments upon assessable lots and parcels of land within the district.

**Section 6. Public Hearing(s)**

The City Council hereby declares its intention to conduct a Public Hearing concerning the levy of assessments for the District in accordance with Sections 22626 - 22631 of the Act.

**Section 7. Notice**

The City shall give notice of the time and place of the Public Hearing to all property owners within the District by causing the publishing of this Resolution to be published once in the local newspaper not less than ten (10) days before the date of the Public Hearing, and by posting a copy of this resolution on the official bulletin board customarily used by the City Council for the posting of notices. Any interested person may file a written protest with the City Clerk prior to the conclusion of the Public Hearing, or, having previously filed a protest, may file a written withdrawal of that protest. A written protest shall state all grounds of objection and a protest by a property owner shall contain a description sufficient to identify the property owned by such property owner. At the Public Hearing, all interested persons shall be afforded the opportunity to hear and be heard.

**Section 8. Notice of Public Hearing**

Notice is hereby given that a Public Hearing on these matters will be held by the City Council on **Wednesday, June 12, 2024 at 6:00 p.m.** or as soon thereafter as feasible in the City Council Chambers, located at 23873 Clinton Keith Rd, #106, Wildomar, CA 92595.

**PASSED, APPROVED AND ADOPTED** this 8th day of May 2024.

Bridgette Moore
Mayor

**APPROVED AS TO FORM:**

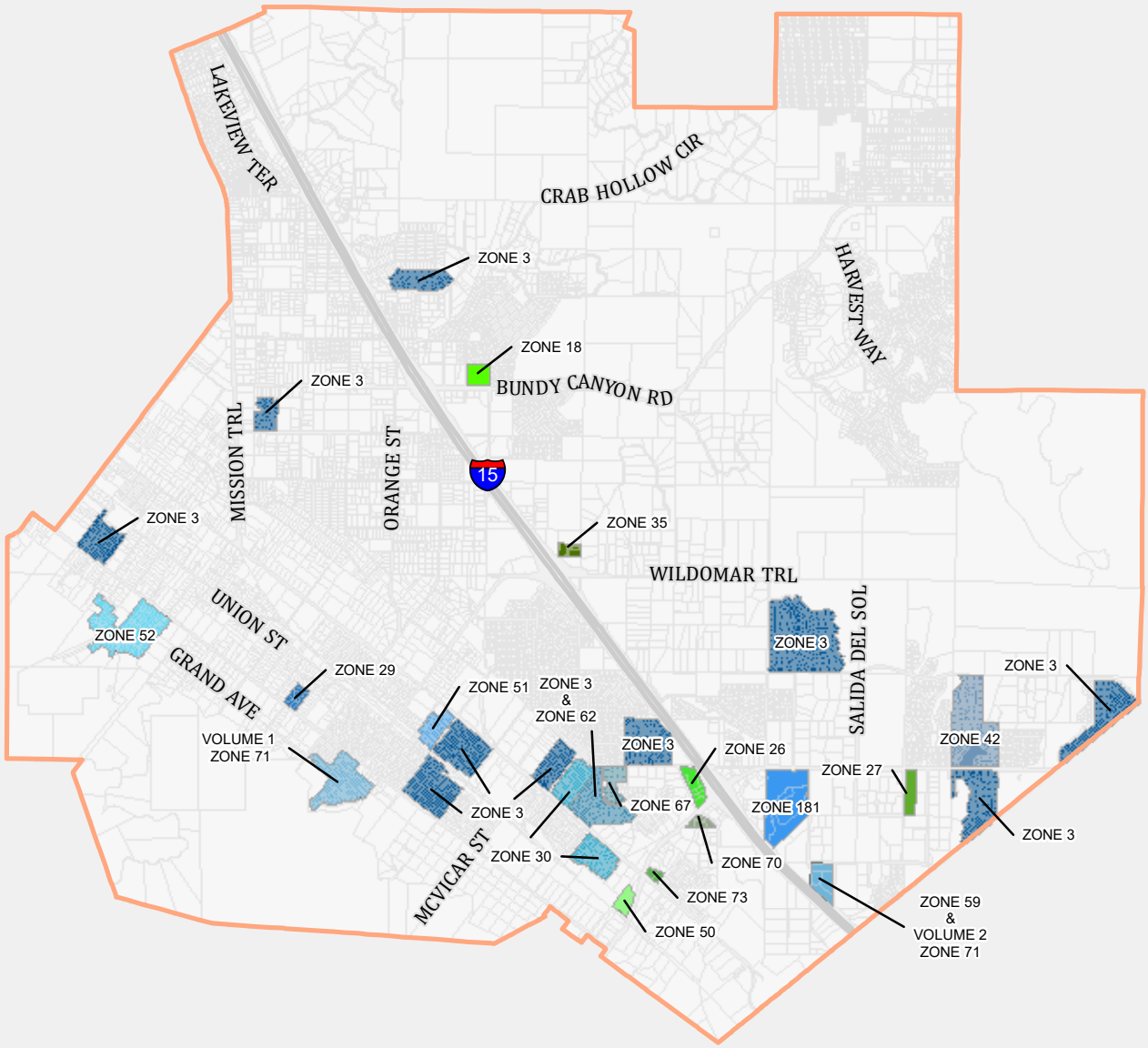
Thomas D. Jex
City Attorney

**ATTEST:**

Janet Morales
City Clerk

# CITY OF WILDOMAR

## LANDSCAPE LIGHTING MAINTENANCE DISTRICT 89-1-C




**Legend**

**Volume 1**

| | | | |
|---|---|---|---|
| ZONE 3 | ZONE 42 | ZONE 59 | ZONE 71 |
| ZONE 29 | ZONE 51 | ZONE 62 | ZONE 181 |
| ZONE 30 | ZONE 52 | ZONE 67 | |

**Volume 2**

| | | |
|---|---|---|
| ZONE 18 | ZONE 35 | ZONE 71 |
| ZONE 26 | ZONE 50 | ZONE 73 |
| ZONE 27 | ZONE 70 | |

SPICER CONSULTING GROUP

SPICER
CONSULTING GROUP

# CITY OF WILDOMAR

## Preliminary Engineers Report



**Fiscal Year 2024-25**

Landscape and Lighting Maintenance
District No. 89-1-Consolidated Vol. 1

# Table of Contents

## Sections


i. Introduction i

1. Plans and Specifications 1

2. Cost Estimates 3

3. Method of Apportionment of Assessment 15

4. Engineer's Signature 21

5. Assessment Diagrams 22

6. Assessment Rolls 23


## Tables


Table i-1 Summary of Assessments ii

Table 2-1 Zone 3 Budget 4

Table 2-2 Zone 29 Budget 5

Table 2-3 Zone 30 Budget 6

Table 2-4 Zone 42 Budget 7

Table 2-5 Zone 51 Budget 8

Table 2-6 Zone 52 Budget 9

Table 2-7 Zone 59 Budget 10

Table 2-8 Zone 62 Budget 11

Table 2-9 Zone 67 Budget 12

Table 2-10 Zone 71 Budget 13

Table 2-11 Zone 181 Budget 14

Table 3-1 Benefit by Zone 18

Table 3-2 Proposed Assessments 20


## Appendices


Appendix A – Assessment Rolls

Appendix B – Assessment Diagrams

Appendix C – Capital Improvement Projects

AGENCY: CITY OF WILDOMAR

PROJECT: LANDSCAPING AND LIGHTING MAINTENANCE DISTRICT 89-1-CONSOLIDATED VOLUME 1

TO: CITY COUNCIL
CITY OF WILDOMAR
STATE OF CALIFORNIA

## ENGINEER'S REPORT PURSUANT TO "LANDSCAPING AND LIGHTING ACT OF 1972"

Pursuant to direction from the City Council (the "City Council") of the City of Wildomar (the "City"), State of California, submitted herewith is the Engineer's Report (the "Report") for Landscaping and Lighting Maintenance District No. 89-1-Consolidated, Volume 1 ("LMD No. 89-1-C" or the "District"), consisting of the following parts, pursuant to the provisions of Section 22565 through 22574 of the Landscaping and Lighting Act of 1972 (the "Act"), said Act being Part 2 of Division 15 of the Streets and Highways Code of the State of California, Section 4 of Article XIII D of the California Constitution, and which is in accordance with Resolution No. 2024-__ adopted by the City of Wildomar Council, Riverside County, California ordering preparation of this Report. This Report is applicable for the ensuing 12-month period, being the Fiscal Year commencing July 1, 2024 to June 30, 2025.

Section 1 PLANS AND SPECIFICATIONS including a general description of the maintenance and plans of the landscaping, multi-purpose trails, fencing, fossil filters, and streetlights proposed to be funded.

Section 2 COST ESTIMATES of maintaining the landscaping, multi-purpose trails, fencing, fossil filters, and streetlights, including incidental costs and expenses in connection therewith for Fiscal Year 2024-25, are as set forth on the lists thereof, attached hereto.

Section 5 The METHOD OF APPORTIONMENT OF ASSESSMENT contains the method of apportionment of assessments, indicating the proposed assessment of the total amount of the costs and expenses of the improvements upon several lots and parcels of land within the District, in proportion to the estimated benefits to be received by such lots and parcels.

Section 4 ASSESSMENT DIAGRAMS showing the District, the lines and dimensions of each parcel of land within said District, as the same exists on the maps of the Assessor of Riverside County for Fiscal Year 2024-25, is filed in the offices of the City of Wildomar. A boundary map of each zone can be found in Appendix B.

Section 5 ASSESSMENT ROLLS showing the actual assessment for the Fiscal Year 2024-25 apportioned to each parcel as shown on the latest equalized roll at the County Assessor's Office can be found in Appendix A.

The following assessment is made to cover the portion of the estimated costs of maintenance, operation and servicing, and associated administrative costs of said improvements to be paid by the assessable real property within LMD No. 89-1-C in proportion to the special benefit received:

*Table i-1*
*Summary of Assessments*

| Zone | Maintenance & Service Costs | Administrative Costs | Maximum Assessment | Est Parcels/Acres to be Assessed |
|---|---|---|---|---|
| Zone 3 | $111,343 | $7,403 | $107,664 | 1,386 Parcels |
| Zone 29 | $2,119 | $141 | $1,255 | 10 Parcels |
| Zone 30 | $10,585 | $3,855 | $41,167 | 164 Parcels |
| Zone 42 | $16,605 | $4,093 | $43,725 | 187 Parcels |
| Zone 51 | $5,765 | $1,040 | $10,334 | 61 Parcels |
| Zone 52 | $10,545 | $7,642 | $83,506 | 91 Parcels |
| Zone 59 | $2,594 | $677 | $6,531 | 12.86 Acres |
| Zone 62 | $5,509 | $2,137 | $22,308 | 113 Parcels |
| Zone 67 | $1,234 | $969 | $9,618 | 44 Parcels |
| Zone 71 | $12,306 | $1,383 | $13,814 | 143 Parcels |
| Zone 181 | $2,848 | $2,982 | $32,129 | 33.84 Acres |

Each succeeding Fiscal Year the special assessment for Zones 29, 30, 42, 51, 52, 59, 62, 67, 71 and 181 may be subject to an annual adjustment that is the greater of two percent (2.00%) or the cumulative percentage increase, if any, in the Consumer Price Index for all Urban Consumers ("CPI-U") for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area (the "Index") published by the Bureau of Labor Statistics of the United States Department of Labor. Zone 3 and locations within Zone 3 do not have an escalator. The annual CPI-U adjustment will be based on the cumulative increase, if any, in the Index as it stands on March of each year over the base Index. Any increase larger than the greater of 2.00% or the CPI-U annual adjustment requires a majority approval of all the property owners within each of the benefit zones in LMD No. 89-1-C. There is a 4.25% proposed inflationary increase in the assessment per acre or per parcel as applicable in Zones 29, 30, 42, 51, 52, 59, 62, 67, 71 and 181 over the assessment levied for Fiscal Year 2023-24, which is consistent with the ballot proposition approved by the qualified electors when establishing said zones. The Bureau of Labor Statistics of the United States Department of Labor has discontinued the Los Angeles-Riverside-Orange County, CA Index.

## Description of Improvements

Landscaping and Lighting Maintenance District No. 89-1-C is located throughout the County of Riverside. This Report provides information specific to the Zones within the boundaries of the City of Wildomar. LMD 89-1-C maintains and services 31 locations throughout the City of Wildomar. The District contains 11 separate Zones of benefit and 8 Street Lighting Zones. Each zone is created within the District in order to apportion the annual costs of the maintenance of the authorized improvements and the administration of the District to each property according to the special benefit to be conferred on each such property by such improvements. The following information is specific to the zone within the boundaries of the City of Wildomar.

*Zone 3* generally includes the maintenance and servicing of landscape improvements within public right-of-ways of:

| | | | |
|---|---|---|---|
| Brillante Dr. | Clinton Keith Rd. | Iodine Springs Rd. | Porras Rd. |
| Canyon Dr. | David Ln. | La Estrella St. | Primrose Ln. |
| Catt Rd. | Frederick St. | Lemon St. | South Pasadena St. |
| Charles St. | Grand Ave. | Palomar St. | Trigg Rd. |

*Zone 29* generally includes the maintenance and servicing of landscape, multi-purpose trails and fencing improvements within public right-of-ways of:

Grand Ave.

*Zone 30* generally includes the maintenance and servicing of landscape, multi-purpose trails and fencing improvements within public right-of-ways of:

| | |
|---|---|
| Catt Rd. | Palomar St. |

*Zone 42* generally includes the maintenance and servicing of parkway landscaping and future median landscaping improvements within public right-of-ways of:

| | | | |
|---|---|---|---|
| Carlton Rd. | Crossroads St. | La Estrella St. | Smith Ranch Rd. |
| Clinton Keith Rd. | Country Park Rd. | Loring Rd. | |

*Zone 51* generally includes the maintenance and servicing of landscape and multi-purpose trail improvements within public right-of-ways of:

| | |
|---|---|
| Palomar St. | South Pasadena St. |

*Zone 52* generally includes the maintenance and servicing of landscape, multi-purpose trails, fencing, and fossil filter improvements within public right-of-ways of:

| | | | |
|---|---|---|---|
| Big Sycamore Ct. | Crested Finch Ct. | Red Dawn Ct. | Sweet Nectar Rd. |
| Black Walnut Ct. | Fox Den Rd. | Sheila Ln. | Tranquil Ln. |
| Coopers Hawk Ct. | Grand Ave. | Soaring Falcon Ct. | |

*Zone 59* generally includes the maintenance and servicing of fossil filter improvements and the provision of for streetlights within public right-of-ways of:

| | |
|---|---|
| Kevin Rd. | Prielipp Rd. |

*Zone 62* generally includes the maintenance and servicing of multi-purpose trails and fossil filter improvements within public right-of-ways of:

Agape Ln. Greyhawk Rd. Seattle Ridge Rd. Delca Ln.
Palomar St.

*Zone 67* generally includes the maintenance and servicing of landscape and fossil filter improvements within public right-of-ways of:

Agape Ln. Catt Rd. Ketchum Dr. Seattle Ridge Rd.

*Zone 71* generally includes the maintenance and servicing of landscape improvements within public right-of-ways of:

Elm St. Grand Ave.

*Zone 181* generally includes the maintenance and servicing of lighting, fossil filters, and landscape improvements within public right-of-ways:

Clinton Keith Rd. Inland Valley Dr.

The cost estimate contains each of the items specified in Section 22569 of the Act.

The Act provides that the estimated costs of the improvements shall include the total cost of the improvements for the entire Fiscal Year 2024-25, including incidental expenses, which may include operating reserves.

The Act also provides that the amount of any surplus, deficit, or contribution be included in the estimated cost of improvements. The net amount to be assessed on the lots or parcels within the Zones is the total cost of installation, maintenance, and servicing with adjustments either positive or negative for reserves, surpluses, deficits, and/or contributions.

The inflation factor, for those zones with an inflation factor in place, may increase budgets for Zones, which have not been accepted for maintenance, as if assessed. However, the amount to levy may be credited resulting in a zero assessment.

There is no proposed increase in the assessment per parcel in Zone 3 over the assessment levied for Fiscal Year 2023-24, as this zone did not institute an inflation factor when established. There is a 4.25% proposed inflationary increase in the assessment per acre or per parcel as applicable in Zones 29, 30, 42, 51, 52, 59, 62, 67, 71 and 181 over the assessment levied for Fiscal Year 2023-24, which is consistent with the ballot proposition approved by the qualified electors when establishing said zones. The Bureau of Labor Statistics of the United States Department of Labor has discontinued the Los Angeles-Riverside-Orange County, CA Index.

*Table 2-1*
*Zone 3 Budget*

| | Estimated through June 30 | |
|---|---|---|
| **Direct Costs** | **FY 2023-24** | **FY 2024-25** |
| Contractual Services | $63,310.68 | $66,001.38 |
| Professional Services | $0.00 | $0.00 |
| Electricity | $950.03 | $990.41 |
| Water | $43,481.87 | $44,351.51 |
| **Total Direct Costs** | **$107,742.58** | **$111,343.30** |
| **Indirect Costs** | | |
| Assessment Engineer | $5,728.20 | $4,421.56 |
| Auditor-Controller | $576.27 | $586.19 |
| Contract Administration | $2,348.00 | $2,394.96 |
| Rounding | $0.00 | $0.00 |
| **Total Indirect Costs** | **$8,652.47** | **$7,402.71** |
| **Total Costs** | **$116,395.05** | **$118,746.01** |
| **Collection/(Contribution)** | | |
| Operating Reserve | ($8,730.57) | ($11,081.53) |
| Capital Replacement | $0.00 | $0.00 |
| General Benefit Contribution | $0.00 | $0.00 |
| City Contribution | $0.00 | $0.00 |
| **Total Adjustments** | **($8,730.57)** | **($11,081.53)** |
| **Total Assessment** | **$107,664.48** | **$107,664.48** |
| **Reserve Fund Balances** | | |
| Beginning Operating Reserve | | ($3,145.81) |
| Operating Reserve Collection | | $0.00 |
| Operating Reserve Contribution | | ($11,081.53) |
| **Est. Ending Operating Reserve** | | **($14,227.34)** |
| Beginning Capital Replacement Reserve | | $0.00 |
| Capital Reserve Collection | | $0.00 |
| Capital Reserve Contribution | | $0.00 |
| **Est. Ending Capital Replacement Reserve** | | **$0.00** |

*Table 2-2*
*Zone 29 Budget*

| | Estimated through June 30 | |
|---|---|---|
| **Direct Costs** | **FY 2023-24** | **FY 2024-25** |
| Contractual Services | $1,459.44 | $1,521.47 |
| Professional Services | $0.00 | $0.00 |
| Electricity | $90.10 | $93.93 |
| Water | $494.18 | $504.06 |
| **Total Direct Costs** | **$2,043.72** | **$2,119.46** |
| **Indirect Costs** | | |
| Assessment Engineer | $34.00 | $50.43 |
| Auditor-Controller | $94.67 | $90.83 |
| Contract Administration | $0.00 | $0.00 |
| Rounding | $0.00 | $0.00 |
| **Total Indirect Costs** | **$128.67** | **$141.26** |
| **Total Costs** | **$2,172.39** | **$2,260.72** |
| **Collection/(Contribution)** | | |
| Operating Reserve | ($984.39) | ($1,022.10) |
| Capital Replacement | $0.00 | $0.00 |
| General Benefit Contribution | $0.00 | $0.00 |
| City Contribution | $0.00 | $0.00 |
| **Total Adjustments** | **($984.39)** | **($1,022.10)** |
| **Total Assessment** | **$1,188.00** | **$1,238.62** |
| **Reserve Fund Balances** | | |
| Beginning Operating Reserve | | ($7,625.73) |
| Operating Reserve Collection | | $0.00 |
| Operating Reserve Contribution | | ($1,022.10) |
| **Est. Ending Operating Reserve** | | **($8,647.83)** |
| Beginning Capital Replacement Reserve | | $0.00 |
| Capital Reserve Collection | | $0.00 |
| Capital Reserve Contribution | | $0.00 |
| **Est. Ending Capital Replacement Reserve** | | **$0.00** |

*Table 2-3*
*Zone 30 Budget*

| | Estimated through June 30 | |
|---|---|---|
| **Direct Costs** | **FY 2023-24** | **FY 2024-25** |
| Contractual Services | $7,427.14 | $7,742.79 |
| Professional Services | $0.00 | $0.00 |
| Electricity | $139.70 | $145.64 |
| Water | $2,643.36 | $2,696.23 |
| **Total Direct Costs** | **$10,210.20** | **$10,584.66** |
| **Indirect Costs** | | |
| Assessment Engineer | $1,586.29 | $1,654.15 |
| Auditor-Controller | $148.57 | $146.27 |
| Contract Administration | $2,013.85 | $2,054.13 |
| Rounding | $0.00 | $0.00 |
| **Total Indirect Costs** | **$3,748.71** | **$3,854.55** |
| **Total Costs** | **$13,958.91** | **$14,439.21** |
| **Collection/(Contribution)** | | |
| Operating Reserve | $0.00 | $0.00 |
| Capital Replacement | $21,924.29 | $22,969.03 |
| General Benefit Contribution | $0.00 | $0.00 |
| City Contribution | $0.00 | $0.00 |
| **Total Adjustments** | **$21,924.29** | **$22,969.03** |
| **Total Assessment** | **$35,883.20** | **$37,408.24** |
| **Reserve Fund Balances** | | |
| Beginning Operating Reserve | | $6,900.56 |
| Operating Reserve Collection | | $0.00 |
| Operating Reserve Contribution | | $0.00 |
| **Est. Ending Operating Reserve** | | **$6,900.56** |
| Beginning Capital Replacement Reserve | | $175,935.73 |
| Capital Reserve Collection | | $22,969.03 |
| Capital Reserve Contribution | | $0.00 |
| **Est. Ending Capital Replacement Reserve** | | **$198,904.75** |

*Table 2-4*
*Zone 42 Budget*

| | Estimated through June 30 | |
|---|---|---|
| **Direct Costs** | **FY 2023-24** | **FY 2024-25** |
| Contractual Services | $4,868.77 | $5,075.69 |
| Professional Services | $0.00 | $0.00 |
| Electricity | $410.90 | $428.36 |
| Water | $10,883.41 | $11,101.08 |
| **Total Direct Costs** | **$16,163.08** | **$16,605.13** |
| **Indirect Costs** | | |
| Assessment Engineer | $2,064.70 | $1,756.94 |
| Auditor-Controller | $156.62 | $154.55 |
| Contract Administration | $2,139.00 | $2,181.78 |
| Rounding | $0.00 | $0.00 |
| **Total Indirect Costs** | **$4,360.32** | **$4,093.27** |
| **Total Costs** | **$20,523.40** | **$20,698.40** |
| **Collection/(Contribution)** | | |
| Operating Reserve | $0.00 | $0.00 |
| Capital Replacement | $17,587.20 | $19,031.90 |
| General Benefit Contribution | $0.00 | $0.00 |
| City Contribution | $0.00 | $0.00 |
| **Total Adjustments** | **$17,587.20** | **$19,031.90** |
| **Total Assessment** | **$38,110.60** | **$39,730.30** |
| **Reserve Fund Balances** | | |
| Beginning Operating Reserve | | $10,231.27 |
| Operating Reserve Collection | | $0.00 |
| Operating Reserve Contribution | | $0.00 |
| **Est. Ending Operating Reserve** | | **$10,231.27** |
| Beginning Capital Replacement Reserve | | $113,177.09 |
| Capital Reserve Collection | | $19,031.90 |
| Capital Reserve Contribution | | $0.00 |
| **Est. Ending Capital Replacement Reserve** | | **$132,208.99** |

*Table 2-5*
*Zone 51 Budget*

| | Estimated through June 30 | |
|---|---|---|
| **Direct Costs** | **FY 2023-24** | **FY 2024-25** |
| Contractual Services | $4,211.35 | $4,390.33 |
| Professional Services | $0.00 | $0.00 |
| Electricity | $90.00 | $93.83 |
| Water | $1,255.73 | $1,280.84 |
| **Total Direct Costs** | **$5,557.08** | **$5,765.00** |
| **Indirect Costs** | | |
| Assessment Engineer | $476.03 | $415.22 |
| Auditor-Controller | $112.52 | $109.19 |
| Contract Administration | $505.52 | $515.63 |
| Rounding | $0.00 | $0.00 |
| **Total Indirect Costs** | **$1,094.07** | **$1,040.04** |
| **Total Costs** | **$6,651.15** | **$6,805.04** |
| **Collection/(Contribution)** | | |
| Operating Reserve | $0.00 | $0.00 |
| Capital Replacement | $3,130.81 | $3,393.27 |
| General Benefit Contribution | $0.00 | $0.00 |
| City Contribution | $0.00 | $0.00 |
| **Total Adjustments** | **$3,130.81** | **$3,393.27** |
| **Total Assessment** | **$9,781.96** | **$10,198.31** |
| **Reserve Fund Balances** | | |
| Beginning Operating Reserve | | $3,334.33 |
| Operating Reserve Collection | | $0.00 |
| Operating Reserve Contribution | | $0.00 |
| **Est. Ending Operating Reserve** | | **$3,334.33** |
| Beginning Capital Replacement Reserve | | $19,371.79 |
| Capital Reserve Collection | | $3,393.27 |
| Capital Reserve Contribution | | $0.00 |
| **Est. Ending Capital Replacement Reserve** | | **$22,765.06** |

*Table 2-6*
*Zone 52 Budget*

| | Estimated through June 30 | |
|---|---|---|
| **Direct Costs** | **FY 2023-24** | **FY 2024-25** |
| Contractual Services | $8,959.41 | $9,340.18 |
| Professional Services | $0.00 | $0.00 |
| Electricity | $121.86 | $127.04 |
| Water | $1,056.48 | $1,077.61 |
| **Total Direct Costs** | **$10,137.75** | **$10,544.83** |
| **Indirect Costs** | | |
| Assessment Engineer | $1,461.45 | $3,355.39 |
| Auditor-Controller | $123.02 | $119.99 |
| Contract Administration | $4,085.10 | $4,166.80 |
| Rounding | $0.00 | $0.00 |
| **Total Indirect Costs** | **$5,669.57** | **$7,642.18** |
| **Total Costs** | **$15,807.32** | **$18,187.01** |
| **Collection/(Contribution)** | | |
| Operating Reserve | $0.00 | $0.00 |
| Capital Replacement | $56,983.58 | $57,697.50 |
| General Benefit Contribution | $0.00 | $0.00 |
| City Contribution | $0.00 | $0.00 |
| **Total Adjustments** | **$56,983.58** | **$57,697.50** |
| **Total Assessment** | **$72,790.90** | **$75,884.51** |
| **Reserve Fund Balances** | | |
| Beginning Operating Reserve | | $7,638.67 |
| Operating Reserve Collection | | $0.00 |
| Operating Reserve Contribution | | $0.00 |
| **Est. Ending Operating Reserve** | | **$7,638.67** |
| Beginning Capital Replacement Reserve | | $528,375.26 |
| Capital Reserve Collection | | $57,697.50 |
| Capital Reserve Contribution | | $0.00 |
| **Est. Ending Capital Replacement Reserve** | | **$586,072.76** |

*Table 2-7*
*Zone 59 Budget*

| | Estimated through June 30 | |
|---|---|---|
| **Direct Costs** | **FY 2023-24** | **FY 2024-25** |
| Contractual Services | $1,312.50 | $1,368.28 |
| Professional Services | $0.00 | $0.00 |
| Electricity | $408.94 | $600.00 |
| Debt Service Repayment | $626.00 | $626.00 |
| **Total Direct Costs** | **$2,347.44** | **$2,594.28** |
| **Indirect Costs** | | |
| Assessment Engineer | $207.64 | $262.41 |
| Auditor-Controller | $92.57 | $88.67 |
| Contract Administration | $319.49 | $325.88 |
| Rounding | $0.00 | $0.00 |
| **Total Indirect Costs** | **$619.70** | **$676.96** |
| **Total Costs** | **$2,967.14** | **$3,271.24** |
| **Collection/(Contribution)** | | |
| Operating Reserve | $0.00 | $0.00 |
| Capital Replacement | $3,215.30 | $3,174.01 |
| General Benefit Contribution | $0.00 | $0.00 |
| City Contribution | $0.00 | $0.00 |
| **Total Adjustments** | **$3,215.30** | **$3,174.01** |
| **Total Assessment** | **$6,182.44** | **$6,445.25** |
| **Reserve Fund Balances** | | |
| Beginning Operating Reserve | | $1,561.74 |
| Operating Reserve Collection | | $0.00 |
| Operating Reserve Contribution | | $0.00 |
| **Est. Ending Operating Reserve** | | **$1,561.74** |
| Beginning Capital Replacement Reserve | | $24,220.01 |
| Capital Reserve Collection | | $3,174.01 |
| Capital Reserve Contribution | | $0.00 |
| **Est. Ending Capital Replacement Reserve** | | **$27,394.02** |

*Table 2-8*
*Zone 62 Budget*

| | Estimated through June 30 | |
|---|---|---|
| **Direct Costs** | **FY 2023-24** | **FY 2024-25** |
| Contractual Services | $3,829.80 | $3,992.57 |
| Professional Services | $0.00 | $0.00 |
| Water | $1,486.54 | $1,516.27 |
| **Total Direct Costs** | **$5,316.34** | **$5,508.84** |
| **Indirect Costs** | | |
| Assessment Engineer | $950.00 | $896.35 |
| Auditor-Controller | $130.72 | $127.91 |
| Contract Administration | $1,091.24 | $1,113.06 |
| Rounding | $0.00 | $0.00 |
| **Total Indirect Costs** | **$2,171.96** | **$2,137.32** |
| **Total Costs** | **$7,488.30** | **$7,646.16** |
| **Collection/(Contribution)** | | |
| Operating Reserve | $0.00 | $0.00 |
| Capital Replacement | $11,956.74 | $12,626.03 |
| General Benefit Contribution | $0.00 | $0.00 |
| City Contribution | $0.00 | $0.00 |
| **Total Adjustments** | **$11,956.74** | **$12,626.03** |
| **Total Assessment** | **$19,445.04** | **$20,272.19** |
| **Reserve Fund Balances** | | |
| Beginning Operating Reserve | | $3,698.47 |
| Operating Reserve Collection | | $0.00 |
| Operating Reserve Contribution | | $0.00 |
| **Est. Ending Operating Reserve** | | **$3,698.47** |
| Beginning Capital Replacement Reserve | | $121,708.93 |
| Capital Reserve Collection | | $12,626.03 |
| Capital Reserve Contribution | | $0.00 |
| **Est. Ending Capital Replacement Reserve** | | **$134,334.96** |

*Table 2-9*
*Zone 67 Budget*

| | Estimated through June 30 | |
|---|---|---|
| **Direct Costs** | **FY 2023-24** | **FY 2024-25** |
| Contractual Services | $342.80 | $357.37 |
| Professional Services | $0.00 | $0.00 |
| Water | $859.56 | $876.75 |
| **Total Direct Costs** | **$1,202.36** | **$1,234.12** |
| **Indirect Costs** | | |
| Assessment Engineer | $239.30 | $386.46 |
| Auditor-Controller | $106.57 | $103.07 |
| Contract Administration | $470.52 | $479.93 |
| Rounding | $0.00 | $0.00 |
| **Total Indirect Costs** | **$816.39** | **$969.46** |
| **Total Costs** | **$2,018.75** | **$2,203.58** |
| **Collection/(Contribution)** | | |
| Operating Reserve | $0.00 | $0.00 |
| Capital Replacement | $6,365.01 | $6,536.71 |
| General Benefit Contribution | $0.00 | $0.00 |
| City Contribution | $0.00 | $0.00 |
| **Total Adjustments** | **$6,365.01** | **$6,536.71** |
| **Total Assessment** | **$8,383.76** | **$8,740.29** |
| **Reserve Fund Balances** | | |
| Beginning Operating Reserve | | $977.62 |
| Operating Reserve Collection | | $0.00 |
| Operating Reserve Contribution | | $0.00 |
| **Est. Ending Operating Reserve** | | **$977.62** |
| Beginning Capital Replacement Reserve | | $58,867.50 |
| Capital Reserve Collection | | $6,536.71 |
| Capital Reserve Contribution | | $0.00 |
| **Est. Ending Capital Replacement Reserve** | | **$65,404.21** |

*Table 2-10*
*Zone 71 Budget*

| | Estimated through June 30 | |
|---|---|---|
| **Direct Costs** | **FY 2023-24** | **FY 2024-25** |
| Contractual Services | $9,554.39 | $9,960.45 |
| Professional Services | $0.00 | $0.00 |
| Electricity | $90.32 | $94.16 |
| Trails | $0.00 | $0.00 |
| Water | $2,207.21 | $2,251.35 |
| **Total Direct Costs** | **$11,851.92** | **$12,305.96** |
| **Indirect Costs** | | |
| Assessment Engineer | $669.46 | $555.08 |
| Auditor-Controller | $141.22 | $138.71 |
| Contract Administration | $675.80 | $689.32 |
| Rounding | $0.00 | $0.00 |
| **Total Indirect Costs** | **$1,486.48** | **$1,383.11** |
| **Total Costs** | **$13,338.40** | **$13,689.07** |
| **Collection/(Contribution)** | | |
| Operating Reserve | ($262.48) | ($55.55) |
| Capital Replacement | $0.00 | $0.00 |
| General Benefit Contribution | $0.00 | $0.00 |
| City Contribution | $0.00 | $0.00 |
| **Total Adjustments** | **($262.48)** | **($55.55)** |
| **Total Assessment** | **$13,075.92** | **$13,633.52** |
| **Reserve Fund Balances** | | |
| Beginning Operating Reserve | | $6,726.11 |
| Operating Reserve Collection | | $0.00 |
| Operating Reserve Contribution | | $0.00 |
| **Est. Ending Operating Reserve** | | **$6,726.11** |
| Beginning Capital Replacement Reserve | | $38,126.73 |
| Capital Reserve Collection | | $0.00 |
| Capital Reserve Contribution | | ($112.93) |
| **Est. Ending Capital Replacement Reserve** | | **$38,013.80** |

*Table 2-11*
*Zone 181 Budget*

| | Estimated through June 30 | |
|---|---|---|
| **Direct Costs** | **FY 2023-24** | **FY 2024-25** |
| Contractual Services | $1,123.07 | $1,170.80 |
| Professional Services | $0.00 | $0.00 |
| Electricity | $666.07 | $800.00 |
| Debt Service Repayment | $877.00 | $877.00 |
| **Total Direct Costs** | **$2,666.14** | **$2,847.80** |
| **Indirect Costs** | | |
| Assessment Engineer | $1,332.93 | $1,291.00 |
| Auditor-Controller | $91.87 | $87.95 |
| Contract Administration | $1,571.78 | $1,603.22 |
| Rounding | $0.00 | $0.00 |
| **Total Indirect Costs** | **$2,996.58** | **$2,982.17** |
| **Total Costs** | **$5,662.72** | **$5,829.97** |
| **Collection/(Contribution)** | | |
| Operating Reserve | $0.00 | $0.00 |
| Capital Replacement | $22,344.66 | $23,367.75 |
| General Benefit Contribution | $0.00 | $0.00 |
| City Contribution | $0.00 | $0.00 |
| **Total Adjustments** | **$22,344.66** | **$23,367.75** |
| **Total Assessment** | **$28,007.38** | **$29,197.72** |
| **Reserve Fund Balances** | | |
| Beginning Operating Reserve | | $2,767.21 |
| Operating Reserve Collection | | $0.00 |
| Operating Reserve Contribution | | $0.00 |
| **Est. Ending Operating Reserve** | | **$2,767.21** |
| Beginning Capital Replacement Reserve | | $155,689.78 |
| Capital Reserve Collection | | $23,367.75 |
| Capital Reserve Contribution | | $0.00 |
| **Est. Ending Capital Replacement Reserve** | | **$179,057.53** |

## Changes in Organization

There are no changes in organization for any zone for Fiscal Year 2024-25.

## Proposition 218 Compliance

On November 5, 1996 California voters approved Proposition 218 entitled "Right to Vote on Taxes Act" which added Article XIII D to the California Constitution. While its title refers only to taxes, Proposition 218 establishes new procedural requirements for the formation and administration of assessment districts. Proposition 218 also requires that with certain specified exceptions, which are described below, all existing assessment districts must be ratified by the property owners within the District using the new procedures.

Some of these exceptions include:

1. Any assessment imposed exclusively to finance the capital cost or maintenance and operation expenses for streets.
2. Any assessments levied pursuant to a petition signed by the persons owning all of the parcels subject to the assessment at the time the assessment was initially imposed

However, even if assessments are initially exempt from Proposition 218, if the assessments are increased in the future, the City will need to comply with the provisions of Proposition 218 for that portion of the increased assessment formula (e.g., CPI increase).

Proposition 218 does not define this term "streets." However, based on the opinions of the public agency officials, attorneys, assessment engineers, and Senate Bill 919, it has been determined that streets include all public improvements located within the street right-of-way. This would include median and parkway landscaping, traffic signals, safety lighting, and street lighting.

Proposition 218 defines "assessment" as "any levy or charge upon real property by an agency for a special benefit conferred upon the real property" (California Constitution, Article XIII D, §2(b)). A special assessment, sometimes called a "benefit assessment," is a charge generally levied upon parcels of real property to pay for benefits the parcels receive from local improvements. Special assessments are levied according to statutory authority granted by the Legislature or, in some instances, local charters. Distinguishing among taxes, fees and assessments can be difficult and often depends on the context in which the distinction is made. For example, taxes, assessments and property-related fees all may be imposed on property. The key feature that distinguishes an assessment from a tax, fee, or charge is the existence of a special benefit to real property. Without identifying a special benefit, there can be no assessment.

## Distinguishing General and Special Benefit

Proposition 218 added a set of procedures and requirements which a local government must follow to levy an assessment. In addition to notice, hearing, and assessment ballot proceedings, Proposition 218 provides that "only special benefits are assessable" and requires a local government to "separate the general benefits from the special benefits conferred on a parcel."

By its nature most every public improvement financed through an assessment district contains an element of public benefit. The test is: does there exist, with relation to the improvement, a special benefit to the property assessed? The law requires that portion of the cost of the improvement which benefits the public generally, to be separated from that portion of the cost of the improvement which specially benefits assessed properties. Proposition 218 provides the following definition of "special benefit":

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

The actual assessment and the amount of the assessment for the Fiscal Year 2024-25 apportioned to each parcel as shown on the latest equalized roll at the County Assessor's office are listed in Appendix A of this Report. The description of each lot or parcel is part of the records of the County Assessor of the County of Riverside and such records are, by reference, made part of this Report.

## Direct and Special Benefit

The maintenance of landscaping, multi-purpose trails, fencing, fossil filters, bio-swales, streetlights, traffic signals, and bridge lights, and graffiti abatement provides direct and special benefit to those properties located within Landscaping and Lighting Maintenance District No. 89-1-Consolidated (District).

Each and every lot or parcel within the District receives a particular and distinct benefit from the improvements over and above general benefits conferred by the improvements. First, improvements were conditions of approval for the creation or development of the parcels. In order to create or develop the parcels, the County or City required the original developer to install and/or guarantee the maintenance of the improvements, and appurtenant facilities serving the lots or parcels. Therefore, each and every lot or parcel within the District could not have been developed in the absence of the installation and expected maintenance of these facilities.

In addition, the improvements continue to confer a particular and distinct special benefit upon parcels within the District because of the nature of the improvements. The proper maintenance of landscaping, multi-purpose trails, fencing, fossil filters, bio-swales, streetlights, traffic signals, and bridge lights, and graffiti abatement, and appurtenant facilities specially benefit parcels within the District by moderating temperatures, providing oxygenation, attenuating noise from adjacent streets and controlling dust for those properties in close proximity to the landscaping. Improved erosion and water quality control, dust abatement, increased public safety (e.g., control sight distance restrictions and fire hazards), improved neighborhood property protection and aesthetics, controlling or restricting the flow of traffic into and out of the development, increasing public safety for both pedestrians and the motoring public, and increasing traffic safety by improving visibility. The spraying and treating of landscaping for disease reduces the likelihood of insect infestation and other diseases spreading to landscaping located throughout the properties within the District. Streetlights also provide safety for pedestrians and motorists living and owning property in the District during the nighttime hours, and to assign rights-of-way for the safety of pedestrians and motorists by defining a specific path during all hours of the day.

Streets are constructed for the safe and convenient travel of vehicles and pedestrians. They also provide an area for underground and overhead utilities. These elements are a distinct and special benefit to all developed parcels in the District. Streetlights are installed on and are for street purposes and are maintained and serviced to allow the street to perform to the standards it was designed.

Streetlights are determined to be an integral part of “streets” as a “permanent public improvement.” One of the principal purposes of fixed roadway lighting is to create a nighttime environment conducive to quick, accurate, and comfortable seeing for the user of the facility. These factors, if attained, combine to improve traffic safety and achieve efficient traffic movement. Fixed lighting can enable the motorist to see detail more distinctly and to react safely toward roadway and traffic conditions present on or near the roadway facility.

The system of streets within the District is established to provide access to each parcel in the District. Streetlights provide a safer street environment for owners of the parcels served. If the parcels were not subdivided to provide individual parcels to owners within the District, there would be no need for a system of streets with streetlights. Therefore, the installation of streetlights is for the express, special benefit of the parcels within the District.

The proper maintenance of the landscaping, ornamental structures, and appurtenant facilities reduces property-related crimes (especially vandalism) against properties in the District through the screening of properties within the District from arterial streets.

Finally, the proper maintenance of landscaping, multi-purpose trails, fencing, fossil filters, bio-swales, and graffiti abatement, and appurtenant structures improves the attractiveness of the properties within the District. This provides a positive visual experience each and every time a trip is made to or from the property and provides an enhanced quality of life and sense of well-being for properties within the District.

Traffic signal assessments are based on traffic studies and/or trip counts. See Section 2 (Cost Estimate) for specific zone benefits.

Because all benefiting properties consist of a uniform land use, it is determined that all lots or parcels benefit equally from the improvements and the costs and expenses for the provision of electricity for the streetlights and traffic signals and the maintenance of landscaping, multi-purpose trails, fencing, fossil filters, bio-swales, traffic signals, and bridge lights, and graffiti abatement are apportioned on a per acre, per EDU (Equivalent Dwelling Unit), or per parcel basis.

Based on the benefits described above, landscaping, multi-purpose trails, fencing, fossil filters, bio-swales, streetlights, traffic signals, and bridge lights, and graffiti abatement are an integral part of the quality of life of the District. This quality of life is a special benefit to those parcels that are not government owned easements, utility easements, and flood channel parcels. Government owned easements, utility easements, and flood channel parcels do not benefit from the improvements due to their use and lack of habitation on such parcels. Parcels of this nature are usually vacant narrow strips of land or flood control channels and therefore do not generate or experience pedestrian or vehicular traffic. Nor do these types of parcels support dwelling units or other structures that would promote frequent use of the parcels by the traveling public. As a result of this lack of activity on such parcels they do not receive any benefit from landscaping, multi-purpose trails, fencing, fossil filters, bio-swales, streetlights, traffic signals, and bridge lights, and graffiti abatement and are not assessed.

## General Benefit

The total benefit from the works of improvement is a combination of the special benefits to the parcels within the District and the general benefits to the public at large and to adjacent property owners. The portion of the total landscaping, multi-purpose trails, fencing, fossil filters, bio-swales, streetlights, traffic signals, and bridge lights, and graffiti abatement maintenance costs associated with general benefits will not be assessed to the parcels in the District, but will be paid from other City Funds. Because the landscaping, multi-purpose trails, fencing, fossil filters, bio-swales, streetlights, traffic signals, and bridge lights, and graffiti abatement improvements are located immediately adjacent to properties within the District and are maintained solely for the benefit of the properties within the District, any benefit received by properties outside of the District will be in the proportions stated under Special Benefit. As a result, no property is assessed in excess of the reasonable cost of the proportional special benefit conferred on that property.

## Method of Apportionment

The Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements, which include the construction, maintenance, and servicing of public lights, landscaping, dedicated easements for landscape use, and appurtenant facilities. The Act further provides that assessments may be apportioned upon all assessable lots or parcels of land within an assessment district in proportion to the estimated benefits to be received by each lot or parcel from the improvements rather than assessed value.

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

The formula used for calculating assessments reflects the composition of the parcels and the improvements and services provided by the District to fairly apportion the costs based on the estimated benefit to each parcel.

In addition, Article XIII D of the California Constitution (the “Article”) requires that a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. The Article provides that only special benefits are assessable, and the City must separate the general benefits from the special benefits conferred on a parcel. A special benefit is a particular and distinct benefit over and above general benefits conferred on the public at large, including real property within the district. The general enhancement of property value does not constitute a special benefit.

## Benefit by Zone

Each of the assessable parcels within the zones listed below has been deemed to receive proportional special benefit from the maintenance and operation of the improvements within that zone. The percentage change in allowable Fiscal Year 2024-25 assessment from the allowable Fiscal Year 2023-24 assessment is as follows:

*Table 3-1*
*Benefit by Zone*

| Zone | Estimated Levy FY 2024-25 | Total Parcels/Acres | Allowable Assessment per Parcel FY 2023-2024 | Allowable Assessment per Parcel FY 2024-25 | Maximum Assessment Rate Change (%) | Preliminary Assessment per Parcel FY 2024-25 |
|---|---|---|---|---|---|---|
| Zone 3 | $107,664.48 | 1,386 Parcels | $77.68 | $77.68 | 0.00% | $77.68 |
| Zone 29 | $1,238.62 | 10 Parcels | $120.39 | $125.50 | 4.25% | $123.86 |
| Zone 30 | $37,408.24 | 164 Parcels | $240.78 | $251.02 | 4.25% | $228.10 |
| Zone 42 | $39,730.30 | 187 Parcels | $224.29 | $233.82 | 4.25% | $212.46 |
| Zone 51 | $10,198.31 | 61 Parcels | $162.50 | $169.40 | 4.25% | $167.19 |
| Zone 52 | $75,884.51 | 91 Parcels | $880.23 | $917.64 | 4.25% | $833.90 |
| Zone 59 | $6,445.25 | 12.86 Acres | $487.13 | $507.83 | 4.25% | $501.19 |
| Zone 62 | $20,272.19 | 113 Parcels | $189.36 | $197.41 | 4.25% | $179.40 |
| Zone 67 | $8,740.29 | 44 Parcels | $209.68 | $218.59 | 4.25% | $198.64 |
| Zone 71 | $13,633.52 | 143 Parcels | $92.67 | $96.60 | 4.25% | $95.34 |
| Zone 181 | $29,197.72 | 33.84 Acres | $910.74 | $949.44 | 4.25% | $862.82 |

*Whereas,* the Board of Supervisors of the County of Riverside, State of California, did, pursuant to the provisions of the "Landscaping and Lighting Act of 1972", being Division 15 of the Streets and Highways Code of the State of California, adopt Resolution No. 94-389 to initiate proceedings to form a special assessment district known and designated as:

Landscaping and Lighting Maintenance District No. 89-1-Consolidated; and,

*Whereas,* the City Council, did direct the appointed engineer to prepare and file an annual report, in accordance with Article 4 (commencing with Section 22565) of Chapter 1 of Part 2 of Division 15 of the Streets and Highways Code, being an article of the aforementioned Landscaping and Lighting Act of 1972.

*Whereas,* Section 22567 of said Article 4 states the Report shall consist of the following;

a. Maintenance plans for the improvements
b. An estimate of the costs of the improvements
c. A diagram for the assessment district
d. An assessment of the estimated costs of the maintenance of the improvements

*Now, Therefore,* I, the appointed ENGINEER, acting on behalf of the City of Wildomar, pursuant to the Act, do hereby submit the following:

1. Pursuant to the provisions of law the costs and expenses of the District have been assessed upon the parcels of land in the District benefited thereby in direct proportion and relation to the estimated benefits to be received by each of said parcels. For particulars as to the identification of said parcel, reference is made to the Assessment Diagram, a reduced copy of which is included herein.

2. As required by law, a Diagram is filed herewith, showing the District, as well as the boundaries and dimensions of the respective parcels and subdivisions of land within said District as the same exist each of which subdivisions of land or parcels or lots, respectively, have been given a separate number upon said Diagram and in the Assessment Roll contained herein.
3. The separate numbers given the subdivisions and parcels of land, as shown on said Assessment Diagram and Assessment Roll, correspond with the numbers assigned to each parcel by the Riverside County Assessor. Reference is made to the County Assessment Roll for a description of the lots or parcels.
4. There are no parcels or lots within Zones 3, 29, 30, 42, 51, 52, 59, 62, 67, 71 and 181 that are owned by a federal, state or other local governmental agency that will benefit from the services to be provided by the assessments to be collected.

The City requested Spicer Consulting Group, LLC., to prepare and file an Engineer's Report for Landscaping and Lighting Maintenance District No. 89-1-Consolidated pursuant to the Landscaping and Lighting Act of 1972 presenting plans and specifications describing the general nature, location and extent of the improvements to be maintained, an estimate of the costs of the maintenance, operations and servicing of the improvements for LMD No. 89-1-C for the referenced Fiscal Year, a diagram for the District showing the area and properties to be assessed, and an assessment of the estimated costs of the maintenance, operations and servicing the improvements, assessing the net amount upon all assessable lots and-or parcels within the District in proportion to the special benefit received.

Each succeeding Fiscal Year the special assessment for Zones 29, 30, 42, 51, 52, 59, 62, 67, 71 and 181 may be subject to an annual adjustment that is the greater of two percent (2.00%) or the cumulative percentage increase, if any, in the Consumer Price Index for all Urban Consumers ("CPI-U") for the Riverside-San Bernardino-Ontario Standard Metropolitan Statistical area ("Index") published by the Bureau of Labor Statistics of the United States Department of Labor. The annual CPI-U adjustment will be based on the cumulative increase, if any, in the Index as it stands in March of each year over the base Index. Any increase larger than the greater of 2.00% or the CPI-U annual adjustment requires a majority approval of all the property owners within each of the benefit zones in LMD No. 89-1-C.

*Table 3-2*
*Proposed Assessments*

| Zone | Fiscal Year | Maximum % Increase | Maximum Assessment | Actual % Increase | Actual Assessment | % of Maximum |
|---|---|---|---|---|---|---|
| Zone 3 | 2023-24 | 0.00% | $77.68 | 0.00% | $77.68 | 100% |
| | 2024-25 | 0.00% | $77.68 | 0.00% | $77.68 | 100% |
| Zone 29 | 2023-24 | 4.56% | $120.39 | 4.56% | $118.81 | 99% |
| | 2024-25 | 4.25% | $125.50 | 4.25% | $123.86 | 99% |
| Zone 30 | 2023-24 | 4.56% | $240.78 | 4.56% | $218.80 | 91% |
| | 2024-25 | 4.25% | $251.02 | 4.25% | $228.10 | 91% |
| Zone 42 | 2023-24 | 4.56% | $224.29 | 4.56% | $203.80 | 91% |
| | 2024-25 | 4.25% | $233.82 | 4.25% | $212.46 | 91% |
| Zone 51 | 2023-24 | 4.56% | $162.50 | 4.56% | $160.37 | 99% |
| | 2024-25 | 4.25% | $169.40 | 4.25% | $167.19 | 99% |
| Zone 52 | 2023-24 | 4.56% | $880.23 | 4.56% | $799.90 | 91% |
| | 2024-25 | 4.25% | $917.64 | 4.25% | $833.90 | 91% |
| Zone 59 | 2023-24 | 4.56% | $487.13 | 4.56% | $480.75 | 99% |
| | 2024-25 | 4.25% | $507.83 | 4.25% | $501.19 | 99% |
| Zone 62 | 2023-24 | 4.56% | $189.36 | 4.56% | $172.09 | 91% |
| | 2024-25 | 4.25% | $197.41 | 4.25% | $179.40 | 91% |
| Zone 67 | 2023-24 | 4.56% | $209.68 | 4.56% | $190.54 | 91% |
| | 2024-25 | 4.25% | $218.59 | 4.25% | $198.64 | 91% |
| Zone 71 | 2023-24 | 4.56% | $92.67 | 4.56% | $91.45 | 99% |
| | 2024-25 | 4.25% | $96.60 | 4.25% | $95.34 | 99% |
| Zone 181 | 2023-24 | 4.56% | $910.74 | 4.56% | $827.64 | 91% |
| | 2024-25 | 4.25% | $949.44 | 4.25% | $862.82 | 91% |

Executed this _____ day of _____ 2024.




FRANCISCO MARTINEZ JR
PROFESSIONAL CIVIL ENGINEER NO. 84640
ENGINEER OF WORK
CITY OF WILDOMAR
STATE OF CALIFORNIA

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and Assessment Diagram thereto attached, was filed with me on the _____ day of _____, 2024.

CITY CLERK
CITY OF WILDOMAR
STATE OF CALIFORNIA

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and Assessment Diagram thereto attached, was approved and confirmed by the City Council of the City of Wildomar, California, on the _____day of _____, 2024.

CITY CLERK
CITY OF WILDOMAR
STATE OF CALIFORNIA

A reduced copy of the Assessment Diagrams are filed herewith, are incorporated by reference in Appendix B herein, and made part of this Report.

If any parcel submitted for collection is identified by the County Auditor-Controller to be an invalid parcel number for the current fiscal year, a corrected parcel number and/or new parcel number will be identified and resubmitted to the County Auditor/Controller. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment rate approved in this Report. Therefore, if a single parcel has changed to multiple parcels, the assessment amount applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment.

Information identified on these maps was received from several sources including the owner/developer, City of Wildomar, and the Riverside County Assessor.

The actual amount of the assessment for the Fiscal Year 2024-25 apportioned to each parcel as shown on the latest equalized roll at the County Assessor's office are listed in Appendix A of this Report. The description of each lot or parcel is part of the records of the County Assessor of the County of Riverside and such records are, by reference, made part of this Report.

The total assessment for the Fiscal Year 2024-25 is $350,413.43.[1]

[1] The actual assessment roll amount might have a minimal variance due to rounding.

# Appendix A:
## Assessment Rolls

# Assessment Roll

68-9836 - LMD 89-1-C Vol.1 - Zone 3

Fiscal Year 2024-25

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 362511001 | $77.68 | 362511002 | $77.68 | 362511003 | $77.68 |
| 362511004 | $77.68 | 362511005 | $77.68 | 362511006 | $77.68 |
| 362511007 | $77.68 | 362511008 | $77.68 | 362511009 | $77.68 |
| 362511010 | $77.68 | 362512001 | $77.68 | 362512002 | $77.68 |
| 362512003 | $77.68 | 362512004 | $77.68 | 362512005 | $77.68 |
| 362512006 | $77.68 | 362512007 | $77.68 | 362512008 | $77.68 |
| 362512009 | $77.68 | 362512010 | $77.68 | 362512011 | $77.68 |
| 362512012 | $77.68 | 362512013 | $77.68 | 362512014 | $77.68 |
| 362512015 | $77.68 | 362512016 | $77.68 | 362512017 | $77.68 |
| 362512018 | $77.68 | 362512019 | $77.68 | 362512020 | $77.68 |
| 362512021 | $77.68 | 362512022 | $77.68 | 362512023 | $77.68 |
| 362512024 | $77.68 | 362512025 | $77.68 | 362512026 | $77.68 |
| 362512027 | $77.68 | 362512028 | $77.68 | 362512029 | $77.68 |
| 362512030 | $77.68 | 362512031 | $77.68 | 362512032 | $77.68 |
| 362512033 | $77.68 | 362512034 | $77.68 | 362512035 | $77.68 |
| 362512036 | $77.68 | 362512037 | $77.68 | 362512038 | $77.68 |
| 362512039 | $77.68 | 362512040 | $77.68 | 362512041 | $77.68 |
| 362512042 | $77.68 | 362512043 | $77.68 | 362512044 | $77.68 |
| 362512045 | $77.68 | 362512046 | $77.68 | 362513001 | $77.68 |
| 362513002 | $77.68 | 362513003 | $77.68 | 362513004 | $77.68 |
| 362513005 | $77.68 | 362513006 | $77.68 | 362513007 | $77.68 |
| 362513008 | $77.68 | 362513009 | $77.68 | 362513010 | $77.68 |
| 362513011 | $77.68 | 362514001 | $77.68 | 362514002 | $77.68 |
| 362514003 | $77.68 | 362514004 | $77.68 | 362514005 | $77.68 |
| 362514006 | $77.68 | 362521001 | $77.68 | 362521002 | $77.68 |
| 362521003 | $77.68 | 362521004 | $77.68 | 362521005 | $77.68 |
| 362521006 | $77.68 | 362522001 | $77.68 | 362522002 | $77.68 |
| 362522003 | $77.68 | 362522004 | $77.68 | 362522005 | $77.68 |
| 362522006 | $77.68 | 362522007 | $77.68 | 362522008 | $77.68 |
| 362522009 | $77.68 | 362522010 | $77.68 | 362522011 | $77.68 |
| 362522012 | $77.68 | 362522013 | $77.68 | 362522014 | $77.68 |
| 362522015 | $77.68 | 362522016 | $77.68 | 362522017 | $77.68 |
| 362522018 | $77.68 | 362522019 | $77.68 | 362522020 | $77.68 |
| 362522021 | $77.68 | 362522022 | $77.68 | 362522023 | $77.68 |
| 362522024 | $77.68 | 362522025 | $77.68 | 362522026 | $77.68 |
| 362522027 | $77.68 | 362522028 | $77.68 | 362522029 | $77.68 |
| 362522030 | $77.68 | 362522031 | $77.68 | 362522032 | $77.68 |
| 362522033 | $77.68 | 362522034 | $77.68 | 362522035 | $77.68 |
| 362523001 | $77.68 | 362523002 | $77.68 | 362523003 | $77.68 |
| 362523004 | $77.68 | 362523005 | $77.68 | 362523006 | $77.68 |
| 362523007 | $77.68 | 362523008 | $77.68 | 362523009 | $77.68 |
| 362523010 | $77.68 | 362523011 | $77.68 | 362523012 | $77.68 |
| 362523013 | $77.68 | 362523014 | $77.68 | 362523015 | $77.68 |
| 362523016 | $77.68 | 362531001 | $77.68 | 362531002 | $77.68 |
| 362531003 | $77.68 | 362531004 | $77.68 | 362531005 | $77.68 |
| 362531006 | $77.68 | 362531007 | $77.68 | 362531008 | $77.68 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 362531009 | $77.68 | 362531010 | $77.68 | 362531011 | $77.68 |
| 362531012 | $77.68 | 362531014 | $77.68 | 362531015 | $77.68 |
| 362531016 | $77.68 | 362531017 | $77.68 | 362531018 | $77.68 |
| 362531019 | $77.68 | 362531020 | $77.68 | 362531021 | $77.68 |
| 362531022 | $77.68 | 362531023 | $77.68 | 362531024 | $77.68 |
| 362531025 | $77.68 | 362531026 | $77.68 | 362531027 | $77.68 |
| 362531028 | $77.68 | 362531029 | $77.68 | 362531030 | $77.68 |
| 362531031 | $77.68 | 362532001 | $77.68 | 362532002 | $77.68 |
| 362532003 | $77.68 | 362532004 | $77.68 | 362532005 | $77.68 |
| 362532006 | $77.68 | 362532007 | $77.68 | 362532008 | $77.68 |
| 362533001 | $77.68 | 362533002 | $77.68 | 362533003 | $77.68 |
| 362533004 | $77.68 | 362533005 | $77.68 | 362533006 | $77.68 |
| 362533007 | $77.68 | 362533008 | $77.68 | 362533009 | $77.68 |
| 362533010 | $77.68 | 362533011 | $77.68 | 362533012 | $77.68 |
| 362533013 | $77.68 | 362533014 | $77.68 | 362533015 | $77.68 |
| 362533016 | $77.68 | 362533017 | $77.68 | 362533018 | $77.68 |
| 362533019 | $77.68 | 362533020 | $77.68 | 362533021 | $77.68 |
| 362533022 | $77.68 | 362533023 | $77.68 | 362533024 | $77.68 |
| 362533025 | $77.68 | 362533026 | $77.68 | 362533027 | $77.68 |
| 362533028 | $77.68 | 362533029 | $77.68 | 362533030 | $77.68 |
| 362533031 | $77.68 | 362541001 | $77.68 | 362541002 | $77.68 |
| 362541004 | $77.68 | 362541005 | $77.68 | 362541006 | $77.68 |
| 362541007 | $77.68 | 362542001 | $77.68 | 362542002 | $77.68 |
| 362542003 | $77.68 | 362542004 | $77.68 | 362542005 | $77.68 |
| 362542006 | $77.68 | 362542007 | $77.68 | 362542008 | $77.68 |
| 362542009 | $77.68 | 362542010 | $77.68 | 362542011 | $77.68 |
| 362542012 | $77.68 | 362542013 | $77.68 | 362542014 | $77.68 |
| 362542015 | $77.68 | 362542016 | $77.68 | 362542017 | $77.68 |
| 362542018 | $77.68 | 362542019 | $77.68 | 362542020 | $77.68 |
| 362542021 | $77.68 | 362542022 | $77.68 | 362542023 | $77.68 |
| 362542024 | $77.68 | 362542025 | $77.68 | 362543001 | $77.68 |
| 362543002 | $77.68 | 362543003 | $77.68 | 362543004 | $77.68 |
| 362543005 | $77.68 | 362543006 | $77.68 | 362543007 | $77.68 |
| 362543008 | $77.68 | 362543009 | $77.68 | 362543010 | $77.68 |
| 362543011 | $77.68 | 362550001 | $77.68 | 362550002 | $77.68 |
| 362550003 | $77.68 | 362550004 | $77.68 | 362550005 | $77.68 |
| 362550006 | $77.68 | 362550007 | $77.68 | 362550008 | $77.68 |
| 362550009 | $77.68 | 362550010 | $77.68 | 362550011 | $77.68 |
| 362550012 | $77.68 | 362550013 | $77.68 | 362550014 | $77.68 |
| 362550015 | $77.68 | 362550016 | $77.68 | 362550017 | $77.68 |
| 362550018 | $77.68 | 362550019 | $77.68 | 362550020 | $77.68 |
| 362550021 | $77.68 | 362550022 | $77.68 | 362550023 | $77.68 |
| 362550024 | $77.68 | 362550025 | $77.68 | 362550026 | $77.68 |
| 362550027 | $77.68 | 362550028 | $77.68 | 362550029 | $77.68 |
| 362550030 | $77.68 | 362550031 | $77.68 | 362550032 | $77.68 |
| 362550033 | $77.68 | 362550034 | $77.68 | 362550035 | $77.68 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 362550036 | $77.68 | 362550037 | $77.68 | 362550038 | $77.68 |
| 362550039 | $77.68 | 362550040 | $77.68 | 362550041 | $77.68 |
| 362550042 | $77.68 | 362550043 | $77.68 | 362550044 | $77.68 |
| 362550045 | $77.68 | 362550046 | $77.68 | 362550047 | $77.68 |
| 362550048 | $77.68 | 362550049 | $77.68 | 362550050 | $77.68 |
| 362550051 | $77.68 | 362550052 | $77.68 | 362550053 | $77.68 |
| 362550054 | $77.68 | 362550055 | $77.68 | 362550056 | $77.68 |
| 362550057 | $77.68 | 362550058 | $77.68 | 362550059 | $77.68 |
| 362550060 | $77.68 | 362550061 | $77.68 | 362550062 | $77.68 |
| 362550063 | $77.68 | 362690001 | $77.68 | 362690002 | $77.68 |
| 362690003 | $77.68 | 362690004 | $77.68 | 362690005 | $77.68 |
| 362690006 | $77.68 | 362690007 | $77.68 | 362690008 | $77.68 |
| 362690009 | $77.68 | 362690010 | $77.68 | 362690011 | $77.68 |
| 362690012 | $77.68 | 362690013 | $77.68 | 362690014 | $77.68 |
| 362690015 | $77.68 | 362690016 | $77.68 | 362690017 | $77.68 |
| 362690018 | $77.68 | 362690019 | $77.68 | 362690020 | $77.68 |
| 362690021 | $77.68 | 362691001 | $77.68 | 362691002 | $77.68 |
| 362691003 | $77.68 | 362691004 | $77.68 | 362691005 | $77.68 |
| 362691006 | $77.68 | 362691007 | $77.68 | 362691008 | $77.68 |
| 362691009 | $77.68 | 362691010 | $77.68 | 362691011 | $77.68 |
| 362691012 | $77.68 | 362691013 | $77.68 | 362691014 | $77.68 |
| 362691015 | $77.68 | 362691016 | $77.68 | 362700001 | $77.68 |
| 362700002 | $77.68 | 362700003 | $77.68 | 362700004 | $77.68 |
| 362700005 | $77.68 | 362700006 | $77.68 | 362700007 | $77.68 |
| 362700008 | $77.68 | 362700009 | $77.68 | 362700010 | $77.68 |
| 362700011 | $77.68 | 362700012 | $77.68 | 362700013 | $77.68 |
| 362700014 | $77.68 | 362700015 | $77.68 | 362700016 | $77.68 |
| 362701001 | $77.68 | 362701002 | $77.68 | 362701003 | $77.68 |
| 362701004 | $77.68 | 362701005 | $77.68 | 362701006 | $77.68 |
| 362701007 | $77.68 | 362701008 | $77.68 | 362701009 | $77.68 |
| 362701010 | $77.68 | 362702002 | $77.68 | 362702003 | $77.68 |
| 362702004 | $77.68 | 362702005 | $77.68 | 362702006 | $77.68 |
| 362702007 | $77.68 | 362702008 | $77.68 | 362702009 | $77.68 |
| 362702010 | $77.68 | 362702011 | $77.68 | 362702012 | $77.68 |
| 362702013 | $77.68 | 362702014 | $77.68 | 362702015 | $77.68 |
| 362702016 | $77.68 | 362702017 | $77.68 | 362702018 | $77.68 |
| 362702019 | $77.68 | 362710001 | $77.68 | 362710002 | $77.68 |
| 362710003 | $77.68 | 362710004 | $77.68 | 362710005 | $77.68 |
| 362710006 | $77.68 | 362710007 | $77.68 | 362710008 | $77.68 |
| 362710009 | $77.68 | 362710010 | $77.68 | 362710011 | $77.68 |
| 362710012 | $77.68 | 362710013 | $77.68 | 362710014 | $77.68 |
| 362711001 | $77.68 | 362711002 | $77.68 | 362711003 | $77.68 |
| 362711004 | $77.68 | 362711005 | $77.68 | 362711006 | $77.68 |
| 362711007 | $77.68 | 362711008 | $77.68 | 362711009 | $77.68 |
| 362711010 | $77.68 | 362711011 | $77.68 | 362711012 | $77.68 |
| 362711013 | $77.68 | 362711014 | $77.68 | 362711015 | $77.68 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 362711016 | $77.68 | 362711017 | $77.68 | 362711018 | $77.68 |
| 362711019 | $77.68 | 362711020 | $77.68 | 362711021 | $77.68 |
| 362712001 | $77.68 | 362712002 | $77.68 | 362712003 | $77.68 |
| 362712004 | $77.68 | 362712005 | $77.68 | 362712006 | $77.68 |
| 362712007 | $77.68 | 362712008 | $77.68 | 362712009 | $77.68 |
| 362712010 | $77.68 | 362712011 | $77.68 | 362712012 | $77.68 |
| 362712013 | $77.68 | 362712014 | $77.68 | 362712015 | $77.68 |
| 362712016 | $77.68 | 366491001 | $77.68 | 366491002 | $77.68 |
| 366491003 | $77.68 | 366491004 | $77.68 | 366491005 | $77.68 |
| 366491006 | $77.68 | 366491007 | $77.68 | 366492001 | $77.68 |
| 366492002 | $77.68 | 366492003 | $77.68 | 366492004 | $77.68 |
| 366492005 | $77.68 | 366492006 | $77.68 | 366492007 | $77.68 |
| 366492008 | $77.68 | 366492009 | $77.68 | 366492010 | $77.68 |
| 366492011 | $77.68 | 366492012 | $77.68 | 366492013 | $77.68 |
| 366492014 | $77.68 | 366492015 | $77.68 | 366492016 | $77.68 |
| 366492017 | $77.68 | 366492018 | $77.68 | 366492019 | $77.68 |
| 366492020 | $77.68 | 366492021 | $77.68 | 366492022 | $77.68 |
| 366492023 | $77.68 | 366492024 | $77.68 | 366493001 | $77.68 |
| 366493002 | $77.68 | 366493003 | $77.68 | 366493004 | $77.68 |
| 366493005 | $77.68 | 366493006 | $77.68 | 366493007 | $77.68 |
| 366493008 | $77.68 | 366493009 | $77.68 | 366493010 | $77.68 |
| 366493011 | $77.68 | 366501001 | $77.68 | 366501002 | $77.68 |
| 366501003 | $77.68 | 366501004 | $77.68 | 366501005 | $77.68 |
| 366501006 | $77.68 | 366501007 | $77.68 | 366501008 | $77.68 |
| 366501009 | $77.68 | 366501010 | $77.68 | 366501011 | $77.68 |
| 366501012 | $77.68 | 366501013 | $77.68 | 366501014 | $77.68 |
| 366501015 | $77.68 | 366501016 | $77.68 | 366501017 | $77.68 |
| 366502001 | $77.68 | 366502002 | $77.68 | 366502003 | $77.68 |
| 366502004 | $77.68 | 366502005 | $77.68 | 366502006 | $77.68 |
| 366502007 | $77.68 | 366502008 | $77.68 | 366502009 | $77.68 |
| 366502010 | $77.68 | 366502011 | $77.68 | 366502012 | $77.68 |
| 366502013 | $77.68 | 366502014 | $77.68 | 366502015 | $77.68 |
| 366502016 | $77.68 | 366502017 | $77.68 | 366502018 | $77.68 |
| 366503001 | $77.68 | 366503002 | $77.68 | 366503003 | $77.68 |
| 366503004 | $77.68 | 366503005 | $77.68 | 366503006 | $77.68 |
| 366503007 | $77.68 | 366503008 | $77.68 | 366503009 | $77.68 |
| 366503010 | $77.68 | 366503011 | $77.68 | 366503012 | $77.68 |
| 367490001 | $77.68 | 367490002 | $77.68 | 367490003 | $77.68 |
| 367490004 | $77.68 | 367490005 | $77.68 | 367490006 | $77.68 |
| 367490007 | $77.68 | 367490008 | $77.68 | 367490009 | $77.68 |
| 367490010 | $77.68 | 367490011 | $77.68 | 367490012 | $77.68 |
| 367490013 | $77.68 | 367490014 | $77.68 | 367490015 | $77.68 |
| 367490016 | $77.68 | 367490017 | $77.68 | 367490018 | $77.68 |
| 367490019 | $77.68 | 367490020 | $77.68 | 367490021 | $77.68 |
| 367490022 | $77.68 | 367490023 | $77.68 | 367490024 | $77.68 |
| 367490025 | $77.68 | 367490026 | $77.68 | 367490027 | $77.68 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 367490028 | $77.68 | 367490029 | $77.68 | 367490030 | $77.68 |
| 367490031 | $77.68 | 367490032 | $77.68 | 367491001 | $77.68 |
| 367491002 | $77.68 | 367491003 | $77.68 | 367491004 | $77.68 |
| 367491005 | $77.68 | 367491006 | $77.68 | 367491007 | $77.68 |
| 367491008 | $77.68 | 367491009 | $77.68 | 367491010 | $77.68 |
| 367491011 | $77.68 | 367491012 | $77.68 | 367491015 | $77.68 |
| 367491016 | $77.68 | 367491017 | $77.68 | 367491018 | $77.68 |
| 367491020 | $77.68 | 367491021 | $77.68 | 370441001 | $77.68 |
| 370441002 | $77.68 | 370441003 | $77.68 | 370441004 | $77.68 |
| 370441005 | $77.68 | 370442001 | $77.68 | 370442002 | $77.68 |
| 370442003 | $77.68 | 370442004 | $77.68 | 370442005 | $77.68 |
| 370442006 | $77.68 | 370442007 | $77.68 | 370442008 | $77.68 |
| 370442009 | $77.68 | 370442010 | $77.68 | 370442011 | $77.68 |
| 370442012 | $77.68 | 370442013 | $77.68 | 370442014 | $77.68 |
| 370442015 | $77.68 | 370442016 | $77.68 | 370442017 | $77.68 |
| 370442018 | $77.68 | 370442019 | $77.68 | 370442020 | $77.68 |
| 370442021 | $77.68 | 370442022 | $77.68 | 370442023 | $77.68 |
| 370442024 | $77.68 | 370442025 | $77.68 | 370442026 | $77.68 |
| 370442027 | $77.68 | 370442028 | $77.68 | 370442029 | $77.68 |
| 370442030 | $77.68 | 370442031 | $77.68 | 370442032 | $77.68 |
| 370442033 | $77.68 | 370442034 | $77.68 | 370442035 | $77.68 |
| 370442036 | $77.68 | 370442037 | $77.68 | 370443001 | $77.68 |
| 370443002 | $77.68 | 370443003 | $77.68 | 370443004 | $77.68 |
| 370443005 | $77.68 | 370443006 | $77.68 | 370443007 | $77.68 |
| 370443008 | $77.68 | 370443009 | $77.68 | 370443010 | $77.68 |
| 370443011 | $77.68 | 370443012 | $77.68 | 370443013 | $77.68 |
| 370443014 | $77.68 | 370443015 | $77.68 | 370443016 | $77.68 |
| 370443017 | $77.68 | 370451001 | $77.68 | 370451002 | $77.68 |
| 370451003 | $77.68 | 370451004 | $77.68 | 370451005 | $77.68 |
| 370451006 | $77.68 | 370452001 | $77.68 | 370452002 | $77.68 |
| 370452003 | $77.68 | 370452004 | $77.68 | 370452005 | $77.68 |
| 370452006 | $77.68 | 370452007 | $77.68 | 370452008 | $77.68 |
| 370452009 | $77.68 | 370452010 | $77.68 | 370452011 | $77.68 |
| 370452012 | $77.68 | 370452013 | $77.68 | 370452014 | $77.68 |
| 370452015 | $77.68 | 376430001 | $77.68 | 376430002 | $77.68 |
| 376430003 | $77.68 | 376430004 | $77.68 | 376430005 | $77.68 |
| 376430006 | $77.68 | 376430007 | $77.68 | 376430008 | $77.68 |
| 376430009 | $77.68 | 376430010 | $77.68 | 376430011 | $77.68 |
| 376430012 | $77.68 | 376430013 | $77.68 | 376430014 | $77.68 |
| 376430015 | $77.68 | 376430016 | $77.68 | 376430017 | $77.68 |
| 376430018 | $77.68 | 376430019 | $77.68 | 376430020 | $77.68 |
| 376430021 | $77.68 | 376430022 | $77.68 | 376430023 | $77.68 |
| 376430024 | $77.68 | 376430025 | $77.68 | 376430026 | $77.68 |
| 376430027 | $77.68 | 376430028 | $77.68 | 376430029 | $77.68 |
| 376430030 | $77.68 | 376430031 | $77.68 | 376430032 | $77.68 |
| 376430033 | $77.68 | 376430034 | $77.68 | 376431001 | $77.68 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 376431002 | $77.68 | 376431003 | $77.68 | 376431004 | $77.68 |
| 376431005 | $77.68 | 376431006 | $77.68 | 376431007 | $77.68 |
| 376431008 | $77.68 | 376431009 | $77.68 | 376431010 | $77.68 |
| 376431011 | $77.68 | 376431012 | $77.68 | 376431013 | $77.68 |
| 376431014 | $77.68 | 376431015 | $77.68 | 376431016 | $77.68 |
| 376431017 | $77.68 | 376431018 | $77.68 | 376431019 | $77.68 |
| 376431020 | $77.68 | 376431021 | $77.68 | 376431022 | $77.68 |
| 376431023 | $77.68 | 376431024 | $77.68 | 376431025 | $77.68 |
| 376431026 | $77.68 | 376431027 | $77.68 | 376431028 | $77.68 |
| 376431029 | $77.68 | 376431030 | $77.68 | 376431031 | $77.68 |
| 376431032 | $77.68 | 376431033 | $77.68 | 376431034 | $77.68 |
| 376431035 | $77.68 | 376431036 | $77.68 | 376431037 | $77.68 |
| 376431038 | $77.68 | 376431039 | $77.68 | 376431040 | $77.68 |
| 376431041 | $77.68 | 376431042 | $77.68 | 376431043 | $77.68 |
| 376431044 | $77.68 | 376450001 | $77.68 | 376450002 | $77.68 |
| 376450003 | $77.68 | 376450004 | $77.68 | 376450005 | $77.68 |
| 376450006 | $77.68 | 376450007 | $77.68 | 376450008 | $77.68 |
| 376450009 | $77.68 | 376450010 | $77.68 | 376450011 | $77.68 |
| 376450012 | $77.68 | 376450013 | $77.68 | 376450014 | $77.68 |
| 376450015 | $77.68 | 376450016 | $77.68 | 376450017 | $77.68 |
| 376450018 | $77.68 | 376450019 | $77.68 | 376450020 | $77.68 |
| 376450021 | $77.68 | 376450022 | $77.68 | 376450023 | $77.68 |
| 376450024 | $77.68 | 376450025 | $77.68 | 376450026 | $77.68 |
| 376450027 | $77.68 | 376450028 | $77.68 | 376450029 | $77.68 |
| 376450030 | $77.68 | 376450031 | $77.68 | 376450032 | $77.68 |
| 376450033 | $77.68 | 376450034 | $77.68 | 376450035 | $77.68 |
| 376450036 | $77.68 | 376450037 | $77.68 | 376450038 | $77.68 |
| 376451001 | $77.68 | 376451002 | $77.68 | 376451003 | $77.68 |
| 376451004 | $77.68 | 376451005 | $77.68 | 376451006 | $77.68 |
| 376451007 | $77.68 | 376451008 | $77.68 | 376451009 | $77.68 |
| 376451010 | $77.68 | 376452001 | $77.68 | 376452002 | $77.68 |
| 376452003 | $77.68 | 376452004 | $77.68 | 376452005 | $77.68 |
| 376452006 | $77.68 | 376452007 | $77.68 | 376452008 | $77.68 |
| 376452009 | $77.68 | 376452010 | $77.68 | 376452011 | $77.68 |
| 376452012 | $77.68 | 376452013 | $77.68 | 376452014 | $77.68 |
| 376452015 | $77.68 | 380021001 | $77.68 | 380021002 | $77.68 |
| 380021003 | $77.68 | 380021004 | $77.68 | 380021005 | $77.68 |
| 380021006 | $77.68 | 380021007 | $77.68 | 380021008 | $77.68 |
| 380021009 | $77.68 | 380021010 | $77.68 | 380021011 | $77.68 |
| 380021012 | $77.68 | 380021013 | $77.68 | 380021014 | $77.68 |
| 380021015 | $77.68 | 380021016 | $77.68 | 380021018 | $77.68 |
| 380021019 | $77.68 | 380021020 | $77.68 | 380021021 | $77.68 |
| 380021022 | $77.68 | 380021023 | $77.68 | 380021024 | $77.68 |
| 380021025 | $77.68 | 380021026 | $77.68 | 380021027 | $77.68 |
| 380021028 | $77.68 | 380021029 | $77.68 | 380021030 | $77.68 |
| 380021031 | $77.68 | 380021032 | $77.68 | 380021033 | $77.68 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 380021034 | $77.68 | 380022001 | $77.68 | 380022002 | $77.68 |
| 380022003 | $77.68 | 380022004 | $77.68 | 380022005 | $77.68 |
| 380022006 | $77.68 | 380022007 | $77.68 | 380022008 | $77.68 |
| 380022009 | $77.68 | 380022010 | $77.68 | 380022011 | $77.68 |
| 380022012 | $77.68 | 380022013 | $77.68 | 380022014 | $77.68 |
| 380022015 | $77.68 | 380022016 | $77.68 | 380022017 | $77.68 |
| 380023001 | $77.68 | 380023002 | $77.68 | 380023003 | $77.68 |
| 380023004 | $77.68 | 380023005 | $77.68 | 380023006 | $77.68 |
| 380023007 | $77.68 | 380023008 | $77.68 | 380023009 | $77.68 |
| 380023010 | $77.68 | 380023011 | $77.68 | 380023012 | $77.68 |
| 380023013 | $77.68 | 380023014 | $77.68 | 380023015 | $77.68 |
| 380023016 | $77.68 | 380023017 | $77.68 | 380023018 | $77.68 |
| 380023019 | $77.68 | 380023020 | $77.68 | 380023021 | $77.68 |
| 380023022 | $77.68 | 380031001 | $77.68 | 380031002 | $77.68 |
| 380031003 | $77.68 | 380031004 | $77.68 | 380031005 | $77.68 |
| 380031006 | $77.68 | 380031007 | $77.68 | 380031008 | $77.68 |
| 380031009 | $77.68 | 380031010 | $77.68 | 380031011 | $77.68 |
| 380031012 | $77.68 | 380031013 | $77.68 | 380031014 | $77.68 |
| 380031015 | $77.68 | 380031016 | $77.68 | 380031017 | $77.68 |
| 380031018 | $77.68 | 380031019 | $77.68 | 380031020 | $77.68 |
| 380031021 | $77.68 | 380031022 | $77.68 | 380031023 | $77.68 |
| 380031024 | $77.68 | 380031025 | $77.68 | 380032001 | $77.68 |
| 380032002 | $77.68 | 380032003 | $77.68 | 380032004 | $77.68 |
| 380032005 | $77.68 | 380032006 | $77.68 | 380032007 | $77.68 |
| 380032008 | $77.68 | 380032009 | $77.68 | 380032010 | $77.68 |
| 380032011 | $77.68 | 380032012 | $77.68 | 380032013 | $77.68 |
| 380032014 | $77.68 | 380032015 | $77.68 | 380032016 | $77.68 |
| 380032017 | $77.68 | 380032018 | $77.68 | 380032019 | $77.68 |
| 380032020 | $77.68 | 380032021 | $77.68 | 380032022 | $77.68 |
| 380032023 | $77.68 | 380032024 | $77.68 | 380032025 | $77.68 |
| 380032026 | $77.68 | 380032027 | $77.68 | 380032028 | $77.68 |
| 380032029 | $77.68 | 380032030 | $77.68 | 380032031 | $77.68 |
| 380032032 | $77.68 | 380032033 | $77.68 | 380032034 | $77.68 |
| 380090016 | $77.68 | 380090017 | $77.68 | 380090018 | $77.68 |
| 380090019 | $77.68 | 380090020 | $77.68 | 380090021 | $77.68 |
| 380090022 | $77.68 | 380090023 | $77.68 | 380090024 | $77.68 |
| 380090025 | $77.68 | 380090026 | $77.68 | 380090027 | $77.68 |
| 380090028 | $77.68 | 380090029 | $77.68 | 380090030 | $77.68 |
| 380090031 | $77.68 | 380090032 | $77.68 | 380090033 | $77.68 |
| 380090034 | $77.68 | 380090035 | $77.68 | 380090036 | $77.68 |
| 380090037 | $77.68 | 380090038 | $77.68 | 380090039 | $77.68 |
| 380090040 | $77.68 | 380090041 | $77.68 | 380091001 | $77.68 |
| 380091002 | $77.68 | 380091003 | $77.68 | 380091004 | $77.68 |
| 380091005 | $77.68 | 380091006 | $77.68 | 380091007 | $77.68 |
| 380092001 | $77.68 | 380092002 | $77.68 | 380092003 | $77.68 |
| 380092004 | $77.68 | 380092005 | $77.68 | 380092006 | $77.68 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 380092007 | $77.68 | 380092008 | $77.68 | 380092009 | $77.68 |
| 380092010 | $77.68 | 380092011 | $77.68 | 380092012 | $77.68 |
| 380092013 | $77.68 | 380092014 | $77.68 | 380092015 | $77.68 |
| 380092016 | $77.68 | 380092017 | $77.68 | 380092018 | $77.68 |
| 380092019 | $77.68 | 380092020 | $77.68 | 380092021 | $77.68 |
| 380092022 | $77.68 | 380092023 | $77.68 | 380092024 | $77.68 |
| 380092025 | $77.68 | 380092026 | $77.68 | 380311001 | $77.68 |
| 380311002 | $77.68 | 380311003 | $77.68 | 380311004 | $77.68 |
| 380311005 | $77.68 | 380311006 | $77.68 | 380311007 | $77.68 |
| 380311008 | $77.68 | 380311009 | $77.68 | 380311010 | $77.68 |
| 380311011 | $77.68 | 380311012 | $77.68 | 380311013 | $77.68 |
| 380311014 | $77.68 | 380311015 | $77.68 | 380311016 | $77.68 |
| 380311017 | $77.68 | 380311018 | $77.68 | 380311019 | $77.68 |
| 380311020 | $77.68 | 380311021 | $77.68 | 380311022 | $77.68 |
| 380311023 | $77.68 | 380311024 | $77.68 | 380311025 | $77.68 |
| 380312001 | $77.68 | 380312002 | $77.68 | 380312003 | $77.68 |
| 380312004 | $77.68 | 380312005 | $77.68 | 380312006 | $77.68 |
| 380312007 | $77.68 | 380312008 | $77.68 | 380312009 | $77.68 |
| 380312010 | $77.68 | 380312011 | $77.68 | 380312012 | $77.68 |
| 380312013 | $77.68 | 380312014 | $77.68 | 380312015 | $77.68 |
| 380312016 | $77.68 | 380312017 | $77.68 | 380312018 | $77.68 |
| 380312019 | $77.68 | 380312020 | $77.68 | 380312021 | $77.68 |
| 380312022 | $77.68 | 380312023 | $77.68 | 380312024 | $77.68 |
| 380312025 | $77.68 | 380312026 | $77.68 | 380312027 | $77.68 |
| 380312028 | $77.68 | 380312029 | $77.68 | 380312030 | $77.68 |
| 380312031 | $77.68 | 380312032 | $77.68 | 380312033 | $77.68 |
| 380312034 | $77.68 | 380312035 | $77.68 | 380312036 | $77.68 |
| 380312037 | $77.68 | 380312038 | $77.68 | 380313001 | $77.68 |
| 380313002 | $77.68 | 380313003 | $77.68 | 380321001 | $77.68 |
| 380321002 | $77.68 | 380321003 | $77.68 | 380321004 | $77.68 |
| 380321005 | $77.68 | 380321006 | $77.68 | 380321007 | $77.68 |
| 380321008 | $77.68 | 380321009 | $77.68 | 380321010 | $77.68 |
| 380321011 | $77.68 | 380322001 | $77.68 | 380322002 | $77.68 |
| 380322003 | $77.68 | 380322004 | $77.68 | 380322005 | $77.68 |
| 380322006 | $77.68 | 380322007 | $77.68 | 380322008 | $77.68 |
| 380322009 | $77.68 | 380322010 | $77.68 | 380322011 | $77.68 |
| 380322012 | $77.68 | 380322013 | $77.68 | 380322014 | $77.68 |
| 380322015 | $77.68 | 380322016 | $77.68 | 380322017 | $77.68 |
| 380322018 | $77.68 | 380322019 | $77.68 | 380322020 | $77.68 |
| 380322021 | $77.68 | 380322022 | $77.68 | 380322023 | $77.68 |
| 380322024 | $77.68 | 380322025 | $77.68 | 380322026 | $77.68 |
| 380322027 | $77.68 | 380322028 | $77.68 | 380322029 | $77.68 |
| 380322030 | $77.68 | 380322031 | $77.68 | 380322032 | $77.68 |
| 380322033 | $77.68 | 380322034 | $77.68 | 380322035 | $77.68 |
| 380322036 | $77.68 | 380322037 | $77.68 | 380322038 | $77.68 |
| 380322039 | $77.68 | 380322040 | $77.68 | 380322041 | $77.68 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 380322042 | $77.68 | 380322043 | $77.68 | 380322044 | $77.68 |
| 380322045 | $77.68 | 380322046 | $77.68 | 380322047 | $77.68 |
| 380322048 | $77.68 | 380322049 | $77.68 | 380322050 | $77.68 |
| 380322051 | $77.68 | 380322052 | $77.68 | 380322053 | $77.68 |
| 380322054 | $77.68 | 380322055 | $77.68 | 380322056 | $77.68 |
| 380322057 | $77.68 | 380322058 | $77.68 | 380322059 | $77.68 |
| 380340001 | $77.68 | 380340002 | $77.68 | 380340003 | $77.68 |
| 380340004 | $77.68 | 380340005 | $77.68 | 380340006 | $77.68 |
| 380340007 | $77.68 | 380340008 | $77.68 | 380340009 | $77.68 |
| 380340010 | $77.68 | 380340011 | $77.68 | 380340012 | $77.68 |
| 380340013 | $77.68 | 380340014 | $77.68 | 380340015 | $77.68 |
| 380340016 | $77.68 | 380340017 | $77.68 | 380340018 | $77.68 |
| 380341001 | $77.68 | 380341002 | $77.68 | 380341003 | $77.68 |
| 380341004 | $77.68 | 380341005 | $77.68 | 380341006 | $77.68 |
| 380341007 | $77.68 | 380341008 | $77.68 | 380341009 | $77.68 |
| 380341010 | $77.68 | 380341011 | $77.68 | 380341012 | $77.68 |
| 380341013 | $77.68 | 380341014 | $77.68 | 380341015 | $77.68 |
| 380341016 | $77.68 | 380341017 | $77.68 | 380341018 | $77.68 |
| 380341019 | $77.68 | 380341020 | $77.68 | 380341021 | $77.68 |
| 380341022 | $77.68 | 380341023 | $77.68 | 380341024 | $77.68 |
| 380341025 | $77.68 | 380341026 | $77.68 | 380341027 | $77.68 |
| 380341028 | $77.68 | 380341029 | $77.68 | 380341030 | $77.68 |
| 380341031 | $77.68 | 380341032 | $77.68 | 380341033 | $77.68 |
| 380341034 | $77.68 | 380341035 | $77.68 | 380341036 | $77.68 |
| 380341037 | $77.68 | 380341038 | $77.68 | 380341039 | $77.68 |
| 380341040 | $77.68 | 380341041 | $77.68 | 380341042 | $77.68 |
| 380341043 | $77.68 | 380341044 | $77.68 | 380341045 | $77.68 |
| 380341046 | $77.68 | 380341047 | $77.68 | 380341048 | $77.68 |
| 380350001 | $77.68 | 380350002 | $77.68 | 380350003 | $77.68 |
| 380350004 | $77.68 | 380350005 | $77.68 | 380350006 | $77.68 |
| 380350007 | $77.68 | 380350008 | $77.68 | 380350009 | $77.68 |
| 380350010 | $77.68 | 380350011 | $77.68 | 380350012 | $77.68 |
| 380350013 | $77.68 | 380350014 | $77.68 | 380350015 | $77.68 |
| 380350016 | $77.68 | 380350017 | $77.68 | 380350018 | $77.68 |
| 380350019 | $77.68 | 380350020 | $77.68 | 380350021 | $77.68 |
| 380350022 | $77.68 | 380350023 | $77.68 | 380350024 | $77.68 |
| 380350025 | $77.68 | 380350026 | $77.68 | 380350027 | $77.68 |
| 380350028 | $77.68 | 380350029 | $77.68 | 380350030 | $77.68 |
| 380350031 | $77.68 | 380350032 | $77.68 | 380350033 | $77.68 |
| 380350034 | $77.68 | 380351001 | $77.68 | 380351002 | $77.68 |
| 380351003 | $77.68 | 380351004 | $77.68 | 380351005 | $77.68 |
| 380351006 | $77.68 | 380351007 | $77.68 | 380351008 | $77.68 |
| 380351009 | $77.68 | 380351010 | $77.68 | 380351011 | $77.68 |
| 380351012 | $77.68 | 380351013 | $77.68 | 380351014 | $77.68 |
| 380351015 | $77.68 | 380351016 | $77.68 | 380351017 | $77.68 |
| 380351018 | $77.68 | 380351019 | $77.68 | 380360001 | $77.68 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 380360002 | $77.68 | 380360003 | $77.68 | 380360004 | $77.68 |
| 380360005 | $77.68 | 380360006 | $77.68 | 380360007 | $77.68 |
| 380361001 | $77.68 | 380361002 | $77.68 | 380361003 | $77.68 |
| 380361004 | $77.68 | 380361005 | $77.68 | 380361006 | $77.68 |
| 380361007 | $77.68 | 380361008 | $77.68 | 380361009 | $77.68 |
| 380361010 | $77.68 | 380361011 | $77.68 | 380361012 | $77.68 |
| 380361013 | $77.68 | 380361014 | $77.68 | 380361015 | $77.68 |
| 380361016 | $77.68 | 380361017 | $77.68 | 380361018 | $77.68 |
| 380361019 | $77.68 | 380361020 | $77.68 | 380361021 | $77.68 |
| 380361022 | $77.68 | 380361023 | $77.68 | 380361024 | $77.68 |
| 380361025 | $77.68 | 380361026 | $77.68 | 380361027 | $77.68 |
| 380361028 | $77.68 | 380361029 | $77.68 | 380361030 | $77.68 |
| 380361031 | $77.68 | 380361032 | $77.68 | 380362001 | $77.68 |
| 380362002 | $77.68 | 380362003 | $77.68 | 380362004 | $77.68 |
| 380362005 | $77.68 | 380362006 | $77.68 | 380362007 | $77.68 |
| 380362008 | $77.68 | 380362009 | $77.68 | 380362010 | $77.68 |
| 380362011 | $77.68 | 380362012 | $77.68 | 380362013 | $77.68 |
| 380362014 | $77.68 | 380362015 | $77.68 | 380362016 | $77.68 |
| 380362017 | $77.68 | 380362018 | $77.68 | 380362019 | $77.68 |
| 380362020 | $77.68 | 380370001 | $77.68 | 380370002 | $77.68 |
| 380370003 | $77.68 | 380370004 | $77.68 | 380370005 | $77.68 |
| 380370006 | $77.68 | 380370007 | $77.68 | 380370008 | $77.68 |
| 380370009 | $77.68 | 380370010 | $77.68 | 380370011 | $77.68 |
| 380370012 | $77.68 | 380370014 | $77.68 | 380370015 | $77.68 |
| 380370016 | $77.68 | 380370017 | $77.68 | 380370018 | $77.68 |
| 380370019 | $77.68 | 380370020 | $77.68 | 380370021 | $77.68 |
| 380370022 | $77.68 | 380370023 | $77.68 | 380370024 | $77.68 |
| 380370025 | $77.68 | 380370026 | $77.68 | 380370027 | $77.68 |
| 380370028 | $77.68 | 380370029 | $77.68 | 380370030 | $77.68 |
| 380370031 | $77.68 | 380370032 | $77.68 | 380370033 | $77.68 |
| 380380001 | $77.68 | 380380002 | $77.68 | 380380003 | $77.68 |
| 380380004 | $77.68 | 380380005 | $77.68 | 380380006 | $77.68 |
| 380380007 | $77.68 | 380380008 | $77.68 | 380380009 | $77.68 |
| 380380010 | $77.68 | 380380011 | $77.68 | 380380012 | $77.68 |
| 380380013 | $77.68 | 380380014 | $77.68 | 380380015 | $77.68 |
| 380380016 | $77.68 | 380380017 | $77.68 | 380380018 | $77.68 |
| 380380019 | $77.68 | 380380020 | $77.68 | 380380021 | $77.68 |
| 380380022 | $77.68 | 380380024 | $77.68 | 380380025 | $77.68 |
| 380380026 | $77.68 | 380380027 | $77.68 | 380380028 | $77.68 |
| 380380029 | $77.68 | 380380030 | $77.68 | 380380031 | $77.68 |
| 380380032 | $77.68 | 380380033 | $77.68 | 380380034 | $77.68 |
| 380380035 | $77.68 | 380380036 | $77.68 | 380380037 | $77.68 |
| 380381001 | $77.68 | 380381002 | $77.68 | 380381003 | $77.68 |
| 380381004 | $77.68 | 380381005 | $77.68 | 380381006 | $77.68 |
| 380381007 | $77.68 | 380381008 | $77.68 | 380381009 | $77.68 |
| 380381010 | $77.68 | 380381011 | $77.68 | 380381012 | $77.68 |

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 380381013 | $77.68 | 380381014 | $77.68 | 380381015 | $77.68 |
| 380381016 | $77.68 | 380381017 | $77.68 | 380381018 | $77.68 |

| Totals | Parcels 1,386 | Levy $107,664.48 |
|---|---|---|

# Assessment Roll

68-9837 - LMD 89-1-C Vol.1 - Zone 29

Fiscal Year 2024-25

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 368272016 | $123.86 | 368272017 | $123.86 | 368272018 | $123.86 |
| 368272019 | $123.86 | 368272020 | $123.86 | 368272021 | $123.86 |
| 368272022 | $123.86 | 368272023 | $123.86 | | |
| 368272024 | $123.86 | 368272025 | $123.86 | | |

**Totals** **Parcels 10** **Levy $1,238.60**

# Assessment Roll

68-9838 - LMD 89-1-C Vol.1 - Zone 30

Fiscal Year 2024-25

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 380330001 | $228.10 | 380330002 | $228.10 | 380330003 | $228.10 |
| 380330004 | $228.10 | 380330005 | $228.10 | 380330006 | $228.10 |
| 380330007 | $228.10 | 380330008 | $228.10 | 380330009 | $228.10 |
| 380330010 | $228.10 | 380330011 | $228.10 | 380330012 | $228.10 |
| 380330013 | $228.10 | 380330014 | $228.10 | 380330015 | $228.10 |
| 380330016 | $228.10 | 380330017 | $228.10 | 380330018 | $228.10 |
| 380330019 | $228.10 | 380330020 | $228.10 | 380330021 | $228.10 |
| 380330022 | $228.10 | 380330023 | $228.10 | 380330024 | $228.10 |
| 380330025 | $228.10 | 380330026 | $228.10 | 380330027 | $228.10 |
| 380330028 | $228.10 | 380330029 | $228.10 | 380330030 | $228.10 |
| 380330031 | $228.10 | 380330032 | $228.10 | 380330033 | $228.10 |
| 380330034 | $228.10 | 380330035 | $228.10 | 380330036 | $228.10 |
| 380330037 | $228.10 | 380330038 | $228.10 | 380330039 | $228.10 |
| 380330040 | $228.10 | 380330041 | $228.10 | 380330042 | $228.10 |
| 380330043 | $228.10 | 380330044 | $228.10 | 380330045 | $228.10 |
| 380330046 | $228.10 | 380330047 | $228.10 | 380330048 | $228.10 |
| 380331001 | $228.10 | 380331002 | $228.10 | 380331003 | $228.10 |
| 380331004 | $228.10 | 380331005 | $228.10 | 380331006 | $228.10 |
| 380331007 | $228.10 | 380331008 | $228.10 | 380331009 | $228.10 |
| 380331010 | $228.10 | 380331011 | $228.10 | 380331012 | $228.10 |
| 380331013 | $228.10 | 380331014 | $228.10 | 380331015 | $228.10 |
| 380331016 | $228.10 | 380331017 | $228.10 | 380331018 | $228.10 |
| 380331019 | $228.10 | 380331020 | $228.10 | 380331021 | $228.10 |
| 380331022 | $228.10 | 380331023 | $228.10 | 380331024 | $228.10 |
| 380331025 | $228.10 | 380331026 | $228.10 | 380331027 | $228.10 |
| 380331028 | $228.10 | 380331029 | $228.10 | 380331030 | $228.10 |
| 380390001 | $228.10 | 380390002 | $228.10 | 380390003 | $228.10 |
| 380390004 | $228.10 | 380390005 | $228.10 | 380390006 | $228.10 |
| 380390007 | $228.10 | 380390008 | $228.10 | 380390009 | $228.10 |
| 380390010 | $228.10 | 380390011 | $228.10 | 380390012 | $228.10 |
| 380390013 | $228.10 | 380390014 | $228.10 | 380390015 | $228.10 |
| 380390016 | $228.10 | 380390017 | $228.10 | 380390018 | $228.10 |
| 380390019 | $228.10 | 380390020 | $228.10 | 380390021 | $228.10 |
| 380390022 | $228.10 | 380390023 | $228.10 | 380390024 | $228.10 |
| 380390026 | $228.10 | 380390027 | $228.10 | 380390028 | $228.10 |
| 380390029 | $228.10 | 380390030 | $228.10 | 380390031 | $228.10 |
| 380390032 | $228.10 | 380390033 | $228.10 | 380390034 | $228.10 |
| 380390035 | $228.10 | 380390036 | $228.10 | 380390037 | $228.10 |
| 380390038 | $228.10 | 380390039 | $228.10 | 380390041 | $228.10 |
| 380391001 | $228.10 | 380391002 | $228.10 | 380391003 | $228.10 |
| 380391004 | $228.10 | 380391005 | $228.10 | 380400003 | $228.10 |
| 380400004 | $228.10 | 380400005 | $228.10 | 380400006 | $228.10 |
| 380400007 | $228.10 | 380400011 | $228.10 | 380400015 | $228.10 |
| 380400016 | $228.10 | 380400017 | $228.10 | 380400018 | $228.10 |
| 380400019 | $228.10 | 380400020 | $228.10 | 380400021 | $228.10 |
| 380400022 | $228.10 | 380400026 | $228.10 | 380400027 | $228.10 |

## Assessment Roll

68-9838 - LMD 89-1-C Vol.1 - Zone 30

Fiscal Year 2024-25

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 380400028 | $228.10 | 380400029 | $228.10 | 380400030 | $228.10 |
| 380400031 | $228.10 | 380400032 | $228.10 | 380400040 | $228.10 |
| 380400041 | $228.10 | 380401001 | $228.10 | 380401002 | $228.10 |
| 380401003 | $228.10 | 380401004 | $228.10 | 380401005 | $228.10 |
| 380401006 | $228.10 | 380401007 | $228.10 | 380401008 | $228.10 |
| 380401009 | $228.10 | 380401010 | $228.10 | 380401011 | $228.10 |
| 380401012 | $228.10 | 380401013 | $228.10 | 380401014 | $228.10 |
| 380401015 | $228.10 | 380401016 | $228.10 | 380401017 | $228.10 |
| 380401018 | $228.10 | 380401019 | $228.10 | | |

**Totals** **Parcels 164** **Levy $37,408.24**

# Assessment Roll

68-9839 - LMD 89-1-C Vol.1 - Zone 42

Fiscal Year 2024-25

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 362670001 | $212.46 | 362670002 | $212.46 | 362670003 | $212.46 |
| 362670004 | $212.46 | 362671001 | $212.46 | 362671002 | $212.46 |
| 362671003 | $212.46 | 362671004 | $212.46 | 362671005 | $212.46 |
| 362671006 | $212.46 | 362671007 | $212.46 | 362671008 | $212.46 |
| 362671009 | $212.46 | 362671010 | $212.46 | 362671011 | $212.46 |
| 362671012 | $212.46 | 362671013 | $212.46 | 362671014 | $212.46 |
| 362671015 | $212.46 | 362671016 | $212.46 | 362671017 | $212.46 |
| 362671018 | $212.46 | 362671019 | $212.46 | 362671020 | $212.46 |
| 362671021 | $212.46 | 362671022 | $212.46 | 362671023 | $212.46 |
| 362671024 | $212.46 | 362671025 | $212.46 | 362671026 | $212.46 |
| 362671027 | $212.46 | 362671028 | $212.46 | 362671029 | $212.46 |
| 362671030 | $212.46 | 362671031 | $212.46 | 362671032 | $212.46 |
| 362671033 | $212.46 | 362672001 | $212.46 | 362672002 | $212.46 |
| 362672003 | $212.46 | 362672004 | $212.46 | 362672005 | $212.46 |
| 362672006 | $212.46 | 362672007 | $212.46 | 362672008 | $212.46 |
| 362672009 | $212.46 | 362672010 | $212.46 | 362680001 | $212.46 |
| 362680002 | $212.46 | 362680003 | $212.46 | 362680004 | $212.46 |
| 362680005 | $212.46 | 362680006 | $212.46 | 362680007 | $212.46 |
| 362680008 | $212.46 | 362680009 | $212.46 | 362680010 | $212.46 |
| 362680011 | $212.46 | 362680012 | $212.46 | 362680013 | $212.46 |
| 362680014 | $212.46 | 362680015 | $212.46 | 362680016 | $212.46 |
| 362680017 | $212.46 | 362680018 | $212.46 | 362680019 | $212.46 |
| 362680020 | $212.46 | 362681001 | $212.46 | 362681002 | $212.46 |
| 362681003 | $212.46 | 362681004 | $212.46 | 362681005 | $212.46 |
| 362681006 | $212.46 | 362681007 | $212.46 | 362681008 | $212.46 |
| 362681009 | $212.46 | 362681010 | $212.46 | 362681012 | $212.46 |
| 362681013 | $212.46 | 362681014 | $212.46 | 362681015 | $212.46 |
| 362681016 | $212.46 | 362681017 | $212.46 | 362681018 | $212.46 |
| 362681019 | $212.46 | 362681020 | $212.46 | 362681021 | $212.46 |
| 362681022 | $212.46 | 362681023 | $212.46 | 362681024 | $212.46 |
| 362681025 | $212.46 | 362681026 | $212.46 | 362681027 | $212.46 |
| 362681028 | $212.46 | 362681029 | $212.46 | 362681030 | $212.46 |
| 362681031 | $212.46 | 362681032 | $212.46 | 362681033 | $212.46 |
| 362681034 | $212.46 | 362681035 | $212.46 | 362681036 | $212.46 |
| 362681037 | $212.46 | 362681038 | $212.46 | 362720001 | $212.46 |
| 362720002 | $212.46 | 362720003 | $212.46 | 362720004 | $212.46 |
| 362720005 | $212.46 | 362720006 | $212.46 | 362720007 | $212.46 |
| 362720008 | $212.46 | 362720009 | $212.46 | 362720010 | $212.46 |
| 362720011 | $212.46 | 362720012 | $212.46 | 362720013 | $212.46 |
| 362720014 | $212.46 | 362720015 | $212.46 | 362720016 | $212.46 |
| 362720017 | $212.46 | 362720018 | $212.46 | 362720019 | $212.46 |
| 362720020 | $212.46 | 362720021 | $212.46 | 362720022 | $212.46 |
| 362720023 | $212.46 | 362720024 | $212.46 | 362720025 | $212.46 |
| 362720026 | $212.46 | 362720027 | $212.46 | 362720028 | $212.46 |
| 362720029 | $212.46 | 362720030 | $212.46 | 362720031 | $212.46 |
| 362720032 | $212.46 | 362720033 | $212.46 | 362720034 | $212.46 |

# Assessment Roll

68-9839 - LMD 89-1-C Vol.1 - Zone 42

Fiscal Year 2024-25

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 362720035 | $212.46 | 362720036 | $212.46 | 362720037 | $212.46 |
| 362720038 | $212.46 | 362720039 | $212.46 | 362720040 | $212.46 |
| 362720041 | $212.46 | 362720042 | $212.46 | 362720043 | $212.46 |
| 362720044 | $212.46 | 362720045 | $212.46 | 362720046 | $212.46 |
| 362720047 | $212.46 | 362721001 | $212.46 | 362721002 | $212.46 |
| 362721003 | $212.46 | 362721004 | $212.46 | 362721005 | $212.46 |
| 362721006 | $212.46 | 362721007 | $212.46 | 362721008 | $212.46 |
| 362721009 | $212.46 | 362721010 | $212.46 | 362721011 | $212.46 |
| 362721012 | $212.46 | 362721013 | $212.46 | 362721014 | $212.46 |
| 362721015 | $212.46 | 362721016 | $212.46 | 362721017 | $212.46 |
| 362721018 | $212.46 | 362721019 | $212.46 | 362721020 | $212.46 |
| 362722001 | $212.46 | 362722002 | $212.46 | 362722003 | $212.46 |
| 362722004 | $212.46 | 362722005 | $212.46 | 362722006 | $212.46 |
| 362722007 | $212.46 | 362722008 | $212.46 | 362722009 | $212.46 |
| 362722010 | $212.46 | 362722011 | $212.46 | 362722012 | $212.46 |
| 362722013 | $212.46 | 362722014 | $212.46 | | |
| 362722015 | $212.46 | 362722016 | $212.46 | | |

**Totals** **Parcels 187** **Levy $39,730.30**

# Assessment Roll

68-9840 - LMD 89-1-C Vol.1 - Zone 51

Fiscal Year 2024-25

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 376440001 | $167.18 | 376440002 | $167.18 | 376440003 | $167.18 |
| 376440004 | $167.18 | 376440005 | $167.18 | 376440006 | $167.18 |
| 376440007 | $167.18 | 376440008 | $167.18 | 376440009 | $167.18 |
| 376440010 | $167.18 | 376440011 | $167.18 | 376440012 | $167.18 |
| 376440013 | $167.18 | 376440014 | $167.18 | 376440015 | $167.18 |
| 376440016 | $167.18 | 376440017 | $167.18 | 376440018 | $167.18 |
| 376440019 | $167.18 | 376440020 | $167.18 | 376440021 | $167.18 |
| 376440022 | $167.18 | 376440023 | $167.18 | 376440024 | $167.18 |
| 376440025 | $167.18 | 376440026 | $167.18 | 376440027 | $167.18 |
| 376440028 | $167.18 | 376440029 | $167.18 | 376440030 | $167.18 |
| 376440031 | $167.18 | 376440032 | $167.18 | 376440033 | $167.18 |
| 376440034 | $167.18 | 376440035 | $167.18 | 376440036 | $167.18 |
| 376440037 | $167.18 | 376440038 | $167.18 | 376440039 | $167.18 |
| 376440040 | $167.18 | 376440041 | $167.18 | 376440042 | $167.18 |
| 376440043 | $167.18 | 376440044 | $167.18 | 376440045 | $167.18 |
| 376440046 | $167.18 | 376440047 | $167.18 | 376440048 | $167.18 |
| 376440049 | $167.18 | 376440050 | $167.18 | 376440051 | $167.18 |
| 376440052 | $167.18 | 376440053 | $167.18 | 376440054 | $167.18 |
| 376440055 | $167.18 | 376441001 | $167.18 | 376441002 | $167.18 |
| 376441003 | $167.18 | 376441004 | $167.18 | | |
| 376441005 | $167.18 | 376441006 | $167.18 | | |

**Totals** **Parcels 61** **Levy $10,197.98**

# Assessment Roll

68-9841 - LMD 89-1-C Vol.1 - Zone 52

Fiscal Year 2024-25

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 382410001 | $833.90 | 382410002 | $833.90 | 382410003 | $833.90 |
| 382410004 | $833.90 | 382410005 | $833.90 | 382411002 | $833.90 |
| 382411003 | $833.90 | 382411004 | $833.90 | 382411005 | $833.90 |
| 382411006 | $833.90 | 382411007 | $833.90 | 382411008 | $833.90 |
| 382411009 | $833.90 | 382411010 | $833.90 | 382411011 | $833.90 |
| 382411012 | $833.90 | 382411013 | $833.90 | 382411016 | $833.90 |
| 382411017 | $833.90 | 382411018 | $833.90 | 382411019 | $833.90 |
| 382411020 | $833.90 | 382411021 | $833.90 | 382411022 | $833.90 |
| 382411023 | $833.90 | 382411024 | $833.90 | 382411025 | $833.90 |
| 382420001 | $833.90 | 382420002 | $833.90 | 382420003 | $833.90 |
| 382420004 | $833.90 | 382420005 | $833.90 | 382420006 | $833.90 |
| 382420007 | $833.90 | 382420008 | $833.90 | 382420009 | $833.90 |
| 382420010 | $833.90 | 382420011 | $833.90 | 382420012 | $833.90 |
| 382420013 | $833.90 | 382421001 | $833.90 | 382421002 | $833.90 |
| 382421003 | $833.90 | 382421004 | $833.90 | 382421005 | $833.90 |
| 382421006 | $833.90 | 382421007 | $833.90 | 382421008 | $833.90 |
| 382421009 | $833.90 | 382421010 | $833.90 | 382421011 | $833.90 |
| 382421012 | $833.90 | 382421013 | $833.90 | 382421014 | $833.90 |
| 382430001 | $833.90 | 382430002 | $833.90 | 382430003 | $833.90 |
| 382430004 | $833.90 | 382430005 | $833.90 | 382430006 | $833.90 |
| 382430007 | $833.90 | 382430008 | $833.90 | 382430009 | $833.90 |
| 382430010 | $833.90 | 382431003 | $833.90 | 382431004 | $833.90 |
| 382431005 | $833.90 | 382431006 | $833.90 | 382431007 | $833.90 |
| 382431008 | $833.90 | 382431009 | $833.90 | 382431010 | $833.90 |
| 382431011 | $833.90 | 382431012 | $833.90 | 382431013 | $833.90 |
| 382431014 | $833.90 | 382431016 | $833.90 | 382440001 | $833.90 |
| 382440002 | $833.90 | 382440003 | $833.90 | 382440004 | $833.90 |
| 382440005 | $833.90 | 382440006 | $833.90 | 382440007 | $833.90 |
| 382440008 | $833.90 | 382440009 | $833.90 | 382440010 | $833.90 |
| 382440011 | $833.90 | 382440012 | $833.90 | | |
| 382440013 | $833.90 | 382440014 | $833.90 | | |

**Totals** **Parcels 91** **Levy $75,884.51**

# Assessment Roll

68-9842 - LMD 89-1-C Vol.1 - Zone 59

Fiscal Year 2024-25

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 380260033 | $1,353.20 | 380260034 | $1,363.22 | 380260035 | $2,094.94 |
| 380260036 | $1,633.86 | | | | |

| Totals | Parcels 4 | Levy $6,445.22 |
|---|---|---|

# Assessment Roll

68-9843 - LMD 89-1-C Vol.1 - Zone 62

Fiscal Year 2024-25

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 380090016 | $179.40 | 380090017 | $179.40 | 380090018 | $179.40 |
| 380090019 | $179.40 | 380090020 | $179.40 | 380090021 | $179.40 |
| 380090022 | $179.40 | 380090023 | $179.40 | 380090024 | $179.40 |
| 380090025 | $179.40 | 380090026 | $179.40 | 380090027 | $179.40 |
| 380090028 | $179.40 | 380090029 | $179.40 | 380090030 | $179.40 |
| 380090031 | $179.40 | 380090032 | $179.40 | 380090033 | $179.40 |
| 380090034 | $179.40 | 380090035 | $179.40 | 380090036 | $179.40 |
| 380090037 | $179.40 | 380090038 | $179.40 | 380090039 | $179.40 |
| 380090040 | $179.40 | 380090041 | $179.40 | 380091001 | $179.40 |
| 380091002 | $179.40 | 380091003 | $179.40 | 380091004 | $179.40 |
| 380091005 | $179.40 | 380091006 | $179.40 | 380091007 | $179.40 |
| 380092001 | $179.40 | 380092002 | $179.40 | 380092003 | $179.40 |
| 380092004 | $179.40 | 380092005 | $179.40 | 380092006 | $179.40 |
| 380092007 | $179.40 | 380092008 | $179.40 | 380092009 | $179.40 |
| 380092010 | $179.40 | 380092011 | $179.40 | 380092012 | $179.40 |
| 380092013 | $179.40 | 380092014 | $179.40 | 380092015 | $179.40 |
| 380092016 | $179.40 | 380092017 | $179.40 | 380092018 | $179.40 |
| 380092019 | $179.40 | 380092020 | $179.40 | 380092021 | $179.40 |
| 380092022 | $179.40 | 380092023 | $179.40 | 380092024 | $179.40 |
| 380092025 | $179.40 | 380092026 | $179.40 | 380380001 | $179.40 |
| 380380002 | $179.40 | 380380003 | $179.40 | 380380004 | $179.40 |
| 380380005 | $179.40 | 380380006 | $179.40 | 380380007 | $179.40 |
| 380380008 | $179.40 | 380380009 | $179.40 | 380380010 | $179.40 |
| 380380011 | $179.40 | 380380012 | $179.40 | 380380013 | $179.40 |
| 380380014 | $179.40 | 380380015 | $179.40 | 380380016 | $179.40 |
| 380380017 | $179.40 | 380380018 | $179.40 | 380380019 | $179.40 |
| 380380020 | $179.40 | 380380021 | $179.40 | 380380022 | $179.40 |
| 380380024 | $179.40 | 380380025 | $179.40 | 380380026 | $179.40 |
| 380380027 | $179.40 | 380380028 | $179.40 | 380380029 | $179.40 |
| 380380030 | $179.40 | 380380031 | $179.40 | 380380032 | $179.40 |
| 380380033 | $179.40 | 380380034 | $179.40 | 380380035 | $179.40 |
| 380380036 | $179.40 | 380380037 | $179.40 | 380381001 | $179.40 |
| 380381002 | $179.40 | 380381003 | $179.40 | 380381004 | $179.40 |
| 380381005 | $179.40 | 380381006 | $179.40 | 380381007 | $179.40 |
| 380381008 | $179.40 | 380381009 | $179.40 | 380381010 | $179.40 |
| 380381011 | $179.40 | 380381012 | $179.40 | 380381013 | $179.40 |
| 380381014 | $179.40 | 380381015 | $179.40 | 380381016 | $179.40 |
| 380381017 | $179.40 | 380381018 | $179.40 | | |

| Totals | Parcels 113 | Levy $20,272.19 |
|---|---|---|

# Assessment Roll

68-9855 - LMD 89-1-C Vol.1 - Zone 67

Fiscal Year 2024-25

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 380410001 | $198.64 | 380410002 | $198.64 | 380410003 | $198.64 |
| 380410004 | $198.64 | 380410005 | $198.64 | 380410006 | $198.64 |
| 380410007 | $198.64 | 380410008 | $198.64 | 380410009 | $198.64 |
| 380410010 | $198.64 | 380410011 | $198.64 | 380410012 | $198.64 |
| 380410013 | $198.64 | 380410014 | $198.64 | 380410015 | $198.64 |
| 380410016 | $198.64 | 380410017 | $198.64 | 380410018 | $198.64 |
| 380410019 | $198.64 | 380411001 | $198.64 | 380411002 | $198.64 |
| 380411003 | $198.64 | 380411004 | $198.64 | 380411005 | $198.64 |
| 380411006 | $198.64 | 380411007 | $198.64 | 380411008 | $198.64 |
| 380411009 | $198.64 | 380411010 | $198.64 | 380411011 | $198.64 |
| 380411012 | $198.64 | 380411013 | $198.64 | 380411014 | $198.64 |
| 380411015 | $198.64 | 380411016 | $198.64 | 380411017 | $198.64 |
| 380411018 | $198.64 | 380411019 | $198.64 | 380411020 | $198.64 |
| 380411021 | $198.64 | 380411022 | $198.64 | 380411023 | $198.64 |
| 380411024 | $198.64 | 380411025 | $198.64 | | |

**Totals** **Parcels 44** **Levy $8,740.29**

# Assessment Roll

68-9844 - LMD 89-1-C Vol.1 - Zone 71

Fiscal Year 2024-25

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 382240006 | $95.34 | 382240007 | $95.34 | 382240008 | $95.34 |
| 382240009 | $95.34 | 382240010 | $95.34 | 382240011 | $95.34 |
| 382240012 | $95.34 | 382240013 | $95.34 | 382240014 | $95.34 |
| 382240015 | $95.34 | 382240016 | $95.34 | 382240017 | $95.34 |
| 382240018 | $95.34 | 382240019 | $95.34 | 382240020 | $95.34 |
| 382240021 | $95.34 | 382240022 | $95.34 | 382240023 | $95.34 |
| 382240024 | $95.34 | 382240025 | $95.34 | 382240026 | $95.34 |
| 382240027 | $95.34 | 382240028 | $95.34 | 382240029 | $95.34 |
| 382240030 | $95.34 | 382240031 | $95.34 | 382240032 | $95.34 |
| 382240033 | $95.34 | 382241001 | $95.34 | 382241002 | $95.34 |
| 382241003 | $95.34 | 382241004 | $95.34 | 382241005 | $95.34 |
| 382241006 | $95.34 | 382241007 | $95.34 | 382241008 | $95.34 |
| 382241009 | $95.34 | 382241010 | $95.34 | 382241012 | $95.34 |
| 382242001 | $95.34 | 382242002 | $95.34 | 382242003 | $95.34 |
| 382242004 | $95.34 | 382242005 | $95.34 | 382242006 | $95.34 |
| 382242007 | $95.34 | 382242008 | $95.34 | 382242009 | $95.34 |
| 382242010 | $95.34 | 382242011 | $95.34 | 382242012 | $95.34 |
| 382242013 | $95.34 | 382242014 | $95.34 | 382242015 | $95.34 |
| 382242016 | $95.34 | 382242017 | $95.34 | 382242018 | $95.34 |
| 382250003 | $95.34 | 382250004 | $95.34 | 382250005 | $95.34 |
| 382250006 | $95.34 | 382250007 | $95.34 | 382250008 | $95.34 |
| 382250009 | $95.34 | 382250010 | $95.34 | 382250011 | $95.34 |
| 382250012 | $95.34 | 382250013 | $95.34 | 382250014 | $95.34 |
| 382250015 | $95.34 | 382250016 | $95.34 | 382250017 | $95.34 |
| 382250018 | $95.34 | 382250019 | $95.34 | 382250021 | $95.34 |
| 382250022 | $95.34 | 382250023 | $95.34 | 382250024 | $95.34 |
| 382250025 | $95.34 | 382250026 | $95.34 | 382250027 | $95.34 |
| 382250028 | $95.34 | 382250029 | $95.34 | 382251001 | $95.34 |
| 382251002 | $95.34 | 382251003 | $95.34 | 382251004 | $95.34 |
| 382251005 | $95.34 | 382251006 | $95.34 | 382251007 | $95.34 |
| 382251008 | $95.34 | 382251009 | $95.34 | 382251010 | $95.34 |
| 382251011 | $95.34 | 382251012 | $95.34 | 382251013 | $95.34 |
| 382251014 | $95.34 | 382251015 | $95.34 | 382251016 | $95.34 |
| 382251017 | $95.34 | 382251018 | $95.34 | 382251019 | $95.34 |
| 382251020 | $95.34 | 382251021 | $95.34 | 382251022 | $95.34 |
| 382251023 | $95.34 | 382251024 | $95.34 | 382260005 | $95.34 |
| 382260006 | $95.34 | 382260007 | $95.34 | 382260008 | $95.34 |
| 382260009 | $95.34 | 382260010 | $95.34 | 382260011 | $95.34 |
| 382260012 | $95.34 | 382260013 | $95.34 | 382260014 | $95.34 |
| 382260015 | $95.34 | 382260016 | $95.34 | 382260017 | $95.34 |
| 382260018 | $95.34 | 382260019 | $95.34 | 382260020 | $95.34 |
| 382260021 | $95.34 | 382261001 | $95.34 | 382261002 | $95.34 |
| 382261003 | $95.34 | 382261004 | $95.34 | 382261005 | $95.34 |
| 382261006 | $95.34 | 382261007 | $95.34 | 382261008 | $95.34 |
| 382261009 | $95.34 | 382261010 | $95.34 | 382261011 | $95.34 |
| 382261012 | $95.34 | 382261013 | $95.34 | 382261014 | $95.34 |

## Assessment Roll

68-9844 - LMD 89-1-C Vol.1 - Zone 71

Fiscal Year 2024-25

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 382261015 | $95.34 | 382261016 | $95.34 | 382261017 | $95.34 |
| 382261018 | $95.34 | 382261019 | $95.34 | | |

| Totals | Parcels 143 | Levy $13,633.52 |
|---|---|---|

# Assessment Roll

68-9835 - LMD 89-1-C Vol.1 - Zone 181

Fiscal Year 2024-25

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 380250035 | $18,076.00 | 380250038 | $11,121.70 | | |

| Totals | Parcels 2 | Levy $29,197.70 |
|---|---|---|

# Appendix B:
## Assessment Diagrams

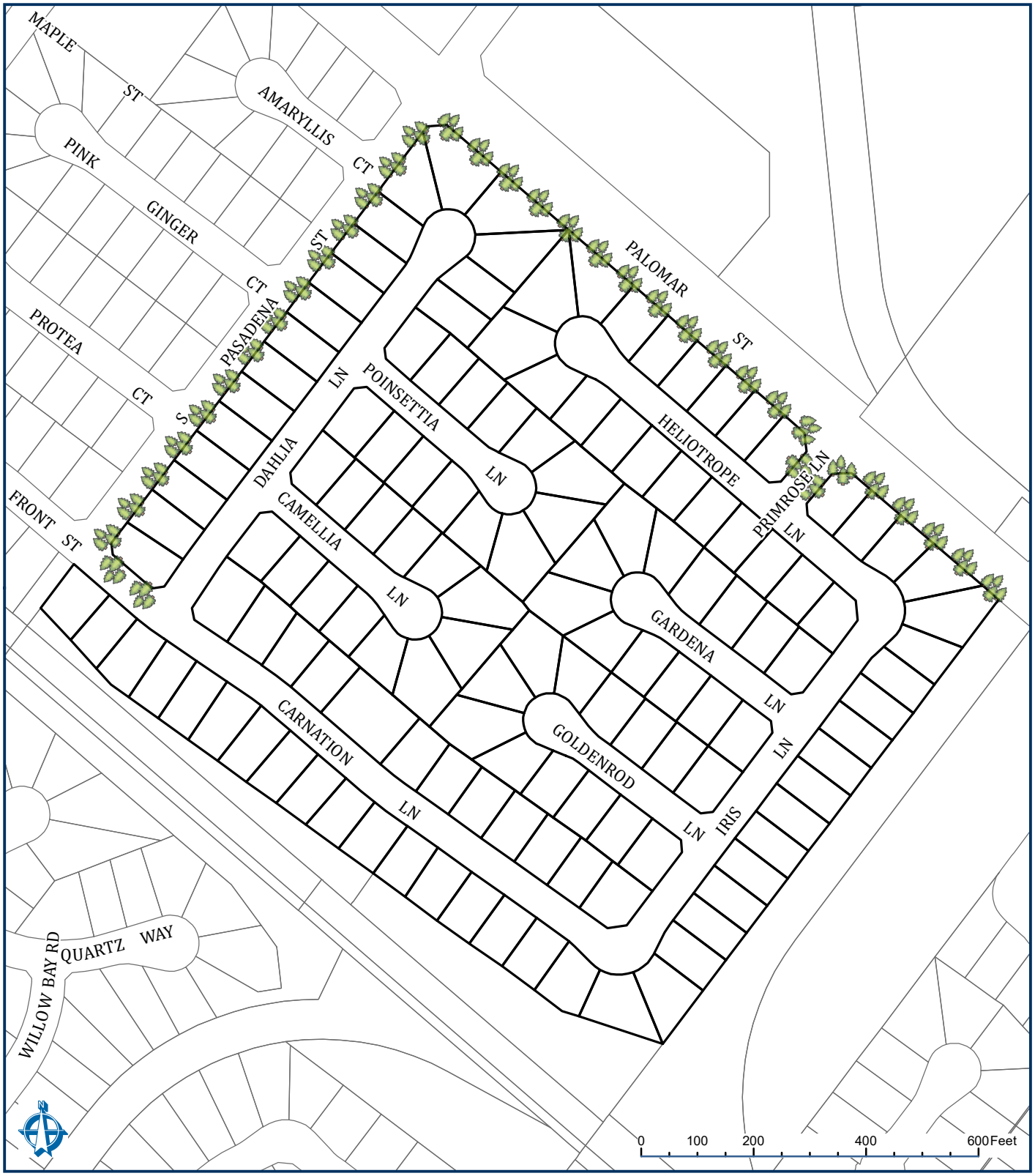



# CITY OF WILDOMAR
# ASSESSMENT DIAGRAM

## LANDSCAPE AND LIGHTING DISTRICT NO. 89-1 CONSOLIDATED
## ZONE 3, LOCATION 7

SPICER CONSULTING GROUP

Landscaping




# CITY OF WILDOMAR
# ASSESSMENT DIAGRAM

## LANDSCAPE AND LIGHTING DISTRICT NO. 89-1 CONSOLIDATED
## ZONE 3, LOCATION 23

SPICER CONSULTING GROUP

Landscaping

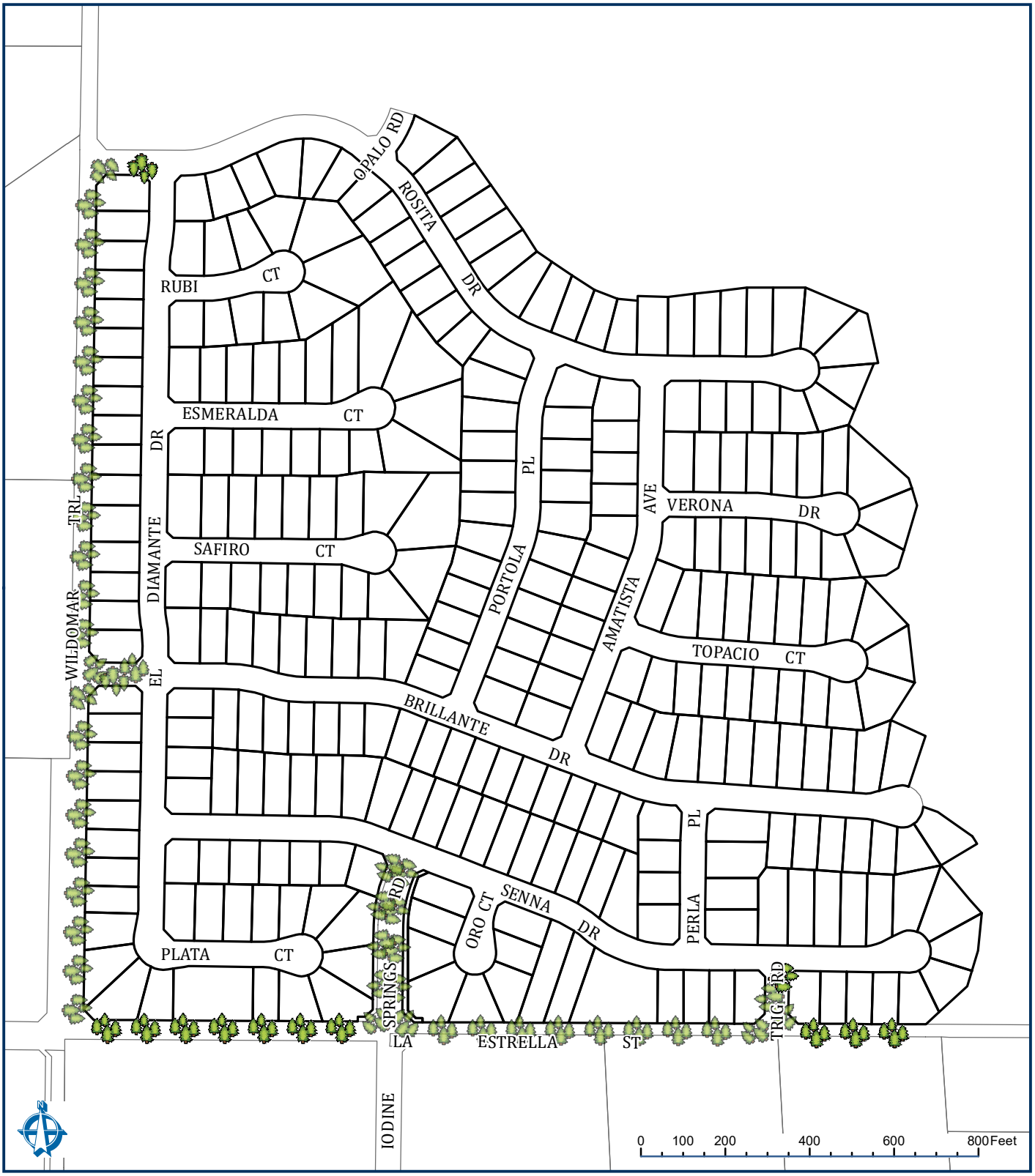



# CITY OF WILDOMAR
# ASSESSMENT DIAGRAM

## LANDSCAPE AND LIGHTING DISTRICT NO. 89-1 CONSOLIDATED
## ZONE 3, LOCATION 24

SPICER CONSULTING GROUP

Landscaping




# CITY OF WILDOMAR
# ASSESSMENT DIAGRAM

## LANDSCAPE AND LIGHTING DISTRICT NO. 89-1 CONSOLIDATED
## ZONE 3, LOCATION 25

SPICER CONSULTING GROUP

Landscaping




# CITY OF WILDOMAR
# ASSESSMENT DIAGRAM

## LANDSCAPE AND LIGHTING DISTRICT NO. 89-1 CONSOLIDATED
## ZONE 3, LOCATION 29

SPICER CONSULTING GROUP

Landscaping




# CITY OF WILDOMAR
# ASSESSMENT DIAGRAM

## LANDSCAPE AND LIGHTING DISTRICT NO. 89-1 CONSOLIDATED
## ZONE 3, LOCATION 35

SPICER CONSULTING GROUP

Landscaping




# CITY OF WILDOMAR
# ASSESSMENT DIAGRAM

## LANDSCAPE AND LIGHTING DISTRICT NO. 89-1 CONSOLIDATED
## ZONE 3, LOCATION 42

SPICER CONSULTING GROUP

Landscaping

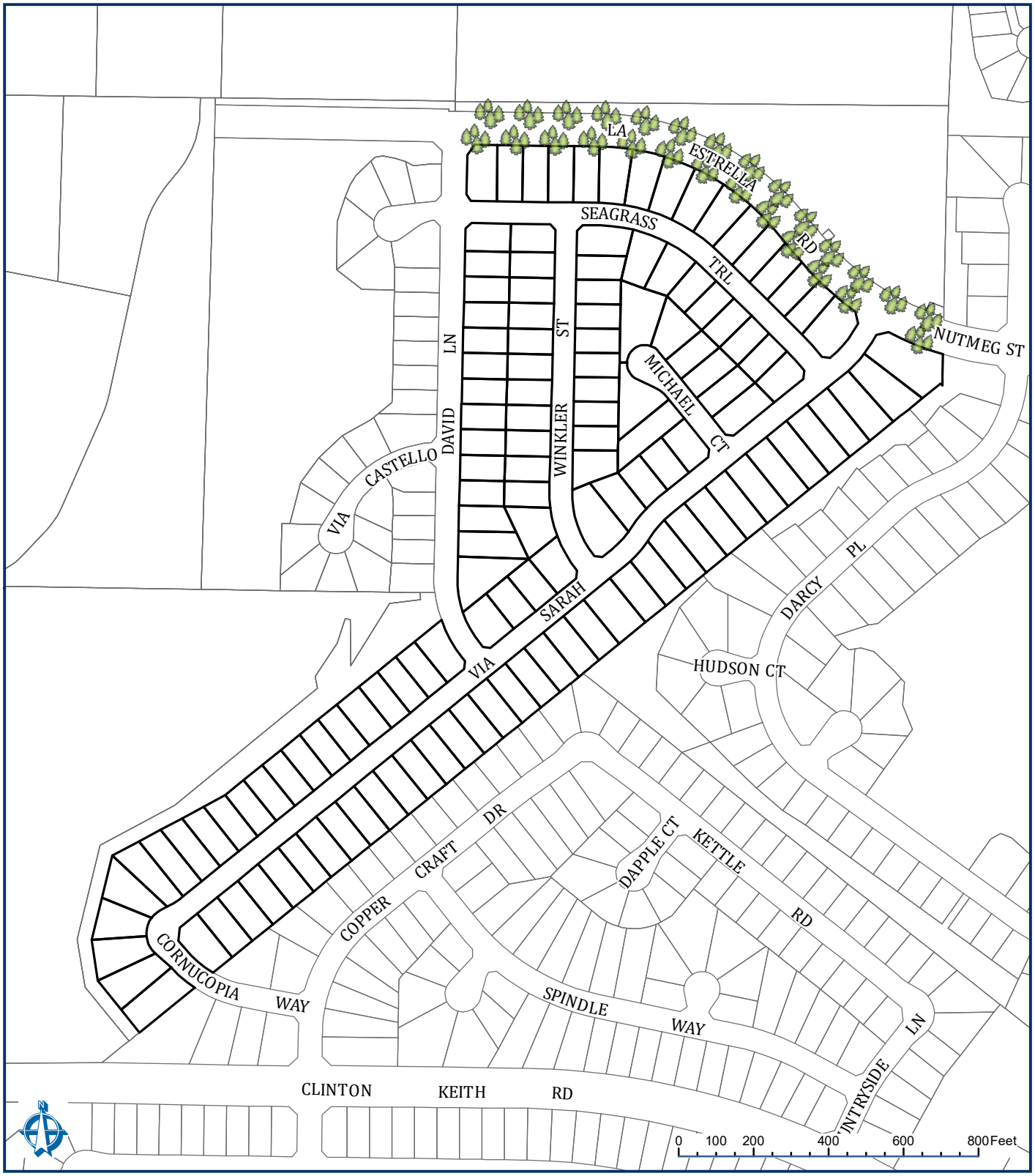



# CITY OF WILDOMAR
# ASSESSMENT DIAGRAM

## LANDSCAPE AND LIGHTING DISTRICT NO. 89-1 CONSOLIDATED
## ZONE 3, LOCATION 43

SPICER CONSULTING GROUP

Landscaping

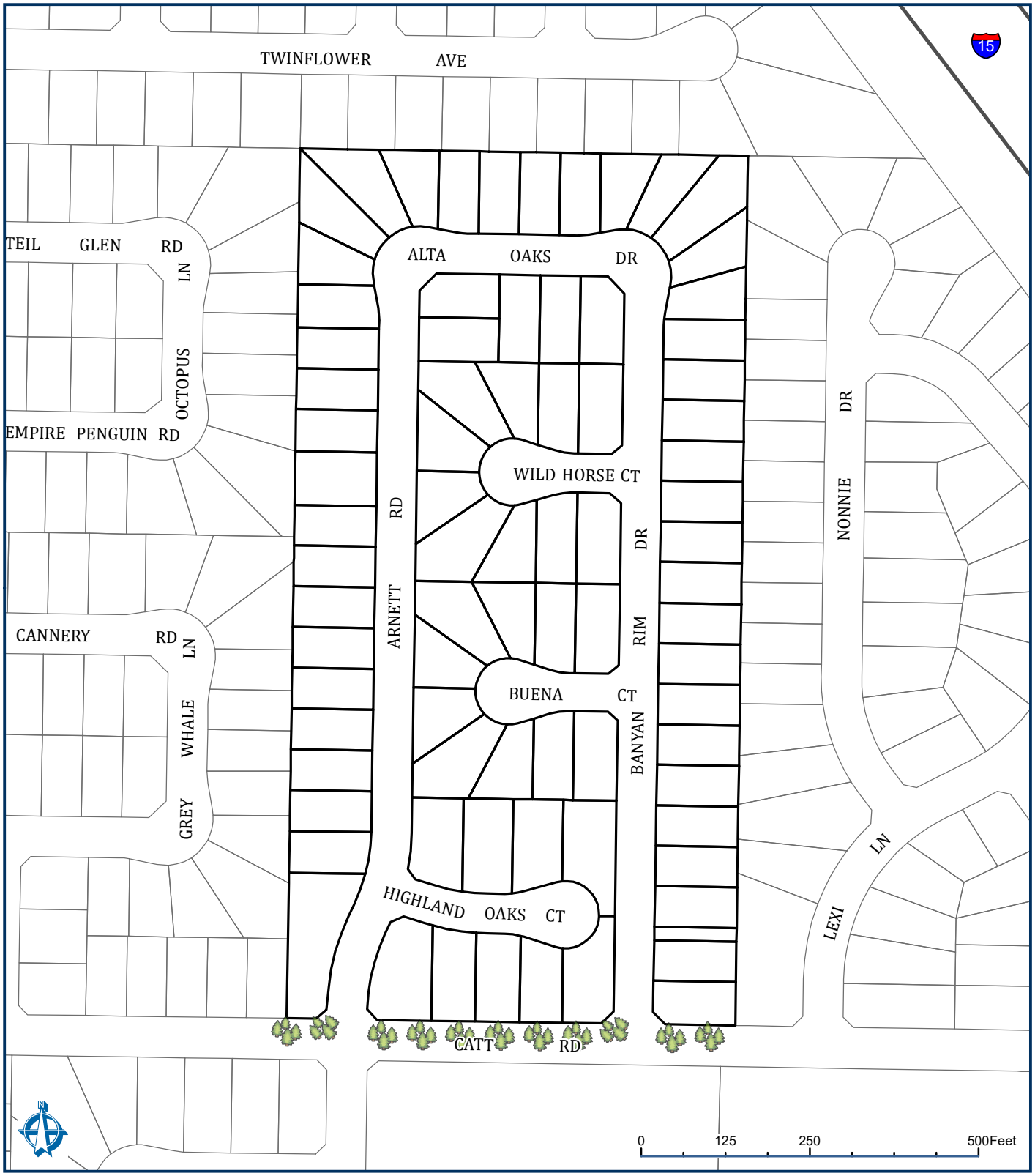



# CITY OF WILDOMAR
# ASSESSMENT DIAGRAM

## LANDSCAPE AND LIGHTING DISTRICT NO. 89-1 CONSOLIDATED
## ZONE 3, LOCATION 45

SPICER CONSULTING GROUP

Landscaping




# CITY OF WILDOMAR
# ASSESSMENT DIAGRAM

## LANDSCAPE AND LIGHTING DISTRICT NO. 89-1 CONSOLIDATED
## ZONE 3, LOCATION 47

SPICER CONSULTING GROUP

Landscaping




# CITY OF WILDOMAR
# ASSESSMENT DIAGRAM

## LANDSCAPE AND LIGHTING DISTRICT NO. 89-1 CONSOLIDATED
## ZONE 3, LOCATION 49

SPICER CONSULTING GROUP

Landscaping




# CITY OF WILDOMAR
# ASSESSMENT DIAGRAM

## LANDSCAPE AND LIGHTING DISTRICT NO. 89-1 CONSOLIDATED
## ZONE 3, LOCATION 53

SPICER CONSULTING GROUP

Landscaping




# CITY OF WILDOMAR
# ASSESSMENT DIAGRAM

## LANDSCAPE AND LIGHTING DISTRICT NO. 89-1 CONSOLIDATED
## ZONE 29, LOCATION 2

SPICER CONSULTING GROUP

Landscaping  Multi-Purpose Trail




# CITY OF WILDOMAR
# ASSESSMENT DIAGRAM

## LANDSCAPE AND LIGHTING DISTRICT NO. 89-1 CONSOLIDATED
## ZONE 30, LOCATION 1

SPICER CONSULTING GROUP

Landscaping  Multi-Purpose Trail




# CITY OF WILDOMAR
# ASSESSMENT DIAGRAM

## LANDSCAPE AND LIGHTING DISTRICT NO. 89-1 CONSOLIDATED
## ZONE 30, LOCATION 2

SPICER CONSULTING GROUP

Landscaping  Multi-Purpose Trail




# CITY OF WILDOMAR
# ASSESSMENT DIAGRAM

## LANDSCAPE AND LIGHTING DISTRICT NO. 89-1 CONSOLIDATED
## ZONE 42

SPICER CONSULTING GROUP

Landscaping  Future Landscaping




# CITY OF WILDOMAR
# ASSESSMENT DIAGRAM

## LANDSCAPE AND LIGHTING DISTRICT NO. 89-1 CONSOLIDATED
## ZONE 51

SPICER CONSULTING GROUP

Landscaping  Multi-Purpose Trail

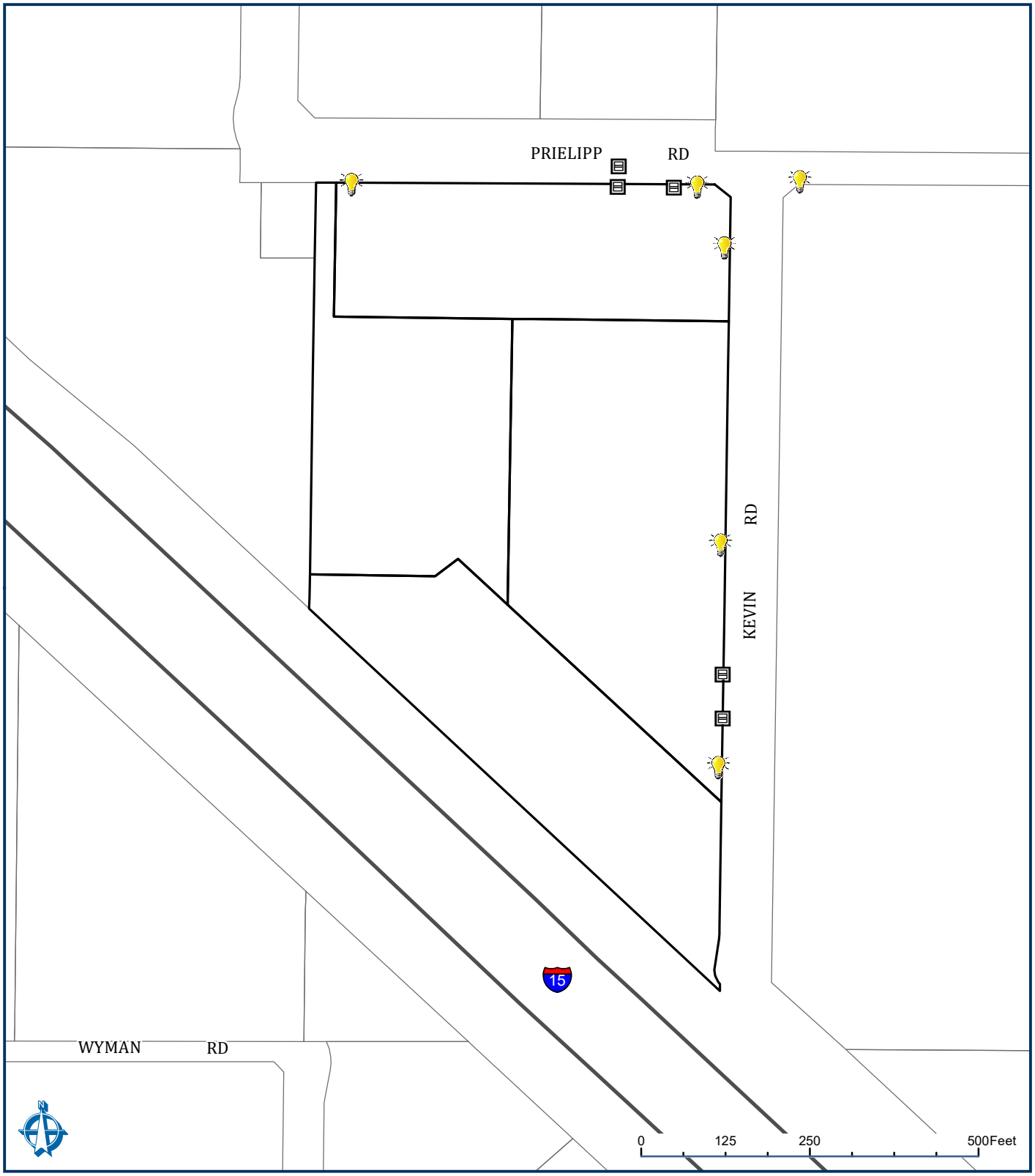



# CITY OF WILDOMAR
# ASSESSMENT DIAGRAM

## LANDSCAPE AND LIGHTING DISTRICT NO. 89-1 CONSOLIDATED
## ZONE 52

SPICER CONSULTING GROUP

Fossil Filter  === Fenced Trail  Landscaping

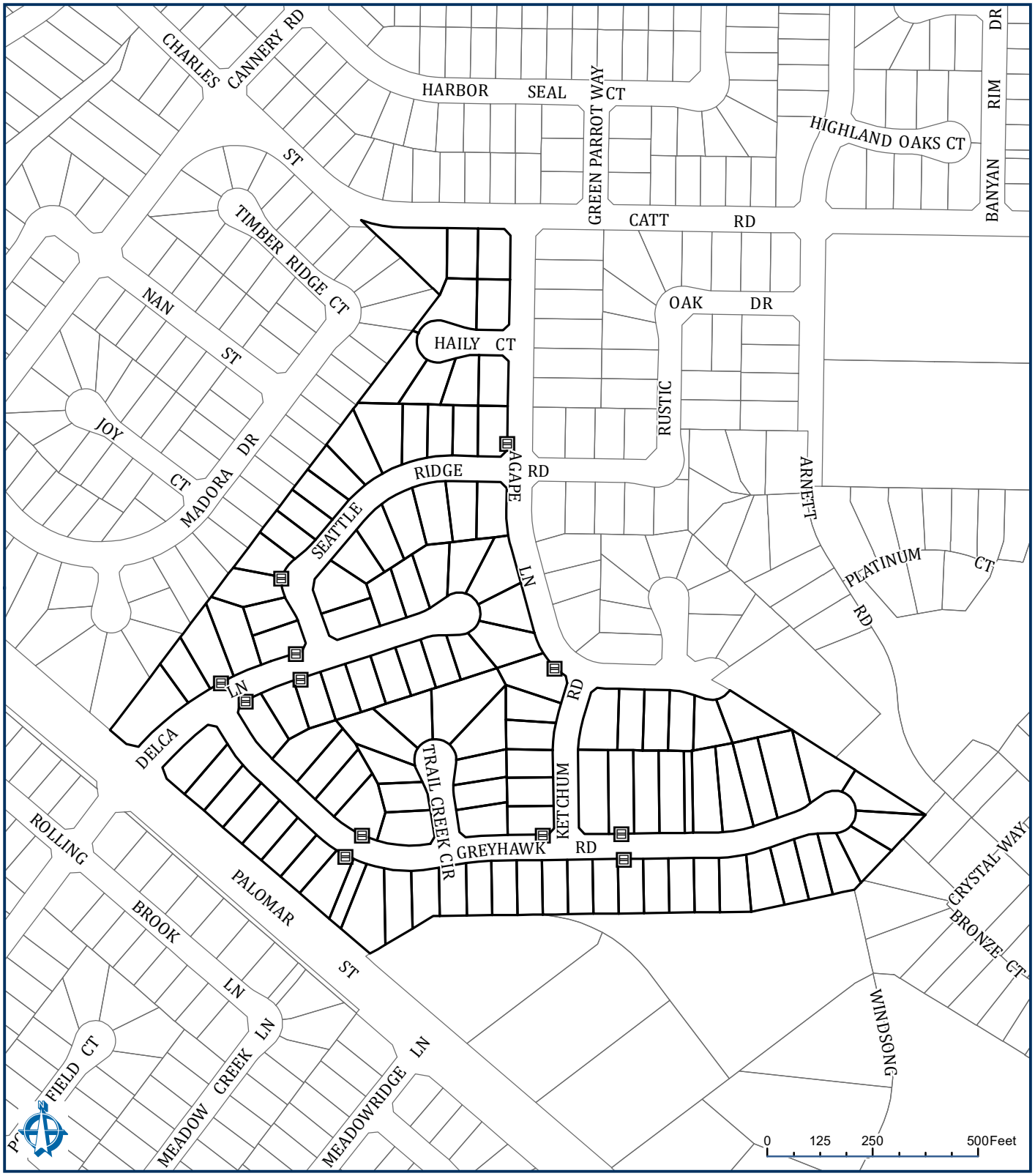



# CITY OF WILDOMAR
# ASSESSMENT DIAGRAM

## LANDSCAPE AND LIGHTING DISTRICT NO. 89-1 CONSOLIDATED
## ZONE 59

SPICER CONSULTING GROUP

Fossil Filter  Street Light




# CITY OF WILDOMAR
# ASSESSMENT DIAGRAM

## LANDSCAPE AND LIGHTING DISTRICT NO. 89-1 CONSOLIDATED
## ZONE 62

SPICER CONSULTING GROUP

Fossil Filter




# CITY OF WILDOMAR
# ASSESSMENT DIAGRAM

## LANDSCAPE AND LIGHTING DISTRICT NO. 89-1 CONSOLIDATED
## ZONE 67

SPICER CONSULTING GROUP

Landscaping  Fossil Filter




# CITY OF WILDOMAR
# ASSESSMENT DIAGRAM

## LANDSCAPE AND LIGHTING DISTRICT NO. 89-1 CONSOLIDATED
## ZONE 71

SPICER CONSULTING GROUP

Landscaping




# CITY OF WILDOMAR
# ASSESSMENT DIAGRAM

## LANDSCAPE AND LIGHTING DISTRICT NO. 89-1 CONSOLIDATED
## ZONE 181

SPICER CONSULTING GROUP

Fossil Filter  Street Light  Landscaping

# Appendix C:
## Capital Improvement Projects

The City is planning to implement specific upgrade projects throughout several of the LLMD Zones. Project schedules may change based on different factors including staffing resources. Zone specific projects and anticipated schedules are listed below:

### *Zone 3 Capital Project*

The City plans to do Capital Improvement projects over the next five years to upgrade existing landscaping and irrigation as part of CIP 100.

### *Zone 29 Capital Project*

The City plans to do Capital Improvement projects over the next five years to upgrade existing landscaping and irrigation as part of CIP 100.

### *Zone 30 Capital Project*

The City plans to do Capital Improvement projects over the next five years to upgrade existing landscaping and irrigation as part of CIP 100.

### *Zone 42 Capital Project*

The City plans to do Capital Improvement projects over the next five years to upgrade existing landscaping and irrigation as part of CIP 100.

### *Zone 51 Capital Project*

The City plans to do Capital Improvement projects over the next five years to upgrade existing landscaping and irrigation as part of CIP 100.

### *Zone 52 Capital Project*

The City plans to do Capital Improvement projects over the next five years to upgrade existing landscaping, irrigation, and catch basin filters as part of CIP 091 and CIP 100.

### *Zone 59 Capital Project*

The City plans to do Capital Improvement projects over the next five years to upgrade existing catch basin filters as part of CIP 091.

### *Zone 62 Capital Project*

The City plans to do Capital Improvement projects over the next five years to upgrade existing catch basin filters as part of CIP 091.

### *Zone 67 Capital Project*

The City plans to do Capital Improvement projects over the next five years to upgrade existing landscaping, irrigation, and catch basin filters as part of CIP 091 and CIP 100.

### *Zone 71 Capital Project*

The City plans to do Capital Improvement projects over the next five years to upgrade existing landscaping and irrigation as part of CIP 100.

### *Zone 181 Capital Project*

The City plans to do Capital Improvement projects over the next five years to upgrade existing landscaping, irrigation, and catch basin filters as part of CIP 091 and CIP 100.



SPICER

CONSULTING GROUP

SPICER
CONSULTING GROUP

# CITY OF WILDOMAR

## Preliminary Engineers Report



**Fiscal Year 2024-25**

Landscape and Lighting Maintenance
District No. 89-1-Consolidated Vol. 2

# Table of Contents

## Sections


i. Introduction i

1. Plans and Specifications 1

2. Cost Estimates 2

3. Method of Apportionment of Assessment 10

4. Engineer's Signature 15

5. Assessment Diagrams 16

6. Assessment Rolls 17


## Tables


Table i-1 Summary of Assessments ii

Table 2-1 Zone 18 Budget 2

Table 2-2 Zone 26 Budget 3

Table 2-3 Zone 27 Budget 4

Table 2-4 Zone 35 Budget 5

Table 2-5 Zone 50 Budget 6

Table 2-6 Zone 70 Budget 7

Table 2-7 Zone 71 Budget 8

Table 2-8 Zone 73 Budget 9

Table 3-1 Benefit by Zone 13

Table 3-2 Proposed Assessments 14


## Appendices


Appendix A – Assessment Rolls

Appendix B – Assessment Diagrams

AGENCY: CITY OF WILDOMAR

PROJECT: LANDSCAPING AND LIGHTING MAINTENANCE DISTRICT 89-1-CONSOLIDATED VOLUME 2

TO: CITY COUNCIL
CITY OF WILDOMAR
STATE OF CALIFORNIA

## ENGINEER'S REPORT PURSUANT TO "LANDSCAPING AND LIGHTING ACT OF 1972"

Pursuant to direction from the City Council (the "City Council") of the City of Wildomar (the "City"), State of California, submitted herewith is the Engineer's Report (the "Report") for Landscaping and Lighting Maintenance District No. 89-1-Consolidated, Volume 2 ("LMD No. 89-1-C" or the "District"), consisting of the following parts, pursuant to the provisions of Section 22565 through 22574 of the Landscaping and Lighting Act of 1972 (the "Act"), said Act being Part 2 of Division 15 of the Streets and Highways Code of the State of California, Section 4 of Article XIII D of the California Constitution, and which is in accordance with Resolution No. 2024-__ adopted by the City of Wildomar Council, Riverside County, California ordering preparation of this Report. This Report is applicable for the ensuing 12-month period, being the Fiscal Year commencing July 1, 2024 to June 30, 2025.

Section 1 PLANS AND SPECIFICATIONS including a general description of the maintenance and plans of the landscaping, multi-purpose trails, fencing, fossil filters, and streetlights proposed to be funded.

Section 2 COST ESTIMATES of maintaining the landscaping, multi-purpose trails, fencing, fossil filters, and streetlights, including incidental costs and expenses in connection therewith for Fiscal Year 2024-25, are as set forth on the lists thereof, attached hereto.

Section 3 The METHOD OF APPORTIONMENT OF ASSESSMENT contains the method of apportionment of assessments, indicating the proposed assessment of the total amount of the costs and expenses of the improvements upon the several lots and parcels of land within the District, in proportion to the estimated benefits to be received by such lots and parcels.

Section 4 ASSESSMENT DIAGRAMS showing the District, the lines and dimensions of each parcel of land within said District, as the same exists on the maps of the Assessor of Riverside County for Fiscal Year 2024-25, is filed in the offices of the City of Wildomar. A boundary map of each zone can be found in Appendix B.

Section 5 ASSESSMENT ROLLS showing the actual assessment for the Fiscal Year 2024-25 apportioned to each parcel as shown on the latest equalized roll at the County Assessor's Office can be found in Appendix A.

The following assessment is made to cover the portion of the estimated costs of maintenance, operation, and associated administrative costs of said improvements to be paid by the assessable real property within LMD No. 89-1-C in proportion to the special benefit received:

*Table i-1*
*Summary of Assessments*

| Zone | Energy Costs | Administrative Costs | Maximum Assessment | Est Parcels/Acres to be Assessed |
|---|---|---|---|---|
| Zone 18 | $576 | $92 | $1,038 | 1 Parcel |
| Zone 26 | $701 | $127 | $1,447 | 9.77 Acres |
| Zone 27 | $1,326 | $145 | $1,632 | 8.67 Acres |
| Zone 35 | $225 | $24 | $87 | 1.32 Acres |
| Zone 50 | $225 | $34 | $381 | 7.12 Acres |
| Zone 70 | $576 | $140 | $1,571 | 4.18 Acres |
| Zone 71 | $425 | $47 | $535 | 12.86 Acres |
| Zone 73 | $351 | $92 | $1,035 | 3.02 Acres |

Each succeeding Fiscal Year the special assessment for Street Lighting Zones 18, 26, 27, 35, 50, 70, 71, and 73 may be subject to an annual adjustment that is the greater of two percent (2.00%) or the cumulative percentage increase, if any, in the Consumer Price Index for all Urban Consumers ("CPI-U") for "electricity" for the Riverside-San Bernardino-Ontario Standard Metropolitan Statistical area ("Index") published by the Bureau of Labor Statistics of the United States Department of Labor. The annual CPI-U adjustment will be based on the cumulative increase, if any, in the Index as it stands in March of each year over the base Index. Any increase larger than the greater of 2.00% or the CPI-U annual adjustment requires a majority approval of all the property owners within each of the benefit zones in the District. There is a 4.25% proposed inflationary increase in the assessment per acre or per parcel as applicable in Zones 18, 26, 27, 35, 50, 70, 71, and 73 over the assessment levied for Fiscal Year 2023-24, which is consistent with the ballot proposition approved by the qualified electors when establishing said zones. The Bureau of Labor Statistics of the United States Department of Labor has discontinued the Los Angeles-Riverside-Orange County, CA Index.

## Description of Improvements

Landscaping and Lighting Maintenance District No. 89-1-C is located throughout the County of Riverside. This Report provides information specific to the Zones within the boundaries of the City of Wildomar. LMD 89-1-C maintains and services 31 locations throughout the City of Wildomar. The District contains 11 separate Zones of Benefit and 8 Street Lighting Zones. Each zone is created within the District in order to apportion the annual costs of the maintenance of the authorized improvements and the administration of the District to each property according to the special benefit to be conferred on each such property by such improvements. The following information is specific to the zone within the boundaries of the City of Wildomar.

*Zone 18* funds electricity to streetlights including incidental costs and expenses within the public right-of-ways of:

Bundy Canyon Rd. Sellers Rd.

*Zone 26* funds electricity to streetlights including incidental costs and expenses within the public right-of-ways of:

Catt Rd. Hidden Springs Rd.

*Zone 27* funds electricity to streetlights including incidental costs and expenses within the public right-of-ways of:

Clinton Keith Rd. Elizabeth Ln.

*Zone 35* funds electricity to streetlights including incidental costs and expenses within the public right-of-ways of:

Frederick St.

*Zone 50* funds electricity to streetlights including incidental costs and expenses within the public right-of-ways of:

Clinton Keith Rd.

*Zone 70* funds electricity to streetlights including incidental costs and expenses within the public right-of-ways of:

Clinton Keith Rd. Hidden Springs Rd.

*Zone 71* funds electricity to streetlights including incidental costs and expenses within the public right-of-ways of:

Prielipp Rd.

*Zone 73* funds electricity to streetlights including incidental costs and expenses within the public right-of-ways of:

Clinton Keith Rd. Palomar St.

The cost estimate contains each of the items specified in Section 22569 of the Act. The Act provides that the estimated costs of the improvements shall include the total cost of the improvements for the entire Fiscal Year 2024-25, including incidental expenses, which may include operating reserves.

The Act also provides that the amount of any surplus, deficit, or contribution be included in the estimated cost of improvements. The net amount to be assessed on the lots or parcels within the Zones is the total cost of installation, maintenance, and servicing with adjustments either positive or negative for reserves, surpluses, deficits, and/or contributions.

The inflation factor, for those zones with an inflation factor in place, may increase budgets for Zones, which have not been accepted for maintenance, as if assessed. However, the amount to levy may be credited resulting in a zero assessment.

There is a 4.25% proposed inflationary increase in Street Lighting Zones 18, 26, 27, 35, 50, 70, 71, and 73, over the assessment levied for Fiscal Year 2023-24, and is consistent with ballot proposition approved by the qualified electors when establishing said zones. The Bureau of Labor Statistics of the United States Department of Labor has discontinued the Los Angeles-Riverside-Orange County, CA Index.

*Table 2-1*
*Zone 18 Budget*

| | Estimated through June 30 | |
|---|---|---|
| **Direct Costs** | **FY 2023-24** | **FY 2024-25** |
| Energy | $200.00 | $200.00 |
| Debt Service Repayment | $372.00 | $376.00 |
| **Total Direct Costs** | **$572.00** | **$576.00** |
| **Indirect Costs** | | |
| Administration | $90.51 | $92.32 |
| Rounding | $0.00 | $0.00 |
| **Total Indirect Costs** | **$90.51** | **$92.32** |
| **Total Costs** | **$662.51** | **$668.32** |
| **Collections/(Contributions)** | | |
| Operating Reserve | $0.00 | $0.00 |
| Capital Replacement | $320.07 | $356.02 |
| General Benefit Contribution | $0.00 | $0.00 |
| City Contribution | $0.00 | $0.00 |
| **Total Adjustments** | **$320.07** | **$356.02** |
| **Total Assessment** | **$982.58** | **$1,024.34** |
| **Reserve Fund Balances** | | |
| Beginning Operating Reserve | | $334.16 |
| Operating Reserve Collection | | $0.00 |
| Operating Reserve Contribution | | $0.00 |
| **Est. Ending Operating Reserve** | | **$334.16** |
| Beginning Capital Replacement Reserve | | $895.87 |
| Capital Reserve Collection | | $356.02 |
| Capital Reserve Contribution | | $0.00 |
| **Est. Ending Capital Replacement Reserve** | | **$1,251.89** |

## Table 2-2
*Zone 26 Budget*

| | Estimated through June 30 | |
|---|---|---|
| **Direct Costs** | **FY 2023-24** | **FY 2024-25** |
| Energy | $200.00 | $200.00 |
| Debt Service Repayment | $496.00 | $501.00 |
| **Total Direct Costs** | **$696.00** | **$701.00** |
| **Indirect Costs** | | |
| Administration | $124.63 | $127.12 |
| Rounding | $0.00 | $0.00 |
| **Total Indirect Costs** | **$124.63** | **$127.12** |
| **Total Costs** | **$820.63** | **$828.12** |
| **Collections/(Contributions)** | | |
| Operating Reserve | $0.00 | $0.00 |
| Capital Replacement | $548.67 | $599.47 |
| General Benefit Contribution | $0.00 | $0.00 |
| City Contribution | $0.00 | $0.00 |
| **Total Adjustments** | **$548.67** | **$599.47** |
| **Total Assessment** | **$1,369.30** | **$1,427.59** |
| **Reserve Fund Balances** | | |
| Beginning Operating Reserve | | $414.06 |
| Operating Reserve Collection | | $0.00 |
| Operating Reserve Contribution | | $0.00 |
| **Est. Ending Operating Reserve** | | **$414.06** |
| Beginning Capital Replacement Reserve | | $3,519.07 |
| Capital Reserve Collection | | $599.47 |
| Capital Reserve Contribution | | $0.00 |
| **Est. Ending Capital Replacement Reserve** | | **$4,118.54** |

*Table 2-3*
*Zone 27 Budget*

| | Estimated through June 30 | |
|---|---|---|
| **Direct Costs** | **FY 2023-24** | **FY 2024-25** |
| Energy | $600.00 | $700.00 |
| Debt Service Repayment | $621.00 | $626.00 |
| **Total Direct Costs** | **$1,221.00** | **$1,326.00** |
| **Indirect Costs** | | |
| Administration | $141.99 | $144.83 |
| Rounding | $0.00 | $0.00 |
| **Total Indirect Costs** | **$141.99** | **$144.83** |
| **Total Costs** | **$1,362.99** | **$1,470.83** |
| **Collections/(Contributions)** | | |
| Operating Reserve | $0.00 | $0.00 |
| Capital Replacement | $181.61 | $139.43 |
| General Benefit Contribution | $0.00 | $0.00 |
| City Contribution | $0.00 | $0.00 |
| **Total Adjustments** | **$181.61** | **$139.43** |
| **Total Assessment** | **$1,544.60** | **$1,610.26** |
| **Reserve Fund Balances** | | |
| Beginning Operating Reserve | | $735.42 |
| Operating Reserve Collection | | $0.00 |
| Operating Reserve Contribution | | $0.00 |
| **Est. Ending Operating Reserve** | | **$735.42** |
| Beginning Capital Replacement Reserve | | $1,647.18 |
| Capital Reserve Collection | | $139.43 |
| Capital Reserve Contribution | | $0.00 |
| **Est. Ending Capital Replacement Reserve** | | **$1,786.61** |

*Table 2-4*
*Zone 35 Budget*

| | Estimated through June 30 | |
|---|---|---|
| **Direct Costs** | **FY 2023-24** | **FY 2024-25** |
| Energy | $100.00 | $100.00 |
| Debt Service Repayment | $124.00 | $125.00 |
| **Total Direct Costs** | **$224.00** | **$225.00** |
| **Indirect Costs** | | |
| Administration | $23.96 | $24.44 |
| Rounding | $0.00 | $0.00 |
| **Total Indirect Costs** | **$23.96** | **$24.44** |
| **Total Costs** | **$247.96** | **$249.44** |
| **Collections/(Contributions)** | | |
| Operating Reserve | ($165.26) | ($163.22) |
| Capital Replacement | $0.00 | $0.00 |
| General Benefit Contribution | $0.00 | $0.00 |
| City Contribution | $0.00 | $0.00 |
| **Total Adjustments** | **($165.26)** | **($163.22)** |
| **Total Assessment** | **$82.70** | **$86.22** |
| **Reserve Fund Balances** | | |
| Beginning Operating Reserve | | ($865.69) |
| Operating Reserve Collection | | $0.00 |
| Operating Reserve Contribution | | ($163.22) |
| **Est. Ending Operating Reserve** | | **($1,028.91)** |
| Beginning Capital Replacement Reserve | | $0.00 |
| Capital Reserve Collection | | $0.00 |
| Capital Reserve Contribution | | $0.00 |
| **Est. Ending Capital Replacement Reserve** | | **$0.00** |

*Table 2-5*
*Zone 50 Budget*

| | Estimated through June 30 | |
|---|---|---|
| **Direct Costs** | **FY 2023-24** | **FY 2024-25** |
| Energy | $100.00 | $100.00 |
| Debt Service Repayment | $124.00 | $125.00 |
| **Total Direct Costs** | **$224.00** | **$225.00** |
| **Indirect Costs** | | |
| Administration | $33.70 | $34.37 |
| Rounding | $0.00 | $0.00 |
| **Total Indirect Costs** | **$33.70** | **$34.37** |
| **Total Costs** | **$257.70** | **$259.37** |
| **Collections/(Contributions)** | | |
| Operating Reserve | $0.00 | $0.00 |
| Capital Replacement | $103.02 | $116.70 |
| General Benefit Contribution | $0.00 | $0.00 |
| City Contribution | $0.00 | $0.00 |
| **Total Adjustments** | **$103.02** | **$116.70** |
| **Total Assessment** | **$360.72** | **$376.07** |
| **Reserve Fund Balances** | | |
| Beginning Operating Reserve | | $129.69 |
| Operating Reserve Collection | | $0.00 |
| Operating Reserve Contribution | | $0.00 |
| **Est. Ending Operating Reserve** | | **$129.69** |
| Beginning Capital Replacement Reserve | | $182.30 |
| Capital Reserve Collection | | $116.70 |
| Capital Reserve Contribution | | $0.00 |
| **Est. Ending Capital Replacement Reserve** | | **$299.00** |

*Table 2-6*
*Zone 70 Budget*

| | Estimated through June 30 | |
|---|---|---|
| **Direct Costs** | **FY 2023-24** | **FY 2024-25** |
| Energy | $200.00 | $200.00 |
| Debt Service Repayment | $372.00 | $376.00 |
| **Total Direct Costs** | **$572.00** | **$576.00** |
| **Indirect Costs** | | |
| Administration | $137.27 | $140.02 |
| Rounding | $0.00 | $0.00 |
| **Total Indirect Costs** | **$137.27** | **$140.02** |
| **Total Costs** | **$709.27** | **$716.02** |
| **Collections/(Contributions)** | | |
| Operating Reserve | $0.00 | $0.00 |
| Capital Replacement | $777.47 | $833.96 |
| General Benefit Contribution | $0.00 | $0.00 |
| City Contribution | $0.00 | $0.00 |
| **Total Adjustments** | **$777.47** | **$833.96** |
| **Total Assessment** | **$1,486.74** | **$1,549.98** |
| **Reserve Fund Balances** | | |
| Beginning Operating Reserve | | $358.01 |
| Operating Reserve Collection | | $0.00 |
| Operating Reserve Contribution | | $0.00 |
| **Est. Ending Operating Reserve** | | **$358.01** |
| Beginning Capital Replacement Reserve | | $14,537.70 |
| Capital Reserve Collection | | $833.96 |
| Capital Reserve Contribution | | $0.00 |
| **Est. Ending Capital Replacement Reserve** | | **$15,371.66** |

*Table 2-7*
*Zone 71 Budget*

| | Estimated through June 30 | |
|---|---|---|
| **Direct Costs** | **FY 2023-24** | **FY 2024-25** |
| Energy | $300.00 | $300.00 |
| Debt Service Repayment | $124.00 | $125.00 |
| **Total Direct Costs** | **$424.00** | **$425.00** |
| **Indirect Costs** | | |
| Administration | $46.56 | $47.49 |
| Rounding | $0.00 | $0.00 |
| **Total Indirect Costs** | **$46.56** | **$47.49** |
| **Total Costs** | **$470.56** | **$472.49** |
| **Collections/(Contributions)** | | |
| Operating Reserve | $0.00 | $0.00 |
| Capital Replacement | $36.34 | $55.99 |
| General Benefit Contribution | $0.00 | $0.00 |
| City Contribution | $0.00 | $0.00 |
| **Total Adjustments** | **$36.34** | **$55.99** |
| **Total Assessment** | **$506.90** | **$528.48** |
| **Reserve Fund Balances** | | |
| Beginning Operating Reserve | | $236.25 |
| Operating Reserve Collection | | $0.00 |
| Operating Reserve Contribution | | $0.00 |
| **Est. Ending Operating Reserve** | | **$236.25** |
| Beginning Capital Replacement Reserve | | $1,502.40 |
| Capital Reserve Collection | | $55.99 |
| Capital Reserve Contribution | | $0.00 |
| **Est. Ending Capital Replacement Reserve** | | **$1,558.39** |

*Table 2-8*
*Zone 73 Budget*

| | Estimated through June 30 | |
|---|---|---|
| **Direct Costs** | **FY 2023-24** | **FY 2024-25** |
| Energy | $100.00 | $100.00 |
| Debt Service Repayment | $248.00 | $251.00 |
| **Total Direct Costs** | **$348.00** | **$351.00** |
| **Indirect Costs** | | |
| Administration | $90.47 | $92.28 |
| Rounding | $0.00 | $0.00 |
| **Total Indirect Costs** | **$90.47** | **$92.28** |
| **Total Costs** | **$438.47** | **$443.28** |
| **Collections/(Contributions)** | | |
| Operating Reserve | $0.00 | $0.00 |
| Capital Replacement | $541.17 | $578.03 |
| General Benefit Contribution | $0.00 | $0.00 |
| City Contribution | $0.00 | $0.00 |
| **Total Adjustments** | **$541.17** | **$578.03** |
| **Total Assessment** | **$979.64** | **$1,021.31** |
| **Reserve Fund Balances** | | |
| Beginning Operating Reserve | | $221.64 |
| Operating Reserve Collection | | $0.00 |
| Operating Reserve Contribution | | $0.00 |
| **Est. Ending Operating Reserve** | | **$221.64** |
| Beginning Capital Replacement Reserve | | $2,540.85 |
| Capital Reserve Collection | | $578.03 |
| Capital Reserve Contribution | | $0.00 |
| **Est. Ending Capital Replacement Reserve** | | **$3,118.88** |

## Changes in Organization

There are no changes in organization for any zone for Fiscal Year 2024-25.

## Proposition 218 Compliance

On November 5, 1996 California voters approved Proposition 218 entitled "Right to Vote on Taxes Act" which added Article XIII D to the California Constitution. While its title refers only to taxes, Proposition 218 establishes new procedural requirements for the formation and administration of assessment districts. Proposition 218 also requires that with certain specified exceptions, which are described below, all existing assessment districts must be ratified by the property owners within the District using the new procedures.

Some of these exceptions include:

1. Any assessment imposed exclusively to finance the capital cost or maintenance and operation expenses for streets.
2. Any assessments levied pursuant to a petition signed by the persons owning all of the parcels subject to the assessment at the time the assessment was initially imposed

However, even if assessments are initially exempt from Proposition 218, if the assessments are increased in the future, the City will need to comply with the provisions of Proposition 218 for that portion of the increased assessment formula (e.g., CPI increase).

Proposition 218 does not define this term "streets." However, based on the opinions of the public agency officials, attorneys, assessment engineers, and Senate Bill 919, it has been determined that streets include all public improvements located within the street right-of-way. This would include median and parkway landscaping, traffic signals, safety lighting, and street lighting.

Proposition 218 defines "assessment" as "any levy or charge upon real property by an agency for a special benefit conferred upon the real property" (California Constitution, Article XIII D, §2(b)). A special assessment, sometimes called a "benefit assessment," is a charge generally levied upon parcels of real property to pay for benefits the parcels receive from local improvements. Special assessments are levied according to statutory authority granted by the Legislature or, in some instances, local charters. Distinguishing among taxes, fees and assessments can be difficult and often depends on the context in which the distinction is made. For example, taxes, assessments and property-related fees all may be imposed on property. The key feature that distinguishes an assessment from a tax, fee, or charge is the existence of a special benefit to real property. Without identifying a special benefit, there can be no assessment.

## Distinguishing General and Special Benefit

Proposition 218 added a set of procedures and requirements which a local government must follow to levy an assessment. In addition to notice, hearing, and assessment ballot proceedings, Proposition 218 provides that "only special benefits are assessable" and requires a local government to "separate the general benefits from the special benefits conferred on a parcel."

By its nature most every public improvement financed through an assessment district contains an element of public benefit. The test is: does there exist, with relation to the improvement, a special benefit to the property assessed? The law requires that portion of the cost of the improvement which benefits the public generally, to be separated from that portion of the cost of the improvement which specially benefits assessed properties. Proposition 218 provides the following definition of "special benefit":

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

The amount of the assessment for the Fiscal Year 2024-25 apportioned to each parcel as shown on the latest equalized roll at the County Assessor's office are listed in Appendix A of this Report. The description of each lot or parcel is part of the records of the County Assessor of the County of Riverside and such records are, by reference, made part of this Report.

## Direct and Special Benefit

The servicing of streetlights provides direct and special benefit to those properties located within the District.

Each and every lot or parcel within the District receives a particular and distinct benefit from the improvements over and above general benefits conferred by the improvements. First, improvements were conditions of approval for the creation or development of the parcels. In order to create or develop the parcels, the County or City required the original developer to install and/or guarantee the maintenance of the improvements and appurtenant facilities serving the lots or parcels. Therefore, each and every lot or parcel within the District could not have been developed in the absence of the installation and expected maintenance and servicing of these facilities.

In addition, the improvements continue to confer a particular and distinct special benefit upon parcels within the District because of the nature of the improvements. The servicing of streetlights, and appurtenant facilities, especially benefit parcels within the District by increased public safety, improved neighborhood property protection, reduced property-related crimes (especially vandalism), increasing public safety for both pedestrians and the motoring public, and increasing traffic safety by improving visibility. Streetlights also assign rights-of-way for the safety of pedestrians and motorists by defining a specific path during all hours of the day.

Streets are constructed for the safe and convenient travel of vehicles and pedestrians. They also provide an area for underground and overhead utilities. These elements are a distinct and special benefit to all developed parcels in the District. Streetlights are installed on and are for street purposes and are maintained and serviced to allow the street to perform to the standards it was designed.

Streetlights are determined to be an integral part of “streets” as a “permanent public improvement.” One of the principal purposes of fixed roadway lighting is to create a nighttime environment conducive to quick, accurate, and comfortable seeing for the user of the facility. These factors, if attained, combine to improve traffic safety and achieve efficient traffic movement. Fixed lighting can enable the motorist to see detail more distinctly and to react safely toward roadway and traffic conditions present on or near the roadway facility.

The system of streets within the District is established to provide access to each parcel in the District. Streetlights provide a safer street environment for owners of the parcels served. If the parcels were not subdivided to provide individual parcels to owners within the District, there would be no need for a system of streets with streetlights. Therefore, the installation of streetlights is for the express, special benefit of the parcels within the District.

Finally, the servicing of streetlights provides an enhanced quality of life and sense of well-being for properties within the District.

Because all benefiting properties consist of a uniform land use, it is determined that all lots or parcels benefit equally from the improvements and the costs and expenses for the provision of electricity for the streetlights are apportioned on a per acre or per parcel basis.

Based on the benefits described above, streetlights are an integral part of the quality of life of the District. This quality of life is a special benefit to those parcels that are not government owned easements, utility easements, and flood channel parcels. Government owned easements, utility easements, and flood channel parcels do not benefit from the improvements due to their use and lack of habitation on such parcels. Parcels of this nature are usually vacant narrow strips of land or flood control channels and therefore do not generate or experience pedestrian or vehicular traffic. Nor do these types of parcels support dwelling units or other structures that would promote frequent use of the parcels by the traveling public. As a result of this lack of activity on such parcels they do not receive any benefit from streetlights and are not assessed.

## General Benefit

The total benefit from the works of improvement is a combination of the special benefits to the parcels within the District and the general benefits to the public at large and to adjacent property owners. The portion of the total streetlight servicing costs associated with general benefits will not be assessed to the parcels in the District, but will be paid from other City Funds. Because the streetlights are located immediately adjacent to properties within the District and are maintained solely for the benefit of the properties within the District, any benefit received by properties outside of the District will be in the proportions stated under Special Benefit. As a result, no property is assessed in excess of the reasonable cost of the proportional special benefit conferred on that property.

## Method of Apportionment

The Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements, which include the construction, maintenance, and servicing of public lights, landscaping, dedicated easements for landscape use, and appurtenant facilities. The Act further provides that assessments may be apportioned upon all assessable lots or parcels of land within an assessment district in proportion to the estimated benefits to be received by each lot or parcel from the improvements rather than assessed value.

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

The formula used for calculating assessments reflects the composition of the parcels and the improvements and services provided by the District to fairly apportion the costs based on the estimated benefit to each parcel.

In addition, Article XIII D of the California Constitution (the "Article") requires that a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. The Article provides that only special benefits are assessable, and the City must separate the general benefits from the special benefits conferred on a parcel. A special benefit is a particular and distinct benefit over and above general benefits conferred on the public at large, including real property within the district. The general enhancement of property value does not constitute a special benefit.

## Benefit by Zone

Each of the assessable lots within the zones listed below has been deemed to receive proportional special benefit from the street lighting within that zone. The percentage change in allowable Fiscal Year 2024-25 assessment from the allowable Fiscal Year 2023-24 assessment is as follows:

*Table 3-1*
*Benefit by Zone*

| Zone | Estimated Cost FY 2024-25 | Total Parcels/Acres | Allowable Assessment per Parcel/Acre FY 2023-2024 | Allowable Assessment per Parcel/Acre FY 2024-25 | Maximum Assessment Rate Change (%) | Preliminary Assessment per Parcel/Acre FY 2024-25 |
|---|---|---|---|---|---|---|
| Zone 18 | $668.32 | 1 Parcel | $995.62 | $1,037.93 | 4.25% | $1,024.34 |
| Zone 26 | $828.12 | 9.77 Acres | $142.03 | $148.06 | 4.25% | $146.12 |
| Zone 27 | $1,470.83 | 8.67 Acres | $180.52 | $188.19 | 4.25% | $185.73 |
| Zone 35 | $249.44 | 1.32 Acres | $63.48 | $66.18 | 4.25% | $65.32 |
| Zone 50 | $259.37 | 7.12 Acres | $51.34 | $53.52 | 4.25% | $52.82 |
| Zone 70 | $716.02 | 4.18 Acres | $360.41 | $375.73 | 4.25% | $370.81 |
| Zone 71 | $472.49 | 12.86 Acres | $39.94 | $41.64 | 4.25% | $41.09 |
| Zone 73 | $443.28 | 3.02 Acres | $328.70 | $342.67 | 4.25% | $338.18 |

*Whereas,* the Board of Supervisors of the County of Riverside, State of California, did, pursuant to the provisions of the "Landscaping and Lighting Act of 1972", being Division 15 of the Streets and Highways Code of the State of California, adopt Resolution No. 94-389 to initiate proceedings to form a special assessment district known and designated as:

Landscaping and Lighting Maintenance District No. 89-1-Consolidated; and,

*Whereas,* the City Council, did direct the appointed engineer to prepare and file an annual report, in accordance with Article 4 (commencing with Section 22565) of Chapter 1 of Part 2 of Division 15 of the Streets and Highways Code, being an article of the aforementioned Landscaping and Lighting Act of 1972.

*Whereas,* Section 22567 of said Article 4 states the Report shall consist of the following;

a. Maintenance plans for the improvements
b. An estimate of the costs of the improvements
c. A diagram for the assessment district
d. An assessment of the estimated costs of the maintenance of the improvements

*Now, Therefore,* I, the appointed ENGINEER, acting on behalf of the City of Wildomar, pursuant to the Act, do hereby submit the following:

1. Pursuant to the provisions of law the costs and expenses of the District have been assessed upon the parcels of land in the District benefited thereby in direct proportion and relation to the estimated benefits to be received by each of said parcels. For particulars as to the identification of said parcel, reference is made to the Assessment Diagram, a reduced copy of which is included herein.
2. As required by law, a Diagram is filed herewith, showing the District, as well as the boundaries and dimensions of the respective parcels and subdivisions of land within said District as the same exist each of which subdivisions of land or parcels or lots, respectively, have been given a separate number upon said Diagram and in the Assessment Roll contained herein.
3. The separate numbers given the subdivisions and parcels of land, as shown on said Assessment Diagram and Assessment Roll, correspond with the numbers assigned to each parcel by the Riverside County Assessor. Reference is made to the County Assessment Roll for a description of the lots or parcels.

4. There are no parcels or lots within Street Lighting Zones 18, 26, 27, 35, 50, 70, 71, and 73 that are owned by a federal, state, or other local governmental agency that will benefit from the services to be provided by the assessments to be collected.

The City requested Spicer Consulting Group, LLC., to prepare and file an Engineer's Report for Landscaping and Lighting Maintenance District No. 89-1-Consolidated pursuant to the Landscaping and Lighting Act of 1972 presenting plans and specifications describing the general nature, location and extent of the improvements to be maintained, an estimate of the costs of the maintenance, operations and servicing of the improvements for LMD No. 89-1-C for the referenced Fiscal Year, a diagram for LMD No. 89-1-C showing the area and properties to be assessed, and an assessment of the estimated costs of the maintenance, operations and servicing the improvements, assessing the net amount upon all assessable lots and-or parcels within LMD No. 89-1-C in proportion to the special benefit received.

*Table 3-2*
*Proposed Assessments*

| Zone | Fiscal Year | Maximum % Increase | Maximum Assessment | Actual Assessment | % of Maximum |
|---|---|---|---|---|---|
| Zone 18 | 2023-24 | 4.56% | $995.62 | $982.58 | 100% |
| | 2024-25 | 4.25% | $1,037.93 | $1,024.34 | 99% |
| Zone 26 | 2023-24 | 4.56% | $142.03 | $140.16 | 99% |
| | 2024-25 | 4.25% | $148.06 | $146.12 | 99% |
| Zone 27 | 2023-24 | 4.56% | $180.52 | $178.16 | 99% |
| | 2024-25 | 4.25% | $188.19 | $185.73 | 99% |
| Zone 35 | 2023-24 | 4.56% | $63.48 | $62.65 | 99% |
| | 2024-25 | 4.25% | $66.18 | $65.32 | 99% |
| Zone 50 | 2023-24 | 4.56% | $51.34 | $50.67 | 99% |
| | 2024-25 | 4.25% | $53.52 | $52.82 | 99% |
| Zone 70 | 2023-24 | 4.56% | $360.41 | $355.69 | 99% |
| | 2024-25 | 4.25% | $375.73 | $370.81 | 99% |
| Zone 71 | 2023-24 | 4.56% | $39.94 | $39.42 | 99% |
| | 2024-25 | 4.25% | $41.64 | $41.09 | 99% |
| Zone 73 | 2023-24 | 4.56% | $328.70 | $324.40 | 99% |
| | 2024-25 | 4.25% | $342.67 | $338.18 | 99% |

Executed this _____ day of _____ 2024.




FRANCISCO MARTINEZ JR
PROFESSIONAL CIVIL ENGINEER NO. 84640
ENGINEER OF WORK
CITY OF WILDOMAR
STATE OF CALIFORNIA

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and Assessment Diagram thereto attached, was filed with me on the _____ day of _____, 2024.

CITY CLERK
CITY OF WILDOMAR
STATE OF CALIFORNIA

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and Assessment Diagram thereto attached, was approved and confirmed by the City Council of the City of Wildomar, California _____day of _____, 2024.

CITY CLERK
CITY OF WILDOMAR
STATE OF CALIFORNIA

A reduced copy of the Assessment Diagrams are filed herewith, are incorporated by reference in Appendix B herein, and made part of this Report.

If any parcel submitted for collection is identified by the County Auditor-Controller to be an invalid parcel number for the current Fiscal Year, a corrected parcel number and/or new parcel number will be identified and resubmitted to the County Auditor/Controller. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment rate approved in this Report. Therefore, if a single parcel has changed to multiple parcels, the assessment amount applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment.

Information identified on these maps was received from several sources including the owner/developer, City of Wildomar, and the Riverside County Assessor.

The actual assessment and the amount of the assessment for the Fiscal Year 2024-25 apportioned to each parcel as shown on the latest equalized roll at the County Assessor's office are listed in Appendix A of this Report. The description of each lot or parcel is part of the records of the County Assessor of the County of Riverside and such records are, by reference, made part of this Report.

The total assessment for the Fiscal year 2024-25 is **$7,624.25.**[1]

[1] The actual assessment roll might have a minimal variance due to rounding.

# Appendix A:
## Assessment Rolls

# Assessment Roll

68-9845 - LMD 89-1-C Vol.2 - Zone 18

Fiscal Year 2024-25

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 366300083 | $1,024.34 | | | | |

| Totals | Parcels 1 | Levy $1,024.34 |
|---|---|---|

# Assessment Roll

68-9846 - LMD 89-1-C Vol.2 - Zone 26

Fiscal Year 2024-25

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 380110030 | $694.06 | 380110031 | $113.96 | 380110032 | $109.58 |
| 380110033 | $122.74 | 380110034 | $172.42 | 380110035 | $80.36 |
| 380110036 | $89.12 | 380110037 | $45.28 | | |

**Totals** **Parcels 8** **Levy $1,427.52**

# Assessment Roll

68-9847 - LMD 89-1-C Vol.2 - Zone 27

Fiscal Year 2024-25

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 380290030 | $1,610.26 | | | | |

| Totals | Parcels 1 | Levy $1,610.26 |
|---|---|---|

# Assessment Roll

68-9848 - LMD 89-1-C Vol.2 - Zone 35

Fiscal Year 2024-25

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 367181001 | $1.96 | 367181002 | $1.30 | 367181003 | $1.30 |
| 367181004 | $5.86 | 367181005 | $3.26 | 367181006 | $3.26 |
| 367181007 | $3.26 | 367181008 | $3.26 | 367181009 | $1.94 |
| 367181010 | $3.90 | 367181011 | $3.26 | 367181012 | $1.30 |
| 367181013 | $1.30 | 367181014 | $2.60 | 367181016 | $5.86 |
| 367181017 | $5.22 | 367181018 | $18.28 | 367181019 | $18.94 |

**Totals** **Parcels 18** **Levy $86.06**

# Assessment Roll

68-9849 - LMD 89-1-C Vol.2 - Zone 50

Fiscal Year 2024-25

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 380140018 | $376.06 | | | | |

| Totals | Parcels 1 | Levy $376.06 |
|---|---|---|

# Assessment Roll

68-9850 - LMD 89-1-C Vol.2 - Zone 70

Fiscal Year 2024-25

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 380110040 | $289.22 | 380110041 | $548.78 | 380110042 | $341.14 |
| 380110043 | $370.80 | | | | |

| Totals | Parcels 4 | Levy $1,549.94 |
|---|---|---|

# Assessment Roll

68-9851 - LMD 89-1-C Vol.2 - Zone 71

Fiscal Year 2024-25

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 380260033 | $110.94 | 380260034 | $111.76 | 380260035 | $171.76 |
| 380260036 | $133.96 | | | | |

| Totals | Parcels 4 | Levy $528.42 |
|---|---|---|

# Assessment Roll

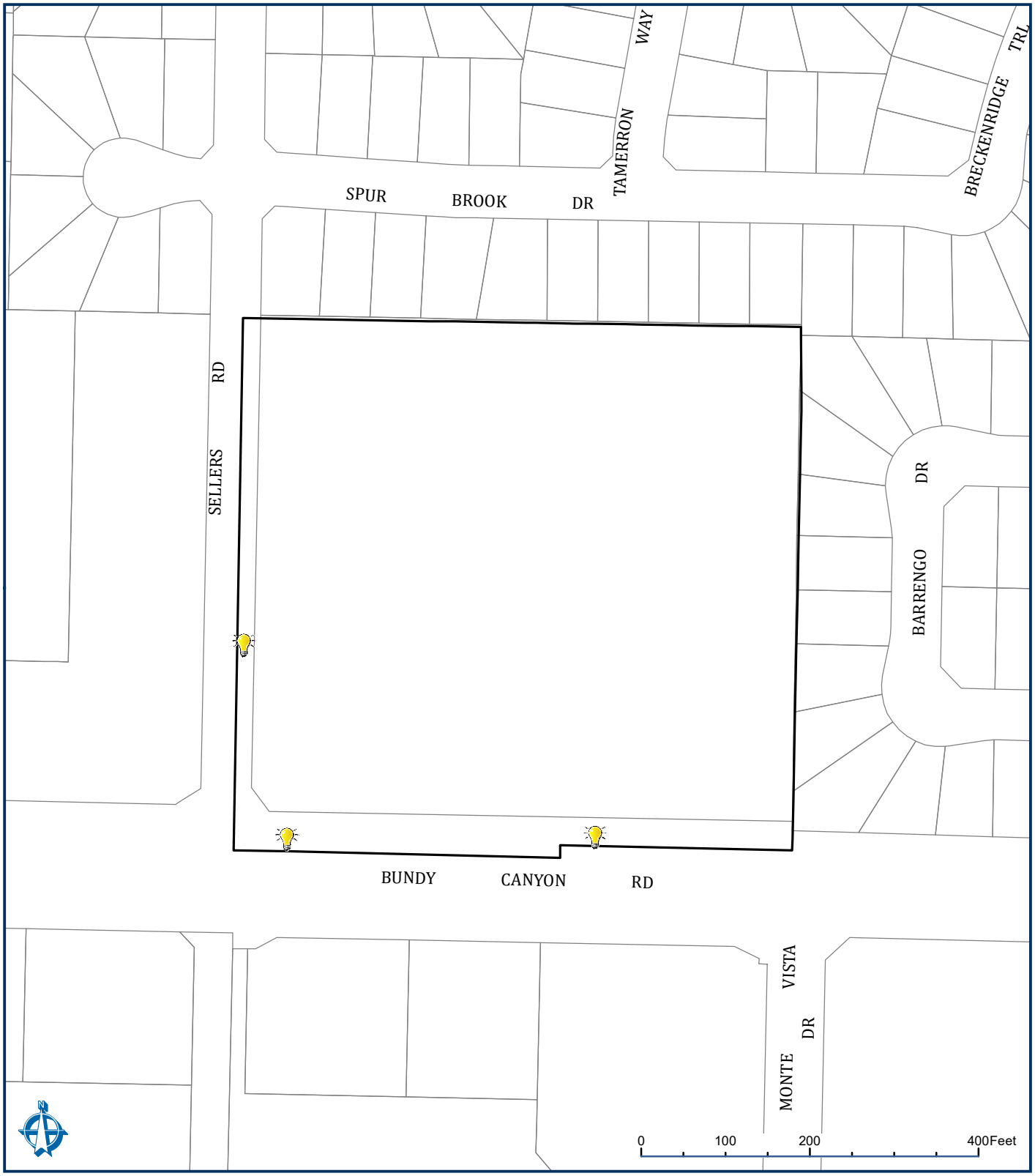
68-9852 - LMD 89-1-C Vol.2 - Zone 73

Fiscal Year 2024-25

| APN | Levy | APN | Levy | APN | Levy |
|---|---|---|---|---|---|
| 380130027 | $510.64 | 380130028 | $510.64 | | |

| Totals | Parcels 2 | Levy $1,021.28 |
|---|---|---|

# Appendix B:
## Assessment Diagrams

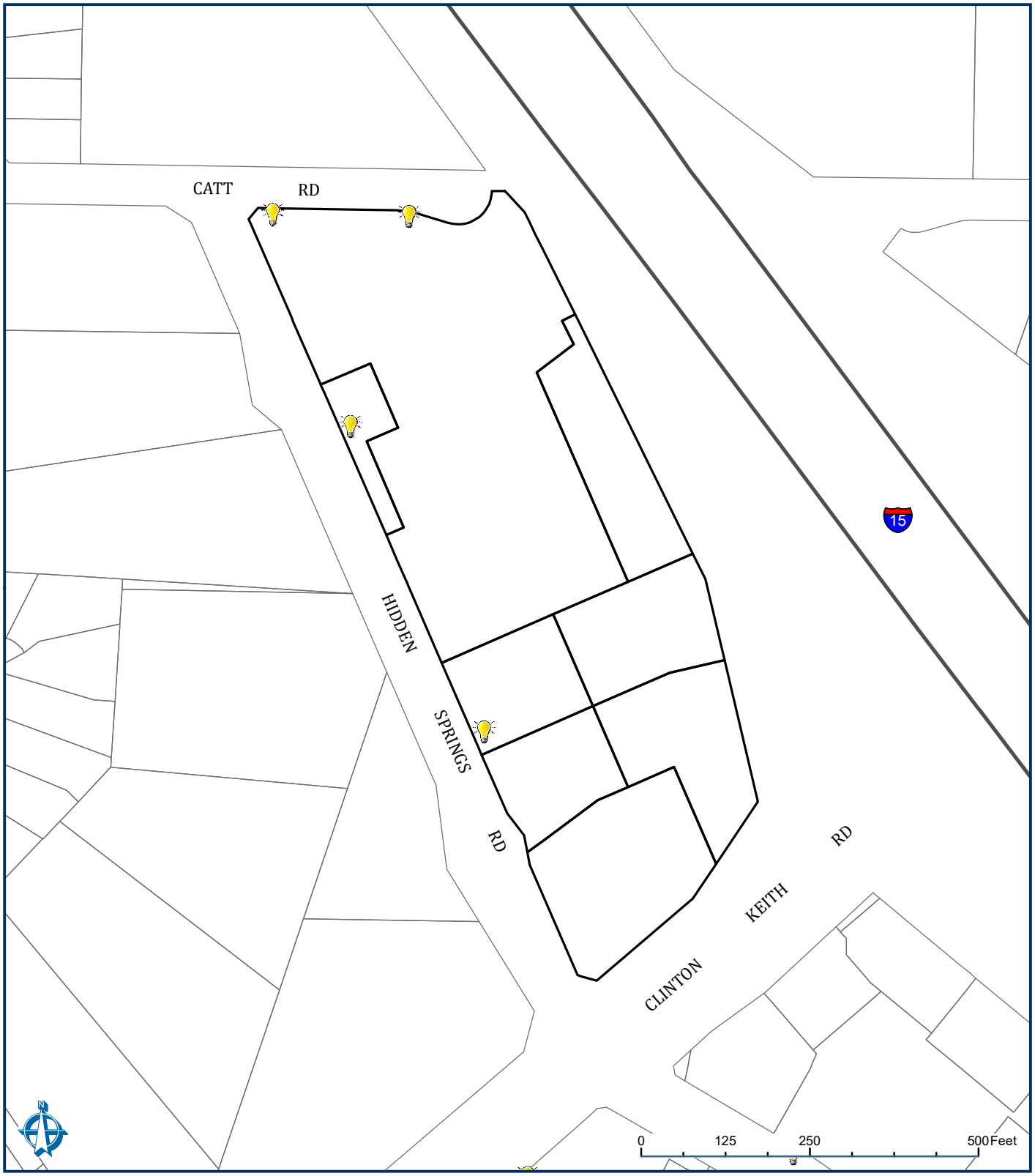



# CITY OF WILDOMAR
# ASSESSMENT DIAGRAM

## LANDSCAPE AND LIGHTING DISTRICT NO. 89-1 CONSOLIDATED
## STREET LIGHTING ZONE 18

SPICER CONSULTING GROUP

Street Light

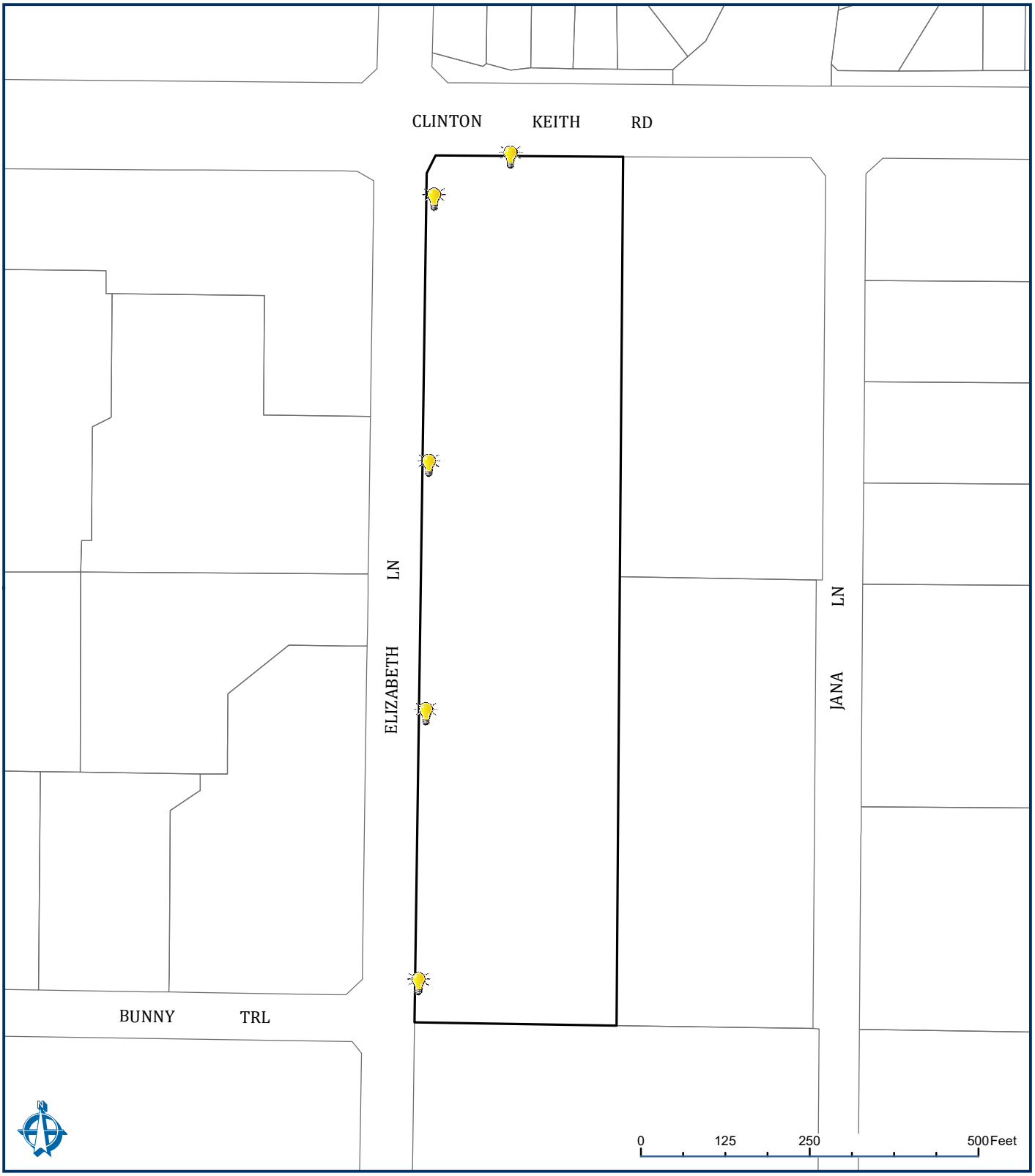



# CITY OF WILDOMAR
# ASSESSMENT DIAGRAM

## LANDSCAPE AND LIGHTING DISTRICT NO. 89-1 CONSOLIDATED
## STREET LIGHTING ZONE 26

SPICER CONSULTING GROUP

Street Light

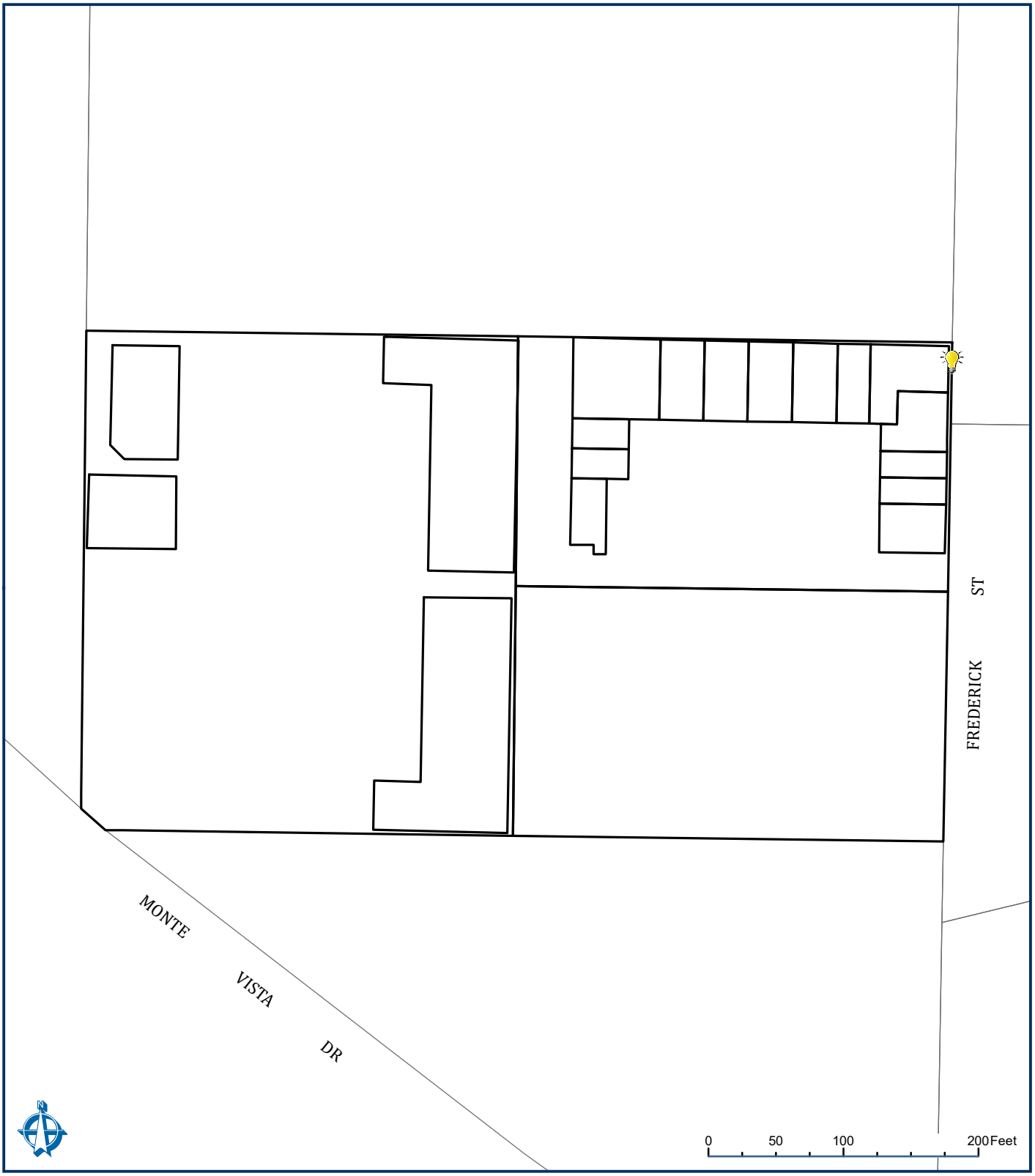



# CITY OF WILDOMAR
# ASSESSMENT DIAGRAM

## LANDSCAPE AND LIGHTING DISTRICT NO. 89-1 CONSOLIDATED
## STREET LIGHTING ZONE 27

SPICER CONSULTING GROUP

Street Light

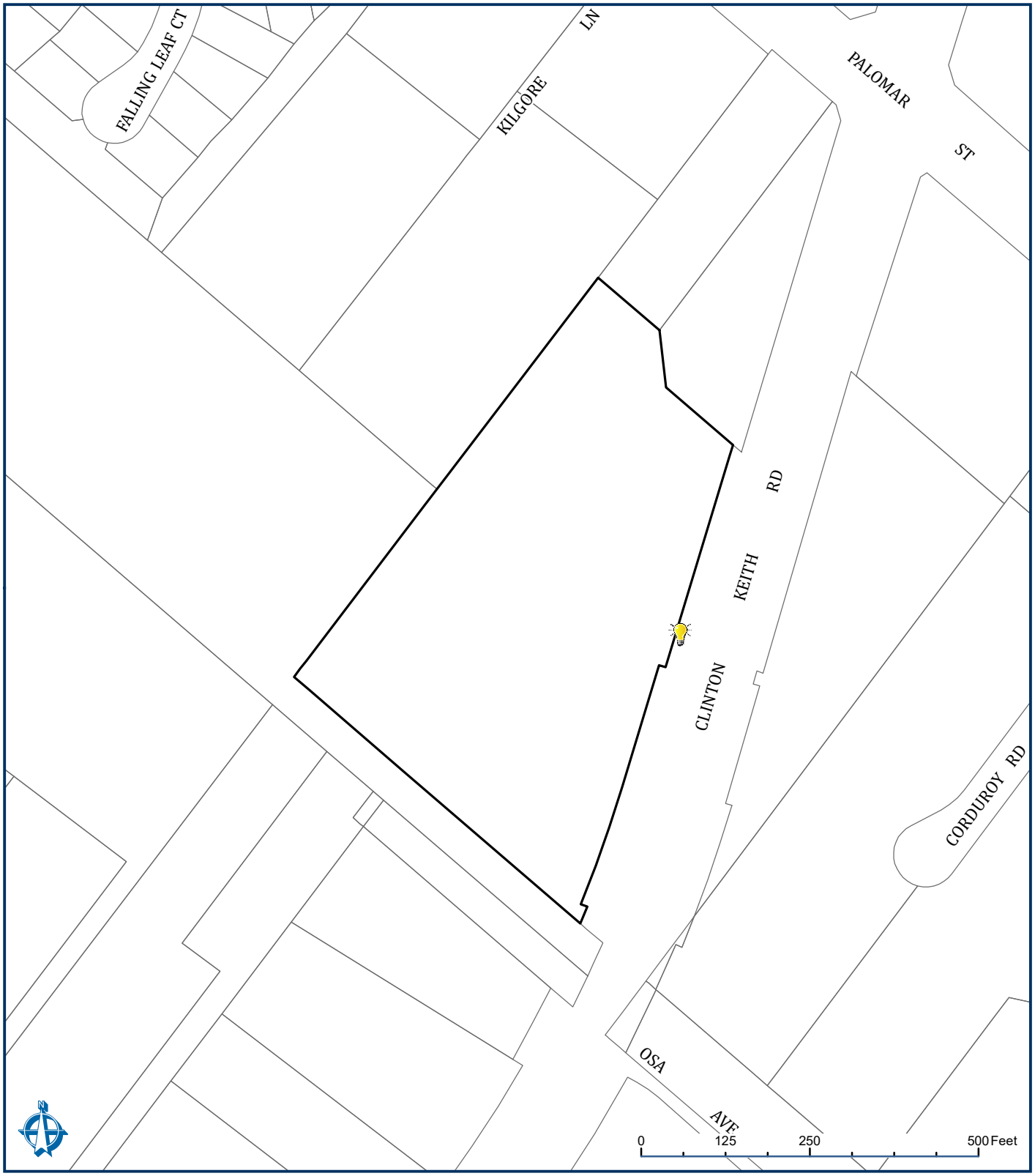



# CITY OF WILDOMAR
# ASSESSMENT DIAGRAM

## LANDSCAPE AND LIGHTING DISTRICT NO. 89-1 CONSOLIDATED
## STREET LIGHTING ZONE 35

SPICER CONSULTING GROUP

Street Light

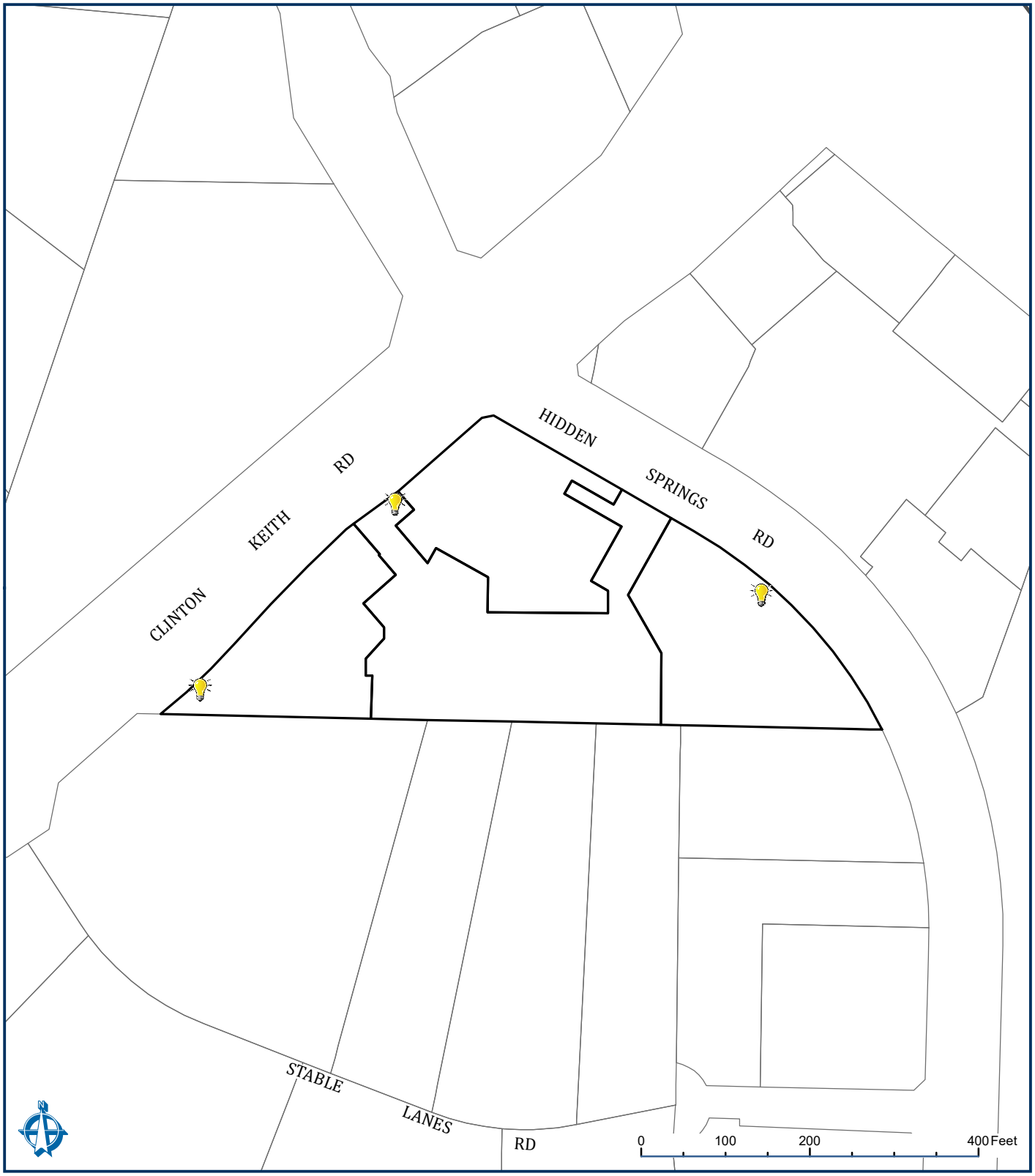



# CITY OF WILDOMAR
# ASSESSMENT DIAGRAM

## LANDSCAPE AND LIGHTING DISTRICT NO. 89-1 CONSOLIDATED
## STREET LIGHTING ZONE 50

SPICER CONSULTING GROUP

Street Light

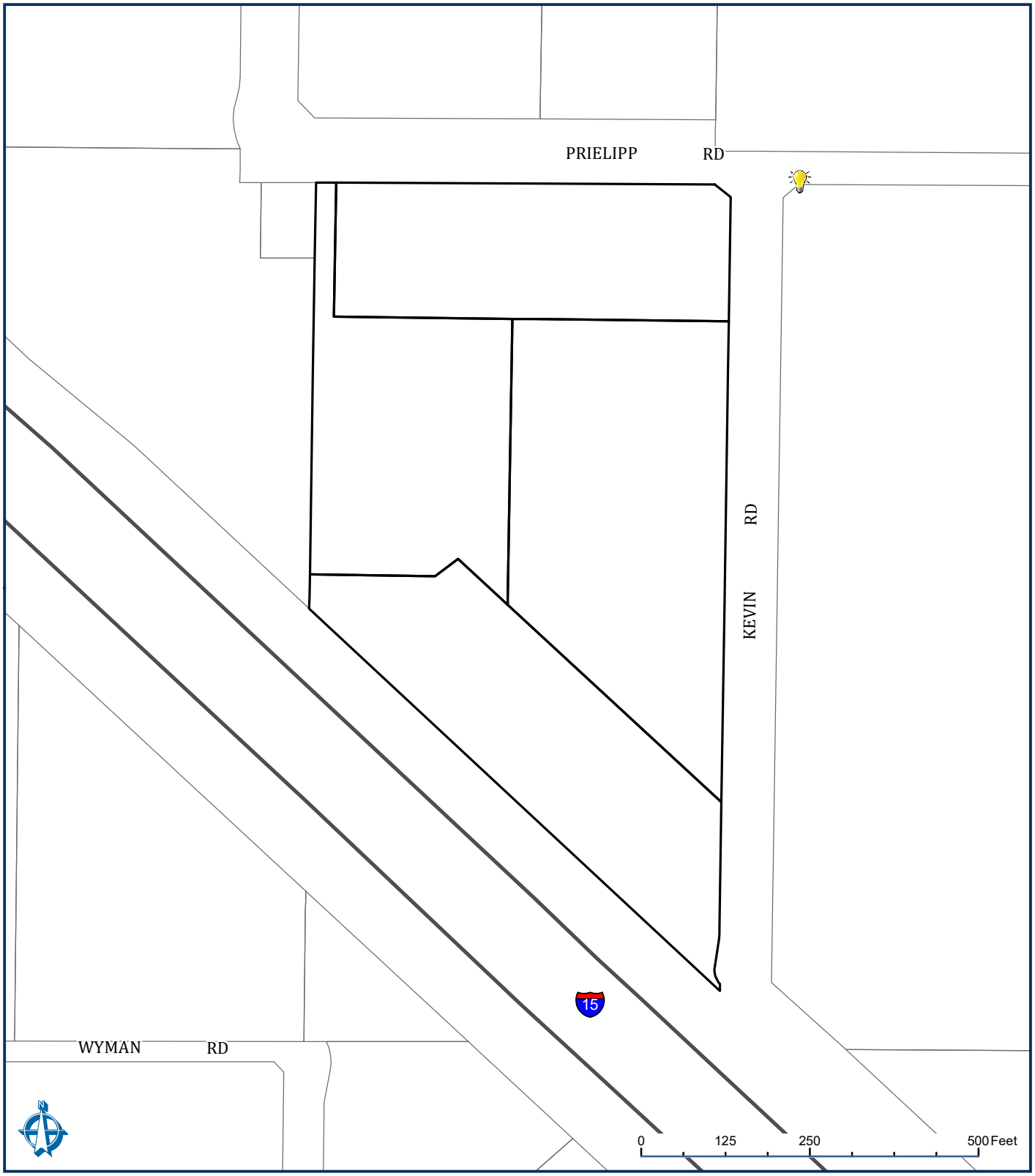



# CITY OF WILDOMAR
# ASSESSMENT DIAGRAM

## LANDSCAPE AND LIGHTING DISTRICT NO. 89-1 CONSOLIDATED
## STREET LIGHTING ZONE 70

SPICER CONSULTING GROUP

Street Light




# CITY OF WILDOMAR
# ASSESSMENT DIAGRAM

## LANDSCAPE AND LIGHTING DISTRICT NO. 89-1 CONSOLIDATED
## STREET LIGHTING ZONE 71

SPICER CONSULTING GROUP

Street Light




# CITY OF WILDOMAR
# ASSESSMENT DIAGRAM

## LANDSCAPE AND LIGHTING DISTRICT NO. 89-1 CONSOLIDATED
## STREET LIGHTING ZONE 73

SPICER CONSULTING GROUP

Street Light



SPICER

CONSULTING GROUP

**CITY OF WILDOMAR**
**CC - REGULAR MEETING**
**CONSENT CALENDAR**
**Agenda Staff Report # 1.17**
**Meeting Date: May 8, 2024**

**SUBJECT:** Amendment to Water License Agreement with CAFH Order at Wildomar, Inc.

**SUBMITTED BY:** Thomas D Jex, City Attorney

**PREPARED BY:** Thomas D Jex, City Attorney

**ACTION:**
Approve and authorize the City Manager to sign the Amendment to Water License Agreement with CAFH Order at Wildomar, Inc. and related Certificate of Acceptance

**DISCUSSION:**
The City purchased Assessor Parcel Number (APN) 380-050-025 and a portion of APN 380-050-027 from CAFH Order at Wildomar, Inc., a California religious nonprofit corporation (CAFH) and escrow closed on June 29, 2023.

As part of the purchase, City and CAFH entered into a Water License Agreement to allow the City to use the water pipelines and other water facilities on the part of APN 380-050-027 that CAFH still owns. APN 380-050-025, APN 380-050-027, APN 380-050-028 (also owned by CAFH) are not separately metered for water.

Staff is in the process of obtaining approvals for a new water meter for APN 380-050-025 and designing new water facilities so that the City will no longer need to use CAFH's water facilities.

The purpose of this license amendment is to extend the term of the license to give City additional time to complete its design and installation of its own water facilities. The city's obligations under this agreement are to pay a portion of CAFH's monthly water bill and continue to maintain the existing water facilities on the City's property. The monthly amount the City is required to pay is less than 1/3 of the average monthly water bill for APN 380-050-025, APN 380-050-027, and 380-050-028 from 2022-2023 so staff believes the monthly cost of $333.33 is reasonable.

**FISCAL IMPACT:**
The extension of the water license covers the entirety of FY2024-25. The fiscal impact will be $333.33 per month or about $3,999.96 for FY2024-25.

**ACCOUNT CODE:**
100-410-4618

**ATTACHMENTS:**
Amendment to Water License Agreement to Wildomar- Anne Sullivan.pdf

RECORDING REQUESTED BY AND
WHEN RECORDED RETURN TO:

City of Wildomar
Attention: City Clerk
23873 Clinton Keith Road
Suite 201
Wildomar, CA 92595

EXEMPT FROM RECORDING FEES, BUILDING HOMES & JOBS TRUST FUND FEE & DOCUMENTARY TRANSFER TAX: Gov. Code § 27383, § 27388.1(a)(2)(D), Rev & Tax Code § 11922

**THE UNDERSIGNED LICENSOR DECLARES:**
**This transaction is exempt from documentary transfer tax pursuant to Revenue & Taxation Code Section §11922. City of Wildomar, an exempt agency, is acquiring title.**

**Exempt from the Building Homes and Jobs Act Fee per Government Code §27388.1(a)(2)(D). This document is being recorded by a municipality.**

_____
**Signature of Declarant**

## AMENDMENT TO WATER LICENSE AGREEMENT

For valuable consideration the receipt and adequacy of which is acknowledged, this Amendment to Water License Agreement (the "**Amendment**") is made and entered into by and between CAFH ORDER AT WILDOMAR, INC., a California religious nonprofit corporation ("**Licensor**"), and the CITY OF WILDOMAR, a California municipal corporation ("**Licensee**"), with reference to the following recitals of fact. Licensee and Licensor may each hereinafter be referred to individually as a "**Party**" and collectively as the "**Parties**."

A. By that certain Grant Deed dated June 29, 2023, Licensor conveyed to Licensee those certain parcels of real property as more particularly described in: (i) **Exhibit A** and depicted in **Exhibit B**; and (ii) **Exhibit C** attached hereto (collectively, the **"Licensee Property**").

B. Licensor is the owner of that certain parcel of real property as described in **Exhibit D-1** and depicted in **Exhibit D-2** attached hereto (the "**Licensor Property**").

C. The Parties entered into a Water License Agreement (the "**Agreement**") to allow Licensee to temporarily use a water line and related utility facilities to irrigate the Licensee Property.

D. The Parties desire to amend the Agreement to grant Licensee additional time to use the water line and related utility facilities while Licensee continues to work to obtain all necessary approvals for and install its own water line and related utility facilities to irrigate the Licensee Property

NOW, THEREFORE, Licensor and Licensee agree as follows:

1. **Term**. The Term of the Water License is hereby extended and shall terminate on the earlier of (a) June 30, 2025 or (b) thirty (30) days from the date that Licensee provides Licensor written notice that Licensee has installed a fully functional water line or water lines and related appurtenances thereto outside of the Licensor Property to supply water to the Licensee Property.

2. **Water Costs; Water Usage.** To compensate Licensor for Licensee's anticipated water usage during the Term, commencing on July 1, 2024, Licensee shall pay Licensor the sum of Three Hundred Thirty-Three Dollars and Thirty Three Cents ($333.33) per month. The last monthly payment shall be due on the earlier to occur of June 1, 2025, or thirty (30) days from the date of Licensee's written notice described in Section 1 above.

3. **Full Force and Effect.** Except as modified by this Amendment, the Agreement shall remain unmodified and in full force and effect. In the event of a conflict between the terms of this Amendment and the terms of the Agreement, the terms of this Amendment shall prevail.

4. **Entire Agreement.** The Agreement, together with this Amendment, embodies the entire understanding between Licensor and Licensee with respect to its subject matter and can be changed only by an instrument in writing signed by Licensor and Licensee.

5. **Counterparts**. The Parties hereto agree that this Amendment may be executed and acknowledged in counterparts, each of which shall be deemed an original, and said counterparts shall together constitute one and the same agreement, binding all of the Parties hereto, notwithstanding all of the Parties are not signatory to the original or the same counterparts.

6. **Authorized Signatories.** The signatories to this Amendment hereby warrant and represent that they have the authority, on behalf of their respective principals, to execute this Amendment.

***[Signature Page Follows]***

IN WITNESS WHEREOF, the parties hereto have executed this Amendment as of the day and year first-above written.

**LICENSOR**

**CAFH ORDER AT WILDOMAR, INC.,**
**a California corporation**

By: _____
Print Name: _____
Its: _____

By: _____
Print Name:_____
Its: _____

**LICENSEE**

**CITY OF WILDOMAR,**
**a California municipal corporation**

By: _____
Dan York, City Manager

APPROVED AS TO FORM:

_____
Thomas D. Jex, City Attorney

[Signed in Counterpart]

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA )
COUNTY OF RIVERSIDE )

On _____, before me, _____, Notary Public, personally appeared _____, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature:_____ (seal)

EXHIBIT A

Description of Licensee Property

[*Attached*]

# EXHIBIT "A"
# LEGAL DESCRIPTION

**PARCEL "A"**

BEING A PORTION OF PARCEL 2 OF PARCEL MAP NO. 37717, IN THE CITY OF WILDOMAR, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, AS SHOWN ON MAP FILED IN BOOK 248, PAGES 88 AND 89 OF PARCEL MAPS IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

**BEGINNING** AT THE MOST SOUTHERLY CORNER OF SAID PARCEL 2;

**THENCE** ALONG SOUTHWESTERLY LINE OF SAID PARCEL 2, NORTH 49°20'03" WEST, A DISTANCE OF 184.12 FEET;

**THENCE** LEAVING SAID SOUTHWESTERLY LINE, NORTH 15°10'37" EAST, A DISTANCE OF 72.63 FEET, TO AN ANGLE POINT THEREON;

**THENCE** NORTH 08°41'16" EAST, A DISTANCE OF 70.74 FEET;

**THENCE** NORTH 06°56'55" EAST, A DISTANCE OF 66.84 FEET;

**THENCE** SOUTH 83°03'05" EAST, A DISTANCE OF 39.57 FEET, TO A POINT ON THE EASTERLY LINE OF SAID PARCEL 2;

**THENCE** ALONG SAID EASTERLY LINE, SOUTH 05°44'10" EAST, A DISTANCE OF 87.69 FEET, TO THE BEGINNING OF A TANGENT CURVE CONCAVE EASTERLY HAVING A RADIUS OF 537.46 FEET;

**THENCE** SOUTHEASTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 24°10'53", AN ARC LENGTH OF 226.83 FEET, TO THE SOUTHEASTERY CORNER OF SAID PARCEL 2;

**THENCE** ALONG THE SOUTHERLY LINE OF SAID PARCEL 2, SOUTH 37°05'34" WEST, A DISTANCE OF 25.04 FEET, TO THE **POINT OF BEGINNING**;

CONTAINING 0.49 ACRES, MORE OR LESS.

SEE EXHIBIT "B" ATTACHED HERETO AND BY THIS REFERENCE MADE PART HEREOF.

THIS LEGAL DESCRIPTION WAS PREPARED BY ME, OR UNDER MY DIRECTION, IN CONFORMANCE OF THE PROFESSIONAL LAND SURVEYORS ACT.

SIGNATURE _____

DATE 5/9/23



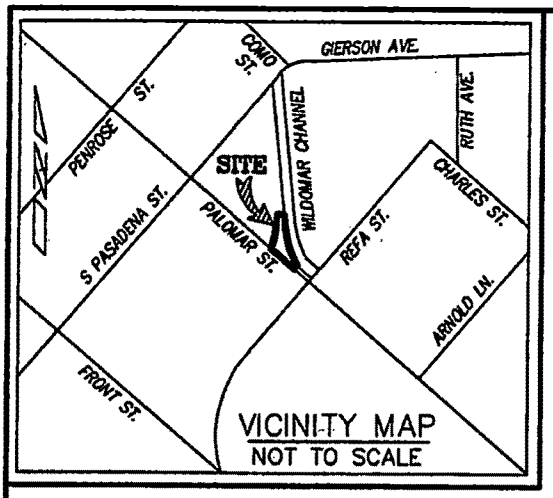
EXHIBIT B

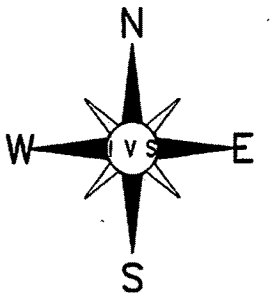
Depiction of Licensee Property

[*Attached*]

# EXHIBIT "B"

## PLAT

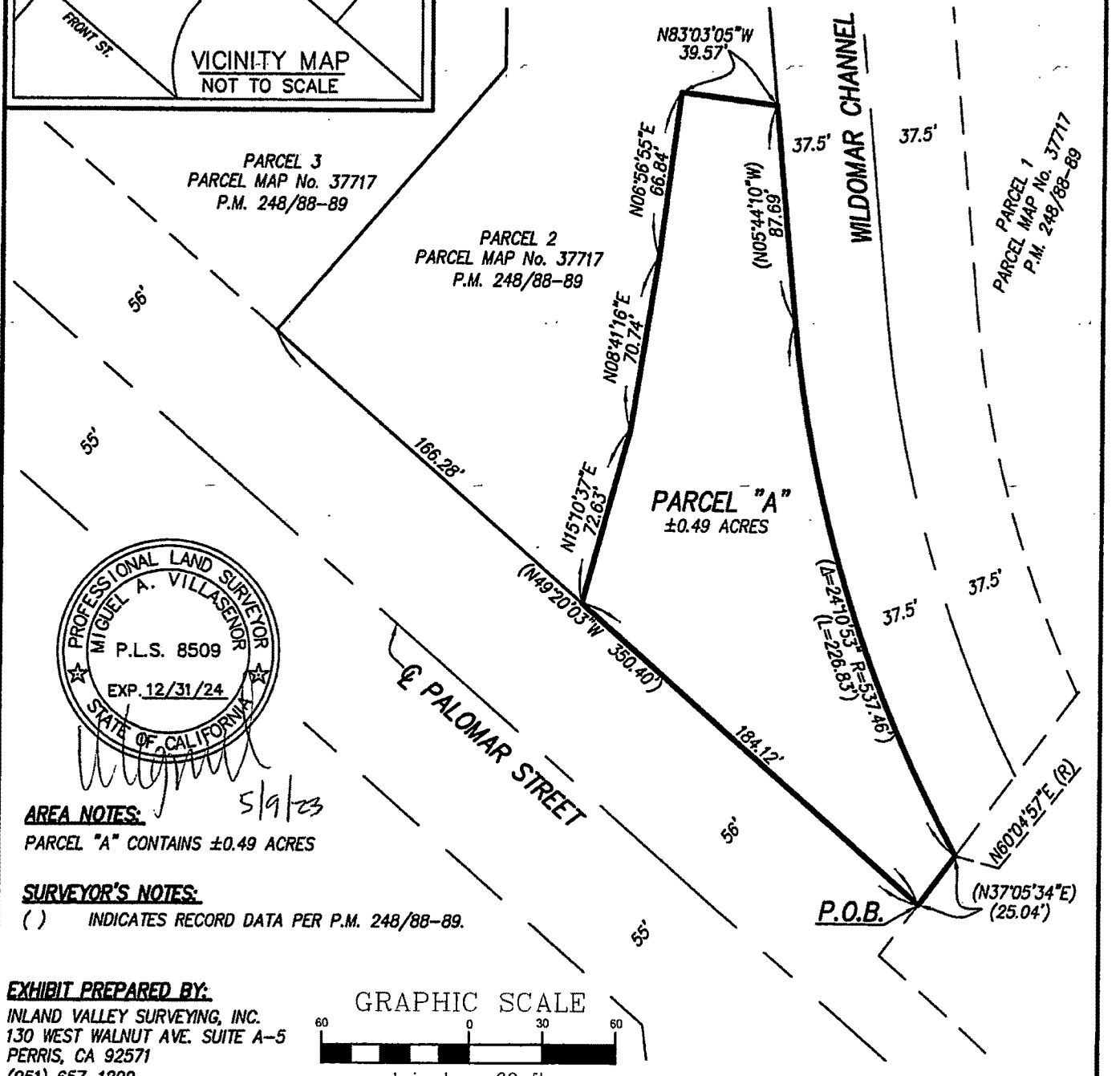



**LEGEND:**

INDICATES PARCEL AREA.

P.O.B. POINT OF BEGINNING.




PROFESSIONAL LAND SURVEYOR
MIGUEL A. VILLASENOR
P.L.S. 8509
EXP. 12/31/24
STATE OF CALIFORNIA

5/9/23

**AREA NOTES:**

PARCEL "A" CONTAINS ±0.49 ACRES

**SURVEYOR'S NOTES:**

( ) INDICATES RECORD DATA PER P.M. 248/88-89.

**EXHIBIT PREPARED BY:**


INLAND VALLEY SURVEYING, INC.
130 WEST WALNUT AVE. SUITE A-5
PERRIS, CA 92571
(951) 657-1200


GRAPHIC SCALE

60 0 30 60

1 inch = 60 ft.

| | | |
|---|---|---|
| THIS PLAT IS SOLEY AN AID IN LOCATING THE PARCEL(S) DESCRIBED IN THE ATTACHED DOCUMENT. IT IS NOT PART OF THE WRITTEN DESCRIPTION THEREIN. | SHEET 1 OF 1 | W.O. # 23-025 |
| SCALE: 1"= 60' | DRAWN BY MAV DATE 05/09/23 | EXHIBIT FOR LEGAL DESCRIPTION |

EXHIBIT C

Description of Licensee Property (APN 380-050-025)

Real property in the City of Wildomar, County of Riverside, State of California, described as follows:

PARCEL 1 OF PARCEL MAP NO. 37717, IN THE CITY OF WILDOMAR, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, AS PER MAP FILED IN BOOK 248, PAGES 88 AND 89 OF PARCEL MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.

EXCEPTING THEREFROM ALL RIGHTS TO WATER, INCLUDING SURFACE AND GROUNDWATER RIGHTS OVER, UPON AND UNDER PROPERTY AND WHICH ARE APPURTENANT THERETO OR ARE OTHERWISE ASSOCIATED WITH PROPERTY, AS CONVEYED TO ELSINORE VALLEY MUNICIPAL WATER DISTRICT BY THAT CERTAIN GRANT DEED RECORDED JUNE 9, 2020 AS INSTRUMENT NO. 2020-0244703 OF OFFICIAL RECORDS.

Assessor Parcel Number 380-050-025

EXHIBIT D-1

Legal Description of Licensor Property

*[Attached ]*

EXHIBIT D-1

# LEGAL DESCRIPTION

**PARCEL "B"**

BEING A PORTION OF PARCEL 2 OF PARCEL MAP NO. 37717, IN THE CITY OF WILDOMAR, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, AS SHOWN ON MAP FILED IN BOOK 248, PAGES 88 AND 89 OF PARCEL MAPS IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

**BEGINNING** AT THE MOST NORTHERLY CORNER OF SAID PARCEL 2;

**THENCE** ALONG EASTERLY LINE OF SAID PARCEL 2, SOUTH 05°44'10" EAST A DISTANCE OF 998.85 FEET;

**THENCE** LEAVING SAID EASTERLY LINE, NORTH 83°03'05" WEST, A DISTANCE OF 39.57 FEET;

**THENCE** SOUTH 06°56'55" WEST, A DISTANCE OF 66.84 FEET;

**THENCE** SOUTH 08°41'16" WEST, A DISTANCE OF 70.74 FEET;

**THENCE** SOUTH 15°10'37" WEST, A DISTANCE OF 72.63 FEET, TO A POINT ON THE SOUTHERLY LINE OF SAID PARCEL 2;

**THENCE** NORTH 49°20'03" WEST, A DISTANCE OF 166.29 FEET, TO THE COMMON CORNER OF PARCEL 2 AND 3 OF SAID PARCEL MAP NO. 37717;

**THENCE** CONTINUING ALONG THE SOUTHERLY LINE OF SAID PARCEL 2, NORTH 40°39'57" EAST, A DISTANCE OF 140.68 FEET, TO AN ANGLE POINT THEREON;

**THENCE** CONTINUING ALONG THE SOUTHERLY LINE OF SAID PARCEL 2, NORTH 00°06'52" WEST A DISTANCE OF 114.00 FEET, TO AN ANGLE POINT THEREON;

**THENCE** CONTINUING ALONG THE SOUTHERLY LINE OF SAID PARCEL 2, NORTH 49°20'03" WEST A DISTANCE OF 514.01 FEET, TO THE SOUTHWEST CORNER THEREOF;

**THENCE** ALONG THE NORTHWESTERLY LINE OF SAID PARCEL 2, NORTH 37°05'34" EAST A DISTANCE OF 666.23 FEET, TO THE **POINT OF BEGINNING**;

CONTAINING 5.66 ACRES, MORE OR LESS.

SEE EXHIBIT "B" ATTACHED HERETO AND BY THIS REFERENCE MADE PART HEREOF.

THIS LEGAL DESCRIPTION WAS PREPARED BY ME, OR UNDER MY DIRECTION, IN CONFORMANCE OF THE PROFESSIONAL LAND SURVEYORS ACT.

SIGNATURE _____

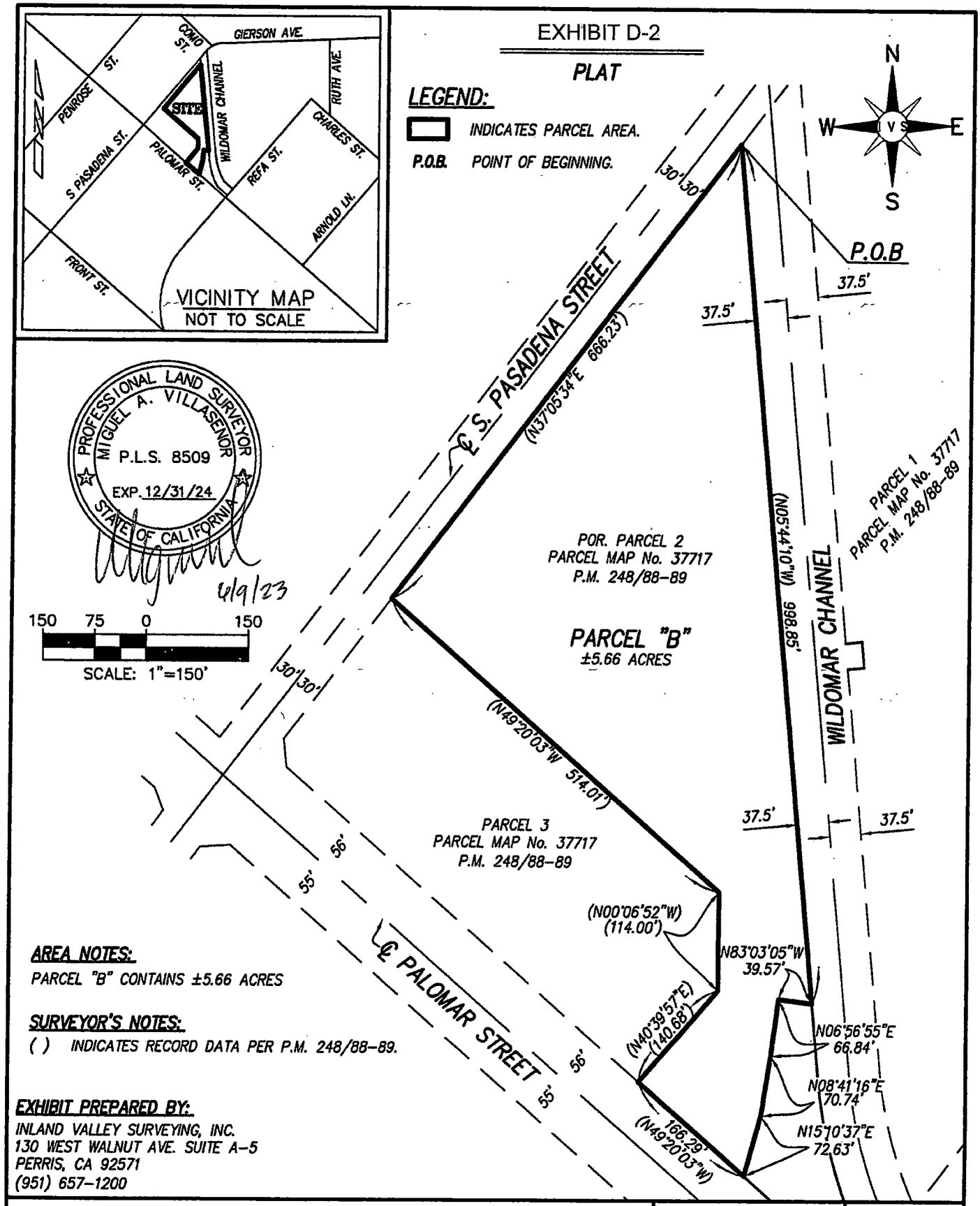
DATE 6/9/23



EXHIBIT D-2

Map of Licensor Property

[*Attached*]




**AREA NOTES:**

PARCEL "B" CONTAINS ±5.66 ACRES

**SURVEYOR'S NOTES:**

( ) INDICATES RECORD DATA PER P.M. 248/88-89.

**EXHIBIT PREPARED BY:**

INLAND VALLEY SURVEYING, INC.
130 WEST WALNUT AVE. SUITE A-5
PERRIS, CA 92571
(951) 657-1200

| | | |
|---|---|---|
| THIS PLAT IS SOLEY AN AID IN LOCATING THE PARCEL(S) DESCRIBED IN THE ATTACHED DOCUMENT. IT IS NOT PART OF THE WRITTEN DESCRIPTION THEREIN. | SHEET 1 OF 1 | W.O. # 23-025 |
| SCALE: 1"= 150' | DRAWN BY MAV DATE 06/09/23 | EXHIBIT FOR LEGAL DESCRIPTION |

**CERTIFICATE OF ACCEPTANCE**

This is to certify that the interest in real property conveyed by the Amendment to Water License Agreement dated _____, 2024 from CAFH ORDER AT WILDOMAR, INC., a California religious nonprofit corporation to CITY OF WILDOMAR, a California municipal corporation, is hereby accepted by the undersigned officer or agent on behalf of City Council pursuant to authority conferred by resolution of the City Council adopted on _____, 2024 and the grantee consents to recordation thereof by its duly authorized officer.

Dated _____

By_____
Dan York, City Manager

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA )
COUNTY OF RIVERSIDE )

On _____, before me, _____, Notary Public, personally appeared _____, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature:_____ (seal)

**SUBJECT:**

Public Hearing for Annexation No. 10, (Faith Bible Church, LLA 2020-008) Consideration of Territory to be Annexed to Community Facilities District No. 2022-1 (Services), Calling an Election, Ordering the Levy and Collection of Special Taxes, and Declaring the Election Results for CFD 2022-1 (Services), Annexation No. 10

**SUBMITTED BY:** Jason Farag, Public Works Director

**PREPARED BY:** Ninette Eva, Associate Engineer

**ACTION:**
1. Open the public hearing;
2. Take testimony;
3. Close the public hearing;
4. Adopt Resolution entitled:

RESOLUTION NO. 2024 - _____
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, CALLING AN ELECTION TO SUBMIT TO THE QUALIFIED ELECTORS THE QUESTION OF LEVYING A SPECIAL TAX WITHIN THE AREA PROPOSED TO BE ANNEXED TO COMMUNITY FACILITIES DISTRICT NO. 2022-1 (SERVICES) (ANNEXATION NO. 10)

5. Hold the election;
6. Canvass the election; and
7. Adopt a Resolution entitled:

RESOLUTION NO. 2024 - _____
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, DECLARING ELECTION RESULTS FOR COMMUNITY FACILITIES DISTRICT NO. 2022-1 (SERVICES) ANNEXATION NO. 10

**SUMMARY:**
Hold a Public Hearing to consider annexing territory (Faith Bible Church) into CFD 2022-1 for Maintenance Services, hold a special election, and declare the election results.

**BACKGROUND:**
On March 13, 2024, the City Council adopted Resolution No. 2024-12, declaring its intention to annex territory (Faith Bible Church) to Community Facilities District No. 2022-1 (Services) (the “CFD No. 2022-1” or “CFD”) and commence the annexation proceedings for the territory to be annexed, also known as Annexation No. 10. A public hearing has been set for May 8, 2024 to conduct an election for the landowners and to declare the results of that election.

**DISCUSSION:**
As required by the Resolution of Intention, an annexation map was recorded on March 15, 2024, at 12:06 p.m. in Book 92, Page 97, Document No. 2024-0077144 of Maps of Assessment and Community Facilities Districts with the Riverside County Recorder.

The Resolution of Intention was adopted by the City Council in response to a petition filed by the property owners, Faith Bible Church Murrieta, for LLA 2020-008 containing 20.20 gross acres within the City, requesting that the City assist them in annexing territory into CFD No. 2022-1 (Services) to cover the costs associated with the maintenance of public improvements. The improvements proposed to be maintained include items such as landscaping, lighting, street maintenance, and drainage.

The area proposed within Annexation No. 10 will encompass 20.20 acres to include a sanctuary building, with a FY 2023-24 maximum annual tax of $684 per acre, per year. The property proposed to be annexed into CFD No. 2022-1 will be included in Tax Zone 10. This tax rate includes a Maximum Special Tax A of $251 per acre per year for maintenance services of public facilities, and Maximum Special Tax C (Contingent) of $433 per acre per year. Maximum Special Tax A will increase by the greater of Consumer Price Index (CPI) or 2% and Special Tax C (Contingent) will increase by the greater of CPI or 2%, both not to exceed 6%. Faith Bible Church Murrieta has agreed to the annexation into the CFD and submitted a "Consent and Waiver" form on file in the City Clerk's Office, to initiate and conduct proceedings pursuant to the Mello-Roos Act of 1982, requesting the annexation of property to CFD No. 2022-1 (Services) and consenting to the shortening of election time requirements, waiving analysis and arguments, and waiving all notice requirements relating to conduct the election.

**FISCAL IMPACT:**
The projected levy for Tax Zone 10 in FY 2023-24 is $5,067 for the first year of Special Tax A maintenance services. Special Tax C, if needed, will generate $8,742. These levies are intended to offset the City’s future costs to maintain the new public improvements. Costs associated with the processing of this annexation are covered by developer fees and deposits. There is no impact to the General Fund.

**ATTACHMENTS:**
1 - Project Map Annexation 10
2 - Resolution Calling an Election
2A - Exhibits
3 - Resolution Declaring Election Results
3A - Resolution Exhibit A Certificate of Election Results

# *PROJECT MAP*

## CFD NO. 2022-1 (SERVICES)
## ANNEXATION NO. 10




SPICER CONSULTING GROUP

**RESOLUTION NO. 2024-_____**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, CALLING AN ELECTION TO SUBMIT TO THE QUALIFIED ELECTORS THE QUESTION OF LEVYING A SPECIAL TAX WITHIN THE AREA PROPOSED TO BE ANNEXED TO COMMUNITY FACILITIES DISTRICT NO. 2022-1 (SERVICES) (ANNEXATION NO. 10)**

**WHEREAS,** on April 13, 2022, the City Council (the "City Council") of the City of Wildomar (the "City") approved Resolution No. 2022-11 declaring the City's intention to establish Community Facilities District No. 2022-1 (Services) of the City of Wildomar, County of Riverside, State of California (the "CFD No. 2022-1") for the purpose of levying special taxes on parcels of taxable property therein for the purpose of providing certain services which are necessary to meet increased demands placed upon the City as a result of the development of said real property; and

**WHEREAS,** the City Council set a public hearing for June 8, 2022, after which the Council adopted Resolution No. 2022-30 forming the CFD No. 2022-1 and calling a special election at which the questions of levying a special tax and establishing an appropriations limit with respect to the CFD No. 2022-1 were submitted to the qualified electors within the CFD No. 2022-1; and

**WHEREAS,** on June 8, 2022, the City Council adopted Resolution No. 2022-31 declaring the results of the special election and finding that more than two-thirds (2/3) of all votes cast at the special election were cast in favor of the proposition presented, and such proposition passed; and

**WHEREAS,** the City Council is authorized by Article 3.5 (commencing with Section 53339) of Chapter 2.5 of Part 1 of Division 2 of Title 5 of the Government Code as amended (the "Act"), to annex territory into an existing community facilities district by complying with the procedures set forth in said Article 3.5; and

**WHEREAS,** the City Council on March 13, 2024, duly adopted Resolution No. 2024-12 (the "Resolution of Intention") declaring its intention to annex certain territory to CFD No. 2022-1 (Services) and to levy a special tax within that territory to pay for certain services and setting a time and place for the public hearing on the proposed annexation for May 8, 2024; and

**WHEREAS,** the territory proposed to be annexed is identified in the map entitled "Annexation Map No. 10 Community Facilities District No. 2022-1 (Services)" a copy of which was recorded, on March 15, 2024, in Book 92 of Maps of Assessment and Community Facilities Districts at Page 97, in the office of the Riverside County Recorder; and

**WHEREAS,** pursuant to the Act and the Resolution of Intention, a notice of public hearing was convened by the City Council on May 8, 2024, not earlier than the hour of

6:00 p.m. at the City Hall located at 23873 Clinton Keith Road, Wildomar, California 92595, relative to the proposed annexation of said territory to CFD No. 2022-1; and

**WHEREAS,** written protests have not been filed by fifty percent (50%) or more of the registered voters residing within the CFD No 2022-1, or by fifty percent (50%) or more of the registered voters residing within the territory to be annexed, or by the owners of one-half (1/2) or more of the area within the CFD No. 2022-1, or by the owners of one-half (1/2) or more of the territory to be annexed; and

**WHEREAS,** the City Council has determined that there are fewer than twelve registered voters residing in the territory proposed to be annexed to the CFD No. 2022-1 and that the qualified electors in such territory are the landowners; and

**WHEREAS,** on the basis of all of the foregoing, the City Council has determined at this time to call an election to authorize the annexation of territory to the CFD No. 2022-1 and the levying of a special tax as described in Exhibit A hereto; and

**WHEREAS**, the City Council has received a written instrument from each landowner in the territory proposed to be annexed to the CFD No. 2022-1 consenting to the shortening of election time requirements, waiving analysis and arguments, waiving all notice requirements, and waiving word limit requirements for the ballot relating to the conduct of the election; and

**WHEREAS,** the City Clerk has concurred in the election date set forth herein.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WILDOMAR, ACTING EX OFFICIO AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT 2022-1 (SERVICES) OF THE CITY OF WILDOMAR, DETERMINE AND ORDER AS FOLLOWS:**

**Section 1** Recitals. The foregoing recitals are true and correct.

**Section 2.** Conformation of Finding in Resolution of Intention. The City Council reconfirms all of its findings and determinations as set forth in the Resolution of Intention.

**Section 3.** Findings Regarding Protests. The City Council finds and determines that written protests to the proposed annexation of territory to the CFD No. 2022-1 and the levy of the special tax within such territory are insufficient in number and in amount under the Act, and the City Council hereby further orders and determines that all such protests are hereby overruled.

**Section 4.** Findings Regarding Prior Proceedings. The City Council finds and determines that all prior proceedings had and taken by the City Council with respect to the annexation of territory to CFD No. 2022-1 are valid and in conformity with the requirements of the Act.

**Section 5.** Levy of Special Tax. As stated in the Resolution of Intention, except where funds are otherwise available, subject to the approval of the qualified electors of territory proposed to be annexed to CFD No. 2022-1, a special tax sufficient to pay the costs of the Services (including incidental expenses as described in the Resolution of Intention), secured by recordation of a continuing lien against all nonexempt real property in CFD No. 2022-1, will be levied annually in CFD No. 2022-1. The rate and method of apportionment, and manner of collection of the special tax are specified in Exhibit A hereto.

**Section 6**. Apportionment of Tax. The special tax as apportioned to each parcel is based on the cost of making the Services available to each parcel, or other reasonable basis, and is not based on or upon the ownership of real property.

**Section 7.** Tax Roll Preparation. The office of the Public Works Director, 23873 Clinton Keith Road., City of Wildomar, is hereby designated as the office that will be responsible for annually preparing a current roll of special tax levy obligations by assessor's parcel number and that will be responsible for estimating future special tax levies pursuant to Government Code section 53340.2. The Public Works Director may cause these functions to be performed by his or her deputies, assistants, or other designated agents.

**Section 8.** Accountability Measures. Pursuant to Section 50075.1 of the California Government Code, the City shall create a separate account into which tax proceeds will be deposited; and the Public Works Director annually shall file a report with the City Council that will state (a) the amount of funds collected and expended and (b) the status of the Services financed in CFD No. 2022-1.

**Section 9.** Special Election; Voting Procedures. The City Council hereby submits the questions of levying the special tax within the territory proposed to be annexed to the qualified electors, in accordance with and subject to the Act. The special election shall be held on May 8, 2024, and shall be conducted as follows:

(a) Qualified Electors. The City Council hereby determines that the Services are necessary to meet increased demands placed upon the City as a result of development occurring within the boundaries of CFD No. 2022-1. Because fewer than twelve registered voters resided within the territory proposed to be annexed to CFD No. 2022-1 on March 6, 2024 (a date within the 90 days preceding the close of the public hearing on the territory proposed to be annexed to CFD No. 2022-1), the qualified electors shall be the landowners within territory proposed to be annexed, and each landowner who was the owner of record at the close of the hearing shall have one vote for each acre or portion of an acre of land that such landowner owns within the territory proposed to be annexed to CFD No. 2022-1.

(b) Consolidation of Elections; Combination of Propositions on Ballot. The election on the question of levying the special tax and establishing an appropriations limit for CFD No. 2022-1 shall be consolidated, and the two proportions shall be combined into a single ballot proposition for submission to the voters, as authorized by Government Code Section 53353.5.

(c) Mail Ballot Election. Pursuant to Government Code section 53327.5, the election shall be conducted as a mail ballot election. The City Council hereby ratifies the City Clerk's delivery of a ballot to each landowner within the territory proposed to be annexed to CFD No. 2022-1. The City Council hereby ratifies the form of the ballot, which is attached hereto as Exhibit B. The full text of the ballot for said elections shall be as set forth in Exhibit C and shall be included in the ballot pamphlet mailed to each qualified elector.

(d) Return of Ballots. The City Clerk shall accept the ballots of the landowners up to 6:00 p.m. on May 8, 2024. The City Clerk shall have available ballots that may be marked at the City Clerk's office on the election day by voters. Once all qualified electors have voted, the City Clerk may close the election.

(e) Canvass of Election. The City Clerk shall commence the canvass of the returns of the special election as soon as the election is closed (on May 8, 2024, or when all qualified electors have voted) at the City Clerk's office. At the conclusion of the canvass, the City Clerk shall declare the results of the election.

(f) Declaration of Results. The City Council shall declare the results of the special election following the completion of the canvass of the returns and shall cause to be inserted into its minutes a statement of the results of the special election as ascertained by the canvass of the returns.

**Section 10.** Filing of Resolution and Map with City Clerk. The City Council hereby directs the City Clerk to file a copy of this resolution and the annexation map of the boundaries of CFD No. 2022-1 in his/her office.

**PASSED, APPROVED AND ADOPTED** this 8th day of May 2024:

_____
Bridgette Moore
Mayor

**APPROVED AS TO FORM:**

_____
Thomas D. Jex
City Attorney

**ATTEST:**

_____
Janet Morales
City Clerk

**EXHIBIT A**

**RATE AND METHOD OF APPORTIONMENT**

**RATES AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR COMMUNITY FACILITIES DISTRICT NO. 2022-1 (SERVICES) OF THE CITY OF WILDOMAR**

Special Taxes (defined below) shall be levied on and collected from each Assessor's Parcel (defined below) in Community Facilities District No. 2022-1 (Services) of the City of Wildomar (the "CFD No. 2022-1" or "CFD"; defined below), in each Fiscal Year, (defined below), commencing in the Fiscal Year beginning July 1, 2022, in an amount determined by the City Council of the City of Wildomar, acting ex officio as the legislative body of CFD No. 2022-1, by applying the rates and method of apportionment set forth below. All of the real property in CFD No. 2022-1, unless exempted by law or by the provisions herein, shall be taxed to the extent and in the manner provided herein.

**A. DEFINITIONS**

**"Accessory Dwelling Unit"** means a residential unit of limited size including a smaller second unit that shares an Assessor's Parcel as a Single Family Residential Property with a stand-alone Residential Unit.

**"Acre"** or **"Acreage"** means the land area of an Assessor's Parcel as shown on any Assessor's Parcel Map, or if the land area is not shown on the Assessor's Parcel Map, the land area as shown on the applicable Final Map, or if the area is not shown on the applicable Final Map, the land area shall be calculated by the Administrator.

**"Administrative Expenses"** means the actual or reasonably estimated costs directly related to the formation, annexation, and administration of CFD No. 2022-1 including, but not limited to: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the City or designee thereof or both); the costs to the City, CFD No. 2022-1, or any designee thereof associated with fulfilling the CFD No. 2022-1 disclosure requirements; the costs associated with responding to public inquiries regarding the Special Taxes; the costs of the City, CFD No. 2022-1 or any designee thereof related to an appeal of the Special Tax; and the City's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 2022-1 for any other administrative purposes of CFD No. 2022-1, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

**"Administrator"** means the City Manager of the City of Wildomar, or his or her designee.

**"Approved Property"** means all Assessor's Parcels of Taxable Property that are included in a Final Map that was recorded prior to the March 1 of preceding the Fiscal Year in which the Special Tax is being levied and for which no building permit for new construction has been issued on or prior to March 1 preceding the Fiscal Year in which the Special Tax is being levied.

**"Assessor's Parcel"** means a lot or parcel of land that is identifiable by an Assessor's Parcel Number by the County Assessor of the County of Riverside.

**"Assessor's Parcel Map"** means an official map of the Assessor of the County designating parcels by Assessor's Parcel Number.

**"Assessor's Parcel Number"** means that identification number assigned to a parcel by the County Assessor of the County.

**"Building Permit"** means the first legal document issued by the City giving official permission for new

construction. For purposes of this definition, "Building Permit" may or may not include expired or cancelled building permits, or any subsequent building permit document(s) authorizing new construction on an Assessor's Parcel that are issued or changed by the City after the first original issuance, as determined by the CFD Administrator

**"Building Square Footage"** or **"BSF"** means the floor area square footage reflected on the original construction building permit issued for construction of a building of Non-Residential Property and any Building Square Footage subsequently added to a building of such Taxable Property after issuance of a building permit for expansion or renovation of such building.

**"Calendar Year"** means the period commencing January 1 of any year and ending the following December 31.

**"CFD"** or **"CFD No. 2022-1"** means Community Facilities District No. 2022-1 (Services) of the City of Wildomar.

**"City"** means the City of Wildomar.

**"Contingent Services"** means services permitted under the Mello-Roos Community Facilities Act of 1982 including, without limitation, those services authorized to be funded by CFD No. 2022-1 as set forth in the documents adopted by the City Council at the time the CFD was formed to be provided by the City in the event the Administrator makes a determination pursuant to Section C(3) that a Property Owners' Association fails to adequately provide such services.

**"County"** means the County of Riverside.

**"Developed Property"** means all Assessor's Parcels that: (i) are included in a Final Map that was recorded prior to the January 1st preceding the Fiscal Year in which the Special Tax is being levied, and (ii) have an Assessor's Parcel Number from the County shown on an Assessor's Parcel Map for the individual lot included on the Final Map, and (iii) a Building Permit for new construction was issued on or before May 1st preceding the Fiscal Year in which the Special Tax is being levied.

**"Exempt Property"** means all Assessors' Parcels designated as being exempt from the Special Tax as provided for in Section G.

**"Final Map"** means a subdivision of property by recordation of a final map, parcel map, or lot line adjustment, pursuant to the Subdivision Map Act (California Government Code Section 66410 et seq.) or recordation of a condominium plan pursuant to California Civil Code 6624 that creates individual lots for which building permits may be issued without further subdivision.

**"Fiscal Year"** means the period from and including July 1st of any year to and including the following June 30th.

**"Land Use Category"** or **"LUC"** means, any of the categories contained in Section B hereof to which an Assessor's Parcel is assigned consistent with the land use approvals that have been received or proposed for the Assessor's Parcel as of March 1 preceding the Fiscal Year in which the Special Tax is being levied.

**"Maximum Special Tax"** means the Maximum Special Tax A, Maximum Special Tax B, and/or Maximum Special Tax C (Contingent), as applicable.

**"Maximum Special Tax A"** means the Maximum Special Tax A, as determined in accordance with Section C, below, that can be levied in any Fiscal Year on any Assessor's Parcel within CFD No. 2022-1.

**"Maximum Special Tax B"** means the Maximum Special Tax B, as determined in accordance with Section C, below, that can be levied in any Fiscal Year on any Assessor's Parcel within CFD No. 2022-1.

**"Maximum Special Tax C (Contingent)"** means for each Assessor's Parcel and each Fiscal Year, the maximum Special Tax C (Contingent), as determined in accordance with Section C below that can be levied on such Assessor's Parcel in such Fiscal Year.

**"Multi-Family Residential Property"** or **"MFR"** means any Assessor's Parcel of residential property that consists of a building or buildings comprised of attached Residential Units available for rental, but not purchase, by the general public and under common management.

**"Non-Residential Property"** or **"NR"** means, all Assessor's Parcels of Taxable Property for which a building permit(s) was issued for a non-residential use. The Administrator shall make the determination if an Assessor's Parcel is Non-Residential Property.

**"Property Owner's Association"** or **"POA"** means the property owner's association or homeowner's association established to maintain certain services within a Tax Zone.

**"Proportionately"** means for Taxable Property that is: (i) Developed Property, that the ratio of the actual Special Tax levy to the Maximum Special Tax is the same for all Parcels of Developed Property, (ii) Approved Property, that the ratio of the actual Special Tax levy to the Maximum Special Tax is the same for all Parcels of Approved Property, and (iii) Undeveloped Property that the ratio of the actual Special Tax levy per acre to the Maximum Special Tax per acre is the same for all Parcels of Undeveloped Property.

**"Residential Unit"** or **"RU"** means a residential unit that is used or intended to be used as a domicile by one or more persons, as determined by the Administrator. An Accessory Dwelling Unit that shares an Assessor's Parcel with a Single Family Residential Property shall not be considered a Residential Unit for purposes of this RMA.

**"Residential Property"** means all Assessor's Parcels of Taxable Property upon which completed Residential Units have been constructed or for which building permits have been or may be issued for purposes of constructing one or more Residential Units.

**"RMA"** means this Rate and Method of Apportionment of Special Taxes.

**"Service(s)"** means services permitted under the Mello-Roos Community Facilities Act of 1982 including, without limitation, those services authorized to be funded by CFD No. 2022-1 as set forth in the documents adopted by the City Council at the time the CFD was formed.

**"Single Family Residential Property"** or **"SFR"** means any residential property that consists of a building comprised of attached or detached residential units available for purchase or rent by the general public.

**"Special Tax(es)"** means the Special Tax A and/or Special Tax B and/or Special Tax C (Contingent) to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property.

**"Special Tax A"** means the annual special tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Special Tax A Requirement.

**"Special Tax A Requirement"** means that amount to be collected in any Fiscal Year to pay for certain costs as required to meet the needs of CFD No. 2022-1 in the next Fiscal Year. The costs to be covered shall be the direct costs for maintenance services including but not limited to (i) maintenance and lighting of parks, parkways, streets, roads, and open space, (ii) maintenance and operation of water quality improvements, (iii) public street sweeping, (iv) fund an operating reserve for the costs of Services as determined by the Administrator, and (v) Administrative Expenses. Under no circumstances shall the Special Tax A Requirement include funds for bonds or other forms of indebtedness.

**"Special Tax B"** means the annual special tax to be levied in each Fiscal Year on each Assessor's Parcel of Developed Property to fund the Special Tax B Requirement.

**"Special Tax B Requirement"** means that amount to be collected in any Fiscal Year to pay for certain costs as required to meet the needs of CFD No. 2022-1 in the next Fiscal Year. The costs to be covered shall be the direct costs for (i) police protection services, (ii) fire protection and suppression services, (iii) fund an operating reserve for the costs of Services as determined by the Administrator, and (iv) Administrative Expenses. Under no circumstances shall the Special Tax B Requirement include funds for bonds or other forms of indebtedness.

**"Special Tax C (Contingent)"** means the annual special tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Special Tax C (Contingent) Requirement, if required.

**"Special Tax C (Contingent) Requirement"** means that amount required in any Fiscal Year, if the POA is unable to maintain the Contingent Service(s) to: (i) pay the costs of Contingent Services incurred or otherwise payable in the Calendar Year commencing in such Fiscal Year; (ii) fund an operating reserve for the costs of Contingent Services as determined by the Administrator; less a credit for funds available to reduce the annual Special Tax C (Contingent) levy as determined by the Administrator. Under no circumstances shall the Special Tax C (Contingent) Requirement include funds for bonds or other forms of indebtedness..

**"Taxable Property"** means all Assessor's Parcels within CFD No. 2022-1, which are not Exempt Property.

**"Taxable Unit"** means a Residential Unit, Building Square Footage, or an Acre.

**"Tax Zone"** means a mutually exclusive geographic area, within which particular Special Tax rates may be levied pursuant to this Rate and Method of Apportionment of Special Tax.

**"Tax Zone Original"** means the geographic area the specific area identified on the CFD Boundary Map as Tax Zone Original.

**"Tract(s)"** means an area of land within a subdivision identified by a particular tract number on a Final Map approved for the subdivision.

**"Undeveloped Property"** means, for each Fiscal Year, all Taxable Property not classified as Developed Property or Approved Property.

**B. ASSIGNMENT TO LAND USE CATEGORIES**

For each Fiscal Year, all Assessor's Parcels of Taxable Property within CFD No. 2022-1 shall be classified as Developed Property, Approved Property, or Undeveloped Property, and shall be subject to the levy of Special Taxes as determined pursuant to Sections C and D below. Assessor's Parcels of Developed Property

and Approved Property shall be classified as either Residential Property or Non-Residential Property. Residential Property shall be further classified as Single Family Residential Property or Multi-Family Residential Property and the number of Residential Units shall be determined by the Administrator.

## C. MAXIMUM SPECIAL TAX RATES

For purposes of determining the applicable Maximum Special Tax for Assessor's Parcels of Developed Property and Approved Property which are classified as Residential Property, all such Assessor's Parcels shall be assigned the number of Residential Unit(s) constructed or to be constructed thereon as specified in or shown on the building permit(s) issued or Final Map as determined by the Administrator. Once a single family attached or multi-family building or buildings have been built on an Assessor's Parcel, the Administrator shall determine the actual number of Residential Units contained within the building or buildings, and the Special Tax A and Special Tax C (Contingent) levied against the Assessor's Parcel in the next Fiscal Year shall be calculated by multiplying the actual number of Residential Units by the Maximum Special Tax per Residential Unit for the Tax Zone below or as included in Appendix A as each annexation occurs.

For purposes of determining the applicable Maximum Special Tax for Assessor's Parcels of Developed Property and Approved Property which are classified as Non-Residential Property, all such Assessor's Parcels shall be assigned the number of Building Square Footage or Acres as shown on the Final Map as determined by the Administrator. Once the Administrator determines the actual number of Building Square Footage or Acres for the Assessor's Parcels, the Special Tax A, Special Tax B, and Special Tax C (Contingent) levied against the Assessor's Parcel in the next Fiscal Year shall be calculated by multiplying the number of Building Square Footage or Acres by the Maximum Special Tax per Taxable Unit identified for the applicable Tax Zone below or as included in Appendix A as each annexation occurs.

### 1. Special Tax A

a. Developed Property

(i) Maximum Special Tax A

The Maximum Special Tax A for each Assessor's Parcel of Developed Property shall be specific to each Tax Zone within the CFD. When additional property is annexed into CFD No. 2022-1, Appendix A to this RMA shall be updated to reflect the Maximum Special Tax A for Developed Property for the Tract or Tracts annexed and the Special Tax A shall be levied up to the Maximum Special Tax A for Developed Property for such Tract or Tracts as specified in such updated Appendix A for the annexed property which shall reflect the Maximum Special Tax for the Tract or Tracts annexed. The Maximum Special Tax A for Fiscal Year 2022-2023 for a Residential Unit of Developed Property within the Tax Zone Original are identified in Table 1 below:

**TABLE 1**
**MAXIMUM SPECIAL TAX A RATES**
**DEVELOPED PROPERTY**
**FISCAL YEAR 2022-2023**

| Tax Zone | Tract | Land Use Category | Taxable Unit | Maximum Special Tax A |
|---|---|---|---|---|
| Original | TR 36672 | Single Family Residential Property | RU | $408 |
| | | Multi-Family Residential Property | RU | $408 |
| | | Non-Residential Property | Acre | $5,267 |

(ii) Increase in the Maximum Special Tax A

On each July 1, commencing on July 1, 2023 with respect to Tax Zone Original, the Maximum Special Tax A for Developed Property shall increase by i) the percentage increase in the Consumer Price Index for all Urban Consumers for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical Area since the beginning of the preceding Fiscal Year, not to exceed 6%, or ii) by two percent (2.0%), whichever is greater.

(iii) Multiple Land Use Categories

In some instances an Assessor's Parcel of Developed Property may contain more than one Land Use Category. The Maximum Special Tax A that can be levied on an Assessor's Parcel shall be the sum of the Maximum Special Tax A that can be levied for each Land Use Category located on that Assessor's Parcel. For an Assessor's Parcel that contains more than one land use, the Acreage of such Assessor's Parcel shall be allocated to each type of property based on the amount of Acreage designated for each land use as determined by reference to the site plan approved for such Assessor's Parcel. The Administrator's allocation to each type of property shall be final.

b. Approved Property

The Maximum Special Tax A for each Assessor's Parcel of Approved Property in Table 2 is specific to each Tax Zone within the CFD. When additional property is annexed into CFD No. 2022-1, the Appendix A to this rate and method shall be updated to reflect the Maximum Special Tax A for Approved Property for the Tract or Tracts annexed and the Special Tax A shall be levied up to the Maximum Special Tax A for Approved Property for such Tract or Tracts as specified in such updated Appendix A. The Maximum Special Tax A for Fiscal Year 2022-2023 per Residential Unit for Approved Property within Tax Zone Original is identified in Table 2 below:

**TABLE 2**
**MAXIMUM SPECIAL TAX A RATES**
**APPROVED PROPERTY**
**FISCAL YEAR 2022-2023**

| Tax Zone | Tract | Land Use Category | Taxable Unit | Maximum Special Tax A |
|---|---|---|---|---|
| Original | TR 36672 | Single Family Residential Property | RU | $408 |
| | | Multi-Family Residential Property | RU | $408 |
| | | Non-Residential Property | Acre | $5,267 |

On each July 1, commencing on July 1, 2023 with respect to Tax Zone Original, the Maximum Special Tax A for Approved Property shall increase by i) the percentage increase in the Consumer Price Index for all Urban Consumers for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical Area since the beginning of the preceding Fiscal Year, not to exceed 6%, or ii) by two percent (2.0%), whichever is greater.

c. Undeveloped Property

The Maximum Special Tax A for each Assessor's Parcel of Undeveloped Property shall be specific to each Tax Zone within the CFD. When additional property is annexed into CFD No. 2022-1, Appendix A to this rate and method adopted shall be updated to reflect the Maximum Special Tax A for Undeveloped Property for the Tract or Tracts annexed and the Special Tax A shall be levied up to the Maximum Special Tax A for Undeveloped Property for such Tract or Tracts as specified in such updated Appendix A. The Maximum Special Tax A for Fiscal Year 2022-2023 per acre of Undeveloped Property within Tax Zone Original is identified in Table 3 below:

**TABLE 3**
**MAXIMUM SPECIAL TAX A RATES**
**UNDEVELOPED PROPERTY**
**FISCAL YEAR 2022-2023**

| Tax Zone | Tracts | Taxable Unit | Maximum Special Tax A |
|---|---|---|---|
| Original | TR 36672 | Acre | $5,267 |

On each July 1, commencing on July 1, 2023 with respect to Tax Zone Original, the Maximum Special Tax A for Undeveloped Property shall increase by i) the percentage increase in the Consumer Price Index for all Urban Consumers for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical Area since the beginning of the preceding Fiscal Year, not to exceed 6%, or ii) by two percent (2.0%), whichever is greater.

**2. Special Tax B**

The Special Tax B is an annual Special Tax that shall be levied on Developed Property to fund the Special Tax B Requirement.

a. Developed Property

(i) Maximum Special Tax B

The Maximum Special Tax B for Fiscal Year 2022-2023 for each Land Use Category within Tax Zone Original is shown in Table 4. When additional property is annexed into CFD No. 2022-1, Appendix A to this rate and method shall be updated to reflect the Maximum Special Tax B for the Tract or Tracts annexed and the Special Tax B shall be levied up to the Maximum Special Tax B for Developed Property for such Tract or Tracts as specified in such updated Appendix A.

**TABLE 4**
**MAXIMUM SPECIAL TAX B RATES**
**DEVELOPED PROPERTY**
**FISCAL YEAR 2022-2023**

| Land Use Category | Unit | Maximum Special Tax B |
|---|---|---|
| Single Family Residential Property | RU | $430 |
| Multi-Family Residential Property | RU | $305 |

On each July 1, commencing on July 1, 2023 with respect to Tax Zone Original, the Maximum Special Tax B for Developed Property shall increase by i) the percentage increase in the Consumer Price Index for all Urban Consumers for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical Area since the beginning of the preceding Fiscal Year, not to exceed 6%, or ii) by five percent (5.0%), whichever is greater.

The Special Tax B shall not be levied on Approved or Undeveloped Property.

**3. Special Tax C (Contingent)**

The City Council shall levy Special Tax C (Contingent) only in the event the POA defaults in its obligation to maintain the Contingent Services, which default shall be deemed to have occurred, as determined by the Administrator, in each of the following circumstances:

(a) The POA files for bankruptcy;
(b) The POA is dissolved;
(c) The POA ceases to levy annual assessments for the Contingent Services; or
(d) The POA fails to provide the Contingent Services at the same level as the City provides similar services and maintains similar improvements throughout the City and within ninety (90) days after written notice from the City, or such longer period permitted by the City Manager, fails to remedy the deficiency to the reasonable satisfaction of the City Council.

a. Developed Property

(i) Maximum Special Tax C (Contingent)

The Maximum Special Tax C (Contingent) for each Assessor's Parcel of Taxable Property shall be specific to each Tax Zone within the CFD. When additional property is annexed into CFD No. 2022-1, Appendix A to this rate and method shall be updated to reflect Maximum Special Tax C (Contingent) for the Tract or Tracts annexed and the Special Tax C (Contingent) shall be levied up to the Maximum Special Tax C (Contingent) for Developed Property for such Tract or Tracts as specified in such updated Appendix A. The Maximum Special Tax C (Contingent) for Fiscal Year 2022-2023 within Tax Zone Original is identified in Table 5 below:

**TABLE 5**
**MAXIMUM SPECIAL TAX C (CONTINGENT) RATES**
**DEVELOPED PROPERTY**
**FISCAL YEAR 2022-2023**

| Tax Zone | Tract | Land Use Category | Taxable Unit | Maximum Special Tax C (Contingent) |
|---|---|---|---|---|
| Original | TR 36672 | Single Family Residential Property | RU | $261 |
| | | Multi-Family Residential Property | RU | $261 |
| | | Non-Residential Property | Acre | $3,372 |

(ii) Increase in the Maximum Special Tax C (Contingent)

On each July 1, commencing on July 1, 2023 with respect to Tax Zone Original, the Maximum Special Tax C (Contingent) for Developed Property shall increase by i) the percentage increase in the Consumer Price Index for all Urban Consumers for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical Area since the beginning of the preceding Fiscal Year, not to exceed 6%, or ii) by two percent (2.0%), whichever is greater.

(iii) Multiple Land Use Categories

In some instances, an Assessor's Parcel of Developed Property may contain more than one Land Use Category. The Maximum Special Tax C (Contingent) that can be levied on an Assessor's Parcel shall be the sum of the Maximum Special Tax C (Contingent) that can be levied for each Land Use Category located on that Assessor's Parcel. For an Assessor's Parcel that contains more than one land use, the Acreage of such Assessor's Parcel shall be allocated to each type of property based on the amount of Acreage designated for each land use as determined by reference to the site plan approved for such Assessor's Parcel. The Administrator's allocation to each type of property shall be final.

b. Approved Property

The Maximum Special Tax C (Contingent) for each Assessor's Parcel of Approved Property shall be specific to each Tax Zone within the CFD. When additional property is annexed into CFD No. 2022-1, Appendix A to this rate and method shall be updated to reflect the Maximum Special Tax C (Contingent) for the Tract or Tracts annexed and the Special Tax C (Contingent) shall be levied up to the Maximum Special Tax C (Contingent) for Approved Property for such Tract or Tracts as specified in such updated Appendix A. The Maximum Special Tax C (Contingent) for Fiscal Year 2022-2023 within Tax Zone Original is identified in Table 6 below:

**TABLE 6**
**MAXIMUM SPECIAL TAX C (CONTINGENT) RATES**
**APPROVED PROPERTY**
**FISCAL YEAR 2022-2023**

| Tax Zone | Tract | Land Use Category | Taxable Unit | Maximum Special Tax C (Contingent) |
|---|---|---|---|---|
| Original | TR 36672 | Single Family Residential Property | RU | $261 |
| | | Multi-Family Residential Property | RU | $261 |
| | | Non-Residential Property | Acre | $3,372 |

On each July 1, commencing on July 1, 2023 with respect to Tax Zone Original, the Maximum Special Tax C (Contingent) for Approved Property shall increase by i) the percentage increase in the Consumer Price Index for all Urban Consumers for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical Area since the beginning of the preceding Fiscal Year, not to exceed 6%, or ii) by two percent (2.0%), whichever is greater.

c. Undeveloped Property

The Maximum Special Tax C (Contingent) for each Assessor's Parcel of Undeveloped Property shall be specific to each Tax Zone within the CFD. When additional property is annexed into CFD No. 2022-1, Appendix A to this rate and method shall be updated to reflect the Maximum Special Tax C (Contingent) for the Tract or Tracts annexed and the Special Tax C (Contingent) shall be levied up to the Maximum Special Tax C (Contingent) for Undeveloped Property for such Tract or Tracts as specified in such updated Appendix A. The Maximum Special Tax C (Contingent) for Fiscal Year 2022-2023 within Tax Zone Original is identified in Table 7 below:

**TABLE 7**
**MAXIMUM SPECIAL TAX C (CONTINGENT) RATES**
**UNDEVELOPED PROPERTY**
**FISCAL YEAR 2022-2023**

| Tax Zone | Tract | Taxable Unit | Maximum Special Tax C (Contingent) |
|---|---|---|---|
| Original | TR 36672 | Acre | $3,372 |

On each July 1, commencing on July 1, 2023 with respect to Tax Zone Original, the Maximum Special Tax C (Contingent) for Undeveloped Property shall increase by i) the percentage increase in the Consumer Price Index for all Urban Consumers for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical Area since the beginning of the preceding Fiscal Year, not to exceed 6%, or ii) by two percent (2.0%), whichever is greater.

## D. METHOD OF APPORTIONMENT OF ANNUAL SPECIAL TAX

### 1. Special Tax A

Commencing with Fiscal Year 2022-2023 and for each following Fiscal Year in which Special Tax A is authorized to be levied, the Council shall determine the Special Tax A Requirement and shall levy

the Special Tax A on all Assessor's Parcels of Taxable Property until the aggregate amount of Special Tax A equals the Special Tax A Requirement. The Special Tax A shall be levied for each Fiscal Year within each Tax Zone as follows:

First: The Special Tax A shall be levied Proportionately on all Assessor's Parcels of Developed Property up to 100% of the applicable Maximum Special Tax A to satisfy the Special Tax A Requirement;

Second: If additional moneys are needed to satisfy the Special Tax A Requirement after the first step has been completed, the Special Tax A shall be levied Proportionately on each Parcel of Approved Property at up to 100% of the Maximum Special Tax A for Approved Property;

Third: If additional monies are needed to satisfy the Special Tax A Requirement after the first two steps has been completed, the Special Tax A shall be levied Proportionately on all Assessor's Parcels of Undeveloped Property up to 100% of the Maximum Special Tax A for Undeveloped Property.

**2. Special Tax B**

Commencing with Fiscal Year 2022-2023 and for each following Fiscal Year, the Council shall determine the Special Tax B Requirement and shall levy the Special Tax B until the aggregate amount of Special Tax B equals the Special Tax B Requirement.

The Special Tax B shall be levied Proportionately on all Assessor's Parcels of Developed Property up to 100% of the applicable Maximum Special Tax B to satisfy the Special Tax B Requirement.

**3. Special Tax C (Contingent)**

Commencing with the first Fiscal Year in which Special Tax C (Contingent) is authorized to be levied and for each following Fiscal Year, the City Council shall determine the Special Tax C (Contingent) Requirement for each Tax Zone, if any, and shall levy the Special Tax on all Assessor's Parcels of Taxable Property within such Tax Zone until the aggregate amount of Special Tax C (Contingent) equals the Special Tax C (Contingent) Requirement for such Tax Zone. The Special Tax C (Contingent) shall be levied for each Fiscal Year as follows:

First: The Special Tax C (Contingent) shall be levied Proportionately on all Assessor's Parcels of Developed Property up to 100% of the applicable Maximum Special Tax C (Contingent) to satisfy the Special Tax C (Contingent) Requirement;

Second: If additional moneys are needed to satisfy the Special Tax C (Contingent) Requirement after the first step has been completed, the Special Tax C (Contingent) shall be levied Proportionately on each Parcel of Approved Property at up to 100% of the Maximum Special Tax C (Contingent) for Approved Property;

Third: If additional monies are needed to satisfy the Special Tax C (Contingent) Requirement after the first two steps has been completed, the Special Tax C (Contingent) shall be levied Proportionately on all Assessor's Parcels of Undeveloped Property up to 100% of the Maximum Special Tax C (Contingent) for Undeveloped Property.

## E. FUTURE ANNEXATIONS

It is anticipated that additional properties will be annexed to CFD No. 2022-1 from time to time. As each annexation is proposed, an analysis will be prepared to determine the annual cost for providing Services. Based on this analysis, the property to be annexed, pursuant to California Government Code section 53339 et seq. will be assigned to the appropriate Maximum Special Tax rate for the Tract or Tracts when annexed.

## F. TERM OF SPECIAL TAX

For each Fiscal Year, the Special Taxes shall be levied as long as the Services are being provided.

## G. EXEMPTIONS

The City shall classify as Exempt Property within CFD No. 2022-1, any Assessor's Parcel in any of the following categories; (i) Assessor's Parcels which are owned by, irrevocably offered for dedication, encumbered by or restricted in use by any public entity; (ii) Assessor's Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement; (iii) Assessor's Parcels which are privately owned but are encumbered by or restricted solely for public uses; or (iv) any Assessor's Parcel which is in use in the performance of a public function as determined by the Administrator. No Special Tax shall be levied on property which, at the time of adoption of the Resolution of Formation for CFD No. 2022-1, is an Exempt Property.

## H. APPEALS

Any property owner claiming that the amount or application of the Special Taxes are not correct may file a written notice of appeal with the City not later than twelve months after having paid the first installment of the Special Tax(es) that is disputed. A representative(s) of CFD No. 2022-1 shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and rule on the appeal. If the representative's decision requires that the Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, a cash refund shall not be made, but an adjustment shall be made to the Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s).

## I. MANNER OF COLLECTION

The Special Tax(es) shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that CFD No. 2022-1 may collect the Special Tax at a different time or in a different manner if necessary to meet its financial obligations.

**APPENDIX A**

**CITY OF WILDOMAR**
**COMMUNITY FACILITIES DISTRICT NO. 2022-1 (SERVICES)**

**COST ESTIMATE**

**Special Tax A Services –** The estimate breaks down the costs of providing one year's maintenance services for FY 2023-2024. These services are being funded by the levy of Special Tax A for Community Facilities District No. 2022-1 (Services).

**TAX ZONE 10 – SPECIAL TAX A**
**LLA 2020-008**

| Item | Description | Estimated Cost |
|---|---|---|
| 1 | Landscaping | $1,165 |
| 2 | Lighting | $257 |
| 3 | Streets | $1,971 |
| 4 | Drainage | $369 |
| 5 | Reserves | $405 |
| 6 | Admin | $900 |
| **Total** | | **$5,067** |

**Special Tax B Services –** Tax Zone 10 consists of a non-residential parcel and therefore will not be subject to the cost of providing Police and Fire Protection services being funded by Special Tax B.

**Special Tax C (Contingent) Services** – The estimate in the table below breaks down the costs of providing one year's contingent maintenance services for Fiscal Year 2023-24. If necessary, these services will be funded by the levy of Special Tax C (Contingent) for Community Facilities District No. 2022-1 (Services).

**TAX ZONE 10 – SPECIAL TAX C (Contingent)**
**LLA 2020-008**

| Item | Description | Estimated Cost |
|---|---|---|
| 1 | Drainage | $7,129 |
| 2 | Reserves | $713 |
| 3 | Admin | $900 |
| **Total** | | **$8,742** |

**TAX ZONE 10**
**LLA 2020-008**
**FY 2023-2024 MAXIMUM SPECIAL TAX RATES**

| Taxable Property | Land Use Category | Taxable Unit | Maximum Special Tax A | Maximum Special Tax B | Maximum Special Tax C (Contingent) |
|---|---|---|---|---|---|
| Developed Property | Non-Residential | Acre | $251 | N/A | $433 |
| Approved Property | Non-Residential | Acre | $251 | N/A | $433 |
| Undeveloped Property | Non-Residential | Acre | $251 | N/A | $433 |

**MAXIMUM SPECIAL TAXES ASSIGNED TO EACH TAX ZONE**
**FOR DEVELOPED PROPERTY**

| Tax Zone | Fiscal Year Included | Tract | No. of Taxable Units | LUC | Taxable Unit | Maximum Special Tax A | Maximum Special Tax B | Maximum Special Tax C (Contingent) | Subdivider |
|---|---|---|---|---|---|---|---|---|---|
| Original | 2022-23 | TR 36672 | 136 | SFR | RU | $408 | $430 | $261 | Lennar Homes |
| 1 | 2022-23 | PP 13-0089 | 170 | MFR | RU | $203 | $305 | $0 | Villa Siena Property LLC |
| 2 | 2022-23 | TR 37476 | 77 | SFR | RU | $583 | $430 | $262 | KB Home Coastal Inc. |
| 3 | To Be Determined | | | | | | | | |
| 4 | 2023-24 | PM 37941 | 9.62 | NR | Acre | $4,060 | $0 | $0 | Strata Baxter, LLC and Kaiser Foundation Health Plan, Inc. |
| 5 | 2023-24 | TR 31896 | 117 | SFR | RU | $788 | $451.50 | $503 | D.R. Horton Los Angeles Holding Co. |
| 6 | 2023-24 | LLA 2022-004 | 89 | MFR | RU | $153 | $320.25 | $0 | Wildomar Tres Lagos Partners LP |
| 7 | 2023-24 | TR 36781/36782 | 191 | SFR | RU | $267 | $451.50 | $46 | CPR/CWR Westpark Project, LLC |
| 8 | 2023-24 | LLA 2022-004 | 88 | MFR | RU | $153 | $320.25 | $0 | Palm Communities |
| 9 | 2023-24 | PP 21-0138 | 1.15 | NR | Acre | $2,700 | $0 | $2,372 | DMSD Cajun Properties LLC |
| 10 | 2023-24 | LLA 2020-008 | 20.20 | NR | Acre | $251 | $0 | $433 | Faith Bible Church Murrieta |

**ESCALATION OF MAXIMUM SPECIAL TAXES**

**Maximum Special Tax A** - On each July 1, the Maximum Special Tax A for Developed Property, Approved Property and Undeveloped Property shall increase by i) the percentage increase in the Consumer Price Index for all Urban Consumers for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical Area since the beginning of the preceding Fiscal Year, not to exceed 6%, or ii) by two percent (2.0%), whichever is greater.

**Maximum Special Tax B** - On each July 1, the Maximum Special Tax B for Developed Property shall increase by i) the percentage increase in the Consumer Price Index for all Urban Consumers for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical Area since the beginning of the preceding Fiscal Year, not to exceed 6%, or ii) by five percent (5.0%), whichever is greater.

**Maximum Special Tax C (Contingent)** - On each July 1, the Maximum Special Tax C (Contingent) for Developed Property, Approved Property and Undeveloped Property shall increase by i) the percentage increase in the Consumer Price Index for all Urban Consumers for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical Area since the beginning of the preceding Fiscal Year, not to exceed 6%, or ii) by two percent (2.0%), whichever is greater.

**EXHIBIT B**

**CITY OF WILDOMAR**
**COMMUNITY FACILITIES DISTRICT NO. 2022-1 (SERVICES)**
**DESCRIPTION OF AUTHORIZED SERVICES**

The services which may be financed with proceeds of the special tax of CFD No. 2022-1, as provided by Section 53313 of the Act, will include all costs attributable to maintaining, servicing, cleaning, repairing and/or replacing landscaped areas (may include reserves for replacement) in public street right-of-ways, public landscaping, public open spaces and other similar landscaped areas officially dedicated for public use. In addition, the services which may include some or all costs attributable to police protection, and fire services. These services including the following:

(a) maintenance and lighting of parks, parkways, streets, roads and open space, which maintenance and lighting services may include, without limitation, furnishing of electrical power to street lights; repair and replacement of damaged or inoperative light bulbs, fixtures and standards; maintenance (including irrigation and replacement) of landscaping vegetation situated on or adjacent to parks, parkways, streets, roads and open space; maintenance and repair of irrigation facilities; maintenance of public signage; graffiti removal from and maintenance and repair of public structures situated on parks, parkways, streets, roads and open space; maintenance and repair of playground or recreation program equipment or facilities situated on any park; and

(b) maintenance and operation of water quality improvements which include storm drainage and flood protection facilities, including, without limitation, drainage inlets, catch basin inserts, infiltration basins, flood control channels, fossil fuel filters, and similar facilities. Maintenance services may include but is not limited to the repair, removal or replacement of all or part of any of the water quality improvements, fossil fuel filters within the public right-of-way including the removal of petroleum hydrocarbons and other pollutants from water runoff, or appurtenant facilities, clearing of inlets and outlets; erosion repairs; and cleanup to improvements, and other items necessary for the maintenance, servicing; or both of the water quality basin improvements within flood control channel improvements; and

(c) public street sweeping, on the segments of the arterials within the boundaries of CFD No. 2022-1; as well as local roads within residential subdivisions located within CFD No. 2022-1; and any portions adjacent to the properties within CFD No. 2022-1; and

(d) police protection services, including but not limited to criminal justice services, and fire protection and suppression services.

In addition to payment of the cost and expense of the forgoing services, proceeds of the special tax may be expended to pay "Administrative Expenses," as said term is defined in the Rate and Method of Apportionment.

The above services shall be limited to those provided within the boundaries of CFD No. 2022-1 or for the benefit of the properties within the boundaries of CFD No. 2022-1, as the boundary is expanded from time to time by anticipated annexations, and said services may be financed by proceeds of the special tax of CFD No. 2022-1 only to the extent that they are in addition to those provided in the territory of CFD No. 2022-1 before CFD No. 2022-1 was created.

**EXHIBIT C**

**CITY OF WILDOMAR**
**COMMUNITY FACILITIES DISTRICT NO. 2022-1 (SERVICES)**

**PROPOSED BOUNDARIES**

COPY

92/97

SHEET 1 OF 1 SHEET

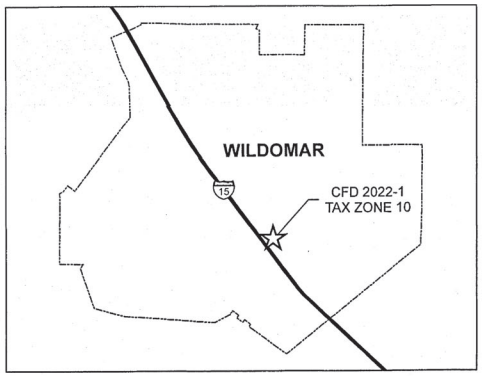
# PROPOSED ANNEXATION MAP NO. 10
## COMMUNITY FACILITIES DISTRICT NO. 2022-1
## (SERVICES)
## OF THE CITY OF WILDOMAR,
## COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

THIS MAP SHOWS THE BOUNDARIES OF AREAS TO BE ANNEXED TO COMMUNITY FACILITIES DISTRICT NO. 2022-1 (SERVICES) OF THE CITY OF WILDOMAR, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA.

THE BOUNDARIES OF WHICH COMMUNITY FACILITIES DISTRICT ARE SHOWN AND DESCRIBED ON THE MAP THEREOF WHICH WAS PREVIOUSLY RECORDED ON APRIL 19, 2022, IN BOOK 88 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITY DISTRICTS AT PAGE 77 AND AS INSTRUMENT NO. 2022-0183915 IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA.

I HEREBY CERTIFY THAT THE WITHIN MAP OR AREAS TO BE ANNEXED TO COMMUNITY FACILITIES DISTRICT NO. 2022-1 (SERVICES) OF THE CITY OF WILDOMAR, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF WILDOMAR AT A REGULAR MEETING THEREOF, HELD ON 13 DAY OF March, 2024, BY RESOLUTION NO. 2024-12

Janet Morales
CITY CLERK
CITY OF WILDOMAR







SPICER CONSULTING GROUP

N
W E
S

0 375 750 1,500 Feet

RECORDED THIS 15 DAY OF March, 2024 AT THE HOUR OF 12:06 O'CLOCK P.M IN BOOK 92 PAGE 97 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS IN THE OFFICE OF THE COUNTY RECORDER, IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA.

FEE: $ 9.00 NO.: 2024-0077144
PETER ALDANA, ASSESSOR, COUNTY CLERK, RECORDER
BY: CGutierrez
DEPUTY

FILED IN THE OFFICE OF THE CITY CLERK, CITY OF WILDOMAR, THIS 13 DAY OF March, 2024.

Janet Morales
CITY CLERK
CITY OF WILDOMAR

## LEGEND

| | |
|---|---|
| | CITY BOUNDARY |
| | CFD BOUNDARY |
| | PARCEL LINE |
| | CITY BOUNDARY |
| XXX-XXX-XXX | ASSESSOR PARCEL NUMBER |
| (10) | TAX ZONE |

THIS ANNEXATION MAP CORRECTLY SHOWS THE LOT OR PARCEL OF LAND INCLUDED WITHIN THE BOUNDARIES OF THE COMMUNITY FACILITIES DISTRICT. FOR DETAILS CONCERNING THE LINES AND DIMENSIONS OF LOTS OR PARCEL REFER TO THE COUNTY ASSESSOR MAPS FOR FISCAL YEAR 2023-24.

640

**EXHIBIT B**

**BALLOT**

**SPECIAL TAX ELECTION**
**CITY OF WILDOMAR**

**ANNEXATION OF TERRITORY TO**
**COMMUNITY FACILITIES DISTRICT NO. 2022-1 (SERVICES)**
**ANNEXATION NO. 10**

**(May 8, 2024)**

This ballot is for the use of the authorized representative of the following owner of land within Annexation No. 10 of the Community Facilities District No. 2022-1 (Services) ("CFD No. 2022-1") of the City of Wildomar:

| Name of Landowner | Number of Acres Owned | Total Votes |
|---|---|---|
| Faith Bible Church Murrieta | 20.20 | 21 |

According to the provisions of the Mello-Roos Community Facilities Act of 1982, and resolutions of the City Council (the "Council") of the City of Wildomar (the "City"), the above-named landowner is entitled to cast the number of votes shown above under the heading "Total Votes," representing the total votes for the property owned by said landowner. The City has sent the enclosed ballot to you so that you may vote on whether or not to approve the special tax.

This special tax ballot is for the use of the property owner of the parcels identified below, which parcels are located within the territory proposed to be annexed to the CFD No. 2022-1, City of Wildomar, County of Riverside, State of California. Please advise the City Clerk, at (951) 677-7751 x 210 if the name set forth below is incorrect or if you are no longer one of the owners of these parcels. This special tax ballot may be used to express either support for or opposition to the proposed special tax. To be counted, this special tax ballot must be signed below by the owner or, if the owner is not an individual, by an authorized representative of the owner. The ballot must then be delivered to the City Clerk, either by mail or in person, as follows:

**Mail Delivery:** If by mail, place ballot in the return envelope provided, and mail no later than April 24, 2024, two calendar weeks prior to the date set for the election. Mailing later than this deadline creates the risk that the special tax ballot may not be received in time to be counted.

**Personal Delivery:** If in person, deliver to the City Clerk at any time up to 6:00 p.m. on May 8, 2024, at the Clerk's office at 23873 Clinton Keith Road, Suite 201 Wildomar, CA 92595.

However delivered, this ballot must be received by the Clerk prior to the close of the public meeting on May 8, 2024.

Very truly yours,

Janet Morales
City Clerk
City of Wildomar

***TO CAST THIS BALLOT, PLEASE RETURN THIS ENTIRE PAGE.***

**OFFICIAL SPECIAL TAX BALLOT**

| **Name & Address of Property Owner:** | **Assessor's Parcel Number(s):** |
|---|---|
| Faith Bible Church Murrieta<br>Attn: John Pleasnick<br>23811 Washington Ave. #C110-313<br>Murrieta, CA 92562 | 376-410-030 |

ANNEXATION OF TERRITORY TO
COMMUNITY FACILITIES DISTRICT NO. 2022-1 (SERVICES)
ANNEXATION NO. 10

MARK AN "X" OR OTHER MARK WILL CAST ALL VOTES ASSIGNED TO THIS BALLOT

SPECIAL TAX BALLOT MEASURE

Shall the City Council of the City of Wildomar be authorized to levy a special tax on an annual basis at the rate set forth in the following table:

| Land Use Category | Taxable Unit | Maximum Special Tax A | Maximum Special Tax C (Contingent) |
|---|---|---|---|
| Non-Residential | Acre | $251 | $433 |

plus an annual increase on each July 1, commencing on July 1, 2024 the Maximum Special Tax A and Maximum Special Tax C (Contingent) for Developed Property, Approved Property and Undeveloped Property shall increase by i) the percentage increase in the Consumer Price Index for all Urban Consumers for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical Area since the beginning of the preceding Fiscal Year, not to exceed 6%, or ii) by two percent (2.0%), whichever is greater, to finance certain services within the territory identified on the map entitled "Annexation Map No. 10 of Community Facilities District No. 2022-1 (Services) City of Wildomar" including landscaping, lighting, streets, and drainage for Special Tax A, and drainage for Special Tax C (Contingent) as provided in the Rate and Method of Apportionment (including incidental expenses) and shall an appropriation limit be established for Community Facilities District No. 2022-1 (Services) in the amount of special taxes collected?

MARK "YES" OR "NO" WITH AN "X":

YES _____

NO _____

Certification for Special Election Ballot

The undersigned is an authorized representative of the above-named landowner and is the person legally authorized and entitled to cast this ballot on behalf of the above-named landowner.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed on _____, 20_____.

Faith Bible Church Murrieta
John Pleasnick
Corp Secretary

_____
Signature

_____
Print Name

_____
Title

**EXHIBIT C**

**FULL TEXT OF PROPOSITION**

FULL TEXT OF PROPOSITION

SPECIAL ELECTION TO SUBMIT TO THE QUALIFIED ELECTORS THE QUESTION OF LEVYING A SPECIAL TAX WITHIN THE AREA PROPOSED TO BE ANNEXED TO COMMUNITY FACILITIES DISTRICT NO. 2022-1 (SERVICES) (ANNEXATION NO. 10)

May 8, 2024

SPECIAL TAX BALLOT MEASURE: Shall the City Council of the City of Wildomar be authorized to levy a special tax on an annual basis at the rates set forth in the following table:

| Land Use Category | Taxable Unit | Maximum Special Tax A | Maximum Special Tax C (Contingent) |
|---|---|---|---|
| Non-Residential | Acre | $251 | $433 |

plus an annual increase on each July 1, commencing July 1, 2024 the Maximum Special Tax A and Maximum Special Tax C (Contingent) for Developed Property, Approved Property and Undeveloped Property shall increase by i) the percentage increase in the Consumer Price Index for all Urban Consumers for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical Area since the beginning of the preceding Fiscal Year, not to exceed 6%, or ii) by two percent (2.0%), whichever is greater, to finance certain services within the territory identified on the map entitled "Annexation Map No. 10 of Community Facilities District No. 2022-1 (Services) City of Wildomar" including landscaping, lighting, streets, and drainage for Special Tax A, and drainage for Special Tax C (Contingent) as provided in Exhibit "C" the Rate and Method of Apportionment (including incidental expenses), and shall an appropriation limit be established for the Community Facilities District No. 2022-1 (Services) in the amount of special taxes collected?

**RESOLUTION NO. 2024-_____**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, DECLARING ELECTION RESULTS FOR COMMUNITY FACILITIES DISTRICT NO. 2022-1 (SERVICES) ANNEXATION NO. 10**

**WHEREAS**, the City Council (the "City Council") of the City of Wildomar (the "City") has heretofore conducted proceedings for the area proposed to be annexed to Community Facilities District No. 2022-1 (Services) (the "CFD No. 2022-1") of the City of Wildomar, including conducting a public hearing pursuant to Section 53339.5 of the Government Code; and

**WHEREAS,** at the conclusion of said public hearing, the City Council adopted a resolution calling a special election for May 8, 2024, and submitting to the qualified electors of the territory to be annexed to the CFD No. 2022-1 the question of levying special taxes on parcels of taxable property therein for the purpose of providing certain services which are necessary to meet increased demands placed upon the City as a result of the development of said real property as provided in the form of special election ballot; and

**WHEREAS**, a Certificate of Election Results, attached thereto as Exhibit A, dated May 8, 2024, executed by the City Clerk (or, in the absence of the City Clerk, the Acting City Clerk – in either case, the "Clerk"), has been filed with this Council, certifying that a completed ballot has been returned to the Clerk for each landowner-voter(s) eligible to cast a ballot in said special election, with all votes cast as "Yes" votes in favor of the ballot measure, and further certifying on said basis that the special mailed-ballot election was closed; and

**WHEREAS**, this Council has received, reviewed and hereby accepts the Clerk's Certificate of Election Results and wishes by this resolution to declare the results of the special mailed-ballot election;

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WILDOMAR:**

**Section 1.** Recitals. This Council finds and determines that the foregoing recitals are true and correct.

**Section 2.** Ballot Measure. This Council hereby finds, determines and declares that the ballot measure submitted to the qualified electors of the territory to be annexed to CFD No. 2022-1 has been passed and approved by those qualified electors in accordance with Sections 53328 and 53329 of the Government Code.

**Section 3.** Annexation. This Council hereby finds, determines and declares that pursuant to Section 53339.8 of the Government Code, the City Council is authorized to determine that the territory to be annexed has been added to and become a part of the CFD No. 2022-1 with full legal effect, and the City Council is also authorized, pursuant to said Section 53339.8, to annually levy special taxes within the territory to be annexed

to pay the costs of the services to be provided by the CFD No. 2022-1 as specified in Resolution No. 2024-12 adopted by the City Council on March 13, 2024. The boundaries of the territory annexed are shown on the map entitled, "Annexation Map No. 10 Community Facilities District No. 2022-1 (Services)" a copy of which was recorded, on March 15, 2024, in Book 92 of Maps of Assessment and Community Facilities Districts at Page 97, in the office of the Riverside County Recorder.

**Section 4.** Notice of Special Tax Lien. Pursuant to Section 53339.8 of the Government Code and Section 3117.5 of the Streets and Highways Code, the City Clerk shall cause to be filed with the County Recorder of the County of Riverside an amendment of the notice of special tax lien and a map of the amended boundaries of the CFD No. 2022-1 including the annexed territory.

**Section 5.** Effect. This resolution shall take effect from and after its adoption.

**PASSED, APPROVED AND ADOPTED** this 8th day of May 2024:

Bridgette Moore
Mayor

**APPROVED AS TO FORM:**

Thomas D. Jex
City Attorney

**ATTEST:**

Janet Morales
City Clerk

**EXHIBIT A**

CITY OF WILDOMAR
COMMUNITY FACILITIES DISTRICT NO. 2022-1 (SERVICES)
ANNEXATION NO. 10

**CERTIFICATE OF ELECTION RESULTS**

I, the undersigned, being the Deputy City Clerk or the City Clerk, as the case may be, hereby certify:

In connection with the special mailed-ballot election called by the City Council (the "City Council") of the City of Wildomar (the "City") on this same date in the proceedings of the City Council for the annexation of territory to the above-entitled community facilities district, I personally received (a) a signed and dated waiver and consent form and (b) a signed, dated and marked election ballot(s) on behalf of the owner(s) listed below, the entity named as the sole landowner of the land within the boundary of the above-entitled community facilities district in the Certificate Regarding Registered Voters and Landowners, dated March 6, 2024, and on file in the office of the City Clerk of the City in connection with the City Council actions on that date. Copies of the completed waiver and consent form and the completed ballot received by me and on file in my office are attached hereto.

Following such receipt, I have personally, and in the presence of all persons present, reviewed the ballot to confirm that it is properly marked and signed, and I hereby certify the result of that count to be that the ballot was cast in favor of the measure.

Based upon the foregoing, all votes that were cast having been cast "Yes", in favor of the ballot measure, the measure has therefore passed.

| Landowner | Qualified Landowner Votes | Votes Cast | YES | NO |
|---|---|---|---|---|
| Faith Bible Church Murrieta | 21 | 21 | | |

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed on _____, 2024.

Janet Morales
City Clerk
City of Wildomar

By: _____

(Attach completed copies of Waiver/Consent and Ballots)

**SUBJECT:** Development Impact Fees for Places of Worship

**SUBMITTED BY:** Jason Farag, Public Works Director

**PREPARED BY:** Jason Farag, Public Works Director

**ACTION:**
Adopt a Resolution entitled:

RESOLUTION NO. 2024 - ___
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, ADOPTING DEVELOPMENT IMPACT FEES APPLICABLE TO THE LAND USE SUBCATEGORY OF PLACES OF WORSHIP

**SUMMARY:**
The City's current development impact fee does not specifically address places of worship. Development impact fees have been calculated for a new sub-category entitled Places of Worship, to more accurately reflect the impacts that such developments have on City services and facilities.

**BACKGROUND:**
The City adopted the current Development Impact Fee Study, along with a new DIF Fee Schedule, on December 15, 2021 (2021 DIF). On May 11, 2022, the City Council adopted a resolution that established an implementation schedule for the 2021 DIF. Until June 30, 2025, projects that were entitled prior to July 1, 2022 are eligible to pay the development impact fees that were in effect prior to the adoption of the 2021 DIF.

Both the prior DIF and the 2021 DIF include five land-use categories:
- Residential Single-Family
- Residential Multi-Family
- Commercial
- Office
- Industrial/Business Park

Public Facilities are exempt from paying DIF.

**DISCUSSION:**
The fees are calculated based on specific criteria and assumptions for each type of land use and the anticipated impact or demand that they place on City services. The 2021 DIF study states:
- *"Certain types of development, such as religious organizations and charter schools, do not fall under any of the categories listed above. These developments are not legally*

*exempt from impact fees, but no fee is calculated in this study for such uses. Fees for such developments be calculated on an individual basis by considering the number of employees, students, etc., and the number of peak hour trips generated by a proposed project, and applying those factors to the per-capita costs or per-trip costs shown in each impact fee chapter in this report."*

The City has had a few recent projects that fall under the "religious organization" or "places of worship" categories. As a result, the City's consultant has prepared a memorandum/study to calculate fees for a new sub-category/land-use for "Places of Worship". A copy of the study is included in the attached Resolution, as Exhibit A. The study calculates fees for the 2021 DIF and also for the prior DIF.

Staff recommends that the City Council adopt the attached Resolution, adopting the consultant's memorandum/study and adopting the development impact fees applicable to the land use subcategory of Places of Worship. The Places of Workship Impact Fee Schedule is included as Exhibit B to the Resolution. The fees in Exhibit B have been adjusted by the Construction Cost Index (CCI) between May 2022 and May 2023 (6.89%), to make the fees calculated in the memorandum/study current with the rest of the existing development impact fees which have already adjusted by the same CCI.

**FISCAL IMPACT:**
Development Impact Fees collected will offset the City's costs of improving facilities or providing services resulting from the increased demand from the new developments.

**ATTACHMENTS:**
Resolution
Resolution, Exhibit A - Impact Fee Study
Presentation

**RESOLUTION NO. 2024-__**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, ADOPTING DEVELOPMENT IMPACT FEES APPLICABLE TO THE LAND USE SUBCATEGORY OF PLACES OF WORSHIP**

WHEREAS, most of the City of Wildomar ("City") development impact fees were previously calculated in a comprehensive study completed in 2014 (the "2014 Study"); and

WHEREAS, the impact fees for parks and transportation were updated in 2015 (the "2015 Study" and, collectively with the 2014 Study, the "2015 DIF Study") based on a new park master plan and updated analysis on transportation improvements to be funded by the City; and

WHEREAS, on June 10, 2015, the City Council adopted Resolution No. 2015-24 adopting the 2015 DIF Study and establishing new development impact fees applicable to all development in the City; and

WHEREAS, the City desired to review its development impact fees to ensure they accurately reflect the impacts of future development on certain capital facilities and improvements; and

WHEREAS, on December 11, 2019, the City contracted with NBS Government Finance Group (NBS) to complete an impact fee study report to analyze the impacts of future development on certain public facilities and to calculate impact fees based on that analysis; and

WHEREAS, NBS prepared the "City of Wildomar Development Impact Fee Study" dated December 2, 2021 (the "2021 DIF Study"), which analyzes the impacts of new development on nine categories of public facilities and calculates the fees that should be imposed on new development to mitigate the impact of new development has on each category of public facilities; and

WHEREAS, on December 15, 2021, the City Council adopted Resolution No. 2021-76 adopting an impact fee study and establishing new development impact fees applicable to all development in the City; and

WHEREAS, on May 11, 2022, the City Council adopted Resolution No. 2022-16 adopting an implementation schedule for the development impact fees applicable to all development in the City of Wildomar; and

WHEREAS, the City subsequently desired to review religious facilities, churches, and places of worship (collectively, "Places of Worship") as a distinct land use subcategory to ensure the City's development impact fees accurately reflect the impacts of future development of Places of Worship on certain capital facilities and improvements; and

WHEREAS, NBS prepared a memorandum, dated April 3, 2024 (the "2024 Memorandum"), and applied the analysis set forth in the 2015 DIF Study and the 2021 DIF Study to the impacts of future development of Places of Worship on certain public facilities to calculate impact fees specific to the Places of Worship land use subcategory ("Impact Fees"); and

WHEREAS, in compliance with the Mitigation Fee Act (Government Code section 66000 et seq.), the City Council held a public hearing on the proposed Impact Fees at its meeting on May 8, 2024. Notice of the public hearing was published on April 27, 2024 in the Press Enterprise;

NOW, THEREFORE, the City Council of the City of Wildomar does hereby resolve as follows:

**Section 1. CEQA Findings.** The City Council hereby finds that the adoption of this Resolution is not subject to CEQA review pursuant to CEQA Guideline 15378(b)(4), which provides that the creation of government funding mechanisms or other government fiscal activities that do not involve any commitment to any specific project are not projects subject to CEQA review.

**Section 2. Mitigation Fee Act Findings.** As required by Government Code Section 66001(a), the City Council makes the following findings with respect to the Impact Fees:

A. The purpose of the subcategory of Impact Fees applicable to Places of Worship is to ensure that development of new Places of Worship contribute a proportionate amount to the cost of additional public facilities needed to meet the additional demands placed on public services by development of new Places of Worship, thereby maintaining the quality and availability of public services provided to residents of the City.

B. The Impact Fees will be used to construct public facilities and pay for other capital assets needed to serve development of new Places of Worship. The 2024 Memorandum identifies the specific public facilities and other capital assets that will be funded by each category of Impact Fees.

C. Based on the information and analysis presented in the 2024 Memorandum, the City Council finds there is a reasonable relationship between the uses to which the Impact Fees will be put and the Places of Worship projects on which the Impact Fees will be imposed. As specified in the 2024 Memorandum,

the Impacts Fees will be used to fund street and intersection improvements, bridges and culverts, police facilities, a fire station and fire engine, a corporation yard facility, drainage improvements, and multi-purpose trails. These uses will serve all development within the City. In addition, the Impact Fees will fund new parks and a community center. These uses will specifically benefit residential development, and thus the Impact Fees for these facilities will only be imposed on new residential development.

D. Based on the information and analysis presented in the 2024 Memorandum, the City Council finds there is a reasonable relationship between the need for the public facilities that will be funded by the Impact Fees and the type of development projects on which the Impact Fees will be imposed. Specifically, Places of Worship place demands on streets and intersections, police and fire services, drainage, trails and the City Hall and City's corporation yard. Therefore all new development of Places of Worship should contribute toward the cost of the public facilities and equipment needed to provide these services and infrastructure to the development.

**Section 3. Adoption of NBS Impact Fees for Churches 2024 Memorandum.** The NBS 2024 Memorandum attached as Exhibit "A" is hereby approved and adopted.

**Section 4. Adoption of Places of Worship Subcategory of Impact Fees.** The Impact Fees for the land use subcategory of "Places of Worship", attached hereto as Exhibit "B", is adopted.

**Section 5. Effective Date.** This resolution shall become effective on July 8, 2024.

**Section 6. Annual Adjustment.** The Impact Fees for Places of Worship attached hereto as Exhibit "B", shall be increased on July 1 of each year, beginning on July 1, 2025, in conjunction with the City's Development Impact Fees adopted by Resolution 2021-76, by an amount equal to the average percentage change over the previous year in the California Construction Cost Index.

APPROVED AND ADOPTED this 8th day of May, 2024.

_____
Bridgette Moore, Mayor

ATTEST:

_____
Janet Morales, City Clerk

4886-7535-4546 v1

APPROVED AS TO FORM:

_____
Thomas Jex, City Attorney

STATE OF CALIFORNIA )

COUNTY OF RIVERSIDE ) ss.

CITY OF WILDOMAR )

I, Janet Morales, City Clerk of the City of Wildomar, California, do hereby certify that Resolution No. 2024-__ was duly and regularly adopted by the City Council of the City of Wildomar at a regular meeting thereof held on the ____ day of _____, 2024, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

_____

CITY CLERK

(SEAL)

**EXHIBIT A**

**NBS IMPACT FEES FOR CHURCHES, APRIL 3, 2024 MEMORANDUM**

(under separate cover)

## EXHIBIT B

## PLACES OF WORSHIP IMPACT FEE SCHEDULE

| Impact Fee Type | Places of Worship (2015 DIF) | Places of Worship (2021 DIF) |
|---|---|---|
| Units >> | KSF[1] | KSF[1] |
| Transportation - Roads | $ 2,611.00 | $ 180.00 |
| Transportation - Signals | $ 339.00 | $ 180.00 |
| Police Facilities | $ 94.00 | $ 69.00 |
| Fire Protection | $ 182.00 | $ 129.00 |
| Park Land | | |
| Park Improvements | | |
| Community Center | | |
| City Hall | $ 159.00 | $ 111.00 |
| Corporation Yard | $ 33.00 | $ 25.00 |
| Multi-Purpose Trails | $ 312.00 | $ 408.00 |
| Drainage | $ 374.00 | $ 1,005.00 |
| Animal Shelter | | |
| DIF Administration Fee | $ 20.00 | $ 6.00 |
| Total Fees | $ 4,124.00 | $ 2,113.00 |

[1] KSF = 1,000 gross square feet of building area

# Memo

To: Terri Abercrombie, Jason Farag, Emily Stadnik

From: Nicole Kissam, Joe Colgan

Date: April 3, 2024 (Revised from August 8, 2022)

Re: **Impact Fees for Places of Worship**

---

None of the impact fee studies prepared for the City of Wildomar since 2014 addressed churches and/or places of worship specifically, and the City has asked NBS to calculate specific impact fees for places of worship.

This memo presents two sets of impact fees for places of worship: one set based on the fees calculated in the 2014 and 2015 impact fee studies which were in effect prior to the 2021 impact fee update, and a second set based on the 2021 impact fee study. Only the park and transportation impact fees were updated in 2015. The impact fees calculated in this memo are based on the methods used to calculate fees for other types of development in the previous studies.

Three of the City's impact fees, those for parks, community centers and the animal shelter do not apply to non-residential development, including places of worship. So those fees do not appear in the impact fee schedules presented in this memo.

All impact fee calculations involve variables that represent the demand created by development for a particular type of facility. The list below shows the types of impact fees that apply to places of worship in Wildomar and the variables used to represent demand in each case.

| Facility Type | Demand Variable |
|---|---|
| Transportation – Roads | Avg. Daily Vehicle Trips (2015); Peak Hour Trips (2022) |
| Transportation – Traffic Signals | Avg. Daily Vehicle Trips (2015); Peak Hour Trips (2022) |
| Police Facilities | Service Population |
| Fire Protection Facilities | Service Population |
| City Hall | Service Population |
| Corporation Yard | Service Population |
| Multi-Purpose Trails | Service Population |
| Drainage System Improvements | Impervious Surface Area |

As indicated in the list above, transportation impact fees calculated in the 2015 update study were based on average daily vehicle trips (ADT) while the transportation impact fees calculated in the 2021 update study were based on weekday p.m. peak hour trips, which means the

impact fee for places of worship based on the 2015 calculation might be substantially different from those based on the 2021 calculations.

In addition, the source of data for trip generation rates, a manual titled *Trip Generation* published by the Institute of Transportation Engineers (ITE) is updated periodically and the rates may change from one edition to another. The 2015 transportation impact fees were based on rates from the 7th Edition, while the 2021 impact fees were based on rates from the 10th Edition.

Except for impact fees for transportation and drainage system improvements, the other impact fees that apply to places of worship use service population as the demand variable. As explained in the 2021 impact fee study, service population is a composite variable that includes both residents of the City and employees of businesses in Wildomar. Population is included to represent the impacts of residential development and employees are included to represent the impacts of non-residential development, such as commercial, office and industrial development. Because the impact of one new resident is not necessarily the same as the impact of one new employee, various components of the service population are weighted to reflect their relative impacts on demand for certain types of facilities.

However, service population was weighted differently in the 2014 study and the 2021 study (none of the impact fees updated in the 2015 study involved service population). That is another factor that may differentiate impact fees based on the 2014/2015 studies from those based on the 2021 study.

**Impact Fees for Places of Worship Based on the 2014 and 2015 Impact Fee Schedules.** Table 1, below, shows the service population per unit and ADT per unit factors used in Wildomar's 2014 and 2015 impact fee studies. Places of worship were not specifically addressed in those studies. The demand factors for places of worship have been added to this table.

**Table 1: Demand Factors Based on 2014/2015 Studies**

| Development Type | Dev Units [1] | Svc Pop per Unit | ADT per Unit |
|---|---|---|---|
| Residential, Single-Family | DU | 3.10 | 9.57 |
| Residential, Multi-Family | DU | 2.20 | 6.72 |
| Commercial | KSF | 2.33 | 34.95 |
| Office | KSF | 3.00 | 9.96 |
| Industrial/Business Park | KSF | 1.34 | 4.05 |
| **Places of Worship** | **KSF** | **1.35** | **9.11** |
| Public/Institutional | KSF | 2.10 | 10.46 |

[1] Units of development: DU = dwelling unit; KSF = 1,000 gross square feet of building area

The ADT rates in Table 1 are from the 7th Edition of *Trip Generation*.

In the 2014 and 2015 studies, service population per unit for non-residential development types was equal to the number of employees per unit. It is difficult to find estimates for employees per unit that are relevant to churches or places of worship. We found one for Fairfax County, VA for "Religious Quarters" at 500 square feet per employee or 2.0 employees per thousand square feet (KSF). We also found a rate for Educational, Social and Membership Services from Oregon Metro (Portland) at 740 square feet per employees or 1.35 employees per KSF. We have used the lower of the two rates in Table 1.

Table 2 calculates impact fees per 1,000 square feet of building area (KSF) for places of worship, based on the 2015 impact fee study for transportation and the 2014 impact fee study for the other impact fees. Drainage impact fees are omitted from Table 2 and are addressed separately later in this memo.

**Table 2: Impact Fees for Places of Worship Based on 2014-2015 Studies**

| Impact Fee Type | Demand Factor [1] | Demand per KSF [2] | Cost per of Demand [3] | PoW Impact Fee per KSF [4] |
|---|---|---|---|---|
| Transportation - Roads | ADT | 9.11 | $ 268.10 | $ 2,442.39 |
| Transportation - Signals | ADT | 9.11 | $ 34.79 | $ 316.94 |
| Police Facilities | Svc Pop | 1.35 | $ 65.15 | $ 87.95 |
| Fire Protection | Svc Pop | 1.35 | $ 126.15 | $ 170.30 |
| City Hall | Svc Pop | 1.35 | $ 110.20 | $ 148.77 |
| Corporation Yard | Svc Pop | 1.35 | $ 22.89 | $ 30.90 |
| Multi-Purpose Trails | Svc Pop | 1.35 | $ 216.20 | $ 291.87 |
| **Subtotal** | | | | **$ 3,489.12** |
| DIF Administration Fee (0.48%) | | | | $ 16.75 |
| **Total Fees** | | | | **$ 3,505.87** |

[1] See discussion in text

[2] See discussion in text

[3] Cost per unit of demand from the 2015 impact fee study for transportation impact fees and the 2014 impact fee study for other impact fees

[4] Impact fee per KSF for Places of Worship = demand per KSF X cost per unit of demand

Overall, the total impact fees per KSF shown in Table 2 are less than half of the impact fees for commercial development which the City has previously considered applicable to places of worship.

**Impact Fees Based for Places of Worship Based on the 2021 Impact Fee Schedule.** Table 3, below, shows the service population per unit and peak hour trips per unit factors used in Wildomar's 2021 impact fee study. The demand factors for places of worship have been added to this table.

Because the service population per unit factors for non-residential development in the 2021 study were based, in part, on hours of operation per week, and because that factor is difficult to estimate for places of worship, the service population per unit for places of worship in Table 3 is assumed to be equal to the service population per unit for

industrial/business park development. Those factors were almost identical in the 2014 impact fee study and are the lowest for any type of development in both studies.

**Table 3: Demand Factors Based on 2021 Study**

| Development Type | Dev Units [1] | Svc Pop per Unit | PHT per Unit |
|---|---|---|---|
| Residential, Single-Family | DU | 2.80 | 0.99 |
| Residential, Multi-Family | DU | 1.94 | 0.56 |
| Commercial | KSF | 2.00 | 3.81 |
| Office | KSF | 1.77 | 1.15 |
| Industrial/Business Park | KSF | 0.71 | 0.53 |
| **Places of Worship** | **KSF** | **0.71** | **0.05** |
| Public/Institutional | KSF | 1.00 | 1.60 |

[1] Units of development: DU = dwelling unit; KSF = 1,000 gross square feet of building area

Table 4 calculates impact fees per 1,000 square feet of building area (KSF) for places of worship, based on the 2021 impact fee study. Table 4 omits the drainage impact fee calculations, which are addressed in the next section.

**Table 4: Impact Fees for Places of Worship Based on 2021 Impact Fee Study**

| Impact Fee Type | Demand Factor [1] | Demand per KSF [2] | Cost per Unit of Demand [3] | PoW Impact Fee per KSF [4] |
|---|---|---|---|---|
| Transportation - Roads | Peak Hr Trips | 0.05 | $ 3,362.54 | $ 168.13 |
| Transportation - Signals | Peak Hr Trips | 0.05 | $ 3,362.54 | $ 168.13 |
| Police Facilities | Svc Pop | 0.71 | $ 91.46 | $ 64.94 |
| Fire Protection | Svc Pop | 0.71 | $ 169.44 | $ 120.30 |
| City Hall | Svc Pop | 0.71 | $ 146.32 | $ 103.89 |
| Corporation Yard | Svc Pop | 0.71 | $ 33.05 | $ 23.47 |
| Multi-Purpose Trails | Svc Pop | 0.71 | $ 538.06 | $ 382.02 |
| **Subtotal** | | | | **$ 1,030.87** |
| DIF Administration Fee (0.48%) | | | | $ 4.95 |
| **Total Fees** | | | | **$ 1,035.82** |

[1] See discussion in text

[2] See discussion in text

[3] Cost per unit of demand from the 2021 impact fee study

[4] Impact fee per KSF for Places of Worship = demand per KSF X cost per unit of demand

**Drainage Impact Fees.** In both the 2014 and 2021 impact fee studies, drainage impact fees are based on the amount of impervious surface area (ISA) added by development. Those studies estimated the impervious percentage of the total site for a number of categories of development. However, places of worship often consist of a mix of facility types, so it is difficult to find a standard percentage of ISA that would apply to such projects.

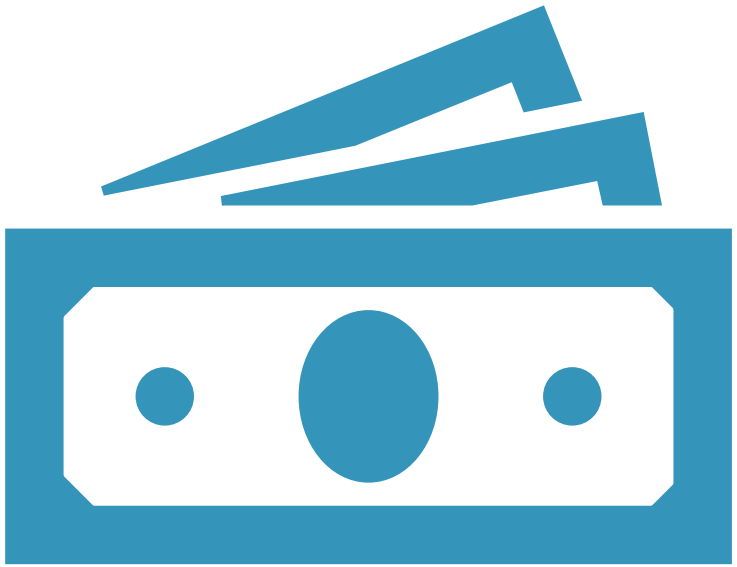
Table 5, below, shows the average drainage impact fee per square foot of impervious surface area for both the 2014 and 2021 impact fee studies. Those average cost per square foot figures can be applied to places of worship. Those numbers do not include the DIF Administration Fee of 0.48%.

**Table 5: Drainage Impact Fee per Square Foot of Impervious Surface Area**

| From 2014 Impact Fee Study [1] | From 2021 Impact Fee Study [2] |
|---|---|
| $0.35 | $0.94 |

[1] Average impact fee per square foot of impervious surface area calculated using data from Tables 11.1 and 11.2 in the 2014 Wildomar Impact Fee Study

[2] Average impact fee per square foot of impervious surface area calculated using data from Tables 11.1 and 11.2 in the 2021 Wildomar Impact Fee Study



# Development Impact Fee Update: Places of Worship

City Council Meeting | May 8, 2024

# Current Land Use Fee Applicability



Residential
(Single Family)



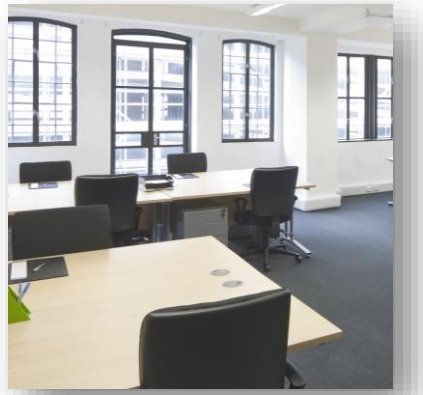
Residential
(Mulit-Family)




Commercial



Industrial/
Business Park



Office

# Proposed Fees for Places of Worship (2015 Fees)

| Fee Type | Adopted SFR (per DU) | Adopted MFR (per DU) | Adopted Commercial (per KSF, gross) | Adopted Office (per KSF, gross) | Adopted Industrial/Business Park (per KSF, gross) | Proposed Places of Worship (per KSF, gross) |
|---|---|---|---|---|---|---|
| **Transportation - Roads** | $ 3,285.00 | $ 2,307.00 | $ 10,016.00 | $ 2,854.00 | $ 1,160.00 | $ 2,611.00 |
| **Transportation - Signals** | $ 426.00 | $ 299.00 | $ 1,300.00 | $ 370.00 | $ 150.00 | $ 339.00 |
| **Police Facilities** | $ 242.00 | $ 171.00 | $ 162.00 | $ 208.00 | $ 92.00 | $ 94.00 |
| **Fire Protection** | $ 468.00 | $ 331.00 | $ 314.00 | $ 404.00 | $ 181.00 | $ 182.00 |
| **Park Land** | $ 635.00 | $ 450.00 | | | | |
| **Park Improvements** | $ 4,176.00 | $ 2,965.00 | | | | |
| **Community Center** | $ 505.00 | $ 358.00 | | | | |
| **City Hall** | $ 408.00 | $ 290.00 | $ 275.00 | $ 355.00 | $ 158.00 | $ 159.00 |
| **Corporation Yard** | $ 84.00 | $ 60.00 | $ 57.00 | $ 74.00 | $ 33.00 | $ 33.00 |
| **Multi-Purpose Trails** | $ 802.00 | $ 569.00 | $ 538.00 | $ 694.00 | $ 310.00 | $ 312.00 |
| **Drainage** | | | $ 1,363.00 | $ 1,136.00 | $ 974.00 | $ 374.00 |
| **Residential Estate Density** | $ 1,889.00 | $ 1,889.00 | | | | |
| **Residential Very Low Density** | $ 1,784.00 | $ 1,784.00 | | | | |
| **Residential Low Density** | $ 1,679.00 | $ 1,679.00 | | | | |
| **Residential Medium Density** | $ 1,573.00 | $ 1,573.00 | | | | |
| **Residential Med-High Density** | $ 1,469.00 | $ 1,469.00 | | | | |
| **Residential High Density** | $ 924.00 | $ 924.00 | | | | |
| **Animal Shelter** | $ 250.00 | $ 178.00 | | | | |
| **DIF Administration Fee** | | | $ 67.00 | $ 29.00 | $ 15.00 | $ 20.00 |
| **Residential Estate Density** | $ 63.00 | $ 51.00 | | | | |
| **Residential Very Low Density** | $ 63.00 | $ 50.00 | | | | |
| **Residential Low Density** | $ 62.00 | $ 50.00 | | | | |
| **Residential Medium Density** | $ 62.00 | $ 49.00 | | | | |
| **Residential Med-High Density** | $ 61.00 | $ 49.00 | | | | |
| **Residential High Density** | $ 59.00 | $ 43.00 | | | | |
| **Total Fees** | | | **$ 14,092.00** | **$ 6,124.00** | **$ 3,073.00** | **$ 4,124.00** |
| **Residential Estate Density** | **$ 13,233.00** | **$ 9,918.00** | | | | |
| **Residential Very Low Density** | **$ 13,128.00** | **$ 9,812.00** | | | | |
| **Residential Low Density** | **$ 13,022.00** | **$ 9,707.00** | | | | |
| **Residential Medium Density** | **$ 12,916.00** | **$ 9,600.00** | | | | |
| **Residential Med-High Density** | **$ 12,811.00** | **$ 9,496.00** | | | | |
| **Residential High Density** | **$ 12,264.00** | **$ 8,945.00** | | | | |

*Note: Proposed Fees include a 6.89% CCI adjustment from May 2022 to May 2023.*

# Proposed Fees for Places of Worship (2021 Fees)

| Fee Type | Adopted SFR (per DU) | Adopted MFR (per DU) | Adopted Commercial (per KSF, gross) | Adopted Office (per KSF, gross) | Adopted Industrial/Business Park (per KSF, gross) | Proposed Places of Worship (per KSF, gross) |
|---|---|---|---|---|---|---|
| **Transportation - Roads** | $ 4,589.00 | $ 2,595.00 | $ 13,694.00 | $ 4,133.00 | $ 1,887.00 | $ 180.00 |
| **Transportation - Signals** | $ 510.00 | $ 289.00 | $ 1,522.00 | $ 460.00 | $ 210.00 | $ 180.00 |
| **Police Facilities** | $ 291.00 | $ 202.00 | $ 196.00 | $ 173.00 | $ 69.00 | $ 69.00 |
| **Fire Protection** | $ 530.00 | $ 368.00 | $ 362.00 | $ 321.00 | $ 128.00 | $ 129.00 |
| **Park Land** | $ 1,045.00 | $ 725.00 | | | | |
| **Park Improvements** | $ 10,454.00 | $ 7,247.00 | | | | |
| **Community Center** | $ 640.00 | $ 444.00 | | | | |
| **City Hall** | $ 457.00 | $ 317.00 | $ 313.00 | $ 277.00 | $ 111.00 | $ 111.00 |
| **Corporation Yard** | $ 104.00 | $ 72.00 | $ 71.00 | $ 62.00 | $ 25.00 | $ 25.00 |
| **Multi-Purpose Trails** | $ 1,711.00 | $ 1,186.00 | $ 1,150.00 | $ 1,018.00 | $ 407.00 | $ 408.00 |
| **Drainage** | | | $ 3,616.00 | $ 2,740.00 | $ 2,582.00 | $ 1,005.00 |
| **Residential Estate Density** | $ 9,061.00 | $ 9,061.00 | | | | |
| **Residential Very Low Density** | $ 9,010.00 | $ 9,010.00 | | | | |
| **Residential Low Density** | $ 8,958.00 | $ 8,958.00 | | | | |
| **Residential Medium Density** | $ 5,612.00 | $ 5,612.00 | | | | |
| **Residential Med-High Density** | $ 3,522.00 | $ 3,522.00 | | | | |
| **Residential High Density** | $ 1,797.00 | $ 1,797.00 | | | | |
| **Animal Shelter** | $ 250.00 | $ 178.00 | | | | |
| **DIF Administration Fee** | | | $ 63.00 | $ 28.00 | $ 16.00 | $ 6.00 |
| **Residential Estate Density** | $ 88.00 | $ 68.00 | | | | |
| **Residential Very Low Density** | $ 88.00 | $ 67.00 | | | | |
| **Residential Low Density** | $ 88.00 | $ 67.00 | | | | |
| **Residential Medium Density** | $ 78.00 | $ 57.00 | | | | |
| **Residential Med-High Density** | $ 72.00 | $ 51.00 | | | | |
| **Residential High Density** | $ 66.00 | $ 46.00 | | | | |
| **Total Fees** | | | **$ 20,987.00** | **$ 9,212.00** | **$ 5,435.00** | **$ 2,113.00** |
| **Residential Estate Density** | **$ 29,730.00** | **$ 22,752.00** | | | | |
| **Residential Very Low Density** | **$ 29,679.00** | **$ 22,700.00** | | | | |
| **Residential Low Density** | **$ 29,627.00** | **$ 22,648.00** | | | | |
| **Residential Medium Density** | **$ 26,271.00** | **$ 19,292.00** | | | | |
| **Residential Med-High Density** | **$ 24,175.00** | **$ 17,196.00** | | | | |
| **Residential High Density** | **$ 22,444.00** | **$ 15,466.00** | | | | |

*Note: Proposed Fees include a 6.89% CCI adjustment from May 2022 to May 2023.*





# Questions?

**SUBJECT:** Budget Workshop - Discussion of One Time Funding for General Fund Reserve, 27 Acre Park Improvements, 20 Acre Park Improvements, City Hall Tenant Improvements, and New Fire Station Property Purchase, and Enhancement of Rural Roadways

**SUBMITTED BY:** Heidi Schrader, Admin Services Director

**PREPARED BY:** Heidi Schrader, Admin Services Director

**ACTION:**
Receive and provide comments on funding potential projects to include General Fund Reserve, 27 Acre Park Improvements, 20 Acre Park Improvements, City Hall Tenant Improvements and New Fire Station Property Purchase, and enhancing rural roadways

**SUMMARY:**
As part of the review of the second year of the biennial budget, staff have identified one time funds that are available to be programmed to reserves and capital projects. Approximately $11,000,000 in one time funds are available for programming. While a portion of these funds are earmarked for a specific use (grant and DIF funds), there is benefit to conducting a review and discussion of Council priorities for use of all of these funds.

At the same time, Council has requested staff come back with some ideas for enhancement of City rural unpaved roadways. This budget workshop will also provide an opportunity to discuss options for enhancements.

**BACKGROUND:**
City staff have identified one time funds that are available for programming for one time use and / or for additional reserves. These funds include a surplus from the prior fiscal year due to ending the fiscal year strong on revenues and reducing expenditures through conservative budget measures. There is also a surplus of cannabis funds which have been designated for a use that includes providing a "public benefit". The City has also received grant funds, including ARPA money, which must be obligated before the end of December 2024, and grants tied to the 27 acre park improvements. Staff have made recommendations for programming the various fund sources. It is requested that City Council discuss the merits of programming the funds for one time use or for designating additional reserves.

**FISCAL IMPACT:**
This item is for discussion only. Funds will be programmed and approved as part of the biennial budget adjustments for approval during the June City Council meeting.

**ATTACHMENTS:**

One Time Revenue_Update Amounts.pptx

# One Time Fund Balances and Rural Roadways

DETERMINING THE DIRECTION OF SPENDING

# Fund Sources – One Time

| | |
|---|---|
| FY 2022 – 2023 General Fund Surplus | $1,400,000 |
| Cannabis Development Agreement Fund Balance | $2,350,000 |
| ARPA Remaining Balance | $1,312,431 |
| DIF Park Improvements | $2,920,506 |
| DIF Road Improvements (Eligible for 27 Acre Park Frontage) | $228,000 |
| 27 Acre Park Grant (Requires 50% Matching City Funds) | $2,830,000 |
| 27 Acre Park Miscellaneous Grants | $195,000 |
| Total One Time Fund Sources | $11,235,937 |

# Potential Uses of Funds

| | Council Direction | Staff Recommendations |
|---|---|---|
| General Fund Reserve | | $400,000 |
| 27 Acre Park Improvements<br>Phase I<br>Grant Obligation (50% match) | | $2,830,000 Grant<br>2,401,868 DIF Parks<br>$228,000 DIF Roads<br>$200,000 Misc Park Grants |
| 20 Acre Park Improvements<br>Purchase Agreement Obligation (Irrigation, Fencing, Bridge<br>Phase IA | | $1,312,431 ARPA |
| City Hall Tenant Improvements | | $1,500,000 ($5,000,000) |
| Fire Station Property Purchase from MSJC | | $250,000 |
| Total One Time Fund Sources | (2,113,638) | $9,122,299 |



# Unpaved Roadway Enhancement Program (UREP)

- Improvement and Maintenance District
  - Property owners agree to pay cost of improvements over a 7-year period
  - Property owners agree to pay annual maintenance costs
- Maintenance District
  - Property owners agree to pay annual maintenance costs
- Steps:
  - Property owners submit a Petition Application. At least 2/3 of property owners must sign the petition and agree to join a Maintenance District.
  - Improvement and Maintenance Districts are prioritized over just Maintenance Districts.
  - Other factors are taken into consideration to prioritize projects/streets, such as status of right-of-way, drainage, environmental constraints, etc…



# UREP Implementation

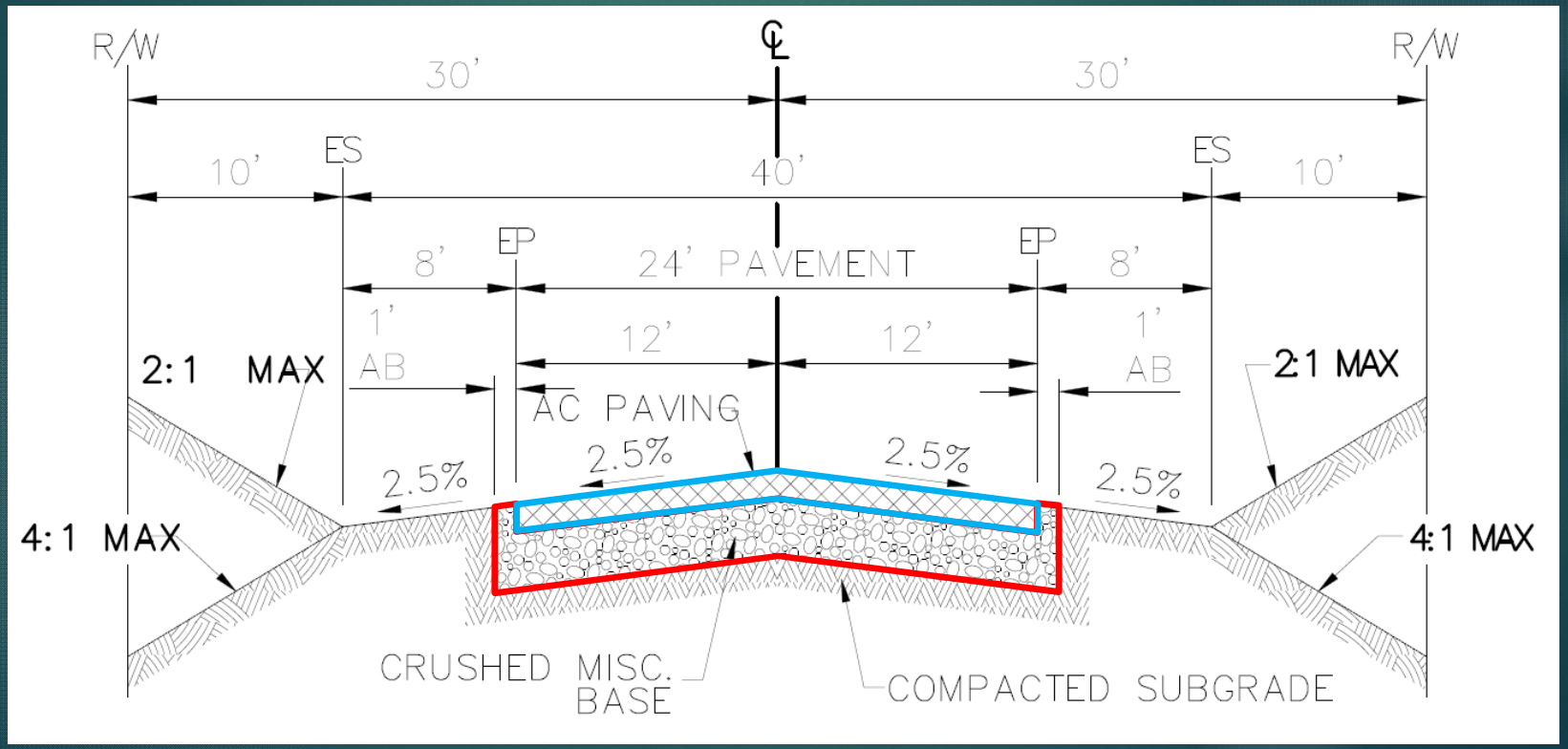
| Month | Activity |
|---|---|
| March | Deadline to receive Petition Application for a Project to be considered in the ensuing Fiscal Year (FY) Budget |
| April | City Engineer conducts research, preliminary engineering, cost estimates on a short list of Roadway Enhancement Project(s) |
| May | City Engineer completes First Draft Priority Matrix of Projects.<br>City Engineer prepares CFD Annexation Package and Draft Report |
| June | Conduct Property Owner Community Meeting #1.<br>City Council consider Resolution setting a Public Hearing for CFD annexation.<br>City Engineer updates Final Priority Matrix of Projects.<br>City Council consider FY Budget Appropriation for Roadway Enhancement Projects and adds Projects to the 5-Year CIP |
| July | Public Hearing and Mail Ballot for CFD Annexation |
| August | City Engineer commences Survey, Right of Way, Geotechnical R-Value, Environmental and Engineering |
| September | Conduct Property Owner Community Meeting #2. |
| October | 2nd Quarter FY Budget review and adjustments based on 90% complete Engineering and Right of Way cost estimates. |
| November | City Engineer completes Right of Way Acquisition, Right of Entry Letters and Construction Documents |
| December - January | Advertise for Construction Bids;<br>Bid Opening and review of Contractors documents |
| February | City Council Award Construction contract<br>City Council accepts Right of Way dedication |
| March - June | Conduct Property Owner Community Meeting #3 (Pre-Construction)<br>Construct Project Improvements |
| July | City Accepts Street into the Roadway Maintenance System |

# Unpaved Roadway Statistics and Costs

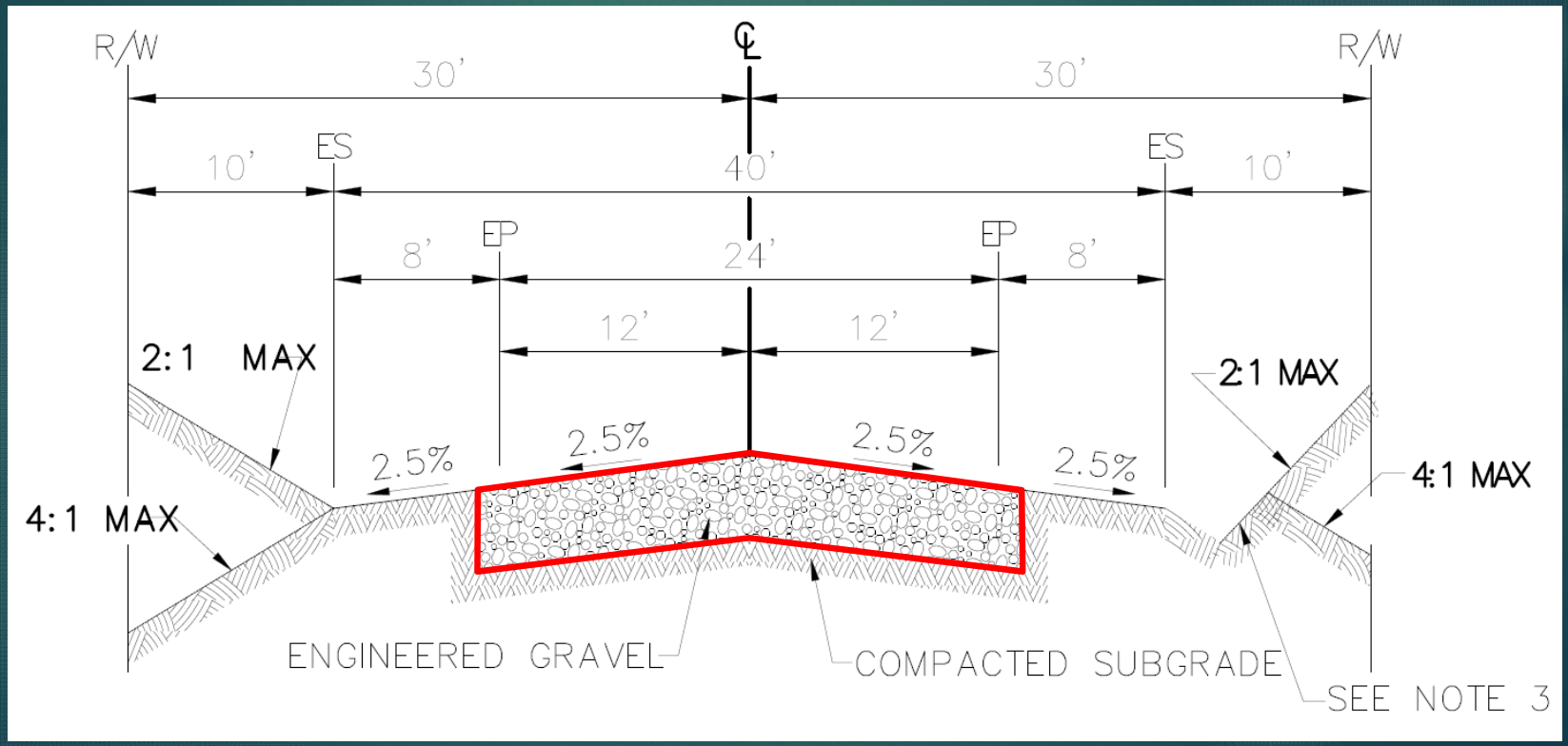
- Mileage of Unpaved Roads:
  - 47 lane miles (approx.)
- Estimated Improvement Costs:
  - Cost estimates exclude drainage ditches or asphalt berms/curbs
  - Cost estimates exclude costs for administration, design, inspection, construction administration, and other similar costs.

| Improvement Type | Total Cost | Cost per Lane Mile |
|---|---|---|
| Traditional (Asphalt over Base) | $25,250,000 | $537,234 |
| Engineered Gravel | $11,000,000 | $234,043 |
| Chip Seal/ARAM | $8,750,000 | $186,170 |
| Graded Dirt | $1,750,000 | $36,170 |

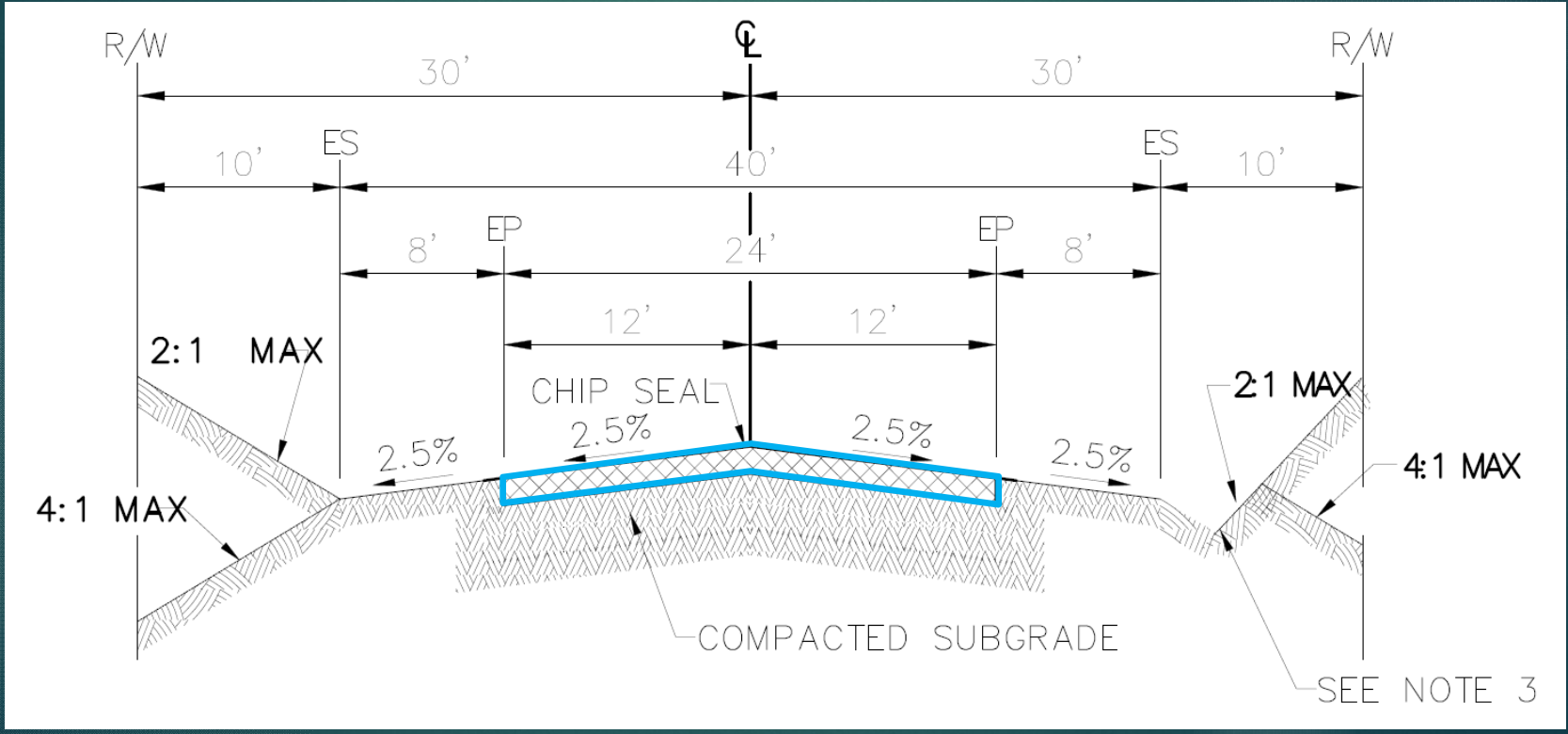
# Traditional Improvements (Asphalt over Base)



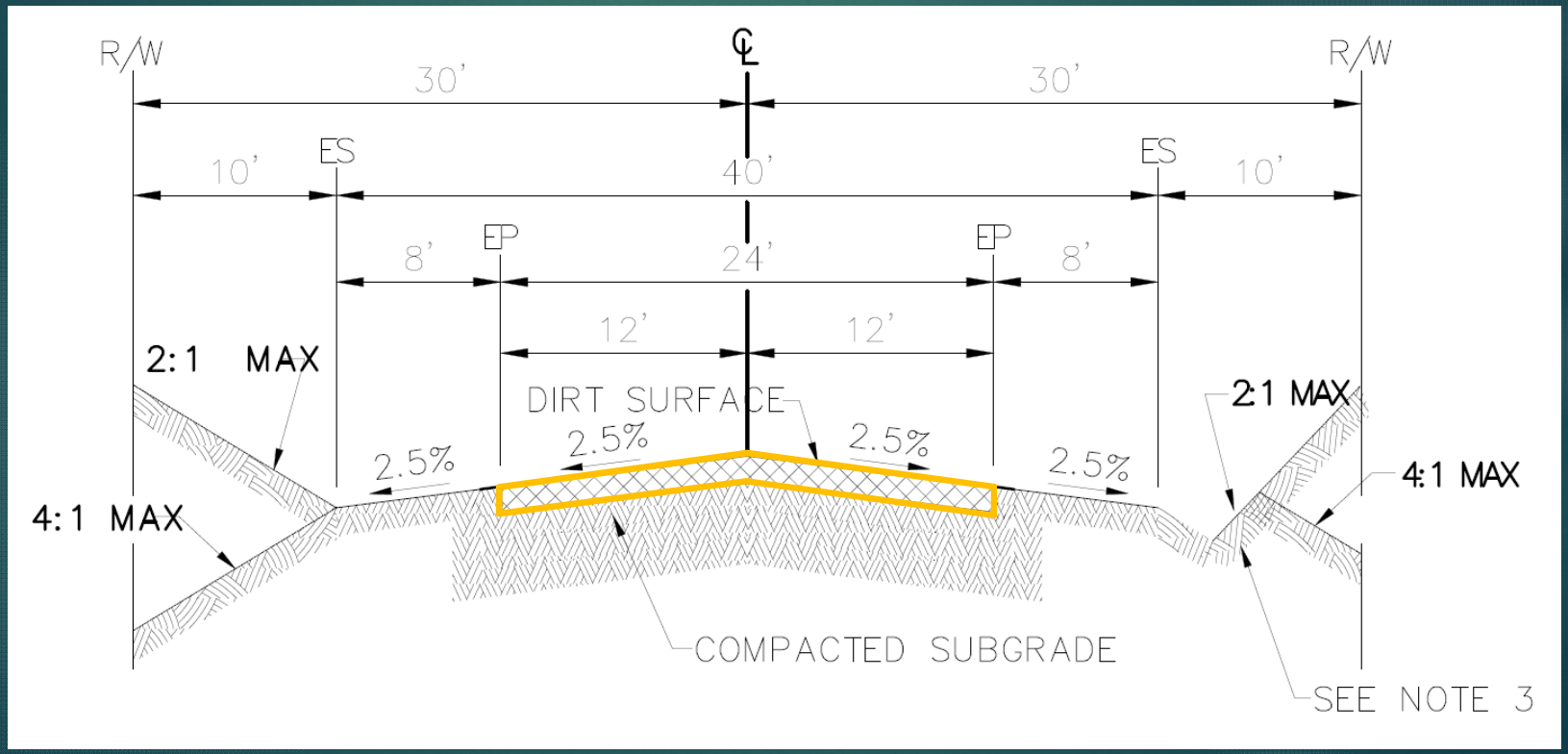
# Engineered Gravel Improvements



# Chip Seal/ARAM Improvements



# Graded Dirt Road Improvements



# Questions/Discussion

**SUBJECT:** Cooperative Fire Agreement FY 2024-25 through FY 2026-27

**SUBMITTED BY:** Daniel A York, City Manager

**PREPARED BY:** Daniel A York, City Manager

**ACTION:**
Authorize the Mayor to execute the Agreement

**SUMMARY:**
The agreement continues fire prevention and fire suppression services by the County and CalFire in the City of Wildomar for the next three fiscal years.

**DISCUSSION:**
The agreement does not anticipate a change in the level of services for fire suppression. The agreement anticipates labor union changes to shift hours.

The agreement includes provisions to increase the level of service for fire prevention. Land development activity, weed abatement and property inspections are expected to increase in the coming fiscal year.

**FISCAL IMPACT:**
Expenditures will be distributed between Measure AA and General Fund based on actuals costs when received.

Overall cost estimates for the years of the agreement are as follows:

FY2024/25: $4,997,432
FY2025/26: $5,415,911
FY2026/27: $5,415,911

**ATTACHMENTS:**
Cooperative Agreement
Operating Expenses Letter
Exhibit A Fire Contract Estimates
Exhibit C Fire Engine Use Agreement
Exhibit D Fire Marshall Services
Presentation

**A COOPERATIVE AGREEMENT**
**TO PROVIDE FIRE PROTECTION, FIRE PREVENTION, RESCUE, FIRE MARSHAL AND MEDICAL EMERGENCY SERVICES FOR THE CITY OF WILDOMAR**

THIS AGREEMENT ("Agreement"), made and entered into this ____ day of _____, 2024, by and between the County of Riverside, a political subdivision of the State of California, on behalf of the Fire Department (hereinafter referred to as "COUNTY") and the City of Wildomar, a municipal corporation (hereinafter referred to as "CITY"), whereby it is agreed as follows:

SECTION I: PURPOSE

The purpose of this Agreement is to arrange for COUNTY, through its Cooperative Fire Programs Fire Protection Reimbursement Agreement ("CAL FIRE Agreement") with the California Department of Forestry and Fire Protection ("CAL FIRE") to provide CITY with fire protection, hazardous materials mitigation, technical rescue response, fire marshal, medical emergency services, and public service assists (hereinafter called "Fire Services"). This Agreement is entered into pursuant to the authority granted by Government Code section 55600 et seq., and will provide a unified, integrated, cooperative, regional fire protection system. COUNTY's ability to perform under this Agreement is subject to the terms and conditions of the CAL FIRE Agreement.

SECTION II: DESIGNATION OF FIRE CHIEF

A. The County Fire Chief appointed by the County Board of Supervisors, or his/her designee (hereinafter referred to as "Chief"), shall represent COUNTY and CITY during the period of this Agreement, and Chief shall, under the supervision and direction of the County Board of Supervisors, have charge of the organization described in Exhibit "A," attached hereto and made a part hereof, for the purpose of providing Fire Services as deemed necessary to satisfy the needs of both the COUNTY and CITY, except upon those lands wherein other agencies of government have responsibility for the same or similar Fire Services.

B. The COUNTY will assign an existing Chief Officer as the Fire Department Liaison ("Fire Liaison"). The Chief may delegate certain authority to the Fire Liaison, as the Chief's duly authorized designee and the Fire Liaison shall be responsible for directing the Fire Services provided to CITY as set forth in Exhibit "A."

C. The County Chief Deputy of Fire shall be the COUNTY Contract Administrator and is the liaison for the administration of this agreement.

D. COUNTY will be allowed flexibility in the assignment of available personnel and equipment in order to provide the Fire Services as agreed upon herein. This flexibility shall include staffing challenges. The CITY shall be notified of any changes in classifications provided that differ from the Exhibit "A."

SECTION III: PAYMENT FOR SERVICES

A. CITY shall annually appropriate a fiscal year budget to support the Fire Services designated at a level of service mutually agreed upon by both parties and as set forth in Exhibit "A" for the term of this Agreement. This Exhibit may be amended in writing by mutual agreement by both parties or when a CITY requested increase or reduction in services is approved by COUNTY.

B. COUNTY provides fire personnel and services through its CAL FIRE Agreement. In the event CITY desires an increase or decrease in CAL FIRE or COUNTY civil service employees or services assigned to CITY as provided for in Exhibit "A," CITY shall provide one hundred twenty (120) days' written notice of the proposed requested increase or decrease. Proper notification shall include the following: (1) The total amount of increase or decrease; (2) The effective date of the increase or decrease; (3) The number of employees, by classification, affected by the proposed increase or decrease; and (4) the date the Notice is sent to COUNTY. If such notice is not provided, CITY shall reimburse COUNTY for relocation costs incurred by COUNTY because of the increase or decrease, in addition to any other remedies available resulting from the increase or decrease in services. COUNTY is under no obligation to approve any requested increase or decrease, and it is expressly understood by the parties that in no event will COUNTY authorize or approve CITY's request to reduce services below the COUNTY Board of Supervisors approved staffing level for any fire station, or to reduce services to the extent that the services provided under this Agreement are borne by other jurisdictions. COUNTY shall render a written decision on whether to allow or deny the increase or decrease within thirty (30) days of the notice provided pursuant to this section.

C. CITY shall pay COUNTY actual costs for Fire Services pursuant to this Agreement. COUNTY shall make a claim to CITY for the actual cost of contracted services, pursuant to Exhibit "A," on a quarterly basis. The COUNTY is mandated per Government Code section 51350 for full cost recovery. CITY shall pay each claim, in full, within thirty (30) days after receipt thereof.

D. Any changes to the salaries or expenses set forth in Exhibit "A" made necessary by action of the Legislature, CAL FIRE, or any other public agency with authority to direct changes in the level of salaries or expenses, shall be paid from the funds represented as set forth in Exhibit "A." The CITY is obligated to expend or appropriate any sum in excess of Exhibit "A" increased by action of the Legislature, CAL FIRE, or any other public agency with authority to direct changes. If within thirty (30) days after notice, in writing, from COUNTY to CITY that the actual cost of maintaining the services specified in Exhibit "A" as a result of action by the Legislature, CAL FIRE, or other public agency will exceed the total amount specified therein, and CITY has not agreed to make available the necessary additional funds, COUNTY shall have the right to unilaterally reduce the services furnished under this Agreement by an appropriate amount and shall promptly notify CITY, in writing, specifying the services to be reduced. Any COUNTY or CAL FIRE personnel reduction resulting solely due to an increase in employee salaries or expenses occurring after signing this Agreement and set forth in Exhibit "A" that CITY does not agree to fund, as described above, shall not be subject to

relocation expense reimbursement by CITY. If CITY desires to add funds to the total included herein to cover the cost of increased salaries or services necessitated by actions described in this paragraph, such increase shall be accomplished by an additional appropriation by the City Council of CITY, and an amendment to Exhibits "A" and "C" approved by the parties hereto.

E. Chief Deputy County Fire, as the COUNTY Contract Administrator, may be authorized to negotiate and execute any amendments to Exhibit "A" or Exhibit "C" of this Agreement on behalf of COUNTY as authorized by the Board of Supervisors. CITY shall designate a "Contract Administrator" who shall, under the supervision and direction of CITY, be authorized to execute amendments to Exhibit "A" or "C" on behalf of CITY.

F. _____ [ ] (Check only if applicable, and please initial to acknowledge) Additional terms as set forth in the attached Exhibit "B" are incorporated herein and shall additionally apply to this agreement regarding payment of services.

G. _____ [ ] (Check only if applicable, and please initial to acknowledge) Additional terms as set forth in the attached Exhibit "C" are incorporated herein and shall additionally apply to this agreement regarding payment for the Fire Engine Use Agreement.

H. _____ [ ] (Check only if applicable, and please initial to acknowledge) Additional terms as set forth in the attached Exhibit "D" are incorporated herein and shall additionally apply to this agreement regarding payment for Fire Marshall Services.

I. Notwithstanding Paragraph G, as it relates to the Fire Engine Use Agreement, if applicable, additional terms as set forth are incorporated herein and shall additionally apply to this Agreement regarding payment of services. In the event that a fire engine, owned and maintained by the CITY has a catastrophic failure or is requested by the CITY, the COUNTY Fire Chief or Chief Deputy County Fire may allow use of a COUNTY fire engine, free of charge up to one hundred twenty (120) days. After the initial one hundred twenty (120) days, a rental fee will be applied to the CITY invoice for use of said COUNTY fire engine. The rental fee shall be Two Thousand Two Hundred Eighty-Five Dollars ($2,285) per day, or Fifteen Thousand Nine Hundred Ninety-Five Dollars ($15,995) per week, not including equipment.

J. Notwithstanding Paragraph H, as it relates to Fire Marshal services, if applicable, additional terms as set forth are incorporated herein and shall additionally apply to this agreement regarding Fire Marshal services. In the event the CITY elects not to use Fire Marshal services outlined in Paragraph H (Exhibit "D"), the services must be provided by the COUNTY Office of the Fire Marshal pursuant to Health and Safety Code sections 13145 and 13146 and at a cost to the developer as outlined in COUNTY Ordinance No. 671 (Establishing Consolidated Fees For Land Use and Related Functions). Any services not provided for under Ordinance No. 671 will be at a cost to the CITY based upon the COUNTY-approved productive hourly rate for cost recovery.

K. In the event that a COUNTY owned squad, patrol (Type VI), or light vehicle is requested by the CITY for temporary operational use, the COUNTY Fire Chief or Chief

Deputy County Fire may allow use of a COUNTY squad, patrol (Type VI), or light vehicle, free of charge up to one hundred twenty (120) days. After the initial one hundred twenty (120) days, a rental fee will be applied to the CITY invoice for use of said COUNTY squad, patrol (Type VI) or light vehicle as follows.

1. The squad rental fee shall be Fifty-two Dollars ($52) per day; or Three Hundred Sixty-two Dollars ($362) per week, not including equipment or fuel.

2. The patrol rental fee shall be Sixty-seven Dollars ($67) per day; or Four Hundred Seventy-one Dollars ($471) per week, not including equipment or fuel.

3. The light vehicle rental fee shall be Twenty-nine Dollars ($29) per day; or Two Hundred Four Dollars ($204) per week, not including equipment or fuel.

SECTION IV: INITIAL TERM AND AMENDMENT

A. The term of this Agreement shall be from July 1, 2024, to June 30, 2027.

B. One (1) year prior to the date of expiration of this Agreement, CITY shall give COUNTY written notice of whether CITY intends to enter into a new Agreement with COUNTY for Fire Services and, if so, whether CITY intends to request a change in the level of Fire Services provided under this Agreement.

SECTION V: TERMINATION

During the term of this Agreement, this Agreement may only be terminated by the voters of either the COUNTY or the CITY pursuant to Government Code section 55603.5.

SECTION VI: COOPERATIVE OPERATIONS

All Fire Services contemplated under this Agreement shall be performed by both parties to this Agreement working as one unit; therefore, personnel and/or equipment belonging to either CITY or COUNTY may be temporarily dispatched elsewhere from time to time for mutual aid.

SECTION VII: MUTUAL AID

Pursuant to Health and Safety Code Sections 13050 et seq., when rendering mutual aid or assistance, COUNTY may, at the request of CITY, demand payment of charges and seek reimbursement of CITY costs for personnel, equipment use, and operating expenses as funded herein, under authority given by Health and Safety Code sections 13051 and 13054. COUNTY, in seeking said reimbursement pursuant to such request of CITY, shall represent the CITY by following the procedures set forth in Health and Safety Code Section 13052. Any recovery of CITY costs, less actual expenses, shall be paid or credited to the CITY, as directed by CITY.

In all such instances, COUNTY shall give timely notice of the possible application of Health and Safety Code sections 13051 and 13054 to the officer designated by CITY.

SECTION VIII: SUPPRESSION COST RECOVERY

As provided in Health and Safety Code section 13009, County Ordinance No. 787.10, Section 5.D.2., and California Fire Code, COUNTY may bring an action for collection of suppression costs of any fire caused by negligence, violation of law, or failure to correct noticed fire safety violations. Additionally, COUNTY may bring action for collection to any person who negligently, intentionally or in violation of law causes an emergency response, including, but not limited to, a traffic accident, spill of toxic or flammable fluids or chemicals is liable for the costs of securing such emergency, including those costs pursuant to Government Code section 53150 et seq. as may be amended from time to time. When using CITY equipment and personnel under the terms of this Agreement, COUNTY may bring such actions for collection of costs incurred by CITY and the COUNTY. In such a case CITY appoints and designates COUNTY as its agent in said collection proceedings. In the event of recovery, COUNTY shall apportion the recovered amount via the annual Cost Allocation Plan. This recovery does not include CITY resources outside of this Cooperative Agreement. Those resources would require the CITY to obtain cost recovery directly.

In all such instances, COUNTY shall give timely notice of the possible application of Health and Safety Code section 13009 to the officer designated by CITY.

SECTION IX: PROPERTY ACCOUNTING

All personal property provided by CITY and by COUNTY for the purpose of providing Fire Services under the terms of this Agreement shall be marked and accounted for in such a manner as to conform to the standard operating procedure established by the COUNTY for the segregation, care, and use of the respective property of each.

SECTION X: FACILITY

CITY shall provide Fire Station(s), strategically located to provide standard response time within the City of Wildomar from which fire operations shall be conducted. If the Fire Station(s) are owned by the CITY, the CITY shall maintain the facilities at CITY's cost and expense. In the event CITY requests COUNTY to undertake repairs or maintenance costs or services, the costs and expenses of such repairs or maintenance shall be reimbursed to COUNTY through the Support Services Cost Allocation, or as a direct Invoice to the CITY.

SECTION XI: INDEMNIFICATION AND HOLD HARMLESS

To the fullest extent permitted by applicable law, COUNTY shall and does agree to indemnify, protect, defend and hold harmless CITY, its agencies, districts, special districts and departments, their respective directors, officers, elected and appointed

officials, employees, agents and representatives (collectively, **"Indemnitees"**) for, from and against any and all liabilities, claims, damages, losses, liens, causes of action, suits, awards, judgments and expenses, attorney and/or consultant fees and costs, taxable or otherwise, of any nature, kind or description of any person or entity, directly or indirectly arising out of, caused by, or resulting from (1) the Services performed hereunder by COUNTY, or any part thereof, (2) the Agreement, including any approved amendments or modifications, or (3) any negligent act or omission of COUNTY, its officers, employees, subcontractors, agents, or representatives (collectively, **"Liabilities"**). Notwithstanding the foregoing, the only Liabilities with respect to which COUNTY's obligation to indemnify, including the cost to defend, the Indemnitees does not apply is with respect to Liabilities resulting from the negligence or willful misconduct of an Indemnitee, or to the extent such claims do not arise out of, pertain to or relate to the Scope of Work in the Agreement.

To the fullest extent permitted by applicable law, CITY shall and does agree to indemnify, protect, defend and hold harmless COUNTY, its agencies, departments, directors, officers, agents, Board of Supervisors, elected and appointed officials and representatives (collectively, **"Indemnitees"**) for, from and against any and all liabilities, claims, damages, losses, liens, causes of action, suits, awards, judgments and expenses, attorney and/or consultant fees and costs, taxable or otherwise, of any nature, kind or description of any person or entity, directly or indirectly arising out of, caused by, or resulting from (1) the services performed hereunder, by CITY, or any part thereof, (2) the Agreement, including any approved amendments or modifications, or (3) any negligent act or omission of CITY its officers, employees, subcontractors, agents, or representatives (collectively, **"Liabilities"**). Notwithstanding the foregoing, the only Liabilities with respect to which CITY's obligation to indemnify, including the cost to defend, the Indemnitees does not apply is with respect to Liabilities resulting from the negligence or willful misconduct of an Indemnitee, or to the extent such claims do not arise out of, pertain to or relate to the Scope of Work in the Agreement.

## SECTION XII: AUDIT

A. COUNTY and CITY agree that their designated representative shall have the right to review and to copy any records and supporting documentation of the other party hereto, pertaining to the performance of this Agreement. COUNTY and CITY agree to maintain such records for possible audit for a minimum of three (3) years after final payment, unless a longer period of records retention is stipulated or as required by law, and to allow the auditor(s) of the other party access to such records during normal business hours COUNTY and CITY agree to a similar right to audit records in any subcontract related to performance of this Agreement. (Gov. Code, § 8546.7.)

B. Each party shall bear their own costs in performing a requested audit.

## SECTION XIII: DISPUTES

CITY shall select and appoint a "Contract Administrator" who shall, under the supervision and direction of CITY, be available for contract resolution or policy

intervention with COUNTY, when, upon determination by the Chief or County Contract Administrator that a situation exists under this Agreement in which a decision to serve the interest of CITY has the potential to conflict with COUNTY interest or policy. Any dispute concerning a question of fact arising under the terms of this Agreement which is not disposed of within a reasonable period of time by the CITY and COUNTY employees normally responsible for the administration of this Agreement shall be brought to the attention of the Chief Executive Officer (or designated representative) of each organization for joint resolution. For purposes of this provision, a "reasonable period of time" shall be ten (10) calendar days or less. CITY and COUNTY agree to continue with the responsibilities under this Agreement during any dispute. Disputes that are not resolved informally by and between CITY and COUNTY representatives may be resolved, by mutual agreement of the parties, through mediation. Such mediator will be jointly selected by the parties. The costs associated with mediator shall be shared equally among the participating parties. If the mediation does not resolve the issue(s), or if the parties cannot agree to mediation, the parties reserve the right to seek remedies as provided by law or in equity. The parties agree, pursuant to *Battaglia Enterprises v. Superior Court* (2013) 215 Cal.App.4th 309, that each of the parties are sophisticated and negotiated this agreement and this venue at arm's length. Pursuant to this Agreement, the parties agree that venue for litigation shall be in the Superior Court of Riverside County. Should any party attempt to defeat this section and challenge venue in Superior Court, the party challenging venue stipulates to request the Court change venue to San Bernardino County and shall not ask for venue in any other County.

Any claims or causes of actions, whether they arise out of unresolved disputes as specified in this Section or claims by third parties that are made against the COUNTY, shall be submitted to the Office of the Clerk of the Board for the County of Riverside in a timely manner. For claims that involve CAL FIRE employees, the claims shall be submitted to State of California Office of Risk and Insurance Management Department of General Services directly for processing.

## SECTION XIV: ATTORNEYS' FEES

If CITY fails to remit payments for services rendered pursuant to any provision of this Agreement, COUNTY may seek recovery of fees through litigation, in addition to all other remedies available.

In the event of litigation between COUNTY and CITY to enforce any of the provisions of this Agreement or any right of either party hereto, the unsuccessful party to such litigation agrees to pay the prevailing party's costs and expenses, including reasonable attorneys' fees, all of which shall be included in and as a part of the judgment rendered in such litigation.

## SECTION XV: DELIVERY OF NOTICES

Any notices to be served pursuant to this Agreement shall be considered delivered when deposited in the United States mail and addressed to:

| COUNTY OF RIVERSIDE | CITY OF WILDOMAR |
|---|---|
| Riverside County Fire Chief | City Manager |
| 210 West San Jacinto Avenue | 23873 Clinton Keith Road, Suite 201 |
| Perris, CA 92570 | Wildomar, CA 92595 |

Provisions of this section do not preclude any notices being delivered in person to the addresses shown above. Delivery in person shall constitute service hereunder, effective when such service is made.

## SECTION XVI: PUBLIC RECORDS ACT REQUESTS

The parties understand and acknowledge that, as public agencies, COUNTY and CITY are required to comply with the Public Records Act ("PRA," Gov. Code, § 7920 et seq.), which provides for the right of access to public records and other information in the event of the receipt of a qualifying request under the PRA. The parties understand and acknowledge that such compliance may require disclosure of all relevant, non-exempt documents that fall within the scope of a qualifying request under the PRA, including documents received from and/or concerning the other party to this Agreement.

## SECTION XVII: ELECTRONIC SIGNATURE

This agreement may be executed in any number of counterparts, each of which will be an original, but all of which together will constitute one instrument. Each party of this agreement agrees to the use of electronic signatures, such as digital signatures that meet the requirements of the California Uniform Electronic Transaction Act (("CUETA") Civ. Code, §§ 1633.1 to 1633.17), for executing this agreement. The parties further agree that the electronic signatures of the parties included in this agreement are intended to authenticate this writing and to have the same force and effect as manual signatures. Electronic signature means an electronic sound, symbol, or process attached to or logically associated with an electronic record and executed or adopted by a person with the intent to sign the electronic record pursuant to the CUETA as amended from time to time. The CUETA authorizes use of an electronic signature for transactions and contracts among parties in California, including a government agency. Digital signature means an electronic identifier, created by computer, intended by the party using it to have the same force and effect as the use of a manual signature, and shall be reasonably relied upon by the parties. For purposes of this section, a digital signature is a type of "electronic signature" as defined in subdivision (i) of Section 1633.2 of the Civil Code.

## SECTION XVIII: ENTIRE CONTRACT

This Agreement contains the whole contract between the parties for the provision of Fire Services. It may be amended or modified upon the mutual written consent of the parties hereto where in accordance with applicable state law. This Agreement does NOT supplement other specific agreements entered into by both parties for equipment or

facilities, and excepting those equipment or facilities agreements, this Agreement cancels and supersedes any previous agreement for the same or similar services.

[Signature Provisions on following page]

IN WITNESS, WHEREOF, the duly authorized officials of the parties hereto have, in their respective capacities, set their hands as of the date first hereinabove written.

CITY OF WILDOMAR

Dated: _____

By: _____
Bridgette Moore, City Mayor

ATTEST:

By: _____
Janet Morales, City Clerk

APPROVED AS TO FORM:

By: _____
Thomas D. Jex, City Attorney

COUNTY OF RIVERSIDE, a political subdivision of the State of California

Dated: _____

By: _____
Chair, Board of Supervisors

ATTEST:
KIMBERLY A. RECTOR
Clerk of the Board

By: _____
Deputy

APPROVED AS TO FORM:
MINH C. TRAN,
County Counsel

By: _____
MELISSA R. CUSHMAN
Deputy County Counsel

# MEMORANDUM

## Riverside County Fire Department

**Bill Weiser**
**County Fire Chief**

**DATE:** **April 2024**

**FROM:** **Diane Sinclair, Fire Deputy Director of Administration**

**RE:** **FY 24/25 & FY 25/26 Exhibit A Estimates**

---

The following cost parameters are included in each Exhibit A Estimate.

**Exhibit A Estimate**

- For FY 24/25, the direct CalFire personnel costs have been calculated using the following information.
  - All Salaries are based on Salary, Pay Differentials, and Operating Expenses Schedule FY 2024-2025 Memo dated February 14, 2024 (Attachment A) at the highest amount.
  - Benefits and Admin Fee are based on Staff Benefit Rate Matrix FY 2024-25 dated January 2024 – Preliminary (Attachment B).
  - The Benefit rate has a **one-time reduction** in retirement rates as outlined in the Local Government Cooperative Agreement Staff Benefit Rate 2024-25 Benefit Rate Matrix (Attachment C).
  - Included in each position calculation is 446 hours of overtime.
- For FY 25/26, the direct CalFire personnel costs have been calculated using the same information outlined above and eliminates the one-time retirement rate reduction.
- The direct County employee classifications estimates are based on FY 24/25 highest budgeted amount, not necessarily the highest step. All invoices will be at actual costs for the specific employee in the position.

- **Support Services Costs (Cost Allocation)**
  - All estimated costs are based on the FY 23/24 Cost Allocation and adjusted with a 5% increase and includes the new Battalion Chief Allocation methodology.
  - The Final FY 24/25 Cost Allocation is planned to be completed by July/August 2024, once the Board of Supervisors approves the Final FY 24/25 Budget.
  - The Final FY 24/25 Cost Allocation Plan is based upon budget and reconciled to actual costs in the 4th quarter invoice.

- The same rate is used for all future Exhibit A estimates.

- **Fire Engine Use Agreement**
  - The FY 24/25 rate has not changed from the amount provided in December 2023. The cost is based on the current contracted costs for Type I Fire Engines that have been received prior to FY 23/24. This cost is spread over 20 years to obtain the Use Agreement amount. The FY 23/24 cost is $36,250 per engine.
  - The FY 25/26 rate will increase to $55,000 per Type I Fire Engine. The cost of each Type I Fire Engine is $1.1 million and has increased by $375,000 since FY 19/20. The rate was last updated in FY 19/20.
  - The agreement is not a capital replacement fund. It guarantees a working fire engine is always available. If the city partner retains ownership, all capital improvements and insurance is the responsibility of the city. The city may donate the engine to the County and this responsibility will revert to the County.

- **Structural Fire Tax Credits** (for those cities with pass through on taxes)
  - The credit is the same as the amount estimated in the FY 23/24 Exhibit A estimates in December 2023
  - The credit is estimated based upon the final redevelopment amounts received in January 2023 and June 2023 and the Structural Taxes reported in December 2022 with an estimated historical growth.
  - The credit is an estimate. Each credit is reconciled with the actual reports from the County Auditor Controller in the 4th Quarter Invoice.
  - The same amount is used for all future Exhibit A estimates.

Please contact your respective Division Chief or Diane Sinclair at (951) 453-9066 diane.sinclair@fire.ca.gov or Letty Morales at (951) 940-6778 letty.morales@fire.ca.gov with any questions related to the Exhibit A estimate.

Thank you.

Attachments:
A -Salary, Pay Differentials, and Operating Expenses Schedule FY 2024-2025 Memo Dated February 14, 2024
B - Staff Benefit Rate Matrix FY 2024-25 dated January 2024 – Preliminary
C - Local Government Cooperative Agreement Staff Benefit Rate 2024-25 Benefit Rate Matrix

# ATTACHMENT A

DocuSign Envelope ID: D7B3D7A6-B6FF-4370-9E3C-91E351A2E8A0

**State of California** **Natural Resources Agency**

# M e m o r a n d u m

**To:** Region Chiefs
Assistant Region Chiefs
Unit Chiefs
Unit LG Contacts

**Date: February 14, 2024**

**Telephone:** (530) 647-5209

**Website: www.fire.ca.gov**

**From:** DocuSigned by: Nathan Barcklay 9410A4A4E6DA494... **Nathan Barcklay**
Assistant Deputy Director, Cooperative Fire
**California Department of Forestry and Fire Protection (CAL FIRE)**

**Subject:** **8500 COOPERATIVE FIRE PROGRAMS**
Local Government Program
Schedule A and Amador Plan
**Salary, Pay Differentials, and Operating Expense Schedule FY 2024-2025**

The rates in this memorandum are for use in Public Resources Code (PRC) §4142 Schedule A") and PRC §4144 ("Amador") Agreements for Fiscal Year 2024-2025. These rates are based on the current provisions of the negotiated Memorandum of Understanding (MOU) for the various Bargaining Units (BUs), laws, rules, regulations and/or personnel policies established by the California Department of Human Resources (Cal HR). This memorandum and any associated updates can be found on the CALFIRE Intranet under the Local Government Resources Page at: https://inside.fire.ca.gov/offices-programs/fire-protection/local-government/.

**The salaries identified in this schedule are based on current negotiated Memorandum of Understandings up to June 30, 2024, and may be subject to change, as identified by CalHR. Bargaining Units other than BU8 may be affected as well.**

## STAFF BENEFIT RATES

The components of the staff benefit that apply to the salary and wages in the expense schedule are identified below and include:

[1]Full Staff Benefit Rate.

[2]Retirement, Employee Leave Buyout, Medicare and Prefunding of post-employment benefits.

[3]Medicare only.

[4]Retirement, Medicare and Prefunding of post-employment benefits.

[5]Social Security and Medicare only.

*Staff Benefit Rates are not included for this expenditure.

DocuSign Envelope ID: D7B3D7A6-B6FF-4370-9E3C-91E351A2E8A0



## PAY DIFFERENTIALS

All pay differentials are classification specific and may be eliminated due to classification, duties, or qualification changes. For complete listing of rates for all eligible classifications, please refer to the pay differential.

### 1. NIGHT-SHIFT PAY DIFFERENTIAL[1]

In accordance with Night-Shift Pay Differential 85 and applicable BU MOUs, eligible rank and file employees in covered classifications working a qualifying shift and meeting the applicable criteria shall be eligible to receive this pay differential. This differential is included in the rate when calculating overtime.

BU 07 employees (e.g., Communications Operators) who regularly work shifts shall receive one dollar ($1.75) per hour night shift pay differential.

### 2. HAZMAT PAY DIFFERENTIAL[1]

In accordance with Recruitment and Retention Pay Differential - Hazardous Materials (HAZMAT) 143 and the BU 08 MOU, Section 17.9, rank and file employees and excluded employees associated with BU 08 regularly assigned to any CAL FIRE dedicated HAZMAT emergency response unit on a full-time basis, or at the discretion of the Unit Chief, any BU 08 employee who is a HAZMAT Technician or Specialist, who is required to maintain certification and a yearly baseline physical as part of his/her assignment as a member of a HAZMAT Response Team shall be eligible to receive a pay differential of $150 per pay period while so assigned. This differential is included in the rate when calculating overtime.

### 3. LONGEVITY PAY DIFFERENTIAL[1]

In accordance with Longevity Pay Differential 73 and the BU 08 MOU, Section 17.10, rank and file employees and excluded employees associated with BU 08, shall be eligible to receive a monthly pay differential calculated above the base salary as listed below and is included in the rate when calculating overtime:

| YEARS OF SERVICE | RATE |
|---|---|
| 17 and 18 | 3% |
| 19 | 4% |
| 20 | 5% |
| 21 | 6% |
| 22, 23, and 24 | 7% |
| 25 | 9% |

### 4. BILINGUAL PAY DIFFERENTIAL[1]

In accordance with Bilingual Pay Differential 14 and applicable BU MOUs, eligible rank and file employees and excluded employees meeting the applicable criteria shall be eligible to receive a pay differential for up to $200 per pay period. This differential is included in the rate when calculating overtime for classifications eligible for overtime.

DocuSign Envelope ID: D7B3D7A6-B6FF-4370-9E3C-91E351A2E8A0



**5. EDUCATIONAL INCENTIVE PAY DIFFERENTIAL[1]**

In accordance with Educational Incentive Pay Differential 45 and the BU 08 MOU, Section 17.11, all permanent rank and file employees who meet at least one of the following criteria will be eligible to receive a pay differential of $150 per pay period:

- Permanent employees in fire protection classifications who have been journeyed under the approved Joint Apprenticeship Committee (JAC) program or who have been granted a journey-level equivalency, or permanent employees in fire protection classifications with an appointment prior to the initiation of the California Fire Fighter JAC program on July 1, 1983.

- Employees in the following classifications: Battalion Chief, Forester I, and Fire Captain.

- Permanent employees in classifications that do not require a JAC certificate program [e.g., Forestry Fire Pilot, Fire Prevention Assistant, Fire Prevention Specialist I and II, and Forestry Logistics Officer I] who have completed 60 units from and accredited community college, college, or university. This differential is included in the rate when calculating overtime.

**6. ASSISTANT CHIEF PAY DIFFERENTIAL[1]**

In accordance with Assistant Chief Pay Differential 9, employees in the Assistant Chief classification serving in a qualifying assignment (Deputy Chief) meeting the applicable criteria shall be eligible to receive a pay differential of 1.9% calculated above the base salary per pay period.

| CLASSIFICATION | MAX |
|---|---|
| Assistant Chief | $212 |

**7. CAL FIRE CHIEF OFFICER AND RELATED CAREER EXECUTIVE ASSIGNMENT (CEA) RECRUITMENT AND RETENTION PAY DIFFERENTIAL[1]**

In accordance with CAL FIRE Chief Officer and Related CEA Recruitment and Retention Pay Differential 369, eligible incumbents in an identified classification will receive this monthly pay differential, specific to the classification. This differential is for the purposes of recruiting and retaining experienced staff in the Chief Officer series. For the first 24 months, eligible incumbents will receive a monthly differential with a phased portion subject to CalPERS deduction. After 24 months, eligible incumbents receive the full monthly differential which will be subject to CalPERS deduction for retirement contributions.

| STAGING PERIOD | CONTRIBUTION FACTOR |
|---|---|
| First 12-month period: | PERSable = smaller portion<br>Non-PERSable = larger portion |
| Second 12-month period: | PERSable = larger portion<br>Non-PERSable = smaller portion |
| After 24-month period: | All PERSable |

DocuSign Envelope ID: D7B3D7A6-B6FF-4370-9E3C-91E351A2E8A0



**8. COMMERCIAL DRIVERS LICENSE PAY DIFFERENTIAL (HEM)[1]**

In accordance with the Commercial Driver's License Class A or B Pay Differential 34 and the BU 12 MOU, Section 2.15, all Heavy Equipment Mechanics (HEM) shall be eligible to receive a pay differential of 5% per pay period for possession and use of a commercial driver license when regularly assigned to a position operating vehicles which require the appropriate driver's license. The 5% is calculated on the base salary at the maximum of Range A. This differential is included in the rate when calculating overtime.

| CLASSIFICATION | MAX |
|---|---|
| Heavy Equipment Mechanic | 314 |

**9. PASSENGER ENDORSEMENT PAY DIFFERENTIAL (HFEO)[1]**

In accordance with Passenger Endorsement Pay Differential 228 and the BU 08 MOU, Section 17.13 all permanent Heavy Fire Equipment Operators (HFEO) possessing a passenger endorsement on their driver's license are eligible to receive a pay differential of $75 per pay period. This differential is included in the rate when calculating overtime.

**10. FIRE MISSION PAY DIFFERENTIAL [1]**

In accordance with Fire Mission Pay Differential 59 and the applicable MOUs, employees in eligible classifications receive the appropriate increase during the declared fire season for the employee's Unit, Region, or other Administrative Unit. Eligible employees will receive a pay differential of one or two pay step increases in accordance with the pay differential. One step is equivalent to 5%. Heavy Equipment Mechanics earn two steps (10%) for this differential. This differential is included in the rate when calculating overtime.

| CLASSIFICATION | MAX |
|---|---|
| Heavy Equipment Mechanic, Range A | $628 |
| Heavy Equipment Mechanic, Range B | $689 |
| Materials and Stores Specialist, Range A | $228 |
| Materials and Stores Specialist, Range B | $250 |
| Fire Prevention Specialist I | $244 |
| Fire Prevention Specialist II | $279 |
| Forestry Aide | $208 |
| Forestry Assistant I, Range A | $277 |
| Forestry Assistant I, Range B | $303 |
| Forestry Assistant, II Range A | $318 |
| Forestry Assistant, II Range B | $349 |
| Forestry Logistics Officer I, Range A | $257 |
| Forestry Logistics Officer I, Range B | $283 |
| Forestry Logistics Officer II | $283 |
| Forestry Technician, Range A | $242 |
| Forestry Technician, Range B | $264 |

DocuSign Envelope ID: D7B3D7A6-B6FF-4370-9E3C-91E351A2E8A0



## 11. EXTENDED DUTY PAY DIFFERENTIAL[1]

In accordance with Extended Duty Pay – Excluded Employees Pay Differential 54, excluded employees in eligible classifications whose primary responsibility is in a fire protection or resource management program are eligible for a 15% monthly pay differential. This is calculated on the employee's base salary.

| CLASSIFICATION | MAX |
|---|---|
| Assistant Chief | $1,672 |
| Forestry Equipment Manager I | $1,270 |
| Forestry Equipment Manager II | $1,349 |

## 12. PARAMEDIC RECRUITMENT AND RETENTION PAY DIFFERENTIAL[4]

In accordance with Paramedic Recruitment and Retention Pay Differential 247 and the BU 08 MOU, Section 17.12, the pay differential shall be paid annually in the November pay period for the pay periods covering the previous November through October. This differential is included in the rate when calculating overtime.
All qualifying pay periods in one of the following eligible classifications shall count in determining the rate of pay:

| CLASSIFICATIONS |
|---|
| Fire Fighter II (Paramedic) |
| Fire Apparatus Engineer (Paramedic) |
| Fire Captain (Paramedic) |

The rates are as follows:

| QUALIFYING PAY PERIODS | COST PER PAY PERIOD |
|---|---|
| 1-12 | $250 |
| 13-24 | $300 |
| 25-36 | $350 |
| 37 or more | $500 |

If the employee transfers/promotes, the Unit receiving the employee will be responsible for the pay periods in the newly assigned Unit. The Unit where the employee came from will be responsible for the remaining pay periods.

## 13. EMERGENCY RESPONSE BONUS (ERB)[4]

In accordance with the ERB Pay Differential 50, the following positions will be charged for extended staff availability if an employee is assigned to an Emergency Response Assignment. This 5% ERB is calculated on the employee's base salary.

DocuSign Envelope ID: D7B3D7A6-B6FF-4370-9E3C-91E351A2E8A0



| CLASSIFICATION | MAX. |
|---|---|
| Forestry Equipment Manager I | $423 |
| Forestry Equipment Manager II | $450 |

**14. RECRUITMENT AND RETENTION DIFFERENTIAL PAY – GREATER BAY AREA FACILITIES[3]**

In accordance with the Recruitment and Retention Pay Differential 409, unit 12 employees who are designated a headquarters work in the Greater Bay Area (counties include Alameda, Contra Costa, Marin, Monterey, Napa, San Francisco, San Joaquin, San Mateo, Stanta Clara, Santa Cruz, Solano, and Sonoma), shall be elignble for a recruitement and retention differential of (5%) of their base pay for each qualifying pay period.

**15. FLEXELECT AND COBEN EXCESS/CASH PAYMENT[5]**

Employees may be eligible for a cash payment through FlexElect or COBEN Excess/Cash. This compensation is included in the rate when calculating overtime.

**FlexElect**: Employees may be eligible to receive cash in lieu of their own State-sponsored medical insurance and/or dental insurance plan.

- $128 per month in lieu of health plan only
- $12 per month in lieu of dental plan only
- $140 per month in lieu of health and dental plans

**CoBen Cash:** Employees may be eligible to receive cash in lieu of their own State-sponsored medical insurance and/or dental insurance plan.

- $130 per month for employees in lieu of health plan only
- $155 per month for employees in lieu of health and dental plans

**CoBen Excess:** Employees who elect to enroll in State-sponsored medical and/or dental insurance may receive the excess funds should their CoBen Allowance not be fully expended on coverage costs. Eligibility and cash amount vary by employee, Bargaining Unit and benefit plan.

## SALARY AND POST COVERAGE

**16. PERSONAL SERVICES MONTHLY SALARY RANGES[1]**

See attached spreadsheet (Appendix A). For a complete listing of all civil service classifications and associated pay structure, please refer to the State of California Civil Service Pay Scales.

**17. CONTRACTUAL POST COVERAGE[1]**

The monthly contractual post coverage is calculated at top step for salary and Extended Duty Week Compensation (EDWC) overtime and benefits.

DocuSign Envelope ID: D7B3D7A6-B6FF-4370-9E3C-91E351A2E8A0



## OVERTIME AND OTHER MISCELLANEOUS COMPENSATION

### 18. EXTENDED DUTY WEEK COMPENSATION (EDWC) [2]

In accordance with the BU 8 MOU, EDWC (76 or 124 hours per work period) is calculated (rounded) utilizing the maximum salary rate of the classification utilizing

the BU 8 MOU formula described below. Additionally, the average monthly rate in the chart below is determined by multiplying the monthly EDWC compensation by the number of work periods per year (13), then dividing by 12.

Formula:
*((Salary ÷ 4.33) ÷ Clock) X factor) = Hourly Rate of Pay (HROP)*

The following budgeted Schedule A positions used by local government must have EDWC budgeted for **each month** at the following rates:

| CLASSIFICATION | EDWC WITHOUT HAZMAT PAY DIFFERENTIAL* | EDWC WITH HAZMAT PAY DIFFERENTIAL* |
|---|---|---|
| Battalion Chief | $4,449 | $4,530 |
| Fire Apparatus Engineer | $3,435 | $3,516 |
| Fire Apparatus Engineer (Paramedic)** | $3,941 | $4,022 |
| Fire Captain, Range A | $3,845 | $3,926 |
| Fire Captain, Range B | $4,231 | $4,312 |
| Fire Captain (Paramedic)** | $4,378 | $4,459 |
| Fire Fighter I* | $2,722 | $2,802 |
| Fire Fighter II | $3,105 | $3,185 |
| Fire Fighter II (Paramedic)** | $3,585 | $3,666 |
| Heavy Fire Equipment Operator, Range A | $3,804 | $3,926 |

** Includes Longevity Pay, but not eligible for Educational Pay Differential.*
*** Includes Paramedic Recruitment and Retention Pay Differential.*

### 19. OVERTIME (OT)

OT requirements beyond the scheduled duty week should be budgeted at 1-1/2 times or the rate set forth in the applicable MOU. OT may also be budgeted to cover positions or may be in-lieu of the emergency response charge when continuous emergency availability is not required. The hourly rate of OT is dependent upon classification and additional compensation such as pay differentials.

- Certain classifications may or may not be subject to Social Security and/or Medicare. Eligibility may vary based upon classification and on employment history.

DocuSign Envelope ID: D7B3D7A6-B6FF-4370-9E3C-91E351A2E8A0



## 20. AMADOR PROGRAM

### ENGINE STAFFING

CAL FIRE will assign sufficient personnel to provide one operator, per Amador engine, per day. The cooperator will be responsible for providing funds for a minimum of one employee, per engine, per day for 2.0 staffing and funding for any additional positions to meet engine staffing requirements in excess of 2.0 and all unplanned overtime costs.

### SUPPORT STAFF RATES[º]

Costs for Battalion Chiefs, Emergency Command Center Staff, Fire Prevention staff, Training staff or other positions with a significant commitment to the cooperating agency as determined by the Unit Chief are:

| CLASSIFICATION | MONTHLY COST |
|---|---|
| Battalion Chief (Nonsupervisory) | $1,119.00 |
| Fire Captain | $935.00 |
| Fire Apparatus Engineer | $831.00 |

## 21. OPERATING EXPENSES

### A. Coveralls for Heavy Fire Equipment Operators (HFEO)* and HEM*

In accordance with BU 08 MOU, Section 11.12, HFEOs receive two sets of coveralls that are provided and maintained by the employer. The cost may vary depending on location.

In accordance with BU 12 MOU, Section 4.4, identified employees and HEMs receive employer-provided-and-maintained coveralls through a cleaning service. The cost may vary depending on location.

- Use $12 per pay period for each HFEO and HEM

### B. Communications

The communication rate from the Department of General Services (DGS) has been recalculated individually for each CAL FIRE Unit that is using the DGS Telecom Division. Use the following rates for Fiscal Year 2024-2025:

DocuSign Envelope ID: D7B3D7A6-B6FF-4370-9E3C-91E351A2E8A0



| .PUBLIC RESOURCES CODE SECTION 4144 | |
|---|---|
| Mobile Radio | $13.75 |
| Electronic Siren | $8.29 |
| Fixed Stations | $66.31 |
| Handie Talkie | $7.08 |
| | **HOURLY RATE** |
| Engineer Time | $171.00/hour |
| Technician Time | $144.00/hour |

## C. Information Technology

Costs for Information Technology (IT) services are identified below:

| IT SERVICE/MAINTENANCE | MONTHLY | ANNUALLY |
|---|---|---|
| Target Solutions Account CAL FIRE Uniform | | $75.00 |
| Target Solutions Account CAL FIRE Support Staff and Assistant Chief and above | | $37.50 |
| Target Solutions Account Seasonal Firefighter (FF) | | $50.00 |
| Target Solutions Account Volunteer or Paid Call FF | | $50.00 |
| INTIME Solutions/ ISELINK Account | | $57.00 |

## D. Uniform Allowance[3]

For BU 01, BU 07, BU 12, and managers and supervisors, retirement or staff benefits are not deducted. BU 01, BU 07, and BU 12 employees must work an entire year to receive reimbursement.

In accordance with BU 07 MOU, employees receive a $25 per month for the maintenance and cleaning of the uniforms.

For employees who work the whole month, bill the monthly rate. For employees who work less than a full month on Schedule A, calculate by the number of days worked within the month.

DocuSign Envelope ID: D7B3D7A6-B6FF-4370-9E3C-91E351A2E8A0



| BARGAINING UNIT | YEARLY RATE | MONTHLY RATE FOR BILLING PURPOSE ONLY |
|---|---|---|
| **BU 08 and Supervisors/Managers MOU Section 12.3** | | |
| Permanent Full-Time Wearer | $2,130 | $177.50 |
| Seasonal | N/A | $178.00 |
| **BU 12 MOU Section 12.8** | | |
| Heavy Equipment Mechanic | $670 | $55.83 |
| Materials and Stores Specialist | $670 | $55.83 |
| **BU 07 MOU Section 12.2** | | |
| Communications Operator | $950 | $104.17 |
| **BU 01 Supervisors MOU Section 12.11** | | |
| Business Service Officer I (Supervisor) (with receipts) | $450 | $37.50 |

## E. Tool Allowance

In accordance with BU 12 MOU Section 12.6 Permanent, Full-Time HEMs not provided with tools furnished by the contracting agent or having access to the necessary tools to perform required tasks will receive an annual tool allowance of $575.

## F. Utilities

Utilities and telephone charges are budgeted based on projections of actual expenses for 4142 agreements. Amador Plan utility rates are:

| UTILITIES RATE PER MONTH | |
|---|---|
| Unit Emergency Command Center | $129.00 |
| Fire Station Normally Opened for Administration During Base Period | 50% of Projected Costs |
| Fire Station Normally Closed (Except CAL FIRE Costs) | 100% of Projected Costs |

## G. Vehicle Maintenance

- Local Agency-Owned Equipment that are to be maintained and repaired by CAL FIRE must be budgeted and listed by category (e.g., flat rate, mileage rate, or actual cost) in the Exhibit D, Schedule A and then described on Exhibit D, Schedule D of the Cooperative Fire Programs Fire Protection Reimbursement Agreement. Local agency equipment is categorized as follows:

| 1. RATED EQUIPMENT | 2. UNRATED EQUIPMENT |
|---|---|
| (A) Monthly Flat Rate | (C) Actual Cost |
| (B) Mileage Rate | |
| (C) Actual Cost | |

DocuSign Envelope ID: D7B3D7A6-B6FF-4370-9E3C-91E351A2E8A0



- Rated Equipment 1(A) applies to fire apparatus built on commercial chassis less than 15 years old and on custom chassis less than 20 years old. Surveyed CAL FIRE engines and apparatus obtained through federal surplus may not be included. Equipment should be identified to the 3rd element as described below, then a Unit derived monthly flat rate should be set based on past and projected future expenses for the equipment funded in the contract.

| **Rated Equipment 1 (A)**<br>1st Element<br>Size and Type | 2nd Element<br>Main Engine<br>Fuel Type | 3rd Element<br>Estimated<br>Monthly<br>Mileage |
|---|---|---|
| 1. Fast Attack Unit | A = Gasoline | 1. 0-500 miles |
| 2. Engine Less Than 1000 GPM | B = Diesel | 2. 500+ miles |
| 3. Engine 1000 GPM and Over | | |
| 4. Aerial Apparatus or Other Specialized | | |
| 5. Water Tender, 1500 Gallons and Over | | |

- Rated Equipment 1(B) applies to passenger and service-type vehicles. Surveyed CAL FIRE vehicles and vehicles obtained through federal surplus may not be included.

| **Rated Equipment 1(B)** | **$/Mile As of 01/01/24** |
|---|---|
| Sedans/Pickups/Service Vehicles | $0.67<br>(Set by IRS annually) |

- Rated Equipment 1(C) and Unrated Equipment 2(C) applies to vehicles that will be operated, maintained and repaired at actual cost up to the maximum dollars budgeted in schedules. The hourly rate will be billed at $200.00 an hour.

- State-Owned Equipment
  State-owned vehicles registered in the name of the state and operated on behalf of the local agency.

| **Sedans/Pickups** | **$/Mile As of 01/01/24** |
|---|---|
| Schedule A | $0.67<br>(Set by IRS annually) |
| Amador Plan | $0.67<br>(Set by IRS annually) |
| **Engines** | **$/Month** |
| Schedule A | $2,305.57 |
| Amador Plan | $2,305.57 |

DocuSign Envelope ID: D7B3D7A6-B6FF-4370-9E3C-91E351A2E8A0



Any questions on the Local Government Program should be directed to:
John Berglund (279) 224-4194; John.Berglund@fire.ca.gov, Cooperative Fire Deputy Chief
Lev Karshtedt (916) 202-6403; Lev.Karshtedt@fire.ca.gov; Local Government Program Manager

cc:

| | |
|---|---|
| Joe Tyler | Kerry Garcia |
| Christy White | Melissa Gamer |
| Kelly Mandell | David Scheurich |
| Matthew Sully | Ruth Torres |
| Lev Karshtedt | John Berglund |

DocuSign Envelope ID: D7B3D7A6-B6FF-4370-9E3C-91E351A2E8A0

# APPENDIX A
# PERSONNEL SERVICES MONTHLY SALARY RANGES

(For a full listing of all civil service classifications, see the State of California Civil Service Pay Scales)

| CBID | RET. | CLASSIFICATION | MINIMUM | MAXIMUM |
|---|---|---|---|---|
| S08 | POF | Assistant Chief | $8,615 | $11,146 |
| R08 | POF | Battalion Chief | $5,739 | $7,447 |
| R08 | POF | Fire Apparatus Engineer | $4,630 | $5,718 |
| R08 | POF | Fire Apparatus Engineer (Paramedic) | $4,949 | $6,123 |
| R08 | POF | Fire Captain (Paramedic) | $5,195 | $6,732 |
| R08 | POF | Fire Captain, Range A | $4,949 | $6,416 |
| R08 | POF | Fire Captain, Range B | $5,432 | $7,075 |
| R08 | POF | Fire Fighter II | $3,975 | $5,155 |
| R08 | POF | Fire Fighter II (Paramedic) | $4,255 | $5,515 |
| R08 | POF | Firefighter I | $3,672 | $4,643 |
| S08 | POF | Forestry Equipment Manager I | $6,525 | $8,468 |
| S08 | POF | Forestry Equipment Manager II | $6,927 | $8,991 |
| R08 | POF | Heavy Fire Equipment Operator, Range A | $5,196 | $6,416 |
| R08 | POF | Forestry Aide | $3,367 | $4,163 |
| R08 | POF | Forestry Technician, Range A | $3,730 | $4,837 |
| R08 | POF | Forestry Technician, Range B | $4,075 | $5,287 |
| R08 | POF | Forestry Assistant I, Range A | $4,268 | $5,532 |
| R08 | POF | Forestry Assistant I, Range B | $4,672 | $6,058 |
| R08 | POF | Forestry Assistant II, Range A | $4,899 | $6,355 |
| R08 | POF | Forestry Assistant II, Range B | $5,377 | $6,975 |
| R07 | SAF | Communications Operator, Range A | $4,508 | $6,208 |
| R07 | SAF | Communications Operator, Range B | $5,101 | $7,023 |
| R01 | MIS | Accountant I (Specialist), Range A | $3,818 | $4,782 |
| R01 | MIS | Accounting Technician | $3,543 | $4,440 |
| S01 | MIS | Administrative Officer I, Res. Agency, Range A | $4,268 | $5,268 |
| S01 | MIS | Administrative Officer I, Res. Agency, Range B | $5,117 | $6,333 |
| S01 | MIS | Administrative Officer II, Res. Agency | $6,149 | $7,641 |
| R01 | MIS | Business Service Officer I (Specialist), Range A | $4,726 | $5,916 |
| R08 | MIS | Fire Prevention Specialist I | $3,730 | $4,885 |
| R08 | MIS | Fire Prevention Specialist II | $4,268 | $5,589 |
| R08 | MIS | Forestry Logistics Officer I, Range A | $3,976 | $5,147 |
| R08 | MIS | Forestry Logistics Officer I, Range B | $4,326 | $5,663 |
| S08 | MIS | Forestry Logistics Officer II | $4,369 | $5,657 |
| R12 | MIS | Heavy Equipment Mechanic, Range A | $5,445 | $6,276 |
| R01 | MIS | Information Technology Associate | $6,147 | $8,238 |
| R01 | MIS | Information Technology Specialist I | $7,413 | $9,932 |
| S01 | MIS | Information Technology Supervisor II | $8,016 | $10,741 |
| R12 | MIS | Materials and Stores Specialist, Range A | $3,762 | $4,697 |
| R12 | MIS | Materials and Stores Specialist, Range B | $4,091 | $5,151 |
| R04 | MIS | Office Assistant (General), Range A | $2,985 | $3,737 |
| R04 | MIS | Office Assistant (General), Range B | $3,281 | $4,107 |
| R04 | MIS | Office Assistant (Typing), Range A | $3,085 | $3,863 |
| R04 | MIS | Office Assistant (Typing), Range B | $3,346 | $4,190 |

DocuSign Envelope ID: D7B3D7A6-B6FF-4370-9E3C-91E351A2E8A0

## APPENDIX A
## PERSONNEL SERVICES MONTHLY SALARY RANGES *(Cont'd.)*

| CBID | RET. | CLASSIFICATION | MINIMUM | MAXIMUM |
|---|---|---|---|---|
| R04 | MIS | Office Technician (General), Range A | $3,543 | $4,440 |
| R04 | MIS | Office Technician (Typing), Range A | $3,609 | $4,518 |
| R01 | MIS | Research Data Analyst I | $5,212 | $6,524 |
| R01 | MIS | Research Data Analyst II | $6,265 | $7,848 |
| R01 | MIS | Staff Services Analyst (General), Range A | $3,640 | $4,561 |
| R01 | MIS | Staff Services Analyst (General), Range B | $3,941 | $4,933 |
| R01 | MIS | Staff Services Analyst (General), Range C | $4,726 | $5,916 |
| R01 | MIS | Telecommunications Systems Analyst I | $4,726 | $6,212 |
| R01 | MIS | Telecommunications Systems Analyst II | $5,684 | $7,474 |
| R12 | MIS | Warehouse Worker, Range A | $3,762 | $4,295 |
| R12 | MIS | Heavy Equipment Mechanic, Range A | $5,445 | $6,276 |
| R12 | MIS | Heavy Equipment Mechanic, Range B | $5,978 | $6,888 |

**NOTE:** Some civil service classifications include alternate ranges if applicable criteria are met.

| PAY DIFFERNTIAL MATRIX | | | | | |
|---|---|---|---|---|---|
| PAY DIFFERENTIAL | PAY DIFF # | PERSable | OVERTIME | LUMP SUM | OPEB |
| Night Shift | 85 | Y | Y | Y | Y |
| Hazmat | 143 | Y | Y | Y | Y |
| Longevity | 73 | Y | Y | Y | Y |
| Bilingual | 14 | Y | Y | Y | Y |
| Education | 45 | Y | Y | Y | Y |
| Assistant Chief | 9 | Y | N | Y | Y |
| Recruitment and Retention | 369 | Y | N | Y | Y |
| Commercial DL | 34 | Y | Y | Y | Y |
| Passenger Endorsement | 228 | Y | Y | Y | Y |
| Fire Mission | 59 | Y | Y | Y | Y |
| Extended Duty Pay | 54 | Y | N | Y | Y |
| Paramedic | 247 | Y | Y | N | Y |
| Emergency Response Bonus | 50 | Y | N | N | Y |
| Incident Command Assignment | 63 | N | N | N | N |

# ATTACHMENT B

**STAFF BENEFIT RATE MATRIX 2024-25**
**January 2024 - Preliminary**

| STAFF BENEFIT RATES | MISC | MISC BU8 | MISC BU12 | SAFETY BU7 | SAFETY BU12 | POF BU8 |
|---|---|---|---|---|---|---|
| RETIREMENT | 26.60% | 26.60% | 26.60% | 19.18% | 19.18% | 30.45% |
| EMPLOYEE LEAVE BUYOUT | 3.24% | 3.24% | 3.24% | 3.24% | 3.24% | 3.24% |
| HEALTH/DENTAL/VISION (HDV) | 26.10% | 26.10% | 26.10% | 26.10% | 26.10% | 26.10% |
| SOCIAL SECURITY INSURANCE (SSI) | 6.20% | 6.20% | 6.20% | n/a | n/a | n/a |
| MEDICARE TAX | 1.45% | 1.45% | 1.45% | 1.45% | 1.45% | 1.45% |
| LIFE INSURANCE | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| SURVIVOR'S BENEFITS | 0.12% | 0.12% | 0.12% | 0.12% | 0.12% | 0.12% |
| PREFUNDING OF POST EMPLOYMENT BENEFITS | 3.00% | 3.90% | 3.60% | 4.00% | 3.60% | 3.90% |
| **SUBTOTAL** | **66.71%** | **67.61%** | **67.31%** | **54.09%** | **53.69%** | **65.26%** |
| WORKERS' COMPENSATION | 10.59% | 10.59% | 10.59% | 10.59% | 10.59% | 10.59% |
| **TOTAL** | **77.30%** | **78.20%** | **77.90%** | **64.68%** | **64.28%** | **75.85%** |

| **UNEMPLOYMENT INSURANCE** (applied to Fire Fighter I only) | MISC | MISC BU8 | MISC BU12 | SAFETY BU7 | SAFETY BU12 | POF BU8 |
|---|---|---|---|---|---|---|
| UNEMPLOYMENT INSURANCE | n/a | n/a | n/a | n/a | n/a | 8.61% |

| **ADMINISTRATIVE RATE** (include in all contract costs) | MISC | MISC BU8 | MISC BU12 | SAFETY BU7 | SAFETY BU12 | POF BU8 |
|---|---|---|---|---|---|---|
| STATEWIDE PRO RATA | 5.72% | 5.72% | 5.72% | 5.72% | 5.72% | 5.72% |
| CAL FIRE INDIRECT | 6.38% | 6.38% | 6.38% | 6.38% | 6.38% | 6.38% |
| **TOTAL** | **12.10%** | **12.10%** | **12.10%** | **12.10%** | **12.10%** | **12.10%** |

| STAFF BENEFIT RATES | MISC | MISC BU8 | MISC BU12 | SAFETY BU7 | SAFETY BU12 | POF BU8 |
|---|---|---|---|---|---|---|
| UNPLANNED OVERTIME** | 7.65% | 7.65% | 7.65% | 1.45% | 1.45% | 1.45% |
| EDWC OVERTIME*** | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 39.04% |
| UNIFORM ALLOWANCE* | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 1.45% |
| PARAMEDIC RETENTION**** | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 31.90% |
| EMERGENCY RESPONSE BONUS**** | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 31.90% |
| ARDUOUS DUTY ASSIGNMENT** | 7.65% | 7.65% | 7.65% | 0.00% | 0.00% | 1.45% |

* Medicare
** Social Security and Medicare
*** Retirement, Employee Leave Buyout, Medicare, and Prefunding of post employment benefits
**** Retirement and Medicare

Please contact Lev Karshtedt at Lev.Karshtedt@fire.ca.gov or Chief John Berglund at John.Berglund@fire.ca.gov if there are questions regarding these rates.

# ATTACHMENT C

**Local Government Cooperative Agreement Staff Benefit Rate**
**2024-25 Benefit Rate Matrix**
**January 2024 - Preliminary**

Detailed below is the information on all benefit rates for 2024-25:

1) Retirement

- The retirement rates are based on the proposed rates in the 2024-25 Governor's Budget, displayed within Control Section 3.60 of the budget bill (SB 917 and AB 1812) for Miscellaneous (weighted average of Tier 1 and Tier 2); State Safety; and Peace Officer/Firefighter (PO/FF) employees.

- If the proposal is approved, the retirement rates will decrease by 5.40 percent for Miscellaneous, decrease by 3.57 percent for Safety, and decrease by 19.55 percent for Peace Officer/Firefighter employees.

- The 2024-25 Governor's Budget proposes to apply the prior 2023 supplemental pension payment to reduce the unfunded actuarial liability**,** which will result in reduced employer contribution rates for one year, if approved.

- If the proposal is approved, projected rates will be reduced for one year and then return to a similar level the following year, as shown:

| | Current Year* | Proposed Budget Year* | Projected Budget Year +1* |
|---|---|---|---|
| **Misc 1 & 2** | 32.00% | 26.60% | 32.80% |
| **Industrial** | 21.00% | 15.58% | 21.88% |
| **Safety** | 22.75% | 19.18% | 24.18% |
| **PO/FF** | 50.00% | 30.45% | 50.55% |

** Rates for all years are inclusive of AB 340 (Government Code section 20683.2) amounts*

- These rates are subject to change when the CalPERS Board adopts the 2024-25 rates in Spring 2024 and/or when the final rates are adopted as part of the 2024 Budget Act.

- CAL FIRE will work with its internal Administration partners to monitor this budget proposal and communicate out the final budget outcome as soon as it's finalized and shared.

2) Employee Leave Buyout

- The Employee Leave Buyout rate is based on a five-year average of the 2018-19 through 2022-23 past year actuals of all local government employees. The rate is calculated by taking a five-year average of the local government buy-out total costs and Temporary Help Safety Retirement Overlap costs divided by a five-year average of the total local government Salaries & Wages and Temporary Help costs.

- The Employee Leave Buyout rate has increased 0.11 percent due to an increase in local government retirement costs being greater than the local government Salaries & Wages costs.

3) Health/Dental/Vision (H-D-V)

- The H-D-V rate of 26.1 percent is based on the projected total anticipated H-D-V cost for 2024-25, inclusive of a 2025 premium increase estimate. This preliminary rate is subject to change when the CalPERS Annual Health Premiums for calendar 2025 are finalized by the CalPERS Board.

- The H-D-V rate is calculated using the local government H-D-V costs divided by the total of the local government Salaries & Wages and Temporary Help costs.

4) Social Security Insurance (SSI)

- The SSI rate is determined by the federal government and is only applied to Miscellaneous employees, as Safety and POF employees are not eligible for Social Security when they retire. If the federal government changes the rate prior to June 30, that change will be reflected in the final Miscellaneous employees' SSI rate. For context, the SSI rate has not changed historically for many years.

5) Medicare Tax

- The Medicare Tax rate is determined by the federal government. If the federal government changes the rate prior to June 30, that change will be reflected in the final benefit rates. The rate is assessed to every employee's base salary and is also assessed against Unplanned Overtime and Extended Duty Week Compensation. The Medicare Tax rate has not changed historically for many years.

6) Life Insurance

- The rate is determined by the local government life insurance costs divided by the total of the local government Salaries & Wages and Temporary Help costs. The rate is not applied to safety classifications since there are currently no safety supervisors in local government agreements with CAL FIRE. The life insurance rate did not change from the prior fiscal year.

7) Survivor's Benefits

- The rate is determined by the total employer contribution rate, which is set annually by CalPERS. If the rate changes prior to June 30, that change will be reflected in the final benefit rates.

- The survivor's benefit rate could change with the final benefit rates if CalPERS adopts new 2024-25 State 1959 Survivor Monthly Premiums.

- The survivor's benefit rate calculation is determined by multiplying the required employer and employee premiums for the state 5th Level of 1959 survivor benefits; then multiplying by the number of local government employees to get the total premium. The total premium is divided by the total local government employee Salaries & Wages and Temporary Help costs.

8) Prefunding of Post-Employment Benefits (OPEB)

- The annual budget, based on the applicable Bargaining Unit Memorandum of Understanding, requires a state employer contribution to prefund retiree healthcare, referred to as OPEB:

    - Bargaining Unit 1, 4, 15 – 3.0 percent
    - Bargaining Unit 7 – 4.0 percent
    - Bargaining Unit 8 – 3.9 percent
    - Bargaining Unit 12 –3.6 percent

- The OPEB rates are based on the rates displayed in the 2024-25 proposed budget bill under Control Section 3.61 by Bargaining Unit.

9) Workers' Compensation

- The Workers' Compensation rate is calculated based upon the total departmental Workers' Compensation costs divided by the total departmental Salaries & Wages and Temporary Help costs.

- The Workers' Compensation rate increased by 0.98 percent due to an increase in total Workers' Compensation costs being more significant that the increases in total Departmental payroll costs.

10) Unemployment Insurance

- The Unemployment Insurance rate is calculated by the total departmental Unemployment Insurance costs divided by the total department Temporary Help costs.

- The Unemployment rate decreased 0.74 percent due to a decrease in total Unemployment Insurance costs being more significant than the total Departmental Temporary Help payroll costs.

11) Administrative Rate

- The 2024-25 Local Government Rate is currently 12.10 percent, which is the last state and federal control agency approved (2022-23) rate.

- CAL FIRE will continue to apply the 2022-23 12.10 percent Local Government Rate until CAL FIRE's 2023-24 indirect cost rate is approved by the United States Forest Service who is presently reviewing it. Once approved, CAL FIRE will prospectively charge the latest approved state and federal control agency rate.

# EXHIBIT "A"

# TO THE COOPERATIVE AGREEMENT TO PROVIDE FIRE PREVENTION, RESCUE, FIRE MARSHAL AND MEDICAL EMERGENCY FOR THE CITY OF WILDOMAR DATED APRIL 1, 2024 FOR FY2024/2025

***See notation below for estimate assumptions***

| | CAPTAINS | | CAPTAIN MEDICS | | ENGINEERS | | ENGINEER MEDICS | | FF II | | FFII MEDICS | | TOTAL | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **STA. #61** | | | | | | | | | | | | | | |
| Engine | 538,523 | 2 | | | 474,731 | 2 | | | | | 466,528 | 2 | 1,479,782 | 6 |
| Medic Squad | | | | | 237,365 | 1 | 267,899 | 1 | | | 466,528 | 2 | 971,792 | 4 |
| Relief | 269,261 | 1 | | | 237,365 | 1 | | | | | 233,264 | 1 | 739,891 | 3 |
| **66–HR Workweek** | | | | | **237,365** | 1 | | | **205,064** | 1 | | | **442,429** | 2 |
| SUBTOTALS | 807,784 | | 0 | | 1,186,827 | | 267,899 | | 205,064 | | 1,166,321 | | **3,633,894** | |
| SUBTOTALS STAFF | 3 | | | | | 5 | | 1 | | 1 | | 5 | | 15 |
| FIRE SAFETY SUPERVISOR (PCN 000142061) | | | | | | | 205,757 | each | | | | | 205,757 | 1 |
| SUBTOTAL | | | | | | | | | | | | | **205,757** | 16 |

| SUPPORT SERVICES ***ESTIMATE*** (Fire Cost Allocation Plan) | | | | | | | |
|---|---|---|---|---|---|---|---|
| Administrative/Operational (Schedule A) | 26,620 | per assigned Staff ** | | | | 407,812 | 15.32 |
| Volunteer Program (Schedule B) | 9,914 | per Entity Allocation | | | | 9,914 | 1 |
| Medic Program (Schedule C) | 13,898 | Medic FTE and | 2,720 | per Defib | | 88,826 | 6 |
| Battalion Chief Support (Schedule D) | 7,655 | per Fire Station Staff | | | | 114,818 | 15 |
| ECC Support (Schedule E) | 36.51 | per Call and | 26,489 | per Station | | 162,995 | |
| Fleet Support (Schedule F) | 81,675 | per Fire Suppression Equip | | | | 81,675 | 1 |
| Comm/IT Support (Schedule G) | 38.08 | per Call and | 27,633 | per Station | | 170,027 | |
| Facility Support (Schedule H) | 427.33 | per FTE | 1,777 | per Station | | 8,187 | |
| Hazmat Support (Schedule I) | 3,151 | per Call and | 11,857 | per Station | | 39,154 | |
| SUPPORT SERVICES ***ESTIMATE*** SUBTOTAL | | | | | | **1,083,409** | |
| DIRECT CHARGES | | | | | | **38,122** | |
| FIRE ENGINE USE AGREEMENT | 36,250 | each engine | | | | **36,250** | 1 |
| ***ESTIMATED*** CITY BUDGET | | | | | | **4,997,432** | |
| TOTAL STAFF | | | | | | | 15 |

| | | | | |
|---|---|---|---|---|
| 1 | Fire Stations | | 15.0 | Assigned Staff |
| 3,739 | Estimated Number of Calls | | 0.32 | Battalion Chief Allocation |
| 6 | Assigned Medic FTE | ** | 15.32 | Total Assigned Staff |
| 2 | Monitors/Defibs | | | |
| 1 | Hazmat Stations | | | |
| 8 | Number of Hazmat Calls | | | |

**SUPPORT SERVICES (Fire Cost Allocation Plan)**

Administrative & Operational Services

| | |
|---|---|
| Finance / Accounting | Public Affairs / Education |
| Training | Procurement |
| Data Processing | Fire Fighting Equip. |
| Personnel | Office Supplies/Equip. |

**SUPPORT SERVICES (Fire Cost Allocation Plan) Cont.**

Volunteer Program - Support staff, Workers Comp, and Personal Liability Insurance.

Medic Program - Support staff, Training, Certification, Case Review & Reporting, Monitor/ Defibrillator replacement cycle.

Battalion Chief Support - Pooled BC coverage for Cities/Agencies that do not include BC staffing as part of their contracted services.

Fleet Support - Support staff, automotive costs, vehicle/engine maintenance, fuel costs.

Emergency Command Center Support - Dispatch services costs.

Communications / IT Support - Support staff, communications, radio maintenance, computer support functions.

Facility Support - Facility maintenance staff with associated operating costs.

Hazmat Program - Support staff, operating costs, and vehicle replacement .

**FY 24/25 POSITION SALARIES TOP STEP**

| | |
|---|---|
| 381,708 | DEPUTY CHIEF |
| 376,698 | DIV CHIEF |
| 315,635 | BAT CHIEF |
| 269,261 | CAPT |
| 302,696 | CAPT MEDIC |
| 237,365 | ENG |
| 267,899 | ENG/MEDIC |
| 205,064 | FF II |
| 233,264 | FF II/MEDIC |
| 144,534 | ADMIN SVCS ANALYST II |
| 110,278 | ADMIN SVCS ASST |
| 210,212 | DEPUTY FIRE MARSHAL |
| 145,731 | EMERGENCY MEDICAL SERVICE SPEC |
| 114,663 | EXECUTIVE ASSISTANT II |
| 205,757 | FIRE SAFETY SUPERVISOR |
| 183,114 | FIRE SAFETY SPECIALIST |
| 159,587 | FIRE SYSTEMS INSPECTOR |
| 96,537 | OFFICE ASSISTANT III |

| | |
|---|---|
| 36,250 | FIRE ENGINE |
| 26,620 | SRVDEL |
| 9,914 | VOL DEL |
| 13,898 | MEDIC FTE |
| 2,720 | MEDIC MONITORS/DEFIBS REPLACEMENT |
| 7,655 | BC SUPPORT |
| 26,489 | ECC STATION |
| 36.51 | ECC CALLS |
| 81,675 | FLEET SUPPORT |
| 27,633 | COMM/IT STATION |
| 38.08 | COMM/IT CALLS |
| 1,777 | FACILITY STATION |
| 427.33 | FACILITY FTE |
| 11,857 | HAZMAT STATION |
| 3,151.42 | HAZMAT CALLS |
| 2,087 | HAZMAT VEHICLE REPLACEMENT |

***Cost Assumptions:***

*- All Salaries based on PRELIM Salary, Pay Differentials, and Operating Expenses Schedule FY 2024-2025 Dated February 14, 2024*

*- Benefits and Admin Fee based on Staff Benefit Rate Matrix FY 2024-25 dated January 2024 Preliminary*

*- Non-Safety Staff based on FY24/25 estimates and Support Services from previous FY23/24 with 5% increase.*

**FY 24/25 DIRECT BILL ACCOUNT CODE**

| | | | |
|---|---|---|---|
| 520230 | Cellular Phone | 522310 | Maint-Building and |
| 520300 | Pager Service | 522360 | Maint-Extermination |
| 520320 | Telephone Service | 522860 | Medical-Dental Sup |
| 520800 | Household Expense | 522870 | Other Medical Care |
| 520805 | Appliances | 522890 | Pharmaceuticals |
| 520815 | Cleaning and Custodial Supp | 523220 | Licenses And Perm |
| 520830 | Laundry Services | 523680 | Office Equip Non F |
| 520840 | Household Furnishings | 526700 | Rent-Lease Bldgs |
| 520845 | Trash | 526940 | Locks/Keys |
| 521380 | Maint-Copier Machines | 527280 | Awards/Recognition |
| 521440 | Maint-Kitchen Equipment | 529500 | Electricity |
| 521540 | Maint-Office Equipment | 529510 | Heating Fuel |
| 521600 | Maint-Service Contracts | 529550 | Water |
| 521660 | Maint-Telephone | 537240 | Interfnd Exp-Utilitie |
| 521680 | Maint-Underground Tanks | 542060 | Improvements-Build |

# EXHIBIT "A"

# TO THE COOPERATIVE AGREEMENT TO PROVIDE FIRE PREVENTION, RESCUE, FIRE MARSHAL AND MEDICAL EMERGENCY FOR THE CITY OF WILDOMAR DATED APRIL 1, 2024 FOR FY2025/2026

***See notation below for estimate assumptions***

| | CAPTAINS | | CAPTAIN MEDICS | | ENGINEERS | | ENGINEER MEDICS | | FF II | | FFII MEDICS | | TOTAL | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **STA. #61** | | | | | | | | | | | | | | |
| Engine | 597,630 | 2 | | | 526,675 | 2 | | | | | 518,149 | 2 | 1,642,454 | 6 |
| Medic Squad | | | | | 263,337 | 1 | 297,615 | 1 | | | 518,149 | 2 | 1,079,101 | 4 |
| Relief | 298,815 | 1 | | | 263,337 | 1 | | | | | 259,074 | 1 | 821,227 | 3 |
| **66–HR Workweek** | | | | | **263,337** | 1 | | | **227,505** | 1 | | | **490,842** | 2 |
| SUBTOTALS | 896,446 | | 0 | | 1,316,687 | | 297,615 | | 227,505 | | 1,295,372 | | **4,033,624** | |
| SUBTOTALS STAFF | 3 | | | | | 5 | | 1 | | 1 | | 5 | | 15 |
| FIRE SAFETY SUPERVISOR (PCN 000142061) | | | | | | | 205,757 | each | | | | | 205,757 | 1 |
| SUBTOTAL | | | | | | | | | | | | | **205,757** | 16 |

| SUPPORT SERVICES ***ESTIMATE*** (Fire Cost Allocation Plan) | | | | | | | |
|---|---|---|---|---|---|---|---|
| Administrative/Operational (Schedule A) | 26,620 | per assigned Staff ** | | | | 407,812 | 15.32 |
| Volunteer Program (Schedule B) | 9,914 | per Entity Allocation | | | | 9,914 | 1 |
| Medic Program (Schedule C) | 13,898 | Medic FTE and | 2,720 | per Defib | | 88,826 | 6 |
| Battalion Chief Support (Schedule D) | 7,655 | per Fire Station Staff | | | | 114,818 | 15 |
| ECC Support (Schedule E) | 36.51 | per Call and | 26,489 | per Station | | 162,995 | |
| Fleet Support (Schedule F) | 81,675 | per Fire Suppression Equip | | | | 81,675 | 1 |
| Comm/IT Support (Schedule G) | 38.08 | per Call and | 27,633 | per Station | | 170,027 | |
| Facility Support (Schedule H) | 427.33 | per FTE | 1,777 | per Station | | 8,187 | |
| Hazmat Support (Schedule I) | 3,151 | per Call and | 11,857 | per Station | | 39,154 | |
| SUPPORT SERVICES ***ESTIMATE*** SUBTOTAL | | | | | | **1,083,409** | |
| DIRECT CHARGES | | | | | | **38,122** | |
| FIRE ENGINE USE AGREEMENT | 55,000 | each engine | | | | **55,000** | 1 |
| ***ESTIMATED*** CITY BUDGET | | | | | | **5,415,911** | |
| TOTAL STAFF | | | | | | | 15 |

| | | | | |
|---|---|---|---|---|
| 1 | Fire Stations | | 15.0 | Assigned Staff |
| 3,739 | Estimated Number of Calls | | 0.32 | Battalion Chief Allocation |
| 6 | Assigned Medic FTE | ** | 15.32 | Total Assigned Staff |
| 2 | Monitors/Defibs | | | |
| 1 | Hazmat Stations | | | |
| 8 | Number of Hazmat Calls | | | |

**SUPPORT SERVICES (Fire Cost Allocation Plan)**

Administrative & Operational Services

| | |
|---|---|
| Finance / Accounting | Public Affairs / Education |
| Training | Procurement |
| Data Processing | Fire Fighting Equip. |
| Personnel | Office Supplies/Equip. |

**SUPPORT SERVICES (Fire Cost Allocation Plan) Cont.**

Volunteer Program - Support staff, Workers Comp, and Personal Liability Insurance.

Medic Program - Support staff, Training, Certification, Case Review & Reporting, Monitor/ Defibrillator replacement cycle.

Battalion Chief Support - Pooled BC coverage for Cities/Agencies that do not include BC staffing as part of their contracted services.

Fleet Support - Support staff, automotive costs, vehicle/engine maintenance, fuel costs.

Emergency Command Center Support - Dispatch services costs.

Communications / IT Support - Support staff, communications, radio maintenance, computer support functions.

Facility Support - Facility maintenance staff with associated operating costs.

Hazmat Program - Support staff, operating costs, and vehicle replacement .

**FY 25/26 POSITION SALARIES TOP STEP**

| | |
|---|---|
| 424,655 | DEPUTY CHIEF |
| 419,073 | DIV CHIEF |
| 350,396 | BAT CHIEF |
| 298,815 | CAPT |
| 330,385 | CAPT MEDIC |
| 263,337 | ENG |
| 297,615 | ENG/MEDIC |
| 227,505 | FF II |
| 259,074 | FF II/MEDIC |
| 144,534 | ADMIN SVCS ANALYST II |
| 110,278 | ADMIN SVCS ASST |
| 210,212 | DEPUTY FIRE MARSHAL |
| 145,731 | EMERGENCY MEDICAL SERVICE SPEC |
| 114,663 | EXECUTIVE ASSISTANT II |
| 205,757 | FIRE SAFETY SUPERVISOR |
| 183,114 | FIRE SAFETY SPECIALIST |
| 159,587 | FIRE SYSTEMS INSPECTOR |
| 96,537 | OFFICE ASSISTANT III |

| | |
|---|---|
| 55,000 | FIRE ENGINE |
| 26,620 | SRVDEL |
| 9,914 | VOL DEL |
| 13,898 | MEDIC FTE |
| 2,720 | MEDIC MONITORS/DEFIBS REPLACEMENT |
| 7,655 | BC SUPPORT |
| 26,489 | ECC STATION |
| 36.51 | ECC CALLS |
| 81,675 | FLEET SUPPORT |
| 27,633 | COMM/IT STATION |
| 38.08 | COMM/IT CALLS |
| 1,777 | FACILITY STATION |
| 427.33 | FACILITY FTE |
| 11,857 | HAZMAT STATION |
| 3,151.42 | HAZMAT CALLS |
| 2,087 | HAZMAT VEHICLE REPLACEMENT |

***Cost Assumptions:***

*- All Salaries based on PRELIM Salary, Pay Differentials, and Operating Expenses Schedule FY 2024-2025 Dated February 14, 2024*

*- Benefits and Admin Fee based on Staff Benefit Rate Matrix FY 2024-25 dated January 2024 Preliminary with PERS adjusted to higher amount*

*- Non-Safety Staff based on FY24/25 estimates and Support Services from previous FY23/24 with 5% increase.*

**FY 25/26 DIRECT BILL ACCOUNT CODE**

| | | | |
|---|---|---|---|
| 520230 | Cellular Phone | 522310 | Maint-Building and |
| 520300 | Pager Service | 522360 | Maint-Extermination |
| 520320 | Telephone Service | 522860 | Medical-Dental Sup |
| 520800 | Household Expense | 522870 | Other Medical Care |
| 520805 | Appliances | 522890 | Pharmaceuticals |
| 520815 | Cleaning and Custodial Supp | 523220 | Licenses And Perm |
| 520830 | Laundry Services | 523680 | Office Equip Non F |
| 520840 | Household Furnishings | 526700 | Rent-Lease Bldgs |
| 520845 | Trash | 526940 | Locks/Keys |
| 521380 | Maint-Copier Machines | 527280 | Awards/Recognition |
| 521440 | Maint-Kitchen Equipment | 529500 | Electricity |
| 521540 | Maint-Office Equipment | 529510 | Heating Fuel |
| 521600 | Maint-Service Contracts | 529550 | Water |
| 521660 | Maint-Telephone | 537240 | Interfnd Exp-Utilitie |
| 521680 | Maint-Underground Tanks | 542060 | Improvements-Build |

# EXHIBIT "A"

# TO THE COOPERATIVE AGREEMENT TO PROVIDE FIRE PREVENTION, RESCUE, FIRE MARSHAL AND MEDICAL EMERGENCY FOR THE CITY OF WILDOMAR DATED APRIL 1, 2024 FOR FY2026/2027

***See notation below for estimate assumptions***

| | CAPTAINS | | CAPTAIN MEDICS | | ENGINEERS | | ENGINEER MEDICS | | FF II | | FFII MEDICS | | TOTAL | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **STA. #61** | | | | | | | | | | | | | | |
| Engine | 597,630 | 2 | | | 526,675 | 2 | | | | | 518,149 | 2 | 1,642,454 | 6 |
| Medic Squad | | | | | 263,337 | 1 | 297,615 | 1 | | | 518,149 | 2 | 1,079,101 | 4 |
| Relief | 298,815 | 1 | | | 263,337 | 1 | | | | | 259,074 | 1 | 821,227 | 3 |
| **66–HR Workweek** | | | | | **263,337** | 1 | | | **227,505** | 1 | | | **490,842** | 2 |
| SUBTOTALS | 896,446 | | 0 | | 1,316,687 | | 297,615 | | 227,505 | | 1,295,372 | | **4,033,624** | |
| SUBTOTALS STAFF | 3 | | | | | 5 | | 1 | | 1 | | 5 | | 15 |
| FIRE SAFETY SUPERVISOR (PCN 000142061) | | | | | | | 205,757 | each | | | | | 205,757 | 1 |
| SUBTOTAL | | | | | | | | | | | | | **205,757** | 16 |

| SUPPORT SERVICES ***ESTIMATE*** (Fire Cost Allocation Plan) | | | | | | |
|---|---|---|---|---|---|---|
| Administrative/Operational (Schedule A) | 26,620 | per assigned Staff ** | | | 407,812 | 15.32 |
| Volunteer Program (Schedule B) | 9,914 | per Entity Allocation | | | 9,914 | 1 |
| Medic Program (Schedule C) | 13,898 | Medic FTE and | 2,720 | per Defib | 88,826 | 6 |
| Battalion Chief Support (Schedule D) | 7,655 | per Fire Station Staff | | | 114,818 | 15 |
| ECC Support (Schedule E) | 36.51 | per Call and | 26,489 | per Station | 162,995 | |
| Fleet Support (Schedule F) | 81,675 | per Fire Suppression Equip | | | 81,675 | 1 |
| Comm/IT Support (Schedule G) | 38.08 | per Call and | 27,633 | per Station | 170,027 | |
| Facility Support (Schedule H) | 427.33 | per FTE | 1,777 | per Station | 8,187 | |
| Hazmat Support (Schedule I) | 3,151 | per Call and | 11,857 | per Station | 39,154 | |
| SUPPORT SERVICES ***ESTIMATE*** SUBTOTAL | | | | | **1,083,409** | |
| DIRECT CHARGES | | | | | **38,122** | |
| FIRE ENGINE USE AGREEMENT | 55,000 | each engine | | | **55,000** | 1 |
| ***ESTIMATED*** CITY BUDGET | | | | | **5,415,911** | |
| TOTAL STAFF | | | | | | 15 |

| | | | | |
|---|---|---|---|---|
| 1 | Fire Stations | | 15.0 | Assigned Staff |
| 3,739 | Estimated Number of Calls | | 0.32 | Battalion Chief Allocation |
| 6 | Assigned Medic FTE | ** | 15.32 | Total Assigned Staff |
| 2 | Monitors/Defibs | | | |
| 1 | Hazmat Stations | | | |
| 8 | Number of Hazmat Calls | | | |

**SUPPORT SERVICES (Fire Cost Allocation Plan)**

Administrative & Operational Services

| | |
|---|---|
| Finance / Accounting | Public Affairs / Education |
| Training | Procurement |
| Data Processing | Fire Fighting Equip. |
| Personnel | Office Supplies/Equip. |

**SUPPORT SERVICES (Fire Cost Allocation Plan) Cont.**

Volunteer Program - Support staff, Workers Comp, and Personal Liability Insurance.

Medic Program - Support staff, Training, Certification, Case Review & Reporting, Monitor/ Defibrillator replacement cycle.

Battalion Chief Support - Pooled BC coverage for Cities/Agencies that do not include BC staffing as part of their contracted services.

Fleet Support - Support staff, automotive costs, vehicle/engine maintenance, fuel costs.

Emergency Command Center Support - Dispatch services costs.

Communications / IT Support - Support staff, communications, radio maintenance, computer support functions.

Facility Support - Facility maintenance staff with associated operating costs.

Hazmat Program - Support staff, operating costs, and vehicle replacement .

**FY 26/27 POSITION SALARIES TOP STEP**

| | |
|---|---|
| 424,655 | DEPUTY CHIEF |
| 419,073 | DIV CHIEF |
| 350,396 | BAT CHIEF |
| 298,815 | CAPT |
| 330,385 | CAPT MEDIC |
| 263,337 | ENG |
| 297,615 | ENG/MEDIC |
| 227,505 | FF II |
| 259,074 | FF II/MEDIC |
| 144,534 | ADMIN SVCS ANALYST II |
| 110,278 | ADMIN SVCS ASST |
| 210,212 | DEPUTY FIRE MARSHAL |
| 145,731 | EMERGENCY MEDICAL SERVICE SPEC |
| 114,663 | EXECUTIVE ASSISTANT II |
| 205,757 | FIRE SAFETY SUPERVISOR |
| 183,114 | FIRE SAFETY SPECIALIST |
| 159,587 | FIRE SYSTEMS INSPECTOR |
| 96,537 | OFFICE ASSISTANT III |

| | |
|---|---|
| 55,000 | FIRE ENGINE |
| 26,620 | SRVDEL |
| 9,914 | VOL DEL |
| 13,898 | MEDIC FTE |
| 2,720 | MEDIC MONITORS/DEFIBS REPLACEMENT |
| 7,655 | BC SUPPORT |
| 26,489 | ECC STATION |
| 36.51 | ECC CALLS |
| 81,675 | FLEET SUPPORT |
| 27,633 | COMM/IT STATION |
| 38.08 | COMM/IT CALLS |
| 1,777 | FACILITY STATION |
| 427.33 | FACILITY FTE |
| 11,857 | HAZMAT STATION |
| 3,151.42 | HAZMAT CALLS |
| 2,087 | HAZMAT VEHICLE REPLACEMENT |

***Cost Assumptions:***

*- All Salaries based on PRELIM Salary, Pay Differentials, and Operating Expenses Schedule FY 2024-2025 Dated February 14, 2024*

*- Benefits and Admin Fee based on Staff Benefit Rate Matrix FY 2024-25 dated January 2024 Preliminary with PERS adjusted to higher amount*

*- Non-Safety Staff based on FY24/25 estimates and Support Services from previous FY23/24 with 5% increase.*

**FY 26/27 DIRECT BILL ACCOUNT CODE**

| | | | |
|---|---|---|---|
| 520230 | Cellular Phone | 522310 | Maint-Building and |
| 520300 | Pager Service | 522360 | Maint-Extermination |
| 520320 | Telephone Service | 522860 | Medical-Dental Sup |
| 520800 | Household Expense | 522870 | Other Medical Care |
| 520805 | Appliances | 522890 | Pharmaceuticals |
| 520815 | Cleaning and Custodial Supp | 523220 | Licenses And Perm |
| 520830 | Laundry Services | 523680 | Office Equip Non F |
| 520840 | Household Furnishings | 526700 | Rent-Lease Bldgs |
| 520845 | Trash | 526940 | Locks/Keys |
| 521380 | Maint-Copier Machines | 527280 | Awards/Recognition |
| 521440 | Maint-Kitchen Equipment | 529500 | Electricity |
| 521540 | Maint-Office Equipment | 529510 | Heating Fuel |
| 521600 | Maint-Service Contracts | 529550 | Water |
| 521660 | Maint-Telephone | 537240 | Interfnd Exp-Utilitie |
| 521680 | Maint-Underground Tanks | 542060 | Improvements-Build |

**EXHIBIT "C"**

**TO THE COOPERATIVE AGREEMENT**
**TO PROVIDE FIRE PROTECTION, FIRE PREVENTION, RESCUE, FIRE MARSHAL AND MEDICAL EMERGENCY SERVICES FOR THE CITY OF WILDOMAR**
**DATED JULY 1, 2024**

**PAYMENT FOR SERVICES**
ADDITIONAL SERVICES
FIRE ENGINE USE AGREEMENT

**Station 61**
Engine E61, RCO No. 16-849 (VIN: 4S7CT2D97HC081449)

The Fire Engine Use Agreement is utilized in the event that a fire engine(s) which was initially purchased by the CITY, and then the CITY elects to have the COUNTY take responsibility of said fire engine(s). The Fire Engine Use Agreement guarantees the CITY the use of this fire engine(s), the COUNTY network of equipment, and resources of the COUNTY.

This fire engine(s) shall be used as an integrated unit for Fire Services as set forth in this Cooperative Agreement between the COUNTY and CITY and shall be stationed primarily in the CITY. The change in ownership of the fire engine does not waive or supersede any responsibilities of the CITY pursuant to this agreement. This exhibit is strictly to further detail for the CITY, the responsibilities and costs associated within the Cooperative Agreement between the COUNTY and CITY; therefore, the Fire Engine Use Agreement is inseparable.

The CITY will have the option of transferring title of said fire engine(s) to the COUNTY. If the CITY transfers title of said fire engine(s) to the County, the County will take ownership of the said fire engine(s), and the County will maintain insurance on said fire engine(s). If the CITY opts to maintain ownership and title of said fire engine(s), the CITY will maintain insurance on said fire engine(s). Proof of Insurance is to be provided to the COUNTY.

The COUNTY will ensure a working fire engine(s) is available for the CITY at all times under this agreement. All capital improvements and/or betterments to the fire engine(s) listed above, will be the responsibility and paid for by the owner of said fire engine(s). All other maintenance and repairs to the fire engine(s) listed above, will be the responsibility and paid for by the COUNTY under this Agreement.

When the Riverside County Fire Department Fleet personnel determine the fire engine(s) listed above is due for replacement, the COUNTY will purchase a new fire

engine(s); and, the owner of the old fire engine(s) may survey said fire engine(s) or reallocate as a second roll response fire engine.

The annual cost for this service is calculated at 1/20 of the replacement cost. The current replacement cost is $725,000. If this Agreement is entered into mid-year, the annual cost will be prorated accordingly. Replacement cost is subject to change based on current Type I Fire Engine cost. See each respective fiscal year's Exhibit "A" for current Fire Engine Use Agreement costs.

The CITY may opt out of this Agreement at any time in writing and the costs will be prorated accordingly by fiscal year. No refunds will be provided for any prior payments. If the fire engine(s) have been titled to the COUNTY and the fire engine(s) are still within their useful life cycle, the ownership will not revert back to the CITY unless the entire Cooperative Agreement is terminated.

**EXHIBIT "D"**

**TO THE COOPERATIVE AGREEMENT**
**TO PROVIDE FIRE PROTECTION, FIRE PREVENTION, FIRE MARSHAL, RESCUE AND MEDICAL EMERGENCY SERVICES FOR THE CITY OF WILDOMAR**
**DATED JULY 1, 2024**

**PAYMENT FOR ADDITIONAL SERVICES**
OFFICE OF THE FIRE MARSHAL AGREEMENT

The Fire Marshal Agreement is utilized in the event a CITY elects to fund locally direct COUNTY Fire Marshal personnel at the CITY to perform the duties of the Office of the Fire Marshal. These duties include:

For conformance with applicable laws, codes and regulations concerning fire protection and life safety -

- Review Planning and Development Cases for the CITY
- Review and inspection of construction development for the CITY
- State mandated Fire/Life Safety Inspections in accordance with Health and Safety Code 13146.1, 13146.2, 13146.3, 13217 and 13235
- Review, Permitting and Inspection of Special Events
- Investigation of fire safety complaints
- Meeting with development applicants and customers
- Fire Life Safety Inspections of State Regulated Occupancies and Annual Business Inspections.
- Weed abatement of all vacant parcels.

Administrative activities -

- Creation and maintenance of forms for review and inspection of construction development and fire/life safety inspections.
- Provide information to customers on CITY Ordinances and Standards for construction
- Creation and maintenance of Information Bulletins, Technical Policies and Standards for Fire Protection in the CITY
- Provide recommendations on updating CITY Ordinances and Standards in regards to fire/life safety

In the event CITY desires an increase in the Office of the Fire Marshal duties services provides, CITY shall provide sixty (60) days written notice of the proposed increase in services. COUNTY is under no obligation to approve any requested increase. COUNTY shall render a written decision on whether to allow or deny the increase within thirty (30) days of the notice provided pursuant to this section.

It is the CITY responsibility to provide funding for all direct operating supplies for each position in accordance with COUNTY requirements and/or standards. These supplies include, but are not limited to:

- Vehicle and regular maintenance
- Training
- Office space, furniture, Code & Standard reference books, and general & field supplies
- All IT and Communication tools (such as cell phone, computer, etc.)
- Uniform costs

All costs including salaries and benefits will be included in each quarterly invoice as outlined in the Cooperative Agreement.

The CITY may opt out of this Exhibit and eliminate funding for locally direct COUNTY Fire Marshal personnel at the CITY in writing with a minimum notice of one hundred and twenty (120) days. The costs will be prorated accordingly by services provided and fiscal year.

It is the responsibility of the CITY to obtain cost recovery for the Fire Marshal services provided by these personnel for the CITY.



# CAL FIRE / Riverside County Fire

Cooperative- Integrated - Regionalized Fire Protection

The Riverside County Fire Department is dedicated to protecting life, property and the environment through professionalism, integrity, and efficiency.

# Wildomar Fire Protection Contract

**Fire Apparatus:**

- 1 Fire Engine (use agreeme
- 1 Medic Squad (city owned)

**Staffing:** 14 total personnel







➢ <u>Fire Suppression:</u>

- Battalion Chief Coverage
- 3 Fire Captains
- 4 Engineers
- 1 Engineer Paramedic
- 5 Firefighter Paramedics









➢ <u>Fire Prevention</u>

- 1 Fire Safety Supervisor







# Fire Contract

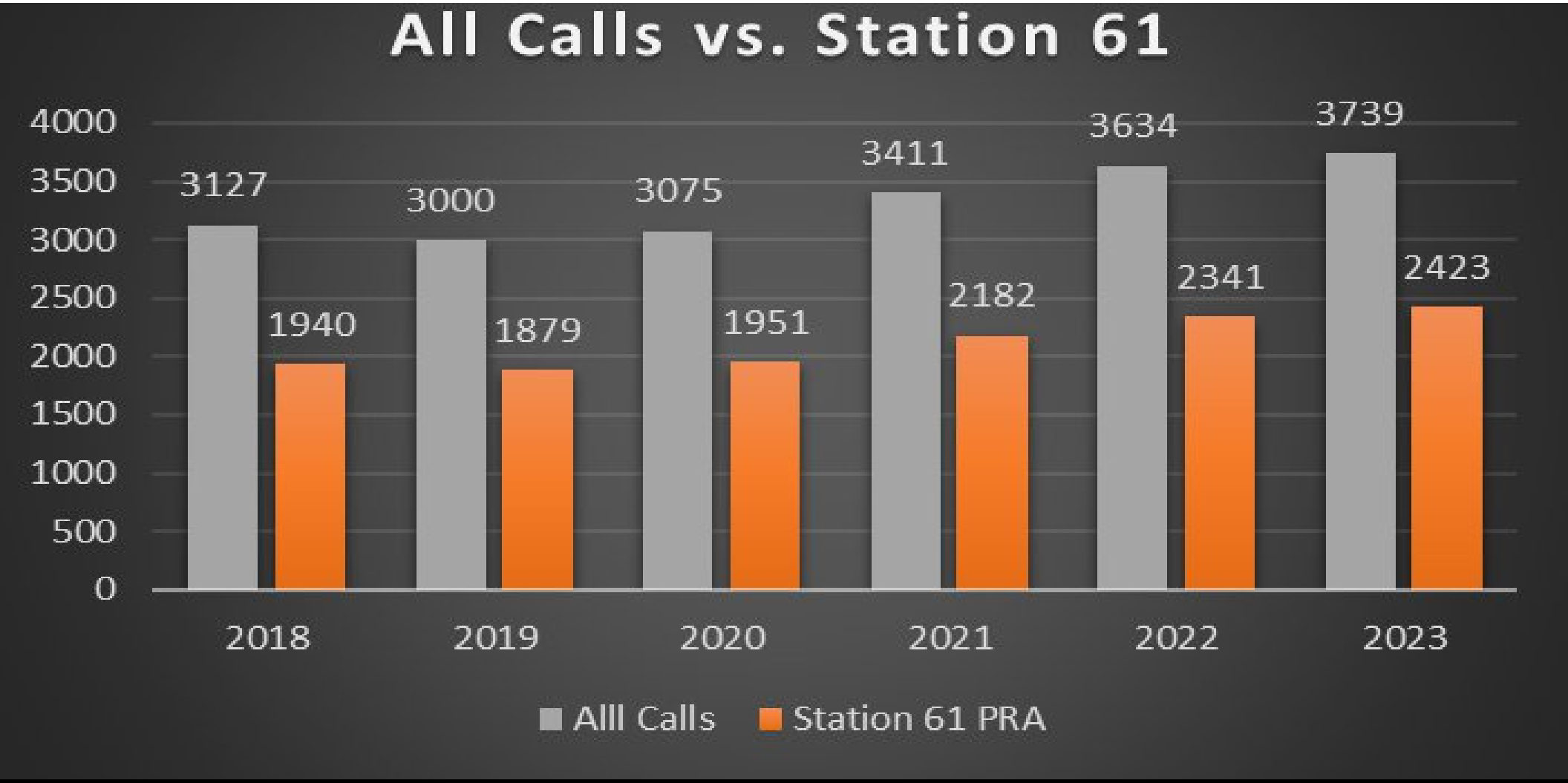
## Regional Integrated Cooperative Fire Protection




7 Fire Stations, 5 Fire Engines, 1 Ladder Truck, 2 Wildland Engines, 2 Medic Squads, 31 Firefighters,




- Resiliency & surge capacity
- Cover behind
- Economies of scale
- **County assets: 83** municipal fire engines, 9 Brush engines,  8 Ladder trucks,18 Squads/ Patrols, Hazmat unit, 4 Breathing supports, Utility trucks, Dozer, reserve squads, 3 Com / incident support units, 32 Chief officers.
- **State assets:** 17 fire engines, 3 planes, 1 helicopter, 3 bull dozers, 19 fire crews, 24 chief officers
- Admin , HR, hiring, cost recovery, supplies and equipment, IT, 911 Dispatch, PIO, Arson team.
- Oversite of EMS, training, health & safety programs.




2023 Response time comparison: Station 61= 4.7 minutes vs. City of Wildomar = 5.1 minutes

# BENEFITS OF FIRE AND LIFE SAFETY INSPECTION PROGRAM



- Risk reduction
- Compliance assurance
- Early detection of hazards
- Employee and citizen safety
- Emergency preparedness
- Possible insurance reduction
- Reduce new business costs




✓ Average cost range from $260- $800 depending on the size of the facility.
✓ Revenue with offset costs of growing fire marshal office demands

**Overall, fire and life safety inspections are crucial for ensuring the well-being of businesses, employees, customers, and the community at large, while also protecting assets and reputation.**

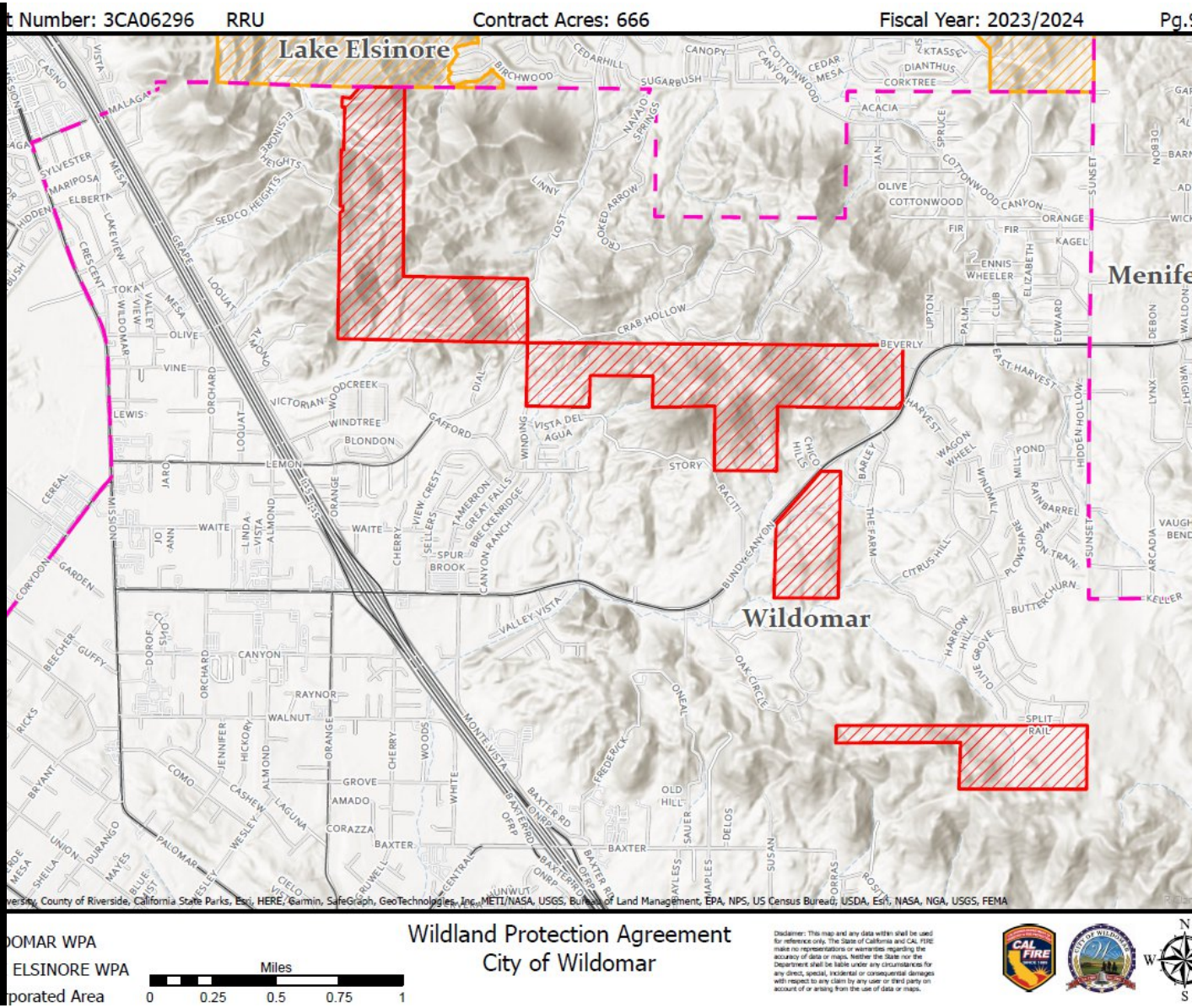
# ANNUAL FIRE AND LIFE SAFETY BUSINESS INSPECTIONS

| | | | | | |
|---|---|---|---|---|---|
| Addressing | Knox System | Fire Access | Hydrants, PIV's, FDC's | Sprinkler Systems & Maintenance | Fire Alarm Systems & Maintenance |
| Kitchen Hood Extinguishing & Exhaust Systems | Emergency Information | Exit Signs & Emergency Lighting | Exiting | Fire Rated Construction | Electrical |
| Ignition Sources | **Interior Combustible Storage** | **Outside Combustible Storage** | Gas Cylinders | Hazardous Materials | Combustible Decorative Materials |

# The Fire Contract

Overview & Changes

- **Covers 666 acres**
- **FY23/24 $27,191**
- **FY24/25 $31,789**
- **Immediate dispatch of:**
  - Aircraft
  - Hand Crews
  - Bull Dozers
  - Brush Engines
- **Local high dispatch:**
  - 1 Battalion Chief
  - 3 Fire Engines
- **State high dispatch:**
  - 2 Battalion Chiefs
  - 10 Engines
  - 4 Hand Crews
  - 2 Bulldozers
  - 1 AGTS (airplane)
  - 2 Air Tankers (airplanes)



- CALFIRE sends estimates at top-step for Fire Suppression personnel cost.
- Actual personnel billing is based on MOU and staff-benefit rates negotiated at state level.
- 11/1/24 72-hour week to a 66- hour week, to one 24-hour day reduction per work period.
- CAL HR and Union in active negotiation for final MOU
  - FSLA overtime
  - Time Off
  - Benefits

# Shift Patterns

**Most LG FD's work a 56 Hr. Duty Week**

**Most LG FF's work on average, 10 twenty-four-hour days a month**

**Currently, CAL FIRE works a 72 Hr. Duty Week**

**CAL FIRE FF's work on average, 12 twenty-four-hour days a month**

- **Studies show firefighter fatigue leads to increase injuries and poor decision making**
- **Improved recruitment and retention**



Current CAL FIRE; three 24 hr. days (72 on, 96 off)



Majority of surrounding LG FD's; two 24 hr. days (48 on, 96 off) RIV, MUR, CLK



CAL FIRE Transitioning from 72-hour duty week to 66 hour.



Future 56 hour for CAL FIRE?

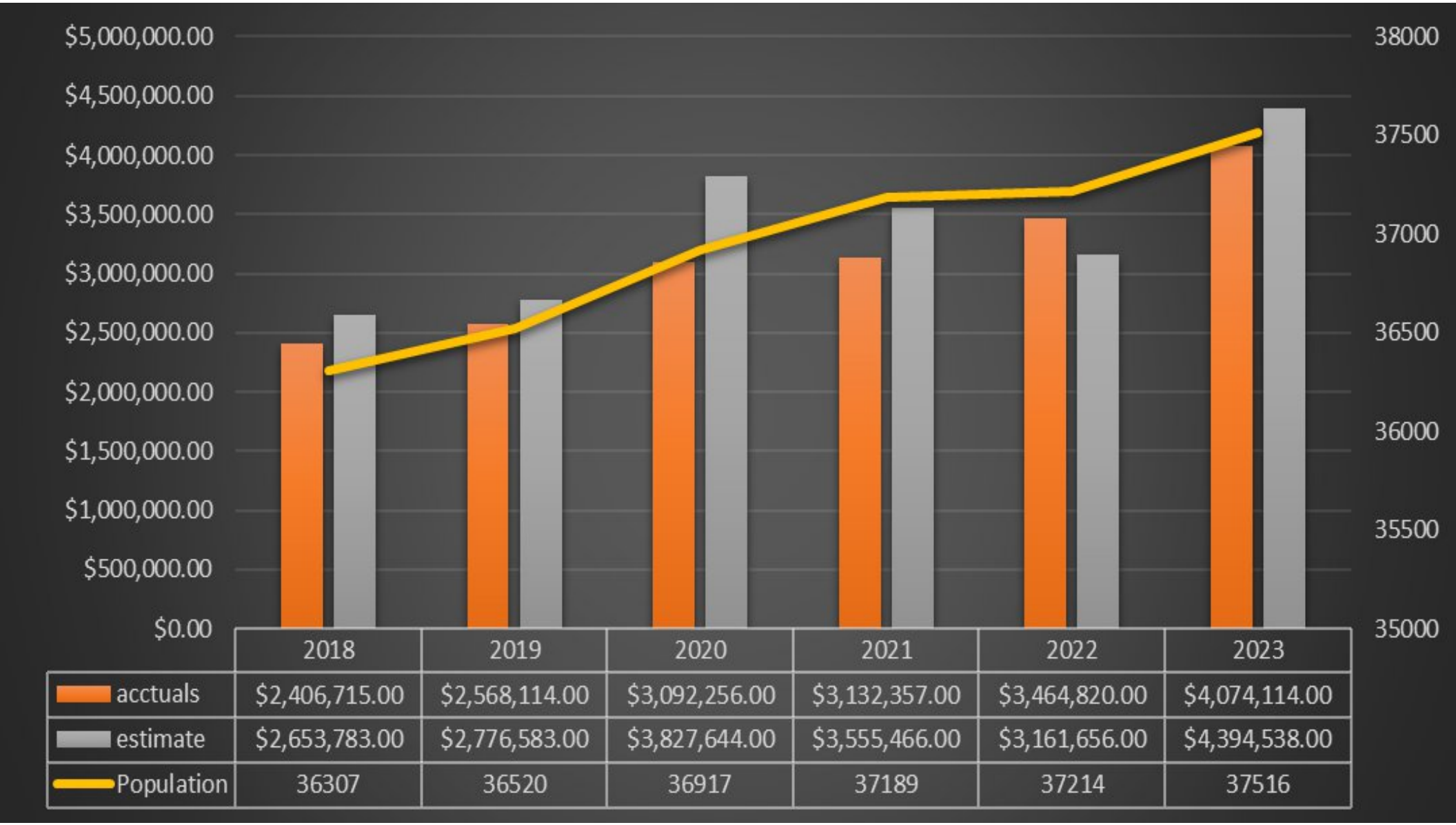
# Wildomar Fire Protection Contract

- Increase in funded personal to fill open days of new 66 hr. (2 additional staff)
  - Fire Apparatus Engineer
  - Firefighter
  - $443k




- Battalion Chief moved to cost allocation.
- Wildland agreement.
- CAL PERS single year reduction.
- Final 66-hour duty week Labor agreement?
  - State budget May revise
- Discontinue dual PCA coding in FY24/25.
- Future planning EMS Transport and 56-hour work week.
- Wildomar Cooperative fire protection contract renewal.
  - Recommended 3-year contract






| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|---|---|---|
| acctuals | $2,406,715.00 | $2,568,114.00 | $3,092,256.00 | $3,132,357.00 | $3,464,820.00 | $4,074,114.00 |
| estimate | $2,653,783.00 | $2,776,583.00 | $3,827,644.00 | $3,555,466.00 | $3,161,656.00 | $4,394,538.00 |
| Population | 36307 | 36520 | 36917 | 37189 | 37214 | 37516 |

# Fire Department Strategic Plan

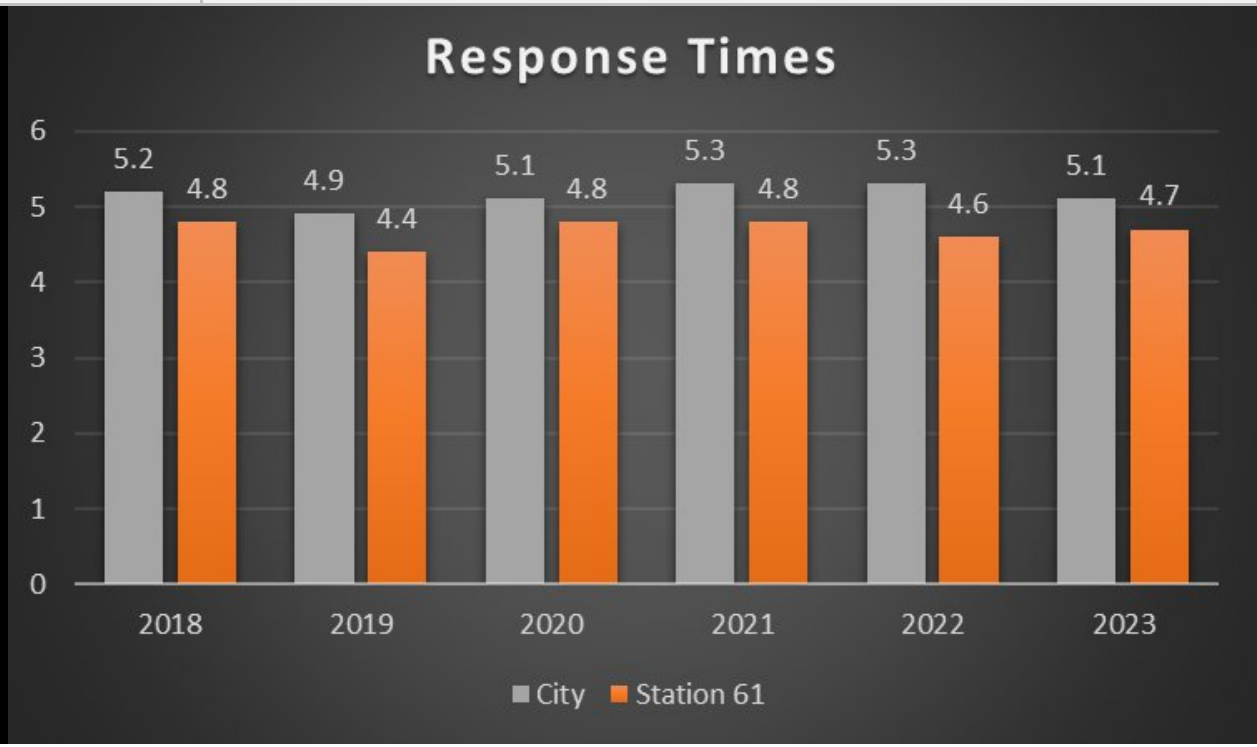
## RESPONSE TIME SERVICE LEVEL STANDARDS

Fire and Medical Emergency Response time standards will be based on the response categories of Urban, Suburban, Rural, and Outlying.

| Response Category | Population | General Description |
|---|---|---|
| Urban | An area with a population density greater than 1,000 persons per square mile. | Residential, Commercial, Industrial |
| Suburban | An area with a population density of 500 - 1,000 persons per square mile. | Residential, Light Commercial, Light Industrial |
| Rural | An area with a population density of 100 – 500 persons per square mile. | Residential, Agricultural |
| Outlying | An area with a population density less than 100 persons per square mile. | Residential, Open Space |

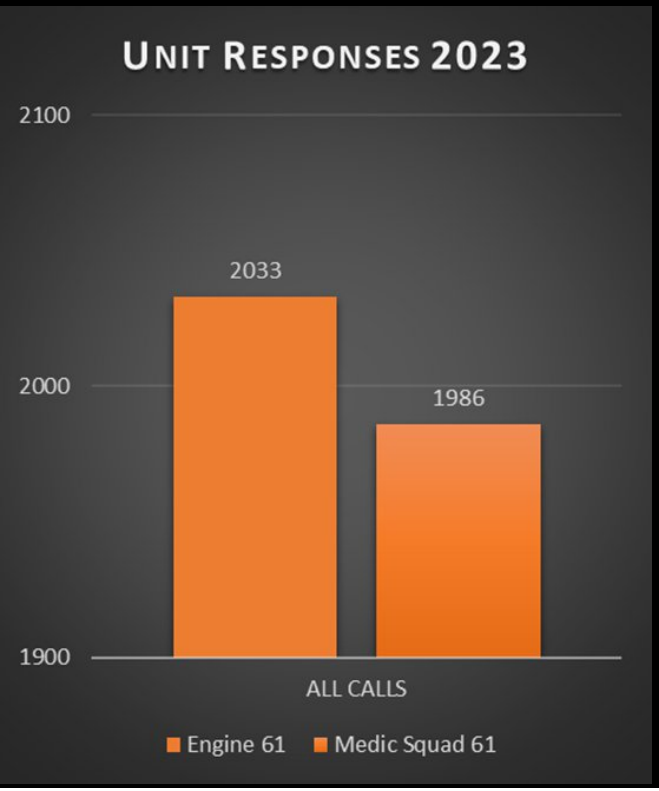
| CODE 3 MEDICAL EMERGENCY FIRST DUE UNIT | |
|---|---|
| **Response Category** | **Travel Time** |
| Urban | 4:00 |
| Suburban | 6:00 |
| Rural | 8:00 |
| Outlying | 15:00 |

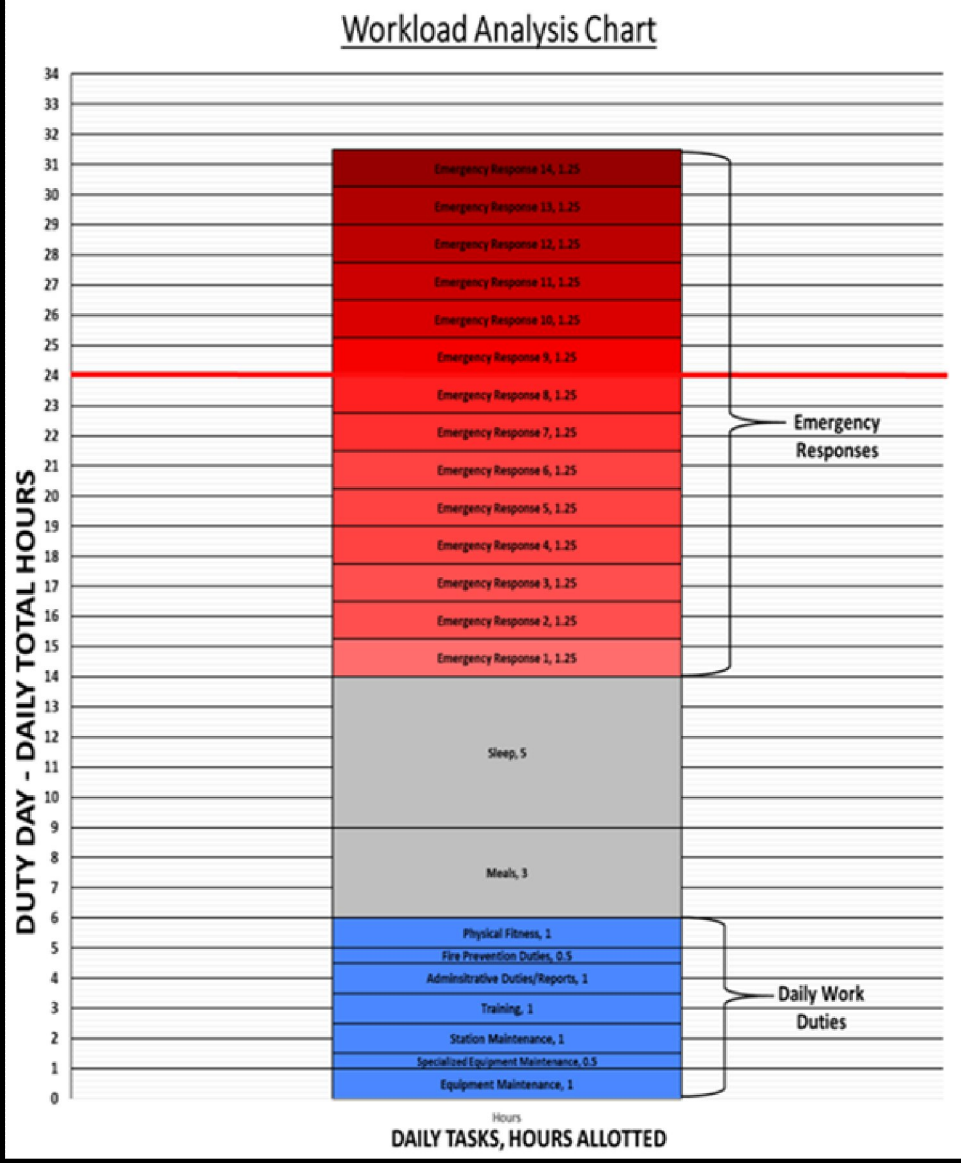
- 2020 U.S. Census data shows Wildomar has 1555 population density per square mile.



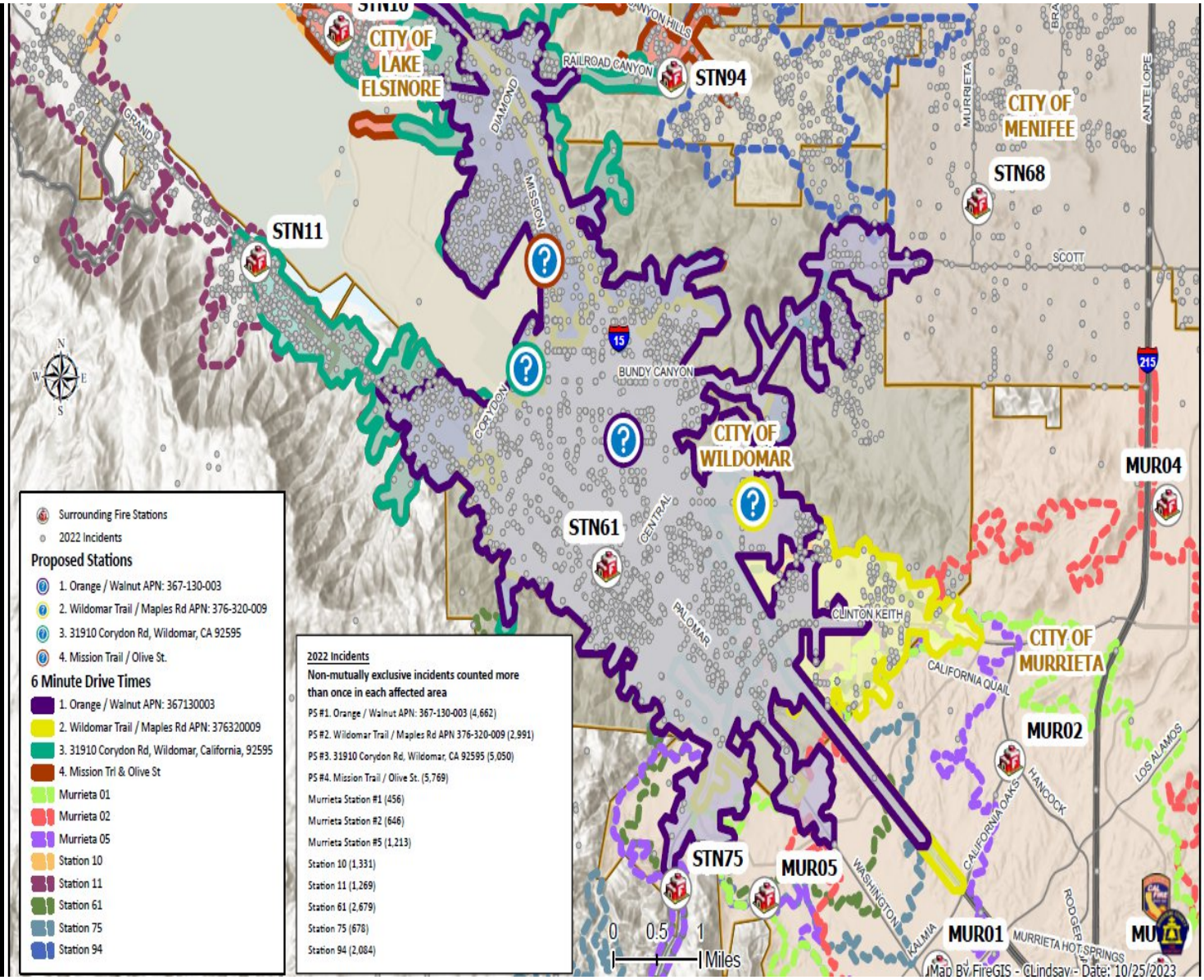
# CALL THRESHOLD

- 3066 calls per fire unit
  - ➢ Firefighter workload
  - ➢ Public safety
  - ➢ Call overlap



- Fire station relocations
- Future city fire station needs
- Resource allocation
- Future Improvements & Planning
  - Additional Station $12M (2030-32)
    - 2nd Engine $1.1M ( 2030-32)
  - FS68 Staffing
    - $1.5M
  - FS 61 relocation $12M
  - Replacement Squad $350k (2027)
  - Ladder Truck $3M
    - Staffing: $3M





# COMMUNITY RISK REDUCTION

- Risk Assessment and Planning: Conducting thorough risk assessments allows fire department to identify areas of high fire risk within the community.
- Fire Prevention Education: Community engagement, Media, Signage.
- Fire and Life safety inspections


CALIFORNIA DEPARTMENT OF FORESTRY & FIRE PROTECTION
CAL FIRE
SINCE 1885
RIVERSIDE COUNTY
PROTECT
LIFE
PROPERTY
PRESERVE
FIRE
DEPARTMENT

# Questions?

**SUBJECT:** Illegal Food Vending Discussion (Future Agenda Item)

**SUBMITTED BY:** Matthew Bassi, Community Development Director

**PREPARED BY:** Matthew Bassi, Community Development Director

**ACTION:**
Receive and File with Council Discussion

**SUMMARY:**
Mayor Pro Tem DePhillippo recently requested that a future agenda item be placed on the May 8, 2024 agenda so Council could discuss the subject of Illegal Food Vending. Code Enforcement Manager Berroteran will provide a brief verbal presentation on the Code team's current approach related to illegal food vending. This will be followed up by a brief verbal presentation by City Attorney Jex on legal limitations agencies face related to this topic.

Staff recommends Council discussion on this topic and provide any direction if desired by the Council.

**FISCAL IMPACT:**
This is only a discussion item to receive general direction from the Council about how to proceed. Therefore, it presents no fiscal impact at this time.

**CITY OF WILDOMAR**
**CC - REGULAR MEETING**
**FUTURE AGENDA ITEMS**

**Meeting Date: May 8, 2024**

**SUBJECT:** Future Agenda Items

**SUBMITTED BY:** Janet Morales

**ACTION:**
**Title- Councilmember-Anticipated Date**
1. Discuss Rural Roads and Rural Roads Standards - Marquez - May 2024
2. Illegal Food Vendor Ordinance - DePhillippo - May 2024

**CITY OF WILDOMAR**
**CC - REGULAR MEETING**
**CONSENT CALENDAR**
**Agenda Staff Report # 1.1**
**Meeting Date: May 8, 2024**

**SUBJECT:** February 14, 2024 - City Council/ Cemetery Regular Minutes

**SUBMITTED BY:** Janet Morales, City Clerk

**ACTION:**
Approve the minutes as presented.

**ATTACHMENTS:**
1. Minutes

**MINUTES**
**CITY OF WILDOMAR**
**CITY COUNCIL/CEMETERY DISTRICT**
**WEDNESDAY, FEBRUARY 14, 2024**
**COUNCIL CHAMBERS**
**23873 CLINTON KEITH ROAD SUITE 106**
**WILDOMAR, CA, 92595**

**Closed Session: 5:30 PM | Regular Session 6:00 PM**

## CALL TO ORDER – CLOSED SESSION - 5:30 P.M.

The Regular Closed Session was called to order by Mayor Moore at 5:31 p.m.

## ROLL CALL

**Members in attendance:** Joseph Morabito, Ashlee DePhillippo, Bridgette Moore, and Carlos Marquez

**Members absent:** Dustin Nigg

## PUBLIC COMMENTS

There were no public comments.

## CLOSED SESSION

### CLOSED SESSION

1. The City Council will meet in closed session pursuant to the provisions of Government Code section 54956.8 to confer with legal counsel and conference with real property negotiator as follows:

Project: Clinton Keith Street Widening Project (CIP 025)
Property: See below
Agency negotiators: Dan York
Negotiating parties: See below
Under negotiation: Instruction regarding price and terms of payment

APN | OWNER | ADDRESS

1. 376-410-021 | Damas Clinton Keith LLC | 24850/23980 Catt Road
2. 362-250-027 | Malak Hanna and Amira Girgis | NW corner of Iodine Springs/Clinton Keith
3. 362-250-031 | Angel Realty Investments, LLC | 35980 Iodine Springs Road
4. 362-250-019 | Robert C. Benecke and Sheila Benecke | N side of Clinton Keith at Inland Valley
5. 362-250-025 | Malak Ghobrial Hanna and Joseph Zakhary | N side of Clinton Keith at Inland Valley
6. 362-250-015 | Michael A. Kaner and Jamie P. Kaner | 24500 Catt Road
7. 380-250-002 | Johnson Family Trust | SW corner of Clinton Keith/Inland Valley
8. 380-250-046 | Keith Strata | S side of Clinton Keith at Salida Del Sol
9. 362-150-026 | Mt. San Jacinto Community College District | NE Corner of Clinton Keith/ Salida Del Sol
10. 380-250-004 | SPSSM Investments-LX, LP | 24671 Clinton Keith Road
11. 380-250-005 | Max and Jocelyn Lin | 24675 Clinton Keith Road
12. 380-520-001 | White Sable LLC; Wildomar One LLC | SW corner of Clinton Keith/Elizabeth
13. 380-290-002 | Jay Hariz | 24831 Clinton Keith Road

14. 380-290-008 | Joseph Kasiri Trust | 36030 Jana Lane
15. 380-300-008 | Kenneth and Barbara Thomas | 25041 Clinton Keith Road
16. 362-620-022 | Oakmont II Community Association | N side of Clinton Keith, E of Carrrington St.
17. 362-180-043 | Western Riverside Regional Conservation Agency | N side of Clinton Keith, btwn Carrington St. and Copper Craft Dr.

2. The City Council will meet in closed session pursuant to the provisions of Government code section 54956.9 (d)(1) to confer with legal counsel with regard to the following matter of pending litigation:

American National Property and Casualty Company v. City of Wildomar, et al; Case Number: CVSW2309974

The City Council convened into Closed Session at 5:31 p.m.

**RECONVENE INTO OPEN SESSION**

The City Council reconvened into open session at 6:00 p.m. with all members present except Councilmember Nigg.

**ANNOUNCEMENTS**

City Attorney Jex stated that in regards to item #1 on the closed session agenda, there was not reportable action. In regards to closed session agenda item #2, the City Council voted 4-0 to defend the litigation.

**ADJOURN CLOSED SESSION**

There being no further business, Mayor Moore adjourned the Closed Session at 6:00 p.m.

**CALL TO ORDER – REGULAR SESSION - 6:00 P.M.**

The Regular Meeting of the Wildomar City Council was called to order by Mayor Moore at 6:00 p.m.

**ROLL CALL**

**Members in attendance:** Joseph Morabito, Ashlee DePhillippo, Bridgette Moore, and Carlos Marquez

**Members absent:** Dustin Nigg

Staff in attendance: City Manager York, City Attorney Jex, City Clerk Morales, Community Development Director Bassi, Economic Development Director Davidson, Administrative Services Director Schrader, Community Services Director Torres, Finance Manager Jantz, Code Enforcement Manager Berroteran, Code Enforcement Supervisor Parker, Human Resources/Risk Manager Wolf, Associate Engineer Luna and Senior Planning Lachgar.

It was the consensus of the City Council to excuse Councilmember Nigg's absence.

**FLAG SALUTE**

The flag salute was led by Eagle Scout Galvan.

**PRESENTATIONS**

1. Proclamation: Eagle Scouts Ryan Michael Galvan and Zackary Zander
2. Proclamation: Rare Disease Day

**DEPARTMENT REPORTS**

**Fire Department Quarterly Update**

**Wildomar Library Quarterly Update**

**General Plan Update Progress Report #20**

**Public Works/Engineering - Road Construction Updates**

**Code Enforcement Quarterly Update (2023)**

**PUBLIC COMMENTS**

The following individuals provided public comment on items not on the agenda:
1. Desare Ferraro on behalf of Assemblywoman Kate Sanchez
2. Daryl Terrell, Moreno Valley Resident
3. Diana Autumn, Resident
4. Rosalba Valdovinos, Resident
5. Andy Morris, Wildomar Insurance

**COUNCIL COMMUNICATIONS**

The City Council members spoke regarding various committees, comm1ss1ons, and boards that they serve on locally and regionally and community events including:

1. Riverside Conservation Authority (RCA)
2. Riverside Transit Agency (RTA)
3. Riverside County Transportation Commission (RCTC)
4 League of California Cities
5. Southern California Association of Governments (SCAG)
6. Riverside County Habitat Conservation Agency (RCHCA)
7. Western Riverside Council of Governments (WRCOG)
8. Southwest Community Financing Authority (Animal Shelter)
9. Ad Hoc & Subcommittees
10. Community events
11. Regional events
12. Chamber of Commerce

**APPROVAL OF THE AGENDA AS PRESENTED**

Moved by Carlos Marquez; seconded by Joseph Morabito to approve Approve the agenda as presented.

Motion Approved: 4 - 0

Voting For: Joseph Morabito, Ashlee DePhillippo, Bridgette Moore, Carlos Marquez
Voting Against: None
Abstain: None
Absent: Dustin Nigg

**1) CONSENT CALENDAR**

Veronica Langworthy, resident, provided public comment on Agenda Items 1.7 (In opposition), 1.8 and 1.19 (In opposition).

Moved by Joseph Morabito; seconded by Carlos Marquez to approve the Consent Calendar.

Motion Approved: 4 - 0

Voting For: Joseph Morabito, Ashlee DePhillippo, Bridgette Moore, Carlos Marquez
Voting Against: None
Abstain: None
Absent: Dustin Nigg

1.1) Reading of Ordinances

Approved the reading by title only of all Ordinances on this agenda.

1.2) City Council/Cemetery District Minutes - November 8, 2023.

Approved the minutes as presented.

1.3) January 2024 Warrant Register

Approved the following:

For Fiscal Year 2023/2024
1. Warrant Register dated 01-04-2023 in the amount of $194,224.22
2. Warrant Register dated 01-11-2023 in the amount of $196,755.25
3. Warrant Register dated 01-18-2023 in the amount of $3,115,302.15
4. Warrant Register(s) dated 01-22-2023 in the amount of $4,311.42
5. Warrant Register dated 01-23-2023 in the amount of $4,840.14
6. Warrant Register dated 01-25-2023 in the amount of $465,174.76
7. Wire Transfer Register dated 01-31-2024 in the amount of $175,575.85
8. Payroll Register dated 02-01-2024 in the amount of $341,975.35

1.4) December 2023 City Treasurers Report

Approved the Treasurer's Report for December 2023.

1.5) 2nd Reading of Ordinance No. 236 for the Adoption of the Abandoned Vehicle Abatement Program

Adopted an Ordinance entitled:

**ORDINANCE NO. 236**
AN ORDINANCE OF THE CITY COUNCIL OF CITY OF WILDOMAR, CALIFORNIA, AMENDING SECTIONS 10.04.020, 10.04.030, 10.04.050, AND 10.04.070 OF THE WILDOMAR MUNICIPAL CODE, REGARDING ABANDONED VEHICLES - ENFORCEMENT AND ABATEMENT

1.6) 2nd Reading of Ordinance No. 237, Wildomar Council Salary Ordinance

Adopted an Ordinance entitled:

**ORDINANCE NO. 237**
AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, AMENDING SECTION 2.04.040 OF THE WILDOMAR MUNICIPAL CODE TO ADJUST THE SALARIES OF THE COUNCILMEMBERS IN ACCORDANCE WITH CALIFORNIA LAW

1.7) Adoption of Revised FY2022-23 GANN Limit

Adopted a Resolution entitled:

**RESOLUTION NO. 2024 - 05**
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, APPROVING THE REVISED APPROPRIATIONS LIMIT FOR FISCAL YEAR 2022-23

1.8) FY2022-23 Annual Development Impact Fee Report

Received and filed the Annual report for the Development Impact Fees for the Fiscal Year Ending June 30th, 2023.

1.9) Revised Elected Official and City Staff Travel and Expense Policies

Adopted a Resolution entitled:

**RESOLUTION NO. 2024 - 06**
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, REVISING THE CITY'S ELECTED OFFICIAL TRAVEL AND EXPENSE POLICY AND CITY STAFF TRAVEL AND EXPENSE POLICY

1.10) Clinton Keith and Stable Lanes Mass Grading Agreement

Authorized the City Manager to execute the Mass Grading Agreement with Stable Lanes Village, LP (Developer).

1.11) Updates to Position Classification Descriptions, Revising Position Classification Schedule, and Adopting a New Pay Plan

Adopted a Resolution entitled:

**RESOLUTION NO. 2024 - 07**
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, APPROVING THE MAINTENANCE MANAGER AND THE ENGINEERING DIVISION MANAGER CLASSIFICATION DESCRIPTIONS; AUTHORIZING THE CITY MANAGER TO AMEND FUTURE CLASSIFICATION DESCRIPTIONS, REQUIRING A PROFESSIONAL CIVIL ENGINEER LICENSE FOR THE SENIOR ENGINEER CLASSIFICATION; REVISING THE POSITION CLASSIFICATION SCHEDULE TO INCLUDE THE MAINTENANCE MANAGER AND THE ENGINEERING DIVISION MANAGER CLASSIFICATIONS AND DESIGNATE SENIOR ENGINEER, SENIOR ACCOUNTANT AND SENIOR PLANNER CLASSIFICATIONS AS EXEMPT; AND AMENDING THE EXISTING PAY PLAN

1.12) Tri-Party Consultant Service Agreement for the Sycamore Academy Charter School Expansion Project Mitigated Negative Declaration (PA No. 24-0003)

1. Authorized the City Manager to execute a Tri-Party Consultant Services Agreement (Attachment A) between the City of Wildomar, Sycamore Academy Charter School and PlaceWorks, Inc. for preparation of a Mitigated Negative Declaration for the Sycamore Academy Charter School Expansion project; and

2. Authorized the City Manager to execute a Consultant Services Agreement/Contract between the City of Wildomar and PlaceWorks, Inc. for preparation of a Mitigated Negative Declaration for the Sycamore Academy Charter School Expansion project.

1.13) Clinton Keith Road Widening Project (CIP 025) - Right-of-Way Acquisition

Adopted a resolution entitled:

**RESOLUTION 2024 - 08**
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR CALIFORNIA AUTHORIZING THE CITY MANAGER TO EXECUTE PURCHASE AND SALE AGREEMENTS AND OTHER RELATED DOCUMENTS FOR AQUISITION OF REAL PROPERTY REQUIRED FOR THE CLINTON KEITH ROAD WIDENING PROJECT (CIP 025)

1.14) 2nd Amendment to the Professional Services Agreement with PlaceWorks, Inc. for the General Plan Update Project

1. Authorized the City Manager to execute the second amendment to the Professional Services Agreement between the City of Wildomar and PlaceWorks, Inc. for General Plan Update to extend the agreement to February 22, 2026 (Attachment A); and

2. Appropriated an additional $95,000 to revenue account 280-3540 and approve a supplemental appropriation of $95,000 to account 280-430-4320-52115 to support the revised scope of work and assignments provided in Attachment A, Exhibit 1.

1.15) Amendment #3 to the Professional Services Agreement between City of Wildomar and PlaceWorks, Inc.

Authorized the City Manager to execute the 3rd amendment to the Professional Services Agreement between the City of Wildomar and PlaceWorks, Inc. for continued On-Call Planning Support Services.

1.16) Amendment #1 to the Professional Services Agreement between City of Wildomar and Architerra Design Group, Inc.

Authorized the City Manager to execute the 1st amendment to the Professional Services Agreement between the City of Wildomar and Architerra Design Group, Inc.

1.17) Memorandum of Understanding to Electronically Record Documents through the use of the Statewide Electronic Courier Universal Recording Environment (SECURE) using the Government to Government (G2G) Portal

Authorized the City Manager to execute the Memorandum of Understanding (MOU) between the Owner Counties (Los Angeles, Orange, Riverside and San Diego) and the City of Wildomar for the use of the SECURE G2G Portal to Electronically Record Documents.

1.18) Fourth Amendment to Professional Services Agreement with Interwest Consulting Group, Inc. for On-Call / Staff Augmentation Services – Building and Safety

Authorized the City Manager to execute the Fourth Amendment to the Professional Services Agreement with Interwest Consulting Group, Inc. for On-Call / Staff Augmentation Services – Building and Safety.

1.19) Contract Contingency Adjustment - CIP 057-2/058-2 (Road Rehab and Slurry Seal Projects)

Authorized the Public Works Director to approve final change orders not to exceed 25% of the construction contract amount (contingency) for the Road Rehab and Slurry Seal Projects (CIP 057-2 and CIP 058-2), for a total project construction budget of $4,741,375.70.

**2) PUBLIC HEARINGS**

2.1) Zoning Ordinance Amendment No. 2023-06 (Fencing)

Senior Planner Lachgar presented the staff report.

Moved by Joseph Morabito; seconded by Ashlee DePhillippo to 1. Determine that Zoning Ordinance Amendment No. 2023-06 meets the findings for a General Rule exemption in accordance with Section 15061(B)(3) of CEQA; and

2. Introduce and Approve for First Reading an Ordinance entitled:

**ORDINANCE NO. 238**
AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, ADOPTING A GENERAL RULE EXEMPTION PER SECTION 15061(B)(3) OF THE CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA) GUIDELINES, AND APPROVING ZONING ORDINANCE AMENDMENT NO. 2023-06 TO AMEND SECTION 17.172.205 (FENCES) OF THE WILDOMAR MUNICIPAL CODE

Motion Approved: 4 - 0

Voting For: Joseph Morabito, Ashlee DePhillippo, Bridgette Moore, Carlos Marquez
Voting Against: None
Abstain: None
Absent: Dustin Nigg

2.2) Consideration of Resolution of Necessity for Condemnation of Vacant Property located at the Southeast Corner of Palomar Street and Cert Street for the Palomar Street Widening Project, Phase 2 (CIP 028-2)

City Attorney Jex presented the staff report.

Moved by Joseph Morabito; seconded by Carlos Marquez to 1. Conduct a public hearing on the proposed Resolution 2024-09 of the City of Wildomar finding and determining that the public interest, convenience, and necessity require the acquisition of certain property for public purposes; and

2. Review the evidence presented, including this staff report and public comments, and close the hearing; and

3. Find that on November 10, 2021, in accordance with the California Environmental Quality Act (CEQA) and State CEQA Guidelines §15070, the Planning Director approved a Notice of Exemption for the Project, and that no additional CEQA findings are required for the Project; and

4. Adopt the Resolution entitled:

**RESOLUTION NO. 2024 - 09**
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR FINDING AND DETERMINING THAT THE PUBLIC INTEREST, CONVENIENCE AND NECESSITY REQUIRE THE ACQUISITION OF CERTAIN PROPERTY FOR PUBLIC PURPOSES

Motion Approved: 4 - 0

Voting For: Joseph Morabito, Ashlee DePhillippo, Bridgette Moore, Carlos Marquez
Voting Against: None
Abstain: None
Absent: Dustin Nigg

**3) GENERAL BUSINESS**

3.1) FY2023-24 Mid-Year Budget Report

Finance Manager Jantz presented the staff report.

Veronica Langworthy, resident, provided public comment.

Moved by Joseph Morabito; seconded by Carlos Marquez to Approve the Fiscal Year 2023-24 Mid-Year Budget Report, and adopt a Resolution entitled:

**RESOLUTION NO. 2024 - 10**
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, AUTHORIZING ADJUSTMENTS TO THE FY2023-24 BUDGETED REVENUES AND EXPENSES AND ADOPTING A REVISED SCHEDULE OF AUTHORIZED POSITIONS

Motion Approved: 4 - 0

Voting For: Joseph Morabito, Ashlee DePhillippo, Bridgette Moore, Carlos Marquez
Voting Against: None
Abstain: None
Absent: Dustin Nigg

3.2) Proposed Revisions to the City Entry Sign Design

Community Services Director Torres presented the staff report.

Moved by Joseph Morabito; seconded by Carlos Marquez to Approve the revisions to the City Entry Sign Design.

Motion Approved: 4 - 0

Voting For: Joseph Morabito, Ashlee DePhillippo, Bridgette Moore, Carlos Marquez
Voting Against: None
Abstain: None
Absent: Dustin Nigg

3.3) Allocation of Community Development Block Grant (CDBG) Funds for the 2024/2025 CDBG Program Year

Community Development Director Bassi presented the staff report.

Moved by Carlos Marquez; seconded by Ashlee DePhillippo to Adopt a Resolution entitled:

RESOLUTION NO. 2024 - 11
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, AUTHORIZING THE ALLOCATION OF COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUNDS FOR FISCAL YEAR 2024/2025

Motion Approved: 4 - 0

Voting For: Joseph Morabito, Ashlee DePhillippo, Bridgette Moore, Carlos Marquez

Voting Against: None
Abstain: None
Absent: Dustin Nigg

3.4) Illegal Dumping and Administrative Citation Ordinance Amendment

City Attorney Jex presented the staff report.

Moved by Carlos Marquez; seconded by Joseph Morabito to

1. Introduce an Ordinance entitled:

ORDINANCE NO. 239
AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, AMENDING SECTIONS 9.52.200 AND 1.16.080 OF THE WILDOMAR MUNICIPAL CODE REGARDING ILLEGAL DUMPING AND ADMINISTRATIVE CITATIONS

2. Find that the ordinance amendment is exempt from CEQA pursuant to Public Resources Code Section 21065 and CEQA Guidelines Section 15378

Motion Approved: 4 - 0

Voting For: Joseph Morabito, Ashlee DePhillippo, Bridgette Moore, Carlos Marquez
Voting Against: None
Abstain: None
Absent: Dustin Nigg

3.5) Homeless Services Memorandum of Understanding (MOU) with Murrieta

City Manager York presented the staff report.

Rosalba Valdovinos, resident, provided public comment.

Moved by Joseph Morabito; seconded by Carlos Marquez to

1) Authorize the City Manager to execute the Memorandum of Understanding with the City of Murrieta as illustrated in Attachment A

2) Approve a supplemental appropriation in the Measure AA fund for FY 2023-24 in the amount of $91,176.45 for Homeless services between Wildomar and Murrieta

Motion Approved: 4 - 0

Voting For: Joseph Morabito, Ashlee DePhillippo, Bridgette Moore, Carlos Marquez
Voting Against: None
Abstain: None
Absent: Dustin Nigg

**CITY MANAGER REPORT**

City Manager York presented the report.

**FUTURE AGENDA ITEMS**

There were no future agenda items added.

**ADJOURN THE CITY COUNCIL MEETING**

There being no further business, Mayor Moore adjourned the City Council Meeting at 8:34 p.m.

**CALL TO ORDER THE WILDOMAR CEMETERY DISTRICT**

The Regular Meeting of the Wildomar Cemetery District Meeting was called to order by Chair Moore at 8:35 p.m.

**ROLL CALL**

**Members in attendance:** Joseph Morabito, Ashlee DePhillippo, Bridgette Moore, and Carlos Marquez

**Members absent:** Dustin Nigg

**PUBLIC COMMENTS**

There were no public comments.

**BOARD COMMUNICATIONS**

There were no board communications.

**APPROVAL OF THE AGENDA AS PRESENTED**

Moved by Joseph Morabito; seconded by Carlos Marquez to approve the agenda as presented.

Motion Approved: 4 - 0

Voting For: Joseph Morabito, Ashlee DePhillippo, Bridgette Moore, Carlos Marquez
Voting Against: None
Abstain: None
Absent: Dustin Nigg

**4) CEMETERY CONSENT CALENDAR**

Moved by Carlos Marquez; seconded by Joseph Morabito to approve the Cemetery Consent Calendar.

Motion Approved: 4 - 0

Voting For: Joseph Morabito, Ashlee DePhillippo, Bridgette Moore, Carlos Marquez
Voting Against: None
Abstain: None
Absent: Dustin Nigg

4.1) January 2024 Warrant Register Cemetery

Approved the following:

For Fiscal Year 2023/2024
1. Warrant Register dated 12-07-2023 in the amount of $994.58
2. Warrant Register dated 12-14-2023 in the amount of $2,331.27
3. Warrant Register dated 12-21-2023 in the amount of $6,837.34.

4.2) December 2023 Cemetery Treasurers Report

Approved the Treasurer's Report for December 2023.

4.3) City Council/Cemetery District Minutes - November 8, 2023.

Approved the minutes as presented.

**5) CEMETERY PUBLIC HEARINGS**

There were none scheduled.

**6) CEMETERY GENERAL BUSINESS**

There were none scheduled.

**GENERAL MANAGER REPORT**

There was no general manager report.

**FUTURE AGENDA ITEMS**

There were no future agenda items added.

**ADJOURN THE WILDOMAR CEMETERY DISTRICT MEETING**

There being no further business, Chair Moore adjourned the Wildomar Cemetery District Meeting at 7:36 p.m.

Submitted by:



_____

Janet Morales, CMC
City Clerk

**SUBJECT:** April 2024 Cemetery Warrant Register

**SUBMITTED BY:** Adam Jantz, Finance Manager

**PREPARED BY:** Adam Jantz, Finance Manager

**ACTION:**
Approve the following:

For Fiscal Year 2023/2024:

1. Warrant Register dated 04-04-2024 in the amount of $258.26
2. Warrant Register dated 04-11-2024 in the amount of $217.12
3. Warrant Register dated 04-18-2024 in the amount of $790.69
4. Warrant Register dated 04-25-2024 in the amount of $805.45

**SUMMARY:**
April 2024 Cemetery Warrant Register

**DISCUSSION:**
The Wildomar Cemetery District requires that the Trustees audit payments of demands and direct the General Manager to issue checks. The Warrant Registers are submitted for approval.

**FISCAL IMPACT:**
These Warrant Registers will have a budgetary impact in the amount and fiscal year noted in the recommendation section of this report. These costs are included in the Fiscal Year 2023/24 Budget.

**ATTACHMENTS:**
April 2024 Cemetery Warrant Register.pdf

**Bank code :** wf

| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount |
|---|---|---|---|---|---|---|
| 218098 | 4/4/2024 | 000367 CINTAS CORPORATION | 9265924922 | | SD EYEWASH SERVICE AGREEMENT | 141.38 |
| | | | | | **Total :** | **141.38** |
| 218099 | 4/4/2024 | 001720 STERICYCLE, INC | 8006632776B | | CONTRACTUAL SHREDDING SVC | 116.88 |
| | | | | | **Total :** | **116.88** |

**2 Vouchers for bank code :** wf **Bank total :** **258.26**

**2 Vouchers in this report** **Total vouchers :** **258.26**

**Bank code :** wf

| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount |
|---|---|---|---|---|---|---|
| 218124 | 4/11/2024 | 000048 MURRIETA LOCK AND SAFE, INC. | 11217 | | LOCK REPAIR | 217.12 |
| | | | | | **Total :** | **217.12** |

**1 Vouchers for bank code :** wf **Bank total :** **217.12**

**1 Vouchers in this report** **Total vouchers :** **217.12**

**Bank code :** wf

| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount |
|---|---|---|---|---|---|---|
| 218158 | 4/18/2024 | 000367 CINTAS CORPORATION | 189702792 | | STAFF UNIFORM & TOWEL MAINTENANCE | 141.74 |
| | | | 4187528446 | | STAFF UNIFORM & TOWEL MAINTENANCE | 104.38 |
| | | | 4188323328 | | STAFF UNIFORM & TOWEL MAINTENANCE | 104.38 |
| | | | 4188997205 | | STAFF UNIFORM & TOWEL MAINTENANCE | 104.38 |
| | | | | | **Total :** | **454.88** |
| 218159 | 4/18/2024 | 001338 DEANZA TERMITE & PEST CONTROL, INC | 645875B | | PEST CONTROL CEMETERY (04/10/24) | 27.50 |
| | | | | | **Total :** | **27.50** |
| 218160 | 4/18/2024 | 000012 ELSINORE VALLEY MUNICIPAL, WATER D | 12894822 | | 02/16/24-03/17/24 CEMETERY WATER SERVICE | 233.31 |
| | | | | | **Total :** | **233.31** |
| 218161 | 4/18/2024 | 002082 MAIN SAIL PEST CONTROL | 62402 | | PEST CONTROL SERVICES | 75.00 |
| | | | | | **Total :** | **75.00** |

**4 Vouchers for bank code :** wf **Bank total :** **790.69**

**4 Vouchers in this report** **Total vouchers :** **790.69**

**Bank code :** wf

| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount |
|---|---|---|---|---|---|---|
| 218183 | 4/25/2024 | 001692 AMAZON CAPITAL SERVICES | 41624 | | CEMETERY DEPT SUPPLIES | 195.47 |
| | | | | | **Total :** | **195.47** |
| 218184 | 4/25/2024 | 000367 CINTAS CORPORATION | 4178257500 | | STAFF UNIFORM & TOWEL MAINTENANCE | 139.74 |
| | | | 4190439669 | | STAFF UNIFORM & TOWEL MAINTENANCE | 141.74 |
| | | | | | **Total :** | **281.48** |
| 218185 | 4/25/2024 | 000790 SPARKLETTS | 18075184-042024 | | CEMETERY DRINKING WATER THROUGH 04/20/24 | 57.95 |
| | | | | | **Total :** | **57.95** |
| 218186 | 4/25/2024 | 000094 STAUFFERS LAWN EQUIPMENT | 359908 | | FIRST AID/SAFETY GLASSES | 21.40 |
| | | | | | **Total :** | **21.40** |
| 218187 | 4/25/2024 | 002214 UNITED STAFFING ASSOCIATES LLC | 23611 | | CONTRACTUAL SERVICES W/E 4/21/24 | 249.15 |
| | | | | | **Total :** | **249.15** |

**5 Vouchers for bank code :** wf **Bank total :** **805.45**

**5 Vouchers in this report** **Total vouchers :** **805.45**

**SUBJECT:** March 2024 Cemetery Treasurer's Report

**SUBMITTED BY:** Adam Jantz, Finance Manager

**PREPARED BY:** Adam Jantz, Finance Manager

**ACTION:**
Approve the Treasurer's Report for March 2024.

**SUMMARY:**
March 2024 Cemetery Treasurer's Report

**DISCUSSION:**
Attached is the Treasurer's Report for Cash and Investments for the month of March 2024.

**FISCAL IMPACT:**
This is only a report of balances for the Cemetery, therefore it has no fiscal impact.

**ACCOUNT CODE:**
300-1011
301-1011

**ATTACHMENTS:**
March 2024 Cemetery Treasurer's Report

**WILDOMAR CEMETERY DISTRICT**
**TREASURER'S REPORT FOR**
**CASH AND INVESTMENT PORTFOLIO**
**March 2024**

**DISTRICT INVESTMENT**

| FUND | ISSUER | BOOK VALUE | FACE VALUE | MARKET VALUE | PERCENT OF PORTFOLIO | DAYS TO MAT. | STATED RATE |
|---|---|---|---|---|---|---|---|
| 301 | CAMP POOL | $ 420,100.37 | $ 420,100.37 | $ 420,100.37 | 28.81% | 0 | 5.480% |
| 300 | CAMP MANAGED ACCOUNT | $ 1,034,262.01 | $ 1,034,262.01 | $ 1,038,145.99 | 71.19% | 840 | 5.110% |
| | TOTAL | $ 1,454,362.38 | $ 1,454,362.38 | $ 1,458,246.36 | 100.00% | | |

| FUND | ISSUER | BEGINNING BALANCE | + DEPOSITS/ PURCHASES | + INTEREST DEPOSITED | WITHDRAWALS/ SALES/ MATURITIES | ENDING BALANCE | STATED RATE |
|---|---|---|---|---|---|---|---|
| 301 | CAMP POOL | $ 418,236.94 | $ - | $ 1,863.43 | $ - | $ 420,100.37 | 5.480% |
| 300 | CAMP MANAGED ACCOUNT | $ 1,029,908.89 | $ - | $ 4,353.12 | $ - | $ 1,034,262.01 | 5.110% |
| | TOTAL | $ 1,448,145.83 | $ - | $ 6,216.55 | $ - | $ 1,454,362.38 | |

**In compliance with the California Code Section 53646, as City Treasurer for the Wildomar Cemetery District, I hereby certify that sufficient investment liquidity and anticipated revenues are available to meet the District's expenditure requirements for the next six months.**

**I also certify that this report reflects all Government Agency pooled investments and all of the District's Bank Balances.**

*Heidi Schrader*
**Heidi Schrader**
**City Treasurer**

*4/22/2024*
**Date**

**SUBJECT:** Acceptance of FY2022-23 Annual Comprehensive Financial Report

**SUBMITTED BY:** Adam Jantz, Finance Manager

**PREPARED BY:** Adam Jantz, Finance Manager

**ACTION:**
Receive and file the FY2022-23 Wildomar Cemetery District Audited Financial Statement

**SUMMARY:**
Acceptance of FY2022-23 Wildomar Cemetery District Audited Financial Report

**DISCUSSION:**
The firm of Rogers, Anderson, Malody & Scott LLP performed the annual financial audit of the City of Wildomar and prepared the Independent Auditor's Report for the Wildomar Cemetery District

This audit is required to be performed in accordance with Generally Accepted Accounting Standards and Government Auditing Standards. At the end of the audit test work, the audit firm issues an opinion as to the fairness of presentation of the financial position of the City. The following statement was issued by the auditors in their Independent Auditor's Report under Opinions:

"In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2023, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America."

This signifies that the District received a clean opinion on its financial statements.

Some highlights from the audit report are:

- The balance of the Cemetery General Fund (Fund 300) on June 30, 2023, was $1,042,838 in total. This represents 137% of the Cemetery General Fund operating expenditures in fiscal year 2022-23.

- The Cemetery Endowment Fund (Fund 301) brought in $127,763 in endowment fees and earned $6,336 in interest year. The fund balance on June 30, 2023, was $423,267.

In summary:

1. The FY 2022 and 2023 audits were delayed due to staff turnover in the Administrative Services Department
2. The audit reports indicate a clean opinion of the City's financial statements.

**FISCAL IMPACT:**
This is only for acceptance of the audited financial report for FY2022-23 and does not convey any appropriations or budget adjustments. Therefore, this item does not present any direct fiscal impact.

**ACCOUNT CODE:**
300
301
302

**ATTACHMENTS:**
FY2023 Cemetery District Financial Statement.pdf
Wildomar Cemetery District 2023 SAS 114 Post Audit Letter.pdf

# WILDOMAR CEMETERY DISTRICT
# A SUBSIDIARY DISTRICT
# OF THE CITY OF WILDOMAR

## FINANCIAL STATEMENTS

**For the year ended June 30, 2023**

**Prepared By:**

**The City of Wildomar**
**Finance Department**

## TABLE OF CONTENTS

**Page**

**Independent Auditor's Report** ..... 1

**Management's Discussion and Analysis** ..... 4

**Basic Financial Statements:**
Government-wide Financial Statements
Statement of Net Position ..... 11
Statement of Activities ..... 12

Fund Financial Statements
Balance Sheet – Governmental Funds ..... 13
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position ..... 14
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds ..... 15
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities ..... 16
Notes to Financial Statements ..... 17

**Required Supplementary Information:**
Notes to Required Supplementary Information ..... 39
Budgetary Comparison Schedule – General Fund ..... 40
Schedule of the District's Proportionate Share of Net Pension Liability ..... 41
Schedule of Contributions ..... 42

**Supplementary Information:**
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Capital Projects Fund ..... 43
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Endowment Fund ..... 44

**Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*** ..... 45

ROGERS, ANDERSON, MALODY & SCOTT, LLP
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

735 E. Carnegie Dr. Suite 100
San Bernardino, CA 92408
909 889 0871 T
909 889 5361 F
ramscpa.net

PARTNERS
Scott W. Manno, CPA, CGMA
Leena Shanbhag, CPA, MST, CGMA
Bradferd A. Welebir, CPA, MBA, CGMA
Jenny W. Liu, CPA, MST
Gardenya Duran, CPA, CGMA
Brianna Schultz, CPA, CGMA
Brenda L. Odle, CPA, MST (Partner Emeritus)
Terry P. Shea, CPA (Partner Emeritus)

MANAGERS / STAFF
Seong-Hyea Lee, CPA, MBA
Evelyn Morentin-Barcena, CPA
Veronica Hernandez, CPA
Laura Arvizu, CPA
John Maldonado, CPA, MSA
Julia Rodriguez Fuentes, CPA, MSA
Demi Hite, CPA
Jeffrey McKennan, CPA
Monica Wysocki, CPA

MEMBERS
American Institute of
Certified Public Accountants

*PCPS The AICPA Alliance for CPA Firms*

*Governmental Audit Quality Center*

California Society of
Certified Public Accountants

Proud Member of
AlliottGlobalAlliance™

*Independent Auditor's Report*

President and Board of Trustee Members
Wildomar Cemetery District
Wildomar, California

## Report on the Audit of the Financial Statements

### *Opinions*

We have audited the accompanying financial statements of the governmental activities and each major fund of the Wildomar Cemetery District (the District), a component unit of the City of Wildomar, California, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### *Emphasis of Matter*

As discussed in Note 1 to the financial statements, the financial statements present only the Cemetery District, do not purport to, and do not present the financial position of the City of Wildomar, California, as of June 30, 2023, or the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

As discussed in Note 1 to the financial statements, the District has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*, for the year ended June 30, 2023. Our opinions are not modified with respect to this matter.

***Responsibilities of Management for the Financial Statements***

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Supplementary information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The budgetary comparison information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 20, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
March 20, 2024

As management of the Wildomar Cemetery District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2023. We encourage the reader to consider the information presented here in conjunction with the District's financial statements which follow this discussion.

## THE FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources as of June 30, 2023, by $2.3 million (net position).

- The District's total net position increased by $157,711. The primary reasons for the decrease are as follows:

    - Assets – Capital assets are lower by $49,825 due to a decrease in right-to-use assets under GASB 87, *Leases*.
    - Deferred Inflows and Outflows of Resources – Deferred pension-related items decreased by a net of $50,742 due to actuarial calculation changes in fiscal year 2022/23.
    - Liabilities – Other liabilities are lower by $125,130 due to timing of increased pre-need sales.

## OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. These basic financial statements are comprised of three components:

1) Government-wide financial statements,
2) Fund financial statements, and
3) Notes to the financial statements.

This report also contains required supplementary information in addition to the basic financial statements themselves.

### Government-wide financial statements

As previously discussed, government-wide financial statements detail all capital assets, including infrastructure, depreciation, and long-term debt. Specifically, these statements are designed to provide an expansive overview of the District's finances. Given its scope and to adequately present this data in a comprehensible format, the government-wide financial statements are divided into two subcategories, the Statement of Net Position and the Statement of Activities. These statements reasonably provide long and short-term information regarding the District's financial condition.

The District's statements provide a manageable yet comprehensive view of the District's economic position, appropriately accounting for all revenue and expenses during the specified fiscal year. To accomplish this, government-wide financial statements are reported utilizing the flow of economic resources (cost of services) measurement focus and the accrual method of accounting. Using the flow of economic resources measurement focus allows the District to provide financial transparency insofar as all assets, deferred outflows of resources, liabilities, and deferred inflows of resources are listed on the Statement of Net Position. The added use of the accrual basis of accounting allows the District a 'real-time' advantage as revenues are recognized when earned and expenses are recognized when incurred.

The *Statement of Net Position* outlines the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference reported as net position. While fluctuations are expected, over time increases or decreases in the District's net position could be used to gauge the District's financial standing to ascertain whether it is improving or deteriorating.

The *Statement of Activities* demonstrates how the District's net position evolves during the current fiscal year. Specifically, this statement provides comparative analysis between direct expenses and program revenues for each functional activity of the District. In this format, net position changes are recorded in real time when triggered by underlying events without respect to the timing of the related cash flows. Because of this, it is expected that revenue and expenses for some items (such as uncollected taxes and earned but unused vacation leave) will result in recorded cash flows in future fiscal periods.

Combined, the Statements reveal functions of the District that can be divided into two categories:

1) Governmental activities, and
2) Business-type activities.

Governmental activities are chiefly supported by:

a) Taxes derived from such sources as property tax, and:
b) Charges for services and investment earnings.

Governmental activities of the District are for general government. In addition, the District does not have any business-type activities.

**Fund Financial Statements**

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Specifically, these Fund Financial Statements cover segregated groupings of related accounts whose funds have been designated for specific activities or purpose. They provide a detailed accounting of revenue and expenditures, assets, deferred outflows of resources, liabilities, deferred inflows of resources, and remaining fund balances for each fund. This helps to ensure and demonstrate finance related legal compliance.

Fund financial statements differ from activity reports due to the way capital outlay, depreciation, long-term debt, compensated absences, deferred revenues, and intergovernmental receivables are reported. The impact of these differences is laid out in the notes accompanying the financial statements.

***Governmental funds***

*Governmental funds* are reported in essentially the same way as governmental activities in the government-wide financial statements with an exception---governmental fund financial statements focus on near-term inflows and outflows of spendable resources and balances of spendable resources. This means governmental fund financial statements identify current sources and uses of money within the immediate fiscal year. Benefits derived include a detailed short-term view of the District's general government operations and the basic services it provides, which assist in determining whether there are sufficient financial resources available to meet the District's current needs.

Since the scope of the governmental funds is different than that of the government- wide financial statements, it is beneficial to comparatively examine information presented for the governmental funds with information presented for governmental activities in the government-wide financial statements.

The reader gains a clearer picture of the long-term impacts current financial decisions might yield. When examined together, the governmental funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances provide the reader with a different snapshot that identifies variances between the two different methodologies of accounting for governmental activities and governmental funds.

The District maintains three individual governmental funds. Information is summarized in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Capital Projects Fund and Endowment Fund. Data from the three governmental funds are combined into a single, aggregated presentation.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

**Notes to the Basic Financial Statements**

The Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Basic Financial Statements can be found in the Table of Contents under the heading Notes to Financial Statements.

**Required Supplementary Information and Supplementary Information**

In addition to the basic financial statements and included within the notes, this report also presents Required Supplementary Information.

Required supplementary information includes budgetary comparison schedules for the two governmental funds to demonstrate compliance with the annual budget as adopted and amended, miscellaneous plan information and schedule of contributions. Required Supplementary Information can be found following the Notes to the Basic Financial Statements.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources as of June 30, 2023, by $2.3 million (net position).

During the fiscal year ended June 30, 2023, net position was $2.3 million of which nearly $1.0 million is invested in capital assets such as land, equipment and buildings (net of capital related debt). Of the remaining total, $0.4 million is restricted for endowment care and $0.9 million is unrestricted.

### *Table 1 – Statement of Net Position – Governmental Activities*

**Wildomar Cemetery District**
**Statement of Net Position - Summary**
**June 30, 2023 and 2022**

***Governmental Activities***

| | 2023 | 2022 |
|---|---|---|
| **Assets:** | | |
| Current and other assets | $ 1,695,757 | $ 1,648,861 |
| Capital assets | 1,096,999 | 1,146,824 |
| **Total Assets** | 2,792,756 | 2,795,685 |
| **Deferred outflows of resources:** | | |
| Deferred pension-related items | 89,842 | 40,875 |
| **Total Deferred Outflows of Resources** | 89,842 | 40,875 |
| **Liabilities:** | | |
| Other Liabilities | 213,545 | 338,675 |
| Long-term liabilities | 372,157 | 258,991 |
| **Total Liabilities** | 585,702 | 597,666 |
| **Deferred inflows of resources:** | | |
| Deferred pension-related items | 34,873 | 134,582 |
| **Total Deferred Inflows of Resources** | 34,873 | 134,582 |
| **Net Position:** | | |
| Net Investment in capital assets | 971,384 | 985,402 |
| Restricted | 423,267 | 289,168 |
| Unrestricted | 867,372 | 829,742 |
| **Total Net Position** | $ 2,262,023 | $ 2,104,312 |

***Table 2 – Statement of Activities – Governmental Activities***

**Wildomar Cemetery District**
**Statement of Activities**
**For the years ended June 30, 2023 and 2022**

***Governmental Activities***

| | 2023 | 2022 |
|---|---|---|
| **Revenues:** | | |
| **Program revenues:** | | |
| Charges for services | $ 218,649 | $ 128,683 |
| Operating grants and contributions | 22,029 | 35,846 |
| **General revenues:** | | |
| Property taxes | 699,784 | 631,414 |
| Investment earnings | 10,185 | (17,509) |
| **Total Revenues** | 950,647 | 778,434 |
| **Expenses:** | | |
| General government | 792,936 | 942,733 |
| **Total Expenses** | 792,936 | 942,733 |
| **Increase (decrease) in net position** | 157,711 | (164,299) |
| Net position, beginning of year | 2,104,312 | 2,268,611 |
| **Net position, end of year** | $ 2,262,023 | $ 2,104,312 |

During fiscal year 2022/23, the change in net position increased by $157,711 when compared to fiscal year 2021/22. The year over year changes to revenues increased by $172,213, with Property Taxes increasing by $68,370, Charges for Services increasing by $89,966, and Investment Earnings increasing by $27,694. Expenses decreased year over year by $149,797. Expenses decreased due to decreased administration allocations.

**Financial Analysis of Governmental Funds**

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance–related legal requirements.

### Governmental Funds

As stated, governmental fund financial statements identify current sources and uses of money. Benefits derived include a detailed short-term view of the District's general government operations and the basic services it provides, which assists in determining whether there are sufficient financial resources available to meet the District's current needs.

The financial position of the District's governmental funds has increased when compared to the previous fiscal year. The total ending fund balance for the District's governmental funds was $1.5 million which represented a $119,386 increase from the prior fiscal year balance. Most of this increase was related to additional endowment revenues in the current year.

The General Fund is the primary funding source for the District. At fiscal year end, the unassigned fund balance of the general fund was $1.0 million. The General Fund had an excess of expenditures over budgeted amount for capital outlay and debt service.

## CAPITAL ASSETS

The District's net investment in capital assets (Table 3) for its governmental activities as of June 30, 2023 is $1.1 million (net of accumulated depreciation). This investment in capital assets includes land, right-to-use assets, buildings and improvements and furniture and equipment. For more information, please refer to the notes to financial statements. The capital assets of the District are those assets which are used in the performance of the District's functions. Depreciation/amortization on capital assets is recognized in the Government-wide financial statements.

***Table 3 – Summary of Capital Assets***

**Wildomar Cemetery District**
**Summary of Changes in Capital Assets**
**June 30, 2023**

| | 2023 | 2022 | Change |
|---|---|---|---|
| **Governmental activities:** | | | |
| **Capital assets, net** | | | |
| Land | $ 963,390 | $ 963,390 | $ - |
| Right-to-use | 105,576 | 147,786 | (42,210) |
| Buildings and improvements | 10,492 | 11,301 | (809) |
| Furniture, fixtures and equipment | 17,541 | 24,347 | (6,806) |
| **Total** | $ 1,096,999 | $ 1,146,824 | $ (49,825) |

## LONG-TERM LIABILITIES

At year end, the District had $372,157 in outstanding long-term liabilities for Governmental Activities. These liabilities are related to compensated absences and leases payable. See Notes 6, 7 and 8 for additional information.

***Table 4 – Summary of Long-Term Liabilities***

**Wildomar Cemetery District**
**Summary of Changes in Long-term Liabilities**
**June 30, 2023**

| | 2023 | 2022 | Change |
|---|---|---|---|
| **Governmental activities:** | | | |
| Leases | $ 125,615 | $ 161,422 | $ (35,807) |
| Net pension liability | 218,495 | 135,206 | 83,289 |
| Compensated absences | 28,047 | 23,374 | 4,673 |
| **Total** | $ 372,157 | $ 320,002 | $ 52,155 |

## ECONOMIC FACTORS AND OUTLOOK FOR FUTURE YEARS

The staff and Board of Trustees serve the residents by keeping the cost of interments down, keeping staffing at minimum levels and performing most work with existing staff.

Key budget assumptions for forecasting General Fund revenues and expenditures include the following:

- Increase in property taxes due to increase in valuation.
- Reduce cost of water consumption.
- Effect of the District's reorganized boundaries
- Cemetery Master Plan

The Adopted Operating Budget for Fiscal Year 2022/23 is structurally balanced and attempts to balance accomplishment of the Trustee's goals and objectives while maintaining financial stability.

## REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Wildomar Cemetery District finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Wildomar Cemetery District
Attention: Administrative Services Director
23873 Clinton Keith Road, Suite 201
Wildomar, California 92595

**Statement of Net Position**
**June 30, 2023**

| | Governmental Activities |
|---|---|
| **ASSETS** | |
| Cash and investments | $ 1,229,400 |
| Restricted cash and investments | 423,267 |
| Due from other governments | 37,530 |
| Inventories | 5,560 |
| Capital assets, not being depreciated | 963,390 |
| Capital assets, net of depreciation | 133,609 |
| Total Assets | 2,792,756 |
| **DEFERRED OUTFLOWS OF RESOURCES** | |
| Pension related items | 89,842 |
| Total deferred outflows of resources | 89,842 |
| **LIABILITIES** | |
| Accounts payable | 34,909 |
| Accrued liabilities | 35,902 |
| Deposits payable - pre-need | 142,734 |
| Noncurrent Liabilities: | |
| Due within one year | 81,015 |
| Due in more than one year: | |
| Compensated absences | 21,035 |
| Leases | 51,612 |
| Net pension liability | 218,495 |
| Total liabilities | 585,702 |
| **DEFERRED INFLOWS OF RESOURCES** | |
| Pension related items | 34,873 |
| Total deferred inflows of resources | 34,873 |
| **NET POSITION** | |
| Net investment in capital assets | 971,384 |
| Restricted for: | |
| Endowment care | 423,267 |
| Unrestricted | 867,372 |
| Total net position | $ 2,262,023 |

*The accompanying notes are an integral party of these financial statements.*

**Statement of Activities**
**For the year ended June 30, 2023**

| | Expenses | Program revenues: Charges for services | Program revenues: Operating grants and contributions | Program revenues: Capital grants and contributions | Net (expense) revenue and changes in net position |
|---|---|---|---|---|---|
| Governmental Activities: | | | | | |
| General government | $ 792,936 | $ 218,649 | $ 22,029 | $ - | $ (552,258) |
| Total Governmental Activities | $ 792,936 | $ 218,649 | $ 22,029 | $ - | (552,258) |
| General revenues: | | | | | |
| Property taxes | | | | | 699,784 |
| Investment earnings | | | | | 10,185 |
| Total general revenues | | | | | 709,969 |
| Change in net position | | | | | 157,711 |
| Net position, beginning of year | | | | | 2,104,312 |
| Net position, end of year | | | | | $ 2,262,023 |

*The accompanying notes are an integral party of these financial statements.*

**Balance Sheet**
**Governmental Funds**
**June 30, 2023**

| | General Fund | Capital Projects Fund | Endowment Fund | Total Governmental Funds |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Cash and investments | $ 1,200,482 | $ 28,918 | $ - | $ 1,229,400 |
| Restricted cash and investments | - | - | 423,267 | 423,267 |
| Due from other governments | 37,530 | - | - | 37,530 |
| Inventories | 5,560 | - | - | 5,560 |
| Total assets | $ 1,243,572 | $ 28,918 | $ 423,267 | $ 1,695,757 |
| **LIABILITIES** | | | | |
| Accounts payable | $ 22,098 | $ 12,811 | $ - | $ 34,909 |
| Accrued liabilities | 35,902 | - | - | 35,902 |
| Deposits payable - pre-need | 142,734 | - | - | 142,734 |
| Total liabilities | 200,734 | 12,811 | - | 213,545 |
| **FUND BALANCES** | | | | |
| Nonspendable: | | | | |
| Inventories | 5,560 | - | - | 5,560 |
| Permanent fund corpus | - | - | 395,214 | 395,214 |
| Restricted for: | | | | |
| Capital projects | - | 16,107 | - | 16,107 |
| Endowment care | - | - | 28,053 | 28,053 |
| Unassigned | 1,037,278 | - | - | 1,037,278 |
| Total fund balances | 1,042,838 | 16,107 | 423,267 | 1,482,212 |
| Total liabilities and fund balances | $ 1,243,572 | $ 28,918 | $ 423,267 | $ 1,695,757 |

*The accompanying notes are an integral party of these financial statements.*

**Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position**
**June 30, 2023**

| | |
|---|---|
| Fund balances of governmental funds | $ 1,482,212 |
| Amounts reported for governmental activities in the statement of net position are different because: | |
| Capital assets net of depreciation have not been included as financial resources in government fund activity. | 1,096,999 |
| Deferred outflows and inflows of resources related to pensions that are required to be recognized over a defined closed period. | |
| Pension related deferred outflows of resources | 89,842 |
| Pension related deferred inflows of resources | (34,873) |
| Liabilities that are not due and payable in the current period and are not reported in the funds. | |
| Leases | (125,615) |
| Net pension liability | (218,495) |
| Compensated absences | (28,047) |
| Net position of governmental activities | $ 2,262,023 |

*The accompanying notes are an integral party of these financial statements.*

## Statement of Revenues, Expenditures and Changes in Fund Balances
## Governmental Funds
## For the year ended June 30, 2023

| | General Fund | Projects Fund | Endowment Fund | Governmental Funds |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Property taxes | $ 708,155 | $ - | $ - | $ 708,155 |
| Charges for services | 90,886 | - | 127,763 | 218,649 |
| Investment earnings | 3,836 | 13 | 6,336 | 10,185 |
| Total revenues | 802,877 | 13 | 134,099 | 936,989 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General government | 556,286 | 44 | - | 556,330 |
| Materials and services | 100,466 | - | - | 100,466 |
| Debt service: | | | | |
| Principal | 58,088 | - | - | 58,088 |
| Interest | 4,078 | - | - | 4,078 |
| Capital outlay | 42,070 | 21,998 | - | 64,068 |
| Total expenditures | 760,988 | 22,042 | - | 783,030 |
| Excess (deficiency) of revenues over expenditures | 41,889 | (22,029) | 134,099 | 153,959 |
| **OTHER FINANCING RESOURCES (USES)** | | | | |
| Lease acquisition | 22,281 | - | - | 22,281 |
| Contributions from other governments | - | 22,029 | - | 22,029 |
| Contributions to other governments | (78,883) | - | - | (78,883) |
| Total other financing sources (uses) | (56,602) | 22,029 | - | (34,573) |
| Net change in fund balances | (14,713) | - | 134,099 | 119,386 |
| **FUND BALANCES** | | | | |
| Beginning of year | 1,057,551 | 16,107 | 289,168 | 1,362,826 |
| End of year | $ 1,042,838 | $ 16,107 | $ 423,267 | $ 1,482,212 |

*The accompanying notes are an integral party of these financial statements.*

## Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
## For the year ended June 30, 2023

| | | |
|---|---|---|
| Net change in fund balances - total governmental funds | $ | 119,386 |
| Amounts reported for governmental activities in the statement of activities are different because: | | |
| Governmental funds report capital outlay as an expenditure in the full amount as current financial resources are used. However, in the Statement of Activities the cost of these assets is allocated over the estimated useful life as depreciation expense. | | |
| Capital outlay, net of disposals | | 22,281 |
| Depreciation expense | | (72,106) |
| Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. | | (8,371) |
| Governmental funds report activity of long-term liabilities as revenues and expenditures, but they are included as increases and reductions on the long-term liabilities in the Statement of Net Position. | | |
| Lease acquisition | | (22,281) |
| Principal payment | | 58,088 |
| Net change in compensated absences | | (4,673) |
| Net change in the net pension liability | | 65,387 |
| Change in net position of governmental activities | $ | 157,711 |

*The accompanying notes are an integral party of these financial statements.*

## 1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Wildomar Cemetery District (the "District") conform to accounting principles generally accepted in the United States of America as applicable to governments. The GovernmentalAccounting Standards Board (GASB) is the accepted standard setting body for governmental accounting and financial principles. The following is a summary of the significant accounting policies.

### A. Description of the Reporting Entity

The Wildomar Cemetery District (the District) is a public cemetery district operating under the provisions of the Health and Safety Code of the State of California. The District was created on March 28, 1955 for the purpose of operating a public cemetery for the residents of Wildomar, California. On July 28, 2011, the District was consolidated into the City of Wildomar as a subsidiary district (Government Code Section 57105). As a result, the structure of the District is a separate legal entity and the City Council of the City of Wildomar would oversee the operations of the District acting as the Board of Trustees.

The accompanying financial statements comply with the provisions of GASB in that the financial statements include all organizations, activities, and functions that comprise the District. Component units are legally separate entities for which the District (the primary entity) is financially accountable. Financial accountability is defined as the ability to appoint a voting majority of the Organization's governing body and either (1) the District's ability to impose its will over the Organization or (2) the potential that the Organization will provide a financial benefit to, impose a financial burden on, the District. Using these criteria, the District has no component units.

The District is a component unit of the City of Wildomar and, accordingly, the financial statements of the District are included in the financial statements of the City. The District is an integral part of the reporting entity of the City of Wildomar. Only the funds of the District are included herein, therefore, these financial statements do not purport to represent the financial position or results of operations of the City. The District is reported as a discretely presented component unit of the City of Wildomar.

### B. Implementation of Governmental Accounting Standards Board (GASB) Pronouncements

The District has implemented GASB No. 96, *Subscription-Based Information Technology Arrangements*. There was no effect on the current year financial statements due to this pronouncement.

### C. Basis of presentation

The District has conformed to the pronouncements of the GASB, which are the primary authoritative statements of accounting principles generally accepted in the United States of America applicable to state and local governments.

## 1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### C. Basis of presentation (continued)

*Government-wide Statements*: The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the reporting entity. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Currently, the District does not report any business-type activities.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are expenses that are clearly identifiable with a specific program, project, function or segment. Program revenues of the District include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment. Taxes and other items that are properly not included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Currently, the District does not have any proprietary or fiduciary fund types. Major individual governmental funds are reported as separate columns in the fund financial statements.

Certain eliminations have been made as prescribed by accounting standards in regard to interfund activities, payables and receivables. All internal balances within the District have been eliminated on the statement of net position and the statement of activities.

### D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within the 60 days of the fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

## 1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

Property taxes, franchise taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The District reports the following major governmental funds:

The *General Fund* is used to account for all financial resources of the District except those required to be accounted for in another fund. Included are transactions for services, rents, property taxes and interest. The general fund balance is available to the District for any purpose provided it is expended or transferred according to the rules of the Health and Safety Code and by approval of the Board of Trustees.

The *Capital Projects Fund* is used to account for financial resources used in making major capital improvement projects for the Cemetery. The resources are derived from the City of Wildomar.

The *Endowment Fun*d is used to account for financial resources to be used for future maintenance of the Cemetery. The resources are derived from an endowment care fee assessed on each sale of a burial right and earnings on these resources. Only income earned on these resources may be used for services, supplies or capital asset acquisitions. The principal must be preserved intact.

### E. Assets, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position or Equity

*Cash and Cash Equivalents*

The District has defined cash and cash equivalents to include cash on hand, demand deposits, cash with fiscal agent, and short-term investments with original maturities of three months or less from the date of acquisition.

*Investments*

Investments are recorded at fair value. The estimated fair value of all investments is the quoted market price. Interest earned on all cash and investments is credited to the fund which holds the investment.

*Restricted Assets*

Certain resources are classified as restricted on the balance sheet because their use is limited to use in the future when the Cemetery no longer has space available to sell for burial rights.

## 1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### E. Assets, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position or Equity (continued)

*Inventories*

Inventory is valued at cost, which approximates fair value, on a first-in, first-out basis. These costs are recorded as expenditure when consumed rather than when purchased.

*Capital Assets*

Capital assets, which includes land, building, improvements, equipment, and infrastructure assets are reported in the governmental activities' column in the government-wide statement of net position but are not reported in the fund financial statements. Capital assets are stated at cost (or estimated historical cost) and updated for additions or retirements during the year. Infrastructure and improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset of materially extend the assets' life are not. Donated capital assets are recorded at acquisition value at the date of donation. Capital assets ae depreciated using the straight-line method over the following useful lives:

| Assets | Years |
|---|---|
| Buildings and improvements | 10 to 15 years |
| Furniture, fixtures and equipment | 3 to 10 years |

Costs of assets sold or retired (and related amounts of accumulated depreciation) are eliminated from the accounts in the year of sale or retirement and the resulting gain or loss is included in the operating statement of the related fund. In governmental funds, the sale of general capital assets is included in the statement of revenues, expenditures and changes in fund balances as proceeds from sale of assets.

*Property Taxes*

Property taxes attach as an enforceable lien on property as of January 1st each year. Secured property taxes are levied on July 1st and are payable in two installments, on December 10th and April 10th. The County of Riverside Assessor's Office assesses all real and personal property within the County each year. The County of Riverside Treasurer's Office remits current and delinquent property tax collections to the District throughout the year. Property tax in California is levied in accordance with Article 13A of the State Constitution at one (1%) of countywide assessed valuations.

## 1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### E. Assets, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position or Equity (continued)

*Fund Equity*

Fund balance in governmental funds are reported in classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The District considers restricted fund balance to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the District considers committed amounts to be reduced first, followed by assigned amounts and then unassigned amounts. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

*Nonspendable Fund Balance* – Includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact.

*Restricted Fund Balance* – Constraints placed on the use of these resources are either externally imposed bycreditors (such as through debt covenants), grantors, contributors or other governments; or are imposed bylaw (though constitutional provisions or enabling legislation).

*Committed Fund Balance* – Amounts that can only be used for specific purposes because of a formal action(resolution or ordinance) by the Board of Trustees, who is government's highest level of decision-makingauthority.

*Assigned Fund Balance* – Amounts that are constrained by the District's intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body, another body, or by an official to whom the authority has been given.

*Unassigned Fund Balance* – These are either residual positive net resources of the General Fund in excess of what can properly be classified in one of the other categories, or negative balances in all other funds.

*Net position* presents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources, in the statement of net position. Net investment in capital assets is reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are legal limitations imposed on their use by the District, laws or regulations of other governments.

## 1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### E. Assets, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position or Equity (continued)

*Net position/fund balance flow assumptions* – The District's policy is to spend restricted amounts first when an expenditure/expense is incurred for purposes for which both restricted and unrestricted resources are available. Therefore, restricted net position/fund balance is depleted before using unrestricted net position/fund balance. In governmental funds, when an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, the assumed order of spending is first committed, assigned and then unassigned.

*Use of Estimates*

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows/inflows of resources, and liabilities and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

## 2) CASH AND INVESTMENTS

Cash and investments are classified in the accompanying financial statements as follows:

| | | |
|---|---|---|
| Cash and investments | $ | 1,229,400 |
| Restricted cash and investments | | 423,267 |
| Total cash and investments | $ | 1,652,667 |

As of June 30, 2023, Cash and investments consisted of the following:

| | | |
|---|---|---|
| Deposits with financial institutions | $ | 245,866 |
| Investments | | 1,406,801 |
| Total cash and investments | $ | 1,652,667 |

The District invested cash from the Endowment Fund for the purpose of increasing earnings through investment activities. Cash not invested is held by the City of Wildomar in pooled accounts. These are identified by the District and the City by individual funds.

## 2) CASH AND INVESTMENTS (continued)

*Deposits*

The California Government Code requires California banks and savings and loan associations to secure a City's deposits by pledging government securities with a value of 110% of the City's deposits. California law also allows financial institutions to secure City's deposits by pledging first trust deed mortgage notes having a value of 150% of a City's total deposits. The City Treasurer may waive the collateral requirement for deposits which are fully insured up to $250,000 by the FDIC.

The collateral for deposits in federal and state-chartered banks is held in safekeeping by an authorized Agent of Depository recognized by the State of California Department of Banking. The collateral for deposits with savings and loan associations is generally held in safekeeping by the Federal Home Loan Bank in San Francisco, California as an Agent of Depository. These securities are physically held in an undivided pool for all California public agency depositors. Under Government Code Section 53655, the placement of securities by a bank or savings and loan association with an "Agent of Depository" has the effect of perfecting the security interest in the name of the local government agency. Accordingly, all collateral held by California Agent of Depository are considered to be held for, and in the name of, the local governmental agency.

*Authorized Investments*

The following table identifies the investment types that are authorized for the City by the California Government Code and the City's investment policy (which the District follows). The table also identifies certain provisions of the California Government Code (or the City's investment policy, if more restrictive, which the District follows) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustees that are governed by provisions of debt agreements of the City, rather than the general provisions of the California Government Code or the City's investment policy.

| Authorized Investment Type | Maximum Maturity | Maximum Percentage of Portfolio | Maximum Investment In One Issuer |
|---|---|---|---|
| U.S. Treasuries | 5 years | None | None |
| Federal agency securities | 5 years | None | None |
| Municipal bonds | 5 years | None | None |
| Money market mutual funds | N/A | 20% | None |
| Certificates of deposit | N/A | 10% | None |
| Local Agency Investment Fund (LAIF) | N/A | None | None |
| Banker's acceptance notes | 180 days | 40% | 30% |
| Commercial paper | 270 days | 25% | 10% |
| Negotiable certificates of deposit | 5 years | 30% | 5% |
| Joint Powers Authority Investment Pools | N/A | None | None |

## 2) CASH AND INVESTMENTS (continued)

*Investment in California Asset Management Program*

The California Asset Management Program (CAMP) is a public joint powers authority which provides California Public Agencies with investment management services for surplus funds and comprehensive investment management, accounting and arbitrage rebate calculation services for proceeds of tax-exempt financings. Public Agencies that invest in the Pool (Participants) purchase shares of beneficial interest. Participants may also establish individual, professionally managed investment accounts (Individual Portfolios) by separate agreement with the Investment Advisor. The District has a separate account in the Investment Advisor to manage part of the CAMP portfolio.

Investments in the Pools and Individual Portfolios are made only in investments in which Public Agencies generally are permitted by California statute. The CAMP may reject any investment and may limit the size of a Participant's account. The Pool seeks to maintain, but does not guarantee, a constant net asset value of $1.00 per share. A Participant may withdraw funds from its Pool accounts at any time by check or wire transfers. Requests for wire transfers must be made by 9:00 a.m. that day. Fair value of the Pool is determined by the fair value per share of the Pool's underlying portfolio.

*Interest Rate Risk*

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuation are presented below:

| Investment type | Total | 12 months or less | 13 to 24 months | 25 to 60 months |
|---|---|---|---|---|
| CAMP | $1,406,801 | $1,406,801 | $ - | $ - |
| Total | $1,406,801 | $1,406,801 | $ - | $ - |

## 2) CASH AND INVESTMENTS (continued)

*Credit Risk*

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by the California Government Code and the actual ratings as of the year end for the Pool.

| Investment Type | Amount | Minimum legal rating | Rated AAA |
|---|---|---|---|
| CAMP | $1,406,801 | N/A | $1,406,801 |
| Total | $1,406,801 | | $1,406,801 |

*Concentration of Credit Risk*

The California Government Code places limitations on the amount that can be invested in any one issuer. There were no investments in any one issuer (other than U.S. Treasury Securities, mutual funds and external investment pools) that represent 5% or more of total investments as of June 30, 2023.

*Custodial Credit Risk*

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code does not contain legal requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits.

The California Government Code requires that a financial institution secure deposits made by state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2023, all deposits with financial institutions in excess of federal depository insurance limit were held in collateralized accounts where the collateral is not held specifically in the name of the District, as described above. As of June 30, 2023, the District did not have any investments held by a broker-dealer (counterparty) that was used by the District to buy the securities.

## 3) FAIR VALUE MEASUREMENTS

Governmental Accounting Standards Board (GASB) Statement No. 72, Fair Value Measurements and Application, provides the framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value with Level 1 given the highest priority and Level 3 the lowest priority. The three levels of the fair value hierarchy are as follows:

*Level 1* inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the organization has the ability to access at the measurement date.

*Level 2* inputs are inputs other than quoted prices included within *Level 1* that are observable for the asset or liability, either directly or indirectly. *Level 2* inputs include the following:

- Quoted prices for similar assets or liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in markets that are not active.
- Inputs other than quoted prices that are observable for the asset or liability (for example, interest rates and yield curves observable at commonly quoted intervals, volatilities, prepayment speeds, lossseverities, credit risks, and default rates).
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means (market-corroborated inputs).

*Level 3* inputs are unobservable inputs for the asset or liability.

Fair value of assets measured on a recurring basis as of June 30, 2023, are as follows:

| | Fair Value | Significant other observable inputs (Level 2) |
|---|---|---|
| Money market mutual funds | $ 1,406,801 | $ 1,406,801 |
| Total | $ 1,406,801 | $ 1,406,801 |

Fair values for investments are determined by using a matrix pricing technique. Matrix pricing is used to value securities based on the security's relationship to benchmark quoted prices.

## 4) CAPITAL ASSETS

A summary of changes in capital assets is as follows:

| | Beginning balance | Additions | Deletions | Ending balance |
|---|---|---|---|---|
| Capital assets, not being depreciated: | | | | |
| Land | $ 963,390 | $ - | $ - | $ 963,390 |
| Total capital assets, not being depreciated | 963,390 | - | - | 963,390 |
| Capital assets, being depreciated: | | | | |
| Right-to-use | 206,901 | 22,281 | - | 229,182 |
| Buildings and improvements | 349,598 | - | - | 349,598 |
| Furniture, fixtures and equipment | 160,153 | - | - | 160,153 |
| Total capital assets, being depreciated | 716,652 | 22,281 | - | 738,933 |
| Less accumulated depreciation/amortization for: | | | | |
| Right-to-use amortization | (59,115) | (64,491) | - | (123,606) |
| Buildings and improvements | (338,297) | (809) | - | (339,106) |
| Furniture, fixtures and equipment | (135,806) | (6,806) | - | (142,612) |
| Total Accumulated Depreciation | (533,218) | (72,106) | - | (605,324) |
| Total Capital Assets, Being Depreciated, Net | 183,434 | (49,825) | - | 133,609 |
| Governmental Activities Capital Assets, Net | $ 1,146,824 | $ (49,825) | $ - | $ 1,096,999 |

Depreciation/amortization expense of $72,106 was charged to general government expense on the government-wide statements.

## 5) DEPOSITS PAYABLE - PRE-NEED

Included in deposits payable - pre-need is $142,734 which represents monies collected and held by the District in advance of services.

## 6) COMPENSATED ABSENCES PAYABLE

Compensated absences activity for the year ended June 30, 2023 was as follows:

| Beginning balance | Additions | Deletions | Ending balance | Due within one year |
|---|---|---|---|---|
| $ 23,374 | $ 4,673 | $ - | $ 28,047 | $ 7,012 |

The liability for compensated absences will be paid in future years from the General Fund.

## 7) LEASES PAYABLE

The City has entered into a 42-month lease as lessee for the use of city hall. The District has been allocated a 15% share of the lease. In addition, the District leases a vehicle with an initial liability of $22,281 and a term of 48 months. As of June 30, 2023, the amount of the lease liability is $125,615. The leases have interest rates of 0.4570% and 17.22%, respectively. The estimated useful life of the assets was 5 - 20 years. The value of the right-to-use asset as of June 30, 2023 is $229,182 with accumulated amortization of $123,606. The right-to-use assets are being amortized over the lease term. The vehicle has a guaranteed residual value of $8,199. The lease activity for the year ended June 30, 2023, is as follows:

| Beginning balance | Additions | Deletions | Ending balance | Due within one year |
|---|---|---|---|---|
| $ 161,422 | $ 22,281 | $ (58,088) | $ 125,615 | $ 74,003 |

The future lease payments on the lease are as follows:

| Year ended June 30, | Principal | Interest | Total |
|---|---|---|---|
| 2024 | $ 74,003 | $ 3,409 | $ 77,412 |
| 2025 | 39,787 | 2,476 | 42,263 |
| 2026 | 4,851 | 1,665 | 6,516 |
| 2027 | 6,974 | 128 | 7,102 |
| Totals | $ 125,615 | $ 7,678 | $ 133,293 |

## 8) PENSION PLAN

### General Information about the Pension Plans

*Plan Description*

All full-time employees are eligible to participate in the District's Miscellaneous Employee Pension Plan, a cost-sharing multiple employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute and District's resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website. Eligible employees hired after January 1, 2013 that, are considered new members as defined by the Public Employees' Pension Reform Act (PEPRA) are participating in the PEPRA Miscellaneous Plan. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions, disclosures, and membership information that can be found on the CalPERS website, at www.calpers.ca.gov.

*Benefits Provided*

CalPERS, provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service as discussed above. Members with five years of total service are eligible to retire at age 50 or 52 if in the PEPRA Miscellaneous Plan with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The system also provides for the Optional Settlement 2W Death Benefit, as well as the 1959 Survivor Benefit. The cost-of-living adjustments for all plans are applied as specified by the Public Employees' Retirement Law.

The rate plan provisions and benefits in effect as of June 30, 2023, are summarized as follows:

| | Miscellaneous | |
|---|---|---|
| Hire date | Prior to January 1, 2013 | On or after January 1, 2013 |
| Benefit formulas | 2.7% at 55 | 2% at 62 |
| Benefit vesting schedule | 5 years of service | 5 years of service |
| Benefit payments | Monthly for life | Monthly for life |
| Retirement age | 50-55+ | 52-67+ |
| Monthly benefits, as a % of eligible compensation | 2.0%-2.7% | 1.0%-2.5% |
| Required employee contribution rates[(1)] | N/A | N/A |
| Required employer contribution rates | N/A | N/A |

[(1)] The District currently has no employees and all services are performed by City Employees.

## 8) PENSION PLAN (continued)

### General Information about the Pension Plans (continued)

*Contributions*

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions. Employer contributions to the Plan for the fiscal year ended June 30, 2023 were $25,627. The actual employer payments of $23,696 made to CalPERS by the District during the measurement period ended June 30, 2022 differed from the proportionate share of the employer's contributions of $24,270 by $574, which is being amortized over the expected average remaining service lifetime in the Public Agency Cost-Sharing Multiple Employer Plan.

### Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

*Actuarial Methods and Assumptions Used to Determine Total Pension Liability*

The District's net pension liability for the Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2022, using an annual actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is as follows.

## 8) PENSION PLAN (continued)

### Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

*Actuarial Methods and Assumptions Used to Determine Total Pension Liability (continued)*

| | |
|---|---|
| Valuation date | June 30, 2021 |
| Measurement date | June 30, 2022 |
| Actuarial cost method | Entry age normal |
| Asset valuation method | Fair value of assets |
| Actuarial assumptions: | |
| Discount rate | 6.90% |
| Inflation | 2.30% |
| Projected salary increase | Varies by Entry Age and Service |
| Mortality | CalPERS membership data[(1)] |
| Post retirement benefit increase | The lesser of contract COLA or 2.30% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.30% thereafter. |

[(1)] The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study for the period from 2001 to 2019. Pre-retirement and Post-retirement mortality rates include generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from November 2021 that can be found on the CalPERS website.

All other actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period from 1997 to 2015, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS' website, at www.calpers.ca.gov.

*Long-term Expected Rate of Return*

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

## 8) PENSION PLAN (continued)

### Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the next 20 years using a building-block approach. The expected rate of return was then adjusted to account for assumed administrative expenses of 10 Basis points.

The expected real rates of return by asset class are as follows:

| Assets Class | Assumed Asset Allocation | Real Return[1, 2] |
|---|---|---|
| Global equity - cap-weighted | 30.00% | 4.54% |
| Global equity - non-cap-weighted | 12.00% | 3.84% |
| Private equity | 13.00% | 7.28% |
| Treasury | 5.00% | 0.27% |
| Mortgage-backed securities | 5.00% | 0.50% |
| Investment grade corporates | 10.00% | 1.56% |
| High yield | 5.00% | 2.27% |
| Emerging market debt | 5.00% | 2.48% |
| Private debt | 5.00% | 3.57% |
| Real assets | 15.00% | 3.21% |
| Leverage | (5.00%) | (0.59%) |

1 An expected inflation of 2.30% used for this period.

2 Figures are based on the 2021 Asset Liability Management study.

*Change of Assumptions*

Effective with the June 30, 2021, valuation date (2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.

**8) PENSION PLAN (continued)**

**Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (continued)**

*Discount Rate*

The discount rate used to measure the total pension liability for PERF C was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Subsequent Events*

On July 12, 2021, CalPERS reported a preliminary 21.3% net return on investments for fiscal year 2020-21. Based on the thresholds specified in CalPERS Funding Risk Mitigation policy, the excess return of 14.3% prescribes a reduction in investment volatility that corresponds to a reduction in the discount rate used for funding purposes of 0.20%, from 7.00% to 6.80%. Since CalPERS was in the final stages of the four-year Asset Liability Management (ALM) cycle, the board elected to defer any changes to the asset allocation until the ALM process concluded, and the board could make its final decision on the asset allocation in November 2021.

On November 17, 2021, the board adopted a new strategic asset allocation. The new asset allocation along with the new capital market assumptions, economic assumptions and administrative expense assumption support a discount rate of 6.90% (net of investment expense but without a reduction for administrative expense) for financial reporting purposes. This includes a reduction in the price inflation assumption from 2.50% to 2.30% as recommended in the November 2021 CalPERS Experience Study and Review of Actuarial Assumptions. This study also recommended modifications to retirement rates, termination rates, mortality rates and rates of salary increases that were adopted by the board. These new assumptions will be reflected in the GASB 68 accounting valuation reports for the June 30, 2022, measurement date.

## 8) PENSION PLAN (continued)

### Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

*Pension Plan Fiduciary Net Position*

Information about the pension plan's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position are presented in CalPERS' audited financial statements, which are publicly available reports that can be obtained at CalPERS' website, at www.calpers.ca.gov. The plan's fiduciary net position and additions to/deductions from the plan's fiduciary net position have been determined on the same basis used by the pension plan, which is the economic resources measurement focus and the accrual basis of accounting. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value.

*Proportionate Share of Net Pension Liability*

The following table shows the Plan's proportionate share of the net pension liability over the measurement period.

| | District total pension liability (a) | District fiduciary net position (b) | District net pension liability (c) = (a) - (b) |
|---|---|---|---|
| Balance at: 6/30/2021 (VD) | $ 680,793 | $ 545,587 | $ 135,206 |
| Balance at: 6/30/2022 (MD) | 686,397 | 467,902 | 218,495 |
| Net change | $ (5,604) | $ 77,685 | $ (83,289) |

Valuation date (VD); Measurement date (MD)

**8) PENSION PLAN (continued)**

**Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (continued)**

The District's proportion of the net pension liability was determined by CalPERS using the output from the Actuarial Valuation System and the fiduciary net position, as provided in the CalPERS Public Agency Cost-Sharing Allocation Methodology Report, which is a publicly available report that can be obtained at CalPERS' website, at www.calpers.ca.gov. The District's proportionate share of the net pension liability for the total Plan as of the June 30, 2022 and 2023 fiscal years was as follows:

| | |
|---|---|
| Proportion - June 30, 2022 | 0.00250% |
| Proportion - June 30, 2023 | 0.00189% |
| Change - increase (decrease) | -0.00061% |

*Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the District's proportionate share of the net pension liability of the Plan as of the measurement date, calculated using the discount rate of 6.90%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.90%) or 1 percentage-point higher (7.90%) than the current rate:

| | Discount rate - 1% (5.90%) | Current Discount Rate (6.90%) | Discount rate - 1% (7.90%) |
|---|---|---|---|
| Net pension liability | $ 312,063 | $ 218,495 | $ 141,512 |

*Amortization of Deferred Outflows and Deferred Inflows of Resources*

Under GASB 68, gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time.

The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense.

## 8) PENSION PLAN (continued)

### Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

The amortization period differs depending on the source of the gain or loss:

| | |
|---|---|
| Difference between projected and actual earnings | 5 year straight-line amortization |
| All other amounts | Straight-line amortization over the average expected remaining services lives of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period |

The expected average remaining service lifetime (EARSL) is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired) in the Public Agency Cost-Sharing Multiple-Employer Plan (PERF C).

The EARSL for PERF C for the measurement period ending June 30, 2022 is 3.7 years, which was obtained by dividing the total service years of 574,665 (the sum of remaining service lifetimes of the active employees) by 153,587 (the total number of participants: active, inactive, and retired) in PERF C. Inactive employees and retirees have remaining service lifetimes equal to 0. Total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

As of the start of the measurement period (July 1, 2021), the District's net pension liability was $135,206. For the measurement period ending June 30, 2022 (the measurement date), the District incurred a pension expense of $39,761.

As of June 30, 2023, the District has deferred outflows and deferred inflows of resources related to pensions as follows:

| | Deferred outflows of resources | Deferred inflows of resources |
|---|---|---|
| Pension contributions subsequent to measurement date | $ 25,627 | $ - |
| Change of assumptions | 22,389 | - |
| Differences between expected and actual experience | 1,449 | - |
| Differences between projected and actual investment earnings | 40,022 | - |
| Differences between employer's contributions and proportionate share of contributions | 355 | - |
| Changes in employer's proportion | - | 34,873 |
| Total | $ 89,842 | $ 34,873 |

## 8) PENSION PLAN (continued)

### Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

The amounts above are net of outflows and inflows recognized in the 2022/23 measurement period expense. Contributions subsequent to the measurement date of $25,627 reported with deferred outflows of resources will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

| Fiscal year ended June 30, | Deferred outflows/inflows of resources |
|---|---|
| 2024 | $ 1,337 |
| 2025 | 2,272 |
| 2026 | 1,254 |
| 2027 | 24,479 |
| 2028 | - |
| Thereafter | - |
| Total | $ 29,342 |

## 9) RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the District obtains insurance coverage.

The District is exposed to various risks of loss related to torts; damage to and theft or destruction of assets; errors and omissions; injuries to employees and natural disaster. The District contracted with Golden State Risk Management Authority for liability, property, and crime damage. Policy limits of $50,000,000 per occurrence for general liability. Policy is written on an Occurrence Form and includes Automobile liability coverage, Officers and Board of Trustees Errors and Omissions and Pollution liability coverage. There is no aggregate limit on this coverage. Property coverage is all risk, replacement cost and provides up to $600,000,000 maximum payment per coverage loss. Coverage includes Automobile Physical Damage, Mobile Equipment and Boller and Machinery.

The District has had no significant reduction in insurance coverage from prior years. The District has had no settlements exceed insurance coverage for the past three years.

Worker's compensation coverage is maintained by paying premiums to Golden State Risk Management Authority. Policy limits match statutory limits on a per occurrence basis and includes Employer Liability Coverage with policy limits of $5,000,000 per occurrence.

## 9) RISK MANAGEMENT (continued)

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonable estimated. Liabilities include an amount for claims that have been incurred by not reported (IBNRs). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of economic and social factors. The estimate of the claims liability also includes amount s for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. Estimated recoveries, for example from salvage or subrogation, are another component of the claim's liability estimate.

## 10) COMMITMENTS AND CONTINGENCIES

As of June 30, 2023, in the opinion of the District's Administration, there are no outstanding matters which would have a significant effect on the financial condition of the funds of the District.

## REQUIRED SUPPLEMENTARY INFORMATION

## A. Budgetary Data

The District follows these procedures, in establishing budgetary data reflected in the Required Supplemental Information - Budgetary Schedules:

The Board of Trustees approves each year's budget prior to the beginning of the new fiscal year. Public hearings are conducted prior to its adoption by the Board. Supplemental appropriations, were required during the period, are also approved by the Board. In most cases, expenditures may not exceed appropriations at the function level. At fiscal year-end, all operating budget appropriations lapse. All funds of the District legally adopt an annual budget which is on a basis consistent with generally accepted accounting principles (GAAP).

## B. Excess of Expenditures over Appropriations

Capital outlay and debt service had expenditures in excess of appropriations in the current fiscal year.

**Required Supplementary Information**
**Budgetary Comparison Schedule**
**General Fund**
**For the year ended June 30, 2023**

| | Budgeted amounts | | Actual | Variance with |
|---|---|---|---|---|
| | Original | Final | amounts | final budget |
| **Budgetary fund balance, July 1** | $ 1,057,551 | $ 1,057,551 | $ 1,057,551 | $ - |
| **Resources (inflows):** | | | | |
| Property taxes | 596,700 | 672,700 | 708,155 | 35,455 |
| Charges for services | 66,300 | 115,000 | 90,886 | (24,114) |
| Investment earnings | 1,600 | 12,600 | 3,836 | (8,764) |
| Lease acquisition | - | - | 22,281 | 22,281 |
| Amounts available for appropriations | 1,722,151 | 1,857,851 | 1,882,709 | 24,858 |
| **Charges to appropriations (outflows):** | | | | |
| Current: | | | | |
| Personnel services | 645,300 | 704,300 | 556,286 | 148,014 |
| Materials and services | 115,469 | 134,464 | 100,466 | 33,998 |
| Debt service: | | | | |
| Principal | 39,657 | 45,561 | 58,088 | (12,527) |
| Interest | 674 | 775 | 4,078 | (3,303) |
| Capital outlay | 11,900 | 22,400 | 42,070 | (19,670) |
| Contributions to other governments | 433,000 | 433,000 | 78,883 | 354,117 |
| Total charges to appropriations | 1,246,000 | 1,340,500 | 839,871 | 500,629 |
| **Budgetary fund balance, June 30** | $ 476,151 | $ 517,351 | $ 1,042,838 | $ 525,487 |

**Required Supplementary Information**
**Schedule of the District's Proportionate Share of the Net Pension Liability**
**CalPERS Pension Plan**
**Last Ten Years[1]**
**As of June 30, 2023**

| Measurement date | Net Pension Liability [1] | Proportionate Share of the Net Pension Liability | Employer's Covered Payroll [2] | Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll | Plan Fiduciary Net Position as a Percentage of the Total Pension Liability |
|---|---|---|---|---|---|
| 2015 | 0.00249% | $ 171,037 | $ - | 0.00% | 71.00% |
| 2016 | 0.00226% | 195,159 | - | 0.00% | 80.76% |
| 2017 | 0.00215% | 213,644 | - | 0.00% | 66.49% |
| 2018 | 0.00211% | 203,561 | - | 0.00% | 67.69% |
| 2019 | 0.00204% | 208,876 | - | 0.00% | 68.44% |
| 2020 | 0.00192% | 209,178 | - | 0.00% | 68.68% |
| 2021 | 0.00250% | 135,206 | - | 0.00% | 80.14% |
| 2022 | 0.00189% | 218,495 | - | 0.00% | 68.17% |

[1] Proportion of the collective net pension liability represents the plan's proportion of PERF C, which includes both the Miscellaneous and Safety Risk pools excluding the 1959 Survivors Risk Pool.

[2]The District's plan is still open, however does not have any active employees, therefore, no current payroll.

* Historical information is required only for measurement periods for which GASB 68 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

**Required Supplementary Information**
**Schedule of Contributions CalPERS Pension Plan**
**Last Ten Years[1]**
**As of June 30, 2023**

| Fiscal year | Contractually Required Contribution (Actuarially Determined) | Contributions in Relation to the Actuarially Determined Contribution | Contribution Deficiency (Excess) | Employer's Covered Payroll [1] | Contributions as a Percentage of Covered Payroll |
|---|---|---|---|---|---|
| 2016 | $ 13,537 | $ (13,537) | $ - | $ - | 0.00% |
| 2017 | 15,113 | (15,113) | - | - | 0.00% |
| 2018 | 17,619 | (17,619) | - | - | 0.00% |
| 2019 | 22,343 | (22,343) | - | - | 0.00% |
| 2020 | 20,744 | (20,744) | - | - | 0.00% |
| 2021 | 23,030 | (23,030) | - | - | 0.00% |
| 2022 | 23,696 | (23,696) | - | - | 0.00% |
| 2023 | 25,627 | (25,627) | - | - | 0.00% |

***Notes to Schedule:***

Changes in Benefit Terms: There were no changes to benefit terms that applied to all members of the Public Agency Pool. Additionally, the figures above do not include any liability impact that may have resulted from Golden Handshakes that occurred after the June 30, 2021 valuation date, unless the liability impact is deemed to be material to the Public Agency Pool.

Changes in Assumptions: Effective with the June 30, 2021 valuation date (2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.There were no assumption changes for 2021. For 2020, the Plan adopted a new amortization policy effective with the 2019 actuarial valuation. The new amortization policy shortens the period over which actuarial gains and losses are amortized from 30 years to 20 years with the payments computed as a level dollar amount. In addition, the new policy does not utilize a five-year ramp-up and ramp-down on UAL bases attributable to assumption changes and non-investment gains/losses. The new policy also does not utilize a five-year ramp-down on investment gains/losses. These changes apply only to new UAL bases established on or after June 30, 2019. There were no changes in assumptions in 2019. In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. There were no changes in the discount rate in 2019. In 2017, the accounting discount rate was reduced from 7.65% to 7.15%. In 2016, there were no changes in the discount rate. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5% (net of administrative expense) to 7.65% (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5% discount rate.

* Historical information is required only for measurement periods for which GASB 68 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

[1]The District's plan is still open, however does not have any active employees, therefore, no current payroll.

## SUPPLEMENTARY INFORMATION

**Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual**
**Capital Projects Fund**
**For the year Ended June 30, 2023**

| | Budgeted Amounts | | Actual | Variance with |
|---|---|---|---|---|
| | Original | Final | Amounts | Final Budget |
| **Budgetary fund balance, July 1** | $ 16,107 | $ 16,107 | $ 16,107 | $ - |
| **Resources (inflows):** | | | | |
| Investment earnings | - | - | 13 | 13 |
| Contributions from other governments | 353,000 | 21,300 | 22,029 | 729 |
| Amounts available for appropriations | 369,107 | 37,407 | 38,149 | 742 |
| **Charges to appropriations (outflows):** | | | | |
| Current: | | | | |
| Materials and services | - | - | 44 | (44) |
| Capital outlay | 353,000 | 24,200 | 21,998 | 2,202 |
| Total charges to appropriations | 353,000 | 24,200 | 22,042 | 2,158 |
| **Budgetary fund balance, June 30** | $ 16,107 | $ 13,207 | $ 16,107 | $ 2,900 |

**Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual**
**Endowment Fund**
**For the year ended June 30, 2023**

| | Budgeted Amounts | | Actual | Variance with |
|---|---|---|---|---|
| | Original | Final | Amounts | Final Budget |
| **Budgetary fund balance, July 1** | $ 289,168 | $ 289,168 | $ 289,168 | $ - |
| **Resources (inflows):** | | | | |
| Charges for services | 25,000 | 135,000 | 127,763 | (7,237) |
| Investment earnings | 5,000 | 20,000 | 6,336 | (13,664) |
| Amounts available for appropriations | 319,168 | 444,168 | 423,267 | (20,901) |
| **Budgetary fund balance, June 30** | $ 319,168 | $ 444,168 | $ 423,267 | $ (20,901) |

ROGERS, ANDERSON, MALODY & SCOTT, LLP
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

735 E. Carnegie Dr. Suite 100
San Bernardino, CA 92408
909 889 0871 T
909 889 5361 F
ramscpa.net

**PARTNERS**
Scott W. Manno, CPA, CGMA
Leena Shanbhag, CPA, MST, CGMA
Bradferd A. Welebir, CPA, MBA, CGMA
Jenny W. Liu, CPA, MST
Gardenya Duran, CPA, CGMA
Brianna Schultz, CPA, CGMA
Brenda L. Odle, CPA, MST (Partner Emeritus)
Terry P. Shea, CPA (Partner Emeritus)

**MANAGERS / STAFF**
Seong-Hyea Lee, CPA, MBA
Evelyn Morentin-Barcena, CPA
Veronica Hernandez, CPA
Laura Arvizu, CPA
John Maldonado, CPA, MSA
Julia Rodriguez Fuentes, CPA, MSA
Demi Hite, CPA
Jeffrey McKennan, CPA
Monica Wysocki, CPA

**MEMBERS**
American Institute of
Certified Public Accountants

*PCPS The AICPA Alliance for CPA Firms*

*Governmental Audit Quality Center*

California Society of
Certified Public Accountants

Proud Member of
AlliottGlobalAlliance™

# REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

*Independent Auditor's Report*

To the Honorable Mayor and Members
of the City Council
City of Wildomar, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Wildomar Cemetery District (the District), a component unit of the City of Wildomar, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated March 20, 2024.

## *Internal Control over Financial Reporting*

In planning and performing our audit of the financial statements we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
March 20, 2024

ROGERS, ANDERSON, MALODY & SCOTT, LLP
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

735 E. Carnegie Dr. Suite 100
San Bernardino, CA 92408
909 889 0871 T
909 889 5361 F
ramscpa.net

PARTNERS
Scott W. Manno, CPA, CGMA
Leena Shanbhag, CPA, MST, CGMA
Bradferd A. Welebir, CPA, MBA, CGMA
Jenny W. Liu, CPA, MST
Gardenya Duran, CPA, CGMA
Brianna Schultz, CPA, CGMA
Brenda L. Odle, CPA, MST (Partner Emeritus)
Terry P. Shea, CPA (Partner Emeritus)

MANAGERS / STAFF
Seong-Hyea Lee, CPA, MBA
Evelyn Morentin-Barcena, CPA
Veronica Hernandez, CPA
Laura Arvizu, CPA
John Maldonado, CPA, MSA
Julia Rodriguez Fuentes, CPA, MSA
Demi Hite, CPA
Jeffrey McKennan, CPA
Monica Wysocki, CPA

MEMBERS
American Institute of
Certified Public Accountants

*PCPS The AICPA Alliance for CPA Firms*

*Governmental Audit Quality Center*

California Society of
Certified Public Accountants

Proud Member of
AlliottGlobalAlliance™

March 20, 2024

President and Board of Trustees
Wildomar Cemetery District
Wildomar, California

We have audited the financial statements of Wildomar Cemetery District (the District), a discreetly presented component unit of the City of Wildomar, as of and for the year ended June 30, 2023, and have issued our report thereon dated March 20, 2024. Professional standards require that we advise you of the following matters relating to our audit.

**Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated October 4, 2023, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

**Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

**Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, and our firm have complied with all relevant ethical requirements regarding independence.

**Significant Risks Identified**

We have identified the following significant risks:

*Management's override of internal controls over financial reporting:* Management override of internal controls is the intervention by management in handling financial information and making decisions contrary to internal control policy.

*Revenue recognition:* Management's failure to recognize revenue in accordance with generally accepted accounting principles.

These significant risks are presumptive in most audits and merit attention by the auditors due to the direct impact over financial reporting and internal control processes. Although identified as significant risks, we noted no matters of management override of controls or deviations from generally accepted accounting principles which caused us to modify our audit procedures or any related matters which are required to be communicated to those charged with governance due to these identified risks.

**Qualitative Aspects of the District's Significant Accounting Practices**

*Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. As described in Note 1 of the financial statements, during the year, the District adopted the provisions of Governmental Accounting Standards Board Statement No. 96 *Subscription-Based Information Technology Arrangements*. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

*Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of the fair value of investments is based on information provided by financial institutions. We evaluated the key factors and assumptions used to develop the fair value of investments in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the depreciation expense is based on historical estimates of each capitalized item's useful life. We evaluated the key factors and assumptions used to develop the estimated useful lives in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability and related deferred inflows and outflows is based on actuarial reports provided by independent actuaries. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net OPEB liability and related deferred inflows and outflows is based on actuarial reports provided by independent actuaries. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of lease and subscription liabilities, right-to-use assets, and asset amortization is based on present value calculations using certain terms and assumptions in the lease/subscription agreements and estimated useful lives of assets in accordance with generally accepted accounting principles. We evaluated the key factors and assumptions used to develop the lease-related estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

*Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to:

The disclosure of the fair value of investments in the notes to the financial statements represents amounts susceptible to market fluctuations.

The disclosure of accumulated depreciation in the notes to the financial statements is based on estimated useful lives which could differ from actual useful lives of each capitalized item.

The disclosure of net pension liability and related deferred inflows and outflows in the notes to the financial statements is based on actuarial assumptions. Actual future liabilities may vary from disclosed estimates.

The disclosure of net OPEB liability and related deferred inflows and outflows in the notes to the financial statements is based on actuarial assumptions. Actual future liabilities may vary from disclosed estimates. The disclosure of leases/subscription liabilities, right-to-use assets, and asset amortization in the basic financial statements is based on certain term and assumptions in the lease agreements which could differ from actual amounts.

The financial statement disclosures are neutral, consistent, and clear.

**Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

**Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. We did not identify any uncorrected misstatements.

**Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

**Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated March 20, 2024.

**Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

**Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

**Other Information Included in Annual Reports**

Pursuant to professional standards, our responsibility as auditors for other information in documents containing the District's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the President and Board of Trustees and Management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
March 20, 2024

Bridgette Moore, Mayor, Dist. 4
Ashlee DePhillippo, Mayor Pro Tem, Dist. 5
Carlos Marquez, Council Member, Dist. 1
Joseph Morabito, Council Member, Dist. 3
Dustin Nigg, Council Member, Dist. 2

23873 Clinton Keith Rd, Ste. 110
Wildomar, CA 92595
951.677.7751 Phone
951.698.1463 Fax
www.CityofWildomar.org

Rogers, Anderson, Malody & Scott, LLP
735 E Carnegie Drive, Suite 100
San Bernardino, Ca 92408

This representation letter is provided in connection with your audit of the financial statements of the Wildomar Cemetery District (the District) as of June 30, 2023, and for the year then ended, and the related notes to the financial statements, for the purpose of expressing as opinion on whether the fund financial statements present fairly, in all material respects, the financial position and results of operations of the District in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of March 20, 2024:

**Financial Statements**

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated October 4, 2023, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

- All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense/expenditure is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
    - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
    - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
    - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.

There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

- With respect to nonattest services provided, we have performed the following:
    - Made all management decisions and performed all management functions;
    - Assigned a competent individual to oversee the services;
    - Evaluated the adequacy of the services performed;
    - Evaluated and accepted responsibility for the result of the service performed; and
    - Established and maintained internal controls, including monitoring ongoing activities.

**Information Provided**

- We have provided you with:
    - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
    - Additional information that you have requested from us for the purpose of the audit; and
    - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
    - Management;
    - Employees who have significant roles in internal control; or
    - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements and we have not consulted an attorney with matters related to the District.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The District has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which the District is contingently liable.
- We have evaluated all of our lease/IT agreements and have given you our assessment as to whether each agreement is subject to GASBS No. 87, *Leases* or GASBS 96, *Subscription Based IT Arrangements.*
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
- For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
    - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
    - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
    - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
    - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).

- The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

**Required Supplementary Information**

With respect to the required supplementary information accompanying the financial statements:

- We acknowledge our responsibility for the presentation of the required supplementary information in accordance with U.S. GAAP.
- We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
- The methods of measurement or presentation have not changed from those used in the prior period.
- We believe the significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

Signature: Heidi Schrader Signature: Adam Jantz

Title: Administrative Services Director Title: Finance Manager