

VALLEY CENTER MUNICIPAL WATER DISTRICT  
AGENDA

Regular Meeting of the Board of Directors  
Monday, July 7, 2025 — 2:00 P.M.

**The VCMWD Board of Directors welcomes the public to attend its meetings both in-person at its Board Room and virtually via livestream. *Please note that in the event of technical issues that disrupt the meeting livestream or receipt of public comments by phone or email, the meeting will continue, unless otherwise required by law, such as when a Director is attending the meeting virtually pursuant to certain provisions of the Brown Act.***

Instructions for members of the public who wish to address the Board of Directors:

Members of the public can address the Board of Directors during “Public Comments” or on specific agenda items, may do so as instructed below. All comments will be subject to a limit of three (3) minutes.

- Making Public Comment for In-Person Attendance: Members of the public who wish to observe or to address the Board may join the Board Members at the noticed, physical location. A Request to Speak slip must be submitted to the Board Secretary prior to start of the meeting (*if possible*).
- Phone Comments During the Meeting: Before the meeting, or before public comment period for the item closes during the meeting, submit a telephone number by email to the Board Secretary at [publiccomments@vcmwd.org](mailto:publiccomments@vcmwd.org), together with the agenda item number, and the Board Secretary will call when the board is ready to hear public comments; *or*
- Emailed Comments: Before the meeting, or before public comment period for that item closes at the meeting, email your comments to the Board Secretary at [publiccomments@vcmwd.org](mailto:publiccomments@vcmwd.org) and they will be read aloud during the public comment period; *or*
- Written Comments: Written comments can be also be physically dropped off or mailed in advance of the meeting at the District’s Administrative located at 29300 Valley Center Rd., Valley Center, CA 92082, for receipt no later than 1:00 pm on meeting day.

These public comment procedures supersede any District public comment policies and procedures to the contrary. If modifications or accommodations from individuals with disabilities are required, such persons should provide a request at least 24 hours in advance of the meeting by email to the Board Secretary at [boardsecretary@vcmwd.org](mailto:boardsecretary@vcmwd.org).

Meeting Broadcast: Members of the public may watch the meeting electronically by visiting the District’s website at [vcmwd.org/Board/Board-Documents](http://vcmwd.org/Board/Board-Documents) and then clicking the link listed below “live stream” on the page.

Meeting Documents: Board Meeting Packets (*except for closed session materials*) will be made available to the public once distributed to the Board. Please visit the District’s website at [vcmwd.org/Board/Board-Documents](http://vcmwd.org/Board/Board-Documents) for Agenda and related Board Meeting Documents.

## **ROLL CALL**

## **APPROVAL OF AGENDA**

*At its option, the Board may approve the agenda, delete an item, reorder items and add an item to the agenda (Government Code Section 54954.2).*

## **PUBLIC COMMENTS**

*Comments and inquiries from the audience will be received on any matter not on the agenda, but within the jurisdiction of the Board. Comments and inquiries pertaining to an item on the agenda will be received during the deliberation of the agenda item (Government Code Section 54954.3).*

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**CONSENT CALENDAR ITEMS**

*Consent calendar items will be voted on together by a single motion unless separate action is requested by a Board member, staff or member of the audience.*

1. **Minutes of the Regular Board Meeting Held Monday, June 16, 2025;**
2. **Audit Demands;**
3. **Treasurer's Report for Month Ended May 31, 2025;**
4. **Auditor's Communication with Those Charged with Governance (SAS 114) Letter; and**
5. **Survey of General Counsel Services Costs.**

**PUBLIC HEARING ITEM(S)**

*It is not necessary to notify the Board Secretary if a member of the public wishes to speak on items listed on the agenda as public hearings. Public hearings will begin at the time stated in the notice, or as soon thereafter as the matter can be heard. Opportunities for the public to address the Board will be given after the President opens the hearing.*

6. **Public Hearing to Consider Approving Proposed Revisions to Water Meter Capacity Fees and Annexation Charges for Fiscal Year 2025-26 and Request Adoption of Ordinance No. 2025-06 to Amend the District's Administrative Code:**

A public hearing will be held to receive input on the District's proposed revisions to Water Meter Capacity Fees and Annexation Charges (effective July 1, 2025). Upon conclusion of the public comments and discussion, adoption of said charge will be considered.

- a. Open Public Hearing
- b. Report by District Engineer
- c. Audience comments/questions
- d. Close Public Hearing
- e. Questions/Discussion
- f. If desired, motion to approve or deny Ordinance No. 2025-06

7. **Public Hearing to Consider Levying the Approved Woods Valley Ranch Water Reclamation Facility Sewer Service Charges (Service Areas 1 and 2) and Grinder Pump Maintenance Charges (Service Area 2) on the Property Tax Roll for Fiscal Year 2025-26:**

A public hearing will be held to receive comments on collecting the Woods Valley Ranch WRF Service Area Sewer Service Charges and Grinder Pump Maintenance Charges on the property tax roll for Fiscal Year (FY) 2025-26. After receiving public comment, Board will close the Public Hearing, determine if there is a majority protest and consider adoption of Resolution No. 2025-17 levying the Woods Valley Ranch Sewer Service Charges (Service Areas 1 and 2), and Grinder Pump Maintenance Charges (Service Area 2) on the property tax roll for FY 2025-26.

**Valley Center Municipal Water District  
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**Agenda Item No. 7: Public Hearing on the Woods Valley Ranch Water Reclamation Facility Sewer Service Charges** *Continued*

- a. Open Public Hearing
- b. Report by District Engineer
- c. Audience comments/questions
- d. Close Public Hearing
- e. Discussion
- f. If desired, motion to approve Resolution No. 2025-17:
  - 1) Exhibit A – Sewer Service Charge – Service Area 1
  - 2) Exhibit B – Sewer Service Charge – Service Area 2
  - 3) Exhibit C – Grinder Pump Maintenance Charge – Service Area 2

**ACTION ITEM(S)**

**8. Request to Adopt Resolution No. 2025-18 Levying the Approved Woods Valley Ranch Water Reclamation Facility Sewer Standby Fees (Service Areas 1 & 2) on the Property Tax Roll for Fiscal Year 2025-26:**

Adoption of Resolution No. 2025-18 approving and levying the Woods Valley Ranch Water Reclamation Facility Service Area Sewer Standby Fees for Service Areas 1 and 2 on the property tax roll for Fiscal Year 2025-26 will be considered.

- a. Report by District Engineer
- b. Discussion
- c. Audience comments/questions
- d. If desired, motion to approve or deny Resolution No. 2025-18
  - 1) Exhibit A – Sewer Standby Fee – Service Area 1
  - 2) Exhibit B – Sewer Standby Fee – Service Area 2

**9. Request to Adopt Resolution No. 2025-19 Approving and Levying the Annual Assessments for Assessment District No. 2012-1 on the Property Tax Roll for Fiscal Year 2024-25:**

Adoption of Resolution No. 2025-19 approving and levying the Annual Assessment for Assessment District No. 2012-1 on the Property Tax Roll for Fiscal Year 2024-25 will be considered.

- a. Report by District Engineer
- b. Discussion
- c. Audience comments/questions
- d. If desired, motion to approve or deny Resolution No. 2025-19

**10. Request to Adopt Resolution No. 2025-20 Approving and Levying Annual Special Taxes for Community Facilities District No. 2020-1 on the Property Tax Roll for Fiscal Year 2025-26:**

Adoption of Resolution No. 2025-20 approving and levying Annual Special Taxes for Community Facilities District No. 2020-1 on the property tax roll for Fiscal Year 2025-26 will be considered.

- a. Report by District Engineer
- b. Discussion
- c. Audience comments/questions
- d. If desired, motion to approve or deny Resolution No. 2025-20

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**11. Reconsideration of Exhibit A – State and Federal Representation to the Mutual Services Agreement and Request Board Participation in the Mutual Services Ad Hoc Committee:**

Reconsideration of Exhibit “A” (recently renamed Exhibit “B”) to the Mutual Services Agreement Between FPUD, RMWD, YMWD and VCMWD – State and Federal Representation and request Board participation in the Mutual Services Ad Hoc Committee.

- a. Report by General Manager
- b. Discussion
- c. Audience comments/questions
- d. If desired, approve the new Exhibit “B” (State and Federal Representation) to the “Mutual Services Agreement Between FPUD, RMWD, YMWD, and VCMWD
- e. If desired, identify up to 2 Board Members to participate in the Mutual Services Ad Hoc Committee

**INFORMATION / POSSIBLE ACTION ITEM(S)**

**12. San Diego County Water Authority (SDCWA) Board Meeting Summary:**

A report on the SDCWA’s Board of Directors’ Meeting of June 26, 2025 will be provided.

- a. Report by General Manager
- b. Discussion
- c. Audience comments/questions
- d. Information item only, no action required

**13. General Information:**

General Information items will be reviewed.

- a. Report by General Manager
- b. Discussion
- c. Audience comments/questions
- d. Information item only, no action required

**DISTRICT GENERAL COUNSEL’S REPORT**

**BOARD OF DIRECTORS’ AB1234 REPORTING\***

*\* Directors must provide brief reports on meetings/events attended in the performance of their official duties for which compensation or reimbursement is provided. Authority: Government Code Section 53232.3.*

**CLOSED SESSION ITEM(S)**

*At any time during the regular session, the Board may adjourn to closed session to consider litigation, personnel matters, or to discuss with legal counsel matters within the attorney-client privilege. Discussion of litigation is within the attorney-client privilege and may be held in closed session (per Government Code § 54956.9).*



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**ADJOURNMENT**

**NOTICE TO THE PUBLIC**

This agenda was posted at least 72 hours before the meeting in a location freely accessible to the public. No action may be taken on any item not appearing on the posted agenda, except as provided by Government Code Section 54954.2. Any written materials provided to a majority of the Board of Directors within 72 hours prior to the meeting regarding any item on this agenda will be available for public inspection on the District's website. The agenda is available for public review on the District's website, <http://www.vcmwd.org>.

For questions or request for information related to this agenda contact Kirsten Peraino, *Board Secretary*, at (760) 735-4517 or [publiccomments@vcmwd.org](mailto:publiccomments@vcmwd.org). Upon request, this agenda will be made available in appropriate alternative formats to persons with disabilities, as required by Section 202 of the American with Disabilities Act of 1990. Any person with a disability who requires a modification or accommodation in order to participate in a meeting should direct such request to the Board Secretary at least 48 hours before the meeting, if possible.

**— End of Agenda —**

# VALLEY CENTER MUNICIPAL WATER DISTRICT MINUTES

Regular Meeting of the Board of Directors  
Monday, June 16, 2025 — 2:00 P.M.

**The Valley Center Municipal Water District Board of Directors' meeting was called to order by President Ferro at 2:00 PM.** In the Board Room at 29300 Valley Center Rd.; Valley Center, CA 92082, and livestreamed on the District's website at [www.vcmwd.org](http://www.vcmwd.org).

## **ROLL CALL**

**Board Members Present:** *Directors Ferro, Holtz, Smith, and Stehly.*

**Board Members Absent:** *Director Ness.*

**Staff Members Present:** *General Manager Arant, District Engineer Grabbe, Director of Finance and Administration Pugh, Director of IT Pilve, Director of Operations and Facilities Lovelady, Environmental and Regulatory Compliance Manager/Deputy Director of Operations Rutherford, Manager of Accounting/Deputy Director of Finance and Administration Velasquez; Senior IT Specialist Day, Executive Assistant/Board Secretary Peraino, and General Counsel David LLOYD present in-person.*

## **PUBLIC COMMENT(S)**

President Ferro established for the record the process by which public comments are received by the Board; this process was also described in the Agenda for the meeting.

## **CONSENT CALENDAR ITEMS**

*Consent calendar items will be voted on together by a single motion unless separate action is requested by a Board member, staff or member of the audience.*

1. **Minutes of the Regular Board Meeting Held Monday, June 2, 2025; and**
2. **Audit Demands for Check Nos. 171700 – 171770 from May 24 – June 6, 2025 and Wire Disbursements for the Month Ended May 31, 2025;**
3. **Treasurer's Report for Month Ended April 30, 2025; and**
4. **Approval of Resolution No. 2025-16 Supporting the Nomination of Carol Lee Gonzales-Brady, Rancho California Water District, for the Office of ACWA Vice President.**

**Action:** Upon motion by Smith, seconded by Holtz; and carried with four (4) affirmative votes, the previously listed consent calendar items were approved.

## **PUBLIC HEARING ITEM(S)**

5. **Public Hearing to Review Status of Vacant Positions as Required by Assembly Bill 2561:**

A public hearing to receive written and oral input on the status of vacant positions as required by AB 2561, was opened by President Ferro at 2:04 PM. Effective January 1, 2025 – AB 2561 amends the Meyers-Milias-Brown Act (MMBA) by adding Government Code § 3502.3. AB

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2561 was introduced to address the issue of job vacancies in local government, which adversely affects the delivery of public services and employee workload, stated Human Resources Analyst Stephanie Lackerdas. As part of the bill, public agencies are required to provide a report on recruitment and retention efforts during a public hearing each year before their governing bodies.

Should the vacancy rate within a bargaining unit reach 20% of the total authorized full-time positions, AB 2561 sets forth additional information that the District will provide upon the request of the employee organization representing that bargaining unit. Including internal "domino effect" vacancies, for FY 2024-25, the District's vacancy rate was 0% – 2.73%, falling well below the 20% threshold. In regards to retention, the current average years of service for District employees is 11.32 years. Ms. Lackerdas said that 42% of full-time employees have served more than 10 years.

It was noted that no written comments were received, nor were there any oral remarks made following the opportunity for public input. The public hearing was closed at 2:15 PM.

**Action:** The Board received and filed the report, in compliance with AB 2561, for FY 2024-25.

### **ACTION ITEM(S)**

#### **6. Implementation Schedule for the Proposed SDCWA Fixed Transportation Charge for the FY 2025-26 Budget:**

Manager of Accounting/Deputy Director of Finance and Administration Vanessa Velasquez provided the Board with an opportunity for continued consideration of implementing an SDCWA Fixed Transportation Charge. At the regular meeting of May 19, 2025, the Board was presented information for consideration in regards to implementing a SDCWA Fixed Transportation Charge to the water bill.

Options for a 1, 2, and 3-year phased in implementation period for the SDCWA Fixed Transportation Charge were presented, as follows:

	Domestic Rate			PSAWR Rate		
	Proposed Rate	Increase (\$)	Increase (%)	Proposed Rate	Increase (\$)	Increase (%)
<i>Current Wholesale Commodity Rates</i>	\$2,809.45			\$1,900.70		
No Fixed Transportation Charge	\$3,058.64	\$249.19	8.9%	\$2,149.57	\$248.87	13.1%
1-year Implementation	\$2,879.35	\$69.90	2.5%	\$1,970.28	\$69.58	3.7%
2-year Implementation	\$2,969.00	\$159.55	5.7%	\$2,059.93	\$159.23	8.4%
3-year Implementation	\$2,998.88	\$189.43	6.7%	\$2,089.81	\$189.11	9.9%

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Board of Directors' Meeting Minutes**

Meter Size	Implementation Phase-in Options		
	1-year	2-year	3-year
3/4"	\$14.25	\$7.50	\$4.75
1"	\$19.00	\$10.00	\$6.34
1-1/2"	\$28.50	\$15.00	\$9.51
2"	\$38.00	\$20.00	\$12.68
3"	\$57.00	\$30.00	\$19.02
4"	\$76.00	\$40.00	\$25.36
6"	\$114.00	\$60.00	\$38.04
8"	\$152.00	\$80.00	\$50.72

**Action:** The Board directed staff to incorporate into the FY 2025-26 annual budget, the SDCWA Fixed Transportation Charge, incrementally, and phase in over a 3-year period.

**7. Approval of Mutual Services Agreement Exhibit A – State and Federal Representation:**

At the regular meeting of February 18, 2025, the Board authorized the General Manager to execute the Mutual Services Agreement ("Agreement") on behalf of the Valley Center Municipal Water District, subject to review by District General Counsel. This agreement was executed on March 5, 2025, between Fallbrook Public Utility District (FPUD), Rainbow Municipal Water District (RMWD), Yuima Municipal Water District (YMWD), and Valley Center Municipal Water District (VCMWD).

As an outgrowth of the Agreement, the four agencies sought proposals for joint State and Federal representation services as described in Exhibit "A". The only proposals submitted came from Fernandez, Jensen, and Kimmelshue for State Representation and the RBW Group for Federal Representation. As part of the proposals, FJK requested a fee of \$10,000 per month, and RBW, \$15,000 per month, for total cost of \$300,000 per year. This total will be allocated among four agencies at \$75,000 per year, per agency. General Manager Arant noted that VCMWD is the first of the four agencies to vote on approval of Exhibit A to the Agreement. Staff recommended the Board approve Exhibit "A" to the Mutual Services Agreement Between FPUD, RMWD, YMWD, and VCMWD, contingent upon full participation from the remaining three agencies (as outlined in the Board Memo).

**Action:** Upon motion by Stehly, seconded by Smith; and carried with four (4) affirmative votes, motion to approve Exhibit A was approved.

**INFORMATION ITEM / POSSIBLE ACTION ITEM(S)**

**8. Energy Program Overview:**

A preview of the District's Energy Program was presented by Environmental and Regulatory Compliance Manager/Deputy Director of Operations Roy Rutherford. The District's Energy Program aims to efficiently use existing energy resources and explore new ways to reduce consumption and costs. It focuses on meeting system demand, maintaining water quality, and

## **Valley Center Municipal Water District Board of Directors' Meeting Minutes**

complying with regulations. The program is divided into five energy-related segments that have a direct impact on the District's energy usage and overall expenses:

1. **SDG&E Rate Selection:** This process involves selecting cost-effective electricity rate plans by analyzing historical and projected consumption data to optimize delivery and generation charges. Staff assesses these factors to choose the best combination of delivery and electricity schedules for a specific meter.
2. **Energy Management:** The Energy Program integrates best practices to optimize energy use in water and wastewater operations, focusing on minimizing high-cost energy usage and demand charges, selecting the most efficient pumps for flow demands, and regularly assessing wastewater blower speeds and runtimes to align with process needs.
3. **Pump Efficiency Testing and Maintenance:** Staff conducts annual electric motor and pump efficiency testing at the District's pump stations. Based on efficiency test results, staff replaces or refurbishes underperforming pumps and motors to optimize facility efficiency.. The Operations staff also incorporates the pumping efficiency test data into their pump selection process and pumping strategies.
4. **Development of New Energy Sources:** SDG&E currently provides approximately 65% of the total electricity consumed by the District, the remainder is supplied by the District's six solar generating facilities and three Power Purchase Agreement (PPA) solar facilities. The District is actively pursuing alternative energy suppliers and storage solutions. This includes expanding solar facilities and investigating community choice aggregators to complement the electricity supplied by SDG&E.
5. **Regulatory Changes:** Staff actively monitors and participates in water community work groups for the proceedings and rulemakings of the California Public Utilities Commission, California State Legislature, California Air Resources Board and SDG&E , regarding regulations that may impact District energy programs and costs..

**Action:** Informational item only, no action required.

### **9. General Information:**

General Manager Arant ...

**Action:** Informational item only, no action required.

### **DISTRICT GENERAL COUNSEL'S ITEM(S)**

*None.*

### **BOARD OF DIRECTORS' AB1234 REPORTS ON MEETINGS ATTENDED**

*None.*

### **CLOSED SESSION ITEM(S)**

*None*

**Valley Center Municipal Water District  
Board of Directors' Meeting Minutes**

**ADJOURNMENT**

**Action:** Upon motion by Smith, seconded by Stehly; motion passed with four (4) affirmative votes, the regular meeting of the Board of Directors was adjourned at 3:31 PM.

**ATTEST:**

**ATTEST:**

\_\_\_\_\_  
**Kirsten N. Peraino**, *Secretary*

\_\_\_\_\_  
**Enrico P. Ferro**, *President*

VALLEY CENTER M.W.D.  
DISBURSEMENTS  
FOR PERIOD JUNE 07, 2025 THROUGH JUNE 13, 2025

**JUNE**

CHECK #	PAYEE	DESCRIPTION	AMOUNT
ACH	Paul Adrian	Safety Boot Reimbursement	275.84
ACH	Alpha Analytical Laboratories, Inc.	Testing	482.50
ACH	Amazon Capital Services, Inc.	Materials - IT	2,698.81
ACH	Hasa, Inc.	Chemicals	1,259.00
ACH	Hawthorne Machinery Co	Materials - Field	2,498.75
ACH	HD Supply Facilities Maintenance Ltd.	Materials - Field. Customer# 19969	541.73
ACH	IntelePeer Holdings Inc.	Services	833.23
ACH	Jennette Company, Inc	Moosa Clarifier No. 2 Upgrade and Moosa Minor U	70,339.90
ACH	Liquid Environmental Solutions of Calif	Services	10,046.08
ACH	Prudential Overall Supply	Uniform Rentals - May 2025	4,573.88
ACH	Self Insured Services Company LLC	Reimbursement Request For Dental Funding Datec	2,152.70
171771	A-1 Irrigation, Inc	Materials - Field	2,863.74
171772	Aaron Mehandroo LLC	Vehicle Maintenance	43.48
171773	Adobe Inc.	Adobe Acrobat License Subscription	68.37
171774	American Public Works Association	Membership Renewal Start Date 07/01/25	507.00
171775	AT&T	Services	725.53
171776	AT&T	Services	2,542.22
171777	Chris Banner	Weed Abatement	5,700.00
171778	Bavco	Materials - Field	809.71
171779	BlueTriton Brands Inc	Deliveries - May 2025	158.89
171780	Boncor Water Systems, LLC	DI Tank Service For Acct# 412732 - June 2025	90.00
171781	Clearway Energy LLC	Solar Power Lake Turner - March 2025	51,083.58
171782	Core & Main LP	Materials - Field	322.18
171783	Corodata Records Management	Record Storage - May 2025	123.63
171784	County of San Diego	Permits - Record Number DEH2024-HUPFP-0083E	708.00
171785	CWEA	CWEA Association Membership Renewal - Ryan R	239.00
171786	Diamond Environmental Services, LP	Services	4,385.00
171787	Escondido Metal Supply	Materials - Field	295.24
171788	Hadronex, Inc	Smart Cover Renewal 07/01/25-06/30/26	3,483.00
171789	HealthEquity Inc.	Monthly Fees - June 2025	17.70
171790	Hi-Way Safety	Traffic Control	1,722.80
171791	iDrains LLC	Services	1,550.00
171792	Infosend	A/R Processing, Mail & Postage	8,009.34
171793	Joe's Paving Co., Inc.	Seal Coating Multiple Sites	28,080.96
171794	Ramon Lastra	Replace Flooring In Moosa Trailer	3,305.00
171795	M D Real Estate Services Inc	Refund Check 008843-000, 14104 Horse Creek Tr	119.86
171796	Martin Marietta Materials, Inc	Materials - Field	1,370.84
171797	Nakamichi Consulting Services, Inc.	Services	1,787.50
171798	Napa Auto Parts	Vehicle Maintenance	212.48
171799	O'Reilly Automotive, Inc.	Vehicle Maintenance	483.47
171800	Pacific Pipeline Supply	Materials - Field	5,063.18
171801	Palomar Broadband Inc.	Services	69.95
171802	Pinpoint Pest Control Co Inc	Bee/Wasp Hive Removal	125.00
171803	Polydyne Inc.	Chemicals	1,907.01

VALLEY CENTER M.W.D.  
DISBURSEMENTS  
FOR PERIOD JUNE 07, 2025 THROUGH JUNE 13, 2025

**JUNE**

CHECK #	PAYEE	DESCRIPTION	AMOUNT
171804	Jerod Pressnell	Refund Check 017154-000, 26741 Banbury Dr	32.03
171805	San Diego Gas & Electric	Gas Services - May 2025	10.00
171806	Ashley Spear	Reimbursement For Notary Services - Easement F	60.00
171807	Stericycle, Inc.	Record Destruction	240.82
171808	SWRCB	Application For D4 Exam - Mario De Alba	130.00
171809	Uline	Materials - Field	1,547.47
171810	Youngren Construction	Refund Check 020711-000, 21962583 FH33.2258	1,062.46
TOTAL			<u>226,758.86</u>

Approved By: \_\_\_\_\_

General Manager

\_\_\_\_\_  
Director of Finance & Administration



VALLEY CENTER M.W.D.  
DISBURSEMENTS  
FOR PERIOD JUNE 14, 2025 THROUGH JUNE 23, 2025

**JUNE**

CHECK #	PAYEE	DESCRIPTION	AMOUNT
ACH	Alpha Analytical Laboratories, Inc.	Testing	1,342.50
ACH	BluePath Finance Solar III LLC	Lower Moosa Canyon Solar - May 2025	5,845.14
ACH	BluePath Finance Solar V LLC	VCMWD Corporate Center - May 2025	3,242.68
ACH	Grainger, Inc	Materials - Field	2,034.64
ACH	Hawthorne Machinery Co	Materials - Field	531.24
ACH	HD Supply Facilities Maintenance Ltd.	Materials - Field. Customer# 19969	1,299.76
ACH	International City Mgmt Association Re	Plan# 801966. MissionSquare Remittance 05/30/25	3,900.30
ACH	Self Insured Services Company LLC	Reimbursement Request For Dental Funding Datec	1,777.59
ACH	Supreme Oil Company	Gasoline and Oil	1,357.51
ACH	Valley Center Municipal Water District	Employee Contributions 05/30/25-06/13/25 - Barga	405.00
ACH	VCMWD Employees Association	Employee Contributions 05/30/25-06/13/25 - Social	549.00
ACH	Zions Bancorporation, National Associat	Prorated Net Special Tax Revenues Received On 1	92,256.30
171811	Advanced Detection Systems	Monitoring Electronic Security System	552.00
171812	All-American Septic Pumping & Service	Cleaned Tanks Meadows	1,100.00
171813	Jacob Alter	Cityworks Equipment Implementation	9,808.00
171814	Asbury Environmental Services	Hazardous Waste Removal	749.10
171815	AT&T Mobility	Services - Account No. 287290784385	3,791.48
171816	Babcock Laboratories, Inc	Testing	590.34
171817	Bavco	Materials - Field	3,558.86
171818	CalMat Co	Materials - Field	980.53
171819	CA-NV Section AWWA	Cross Connection Control Specialist - Ryan Hughes	135.00
171820	City of San Diego	1st Year of AED Agreement 2025-2027	175.00
171821	Complete Office of California, Inc	Office Supplies	301.05
171822	Corodata Media Storage, Inc.	Record Storage - May 2025	254.19
171823	Diamond Environmental Services, LP	Services	1,290.00
171824	DIRECTV	Dish Service 05/24/25-06/23/25	78.49
171825	DIRECTV	Moosa Dish Service 06/11/25-07/10/25	53.49
171826	Fallbrook Printing Corp	Printing Services	787.88
171827	Farmer Brothers Co.	Breakroom Supplies	298.10
171828	FedEx	Shipping Services	66.23
171829	Ferguson Waterworks #1083	Materials - Field	7,484.32
171830	Gannett Fleming Inc	North County Emergency Storage Project	42,793.05
171831	Hadronex, Inc	Smart Cover Renewal 07/01/25-06/30/26	2,322.00
171832	HealthEquity Inc.	Employee Contributions 05/30/25-06/13/25	277.00
171833	PSC	Confined Space Permit Required	275.00
171834	Roadrunner Publications, Inc	Notice to Amend Water Meter Capacity and Annex	364.00
171835	Payton Rutherford	Educational Reimbursement - Palomar College 01/	164.00
171836	San Diego Gas & Electric	Electric Services - Acct 0007242272582	49,678.06
171837	San Diego Gas & Electric	Electric Services - Acct 0010212819358	31,685.92
171838	Southwest Answering Service, Inc	Answering Service 05/15/25-06/11/25	613.02
171839	Brayden Stansel	Educational Reimbursement - Palomar College 08/	169.00
171840	Tire Emporium	Vehicle Maintenance	937.90

VALLEY CENTER M.W.D.  
DISBURSEMENTS  
FOR PERIOD JUNE 14, 2025 THROUGH JUNE 23, 2025

**JUNE**

CHECK #	PAYEE	DESCRIPTION	AMOUNT
171841	United Way of San Diego County	Employee Contributions 05/30/25-06/13/25	20.00
	TOTAL		<u>275,894.67</u>

Approved By: \_\_\_\_\_

General Manager

J. V. Pyle  
Director of Finance & Administration

VALLEY CENTER M.W.D.  
DISBURSEMENTS  
FOR PERIOD JUNE 24, 2025 THROUGH JUNE 27, 2025

**JUNE**

CHECK #	PAYEE	DESCRIPTION	AMOUNT
ACH	Alpha Analytical Laboratories, Inc.	Testing	737.50
ACH	Best Best & Krieger LLP	Legal Services - May 2025	30,316.67
ACH	Carole Bull	Medicare and Medical Reimbursement - 2nd Qtr 2	1,035.00
ACH	Clearway Energy LLC	Solar Power Lake Turner - May 2025	23,830.57
ACH	Cristi Bush	Medicare Part B Reimbursement - 2nd Qtr 2025	426.00
ACH	Dale G Gertzen	Medicare Part B and Medical Reimbursements - 2	1,055.13
ACH	Grainger, Inc	Materials - Field	4,036.73
ACH	Hasa, Inc.	Chemicals	913.79
ACH	HD Supply Facilities Maintenance Ltd.	Materials - Field. Customer# 19969	3,811.88
ACH	Orion Construction Corporation	Project No. 01-00-00-18045	249,265.49
ACH	Patric Jewell	Medicare Part B and Medical Reimbursements - 2	3,220.20
ACH	Paymentus Corporation	Transaction Fees - May 2025	13,066.38
ACH	Phil Valenzuela	Medical and Medicare Part B Reimbursement - 2n	1,278.78
ACH	Self Insured Services Company LLC	Reimbursement Request For Dental Funding Date	762.80
ACH	Service Lighting & Electrical Supplies	Materials - Field	173.87
ACH	Terill Finton	Medicare and Medical Reimbursement - 2nd Qtr 2	896.85
ACH	United Parcel Service, Inc.	Shipping	19.59
ACH	Waterline Technologies Inc	Materials - Field	779.96
171842	AT&T	Services	733.82
171843	Babcock Laboratories, Inc	Testing	135.17
171844	Bavco	Materials - Field	225.67
171845	Charlie L. Hoffa	Opacity Testing	750.00
171846	City Electric Supply Company	Materials - Field	5,349.79
171847	City of Escondido	Escondido Woods Sewer Charges - June 2025	1,775.59
171848	Complete Office of California, Inc	Office Supplies	61.56
171849	Dell Marketing L.P.	Materials - IT	5,288.79
171850	Electronic Balancing Company, Inc.	Services	890.00
171851	Lorena Espinoza	Janitorial Service - June 2025	1,875.00
171852	Ferguson Waterworks #1083	Materials - Field	4,121.44
171853	GovConnection, Inc.	Materials - IT	14,258.15
171854	Cynthia Jeffrey	Medicare Reimbursement - 2nd Qtr 2025	832.50
171855	Sarah Johnson	Medicare Part B Reimbursement - 2nd Qtr 2025	555.00
171856	Anthony LoPresti	Medicare Part B Reimbursement - 2nd Qtr 2025	555.00
171857	Janine LoPresti	Medicare Part B Reimbursement - 2nd Qtr 2025	555.00
171858	Liang Lu	Refund Check 020778-000, 21962583 FH33.225	1,782.29
171859	McMaster-Carr Supply Company	Materials - Field	602.46
171860	Pacific Pipeline Supply	Materials - Field	2,237.54
171861	Roadrunner Publications, Inc	Legal Publications - 2024 Consumer Confidence F	437.00
171862	Stewart Title Guaranty Company	Recording Fees	74.00
171863	Touchstone Communities Development	Refund Check 010037-004, 51736742 FH@Farr	1,130.70
171864	Touchstone Communities Development	Refund Check 010037-005, 19145941 FH@Winc	1,130.70
171865	Uline	Materials - Field	636.53
171866	Westair Gases & Equipment Inc.	Materials - Field	541.98

VALLEY CENTER M.W.D.  
DISBURSEMENTS  
FOR PERIOD JUNE 24, 2025 THROUGH JUNE 27, 2025

**JUNE**

CHECK #	PAYEE	DESCRIPTION	AMOUNT
171867	Yardley Orgill Co. Inc.	Materials - Field	12,970.62
	TOTAL		<u>395,133.49</u>

Approved By: \_\_\_\_\_

General Manager

J.V. Pope  
Director of Finance & Administration

**VALLEY CENTER MUNICIPAL WATER DISTRICT  
TREASURER'S REPORT - SUMMARY  
May 31, 2025**

**ACTIVE DEPOSITS**

Checking Accounts

Deposits with Fiscal Agents

**Cost Basis**

\$304,364.16

**TOTAL ACTIVE DEPOSITS**

**\$304,364.16**

**INVESTMENTS**

	<b><u>Market Value</u></b>	<b><u>Average Yield</u></b>	<b><u>Percent</u></b>	
Money Market Funds	\$21,741,155.17	4.29%	52.813%	\$21,714,634.46
CAMP Term	\$5,218,143.90	3.96%	12.622%	\$5,189,430.00
U.S. Treasury Notes	975,819.11	4.27%	2.367%	973,195.85
Federal Agencies Securities	10,991,471.13	4.29%	26.753%	10,999,827.35
Certificates of Deposit, insured	<u>2,258,924.51</u>	<u>4.79%</u>	<u>5.445%</u>	<u>2,238,702.99</u>
<b>TOTAL INVESTMENTS</b>	<b><u>\$41,185,513.82</u></b>	<b><u>4.28%</u></b>	<b><u>100.000%</u></b>	<b><u>\$41,115,790.65</u></b>

**TOTAL ALL FUNDS**

**\$41,420,154.81**

**TOTAL ALL FUNDS (PRIOR MONTH - APRIL 2025)**

\$41,108,726.59

*Maturity Analysis of Investments*

	<b><u>Percent</u></b>	<b><u>Cost Basis</u></b>
Money Market Funds	52.813%	\$21,714,634.46
Maturity within one year	19.548%	8,037,465.83
Maturity later than one year	<u>27.639%</u>	<u>11,363,690.36</u>
Total Investments	<u>100.000%</u>	<u>\$41,115,790.65</u>

Weighted Average Days to Maturity

77

Maximum permitted single investment maturity is 5 years.

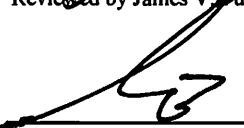
*Yield Comparatives*

<b><u>Security</u></b>	<b><u>Term</u></b>	<b><u>Yield</u></b>	<b><u>Security</u></b>	<b><u>Term</u></b>	<b><u>Yield</u></b>
LAIF	1 day	4.272%	12 mo. rolling T Bond	1 year	4.311%
T Bills	3 months	4.360%	T Bonds	1 year	4.090%
T Bills	6 months	4.300%	T Bonds	2 years	3.920%

Sufficient funds are available to meet the next six month's expenditure requirements. All investments are in compliance with the District's adopted statement of investment policy. Market values for the Governmental / Federal Securities and Certificates of Deposit were provided by Zions Capital Advisors.

  
Reviewed by James V. Pugh, Treasurer

06/25/25

  
Received by Gary T. Arant, General Manager

06/25/25

Date

**VALLEY CENTER MUNICIPAL WATER DISTRICT**  
**TREASURER'S REPORT - DETAIL**  
**May 31, 2025**

**ACTIVE DEPOSITS**

**Cost Basis**

Checking Accounts:

California Bank & Trust	\$282,151.14
California Bank & Trust	\$3,500.00
California Bank & Trust	\$17,313.02
Petty Cash	\$1,400.00
Zions	
	<u>\$304,364.16</u>

**INVESTMENTS**

**Face Value  
or Rating**

**Purchase  
Date**

**Maturity  
Date**

**Market  
Value**

**Current  
Yield**

Money Market Funds:

Local Agency Investment Fund				\$7,437,902.68	4.27%	\$7,437,902.68
County of San Diego Investment Fund				\$2,687,344.46	3.80%	2,699,690.51
Zions Institutional Liquidity Management				\$36,464.42	4.20%	36,464.42
CAMP				\$11,579,443.61	4.42%	11,540,576.85
				<u>\$21,741,155.17</u>	<u>4.29%</u>	<u>\$21,714,634.46</u>

CAMP Term:

CAMP Term	5,000,000	07/17/24	04/11/25	5,218,143.90	3.96%	5,189,430.00
				<u>\$5,218,143.90</u>	<u>3.96%</u>	<u>\$5,189,430.00</u>

U.S. Treasury Notes:

U S Treasury Bills 4.210%	785,000	05/15/25	09/09/25	775,876.40	4.27%	774,129.12
U S Treasury Notes 4.250%	200,000	10/19/23	10/15/25	199,942.71	4.27%	199,066.73
				<u>\$975,819.11</u>	<u>4.27%</u>	<u>\$973,195.85</u>

Federal Agencies Securities - CB&T, a subsidiary of Zion Bank

Federal Home Loan Banks 0.80%	250,000	07/21/21	07/21/25	248,791.85	0.80%	\$250,000.00
Federal Home Ln Bnk 5.250%	1,000,000	04/12/24	04/10/29	1,005,027.52	5.25%	1,000,000.00
Federal Home Loan Banks 0.80%	350,000	03/16/21	03/16/26	340,470.35	0.80%	350,000.00
Federal Home Loan Banks 1.00%	125,000	06/30/21	06/30/26	120,805.57	1.00%	125,000.00
Federal Home Loan Banks 4.40%	200,000	01/14/25	07/14/26	199,755.32	4.40%	200,000.00
Federal Farm Credit Bks 4.470%	600,000	08/26/24	08/26/26	600,634.19	4.47%	600,000.00
Federal Home Loan Banks 4.430%	350,000	08/30/24	08/26/26	350,088.27	4.43%	350,000.00
Federal Farm Credit Bks Bds 4.480%	400,000	09/03/24	09/03/26	400,040.51	4.48%	400,000.00
Federal Home Loan Banks 1.05%	250,000	10/15/21	10/15/26	239,762.78	1.05%	250,000.00
Federal Home Ln Bk Bds 4.500%	300,000	11/13/24	11/13/26	299,559.03	4.50%	300,000.00
Federal Home Loan Banks 3.000%	250,000	04/04/24	02/25/27	245,792.18	3.11%	240,946.33
Federal Home Loan Banks 4.400%	600,000	03/05/25	03/05/27	599,086.37	4.40%	600,000.00
Federal Home Ln Mtg Corp 4.280%	310,000	03/25/25	03/25/27	309,408.37	4.28%	310,000.00
Federal Natl Mtg Assn 4.500%	550,000	02/03/25	01/28/28	548,237.62	4.50%	549,725.00
Federal Farm Cr Bks 4.375%	700,000	02/28/25	02/25/28	699,281.27	4.38%	700,000.00
Federal Home Loan Banks 4.620%	500,000	12/26/24	12/26/28	498,601.34	4.62%	500,000.00
Federal Farm Credit Bank 4.970%	500,000	04/12/24	03/27/29	501,092.98	4.99%	498,250.00
Federal Home Loan Banks 5.00%	1,000,000	07/09/24	07/09/29	1,003,072.55	5.00%	1,000,000.00
Federal Home Loan Banks 4.700%	1,000,000	07/30/24	07/30/29	1,003,063.10	4.70%	1,000,000.00
Federal Home Ln Mtg Corp 4.125%	1,000,000	08/13/24	08/13/29	993,255.90	4.16%	990,906.02
Federal Home Loan Banks 4.930%	500,000	02/25/25	02/25/30	501,120.55	4.93%	500,000.00
Federal Home Ln Mtg Corp 5.000%	285,000	04/28/25	04/11/30	284,523.51	5.00%	285,000.00
				<u>\$10,991,471.13</u>	<u>4.29%</u>	<u>\$10,999,827.35</u>

Certificates of Deposit - CB&T, a subsidiary of Zion Bank

USAA Federal Savings Bank 5.300%	250,000	10/06/23	09/26/25	250,965.93	5.30%	249,937.52
Citibank NA 5.300%	250,000	09/29/23	09/29/25	250,620.98	5.30%	249,934.48
Eastern Svgs Bk Fsb Hunt Vy 5.250%	245,000	10/18/23	10/20/25	245,932.49	5.25%	244,967.98
Federal Svgs Bk Chicago II 4.700%	250,000	06/26/24	06/26/28	253,901.80	4.70%	250,000.00
First Fndtn Bk Irvine Ca 4.600%	250,000	05/10/24	05/10/29	253,069.83	4.60%	250,000.00
Toyota Finl Svgs Bk Hend Nv 4.600%	250,000	05/14/24	05/14/29	253,069.20	4.60%	250,000.00
Customers Bk Phoenixville Pa 4.700%	250,000	06/11/24	06/11/29	254,060.68	4.71%	249,431.16
Sallie Mae Bk Murray Utah 4.500%	250,000	07/17/24	07/17/29	252,303.60	4.51%	249,431.85
Western Alliance Bank 4.150%	245,000	03/28/25	03/27/26	245,000.00	4.15%	245,000.00
				<u>\$2,258,924.51</u>	<u>4.79%</u>	<u>\$2,238,702.99</u>

**TOTAL INVESTMENTS**

**\$41,185,513.82**

**Average**

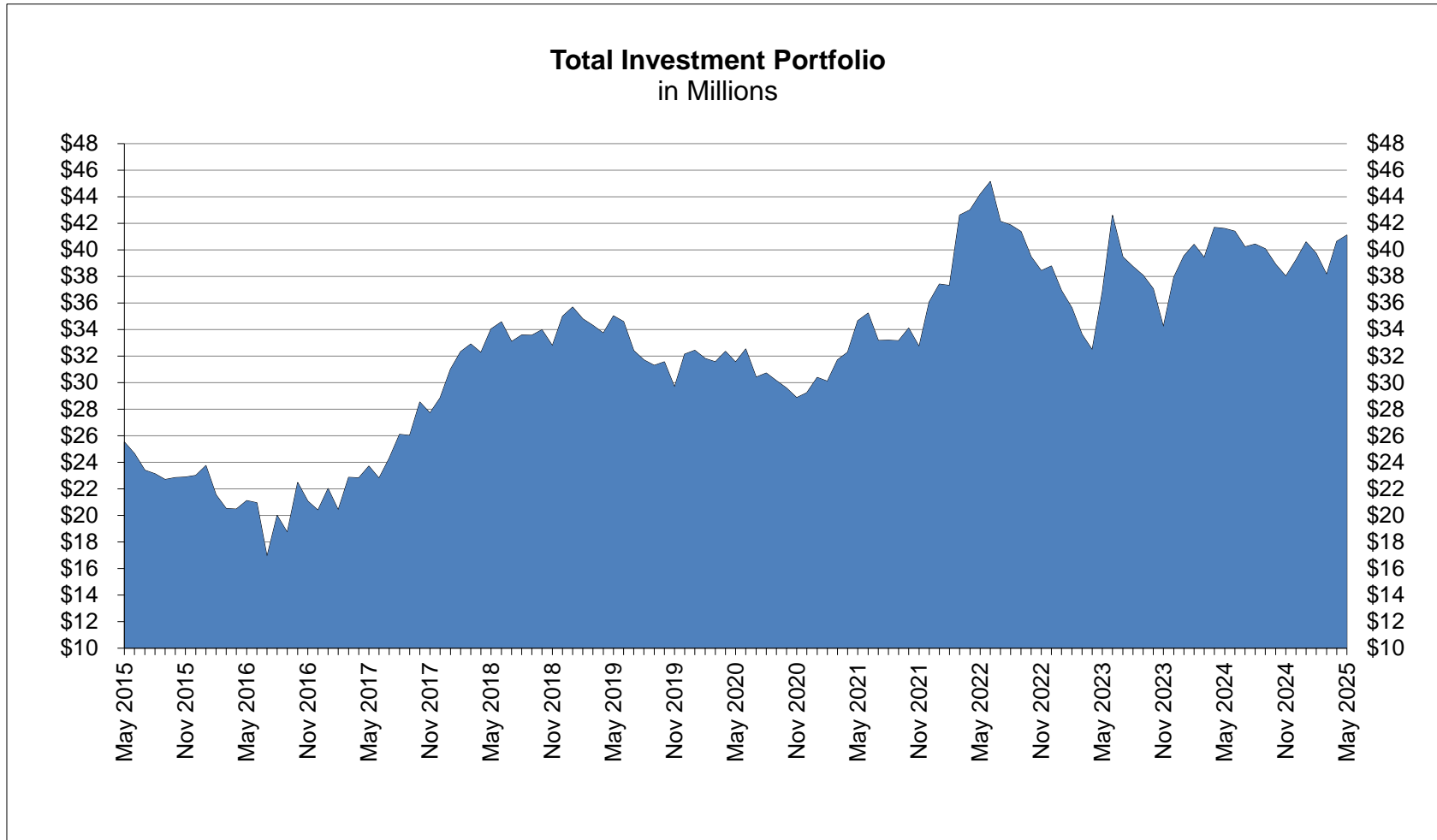
**4.277%**

**\$41,115,790.65**

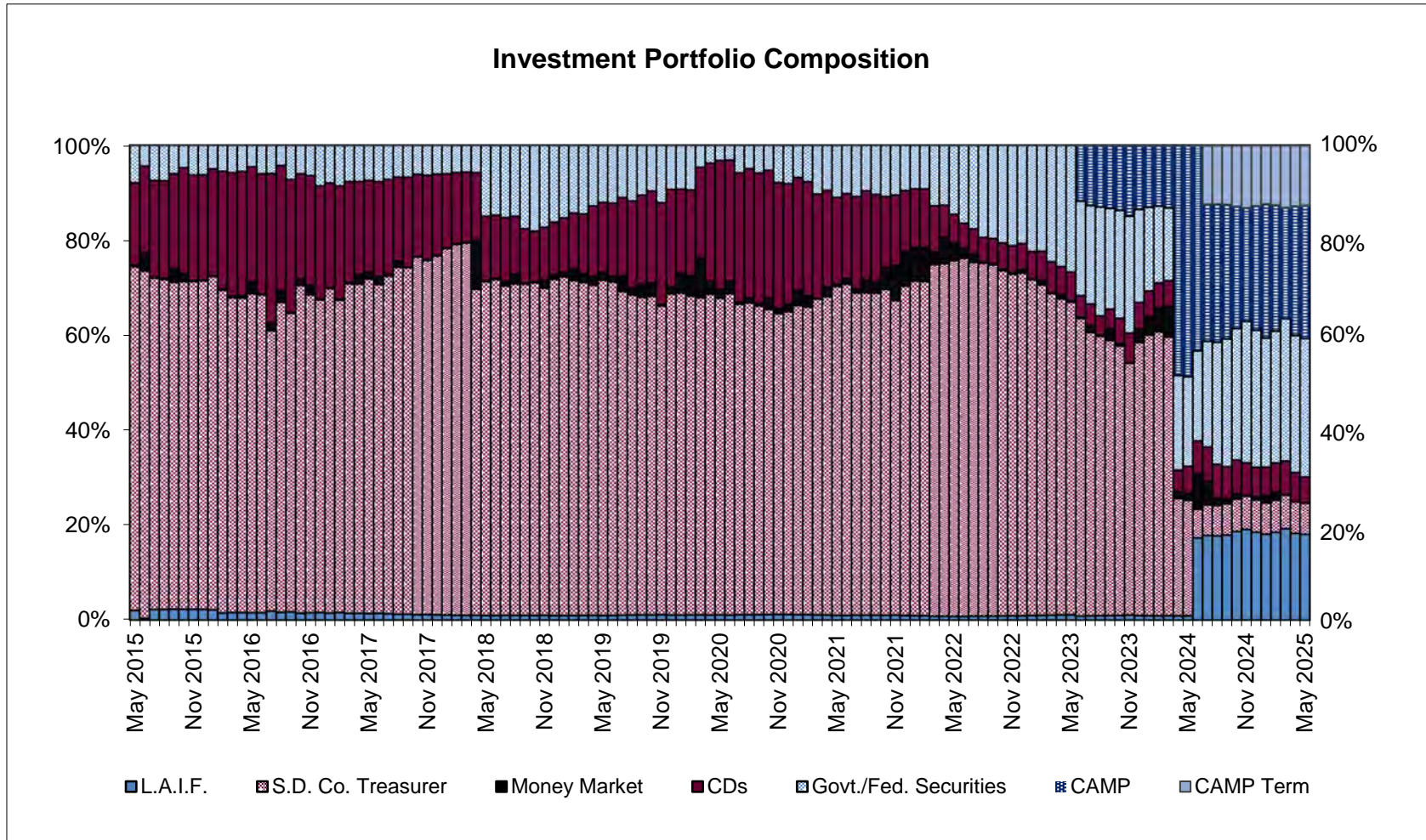
**TOTAL ALL FUNDS**

**\$41,420,154.81**

**VALLEY CENTER MUNICIPAL WATER DISTRICT**  
**TREASURER'S REPORT - GRAPHS**  
**May 31, 2025**

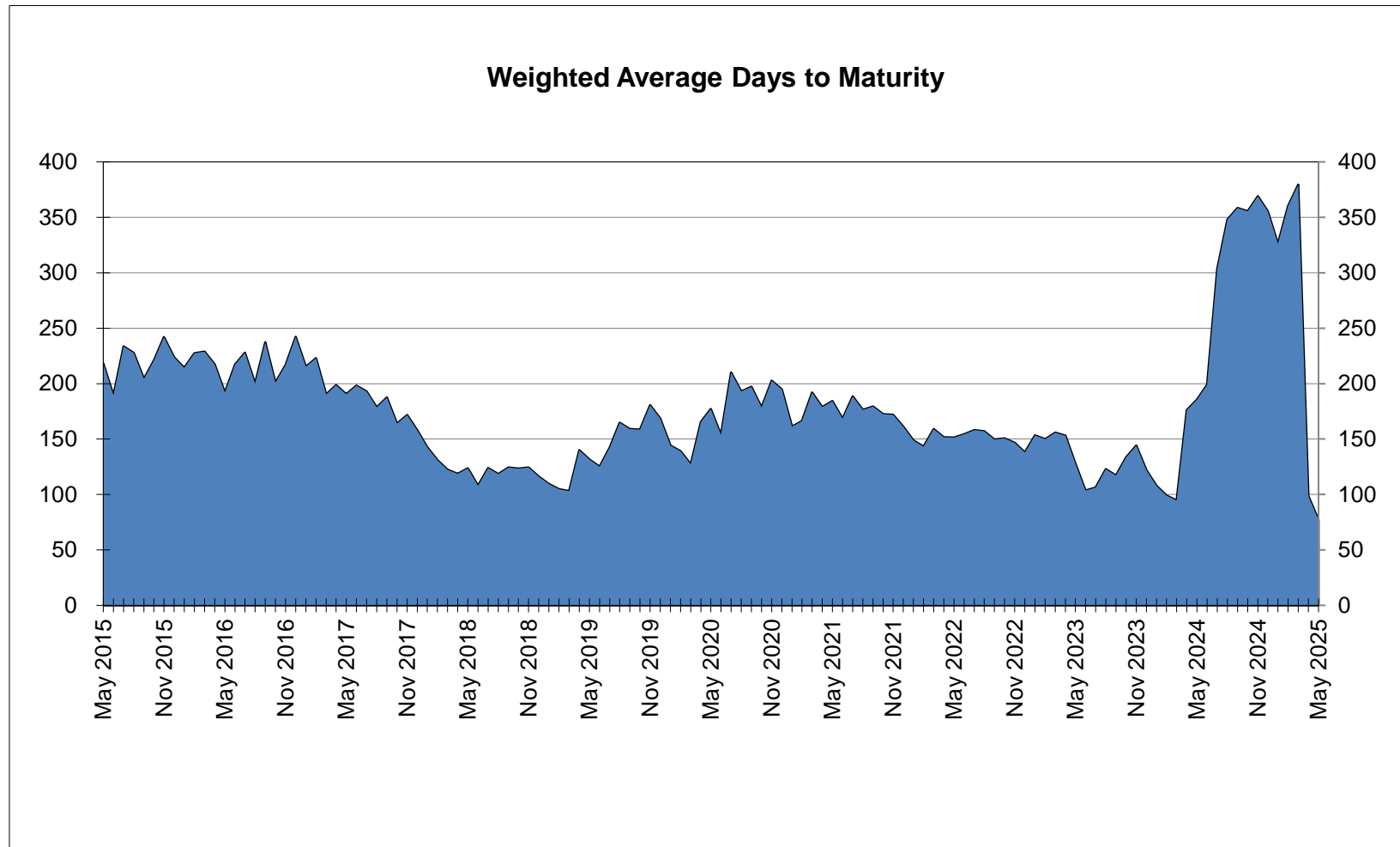


**VALLEY CENTER MUNICIPAL WATER DISTRICT  
TREASURER'S REPORT - GRAPHS  
May 31, 2025**

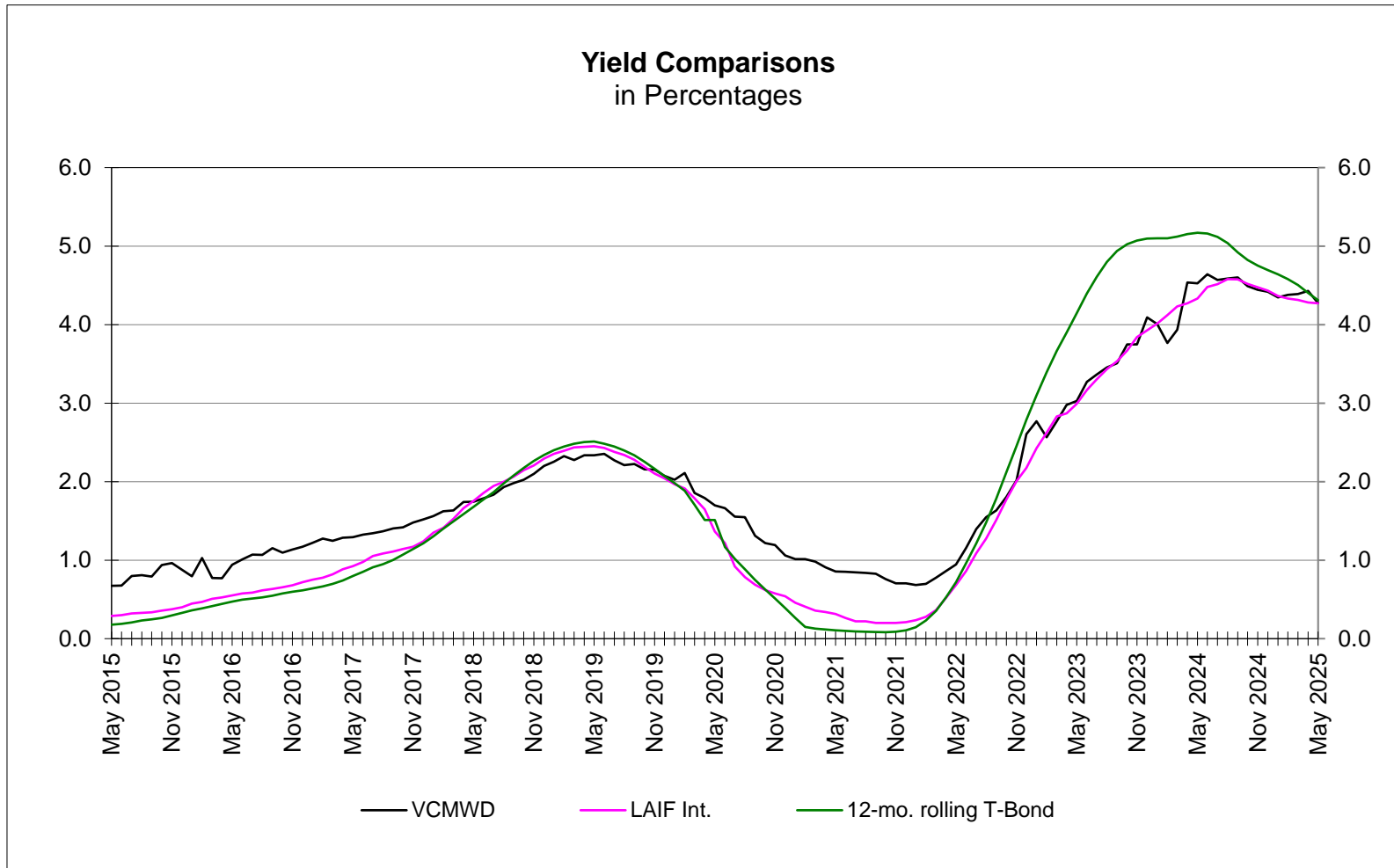




**VALLEY CENTER MUNICIPAL WATER DISTRICT  
TREASURER'S REPORT - GRAPHS  
May 31, 2025**



**VALLEY CENTER MUNICIPAL WATER DISTRICT  
TREASURER'S REPORT - GRAPHS  
May 31, 2025**



**VALLEY CENTER MUNICIPAL WATER DISTRICT  
TREASURER'S REPORT - TRANSACTIONS  
JULY 1, 2024 THROUGH JUNE 30, 2025**

**INVESTMENTS PURCHASED**

<b>Purchase Date</b>	<b>Security</b>	<b>Maturity Date</b>	<b>Cost</b>	<b>Face Value</b>	<b>Expected Yield</b>
<u>CAMP, CB&amp;T, a subsidiary of Zion Bank</u>					
07/09/24	Federal home Loan Banks 5.00%	07/09/29	1,000,000.00	1,000,000.00	5.000%
07/17/24	Sallie Mae Bk Murray Utah 4.50%	07/17/29	249,375.00	250,000.00	4.500%
07/30/24	Federal Home Loan Banks 4.70%	07/30/29	1,000,000.00	1,000,000.00	4.700%
07/17/24	CAMP Term 5.16%	04/11/25	5,000,000.00	5,000,000.00	5.160%
08/26/24	Federal Farm Credit Bks 5.460%	08/26/26	600,000.00	600,000.00	5.460%
08/30/24	Federal Home Loan Banks 5.520%	08/26/26	350,000.00	350,000.00	5.520%
08/13/24	Federal Home Ln Mtg Corp 4.125%	08/13/29	1,000,000.00	990,000.00	4.125%
08/16/24	Federal Home Loan Banks 0.00%	08/21/24	500,000.00	499,636.11	0.000%
09/03/24	Federal Farm Credit Bks Bds 5.500%	09/03/26	400,000.00	400,000.00	5.500%
09/24/24	Federal Farm Cr Bks 4.620%	03/17/27	500,000.00	500,000.00	4.620%
09/27/24	Federal Home Ln Bks 4.570%	03/20/26	500,000.00	500,000.00	4.570%
10/30/24	Federal Home Loan Banks 4.750%	04/28/26	500,000.00	500,000.00	4.750%
11/12/24	Federal Home Ln Mtg Corp 5.000%	11/12/27	500,000.00	500,000.00	5.000%
11/13/24	Federal Home Ln Bk Bds 4.500%	11/13/26	300,000.00	300,000.00	4.500%
12/26/24	Federal Home Loan Banks 4.620%	12/26/28	500,000.00	500,000.00	4.620%
01/14/25	Federal Home Loan Banks 4.400%	07/14/26	200,000.00	200,000.00	4.400%
02/03/25	Federal Natl Mtg Assn 4.500%	01/28/28	550,000.00	549,725.00	4.500%
02/25/25	Federal Farm Cr Bks 4.930%	02/25/30	500,000.00	500,000.00	4.930%
02/28/25	Federal Home Loan Banks 4.375%	02/25/30	700,000.00	700,000.00	4.375%
03/05/25	Federal Home Loan Banks 4.400%	03/05/27	600,000.00	600,000.00	4.400%
03/25/25	Federal Home Ln Mtg Corp 4.280%	03/25/27	310,000.00	310,000.00	4.280%
03/28/25	Western Alliance Bank 4.150%	03/27/26	245,000.00	245,000.00	4.150%
04/28/25	Federal Home Ln Mtg Corp 5.000%	04/11/30	285,000.00	285,000.00	5.000%
05/15/25	U S Treasury Bills 4.250%	09/09/25	785,000.00	774,129.12	4.210%

**INVESTMENTS MATURED**

<b>Purchase Date</b>	<b>Security</b>	<b>Maturity Date</b>	<b>Cost</b>	<b>Face Value</b>	<b>Yield to Maturity</b>
<u>CAMP, CB&amp;T, a subsidiary of Zion Bank</u>					
04/17/24	Federal Home Ln Mtg Cp Adj 6.050%	07/17/24	500,000.00	500,000.00	6.050%
10/30/23	Federal Home Loan Bank Cons 5.600%	07/30/24	400,000.00	400,000.00	5.600%
07/29/21	Medallion Bank 0.40%	07/22/24	245,000.00	245,000.00	0.400%
08/16/24	Federal Home Loan Banks 0.00%	08/21/24	500,000.00	499,636.11	0.000%
08/30/21	Federal Home Loan Banks 0.500%	08/28/24	250,000.00	250,000.00	0.500%
08/28/23	Federal Home Loan Banks 5.500%	08/28/24	250,000.00	250,000.00	5.500%
08/22/23	Federal Home Loan Banks 5.450%	09/20/24	500,000.00	500,000.00	5.450%
03/24/21	Federal Home Loan Banks 0.50%	09/24/24	250,000.00	250,000.00	0.500%
09/30/21	Federal Home Loan Banks 0.50%	09/30/24	250,000.00	250,000.00	0.500%
09/03/21	Synchrony Bank 0.55%	09/03/24	125,000.00	125,000.00	0.550%
04/24/23	Federal Home Ln Mtg Corp 5.00%	10/24/24	40,000.00	40,000.00	5.000%
01/27/23	Federal Home Ln Mtg Corp 5.15%	10/28/24	480,000.00	479,850.12	5.150%
11/04/20	Federal Farm Credit Bank 0.44%	11/04/24	250,000.00	250,000.00	0.440%
05/11/22	UBS Bank 3.00%	11/12/24	120,000.00	119,999.87	3.000%
03/10/22	Federal Home Loan Banks 3.500%	12/10/24	500,000.00	499,944.71	3.500%
11/30/23	Cross Riv Bk Teaneck N J 5.500%	12/30/24	164,000.00	163,933.99	5.500%
10/30/24	Federal Home Loan Banks 4.750%	01/28/25	500,000.00	500,000.00	4.750%
11/12/24	Federal Hom Ln Mtg Corp 5.000%	02/12/25	500,000.00	500,000.00	5.000%
02/18/21	Federal Home Loan Banks 0.40%	02/18/25	250,000.00	250,000.00	0.400%
09/27/24	Federal Home Ln Bks 4.570%	02/20/25	500,000.00	500,000.00	4.570%
05/27/21	Federal Home Loan Banks 0.625%	02/27/25	250,000.00	250,000.00	0.625%
05/27/21	Federal Home Loan Banks 0.625%	02/27/25	250,000.00	250,000.00	0.625%
03/14/22	Federal Home Loan Banks 2.15%	03/14/25	500,000.00	500,000.00	2.150%
07/27/20	Morgan Stanley 1.500%	04/16/25	230,000.00	230,000.00	1.500%
05/08/20	HSBC Bank 1.30%	05/07/25	245,000.00	245,000.00	1.300%
09/24/24	Federal Farm Cr Bks 4.620%	05/09/25	500,000.00	500,000.00	4.620%

July 7, 2025

**TO: Honorable President and Board of Directors**

**FROM: Gary T. Arant, General Manager**

**SUBJECT: AUDITOR'S COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE (SAS 114) LETTER**

**PURPOSE:**

To present to the Board for their receipt and acceptance the *"Auditor's Communication with Those Charged with Governance (SAS 114) Letter"* (attached).

**SUMMARY:**

At the regular Board meeting of April 18, 2022, your Board approved the appointment of Davis Farr, LLP as the new auditors for the District. They are tasked with conducting the annual audit of the District's basic financial statements.

Presented today is the required audit process SAS 114 communication to the Board of Directors for the 2024-2025 Fiscal Year Audit. This includes the communication of the auditor's responsibilities under generally accepted auditing standards, concept of materiality, the planned scope, timing, independence, and process of the audit.

**RECOMMENDATION:**

Staff recommends the receipt and acceptance of the *"Auditor's Communication with Those Charged with Governance (SAS 114) Letter"*.

**PREPARED BY:**

  
\_\_\_\_\_  
**James V. Pugh**  
**Director of Finance & Administration**

**APPROVED BY:**

  
\_\_\_\_\_  
**Gary T. Arant**  
**General Manager**

**June 27, 2025**

Board of Directors  
Valley Center Municipal Water District  
Valley Center, CA

This letter is provided in connection with our engagement to audit the financial statements of the Valley Center Municipal Water District (the "District") as of and for the year ending June 30, 2025. Professional standards require that we communicate with you certain items, including our responsibilities with regard to the financial statement audit and the planned scope and timing of our audit, including significant risks we have identified.

### **Our Responsibilities**

As stated in our engagement letter dated June 27, 2025 we are responsible for conducting our audit in accordance with auditing standards generally accepted in the United States of America and in accordance with Government Auditing Standards for the purpose of forming and expressing an opinion about whether the financial statements that have been prepared by management, with your oversight, are prepared, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit does not relieve you or management of your respective responsibilities.

Our responsibility relating to other information, whether financial or nonfinancial information (other than financial statements and the auditor's report thereon), included in the District's financial statements includes only the information identified in our report. We have no responsibility for determining whether the Introductory Section or Statistical Section is properly stated. We require that we receive the final version of the ACFR in a timely manner prior to the date of the auditor's report, or if that is not possible, as soon as practicable and, in any case, prior to the District's issuance of such information.

### **Planned Scope of the Audit**

Our audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Our audit is designed to provide reasonable, but not absolute, assurance about whether the financial statements as a whole are free of material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations. Because of this concept of reasonable assurance and because we will not examine all transactions, there is a risk that material misstatements may exist and not be detected by us.

Our audit will include obtaining an understanding of the District and its environment, including its internal control, sufficient to assess the risks of material misstatement of the financial statements and as a basis for designing the nature, timing, and extent of further audit procedures, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting.

However, we will communicate to you at the conclusion of our audit any material weaknesses or significant deficiencies identified. We will also communicate to you:

- Any violation of laws or regulations that come to our attention;
- Our views relating to qualitative aspects of the District's significant accounting practices, including accounting policies, accounting estimates, and financial statement disclosures;
- Significant difficulties, if any, encountered during the audit;
- Disagreements with management, if any, encountered during the audit;
- Significant unusual transactions, if any;
- The potential effects of uncorrected misstatements on future-period financial statements; and
- Other significant matters that are relevant to your responsibilities in overseeing the financial reporting process.

#### *Timing of Audit*

We plan to begin the interim audit examination of the District in June 2025 and the final audit examination in October 2025. We plan to have the audit complete and finalize the financial statements by December 2025.

#### *Audit Risk Areas*

In addition to our standard audit approach, we have identified significant audit risk areas for the District and plan to modify our audit approach as follows:

- Risk of errors applying Government Accounting Standard No. 101 Compensated Absences: We will review the District's liabilities for compensated absences and ensure the District's financial statement footnotes are accurate and complete in accordance with the new standard.
- Risk of errors recording new debt transactions: We will evaluate new debt transactions including the bond and loan documents and journal entries to ensure they are recorded properly and the footnotes contain complete and accurate disclosures.
- Each year, we are required to incorporate an element of unpredictability into our audit approach. This year, we plan to test compliance over Form 700.

#### *Fraud Inquiries*

Additionally, as a part of our audit, we inquire with those whose duties include oversight of the financial reporting process (review and acceptance of audit reports, etc.) to ascertain whether or not anyone on the Board of Directors (the "Board") has knowledge of matters that might have a bearing on the auditor's risk assessment for the District's annual audit.

Example of these matters are:

- Known or suspected instances of employee fraud
- Areas in which the internal controls of the District are thought by the Board to be weak

- Known or suspected misstatements in the accounting records of the District
- Known or suspected use of improper accounting practices by the District
- Any awareness of pressure upon the District or District management with respect to achieving certain financial results
- Matters that warrant particular attention during the audit
- Information about unusual transactions or other matters relevant to the audit

Generally, the scope of the audit is limited to matters involving amounts that would be significant to the financial statements of the District taken as a whole. If additional time is required to respond to the concerns of the Board, we will estimate for the District the costs involved.

If any member of the Board has information relevant to our audit (matters involving amounts that would be significant to the financial statements of the District taken as a whole), please contact the undersigned at 760.298.5872 or [sayala@davisfarr.com](mailto:sayala@davisfarr.com).

This information is intended solely for the information and use of management of the District and the Board and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,



**Shannon Ayala, CPA**  
Partner

July 7, 2025

**TO:** Honorable President and Board of Directors

**FROM:** Gary Arant, *General Manager*

**SUBJECT:** SURVEY OF GENERAL COUNSEL SERVICES COSTS

**PURPOSE:**

To provide the Board with a survey of General Counsel and Auditing Services costs for a comparative review. Also included is the annual increase in hourly rates provided by Best, Best, & Krieger LLP.

**SUMMARY:**

Per the District's Administrative Code pertaining to ongoing professional and consulting services (§ 135.2), a survey of similar agencies shall be conducted to provide for the Board's review a comparison of costs for General Counsel Services (survey prepared by Olivenhain MWD). Also provided is the Notice of Increase in Hourly Rates from Best, Best, & Krieger, LLP., effective July 1, 2025.

**RECOMMENDATION:**

Information item only, no action is required.

**PREPARED BY:**



**Kirsten N. Peraino**  
*Board Secretary*

**APPROVED BY:**



**Gary T. Arant**  
*General Manager*

***Attachments:***

- Survey of General Counsel Service Costs
- Increase in Hourly Rates, provided by Best, Best, & Krieger LLP



## SURVEY OF GENERAL COUNSEL SERVICES COSTS

Agency Name	Counsel/Legal Firm	Hourly Rate PARTNER FY 2025-26	Additional Comments
Fallbrook P.U.D.	Elizabeth Hull → Best, Best, & Krieger (BBK)	\$ 354.00	Hourly Rates: Partner \$354   Associate \$320   Paralegal \$215 Special Counsel: Partner \$384   Associate \$349   Paralegal \$222
Helix W.D.	Paula de Sousa → Best, Best, & Krieger (BBK)	\$ 375.00	Monthly Retainer \$13,756 (\$375/hr services outside retainer) Special Counsel: Partner \$375   Associate \$344   Jr. Associate \$302   Other \$156
Olivenhain M.W.D.	Alfred Smith → Nossaman LLP	\$ 357.76	Total: \$334,230 (FY to date)
Padre Dam M.W.D.	Best, Best, & Krieger (BBK)	\$ 337.00	Hourly Rates: Partner \$337   Associate \$302   Paralegal \$192 Special Counsel: Partner \$395   Associate \$354   Paralegal \$204
Rainbow M.W.D.	Alfred Smith → Nossaman LLP	\$ 355.00	\$355/hr up to 420 hours per year - \$325/hr for 420+ hrs; <i>varied hourly rates for special counsel services</i>
Ramona M.W.D.	McDougal Boehmer, Foley, Lyon, Mitchell & Erickson	\$ 200.00	<i>varied hourly rates for special counsel services</i>
Rincon del Diablo M.W.D.	Alfred Smith → Nossaman LLP	\$ 388.00	
Santa Fe ID	Paula de Sousa → Best, Best, & Krieger (BBK)	\$ 372.00	Hourly Rates: Partner \$372   Associate \$298   Paralegal \$201 Special Counsel: Partner \$372
South Bay Water (formerly South Bay Irrigation District)	Nick Norvell → Best, Best, & Krieger (BBK)	\$ 277.00	Hourly Rates: Partner \$277   Associate \$251
Sweetwater Auth.	Paula de Sousa → Best, Best, & Krieger (BBK)	\$ 336.00	Hourly Rates: Partner \$336   Associate \$295   Paralegal \$188 Total: \$513,331 (FY to date)
Vallecitos W.D.	James Gilpin & Nick Norvell → Best, Best, & Krieger (BBK)	\$ 289.00	Hourly Rates: Partner \$311   Associate \$279   Paralegal \$177 Special Counsel: Partner \$364   Associate \$326   Paralegal \$189
Valley Center M.W.D.	Paula de Sousa → Best, Best, & Krieger (BBK)	\$ 356.00	Hourly Rates: Partner \$356   Associate \$321   Paralegal \$191 Special Counsel: Partner \$394   Associate \$356   Paralegal \$204
Vista I.D.	Elizabeth Mitchell, Burke, Williams & Sorrensen	\$ 252.00	Litigation Rates: Partner / Associate \$305   Paralegal \$152
<b>\$326.83</b>			Average Hourly Rate

*Survey compiled by Olivenhain Municipal Water District*



Paula C. P. de Sousa  
Partner  
(619) 525-1328  
paula.desousa@bbklaw.com

April 29, 2025

**CONFIDENTIAL**  
**VIA E-MAIL**

Gary Arant, General Manager  
Valley Center Municipal Water District  
P.O. Box 67  
Valley Center, CA 92082

Re: Increase in Hourly Rates

Dear Gary:

In accordance with our Agreement for General Counsel Services of January 1, 2014, Valley Center's hourly rates are to adjust on July 1<sup>st</sup> of each year, in accordance with the All Urban Consumer San Diego County Price Index. The Index has increased by 3.1% since the last adjustment. Therefore, the hourly rates for FY 2025-2026 will be:

Basic Services:

	<u>Current Rate</u>	<u>New Rate</u>
Partner/Of Counsel	\$345 per hour	\$356 per hour
Associate Attorneys:	\$311 per hour	\$321 per hour
Paralegal:	\$185 per hour	\$191 per hour

Special Services:

	<u>Current Rate</u>	<u>New Rate</u>
Partner/Of Counsel	\$382 per hour	\$394 per hour
Associate Attorneys:	\$345 per hour	\$356 per hour
Paralegal:	\$198 per hour	\$204 per hour

The rates will be adjusted effective on July 1, 2025.

Should you have any questions, please do not hesitate to call. Also, I would like to reiterate that it is a pleasure to serve as your counsel.

Sincerely,

Paula C. P. de Sousa  
of BEST BEST & KRIEGER LLP

**July 7, 2025**

**TO: Honorable President and Board of Directors**

**FROM: Gary T. Arant, General Manager**

**SUBJECT: CONSIDER ADOPTING ORDINANCE NO. 2025-06 APPROVING PROPOSED INCREASED WATER METER CAPACITY AND ANNEXATION CHARGES AND APPLICABLE AMENDMENTS TO THE DISTRICT'S ADMINISTRATIVE CODE**

**PURPOSE:**

Present to the Board of Directors for approval, Ordinance No. 2025-06, amending the District Administrative Code regarding the proposed Valley Center Municipal Water District ("District") Water Meter Capacity Charges ("Meter Capacity Charges") and Annexation Charge and related Administrative Code modifications.

**SUMMARY:**

Meter Capacity and Annexation Charges are collected for new water meters purchased from the District and for properties requesting annexation to the District. The last adjustment to the District's Meter Capacity and Annexation Charges was approved in June 2024. The recommendations are based on the water system and non-facility asset values as of June 30, 2024. These values support an 8.7% increase in the Meter Capacity Charges and a 2.6% decrease in the Annexation Charge.

Modifications to the approach since last year include the following:

- Added Value of Capital Improvements completed during the year.
- Updated Asset Values to reflect the current Replacement Cost New Less Depreciation value.
- Updated the percentage of the Asset Values related to Usage Based Revenue versus Land Based Revenue.
- Updated the Equivalent  $\frac{3}{4}$ -inch Meter count.

Staff is recommending the Board approve the Meter Capacity and Annexation Charges and resulting Administrative Code modifications at the public hearing set for July 7, 2025.

**Methodology**

The methodology used for determining the recommendations are a "Buy-In" approach to the Water System Asset Value for the Meter Capacity Charge and the Corporate Asset Value for the Annexation Charge. The "Buy-In" components are based on a determination of the water facility's Replacement Cost New Less Depreciation ("RCNLD") valuation and applicable reserve balances as of June 30, 2024. This "Buy-In" methodology is in accordance with recommendations included in the AWWA Manual of Water Supply Practices entitled, "M1 -

*Principles of Water Rates, Fees, and Charges.*” Meter Capacity Charge revenues collected under this methodology can be used for capital replacement or investment in expansion projects. An additional incremental charge for funded projects that have a substantial benefit to new connections within a specific, clearly defined, service area (“Incremental Charges”) is added to the Meter Capacity Charges for properties in those specific areas.

## **Water Meter Capacity Charge**

***Buy-in Component Calculation*** – The Buy-In calculation for determining the Meter Capacity Charge is a result of the following calculation, utilizing values as of the end of FY 2023-2024:

$$\frac{\text{Value of Water System Assets}}{\text{Number of Equivalent } \frac{3}{4}\text{-inch Meter Connections}}$$

Key considerations in determining the value of the Water System Assets include adjustments made to the useful life of the facility assets, not considering contributed capital and adjustments for the amount of the asset value attributable to Usage Based Revenue (Water Commodity and Meter Service Charges) versus Land Based Revenue (Property Tax and Availability Charges).

***Usage Based Revenue vs Land Based Revenue*** – As in previous years, the Water Facility Asset Value used for the Meter Capacity Charge and Annexation Charge was adjusted based on the estimated ratio between water sales revenue and Availability Charge and Property Tax revenues. With this year’s recommendation, the Water Facility Asset Values used in the calculations were modified to reflect the source of the revenue from District customers that contributed to the asset value. Usage Based Revenue (consisting of net Water Commodity Charge and Meter Service Charge revenues) was used for the Meter Capacity Charges and Land Based Revenue (Availability Charge and Property Tax Revenue) for the Annexation Charge. Other Revenue (Interest Earnings, Penalties, Fire Meter Service Charges, etc.) was not considered in the Meter Capacity Charge or Annexation Charge revenues. This modification resulted in nearly the same percentage of Usage Based Revenue from previous years, but significantly reduced the percentage for Land Based Revenue, resulting in a lower Annexation Charge.

***Updated Equivalent ¾-inch Meter Count*** – The Equivalent Meter Count was modified from previous years to include only Active meter accounts. In prior years, InActive meters were included in the calculation for the number of total equivalent connections, as those meters had a capacity commitment in the distribution system. Customers could request to convert their status from InActive to Active at minimal cost. No revenue is collected from InActive meter accounts. Considering that the basis for the new meter Buy-In calculation is to match the investment of the current District customers, it was determined to be inappropriate to include InActive meters in the total Equivalent Meter Count. Including the InActive meters in the overall Equivalent Meter Count kept the new meter Buy-In amount artificially low.

The calculation for the total number of equivalent ¾-inch meters remains based on the ratio of the Maximum Safe Operating Capacity of each meter size. However, using only Active accounts reduced the total number of equivalent meters, resulting in a higher Meter Capacity Charge. With this change in methodology, the District’s Meter Capacity Charge ranking

compared to other agencies has moved closer to the overall average, as indicated in the attached Water Meter Capacity Comparison Chart.

**Proposed Water Meter Capacity Charge** – The Meter Capacity Charge recommendation from the described evaluation results in an 8.7% increase in the ¾-inch Meter Capacity Charge, from \$5,705 charge to \$6,203. The following table summarizes the asset values used in determining the proposed water Meter Capacity Charges.

<b>Meter Capacity Charge Summary</b>			
<b>ITEM</b>	<b>WATER SYSTEM ASSETS</b>	<b>FINAL WATER SYSTEM VALUE (as of 06/30/2023)</b>	<b>FINAL WATER SYSTEM VALUE (as of 06/30/2024)</b>
1	Debt Service Reserve	\$220,421	\$220,421
2	Capacity Charge Reserve (Unallocated Funds)	\$0	\$403,553
3	Capital Improvement Reserve (Unallocated Funds)	\$2,125,000	\$0
4	Continuing Projects Reserve (Carry Over to Next FY)	\$6,640,403	\$5,524,669
5	Construction in Progress (Funds Spent to Date on Projects not yet Complete)	\$5,787,872	\$5,563,075
6	Inventory	\$1,366,400	\$1,153,904
7	Land - (not including Corporate Facility Land and District Annexation Fees to MWD and SDCWA)	\$2,132,980	\$2,132,980
8	Water System Facilities (RCNLD)	\$159,631,893	\$168,020,525
	Subtotal Water System Facilities Assets	\$177,904,970	\$183,019,127
	Less Outstanding Capital Improvement Debt	(\$2,754,885)	(\$9,673,574)
	<b>Subtotal Water System Assets</b>	<b>\$175,150,085</b>	<b>\$173,345,553</b>
	<b>Total Water System Asset Value Related to Capacity Charge</b>	<b>\$105,090,051</b>	<b>\$103,820,118</b>
	<b>Equivalent Connections</b>	<b>18,763</b>	<b>16,737</b>
	<b>Recommended Water Meter Capacity Charge</b>	<b>\$5,705</b>	<b>\$6,203</b>
	<b>Effective</b>	<b>FY 2024-2025</b>	<b>FY 2025-2026</b>
	<b>Percent Increase from Previous FY <sup>1</sup></b>	<b>0.0%</b>	<b>8.7%</b>

<sup>1</sup> Meter Capacity Charge was not increased for FY 2024-2025

The current Meter Capacity Charge for a ¾-inch meter equivalent is \$5,705. Changes in the Water Facilities Assets in FY 2023-2024 and Equivalent Meter Count support an 8.7% increase in the proposed Meter Capacity Charge to \$6,203 for a ¾-inch meter equivalent for FY 2025-2026.

The Meter Capacity Charge for each meter size is increased by the ratio of the Maximum Safe Operating Capacity to the capacity of the ¾-inch meter, as indicated in the following table.

Water Meter Capacity Ratios					
DESCRIPTION	Meter Size				
	¾-inch	1-inch	1 ½-inch	2-inch	3-inch
Maximum Rated Safe Operating Flow Rate (gpm)	30	50	100	160	350
Meter Equivalent Ratio	1.0000	1.6667	3.3333	5.3333	11.6667

The following table summarizes the proposed Meter Capacity Charges for the various meter sizes to be presented for consideration at the public hearing.

Water Meter Capacity Charge Summary					
Meter Size	¾-inch	1-inch	1 ½-inch	2-inch	3-inch
Current Capacity Charge	\$5,705	\$9,509	\$19,016	\$30,426	\$66,559
Proposed Increase	\$498	\$830	\$1,660	\$2,656	\$5,810
<b>Proposed Capacity Charge</b>	<b>\$6,203</b>	<b>\$10,339</b>	<b>\$20,676</b>	<b>\$33,082</b>	<b>\$72,369</b>
Percent Increase	8.7%	8.7%	8.7%	8.7%	8.7%

### Incremental Charges

An Incremental Component to the Meter Capacity Charge is added for projects either 1) constructed by the District that benefit future connections in a specific area or 2) for contributed capital projects (Developer Projects with Reimbursement Agreements) that benefit future connections in a specific area. Where an Incremental Component applies, a Specific Benefit Area (“SBA”) is established and a Specific Benefit Area Capacity Charge (“SBACC”) is separately approved, conceptually during the project approval process based on estimated project costs, with final approval after project completion when all project costs are known. The SBACC is only applied, in addition to the Meter Capacity Charge, for new meters requested for properties located within an SBA.

The proposed Incremental Charges for the current SBAs are summarized in the following table.

Specific Benefit Area Capacity Charges						
SPECIFIC BENEFIT AREA (SBA) DESCRIPTION	Original Project Value	Total Project Value (6/30/2023) (RCNLD) <sup>1</sup>	Total Project Value (6/30/2024) (RCNLD) <sup>1</sup>	SBA Build Out (Equivalent ¾-inch meter)	SPECIAL BENEFIT AREA CAPACITY CHARGE (per equivalent ¾ inch meter)	Percent Change from Previous Year
High Mountain Waterline	\$181,940	\$227,207	\$228,586	168	\$1,361	0.61%
Wilkes Road Waterline	\$712,620	\$794,708	\$799,026	362	\$2,207	0.54%
Via Piedra Waterline Extension - Total	\$571,203	\$571,203	\$571,203	37	N/A	0.00%
Via Piedra Waterline Extension - Subarea A	\$3,656	\$3,656	\$3,656	10	\$366	0.00%
Via Piedra Waterline Extension - Subarea B	\$73,611	\$73,611	\$73,611	6	\$12,268	0.00%
Via Piedra Waterline Extension - Subarea C	\$493,936	\$493,936	\$493,936	21	\$23,521	0.00%

<sup>1</sup> Original Cost with No Depreciation is used for the Via Piedra SBACC pursuant to the Reimbursement Agreement.

The RCNLD asset value for the projects is adjusted each year based on the Engineering News Record Construction Cost Index and an additional year of depreciation. The factors resulted in an average 0.56% increase for the District's projects from the previous year.

### Proposed Annexation Charge

Owners of property outside the District, requesting annexation, have not paid District Availability Charges or Property Taxes that benefited the District. Payment of the District's Annexation Charge is intended to bring the property requesting annexation to an equal equity investment level in the District assets as existing customers within the District. Using a similar "Buy-In" methodology as the Meter Capacity Charges, the Annexation Charge is determined as described in the District's Administrative Code Article 220.6. The portion of the Water Facility Asset Value used in determining the Annexation Charge is based on the ratio of the Land Based Revenue to the Total Revenue. Modifications to the methodology in determining the Usage and Land Based Revenue ratios as previously described have resulted in a lower portion of the water Facility Asset Value being included in the calculation for the Annexation Charge. This modification resulted in a slight 2.6% decrease in the proposed Annexation Charge from \$1,443 per acre to \$1,406 per acre for FY 2025-2026

The following table summarizes the asset values used to determine the Annexation Charge:

<b>Annexation Charge Summary</b>			
<b>ITEM</b>	<b>ASSET DESCRIPTION</b>	<b>FINAL CORPORATE ASSET VALUE (as of 06/30/2023)</b>	<b>FINAL CORPORATE ASSET VALUE (as of 06/30/2024)</b>
<b>1</b>	<b>Facility Assets funded from Land Based Revenue (Divided by Non-Exempt Acreage)</b>	<b>\$70,060,034</b>	<b>\$56,913,592</b>
<b>2</b>	<b>Corporate Assets</b>		
2(A)	Corporate Non-Facility Assets	\$6,161,922	\$6,534,856
2(B)	Corporate Facility Assets (Buildings)	\$3,914,576	\$3,919,608
2(B)	Facility Assets funded from Other Revenue		\$10,476,080
2(C)	Land Associated with Corporate Facility Assets	\$1,712,071	\$1,712,071
<b>2</b>	<b>Total Corporate Assets from All Sources of Revenue (Divided by Non-Exempt Acreage plus Exempt Acreage with Service)</b>	<b>\$11,788,570</b>	<b>\$22,642,616</b>
<b>Total Corporate Assets Related to Annexation Charges</b>		<b>\$81,848,603</b>	<b>\$79,556,208</b>
<b>Total Non-Exempt District Acreage</b>		<b>56,306</b>	<b>55,805</b>
<b>Total Non-Exempt Acreage plus Exempt Acreage with Service</b>		<b>59,170</b>	<b>58,626</b>
<b>Annexation Charge (\$/Acre)</b>		<b>\$1,443</b>	<b>\$1,406</b>
<b>Percent Increase from Previous FY</b>		<b>1.8%</b>	<b>(2.6%)</b>

**Administrative Code Modifications** – Once approved at the public hearing, Sections 160.4(c) and (e) and 220.2(e) of the District’s Administrative Code would need to be modified to reflect the approved changes in the Meter Capacity Charges and Annexation Charge.



## California Environmental Quality Act Considerations

The setting of Meter Capacity and Annexation Charges are not considered a “project” subject to CEQA review under State CEQA Guidelines Section 15378, subdivision (b)(4) because they are considered a government funding mechanism that does not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment. The proposed Meter Capacity Charges are also statutorily exempt from CEQA review under Public Resources Code Section 21080, subdivision (b)(8) and State CEQA Guidelines Section 15273 because the charges are for the purpose of obtaining funds for capital projects necessary to maintain service within existing service areas. Specific facilities are not being considered for approval but rather the Meter Capacity Charges that would be necessary to fund such facilities.


### **RECOMMENDATION:**

Staff recommends the Board of Directors adopt Ordinance No. 2025-06, amending the following District Administrative Code articles:

- Article 160.4(c) and (e) to implement an increase in meter capacity charges as indicated above to reflect current water system asset values,
- Article 220.2(e) to implement an increase in the Annexation Charge as indicated above to reflect current corporate asset values,

The proposed Administrative Code amendments are recommended to be made effective Wednesday, August 6, 2025 to provide for a 30-day public protest period pursuant to Administration Code Article 30.12(a).

### **PREPARED BY:**

  
Wally Grabbe  
District Engineer

### **SUBMITTED BY:**

  
Gary Arant  
General Manager

### **Attachments:**

*Attachment 1 – Technical Memorandum dated May 21, 2025*

*Attachment 2 – Ordinance No. 2025-06*

*Exhibit A - Administrative Code Article 160.4 Revisions*

*Exhibit B - Administrative Code Article 220 Revisions*

**DATE: May 21, 2025**

**TO: Gary Arant, General Manager  
Jim Pugh, Director of Finance**

**FROM: Wally Grabbe, PE, District Engineer/Deputy General Manager**

**SUBJECT: Proposed Water Meter Capacity and Annexation Charges  
Increases**

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Water meter capacity charges ("Meter Capacity Charges") provide the District with revenue from new customers for water system replacement, upgrade or upsizing projects in accordance with Administrative Code Article 160.4. The District collects a Meter Capacity Charge for each new meter installation that reflects the costs of providing and maintaining the capacity in the water supply and distribution system for the capacity rating of the meter size being purchased. These Meter Capacity Charges are developed using a two component "Buy-In" approach; 1) a base "Buy-In" component to District-wide beneficial facilities and 2) an incremental "Buy-In" component for capital improvement projects benefitting specific portions of the District's service area. Revenue received from the Meter Capacity Charges can be utilized for the replacement, upgrade, and upsizing of the existing water facilities.

The Annexation Charge provides for the "Buy-In" on an acreage basis to the Water Facility System and Corporate Assets for property owners requesting to be annexed to the District in accordance with Administrative Code Article 220.

The last update to these charges was implemented in June 2024. The methodology for the Meter Capacity Charge and Annexation Charge incorporate a "Buy-In" approach pursuant to recommendations included in the AWWA Manual of Water Supply Practices entitled, "*M1 - Principles of Water Rates, Fees, and Charges*" ("AWWA-M1"). This memo documents the Water Facility and Corporate Asset Values and the meter capacity units and acreage components that serve as the basis for the Meter Capacity Charges and Annexation Charge. In addition to the "Buy-In" component of the Meter Capacity Charge, the memo further identifies certain Specific Benefit Areas ("SBA") where an "incremental" component of the Meter Capacity Charge applies. The incremental component of the meter capacity is also pursuant to the recommendations included in AWWA-M1.

Modifications to the approach since last year include the following:

- Added Value of Capital Improvements completed during the year.
- Updated Asset Values to reflect the current Replacement Cost New Less Depreciation value.
- Updated the percentage of the Asset Values related to Usage Based Revenue versus Land Based Revenue.
- Updated the Equivalent ¾-inch Meter count.

### **Base “Buy-In” Component**

The Base “Buy-In” component is developed to match the investment existing District customers have contributed towards the installation and maintenance of the existing Water System Assets. This component reflects the value of the water facility and corporate assets in existence as of the end of the prior fiscal year. Through payment of the proposed Base “Buy-In” component, new customers will be on an equal basis as existing customers’ investment in the water system. The development process for the Base “Buy-In” component further refines the District’s Water Facility Asset Values by adjusting the service life of the assets listed in the Fixed Asset Database to reflect their estimated actual useful life. The Facility Corporate Asset Values used in determining the Meter Capacity and Annexation Charges also reflect the percentage of total revenues generated from the sale of water and collection of meter service charges for the Meter Capacity Charge and from Availability Charge and Property Taxes for the Annexation Charge.

**Usage Based Revenue vs Land Based Revenue** – In previous years, the Water Facility Asset Value used for the Meter Capacity and Annexation Charges was adjusted based on the estimated ratio between revenue derived from water sales and meter service charges and Availability Charge and Property Tax revenues. With this year’s recommendation, the Water Facility Asset Values used in the calculations were modified to reflect the source of the revenue from District customers that contributed to the asset value. Usage Based Revenue (consisting of net water commodity charge and meter service charge revenues) was used for the Meter Capacity Charges and Land Based Revenue (Availability Charge and Property Tax revenue) for the Annexation Charge. Other Revenue (Interest Earnings, Penalties, Fire Meter Service Charges, etc.) are considered in the Corporate Asset Value for calculation of the Annexation Charge. This modification resulted in nearly the same percentage of Usage Based Revenue from previous years, but significantly reduced the percentage for Land Based Revenue, resulting in a lower Annexation Charge.

**Updated Equivalent ¾-inch Meter Count** – The Equivalent Meter Count was modified from previous years to include only Active meter accounts. In prior years, InActive meters were included in the calculation for the number of total equivalent connections, as those meters had a capacity commitment in the distribution system. Customers could request to convert their status from InActive to Active at minimal cost. No revenue is collected from InActive meter accounts. Considering that the basis for the new meter Buy-In calculation is to match the investment of the current District customers, it was determined to be inappropriate to include InActive meters in the total Equivalent Meter Count. Including the InActive meters in the overall Equivalent Meter Count kept the new meter Buy-In amount artificially low.

The calculation for the total number of equivalent ¾-inch meters remains based on the ratio of the Maximum Safe Operating Capacity of each meter size. However, using only Active accounts reduced the total number of equivalent meters, resulting in a higher Meter Capacity Charge.

### ***Base Buy-In Component Units***

The Base “Buy-In” component units for the Meter Capacity Charge is the ¾-inch meter equivalents. The total Water Facility Asset Value applicable to the Meter Capacity Charge is based on the percentage of the asset values related to Usage Based Revenues and divided by the number of equivalent ¾-inch active meters. The Meter Capacity Charge is determined for each meter size is based on a ratio of the ¾-meter equivalent meter charge to the maximum safe operating capacity of each meter size. The number of equivalent meters used in determining ¾-inch equivalent Meter Capacity Charge is based on the ratio of meter sizes as used in the allocation of meter service charges.

The “Buy-In” component units for the Annexation Charge is acreage. The total Water Facility and Corporate Asset values applicable to the Annexation Charge is based on the percentage of the asset values related to Land Based Revenues divided by the total acreage of all properties generating revenue for the District (Non-Exempt acreage plus Exempt acreage with water service).

***Fixed Asset Database*** – A database of water facility assets (the District’s Fixed Asset Database<sup>1</sup>) is maintained and includes a description of each asset, the date the asset was placed in service, the original value of the asset and the depreciable life of the asset based on Governmental Accounting Standards Board (GASB) standards and guidelines.

***Useful Life Determination*** – For most assets, the GASB standard for depreciable life used in the financial statements is substantially less than the actual useful life of the asset. The useful life is the amount of time the asset is expected to be functional and fit-for-purpose. Facility assets that are in service and performing as intended are considered to have not reached the end of their useful life and continue to have value to the District. The Fixed Asset Database was evaluated to determine the current replacement cost of the facility using the Engineering News Record Construction Cost Index (ENR CCI) adjustment to the original value. Straight-Line depreciation was calculated based on the estimated actual useful life of the asset and subtracted from the estimated current value to determine the Replacement Cost New Less Depreciation (“RCNLD”) valuation considered in the “Buy-In” Component calculation.

### ***Incremental “Buy-In” Component***

The incremental component comes into play when the existing system had limited capacity for new development and new facilities were constructed that allow the development of property within a specific benefit area that would not have been available without the improvements. This component applies to new customers that are impacted by either District or developer projects that have a substantial benefit to new connections in a specifically defined service area. The incremental component is used to “Buy-In” to the facilities that were constructed and to reimburse the District or Developer their fair share of the improvements. This incremental component is associated with a Specific Benefit Area Capacity Charge (“SBACC”) approved by the Board of Directors. A Specific

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<sup>1</sup> The Fixed Asset Database is incorporated herein by reference and is available for review upon request.

Benefit Area (“SBA”) is a specifically defined portion of the overall service area. This SBACC is applied only to new customers (i.e., new meter sales) within an SBA and is in addition to the Meter Capacity Charge.

## **Meter Capacity Charges**

### ***Base “Buy-In” Component Calculation***

The “Buy-In” calculation is based on the total current value of existing capacity related Water System Assets found in District accounting records funded from Usage Based Revenue. Thus, the value of contributed capital assets are excluded from the Meter Capacity Charge calculation. However, 1) both customers and non-customers within the District’s service area pay Availability Charges and Property Taxes; 2) these Availability Charges and Property Taxes are used in constructing facilities and maintaining facilities to sustain longevity; and 3) the percentage of income available for capital projects that was generated by Availability Charges and Property Taxes is calculated to be approximately 33.9%. It would not be appropriate to include this 33.9% as part of the “Buy-In” to the current value of existing system assets in determining the Meter Capacity Charge as it would be charging new customers twice for the Water Facility Assets funded by Availability Charges and Property Taxes previously paid by new customers. Thus, properties applying for water service that are within the District service area should only be responsible for buying into 59.9% of the total value of existing Water System Assets, since that property has already participated in funding 33.9% of that value. Nor would it be appropriate to include the 6.2% of the Water System Asset value generated from Other Revenue sources in the Meter Capacity Charge calculation.

Considering the above, Meter Capacity Charges are based on the following calculation utilizing values as of the end of fiscal year 2023-2024:

$$\frac{\text{Value of Water System Assets}}{\text{divided by}} \\ \text{Number of Equivalent } \frac{3}{4}\text{-inch Meter Connections}$$

### **Value of Water System Assets**

The following eight items make up the total value of existing Water System Assets. The individual value of these items as of the end of fiscal year 2023-2024 are obtained from year-end financial statements<sup>2</sup>, unless otherwise indicated, and are presented in the table at the end of this section:

- Debt Service Reserve;
- Capacity Charge Reserve;
- Capital Improvements Reserve;
- Continuing Projects Reserve;

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<sup>2</sup> The year-end financial statements are incorporated herein by reference and are available for review upon request.

- Construction in Progress;
- Inventory;
- Land associated with capacity related assets carried at its original value (not including Corporate Facility land); and
- Facility Asset Value (Water Facilities only):
  - Less Remaining Principal Balance of applicable Capital Improvement Debt, and
  - Includes only portion of Facility Asset Value Attributable to Usage Based Revenues.

**Debt Service Reserve** – Cash assets, equivalent to one annual debt service payment, set aside in a designated restricted reserve account to ensure payments to the State for the Drinking Water State Revolving Fund debt incurred for the Cool Valley Reservoir Cover/Liner Replacement project as required by the terms of the loan agreement.

**Capacity Charge Reserve** – Unallocated cash reserves from Meter Capacity Charge revenues that are available for capital improvement projects. Allocation of these reserve funds require General Manager and Board of Directors approval.

**Capital Improvements Reserve** – Unallocated cash reserves available for capital improvement projects generated from net revenues. Allocation of these reserve funds require General Manager and Board of Directors approval.

**Continuing Projects Reserve** – Unexpended portions of previously authorized and budgeted capital improvement projects not completed by the end of the fiscal year. These funds will be carried over into the next fiscal year for completion of the projects.

**Construction in Progress** – Expended portion of previously authorized and budgeted capital improvement projects that have not been completed and/or capitalized by the end of the fiscal year. Once the capital improvements are completed the total project cost will be capitalized.

**Inventory** – The District maintains a stock inventory of materials to be used for the installation of water meters and repair of water facilities. The value of the inventory is audited at the close of the fiscal year and the value is included as part of the investment in the Water System Facilities. The inventory is valued at its original cost and is not depreciated.

**Land** – The original acquisition value, as shown in the Fixed Asset Database, of the land on which water facilities are located is included in the total Water System Facilities value.

**Water System Facilities** – Represents the current value of the water system capital improvements constructed with District funds (i.e., not contributed capital). These improvements are sized and maintained to supply and deliver water to the District's

customers at the rated meter capacity. The current value is based on the total RCNLD value of each system component as of the end of the fiscal year.

For each system component (an asset line item in the Fixed Asset Database) the Replacement Cost New (RCN) is calculated by multiplying the original asset cost (from District accounting records) by the ratio of the current Engineering News Record Construction Cost Index (ENR CCI) divided by the ENR CCI at the acquisition date of the identified asset. From this RCN value, accumulated depreciation is subtracted based on the estimated useful life of the asset. The timeframe for accumulated depreciation is based on a table of useful lives developed through the melding of industry standard actuarial tables and the District's experience with certain facilities and the actual serviceability of the asset. A straight-line method of depreciation based on asset age is used. Thus, the age of the asset is divided by its useful life, the result of which is multiplied by the RCN to arrive at the accumulated depreciation. This amount is subtracted from the RCN to arrive at the RCNLD.

***Outstanding Capital Improvement Debt*** – Debt, in the form of a Drinking Water State Revolving Fund (DWSRF) loan, was issued for financing the Cool Valley Liner and Cover Replacement project. The annual debt service is funded from the net revenues of the District. As such, the outstanding principal balance of the DWSRF loan is deducted from the Water System Facilities value in calculating the Meter Capacity Charge to avoid the potential double-charging of these debt costs through both the Meter Capacity Charge and user rates.

***Credit Toward Availability Charge and Property Tax Revenues*** – A portion of the Water System Assets is funded from the District's Availability Charge and Property Tax revenues. There is also a potential of double-charging the property owner if the portion of these revenues applicable to the Water System Assets Value is included in the calculation of the Meter Capacity Charge. Property owners within the District, both customers and non-customers, pay Availability Charges and Property Taxes. A portion of these Availability Charges and Property Taxes have been used in constructing and maintaining facilities and generating capital improvement reserve funds, thus it is equitable to not include that share as part of the "Buy-In" to the current value of the existing Water System Assets. The percentage of income available for capital projects that was generated by Availability Charges and Property Taxes since the year 2000 has been previously calculated to be approximately 40%. The change in methodology resulted in a reduction of the available revenues only generated from Availability Charges and Property Taxes to 33.9%, with 6.2% generated from Other Revenue sources. Thus, only the 59.9% of the total Water System Asset Value generated from Usage Based Revenue is included in the Meter Capacity Charge calculation to avoid double-charging property owners within the District for the Water Facility Assets funded by Availability Charges and Property Taxes previously paid by those property owners.

Table 1 summarizes the value of each component making up the Water System Asset Value as of the end of the fiscal year ending June 30, 2024.



Table 1 - Meter Capacity Charge Summary			
ITEM	WATER SYSTEM ASSETS	FINAL WATER SYSTEM VALUE (as of 06/30/2023)	FINAL WATER SYSTEM VALUE (as of 06/30/2024)
1	Debt Service Reserve	\$220,421	\$220,421
2	Capacity Charge Reserve (Unallocated Funds)	\$0	\$403,553
3	Capital Improvement Reserve (Unallocated Funds)	\$2,125,000	\$0
4	Continuing Projects Reserve (Carry Over to Next FY)	\$6,640,403	\$5,524,669
5	Construction in Progress (Funds Spent to Date on Projects not yet Complete)	\$5,787,872	\$5,563,075
6	Inventory	\$1,366,400	\$1,153,904
7	Land - (not including Corporate Facility Land and District Annexation Fees to MWD and SDCWA)	\$2,132,980	\$2,132,980
8	Water System Facilities (RCNLD)	\$159,631,893	\$168,020,525
	Subtotal Water System Facilities Assets	\$177,904,970	\$183,019,127
	Less Outstanding Capital Improvement Debt	(\$2,754,885)	(\$9,673,574)
	Subtotal Water System Assets	\$175,150,085	\$173,345,553
	Percentage of Usage Based Revenue	60.0%	59.9%
	Total Water System Asset Value Related to Capacity Charge	\$105,090,051	\$103,820,118

### **Equivalent ¾-inch Meter Connections**

As stated above, the Equivalent Meter Count was modified from previous years to include only Active meter accounts as capacity related water meters. In prior years, InActive meters were included in the calculation for the number of total equivalent connections, as those meters had a capacity commitment in the distribution system. Customers could request to convert their status from InActive to Active at minimal cost. No revenue is collected from InActive meter accounts and considering the basis for the new meter “Buy-In” calculation is to match the investment of the current District customers, it was determined to be inappropriate to include InActive meters in the total Equivalent Meter Count. Including the InActive meters in the overall Equivalent Meter Count kept the new meter “Buy-In” amount artificially low.

Capacity charges collected from the sale of water meters reflect the cost of that meter capacity in the existing water distribution system and are used to maintain that capacity in the system. The meters range in size from ¾-inch to 8-inch. Each progressively larger size meter will allow proportionally more water usage based on the maximum safe operating capacity and thus, represents a proportionally greater number of equivalent ¾-inch meter connections. With the idea of assigning “Buy-In” costs scaled to potential water capacity availability of each meter size, the District utilizes ratios of meter capacity, or multipliers, that relate to the 30 gallons per minute (gpm) maximum safe operating capacity of a ¾-inch meter as established by both the AWWA M1 and the AWWA Manual on Water Meters, entitled “M6 - Selection, Installation, Testing and Maintenance.”

For example, the 100 gpm capacity of a 1½-inch meter is 3.33 times the capacity of a ¾-inch meter, and thus a 1½-inch meter represents 3.33 equivalent ¾-inch meters. As



such, 100 - 1½-inch existing meters would represent 333 equivalent ¾-inch meters. This approach is applied to all the capacity related meters, ranging from ¾ to 3-inch in size, which includes the vast majority of meters in the District. The multipliers for each meter size are shown in Table 2.

<b>Table 2 - Water Meter Capacity Ratios</b>					
<b>ITEM</b>	<b>Meter Size</b>				
	<b>¾-inch</b>	<b>1-inch</b>	<b>1 ½-inch</b>	<b>2-inch</b>	<b>3-inch</b>
Maximum Rated Safe Operating Flow Rate (gpm)	30	50	100	160	350
Meter Equivalent Ratio	1.0000	1.6667	3.3333	5.3333	11.6667

The District also has a few instances of master meters where a large meter serves multiple residences, such as Hideaway Lakes, Skyline Ranch, and Circle R. In those cases, the equivalent meters assigned to a master meter are equal to the number of residences served by the meter and those totals are incorporated into the total meter Active meter count. Table 3 identifies the total residences included in the meter count.

<b>Table 3 - Master Meter Adjustment</b>								
<b>Development</b>	<b>Connections</b>	<b>Primary Meters</b>				<b>Secondary Meters</b>		
		<b>8-inch</b>	<b>6-inch</b>	<b>2-inch</b>	<b>1 1/2-inch</b>	<b>3-inch</b>	<b>2-inch</b>	<b>3/4-inch</b>
Skyline Ranch	221		1				1	
Castle Creek Villas	66	1					1	
Circle R HOA	80	1					1	
Champagne Village	460	1				1		
Hideaway Lakes	131			2				
Minsuend Mobile Park	20				1			1
<b>Total</b>	<b>978</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>1</b>

There are 9,743 capacity related water meters in the District as of June 30, 2024. Capacity related water meters do not include InActive meters, fire service meters or service meters at District facility sites. Utilizing the ratios of meter capacity identified above, the total Equivalent Meter Count is 16,737 as shown in Table 4.

**Table 4 - Equivalent Meter Count as of June 30, 2024**

Meter Size/Type	All Active Meters	Less Active Fire Meters	Active Water Meters	Master Meter Adjustment	Adjusted Active Meters	AWWA Capacity Multiplier <sup>1</sup>	Equivalent Active Meters
¾-inch	7,091	73	7,018	977	7,995	1.00	7,995
1-inch	3,459	1,936	1,523		1,523	1.67	2,538
1½-inch	496	3	493	(1)	492	3.33	1,640
2-inch	572		572	(5)	567	5.33	3,024
3-inch	133		133	(1)	132	11.67	1,540
6-inch	1		1	(1)	0		0
8-inch	3		3	(3)	0		0
<b>Total</b>	<b>11,755</b>	<b>2,012</b>	<b>9,743</b>				<b>16,737</b>

<sup>1</sup> Number of Equivalent ¾-inch Meter Connections based on Maximum Rated Safe Operating Capacity per AWWA Standards.

**Meter Capacity Charge** – The Meter Capacity Charge is calculated by dividing the Total Water System Asset Value by the equivalent number of ¾-inch meters. Table 5 summarizes the calculation for the ¾-inch Meter Capacity Charge and Table 6 identifies the extrapolation of the ¾-inch charge to the other meter sizes using the meter capacity multiplier values discussed earlier.

**Table 5 - Meter Capacity Charge Calculation**

	FINAL WATER SYSTEM VALUE (as of 06/30/2023)	FINAL WATER SYSTEM VALUE (as of 06/30/2024)
<b>Total Water System Asset Value Related to Capacity Charge</b>	<b>\$105,090,051</b>	<b>\$103,820,118</b>
<b>Equivalent Connections</b>	<b>18,763</b>	<b>16,737</b>
<b>Water System Value per Equivalent Meter</b>	<b>\$5,705</b>	<b>\$6,203</b>
<b>Percent Increase from Previous FY<sup>1</sup></b>	<b>0.0%</b>	<b>8.7%</b>

**Table 6 - Water Meter Capacity Charge Summary**

Meter Size	¾-inch	1-inch	1 ½-inch	2-inch	3-inch
Current Capacity Charge	\$5,705	\$9,509	\$19,016	\$30,426	\$66,559
Proposed Increase	\$498	\$830	\$1,660	\$2,656	\$5,810
<b>Proposed Capacity Charge</b>	<b>\$6,203</b>	<b>\$10,339</b>	<b>\$20,676</b>	<b>\$33,082</b>	<b>\$72,369</b>
Percent Increase	8.7%	8.7%	8.7%	8.7%	8.7%

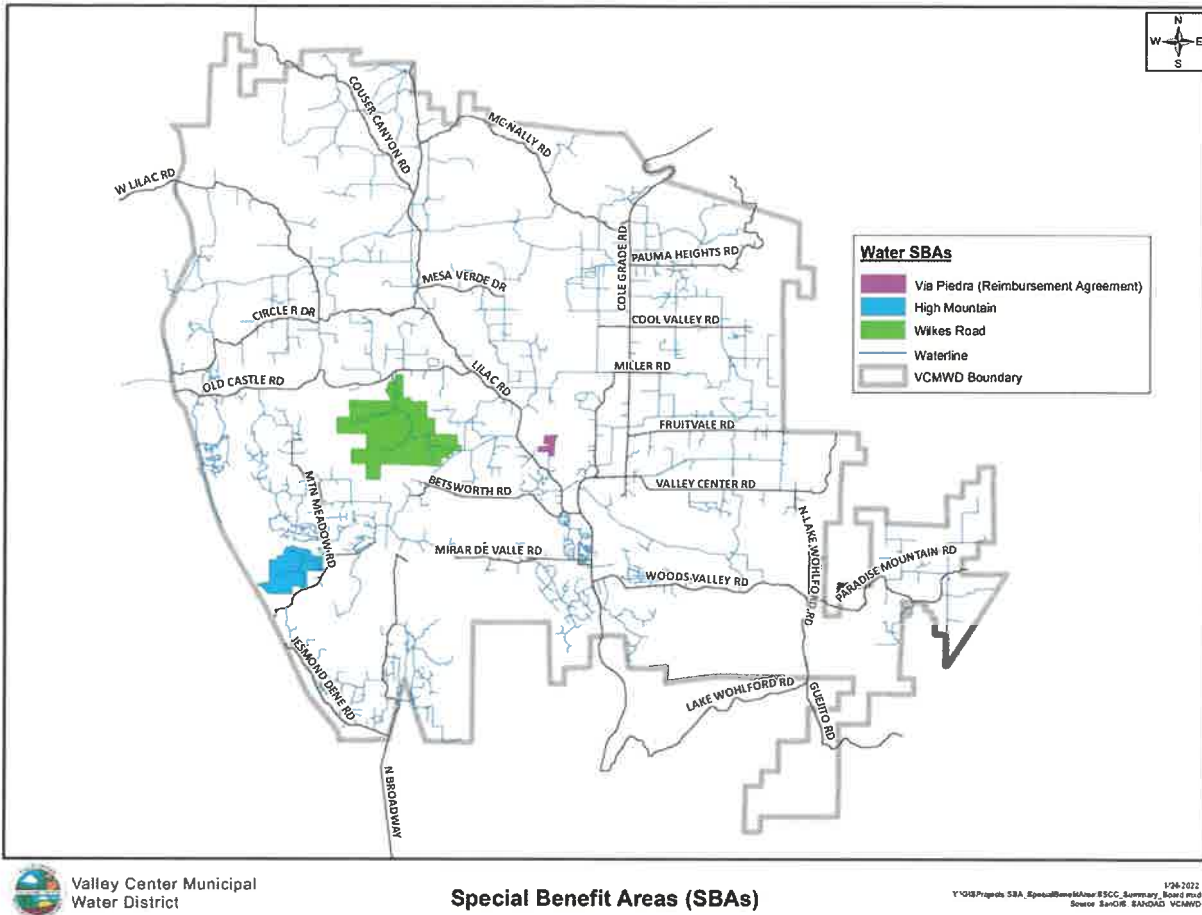
### Specific Benefit Area Capacity Charge (SBACC)

All of the incremental charges associated with an SBA are created on a case-by-case basis for projects that benefit a specific identified area. An SBACC is given conceptual approval during the project funding stage, and receives final approval after project completion. Thus, the SBACC is initially approved separately from the Meter Capacity Charge process but is included in the review with each update of the Meter Capacity Charges. These incremental charges are assigned to parcels benefitting from the improvement. The value associated with the charge depreciates over time and will eventually cease to exist. The Board of Directors can determine to eliminate the SBACC at any time during the life of the asset, subject to the terms of the reimbursement agreement for developer funded projects, if applicable.

There are two District completed and funded system upgrade projects that have an active SBACC (Wilkes Road and High Mountain Waterline Extension) and one remaining active developer reimbursement agreement (Via Piedra Waterline Extension).

***SBACC Calculation*** – The cost of the project is established at final acceptance, capitalized and included in the Fixed Asset Database at the project's original cost. Full buildout of the SBA is determined (in equivalent  $\frac{3}{4}$ -inch meters) and the project cost per  $\frac{3}{4}$ -inch equivalent meter is identified. Only new connections with the SBA established for the project are responsible for the SBACC. With the exception of the Via Piedra reimbursement agreement, the amount of the SBACC is adjusted each year using a similar methodology as used for Meter Capacity Charge in which the RCNLD value of the project is determined and the full buildout of the SBA verified and used to calculate a new SBACC per  $\frac{3}{4}$ -inch equivalent meter. In contrast to this, the SBACC for the Via Piedra project remains constant for the 20-year term of the reimbursement agreement pursuant to the terms and conditions of the developer's reimbursement agreement.

The active SBAs are identified and shown in the following exhibit and discussed in the following sections.



**High Mountain Waterline Extension Project** – This project connected the waterline in Mountain Meadow Road to the existing waterline in High Vista Drive by construction of an 8-inch waterline in High Mountain Drive. The waterline improved redundancy, water quality and water pressure in the High Vista area, allowing new connections in the area. The amount of the proposed SBACC for the High Mountain Waterline project is shown in the table below.

**Wilkes Road Waterline Extension Project** – This project connected the dead-end waterline in Wilkes road completing a looped system improving redundancy and water quality in the area, allowing new connections in the service area in the vicinity of Wilkes and Mystery Mountain Road. The amount of the proposed SBACC for the Wilkes Rd Waterline project is shown in the table below.

**Via Piedra Line Extension Project** – The Via Piedra Line Extension project is the remaining active developer reimbursement agreement. The project proponent installed 1,900 linear feet of 8-inch waterline in Via Piedra Road to provide water service and fire protection to the area. New development in the service area would require the installation of a fire hydrant and benefits from the project. The installation consists of three reaches progressively serving three separate subareas, A through C. Subarea A is wholly owned by the project proponent and not subject to the SBACC, although its applicable share of

the project cost is shown in the table below, along with the SBACC applicable to the other two subareas. The project was accepted in September 2007 and the reimbursement agreement will remain in effect for 20 years, through September 2027. The amount of the SBACC was established at acceptance based on the original cost to the project as indicated in the table below.

TABLE 7 - Specific Benefit Area Capacity Charges						
SPECIFIC BENEFIT AREA (SBA) DESCRIPTION	Original Project Value	Total Project Value (6/30/2023) (RCNLD) <sup>1</sup>	Total Project Value (6/30/2024) (RCNLD) <sup>1</sup>	SBA Build Out (Equivalent ¾-inch meter)	SPECIAL BENEFIT AREA CAPACITY CHARGE (per equivalent ¾ inch meter)	Percent Change from Previous Year
High Mountain Waterline	\$181,940	\$227,207	\$228,586	168	\$1,361	0.61%
Wilkes Road Waterline	\$712,620	\$794,708	\$799,026	362	\$2,207	0.54%
Via Piedra Waterline Extension - Total	\$571,203	\$571,203	\$571,203	37	N/A	0.00%
Via Piedra Waterline Extension - Subarea A	\$3,656	\$3,656	\$3,656	10	\$366	0.00%
Via Piedra Waterline Extension - Subarea B	\$73,611	\$73,611	\$73,611	6	\$12,268	0.00%
Via Piedra Waterline Extension - Subarea C	\$493,936	\$493,936	\$493,936	21	\$23,521	0.00%

<sup>1</sup> Original Cost with No Depreciation is used for the Via Piedra SBACC pursuant to the Reimbursement Agreement.

## Annexation Charge

The Annexation Charge reflects the per acre cost for a property owner to annex their property into the District and be on par with the investment other properties within the District have made in the District's Assets. Annexation Charges are separate from the Meter Capacity Charges and any costs associated with extending service lines to the subject property. The Annexation Charge is calculated as a "Buy-In" to the District's Water Facility and Corporate Assets. This Annexation Charge does not consider the additional cost to "Buy-In" to existing wastewater facilities. Wastewater service costs for properties requesting annexation would be determined separately for each individual request.

The Facility Asset Value used in determining the Annexation Charge is that portion of the total Facility Asset Value attributable to Land Based Revenues (Availability Charge and Property Tax revenues). The acreage "Buy-In" amount for this component is based on the total acreage of parcels that are assessed Availability Charges and Property Taxes (Non-Exempt property). The Corporate Assets used in determining the Annexation Charge include the following components: A) the Corporate Non-Facility Assets of the District, B) Corporate Facility Assets (Buildings), and C) Land Associated with the Corporate Facility Assets. The total acreage of all properties generating revenue for the District (Non-Exempt acreage plus Exempt acreage with water service) is used to determine the per acre charge for this component. The Annexation Charge is calculated by the sum of the following components:

- 1) The Facility Asset Value portion describe above divided by the total Non-Exempt acreage in the District, and

- 2) The Corporate Asset Value divided by the total Non-Exempt acreage plus the Exempt acreage having water service from the District.

**Facility Assets attributable to Land Based Revenue** – Total value of the water facility capital assets, excluding contributed capital, is multiplied by the ratio of Land Based Revenue to Total Revenue.

**Corporate Assets** – Include the following:

- Non-Facility Assets – Consisting of Operations Reserve, Office Equipment, Lease, Vehicles, Field Equipment and Water Inventory. Operations Reserve and Water Inventory values are the account balances obtained from year-end financial statements as of the end of fiscal year 2023-2024. The values for Office Equipment, Vehicles and Field Equipment reflect the depreciated value (Replacement Cost New Less Depreciation) as of the end of fiscal year 2023-2024 utilizing the item service life represented in the Fixed Asset Database<sup>4</sup>. ENR CCI adjustments were used to estimate the replacement cost new valuation.
- Corporate Facility Assets – Include the value of the buildings located at the Corporate Facility site on Valley Center Road as of the end of June 30, 2024. The value is calculated utilizing the RCNLD methodology of the Water Facility Assets adjusting the depreciable life of the Assets as listed in the Fixed Asset Database to reflect the estimated actual useful life of the facilities.
- Land – Original acquisition value of the corporate facility property at Valley Center Road and value of the property acquired on Lilac Road for the potential relocation of the corporate facilities.

**District Acreage** – The acreages used as the denominator for the calculation of the Annexation Charge represents 1) the Non-Exempt acreage of all property within the District for the Facility Asset portion and 2) the total Non-Exempt acreage of all property within the District plus the acreage of the Exempt acreage with water service for the Corporate Asset portion of the Annexation Charge. All acreages are determined from the District's Geographic Information System ("GIS"). A weighted acreage component of the Deferred Properties is used to adjust for the payment of taxes but not Availability Charges. Approximately 85% of the deferred acreage is counted as Non-Exempt, because the Availability Charge that would have been generated by the Deferred Property is estimated at approximately 15% of tax revenue from the deferred property.

The acreage used for the Facility Asset portion includes only property generating Availability Charge and Property Tax revenues (no Exempt property). The acreage used for the Corporate Asset portion includes all Non-Exempt property in the District plus the

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<sup>4</sup> The year-end financial statements and Fixed Asset Database are incorporated herein by reference and are available for review upon request.



acreage of the Exempt property with water service. Thus, the Corporate Asset portion of the charge excludes those properties that generate neither Availability Charge revenue, Property Tax revenue or water revenue. The District facility sites that have water service are also excluded because the water service does not generate water revenues.

Table 8 summarizes the breakdown of the District acreage used for the Annexation Charge calculation. Non-Exempt and Exempt acreages are broken down by Deferred Property, property without water service and property with water service.

<b>Table 8 - District Acreage Summary</b>					
<b>Service Area Designation</b>	<b>Non-Exempt Acreage<sup>1</sup></b>	<b>Exempt Acreage<sup>2</sup></b>	<b>Total Acreage</b>	<b>Facility Assets Acreage</b>	<b>Corporate Assets Acreage</b>
<b>Deferred Property<sup>3</sup></b>	<b>1,282</b>	<b>226</b>	<b>1,508</b>	<b>1,282</b>	<b>1,282</b>
<b>Not Served</b>	<b>10,733</b>	<b>5,435</b>	<b>16,168</b>	<b>10,733</b>	<b>10,733</b>
<i>Not Served Property</i>	<i>10,733</i>	<i>4,139</i>	<i>14,872</i>	<i>10,733</i>	<i>10,733</i>
<i>ROW and Undefined</i>		<i>1,296</i>	<i>1,296</i>	<i>0</i>	<i>0</i>
<b>With Water Service</b>	<b>43,791</b>	<b>2,820</b>	<b>46,611</b>	<b>43,791</b>	<b>46,611</b>
	<i>1,270</i>	<i>8</i>	<i>1,278</i>	<i>1,270</i>	<i>1,278</i>
<i>Water Service Area Property</i>	<i>42,521</i>	<i>2,812</i>	<i>45,333</i>	<i>42,521</i>	<i>45,333</i>
<b>Total Service Area Acreage</b>	<b>55,805</b>	<b>8,482</b>	<b>64,287</b>	<b>55,805</b>	<b>58,626</b>

<sup>1</sup> Non-Exempt Acreage pays property taxes.

<sup>2</sup> Exempt Acreage does not pay property taxes but does pay Water Availability Charges - Except Deferred Property and VCMWD.

<sup>3</sup> Deferred Property is Non-Exempt but does not pay Water Availability Charges. Deferred Property's Non-Exempt Acreage is reduced based on the ratio of estimated property tax revenue and deferred water availability charge revenue.

Table 9 summarizes the individual component values making up the total Corporate Asset Value and the recommended Annexation Charge.

Table 9 - Annexation Charge Summary			
Annexation Charge Summary			
ITEM	ASSET DESCRIPTION	FINAL CORPORATE ASSET VALUE (as of 06/30/2023)	FINAL CORPORATE ASSET VALUE (as of 06/30/2024)
1	Facility Assets funded from Land Based Revenue (Divided by Non-Exempt Acreage)	\$70,060,034	\$56,913,592
2	Corporate Assets		
2(A)	Corporate Non-Facility Assets	\$6,161,922	\$6,534,856
2(A)1	Operations Reserve	\$5,017,289	\$5,173,581
2(A)2	Office Equipment	\$296,202	\$265,815
2(A)3	Lease	\$136,250	\$88,234
2(A)4	Vehicles	\$537,543	\$807,165
2(A)5	Field Equipment	\$90,845	\$56,960
2(A)6	Water Inventory	\$83,793	\$143,102
2(B)	Corporate Facility Assets (Buildings)	\$3,914,576	\$3,919,608
2(B)	Facility Assets funded from Other Revenue		\$10,476,080
2(C)	Land Associated with Corporate Facility Assets	\$1,712,071	\$1,712,071
2	Total Corporate Assets from All Sources of Revenue (Divided by Non-Exempt Acreage plus Exempt Acreage with Service)	\$11,788,570	\$22,642,616
Total Corporate Assets Related to Annexation Charges		\$81,848,603	\$79,556,208
Total Non-Exempt District Acreage		56,306	55,805
Total Non-Exempt Acreage plus Exempt Acreage with Service		59,170	58,626
Annexation Charge (\$/Acre)		\$1,443	\$1,406
Percent Increase from Previous FY		1.8%	(2.6%)



## Summary Recommendations

It is recommended that

- The Meter Capacity Charge increase from \$5,705 to \$6,203 per equivalent  $\frac{3}{4}$ -inch meter, an 8.7% increase;
- The Specific Benefit Area Capacity Charges for High Mountain, Wilkes Road and Via Piedra Waterline Extension Projects be increased as shown in Table 7, above; and
- The Annexation Charge be decreased from \$1,443 to \$1,406 per acre, a 2.6% decrease.

**ORDINANCE NO. 2025-06**

**ORDINANCE OF THE BOARD OF DIRECTORS OF  
VALLEY CENTER MUNICIPAL WATER DISTRICT  
AMENDING ADMINISTRATIVE CODE ARTICLE 160 INCREASING WATER  
METER CAPACITY CHARGES AND  
ARTICLE 220 INCREASING THE ANNEXATION CHARGE**

**WHEREAS**, California Government Code Section 66013 sets forth certain requirements for local agencies concerning the establishment of new or increases to capacity charges;

**WHEREAS**, the District has previously established Water Meter Capacity Charges pursuant to Government Code Section 66013;

**WHEREAS**, the District has previously established procedures for calculating Annexation Charges;

**WHEREAS**, the District has undertaken a review of its Water Meter Capacity and Annexation Charges and determined that increases to the rates of the current Water Meter Capacity Charges and Annexation Charge are necessary to recover the costs of the identified public facilities that are of proportional benefit to persons or property who will be charged;

**WHEREAS**, a Water Meter Capacity Charges and Annexation Charge technical memorandum dated May 21, 2025 (the "Memorandum") has been prepared by District staff and describes the methodology and basis for the determination of the proposed Water Meter Capacity Charges Annexation Charge and by this reference is incorporated herein;

**WHEREAS**, the proposed Water Meter Capacity Charges do not exceed the estimated reasonable cost of public facilities in existence at the time a charge is imposed or charges for new public facilities to be acquired or constructed in the future that is of proportional benefit to the person or property being charged providing the service for which they are proposed to be imposed;

**WHEREAS**, the District, as lead agency, has determined that the proposed Water Meter Capacity and Annexation Charges are not subject to environmental review under the California Environmental Quality Act ("CEQA"), Public Resources Code Section 21000 *et seq.*, and the State CEQA Guidelines, Title 14 of the California Code of Regulations, Section 15000 *et seq.*;

**WHEREAS**, the proposed Water Meter Capacity and Annexation Charges are not considered a "project" subject to CEQA review under State CEQA Guidelines Section 15378, subdivision (b)(4) because they are considered a government funding mechanism that does not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment;

**WHEREAS**, the proposed Water Meter Capacity and Annexation Charges are also statutorily exempt from CEQA review under Public Resources Code Section 21080, subdivision (b)(8) and State CEQA Guidelines Section 15273 because the charges are for the purpose of obtaining funds for capital projects necessary to maintain service within existing service areas;

**WHEREAS**, specific facilities necessary to maintain service within existing service areas are not being considered for approval but rather the Water Meter Capacity and Annexation Charges that would be necessary to fund such facilities; and

**WHEREAS**, the Board of Directors has considered all comments received at the July 7, 2025 Public Hearing, prior to the adoption of this Ordinance, and the exemption finding reflects the Board of Directors' independent judgment and analysis.

**BE IT ORDAINED** by the Board of Directors of the VALLEY CENTER MUNICIPAL WATER DISTRICT as follows:

1. The above Recitals are true and correct and are made findings and determinations of the Board of Directors.
2. The findings and determinations contained in the Memorandum are hereby adopted and made findings and determinations of this Board of Directors, including the methodology and factual basis for determining the rates for the Water Meter Capacity and Annexation Charges.
3. Water Meter Capacity and Annexation Charges will be used for the purpose of financing public facilities as specified in the Memorandum.
4. In accordance with the District's Administrative Code Article 220 "Annexation Procedures," an Annexation Charge shall be charged on any parcel approved for annexation to the District as a part of the terms and conditions for annexation.
5. In accordance with the District's Administrative Code Article 160 "Water Service - Rules and Regulations," a Water Meter Capacity Charge shall be imposed on:
  - a. any parcel without a meter requesting new service; and
  - b. any parcel with an existing meter requesting additional capacity.
6. The Board hereby adopts the following amounts for the Water Meter Capacity Charges:

Water Meter Capacity Charge Summary					
Meter Size	¾-inch	1-inch	1 ½-inch	2-inch	3-inch
Current Capacity Charge	\$5,705	\$9,509	\$19,016	\$30,426	\$66,559
Proposed Capacity Charge	\$6,203	\$10,339	\$20,676	\$33,082	\$72,369

7. The District's Administrative Code Sections 160.4(c) and (e) shall be and are amended, as set forth in Exhibit A, attached hereto.
8. The Board hereby adopts \$1,406 per acre for the Annexation Charge.
9. The District's Administrative Code Article 220(e) shall be and is amended, as set forth in Exhibit B, attached hereto.
10. The Administrative Code changes shall become effective August 6, 2025.
11. The District General Manager is hereby authorized and directed to take all actions necessary to collect the authorized Annexation Charges.
12. All ordinances, resolutions, or administrative actions by the Board of Directors, or parts thereof that are inconsistent with any provision of this Ordinance are hereby superseded only to the extent of such inconsistency.
13. If any section, subsection, clause or provision in this Ordinance or the application thereof to any person or circumstances is for any reason held invalid, the validity of the remainder of this Resolution or the application of such provisions to other persons or circumstances shall not be affected thereby. The Board of Directors hereby declares that it would have passed this Ordinance and each section, subsection, sentence, clause or phrase thereof, irrespective of the fact that one or more sections, subsections, sentences, clauses or phrases or the application thereof to any person or circumstance be held invalid.

**PASSED AND ADOPTED** at a regular meeting of the Board of Directors of the Valley Center Municipal Water District held on the 7<sup>th</sup> day of July, 2025, by the following vote, to wit:

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**Enrico P. Ferro, *President***

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**Kirsten Peraino, *Board Secretary***

## EXHIBIT A

### Article 160 Water Service - Rules and Regulations

#### Sec. 160.2 Water Service Applications.

##### (a) Meter Requirements

1. All water service provided by the District shall be supplied through a District installed water meter purchased by the Applicant/Owner in accordance with this Article.
2. A separate irrigation meter shall be required for all new commercial, industrial, and institutional developments.
3. A separate water meter shall be required for each unit of a newly constructed multiunit residential structure and each residential unit of a mixed-use residential and commercial structure. The General Manager, or his or her designee, may exempt the following types of structures from this requirement where the applicant demonstrates and submits evidence that compliance would result in undue hardship and excessive expense:
  - i. Categories of structures exempt from submetering requirements under applicable law, including, but not limited to, the following:
    - a) Low income housing,
    - b) Housing at places of education,
    - c) Long-term health care facilities,
    - d) Time-share property, and
    - e) Residential care facilities for the elderly.
  - ii. Apartment buildings where the owner installs, maintains, reads, bills, and tests a submeter for each residential unit, in accordance with applicable laws, including, but not limited to, the California Plumbing Code and California Water Code.
  - iii. Multiunit residential structures exempted from this requirement would be subject to the Water Serviceability Charge provisions of Section 160.10.
4. Accessory Dwelling Units (ADUs) and Junior Accessory Dwelling Units (JADUs)
  - i. ADUs and JADUs being added to a residential lot with an existing single-family structure may utilize the existing water service to the residential lot. However, the property owner shall be responsible for upsizing the water service if the property owner determines that the water service is not adequate for additional units.
  - ii. ADUs and JAUs being constructed concurrently with a new single-family structure on a residential lot may be served from one water service

## EXHIBIT A

adequately sized for the proposed improvements; however, a separate water meter would be required for both dwellings on the residential lot.

- iii. Fire service meters for the ADUs shall be subject to the provision of Section 160.23.

### Sec. 160.4      Connection of Service

- (c) Valley Center Municipal Water District (VCMWD) Meter Capacity Charge. In addition to any other charge provided herein, the applicant requesting new service for any parcel shall be required to pay a VCMWD meter capacity charge for capital improvements to the District's water system as follows:

<u>3/4"</u>	<u>1"</u>	<u>1-1/2"</u>	<u>2"</u>	<u>3"</u>
<del>\$5,705</del>	<del>\$9,509</del>	<del>\$19,016</del>	<del>\$30,426</del>	<del>\$66,559</del>
<b>\$6,203</b>	<b>\$10,339</b>	<b>\$20,676</b>	<b>\$33,082</b>	<b>\$72,369</b>

Plus any Special Benefit Area charges approved by the Board of Directors. The Engineering Department shall maintain a map and list of all approved charges.

- (e) VCMWD Meter Capacity Credits. When an existing meter is downsized in accordance with Section 160.7 hereof, and a credit balance remains, a VCMWD Meter Capacity Credit, in the form of an agreement between the District and property owner, may be issued for the amount of capacity represented by the credit balance as follows:

6. The capacity credit shall be calculated as a ratio of the credit balance to the VCMWD meter capacity charge of a 3/4" meter.

Example: Applicant desires to downsize a 2" meter to four 3/4" meters and transfer the remaining capacity to another of his/her parcels. The capacity credit would be calculated as follows:

Capacity Credit = Credit Balance ÷ 3/4" VCMWD Meter Capacity Charge<sup>(1)</sup>

VCMWD Meter Capacity Charge:	
4-3/4" meters @ <b>\$6,203<sup>(1)</sup></b>	<b>\$24,812</b>
Less 2" VCMWD Meter Capacity Charge	- <b>(33,082)</b>
Credit Balance	<b>(\$8,270)</b>

Thus, the Capacity Credit = **8,270 / 6,203** = 1.3333

- (1) Use the VCMWD meter capacity charges per Sec. 160.4(c) current at the time the meter is downsized.

## EXHIBIT A

11. When used to purchase new meter capacity, the amount of the capacity credit would be multiplied by the 3/4" VCMWD meter capacity charge in place at that time. The capacity credit may be applied only to the VCMWD meter capacity charge and to no other charges.

Example: Applicant desires to purchase 1" meter and has a 1.3333 meter capacity credit. Balance due for this transaction would be calculated as follows:

$$\text{Available Credit} = \text{VCMWD Meter Capacity Credit} \\ \times 3/4" \text{ VCMWD Meter Capacity Charge}^{(2)}$$

$$\text{Available Credit} = 1.3333 \times \$6,203 = \$8,270$$

VCMWD 1" Meter Capacity Charge <sup>(2)</sup>	<b>\$10,339</b>
Less the available credit	<b><u>(8,270)</u></b>
Balance due for VCMWD Meter Capacity Charge	<b>\$2,069</b>

- <sup>(2)</sup> Use the VCMWD Meter Capacity Charges per Sec. 160.4(c) current at the time the new meter is being purchased.

## EXHIBIT B

### Article 220    Annexation Procedures

Sec. 220.2    Request for Annexation. Applicants shall be the owners of the territory proposed to be annexed to the District. Applicants shall submit an RFA in a form prescribed by the District, and a description of the area proposed to be annexed. Such description shall be made by reference to a map on file with the District, which map shall govern for all details as to the extent of the area proposed to be annexed. The RFA shall be submitted concurrently with an application for annexation to SDCWA and MWD, if applicable.

- (a) Upon receipt of the RFA, the Applicant shall have an initial meeting with District staff to review the reasons for the annexation request, intended use on or development of the territory to be annexed, as well as the District's annexation policies, procedures, tentative terms and conditions, including any possible mitigation measures, for completion of annexation.
- (b) If the Applicant desires to move forward with the RFA, the Applicant shall deposit \$10,000.00 with the District to reimburse the District for its administrative, processing, investigation, and review costs and expenses (including data collection, engineering and legal analysis, preparation of maps and legal descriptions, and application documents) including all costs of District staff and retained consultants incurred as a result of the annexation proceedings and the concurrent annexation to SDCWA and MWD, if applicable.
- (c) Once the annexation deposit is made, the Applicant shall provide the District, as it deems appropriate and necessary, any additional technical information and detailed data concerning site conditions, existence of local surface and groundwater, and the intended uses and associated gross and net imported water demands for proposed development on the annexing territory so as to complete the formal annexation application and recommendation for submission to the Board of Directors.
- (d) In order for the District to recover all costs incurred in connection with the annexation, Applicants shall be periodically charged in advance for any anticipated costs and expenses that the District may incur in connection with the annexation proceedings. Any such charges shall be paid in a timely manner to maintain active processing of the RFA. Upon completion of the annexation process, any excess funds will be refunded to the Applicant.
- (e) Prior to the District Board of Directors' adoption of an Ordinance approving an annexation of territory, the Applicant shall pay a separate "Annexation Charge", in the amount of ~~\$1,443~~ **\$1,406** per acre, in accordance with Section 220.6.



July 7, 2025

**TO: Honorable President and Board of Directors**

**FROM: Gary Arant, General Manager**

**SUBJECT: PUBLIC HEARING ON LEVYING THE WOODS VALLEY RANCH  
WATER RECLAMATION FACILITY SERVICE AREA ANNUAL SEWER  
SERVICE AND GRINDER PUMP MAINTENANCE CHARGES ON THE  
PROPERTY TAX ROLL FOR FY 2025-2026**

**PURPOSE:**

Conduct a public hearing to receive public testimony and consider a proposed resolution to levy the Woods Valley Ranch Water Reclamation Facility Sewer Service and Grinder Pump Maintenance Charges on the San Diego County property tax roll for FY 2025-2026.

**SUMMARY:**

The Woods Valley Ranch Water Reclamation Facility Service Area is comprised of two separate areas, the Woods Valley Service Area ("Service Area 1") and the Woods Valley Ranch Water Reclamation Facility Service Area 2 ("Service Area 2"):

- **Service Area 1** encompasses the 270 lot Woods Valley Ranch Subdivision and Golf Course. The Golf Course is allocated a ten EDU (Equivalent Dwelling Unit) capacity demand, resulting in a total capacity demand of 280 EDUs for Service Area 1.
- **Service Area 2** encompasses the parcels participating in the Woods Valley Ranch Wastewater Expansion Project ("Expansion Project"), a total capacity demand of 1,247 EDUs for Service Area 2.

A 5% increase in the Sewer Service Charge or Grinder Pump Maintenance Charge from the previous year was approved for FY 2025-2026.

For the Woods Valley Ranch Sewer Service Area, the sewer service charges, including the grinder pump maintenance charge, have since inception, been levied on the property tax roll. California laws regarding the collection of service charges require a public hearing to be held each year to consider continuing the collection of the service charges on the San Diego County property tax roll. If there is a majority protest, the approved service charges would be collected on the monthly water bill. Two notices were published in the local paper advertising this public hearing.

**Sewer Service Charge** - The service charge for both areas provides for the operation, maintenance and ultimate replacement of the District owned and operated collection, treatment, and seasonal storage facilities and is levied on those properties connected to the wastewater collection system as of the end of the fiscal year (June 30, 2025).

Connections as of June 30, 2025 are subject to the Sewer Service Charge and Grinder Pump Maintenance Charge as summarized below and detailed on the service charge annual reports attachment to the proposed Resolution No. 2025-17:

- Service Area 1 - 279 EDUs, includes 269 residential units in the Woods Valley Subdivision and 10 EDUs for the Native Oaks Golf Course as shown on the attached Service Area 1 Map; and
- Service Area 2 - 694 EDUs, comprised of the following, as shown on the Service Area 2 Map:
  - Low Pressure Sewer System – 43 EDUs
    - 15 Residential EDUs
    - 28 Commercial EDUs
  - Gravity System served by the Orchard Run Lift Station – 651 EDUs
    - Bear Peak Subdivision – 47 EDUs
    - Park Circle Residential – 596 EDUs
    - Park Circle Commercial – 5 EDUs
    - Park Circle Park and HOA – 3 EDUs

As the Park Circle HOA Recreation Center and the County Park are both public entities, not subject to property tax, the sewer service charges will be included on their monthly water bill.

**Grinder Pump Maintenance Charge** – The grinder pump maintenance charge provides funding for the maintenance of the on-site private grinder pump, including, but not limited to, assistance and coordination during installation, emergency call out and repair services, mid-service life pump re-build and replacement of the pump unit at the end of its service life.

- Service Area 1 - Grinder pumps are not utilized in Service Area 1; and
- Service Area 2 – As of June 30, 2025, Twenty-Six Grinder Pump Units totaling 43 EDUs were connected to the Low Pressure Sewer (LPS) collection system in Service Area 2 as shown on the attached Grinder Pump Service Area Map:
  - 16 Simplex Units, and
  - 10 Duplex Units.

There are no changes proposed for the Sewer Service Charges or the Grinder Pump Maintenance Charges for FY 2025-2026 from the previous year.

**Public Hearing Procedure** – Notice of the Public Hearing was published in the Roadrunner on June 19<sup>th</sup> and June 26<sup>th</sup> and on the District's Website. At the Board meeting, staff will make a brief oral presentation outlining the purpose of the proposed charges and the properties that would be affected by the charges. Following the presentation, the Board will receive public testimony for consideration. At the close of the public hearing the Board shall determine if there was a majority protest and, if not,

consider adopting the proposed resolution directing that the subject charges be levied on the tax roll as a fixed charge special assessment.

**RECOMMENDATION:**

After conducting the Public Hearing and determining that there was no majority protest, staff recommends that the Board of Directors adopt Resolution No. 2025-17 directing that the approved Woods Valley Ranch Water Reclamation Facility Annual Sewer Service and Grinder Pump Maintenance Charges be levied on the San Diego County property tax roll for FY 2025-2026 for parcels connected to the wastewater collection system as of the close of the fiscal year, as indicated in the following Exhibits:

- Exhibit A - Service Area 1 - Sewer Service Charge
- Exhibits B - Service Area 2 - Sewer Service Charge
- Exhibit C - Service Area 2 - Grinder Pump Maintenance Charge

**PREPARED BY:**



**Wally Grabbe, PE  
District Engineer**

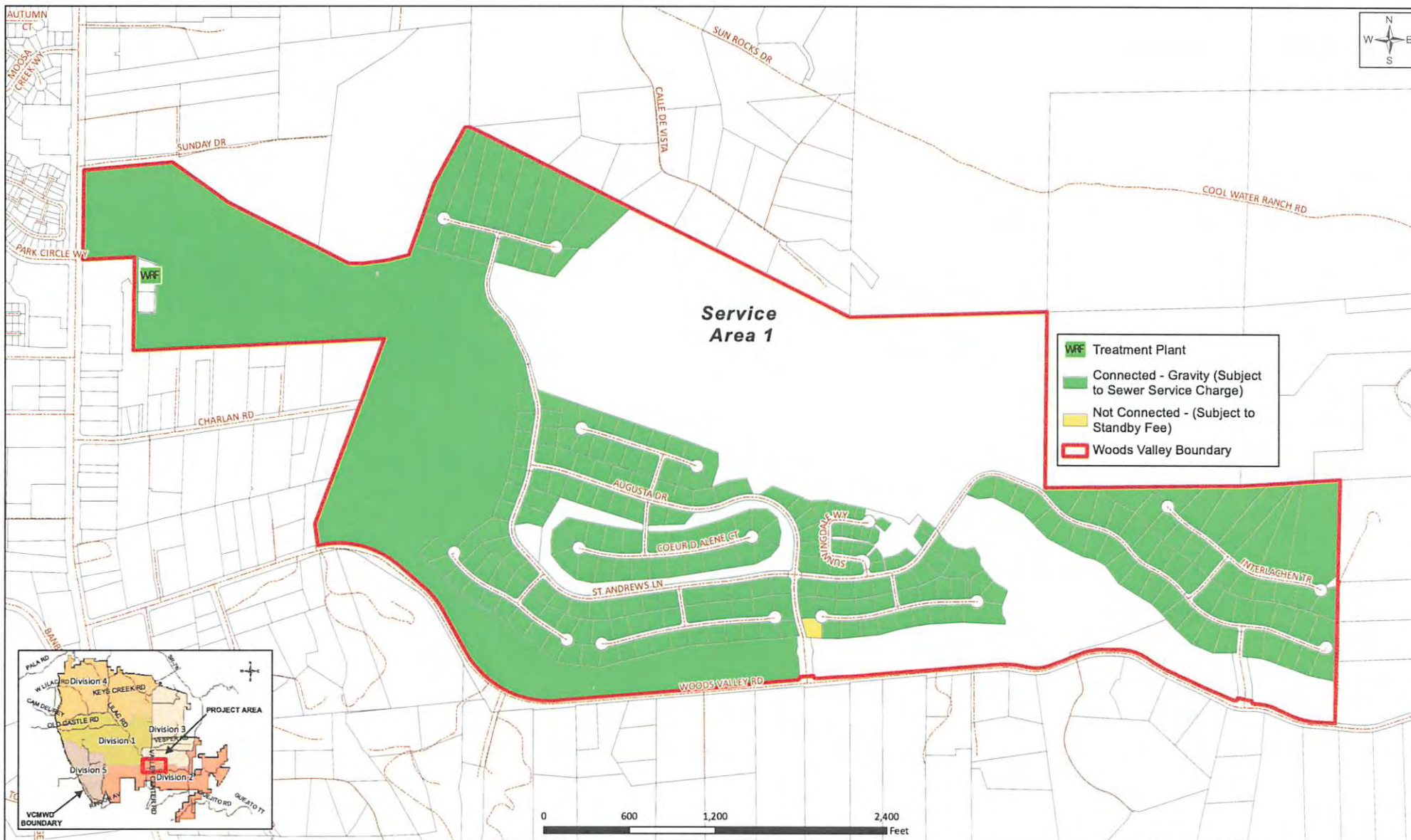
**SUBMITTED BY:**



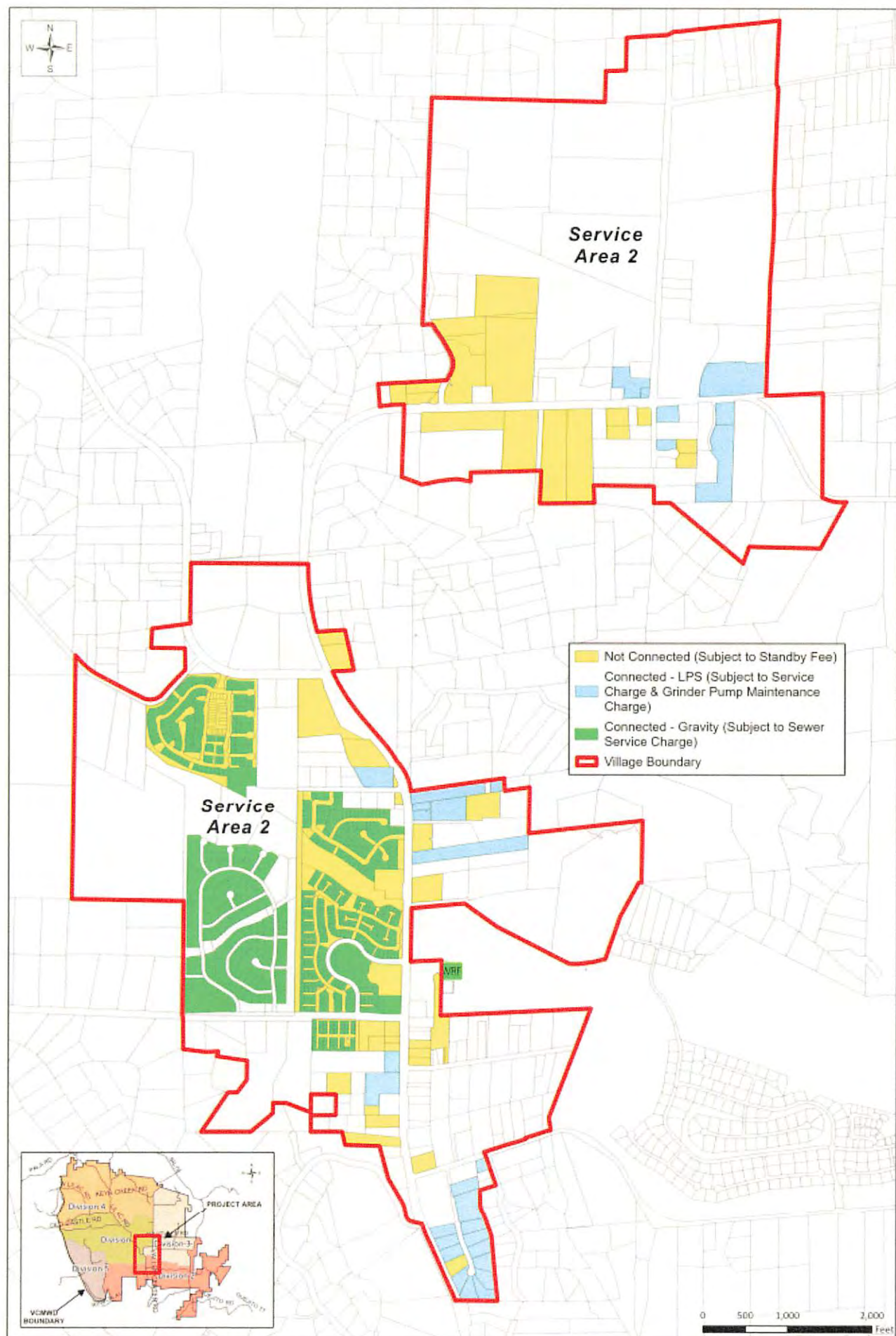
**Gary T. Arant  
General Manager**

**Attachments:**

- Service Area 1 Map
- Service Area 2 Map
- Grinder Pump Service Area Map
- Resolution No. 2024-18
  - Exhibit A - Service Area 1 - Sewer Service Charge Annual Report
  - Exhibit B - Service Area 2 - Sewer Service Charge Annual Report
  - Exhibit C - Service Area 2 - GPMC Annual Report











## **RESOLUTION NO. 2025-17**

### **RESOLUTION OF THE BOARD OF DIRECTORS OF THE VALLEY CENTER MUNICIPAL WATER DISTRICT PLACING THE WOODS VALLEY RANCH WATER RECLAMATION FACILITY SERVICE AREA ANNUAL SEWER SERVICE CHARGE ASSESSMENTS AND ANNUAL GRINDER PUMP MAINTENANCE CHARGE ASSESSMENTS FOR FY 2025-2026 ON PROPERTY WITHIN THE SERVICE AREA ON THE SAN DIEGO COUNTY SECURED PROPERTY TAX ROLL**

WHEREAS, the Woods Valley Ranch Water Reclamation Facility Service Area is comprised of two separate areas, the Woods Valley Service Area ("Service Area 1") and the Woods Valley Ranch Water Reclamation Facility Service Area 2 ("Service Area 2");

WHEREAS, the Board of Directors of the Valley Center Municipal Water District had previously adopted Ordinance No. 2021-10 establishing the Annual Sewer Service Charge for Service Areas 1 and 2 and the Grinder Pump Maintenance Charge for Service Area 2.

WHEREAS, the Board of Directors held a duly noticed public hearing as required pursuant to Sewer Service Charge Law regarding levying the Annual Sewer Service Charges and the Annual Grinder Pump Maintenance Charges on the property tax roll and the Board of Directors did hear and consider the testimony of all interested persons; and

WHEREAS, since a majority protest to levying the Sewer Service Charges and Grinder Pump Maintenance Charges on the property tax roll has not been filed, the Board of Directors may levy the Annual Sewer Service Charges and the Annual Grinder Pump Maintenance Charges on the property tax roll as proposed.

NOW, THEREFORE, IT IS HEREBY FOUND, RESOLVED, ORDERED AND DETERMINED by the Board of Directors of VALLEY CENTER MUNICIPAL WATER DISTRICT as follows:

1. The matters set forth in the Recitals to this Resolution are true and correct statements.
2. The Annual Sewer Service Charge to be levied against the property in Service Area 1 for FY 2025-2026 shall be \$1,242.00 per EDU as specified in Exhibit A attached hereto and made a part hereof.
3. The Annual Sewer Service Charge to be levied against the property in Service Area 2 for FY 2025-2026 shall be \$1,242.00 per EDU as specified in Exhibit B attached hereto and made a part hereof.

4. The Annual Grinder Pump Maintenance Charge to be levied for FY 2025-2026 against the properties in Service Area 2 requiring a grinder pump installation shall be up to \$642.24 per EDU per pump as specified in Exhibit C attached hereto and made a part hereof.
5. Pursuant to the Sewer Service Charge Law and the District's Administrative Code Article 171, the Annual Sewer Service Charges and Grinder Pump Maintenance Charges levied herein shall be collected in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same penalties and the same procedure, sale, and lien priority in case of delinquency as is provided for ad valorem taxes. The tax collector may deduct the reasonable administrative costs incurred in collecting the Annual Sewer Service Charge and shall pay the remainder to the Valley Center Municipal Water District.
6. The Director of Finance of Valley Center Municipal Water District is authorized and directed to prepare and file with the County of San Diego the required certificate of fixed charge special assessment for the Annual Sewer Service Charges and Grinder Pump Maintenance Charges for FY 2025-2026 as required by law.
7. Property connecting to the wastewater collection system after the tax roll has been established and filed with the County of San Diego shall be billed on the monthly water bill for the balance of the fiscal year, in the amount of one-twelfth of the sum of the Annual Sewer Service Charge less the property's Annual Sewer Standby Fee levied on the tax roll.

PASSED AND ADOPTED at a regular meeting of the Board of Directors of VALLEY CENTER MUNICIPAL WATER DISTRICT held on the 7<sup>th</sup> day of July, 2025, by the following vote, to wit;

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**Enrico P. Ferro, *President***

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**Kirsten Peraino, *Board Secretary***



# EXHIBIT A

**VALLEY CENTER MUNICIPAL WATER DISTRICT  
WOODS VALLEY RANCH SEWER SERVICE AREA (SERVICE AREA 1)  
SEWER SERVICE CHARGE ANNUAL REPORT  
FIXED CHARGE SPECIAL ASSESSMENT TO BE LEVIED FOR FISCAL YEAR 2025-2026  
COUNTY FUND NO. 6690-33  
TRA 94075**

ASSESSOR PARCEL NUMBER	EDUs	AMOUNT TO LEVY	OWNER	COMMENT
APN	EDUs Connected	Column1	Owner	Comments
189-330-01-00	1	\$1,242.00	EILENBERG JAY R&CHRISTINE	
189-330-02-00	1	\$1,242.00	SHARPE DIANE M&CATHERINE T	
189-330-03-00	1	\$1,242.00	COOK BRENDAN&DALIA	
189-330-04-00	1	\$1,242.00	GONZALEZ ALBERTO&RANGEL OLIVIA	
189-330-05-00	1	\$1,242.00	WODARCZYK REVOCABLE LIVING TRUST 01-31-24	
189-330-06-00	1	\$1,242.00	JOHNSON BRIAN&LISA	
189-330-07-00	1	\$1,242.00	GONZALEZ DANIEL R&BELINDA	
189-330-08-00	1	\$1,242.00	YAMBAO FORTUNATO S&JANET	
189-330-09-00	1	\$1,242.00	THAI MICHAEL DUC&LY JULIAN LE REVOCABLE LIVING TRU	
189-330-10-00	1	\$1,242.00	SMITH WARREN D&INIGUEZ-SMITH SARA	
189-330-11-00	1	\$1,242.00	CHRISTIANSSEN HANS	
189-330-12-00	1	\$1,242.00	ROCKEY WILLIAM C&BETHANY	
189-330-13-00	1	\$1,242.00	JESSER JOSEPH D JR&JENNIFER L	
189-330-14-00	1	\$1,242.00	EARLY JOHN J JR&HAZEL C	
189-330-15-00	1	\$1,242.00	BLACKWOOD ANDREW&SHERISE	
189-330-16-00	1	\$1,242.00	MARGATE EUGENE G&MARINETTE I	
189-330-17-00	1	\$1,242.00	HAWKS JAMIE L SEPARATE PROPERTY TRUST 10-04-16	
189-330-18-00	1	\$1,242.00	MARTIN GEORGE G	
189-330-19-00	1	\$1,242.00	NIK ALEX	
189-330-20-00	1	\$1,242.00	DEVOE GRETCHEN L IRREVOCABLE TRUST 09-13-22	
189-330-21-00	1	\$1,242.00	GODINEZ ROSALINDA	
189-330-22-00	1	\$1,242.00	VLASOV VILEN&JESSICA	
189-330-23-00	1	\$1,242.00	MORIARTY DOUGLAS A TRUST 03-04-11	
189-330-24-00	1	\$1,242.00	PEREZ JOSEPH F&JANINE	
189-330-25-00	1	\$1,242.00	J D M&J M A LIVING TRUST 10-13-23	
189-330-26-00	1	\$1,242.00	DOCHE PIERRE&ROSEMARY	
189-330-27-00	1	\$1,242.00	HUFF DANIEL R&SUZANNE M FAMILY TRUST 06-28-09	
189-330-28-00	1	\$1,242.00	MENDOZA JOHN V JR&LORANNA D	
189-330-29-00	1	\$1,242.00	FLECK-HERNANDEZ TANIA	
189-330-30-00	1	\$1,242.00	WIDNER TERRI S TRUST 08-27-19	
189-330-31-00	1	\$1,242.00	BANH JOHNNY&GABRIELLE	
189-330-32-00	1	\$1,242.00	POWELL TRUST 12-13-19	
189-330-33-00	1	\$1,242.00	YOUS ROBERT&OLSON ERIN	
189-330-34-00	1	\$1,242.00	WILLETTE KENNETH M&SIMPSON JENNIFER M	
189-330-35-00	1	\$1,242.00	YU ELLORY F&GERMILYN S G	
189-330-36-00	1	\$1,242.00	MERRICK BRANDON L&ALYSSON L	
189-330-37-00	1	\$1,242.00	CASILLAS ANTHONY A&RORI A	
189-330-38-00	1	\$1,242.00	FREKHTMAN NIKOLAY&MICHELLE	
189-330-39-00	1	\$1,242.00	DEPERALTA JUSTIN&SUSAN	
189-330-40-00	1	\$1,242.00	DALE REVOCABLE LIVING TRUST 03-24-16	



# EXHIBIT A

ASSESSOR PARCEL NUMBER	EDUs	AMOUNT TO LEVY	OWNER	COMMENT
189-330-41-00	1	\$1,242.00	SCHULZ SCOTT R	
189-330-42-00	1	\$1,242.00	ZARAGOZA JUAN J&BADILLA DIANA	
189-330-43-00	1	\$1,242.00	CALO JOHN F	
189-330-44-00	1	\$1,242.00	RODIECK NICHOLAS&MCBRIDE BRITTANY	
189-331-06-00	10	\$12,420.00	NATIVE OAKS GOLF CLUB INC	NATIVE OAKS GOLF COURSE
189-340-01-00	1	\$1,242.00	JOHNSON MARK	
189-340-02-00	1	\$1,242.00	MCKINLAY PETER&LAURA FAMILY TRUST 09-28-07	
189-340-03-00	1	\$1,242.00	LYNCH STEPHEN P	
189-340-04-00	1	\$1,242.00	WILCOX ALPHONSO C	
189-340-05-00	1	\$1,242.00	BARRION RAYMOND A&ANNA K	
189-340-06-00	1	\$1,242.00	CORREA MARCOS&LAVENIA J	
189-340-07-00	1	\$1,242.00	HANAVAN BRETT L&SHERRIANNE 2012 REVOCABLE TRUST	
189-340-08-00	1	\$1,242.00	GARY RICHARD C&MARIAN SURVIVORS TRUST 11-24-04R S	
189-340-09-00	1	\$1,242.00	WILLIS RYAN F&DEANA L C	
189-340-10-00	1	\$1,242.00	STILL MICHAEL FAMILY TRUST 06-16-16	
189-340-11-00	1	\$1,242.00	JENSEN ERIK S&JENNIFER R	
189-340-12-00	1	\$1,242.00	CARLSON JEFFREY&NANETTE REVOCABLE LIVING TRUST 11-	
189-340-13-00	1	\$1,242.00	HOOGERVORST TYLER A&JENNIFER	
189-340-14-00	1	\$1,242.00	HARPER TAMA&LARRY	
189-340-15-00	1	\$1,242.00	TOLER DAVID L JR	
189-340-16-00	1	\$1,242.00	GILBERT REVOCABLE TRUST 01-19-99	
189-340-17-00	1	\$1,242.00	DISANTO JACLYN R TRUST 05-13-22	
189-340-18-00	1	\$1,242.00	LANCASTER JANET L	
189-340-19-00	1	\$1,242.00	LONGO FAMILY TRUST 08-03-05	
189-340-20-00	1	\$1,242.00	BONEBRIGHT MARK&CAROLYN FAMILY TRUST 12-07-19	
189-340-21-00	1	\$1,242.00	PERKINS LEE M&WHITNEY A	
189-340-22-00	1	\$1,242.00	MAYER ROBERT&JO A	
189-340-23-00	1	\$1,242.00	WALLIS MARNI M	
189-340-24-00	1	\$1,242.00	BERLINGUETTE PAUL&ASIKHAN-BERLINGUETTE NURSEL	
189-340-25-00	1	\$1,242.00	STUBBS JAN P&YANA K	
189-340-26-00	1	\$1,242.00	WILLIAMS MARK A&JULIE A	
189-340-27-00	1	\$1,242.00	HUERTA SELSO	
189-340-28-00	1	\$1,242.00	JENSEN FAMILY TRUST 12-29-09	
189-340-29-00	1	\$1,242.00	ROCHA JASON P&JANICE B	
189-340-30-00	1	\$1,242.00	MEZA HAROLD A&JENNIFER A	
189-340-31-00	1	\$1,242.00	LIUAG RANDY	
189-340-32-00	1	\$1,242.00	KARDEL WILLIAM S&ALYDIA M	
189-341-01-00	1	\$1,242.00	COURTNEY BRUCE W&LORI A FAMILY TRUST 04-29-16	
189-341-02-00	1	\$1,242.00	CAMERON AARON&CRISTIANA S	
189-341-03-00	1	\$1,242.00	SABAS 2023 TRUST 05-27-23	
189-341-04-00	1	\$1,242.00	PIRACCI ANTHONY F&CYNTHIA L	
189-341-05-00	1	\$1,242.00	LOCKE YVONNE D E	
189-341-06-00	1	\$1,242.00	PAZ DONALD S&DEBORAH A	
189-341-07-00	1	\$1,242.00	FINCH PATRICK TRUST 03-03-23	
189-341-08-00	1	\$1,242.00	MEDIN FAMILY TRUST 11-01-12	
189-341-09-00	1	\$1,242.00	BICKFORD JEFFREY JR&CYNTHIA	
189-341-10-00	1	\$1,242.00	NELSON LEE A&CHANA R	



# EXHIBIT A

ASSESSOR PARCEL NUMBER	EDUs	AMOUNT TO LEVY	OWNER	COMMENT
189-341-11-00	1	\$1,242.00	SOLOMON LEONARD&KELLY A	
189-341-12-00	1	\$1,242.00	WINGO ROBERT F&ELAINEROSE L	
189-341-13-00	1	\$1,242.00	GRAHAM LAWRENCE&BARBARA LIVING 1998 TRUST	
189-341-14-00	1	\$1,242.00	RUBIO VICTOR&ROYA	
189-341-15-00	1	\$1,242.00	ORTEGA DOMINGO&IRMA	
189-341-16-00	1	\$1,242.00	BENNER MARC E&LARYSSA M	
189-341-17-00	1	\$1,242.00	GUTIERREZ FAMILY TRUST 12-28-04	
189-341-18-00	1	\$1,242.00	BALES JOLIE A	
189-341-19-00	1	\$1,242.00	SIMS HUBERT A&DEBORAH R	
189-341-20-00	1	\$1,242.00	YOUNG ROBERT E REVOCABLE TRUST 06-14-22	
189-341-21-00	1	\$1,242.00	DIANA M B FAMILY TRUST 06-06-02	
189-341-22-00	1	\$1,242.00	BOLEDA ALBERTO&JANINE LIVING TRUST 02-04-22	
189-341-23-00	1	\$1,242.00	STRANG SUSANA M	
189-341-24-00	1	\$1,242.00	MADAYAG FAMILY TRUST 06-06-17	
189-341-25-00	1	\$1,242.00	ALT EDWARD J&LYNN E	
189-341-26-00	1	\$1,242.00	TARANTINO MICHAEL V&CAROLE L	
189-341-27-00	1	\$1,242.00	MARTINEZ ARMANDO&DIANA	
189-341-28-00	1	\$1,242.00	GORDON EDWARD I	
189-341-29-00	1	\$1,242.00	PUA MANUEL&VERONICA	
189-341-30-00	1	\$1,242.00	MURRIN 2003 FAMILY TRUST	
189-341-31-00	1	\$1,242.00	NGUYEN CYNTHIA NHUCHI	
189-341-32-00	1	\$1,242.00	MARTINEZ DAVID&TAYDEE L	
189-341-33-00	1	\$1,242.00	CASH KEVIN S&ANGELA F	
189-341-34-00	1	\$1,242.00	ONEILL CHRISTOPHER P&AMANDA L	
189-341-35-00	1	\$1,242.00	BRODHAG WILLIAM&LOLITA	
189-341-36-00	1	\$1,242.00	FIGURIDO GREGORY&VERA E	
189-341-37-00	1	\$1,242.00	YOUNG MICHAEL A&SABRINA	
189-341-38-00	1	\$1,242.00	HALLORAN MICHAEL W	
189-341-39-00	1	\$1,242.00	SANDOVAL ENRIQUE M&CECILIA D	
189-341-40-00	1	\$1,242.00	HUGHES FAMILY TRUST 04-01-08	
189-341-41-00	1	\$1,242.00	HARRIS TRUST 06-28-24	
189-341-42-00	1	\$1,242.00	ILINYKH FAMILY TRUST 12-15-04	
189-341-43-00	1	\$1,242.00	TAKI MEHBOOB	
189-341-44-00	1	\$1,242.00	COTTLE DIANE S TRUST 03-16-93	
189-341-45-00	1	\$1,242.00	YOUSEFI ALI	
189-341-46-00	1	\$1,242.00	WATSON WILLIE L&MCGAHA LINDA	
189-341-47-00	1	\$1,242.00	KLINGLER KEITH L&PATTI J	
189-341-48-00	1	\$1,242.00	DENNIES PAUL&SHAUNA TYLER	
189-341-49-00	1	\$1,242.00	CHAPUS REVOCABLE LIVING TRUST 03-22-21	
189-341-50-00	1	\$1,242.00	TASTO FAMILY TRUST 10-25-16	
189-341-51-00	1	\$1,242.00	CABRERA CESAR G III&MIA-LEE B	
189-341-52-00	1	\$1,242.00	GERTNER BRADLEY J&SUSAN J	
189-341-53-00	1	\$1,242.00	HARRINGTON CHET&JOYCE	
189-341-54-00	1	\$1,242.00	JOYCE RONALD W&ELLEN K	
189-341-55-00	1	\$1,242.00	RUBIO GEORGE&MARTI MARTHA D	
189-341-56-00	1	\$1,242.00	CORDES FAMILY TRUST 03-14-08	
189-341-57-00	1	\$1,242.00	ALLEN H&R FAMILY TRUST 10-18-13	



# EXHIBIT A

ASSESSOR PARCEL NUMBER	EDUs	AMOUNT TO LEVY	OWNER	COMMENT
189-341-58-00	1	\$1,242.00	MALIWAT ARTURO O&ELSA M C	
189-341-59-00	1	\$1,242.00	GOLD LIVING TRUST 05-18-22	
189-341-60-00	1	\$1,242.00	WALACONIS YVONNE	
189-341-61-00	1	\$1,242.00	ROASHAN SIDDIQ&MARIAM P	
189-341-62-00	1	\$1,242.00	WILLIAMS JUSTIN&ANDREA FAMILY TRUST 04-11-12	
189-341-63-00	1	\$1,242.00	PACE MILTON S&MEEKS TRACEY	
189-341-65-00	1	\$1,242.00	RO CHARLES CHUNG&KIM DIANA SUN-YONG	
189-341-66-00	1	\$1,242.00	FLOHRE FAMILY TRUST 12-11-13	
189-341-67-00	1	\$1,242.00	KUCK MARK G&NANCIE M	
189-341-68-00	1	\$1,242.00	PARSONS WILLIAM S&BARONI LESLY M	
189-341-69-00	1	\$1,242.00	DEXTER MARK D&BEVERLY A	
189-341-70-00	1	\$1,242.00	TRINH FAMILY LIVING TRUST	
189-341-71-00	1	\$1,242.00	WALKER MARY A&RUSSELL D LIVING TRUST 02-17-17	
189-341-72-00	1	\$1,242.00	LACSON DIREN F C&ANDA-LACSON MELANIE	
189-341-73-00	1	\$1,242.00	WILMA BRIAN J&DEBORAH L	
189-341-74-00	1	\$1,242.00	BOSCH 2011 FAMILY TRUST 03-19-11	
189-341-75-00	1	\$1,242.00	MAKI PAUL M&MINASSIAN NATALI A	
189-341-76-00	1	\$1,242.00	JONES BRYAN&JULIE	
189-341-77-00	1	\$1,242.00	MACARI LIVING TRUST 11-15-04	
189-341-78-00	1	\$1,242.00	LASERNA RAFAEL C&EDNA C V	
189-341-79-00	1	\$1,242.00	WEST FAMILY TRUST 12-28-00	
189-341-80-00	1	\$1,242.00	JOHNSON DONNA C TRUST 12-27-19	
189-341-81-00	1	\$1,242.00	SMUTS DANIEL&CYNTHIA	
189-341-82-00	1	\$1,242.00	RUBIO SERGIO&GUADALUPE A	
189-341-83-00	1	\$1,242.00	CAGEY VALLEY CORPORATION	
189-341-84-00	1	\$1,242.00	COMMON FAMILY TRUST 03-28-24	
189-341-85-00	1	\$1,242.00	TURPIN LIVING TRUST 03-21-16	
189-341-86-00	1	\$1,242.00	DION PIERRE&RENEE REVOCABLE TRUST 03-15-23	
189-341-87-00	1	\$1,242.00	KENNEDY FAMILY TRUST 05-19-14	
189-341-88-00	1	\$1,242.00	KLEM REVOCABLE LIVING TRUST 09-19-18	
189-341-89-00	1	\$1,242.00	DO PETER&LYNN FAMILY TRUST 05-18-12	
189-342-01-00	1	\$1,242.00	GILMORE DAVID L&JUANITA	
189-342-02-00	1	\$1,242.00	ROSARIO ISMAEL JR&ROSA E	
189-342-03-00	1	\$1,242.00	KAZEMEINI MOHAMMAD R&LEYLA	
189-342-04-00	1	\$1,242.00	LEE ING SUNG FAMILY TRUST 10-31-19	
189-342-05-00	1	\$1,242.00	GAO DAVID PEI-HSIU	
189-342-06-00	1	\$1,242.00	FERRER SERGIO&KATHERINE	
189-342-07-00	1	\$1,242.00	SEDIO REVOCABLE LIVING TRUST 06-28-17	
189-342-08-00	1	\$1,242.00	ARMOSINO LIVING TRUST 03-31-23	
189-342-09-00	1	\$1,242.00	RHODES DAVID W&KAROLE L	
189-342-10-00	1	\$1,242.00	BORDBAR ASGHAR&MOJGAN	
189-342-11-00	1	\$1,242.00	SALT ALONZO&BIASON ALLAN	
189-342-12-00	1	\$1,242.00	DAME STEVEN L&HISAMI M	
189-342-13-00	1	\$1,242.00	RATANPAL AMARJIT S&AMRITA K	
189-342-14-00	1	\$1,242.00	CHERRY EDWARD L&JEANNE M	
189-342-15-00	1	\$1,242.00	ANDERSEN TRUETT&MICHELLE	
189-342-16-00	1	\$1,242.00	GRAHAM ROBERT M&JILLIAN	



# EXHIBIT A

ASSESSOR PARCEL NUMBER	EDUs	AMOUNT TO LEVY	OWNER	COMMENT
189-342-17-00	1	\$1,242.00	ADIKES DAN	
189-342-18-00	1	\$1,242.00	PHAM TU CAM&DANA DIANA	
189-342-19-00	1	\$1,242.00	JUACHON JED&AGBAYANI JESSICA	
189-342-20-00	1	\$1,242.00	HACINAS ROMEO Z&ZENaida TRS	
189-342-22-00	1	\$1,242.00	CRAIG DONALD J	
189-342-23-00	1	\$1,242.00	HOPKINS LUKE D	
189-342-24-00	1	\$1,242.00	KAUFFMAN HEATHER E&ROBERT K	
189-342-25-00	1	\$1,242.00	GITOBU ALLAN M&MERCY M	
189-342-26-00	1	\$1,242.00	FINDLEY ALLEN F&MAZZA MARY E	
189-342-27-00	1	\$1,242.00	FALEJ ANDREW W&ELLEN K	
189-342-28-00	1	\$1,242.00	GARITTA DAVID	
189-342-29-00	1	\$1,242.00	WILLARDSON ALAN K&ALLISON L	
189-342-30-00	1	\$1,242.00	ARICO NICHOLAS&STEPHANIE	
189-342-31-00	1	\$1,242.00	DREYER SAMUEL L TR	
189-342-32-00	1	\$1,242.00	GRIMES TORREY&WANDA	
189-342-33-00	1	\$1,242.00	JOSAN SUKHVEER S&PARMJIT K	
189-350-01-00	1	\$1,242.00	HEATER RONALD&MARLENE	
189-350-02-00	1	\$1,242.00	WILCOX BRIAN L&JENNYLIND A	
189-350-03-00	1	\$1,242.00	HALL WILLIAM C&MELISSA	
189-350-04-00	1	\$1,242.00	DOTSON DONALD A&JOYCE A REVOCABLE LIVINGTRUST	
189-350-05-00	1	\$1,242.00	KIRK JAMES A&SHERRY A	
189-350-06-00	1	\$1,242.00	WELSH FAMILY TRUST 01-02-04	
189-350-07-00	1	\$1,242.00	BITRICK JOHN&BROWN STEVEN	
189-350-08-00	1	\$1,242.00	DAVIS BRUCE	
189-350-09-00	1	\$1,242.00	DAY CORT&NICOLE	
189-350-10-00	1	\$1,242.00	NGUYEN THIEN D&FRIEDA	
189-350-11-00	1	\$1,242.00	GROVER VICTOR K&ADKINS JEANETTE	
189-350-12-00	1	\$1,242.00	ORYWAL ERIC&KERRY	
189-350-13-00	1	\$1,242.00	ALVAREZ ROGELIO L&RODRIGUEZ BELEN V	
189-350-14-00	1	\$1,242.00	WILKE LIVING TRUST 03-16-12	
189-350-15-00	1	\$1,242.00	CHACON EFRAIN A&AYON JAZMINE C	
189-350-16-00	1	\$1,242.00	SIANKO JEFFREY A&LINDA A	
189-360-01-00	1	\$1,242.00	TERRY THOMAS&CHERYL FAMILY TRUST 07-26-19	
189-360-02-00	1	\$1,242.00	OSORIO ALFONSO H JR&LARA-CERVANTES ENRIQUETA	
189-360-03-00	1	\$1,242.00	ROBINSON MICHAEL R&SYLVIA R	
189-360-04-00	1	\$1,242.00	CAMERINO FAMILY TRUST 08-20-13	
189-360-05-00	1	\$1,242.00	CLEMENS JOHN E	
189-360-06-00	1	\$1,242.00	DAUGHERTY KEVIN D&CAROLYN A	
189-360-07-00	1	\$1,242.00	EBRAHIMIAN MASHAALLAH REVOCABLE TRUST 04-17-09	
189-360-08-00	1	\$1,242.00	TOWSLEY PAUL H REVOCABLE TRUST 05-22-01	
189-360-09-00	1	\$1,242.00	STAFFORD ARNOLD REVOCABLE LIVING TRUST 07-02-18	
189-360-10-00	1	\$1,242.00	BROWN DENNIS&LINDA TRUST 07-20-22	
189-360-11-00	1	\$1,242.00	EISCHEID LANCE J&JOCELYN J	
189-360-12-00	1	\$1,242.00	MCNAMARA FAMILY TRUST 03-20-19	
189-360-13-00	1	\$1,242.00	JONES KEVYN ROBERT&LORI TAYLOR REVOCABLE TRUST 02-	
189-360-14-00	1	\$1,242.00	BARON-PULECIO RACHEL	
189-360-15-00	1	\$1,242.00	HIGGINS JAMES L JR&ANDREWS-HIGGINS STEPHANIE ET AL	



# EXHIBIT A

ASSESSOR PARCEL NUMBER	EDUs	AMOUNT TO LEVY	OWNER	COMMENT
189-360-16-00	1	\$1,242.00	IDGAR-PLOWMAN RICHARD TRUST 02-28-20	
189-360-17-00	1	\$1,242.00	CONNELLY CHRISTOPHER&CORYELLE	
189-360-18-00	1	\$1,242.00	KELLERMAN KYLE&ERINN	
189-360-19-00	1	\$1,242.00	RODRIGUEZ JAMES K&LORETTE L	
189-360-20-00	1	\$1,242.00	MCKEE W SCOTT JR&ANN REVOCABLE TRUST 10-05-07	
189-360-21-00	1	\$1,242.00	MIDDLETON HAROLD&VALORIE L REVOCABLE INTER VIVOS T	
189-360-22-00	1	\$1,242.00	NGUYEN JIMMY T	
189-360-23-00	1	\$1,242.00	BALINO FAMILY TRUST 09-19-00	
189-360-24-00	1	\$1,242.00	DELACASA DANIEL&ADRIANA 2022 LIVING TRUST	
189-360-25-00	1	\$1,242.00	SOTO VICTOR&ALONDRA	
189-360-26-00	1	\$1,242.00	SIMPSON MICHAEL&PRICE LAZELL	
189-360-27-00	1	\$1,242.00	OTT BURKHARD&CHRISTINE	
189-360-28-00	1	\$1,242.00	BORCHARD JAMES A&MARLENE A	
189-360-29-00	1	\$1,242.00	GAGLIANO EMANUELE T&TERESA	
189-360-30-00	1	\$1,242.00	FAREKIAN-BESINQUE TRUST 12-23-14	
189-360-31-00	1	\$1,242.00	MOSE TRUWERWIN&MARITISS	
189-360-32-00	1	\$1,242.00	THOMAS GREGORY&PEGGY D	
189-360-33-00	1	\$1,242.00	PAZ OSCAR&MARGARITA LIVING TRUST 05-19-05	
189-360-34-00	1	\$1,242.00	WHITE FAMILY TRUST 09-21-97	
189-360-35-00	1	\$1,242.00	CHANG SUSAN SHENG HSUAN	
189-360-36-00	1	\$1,242.00	KATZDORN ANTHONY W&MIRIAM	
189-360-37-00	1	\$1,242.00	HANAK JOHN F&WANG JARILYN	
189-360-38-00	1	\$1,242.00	ADAIR GREDORY D&TANYA M FAMILY TRUST 07-31-20	
189-360-39-00	1	\$1,242.00	WEHBA MOHAMED	
189-360-40-00	1	\$1,242.00	IRVING TROY&JENNIFER	
189-360-41-00	1	\$1,242.00	INGHAM MARIE P M	
189-360-42-00	1	\$1,242.00	OBANA CRISPULO L JR	
189-360-43-00	1	\$1,242.00	NAVARRO CLAUDIA E S	
189-360-44-00	1	\$1,242.00	DAY SCOTT	
189-360-45-00	1	\$1,242.00	STRUNK MERRITT A&KATHRIN M	
189-360-46-00	1	\$1,242.00	NELMS CARY T&PAMELA M	
189-360-47-00	1	\$1,242.00	MARTIN MARJORIE P	
189-360-48-00	1	\$1,242.00	SATTERWHITE RODNEY	
189-360-49-00	1	\$1,242.00	ZADORSKI FAMILY TRUST 01-08-15	
189-360-50-00	1	\$1,242.00	RADIANT PROMISES INC	
189-360-51-00	1	\$1,242.00	REYES CARMELITA F	
189-360-52-00	1	\$1,242.00	DIAZRAMIREZ JORGE E&BRENDA	
189-360-53-00	1	\$1,242.00	WATSON KARIM A	
189-360-54-00	1	\$1,242.00	FIFTY50 FAMILY TRUST 06-23-17	
189-360-55-00	1	\$1,242.00	HERNANDEZ ELYZER A&PRIETO SHIRLEY A	
189-360-56-00	1	\$1,242.00	LOPATO FAMILY TRUST 10-04-13	
189-360-57-00	1	\$1,242.00	COUGHLIN ROBERT J&VICKY L	
<b>Total</b>	<b>279 EDUs</b>	<b>\$346,518.00</b>	<b>270 Parcels</b>	



# EXHIBIT B

**VALLEY CENTER MUNICIPAL WATER DISTRICT  
WOODS VALLEY RANCH SEWER SERVICE AREA (SERVICE AREA 2)  
SEWER SERVICE CHARGE ANNUAL REPORT  
FIXED CHARGE SPECIAL ASSESSMENT TO BE LEVIED FOR FISCAL YEAR 2025-2026  
COUNTY FUND NO. 6690-33  
TRA 94075**

ASSESSOR PARCEL NUMBER	EDUs	AMOUNT TO LEVY	OWNER	COMMENT
APN	EDUs Connected	Column1	Owner	Comments
188-250-36-00	1	\$1,242.00	BOSE JACK&CAROLINE FAMILY TRUST 04-21-82	
188-250-45-00	1	\$1,242.00	GREENS VALLEY CENTER LLC	
188-231-25-00	1	\$1,242.00	MIKHAIL LIVING TRUST 02-11-19	
188-231-31-00	1	\$1,242.00	LEE KEY H&GRACE C	
188-250-14-00	2	\$2,484.00	AUTOMOTIVE SPECIALIST L P	
186-270-35-00	2	\$2,484.00	A TUNE ZOO LLC	
188-240-89-00	3	\$3,726.00	VALLEY CENTER MUNICIPAL WATER DISTRICT	Hand Bill
189-281-12-00	3	\$3,726.00	SOUTHWEST FEED PROPERTIES LLC	
186-270-33-00	4	\$4,968.00	TRYST UP LA CROP LLC	
189-281-01-00	1	\$1,242.00	RMS PROPERTY HOLDINGS 2 LLC	
189-281-06-00	1	\$1,242.00	SMITH ROBERT M&CONSTANCE FAMILY TRUST 08-28-91	
189-281-07-00	1	\$1,242.00	RMS PROPERTY HOLDINGS LLC	
189-281-16-00	1	\$1,242.00	SMITH ROBERT M&CONSTANCE FAMILY TRUST 08-28-91	
188-250-19-00	5	\$6,210.00	DELSECCO JONATHAN C 2019 TRUST 12-26-19 ET AL	
186-230-16-00	1	\$1,242.00	VALLEY CENTER OIL CORP	
189-094-24-00	1	\$1,242.00	ANGELES RUBEN&ABIGAIL	Pre-Paid \$5,000 Toward AD 2012-1 Assessment
189-094-26-00	1	\$1,242.00	SANCHEZ RAMIRO T	
189-094-28-00	1	\$1,242.00	GOODWIN DIANNA	
189-094-29-00	1	\$1,242.00	RODRIGUEZ FIDENCIO S	
189-094-30-00	1	\$1,242.00	MENDOZA SIMON&CARMEN	
189-094-31-00	1	\$1,242.00	WEBER THOMAS&YEH JENNIFER	
189-094-32-00	1	\$1,242.00	MILE HIGH RENTALS LLC	
189-094-33-00	1	\$1,242.00	NAVARRO ALFREDO C&ROSAURA	
189-094-34-00	1	\$1,242.00	CARTER BLAKE R&ERIN D	
189-094-35-00	1	\$1,242.00	FLORES JASON T	
189-094-36-00	1	\$1,242.00	CARPIO JORGE	
189-094-38-00	1	\$1,242.00	CORRO JAVIER&CORONA ANABEL	
189-094-39-00	1	\$1,242.00	VERA JOSE A&MARIA C	
189-094-40-00	1	\$1,242.00	GARCIA IVAN	
189-281-02-00	1	\$1,242.00	SCHLUETER JOSHUA A&NICOLE I	
186-241-01-00	1	\$1,242.00	LABAR MARIA J	
186-241-02-00	1	\$1,242.00	PASCUA JEROME V&KATRINA E	
186-241-03-00	1	\$1,242.00	MACATULAD ERWIN&KIMBERLY N	
186-241-04-00	1	\$1,242.00	BILODEAU RACHEL N	
186-241-05-00	1	\$1,242.00	PINA RUBEN&MARTHA J	
186-241-06-00	1	\$1,242.00	RADCLIFFE JOHN J REVOCABLE TRUST 11-12-15	
186-241-07-00	1	\$1,242.00	AGUILAR RAUL M&EDITA S	
186-241-08-00	1	\$1,242.00	ENCARNACION GLENN T&MARIA C	
186-241-09-00	1	\$1,242.00	DHANANI KAUSHIK H	



# EXHIBIT B

ASSESSOR PARCEL NUMBER	EDUs	AMOUNT TO LEVY	OWNER	COMMENT
186-241-10-00	1	\$1,242.00	SARAUZ ROBERTO C V&VINUEZA LAURA	
186-241-11-00	1	\$1,242.00	ROBSON MATTHEW A&ORTEGA NANCY S	
186-241-12-00	1	\$1,242.00	INES ALVIN F&AGNES C	
186-241-13-00	1	\$1,242.00	DALE TRAVIS&SARAH	
186-241-14-00	1	\$1,242.00	BURNINGHAM RANDALL&JOANNA	
186-241-15-00	1	\$1,242.00	FITZPATRICK TOD&MICHELLE S B	
186-241-16-00	1	\$1,242.00	SAMPILO CYRON&IGNACIO-SAMPILO CHRIS	
186-241-17-00	1	\$1,242.00	B&N TRUST 03-10-05	
186-241-18-00	1	\$1,242.00	CARVALLO JORGE&MARGARET N	
186-241-19-00	1	\$1,242.00	FERREA ALBERT J II&HEATHER	
186-241-20-00	1	\$1,242.00	ELLSWORTH MATTHEW&CHOW EMILY	
186-241-21-00	1	\$1,242.00	SARKISYAN FELIKS S&JAINA S	
186-241-22-00	1	\$1,242.00	DOMINGUEZ MATTHEW&HAMILTON ANDREA	
186-241-23-00	1	\$1,242.00	BARNABA GIANFRANCO B&JESSICA M	
186-241-24-00	1	\$1,242.00	WOLFF ANDREW V&CASSIE M	
186-241-25-00	1	\$1,242.00	MANGAHAS RAMIRO M&MILAFLO M	
186-241-26-00	1	\$1,242.00	ALMEDA BRYAN&TRISHA	
186-241-27-00	1	\$1,242.00	GODHIA FAMILY TRUST 10-10-06	
186-241-28-00	1	\$1,242.00	DOSHI VALMIK	
186-241-29-00	1	\$1,242.00	BETANCOURT FRANCISCO&ROCIO	
186-241-30-00	1	\$1,242.00	HADRYN SEBASTIAN&APRIL	
186-241-31-00	1	\$1,242.00	KAMPF JAMAR&MECCA Y	
186-241-32-00	1	\$1,242.00	TANAG SHARLENE	
186-241-33-00	1	\$1,242.00	ACOSTA ENGELS A&SILVIA K	
186-241-34-00	1	\$1,242.00	DEGUIA RAMON&JENNY M	
186-241-36-00	1	\$1,242.00	LOVE DARROLL&DIEZMO-LOVE AGNES	
186-241-37-00	1	\$1,242.00	PINZON ELAINE V	
186-241-38-00	1	\$1,242.00	LILLEY-ANDERSON JACKI C 2010 TRUST 06-07-10	
186-241-39-00	1	\$1,242.00	RAO RAJASEKHAR M&RAJASEKHAR ARUNA	
186-241-40-00	1	\$1,242.00	BURKE KIMBERLY L	
186-241-41-00	1	\$1,242.00	AQUINO FRANK G&GAMADIA SHARON B	
186-241-42-00	1	\$1,242.00	DELGADILLO MARIO A L	
186-241-43-00	1	\$1,242.00	MARSHALL DARREN S&LINDA J	
186-241-44-00	1	\$1,242.00	SKILES LANCE S&TARYN R	
186-241-45-00	1	\$1,242.00	MALLORY SHANE M&ANGELA M	
186-241-46-00	1	\$1,242.00	TORRES-JOHNSON DAVID M&NOAH J	
186-241-47-00	1	\$1,242.00	BAJADO GARRY&EVA A	
186-241-48-00	1	\$1,242.00	DINOSO GARY&MELISSA	
186-241-49-00	1	\$1,242.00	NAZARENO KRISTIAN M&JAMIE R P	
186-241-50-00	1	\$1,242.00	GONZALEZ JOEL V&ARACELI V	
186-241-51-00	1	\$1,242.00	QUIAMBAO RAYMUNDO D&MARIE R A	
186-241-52-00	1	\$1,242.00	DELEON HECTOR&MAYRA	
186-241-53-00	1	\$1,242.00	ROLLA JOHN	
186-241-54-00	1	\$1,242.00	TAYLOR STEVEN W&SARDINICA G	
186-241-55-00	1	\$1,242.00	MADDOX LULA	
186-241-56-00	1	\$1,242.00	VAGHASIYA ANKITKUMAR&DHANANI SHITAL	
186-241-57-00	1	\$1,242.00	DANG TAM NGOC&TRUONG ANH LOAN THI	
186-241-58-00	1	\$1,242.00	KOLLI BHAVANA&BANDARUPALLI VENKATA V K	



# EXHIBIT B

ASSESSOR PARCEL NUMBER	EDUs	AMOUNT TO LEVY	OWNER	COMMENT
186-242-01-00	1	\$1,242.00	TORRES CARLOS D Q&QUINTERO VANESSA M	
186-242-02-00	1	\$1,242.00	BUNJES DAVID&LINDSEY	
186-242-03-00	1	\$1,242.00	MANEA NAJIB M	
186-242-04-00	1	\$1,242.00	MEADOR JAMES R JR&FERLAND BRIDGETTE L	
186-242-05-00	1	\$1,242.00	BEAL BRITT L II&AMY M	
186-242-06-00	1	\$1,242.00	SALAPARE ANACLETO D&ADELAIDA	
186-242-07-00	1	\$1,242.00	MUTHANNA MOHAMMED	
186-242-08-00	1	\$1,242.00	FARHAT NISAR A&SALEH REEMA J	
186-242-09-00	1	\$1,242.00	WEDEMEIER CHARLES F&CLAIRE A	
186-242-10-00	1	\$1,242.00	GONZALES RAFAEL G	
186-242-11-00	1	\$1,242.00	ARRIAGA BENJAMIN&ALVARADO KAREN A	
186-242-12-00	1	\$1,242.00	PADILLA GIAN J&HELEN C	
186-242-13-00	1	\$1,242.00	JIMENEZ RICARDO D&MEGAN A	
186-242-14-00	1	\$1,242.00	GIFFORD CHAD A&ALEXIS E	
186-242-15-00	1	\$1,242.00	EDGEWORTH FAMILY TRUST 02-10-04	
186-242-16-00	1	\$1,242.00	ANAND PRATEEK	
186-242-17-00	1	\$1,242.00	BURKE COLIN M&STEPHANIE W	
186-242-19-00	1	\$1,242.00	HENDRICKSON KENNETH&JAMIE TRUST 06-21-24	
186-242-20-00	1	\$1,242.00	VALENCIA ISMAEL	
186-242-21-00	1	\$1,242.00	ADAMS JAYSON S&ESPINOZA MARTHA E	
186-242-22-00	1	\$1,242.00	GONZALEZ NORBERTO A	
186-242-23-00	1	\$1,242.00	GARCIA JEREMIAS P	
186-242-24-00	1	\$1,242.00	ZANDIAN RASHID&KADEMI ARMITA	
186-242-25-00	1	\$1,242.00	CASSELL JEFFREY&MARI P	
186-242-26-00	1	\$1,242.00	KOU KEVIN&REE HWISEO	
186-242-27-00	1	\$1,242.00	PUJARI SAHIL D&SPENCER KARA N	
186-242-28-00	1	\$1,242.00	DING VICTOR	
186-242-29-00	1	\$1,242.00	HICKS RYAN D&KRISTEN N	
186-242-30-00	1	\$1,242.00	SJOELIN MARTIN K&ALINA A	
186-242-31-00	1	\$1,242.00	CHO HYUNDAE&ESTHER KIYOUNG	
186-242-32-00	1	\$1,242.00	RUIZ JEFFERSON G&AGNES B	
186-242-33-00	1	\$1,242.00	BATOON ALVIN&LING LING	
186-242-35-00	1	\$1,242.00	DELGADO KARLO&WOO HWAJUNG	
186-242-36-00	1	\$1,242.00	HARGETT CARLOS&LAUREN	
186-242-37-00	1	\$1,242.00	AARON KEVIN M&BAWALAN ANGELICA G	
186-242-38-00	1	\$1,242.00	CHOI SEUNG HYUK&KIM YOONJIN	
186-242-39-00	1	\$1,242.00	MOORE MAKENZY B	
186-242-40-00	1	\$1,242.00	SHUKLA DHANANJAY&JYOTI	
186-242-41-00	1	\$1,242.00	GOMEZ ALVARO&GRICELDA	
186-242-43-00	1	\$1,242.00	MANCILLA IVANN&CAMPOS-MANCILLA NANCY	
186-242-44-00	1	\$1,242.00	NANGPI JESSON&ESPERANZA JILL S	
186-242-45-00	1	\$1,242.00	RICE ANTHONY A	
186-242-46-00	1	\$1,242.00	JENKINS DUSTIN&HONORA M	
186-242-47-00	1	\$1,242.00	FRISBIE WILLIAM&CHARLOCK SAMANTHA	
186-271-01-00	1	\$1,242.00	POLLARD KERMIT L&IRMA E	
186-271-02-00	1	\$1,242.00	ABDALLAH YASMINE S	
186-271-03-00	1	\$1,242.00	JAVIER LORNA S LIVING TRUST 06-18-21	
186-271-04-00	1	\$1,242.00	DIOSDADO JUAN M	



# EXHIBIT B

ASSESSOR PARCEL NUMBER	EDUs	AMOUNT TO LEVY	OWNER	COMMENT
186-271-05-00	1	\$1,242.00	SIWACH GAURAV	
186-271-06-00	1	\$1,242.00	ELHARD JOSHUA S&RACHEL J	
186-271-07-00	1	\$1,242.00	PIRA SPENSER C	
186-271-08-00	1	\$1,242.00	STEVENSON JARRETT E	
186-271-09-00	1	\$1,242.00	KEARNEY JON A	
186-271-10-00	1	\$1,242.00	STEVENS 2017 TRUST 03-14-17	
186-271-11-00	1	\$1,242.00	SWENSON FLOYD R	
186-271-12-00	1	\$1,242.00	MANUEL MARCEL B&ROMMEL O	
186-271-13-00	1	\$1,242.00	DELACRUZ GENARO&HORTENCIA	
186-271-14-00	1	\$1,242.00	HUNLEY FRANK E&DAWN M	
186-271-15-00	1	\$1,242.00	NAMOU LEITH	
186-271-16-00	1	\$1,242.00	CONRIQUE DAVID&PRISCILLA	
186-271-17-00	1	\$1,242.00	MARKIN CODY J&JENNIFER C	
186-271-18-00	1	\$1,242.00	NATIVIDAD JASON D R&JENELYN A	
186-271-19-00	1	\$1,242.00	AGYEPONG ERIC A&ATHENA A TRUST 03-29-22	
186-271-20-00	1	\$1,242.00	KERBS TIMOTHY K&LORI A	
186-271-21-00	1	\$1,242.00	GOROZHANKIN DMITRY&BORSH NADIA	
186-271-22-00	1	\$1,242.00	YANG DAVIE&EMILY XUAN	
186-271-23-00	1	\$1,242.00	SORIANO DENIS	
186-271-24-00	1	\$1,242.00	RILLO JAY A&BRITTANY N	
186-271-25-00	1	\$1,242.00	REA TIMOTHY&VARTANIAN CRYSTAL	
186-271-26-00	1	\$1,242.00	LEYBA ERVIC G&JESSICA N	
186-271-27-00	1	\$1,242.00	THOMPSON JOHN A	
186-271-28-00	1	\$1,242.00	DARUGAR FAMILY TRUST 10-30-06	
186-271-29-00	1	\$1,242.00	EMMONS KENNETH J&AMBER C	
186-271-30-00	1	\$1,242.00	WALSH JEFFREY D&MICHELLE A	
186-271-31-00	1	\$1,242.00	BILTZ KEVIN R	
186-271-32-00	1	\$1,242.00	QUIROGA ROQUE A	
186-271-33-00	1	\$1,242.00	FITZGERALD JAMES S&MYLENE	
186-271-34-00	1	\$1,242.00	RICCIO GIUSEPPE&KILLEN MADISON	
186-271-35-00	1	\$1,242.00	BUTALID AMANDO&ALVA	
186-271-36-00	1	\$1,242.00	SUBKOW AARON J&VICTORIA J	
186-271-37-00	1	\$1,242.00	VIALET ROY G&ENID	
186-271-38-00	1	\$1,242.00	KOEHL AMANDA R	
186-271-40-00	1	\$1,242.00	WILLIAMS LUKE&ANGELEA	
186-271-41-00	1	\$1,242.00	PELLETIER FAMILY TRUST 06-06-14	
186-271-42-00	1	\$1,242.00	LOMELI MELISSA A	
186-271-43-00	1	\$1,242.00	MORANTE RALPH J L&FLORENCE O F	
186-271-44-00	1	\$1,242.00	SANDERSON JOHN R&SALLY S FAMILY TRUST 10-21-99	
186-271-45-00	1	\$1,242.00	SANDERSON JOHN R&SALLY S FAMILY TRUST 10-21-99	
186-271-46-00	1	\$1,242.00	REEDER ELIZABETH E	
186-271-47-00	1	\$1,242.00	CORNWELL LAURENCE P&LAMB WILSENA AV	
186-271-48-00	1	\$1,242.00	RENNIX LIVING TRUST 11-30-17	
186-750-01-00	1	\$1,242.00	ANDA VICTOR M D&CARRILLO RITA	
186-750-02-00	1	\$1,242.00	5 STAR LEGACY PARTNERS LLC	
186-750-03-00	1	\$1,242.00	RAFAEL OSCAR&GRELYN A	
186-750-04-00	1	\$1,242.00	GABRIEL RODRIGO T&SYLVIA T	
186-750-05-00	1	\$1,242.00	NICOLETTI ROSEMARY	



# EXHIBIT B

ASSESSOR PARCEL NUMBER	EDUs	AMOUNT TO LEVY	OWNER	COMMENT
186-750-06-00	1	\$1,242.00	LAIQ AIMAL&KAYLA H	
186-750-07-00	1	\$1,242.00	RAMOS TANG TRUST 02-18-22	
186-750-08-00	1	\$1,242.00	KANAAN SAMER&LAURA	
186-750-09-00	1	\$1,242.00	BOBERG GARY&RHONA R	
186-750-10-00	1	\$1,242.00	KULGEYKO VLADIMIR&OLESYA	
186-750-11-00	1	\$1,242.00	CDLN LIVING TRUST 12-08-21	
186-750-12-00	1	\$1,242.00	WANG LIVING TRUST 01-11-19	
186-750-13-00	1	\$1,242.00	NASCIMENTO THIAGO F&LINDA S	
186-750-14-00	1	\$1,242.00	SULLINS FAMILY SURVIVORS TRUST 08-16-12	
186-750-15-00	1	\$1,242.00	GNIBUS BRETT R&CARLY R	
186-750-16-00	1	\$1,242.00	CALDERON ABIGAIL	
186-750-17-00	1	\$1,242.00	REED RYAN R&MAKENNA L	
186-750-18-00	1	\$1,242.00	MALLARE MARK	
186-750-19-00	1	\$1,242.00	BAHR NADER&EVON	
186-750-20-00	1	\$1,242.00	WILLIAMS FAMILY TRUST 05-06-21	
186-750-21-00	1	\$1,242.00	TRUE BRIAN M&JENNIFER R	
186-750-22-00	1	\$1,242.00	FODREY TIMOTHY J&TAMMY	
186-750-23-00	1	\$1,242.00	RAMIREZ JECTOFER B&COLOMA CAROL A	
186-750-24-00	1	\$1,242.00	CALDERON ALBERTO F&LAURA E	
186-750-25-00	1	\$1,242.00	REA JOEL&STELLA	
186-750-26-00	1	\$1,242.00	MARTINEAU RYAN A&TAKAOKA-MARTINEAU KIMBERLY D	
186-750-27-00	1	\$1,242.00	BRUNO ANDREA&LISA WAN YI	
186-750-28-00	1	\$1,242.00	WANGYAL GYATSO FAMILY TRUST 02-06-23	
186-750-29-00	1	\$1,242.00	WOODS FAMILY TRUST 12-20-01	
186-750-30-00	1	\$1,242.00	NOLL ANDREW&ROSE A	
186-750-31-00	1	\$1,242.00	DANIELS THEOTIS	
186-750-32-00	1	\$1,242.00	ISKANDER GEORGE R&MONA F AB LIVING TRUST 03-22-01	
186-750-33-00	1	\$1,242.00	YENIGALLA SRILATHA&NANGAPURAM LAKSHMI N K	
186-750-34-00	1	\$1,242.00	CURTIS TONY L&MITCHELL MYNIESHA N	
186-750-35-00	1	\$1,242.00	JOHNSTON MARIA	
186-750-36-00	1	\$1,242.00	MASANQUE ADRIAN G&MELODY M	
186-750-37-00	1	\$1,242.00	ROACH DANIEL&GORZKO-ROACH KAY	
186-750-38-00	1	\$1,242.00	ENG CHRISTOPHER T	
186-750-39-00	1	\$1,242.00	FREUDINGER JOHN C&DANA Y	
186-750-40-00	1	\$1,242.00	MAHLER GLEN&CYNTHIA	
186-750-41-00	1	\$1,242.00	GRIJALVA RUBEN A H&ORTIZ ESTHER I M	
186-750-42-00	1	\$1,242.00	BEGNAZAROV SERDER	
186-750-43-00	1	\$1,242.00	KORTLANG FAMILY TRUST 04-29-24	
186-750-44-00	1	\$1,242.00	LIEBER KAREN&KEN FAMILY TRUST 01-25-24	
186-750-45-00	1	\$1,242.00	VERDUGO FAMILY TRUST 05-17-24	
186-750-46-00	1	\$1,242.00	VU QUYNH&TRAN VIET	
186-750-47-00	1	\$1,242.00	ENRIQUEZ NESTOR&JHOANNA	
186-750-48-00	1	\$1,242.00	ZUNIGA ELISEO A&SONIA O	
186-750-49-00	1	\$1,242.00	SKUPNIK JONATHAN&KRISTINE M	
186-750-50-00	1	\$1,242.00	TRAN BE&THO FAMILY TRUST 01-24-03	
186-750-51-00	1	\$1,242.00	BAJADO JOSEPH&EMERITA	
186-750-52-00	1	\$1,242.00	RAYA JASON&SAMANTHA	
186-750-53-00	1	\$1,242.00	ROSHANKOUHI PEIMAN&REZVANIYEH SOBHANI	



# EXHIBIT B

ASSESSOR PARCEL NUMBER	EDUs	AMOUNT TO LEVY	OWNER	COMMENT
186-750-54-00	1	\$1,242.00	WANGYAL GYATSO FAMILY TRUST 02-06-23	
186-750-55-00	1	\$1,242.00	MATTHEWS ROBERT D&CARMENCITA M	
186-750-56-00	1	\$1,242.00	STRATMAN FAMILY TRUST 04-21-22	
186-750-57-00	1	\$1,242.00	NIBUNGCO EXEQUIEL V&CYNTHIA A	
186-750-58-00	1	\$1,242.00	MARTINEAU JOHN H&DEBORAH L	
186-760-01-00	1	\$1,242.00	DUARTE DENNISTED M&GEMMALYN D	
186-760-02-00	1	\$1,242.00	KHAMISA NAZIR&SHELINA REVOCABLE LIVING TRUST 04-29	
186-760-03-00	1	\$1,242.00	SIMS FELIX A&SAUL-SIMS JILL C	
186-760-04-00	1	\$1,242.00	ASHBROOK ZACKOREY E D&KADEE I	
186-760-05-00	1	\$1,242.00	VIERRA FAMILY TRUST 10-28-10	
186-761-01-00	1	\$1,242.00	WHEELER FAMILY 2000 TRUST 02-14-00	
186-761-02-00	1	\$1,242.00	LOPEZ DENNIS&IVAN	
186-761-03-00	1	\$1,242.00	MCILVAINE RONALD E JR&CAROLINE SOLEDAD	
186-761-04-00	1	\$1,242.00	THUILIERE INGRID	
186-761-05-00	1	\$1,242.00	PARKER STEVEN R&JAIME L	
186-761-06-00	1	\$1,242.00	NORDAL CRAIG	
186-761-07-00	1	\$1,242.00	BRODEEN DAVID M&DELIA P TRUST 05-04-16	
186-761-08-00	1	\$1,242.00	ROJAS BALESTRINI FAMILY TRUST 11-05-20	
186-761-09-00	1	\$1,242.00	PETERSEN RANDALL S&DORIS M	
186-761-10-00	1	\$1,242.00	ABUGAN NOEL F&ELIZABETH V FAMILY TRUST 06-08-05	
186-761-11-00	1	\$1,242.00	FLEENER ADAM R&JENNA L	
186-761-12-00	1	\$1,242.00	GUARDADO ARMANDO JR&EVELYN N	
186-761-13-00	1	\$1,242.00	CRUZ ROBERT E&JEAN R D	
186-761-14-00	1	\$1,242.00	SIMONDS JOEL D&KARIS A	
186-761-15-00	1	\$1,242.00	CASTANER FAMILY TRUST 08-09-23	
186-762-01-00	1	\$1,242.00	STEHLY FAMILY TRUST 11-27-00	
186-762-02-00	1	\$1,242.00	WILLIS REVOCABLE TRUST 09-21-05	
186-762-03-00	1	\$1,242.00	COOPER KEVIN B&NAOMI S	
186-762-04-00	1	\$1,242.00	LAWN ALEXANDER S	
186-762-05-00	1	\$1,242.00	DECROO AUDREY	
186-762-06-00	1	\$1,242.00	BALDWIN DONNA J	
186-762-07-00	1	\$1,242.00	NGUYEN HOA	
186-762-08-00	1	\$1,242.00	SERENO TYLER M&SHARAYA	
186-762-09-00	1	\$1,242.00	DHALL SUNNY&SHARMA KOMAL	
186-762-10-00	1	\$1,242.00	GOGIN EDWARD F JR	
186-762-11-00	1	\$1,242.00	HERTZ COREY&CARISA M	
186-762-12-00	1	\$1,242.00	LUGO FAMILY TRUST 03-07-23	
186-762-13-00	1	\$1,242.00	KB HOME COASTAL INC	
186-762-14-00	1	\$1,242.00	CAMPBELL PATRICK&NGO LINDA	
186-762-15-00	1	\$1,242.00	JOHNSON RONNIE L&RACHEL	
186-762-16-00	1	\$1,242.00	NIX MICHAEL J&CAROLANN	
186-762-17-00	1	\$1,242.00	JONES DERRICK L&CASSANDRA A	
186-762-18-00	0.5	\$621.00	MONREAL MEDARDO V&NENE M	Combine Assessments
186-762-19-00	1	\$1,242.00	SOLOMON IMEE M	
186-762-20-00	1	\$1,242.00	MILLER RICHARD L&LUCY U	
186-762-21-00	1	\$1,242.00	BECKER ANA MARIE&JEFFREY C	
186-762-22-00	1	\$1,242.00	HERNANDEZ MARCO A&JUANA E	
186-762-23-00	1	\$1,242.00	MALLARI JOSE S C JR	



# EXHIBIT B

ASSESSOR PARCEL NUMBER	EDUs	AMOUNT TO LEVY	OWNER	COMMENT
186-762-24-00	1	\$1,242.00	HERNANDEZ REINALDO&LEIDY O	
186-762-25-00	1	\$1,242.00	SANTODOMINGO FERDINAND M&LEONOR M	
186-762-26-00	1	\$1,242.00	LEONARD WILLIAM E	
186-762-27-00	1	\$1,242.00	FARLER RICHARD	
186-762-28-00	1	\$1,242.00	LACKERDAS FAMILY REVOCABLE TRUST 08-26-16	
186-762-29-00	1	\$1,242.00	GARRISON RONALD E&MARY F	
186-762-30-00	1	\$1,242.00	CORTINA GUSTAVO	
186-762-31-00	1	\$1,242.00	AGANON-RIEDLING JOHN L&PATRICK D	
186-762-32-00	1	\$1,242.00	MORRISON CORY L&CARRIE	
186-762-33-00	1	\$1,242.00	LINDEM GARY E&SUSAN E FAMILY TRUST 05-21-94	
186-762-34-00	1	\$1,242.00	BEEKMAN ALAN W&TERI A	
186-762-35-00	1	\$1,242.00	BAYRAM ISMAIL&TORLAK DILA N	
186-762-36-00	1	\$1,242.00	ROJAS BALESTRINI FAMILY TRUST 11-06-20	
186-762-37-00	1	\$1,242.00	METZGER JACK&PATTI REVOCABLE FAMILY TRUST 11-17-17	
186-762-38-00	1	\$1,242.00	RIVERA JANMARK&REGIELYN E	
186-762-39-00	1	\$1,242.00	ODERZHAKHIVSKYI MYKOLA&ODERZHAKHIVSKA MARIIA	
186-762-40-00	1	\$1,242.00	CREDITO RAY J D&CYRA C F D	
186-762-41-00	1	\$1,242.00	SHANKULA JOHN S&CONSOLACION L	
186-762-42-00	1	\$1,242.00	COBB MATTHEW P&JENNIFER	
186-762-43-00	1	\$1,242.00	BALUYOT CONRAD M&RONA M R	
186-762-44-00	1	\$1,242.00	VILLACARLOS PERCIVAL A&YOLANDA P	
186-762-45-00	1	\$1,242.00	LOPEZ VIRGINIA	
186-762-46-00	1	\$1,242.00	ORPILLA JOMEL R&MARY P L	
186-762-47-00	1	\$1,242.00	ZANJANIZADEH SAHAB&VALANEZHADBARI ATEFEH	
186-762-48-00	1	\$1,242.00	SULTANOV EMIL FAMILY TRUST 09-11-23	
186-762-49-00	1	\$1,242.00	ALBERGO JAMES C	
186-762-50-00	1	\$1,242.00	WARD SUSAN L	
186-790-01-00	1	\$1,242.00	BRIONES DAVID&MINDY	
186-790-02-00	1	\$1,242.00	JOHNSON JORDON CASEY&WARREN SYDNEY	
186-790-03-00	1	\$1,242.00	BORDEN GARRETT&JESSICA	
186-790-04-00	1	\$1,242.00	SINGH SUKHBINDER	
186-790-05-00	1	\$1,242.00	CROWE DONALD&LAROCHÉ NATALIE	
186-790-06-00	1	\$1,242.00	ENRIQUEZ VANESSA Y	
186-790-07-00	1	\$1,242.00	MITCHELL REUBEN W&PAULINA	
186-790-08-00	1	\$1,242.00	ANGOLUAN ROMULO&MARY J	
186-790-09-00	1	\$1,242.00	SCHOCK STEPHEN JR	
186-790-10-00	1	\$1,242.00	LEE TSOU LU ARNOLD&NGO MILLY	
186-790-11-00	1	\$1,242.00	EVANGELISTA ANGELICA U	
186-790-12-00	1	\$1,242.00	ABANES FERNANDO A&MARITES A	
186-790-13-00	1	\$1,242.00	GUY MATTHEW&SHERRIN	
186-790-14-00	1	\$1,242.00	LEE YOUNGRAI&SON YOUNGMEE	
186-790-15-00	1	\$1,242.00	VALDEZ FRANCISCO B&ANGELICA P	
186-790-16-00	1	\$1,242.00	LONG MICHAEL&DONNA	
186-790-17-00	1	\$1,242.00	LY WILLIAM&PARKER ALFRED C II	
186-790-18-00	1	\$1,242.00	FONTNO DAVID&EMILIA	
186-790-19-00	1	\$1,242.00	GARO ROBERT D&MARJORIE S	
186-790-20-00	1	\$1,242.00	ROBINSON CHRISTOPHER&LINDEM VICKI	
186-790-21-00	1	\$1,242.00	ALI AHMED M&LEWIS DOMONIQUE	



# EXHIBIT B

ASSESSOR PARCEL NUMBER	EDUs	AMOUNT TO LEVY	OWNER	COMMENT
186-790-22-00	1	\$1,242.00	COZIER ZORAIDA R	
186-790-23-00	1	\$1,242.00	AHMED ALTAF&MADANI	
186-770-01-00	1	\$1,242.00	PAPENFUSS MARK H&JENNYLOU I	
186-770-02-00	1	\$1,242.00	NGYEN VIVIAN BICH TRAN	
186-770-03-00	1	\$1,242.00	MONTANO PAUL J&TEDDI M	
186-770-04-00	1	\$1,242.00	TILLIS MARVELL JR&ELIZABETH	
186-770-05-00	1	\$1,242.00	CASALE FRANCIS J&KIMIE H	
186-770-06-00	1	\$1,242.00	ARRIAGA JESUS V&FRANCISCA	
186-770-07-00	1	\$1,242.00	AIRHEART LOGAN&ASHLYN	
186-770-08-00	1	\$1,242.00	PONCE JOSE F&ANGELICA	
186-770-09-00	1	\$1,242.00	DOUBRAVA JASON W	
186-770-10-00	1	\$1,242.00	PORTILLO MICHAEL	
186-770-11-00	1	\$1,242.00	LAU TINSON H&ORDONEZ VANNA A L	
186-770-12-00	1	\$1,242.00	NARAYANAGARI SAINATH R&BOBBALA LEKHA	
186-770-13-00	1	\$1,242.00	ALBO FACUNDO J&TANG JIALI	
186-770-14-00	1	\$1,242.00	FARMER PATRICK&ERICA	
186-770-15-00	1	\$1,242.00	EDWARDS PHILLIP R&AMANDA K	
186-770-16-00	1	\$1,242.00	FIAPAI RAMSEY&KELLIANNE	
186-770-17-00	1	\$1,242.00	THORNE SEAN M	
186-770-18-00	1	\$1,242.00	STAR RYAN&CHRISTINE	
186-770-19-00	1	\$1,242.00	MORALES FAMILY TRUST 03-11-16	
186-770-20-00	1	\$1,242.00	DOSEY JUSTIN D&NATALIE C	
186-770-21-00	1	\$1,242.00	ZYBURA HUNTER O&SARAH L	
186-770-22-00	1	\$1,242.00	LEPPERT STACY M TRUST 11-16-04	
186-770-23-00	1	\$1,242.00	SHIN JI HYUN&PHAM KEVIN	
186-770-24-00	1	\$1,242.00	MORAN SHANE O&BRIANNA H B	
186-770-25-00	1	\$1,242.00	FERULLO MARC&COSTELLO CORINNE	
186-770-26-00	1	\$1,242.00	PADMANABHA FAMILY TRUST 10-24-23	
186-770-27-00	1	\$1,242.00	DAVIS NATHANIEL&KAYTEE	
186-770-28-00	1	\$1,242.00	KAMEL SABRY M&GHATASS NADIA F TRUST 05-10-24	
186-770-29-00	1	\$1,242.00	JANNAIN MICHAEL&TAMRAKAR SAMASARA	
186-770-30-00	1	\$1,242.00	SAILER GLEN JR&LISA	
186-770-31-00	1	\$1,242.00	MIZAL REYMAR E	
186-770-32-00	1	\$1,242.00	ORTEGA ISAAC	
186-770-33-00	1	\$1,242.00	SEEVER DEBORAH A	
186-770-34-00	1	\$1,242.00	DANTAS ANDRE O	
186-770-35-00	1	\$1,242.00	FREUND MATTHEW&KATIE	
186-770-36-00	1	\$1,242.00	VACA MARLON&GUZMAN FABIOLA	
186-770-37-00	1	\$1,242.00	GOPANAPALLE SRAVAN K&VENKATASANDEEPTHI	
186-770-38-00	1	\$1,242.00	DAM DENNIS T&PAULINA V L	
186-770-39-00	1	\$1,242.00	BOLLEN JEFFREY T&LAUREN V S	
186-770-40-00	1	\$1,242.00	SCOTT TAYLOR J&SCHOENHEIT PAIGE	
186-771-01-00	1	\$1,242.00	MATOS ROY&EMILY	
186-771-02-00	1	\$1,242.00	HAIG TANYA D	
186-771-03-00	1	\$1,242.00	LEE KATRINA D	
186-771-04-00	1	\$1,242.00	BULAWAN EILEENE S	
186-771-05-00	1	\$1,242.00	OLOGUN BABATUNDE O&OLUWATOSIN	
186-771-06-00	1	\$1,242.00	RAMIREZ CHRISTOPHER&RACHEL	



# EXHIBIT B

ASSESSOR PARCEL NUMBER	EDUs	AMOUNT TO LEVY	OWNER	COMMENT
186-771-07-00	1	\$1,242.00	MCMANUS MCKENZIE	
186-771-08-00	1	\$1,242.00	AZ VISION INVESTMENTS LLC	
186-771-09-00	1	\$1,242.00	VILLARINO RONALD R&ESPENILLA MARIFE	
186-771-10-00	1	\$1,242.00	SMITH CODY	
186-771-11-00	1	\$1,242.00	DIEHL DAVY D	
186-771-12-00	1	\$1,242.00	JAMES MARC A&LAMAI S	
186-771-13-00	1	\$1,242.00	DINKINS DAVID R&CLAUDETTE R	
186-771-14-00	1	\$1,242.00	MANLOSA IVERSON&ANNE	
186-771-15-00	1	\$1,242.00	CAIXETA RAFAEL B&ROCHA SARA D	
186-771-16-00	1	\$1,242.00	BURSON JOHN E&TAMARA K	
186-771-17-00	1	\$1,242.00	SCHULZE KYLE N&ALCORN KIMBERLY M	
186-771-18-00	1	\$1,242.00	BADRAL ERICK U	
186-771-19-00	1	\$1,242.00	WILKIN MATTHEW A&HANNAH K	
186-771-20-00	1	\$1,242.00	DYKEMA ZACHARY&RUPP ASHLEY	
186-771-21-00	1	\$1,242.00	CHOUNG DAVID&ALEXIS	
186-771-22-00	1	\$1,242.00	REID JAMES&KRISTIN	
186-771-23-00	1	\$1,242.00	NGUYEN LONG DINH CHAU&LUONG LILLY L	
186-771-24-00	1	\$1,242.00	ROGOVETS OLEKSII&LISHCHENKO IRYNA	
186-771-25-00	1	\$1,242.00	YEE HARRY	
186-771-26-00	1	\$1,242.00	EDMOND PATRICK L&LEWIS SHANIQUE K	
186-771-27-00	1	\$1,242.00	ELAMIR OMAR M&ASHLEY L	
186-771-28-00	1	\$1,242.00	ROSALES NOE E&PATINO ANGELA J E	
186-771-29-00	1	\$1,242.00	NGUYEN DO QUYEN	
186-771-30-00	1	\$1,242.00	GUTIERREZ FELIPE R&VELASQUEZ LELY K P	
186-771-31-00	1	\$1,242.00	ARAOS GLEN C P V	
186-771-32-00	1	\$1,242.00	GARDIOLA ORLAND&DIANE	
186-771-33-00	1	\$1,242.00	CAMPBELL JAIME N&ELIZABETH V	
186-771-34-00	1	\$1,242.00	SHIPPS DANIEL	
186-771-35-00	1	\$1,242.00	CALPITO CONRAD G&PAMELA C	
186-771-41-00	1	\$1,242.00	DAS SOMESKUMAR&MALLIKA	
186-771-42-00	1	\$1,242.00	LIZALDE-RODRIGUEZ DOMINICK T&RODRIGUEZ BRIANA L	
186-771-43-00	1	\$1,242.00	PARKER CASEY&LOPEZ MARIA M P	
186-771-44-00	1	\$1,242.00	WONG LYMAN&REYES MARCELA B	
186-771-45-00	1	\$1,242.00	SHINDE SAGAR S&CHANDGUDE PAYAL M	
186-771-46-00	1	\$1,242.00	GONZALEZ JESUS&ELIZABETH	
186-771-47-00	1	\$1,242.00	CAMPBELL MICHAEL&MICHELLE	
186-771-48-00	1	\$1,242.00	LEW ZED M&FEY S	
186-771-49-00	1	\$1,242.00	VALENCIA FRANK A&MARISOL L	
186-771-50-00	1	\$1,242.00	NORTON STUART R&AIDA B	
186-771-51-00	1	\$1,242.00	CHONA RYAN&HANNA V	
186-771-52-00	1	\$1,242.00	CAPACI CHAUNDRA P	
186-771-53-00	1	\$1,242.00	SIMMONS JAMES K JR&JAMIE P	
186-771-54-00	1	\$1,242.00	BACILEK CATHY	
186-771-55-00	1	\$1,242.00	SHAHRYAR TAMIM A&KHATOL R	
186-771-56-00	1	\$1,242.00	COOK RACHAEL	
186-771-57-00	1	\$1,242.00	RASEKH ROSS&SAFABAKHSH NARGIS	
186-771-58-00	1	\$1,242.00	BRETTON ANGELA	
186-771-59-00	1	\$1,242.00	MUSSER DAVID T&MUSSER-RACICOT MONICA E	



# EXHIBIT B

ASSESSOR PARCEL NUMBER	EDUs	AMOUNT TO LEVY	OWNER	COMMENT
186-771-60-00	1	\$1,242.00	DAME EUNJEW&KYLE I	
186-771-61-00	1	\$1,242.00	ERDAL KAN&AYSEGUL	
186-771-62-00	1	\$1,242.00	WALSH JESSICA	
186-771-63-00	1	\$1,242.00	CUSTODIO JAYCEE	
186-771-64-00	1	\$1,242.00	FUJIKADO NORIYUKI&RITSUKO	
186-771-65-00	1	\$1,242.00	CABRAL FRANCISCO I JR&NOEMI	
186-771-66-00	1	\$1,242.00	CAVISH JACOB M	
186-771-67-00	1	\$1,242.00	HEIDE GLEN	
186-771-68-00	1	\$1,242.00	LOMELI CHERISH K	
186-771-69-00	1	\$1,242.00	SHAH NISHIT K&SONI KHUSHBOO S	
186-771-70-00	1	\$1,242.00	NEICE JESSICA	
186-772-01-00	1	\$1,242.00	MYERS KIM L&CHARLOTTE K	
186-772-02-00	1	\$1,242.00	DIORIO JOSEPH&LILIA L	
186-772-03-00	1	\$1,242.00	YANG CATHERINE	
186-772-04-00	1	\$1,242.00	AWAD SHERIF F S&NAKHLA ENGY R F S	
186-772-05-00	1	\$1,242.00	ROEN CAROL J REVOCABLE TRUST 10-10-08	
186-772-06-00	1	\$1,242.00	CEDDANO NICOLAS&LEDESMA YEIMI	
186-772-07-00	1	\$1,242.00	WORTHY MARK A&KESHA R	
186-772-08-00	1	\$1,242.00	GONZALEZ KASSANDRA	
186-772-09-00	1	\$1,242.00	SAN DIEGO MA O R	
186-772-10-00	1	\$1,242.00	AZIZ RAPHAEL&KELLY	
186-772-11-00	1	\$1,242.00	DUARTE MANUEL&MANDI L	
186-772-12-00	1	\$1,242.00	BERLIN DREW A&APRIL N	
186-772-13-00	1	\$1,242.00	MARCY JAY J R&MICHELLE	
186-772-14-00	1	\$1,242.00	TRAMPE MELVIN&DONNA	
186-772-15-00	1	\$1,242.00	LOPEZ RUBEN	
186-772-16-00	1	\$1,242.00	LEPERT STACY M	
186-772-17-00	1	\$1,242.00	JUSAY ROBERT&ALFONSO-JUSAY GEUEL	
186-772-18-00	1	\$1,242.00	MALLOY JEFFREY P&MARGARET K	
186-772-19-00	1	\$1,242.00	FRITZ NIKOLAS O&LINDSAY M	
186-772-20-00	1	\$1,242.00	WINKLE RONALD M	
186-772-21-00	1	\$1,242.00	TRAN VIET QUOC	
186-772-22-00	1	\$1,242.00	HEIDEMAN CHRISTOPHER M&MARIE-HEIDEMEN MOLLY	
186-772-23-00	1	\$1,242.00	BIAS ACEAL T&MARYDIANE B	
186-772-24-00	1	\$1,242.00	HAGEN ERIN	
186-772-25-00	1	\$1,242.00	PANSOY AUSTIN F&PAULA M M	
186-772-26-00	1	\$1,242.00	MHATRE RITESH&NIKITA	
186-772-27-00	1	\$1,242.00	TRUJILLO LEMUS/CARRION RODRIGO FAMILY REVOCABLE TR	
186-772-28-00	1	\$1,242.00	HARPER STEVEN T&KARI B	
186-772-29-00	1	\$1,242.00	RAGHAVAN VIJAY P&SUMATI V	
186-772-34-00	1	\$1,242.00	CANO CHRISTINA L	
186-772-35-00	1	\$1,242.00	BADA DANIEL E&TESSIE E	
186-772-36-00	1	\$1,242.00	DATU MYRA C V	
186-772-37-00	1	\$1,242.00	MILLS DALE&SARA V	
186-772-38-00	1	\$1,242.00	CRUZ MICHAEL R S&MARSHA M F	
186-772-39-00	1	\$1,242.00	BABAUTA ALICIA R	
186-772-40-00	1	\$1,242.00	BAWALAN MARIA F M	
186-772-41-00	1	\$1,242.00	DAVALOS EDUARDO N&MAYRA	



# EXHIBIT B

ASSESSOR PARCEL NUMBER	EDUs	AMOUNT TO LEVY	OWNER	COMMENT
186-772-42-00	1	\$1,242.00	DUPRIEST AUSTIN&CARR LAUREN	
186-772-43-00	1	\$1,242.00	ADEL HANNAH FAMILY TRUST 05-10-24	
186-772-44-00	1	\$1,242.00	WONG DONALD W&HAMMACK MOLLIE M	
186-772-45-00	1	\$1,242.00	YOSTOS JOSEPH H&ESTER S	
186-772-46-00	1	\$1,242.00	DOMUS FORTE GROUP LLC	
186-772-47-00	1	\$1,242.00	ARGUILEZ EVA S	
186-772-48-00	1	\$1,242.00	DOMUS FORTE GROUP LLC	
186-772-49-00	1	\$1,242.00	BURSON WILLIAM W	
186-772-50-00	1	\$1,242.00	PARK CIRCLE OWNERS ASSOCIATION	Park Circle HOA -Rec Center - No Capacity Assessments, Sewer Service Charge on Monthly Water Bill
186-780-02-00	1	\$1,242.00	BUSE KRISTINE	
186-780-03-00	1	\$1,242.00	BERGMAN FAMILY TRUST 05-06-24	
186-780-04-00	1	\$1,242.00	BOBRINSKOY GREGORY B&YUKO	
186-780-05-00	1	\$1,242.00	HENSON KERSTIN M	
186-780-06-00	1	\$1,242.00	CAMPBELL CRYSTAL	
186-780-07-00	1	\$1,242.00	COLLIS KRISTOPHER&VANESSA	
186-780-08-00	1	\$1,242.00	MARTINEZ RAUL&MOJICA JESSICA	
186-780-09-00	1	\$1,242.00	BUCIO STEVE&DELGIACCO NICOLE	
186-780-10-00	1	\$1,242.00	LIM FAMILY TRUST 05-04-23	
186-780-12-00	1	\$1,242.00	GARRISON CHRIS	
186-780-13-00	1	\$1,242.00	MILEV GREG C&RIANNA W	
186-780-14-00	1	\$1,242.00	PIRAHANCHI-FARD ALI REZA	
186-780-15-00	1	\$1,242.00	PARAS WILLIE D&ANGERICA A	
186-780-16-00	1	\$1,242.00	MAGPANTAY JUNE CARLO C&KATHERINE P	
186-780-17-00	1	\$1,242.00	CALICA FELIPE M JR	
186-780-18-00	1	\$1,242.00	PORTIS KEVIN J&BRITTANY D	
186-780-19-00	1	\$1,242.00	VERMILLION CODY J&JENNFER A	
186-780-20-00	1	\$1,242.00	CHAIDEZ-HERNANDEZ FRANCISCO M&JESSICA C	
186-780-21-00	1	\$1,242.00	LLAMAS-COSSIO ROGELIO	
186-780-22-00	1	\$1,242.00	KETCHUM RANDOLPH&PADRON GRACIELA	
186-780-23-00	1	\$1,242.00	TRAN STEPHEN&DANG THI	
186-781-01-00	1	\$1,242.00	ARDREY ERIE M	
186-781-02-00	1	\$1,242.00	SHAMSAEE FAMILY TRUST 11-01-19	
186-781-03-00	1	\$1,242.00	HIERS MATTHEW D	
186-781-04-00	1	\$1,242.00	YOUSIF DANNY	
186-781-05-00	1	\$1,242.00	BISSON CHRISTOPHER&VANESSA	
186-781-06-00	1	\$1,242.00	NOVINGER TIMOTHY A	
186-781-07-00	1	\$1,242.00	MACPHERSON TREVOR&MACDONALD STACEY	
186-781-08-00	1	\$1,242.00	NAVAL JUDE A F&ANNABELLE A	
186-781-09-00	1	\$1,242.00	WILKINS DIONISIO	
186-781-10-00	1	\$1,242.00	GOLDMANN NICHOLAS L&DANIELA R	
186-781-11-00	1	\$1,242.00	MOLINA EDWARD A&CHERRY L A V	
186-781-12-00	1	\$1,242.00	ORTEGA CRISTIAN M&TRASVINA CRISTAL	
186-781-13-00	1	\$1,242.00	CORTES ROSA	
186-781-14-00	1	\$1,242.00	QUINTO ANASTACIO D L JR&MARY A S	
186-781-15-00	1	\$1,242.00	GLANCY MATTHEW A&YADIRA A	
186-781-16-00	1	\$1,242.00	IKEZU EMEKA W&ALANA D	



# EXHIBIT B

ASSESSOR PARCEL NUMBER	EDUs	AMOUNT TO LEVY	OWNER	COMMENT
186-781-17-00	1	\$1,242.00	ALAMIRAD MAHVASH TRUST 06-30-22	
186-781-20-00	1	\$1,242.00	PARK SUNGWOO&LEE JIYOUNG	
186-781-21-00	1	\$1,242.00	MAHLI IMAD&AKKAD LAILA	
186-781-22-00	1	\$1,242.00	GONZALEZ FERNANDO M	
186-781-23-00	1	\$1,242.00	ROSARIO JERRETT&GARCIA ALYSSA M	
186-781-24-00	1	\$1,242.00	B&D FOUNDATION&LIVING TRUST 03-02-23	
186-781-25-00	1	\$1,242.00	SILVER BRYAN V&MARIE L	
186-781-26-00	1	\$1,242.00	KOPET ROBERT J&STEPHANIE A	
186-781-27-00	1	\$1,242.00	CONSTANTINO IVAN	
186-781-33-00	1	\$1,242.00	HELWEGE JUSTIN A	
186-781-35-00	1	\$1,242.00	CONLAN BRENDHAN&ANHTU	
186-782-01-00	1	\$1,242.00	MARTINEZ FAMILY TRUST 11-10-20	
186-782-02-00	1	\$1,242.00	SALAS ANTHONY M&AURORA	
186-782-03-00	1	\$1,242.00	ALVAREZ JAIME E	
186-782-04-00	1	\$1,242.00	HODSON BENJAMIN&MARY H L	
186-782-05-00	1	\$1,242.00	PATTERSON REVOCABLE LIVING TRUST 11-29-21	
186-782-06-00	1	\$1,242.00	RODRIGUEZ JOSE H JR&MENDEZ JUDITH S	
186-782-07-00	1	\$1,242.00	ARTEAGA JOSE M L&SANCHEZ MARIA U	
186-782-08-00	1	\$1,242.00	MASANGKAY JOSEPHINE	
186-782-09-00	1	\$1,242.00	GAN EDWARD&APRIL N	
186-782-10-00	1	\$1,242.00	CUBERLY NOAH&CHEEKS KIARA	
186-782-11-00	1	\$1,242.00	MUKHOPADHYAY DEBNATH&ABBAS SABIHA	
186-782-12-00	1	\$1,242.00	GOMEZ MANUEL F&JENNIFER L	
186-782-13-00	1	\$1,242.00	ANDREWS ZACHARY S&LAUREN	
186-782-14-00	1	\$1,242.00	FAGAN CAROL A REVOCABLE TRUST 06-14-23	
186-782-15-00	1	\$1,242.00	KEEFER KYLE B&MEGLICH ASHLEY E	
186-782-16-00	1	\$1,242.00	ERVIN JASON	
186-782-17-00	1	\$1,242.00	MORENO RUBEN&NELLY	
186-782-18-00	1	\$1,242.00	MILLER JEREMY&CASSANDRA	
186-782-19-00	1	\$1,242.00	TAJANLANGIT BEVERLY F Q	
186-782-20-00	1	\$1,242.00	GRAYS SHONTEZ&MARSHALL SEMAJIA	
186-782-21-00	1	\$1,242.00	PAGLINAWAN JOSEPH&JENNIFER	
186-782-22-00	1	\$1,242.00	FLORES CHRISTIAN&LEON VANESSA	
186-782-23-00	1	\$1,242.00	SULIVANI SAQVAN A&AVAN A	
186-782-24-00	1	\$1,242.00	LAWA MATTHEW A	
186-782-25-00	1	\$1,242.00	COULIBALY HYACINTHE A&TOMOYO W	
186-782-26-00	1	\$1,242.00	DEALBA MARIO&MARIA I	
186-782-27-00	1	\$1,242.00	LABRECQUE JOSEPH E	
186-782-28-00	1	\$1,242.00	DUARTE JEYSON&TORILYNN	
186-782-29-00	1	\$1,242.00	FRY ANTHONY A&MICHELLE C	
186-782-30-00	1	\$1,242.00	HUGHEY PHILLIP V&FORMARIZ HELLA F	
186-782-31-00	1	\$1,242.00	BAWALAN ANTHONY K M&CHRISTINA F	
186-782-32-00	1	\$1,242.00	DONZE LISA D	
186-782-33-00	1	\$1,242.00	DANG TRI DINH	
186-790-24-00	1	\$1,242.00	GENITA DENIZO&MARIAN J	
186-790-25-00	1	\$1,242.00	RANGA VALLABH LIVING TRUST 12-09-21	
186-790-26-00	1	\$1,242.00	BERNARDINO BERNIE B&MARIE M	
186-790-27-00	1	\$1,242.00	AYALA EMMANUEL&MARIA	



# EXHIBIT B

ASSESSOR PARCEL NUMBER	EDUs	AMOUNT TO LEVY	OWNER	COMMENT
186-790-28-00	1	\$1,242.00	MASCARENAS CARL D&ALEMAN DENISE M	
186-790-29-00	1	\$1,242.00	STOWERS RICHARD M&LAURA A	
186-790-30-00	1	\$1,242.00	YI YOUNG SUN&SANG HUN	
186-790-31-00	1	\$1,242.00	GOPALAN RAJARAM V&REGHUNATHEN SHANTI C	
186-790-32-00	1	\$1,242.00	CHRISTIANSON JESSE&JENNA	
186-790-33-00	1	\$1,242.00	GAN ELIJAH J&JEMABELLE	
186-790-34-00	1	\$1,242.00	PIATT MICHAEL&JENNIFER	
186-790-35-00	1	\$1,242.00	JUPALI JOHN&KOMMU SABINA	
186-790-36-00	1	\$1,242.00	FLESURAS CHRIS G III&KANA O	
186-790-37-00	1	\$1,242.00	SANTOS GUILHERME M&THAYSE D S	
186-790-38-00	1	\$1,242.00	ERDEM OZGUR	
186-790-39-00	1	\$1,242.00	SILVERIO ARNEL	
186-790-40-00	1	\$1,242.00	CONNOR DAVID	
186-790-41-00	1	\$1,242.00	ABDELSAYED SAWEROS&YASSA NERMEEN	
186-790-47-00	1	\$1,242.00	PARK CIRCLE OWNERS ASSOCIATION	
186-791-01-00	1	\$1,242.00	LLEVA PATRICK&TORRES MARIA	
186-791-02-00	1	\$1,242.00	SANDERS SHELBY	
186-791-03-00	1	\$1,242.00	REFINA JENNIFER Z	
186-791-04-00	1	\$1,242.00	MARELLA ANUDEEP&MYNENI NAVYA	
186-791-05-00	1	\$1,242.00	CALDER DAVID W&LINDA FAMILY TRUST 01-15-03	
186-791-06-00	1	\$1,242.00	RODAS FIDEL R&MARIELA	
186-791-07-00	1	\$1,242.00	SHETYE SANTOSH M&SHRADHA S	
186-791-08-00	1	\$1,242.00	PADILLA RAMON J JR&JESSICA C	
186-791-09-00	1	\$1,242.00	CAREY ROSS A	
186-791-10-00	1	\$1,242.00	LEMUS JUAN C T&RODRIGO INMACULADA C	
186-791-11-00	1	\$1,242.00	LEE SUNGJIN JONATHAN&KRISTA E	
186-791-12-00	1	\$1,242.00	MA LIPING&ZHANG LU	
186-791-13-00	1	\$1,242.00	WILLIAMS BLAKE	
186-791-14-00	1	\$1,242.00	RINCON RICARDO C&LUCIA R REVOCABLE TRUST 06-27-19	
186-791-15-00	1	\$1,242.00	CRANDALL JUSTIN&KIMBERLY	
186-791-16-00	1	\$1,242.00	DO HAI DONG&PHAM DIANE	
186-791-17-00	1	\$1,242.00	RUIZ GERARDO&HORTENCIA	
186-791-18-00	1	\$1,242.00	WEBER TRUST 11-11-16	
186-791-19-00	1	\$1,242.00	LAI LIVING TRUST 09-09-05	
186-791-20-00	1	\$1,242.00	QUAN XIAOHONG&ZHUO WEI	
186-791-21-00	1	\$1,242.00	ROGERS MATTHEW B&KELLY	
186-791-22-00	1	\$1,242.00	LOPEZ BLANCA G	
186-791-23-00	1	\$1,242.00	PICAZO FERNANDO&LESLIE	
186-791-24-00	1	\$1,242.00	VILLAREAL MARCH C M&JUCEL B	
186-791-25-00	1	\$1,242.00	DELOSREYES RICHARD&MITCHELLEE	
186-791-26-00	1	\$1,242.00	GARCIA ROMAN&ANAYA MARIANNA	
186-791-27-00	1	\$1,242.00	FIATY ANNETTE D	
186-791-28-00	1	\$1,242.00	HERSEY SEAN P <DVA>	
186-791-29-00	1	\$1,242.00	NOH JAMES C&CHAE S	
186-791-30-00	1	\$1,242.00	FRANCIA AARON S	
186-791-31-00	1	\$1,242.00	DUGGAN SHEA&JOELMA	
186-791-32-00	1	\$1,242.00	AWAD NAYEF	
186-791-33-00	1	\$1,242.00	TIMOG DENNIS C S J&ANN M S	



# EXHIBIT B

ASSESSOR PARCEL NUMBER	EDUs	AMOUNT TO LEVY	OWNER	COMMENT
186-791-34-00	1	\$1,242.00	KANJ MOHAMMAD&AWAD SAFAA	
186-791-35-00	1	\$1,242.00	BUCKWALTER WILLIAM&CAITLYN	
186-791-36-00	1	\$1,242.00	MAHER MASSI&SERRANO SAMANTHA	
186-791-37-01	1	\$1,242.00	TREVISAN ISAAC J&APRIL E	
186-791-37-02	1	\$1,242.00	REES NATHAN&STEFANIE	
186-791-37-03	1	\$1,242.00	FILTOUS EDWAR F B&SELEMAN LEDIA M M	
186-791-37-04	1	\$1,242.00	FARID-MOHEBATI BITA	
186-791-37-05	1	\$1,242.00	LAZO JORGE JR	
186-791-37-06	1	\$1,242.00	ALBARRAN PRISCILLA	
186-791-37-07	1	\$1,242.00	CUEVAS RICARDO&ESTRADA MONICA L	
186-791-37-08	1	\$1,242.00	TAMAYO JOHNNATAN&JENY S	
186-791-37-09	1	\$1,242.00	HAINES TERRI	
186-791-37-10	1	\$1,242.00	INTHARATH LECK&ROSALINDA	
186-791-37-11	1	\$1,242.00	HENDRIX ANABEL&JAMAR	
186-791-37-12	1	\$1,242.00	SOLIMAN ALFRID H&RASHA S	
186-791-37-13	1	\$1,242.00	SEDRAK MAKRAM B&WAFAA S	
186-791-37-14	1	\$1,242.00	CLAUS FRANK W III	
186-791-37-15	1	\$1,242.00	SALIB ATIF&SOLIMAN HANAA	
186-791-37-16	1	\$1,242.00	PERRY MATTHEW A&NINA J R	
186-791-37-17	1	\$1,242.00	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-18	1	\$1,242.00	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-19	1	\$1,242.00	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-20	1	\$1,242.00	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-21	1	\$1,242.00	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-22	1	\$1,242.00	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-23	1	\$1,242.00	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-24	1	\$1,242.00	PARK CIRCLE VALLEY CENTER LLC	
186-792-01-00	1	\$1,242.00	ACEVEDO JOHN&PEREZ-ACEVEDO DALILA	
186-792-02-00	1	\$1,242.00	ARECHAEDERRA CHRISTOPHER	
186-792-03-00	1	\$1,242.00	JIANG WEI&LI NANXIN	
186-792-04-00	1	\$1,242.00	GUSS KYLE	
186-792-05-00	1	\$1,242.00	JEVAS KYLE&WERSAL COURTNEY	
186-792-06-00	1	\$1,242.00	ANNON LEVI&KATIE	
186-792-07-00	1	\$1,242.00	MUSRALIYEV NURLAN&MUSRALIYEVA ALFIYA	
186-792-08-00	1	\$1,242.00	GAUTHIER NICHOLAS&KRISTINA	
186-792-09-00	1	\$1,242.00	PENULIAR MARIA J	
186-792-10-00	1	\$1,242.00	SABY JAMES	
186-792-11-00	1	\$1,242.00	RIVERA JOEL	
186-792-12-00	1	\$1,242.00	LORICK TERRALL&LIA	
186-792-13-00	1	\$1,242.00	BUCHSBAUM BERNARDO	
186-792-14-00	1	\$1,242.00	QUIZA IAN&CARRIE	
186-792-15-00	1	\$1,242.00	BAGDY GABOR&BALAREZO ELIZABETH TRUST 10-23-00	
186-792-16-00	1	\$1,242.00	DUENAS RODOLFO D&RAMOS MARIA M R LIVING TRUST 01-0	
186-792-17-00	1	\$1,242.00	STUDWOOD BARRY T&NUNIS KIMONE A	
186-792-18-00	1	\$1,242.00	GARCIA BERNARDO E&ANA C	
186-792-19-00	1	\$1,242.00	KIMBLE BRANDAN	
186-792-20-00	1	\$1,242.00	SHILIMKAN SHAUNAK R	
186-792-21-00	1	\$1,242.00	PODISHETTI SHYAM&BOLAKONDA VANI	



# EXHIBIT B

ASSESSOR PARCEL NUMBER	EDUs	AMOUNT TO LEVY	OWNER	COMMENT
186-792-22-00	1	\$1,242.00	WILSON MARITZA	
186-792-23-00	1	\$1,242.00	LUCERO CHRISTIAN	
186-792-24-00	1	\$1,242.00	ELLIN VICTOR&CLAUDIA J	
186-792-25-00	1	\$1,242.00	BELUR NAGARAJ R	
186-792-26-00	1	\$1,242.00	SURYADEVARA NAVEEN B	
186-792-27-00	1	\$1,242.00	CHEMELOWSKI JUSTIN&COLE AMOR	
186-792-28-00	1	\$1,242.00	RODRIGUEZ ISRAEL H&JESSICA D	
186-792-29-00	1	\$1,242.00	EDUSADA EDGAR C	
186-792-30-00	1	\$1,242.00	CASTILLO ALEXIS	
186-792-31-00	1	\$1,242.00	BEAUDOIN FAMILY TRUST 02-07-19	
186-792-32-00	1	\$1,242.00	WHITEHEAD TONY&DENISE	
186-792-33-00	1	\$1,242.00	PALOMINO AARON&LAUREN	
186-792-34-00	1	\$1,242.00	LIU FENG	
186-792-35-00	1	\$1,242.00	EMAMI AYDIN&BORROWDALE STEPHANIE L	
186-792-36-00	1	\$1,242.00	STECKMAN DAVID M&KATHLEEN R	
186-792-37-00	1	\$1,242.00	TANNER DAVID&STACY	
186-792-38-00	1	\$1,242.00	RAGSDALE THOMAS	
186-792-39-00	1	\$1,242.00	LE TUAN&APRIL	
186-792-40-00	1	\$1,242.00	RODRIGUEZ SELBY	
186-792-41-00	1	\$1,242.00	RAPOSAS EGMEDIO JR&NICOLE	
186-792-42-00	1	\$1,242.00	LEE KYUNGKEUN&HEEJEONG	
186-792-43-00	1	\$1,242.00	ASIEDU JOHNSON S&MABEL A A	
186-772-51-00	1	\$1,242.00	V T L VALLEY CENTER RANCH LLC	County Park - PrePaid Capacity - Sewer Service Charge on Monthly Water Bill
186-772-57-00	5	\$6,210.00	MCDONALDS USA LLC <LF> MIN-LYN INVESTMENT LLC	Commercial Parcel
186-762-18-00	0.5	\$621.00	MONREAL MEDARDO V&NENE M	Combine Assessments
<b>Total</b>	<b>702.0 EDUs</b>	<b>\$871,884.00</b>	<b>686 Parcels</b>	

# EXHIBIT C

**VALLEY CENTER MUNICIPAL WATER DISTRICT  
WOODS VALLEY RANCH SEWER SERVICE AREA (SERVICE AREA 2)  
GRINDER PUMP MAINTENANCE CHARGE ANNUAL REPORT  
FIXED CHARGE SPECIAL ASSESSMENT TO BE LEVIED FOR FISCAL YEAR 2025-2026  
COUNTY FUND NO. 6690-36  
TRA 94075**

APN	DIAGRAM NUMBER	EDUs CONNECTED	GPMC LEVY	GRINDER PUMP TYPE	OWNER
APN	Diagram_Num	EDUsConnected	Column3	GrinderPump	Owner
188-250-36-00	82	1	\$790.32	DUPLEX_1	BOSE JACK&CAROLINE FAMILY TRUST 04-21-82
188-250-45-00	221	1	\$790.32	DUPLEX_1	GREENS VALLEY CENTER LLC
188-231-25-00	240	1	\$481.92	DUPLEX_2	MIKHAIL LIVING TRUST 02-11-19
188-231-31-00	241	1	\$481.92	DUPLEX_2	LEE KEY H&GRACE C
188-250-14-00	81	2	\$963.84	DUPLEX_2	AUTOMOTIVE SPECIALIST L P
186-270-35-00	20	2	\$963.84	DUPLEX_2	A TUNE ZOO LLC
188-240-89-00	74	3	\$1,128.24	DUPLEX_3	VALLEY CENTER MUNICIPAL WATER DISTRICT
189-281-12-00	69	3	\$1,128.24	DUPLEX_3	SOUTHWEST FEED PROPERTIES LLC
186-270-33-00	232	4	\$1,285.44	DUPLEX_4	TRYST UP LA CROP LLC
189-281-01-00	242	1	\$321.36	DUPLEX_4	RMS PROPERTY HOLDINGS 2 LLC
189-281-06-00	65	1	\$321.36	DUPLEX_4	SMITH ROBERT M&CONSTANCE FAMILY TRUST 08-28-91
189-281-07-00	66	1	\$321.36	DUPLEX_4	RMS PROPERTY HOLDINGS LLC
189-281-16-00	72	1	\$321.36	DUPLEX_4	SMITH ROBERT M&CONSTANCE FAMILY TRUST 08-28-91
188-250-19-00	91	5	\$1,435.20	DUPLEX_5	DELSECCO JONATHAN C 2019 TRUST 12-26-19 ET AL
186-230-16-00	4	1	\$642.24	SIMPLEX_1	VALLEY CENTER OIL CORP
189-094-24-00	90	1	\$642.24	SIMPLEX_1	ANGELES RUBEN&ABIGAIL
189-094-26-00	237	1	\$642.24	SIMPLEX_1	SANCHEZ RAMIRO T
189-094-28-00	58	1	\$642.24	SIMPLEX_1	GOODWIN DIANNA
189-094-29-00	59	1	\$642.24	SIMPLEX_1	RODRIGUEZ FIDENCIO S
189-094-30-00	222	1	\$642.24	SIMPLEX_1	MENDOZA SIMON&CARMEN
189-094-31-00	60	1	\$642.24	SIMPLEX_1	WEBER THOMAS&YEH JENNIFER
189-094-32-00	223	1	\$642.24	SIMPLEX_1	MILE HIGH RENTALS LLC
189-094-33-00	61	1	\$642.24	SIMPLEX_1	NAVARRO ALFREDO C&ROSAURA
189-094-34-00	224	1	\$642.24	SIMPLEX_1	CARTER BLAKE R&ERIN D
189-094-35-00	234	1	\$642.24	SIMPLEX_1	FLORES JASON T
189-094-36-00	225	1	\$642.24	SIMPLEX_1	CARPIO JORGE
189-094-38-00	226	1	\$642.24	SIMPLEX_1	CORRO JAVIER&CORONA ANABEL
189-094-39-00	236	1	\$642.24	SIMPLEX_1	VERA JOSE A&MARIA C
189-094-40-00	227	1	\$642.24	SIMPLEX_1	GARCIA IVAN
189-281-02-00	79	1	\$642.24	SIMPLEX_1	SCHLUETER JOSHUA A&NICOLE I
<b>Total</b>	<b>30 Parcels</b>	<b>43 EDUs</b>	<b>\$21,010.56</b>		



**July 7, 2025**

**TO: Honorable President and Board of Directors**

**FROM: Gary Arant, General Manager**

**SUBJECT: WOODS VALLEY RANCH WATER RECLAMATION FACILITY SERVICE AREA – CONTINUING AND LEVYING SEWER STANDBY FEES ON THE PROPERTY TAX ROLL FOR FY 2025-2026**

**PURPOSE:**

Consider adoption of Resolution No. 2025-18 continuing the current Sewer Standby Fees for FY 2025-2026, and levying the approved Sewer Standby Fees on the San Diego County property tax roll for FY 2025-2026.

**SUMMARY:**

**Background** – The Woods Valley Ranch Water Reclamation Facility Service Area is comprised of two separate areas, the Woods Valley Service Area (“Service Area 1”) and the Woods Valley Ranch Water Reclamation Facility Service Area 2 (“Service Area 2”)

- **Service Area 1** encompasses the 270 lot Woods Valley Ranch Subdivision and the Native Oaks Golf Course. The Golf Course has a capacity allocation of ten EDUs (Equivalent Dwelling Units), resulting in a total capacity demand of 280 EDUs for Service Area 1. Only one residential parcel in the subdivision remains to be developed and connected to the wastewater collection system.
- **Service Area 2** encompasses the parcels participating in the Woods Valley Ranch Wastewater Expansion Project (“Expansion Project”) located within Assessment District 2012-1 (“AD 2012-1”) and Community Facilities District 2020-1 (“CFD 2020-1”).
  - CFD 2020-1 is nearly 95% built-out with only 36 residential units and one commercial parcel remaining to be developed and connected to the wastewater collection system.
  - AD 2012-1 is just over 10% built out with 90 EDUs connected and 730 EDUs of capacity allocation remaining to be developed and connected to the wastewater collection system.

The following table summarizes the changes in revenue sources over the prior two years:

<b>Sewer Service Charge and Standby Fee Revenue</b>			
<b>Sewer Service Charge</b>	<b>FY 2023-2024</b>	<b>FY 2024-2025</b>	<b>FY 2025-2026</b>
Service Area 1	\$330,113	\$330,113	\$334,098
Service Area 2 - AD 2012-1	\$105,305	\$106,488	\$111,780
Service Area 2 - CFD 2020-1	\$667,325	\$714,653	\$760,104
<b>Total Sewer Service Charge</b>	<b>\$1,102,742</b>	<b>\$1,151,254</b>	<b>\$1,205,982</b>
<b>Sewer Standby Fee</b>			
Service Area 1	\$550	\$550	\$550
Service Area 2 - AD 2012-1	\$403,109	\$402,559	\$402,559
Service Area 2 - CFD 2020-1	\$44,576	\$23,113	\$18,711
<b>Total Sewer Standby Fee</b>	<b>\$448,236</b>	<b>\$426,223</b>	<b>\$421,820</b>
<b>Total</b>	<b>\$1,550,978</b>	<b>\$1,577,476</b>	<b>\$1,627,802</b>

### **Tax-Exempt Funding Responsibilities**

VCMWD and the County of San Diego are exempt from property taxes and own parcels in the service area with an undeveloped capacity allocation. While these parcels are listed in the annual report attached to the proposed resolution to reflect the total Sewer Standby Fees to be collected, Koppel and Gruber Public Finance will remove the tax-exempt parcels from the assessment rolls that are prepared for the County tax collector and prepare separate hand bills for the tax-exempt parcels for payment by the County and VCMWD.

**Butterfield Trails Development** - The County of San Diego purchased the parcels that comprised the Butterfield Trails project and retained the 71 EDU capacity allocation. The parcels are currently undeveloped and subject to the Annual Sewer Standby Fees totaling \$39,072.

**VCMWD Valley Center Road Corporate Facility Site** – The District's capacity allocation for the Corporate Facility Site is 12 EDUs. Since the installation of the Grinder Pump Unit and connection to the Low Pressure Sewer (LPS) System, flow records indicate that the average demand is closer to 3 EDUs. The Sewer Service Charge is calculated based on 3 connected EDUs and the Standby Fee is calculated based on the remaining 9 undeveloped EDUs. All or a portion of this excess capacity allocation could be available for possible transfer to the District's Lilac Road Site or other parcels in the Service Area based on the estimated future demands and the discretion of the Board.



VCMWD Lilac Road Site – The District's capacity allocation for the Lilac Road Site is 35 EDUs. This site is undeveloped at this time and subject to the Sewer Standby Fee.

The District's funding responsibility, as shown in the following table, is not collected on the tax roll, but by a hand bill prepared by Koppel & Gruber Public Finance and funded from the District's General Fund.


District's Funding Responsibility for FY 2025-2026		
Description	Capacity Allocation (EDUs)	Total
<b>Sewer Standby Fee</b>		
Valley Center Road Corporate Facility Site	9	\$4,953
Lilac Road Site	35	\$19,261
<b>VCMWD's Sewer Standby Fee</b>	<b>44</b>	<b>\$24,214</b>
<b>VCMWD's Sewer Service Charges</b>		<b>\$4,854</b>
<b>VCMWD's Total Sewer Fees and Charges</b>	<b>44</b>	<b>\$29,068</b>

**RECOMMENDATION:**

Staff recommends that the Board of Directors adopt Resolution No. 2025-18,

- Continuing the current Sewer Standby Fee of \$550.32 per EDU for FY 2025-2026, and
- Directing that the Sewer Standby Fees be levied on the San Diego County property tax roll for FY 2025-2026.

**PREPARED BY:**

  
Wally Grabbe, PE  
District Engineer

**SUBMITTED BY:**

  
Gary T. Arant  
General Manager

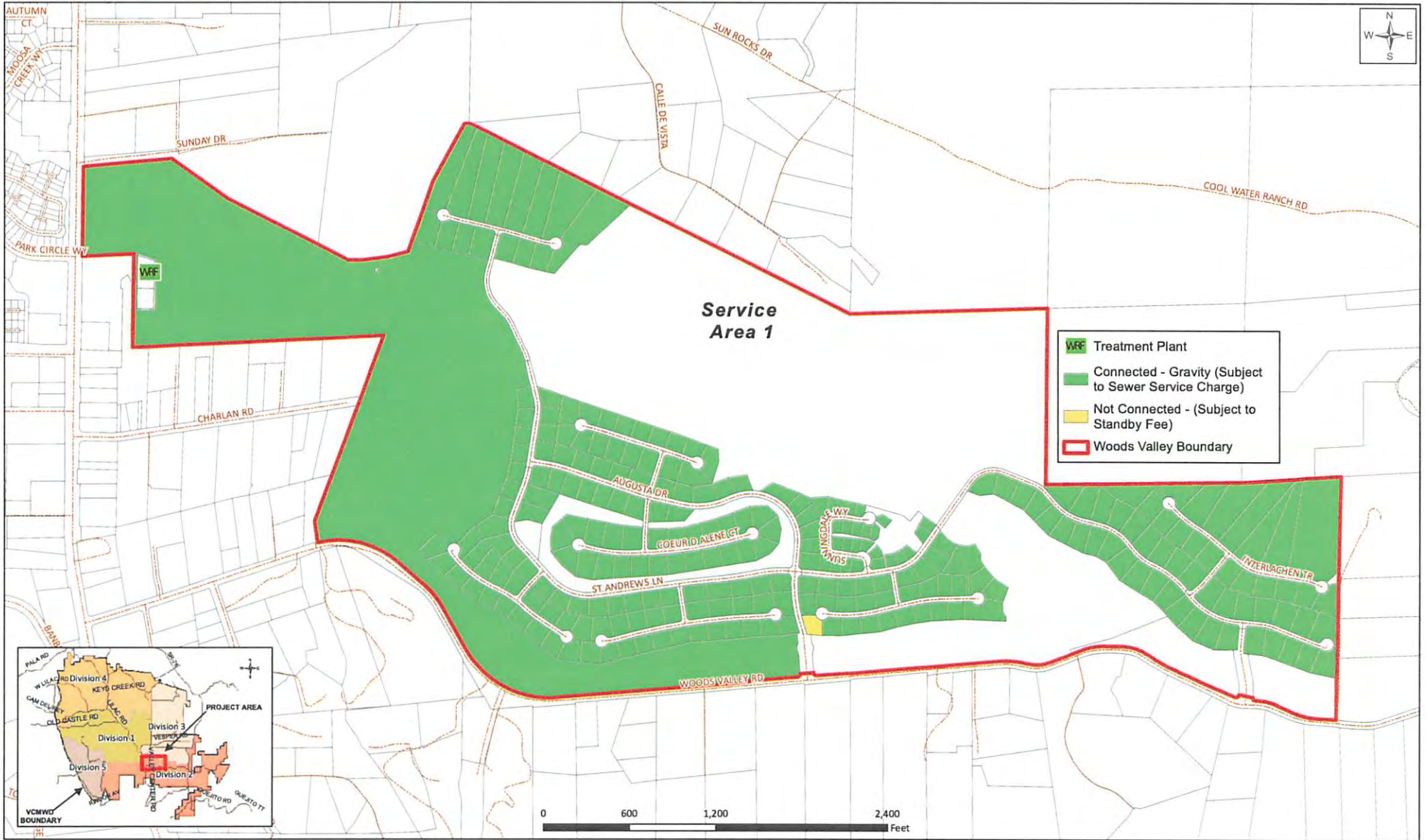
Attachments:

Service Area Maps

Resolution No. 2025-18

Exhibit A –Service Area 1 Sewer Standby Fee Annual Report

Exhibit B –Service Area 2 Sewer Standby Fee Annual Report

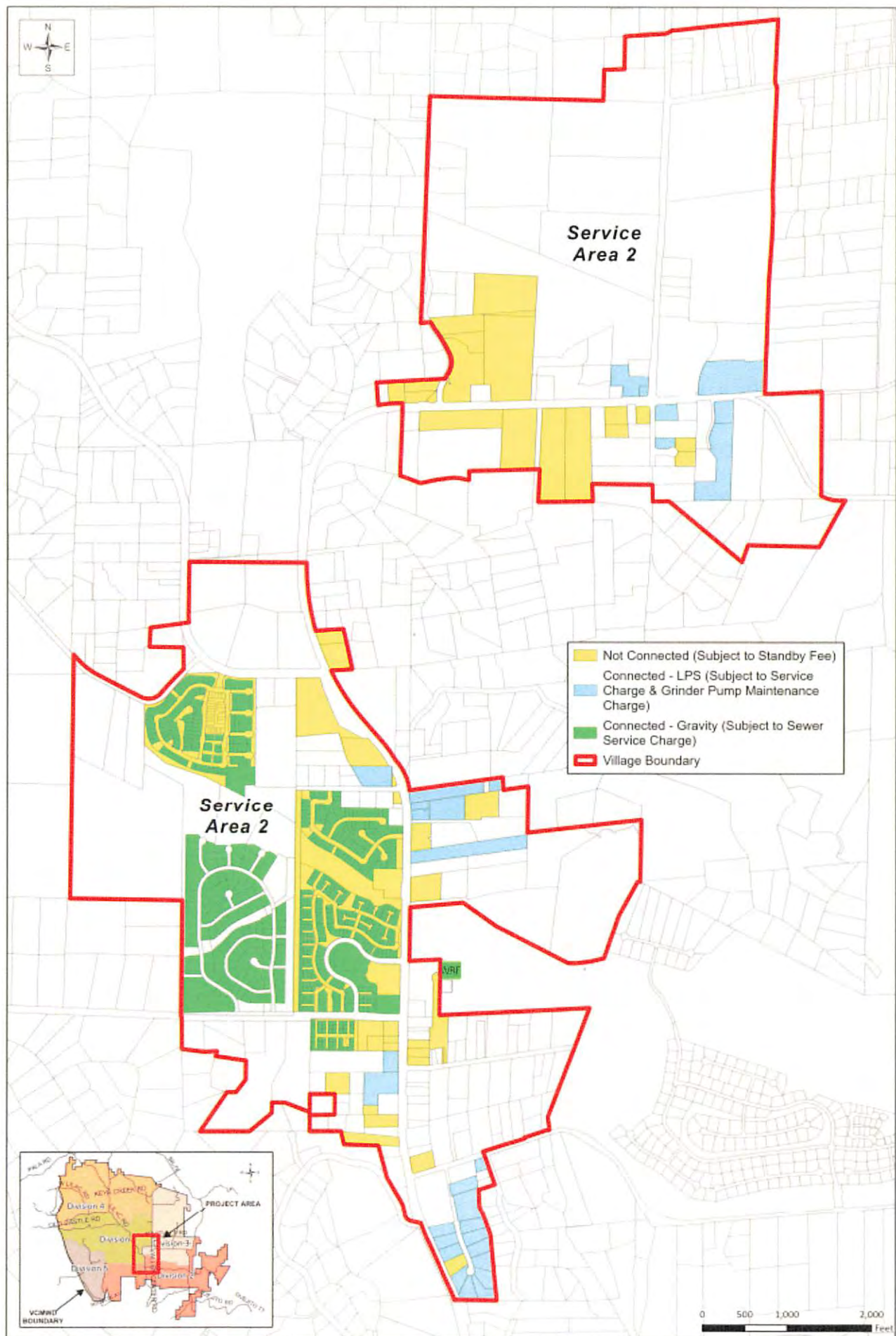


VALLEY CENTER  
MUNICIPAL WATER DISTRICT

# WASTEWATER EXPANSION PROJECT SERVICE AREA 1

5/27/2022 MM  
Y:\GIS\Projects\South Village\WasteWater\Map\_Series\Map\_Series\_11x17\_WW.mxd  
Source: SANGIS, SANGIS, VCMWD





## **RESOLUTION NO. 2025-18**

### **RESOLUTION OF THE BOARD OF DIRECTORS OF THE VALLEY CENTER MUNICIPAL WATER DISTRICT PLACING THE WOODS VALLEY RANCH WATER RECLAMATION FACILITY SERVICE AREA SEWER STANDBY FEE ASSESSMENTS FOR FY 2025-2026 ON PROPERTY WITHIN THE SERVICE AREA ON THE SAN DIEGO COUNTY SECURED PROPERTY TAX ROLL**

WHEREAS, the Woods Valley Ranch Water Reclamation Facility Service Area is comprised of two separate areas, the Woods Valley Service Area ("Service Area 1") and the Woods Valley Ranch Water Reclamation Facility Service Area 2 ("Service Area 2")

WHEREAS, the Sewer Standby Fees for Service Area 1 were established by the Board of Directors of Valley Center Municipal Water District by the adoption of Ordinance No. 2002-08 on July 15, 2002, pursuant to the terms and provisions of the Article 4 of Chapter 6 of Part 3 of Division 5 of the Health and Safety Code of the State of California (Health and Safety Code Section 5470 and following), the Proposition 218 Omnibus Implementation Act (Government Code Section 53750 and following) (the "Implementation Act") (Article 4, Article XIIID and the Implementation Act are referred to collectively as the "Standby Fee Law"), after a duly noticed public hearing and standby fee ballot procedure undertaken pursuant to the Standby Fee Law to establish and collect said fees on the San Diego County Secured Property Tax Roll;

WHEREAS, Ordinance No. 2002-08 added Section 171.11 to the Valley Center Municipal Water District Administrative Code ("Section 171.11") which establishes the procedures to be followed in determining the Annual Sewer Standby Fee;

WHEREAS, the Administrative Code was subsequently amended changing the numbering of Section 171.11 to Section 171.12;

WHEREAS, pursuant to the provisions of the Standby Fee Law and Section 171.12, there was presented to the Board of Directors a Sewer Standby Fee Annual Report containing a description of each parcel of Undeveloped Property (as defined in Section 171.12(a)) within Service Area 1 and the amount of the proposed Annual Sewer Standby Fee for each parcel;

WHEREAS, this Board has determined that the Annual Sewer Standby Fee proposed to be levied for FY 2025-2026 does not exceed the Maximum Annual Sewer Standby Fee per EDU as such term is defined in Section 171.12;

WHEREAS, the Sewer Standby Fees for the Service Area 2 were established by the Board of Directors of Valley Center Municipal Water District by the adoption of Ordinance No. 2013-01 on April 08, 2013, pursuant to the terms and provisions of the Standby Fee Law after a duly noticed public hearing and standby fee ballot procedure undertaken pursuant to the Standby Fee Law to establish and collect said fees on the San Diego County Secured Property Tax Roll;

WHEREAS, Ordinance No. 2003-01 added Section 171.13 to the Valley Center Municipal Water District Administrative Code ("Section 171.13") which establishes the procedures to be followed in determining the Annual Sewer Standby Fee;

WHEREAS, the Administrative Code was subsequently amended changing the number of Section 171.13 to Section 171.14;

WHEREAS, pursuant to the provisions of the Standby Fee Law and Section 171.14, there was presented to the Board of Directors a Sewer Standby Fee Annual Report containing a description of each parcel of Undeveloped Property (as defined in Section 171.14(a)) within Service Area 2 and the amount of the proposed Annual Sewer Standby Fee for each parcel; and

WHEREAS, this Board has determined that the Annual Sewer Standby Fee proposed to be levied for FY 2025-2026 does not exceed the Maximum Annual Sewer Standby Fee per EDU as such term is defined in Section 171.14;

NOW, THEREFORE, IT IS HEREBY FOUND, RESOLVED, ORDERED AND DETERMINED by the Board of Directors of VALLEY CENTER MUNICIPAL WATER DISTRICT as follows:

1. The recitals set forth hereinabove are true and correct.
2. The Annual Sewer Standby Fee to be levied against the property in Service Area 1 for FY 2025-2026 shall be continued at \$550.32 per EDU as specified in the Service Area 1 Sewer Standby Fee Annual Report attached hereto as Exhibit A and made a part hereof.
3. The Annual Sewer Standby Fee to be levied against the property in Service Area 2 for FY 2025-2026 shall be continued at \$550.32 per EDU as specified in the Service Area 2 Sewer Standby Fee Annual Report attached hereto as Exhibit B and made a part hereof.
4. Pursuant to Section 5470 and following of the Health and Safety Code, the Annual Sewer Standby Fee levied herein shall be collected in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same penalties and the same procedure, sale, and lien priority in case of delinquency as is provided for ad valorem taxes. The tax collector may deduct the reasonable administrative costs incurred in collecting the special tax, and shall pay the remainder to the Valley Center Municipal Water District.
5. The Director of Finance of Valley Center Municipal Water District is authorized and directed to prepare and file with the County of San Diego the required certificate of fixed charge special assessment for the Annual Sewer Standby Fee for FY 2025-2026 as required by law.

PASSED AND ADOPTED at a regular meeting of the Board of Directors of VALLEY CENTER MUNICIPAL WATER DISTRICT held on the 7<sup>th</sup> day of July 2025, by the following vote, to wit;

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**Enrico P. Ferro, *President***

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**Kirsten Peraino, *Board Secretary***

# EXHIBIT A

VALLEY CENTER MUNICIPAL WATER DISTRICT  
WOODS VALLEY RANCH SEWER SERVICE AREA (SERVICE AREA 1)  
SEWER STANDBY FEE ANNUAL REPORT  
FIXED CHARGE SPECIAL ASSESSMENT TO BE LEVIED FOR FISCAL YEAR 2025-2026  
COUNTY FUND NO. 6690-32  
TRA 94075

ASSESSOR PARCEL NUMBER	EDUs	AMOUNT TO LEVY	OWNER	COMMENT
189-342-21-00	1	\$550.32	BUIE ERICA A IRREVOCABLE TRUST 08-19-94 ET AL	PREVIOUS MODEL HOME PARKING LOT, NOT DEVELOPED
Total	1 EDUs	\$550.32	1 Parcel(s)	



# EXHIBIT B

**VALLEY CENTER MUNICIPAL WATER DISTRICT  
WOODS VALLEY RANCH SEWER SERVICE AREA (SERVICE AREA 2)  
SEWER STANDBY FEE ANNUAL REPORT  
FIXED CHARGE SPECIAL ASSESSMENT TO BE LEVIED FOR FISCAL YEAR 2025-2026  
COUNTY FUND NO. 6690-34  
TRA 94075**

ASSESSOR PARCEL NUMBER	DIAGRAM NUMBER	EDUs	AMOUNT TO LEVY	OWNER	COMMENTS
185-141-07-00	80	0.4	\$220.12	JOON INVESTMENT LLC	
185-141-25-00	80	0.5	\$275.16	JOON INVESTMENT LLC	
185-141-85-00	255	4	\$2,201.28	KNAB JUNE M TRUST 11-13-96	
186-210-53-00	1	1	\$550.32	HARMONIA LOTUSSA INVESTORS LLC	
186-210-55-00	2	15	\$8,254.80	HARMONIA LOTUSSA INVESTORS LLC	
186-230-22-00	5	1	\$550.32	DEVELYN LLC	
186-230-45-00	238	1	\$550.32	MATTHEWS MATTHEW J&NANCY M	
186-230-46-00	239	1	\$550.32	MATTHEWS MATTHEW J&NANCY M	
186-230-64-00	76	30	\$16,509.60	B N C C HOLDING LLC	
186-231-15-00	7	9	\$4,952.88	VALLEY CENTER MUNICIPAL WATER DISTRICT	Hand Bill
186-231-16-00	8	8	\$4,402.56	VALLEY CENTER MUNICIPAL WATER DISTRICT	Hand Bill
186-231-17-00	9	9	\$4,952.88	VALLEY CENTER MUNICIPAL WATER DISTRICT	Hand Bill
186-231-18-00	10	9	\$4,952.88	VALLEY CENTER MUNICIPAL WATER DISTRICT	Hand Bill
186-240-07-00	88	1	\$550.32	PINAL TRUST 05-01-24	
186-240-17-00	12	1	\$550.32	STEPHENS LORA L LIVING TRUST 02-13-21	
186-270-04-00	17	1	\$550.32	COSEO FAMILY CREDIT SHELTER TRUST 07-24-85	
186-270-05-00	18	1	\$550.32	COSEO FAMILY CREDIT SHELTER TRUST 07-24-85	
186-270-06-00	19	3	\$1,650.96	BELL HOLDINGS L L C	
186-270-18-00	23	4	\$2,201.28	SANCHEZ ARMANDO&MARIA D	
186-270-28-00	25	1	\$550.32	MARROQUIN LIVING TRUST 12-21-06	
186-270-30-00	26	6	\$3,301.92	LES EVEN EVEN LLC	
186-270-31-00	27	2	\$1,100.64	LES EVEN EVEN LLC	
186-270-34-00	233	1	\$550.32	BELL HOLDINGS LLC	
186-270-35-00	20	31	\$17,059.92	A TUNE ZOO LLC	
186-280-03-00	253	4	\$2,201.28	V C PROFESSIONALS LLC	
186-280-05-00	28	4	\$2,201.28	MISSION COAST PROPERTIES INC	
186-280-18-00	29	1	\$550.32	MISSION COAST PROPERTIES INC	
186-772-56-00		6	\$3,301.92	MCDONALDS USA LLC <LF> PARK CIRCLE COMMONS LLC	Commercial Parcel
186-791-37-25		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-26		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-27		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-28		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-29		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-30		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-31		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-32		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-33		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-34		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-35		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-36		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-37		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-38		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-39		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-40		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-41		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-42		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	



# EXHIBIT B

ASSESSOR PARCEL NUMBER	DIAGRAM NUMBER	EDUs	AMOUNT TO LEVY	OWNER	COMMENTS
186-791-37-43		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-44		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-45		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-46		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-47		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-48		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-49		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-50		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-51		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-52		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
188-230-06-00	30	11	\$6,053.52	INDIAN CREEK ASSOCIATES	
188-230-46-00	75	47	\$25,865.04	INDIAN CREEK ASSOCIATES	
188-230-48-00	231	57	\$31,368.24	INDIAN CREEK ASSOCIATES	
188-231-04-00	32	23	\$12,657.36	V C V P L P	
188-231-09-00	33	47	\$25,865.04	MANHATTAN WEST TAX DEFERRED REAL ESTATE S P V LP	
188-231-10-00	34	1	\$550.32	V C V P L P	
188-231-19-00	78	2	\$1,100.64	SAVOJI AMIR	
188-231-35-00	80	0.1	\$55.02	JOON INVESTMENT LLC	
188-231-37-00	37	11	\$6,053.52	V C V P L P	
188-231-41-00	247	17	\$9,355.44	INDIAN CREEK ASSOCIATES LLC	
188-231-42-00	248	11	\$6,053.52	INDIAN CREEK ASSOCIATES LLC	
188-231-43-00	249	17	\$9,355.44	INDIAN CREEK ASSOCIATES LLC	
188-231-44-00	250	30	\$16,509.60	INDIAN CREEK ASSOCIATES LLC	
188-231-45-00	251	1	\$550.32	INDIAN CREEK ASSOCIATES LLC	
188-231-46-00	252	9	\$4,952.88	INDIAN CREEK ASSOCIATES LLC	
188-231-47-00	39	39	\$21,462.48	GARDELLA STEPHEN F JR TRUST 07-08-87	
188-240-89-00	74	9	\$4,952.88	VALLEY CENTER MUNICIPAL WATER DISTRICT	Hand Bill
188-250-37-00	83	1	\$550.32	BOSE JACK&CAROLINE FAMILY TRUST 04-21-82	
188-250-38-00	84	1	\$550.32	BOSE JACK&BOSE CAROLINE TRS	
188-260-31-00	92	2	\$1,100.64	PAPA TONY'S PROPERTIES LLC	
188-260-33-00	85	3.1	\$1,705.98	BOZULICH FAMILY TRUST 05-24-91	
188-260-47-00	85	3.9	\$2,146.24	BOZULICH FAMILY TRUST 05-24-91	
188-260-49-00	40	38	\$20,912.16	VCVP L P	
188-260-50-00	41	41	\$22,563.12	VCVP L P	
188-260-54-00	86	8	\$4,402.56	BELL HOLDINGS L L C	
188-260-55-00	87	7	\$3,852.24	BELL HOLDINGS L L C	
189-012-59-00	46	15	\$8,254.80	COUNTY OF SAN DIEGO	
189-012-60-00	47	6	\$3,301.92	COUNTY OF SAN DIEGO	
189-012-84-00	243	20	\$11,006.40	SAN PASQUAL ECONOMIC DEVELOPMENT CORPORATION	
189-012-85-00	244	2	\$1,100.64	SAN PASQUAL ECONOMIC DEVELOPMENT CORPORATION	
189-012-87-00	48	10	\$5,503.20	COUNTY OF SAN DIEGO	
189-012-89-00	49	34	\$18,710.88	COUNTY OF SAN DIEGO	
189-091-11-00	89	1	\$550.32	V C I A REAL ESTATE HOLDINGS LLC	
189-091-12-00	51	3	\$1,650.96	CHANG I-HSIN&MING-FANG REVOCABLE LIVING TRUST 10-2	
189-091-13-00	52	3	\$1,650.96	CHANG I-HSIN&MING-FANG REVOCABLE LIVING TRUST 10-2	
189-091-21-00	254	1	\$550.32	WEBB FAMILY TRUST 03-12-93	
189-091-35-00	55	10	\$5,503.20	SAN PASQUAL ECONOMIC DEVELOPMENT CORPORATION	
189-091-37-00	245	3	\$1,650.96	SAN PASQUAL ECONOMIC DEVELOPMENT CORPORATION	
189-091-38-00	246	1	\$550.32	SAN PASQUAL ECONOMIC DEVELOPMENT CORPORATION	
189-092-09-00	56	4	\$2,201.28	Y&V GROUP L L C	
189-094-21-01	57	5.66667	\$3,118.48	AZIZ LLC	
189-094-21-02	57	5.66667	\$3,118.48	AZIZ LLC	
189-094-21-03	57	5.66667	\$3,118.48	AZIZ LLC	

# EXHIBIT B

ASSESSOR PARCEL NUMBER	DIAGRAM NUMBER	EDUs	AMOUNT TO LEVY	OWNER	COMMENTS
189-094-37-00	235	1	\$550.32	MINGERAM FAMILY TRUST 05-30-24	
189-281-05-00	256	1	\$550.32	FRUDE CHERIE	
189-281-11-00	68	4	\$2,201.28	DORAN FAMILY TRUST 04-27-18	
189-281-14-00	70	3	\$1,650.96	COUNTY OF SAN DIEGO	
189-281-15-00	71	2.5	\$1,375.80	ERLER HANK	
189-281-18-00	73	3	\$1,650.96	COUNTY OF SAN DIEGO	
<b>Total</b>		<b>765.5 EDUs</b>	<b>\$421,269.92</b>	<b>105 Parcels</b>	

**July 7, 2025**

**TO: Honorable President and Board of Directors**

**FROM: Gary Arant, General Manager**

**SUBJECT: WOODS VALLEY RANCH WATER RECLAMATION FACILITY SERVICE AREA – CONTINUING AND LEVYING SEWER STANDBY FEES ON THE PROPERTY TAX ROLL FOR FY 2025-2026**

**PURPOSE:**

Consider adoption of Resolution No. 2025-18 continuing the current Sewer Standby Fees for FY 2025-2026, and levying the approved Sewer Standby Fees on the San Diego County property tax roll for FY 2025-2026.

**SUMMARY:**

**Background** – The Woods Valley Ranch Water Reclamation Facility Service Area is comprised of two separate areas, the Woods Valley Service Area (“Service Area 1”) and the Woods Valley Ranch Water Reclamation Facility Service Area 2 (“Service Area 2”)

- **Service Area 1** encompasses the 270 lot Woods Valley Ranch Subdivision and the Native Oaks Golf Course. The Golf Course has a capacity allocation of ten EDUs (Equivalent Dwelling Units), resulting in a total capacity demand of 280 EDUs for Service Area 1. Only one residential parcel in the subdivision remains to be developed and connected to the wastewater collection system.
- **Service Area 2** encompasses the parcels participating in the Woods Valley Ranch Wastewater Expansion Project (“Expansion Project”) located within Assessment District 2012-1 (“AD 2012-1”) and Community Facilities District 2020-1 (“CFD 2020-1”).
  - CFD 2020-1 is nearly 95% built-out with only 36 residential units and one commercial parcel remaining to be developed and connected to the wastewater collection system.
  - AD 2012-1 is just over 10% built out with 90 EDUs connected and 730 EDUs of capacity allocation remaining to be developed and connected to the wastewater collection system.



The following table summarizes the changes in revenue sources over the prior two years:

<b>Sewer Service Charge and Standby Fee Revenue</b>			
<b>Sewer Service Charge</b>	<b>FY 2023-2024</b>	<b>FY 2024-2025</b>	<b>FY 2025-2026</b>
Service Area 1	\$330,113	\$330,113	\$334,098
Service Area 2 - AD 2012-1	\$105,305	\$106,488	\$111,780
Service Area 2 - CFD 2020-1	\$667,325	\$714,653	\$760,104
<b>Total Sewer Service Charge</b>	<b>\$1,102,742</b>	<b>\$1,151,254</b>	<b>\$1,205,982</b>
<b>Sewer Standby Fee</b>			
Service Area 1	\$550	\$550	\$550
Service Area 2 - AD 2012-1	\$403,109	\$402,559	\$402,559
Service Area 2 - CFD 2020-1	\$44,576	\$23,113	\$18,711
<b>Total Sewer Standby Fee</b>	<b>\$448,236</b>	<b>\$426,223</b>	<b>\$421,820</b>
<b>Total</b>	<b>\$1,550,978</b>	<b>\$1,577,476</b>	<b>\$1,627,802</b>

### **Tax-Exempt Funding Responsibilities**

VCMWD and the County of San Diego are exempt from property taxes and own parcels in the service area with an undeveloped capacity allocation. While these parcels are listed in the annual report attached to the proposed resolution to reflect the total Sewer Standby Fees to be collected, Koppel and Gruber Public Finance will remove the tax-exempt parcels from the assessment rolls that are prepared for the County tax collector and prepare separate hand bills for the tax-exempt parcels for payment by the County and VCMWD.

**Butterfield Trails Development** - The County of San Diego purchased the parcels that comprised the Butterfield Trails project and retained the 71 EDU capacity allocation. The parcels are currently undeveloped and subject to the Annual Sewer Standby Fees totaling \$39,072.

**VCMWD Valley Center Road Corporate Facility Site** – The District's capacity allocation for the Corporate Facility Site is 12 EDUs. Since the installation of the Grinder Pump Unit and connection to the Low Pressure Sewer (LPS) System, flow records indicate that the average demand is closer to 3 EDUs. The Sewer Service Charge is calculated based on 3 connected EDUs and the Standby Fee is calculated based on the remaining 9 undeveloped EDUs. All or a portion of this excess capacity allocation could be available for possible transfer to the District's Lilac Road Site or other parcels in the Service Area based on the estimated future demands and the discretion of the Board.

VCMWD Lilac Road Site – The District's capacity allocation for the Lilac Road Site is 35 EDUs. This site is undeveloped at this time and subject to the Sewer Standby Fee.

The District's funding responsibility, as shown in the following table, is not collected on the tax roll, but by a hand bill prepared by Koppel & Gruber Public Finance and funded from the District's General Fund.


District's Funding Responsibility for FY 2025-2026		
Description	Capacity Allocation (EDUs)	Total
<b>Sewer Standby Fee</b>		
Valley Center Road Corporate Facility Site	9	\$4,953
Lilac Road Site	35	\$19,261
<b>VCMWD's Sewer Standby Fee</b>	<b>44</b>	<b>\$24,214</b>
<b>VCMWD's Sewer Service Charges</b>		<b>\$4,854</b>
<b>VCMWD's Total Sewer Fees and Charges</b>	<b>44</b>	<b>\$29,068</b>

**RECOMMENDATION:**

Staff recommends that the Board of Directors adopt Resolution No. 2025-18,

- Continuing the current Sewer Standby Fee of \$550.32 per EDU for FY 2025-2026, and
- Directing that the Sewer Standby Fees be levied on the San Diego County property tax roll for FY 2025-2026.

**PREPARED BY:**

  
Wally Grabbe, PE  
District Engineer

**SUBMITTED BY:**

  
Gary T. Arant  
General Manager

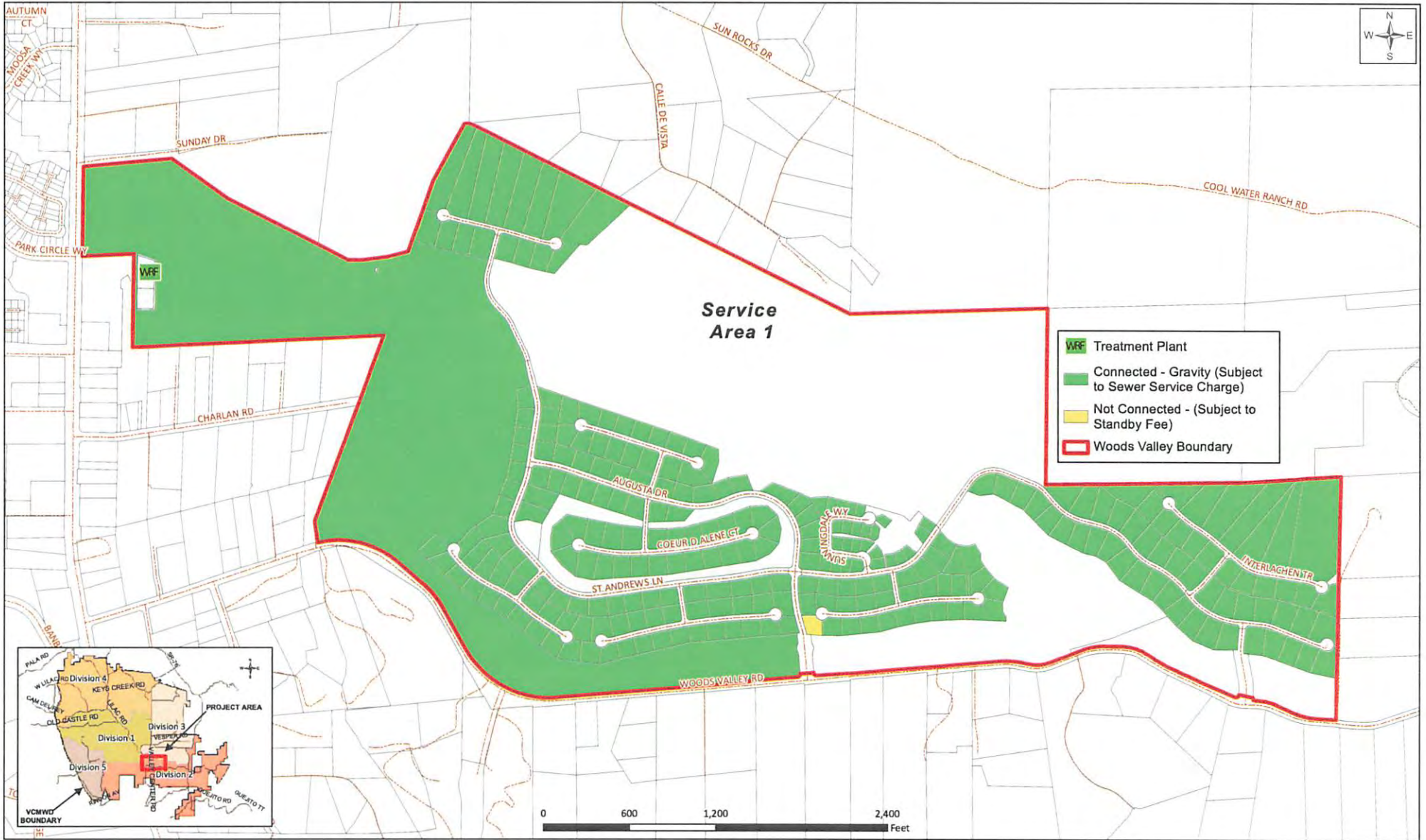
Attachments:

Service Area Maps

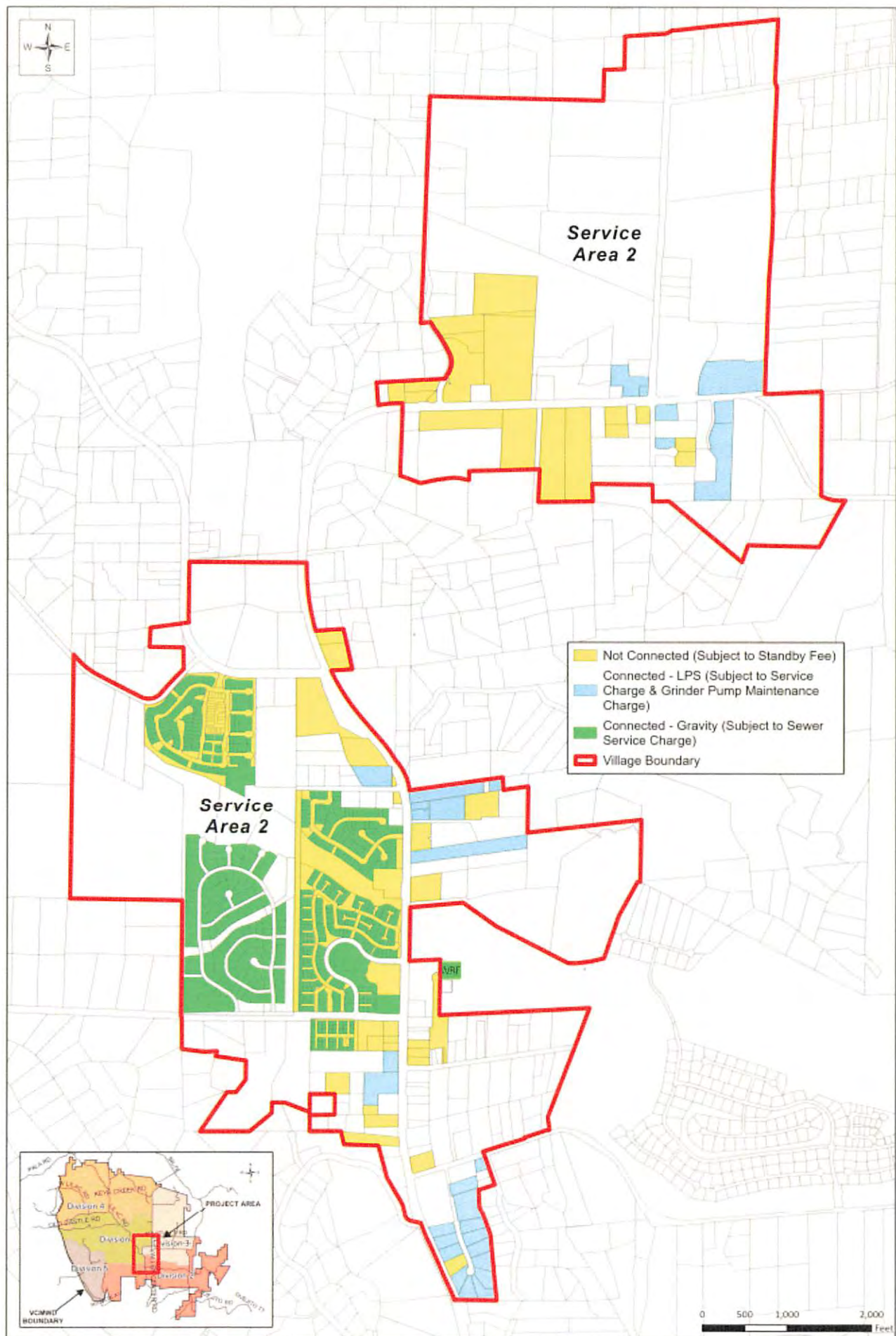
Resolution No. 2025-18

Exhibit A –Service Area 1 Sewer Standby Fee Annual Report

Exhibit B –Service Area 2 Sewer Standby Fee Annual Report







## **RESOLUTION NO. 2025-18**

### **RESOLUTION OF THE BOARD OF DIRECTORS OF THE VALLEY CENTER MUNICIPAL WATER DISTRICT PLACING THE WOODS VALLEY RANCH WATER RECLAMATION FACILITY SERVICE AREA SEWER STANDBY FEE ASSESSMENTS FOR FY 2025-2026 ON PROPERTY WITHIN THE SERVICE AREA ON THE SAN DIEGO COUNTY SECURED PROPERTY TAX ROLL**

WHEREAS, the Woods Valley Ranch Water Reclamation Facility Service Area is comprised of two separate areas, the Woods Valley Service Area ("Service Area 1") and the Woods Valley Ranch Water Reclamation Facility Service Area 2 ("Service Area 2")

WHEREAS, the Sewer Standby Fees for Service Area 1 were established by the Board of Directors of Valley Center Municipal Water District by the adoption of Ordinance No. 2002-08 on July 15, 2002, pursuant to the terms and provisions of the Article 4 of Chapter 6 of Part 3 of Division 5 of the Health and Safety Code of the State of California (Health and Safety Code Section 5470 and following), the Proposition 218 Omnibus Implementation Act (Government Code Section 53750 and following) (the "Implementation Act") (Article 4, Article XIIID and the Implementation Act are referred to collectively as the "Standby Fee Law"), after a duly noticed public hearing and standby fee ballot procedure undertaken pursuant to the Standby Fee Law to establish and collect said fees on the San Diego County Secured Property Tax Roll;

WHEREAS, Ordinance No. 2002-08 added Section 171.11 to the Valley Center Municipal Water District Administrative Code ("Section 171.11") which establishes the procedures to be followed in determining the Annual Sewer Standby Fee;

WHEREAS, the Administrative Code was subsequently amended changing the numbering of Section 171.11 to Section 171.12;

WHEREAS, pursuant to the provisions of the Standby Fee Law and Section 171.12, there was presented to the Board of Directors a Sewer Standby Fee Annual Report containing a description of each parcel of Undeveloped Property (as defined in Section 171.12(a)) within Service Area 1 and the amount of the proposed Annual Sewer Standby Fee for each parcel;

WHEREAS, this Board has determined that the Annual Sewer Standby Fee proposed to be levied for FY 2025-2026 does not exceed the Maximum Annual Sewer Standby Fee per EDU as such term is defined in Section 171.12;

WHEREAS, the Sewer Standby Fees for the Service Area 2 were established by the Board of Directors of Valley Center Municipal Water District by the adoption of Ordinance No. 2013-01 on April 08, 2013, pursuant to the terms and provisions of the Standby Fee Law after a duly noticed public hearing and standby fee ballot procedure undertaken pursuant to the Standby Fee Law to establish and collect said fees on the San Diego County Secured Property Tax Roll;

WHEREAS, Ordinance No. 2003-01 added Section 171.13 to the Valley Center Municipal Water District Administrative Code ("Section 171.13") which establishes the procedures to be followed in determining the Annual Sewer Standby Fee;

WHEREAS, the Administrative Code was subsequently amended changing the number of Section 171.13 to Section 171.14;

WHEREAS, pursuant to the provisions of the Standby Fee Law and Section 171.14, there was presented to the Board of Directors a Sewer Standby Fee Annual Report containing a description of each parcel of Undeveloped Property (as defined in Section 171.14(a)) within Service Area 2 and the amount of the proposed Annual Sewer Standby Fee for each parcel; and

WHEREAS, this Board has determined that the Annual Sewer Standby Fee proposed to be levied for FY 2025-2026 does not exceed the Maximum Annual Sewer Standby Fee per EDU as such term is defined in Section 171.14;

NOW, THEREFORE, IT IS HEREBY FOUND, RESOLVED, ORDERED AND DETERMINED by the Board of Directors of VALLEY CENTER MUNICIPAL WATER DISTRICT as follows:

1. The recitals set forth hereinabove are true and correct.
2. The Annual Sewer Standby Fee to be levied against the property in Service Area 1 for FY 2025-2026 shall be continued at \$550.32 per EDU as specified in the Service Area 1 Sewer Standby Fee Annual Report attached hereto as Exhibit A and made a part hereof.
3. The Annual Sewer Standby Fee to be levied against the property in Service Area 2 for FY 2025-2026 shall be continued at \$550.32 per EDU as specified in the Service Area 2 Sewer Standby Fee Annual Report attached hereto as Exhibit B and made a part hereof.
4. Pursuant to Section 5470 and following of the Health and Safety Code, the Annual Sewer Standby Fee levied herein shall be collected in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same penalties and the same procedure, sale, and lien priority in case of delinquency as is provided for ad valorem taxes. The tax collector may deduct the reasonable administrative costs incurred in collecting the special tax, and shall pay the remainder to the Valley Center Municipal Water District.
5. The Director of Finance of Valley Center Municipal Water District is authorized and directed to prepare and file with the County of San Diego the required certificate of fixed charge special assessment for the Annual Sewer Standby Fee for FY 2025-2026 as required by law.



PASSED AND ADOPTED at a regular meeting of the Board of Directors of VALLEY CENTER MUNICIPAL WATER DISTRICT held on the 7<sup>th</sup> day of July 2025, by the following vote, to wit;

---

**Enrico P. Ferro, *President***

---

**Kirsten Peraino, *Board Secretary***

# EXHIBIT A

VALLEY CENTER MUNICIPAL WATER DISTRICT  
WOODS VALLEY RANCH SEWER SERVICE AREA (SERVICE AREA 1)  
SEWER STANDBY FEE ANNUAL REPORT  
FIXED CHARGE SPECIAL ASSESSMENT TO BE LEVIED FOR FISCAL YEAR 2025-2026  
COUNTY FUND NO. 6690-32  
TRA 94075

ASSESSOR PARCEL NUMBER	EDUs	AMOUNT TO LEVY	OWNER	COMMENT
189-342-21-00	1	\$550.32	BUIE ERICA A IRREVOCABLE TRUST 08-19-94 ET AL	PREVIOUS MODEL HOME PARKING LOT, NOT DEVELOPED
Total	1 EDUs	\$550.32	1 Parcel(s)	

# EXHIBIT B

**VALLEY CENTER MUNICIPAL WATER DISTRICT  
WOODS VALLEY RANCH SEWER SERVICE AREA (SERVICE AREA 2)  
SEWER STANDBY FEE ANNUAL REPORT  
FIXED CHARGE SPECIAL ASSESSMENT TO BE LEVIED FOR FISCAL YEAR 2025-2026  
COUNTY FUND NO. 6690-34  
TRA 94075**

ASSESSOR PARCEL NUMBER	DIAGRAM NUMBER	EDUs	AMOUNT TO LEVY	OWNER	COMMENTS
185-141-07-00	80	0.4	\$220.12	JOON INVESTMENT LLC	
185-141-25-00	80	0.5	\$275.16	JOON INVESTMENT LLC	
185-141-85-00	255	4	\$2,201.28	KNAB JUNE M TRUST 11-13-96	
186-210-53-00	1	1	\$550.32	HARMONIA LOTUSSA INVESTORS LLC	
186-210-55-00	2	15	\$8,254.80	HARMONIA LOTUSSA INVESTORS LLC	
186-230-22-00	5	1	\$550.32	DEVELYN LLC	
186-230-45-00	238	1	\$550.32	MATTHEWS MATTHEW J&NANCY M	
186-230-46-00	239	1	\$550.32	MATTHEWS MATTHEW J&NANCY M	
186-230-64-00	76	30	\$16,509.60	B N C C HOLDING LLC	
186-231-15-00	7	9	\$4,952.88	VALLEY CENTER MUNICIPAL WATER DISTRICT	Hand Bill
186-231-16-00	8	8	\$4,402.56	VALLEY CENTER MUNICIPAL WATER DISTRICT	Hand Bill
186-231-17-00	9	9	\$4,952.88	VALLEY CENTER MUNICIPAL WATER DISTRICT	Hand Bill
186-231-18-00	10	9	\$4,952.88	VALLEY CENTER MUNICIPAL WATER DISTRICT	Hand Bill
186-240-07-00	88	1	\$550.32	PINAL TRUST 05-01-24	
186-240-17-00	12	1	\$550.32	STEPHENS LORA L LIVING TRUST 02-13-21	
186-270-04-00	17	1	\$550.32	COSEO FAMILY CREDIT SHELTER TRUST 07-24-85	
186-270-05-00	18	1	\$550.32	COSEO FAMILY CREDIT SHELTER TRUST 07-24-85	
186-270-06-00	19	3	\$1,650.96	BELL HOLDINGS L L C	
186-270-18-00	23	4	\$2,201.28	SANCHEZ ARMANDO&MARIA D	
186-270-28-00	25	1	\$550.32	MARROQUIN LIVING TRUST 12-21-06	
186-270-30-00	26	6	\$3,301.92	LES EVEN EVEN LLC	
186-270-31-00	27	2	\$1,100.64	LES EVEN EVEN LLC	
186-270-34-00	233	1	\$550.32	BELL HOLDINGS LLC	
186-270-35-00	20	31	\$17,059.92	A TUNE ZOO LLC	
186-280-03-00	253	4	\$2,201.28	V C PROFESSIONALS LLC	
186-280-05-00	28	4	\$2,201.28	MISSION COAST PROPERTIES INC	
186-280-18-00	29	1	\$550.32	MISSION COAST PROPERTIES INC	
186-772-56-00		6	\$3,301.92	MCDONALDS USA LLC <LF> PARK CIRCLE COMMONS LLC	Commercial Parcel
186-791-37-25		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-26		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-27		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-28		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-29		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-30		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-31		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-32		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-33		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-34		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-35		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-36		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-37		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-38		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-39		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-40		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-41		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-42		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	



# EXHIBIT B

ASSESSOR PARCEL NUMBER	DIAGRAM NUMBER	EDUs	AMOUNT TO LEVY	OWNER	COMMENTS
186-791-37-43		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-44		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-45		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-46		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-47		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-48		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-49		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-50		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-51		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
186-791-37-52		1	\$550.32	PARK CIRCLE VALLEY CENTER LLC	
188-230-06-00	30	11	\$6,053.52	INDIAN CREEK ASSOCIATES	
188-230-46-00	75	47	\$25,865.04	INDIAN CREEK ASSOCIATES	
188-230-48-00	231	57	\$31,368.24	INDIAN CREEK ASSOCIATES	
188-231-04-00	32	23	\$12,657.36	V C V P L P	
188-231-09-00	33	47	\$25,865.04	MANHATTAN WEST TAX DEFERRED REAL ESTATE S P V LP	
188-231-10-00	34	1	\$550.32	V C V P L P	
188-231-19-00	78	2	\$1,100.64	SAVOJI AMIR	
188-231-35-00	80	0.1	\$55.02	JOON INVESTMENT LLC	
188-231-37-00	37	11	\$6,053.52	V C V P L P	
188-231-41-00	247	17	\$9,355.44	INDIAN CREEK ASSOCIATES LLC	
188-231-42-00	248	11	\$6,053.52	INDIAN CREEK ASSOCIATES LLC	
188-231-43-00	249	17	\$9,355.44	INDIAN CREEK ASSOCIATES LLC	
188-231-44-00	250	30	\$16,509.60	INDIAN CREEK ASSOCIATES LLC	
188-231-45-00	251	1	\$550.32	INDIAN CREEK ASSOCIATES LLC	
188-231-46-00	252	9	\$4,952.88	INDIAN CREEK ASSOCIATES LLC	
188-231-47-00	39	39	\$21,462.48	GARDELLA STEPHEN F JR TRUST 07-08-87	
188-240-89-00	74	9	\$4,952.88	VALLEY CENTER MUNICIPAL WATER DISTRICT	Hand Bill
188-250-37-00	83	1	\$550.32	BOSE JACK&CAROLINE FAMILY TRUST 04-21-82	
188-250-38-00	84	1	\$550.32	BOSE JACK&BOSE CAROLINE TRS	
188-260-31-00	92	2	\$1,100.64	PAPA TONY'S PROPERTIES LLC	
188-260-33-00	85	3.1	\$1,705.98	BOZULICH FAMILY TRUST 05-24-91	
188-260-47-00	85	3.9	\$2,146.24	BOZULICH FAMILY TRUST 05-24-91	
188-260-49-00	40	38	\$20,912.16	VCVP L P	
188-260-50-00	41	41	\$22,563.12	VCVP L P	
188-260-54-00	86	8	\$4,402.56	BELL HOLDINGS L L C	
188-260-55-00	87	7	\$3,852.24	BELL HOLDINGS L L C	
189-012-59-00	46	15	\$8,254.80	COUNTY OF SAN DIEGO	
189-012-60-00	47	6	\$3,301.92	COUNTY OF SAN DIEGO	
189-012-84-00	243	20	\$11,006.40	SAN PASQUAL ECONOMIC DEVELOPMENT CORPORATION	
189-012-85-00	244	2	\$1,100.64	SAN PASQUAL ECONOMIC DEVELOPMENT CORPORATION	
189-012-87-00	48	10	\$5,503.20	COUNTY OF SAN DIEGO	
189-012-89-00	49	34	\$18,710.88	COUNTY OF SAN DIEGO	
189-091-11-00	89	1	\$550.32	V C I A REAL ESTATE HOLDINGS LLC	
189-091-12-00	51	3	\$1,650.96	CHANG I-HSIN&MING-FANG REVOCABLE LIVING TRUST 10-2	
189-091-13-00	52	3	\$1,650.96	CHANG I-HSIN&MING-FANG REVOCABLE LIVING TRUST 10-2	
189-091-21-00	254	1	\$550.32	WEBB FAMILY TRUST 03-12-93	
189-091-35-00	55	10	\$5,503.20	SAN PASQUAL ECONOMIC DEVELOPMENT CORPORATION	
189-091-37-00	245	3	\$1,650.96	SAN PASQUAL ECONOMIC DEVELOPMENT CORPORATION	
189-091-38-00	246	1	\$550.32	SAN PASQUAL ECONOMIC DEVELOPMENT CORPORATION	
189-092-09-00	56	4	\$2,201.28	Y&V GROUP L L C	
189-094-21-01	57	5.66667	\$3,118.48	AZIZ LLC	
189-094-21-02	57	5.66667	\$3,118.48	AZIZ LLC	
189-094-21-03	57	5.66667	\$3,118.48	AZIZ LLC	

# EXHIBIT B

ASSESSOR PARCEL NUMBER	DIAGRAM NUMBER	EDUs	AMOUNT TO LEVY	OWNER	COMMENTS
189-094-37-00	235	1	\$550.32	MINGERAM FAMILY TRUST 05-30-24	
189-281-05-00	256	1	\$550.32	FRUDE CHERIE	
189-281-11-00	68	4	\$2,201.28	DORAN FAMILY TRUST 04-27-18	
189-281-14-00	70	3	\$1,650.96	COUNTY OF SAN DIEGO	
189-281-15-00	71	2.5	\$1,375.80	ERLER HANK	
189-281-18-00	73	3	\$1,650.96	COUNTY OF SAN DIEGO	
<b>Total</b>		<b>765.5 EDUs</b>	<b>\$421,269.92</b>	<b>105 Parcels</b>	

**July 7, 2025**

**TO: Honorable President and Board of Directors**

**FROM: Gary Arant, General Manager**

**SUBJECT: RESOLUTION APPROVING THE FY 2025-2026 ANNUAL ASSESSMENTS  
FOR ASSESSMENT DISTRICT NO. 2012-1 FOR THE WOODS VALLEY  
RANCH WASTEWATER EXPANSION PROJECT**

**PURPOSE:**

Request Board of Directors adopt Resolution No. 2025-19 approving the FY 2025-2026 annual assessment amounts to fund Assessment District No. 2012-1's ("AD 2012-1's") share of the annual debt service for the repayment of the Clean Water State Revolving Fund Loans ("SRF Loans") and the Limited Obligation Improvement Bonds for the Woods Valley Ranch Wastewater Expansion Project ("Expansion Project") and AD 2012-1's share of the Orchard Run Lift Station construction and levying the assessments on the San Diego County property tax roll.

**SUMMARY:**

**Background**

The annual assessments of AD 2012-1 are used to fund the debt service repayment of the three California State Water Resources Control Board SRF Loans and two Limited Obligation Improvement Bonds used to finance the Expansion Project and a portion of the Orchard Run Lift Station construction. Annual assessments started in FY 2016-17 based on estimated loan amounts totaling \$30.735M to fund all components of the Expansion Project. Project costs were allocated on an Equivalent Dwelling Unit ("EDU") basis to the participating properties in accordance with the final Engineers Report dated April 13, 2015, prepared by Koppel and Gruber Public Finance (the "Engineer's Report"). The attached Assessment Diagram Map shows the parcels that were included in the assessment district at the owner's request.

The Engineer's Report established the methodology for the allocation of the Expansion Project costs to properties participating in the assessment district on a benefit basis. The WVRWRF Phase 2 Expansion cost and the Charlan Road Seasonal Storage Projects benefited all participants in the assessment district equally regardless of location. The collection facility costs were allocated based on a "Reach and Capacity" methodology.



However, since that time the following major events have occurred that have affected the amount of the annual assessments:

- 1) Completion of the following Woods Valley Ranch Wastewater Expansion Projects with funding from 3 SRF loans and the Series 2018 Bond and adjusting the project costs from estimated to actual:
  - a) the South Village Collection System,
  - b) the North Village Collection System,
  - c) the Woods Valley Ranch Water Reclamation Facility ("WVRWRF") Phase 2 Expansion, and
  - d) the Charlan Road Seasonal Storage Project;
- 2) Formation of Community Facilities District No. 2020-1 (Park Circle East/West) of the Valley Center Municipal Water District ("CFD 2020-1") in May 2020;
- 3) The approval of the Update to the South Village Master Plan that provided additional capacity participation for CFD 2020-1 in the Expansion Project. This additional participation of CFD 2020-1 in the Expansion Project generated a reduction in the cost per Equivalent Dwelling Unit ("EDU") for all participants, which is reflected in the annual assessments beginning in FY 2020-2021;
- 4) Approval of the allocation of \$724,197 of the WVRWRF Phase 2 Expansion Project cost to the facility's replacement reserves for the portion of the improvements that were for replacement and upgrade of existing facilities and not required for expanding the capacity of the facility. As a result, a portion of the AD 2012-1 annual debt service, totaling \$45,149, is funded from the Woods Valley Ranch Water Reclamation Facility Replacement Reserves for the remaining life of the SRF loan;
- 5) The transfer of capacity allocations between Benefit Areas. Seven separate benefit areas (Areas A - G) were established to allocate the collection system cost appropriately. The collection system cost allocations were further complicated by sizing the collection facilities for ultimate demand to avoid future disruptive and expensive construction in Valley Center Road; and
- 6) Completion of the Orchard Run Lift Station construction resulting in an increase of AD 2012-1's share of the construction cost by the \$700,000 Series 2022 Bond.

The annual assessments in the initial years were based on the estimated total \$30.735M project cost, with the first year's assessment being allocated to a debt service reserve. Once the SRF loans were finalized, the total annual debt service was slightly less than anticipated, resulting in available excess funds greater than the one-year debt service requirement. The one-year debt service reserve would be used to make the final debt service payments and annual assessments are adjusted accordingly to incrementally utilize, over the term of the loans, the excess debt service reserve funds that were collected in the initial years.

## Proposed Assessment for FY 2025-2026

The following table summarize the annual debt service requirements and administration expenses versus the projected revenue from the proposed annual assessments. An annual debt service of \$1.845M is required for the current indebtedness and adding a budgeted amount for Administration Expenses brings the annual funding requirements to \$1.895M.

AD 2012-1 FY 2025-2026 Annual Assessment (Year 10)			
Debt No.	Description	Total Disbursements	Annual Debt Service
<b>State Revolving Fund Loans</b>			
110	WVR Water Reclamation Facility Exp - South Village (Fund 16)	2,626,652.60	163,449.28
	Collection System	2,473,850.59	153,940.84
	Exp Project Planning Costs - Base EDU Allocation	152,802.01	9,508.44
120	WVR Water Reclamation Facility Exp - Phase 2	17,393,705.27	1,084,259.93
	AD2012-1 & CFD 2020-2 Share (Fund 16)	16,669,508.46	1,039,111.02
	Distirct Share (WVR Replacement Reserves)	724,196.81	45,148.91
130	WVR Water Reclamation Facility Exp - Storage (Fund 16)	4,752,615.89	294,679.09
<b>North Village Limited Obligation Capital Improvement Bond</b>			
140	North Village Bond Issue (Fund 52)	4,035,000.00	249,185.00
	Collection System	3,763,500.00	232,418.28
	Planning Costs & Bond Issuance - Base EDU Allocation	271,500.00	16,766.72
<b>AD 2012-1 Series 2022 Bond</b>			
150	AD 2012-1 Share of Orchard Run Lift Station (Fund 53)	700,000.00	53,090.00
<b>Total Indebtedness</b>		<b>29,507,973.76</b>	<b>1,844,663.30</b>
	Administration Expenses		50,000.00
<b>Total Annual Expense</b>			<b>1,894,663.30</b>

The proposed assessments for each benefit area remain the same as the previous year and are set based on the cost allocation of the each of the SRF loans and Bond indebtedness in accordance with the methods established with the April 2015 AD 2012-1 Engineer's Report. The following table summarizes the Capacity allocation and proposed assessment by Benefit area. A listing of the annual assessment by parcel is attached to the proposed Resolution No. 2025-19. Additional funds are available from previous years assessment to make up the slight difference in the total expense and total assessment.

Benefit Area Assessment Summary by EDU - FY 2025-2026											
Description	A	B	C	CFD	D	E	F1	F2	G	Repl Res	Total
Capacity Allocation)	109.5	51.0	87.0	425.5	71.0	45.0	287.0	115.0	56.0		1,247.0
Proposed Assessment (\$/EDU)	\$1,700	\$1,596	\$1,596	\$1,238	\$1,120	\$1,700	\$1,405	\$2,270	\$1,680		\$1,847,552
Previous Assessment (\$/EDU)	\$1,700	\$1,596	\$1,596	\$1,238	\$1,120	\$1,700	\$1,405	\$2,270	\$1,680		\$1,847,552
Delta	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
% Increase (Decrease)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%
Total Assessment Revenue	\$186,150	\$81,396	\$138,852	\$526,769	\$79,520	\$76,500	\$403,235	\$261,050	\$94,080	\$45,149	\$1,892,701

## Capacity Transfers

No Capacity transfer occurred in FY 2024-2025.

## Properties Excluded from Tax Roll Assessments

The Valley Center Municipal Water District has a total of 47 EDU capacity reservations in AD 2012-1; 35 EDUs reserved for the future Lilac Road corporate facility site (Benefit Area B) and 12 EDUs for the Valley Center Road Corporate Facility site (Benefit Area G). The annual assessment for the VCMWD's capacity reservation totals \$76,020. This amount is billed separately and is not included on the tax roll.

District's Funding Responsibility		
Description	Capacity Allocation (EDUs)	Total
<b>AD 2012-1 Annual Assessment</b>		
Corporate Facility Site (Benefit Area G)	12	\$20,160
Lilac Road Site (Benefit Area B)	35	\$55,860
<b>Total AD 2012-1 Annual Assessment</b>	<b>47</b>	<b>\$76,020</b>

Other properties that are not subject to assessments being collected on the property taxes include the County of San Diego. The County of San Diego purchased the Butterfield Trails property and assumed responsibility for the project's 71 EDU capacity commitment, an annual assessment of \$79,520. A separate invoice will be prepared for the County for its AD 2012-1 assessment.

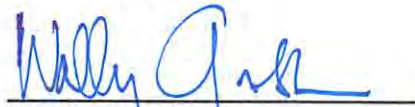


**RECOMMENDATION:**

Staff recommends the Board of Directors adopt Resolution No. 2025-19:

- 1) Approving the FY 2025-2026 annual assessment amounts to be collected in the same manner as ordinary *ad valorem* property taxes are collected and subject to the same penalties and the same procedure, sale, and lien priority in case of delinquency as is provided for *ad valorem* taxes for the parcels in AD 2012-1 identified in Exhibit A attached to the Resolution, and
- 2) Directing staff to take all such necessary and further actions needed to carry out the directives and requirements of the Resolution.

**PREPARED BY:**



**Wally Grabbe, PE**  
**District Engineer**

**SUBMITTED BY:**



**Gary T. Arant**  
**General Manager**

Attachments:

Assessment Diagram Map  
Resolution No. 2025-19  
Exhibit A – Assessment Roll

## **RESOLUTION NO. 2025-19**

### **RESOLUTION OF THE BOARD OF DIRECTORS OF VALLEY CENTER MUNICIPAL WATER DISTRICT PLACING FIXED CHARGE SPECIAL ASSESSMENTS FOR FY 2025-2026 ON PROPERTY WITHIN ASSESSMENT DISTRICT NO. 2012-1 ON THE SAN DIEGO COUNTY SECURED PROPERTY TAX ROLL**

**WHEREAS**, Assessment District No. 2012-1 (South Village Wastewater Expansion Project) was formed and created by the Board of Directors of Valley Center Municipal Water District (the "Water District") by Resolution No. 2013-18 as subsequently modified by Resolution No. 2015-15 and redesignated as Assessment District No. 2012-1 (Woods Valley Ranch Wastewater Expansion Project) (the "Assessment District") and the provisions of the "Municipal Improvement Act of 1913" being Division 12 of the Streets and Highway Codes of the State of California (the "Improvement Act"), Article XIID of the Constitution of the State of California ("Article XIID") and the Proposition 218 Omnibus Implementation Act (Government Code Section 53750 and following) (the "Implementation Act" and together with the Improvement Act and Article XIID referred to herein collectively as the "Assessment Law") to provide for the annual collection of principal and interest in the form of an assessment levied on properties within the boundaries of said assessment district for the purpose of repaying Clean Water State Revolving Fund loans from the State Water Resources Control Board (the "SRF Loans") and the Limited Obligation Improvement Bonds to finance wastewater collection and treatment improvements and recycled water storage improvements, together with appurtenances and appurtenant work (collectively, the "Improvements") specially benefitting the properties within the Assessment District; and

**WHEREAS**, the Board of Directors of the Water District desires to authorize the assessment installments to be placed on the tax roll for collection of the 2025-2026 tax year.

**NOW, THEREFORE, IT IS HEREBY RESOLVED, DETERMINED AND ORDERED** by the Board of Directors of the Valley Center Municipal Water District, as follows:

**Section 1.** The recitals set forth hereinabove are true.

**Section 2.** The assessment installments to be collected from the properties in the Assessment District for the 2025-2026 tax year are specified in Exhibit A attached hereto and made a part hereof.

**Section 3.** Pursuant to Sections 8680 of the Streets and Highways Code the fixed charge special assessments levied herein, shall be collected in the same manner as ordinary ad valorem property taxes are collected and shall be subject to

the same penalties and the same procedure, sale, and lien priority in case of delinquency as in provided ad valorem taxes. The tax collector may deduct the reasonable administrative costs incurred in collecting the assessments and shall pay the remainder to the Water District.

**Section 4.** That the Director of Finance of the Water District is authorized and directed to prepare and file with the County of San Diego the required certificate of fixed charge special assessments for the 2025-2026 tax year as required by law.

**PASSED AND ADOPTED** at a regular meeting of the Board of Directors of Valley Center Municipal Water District held on the 7<sup>th</sup> day of July, 2025 by the following vote, to wit:

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**Enrico P. Ferro, *President***

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**Kirsten Peraino, *Board Secretary***



## EXHIBIT A

**VALLEY CENTER MUNICIPAL WATER DISTRICT  
WOODS VALLEY RANCH WASTEWATER EXPANSION PROJECT - ASSESSMENT DISTRICT 2012-1  
AD 2012-1 ANNUAL ASSESSMENT REPORT  
FIXED CHARGE SPECIAL ASSESSMENT TO BE LEVIED FOR FISCAL YEAR 2025-2026  
COUNTY FUND NO. 6690-35  
TRA 94075**

ASSESSOR PARCEL NUMBER	DIAGRAM NUMBER	BENEFIT AREA	CAPACITY (EDUs)	PREVIOUS PRINCIPAL PRE PAYMENTS	AMOUNT TO LEVY	OWNER	COMMENTS
APN	Diagram_Num	Benefit_Area	EDU_TTL	AD_PrePay	Column1	Owner	Comments
185-141-07-00	80	G	0.4		\$672.00	JOON INVESTMENT LLC	
185-141-25-00	80	G	0.5		\$840.00	JOON INVESTMENT LLC	
185-141-85-00	255	G	4.0		\$6,720.00	KNAB JUNE M TRUST 11-13-96	
186-210-53-00	1	B	1.0		\$1,596.00	HARMONIA LOTUSSA INVESTORS LLC	
186-210-55-00	2	B	15.0		\$23,940.00	HARMONIA LOTUSSA INVESTORS LLC	
186-230-16-00	4	A	1.0		\$1,700.00	VALLEY CENTER OIL CORP	
186-230-22-00	5	A	1.0		\$1,700.00	DEVELYN LLC	
186-230-45-00	238	G	1.0		\$1,680.00	MATTHEWS MATTHEW J&NANCY M	
186-230-46-00	239	G	1.0		\$1,680.00	MATTHEWS MATTHEW J&NANCY M	
186-230-64-00	76	A	30.0		\$51,000.00	B N C C HOLDING LLC	
186-230-84-00	6	A	0.0		\$0.00	VALLEY CENTER OIL CORP	ZERO ASSESSMENT
186-231-15-00	7	B	9.0		\$14,364.00	VALLEY CENTER MUNICIPAL WATER DISTRICT	Hand Bill
186-231-16-00	8	B	8.0		\$12,768.00	VALLEY CENTER MUNICIPAL WATER DISTRICT	Hand Bill
186-231-17-00	9	B	9.0		\$14,364.00	VALLEY CENTER MUNICIPAL WATER DISTRICT	Hand Bill
186-231-18-00	10	B	9.0		\$14,364.00	VALLEY CENTER MUNICIPAL WATER DISTRICT	Hand Bill
186-240-07-00	88	A	1.0		\$1,700.00	PINAL TRUST 05-01-24	
186-240-17-00	12	A	1.0		\$1,700.00	STEPHENS LORA L LIVING TRUST 02-13-21	
186-260-10-00	15	A	0.0		\$0.00	RATTRAY RANDALL R&LORRAINE E REVOCABLE LIVING TRUS	ZERO ASSESSMENT
186-260-21-00	16	A	0.0		\$0.00	RATTRAY RANDALL R&LORRAINE E REVOCABLE LIVING TRUS	ZERO ASSESSMENT
186-270-04-00	17	A	1.0		\$1,700.00	COSEO FAMILY CREDIT SHELTER TRUST 07-24-85	
186-270-05-00	18	A	1.0		\$1,700.00	COSEO FAMILY CREDIT SHELTER TRUST 07-24-85	
186-270-06-00	19	C	3.0		\$4,788.00	BELL HOLDINGS L L C	
186-270-18-00	23	A	4.0		\$6,800.00	SANCHEZ ARMANDO&MARIA D	
186-270-28-00	25	A	1.0		\$1,700.00	MARROQUIN LIVING TRUST 12-21-06	
186-270-30-00	26	C	6.0		\$9,576.00	LES EVEN EVEN LLC	
186-270-31-00	27	E	2.0		\$3,400.00	LES EVEN EVEN LLC	
186-270-33-00	232	E	4.0		\$6,800.00	TRYST UP LA CROP LLC	
186-270-34-00	233	E	1.0		\$1,700.00	BELL HOLDINGS LLC	
186-270-35-00	20	C	31.0		\$49,476.00	A TUNE ZOO LLC	
186-270-35-00	20	E	2.0		\$3,400.00	A TUNE ZOO LLC	
186-271-01-00	77	C	1.0		\$1,596.00	POLLARD KERMIT L&IRMA E	
186-271-02-00	77	C	1.0		\$1,596.00	ABDALLAH YASMINE S	
186-271-03-00	77	C	1.0		\$1,596.00	JAVIER LORNA S LIVING TRUST 06-18-21	
186-271-04-00	77	C	1.0		\$1,596.00	DIOSDADO JUAN M	



## EXHIBIT A

ASSESSOR PARCEL NUMBER	DIAGRAM NUMBER	BENEFIT AREA	CAPACITY (EDUs)	PREVIOUS PRINCIPAL PRE PAYMENTS	AMOUNT TO LEVY	OWNER	COMMENTS
186-271-05-00	77	C	1.0		\$1,596.00	SIWACH GAURAV	
186-271-06-00	77	C	1.0		\$1,596.00	ELHARD JOSHUA S&RACHEL J	
186-271-07-00	77	C	1.0		\$1,596.00	PIRA SPENSER C	
186-271-08-00	77	C	1.0		\$1,596.00	STEVENSON JARRETT E	
186-271-09-00	77	C	1.0		\$1,596.00	KEARNEY JON A	
186-271-10-00	77	C	1.0		\$1,596.00	STEVENS 2017 TRUST 03-14-17	
186-271-11-00	77	C	1.0		\$1,596.00	SWENSON FLOYD R	
186-271-12-00	77	C	1.0		\$1,596.00	MANUEL MARCEL B&ROMMEL O	
186-271-13-00	77	C	1.0		\$1,596.00	DELACRUZ GENARO&HORTENCIA	
186-271-14-00	77	C	1.0		\$1,596.00	HUNLEY FRANK E&DAWN M	
186-271-15-00	77	C	1.0		\$1,596.00	NAMOU LEITH	
186-271-16-00	77	C	1.0		\$1,596.00	CONRIQUE DAVID&PRISCILLA	
186-271-17-00	77	C	1.0		\$1,596.00	MARKIN CODY J&JENNIFER C	
186-271-18-00	77	C	1.0		\$1,596.00	NATIVIDAD JASON D R&JENELYN A	
186-271-19-00	77	C	1.0		\$1,596.00	AGYEPONG ERIC A&ATHENA A TRUST 03-29-22	
186-271-20-00	77	C	1.0		\$1,596.00	KERBS TIMOTHY K&LORI A	
186-271-21-00	77	C	1.0		\$1,596.00	GOROZHANKIN DMITRY&BORSH NADIA	
186-271-22-00	77	C	1.0		\$1,596.00	YANG DAVIE&EMILY XUAN	
186-271-23-00	77	C	1.0		\$1,596.00	SORIANO DENIS	
186-271-24-00	77	C	1.0		\$1,596.00	RILLO JAY A&BRITTANY N	
186-271-25-00	77	C	1.0		\$1,596.00	REA TIMOTHY&VARTANIAN CRYSTAL	
186-271-26-00	77	C	1.0		\$1,596.00	LEYBA ERVIC G&JESSICA N	
186-271-27-00	77	C	1.0		\$1,596.00	THOMPSON JOHN A	
186-271-28-00	77	C	1.0		\$1,596.00	DARUGAR FAMILY TRUST 10-30-06	
186-271-29-00	77	C	1.0		\$1,596.00	EMMONS KENNETH J&AMBER C	
186-271-30-00	77	C	1.0		\$1,596.00	WALSH JEFFREY D&MICHELLE A	
186-271-31-00	77	C	1.0		\$1,596.00	BILTZ KEVIN R	
186-271-32-00	77	C	1.0		\$1,596.00	QUIROGA ROQUE A	
186-271-33-00	77	C	1.0		\$1,596.00	FITZGERALD JAMES S&MYLENE	
186-271-34-00	77	C	1.0		\$1,596.00	RICCIO GIUSEPPE&KILLEN MADISON	
186-271-35-00	77	C	1.0		\$1,596.00	BUTALID AMANDO&ALVA	
186-271-36-00	77	C	1.0		\$1,596.00	SUBKOW AARON J&VICTORIA J	
186-271-37-00	77	C	1.0		\$1,596.00	VIALET ROY G&ENID	
186-271-38-00	77	C	1.0		\$1,596.00	KOEHL AMANDA R	
186-271-40-00	77	C	1.0		\$1,596.00	WILLIAMS LUKE&ANGELEA	
186-271-41-00	77	C	1.0		\$1,596.00	PELLETIER FAMILY TRUST 06-06-14	
186-271-42-00	77	C	1.0		\$1,596.00	LOMELI MELISSA A	
186-271-43-00	77	C	1.0		\$1,596.00	MORANTE RALPH J L&FLORENCE O F	
186-271-44-00	77	C	1.0		\$1,596.00	SANDERSON JOHN R&SALLY S FAMILY TRUST 10-21-99	
186-271-45-00	77	C	1.0		\$1,596.00	SANDERSON JOHN R&SALLY S FAMILY TRUST 10-21-99	
186-271-46-00	77	C	1.0		\$1,596.00	REEDER ELIZABETH E	
186-271-47-00	77	C	1.0		\$1,596.00	CORNWELL LAURENCE P&LAMB WILSENA AV	
186-271-48-00	77	C	1.0		\$1,596.00	RENNIX LIVING TRUST 11-30-17	
186-280-03-00	253	A	4.0		\$6,800.00	V C PROFESSIONALS LLC	



## EXHIBIT A

ASSESSOR PARCEL NUMBER	DIAGRAM NUMBER	BENEFIT AREA	CAPACITY (EDUs)	PREVIOUS PRINCIPAL PRE PAYMENTS	AMOUNT TO LEVY	OWNER	COMMENTS
186-280-05-00	28	A	4.0		\$6,800.00	MISSION COAST PROPERTIES INC	
186-280-18-00	29	A	1.0		\$1,700.00	MISSION COAST PROPERTIES INC	
188-230-06-00	30	F2	11.0		\$24,970.00	INDIAN CREEK ASSOCIATES	
188-230-46-00	75	F2	47.0		\$106,690.00	INDIAN CREEK ASSOCIATES	
188-230-48-00	231	F2	57.0		\$129,390.00	INDIAN CREEK ASSOCIATES	
188-231-04-00	32	F1	23.0		\$32,315.00	V C V P L P	
188-231-09-00	33	F1	47.0		\$66,035.00	MANHATTAN WEST TAX DEFERRED REAL ESTATE S P V LP	
188-231-10-00	34	F1	1.0		\$1,405.00	V C V P L P	
188-231-19-00	78	F1	2.0		\$2,810.00	SAVOJI AMIR	
188-231-25-00	240	G	1.0		\$1,680.00	MIKHAIL LIVING TRUST 02-11-19	
188-231-31-00	241	G	1.0		\$1,680.00	LEE KEY H&GRACE C	
188-231-35-00	80	G	0.1		\$168.00	JOON INVESTMENT LLC	
188-231-37-00	37	F1	11.0		\$15,455.00	V C V P L P	
188-231-41-00	247	F1	17.0		\$23,885.00	INDIAN CREEK ASSOCIATES LLC	
188-231-42-00	248	F1	11.0		\$15,455.00	INDIAN CREEK ASSOCIATES LLC	
188-231-43-00	249	F1	17.0		\$23,885.00	INDIAN CREEK ASSOCIATES LLC	
188-231-44-00	250	F1	30.0		\$42,150.00	INDIAN CREEK ASSOCIATES LLC	
188-231-45-00	251	F1	1.0		\$1,405.00	INDIAN CREEK ASSOCIATES LLC	
188-231-46-00	252	F1	9.0		\$12,645.00	INDIAN CREEK ASSOCIATES LLC	
188-231-47-00	39	F1	39.0		\$54,795.00	GARDELLA STEPHEN F JR TRUST 07-08-87	
188-240-89-00	74	G	12.0		\$20,160.00	VALLEY CENTER MUNICIPAL WATER DISTRICT	Hand Bill
188-250-14-00	81	G	2.0		\$3,360.00	AUTOMOTIVE SPECIALIST L P	
188-250-19-00	91	G	5.0		\$8,400.00	DELSECCO JONATHAN C 2019 TRUST 12-26-19 ET AL	
188-250-36-00	82	G	1.0		\$1,680.00	BOSE JACK&CAROLINE FAMILY TRUST 04-21-82	
188-250-37-00	83	G	1.0		\$1,680.00	BOSE JACK&CAROLINE FAMILY TRUST 04-21-82	
188-250-38-00	84	G	1.0		\$1,680.00	BOSE JACK&BOSE CAROLINE TRS	
188-250-45-00	221	G	1.0		\$1,680.00	GREENS VALLEY CENTER LLC	
188-260-31-00	92	G	2.0		\$3,360.00	PAPA TONY'S PROPERTIES LLC	
188-260-33-00	85	G	3.1		\$5,208.00	BOZULICH FAMILY TRUST 05-24-91	
188-260-47-00	85	G	3.9		\$6,552.00	BOZULICH FAMILY TRUST 05-24-91	
188-260-49-00	40	F1	38.0		\$53,390.00	VCVP L P	
188-260-50-00	41	F1	41.0		\$57,605.00	VCVP L P	
188-260-54-00	86	G	8.0		\$13,440.00	BELL HOLDINGS L L C	
188-260-55-00	87	G	7.0		\$11,760.00	BELL HOLDINGS L L C	
189-012-59-00	46	D	15.0		\$16,800.00	COUNTY OF SAN DIEGO	
189-012-60-00	47	D	6.0		\$6,720.00	COUNTY OF SAN DIEGO	
189-012-84-00	243	E	20.0		\$34,000.00	SAN PASQUAL ECONOMIC DEVELOPMENT CORPORATION	
189-012-85-00	244	E	2.0		\$3,400.00	SAN PASQUAL ECONOMIC DEVELOPMENT CORPORATION	
189-012-87-00	48	D	10.0		\$11,200.00	COUNTY OF SAN DIEGO	
189-012-89-00	49	D	34.0		\$38,080.00	COUNTY OF SAN DIEGO	
189-091-11-00	89	A	1.0		\$1,700.00	V C I A REAL ESTATE HOLDINGS LLC	
189-091-12-00	51	A	3.0		\$5,100.00	CHANG I-HSIN&MING-FANG REVOCABLE LIVING TRUST 10-2	
189-091-13-00	52	A	3.0		\$5,100.00	CHANG I-HSIN&MING-FANG REVOCABLE LIVING TRUST 10-2	
189-091-21-00	254	A	1.0		\$1,700.00	WEBB FAMILY TRUST 03-12-93	



## EXHIBIT A

ASSESSOR PARCEL NUMBER	DIAGRAM NUMBER	BENEFIT AREA	CAPACITY (EDUs)	PREVIOUS PRINCIPAL PRE PAYMENTS	AMOUNT TO LEVY	OWNER	COMMENTS
189-091-35-00	55	E	10.0		\$17,000.00	SAN PASQUAL ECONOMIC DEVELOPMENT CORPORATION	
189-091-37-00	245	E	3.0		\$5,100.00	SAN PASQUAL ECONOMIC DEVELOPMENT CORPORATION	
189-091-38-00	246	E	1.0		\$1,700.00	SAN PASQUAL ECONOMIC DEVELOPMENT CORPORATION	
189-092-09-00	56	A	4.0		\$6,800.00	Y&V GROUP L L C	
189-094-21-01	57	A	5.7		\$9,633.32	AZIZ LLC	
189-094-21-02	57	A	5.7		\$9,633.32	AZIZ LLC	
189-094-21-03	57	A	5.7		\$9,633.32	AZIZ LLC	
189-094-24-00	90	A	1.0	5,000.00	\$1,700.00	ANGELES RUBEN&ABIGAIL	Pre-Paid \$5,000 Toward AD 2012-1 Assessment
189-094-26-00	237	A	1.0		\$1,700.00	SANCHEZ RAMIRO T	
189-094-28-00	58	A	1.0		\$1,700.00	GOODWIN DIANNA	
189-094-29-00	59	A	1.0		\$1,700.00	RODRIGUEZ FIDENCIO S	
189-094-30-00	222	A	1.0		\$1,700.00	MENDOZA SIMON&CARMEN	
189-094-31-00	60	A	1.0		\$1,700.00	WEBER THOMAS&YEH JENNIFER	
189-094-32-00	223	A	1.0		\$1,700.00	MILE HIGH RENTALS LLC	
189-094-33-00	61	A	1.0		\$1,700.00	NAVARRO ALFREDO C&ROSAURA	
189-094-34-00	224	A	1.0		\$1,700.00	CARTER BLAKE R&ERIN D	
189-094-35-00	234	A	1.0		\$1,700.00	FLORES JASON T	
189-094-36-00	225	A	1.0		\$1,700.00	CARPIO JORGE	
189-094-37-00	235	A	1.0		\$1,700.00	MINGERAM FAMILY TRUST 05-30-24	
189-094-38-00	226	A	1.0		\$1,700.00	CORRO JAVIER&CORONA ANABEL	
189-094-39-00	236	A	1.0		\$1,700.00	VERA JOSE A&MARIA C	
189-094-40-00	227	A	1.0		\$1,700.00	GARCIA IVAN	
189-281-01-00	242	A	1.0		\$1,700.00	RMS PROPERTY HOLDINGS 2 LLC	
189-281-02-00	79	A	1.0		\$1,700.00	SCHLUETER JOSHUA A&NICOLE I	
189-281-05-00	256	A	1.0		\$1,700.00	FRUDE CHERIE	
189-281-06-00	65	A	1.0		\$1,700.00	SMITH ROBERT M&CONSTANCE FAMILY TRUST 08-28-91	
189-281-07-00	66	A	1.0		\$1,700.00	RMS PROPERTY HOLDINGS LLC	
189-281-09-00	67	A	0.0		\$0.00	YOUNG JASON&ANNETTE	ZERO ASSESSMENT
189-281-11-00	68	A	4.0		\$6,800.00	DORAN FAMILY TRUST 04-27-18	
189-281-12-00	69	A	3.0		\$5,100.00	SOUTHWEST FEED PROPERTIES LLC	
189-281-14-00	70	D	3.0		\$3,360.00	COUNTY OF SAN DIEGO	
189-281-15-00	71	A	2.5		\$4,250.00	ERLER HANK	
189-281-16-00	72	A	1.0		\$1,700.00	SMITH ROBERT M&CONSTANCE FAMILY TRUST 08-28-91	
189-281-18-00	73	D	3.0		\$3,360.00	COUNTY OF SAN DIEGO	
<b>Total</b>			<b>821.5 EDUs</b>	<b>5,000.00</b>	<b>\$1,320,782.96</b>	<b>156 Parcels</b>	
<b>CFD Total</b>			<b>425.5 EDUs</b>		<b>\$526,769.00</b>		
<b>Replacement Reserve</b>					<b>\$45,148.91</b>		
<b>Balance From Debt Service Reserve</b>					<b>\$1,962.43</b>		
<b>Grand Total</b>			<b>1,247.0 EDUs</b>	<b>5,000.00</b>	<b>\$1,894,663.30</b>		

**July 7, 2025**

**TO: Honorable President and Board of Directors**

**FROM: Gary Arant, General Manager**

**SUBJECT: RESOLUTION LEVYING SPECIAL TAXES TO BE COLLECTED FOR FY 2025-2026 FOR COMMUNITY FACILITIES DISTRICT NO. 2020-1 (PARK CIRCLE EAST/WEST) OF THE VALLEY CENTER MUNICIPAL WATER DISTRICT**

**PURPOSE:**

Request Board of Directors adopt Resolution No. 2025-20 approving the FY 2025-2026 levy of special taxes for Community Facilities District No. 2020-1 (Park Circle East/West) of the Valley Center Municipal Water District ("CFD 2020-1") to fund the Special Tax Requirements pursuant to the rate and method of apportionment for the CFD 2020-1 previously approved by the Board of Directors by Ordinance No. 2020-03.

**SUMMARY:**

On May 18, 2020, CFD 2020-1 was established and the levy of special taxes was authorized pursuant to the terms and provisions of the "Mello-Roos Community Facilities Act of 1982", being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California.

CFD 2020-1 was established to provide financial security and funding for the wastewater capacity improvements needed for the Park Circle East/West project. Improvements include:

- assuming the Assessment District No. 2012-1 ("AD 2012-1") indebtedness for the Park Circle Projects' participation in the Woods Valley Ranch Wastewater Expansion Project,
- construction of the Orchard Run Lift Station,
- future expansion of the Woods Valley Ranch Water Reclamation Facility, and
- future construction of additional recycled water seasonal storage and transmission facilities;

all pursuant to the terms and conditions of a CFD Financing Agreement ("CFD Financing Agreement") dated May 18, 2020 between the Valley Center Municipal Water District and owners of the Park Circle Projects.

The Board of Directors, pursuant to Government Code Section 53340, adopted Ordinance No. 2020-03 on May 18, 2020, authorizing the levy of special taxes on taxable properties located within the boundaries of CFD 2020-1 pursuant to the rate and method of apportionment of special tax as set forth in Exhibit A attached thereto (the "Rate and Method").

## Special Tax Levy for FY 2025-2026

FY 2025-2026 represents the sixth annual Special Tax levy for CFD 2020-1. As of May 15, 2025, (the cutoff date for determining Developed Property and Undeveloped Property as defined in the Rate and Method), 632 parcels and 1.36 acres of commercial property were developed in CFD 2020-1 and the 2.920-acre commercial parcel adjacent to the McDonalds restaurant was the only remaining undeveloped parcel. A map exhibit is attached showing the developed and undeveloped parcels. The Special Tax for FY 2025-2026 was calculated pursuant to the Rate and Method using the maximum special tax rate allowed for developed property and undeveloped property as shown in the attached Maximum Special Tax Levy Table. A Special Tax Levy totaling \$909,841 is recommended for FY 2025-2026 as summarized in the following table:

CFD 2020-1 Special Tax Levy for FY 2025-2026						
Zone	Developed Units			Undeveloped Acreage		Total Special Tax Levy
	Units	Acreage	Special Tax Levy	Acreage	Special Tax Levy	
1A	116		\$155,446			\$155,446
1B	56		\$32,693			\$32,693
2	128		\$235,738			\$235,738
3A	231		\$260,960			\$260,960
3B	101		\$207,571			\$207,571
4		1.360	\$5,964	2.920	\$11,467	\$17,431
<b>Total</b>	<b>632</b>	<b>1.360</b>	<b>\$898,374</b>	<b>2.920</b>	<b>\$11,467</b>	<b>\$909,841</b>

Such Special Taxes levied on and collected prior to the issuance of Bonds that are not required to pay administrative expenses of the CFD 2020-1, debt service on the AD 2012-01 Indebtedness and Series 2024 Bond shall be held in a special, discrete fund established by the Water District for the CFD 2020-1 (the "Special Fund"). Special Taxes collected for FY 2025-2026 are anticipated to be allocated for use as indicated in the following table:



Special Tax Fund Allocation - 2025-26	
AD 2012-1 Indebtedness	\$526,905
Administrative Expenses	\$30,000
Series 2024 Bond	\$236,140
Special Fund/PayGo	\$116,796
<b>Total</b>	<b>\$909,841</b>

As defined in the Rate and Method, the maximum special tax rate for developed property is allowed to increase 2% per year. The proposed special tax for FY 2025-2026 incorporates the maximum 2% increase to continue to provide the maximum amount of funding available to the Special Fund to provide funding for the Series 2024 Bond debt service and the future Phase 3 CFD Facilities.

**RECOMMENDATION:**

Staff recommends the Board of Directors adopt Resolution No. 2025-20:

- 1) Approving the FY 2025-2026 levy of special taxes to be collected in the same manner as ordinary *ad valorem* property taxes are collected and subject to the same penalties and the same procedure, sale, and lien priority in case of delinquency as is provided for *ad valorem* taxes for the parcels in CFD 2020-1 identified in Exhibit A attached to the Resolution, and
- 2) Directing staff to take all such necessary and further actions needed to carry out the directives and requirements of the Resolution.

**PREPARED BY:**

  
**Wally Grabbe, PE**  
**District Engineer**

**SUBMITTED BY:**

  
**Gary T. Arant**  
**General Manager**

Attachments:

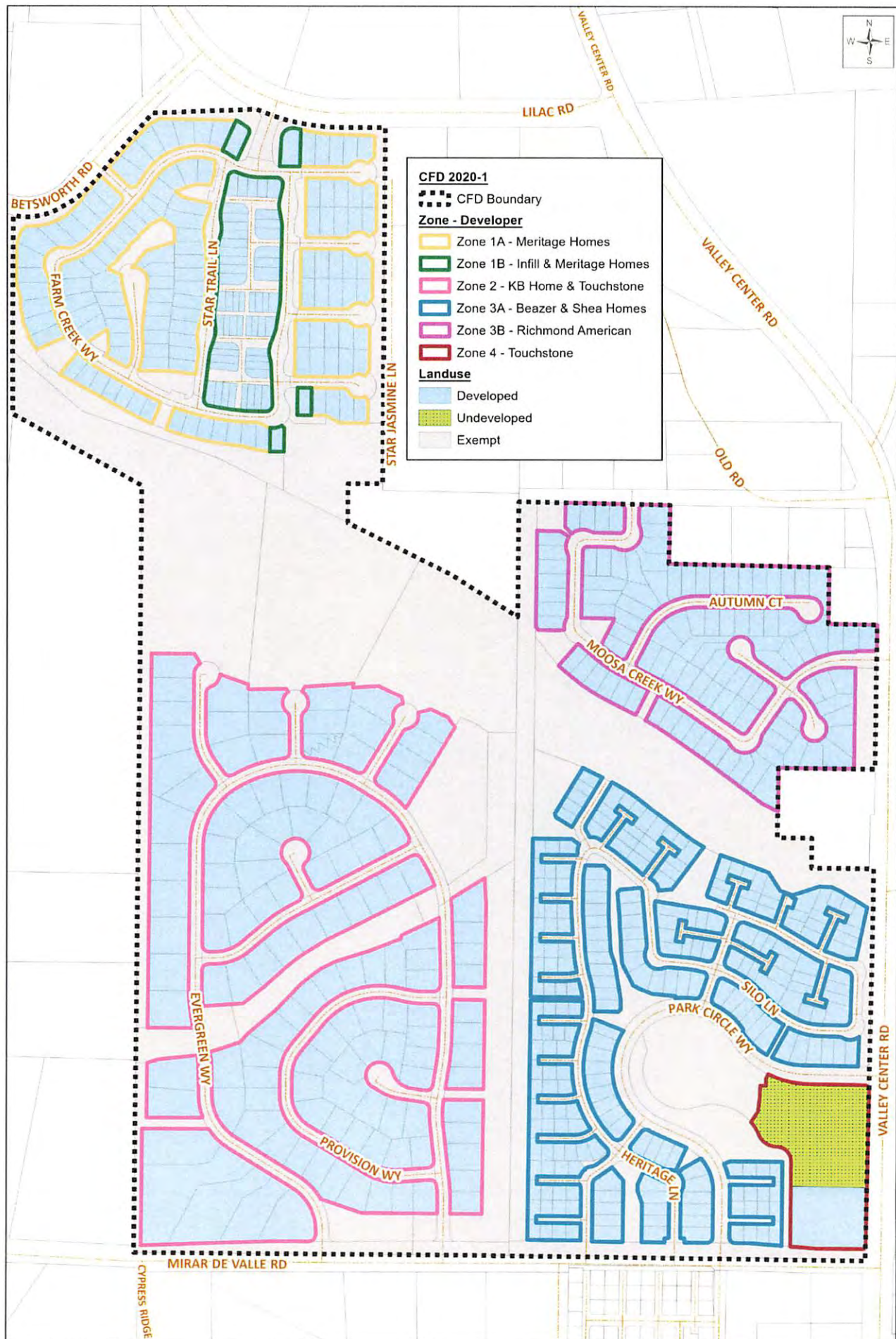
CFD 2020-1 Developed/Undeveloped Map Exhibit  
 CFD 2020-1 – Maximum Special Tax Levy Table  
 Resolution No. 2025-20  
 Exhibit A - CFD Annual Report



# Attachment - Maximum Levy

Tax Class	Square Footage	# of Units / Lots / Acres	Assigned Tax - Base Year	Assigned Tax FY 2025/2026	Applied Tax FY 2025/2026	Total Tax Generated From Applied Tax
<b>Zone 1A</b>						
1	< 1,800	0	\$902.00	\$995.88	\$995.88	\$0.00
2	1,801-2,200	31	\$1,023.00	\$1,129.47	\$1,129.46	\$35,013.26
3	2,201-2,600	40	\$1,215.00	\$1,341.46	\$1,341.46	\$53,658.40
4	> 2,600	45	\$1,344.00	\$1,483.88	\$1,483.88	\$66,774.60
<b>Total Developed : (1A)</b>		<b>116</b>				<b>\$155,446.26</b>
UND	Per Acre	0.000	\$10,792.00	\$11,915.24	\$10,670.10	\$0.00
<b>Total : (1A)</b>						<b>\$155,446.26</b>
<b>Zone 1B - AFFORDABLE</b>						
1	< 1,400	0	\$287.00	\$316.87	\$316.86	\$0.00
2	1,401-1,700	52	\$503.00	\$555.35	\$555.34	\$28,877.68
3	> 1,700	4	\$864.00	\$953.93	\$953.92	\$3,815.68
<b>Total Developed : (1B)</b>		<b>56</b>				<b>\$32,693.36</b>
UND	Per Acre	0.000	\$5,369.00	\$5,927.81	\$5,308.35	\$0.00
<b>Total : (1B)</b>						<b>\$32,693.36</b>
<b>Zone 2</b>						
1	< 2,300	44	\$1,458.00	\$1,609.75	\$1,609.74	\$70,828.56
2	2,301-2,600	45	\$1,689.00	\$1,864.79	\$1,864.78	\$83,915.10
3	> 2,600	39	\$1,881.00	\$2,076.78	\$2,076.78	\$80,994.42
<b>Total Developed : (2)</b>		<b>128</b>				<b>\$235,738.08</b>
UND	Per Acre	0.000	\$6,461.00	\$7,133.47	\$6,388.02	\$0.00
<b>Total : (2)</b>						<b>\$235,738.08</b>
<b>Zone 3A</b>						
1	< 2,000	64	\$711.00	\$785.00	\$785.00	\$50,240.00
2	2,001-2,200	69	\$938.00	\$1,035.63	\$1,035.62	\$71,457.78
3	2,201-2,400	19	\$1,092.00	\$1,205.66	\$1,205.66	\$22,907.54
4	2,401-2,600	56	\$1,272.00	\$1,404.39	\$1,404.38	\$78,645.28
5	> 2,600	23	\$1,485.00	\$1,639.56	\$1,639.56	\$37,709.88
<b>Total Developed : (3A)</b>		<b>231</b>				<b>\$260,960.48</b>
UND	Per Acre	0.000	\$13,592.00	\$15,006.67	\$13,438.47	\$0.00
<b>Total : (3A)</b>						<b>\$260,960.48</b>
<b>Zone 3B</b>						
1	< 2,950	67	\$1,817.00	\$2,006.11	\$2,006.10	\$134,408.70
2	> 2,950	34	\$1,949.00	\$2,151.85	\$2,151.84	\$73,162.56
<b>Total Developed : (3B)</b>		<b>101</b>				<b>\$207,571.26</b>
UND	Per Acre	0.000	\$15,637.00	\$17,264.51	\$15,460.37	\$0.00
<b>Total : (3B)</b>						<b>\$207,571.26</b>
<b>Zone 4 - Commercial</b>						
DEV	Per Acre	1.36	\$3,972.00	\$4,385.41	\$4,385.41	\$5,964.14
UND	Per Acre	2.920	\$3,972.00	\$4,385.41	\$3,927.13	\$11,467.22
<b>Total Developed Units :</b>		<b>632 DEV Units / 1.36 DEV Acres</b>				<b>\$898,373.58</b>
<b>Total Undeveloped Acres :</b>		<b>2.920</b>				<b>\$11,467.22</b>
EXE	Per Lot	96	\$0.00	\$0.00	\$0.00	\$0.00
<b>Grand Total :</b>						<b>\$909,840.80</b>







## RESOLUTION No. 2025-20

### RESOLUTION OF THE BOARD OF DIRECTORS OF VALLEY CENTER MUNICIPAL WATER DISTRICT, ACTING AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2020-1 (PARK CIRCLE EAST/WEST) OF THE VALLEY CENTER MUNICIPAL WATER DISTRICT LEVYING SPECIAL TAXES TO BE COLLECTED FOR FISCAL YEAR 2025-2026

**WHEREAS**, the Board of Directors (the “Board”) of the Valley Center Municipal Water District (the “Water District”), has undertaken proceedings to establish and has established a community facilities district and conducted an election therein and received a favorable vote from the qualified electors authorizing the levy of special taxes in such community facilities district, all as authorized pursuant to the terms and provisions of the “Mello-Roos Community Facilities Act of 1982”, being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California (the “Act”). This community facilities district is designated as Community Facilities District No. 2020-1 (Park Circle East/West) of the Valley Center Municipal Water District (“CFD 2020-1”);

**WHEREAS**, pursuant to Government Code Section 53340, the Board has, by the passage of Ordinance No. 2020-03, authorized the levy of special taxes on taxable properties located in CFD 2020-1 pursuant to the rate and method of apportionment of special tax as set forth in Exhibit A attached thereto (the “Rate and Method”); and

**WHEREAS**, Government Code Section 53340 provides that the Board may provide, by resolution, for the levy of the special taxes in the current or future tax years at the same rates or at a lower rate than the rate provided for in the ordinance levying such special taxes, if such resolution is adopted and a certified list of all parcels subject to the special tax levy including the amount of the special tax to be levied on each parcel for the applicable tax year, is timely filed by the clerk or other official designated by the Board with the Auditor of the County of San Diego (the “County Auditor”).

NOW, THEREFORE, IT IS HEREBY RESOLVED, DETERMINED AND ORDERED by the Board of Directors of the Valley Center Municipal Water District, acting in its capacity as the legislative body of Community Facilities District No. 2020-1 (Park Circle East/West) of the Valley Center Municipal Water District, as follows:

**Section 1.**        Recitals. The recitals set forth hereinabove are true.

**Section 2.**        Levy of Special Taxes. Special taxes shall be and are hereby levied for Fiscal Year 2025-2026 on all taxable parcels of real property within CFD 2020-1 which are subject to taxation, which are identified in Exhibit A attached hereto, and in the amount set forth for each such parcel in said Exhibit A. Pursuant to Government Code Section 53340, such special taxes shall be collected in the same manner as ordinary *ad valorem* property taxes are collected and shall be subject to the same penalties and the same

procedure, sale, and lien priority in case of delinquency as is provided for *ad valorem* taxes.

**Section 3. Transmittal to County Auditor.** The Director of Finance of the Water District shall immediately, following adoption of this Resolution, transmit a copy hereof to the County Auditor together with a request that the special taxes as levied hereby be collected on the tax bills for the parcels identified in Exhibit A hereto, along with the ordinary *ad valorem* property taxes to be levied on and collected from the owners of said parcels. Water District staff and consultants are hereby authorized and directed to take all such necessary and further actions to carry out the directives and requirements of this Resolution.

**PASSED AND ADOPTED** at a regular meeting of the Board of Directors of Valley Center Municipal Water District held on the 7<sup>th</sup> day of July, 2025 by the following vote, to wit:

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**Enrico P. Ferro, *President***

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**Kirsten Peraino, *Board Secretary***

**VALLEY CENTER MUNICIPAL WATER DISTRICT  
WOODS VALLEY RANCH WATER RECLAMATION FACILITY SERVICE AREA (SERVICE AREA 2)  
COMMUNITY FACILITIES DISTRICT NO. 2020-1 - ANNUAL REPORT  
SPECIAL TAX TO BE LEVIED FOR FISCAL YEAR 2025-2026  
COUNTY FUND NO. 6690-37  
TRA 94075**

ASSESSOR PARCEL NUMBER	DIAGRAM No	CFD ZONE	ACREAGE	FY 2025-26 SPECIAL TAX (6690-37)	OWNERSHIP
186-241-01-00	LOT 1	3B	0.137	\$2,006.10	INDIVIDUAL OWNER
186-241-02-00	LOT 2	3B	0.124	\$2,151.84	INDIVIDUAL OWNER
186-241-03-00	LOT 3	3B	0.125	\$2,006.10	INDIVIDUAL OWNER
186-241-04-00	LOT 4	3B	0.200	\$2,006.10	INDIVIDUAL OWNER
186-241-05-00	LOT 5	3B	0.137	\$2,006.10	INDIVIDUAL OWNER
186-241-06-00	LOT 6	3B	0.133	\$2,006.10	INDIVIDUAL OWNER
186-241-07-00	LOT 7	3B	0.170	\$2,151.84	INDIVIDUAL OWNER
186-241-08-00	LOT 8	3B	0.139	\$2,151.84	INDIVIDUAL OWNER
186-241-09-00	LOT 9	3B	0.181	\$2,151.84	INDIVIDUAL OWNER
186-241-10-00	LOT 10	3B	0.137	\$2,006.10	INDIVIDUAL OWNER
186-241-11-00	LOT 11	3B	0.121	\$2,006.10	INDIVIDUAL OWNER
186-241-12-00	LOT 12	3B	0.115	\$2,151.84	INDIVIDUAL OWNER
186-241-13-00	LOT 13	3B	0.118	\$2,006.10	INDIVIDUAL OWNER
186-241-14-00	LOT 14	3B	0.115	\$2,151.84	INDIVIDUAL OWNER
186-241-15-00	LOT 15	3B	0.124	\$2,006.10	INDIVIDUAL OWNER
186-241-16-00	LOT 16	3B	0.131	\$2,006.10	INDIVIDUAL OWNER
186-241-17-00	LOT 17	3B	0.121	\$2,006.10	INDIVIDUAL OWNER
186-241-18-00	LOT 18	3B	0.118	\$2,151.84	INDIVIDUAL OWNER
186-241-19-00	LOT 19	3B	0.115	\$2,006.10	INDIVIDUAL OWNER
186-241-20-00	LOT 20	3B	0.118	\$2,151.84	INDIVIDUAL OWNER
186-241-21-00	LOT 21	3B	0.126	\$2,006.10	INDIVIDUAL OWNER
186-241-22-00	LOT 22	3B	0.132	\$2,151.84	INDIVIDUAL OWNER
186-241-23-00	LOT 23	3B	0.126	\$2,006.10	INDIVIDUAL OWNER
186-241-24-00	LOT 24	3B	0.138	\$2,006.10	INDIVIDUAL OWNER
186-241-25-00	LOT 25	3B	0.160	\$2,006.10	INDIVIDUAL OWNER
186-241-26-00	LOT 26	3B	0.159	\$2,151.84	INDIVIDUAL OWNER
186-241-27-00	LOT 27	3B	0.130	\$2,006.10	INDIVIDUAL OWNER
186-241-28-00	LOT 28	3B	0.119	\$2,151.84	INDIVIDUAL OWNER
186-241-29-00	LOT 29	3B	0.119	\$2,006.10	INDIVIDUAL OWNER
186-241-30-00	LOT 30	3B	0.119	\$2,006.10	INDIVIDUAL OWNER
186-241-31-00	LOT 31	3B	0.119	\$2,151.84	INDIVIDUAL OWNER
186-241-32-00	LOT 32	3B	0.119	\$2,006.10	INDIVIDUAL OWNER
186-241-33-00	LOT 33	3B	0.178	\$2,151.84	INDIVIDUAL OWNER
186-241-34-00	LOT 78	3B	0.115	\$2,006.10	INDIVIDUAL OWNER
186-241-36-00	LOT 79	3B	0.121	\$2,006.10	INDIVIDUAL OWNER
186-241-37-00	LOT 80	3B	0.119	\$2,151.84	INDIVIDUAL OWNER
186-241-38-00	LOT 81	3B	0.115	\$2,006.10	INDIVIDUAL OWNER
186-241-39-00	LOT 82	3B	0.115	\$2,151.84	INDIVIDUAL OWNER
186-241-40-00	LOT 83	3B	0.115	\$2,006.10	INDIVIDUAL OWNER
186-241-41-00	LOT 84	3B	0.115	\$2,006.10	INDIVIDUAL OWNER
186-241-42-00	LOT 85	3B	0.115	\$2,151.84	INDIVIDUAL OWNER
186-241-43-00	LOT 86	3B	0.127	\$2,006.10	INDIVIDUAL OWNER
186-241-44-00	LOT 87	3B	0.173	\$2,006.10	INDIVIDUAL OWNER
186-241-45-00	LOT 88	3B	0.226	\$2,006.10	INDIVIDUAL OWNER
186-241-46-00	LOT 89	3B	0.121	\$2,006.10	INDIVIDUAL OWNER



<b>ASSESSOR PARCEL NUMBER</b>	<b>DIAGRAM No</b>	<b>CFD ZONE</b>	<b>ACREAGE</b>	<b>FY 2025-26 SPECIAL TAX (6690-37)</b>	<b>OWNERSHIP</b>
186-241-47-00	LOT 90	3B	0.117	\$2,151.84	INDIVIDUAL OWNER
186-241-48-00	LOT 91	3B	0.117	\$2,006.10	INDIVIDUAL OWNER
186-241-49-00	LOT 92	3B	0.153	\$2,151.84	INDIVIDUAL OWNER
186-241-50-00	LOT 93	3B	0.156	\$2,006.10	INDIVIDUAL OWNER
186-241-51-00	LOT 94	3B	0.151	\$2,006.10	INDIVIDUAL OWNER
186-241-52-00	LOT 95	3B	0.195	\$2,006.10	INDIVIDUAL OWNER
186-241-53-00	LOT 96	3B	0.182	\$2,006.10	INDIVIDUAL OWNER
186-241-54-00	LOT 97	3B	0.149	\$2,151.84	INDIVIDUAL OWNER
186-241-55-00	LOT 98	3B	0.153	\$2,006.10	INDIVIDUAL OWNER
186-241-56-00	LOT 99	3B	0.126	\$2,006.10	INDIVIDUAL OWNER
186-241-57-00	LOT 100	3B	0.115	\$2,151.84	INDIVIDUAL OWNER
186-241-58-00	LOT 101	3B	0.171	\$2,006.10	INDIVIDUAL OWNER
186-242-01-00	LOT 34	3B	0.218	\$2,006.10	INDIVIDUAL OWNER
186-242-02-00	LOT 35	3B	0.122	\$2,006.10	INDIVIDUAL OWNER
186-242-03-00	LOT 36	3B	0.123	\$2,151.84	INDIVIDUAL OWNER
186-242-04-00	LOT 37	3B	0.124	\$2,006.10	INDIVIDUAL OWNER
186-242-05-00	LOT 38	3B	0.124	\$2,151.84	INDIVIDUAL OWNER
186-242-06-00	LOT 39	3B	0.125	\$2,006.10	INDIVIDUAL OWNER
186-242-07-00	LOT 40	3B	0.126	\$2,151.84	INDIVIDUAL OWNER
186-242-08-00	LOT 41	3B	0.127	\$2,006.10	INDIVIDUAL OWNER
186-242-09-00	LOT 42	3B	0.128	\$2,006.10	INDIVIDUAL OWNER
186-242-10-00	LOT 43	3B	0.132	\$2,151.84	INDIVIDUAL OWNER
186-242-11-00	LOT 44	3B	0.122	\$2,006.10	INDIVIDUAL OWNER
186-242-12-00	LOT 45	3B	0.166	\$2,006.10	INDIVIDUAL OWNER
186-242-13-00	LOT 46	3B	0.179	\$2,006.10	INDIVIDUAL OWNER
186-242-14-00	LOT 47	3B	0.148	\$2,151.84	INDIVIDUAL OWNER
186-242-15-00	LOT 48	3B	0.127	\$2,006.10	INDIVIDUAL OWNER
186-242-16-00	LOT 49	3B	0.115	\$2,006.10	INDIVIDUAL OWNER
186-242-17-00	LOT 50	3B	0.126	\$2,151.84	INDIVIDUAL OWNER
186-242-19-00	LOT 51	3B	0.135	\$2,006.10	INDIVIDUAL OWNER
186-242-20-00	LOT 52	3B	0.152	\$2,151.84	INDIVIDUAL OWNER
186-242-21-00	LOT 53	3B	0.169	\$2,006.10	INDIVIDUAL OWNER
186-242-22-00	LOT 54	3B	0.116	\$2,006.10	INDIVIDUAL OWNER
186-242-23-00	LOT 55	3B	0.119	\$2,006.10	INDIVIDUAL OWNER
186-242-24-00	LOT 56	3B	0.128	\$2,151.84	INDIVIDUAL OWNER
186-242-25-00	LOT 57	3B	0.141	\$2,006.10	INDIVIDUAL OWNER
186-242-26-00	LOT 58	3B	0.163	\$2,151.84	INDIVIDUAL OWNER
186-242-27-00	LOT 59	3B	0.128	\$2,006.10	INDIVIDUAL OWNER
186-242-28-00	LOT 60	3B	0.116	\$2,006.10	INDIVIDUAL OWNER
186-242-29-00	LOT 61	3B	0.164	\$2,006.10	INDIVIDUAL OWNER
186-242-30-00	LOT 62	3B	0.126	\$2,006.10	INDIVIDUAL OWNER
186-242-31-00	LOT 63	3B	0.118	\$2,006.10	INDIVIDUAL OWNER
186-242-32-00	LOT 64	3B	0.117	\$2,151.84	INDIVIDUAL OWNER
186-242-33-00	LOT 65	3B	0.117	\$2,006.10	INDIVIDUAL OWNER
186-242-35-00	LOT 66	3B	0.119	\$2,006.10	INDIVIDUAL OWNER
186-242-36-00	LOT 67	3B	0.124	\$2,151.84	INDIVIDUAL OWNER
186-242-37-00	LOT 68	3B	0.129	\$2,006.10	INDIVIDUAL OWNER
186-242-38-00	LOT 69	3B	0.129	\$2,006.10	INDIVIDUAL OWNER
186-242-39-00	LOT 70	3B	0.128	\$2,006.10	INDIVIDUAL OWNER
186-242-40-00	LOT 71	3B	0.128	\$2,151.84	INDIVIDUAL OWNER
186-242-41-00	LOT 72	3B	0.117	\$2,006.10	INDIVIDUAL OWNER
186-242-43-00	LOT 73	3B	0.120	\$2,006.10	INDIVIDUAL OWNER

<b>ASSESSOR PARCEL NUMBER</b>	<b>DIAGRAM No</b>	<b>CFD ZONE</b>	<b>ACREAGE</b>	<b>FY 2025-26 SPECIAL TAX (6690-37)</b>	<b>OWNERSHIP</b>
186-242-44-00	LOT 74	3B	0.123	\$2,151.84	INDIVIDUAL OWNER
186-242-45-00	LOT 75	3B	0.123	\$2,006.10	INDIVIDUAL OWNER
186-242-46-00	LOT 76	3B	0.121	\$2,151.84	INDIVIDUAL OWNER
186-242-47-00	LOT 77	3B	0.126	\$2,006.10	INDIVIDUAL OWNER
186-750-01-00	LOT 1	2	0.206	\$1,864.78	INDIVIDUAL OWNER
186-750-02-00	LOT 2	2	0.202	\$1,609.74	INDIVIDUAL OWNER
186-750-03-00	LOT 3	2	0.278	\$1,864.78	INDIVIDUAL OWNER
186-750-04-00	LOT 4	2	0.238	\$2,076.78	INDIVIDUAL OWNER
186-750-05-00	LOT 5	2	0.263	\$1,609.74	INDIVIDUAL OWNER
186-750-06-00	LOT 6	2	0.237	\$1,864.78	INDIVIDUAL OWNER
186-750-07-00	LOT 7	2	0.222	\$1,609.74	INDIVIDUAL OWNER
186-750-08-00	LOT 8	2	0.197	\$1,864.78	INDIVIDUAL OWNER
186-750-09-00	LOT 9	2	0.208	\$1,609.74	INDIVIDUAL OWNER
186-750-10-00	LOT 10	2	0.205	\$1,864.78	INDIVIDUAL OWNER
186-750-11-00	LOT 11	2	0.197	\$1,609.74	INDIVIDUAL OWNER
186-750-12-00	LOT 12	2	0.202	\$1,609.74	INDIVIDUAL OWNER
186-750-13-00	LOT 13	2	0.330	\$2,076.78	INDIVIDUAL OWNER
186-750-14-00	LOT 14	2	0.242	\$2,076.78	INDIVIDUAL OWNER
186-750-15-00	LOT 15	2	0.204	\$2,076.78	INDIVIDUAL OWNER
186-750-16-00	LOT 16	2	0.206	\$1,864.78	INDIVIDUAL OWNER
186-750-17-00	LOT 17	2	0.203	\$1,864.78	INDIVIDUAL OWNER
186-750-18-00	LOT 18	2	0.191	\$2,076.78	INDIVIDUAL OWNER
186-750-19-00	LOT 19	2	0.195	\$2,076.78	INDIVIDUAL OWNER
186-750-20-00	LOT 20	2	0.209	\$1,609.74	INDIVIDUAL OWNER
186-750-21-00	LOT 21	2	0.237	\$2,076.78	INDIVIDUAL OWNER
186-750-22-00	LOT 22	2	0.253	\$1,864.78	INDIVIDUAL OWNER
186-750-23-00	LOT 23	2	0.244	\$1,609.74	INDIVIDUAL OWNER
186-750-24-00	LOT 24	2	0.363	\$2,076.78	INDIVIDUAL OWNER
186-750-25-00	LOT 25	2	0.255	\$1,864.78	INDIVIDUAL OWNER
186-750-26-00	LOT 26	2	0.258	\$1,609.74	INDIVIDUAL OWNER
186-750-27-00	LOT 27	2	0.252	\$1,864.78	INDIVIDUAL OWNER
186-750-28-00	LOT 28	2	0.197	\$2,076.78	INDIVIDUAL OWNER
186-750-29-00	LOT 29	2	0.222	\$1,609.74	INDIVIDUAL OWNER
186-750-30-00	LOT 30	2	0.193	\$1,864.78	INDIVIDUAL OWNER
186-750-31-00	LOT 31	2	0.224	\$1,609.74	INDIVIDUAL OWNER
186-750-32-00	LOT 32	2	0.286	\$2,076.78	INDIVIDUAL OWNER
186-750-33-00	LOT 33	2	0.262	\$1,864.78	INDIVIDUAL OWNER
186-750-34-00	LOT 34	2	0.234	\$1,609.74	INDIVIDUAL OWNER
186-750-35-00	LOT 35	2	0.222	\$1,864.78	INDIVIDUAL OWNER
186-750-36-00	LOT 36	2	0.281	\$1,609.74	INDIVIDUAL OWNER
186-750-37-00	LOT 37	2	0.396	\$2,076.78	INDIVIDUAL OWNER
186-750-38-00	LOT 38	2	0.227	\$1,864.78	INDIVIDUAL OWNER
186-750-39-00	LOT 39	2	0.224	\$1,864.78	INDIVIDUAL OWNER
186-750-40-00	LOT 40	2	0.302	\$1,609.74	INDIVIDUAL OWNER
186-750-41-00	LOT 41	2	0.308	\$2,076.78	INDIVIDUAL OWNER
186-750-42-00	LOT 42	2	0.201	\$1,864.78	INDIVIDUAL OWNER
186-750-43-00	LOT 43	2	0.217	\$1,609.74	INDIVIDUAL OWNER
186-750-44-00	LOT 44	2	0.236	\$1,609.74	INDIVIDUAL OWNER
186-750-45-00	LOT 45	2	0.223	\$1,864.78	INDIVIDUAL OWNER
186-750-46-00	LOT 46	2	0.228	\$2,076.78	INDIVIDUAL OWNER
186-750-47-00	LOT 47	2	0.267	\$2,076.78	INDIVIDUAL OWNER
186-750-48-00	LOT 48	2	0.223	\$1,609.74	INDIVIDUAL OWNER

<b>ASSESSOR PARCEL NUMBER</b>	<b>DIAGRAM No</b>	<b>CFD ZONE</b>	<b>ACREAGE</b>	<b>FY 2025-26 SPECIAL TAX (6690-37)</b>	<b>OWNERSHIP</b>
186-750-49-00	LOT 49	2	0.237	\$1,864.78	INDIVIDUAL OWNER
186-750-50-00	LOT 50	2	0.225	\$1,609.74	INDIVIDUAL OWNER
186-750-51-00	LOT 51	2	0.249	\$1,864.78	INDIVIDUAL OWNER
186-750-52-00	LOT 52	2	0.244	\$1,609.74	INDIVIDUAL OWNER
186-750-53-00	LOT 53	2	0.238	\$1,609.74	INDIVIDUAL OWNER
186-750-54-00	LOT 54	2	0.260	\$2,076.78	INDIVIDUAL OWNER
186-750-55-00	LOT 55	2	0.204	\$1,864.78	INDIVIDUAL OWNER
186-750-56-00	LOT 56	2	0.204	\$1,609.74	INDIVIDUAL OWNER
186-750-57-00	LOT 57	2	0.207	\$1,864.78	INDIVIDUAL OWNER
186-750-58-00	LOT 58	2	0.221	\$1,609.74	INDIVIDUAL OWNER
186-760-01-00	LOT 64	2	0.600	\$1,864.78	INDIVIDUAL OWNER
186-760-02-00	LOT 65	2	0.630	\$1,609.74	INDIVIDUAL OWNER
186-760-03-00	LOT 66	2	1.040	\$1,864.78	KB HOME COASTAL INC
186-760-04-00	LOT 67	2	1.450	\$2,076.78	INDIVIDUAL OWNER
186-760-05-00	LOT 68	2	0.740	\$1,609.74	INDIVIDUAL OWNER
186-761-01-00	LOT 69	2	0.437	\$1,864.78	INDIVIDUAL OWNER
186-761-02-00	LOT 70	2	0.456	\$2,076.78	INDIVIDUAL OWNER
186-761-03-00	LOT 71	2	0.449	\$2,076.78	INDIVIDUAL OWNER
186-761-04-00	LOT 72	2	0.425	\$1,609.74	INDIVIDUAL OWNER
186-761-05-00	LOT 73	2	0.424	\$2,076.78	INDIVIDUAL OWNER
186-761-06-00	LOT 109	2	0.272	\$1,609.74	INDIVIDUAL OWNER
186-761-07-00	LOT 110	2	0.279	\$1,864.78	INDIVIDUAL OWNER
186-761-08-00	LOT 111	2	0.247	\$1,609.74	INDIVIDUAL OWNER
186-761-09-00	LOT 127	2	0.310	\$2,076.78	INDIVIDUAL OWNER
186-761-10-00	LOT 128	2	0.269	\$1,864.78	INDIVIDUAL OWNER
186-761-11-00	LOT 129	2	0.280	\$1,609.74	INDIVIDUAL OWNER
186-761-12-00	LOT 130	2	0.315	\$2,076.78	INDIVIDUAL OWNER
186-761-13-00	LOT 131	2	0.319	\$1,864.78	INDIVIDUAL OWNER
186-761-14-00	LOT 132	2	0.377	\$1,609.74	INDIVIDUAL OWNER
186-761-15-00	LOT 133	2	0.337	\$1,864.78	INDIVIDUAL OWNER
186-762-01-00	LOT 74	2	0.423	\$1,864.78	INDIVIDUAL OWNER
186-762-02-00	LOT 75	2	0.422	\$1,609.74	INDIVIDUAL OWNER
186-762-03-00	LOT 76	2	0.500	\$2,076.78	INDIVIDUAL OWNER
186-762-04-00	LOT 77	2	0.369	\$1,864.78	INDIVIDUAL OWNER
186-762-05-00	LOT 78	2	0.456	\$2,076.78	INDIVIDUAL OWNER
186-762-06-00	LOT 79	2	0.347	\$1,609.74	INDIVIDUAL OWNER
186-762-07-00	LOT 80	2	0.290	\$1,864.78	INDIVIDUAL OWNER
186-762-08-00	LOT 81	2	0.290	\$1,609.74	INDIVIDUAL OWNER
186-762-09-00	LOT 82	2	0.305	\$2,076.78	INDIVIDUAL OWNER
186-762-10-00	LOT 83	2	0.370	\$1,609.74	INDIVIDUAL OWNER
186-762-11-00	LOT 84	2	0.350	\$2,076.78	INDIVIDUAL OWNER
186-762-12-00	LOT 85	2	0.364	\$2,076.78	INDIVIDUAL OWNER
186-762-13-00	LOT 86	2	0.269	\$1,864.78	INDIVIDUAL OWNER
186-762-14-00	LOT 87	2	0.263	\$2,076.78	INDIVIDUAL OWNER
186-762-15-00	LOT 88	2	0.233	\$1,609.74	INDIVIDUAL OWNER
186-762-16-00	LOT 89	2	0.324	\$1,864.78	INDIVIDUAL OWNER
186-762-17-00	LOT 90	2	0.302	\$2,076.78	INDIVIDUAL OWNER
186-762-18-00	LOT 91	2	0.268	\$1,609.74	INDIVIDUAL OWNER
186-762-19-00	LOT 92	2	0.306	\$1,609.74	INDIVIDUAL OWNER
186-762-20-00	LOT 93	2	0.359	\$2,076.78	INDIVIDUAL OWNER
186-762-21-00	LOT 94	2	0.340	\$1,864.78	INDIVIDUAL OWNER
186-762-22-00	LOT 95	2	0.237	\$2,076.78	INDIVIDUAL OWNER



<b>ASSESSOR PARCEL NUMBER</b>	<b>DIAGRAM No</b>	<b>CFD ZONE</b>	<b>ACREAGE</b>	<b>FY 2025-26 SPECIAL TAX (6690-37)</b>	<b>OWNERSHIP</b>
186-762-23-00	LOT 96	2	0.265	\$2,076.78	INDIVIDUAL OWNER
186-762-24-00	LOT 97	2	0.274	\$1,864.78	INDIVIDUAL OWNER
186-762-25-00	LOT 98	2	0.302	\$2,076.78	INDIVIDUAL OWNER
186-762-26-00	LOT 99	2	0.306	\$1,609.74	INDIVIDUAL OWNER
186-762-27-00	LOT 100	2	0.277	\$2,076.78	INDIVIDUAL OWNER
186-762-28-00	LOT 101	2	0.272	\$1,864.78	INDIVIDUAL OWNER
186-762-29-00	LOT 102	2	0.262	\$1,864.78	INDIVIDUAL OWNER
186-762-30-00	LOT 103	2	0.273	\$1,609.74	INDIVIDUAL OWNER
186-762-31-00	LOT 104	2	0.283	\$1,864.78	INDIVIDUAL OWNER
186-762-32-00	LOT 105	2	0.283	\$2,076.78	INDIVIDUAL OWNER
186-762-33-00	LOT 106	2	0.258	\$1,609.74	INDIVIDUAL OWNER
186-762-34-00	LOT 107	2	0.233	\$1,864.78	INDIVIDUAL OWNER
186-762-35-00	LOT 108	2	0.263	\$2,076.78	INDIVIDUAL OWNER
186-762-36-00	LOT 112	2	0.234	\$1,609.74	INDIVIDUAL OWNER
186-762-37-00	LOT 113	2	0.362	\$1,864.78	INDIVIDUAL OWNER
186-762-38-00	LOT 114	2	0.342	\$2,076.78	INDIVIDUAL OWNER
186-762-39-00	LOT 115	2	0.270	\$1,609.74	INDIVIDUAL OWNER
186-762-40-00	LOT 116	2	0.270	\$1,864.78	INDIVIDUAL OWNER
186-762-41-00	LOT 117	2	0.296	\$2,076.78	INDIVIDUAL OWNER
186-762-42-00	LOT 118	2	0.250	\$1,864.78	INDIVIDUAL OWNER
186-762-43-00	LOT 119	2	0.231	\$1,609.74	INDIVIDUAL OWNER
186-762-44-00	LOT 120	2	0.230	\$1,864.78	INDIVIDUAL OWNER
186-762-45-00	LOT 121	2	0.256	\$1,609.74	INDIVIDUAL OWNER
186-762-46-00	LOT 122	2	0.252	\$1,864.78	INDIVIDUAL OWNER
186-762-47-00	LOT 123	2	0.238	\$2,076.78	INDIVIDUAL OWNER
186-762-48-00	LOT 124	2	0.236	\$1,864.78	INDIVIDUAL OWNER
186-762-49-00	LOT 125	2	0.235	\$1,609.74	INDIVIDUAL OWNER
186-762-50-00	LOT 126	2	0.282	\$2,076.78	INDIVIDUAL OWNER
186-770-01-00	LOT 216	3A	0.061	\$1,035.62	INDIVIDUAL OWNER
186-770-02-00	LOT 217	3A	0.061	\$1,035.62	INDIVIDUAL OWNER
186-770-03-00	LOT 218	3A	0.099	\$1,404.38	INDIVIDUAL OWNER
186-770-04-00	LOT 219	3A	0.063	\$1,035.62	INDIVIDUAL OWNER
186-770-05-00	LOT 220	3A	0.071	\$1,035.62	INDIVIDUAL OWNER
186-770-06-00	LOT 221	3A	0.084	\$1,205.66	INDIVIDUAL OWNER
186-770-07-00	LOT 222	3A	0.090	\$1,205.66	INDIVIDUAL OWNER
186-770-08-00	LOT 223	3A	0.071	\$1,035.62	INDIVIDUAL OWNER
186-770-09-00	LOT 224	3A	0.063	\$1,035.62	INDIVIDUAL OWNER
186-770-10-00	LOT 225	3A	0.098	\$1,404.38	INDIVIDUAL OWNER
186-770-11-00	LOT 226	3A	0.059	\$1,035.62	INDIVIDUAL OWNER
186-770-12-00	LOT 227	3A	0.059	\$1,035.62	INDIVIDUAL OWNER
186-770-13-00	LOT 228	3A	0.110	\$1,404.38	INDIVIDUAL OWNER
186-770-14-00	LOT 229	3A	0.067	\$1,035.62	INDIVIDUAL OWNER
186-770-15-00	LOT 230	3A	0.075	\$1,035.62	INDIVIDUAL OWNER
186-770-16-00	LOT 231	3A	0.094	\$1,205.66	INDIVIDUAL OWNER
186-770-17-00	LOT 232	3A	0.070	\$1,205.66	INDIVIDUAL OWNER
186-770-18-00	LOT 233	3A	0.059	\$1,035.62	INDIVIDUAL OWNER
186-770-19-00	LOT 234	3A	0.088	\$1,404.38	INDIVIDUAL OWNER
186-770-20-00	LOT 235	3A	0.059	\$1,035.62	INDIVIDUAL OWNER
186-770-21-00	LOT 236	3A	0.058	\$1,035.62	INDIVIDUAL OWNER
186-770-22-00	LOT 237	3A	0.086	\$1,404.38	INDIVIDUAL OWNER
186-770-23-00	LOT 238	3A	0.059	\$1,035.62	INDIVIDUAL OWNER
186-770-24-00	LOT 239	3A	0.075	\$1,205.66	INDIVIDUAL OWNER

ASSESSOR PARCEL NUMBER	DIAGRAM No	CFD ZONE	ACREAGE	FY 2025-26 SPECIAL TAX (6690-37)	OWNERSHIP
186-770-25-00	LOT 240	3A	0.073	\$1,205.66	INDIVIDUAL OWNER
186-770-26-00	LOT 241	3A	0.061	\$1,035.62	INDIVIDUAL OWNER
186-770-27-00	LOT 242	3A	0.094	\$1,035.62	INDIVIDUAL OWNER
186-770-28-00	LOT 243	3A	0.133	\$1,404.38	INDIVIDUAL OWNER
186-770-29-00	LOT 244	3A	0.064	\$1,035.62	INDIVIDUAL OWNER
186-770-30-00	LOT 245	3A	0.076	\$1,205.66	INDIVIDUAL OWNER
186-770-31-00	LOT 246	3A	0.078	\$1,205.66	INDIVIDUAL OWNER
186-770-32-00	LOT 247	3A	0.065	\$1,035.62	INDIVIDUAL OWNER
186-770-33-00	LOT 248	3A	0.057	\$1,035.62	INDIVIDUAL OWNER
186-770-34-00	LOT 249	3A	0.091	\$1,404.38	INDIVIDUAL OWNER
186-770-35-00	LOT 250	3A	0.073	\$1,035.62	INDIVIDUAL OWNER
186-770-36-00	LOT 251	3A	0.067	\$1,035.62	INDIVIDUAL OWNER
186-770-37-00	LOT 252	3A	0.104	\$1,404.38	INDIVIDUAL OWNER
186-770-38-00	LOT 253	3A	0.074	\$1,035.62	INDIVIDUAL OWNER
186-770-39-00	LOT 254	3A	0.089	\$1,035.62	INDIVIDUAL OWNER
186-770-40-00	LOT 255	3A	0.114	\$1,205.66	INDIVIDUAL OWNER
186-771-01-00	LOT 111	3A	0.098	\$1,404.38	INDIVIDUAL OWNER
186-771-02-00	LOT 112	3A	0.088	\$1,404.38	INDIVIDUAL OWNER
186-771-03-00	LOT 113	3A	0.087	\$1,404.38	INDIVIDUAL OWNER
186-771-04-00	LOT 114	3A	0.091	\$1,639.56	INDIVIDUAL OWNER
186-771-05-00	LOT 115	3A	0.086	\$1,404.38	INDIVIDUAL OWNER
186-771-06-00	LOT 116	3A	0.093	\$1,639.56	INDIVIDUAL OWNER
186-771-07-00	LOT 117	3A	0.087	\$1,404.38	INDIVIDUAL OWNER
186-771-08-00	LOT 118	3A	0.092	\$1,639.56	INDIVIDUAL OWNER
186-771-09-00	LOT 119	3A	0.095	\$1,404.38	INDIVIDUAL OWNER
186-771-10-00	LOT 120	3A	0.092	\$1,639.56	INDIVIDUAL OWNER
186-771-11-00	LOT 121	3A	0.090	\$1,404.38	INDIVIDUAL OWNER
186-771-12-00	LOT 122	3A	0.090	\$1,639.56	INDIVIDUAL OWNER
186-771-13-00	LOT 152	3A	0.104	\$1,404.38	INDIVIDUAL OWNER
186-771-14-00	LOT 153	3A	0.098	\$1,639.56	INDIVIDUAL OWNER
186-771-15-00	LOT 154	3A	0.100	\$1,404.38	INDIVIDUAL OWNER
186-771-16-00	LOT 155	3A	0.119	\$1,404.38	INDIVIDUAL OWNER
186-771-17-00	LOT 156	3A	0.130	\$1,404.38	INDIVIDUAL OWNER
186-771-18-00	LOT 157	3A	0.138	\$1,639.56	INDIVIDUAL OWNER
186-771-19-00	LOT 158	3A	0.147	\$1,404.38	INDIVIDUAL OWNER
186-771-20-00	LOT 159	3A	0.112	\$1,639.56	INDIVIDUAL OWNER
186-771-21-00	LOT 160	3A	0.099	\$1,404.38	INDIVIDUAL OWNER
186-771-22-00	LOT 161	3A	0.094	\$1,639.56	INDIVIDUAL OWNER
186-771-23-00	LOT 162	3A	0.102	\$1,404.38	INDIVIDUAL OWNER
186-771-24-00	LOT 163	3A	0.118	\$1,404.38	INDIVIDUAL OWNER
186-771-25-00	LOT 164	3A	0.117	\$1,639.56	INDIVIDUAL OWNER
186-771-26-00	LOT 165	3A	0.103	\$1,404.38	INDIVIDUAL OWNER
186-771-27-00	LOT 166	3A	0.103	\$1,639.56	INDIVIDUAL OWNER
186-771-28-00	LOT 167	3A	0.103	\$1,404.38	INDIVIDUAL OWNER
186-771-29-00	LOT 168	3A	0.134	\$1,404.38	INDIVIDUAL OWNER
186-771-30-00	LOT 169	3A	0.111	\$1,404.38	INDIVIDUAL OWNER
186-771-31-00	LOT 170	3A	0.091	\$1,639.56	INDIVIDUAL OWNER
186-771-32-00	LOT 171	3A	0.087	\$1,404.38	INDIVIDUAL OWNER
186-771-33-00	LOT 172	3A	0.092	\$1,404.38	INDIVIDUAL OWNER
186-771-34-00	LOT 173	3A	0.087	\$1,404.38	INDIVIDUAL OWNER
186-771-35-00	LOT 174	3A	0.099	\$1,404.38	INDIVIDUAL OWNER
186-771-41-00	LOT 256	3A	0.101	\$1,205.66	INDIVIDUAL OWNER

<b>ASSESSOR PARCEL NUMBER</b>	<b>DIAGRAM No</b>	<b>CFD ZONE</b>	<b>ACREAGE</b>	<b>FY 2025-26 SPECIAL TAX (6690-37)</b>	<b>OWNERSHIP</b>
186-771-42-00	LOT 257	3A	0.087	\$1,035.62	INDIVIDUAL OWNER
186-771-43-00	LOT 258	3A	0.084	\$1,035.62	INDIVIDUAL OWNER
186-771-44-00	LOT 259	3A	0.158	\$1,404.38	INDIVIDUAL OWNER
186-771-45-00	LOT 260	3A	0.070	\$1,035.62	INDIVIDUAL OWNER
186-771-46-00	LOT 261	3A	0.072	\$1,035.62	INDIVIDUAL OWNER
186-771-47-00	LOT 262	3A	0.141	\$1,404.38	INDIVIDUAL OWNER
186-771-48-00	LOT 263	3A	0.072	\$1,035.62	INDIVIDUAL OWNER
186-771-49-00	LOT 264	3A	0.078	\$1,035.62	INDIVIDUAL OWNER
186-771-50-00	LOT 265	3A	0.123	\$1,205.66	INDIVIDUAL OWNER
186-771-51-00	LOT 266	3A	0.121	\$1,205.66	INDIVIDUAL OWNER
186-771-52-00	LOT 267	3A	0.069	\$1,035.62	INDIVIDUAL OWNER
186-771-53-00	LOT 268	3A	0.064	\$1,035.62	INDIVIDUAL OWNER
186-771-54-00	LOT 269	3A	0.112	\$1,404.38	INDIVIDUAL OWNER
186-771-55-00	LOT 270	3A	0.084	\$1,035.62	INDIVIDUAL OWNER
186-771-56-00	LOT 271	3A	0.091	\$1,035.62	INDIVIDUAL OWNER
186-771-57-00	LOT 272	3A	0.159	\$1,404.38	INDIVIDUAL OWNER
186-771-58-00	LOT 273	3A	0.058	\$1,035.62	INDIVIDUAL OWNER
186-771-59-00	LOT 274	3A	0.062	\$1,035.62	INDIVIDUAL OWNER
186-771-60-00	LOT 275	3A	0.093	\$1,205.66	INDIVIDUAL OWNER
186-771-61-00	LOT 276	3A	0.086	\$1,205.66	INDIVIDUAL OWNER
186-771-62-00	LOT 277	3A	0.065	\$1,035.62	INDIVIDUAL OWNER
186-771-63-00	LOT 278	3A	0.059	\$1,035.62	INDIVIDUAL OWNER
186-771-64-00	LOT 279	3A	0.093	\$1,404.38	INDIVIDUAL OWNER
186-771-65-00	LOT 280	3A	0.073	\$1,035.62	INDIVIDUAL OWNER
186-771-66-00	LOT 281	3A	0.086	\$1,035.62	INDIVIDUAL OWNER
186-771-67-00	LOT 282	3A	0.123	\$1,404.38	INDIVIDUAL OWNER
186-771-68-00	LOT 283	3A	0.059	\$1,035.62	INDIVIDUAL OWNER
186-771-69-00	LOT 284	3A	0.066	\$1,035.62	INDIVIDUAL OWNER
186-771-70-00	LOT 285	3A	0.108	\$1,205.66	INDIVIDUAL OWNER
186-772-01-00	LOT 123	3A	0.105	\$1,639.56	INDIVIDUAL OWNER
186-772-02-00	LOT 124	3A	0.110	\$1,404.38	INDIVIDUAL OWNER
186-772-03-00	LOT 125	3A	0.109	\$1,404.38	INDIVIDUAL OWNER
186-772-04-00	LOT 126	3A	0.108	\$1,404.38	INDIVIDUAL OWNER
186-772-05-00	LOT 127	3A	0.105	\$1,639.56	INDIVIDUAL OWNER
186-772-06-00	LOT 128	3A	0.108	\$1,404.38	INDIVIDUAL OWNER
186-772-07-00	LOT 129	3A	0.108	\$1,404.38	INDIVIDUAL OWNER
186-772-08-00	LOT 130	3A	0.104	\$1,639.56	INDIVIDUAL OWNER
186-772-09-00	LOT 131	3A	0.117	\$1,404.38	INDIVIDUAL OWNER
186-772-10-00	LOT 132	3A	0.145	\$1,404.38	INDIVIDUAL OWNER
186-772-11-00	LOT 133	3A	0.105	\$1,404.38	INDIVIDUAL OWNER
186-772-12-00	LOT 134	3A	0.108	\$1,639.56	INDIVIDUAL OWNER
186-772-13-00	LOT 135	3A	0.105	\$1,404.38	INDIVIDUAL OWNER
186-772-14-00	LOT 136	3A	0.141	\$1,404.38	INDIVIDUAL OWNER
186-772-15-00	LOT 137	3A	0.122	\$1,639.56	INDIVIDUAL OWNER
186-772-16-00	LOT 138	3A	0.094	\$1,404.38	INDIVIDUAL OWNER
186-772-17-00	LOT 139	3A	0.094	\$1,639.56	INDIVIDUAL OWNER
186-772-18-00	LOT 140	3A	0.101	\$1,404.38	INDIVIDUAL OWNER
186-772-19-00	LOT 141	3A	0.123	\$1,639.56	INDIVIDUAL OWNER
186-772-20-00	LOT 142	3A	0.142	\$1,404.38	INDIVIDUAL OWNER
186-772-21-00	LOT 143	3A	0.111	\$1,639.56	INDIVIDUAL OWNER
186-772-22-00	LOT 144	3A	0.111	\$1,404.38	INDIVIDUAL OWNER
186-772-23-00	LOT 145	3A	0.111	\$1,639.56	INDIVIDUAL OWNER



<b>ASSESSOR PARCEL NUMBER</b>	<b>DIAGRAM No</b>	<b>CFD ZONE</b>	<b>ACREAGE</b>	<b>FY 2025-26 SPECIAL TAX (6690-37)</b>	<b>OWNERSHIP</b>
186-772-24-00	LOT 146	3A	0.124	\$1,404.38	INDIVIDUAL OWNER
186-772-25-00	LOT 147	3A	0.113	\$1,404.38	INDIVIDUAL OWNER
186-772-26-00	LOT 148	3A	0.094	\$1,639.56	INDIVIDUAL OWNER
186-772-27-00	LOT 149	3A	0.097	\$1,404.38	INDIVIDUAL OWNER
186-772-28-00	LOT 150	3A	0.097	\$1,404.38	INDIVIDUAL OWNER
186-772-29-00	LOT 151	3A	0.112	\$1,639.56	INDIVIDUAL OWNER
186-772-34-00	LOT 185	3A	0.076	\$785.00	INDIVIDUAL OWNER
186-772-35-00	LOT 186	3A	0.077	\$785.00	INDIVIDUAL OWNER
186-772-36-00	LOT 187	3A	0.071	\$785.00	INDIVIDUAL OWNER
186-772-37-00	LOT 188	3A	0.087	\$1,035.62	INDIVIDUAL OWNER
186-772-38-00	LOT 189	3A	0.067	\$1,035.62	INDIVIDUAL OWNER
186-772-39-00	LOT 190	3A	0.056	\$785.00	INDIVIDUAL OWNER
186-772-40-00	LOT 191	3A	0.060	\$785.00	INDIVIDUAL OWNER
186-772-41-00	LOT 192	3A	0.067	\$785.00	INDIVIDUAL OWNER
186-772-42-00	LOT 193	3A	0.065	\$785.00	INDIVIDUAL OWNER
186-772-43-00	LOT 194	3A	0.063	\$785.00	INDIVIDUAL OWNER
186-772-44-00	LOT 195	3A	0.056	\$785.00	INDIVIDUAL OWNER
186-772-45-00	LOT 196	3A	0.068	\$1,035.62	INDIVIDUAL OWNER
186-772-46-00	LOT 197	3A	0.068	\$1,035.62	INDIVIDUAL OWNER
186-772-47-00	LOT 198	3A	0.063	\$785.00	INDIVIDUAL OWNER
186-772-48-00	LOT 199	3A	0.063	\$785.00	INDIVIDUAL OWNER
186-772-49-00	LOT 200	3A	0.074	\$785.00	INDIVIDUAL OWNER
186-772-56-00	LOT 203	4	2.920	\$11,467.22	MCDONALDS USA LLC
186-772-57-00	LOT 204	4	1.360	\$5,964.14	MCDONALDS USA LLC
186-780-02-00	LOT 207	3A	0.079	\$1,205.66	INDIVIDUAL OWNER
186-780-03-00	LOT 208	3A	0.061	\$1,035.62	INDIVIDUAL OWNER
186-780-04-00	LOT 209	3A	0.076	\$1,205.66	INDIVIDUAL OWNER
186-780-05-00	LOT 210	3A	0.066	\$1,035.62	INDIVIDUAL OWNER
186-780-06-00	LOT 211	3A	0.074	\$1,205.66	INDIVIDUAL OWNER
186-780-07-00	LOT 212	3A	0.083	\$1,205.66	INDIVIDUAL OWNER
186-780-08-00	LOT 213	3A	0.071	\$1,035.62	INDIVIDUAL OWNER
186-780-09-00	LOT 214	3A	0.066	\$1,035.62	INDIVIDUAL OWNER
186-780-10-00	LOT 215	3A	0.110	\$1,404.38	INDIVIDUAL OWNER
186-780-12-00	LOT 299	3A	0.082	\$785.00	INDIVIDUAL OWNER
186-780-13-00	LOT 300	3A	0.065	\$785.00	INDIVIDUAL OWNER
186-780-14-00	LOT 301	3A	0.068	\$1,035.62	INDIVIDUAL OWNER
186-780-15-00	LOT 302	3A	0.066	\$1,035.62	INDIVIDUAL OWNER
186-780-16-00	LOT 303	3A	0.052	\$785.00	INDIVIDUAL OWNER
186-780-17-00	LOT 304	3A	0.079	\$785.00	INDIVIDUAL OWNER
186-780-18-00	LOT 305	3A	0.075	\$785.00	INDIVIDUAL OWNER
186-780-19-00	LOT 306	3A	0.052	\$785.00	INDIVIDUAL OWNER
186-780-20-00	LOT 307	3A	0.066	\$1,035.62	INDIVIDUAL OWNER
186-780-21-00	LOT 308	3A	0.068	\$1,035.62	INDIVIDUAL OWNER
186-780-22-00	LOT 309	3A	0.058	\$785.00	INDIVIDUAL OWNER
186-780-23-00	LOT 310	3A	0.067	\$785.00	INDIVIDUAL OWNER
186-781-01-00	LOT 311	3A	0.069	\$785.00	INDIVIDUAL OWNER
186-781-02-00	LOT 312	3A	0.061	\$785.00	INDIVIDUAL OWNER
186-781-03-00	LOT 313	3A	0.068	\$1,035.62	INDIVIDUAL OWNER
186-781-04-00	LOT 314	3A	0.068	\$1,035.62	INDIVIDUAL OWNER
186-781-05-00	LOT 315	3A	0.065	\$785.00	INDIVIDUAL OWNER
186-781-06-00	LOT 316	3A	0.072	\$785.00	INDIVIDUAL OWNER
186-781-07-00	LOT 317	3A	0.080	\$785.00	INDIVIDUAL OWNER

<b>ASSESSOR PARCEL NUMBER</b>	<b>DIAGRAM No</b>	<b>CFD ZONE</b>	<b>ACREAGE</b>	<b>FY 2025-26 SPECIAL TAX (6690-37)</b>	<b>OWNERSHIP</b>
186-781-08-00	LOT 318	3A	0.065	\$785.00	INDIVIDUAL OWNER
186-781-09-00	LOT 319	3A	0.068	\$1,035.62	INDIVIDUAL OWNER
186-781-10-00	LOT 320	3A	0.068	\$1,035.62	INDIVIDUAL OWNER
186-781-11-00	LOT 321	3A	0.055	\$785.00	INDIVIDUAL OWNER
186-781-12-00	LOT 322	3A	0.053	\$785.00	INDIVIDUAL OWNER
186-781-13-00	LOT 323	3A	0.068	\$785.00	INDIVIDUAL OWNER
186-781-14-00	LOT 324	3A	0.065	\$785.00	INDIVIDUAL OWNER
186-781-15-00	LOT 325	3A	0.060	\$785.00	INDIVIDUAL OWNER
186-781-16-00	LOT 326	3A	0.058	\$785.00	INDIVIDUAL OWNER
186-781-17-00	LOT 327	3A	0.068	\$1,035.62	INDIVIDUAL OWNER
186-781-35-00	LOT 328	3A	0.063	\$1,035.62	INDIVIDUAL OWNER
186-781-33-00	LOT 329	3A	0.053	\$785.00	INDIVIDUAL OWNER
186-781-20-00	LOT 330	3A	0.053	\$785.00	INDIVIDUAL OWNER
186-781-21-00	LOT 331	3A	0.065	\$785.00	INDIVIDUAL OWNER
186-781-22-00	LOT 332	3A	0.076	\$785.00	INDIVIDUAL OWNER
186-781-23-00	LOT 333	3A	0.065	\$785.00	INDIVIDUAL OWNER
186-781-24-00	LOT 334	3A	0.068	\$1,035.62	INDIVIDUAL OWNER
186-781-25-00	LOT 335	3A	0.068	\$1,035.62	INDIVIDUAL OWNER
186-781-26-00	LOT 336	3A	0.065	\$785.00	INDIVIDUAL OWNER
186-781-27-00	LOT 337	3A	0.073	\$785.00	INDIVIDUAL OWNER
186-782-01-00	LOT 338	3A	0.072	\$785.00	INDIVIDUAL OWNER
186-782-02-00	LOT 339	3A	0.073	\$785.00	INDIVIDUAL OWNER
186-782-03-00	LOT 340	3A	0.068	\$1,035.62	INDIVIDUAL OWNER
186-782-04-00	LOT 341	3A	0.068	\$1,035.62	INDIVIDUAL OWNER
186-782-05-00	LOT 342	3A	0.057	\$785.00	INDIVIDUAL OWNER
186-782-06-00	LOT 343	3A	0.057	\$785.00	INDIVIDUAL OWNER
186-782-07-00	LOT 344	3A	0.072	\$785.00	INDIVIDUAL OWNER
186-782-08-00	LOT 345	3A	0.086	\$785.00	INDIVIDUAL OWNER
186-782-09-00	LOT 346	3A	0.065	\$785.00	INDIVIDUAL OWNER
186-782-10-00	LOT 347	3A	0.059	\$785.00	INDIVIDUAL OWNER
186-782-11-00	LOT 348	3A	0.068	\$1,035.62	INDIVIDUAL OWNER
186-782-12-00	LOT 349	3A	0.078	\$1,035.62	INDIVIDUAL OWNER
186-782-13-00	LOT 350	3A	0.065	\$785.00	INDIVIDUAL OWNER
186-782-14-00	LOT 351	3A	0.061	\$785.00	INDIVIDUAL OWNER
186-782-15-00	LOT 352	3A	0.065	\$785.00	INDIVIDUAL OWNER
186-782-16-00	LOT 353	3A	0.075	\$785.00	INDIVIDUAL OWNER
186-782-17-00	LOT 354	3A	0.089	\$785.00	INDIVIDUAL OWNER
186-782-18-00	LOT 355	3A	0.066	\$785.00	INDIVIDUAL OWNER
186-782-19-00	LOT 356	3A	0.063	\$785.00	INDIVIDUAL OWNER
186-782-20-00	LOT 357	3A	0.063	\$785.00	INDIVIDUAL OWNER
186-782-21-00	LOT 358	3A	0.068	\$1,035.62	INDIVIDUAL OWNER
186-782-22-00	LOT 359	3A	0.068	\$1,035.62	INDIVIDUAL OWNER
186-782-23-00	LOT 360	3A	0.056	\$785.00	INDIVIDUAL OWNER
186-782-24-00	LOT 361	3A	0.063	\$785.00	INDIVIDUAL OWNER
186-782-25-00	LOT 362	3A	0.067	\$785.00	INDIVIDUAL OWNER
186-782-26-00	LOT 363	3A	0.071	\$785.00	INDIVIDUAL OWNER
186-782-27-00	LOT 364	3A	0.060	\$785.00	INDIVIDUAL OWNER
186-782-28-00	LOT 365	3A	0.056	\$785.00	INDIVIDUAL OWNER
186-782-29-00	LOT 366	3A	0.068	\$1,035.62	INDIVIDUAL OWNER
186-782-30-00	LOT 367	3A	0.073	\$1,035.62	INDIVIDUAL OWNER
186-782-31-00	LOT 368	3A	0.060	\$785.00	INDIVIDUAL OWNER
186-782-32-00	LOT 369	3A	0.067	\$785.00	INDIVIDUAL OWNER

<b>ASSESSOR PARCEL NUMBER</b>	<b>DIAGRAM No</b>	<b>CFD ZONE</b>	<b>ACREAGE</b>	<b>FY 2025-26 SPECIAL TAX (6690-37)</b>	<b>OWNERSHIP</b>
186-782-33-00	LOT 370	3A	0.073	\$785.00	INDIVIDUAL OWNER
186-790-01-00	LOT 152	1B	0.179	\$953.92	INDIVIDUAL OWNER
186-790-02-00	LOT 153	1A	0.156	\$1,341.46	INDIVIDUAL OWNER
186-790-03-00	LOT 154	1A	0.139	\$1,483.88	INDIVIDUAL OWNER
186-790-04-00	LOT 155	1A	0.134	\$1,129.46	INDIVIDUAL OWNER
186-790-05-00	LOT 156	1A	0.125	\$1,483.88	INDIVIDUAL OWNER
186-790-06-00	LOT 157	1A	0.126	\$1,341.46	INDIVIDUAL OWNER
186-790-07-00	LOT 158	1A	0.100	\$1,341.46	INDIVIDUAL OWNER
186-790-08-00	LOT 159	1A	0.099	\$1,483.88	INDIVIDUAL OWNER
186-790-09-00	LOT 160	1A	0.117	\$1,483.88	INDIVIDUAL OWNER
186-790-10-00	LOT 161	1A	0.117	\$1,341.46	INDIVIDUAL OWNER
186-790-11-00	LOT 162	1A	0.117	\$1,129.46	INDIVIDUAL OWNER
186-790-12-00	LOT 163	1A	0.126	\$1,129.46	INDIVIDUAL OWNER
186-790-13-00	LOT 164	1A	0.126	\$1,483.88	INDIVIDUAL OWNER
186-790-14-00	LOT 165	1A	0.126	\$1,129.46	INDIVIDUAL OWNER
186-790-15-00	LOT 166	1A	0.107	\$1,341.46	INDIVIDUAL OWNER
186-790-16-00	LOT 167	1A	0.109	\$1,341.46	INDIVIDUAL OWNER
186-790-17-00	LOT 168	1A	0.103	\$1,483.88	INDIVIDUAL OWNER
186-790-18-00	LOT 169	1A	0.109	\$1,341.46	INDIVIDUAL OWNER
186-790-19-00	LOT 170	1A	0.119	\$1,483.88	INDIVIDUAL OWNER
186-790-20-00	LOT 171	1A	0.119	\$1,129.46	INDIVIDUAL OWNER
186-790-21-00	LOT 172	1A	0.119	\$1,341.46	INDIVIDUAL OWNER
186-790-22-00	LOT 173	1A	0.123	\$1,483.88	INDIVIDUAL OWNER
186-790-23-00	LOT 174	1A	0.123	\$1,483.88	INDIVIDUAL OWNER
186-790-24-00	LOT 175	1A	0.123	\$1,129.46	INDIVIDUAL OWNER
186-790-25-00	LOT 176	1A	0.114	\$1,341.46	INDIVIDUAL OWNER
186-790-26-00	LOT 177	1A	0.109	\$1,341.46	INDIVIDUAL OWNER
186-790-27-00	LOT 178	1A	0.115	\$1,483.88	INDIVIDUAL OWNER
186-790-28-00	LOT 179	1A	0.115	\$1,341.46	INDIVIDUAL OWNER
186-790-29-00	LOT 180	1A	0.115	\$1,483.88	INDIVIDUAL OWNER
186-790-30-00	LOT 181	1A	0.114	\$1,129.46	INDIVIDUAL OWNER
186-790-31-00	LOT 182	1A	0.108	\$1,483.88	INDIVIDUAL OWNER
186-790-32-00	LOT 183	1A	0.122	\$1,483.88	INDIVIDUAL OWNER
186-790-33-00	LOT 184	1A	0.122	\$1,129.46	INDIVIDUAL OWNER
186-790-34-00	LOT 185	1A	0.122	\$1,341.46	INDIVIDUAL OWNER
186-790-35-00	LOT 186	1A	0.118	\$1,483.88	INDIVIDUAL OWNER
186-790-36-00	LOT 187	1A	0.113	\$1,483.88	INDIVIDUAL OWNER
186-790-37-00	LOT 188	1A	0.103	\$1,483.88	INDIVIDUAL OWNER
186-790-38-00	LOT 189	1A	0.129	\$1,483.88	INDIVIDUAL OWNER
186-790-39-00	LOT 190	1A	0.126	\$1,129.46	INDIVIDUAL OWNER
186-790-40-00	LOT 191	1A	0.111	\$1,483.88	INDIVIDUAL OWNER
186-790-41-00	LOT 192	1B	0.111	\$953.92	INDIVIDUAL OWNER
186-791-01-00	LOT 193	1B	0.099	\$953.92	INDIVIDUAL OWNER
186-791-02-00	LOT 194	1A	0.104	\$1,341.46	INDIVIDUAL OWNER
186-791-03-00	LOT 195	1A	0.106	\$1,129.46	INDIVIDUAL OWNER
186-791-04-00	LOT 196	1A	0.099	\$1,483.88	INDIVIDUAL OWNER
186-791-05-00	LOT 197	1A	0.099	\$1,483.88	INDIVIDUAL OWNER
186-791-06-00	LOT 198	1A	0.099	\$1,341.46	INDIVIDUAL OWNER
186-791-07-00	LOT 199	1A	0.099	\$1,483.88	INDIVIDUAL OWNER
186-791-08-00	LOT 200	1A	0.099	\$1,483.88	INDIVIDUAL OWNER
186-791-09-00	LOT 201	1A	0.099	\$1,483.88	INDIVIDUAL OWNER
186-791-10-00	LOT 202	1A	0.098	\$1,341.46	INDIVIDUAL OWNER



<b>ASSESSOR PARCEL NUMBER</b>	<b>DIAGRAM No</b>	<b>CFD ZONE</b>	<b>ACREAGE</b>	<b>FY 2025-26 SPECIAL TAX (6690-37)</b>	<b>OWNERSHIP</b>
186-791-11-00	LOT 220	1A	0.176	\$1,129.46	INDIVIDUAL OWNER
186-791-12-00	LOT 221	1A	0.156	\$1,483.88	INDIVIDUAL OWNER
186-791-13-00	LOT 222	1A	0.161	\$1,341.46	INDIVIDUAL OWNER
186-791-14-00	LOT 223	1A	0.171	\$1,129.46	INDIVIDUAL OWNER
186-791-15-00	LOT 224	1A	0.143	\$1,483.88	INDIVIDUAL OWNER
186-791-16-00	LOT 225	1A	0.134	\$1,483.88	INDIVIDUAL OWNER
186-791-17-00	LOT 226	1A	0.157	\$1,341.46	INDIVIDUAL OWNER
186-791-18-00	LOT 227	1B	0.144	\$953.92	INDIVIDUAL OWNER
186-791-19-00	LOT 228	1A	0.119	\$1,483.88	INDIVIDUAL OWNER
186-791-20-00	LOT 229	1A	0.130	\$1,341.46	INDIVIDUAL OWNER
186-791-21-00	LOT 230	1A	0.122	\$1,483.88	INDIVIDUAL OWNER
186-791-22-00	LOT 231	1A	0.090	\$1,341.46	INDIVIDUAL OWNER
186-791-23-00	LOT 232	1A	0.097	\$1,341.46	INDIVIDUAL OWNER
186-791-24-00	LOT 259	1A	0.102	\$1,129.46	INDIVIDUAL OWNER
186-791-25-00	LOT 260	1A	0.108	\$1,341.46	INDIVIDUAL OWNER
186-791-26-00	LOT 261	1A	0.106	\$1,129.46	INDIVIDUAL OWNER
186-791-27-00	LOT 262	1A	0.105	\$1,341.46	INDIVIDUAL OWNER
186-791-28-00	LOT 263	1A	0.114	\$1,129.46	INDIVIDUAL OWNER
186-791-29-00	LOT 264	1A	0.116	\$1,341.46	INDIVIDUAL OWNER
186-791-30-00	LOT 265	1A	0.127	\$1,129.46	INDIVIDUAL OWNER
186-791-31-00	LOT 266	1A	0.117	\$1,341.46	INDIVIDUAL OWNER
186-791-32-00	LOT 267	1A	0.117	\$1,129.46	INDIVIDUAL OWNER
186-791-33-00	LOT 268	1A	0.115	\$1,341.46	INDIVIDUAL OWNER
186-791-34-00	LOT 269	1A	0.116	\$1,129.46	INDIVIDUAL OWNER
186-791-35-00	LOT 270	1A	0.183	\$1,483.88	INDIVIDUAL OWNER
186-791-36-00	LOT 271	1A	0.184	\$1,341.46	INDIVIDUAL OWNER
186-791-37-01	LOT 1	1B	0.078	\$555.34	INDIVIDUAL OWNER
186-791-37-02	LOT 2	1B	0.054	\$555.34	INDIVIDUAL OWNER
186-791-37-03	LOT 3	1B	0.055	\$555.34	INDIVIDUAL OWNER
186-791-37-04	LOT 4	1B	0.045	\$555.34	INDIVIDUAL OWNER
186-791-37-05	LOT 5	1B	0.055	\$555.34	INDIVIDUAL OWNER
186-791-37-06	LOT 6	1B	0.052	\$555.34	INDIVIDUAL OWNER
186-791-37-07	LOT 7	1B	0.052	\$555.34	INDIVIDUAL OWNER
186-791-37-08	LOT 8	1B	0.072	\$555.34	INDIVIDUAL OWNER
186-791-37-09	LOT 9	1B	0.063	\$555.34	INDIVIDUAL OWNER
186-791-37-10	LOT 10	1B	0.065	\$555.34	INDIVIDUAL OWNER
186-791-37-11	LOT 11	1B	0.051	\$555.34	INDIVIDUAL OWNER
186-791-37-12	LOT 12	1B	0.052	\$555.34	INDIVIDUAL OWNER
186-791-37-13	LOT 13	1B	0.060	\$555.34	INDIVIDUAL OWNER
186-791-37-14	LOT 14	1B	0.056	\$555.34	INDIVIDUAL OWNER
186-791-37-15	LOT 15	1B	0.042	\$555.34	INDIVIDUAL OWNER
186-791-37-16	LOT 16	1B	0.049	\$555.34	INDIVIDUAL OWNER
186-791-37-17	LOT 17	1B	0.063	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-18	LOT 18	1B	0.044	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-19	LOT 19	1B	0.034	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-20	LOT 20	1B	0.035	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-21	LOT 21	1B	0.034	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-22	LOT 22	1B	0.044	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-23	LOT 23	1B	0.034	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-24	LOT 24	1B	0.051	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-25	LOT 25	1B	0.053	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-26	LOT 26	1B	0.043	\$555.34	PARK CIRCLE VALLEY CENTER LLC

ASSESSOR PARCEL NUMBER	DIAGRAM No	CFD ZONE	ACREAGE	FY 2025-26 SPECIAL TAX (6690-37)	OWNERSHIP
186-791-37-27	LOT 27	1B	0.033	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-28	LOT 28	1B	0.033	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-29	LOT 29	1B	0.034	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-30	LOT 30	1B	0.044	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-31	LOT 31	1B	0.034	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-32	LOT 32	1B	0.066	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-33	LOT 33	1B	0.091	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-34	LOT 34	1B	0.074	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-35	LOT 35	1B	0.075	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-36	LOT 36	1B	0.075	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-37	LOT 37	1B	0.073	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-38	LOT 38	1B	0.069	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-39	LOT 39	1B	0.065	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-40	LOT 40	1B	0.070	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-41	LOT 41	1B	0.073	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-42	LOT 42	1B	0.075	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-43	LOT 43	1B	0.061	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-44	LOT 44	1B	0.056	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-45	LOT 45	1B	0.055	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-46	LOT 46	1B	0.085	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-47	LOT 47	1B	0.070	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-48	LOT 48	1B	0.066	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-49	LOT 49	1B	0.086	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-50	LOT 50	1B	0.085	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-51	LOT 51	1B	0.074	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-791-37-52	LOT 52	1B	0.105	\$555.34	PARK CIRCLE VALLEY CENTER LLC
186-792-01-00	LOT 203	1A	0.096	\$1,483.88	INDIVIDUAL OWNER
186-792-02-00	LOT 204	1A	0.096	\$1,483.88	INDIVIDUAL OWNER
186-792-03-00	LOT 205	1A	0.096	\$1,483.88	INDIVIDUAL OWNER
186-792-04-00	LOT 206	1A	0.108	\$1,341.46	INDIVIDUAL OWNER
186-792-05-00	LOT 207	1A	0.115	\$1,129.46	INDIVIDUAL OWNER
186-792-06-00	LOT 208	1A	0.140	\$1,129.46	INDIVIDUAL OWNER
186-792-07-00	LOT 209	1A	0.150	\$1,483.88	INDIVIDUAL OWNER
186-792-08-00	LOT 210	1A	0.146	\$1,129.46	INDIVIDUAL OWNER
186-792-09-00	LOT 211	1A	0.148	\$1,483.88	INDIVIDUAL OWNER
186-792-10-00	LOT 212	1A	0.132	\$1,129.46	INDIVIDUAL OWNER
186-792-11-00	LOT 213	1A	0.153	\$1,483.88	INDIVIDUAL OWNER
186-792-12-00	LOT 214	1A	0.198	\$1,483.88	INDIVIDUAL OWNER
186-792-13-00	LOT 215	1A	0.163	\$1,341.46	INDIVIDUAL OWNER
186-792-14-00	LOT 216	1A	0.154	\$1,483.88	INDIVIDUAL OWNER
186-792-15-00	LOT 217	1A	0.147	\$1,129.46	INDIVIDUAL OWNER
186-792-16-00	LOT 218	1A	0.141	\$1,483.88	INDIVIDUAL OWNER
186-792-17-00	LOT 219	1A	0.154	\$1,341.46	INDIVIDUAL OWNER
186-792-18-00	LOT 233	1A	0.102	\$1,129.46	INDIVIDUAL OWNER
186-792-19-00	LOT 234	1A	0.101	\$1,483.88	INDIVIDUAL OWNER
186-792-20-00	LOT 235	1A	0.104	\$1,341.46	INDIVIDUAL OWNER
186-792-21-00	LOT 236	1A	0.105	\$1,483.88	INDIVIDUAL OWNER
186-792-22-00	LOT 237	1A	0.106	\$1,483.88	INDIVIDUAL OWNER
186-792-23-00	LOT 238	1A	0.110	\$1,341.46	INDIVIDUAL OWNER
186-792-24-00	LOT 239	1A	0.154	\$1,483.88	INDIVIDUAL OWNER
186-792-25-00	LOT 240	1A	0.124	\$1,341.46	INDIVIDUAL OWNER
186-792-26-00	LOT 241	1A	0.134	\$1,483.88	INDIVIDUAL OWNER

ASSESSOR PARCEL NUMBER	DIAGRAM No	CFD ZONE	ACREAGE	FY 2025-26 SPECIAL TAX (6690-37)	OWNERSHIP
186-792-27-00	LOT 242	1A	0.133	\$1,483.88	INDIVIDUAL OWNER
186-792-28-00	LOT 243	1A	0.133	\$1,129.46	INDIVIDUAL OWNER
186-792-29-00	LOT 244	1A	0.113	\$1,341.46	INDIVIDUAL OWNER
186-792-30-00	LOT 245	1A	0.096	\$1,129.46	INDIVIDUAL OWNER
186-792-31-00	LOT 246	1A	0.100	\$1,341.46	INDIVIDUAL OWNER
186-792-32-00	LOT 247	1A	0.107	\$1,129.46	INDIVIDUAL OWNER
186-792-33-00	LOT 248	1A	0.118	\$1,341.46	INDIVIDUAL OWNER
186-792-34-00	LOT 249	1A	0.180	\$1,483.88	INDIVIDUAL OWNER
186-792-35-00	LOT 250	1A	0.172	\$1,341.46	INDIVIDUAL OWNER
186-792-36-00	LOT 251	1A	0.116	\$1,129.46	INDIVIDUAL OWNER
186-792-37-00	LOT 252	1A	0.103	\$1,341.46	INDIVIDUAL OWNER
186-792-38-00	LOT 253	1A	0.108	\$1,129.46	INDIVIDUAL OWNER
186-792-39-00	LOT 254	1A	0.108	\$1,341.46	INDIVIDUAL OWNER
186-792-40-00	LOT 255	1A	0.107	\$1,129.46	INDIVIDUAL OWNER
186-792-41-00	LOT 256	1A	0.104	\$1,341.46	INDIVIDUAL OWNER
186-792-42-00	LOT 257	1A	0.102	\$1,129.46	INDIVIDUAL OWNER
186-792-43-00	LOT 258	1A	0.110	\$1,341.46	INDIVIDUAL OWNER
<b>TOTAL</b>			<b>93.175</b>	<b>\$909,840.80</b>	<b>634 PARCELS</b>



**July 7, 2025**

**TO: Board of Directors**

**FROM: Gary Arant, General Manager**

**SUBJECT: MUTUAL SERVICES AGREEMENT – RECONSIDERATION OF EXHIBIT “A”  
AND REQUEST BOARD PARTICIPATION IN THE MUTUAL SERVICES  
AD HOC COMMITTEE**

**PURPOSE:**

To provide the Board with the opportunity to revisit the provisions of Exhibit “A” of the Mutual Services Agreement (“Agreement”) for State and Federal Representation between Fallbrook PUD, Rainbow MWD, Yuima MWD and VCMWD; replace Exhibit “A” with Exhibit “B”; and request to participate in an Ad Hoc Committee composed of participating Board Members and staff.

**SUMMARY:**

At the regular Board Meeting on June 16, 2025, the Board approved Exhibit “A” of the Agreement between Fallbrook PUD, Rainbow MWD, Yuima MWD and VCMWD providing for State and Federal Representation for the four agencies. Since that time, several things have occurred to necessitate the Board’s reconsideration of its earlier action:

**Exhibit “A” is now Exhibit “B”** – Unbeknownst to District staff at the time, when the VCMWD Board approved Exhibit “A” on June 16, 2025, Fallbrook and Rainbow had previously entered into an agreement on April 30, 2025 to facilitate an intertie between the water systems of the two agencies, which was identified as Exhibit “A.” Due to the spatial proximity of the intertie location between Fallbrook and Rainbow, these discussions did not involve VCMWD.

**Exhibit “B” (“A”) is now changed** – As was discussed as a possibility on June 16, 2025, the level of final participation by one of the agencies, Yuima MWD, has changed. Yuima modified its participation level to \$30,000 per year, down from \$75,000. This change shifts the participation level for the other three agencies from \$75,000, up to \$90,000 per year. Even at this higher level, the participation cost is still within the overall cost which had been anticipated for the VCMWD FY 2025-2026 budget, which is \$100,000. Participation in the Agreement for State and Federal Representation is still recommended by staff.

**Participation in the Ad Hoc Committee** – Are there up to two members of the Board who would like to participate in this committee, which would provide input and guidance to future functional areas to be evaluated and implemented under the Agreement.

**RECOMMENDATION**

After review and discussion, if so desired:

1. Confirm participation in the State and Federal Representation with approval of Exhibit “B”; and
2. Identify up to two Board Members to participate in the Mutual Services Ad Hoc Committee.

**SUBMITTED BY:**

A handwritten signature in dark ink, appearing to be 'G. Arant', is written over a horizontal line.

**Gary Arant  
General Manager**

**Attachments:**

- Exhibit "B" – Mutual Services Agreement
- *Former* Exhibit "A" – Mutual Services Agreement

## **Exhibit B – State and Federal Representation Services**

### **Parties Involved**

This service will include the following parties:

FPUD

RMWD

VCMWD

YMWD

### **Scope**

The scope of services include:

1. Joint engagement of outside support for state and federal representation. It is anticipated that this will include two separate consulting agreements with separate state and federal representatives.
2. The parties will work cooperatively to develop priorities for the consultant that will include projects and issues for each of the parties.
3. Each of the parties will be involved in selection of the consultant and finalizing the scope of services.
4. FPUD will take the lead to finalize the solicitation and be the point of contact for the contract agreement and invoicing.
5. The initial term of the agreement will be 1 year.

### **Schedule of Charges/Payments**

1. The consultant will bill FPUD and FPUD will make the payments
2. FPUD will then invoice each of the parties for reimbursement of their share in accordance with the MOU.
3. No other costs outside of the consultant invoicing is reimbursable.
4. The cost share under this service is:
  - a. FPUD: 30%
  - b. RMWD: 30%
  - c. VCMWD: 30%
  - d. YMWD: 10%



**EXHIBIT "A" TO THE**  
**MUTUAL SERVICES AGREEMENT BETWEEN THE FALLBROOK PUBLIC UTILITY DISTRICT, THE RAINBOW MUNICIPAL WATER DISTRICT, THE VALLEY CENTER MUNICIPAL WATER DISTRICT AND THE YUIMA MUNICIPAL WATER DISTRICT**

**FOR;**

**AGREEMENT FOR EMERGENCY INTERCONNECTION(S)  
 BETWEEN RAINBOW MUNICIPAL WATER DISTRICT AND FALLBROOK PUBLIC UTILITY DISTRICT**

THIS AGREEMENT ("Agreement") is entered into this 30<sup>th</sup> day of April, 2025, by and between RAINBOW MUNICIPAL WATER DISTRICT, a California municipal water district, (hereinafter referred to as "Rainbow") and FALLBROOK PUBLIC UTILITY DISTRICT, a California public utility district, (hereinafter referred to as "Fallbrook").

**RECITALS**

WHEREAS, Rainbow and Fallbrook entered into a Mutual Services Agreement (MSA) on March 5, 2025 that defined certain services and facilities that the Parties intended to explore that would result in mutual benefit for the agencies, including emergency water service interconnections.

WHEREAS, all provisions of the MSA not amended or modified herein shall remain in full effect as part of the contemplated services.

WHEREAS, Rainbow and Fallbrook are both served wholesale treated import water supplies from the Metropolitan Water District of Southern California (MWD) through individual Water Service Agreements with the Eastern Municipal Water District (EMWD/Eastern), a member agency of MWD, and each is entitled to purchase water through EMWD.

WHEREAS, Rainbow and Fallbrook have constructed, own, and operate water pipeline systems along a common boundary. During pipeline outages due to aqueduct shutdowns, main breaks, extreme demand conditions, or regular maintenance, supplying water through an interconnection may be advantageous to minimize service interruptions for our customers.

WHEREAS, the parties desire to provide for the construction and use of emergency interconnection(s) between their water systems by this Agreement.

NOW, THEREFORE, IT IS AGREED as follows:

1. **Incorporation of Recitals**

- a. The recitals set forth above are incorporated into and are a part of this Agreement.

2. **Interconnection Locations**

- a. It is anticipated that there will be several interconnects that this Agreement will address. The locations of the interconnections are discussed in Attachment 1.

### 3. Operation of Emergency Interconnections

- a. The Party requesting emergency supply under this agreement (hereinafter "Requesting Party") shall employ reasonable efforts to provide at least two (2) days advance notice to the Party supplying the emergency water deliveries (hereinafter "Supplying Party") of requests for emergency water deliveries. Each request shall be submitted in writing and shall, thereafter, be confirmed by the Supplying Party in writing as to the date, time, flow rate, and volume available for meeting the request.
- b. The Parties acknowledge and agree that the provision of emergency water under this Agreement is subject to the availability of water within each Party's respective water system. Neither Party guarantees a continuous or uninterrupted supply of water to the other Party and shall not be held responsible for any failure to supply water through the Interconnection Point when such failure is due to a lack of available water within the supplying Party's system, whether due to drought, operational constraints, or any other reason beyond its reasonable control.. However, both Parties agree to work cooperatively and to utilize their individual best efforts to provide the emergency supply(s) of water contemplated herein. The Supplying Party shall determine actual flow rates and volumes delivered under an emergency request at the time of such request. Any flows provided to the Requesting Party will be done so in a uniform and consistent manner to minimize impacts on the Supplying Party's water operations.

### 4. Definition of Emergency

- a. An "emergency," upon the occurrence of which either Party may, subject to the provisions of this Agreement, receive water deliveries from the Supplying Party shall be a circumstance where there is a sudden, unexpected occurrence that poses a clear and imminent danger of, or requires immediate action to prevent or mitigate, the loss or impairment of life, health, property, or essential public services including, without limitation, a shortage of water available to the Requesting Party. In the event of a dispute as to whether an emergency exists under the terms of this Section 4, the General Managers or their designees shall meet with the intent of discussing and resolving any such dispute.

### 5. Meter Reads

- a. In the event the emergency interconnection facilities are utilized for the emergency purposes contemplated herein, the Supplying Party shall be responsible for reading the installed flow meter to determine the quantity of water delivered. The Receiving Party shall have the right to verify and otherwise monitor the readings and calculations made under this Agreement. Where possible, flow and pressure readings will be provided in real time to the Parties' SCADA systems for monitoring.

### 6. Billing

- a. Rainbow and Fallbrook, apart from this Agreement, receive monthly billings from Eastern for deliveries of MWD full service treated water (hereinafter, "Eastern's Monthly Billing"). In the event that either Party receives emergency water supply from the other at the emergency interconnection facilities specified herein, the Parties hereby agree to utilize Eastern's Monthly Billing to account for and to compensate the Supplying Party, such that:
  - i. In the event that Rainbow receives emergency water supply from Fallbrook, Eastern shall credit the Fallbrook Monthly Billing for the quantity of water received by Rainbow during the emergency supply event and add the same quantity to Rainbow's Monthly Billing.

- ii. In the event that Fallbrook receives emergency water supply from Rainbow, Eastern shall credit the Rainbow Monthly Billing for the quantity of water received by Fallbrook during the emergency supply event and add the same quantity to Fallbrook's Monthly Billing.
  - iii. In the event any reconciliation is required concerning MWD's fixed charges (Readiness to Serve and Capacity Charge) due to water transferred under this agreement, Rainbow and Fallbrook agree to work cooperatively to reconcile the differences to properly account for water received by the Requesting Party.
- b. In addition to the true-up of the wholesale monthly billing described above in Section 6.a., and to account for utilization of the Supplying Party's existing facilities associated with the request, the Requesting Party shall compensate the Supplying Party a "Wheeling Rate" of 10% of the wholesale supply cost for all deliveries as shown below.

$$A = B \times C \times 0.10$$

Where;

A = Total compensation to be received from the Receiving Party to the Supplying Party  
 B = Acre-feet of treated water delivered during the billing month of the emergency event  
 C = EMWD full-service treated water rate in effect at the time of delivery

Billings shall be made monthly and match the timing of the Eastern Monthly Billing. Payment shall be due by the Requesting Party within 30 days of appropriate billing by the Supplying Party. If water deliveries are at the request of the Supplying Party for water quality or other unforeseen issues, the EMWD Monthly Bills will be adjusted for all deliveries according to paragraph 6.a. above. However, no "Wheeling Rate" will be billed for these deliveries.

## 7. Disputes

- a. In the event that any dispute between the Parties arises under this Agreement, except for disputes under Section 4, the Parties shall first attempt to resolve such dispute at the management level. If the dispute is not resolved at this level within a mutually acceptable period of time (not to exceed 60 calendar days from the date written notice of such dispute is delivered by any Party), the Parties shall attempt to resolve the dispute at the General Manager level. If this process and the involvement of the General Manager's does not result in resolution of the dispute within 60 days from the date of referral to upper management, then the dispute shall be referred to and finally resolved through legal proceedings. The use of the foregoing procedure is a condition precedent to the commencement of any legal proceedings hereunder.

## 8. Amendments

- a. This Agreement may be modified only upon the mutual written agreement of the Parties hereto.

## 9. Interpretation

- a. The Parties intend for this Agreement and the MSA to be read together to the greatest extent possible. However, should any irreconcilable conflict or inconsistency arise between the



terms of this Agreement and the MSA, the terms of the MSA shall govern and control the interpretation and application of the conflicting provisions.

10. Notices

- a. Any notice required by this Agreement to be given or delivered to either Party shall be deemed to have been received when personally delivered or mailed in the United States mail addressed as follows:

Rainbow Municipal Water District  
3707 Old Highway 395  
Fallbrook, Ca 92028  
Attn: General Manager

Fallbrook Public Utility District  
990 E Mission Rd  
Fallbrook, Ca 92028  
Attn: General Manager

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by its respective duly authorized officers. The effective date of this Agreement shall be the date first above written.

RAINBOW MUNICIPAL WATER DISTRICT

By:   
Jake Wiley, General Manager

Dated: 4-29-25

FALLBROOK PUBLIC UTILITIES DISTRICT

By:   
Jack Bebee, General Manager

Dated: April 30, 2025

**ATTACHMENT 1****1. Emergency Interconnection Location(s)****a. Kingridge Drive Interconnection**

- i. Rainbow and Fallbrook each own and operate 20-inch diameter pipelines near the intersection of Kingridge Drive and Valerie Lane in Fallbrook, CA that run parallel and are well suited for interconnection.
- ii. Rainbow desires to provide a backup source of water to the Pala Mesa Pressure Zone (Max El. 897 ft) through an interconnection with Fallbrook's 20-inch diameter pipeline operated in Fallbrook's Gheen pressure zone (Max El. 1037 ft). The interconnection location is depicted on Figure 1 of this agreement.
- iii. Rainbow shall design, construct, own, operate, and maintain the facilities necessary for the Kingridge Drive Interconnection at Rainbow's sole cost.
- iv. The facilities shall include a connection to each Parties existing 20-inch piping, appropriate piping and valving to ensure full isolation when not in use and adequate pressure is maintained on the Fallbrook side of the connection during use. Water delivered will be monitored through a revenue grade flow meter that provides both instantaneous and totalized flow reads. While this interconnection will primarily provide water from Fallbrook to Rainbow, adequate facilities will be constructed to allow for a temporary piping and pumping setup to transfer water from Rainbow to Fallbrook should the need arise.
- v. The interconnection facilities described have been or shall be designed to accommodate a bi-directional flow of 6.0 cubic feet per second (cfs) or approximately 2,700 gallons per minute (gpm).



## **SUMMARY OF FORMAL BOARD OF DIRECTORS' MEETING JUNE 26, 2025**

1. Monthly Treasurer's Report on Investments and Cash Flow.  
The Board noted and filed the monthly Treasurer's Report.
2. Approve Carlsbad Municipal Water District Refund for Overpayment of Costs Related to the Fiscal Year 2024 Reconciled Settlement Statement for Desalinated Water Purchases.  
The Board authorized the General Manager to refund Carlsbad Municipal Water District (CMWD) \$179,769.51 for over collected charges related to the Carlsbad Desalination Plant operations for fiscal year 2024.
3. Recommended Budget Reductions for Fiscal Years 2026 and 2027.  
The Board authorized recommended reductions of \$122,855 to the Board of Directors Recommended Budget for Fiscal Years 2026 and 2027.
4. Capital Improvement Program (CIP) Prioritization Planning Funding. Option 2.  
The Board directed staff to maintain existing CIP practices and hold a special Board workshop to engage the Board on current practices.
5. General Manager's Recommended Budget for Fiscal Years 2026 and 2027.
  - a. The Board adopted the General Manager's Recommended Budget for Fiscal Years 2026 and 2027.
  - b. The Board approved adoption of Resolution No. 2025-14, a Resolution of the Board of Directors of the San Diego County Water Authority approving the General Manager's Recommended Budget for Fiscal Years 2026 and 2027, for operations and capital improvements and appropriating \$1,897,402,674 consistent with the approved budget.
  - c. The Board approved the amended Classification and Salary Schedule for Fiscal Year 2025, consistent with the approved increases in the approved Memorandum of Understanding (MOU) Between San Diego County Water Authority and Teamsters Local 911, to be publicly available and on file with the California Public Employees Retirement System.
  - d. The Board approved the Classification and Salary Schedule for Fiscal Year 2026, consistent with the approved increases in the approved Memorandum of Understanding (MOU) Between San Diego County Water Authority and Teamsters Local 911, to be publicly available and on file with the California Public Employees Retirement System.
  - e. Upon final year-end closing financials, directed staff to use any excess revenue or undesignated revenue to defeasing Water Authority's debt or maximize the contribution into the Rate Stabilization Fund (down to the 1.5x coverage target).
  - f. Starting July 1, 2025, the Board directed Water Authority staff to return to the Board of Directors quarterly to provide Quarterly Budget Monitoring Reports for action and discussion; and,



- g. Directed the General Manager to work with the Chair and Member Agency Managers Work Group on a proposed Board Policy setting the Board's financial metrics and priorities for direction, including discussion of any excess or undesignated revenues collected, which shall be brought to the Board for consideration at the adoption of the LRFP.

6.

Adopt the Water Authority's Rates and Charges for Calendar Year (CY) 2026.

**Option 3 – Utilize Future Savings and Defer FY26 New Debt Issuance for Approximate 8.3% Effective CY26 Rate Increase:**

- a. The Board adopted Ordinance No. 2025-01 an ordinance of the Board of Directors of the San Diego County Water Authority setting rates and charges for the delivery and supply of water, use of facilities, and provision of services. (Attachment 3)
- b. The Board adopted Resolution No. 2025-15 a resolution of the Board of Directors of the San Diego County Water Authority continuing the Standby Availability Charge.
- c. The Board adopted Ordinance No. 2025-02 an ordinance of the Board of Directors of the San Diego County Water Authority amending and restating the System Capacity and Water Treatment Capacity Charges imposed by the Water Authority pursuant to Section 5.9 of the County Water Authority Act.
- d. The Board adopted Ordinance No. 2025-03 an ordinance of the Board of Directors of the San Diego County Water Authority amending and restating the Permanent Special Agricultural Water Rate Program.
- e. The Board directed staff to explore future Permanent Special Agriculture Water Rate Program funding alternatives for implementation no sooner than January 1, 2027 (CY 2027).
- f. The Board directed staff to update the adopted Fiscal Year 2026 and 2027 budget to reflect the Option 3 rates and charges.
- g. Found the actions exempt from CEQA pursuant to Public Resources Code § 21080(b)(8) and authorized the General Manager to file a notice of exemption.

7. Purchase of Water Authority Business Insurance for Fiscal Year 2026.

The Board authorized the General Manager to purchase \$41 million in liability insurance for fiscal year 2026 from CalMutuals JPRIMA in the amount of \$734,000, property insurance for fiscal year 2026 from Swiss Reinsurance Company in the amount of \$306,488, and workers' compensation insurance from CalMutuals JPRIMA in the amount of \$460,206, for a total amount of \$1,500,694. Property insurance deductible will increase from \$50,000 to \$75,000 per occurrence.

8. Adopt position on Assembly Bill 523.

The Board adopted a position of Support on AB 523 (Irwin), Metropolitan Water District agencies: proxy vote authorizations.

9. Amendment to the cost-sharing agreement for Colorado River Board of California funding.

The Board authorized the General Manager to execute an amendment to the joint powers agreement to extend the existing proportional funding shares of the six member agencies of the Colorado River Board of California (CRB) for one year (from July 1, 2025, to June 30, 2026).





10. The Board approved the minutes of the Formal Board of Directors' meeting of May 22, 2025.
11. Legal Services Agreement with Brownstein Hyatt Farber Schreck, LLP.  
The Board authorized the General Counsel to execute a Legal Services Agreement with Brownstein Hyatt Farber Schreck, LLP for a period of two years relating to QSA and Colorado River water use and delivery issues for a not-to-exceed amount of \$594,500.