



CITY OF TRACY

ENGINEER'S REPORT

FISCAL YEAR 2026-27

**CONSOLIDATED LANDSCAPE MAINTENANCE
DISTRICT**

May 2026



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**ENGINEER'S REPORT FOR
FISCAL YEAR 2026-27
CONSOLIDATED LANDSCAPE MAINTENANCE DISTRICT
CITY OF TRACY
STATE OF CALIFORNIA**

APPROVED BY THE CITY COUNCIL FOR THE CONSOLIDATED LANDSCAPE MAINTENANCE DISTRICT OF THE CITY
OF TRACY, STATE OF CALIFORNIA ON THE _____ DAY OF _____, 2026

APRIL B.A. QUINTANILLA
CITY CLERK
CITY OF TRACY



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INTRODUCTION

The City of Tracy (the "City"), is the second most populated city in San Joaquin County. The City population is approximately 95,000. Tracy is located inside a geographic triangle formed by Interstate 205 on the north side, Interstate 5 to the east, and Interstate 580 to the southwest; this has given rise to Tracy's motto, now recorded on the City's website: "Think Inside the Triangle".

Prior to Fiscal Year 2003-04, the City levied and managed three individual landscape maintenance districts identified as:

- Tracy Landscape and Lighting Assessment District 8501 formed in 1985;
- Tracy Landscape and Lighting Assessment District 8801 formed in 1988; and,
- Tracy Landscape and Lighting Assessment District 9802 formed in 1998.

Each of these original districts was formed with various Zones, and with specific areas of improvement. The parcels receiving benefit from those improvements have been assessed the costs of maintaining those improvements. At that time, the three original districts included thirty (30) different Zones. Each Zone included specific improvements that were installed as a condition of approval and the Zone improvements were maintained for the benefit of those properties.

In Fiscal Year 2003-04 the City consolidated the three existing districts into a single district pursuant to Section 22605 (d) of the 1972 Act and established the Tracy Consolidated Landscape Maintenance District. As part of the consolidation, the improvements associated with various Zones were closely evaluated and it was determined that in some areas, the special benefits to properties could be more refined by expanding the existing thirty (30) Zones to thirty-maintenance (37) Zones.

Several annexations have taken place over the subsequent years and there are now 41 Zones within the District. Each annexation was made pursuant to the 1972 Act and the substantive and procedural requirements of the Proposition 218.

As required by the Landscaping and Lighting Act of 1972, this Engineer's Report describes the improvements to be constructed, operated, maintained, and serviced by the District, provides an estimated budget for the District, and lists the proposed assessments to be levied upon each assessable lot or parcel within the District. Following the approval of the preliminary report, either as submitted or as modified, the City Council will hold a Public Hearing to provide an opportunity for any interested person to be heard. All property owners must be noticed in accordance with Section 22626 of the Streets and Highways Code prior to the Public Hearing. At the conclusion of the Public Hearing, the City Council may adopt a resolution confirming the levy of assessments as originally proposed or as modified.

Following the adoption of said resolution, the final assessor's roll will be prepared and filed with the County Tax Collector's office to be included on the FY 2026-27 tax roll.



HISTORICAL BACKGROUND

The District and its respective Zones were created under the authority of the 1972 Act. Each year, the City Council holds a public hearing to allow property owners and the public to provide comments and testimony regarding the District. During this hearing, the City Council reviews the Engineer's Report and approves the annual assessments, which are subsequently levied on the County tax roll for that fiscal year. All assessments sanctioned by the City Council are prepared in strict accordance with the 1972 Act and comply with the provisions outlined in Article XIID of the California Constitution enacted through Proposition 218 in 1996.

In FY 1997-98, the City presented special benefit assessments necessary for the upkeep of improvements in Districts 8501 and 8801, to the property owners for approval in accordance with Article 4 of the California Constitution. After concluding the public hearing on July 1, 1997, the tabulation of returned protest ballots from property owners showed no majority protest. The approved assessments set the initial maximum assessment rate for each Zone and included the assessment range formula currently in use across all District Zones.

The following FY 1998-99, the City began proceedings and held the required public hearing for the formation of District 9802. Property owners were balloted regarding the proposed assessments, including an inflationary adjustment. The results showed no majority protest, and the property owners approved the assessments. The City Council confirmed and adopted these assessments on February 3, 1998.

During FY 2000-01, the City initiated further proceedings, including public hearings and property owner protest ballot processes, for the formation and annexation of specific territories into District 9802—identified as Zones 29, 30, and 31 in this report. These property owner-approved assessments and the associated inflationary formula were confirmed by the City Council on October 5, 1999. Additional Zones (Zones 23, 27, 28, 32, 33, and 34) were annexed to District 9802, and the City Council confirmed the property owner-approved assessments and inflationary formula on August 1, 2000.

In FY 2001-02, the City again initiated the proceedings, conducting the requisite public hearing and property owner protest ballot process to establish a new Zone within District 9802—Ryland Junction (Zone 35). The property owner-approved assessments and inflationary adjustment were confirmed by the City Council on February 6, 2001.

By FY 2003-04, the City approved the consolidation of the three previously independent districts 8501, 8801, and 9802 into a single, unified entity known as the Tracy Consolidated Landscape Maintenance District. This consolidation did not alter the previously approved property owner assessments or the inflationary formula. However, as part of the consolidation process, some existing Zones were re-engineered, resulting in the division of certain Zones to better match the special benefits each parcel received. This process redefined thirty existing Zones, creating a total of thirty-seven Zones.

Alongside the consolidation and re-engineering, the City initiated and conducted a property owner protest ballot process for a proposed assessment increase in nineteen Zones (specifically, Zones 1, 2, 3, 7, 8, 9, 10, 11, 14, 15, 16, 17, 18, 21, 22, 26, 29, 34, and 35). A majority protest was found in all except four of the Zones. Based on the results, the City Council approved the proposed assessment increase for Zones 1, 18, 26, and 34, as these were the only Zones where the property owners approved the increase.



In FY 2006-07, the City undertook a property owner protest ballot proceeding for a proposed assessment increase in Zones 17 and 30. There was no protest, and the proposed assessments and inflationary adjustments were confirmed by the City Council on August 15, 2006. In the following year (FY 2007-08), the City approved the annexation of the Rite-Aid Retail Store Project into the District as Zone 40.

That same year, the City also conducted a property owner protest ballot proceeding for a proposed assessment increase in Zone 9. The proposal was not approved by property owners, so the maximum assessment rate for Zone 9 remained unchanged, subject only to annual inflation adjustments.

In FY 2010-11, the City approved the annexation of the Islamic Center into the District as Zone 41, bringing the total number of Zones to forty. Subsequently, in FY 2015-16, the Tracy Gateway Apartment project was annexed as Zone 42, and in FY 2016-17, the Ventana Development was added as Zone 43.

Although the District currently comprises forty-one Zones, not every Zone is assessed each year. In certain instances, such as with the Redbridge development (Zone 25), improvements are maintained by an association rather than the City, or the improvements have yet to be installed or dedicated for City maintenance. Additionally, not all costs for maintaining District improvements are assessed as special benefit assessments. In some Zones, a portion of the improvements is considered a general benefit and is funded by City General Fund contributions.

Some landscape improvements, such as channel ways, are maintained alongside other City activities, with funding coming in part from specific revenue sources like the City Drainage Fund. While the Drainage Fund primarily supports the drainage function of these facilities, it may also contribute, together with Zone Assessments, to the landscape maintenance costs.

As development continues, it is not uncommon for streets that once provided only a specific benefit to evolve into general benefit roadways. For instance, as non-contiguous developments become contiguous, streets may transition into major arterials. Accordingly, periodic analyses are recommended to reassess the benefit designation of these areas.



IMPACTS OF PROPOSITION 218

On November 5, 1996, California voters approved Proposition 218 entitled "Right to Vote on Taxes Act" which added Article XIID to the California Constitution. Proposition 218 establishes new procedural and substantive requirements for the formation, modification, and administration of assessment districts, including requirements related to notice, public hearings, and property owner protest ballot proceedings.

Since the adoption of Proposition 218, assessments within the District have been formed, increased, or confirmed through property owner protest ballot proceedings where required. These proceedings established the maximum assessment rates and applicable inflationary adjustments for the Zones described in this report, as summarized in the Historical Background section above.

Annual assessments levied by the City are prepared in accordance with the Landscaping and Lighting Act of 1972 and Article XIID of the California Constitution. Each year the City Council reviews the Engineer's Report, conducts a public hearing, and may confirm the assessments for that fiscal year, provided that the assessments do not exceed the previously approved maximum assessment rates, including any authorized inflationary adjustment.



STATEMENT OF ASSESSMENT ENGINEER

Statement of Assessment Engineer

AGENCY: CITY OF TRACY

PROJECT: CONSOLIDATED LANDSCAPE MAINTENANCE DISTRICT

TO: THE CITY COUNCIL
CITY OF TRACY
STATE OF CALIFORNIA

ENGINEER'S REPORT FOR FISCAL YEAR 2026-27

The preparation of this Annual Engineer's Report ("Report") is in conformance with the obligation of the City Council for the Consolidated Landscape Maintenance District of the City of Tracy to provide landscape maintenance services upon each lot or parcel of land in the district in proportion to the estimated benefit to be received by each such lot or parcel of land for Fiscal Year 2026-27.

Pursuant to the Landscaping and Lighting Act of 1972 (Part 2 Division 15 of the Streets and Highways Code of the State of California, commencing with Section 22500) ("Act"), Article XIII D, Section 4(a) of the State of California Constitution, and in accordance with the City of Tracy's Resolution being adopted by the City Council for the Consolidated Landscape Maintenance District on the 3rd day of June, this Report has been ordered for:

CONSOLIDATED LANDSCAPE MAINTENANCE DISTRICT

(Hereinafter referred to as the "District"),

I, Alison Bouley, authorized representative of the District, the duly appointed Assessment Engineer submit the following Report which consists of the following six (6) parts and Appendices:

PART I

Plans and Specifications: Plans and specifications for the improvements are as set forth on the lists thereof, attached hereto, and are on file in the Office of the City Clerk and are incorporated herein by reference.

PART II

Estimate of Cost: An estimate of the costs of the proposed improvements, including incidental costs and expenses in connection therewith, is as set forth on the lists thereof, attached hereto, and are on file in the Office of the City Clerk and incorporated herein by reference.



PART III

Quantification of Benefit: The quantification of benefit identifies, separates and quantifies the general and special benefits received by each parcel in the District, for the services received and the improvements provided.

PART IV

Method of Assessment: The method of assessment indicates the proposed levy of the net amount of the costs and expenses of the improvements to be levied upon the parcels of land within the District, in proportion to the estimated benefits to be received by such parcels.

PART V

Assessment Diagram: The diagram of the district and zone boundaries showing the exterior boundaries of the Assessment District and all Zones, and the lines and dimensions of each lot or parcel of land within the Assessment District. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions shown on the maps of the Assessor of the County of San Joaquin for the fiscal year to which this Report applies. The Assessor's maps and records are incorporated by reference herein and made part of this Report. Appendix A describes the Improvement Areas of the District by Zone. Appendix B provides the Consolidated Landscape Maintenance District Map.

PART VI

Assessment Roll: An assessment of the estimated cost of the improvements on each benefiting lot or parcel of land within the District. The proposed Assessment Roll using the Fiscal Year 2026-27 assessment rates are included in this Report as Appendix C.

Appendices

Appendix A – Improvement Areas by Zone

Appendix B – Consolidated Landscape Maintenance District Map

Appendix C – Assessment Roll

In conclusion, it is my opinion that the costs and expenses of the District have been assessed to the lots and parcels within the boundaries of the District in proportion to the estimated benefits to be received by each lot or parcel from the services provided.



DATED this 11th day of May, 2026



Harris & Associates



Alison Bouley, P.E., Assessment Engineer
R.C.E. No. C61383
Engineer of Work



PART I – PLANS AND SPECIFICATIONS

DESCRIPTION OF IMPROVEMENTS FOR THE CITY OF TRACY CONSOLIDATED LANDSCAPE MAINTENANCE DISTRICT FISCAL YEAR 2026-27

The District assessments provide for the continued maintenance, servicing, administration, and operation of landscaped areas and associated improvements within each of the forty-one (41) Zones of the District. These improvements include landscaped medians, parkways, parks, open space areas, and other landscaped or ornamental features located within public rights-of-way, dedicated easements, or other maintained areas within each Zone.

Landscape improvements maintained by the District may include, but are not limited to, ground cover, turf, shrubs, trees, irrigation systems, drainage and electrical systems, masonry walls or fencing, entry monuments, ornamental structures, recreational equipment, and related hardscape improvements. These improvements contribute to the overall appearance, functionality, and character of the neighborhoods within the District.

Services provided by the District include the operation, administration, and maintenance necessary to keep the improvements in a healthy, safe, and visually attractive condition. Maintenance activities may include landscape maintenance, irrigation repair, tree maintenance, cleaning, repair or replacement of damaged improvements, and other services necessary to preserve the landscaped improvements.

The maintenance of these improvements is reviewed annually and funded through the District's annual assessment process. A listing of the improvement areas maintained within each Zone is included in Appendix A.

In addition to routine maintenance, certain Zones may include long-term maintenance and rehabilitation programs designed to preserve the functionality and appearance of District improvements over time. These programs may include:

1. Tree Maintenance Programs (Arterial, Parkway Street and Park Tree Maintenance);
2. Streetscape Revitalization and Rehabilitation Program and;
3. Park Rehabilitation and Renovation Program.

These programs allow the City to periodically repair, rehabilitate, or replace landscaping and related improvements to ensure the long-term sustainability of the District improvements. The budget pages for each Zone identify the funds collected and expended annually to support these activities.

Tree Maintenance Program

The Tree Maintenance Program includes the ongoing maintenance of parkway trees, arterial trees, and park trees located within the District. These services may include both routine and emergency maintenance activities necessary to preserve the health, safety, and appearance of the urban forest within the maintained areas.

Maintenance activities may include, but are not limited to:

- Regular trimming and pruning of District trees to maintain proper structure, promote healthy growth, and reduce potential safety hazards.
- Removal and replacement of damaged, diseased, or hazardous trees.
- Removal of trees whose growth may interfere with sidewalks, curbs, utilities, or other public improvements.
- Repair or replacement of surrounding improvements that may be affected by tree removal or maintenance activities, as necessary.

Tree maintenance activities are performed on a scheduled basis, generally every five to ten years depending on the needs of the trees and the funding available within each Zone.

Streetscape Revitalization and Rehabilitation Program

The Streetscape Revitalization and Rehabilitation Program provides for the periodic renewal and rehabilitation of landscaped improvements located within parkways, medians, and other streetscape areas throughout the District. These activities help maintain the appearance, functionality, and long-term viability of the landscaping and associated improvements.

Program activities may include, but are not limited to:

- Removal and replacement of dead, dying, or deteriorated plant materials within landscaped medians and parkway areas.
- Replacement of existing landscaping with new plant materials or alternative landscape treatments where appropriate.
- Rehabilitation or upgrades to irrigation systems, drainage systems, electrical components, and water meters serving landscaped areas.
- Repair or replacement of associated hardscape improvements related to landscaped areas, including sidewalks, walking paths, sound walls, soil stabilization features, or decorative concrete.

These activities are intended to preserve and periodically renew the landscaped improvements that contribute to the overall streetscape character of the District.



Park Rehabilitation and Renovation Program

The improvements maintained by the District include neighborhood park facilities and associated improvements such as landscaping, irrigation systems, pathways, lighting, recreational amenities, and related appurtenances. Maintenance activities include landscape maintenance, irrigation repair, lighting maintenance, equipment upkeep, and other services necessary to keep the park facilities safe, functional, and visually attractive.

PART II – ESTIMATE OF COSTS

The estimated costs of maintenance and servicing the improvements for the District as described in Part 1, Plans and Specifications, for each Zone are summarized in the Zone budget tables on pages 13-53.

The following is a description of the budget items including maintenance, replacement, power costs for supplying electrical energy for the illumination of the decorative lights, irrigation systems, City administrative and personnel services for the annual administration, San Joaquin County costs related to placing assessments onto the tax roll, and any Reserve collections.

Description of Budget Items

EXPENDITURES COSTS ¹

Personnel – 5100

- Field & Supervisory Personnel. The cost associated to City staff for providing non-scheduled repairs, graffiti removal, operations and maintenance of the improvements, etc. within the Zones.

Contracted Services – 5200

- Contracted Maintenance Contracts. Includes all regularly scheduled labor, material, e.g. fertilizer, insecticides, etc., and equipment required to properly maintain and ensure the satisfactory condition of all landscaping, irrigation and drainage systems, and appurtenant facilities.
- LMD Administration. The costs of contracting with professionals to provide services specific to the levy administration, including preparation of the Engineer's Report, resolutions, and levy submittal to the County. These fees can also include any additional administrative, legal, or engineering services specific to the District such as the cost to prepare and mail notices of the public meeting and hearing.

Commodities – 5300

- Supplies. Includes supplies to maintain or repair irrigation system, playgrounds, plant material, etc.

Internal Services – 5400

- Services related to City Staff time devoted to the District.
- Utilities. The cost of water, sewer, electrical, telephone, vehicle replacement, building, IT, and anything necessary to maintain improvements within the Zones.
- Business expense not chargeable to a particular part of the District (ex: insurance, etc.)
- Incidental costs and expenses of the City associated with the operation and administration of the District and the cost of maintenance, services and incidentals not included above. (ex. vehicle or building maintenance)

Other/Indirect – (5500-5900)

- Capital Improvement Projects. These costs include the long-term replacement costs of improvements that cannot be paid for during a single fiscal year. Funds are collected over several years to pay for replacement costs.
- County Collection Fee. The cost to the Consolidated District for the County to collect the assessments on the property tax bills. Cost is the lesser of \$3.00 per parcel or 1% of the total amount placed onto the tax roll.

LEVY ADJUSTMENTS ²

Long-Term Maintenance. Includes the following and will be reflected in the 5200 or 5300 category for the year the funds will be expensed.

- Streetscape Revitalization & Rehabilitation. This represents the zone's annual installment for participation in the Streetscape Revitalization and Rehabilitation program.
- Arterial Street Tree, Street Tree, and Park Tree Maintenance. This represents the zone's annual installment for participation in the Tree Maintenance program.
- Park Rehabilitation & Renovation. This represents the zone's annual installment for participation in the Park Rehabilitation and Renovation program.

G. F. – Capital Improvement Projects. These costs include the long-term replacement costs of improvements that cannot be paid for during a single fiscal year. Funds are collected over several years to pay for those replacement costs. This also includes the City's contribution to the Zones for any general benefit that the improvements within the Zones may have impact on other properties or the public at large.

Zone Reserve Adjustments³. Each Zone has its own Reserve Fund and monies are used from the Reserve Funds to reduce assessment amounts to individual parcels or to contribute to the Zone Reserve Funds, whether Operating Reserves or Capital Reserves.

General Fund Support. Represents the City's contribution to the Zones for improvements not related to channel way and capital improvement projects.

Storm Drain Fund Support. Represents the City's contribution to the Zones for any channel way that the improvements within the Zones may have impact on other properties or the public at large.

Balance to Levy. This is the total amount to be levied and collected through assessments for the current fiscal year. It represents the sum of Total Expenses and Other Revenues subtracting the General Fund Support and the Drainage Fund Support.

Variance. A variance may be seen between the Levy per EDU and the Maximum Levy per EDU. The variance occurs because the Special Assessments required to meet expenses for the current fiscal year are below the maximum level. The Maximum Levy per EDU is based upon the total expenses for all improvements both existing and those planned for the future.

Total Parcels Levied. The total number of parcels within the Zones that will receive the special benefits during the current fiscal year.

Total EDUs. The total Equivalent Dwelling Units within the Zones applied to the parcels described above.

Proposed Levy per EDU. This amount represents the rate being applied to each parcel's individual EDU. The Levy per EDU is the result of dividing the "Special Assessment to Levy" by the Total EDUs of the Zones for the fiscal year. This rate is rounded to the nearest even pennies for San Joaquin County tax roll purposes.

Maximum Levy per EDU⁴. This is the rate per EDU approved by property owners within the Zone, in accordance with Proposition 218, adjusted for inflation as described in the Method of Apportionment.

Budget Tables

Budget tables for each zone and a summary table for the District are presented on the following pages. The following footnotes apply to all the Budgets:

1. Expenditures Costs for Forecasted Budget FY 2027-28 are equal to the FY 2026-27 Proposed Budget plus 3% escalation to account for inflation. This is shown as an estimate only.
2. Levy Adjustments are contributions to or from the District from the sources shown, in addition to the Zone Reserves Adjustments. These contributions offset the Zone expenditures and keeps the assessment rate at or below the maximum assessment rate.
3. The Zone Reserve Adjustments, added or subtracted, equals the amount necessary to keep the assessment rate at or below the maximum allowable assessment rate for that year.
4. The Maximum Assessment Rate for 2026-27 is last year's Maximum Assessment Rate escalated by the lesser of: (1) three percent (3.0%), or (2) the annual percentage increase of the Local Consumer Price Index ("CPI") for All Urban Consumers, for the San Francisco-Oakland-Hayward Area. The actual escalation rate is detailed on page 60 of this Report, under Assessment Range Formula.
5. The Beginning Fund Balances shown on each Budget page includes the Zones Reserve amounts and are derived from Fiscal Year 2025-26 ending balances.



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 1		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$51,588	\$53,136
Contracted Services - 5200	\$15,771	\$16,245
Commodities - 5300	\$24,985	\$25,734
Internal Services - 5400	\$15,662	\$16,132
Other/Indirect - (5500 - 5900)	<u>\$10,976</u>	<u>\$11,305</u>
TOTAL EXPENDITURES COST	\$118,982	\$122,551
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$10,789)	\$0
Zone Reserves Adjustment ³	(\$61,556)	(\$74,532)
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>(\$522)</u>	<u>(\$522)</u>
TOTAL ADJUSTMENTS	(\$72,867)	(\$75,054)
Balance to Levy	\$46,115	\$47,497
Total Revenue at Maximum Rate	\$46,115	\$47,497
Variance above/(below) Maximum Revenue	\$0	\$0
DISTRICT STATISTICS		
Total Parcels	294	294
Total Parcels Levied	294	294
Total EDUs	617.00	617.00
Total EDUs Levied	617.00	617.00
Proposed Levy per EDU	\$74.74	\$76.98
Max Levy per EDU ⁴	\$74.74	\$76.98
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$159,963	\$98,407
Reserve Fund Adjustment	<u>(\$61,556)</u>	<u>(\$74,532)</u>
Projected Reserve Ending Fund Balance	\$98,407	\$23,875



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 2		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$3,821	\$3,936
Contracted Services - 5200	\$7,425	\$7,648
Commodities - 5300	\$369	\$380
Internal Services - 5400	\$4,679	\$4,819
Other/Indirect - (5500 - 5900)	<u>\$918</u>	<u>\$946</u>
TOTAL EXPENDITURES COST	\$17,213	\$17,729
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$8,423)	\$0
Zone Reserves Adjustment ³	\$5,155	(\$3,367)
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	(\$3,268)	(\$3,367)
Balance to Levy	\$13,945	\$14,363
Total Revenue at Maximum Rate	\$13,945	\$14,363
Variance above/(below) Maximum Revenue	\$0	\$0
DISTRICT STATISTICS		
Total Parcels	125	125
Total Parcels Levied	125	125
Total EDUs	125.00	125.00
Total EDUs Levied	125.00	125.00
Proposed Levy per EDU	\$111.56	\$114.90
Max Levy per EDU ⁴	\$111.56	\$114.90
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$11,502	\$16,658
Reserve Fund Adjustment	<u>\$5,155</u>	<u>(\$3,367)</u>
Projected Reserve Ending Fund Balance	\$16,658	\$13,291



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 3		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$164,636	\$169,575
Contracted Services - 5200	\$143,879	\$148,196
Commodities - 5300	\$25,908	\$26,685
Internal Services - 5400	\$152,855	\$157,441
Other/Indirect - (5500 - 5900)	<u>\$38,291</u>	<u>\$39,440</u>
TOTAL EXPENDITURES	\$525,569	\$541,336
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$110,080)	\$0
Zone Reserves Adjustment ³	\$59,491	(\$52,131)
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>(\$1,453)</u>	<u>(\$1,453)</u>
TOTAL ADJUSTMENTS	(\$52,042)	(\$53,584)
Balance to Levy	\$473,527	\$487,752
Total Revenue at Maximum Rate	\$473,556	\$487,752
Variance above/(below) Maximum Revenue	(\$29)	\$0
DISTRICT STATISTICS		
Total Parcels	2,292	2,292
Total Parcels Levied	2,292	2,292
Total EDUs	2,856.36	2,856.36
Total EDUs Levied	2,856.36	2,856.36
Proposed Levy per EDU	\$165.78	\$170.76
Max Levy per EDU ⁴	\$165.79	\$170.76
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$121,054	\$180,545
Reserve Fund Adjustment	<u>\$59,491</u>	<u>(\$52,131)</u>
Projected Reserve Ending Fund Balance	\$180,545	\$128,413



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 4		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$637	\$656
Contracted Services - 5200	\$106	\$109
Commodities - 5300	\$62	\$63
Internal Services - 5400	\$546	\$563
Other/Indirect - (5500 - 5900)	<u>\$216</u>	<u>\$223</u>
TOTAL EXPENDITURES COST	\$1,567	\$1,614
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$128)	\$0
Zone Reserves Adjustment ³	\$7,201	\$7,026
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	\$7,073	\$7,026
Balance to Levy	\$8,640	\$8,640
Total Revenue at Maximum Rate	\$23,874	\$24,589
Variance above/(below) Maximum Revenue	(\$15,234)	(\$15,949)
DISTRICT STATISTICS		
Total Parcels	144	144
Total Parcels Levied	144	144
Total EDUs	144.00	144.00
Total EDUs Levied	144.00	144.00
Proposed Levy per EDU	\$60.00	\$60.00
Max Levy per EDU ⁴	\$165.79	\$170.76
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$28,734	\$35,935
Reserve Fund Adjustment	<u>\$7,201</u>	<u>\$7,026</u>
Projected Reserve Ending Fund Balance	\$35,935	\$42,961



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 5		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$0	\$0
Contracted Services - 5200	\$1,946	\$2,004
Commodities - 5300	\$0	\$0
Internal Services - 5400	\$0	\$0
Other/Indirect - (5500 - 5900)	<u>\$0</u>	<u>\$0</u>
TOTAL EXPENDITURES COST	\$1,946	\$2,004
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	\$0	\$0
Zone Reserves Adjustment ³	(\$1,946)	(\$2,004)
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	(\$1,946)	(\$2,004)
Balance to Levy	\$0	\$0
Total Revenue at Maximum Rate	\$11,440	\$11,782
Variance above/(below) Maximum Revenue	(\$11,440)	(\$11,782)
DISTRICT STATISTICS		
Total Parcels	69	69
Total Parcels Levied	69	69
Total EDUs	69.00	69.00
Total EDUs Levied	69.00	69.00
Proposed Levy per EDU	\$0.00	\$0.00
Max Levy per EDU ⁴	\$165.79	\$170.76
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$18,477	\$16,531
Reserve Fund Adjustment	<u>(\$1,946)</u>	<u>(\$2,004)</u>
Projected Reserve Ending Fund Balance	\$16,531	\$14,526



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 6		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$0	\$0
Contracted Services - 5200	\$414	\$426
Commodities - 5300	\$0	\$0
Internal Services - 5400	\$400	\$412
Other/Indirect - (5500 - 5900)	<u>\$45</u>	<u>\$46</u>
TOTAL EXPENDITURES COST	\$859	\$885
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$83)	\$0
Zone Reserves Adjustment ³	\$3,709	(\$885)
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	\$3,626	(\$885)
Balance to Levy	\$4,485	\$0
Total Revenue at Maximum Rate	\$7,436	\$7,659
Variance above/(below) Maximum Revenue	(\$2,951)	(\$7,659)
DISTRICT STATISTICS		
Total Parcels	2	2
Total Parcels Levied	2	2
Total EDUs	44.85	44.85
Total EDUs Levied	44.85	44.85
Proposed Levy per EDU	\$100.00	\$100.00
Max Levy per EDU ⁴	\$165.79	\$170.76
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$21,575	\$25,284
Reserve Fund Adjustment	<u>\$3,709</u>	<u>(\$885)</u>
Projected Reserve Ending Fund Balance	\$25,284	\$24,400



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 7		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$81,840	\$84,296
Contracted Services - 5200	\$78,077	\$80,419
Commodities - 5300	\$15,908	\$16,385
Internal Services - 5400	\$71,818	\$73,972
Other/Indirect - (5500 - 5900)	<u>\$19,309</u>	<u>\$19,888</u>
TOTAL EXPENDITURES COST	\$266,952	\$274,960
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$65,110)	\$0
Zone Reserves Adjustment ³	\$62,831	(\$2,399)
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>(\$1,807)</u>	<u>(\$1,807)</u>
TOTAL ADJUSTMENTS	(\$4,086)	(\$4,206)
Balance to Levy	\$262,866	\$270,754
Total Revenue at Maximum Rate	\$262,878	\$270,754
Variance above/(below) Maximum Revenue	(\$13)	\$0
DISTRICT STATISTICS		
Total Parcels	1,171	1,171
Total Parcels Levied	1,171	1,171
Total EDUs	1,272.34	1,272.34
Total EDUs Levied	1,272.34	1,272.34
Proposed Levy per EDU	\$206.60	\$212.80
Max Levy per EDU ⁴	\$206.61	\$212.80
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$143,327	\$206,158
Reserve Fund Adjustment	<u>\$62,831</u>	<u>(\$2,399)</u>
Projected Reserve Ending Fund Balance	\$206,158	\$203,758



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 8		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$6,528	\$6,724
Contracted Services - 5200	\$14,944	\$15,392
Commodities - 5300	\$831	\$856
Internal Services - 5400	\$18,501	\$19,056
Other/Indirect - (5500 - 5900)	<u>\$1,783</u>	<u>\$1,837</u>
TOTAL EXPENDITURES COST	\$42,587	\$43,864
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$22,112)	\$0
Zone Reserves Adjustment ³	\$26,854	\$4,822
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>(\$2,084)</u>	<u>(\$2,084)</u>
TOTAL ADJUSTMENTS	\$2,659	\$2,738
Balance to Levy	\$45,245	\$46,603
Total Revenue at Maximum Rate	\$45,248	\$46,603
Variance above/(below) Maximum Revenue	(\$2)	\$0
DISTRICT STATISTICS		
Total Parcels	219	219
Total Parcels Levied	219	219
Total EDUs	219.00	219.00
Total EDUs Levied	219.00	219.00
Proposed Levy per EDU	\$206.60	\$212.80
Max Levv per EDU ⁴	\$206.61	\$212.80
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	(\$314,253)	(\$287,399)
Reserve Fund Adjustment	<u>\$26,854</u>	<u>\$4,822</u>
Projected Reserve Ending Fund Balance	(\$287,399)	(\$282,577)



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 9		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$69,421	\$71,504
Contracted Services - 5200	\$90,603	\$93,322
Commodities - 5300	\$9,308	\$9,587
Internal Services - 5400	\$190,962	\$196,691
Other/Indirect - (5500 - 5900)	<u>\$18,679</u>	<u>\$19,239</u>
TOTAL EXPENDITURES COST	\$378,973	\$390,342
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$201,832)	\$0
Zone Reserves Adjustment ³	\$279,604	\$79,996
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>(\$3,817)</u>	<u>(\$3,817)</u>
TOTAL ADJUSTMENTS	\$73,955	\$76,179
Balance to Levy	\$452,928	\$466,521
Total Revenue at Maximum Rate	\$452,953	\$466,521
Variance above/(below) Maximum Revenue	(\$24)	\$0
DISTRICT STATISTICS		
Total Parcels	2,369	2,369
Total Parcels Levied	2,369	2,369
Total EDUs	2,444.82	2,444.82
Total EDUs Levied	2,444.82	2,444.82
Proposed Levy per EDU	\$185.26	\$190.82
Max Levy per EDU ⁴	\$185.27	\$190.82
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	(\$481,617)	(\$202,013)
Reserve Fund Adjustment	<u>\$279,604</u>	<u>\$79,996</u>
Projected Reserve Ending Fund Balance	(\$202,013)	(\$122,017)



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 10		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$44,423	\$45,756
Contracted Services - 5200	\$58,059	\$59,801
Commodities - 5300	\$4,292	\$4,421
Internal Services - 5400	\$37,214	\$38,331
Other/Indirect - (5500 - 5900)	<u>\$11,473</u>	<u>\$11,817</u>
TOTAL EXPENDITURES COST	\$155,462	\$160,126
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$63,539)	\$0
Zone Reserves Adjustment ³	\$157,897	\$96,955
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>(\$7,927)</u>	<u>(7,927)</u>
TOTAL ADJUSTMENTS	\$86,431	\$89,028
Balance to Levy	\$241,893	\$249,154
Total Revenue at Maximum Rate	\$241,915	\$249,154
Variance above/(below) Maximum Revenue	(\$22)	\$0
DISTRICT STATISTICS		
Total Parcels	317	317
Total Parcels Levied	317	317
Total EDUs	2,193.45	2,193.45
Total EDUs Levied	2,193.45	2,193.45
Proposed Levy per EDU	\$110.28	\$113.58
Max Levy per EDU ⁴	\$110.29	\$113.59
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$91,530	\$249,427
Reserve Fund Adjustment	<u>\$157,897</u>	<u>\$96,955</u>
Projected Reserve Ending Fund Balance	\$249,427	\$346,382



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 11		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$159	\$164
Contracted Services - 5200	\$26	\$27
Commodities - 5300	\$15	\$16
Internal Services - 5400	\$37	\$38
Other/Indirect - (5500 - 5900)	<u>\$52</u>	<u>\$54</u>
TOTAL EXPENDITURES COST	\$290	\$299
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$3,779)	\$0
Zone Reserves Adjustment ³	\$5,491	\$1,763
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	\$1,712	\$1,763
Balance to Levy	\$2,002	\$2,062
Total Revenue at Maximum Rate	\$2,002	\$2,062
Variance above/(below) Maximum Revenue	(\$0)	\$0
DISTRICT STATISTICS		
Total Parcels	1	1
Total Parcels Levied	1	1
Total EDUs	18.15	18.15
Total EDUs Levied	18.15	18.15
Proposed Levy per EDU	\$110.28	\$113.58
Max Levy per EDU ⁴	\$110.29	\$113.59
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	(\$1,450)	\$4,041
Reserve Fund Adjustment	<u>\$5,491</u>	<u>\$1,763</u>
Projected Reserve Ending Fund Balance	\$4,041	\$5,804



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 12		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$152,854	\$157,439
Contracted Services - 5200	\$56,793	\$58,496
Commodities - 5300	\$49,769	\$51,262
Internal Services - 5400	\$65,146	\$67,101
Other/Indirect - (5500 - 5900)	<u>\$32,736</u>	<u>\$33,718</u>
TOTAL EXPENDITURES COST	\$357,298	\$368,017
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$23,743)	\$0
Zone Reserves Adjustment ³	(\$175,326)	(\$205,055)
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	(\$199,069)	(\$205,055)
Balance to Levy	\$158,228	\$162,962
Total Revenue at Maximum Rate	\$158,228	\$162,972
Variance above/(below) Maximum Revenue	\$0	(\$10)
DISTRICT STATISTICS		
Total Parcels	104	104
Total Parcels Levied	104	104
Total EDUs	1,002.84	1,002.84
Total EDUs Levied	1,002.84	1,002.84
Proposed Levy per EDU	\$157.78	\$162.50
Max Levy per EDU ⁴	\$157.78	\$162.51
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$301,808	\$126,482
Reserve Fund Adjustment	<u>(\$175,326)</u>	<u>(\$205,055)</u>
Projected Reserve Ending Fund Balance	\$126,482	(\$78,573)



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 13		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$45,538	\$46,904
Contracted Services - 5200	\$52,790	\$54,373
Commodities - 5300	\$4,400	\$4,532
Internal Services - 5400	\$33,471	\$34,475
Other/Indirect - (5500 - 5900)	<u>\$10,759</u>	<u>\$11,082</u>
TOTAL EXPENDITURES COST	\$146,957	\$151,366
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$3,948)	\$0
Zone Reserves Adjustment ³	\$4,763	\$841
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	\$814	\$841
Balance to Levy	\$147,771	\$152,206
Total Revenue at Maximum Rate	\$147,776	\$152,206
Variance above/(below) Maximum Revenue	(\$4)	\$0
DISTRICT STATISTICS		
Total Parcels	418	418
Total Parcels Levied	418	418
Total EDUs	418.00	418.00
Total EDUs Levied	418.00	418.00
Proposed Levy per EDU	\$353.52	\$364.12
Max Levy per EDU ⁴	\$353.53	\$364.13
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$606,196	\$610,959
Reserve Fund Adjustment	<u>\$4,763</u>	<u>\$841</u>
Projected Reserve Ending Fund Balance	\$610,959	\$611,800



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 14		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$23,724	\$24,436
Contracted Services - 5200	\$29,831	\$30,726
Commodities - 5300	\$2,992	\$3,082
Internal Services - 5400	\$21,455	\$22,099
Other/Indirect - (5500 - 5900)	<u>\$5,555</u>	<u>\$5,722</u>
TOTAL EXPENDITURES COST	\$83,558	\$86,065
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$2,753)	\$0
Zone Reserves Adjustment ³	(\$8,853)	(\$11,954)
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	(\$11,606)	(\$11,954)
Balance to Levy	\$71,952	\$74,111
Total Revenue at Maximum Rate	\$71,955	\$74,111
Variance above/(below) Maximum Revenue	(\$4)	\$0
DISTRICT STATISTICS		
Total Parcels	369	369
Total Parcels Levied	369	369
Total EDUs	371.00	371.00
Total EDUs Levied	371.00	371.00
Proposed Levy per EDU	\$193.94	\$199.76
Max Levy per EDU ⁴	\$193.95	\$199.76
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$46,101	\$37,247
Reserve Fund Adjustment	<u>(\$8,853)</u>	<u>(\$11,954)</u>
Projected Reserve Ending Fund Balance	\$37,247	\$25,294



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 15		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$66,873	\$68,880
Contracted Services - 5200	\$89,449	\$92,133
Commodities - 5300	\$6,462	\$6,655
Internal Services - 5400	\$91,376	\$94,118
Other/Indirect - (5500 - 5900)	<u>\$16,366</u>	<u>\$16,857</u>
TOTAL EXPENDITURES COST	\$270,526	\$278,642
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$22,564)	\$0
Zone Reserves Adjustment	\$25,625	\$3,155
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	\$3,060	\$3,155
Balance to Levy	\$273,587	\$281,797
Total Revenue at Maximum Rate	\$273,601	\$281,797
Variance above/(below) Maximum Revenue	(\$14)	\$0
DISTRICT STATISTICS		
Total Parcels	1,209	1,209
Total Parcels Levied	1,209	1,209
Total EDUs	1,410.68	1,410.68
Total EDUs Levied	1,410.68	1,410.68
Proposed Levy per EDU	\$193.94	\$199.76
Max Levy per EDU ⁴	\$193.95	\$199.76
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$3,184	\$28,809
Reserve Fund Adjustment	<u>\$25,625</u>	<u>\$3,155</u>
Projected Reserve Ending Fund Balance	\$28,809	\$31,964



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 16		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$39,806	\$41,000
Contracted Services - 5200	\$64,836	\$66,782
Commodities - 5300	\$10,546	\$10,863
Internal Services - 5400	\$26,153	\$26,937
Other/Indirect - (5500 - 5900)	<u>\$8,714</u>	<u>\$8,976</u>
TOTAL EXPENDITURES COST	\$150,055	\$154,557
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$2,689)	\$0
Zone Reserves Adjustment ³	(\$87,244)	(\$92,631)
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	(\$89,934)	(\$92,631)
Balance to Levy	\$60,121	\$61,926
Total Revenue at Maximum Rate	\$60,125	\$61,926
Variance above/(below) Maximum Revenue	(\$3)	\$0
DISTRICT STATISTICS		
Total Parcels	310	310
Total Parcels Levied	310	310
Total EDUs	310.00	310.00
Total EDUs Levied	310.00	310.00
Proposed Levy per EDU	\$193.94	\$199.76
Max Levy per EDU ⁴	\$193.95	\$199.76
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$162,803	\$75,558
Reserve Fund Adjustment	<u>(\$87,244)</u>	<u>(\$92,631)</u>
Projected Reserve Ending Fund Balance	\$75,558	(\$17,073)



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 17		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$94,897	\$97,744
Contracted Services - 5200	\$73,797	\$76,010
Commodities - 5300	\$9,169	\$9,444
Internal Services - 5400	\$69,820	\$71,915
Other/Indirect - (5500 - 5900)	<u>\$22,792</u>	<u>\$23,476</u>
TOTAL EXPENDITURES COST	\$270,474	\$278,589
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$116,078)	\$0
Zone Reserves Adjustment ³	\$190,641	\$76,786
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	\$74,562	\$76,786
Balance to Levy	\$345,037	\$355,375
Total Revenue at Maximum Rate	\$345,037	\$355,375
Variance above/(below) Maximum Revenue	\$0	\$0
DISTRICT STATISTICS		
Total Parcels	1,129	1,129
Total Parcels Levied	1,129	1,129
Total EDUs	1,542.96	1,542.96
Total EDUs Levied	1,542.96	1,542.96
Proposed Levy per EDU	\$223.62	\$230.32
Max Levy per EDU ⁴	\$223.62	\$230.32
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$853,083	\$1,043,724
Reserve Fund Adjustment	<u>\$190,641</u>	<u>\$76,786</u>
Projected Reserve Ending Fund Balance	\$1,043,724	\$1,120,511



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 18		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$53,817	\$55,432
Contracted Services - 5200	\$50,176	\$51,681
Commodities - 5300	\$5,200	\$5,356
Internal Services - 5400	\$30,374	\$31,286
Other/Indirect - (5500 - 5900)	<u>\$12,319</u>	<u>\$12,689</u>
TOTAL EXPENDITURES COST	\$151,887	\$156,443
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$49,942)	\$0
Zone Reserves Adjustment ³	\$33,069	(\$17,382)
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	(\$16,873)	(\$17,382)
Balance to Levy	\$135,014	\$139,061
Total Revenue at Maximum Rate	\$135,014	\$139,061
Variance above/(below) Maximum Revenue	(\$0)	\$0
DISTRICT STATISTICS		
Total Parcels	968	968
Total Parcels Levied	968	968
Total EDUs	977.653	977.65
Total EDUs Levied	977.653	977.65
Proposed Levy per EDU	\$138.10	\$142.24
Max Levy per EDU ⁴	\$138.10	\$142.24
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$272,261	\$305,331
Reserve Fund Adjustment	<u>\$33,069</u>	<u>(\$17,382)</u>
Projected Reserve Ending Fund Balance	\$305,331	\$287,949



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 19		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$146,485	\$150,879
Contracted Services - 5200	\$101,267	\$104,305
Commodities - 5300	\$109,154	\$112,428
Internal Services - 5400	\$63,682	\$65,592
Other/Indirect - (5500-5900)	<u>\$31,741</u>	<u>\$32,693</u>
TOTAL EXPENDITURES COST	\$452,328	\$465,898
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$18,839)	\$0
Zone Reserves Adjustment ³	(\$244,994)	(\$271,752)
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	(\$263,833)	(\$271,752)
Balance to Levy	\$188,495	\$194,145
Total Revenue at Maximum Rate	\$188,495	\$194,145
Variance above/(below) Maximum Revenue	(\$0)	\$0
DISTRICT STATISTICS		
Total Parcels	504	504
Total Parcels Levied	504	504
Total EDUs	743.51	743.51
Total EDUs Levied	743.51	743.51
Proposed Levy per EDU	\$253.52	\$261.12
Max Levy per EDU ⁴	\$253.52	\$261.12
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$763,227	\$518,233
Reserve Fund Adjustment	<u>(\$244,994)</u>	<u>(\$271,752)</u>
Projected Reserve Ending Fund Balance	\$518,233	\$246,481



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 20		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$13,852	\$14,268
Contracted Services - 5200	\$17,013	\$17,523
Commodities - 5300	\$4,338	\$4,469
Internal Services - 5400	\$10,185	\$10,491
Other/Indirect - (5500 - 5900)	<u>\$3,183</u>	<u>\$3,279</u>
TOTAL EXPENDITURES COST	\$48,572	\$50,029
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$4,969)	\$0
Zone Reserves Adjustment ³	(\$7,603)	\$0
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	(\$12,572)	\$0
Balance to Levy	\$36,000	\$36,000
Total Revenue at Maximum Rate	\$45,634	\$47,002
Variance above/(below) Maximum Revenue	(\$9,634)	(\$11,002)
DISTRICT STATISTICS		
Total Parcels	180	180
Total Parcels Levied	180	180
Total EDUs	180.00	180.00
Total EDUs Levied	180.00	180.00
Proposed Levy per EDU	\$200.00	\$200.00
Max Levy per EDU ⁴	\$253.52	\$261.12
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$174,388	\$166,784
Reserve Fund Adjustment	<u>(\$7,603)</u>	<u>\$0</u>
Projected Reserve Ending Fund Balance	\$166,784	\$166,784



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 21		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$9,394	\$9,676
Contracted Services - 5200	\$27,401	\$28,223
Commodities - 5300	\$908	\$935
Internal Services - 5400	\$25,160	\$25,915
Other/Indirect - (5500 - 5900)	<u>\$2,667</u>	<u>\$2,747</u>
TOTAL EXPENDITURES COST	\$65,530	\$67,496
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$4,151)	\$0
Zone Reserves Adjustment ³	\$13,870	\$10,011
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	\$9,718	\$10,011
Balance to Levy	\$75,249	\$77,507
Total Revenue at Maximum Rate	\$75,253	\$77,507
Variance above/(below) Maximum Revenue	(\$4)	\$0
DISTRICT STATISTICS		
Total Parcels	388	388
Total Parcels Levied	388	388
Total EDUs	388.00	388.00
Total EDUs Levied	388.00	388.00
Proposed Levy per EDU	\$193.94	\$199.76
Max Levy per EDU ⁴	\$193.95	\$199.76
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$68,613	\$82,483
Reserve Fund Adjustment	<u>\$13,870</u>	<u>\$10,011</u>
Projected Reserve Ending Fund Balance	\$82,483	\$92,493



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 22		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$9,076	\$9,348
Contracted Services - 5200	\$28,286	\$29,135
Commodities - 5300	\$877	\$903
Internal Services - 5400	\$2,887	\$2,973
Other/Indirect - (5500 - 5900)	<u>\$2,265</u>	<u>\$2,333</u>
TOTAL EXPENDITURES COST	\$43,390	\$44,692
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$4,341)	\$0
Zone Reserves Adjustment ³	\$2,454	(\$1,943)
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	(\$1,887)	(\$1,943)
Balance to Levy	\$41,503	\$42,749
Total Revenue at Maximum Rate	\$41,505	\$42,749
Variance above/(below) Maximum Revenue	(\$2)	\$0
DISTRICT STATISTICS		
Total Parcels	214	214
Total Parcels Levied	214	214
Total EDUs	214.00	214.00
Total EDUs Levied	214.00	214.00
Proposed Levy per EDU	\$193.94	\$199.76
Max Levy per EDU ⁴	\$193.95	\$199.76
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$87,110	\$89,565
Reserve Fund Adjustment	<u>\$2,454</u>	<u>(\$1,943)</u>
Projected Reserve Ending Fund Balance	\$89,565	\$87,622



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 23		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$6,847	\$7,052
Contracted Services - 5200	\$17,144	\$17,658
Commodities - 5300	\$662	\$681
Internal Services - 5400	\$7,374	\$7,595
Other/Indirect - (5500 - 5900)	<u>\$2,100</u>	<u>\$2,162</u>
TOTAL EXPENDITURES COST	\$34,126	\$35,149
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$11,533)	\$0
Zone Reserves Adjustment ³	\$47,807	\$37,363
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	\$36,275	\$37,363
Balance to Levy	\$70,400	\$72,513
Total Revenue at Maximum Rate	\$70,404	\$72,513
Variance above/(below) Maximum Revenue	(\$4)	\$0
DISTRICT STATISTICS		
Total Parcels	363	363
Total Parcels Levied	363	363
Total EDUs	363.00	363.00
Total EDUs Levied	363.00	363.00
Proposed Levy per EDU	\$193.94	\$199.76
Max Levy per EDU ⁴	\$193.95	\$199.76
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$253,421	\$301,228
Reserve Fund Adjustment	<u>\$47,807</u>	<u>\$37,363</u>
Projected Reserve Ending Fund Balance	\$301,228	\$338,591



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 24		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$33,596	\$34,604
Contracted Services - 5200	\$36,522	\$37,618
Commodities - 5300	\$3,246	\$3,344
Internal Services - 5400	\$27,725	\$28,557
Other/Indirect - (5500 - 5900)	<u>\$8,011</u>	<u>\$8,251</u>
TOTAL EXPENDITURES COST	\$109,100	\$112,373
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	\$0	\$0
Zone Reserves Adjustment ³	\$7,252	\$7,459
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	\$7,252	\$7,459
Balance to Levy	\$116,352	\$119,832
Total Revenue at Maximum Rate	\$116,352	\$119,838
Variance above/(below) Maximum Revenue	\$0	(\$6)
DISTRICT STATISTICS		
Total Parcels	600	600
Total Parcels Levied	600	600
Total EDUs	600.00	600.00
Total EDUs Levied	600.00	600.00
Proposed Levy per EDU	\$193.92	\$199.72
Max Levy per EDU ⁴	\$193.92	\$199.73
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$347,139	\$354,391
Reserve Fund Adjustment	<u>\$7,252</u>	<u>\$7,459</u>
Projected Reserve Ending Fund Balance	\$354,391	\$361,851



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 25		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$0	\$0
Contracted Services - 5200	\$0	\$0
Commodities - 5300	\$0	\$0
Internal Services - 5400	\$0	\$0
Other/Indirect - (5500 - 5900)	<u>\$0</u>	<u>\$0</u>
TOTAL EXPENDITURES COST	\$0	\$0
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	\$0	\$0
Zone Reserves Adjustment ³	\$0	\$0
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	\$0	\$0
Balance to Levy	\$0	\$0
Total Revenue at Maximum Rate	\$0	\$0
Variance above/(below) Maximum Revenue	\$0	\$0
DISTRICT STATISTICS		
Total Parcels	438	438
Total Parcels Levied	0	0
Total EDUs	438.00	438.00
Total EDUs Levied	0.00	0.00
Proposed Levy per EDU	\$0.00	\$0.00
Max Levy per EDU ⁴	\$0.00	\$0.00
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	(\$65)	(\$65)
Reserve Fund Adjustment	<u>\$0</u>	<u>\$0</u>
Projected Reserve Ending Fund Balance	(\$65)	(\$65)



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 26		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$71,650	\$73,800
Contracted Services - 5200	\$126,918	\$130,725
Commodities - 5300	\$7,173	\$7,388
Internal Services - 5400	\$79,475	\$81,859
Other/Indirect - (5500 - 5900)	<u>\$17,424</u>	<u>\$17,947</u>
TOTAL EXPENDITURES COST	\$302,640	\$311,719
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$40,068)	\$0
Zone Reserves Adjustment ³	\$21,866	(\$18,746)
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>(\$2,390)</u>	<u>(\$2,462)</u>
TOTAL ADJUSTMENTS	(\$20,592)	(\$21,207)
Balance to Levy	\$282,048	\$290,512
Total Revenue at Maximum Rate	\$282,059	\$290,512
Variance above/(below) Maximum Revenue	(\$11)	\$0
DISTRICT STATISTICS		
Total Parcels	1,130	1,130
Total Parcels Levied	1,130	1,130
Total EDUs	1,130.00	1,130.00
Total EDUs Levied	1,130.00	1,130.00
Proposed Levy per EDU	\$249.60	\$257.08
Max Levy per EDU ⁴	\$249.61	\$257.09
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$221,934	\$243,800
Reserve Fund Adjustment	<u>\$21,866</u>	<u>(\$18,746)</u>
Projected Reserve Ending Fund Balance	\$243,800	\$225,055



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 27		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$3,503	\$3,608
Contracted Services - 5200	\$2,491	\$2,565
Commodities - 5300	\$338	\$349
Internal Services - 5400	\$3,805	\$3,920
Other/Indirect - (5500 - 5900)	<u>\$879</u>	<u>\$905</u>
TOTAL EXPENDITURES COST	\$11,016	\$11,346
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$3,753)	\$0
Zone Reserves Adjustment ³	\$9,202	\$5,119
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	\$5,449	\$5,119
Balance to Levy	\$16,465	\$16,465
Total Revenue at Maximum Rate	\$106,448	\$109,636
Variance above/(below) Maximum Revenue	(\$89,982)	(\$93,171)
DISTRICT STATISTICS		
Total Parcels	116	116
Total Parcels Levied	116	116
Total EDUs	548.84	548.84
Total EDUs Levied	548.84	548.84
Proposed Levy per EDU	\$30.00	\$30.00
Max Levy per EDU ⁴	\$193.95	\$199.76
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$98,243	\$107,445
Reserve Fund Adjustment	<u>\$9,202</u>	<u>\$5,119</u>
Projected Reserve Ending Fund Balance	\$107,445	\$112,563



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 28		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$10,986	\$11,316
Contracted Services - 5200	\$38,310	\$39,459
Commodities - 5300	\$1,062	\$1,093
Internal Services - 5400	\$9,526	\$9,812
Other/Indirect - (5500 - 5900)	<u>\$3,306</u>	<u>\$3,405</u>
TOTAL EXPENDITURES COST	\$63,190	\$65,086
LEVY ADJUSTMENTS ²		
TOTAL EXPENDITURES COST	\$63,190	\$65,086
GF - Capital Improvement Projects	(\$11,225)	\$0
Zone Reserves Adjustment ³	\$54,702	\$44,782
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	\$43,477	\$44,782
Balance to Levy	\$106,667	\$109,868
Total Revenue at Maximum Rate	\$106,673	\$109,868
Variance above/(below) Maximum Revenue	(\$6)	\$0
DISTRICT STATISTICS		
Total Parcels	550	550
Total Parcels Levied	550	550
Total EDUs	550.00	550.00
Total EDUs Levied	550.00	550.00
Proposed Levy per EDU	\$193.94	\$199.76
Max Levy per EDU ⁴	\$193.95	\$199.76
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$477,761	\$532,463
Reserve Fund Adjustment	<u>\$54,702</u>	<u>\$44,782</u>
Projected Reserve Ending Fund Balance	\$532,463	\$577,245



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 29		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$12,579	\$12,956
Contracted Services - 5200	\$32,166	\$33,131
Commodities - 5300	\$1,215	\$1,252
Internal Services - 5400	\$18,892	\$19,459
Other/Indirect - (5500 - 5900)	<u>\$3,475</u>	<u>\$3,580</u>
TOTAL EXPENDITURES COST	\$68,328	\$70,378
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$20,192)	\$0
Zone Reserves Adjustment ³	\$43,019	\$23,515
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	\$22,827	\$23,515
Balance to Levy	\$91,155	\$93,893
Total Revenue at Maximum Rate	\$91,160	\$93,893
Variance above/(below) Maximum Revenue	(\$5)	\$0
DISTRICT STATISTICS		
Total Parcels	496	496
Total Parcels Levied	496	496
Total EDUs	496.00	496.00
Total EDUs Levied	496.00	496.00
Proposed Levy per EDU	\$183.78	\$189.30
Max Levy per EDU ⁴	\$183.79	\$189.30
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$17,404	\$60,423
Reserve Fund Adjustment	<u>\$43,019</u>	<u>\$23,515</u>
Projected Reserve Ending Fund Balance	\$60,423	\$83,938



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 30		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$25,476	\$26,240
Contracted Services - 5200	\$24,185	\$24,910
Commodities - 5300	\$11,462	\$11,805
Internal Services - 5400	\$20,858	\$21,483
Other/Indirect - (5500 - 5900)	<u>\$5,824</u>	<u>\$5,999</u>
TOTAL EXPENDITURES COST	\$87,804	\$90,438
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$8,261)	\$0
Zone Reserves Adjustment ³	(\$16,360)	(\$25,361)
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	(\$24,621)	(\$25,361)
Balance to Levy	\$63,183	\$65,077
Total Revenue at Maximum Rate	\$63,183	\$65,077
Variance above/(below) Maximum Revenue	\$0	\$0
DISTRICT STATISTICS		
Total Parcels	166	166
Total Parcels Levied	166	166
Total EDUs	166.00	166.00
Total EDUs Levied	166.00	166.00
Proposed Levy per EDU	\$380.62	\$392.02
Max Levy per EDU ⁴	\$380.62	\$392.03
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$262,539	\$246,179
Reserve Fund Adjustment	<u>(\$16,360)</u>	<u>(\$25,361)</u>
Projected Reserve Ending Fund Balance	\$246,179	\$220,819



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 31		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$0	\$0
Contracted Services - 5200	\$0	\$0
Commodities - 5300	\$0	\$0
Internal Services - 5400	\$0	\$0
Other/Indirect - (5500 - 5900)	<u>\$0</u>	<u>\$0</u>
TOTAL EXPENDITURES COST	\$0	\$0
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$1,739)	(\$1,791)
Zone Reserves Adjustment ³	\$1,739	\$0
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	\$0	(\$1,791)
Balance to Levy	\$0	(\$1,791)
Total Revenue at Maximum Rate	\$7,135	\$7,349
Variance above/(below) Maximum Revenue	(\$7,135)	(\$9,140)
DISTRICT STATISTICS		
Total Parcels	1	1
Total Parcels Levied	0	0
Total EDUs	27.75	27.75
Total EDUs Levied	0.00	0.00
Proposed Levy per EDU	\$0.00	\$0.00
Max Levy per EDU ⁴	\$257.11	\$264.82
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$590	\$2,329
Reserve Fund Adjustment	<u>\$1,739</u>	<u>\$0</u>
Projected Reserve Ending Fund Balance	\$2,329	\$2,329



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 32		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$0	\$0
Contracted Services - 5200	\$0	\$0
Commodities - 5300	\$0	\$0
Internal Services - 5400	\$0	\$0
Other/Indirect - (5500 - 5900)	<u>\$0</u>	<u>\$0</u>
TOTAL EXPENDITURES COST	\$0	\$0
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	\$0	\$0
Zone Reserves Adjustment ³	\$0	\$0
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	\$0	\$0
Balance to Levy	\$0	\$0
Total Revenue at Maximum Rate	\$46,888	\$48,293
Variance above/(below) Maximum Revenue	(\$46,888)	(\$48,293)
DISTRICT STATISTICS		
Total Parcels	2	2
Total Parcels Levied	0	0
Total EDUs	222.68	222.68
Total EDUs Levied	0.00	0.00
Proposed Levy per EDU	\$0.00	\$0.00
Max Levy per EDU ⁴	\$210.56	\$216.87
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$0	\$0
Reserve Fund Adjustment	<u>\$0</u>	<u>\$0</u>
Projected Reserve Ending Fund Balance	\$0	\$0



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 33		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$50,633	\$52,152
Contracted Services - 5200	\$24,873	\$25,619
Commodities - 5300	\$4,892	\$5,039
Internal Services - 5400	\$19,642	\$20,231
Other/Indirect - (5500 - 5900)	<u>\$11,865</u>	<u>\$12,221</u>
TOTAL EXPENDITURES COST	\$111,906	\$115,263
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$100,387)	\$0
Zone Reserves Adjustment ³	\$143,052	\$39,308
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	\$42,665	\$39,308
Balance to Levy	\$154,570.8	\$154,571
Total Revenue at Maximum Rate	\$790,784	\$814,495
Variance above/(below) Maximum Revenue	(\$636,213)	(\$659,924)
DISTRICT STATISTICS		
Total Parcels	44	44
Total Parcels Levied	37	37
Total EDUs	3,091.415	3,091.415
Total EDUs Levied	3,091.415	3,091.415
Proposed Levy per EDU	\$50.00	\$50.00
Max Levy per EDU ⁴	\$255.80	\$263.47
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$711,777	\$854,829
Reserve Fund Adjustment	<u>\$143,052</u>	<u>\$39,308</u>
Projected Reserve Ending Fund Balance	\$854,829	\$894,137

City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 34		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$6,369	\$6,560
Contracted Services - 5200	\$1,058	\$1,089
Commodities - 5300	\$615	\$634
Internal Services - 5400	\$2,964	\$3,053
Other/Indirect - (5500 - 5900)	<u>\$1,544</u>	<u>\$1,590</u>
TOTAL EXPENDITURES COST	\$12,550	\$12,927
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$16,049)	\$0
Zone Reserves Adjustment ³	\$28,052	\$12,362
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	\$12,002	\$12,362
Balance to Levy	\$24,552	\$25,288
Total Revenue at Maximum Rate	\$24,552	\$25,288
Variance above/(below) Maximum Revenue	\$0	\$0
DISTRICT STATISTICS		
Total Parcels	9	9
Total Parcels Levied	9	9
Total EDUs	84.10	84.10
Total EDUs Levied	84.10	84.10
Proposed Levy per EDU	\$291.94	\$300.68
Max Levy per EDU ⁴	\$291.94	\$300.69
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$22,948	\$50,999
Reserve Fund Adjustment	<u>\$28,052</u>	<u>\$12,362</u>
Projected Reserve Ending Fund Balance	\$50,999	\$63,361



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 35		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$15,763	\$16,236
Contracted Services - 5200	\$19,440	\$20,023
Commodities - 5300	\$5,023	\$5,174
Internal Services - 5400	\$18,624	\$19,183
Other/Indirect - (5500 - 5900)	<u>\$4,134</u>	<u>\$4,258</u>
TOTAL EXPENDITURES COST	\$62,984	\$64,874
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$10,612)	\$0
Zone Reserves Adjustment ³	\$39,748	\$30,008
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	\$29,136	\$30,008
Balance to Levy	\$92,121	\$94,882
Total Revenue at Maximum Rate	\$92,121	\$94,882
Variance above/(below) Maximum Revenue	\$0	\$0
DISTRICT STATISTICS		
Total Parcels	190	190
Total Parcels Levied	190	190
Total EDUs	313.08	313.08
Total EDUs Levied	313.08	313.08
Proposed Levy per EDU	\$294.24	\$303.06
Max Levy per EDU ⁴	\$294.24	\$303.06
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$104,179	\$143,927
Reserve Fund Adjustment	<u>\$39,748</u>	<u>\$30,008</u>
Projected Reserve Ending Fund Balance	\$143,927	\$173,935



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 36		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$0	\$0
Contracted Services - 5200	\$0	\$0
Commodities - 5300	\$0	\$0
Internal Services - 5400	\$100	\$103
Other/Indirect - (5500 - 5900)	<u>\$0</u>	<u>\$0</u>
TOTAL EXPENDITURES COST	\$100	\$103
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	\$0	\$0
Zone Reserves Adjustment ³	(\$100)	\$0
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	(\$100)	\$0
Balance to Levy	\$0	\$103
Total Revenue at Maximum Rate	\$7,941	\$8,178
Variance above/(below) Maximum Revenue	(\$7,941)	(\$8,075)
DISTRICT STATISTICS		
Total Parcels	1	1
Total Parcels Levied	0	0
Total EDUs	72.00	72.00
Total EDUs Levied	0.00	0.00
Proposed Levy per EDU	\$0.00	\$0.00
Max Levy per EDU ⁴	\$110.29	\$113.59
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$2,237	\$2,137
Reserve Fund Adjustment	<u>(\$100)</u>	<u>\$0</u>
Projected Reserve Ending Fund Balance	\$2,137	\$2,137



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 37		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$0	\$0
Contracted Services - 5200	\$0	\$0
Commodities - 5300	\$0	\$0
Internal Services - 5400	\$0	\$0
Other/Indirect - (5500 - 5900)	<u>\$0</u>	<u>\$0</u>
TOTAL EXPENDITURES COST	\$0	\$0
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	\$0	\$0
Zone Reserves Adjustment ³	\$0	\$0
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	\$0	\$0
Balance to Levy	\$0	\$0
Total Revenue at Maximum Rate	\$8,382	\$8,633
Variance above/(below) Maximum Revenue	(\$8,382)	(\$8,633)
DISTRICT STATISTICS		
Total Parcels	10	10
Total Parcels Levied	0	0
Total EDUs	76.00	76.00
Total EDUs Levied	0.00	0.00
Proposed Levy per EDU	\$0.00	\$0.00
Max Levy per EDU ⁴	\$110.29	\$113.59
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$5,243	\$5,243
Reserve Fund Adjustment	<u>\$0</u>	<u>\$0</u>
Projected Reserve Ending Fund Balance	\$5,243	\$5,243



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 40		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$1,911	\$1,968
Contracted Services - 5200	\$317	\$327
Commodities - 5300	\$185	\$190
Internal Services - 5400	\$439	\$453
Other/Indirect - (5500 - 5900)	<u>\$440</u>	<u>\$453</u>
TOTAL EXPENDITURES COST	\$3,292	\$3,391
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$8,053)	\$0
Zone Reserves Adjustment ³	\$9,828	\$1,828
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	\$1,775	\$1,828
Balance to Levy	\$5,067	\$5,219
Total Revenue at Maximum Rate	\$5,067	\$5,219
Variance above/(below) Maximum Revenue	\$0	(\$0)
DISTRICT STATISTICS		
Total Parcels	1	1
Total Parcels Levied	1	1
Total EDUs	9.00	9.00
Total EDUs Levied	9.00	9.00
Proposed Levy per EDU	\$563.02	\$579.90
Max Levy per EDU ⁴	\$563.02	\$579.91
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	(\$24,104)	(\$14,276)
Reserve Fund Adjustment	<u>\$9,828</u>	<u>\$1,828</u>
Projected Reserve Ending Fund Balance	(\$14,276)	(\$12,447)



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 41		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$159	\$164
Contracted Services - 5200	\$26	\$27
Commodities - 5300	\$15	\$16
Internal Services - 5400	\$37	\$38
Other/Indirect - (5500 - 5900)	<u>\$53</u>	<u>\$54</u>
TOTAL EXPENDITURES COST	\$290	\$299
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$611)	\$0
Zone Reserves Adjustment ³	\$2,335	\$1,776
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	\$1,724	\$1,776
Balance to Levy	\$2,014	\$2,075
Total Revenue at Maximum Rate	\$2,015	\$2,075
Variance above/(below) Maximum Revenue	(\$0)	\$0
DISTRICT STATISTICS		
Total Parcels	1	1
Total Parcels Levied	1	1
Total EDUs	4.15	4.15
Total EDUs Levied	4.15	4.15
Proposed Levy per EDU	\$485.42	\$499.98
Max Levy per EDU ⁴	\$485.43	\$499.99
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$10,399	\$12,734
Reserve Fund Adjustment	<u>\$2,335</u>	<u>\$1,776</u>
Projected Reserve Ending Fund Balance	\$12,734	\$14,510



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 42		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$2,070	\$2,132
Contracted Services - 5200	\$344	\$354
Commodities - 5300	\$200	\$206
Internal Services - 5400	\$2,976	\$3,065
Other/Indirect - (5500 - 5900)	<u>\$620</u>	<u>\$639</u>
TOTAL EXPENDITURES COST	\$6,210	\$6,396
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$7,990)	\$0
Zone Reserves Adjustment ³	\$21,625	\$13,449
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	\$13,635	\$13,449
Balance to Levy	\$19,845	\$19,845
Total Revenue at Maximum Rate	\$32,700	\$33,679
Variance above/(below) Maximum Revenue	(\$12,855)	(\$13,834)
DISTRICT STATISTICS		
Total Parcels	2	2
Total Parcels Levied	2	2
Total EDUs	441.00	441.00
Total EDUs Levied	441.00	441.00
Proposed Levy per EDU	\$45.00	\$45.00
Max Levy per EDU ⁴	\$74.15	\$76.37
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$96,173	\$117,798
Reserve Fund Adjustment	<u>\$21,625</u>	<u>\$13,449</u>
Projected Reserve Ending Fund Balance	\$117,798	\$131,247



City of Tracy Consolidated Landscape Maintenance District Proposed Budget for Fiscal Year 2026-27		
Zone 43		
	Proposed Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES COSTS ¹		
Personnel - 5100	\$3,821	\$3,936
Contracted Services - 5200	\$5,319	\$5,479
Commodities - 5300	\$369	\$380
Internal Services - 5400	\$879	\$905
Other/Indirect - (5500 - 5900)	<u>\$910</u>	<u>\$937</u>
TOTAL EXPENDITURES COST	\$11,299	\$11,638
LEVY ADJUSTMENTS ²		
GF - Capital Improvement Projects	(\$869)	\$0
Zone Reserves Adjustment ³	\$2,695	\$1,487
General Fund - 101	\$0	\$0
Storm Drain Fund - 101	<u>\$0</u>	<u>\$0</u>
TOTAL ADJUSTMENTS	\$1,826	\$1,487
Balance to Levy	\$13,125	\$13,125
Total Revenue at Maximum Rate	\$25,928	\$26,705
Variance above/(below) Maximum Revenue	(\$12,803)	(\$13,580)
DISTRICT STATISTICS		
Total Parcels	105	105
Total Parcels Levied	105	105
Total EDUs	105.00	105.00
Total EDUs Levied	105.00	105.00
Proposed Levy per EDU	\$125.00	\$125.00
Max Levy per EDU ⁴	\$246.93	\$254.33
FUND BALANCE INFORMATION		
Reserve Fund⁵		
Beginning Fund Balance Fiscal Year 2025/26	\$57,854	\$60,549
Reserve Fund Adjustment	<u>\$2,695</u>	<u>\$1,487</u>
Projected Reserve Ending Fund Balance	\$60,549	\$62,036



PART III – QUANTIFICATION OF BENEFIT

The Act allows cities to establish benefit zones for the purpose of providing certain public improvements which provide a special benefit to the parcels. This includes the construction, maintenance, and servicing of street lights, traffic signals, and landscaping facilities. Section 22573 of the Act requires that maintenance assessments be levied according to benefit rather than according to the assessed value of property. This section states:

The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.

— Streets and Highways Code Section 22573

Section 22574 of the Act permits the designation of zones of benefit within any individual assessment district if “by reason of variations in the nature, location, and extent of the improvements, the various areas will receive different degrees of benefit from the improvements.”

In addition, Proposition 218, the “Right to Vote on Taxes Act,” which was approved on the November 1996 Statewide ballot and added Article XIID to the California Constitution, requires that a parcel’s assessment not exceed the reasonable cost of the proportional special benefit conferred on that parcel. Proposition 218 provides that only special benefits are assessable and the City must separate the general benefits from the special benefits. In addition, Proposition 218 also requires that publicly owned property which benefits from the improvements be assessed, unless there is clear and definite evidence that those properties receive no special benefit. Exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-ways, public greenbelts and public parkways.

Special Benefit

The improvements and associated costs have been allocated to the assessable properties within the District based upon the special benefit received by those properties. The improvements were installed as part of the development of the properties within the District and are necessary to maintain the functionality, appearance, and overall character of the surrounding neighborhoods. As such, the costs to maintain and service these improvements are the responsibility of the properties within the District that receive the special benefit.

Properties within the District receive particular and distinct special benefits from the improvements and services funded by the assessments, including but not limited to the following:

- Enhanced desirability and marketability of properties through association with well-maintained landscaping, parks, and streetscape improvements.
- Improved neighborhood aesthetics and visual character created by landscaped medians, parkways, trees, and recreational amenities.

- Functional benefits including erosion control, dust reduction, noise buffering, shade, and improved pedestrian comfort.
- Enhanced neighborhood identity and quality of life resulting from accessible parks, green space, and attractive streetscapes.
- Reduced deterioration, vandalism, and blight associated with properly maintained public improvements.

Park Facilities

Park facilities within the District provide a particular and distinct benefit to properties located within the Zones served by those parks. The presence of well-maintained neighborhood parks enhances the usability, desirability, and aesthetic character of the surrounding area and provides convenient recreational opportunities for residents and occupants of nearby properties. These benefits contribute to the enjoyment, marketability, and overall value of the properties within the benefiting area.

Because these benefits are most directly experienced by the properties located within the Zones served by each park, the costs associated with the maintenance and operation of those facilities are allocated to the parcels within the corresponding Zone.

Streetscape Improvements

Landscaped parkways, medians, and related streetscape improvements provide a particular and distinct benefit to properties within the District by enhancing neighborhood aesthetics, improving the visual character of streets, and contributing to an attractive and well-maintained community environment. These improvements enhance the desirability and marketability of nearby properties and support the overall quality and character of the neighborhoods served by the District.

Because the benefits of these streetscape improvements are most directly experienced by the parcels located within the Zones served by the landscaped parkways and medians, the costs associated with the revitalization and rehabilitation of these improvements are allocated to the parcels within those Zones receiving the special benefit.

Tree Maintenance

Street trees and park trees provide a particular and distinct benefit to properties located within the District by enhancing neighborhood aesthetics, improving the visual character of streets and parks, and contributing to the overall attractiveness and desirability of the surrounding area. Properly maintained trees provide shade, improve pedestrian comfort, and help maintain a consistent and well-maintained streetscape that enhances the use and enjoyment of nearby properties.

Because these benefits are most directly experienced by the properties located within the Zones where the tree maintenance activities occur, the costs associated with maintaining trees are allocated to the parcels within those Zones receiving the special benefit.



General Benefit

Although the improvements may be visible to passersby or the public at large, the majority of the improvements within the District were installed as part of the development of the zones and are intended to serve and benefit the properties located within those zones. Improvements associated with neighborhood parks, residential streets, and collector streets primarily serve residents, occupants, and visitors to properties within the District, as access to and use of these facilities is largely limited to those within the surrounding neighborhood.

However, landscaped medians located along arterial streets provide a broader benefit because arterial roadways are designed to accommodate through traffic and serve individuals traveling to destinations both within and outside the District. As a result, these median improvements confer a measurable level of general benefit to the public at large.

To account for this broader public use, the City will contribute an amount representing the estimated general benefit associated with landscaped medians along arterial streets within the District. This contribution is reflected in the Budget Tables under "GF – Capital Improvement Projects."

PART IV – METHOD OF ASSESSMENT

General

The Method of Assessment outlines the formula by which property that receives special benefit from the improvements and services provided will be assessed annually. The Method of Assessment for the District follows:

Each parcel within the District is deemed to receive special benefit from the landscaping improvements. Each parcel that has a special benefit conferred upon it as a result of the maintenance and operation of the improvements is identified and the proportionate special benefit derived by each identified parcel is determined in relationship to the entirety of the costs of the maintenance, operation, and servicing of the improvements.

Each parcel is assigned a weighting factor known as an Equivalent Dwelling Unit (EDU) to identify the parcel's proportionate special benefit from the improvements. Each parcel's EDU is calculated based on the parcel's land use, development status and/or size as compared to other parcels that are associated with the improvements. All single-family residential properties are assigned an EDU of 1.00, and all other property types are assigned an EDU proportionate to the special benefits they receive as compared to a single-family residential property. The total EDU's in a Zone are divided into the total amount to be assessed (Balance to Levy) to establish the Levy per EDU (Assessment Rate). The Assessment Rate is then multiplied by the parcel's individual EDU to establish the parcel's levy amount.

The following formulas are used to calculate each property's assessment:

$$\text{Total Balance to Levy} \div \text{Total EDUs} = \text{Levy (Assessment Rate) per EDU}$$

$$\text{Levy per EDU} \times \text{Parcel EDU} = \text{Parcel Levy Amount}$$

The formula used for each Zone reflects the composition of the parcels and properties, and the services provided, to accurately proportion the costs based on estimated special benefit to each parcel. The total Levy per EDU will vary between Zones due to the different costs to maintain the improvements within each Zone and the number of EDU within the Zone.

Land Use Classifications

Every parcel within the District is assigned a land use classification based on available parcel information obtained from the County Assessor's Office and City records. To assess benefits equitably, it is necessary to relate the different type of parcel improvements to each other. The Equivalent Dwelling Unit method of assessment apportionment uses the single-family home site as the basic unit of assessment. A single-family home site equals one Equivalent Dwelling Unit (EDU). Every other land use is converted to EDU's based on an assessment formula that equates the property's specific development status, type of development (land use), and size of the property, as compared to a single-family home site.

The EDU method of apportioning benefit is typically seen as the most appropriate and equitable assessment methodology for districts formed under the 1972 Act, as the benefit to each parcel from the improvements are apportioned as a function of land use type, size and development.

Single-Family Residential Subdivided Lot. This land use is defined as a fully subdivided residential home site with or without a structure. This land use is assessed 1.00 EDU per lot or parcel. This is the base value that all other land use types are compared and weighted against.

Planned-Residential Subdivision. This land use is defined as any property not fully subdivided, but has a specific number of proposed residential lots to be developed on the parcel (approved tract map). This land use type is assessed at 1.00 EDU per planned (proposed) residential lot.

Vacant, Undeveloped Private Property. This land use is defined as vacant property (undeveloped) that is not a fully subdivided residential lot or planned residential subdivision. This land use is assessed at 4.00 EDU per acre. Parcels less than 0.25 acres are assigned a minimum of 1.00 EDU.

In Zones 10, 11, 36 and 37 this land use is assessed at 5.00 EDU per acre. Parcels less than 0.20 acres are assigned a minimum of 1.00 EDU.

Developed Non-Residential. This land use is defined as property developed for non-residential use, including, but not limited to, commercial and industrial properties, offices, churches and not-for-profit institutions and private schools. This land use type is assessed at 5.00 EDU per gross acre. Parcels less than 0.20 acres are assigned a minimum of 1.00 EDU.

Developed Multiple Residential Units. This land use is defined as a fully subdivided residential parcel that has more than one residential unit developed on the property. This land use is assessed 1.00 EDU per unit for properties that the number of units can be identified. For properties that the number of units cannot be identified the property is assessed as Developed Commercial/Industrial property at 5.00 EDU per gross acre, but a minimum of 1.00 EDU.

Undeveloped, Public Property. This land use identifies properties that are exempt and are assigned 0.00 EDU. This land use classification may include, but is not limited to lots or parcels identified as:

- Public streets and other roadways (typically not assigned an APN by the County);
- Dedicated public easements such as utility rights-of-way, detention basins, channel ways, greenbelts, parkways, parks and open space areas;
- Privately owned property that cannot be developed or is associated with another property such as common areas, sliver parcels and bifurcated lots or properties that have little or no land value;

These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment. Government-owned properties commonly identified as non-taxable properties by the County Assessor's Office are not exempt from District assessments unless:

- The property has restricted development or limited land use potential and the improvements clearly provide no benefit to the property; or
- The property provides additional or substantially similar improvements being provided by the District (such is the case with parks, open space areas and common areas).

Developed Public Property. This land use is defined as developed property owned by a public agency such as the City or by utility companies. This land use type is assessed at 0.30 EDU per gross acre.

Developed Regional Commercial. This land use is defined as property that has been designated for regional commercial development (i.e. Shopping mall). This land use type is assessed at 0.36 EDU per gross acre.

Restricted/Special Land Use. This land use classification identifies properties that benefit from the improvements, but cannot be fairly categorized by one of the other land use designations. This land use classification may include, but is not limited to:

- Developed Commercial/Industrial properties that only a small portion of the parcel has been developed;
- Properties identified as planned residential subdivisions, but currently have development restrictions; or
- Vacant properties with development limitations or development plans that identify large portions of the property as open space areas, parklands or similar exempt land uses.

The following table shows the EDU factors assigned to each property type in the District:

Property Type	Factor	Basis
Single Family Residential – Subdivided Lot	1.00	Parcel
Planned Residential Subdivision	1.00	Planned Lot
Vacant, Undeveloped Private Property ⁽¹⁾	4.00	Acre
Vacant, Undeveloped Private Property (Zones 10, 11, 36 & 37) ⁽¹⁾	5.00	Acre
Developed, Non-Residential Property	5.00	Acre
Developed, Multi-Family Residential	1.00	Unit
Undeveloped, Public Property ⁽²⁾	0.00	Acre
Developed, Public Property ⁽³⁾	0.30	Acre
Developed, Regional Commercial ⁽⁴⁾	0.36	Acre

Notes

1. The Undeveloped Private property factor for Zones, 10, 11, 36 and 37 (5.00 EDU/Acre) reflects the more intense use of property within these Zones when the properties are developed as compared to property development in other Zones of the District, which are assigned a weighting factor of 4.00 EDU/Acre. It is important to note that the factors shown above are used to apportion the assessment within each specific Zone, not across the entire District and therefore this distinction is an appropriate reflection of these parcels' benefit compared to other property types within the respective Zones.
2. It has been determined that undeveloped public properties generally do not benefit from the improvements and services provided by the District and are not assessed. These types of properties generally include easements, detention basins, parks or properties that have little or no development potential and therefore receive no special benefits from the District improvements.
3. Developed Public properties typically receive comparatively less benefit from the improvements and services provided by the District, since the use and enhancement of these properties has little direct benefit from aesthetics of the local environment. The factor shown was originally established based on typical proportionate cost of service and hours of use for this land use type.
4. Regional Commercial properties have been assigned a reduced benefit because of their size and their more distant proximity to



the District improvements. Additionally, due to the nature and hours of use, the benefit received by such properties from the improvements and services is substantially less than other developed properties. The factor shown was originally established based on a calculation of the proportionate cost of service, average floor area ratios, and hours of use.

Assessment Range Formula

The annual landscaping assessment shall be calculated for each parcel annually by multiplying each parcel's number of EDU's by the actual assessment rate for the specific fiscal year. The actual annual assessment rate levied in any fiscal year for the District may not exceed the maximum annual assessment rate for such fiscal year without receiving property owner approval for the increase. The actual assessment rate shall be as approved by the City Council, not to exceed the maximum annual assessment rate for such fiscal year, after a noticed public hearing has been conducted, as required by law.

In each year, starting in the first year after the consolidation of the District (2003-04), the maximum annual assessment rate for each Zone shall be increased in an amount equal to the lesser of: (1) three percent (3.0%), or (2) the annual percentage increase of the Local Consumer Price Index ("CPI") for All Urban Consumers, for the San Francisco-Oakland-Hayward Area.

Each fiscal year, the City shall identify the percentage difference between the CPI for June and the CPI for the previous June (or similar time period). This percentage difference shall then establish the range of increased assessments allowed based on CPI. Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such index, the City shall use the revised index or comparable system as approved by the City Council for determining fluctuations in the cost of living.

The actual annual assessment rate and actual assessments levied in any fiscal year will be as approved by the City Council and may not exceed the maximum annual assessment rate for that fiscal year without property owner approval via a Proposition 218 compliant increase procedure.

The percentage difference for the CPI for the San Francisco-Oakland-Hayward Area June 2024 to June 2025 was 1.53%. The maximum assessment rates allowed for Fiscal Year 2026-27 therefore, have been adjusted by 1.53% over the prior year's maximum assessment rates.



PART V – ASSESSMENT DIAGRAM

The assessment diagrams for each Zone in the District are on file with the City's Office of the City Clerk and available for public inspection.

The lines and dimensions of each lot or parcel within each Zone are those lines and dimensions shown on the maps of the Assessor of the County of San Joaquin for the fiscal year to which this Report applies. The Assessor's maps and records are incorporated by reference herein and made part of this Report.

An overview map of the District showing the locations of each Zone is included herein as Appendix B.



PART VI – ASSESSMENT ROLL

The assessment set forth for each parcel is shown on the Assessment Roll for the District, submitted separately, as "Assessment Roll for the City of Tracy, Consolidated Landscape Maintenance District, Fiscal Year 2026-27", which exhibit is incorporated by reference herein as Appendix C under separate cover, and is on file in the Office of the City Clerk.



APPENDIX A – IMPROVEMENT AREAS BY ZONE

Zone 1 Sycamore subdivision on east side of Tracy Boulevard

Arterial Street Landscaping

Tracy Boulevard – Southeast corner of Tracy Boulevard and Central Avenue, north to 1688 S. Tracy Boulevard

Zone 2 Fairhaven subdivision on west side of Tracy Boulevard

Arterial Street Landscaping

S. Tracy Boulevard – West side, approximately 1,000 feet south of Valpico to Sycamore Parkway (Fairhaven subdivision)

Rockport Way – Median strip and side strips

Zone 3 Northwest section of Tracy, bordered by I-205 to the north, Byron Road to the south and O'Hare Drive to the east

Arterial Street Landscaping

Grant Line Road – North side from Corral Hollow Road to O'Hare Drive; south side from 1820 W. Grant Line Road, east to Lincoln Road; median island from Lincoln Road, west to Orchard Parkway; south side from Corral Hollow Road, west to Henley Parkway

Corral Hollow Road – West side from Grant Line Road, south to Byron Road; east side from Byron Road to approximately 150 feet north of Alegre; median island from Byron Road, north to Grant Line Road; east side from Grant Line Road, north to beginning of the channel way; median island on Corral Hollow Road, north of Grant Line Road to the Mall entrance

Kavanagh Avenue – South side from Corral Hollow Road, east to Golden Springs Drive



Lowell Avenue – Corral Hollow, west to Regency (both sides), north side from Henley Parkway heading west to the end of the sound wall; south side from Henley Parkway, west to Blandford Lane; median island from Corral Hollow Road, east to Lincoln Boulevard; south side from Corral Hollow Road, east to Promenade Circle; north side between the sound wall and curb, from Bridle Creek to Joe Pombo Parkway

Parkway; south side from east end of subdivision to the end of the soundwall/Joe Pombo Parkway; south side from Joe Pombo Parkway to Blandford Lane; south side from Promenade Circle, east to the end of the sound wall; northside from Henley Parkway, west to the end of the sound wall

Orchard Parkway – East side from Lowell Avenue to Grant Line Road; median island from Hillcrest, north to Joseph Damon Drive; west side from Lowell Avenue, north to approximately 500 feet north of Hillcrest, and from Joseph Damon Drive to Grant Line Road (to be weed free between curb and fence line); west side between curb and fence line, approximately 500 feet south of Joseph Damon Drive

Henley Parkway – East side between sound wall and curb, from Lowell Avenue to Bridle Creek Drive; west side from Lowell Avenue, north to the end of the sound wall (north of Giovanni)

Blandford Lane – East side from Lowell Avenue heading south to the end of the sound wall, including traffic circle at Lowell Avenue and Blandford Lane

Subdivision Landscaping

Arnaudo Village – Entryways at Lincoln Boulevard and Grant Line Road

Blossom Valley – Entryways at Travao Lane and Grant Line Road, including median-island

Foothill Ranch Estates – Entryway at Foothill Ranch Drive and Corral Hollow Road, including median-island

Woodfield Estates – Entryway at Fieldview, including north and south side sound wall and median strip along Fieldview; entryway at Promenade Circle, including west side of sound wall and median island

Sterling Estates – Alegre – north side and median-island



Pheasant Run – Entryways at Corral Hollow Road and Fieldview, including median-island; Annie Court adjacent to Fieldview, including south side of sound wall

Bridle Creek – Entryway at Lowell Avenue and Bridle Creek Circle, including median island on Bridle Creek Circle; entryway at Bridle Creek Circle and Joe Pombo Parkway

Entryways at Lowell Avenue and Oxford Way, including median-island on Oxford Way; entryway at Hampshire Lane, including median strip

Laurelbrook – Entryway at Laurelbrook Drive and Southbrook Lane, including median strip

Foothill Vista – Entryway at Hillcrest Drive between Orchard Parkway and Isabel Virginia

Countryside – Giovanni Lane, both sides, including median-island, from Henley Parkway, west to Rochester Street

Park Maintenance

Arnaudo Village – Slater Park on Suellen Drive

Buena Vista Estates – Kelly Park on Tammi Court

Foothill Ranch Estates – New Harmon Park on Hillcrest Drive

Laurelbrook – Dr. Ralph Allen Park at Veranda Court and Dorset Lane

Sterling Estates – Pombo Family Park on Joseph Damon Drive and Mary Alice Court

Park Atherton – Eagan Park on Oxford Lane and Lowell Avenue; Thrasher Park on Lowell Avenue and Joseph Menusa Lane; McCray Park on Fieldview Drive and Vivian Lane

Weed Abatement

Corral Hollow – Byron Road, north to Grant Line Road

Grant Line – North side from Corral Hollow Road heading west 500 feet from curb to 10 feet behind curb

Orchard Parkway – East side from Lowell Avenue to Hillcrest Drive curb to sidewalk; Orchard Parkway median island from Lowell Avenue to Grant Line Road



Pombo Parkway – East side from existing landscape, north to the end of the sound wall

Zone 4 Located in front of the Summergate Apartments on Grant Line Road

Weed Abatement

Grant Line Road – In front of apartment complex

Zone 5 Located south of East Grant Line Road and east of Esther Drive. No maintenance activity currently being performed

Zone 6 Located on the southwest corner of Clover Drive and North Tracy Boulevard. No maintenance activity currently being performed

Zone 7 Located within the boundaries of 11th Street to the south, Corral Hollow Road, the SPRR tracks to the south and Hickory Avenue on the east

Arterial Street Landscaping

Lauriana Lane – West side of Cypress Drive, south to Schulte Drive

Cypress Drive – North side from approximately 100 feet west of Hickory Avenue, west to Lauriana Lane; south side and median island from Lauriana Lane to Corral Hollow Road

Corral Hollow Road – East side approximately 300 feet north of Tennis Lane, south to the railroad tracks; east side, south from 11th Street to Cypress Drive (Safeway frontage only to include from face of curb to face of sidewalk); median strip from 11th Street, south to railroad tracks, south of Schulte Road; west side from Krohn Road, south to Cypress curb, to bike path

Schulte Road – From Corral Hollow Road heading east. The south side ends 1,000 feet before the railroad tracks. The north side ends at the railroad tracks and includes the median island



Subdivision Landscaping

Fox Hollow – Entryways at Tennis Lane and Lauriana Lane; entryways at Cypress Drive and Fox Hollow; entryways at Cypress Drive and Hunter's Trail; entryways at Tennis Lane and Corral Hollow Road, including median strip and two cul-de-sacs at Pheasant Run Court and Thomas Dehaven Court

Harvest Country West – Entryways at Raywood Lane, including median strip

Quail Meadows – Entryway at Golden Leaf Lane, including median strip; entryway at Quail Meadows, including median strip

Candlewood Estates – Entryway at Alden Glen Drive and Cypress Drive, including median strip

Corral Hollow Estates – Entryway at Lauriana Lane, both side, including median strip from Schulte Road, south approximately 92 feet

Park Maintenance

Fox Hollow – Kit Fox Park at Foxwood Court and Fox Hollow Way; Rippin Park at Tennis Lane and Firefly

Harvest Country West – Harvest Park at Birchwood Court and Fireside Lane

Candlewood Estates – Patzer Park at Alden Glen Drive and Meadowlark

Quail Meadows – Bailor-Hennan Park on Golden Leaf Lane

Weed Abatement

11th Street – Church frontage west of Alden Glen Drive, from face of curb to chain link fence

Schulte Road – from railroad tracks east of Lauriana Lane, heading west 1,000 feet to start of landscaping, 10 feet from the curb



Zone 8 **Located within the boundaries of Corral Hollow Road on the west and 11th Street on the south**

Arterial Street Landscaping

Belconte Drive – From 11th Street to Byron Road, east and west sides, including median-island

Redington Drive – Median-island, east and west of Belconte Drive

Byron Road – From Corral Hollow Road, west approximately 2,280 feet to the end of the subdivision sound wall

Corral Hollow Road – West side from Byron Road to 11th Street

Park Maintenance

Fabian – Fabian Park on Redington Drive

Zone 9 **Located west of Tracy Boulevard from the UPRR spur line to Corral Hollow Road on the west, and to the south, Edgewood and Brookview West subdivisions**

Arterial Street Landscaping

Tracy Boulevard – Circle B Ranch – west side from 245 feet north of Mt. Diablo Avenue, heading south past Schulte Road, approximately 650 feet to the end of the shopping center

Heritage subdivision – West side starting from approximately 200 feet north of Menay Drive, heading south to West Central Avenue

West side from Central Avenue heading south approximately 970 feet south of Valpico Road, next to the baseball field

West side from Sycamore Parkway heading south approximately 570 feet, to the end of the sound wall

Corral Hollow Road – From the railroad tracks south to Parkside drive, approximately 600 feet

Sycamore Parkway – West side and medians from Amberwood Lane south to Dove Lane; south of Central Avenue to Tracy Boulevard; west side, from Schulte Road, south to Amberwood Lane



Schulte Road – Median strip from Tracy Boulevard to railroad tracks; north side from Tracy Boulevard to Sycamore Parkway; south side from Tracy Boulevard to west end of shopping center; south side, from Sycamore Parkway, west to the end of the sound wall; south side from Sycamore Parkway, east to the shopping center

Valpico Road – Tracy Boulevard, both side, west to the City limits; median islands from Tracy Boulevard, west to the City limits

West Central Avenue – Median from Tracy Boulevard to Sycamore Parkway; north side from Tracy Boulevard, west to the end of Cedrus Drive

Subdivision Landscaping

Circle B Ranch – Entryways at Morris Phelps and Schulte Road; entryways at Mt. Diablo Avenue and Tracy Boulevard

Hearthstone – Entryways at Menay Drive and Tracy Boulevard; entryways at Amberwood Ln. and Sycamore Parkway cul-de-sac at Yorkshire Loop and Hampton Ct.

Regency Square – Entryways at Monument Drive, Tracy Boulevard and Sycamore Parkway; Monument Drive (north and south sides), including

Median islands at Monterey and Vintage Courts; cul-de-sac at southeast corner of Tahoe Court and northwest corner; cul-de-sacs at northeast and southwest corners of Tahoe Circle; court adjacent to Mt. Oso Mini Park on Henderson Court; court adjacent to Mt. Diablo Mini Park on Alpine Court

Muirfield – Entryway at Steinbeck; entryway at Petrig; cul-de-sac at Whitman Court; cul-de-sac at Longfellow Court; entryway at Dove Lane; median island on Chaplin, east and west of Sycamore Parkway; entry at Cagney; cul-de-sac at Shaw Creek; cul-de-sac at Williams Court; cul-de-sac at Bogart Court; cul-de-sac at Mansfield Court; cul-de-sac at Hepburn Court; entryway at Allegheny

Glen Creek – Entryway at Glen Creek Way

Greystone Station – Median-island at Windham; median-island at Sudley Drive



Harvest Glen – Entryway at Ray Harvey Drive; entryway at Meadow Lane; cul-de-sac at Cornucopia

Ironwood – Entryway at Monument Drive; walking path from Whitehaven Court, heading west to Mountain View Road; cul-de-sac at Newcastle Court; cul-de-sac at Clairmont Court; cul-de-sac at Hampton Court

Park Maintenance

Hearthstone – Valley Oak Park at Larkspur and Honeysuckle Court; Evelyn Costa Park at Claremont Drive and Whitehaven Court

Parkside Estates – Evans Park on Parkside Drive

Harvest Glen – Fitzpatrick Park on Savanna Drive; Albert Emhoff Park on Jonathon Place and Moonlight Way

Regency Square – Mt. Oso Park at Henderson Court; Mt. Diablo Park at Alpine Court

Muirfield – Golden Spike Park on Christy Court; Fred Icardi Park on Russell Street at Steinbeck Way; Westside Pioneer Park at Cagney Drive and Hepburn Street

Circle B – Sister Cities Park at Morris Phelps Drive and Saddleback Court

Greystone Station – John Kimball Park at Tom Fowler Drive and Sudley Drive

Sienna Park – Tracy Press Park at Schulte Road and Weeping Willow Lane

Zone 10 **Includes the MacArthur Drive area, bounded by I-205 to the north and 11th Street to the south**

Arterial Street Landscaping

MacArthur Drive – East side, from Pescadero Avenue south to 2020 MacArthur Drive (curb to sidewalk); west side from Grant Line Road to 11th Street, approximately 35 feet from curb; median strip from I-205 to 11th Street; west side from Pescadero Avenue, south to end of the California Esprit subdivision; east side from Pescadero Avenue, north 165 feet; west side from Pescadero to a private canal; North side of 11th Street at channelway



Pescadero Avenue – North side, from MacArthur Drive, east to the end of the Outlet Center, curb to sidewalk and median strip; adjacent to Yellow Freight, from redwood header to sidewalk; south side adjacent to Market Wholesale, from face of curb approximately 30 feet; south side adjacent to the California Esprit subdivision, from MacArthur Drive west to the end of the sound wall; south side from MacArthur Drive, east to McLane Food Services; north side starting at 3403 Bungalows Drive to MacArthur Drive

Grant Line Road – North side, MacArthur Drive, east to the City limits, including median strip; south side, east of channelway to Skylark (ground cover only)

Zone 11 **Located southwest at the corner of W. Eleventh Street and N. MacArthur Drive.**
In front of storage facility

Zone 12 **Located northwest of I-205 including the existing arterial landscaping along the right-of-way on Naglee Road and Grant Line Road**

Arterial Street Landscaping

Naglee Road – From Grant Line Road to Auto Plaza Drive, median and 5 foot strip between curb and sidewalk on the east side; west side from Pavilion Parkway to Robertson Drive, turf and curb strip only; Grant Line Road to Auto Plaza drive sidewalk on west side

Auto Plaza Drive – South side curb face to sidewalk, from Naglee Road, east to dead end

Robertson Drive – Both sides of the street curb face to sidewalk, from Naglee Road, west to Pavilion Parkway

Grant Line Road – South side from 2850 W. Grant Line Road, west to 3292 W. Grant Line Road; north side from west driveway of Chevron at 2615 W. Grant Line Road, west to the western edge of the property at 2785 W. Grant Line Road

Pavilion Parkway – Both sides of the street curb face to sidewalk, from Naglee Road to Power Road; median from Naglee Road, west to Power Road

Corral Hollow – Median from I-205 to Mall entrance; east side from I-205 to Mall entrance



Zone 13 Located southwest of I-205 with 11th Street bordering on the south, Lammers Road on the west and Byron Road on the north

Arterial Street Landscaping

Fabian Road – North side from the edge of the sound wall, east to Montgomery Lane, west to Lammers Road; both sides and median on Montgomery Lane from King Loop to Fabian Rd

Lammers Road – East side from Fabian Road, north to Feteira Way

Subdivision Landscaping

Westgate – Entryway at Westgate Drive, both sides, east to Antonio Loop; entryway from Feteira Way to Glazzy Lane, both sides, from Lammers Road, east to Glazzy Lane; median on Souza Way, from Thelma Loop to Antonio Loop

Park Maintenance

Souza Park South – On Antonio Loop between Souza Way and Ann Marie Way

Souza Park North – On Thelma Loop between Milton Jenson Court and Michael Drive

Zone 14 Bounded on the west by Lammers Road, on the east by Corral Hollow Road and on the south by Schulte Road and the railroad tracks

Arterial Street Landscaping

Corral Hollow Road – West side, 234 feet north of Tracey Jean Way, including the walking path between Corral Hollow Road and Tracey Jean Court

Subdivision Landscaping

Gabriel Estates – Entryway at Tracey Jean Way, including median strip

Park Maintenance

Joan Sparks Park – On Carol Ann Drive

Chandayne Kingsley Park – On Robert Gabriel Drive



Zone 15 Located in the southwest section of the City, bordered by Tracy Boulevard, Linne Road and Corral Hollow Road

Arterial Street Landscaping

Tracy Boulevard – West side, from approximately 700 feet north of Whispering Wind, south to the end of the sound wall

Whispering Wind – Both sides, including medians from Tracy Boulevard, west to English Oaks Lane

Applebrook Lane – Both sides, including median from Whispering Wind, south to approximately 75 feet

English Oak Lane – East side from Whispering Wind, north to approximately 80 feet

Windsong Drive – Both sides, including median from Tracy Boulevard, west to approximately 370 feet

Corral Hollow Road – East side from 75 feet north of Peony Drive, heading south to railroad tracks

Subdivision Landscaping

Edgewood VI – Entryway at Peony Drive, both sides, including median strip from Corral Hollow Road, east to Maison Court; entryway at Middlefield Drive, both sides, including median strip from Corral Hollow Road, east to Whispering Wind Drive

Park Maintenance

William Adams Park – On Edgewood Terrace Drive

Don Cose Park – On Whirlway Lane

Bill Schwartz Park – On Peony Drive

Zone 16 Bordered on the north by Byron Road, 11th Street on the south, Palomar Drive on the west and Mamie Anderson on the east

Subdivision Landscaping

Crossroads Drive – Crossroads Drive, east and west from 11th Street to Solomon Lane; Crossroads Drive from Solomon Drive to fence line of 2506 Spencer Lane



Park Maintenance

Dan Busch Park – On the northeast corner of Crossroads Drive and Tolbert Drive

Zone 17 **Includes all areas east of Tracy Boulevard between the SPRR tracks on the north and 100 feet north of Deerwood Lane on the south**

Arterial Street Landscaping

Tracy Boulevard – East side from Valpico Road, north to the end of the shopping center (on-site landscape contractor maintains the 5,150 sq. ft. of shrubs and 800 sq. ft. of turf); east side from Valpico Road, south to the end of the shopping center

Central Avenue – West side from Schulte Road, south to Ferdinand Street and the east side from Schulte Road, south to Deerwood Lane; west side from Schulte Road, north to Country Court, including ground cover in front of fence on Mt. Oso

Schulte Road – North side from Tracy Boulevard, east to the cemetery; medians from east of Tracy Boulevard to Gianelli Street; south side from Central Avenue to 300 feet east of Independence Drive

MacArthur Boulevard – West side from Krider Court, south to the north edge of the cemetery

Third Street – North side from Jaeger to Tudor

Leamon Street – South side of California Cameo Parkway from MacArthur Boulevard, west to Third Street and Jaeger Street

Mt. Diablo Avenue – South side (est. 1,000 sq. ft.) and median-island from MacArthur, west to Third Street

Valpico Boulevard – South side from Tracy Boulevard, east to end of landscaping; north side from Tracy Boulevard, east to end of landscaping (on-site landscape contractor maintains the 4,906 sq. ft. of shrubs)

Subdivision Landscaping

Meadow Glen – Entryways at Edenvale and Schulte Road; parkway from Cedar Mountain Drive to San Simeon Way



Victoria Park I – Entryways at Gianelli, including median, south side of Schulte Road; cul-de-sacs at Elizabeth Court, Henry Court and Edward Court

Victoria Park II (American Classics) – Cul-de-sacs at James Court and Mary Court

Victoria Park II (Traditions) – Cul-de-sacs at Elysan, Lavender and Primrose Courts, and entrance at Junior Harrington, north side to 100 feet east

California Collections – Entryways at MacArthur Drive and Wagtail Drive; cul-de-sac at Krider Court

California Renaissance – Entryway median at Third Street; entryway and median at Hotchkiss Street; cul-de-sac at Sir Lancelot

California Cameo – Entryway median at Leamon Street; cul-de-sac at Versailles Court; cul-de-sac at Czerny Street

Park Maintenance

Meadow Glen – Florence Stevens Park at Tassajero Court

Victoria Park – Sullivan Park on Victoria Street

California Collections – Huck Park on Wagtail Drive

Zone 18 **Bounded on the north by Valpico Road, on the east by MacArthur Drive and on the south by Linne Road**

Arterial Street Landscaping

Valpico Road (Glenbriar Estates) – South side from MacArthur Drive, west to the end of the sound wall; south side from Pebblebrook Drive, west to the end of the sound wall, approximately 600 feet (Pebblebrook Estates)

MacArthur Drive (Glenbriar Estates) – West side from Valpico Road, south to the end of the landscaping, approximately 290 south of Fair Oaks Road; west side from Glenbrook Drive, south 237 feet to end of landscape; north 220 feet to the end of the landscaping



Subdivision Landscaping

Glenbriar Estates – Glenbriar Drive from Valpico Road, south to Glenbriar Circle, both sides and median

Pebblebrook Estates – Entryway at Pebblebrook Drive, including median; cul-de-sac at Pebblebrook Court

Zone 19 **Located north of the UPRR tracks, south of Valpico Road, east of Tracy Boulevard and west of Glenbriar Estates**

Arterial Street Landscaping

Tracy Boulevard – East side including median from Valpico Road, south to UPRR tracks, Whispering Winds, Regency and Brookview,

Park Maintenance

William Kendal Lowes Park

Subdivision Landscaping

Regis Drive – West side from Whispering Wind Drive, south to Dietrick Avenue; from Regis Drive, east to 418 feet east of Reids Way; from Whispering Wind Drive, north to Arezzo Way, then east on Arezzo Way to Escatta Avenue

Brookview Drive – From Perennial Place, east to Glenhaven Drive, north side; from Regis Drive, east to Glenhaven Drive, south side

Zone 20 **(Larkspur Estates) located generally south of Montclair Lane, west of MacArthur Drive, and north of Valpico Road**

Arterial Street Landscaping

MacArthur Boulevard – West side from DeBord Drive, north 415 feet to the end of the sound wall, and south from DeBord Drive 213 feet to the end of the sound wall; median on DeBord Drive

Park Maintenance

Stalsberg Drive – Clyde Abbot Park located on the south dead end of Stalsberg Drive



Zone 21 (Huntington Park) located generally between Byron Road, south to Fabian Road and Gentry Lane, east to Jones Lane

Subdivision Landscaping

Huntington Park – Entryway on Montgomery Lane, both sides from Fabian Road, north to King Loop, including median; entryway on Lankershire Drive, both sides from Byron Road, south to Kensington Court, including median; cul-de-sac on Kensington Court; Byron Road south side from Lankershire Drive, west 243 feet to the end of the sound wall, and east from Lankershire Drive 554 feet to the end of the sound wall; entryway at Byron Road, 100 feet to Ogden Sannazor, east and west side of the pathway

Mini-Park Maintenance

Richard Hastie Park – located on Huntington Park Drive

Zone 22 Generally located between Corral Hollow Road, east to Egret Drive, and from Persimmon Way, south to Starflower Drive on the western half and Dove Drive on the eastern half

Arterial Street Landscaping

Corral Hollow Road – East side from Starflower Drive, north to the end of the sound wall of the sound wall

Subdivision Landscaping

Parkview (Muirfield 7) – North side of Persimmon Way along the sound wall from Geranium, west to Corral Hollow Road; west side of Lotus Way, along sound wall from Starflower Drive, north to Petunia; north side of Starflower along sound wall from Corral Hollow Road, east to Lotus Way, including median

Zone 23 Starflower Drive south to canal between Corral Hollow Road, Monroe Street and Gretchen Talley Park

Arterial Street Landscaping

Corral Hollow Road – From Starflower Drive, south to Kagehiro Drive; east side of Corral Hollow, Kagehiro Drive to Lotus Way



Starflower Drive – From Corral Hollow Rd south side to Lotus way

Kagehiro Drive – From Corral Hollow Road, east to Lotus Way

Zone 24 (Eastlake) - Located south of 26102 S. MacArthur Drive, north of Valpico Road and east of MacArthur Drive

Park Maintenance Only

Tiago Park – Located on Eastlake Circle between Crater Place and McKenna Court

Zone 25 Located north of Brichetto Road and Schulte Road, east of Zone 32. No maintenance activity currently being performed

Zone 26 Located generally west of Corral Hollow Road, east of Lammers Road, north of Zone 14 and south of W. 11th Street

Arterial Street Landscaping

Corral Hollow Road – 60 feet north of Cypress Drive to the end of the sound wall, south approximately 240 feet; north side, 31 feet north of Cypress Drive

Sterling Park II – From San Marcos subdivision at Tennis Lane, 290 feet north to the Sterling Park subdivision; Tennis Lane, west of Corral Hollow Road center median and south side

Krohn Road – South side from Corral Hollow Road, west to end of landscaping

Subdivision Landscaping

Sterling Park – Cypress Drive, north and south side, including median; Banff, east and west side, including median

San Marcos – Schulte, north and south side, including median; Babcock entryway and median; Cabana entryway and median; Schulte Road, north 922 feet to Tennis Lane; Schulte Road, south to Golden Leaf Lane; Nabor Court

Park Maintenance

Verner Harrison – Located at Jill Drive and Brittany



Marlow Brothers – Located at Adaire Lane and Golden Leaf Lane

John Erb Park – located Barcelona Drive and Cypress Drive

Zone 27 **Located generally west of Zone 26, south of Zone 28, north of Zones 25 and 14, approximately one mile east of Lammers Road**

Arterial Street Landscaping

South Gate – Schulte Road, east from Mabel Josephine to the end of the landscaping

South Gate – Mabel Josephine, south from Schulte Road to Patrick McCaffrey Drive

South Gate – Schulte Road median, east from Mabel Josephine to Barcelona

Zone 28 **Located generally south of W. 11th Street, west of Zone 26, north of Zone 27 and east of Lammers Road**

Subdivision Landscaping

Crossroads Drive – From 11th Street, heading south on west side of the dead end of Crossroads Drive, curb to sound wall (curb to mow strip in front of Sports Complex); from 11th Street, heading south on the east side of the dead end of Crossroads Drive; median from 11th Street, heading south to the end of Crossroads Drive; Cranston Court; Wyman Court; Bennet Court; Marshall Court

Jefferson Parkway – 11th Street, heading south to Safford Lane; median from 11th Street, heading south to Safford Lane; east side from 11th Street to end of Sports Complex

Zone 29 **Located generally south of Schulte Road, north of Valpico Road, west of Chrisman Road and east of Zone 24**

Arterial Street Landscaping

Valpico Road – North side of Valpico Road from Chrisman Road, heading west 1,018 feet to the end of the sound wall; north side from Elissagaray Drive, heading west 145 feet; north side starting 440 feet west of



Elissagaray Drive at sound wall, heading 238 feet west to the end of the sound wall

Chrisman Road – West side of Valpico Road, heading north 960 feet past Elissagaray Drive

Subdivision Landscaping

Elissagaray Drive – East side from Valpico Road to Rodger Drive; east side from Rodger Drive, heading northeast to Chrisman Road, including Amatchi Drive entrances, east and west; west side from Rodger Drive, heading north to Dominique Drive; north side from Aldacourrou Street, heading east to Chrisman Road

Dominique Drive – South side from Elissagaray Drive, heading west 525 feet past Basque Drive

Mount Pellier Street – West side from 125 feet south of Montauban Street, heading south 225 feet to the end of the fence at 2203 Mt. Pellier Street

Subdivision Court Landscaping

Baigorry Court – East side from 130 feet south of Rodger Drive, starting at the sound wall 210 feet to the end of the sound wall

Park Maintenance

Robert Kellogg Park – Located on Elissagaray Street

Zone 30 Yosemite Vista Housing Development located on S. MacArthur Drive

Arterial Street Landscaping

S. MacArthur Drive – From Yosemite Drive, heading north to the end of the sound wall; from Yosemite Drive, heading south to Jesse J. Martinez Drive; from Jesse J. Martinez Drive, heading south to the end of the landscaping

Yosemite Drive – Median-island from S. MacArthur Drive, east approximately 100 feet



Park Maintenance

Sentinel Drive – Jim Raymond Park

Zone 31 Tracy Mini Storage

Arterial Street Landscaping

Tracy Boulevard – East of Tracy Boulevard, west of Zone 28 and south of Valpico Road

Zone 32 Located north of Schulte Road, east of Lammers Road. No maintenance activity currently being performed

Zone 33 **Generally located south of I-205, north of the SPRR tracks and east of Chrisman Road**

Arterial Street Landscaping

Grant Line Road – From Best Buy warehouse, east to Skylark Way

Zone 34 **The triangle area located south of the SPRR tracks, north of W. 11th Street and east of Corral Hollow Road**

Arterial Street Landscaping

Corral Hollow Road – East side from 11th Street, north to railroad tracks at Byron Road

11th Street – From railroad tracks east of Alden Glen, heading west to Corral Hollow Road, north side from sidewalk to mow strip

Zone 35 **East side of Tracy Boulevard between Centre Court and Tennis Lane**

Arterial Street Landscaping

Tracy Boulevard – East side from BSC, heading south 375 feet past Tennis Lane

11th Street – From railroad tracks east of Alden Glen, heading west to Corral Hollow Road, north side from sidewalk to mow strip



Subdivision Landscaping

Ryland Junction – Entryway at Tracy Boulevard and Tennis Lane, including median; entryway at Tracy Boulevard and Centre Court, including median; Rockingham Court cul-de-sacs

Park Maintenance

Fisher Park – Located on Tracy Boulevard between Tennis Lane and Centre Court

Zone 36 El Pescadero at Grant Line Road

Arterial Street Landscaping

El Pescadero Park – South of El Pescadero Park, north of Grant Line Road and east of Buthmann

Zone 37 Forrest Greens

Arterial Street Landscaping

Acacia Street – North side of Acacia Street between East Street and MacArthur Drive

Zone 38 This Zone is split into four different areas within the District (Funded by City's General Fund, and not assessment revenue)

Zone A

Arterial Street Landscaping

11th Street – North side of 11th Street from Belconte Drive, west to Lammers Road; north side of 11th Street from Corral Hollow Road, west to Belconte Drive, from curb to sidewalk; north side of 11th Street from rail road tracks east of Alden Glen Drive, west to Corral Hollow Road, from curb to sidewalk; south side of 11th Street from Corral Hollow Road, west to the end of the landscaping west of Jefferson Drive, curb to sidewalk; south side of 11th Street from railroad tracks east of Alden Glen Drive, west to Corral Hollow Road, curb to sidewalk; median on 11th Street from rail road tracks east of Alden Glen Drive, heading west to Lammers Road; Lammers Road – westside, median and eastside from 11th Street to end of Kimball High School; on eastside from curb to fence.



Grant Line Road – South side of Grant Line Road from 1820 W. Grant Line Road, east to Lincoln Boulevard; Corral Hollow Road, west side from Grant Line Road, north to I-205

Tracy Transit Station – Plaza area in the middle of 6th Street from Central Avenue to D Street; traffic circle at the intersection of 6th Street and Central Avenue; traffic circle at the intersection of 6th Street and D Street; all on-site landscaping around the transit building and parking lot

Zone B

Valpico Town Center – North side of Valpico Road from Glenbriar Drive heading east to MacArthur Drive.

Zone 40 Located at the northwest corner of Valpico Road and MacArthur

Arterial Street Landscaping

Rite-Aid – North side of Valpico Road from MacArthur Drive, heading west 370 feet to second driveway; west side of MacArthur Drive from Valpico Road, heading north 135 feet

Zone 41 Located at east side of Corral Hollow Road, north of Tennis Lane and south of Cypress Drive

Arterial Street Landscaping

Corral Hollow Road – east side of Corral Hollow Road fronting 350 N. Corral Hollow Road, starting from 285 feet north of Cypress Drive, heading north 375 feet to the end of the landscaping

Zone 42 Located at south side of W. Grant Line Road, north of Byron Road and west of S. Lammers Road

Arterial Street Landscaping

Grant Line – Center median and south side from east to west of complex



Zone 43 Located east of MacArthur Drive and north of Valpico Road

Arterial Street Landscaping

Tract 3290 (Ventana) – Ongoing maintenance, servicing and operation of the landscaping improvements within the public right-of-ways, to be installed in connection with this development

Channel Way with Arterial Landscaping

Located in Zone 1

Central Avenue – From Silkwood Lane, west to Tracy Boulevard (channel way in front of the Sycamore Village apartments); Central Avenue channel along the eastern side of the Sycamore Village apartments

Transit Corridor – Bike path to face of curb; from Silkwood lane west to Tracy Blvd in front of the Sycamore Apartments

Located in Zone 3

Grant Line Road – East side from Grant Line Road to the I-205 freeway right-of-way, approximately 1,600 linear feet; east side from Grant Line Road, north to I-205 (no mow), weed down as needed

Orchard Parkway – West side of Orchard Parkway from Lowell Avenue to Grant Line Road

Vivian Lane/Rita Way – From south end of Vivian Lane, heading north past Rita Way to Lowell Avenue

Lowell Avenue – North side of Lowell Avenue to Orchard Parkway

Transit Corridor (bike path to face of curb) – East side of Corral Hollow Road from Grant Line Road to I-205; Orchard Parkway shrubs; Orchard Parkway, west side from Lowell Avenue to Grant Line Road; Vivian Lane/Rita Way from rail road tracks, south of Vivian Lane, north to Lowell Avenue; north side of Lowell Avenue, west to Orchard Parkway

Located in Zone 7

From edge of property to bike path – North side of Cypress Drive from Corral Hollow Road to Lauriana lane; east side of Lauriana Lane from Cypress Drive to Schulte Road; north side of Schulte Road from Lauriana Lane, east to the rail road tracks



Transit Corridor (bike path to face of curb) – Starting at the rail road tracks on Schulte Road west of Sycamore Parkway, heading west to Lauriana Lane, then on Lauriana, then west on Cypress Drive to Corral Hollow Road

Located in Zone 9

From edge of property to bike path – North side of Schulte Road channel way from railroad tracks to Sycamore Parkway; east side of Sycamore Parkway from Schulte Road, south to Windham Drive; south side of Central Avenue from Tracy Boulevard to Sycamore Parkway; east side of Windham Drive, south from Sycamore Parkway to Cherry Blossom

Transit Corridor (bike path to face of curb) – From Cherry Blossom, north to Sycamore Parkway on the east side, north to Schulte Road then west to rail road tracks; Central Avenue from Tracy Boulevard, west to Sycamore Parkway; north side of Schulte Road from Sycamore Parkway, west to Lauriana Lane

Located in Zone 10

MacArthur Drive – Landscaped channel way, east side from 11th Street overpass, north to driveway at 2020 MacArthur Drive-edge of property to bike path; non-landscaped channel area, east side from driveway at 2020 MacArthur Drive to Grant Line Road, north to Pescadero Road; I-205, west to rail road tracks west of MacArthur

Pescadero Avenue – Starting from the east driveway of the Outlet Mall, heading east 835 feet to the curve, then heading north 975 feet to the curve, then west 2,080 feet, ending at MacArthur Drive; starting from the south side of Pescadero Avenue from the east driveway of the Outlet Mall, heading south 2,550 feet to Grant Line Road; starting on the eastern edge of the property at 800 Grant Line Road, heading south 485 feet, then picking back up on the south side of the rail road tracks and heading south 950 feet to MacArthur Drive (Channel way is approximately 50 feet wide)

Transit Corridor (bike path to face of curb) – East side of MacArthur Drive from the 11th Street overpass, north to 1820 MacArthur Drive

Located in Zone 12

Naglee Detention Basin – Around fence line to bottom of the berm; entrance on Naglee Road, northwest side of Auto Plaza Drive

Park and Ride Lot – Transit corridor Park & Ride



Located in Zone 26

From edge of property to bike path – West side of Corral Hollow Road from Cypress Drive, north to Krohn Road; end of channel way from Krohn Road, 300 feet west to DB-V Detention Basin;

Placentia Fields Channel Way (General Fund Channel Way) – North of Cypress Drive towards 11th Street, then east to the end of the channel way

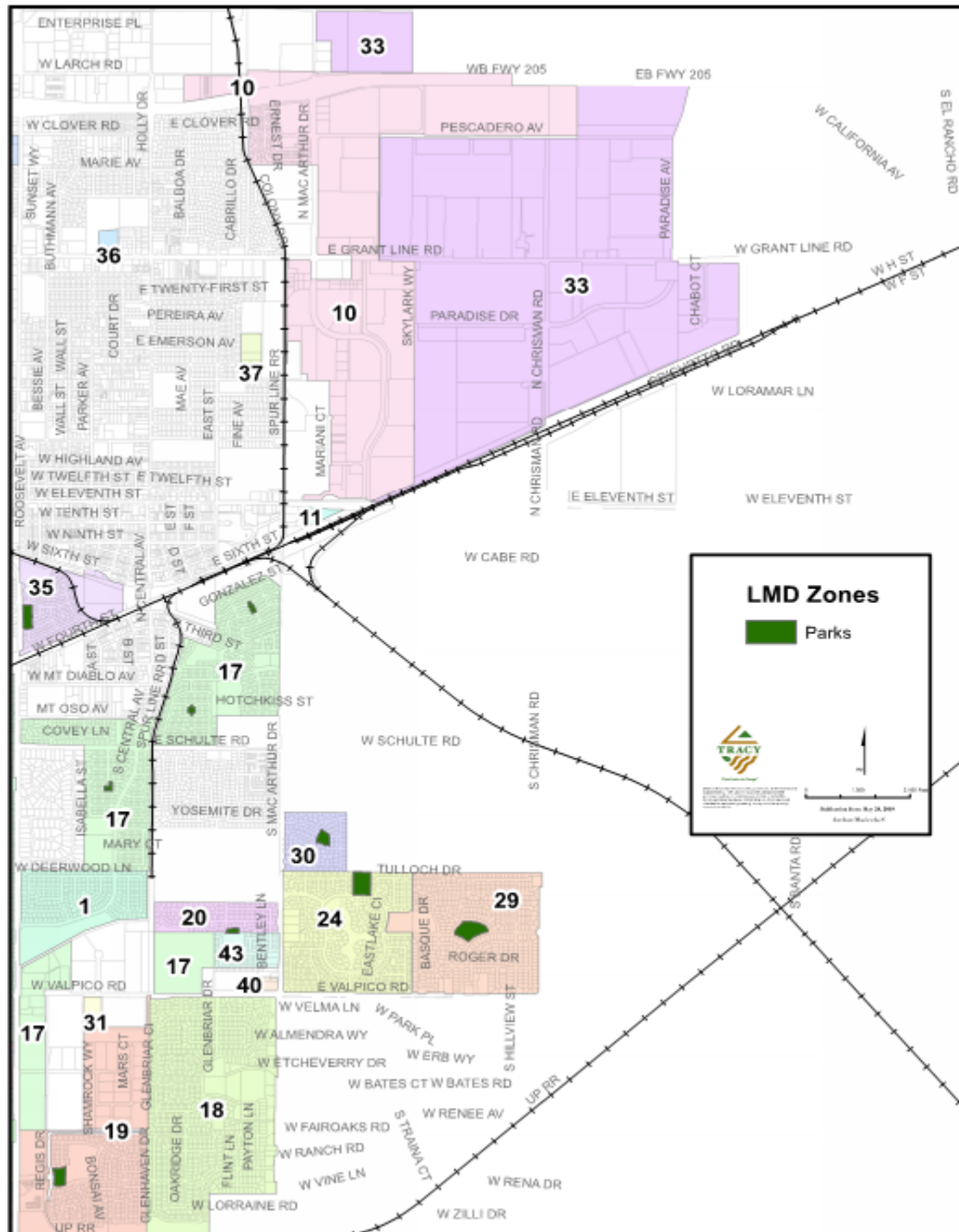
Transit Corridor (bike path to face of curb) – West side of Corral Hollow Road from Cypress Drive, north to Krohn Road

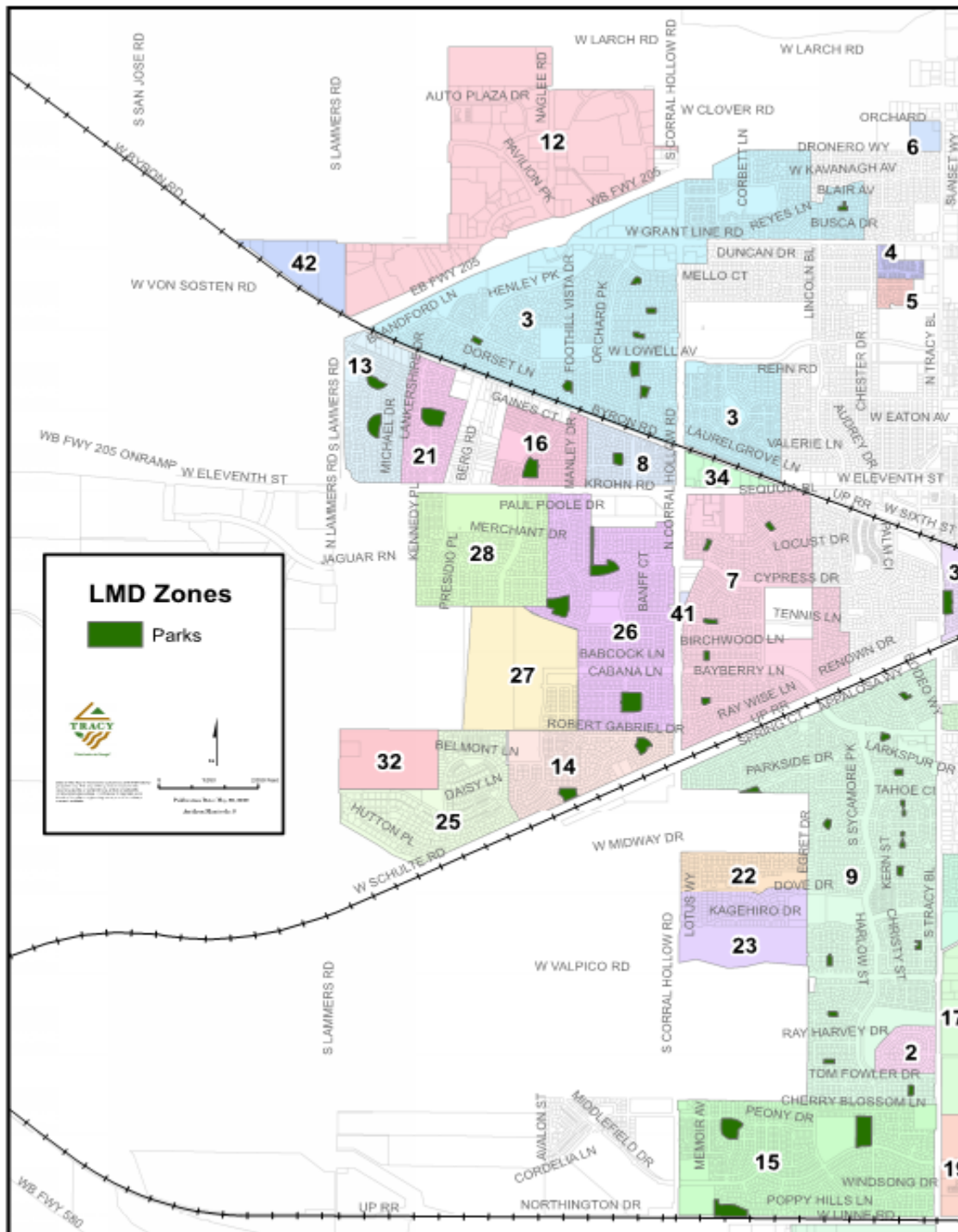
Summary of Maintenance Activities and Levels of Service

Operational Service Levels

Level A	Level B	Level C
Weekly maintenance and service of parks and streetscapes with tree trimming every 5 years. In general, this level would be reminiscent of the appearance of the landscaping of a bank or professional complex - neat, clean, and green.	Bi-weekly maintenance and service of the parks and streetscapes with tree trimming every 7-8 years. In general, this level would be reminiscent of the appearance of the landscaping of a shopping center or strip mall. One can expect some litter and weeds to accumulate between servicing. Plants will grow out to appear less tidy and amenities may appear dingy and faded.	Monthly maintenance and service of parks and streetscapes with tree trimming every 9-10 years. In general, this level would be reminiscent of the appearance of the landscaping of a parking lot. Litter, weeds, and webs may make these areas look abandoned. Plants and amenities removed will not be replaced.

A Diagram showing the District and Zone boundaries is on the following page.







APPENDIX C – ASSESSMENT ROLL

The assessment set forth for each parcel is shown on the Assessment Roll for the District, submitted separately, as "Assessment Roll for the City of Tracy, Consolidated Landscape Maintenance District, Fiscal Year 2026-27", which exhibit is incorporated by reference herein as Appendix C under separate cover, and is on file in the Office of the City Clerk.

The Assessment Roll lists all parcels within the boundaries of the District as shown on the Assessment Diagram, Appendix B herein, and on the last equalized roll of the Assessor of the County of San Joaquin, which is by reference made part of this report.

A list of names and addresses of the owners of all parcels within this District is shown on the last equalized Property Tax Roll of the Assessor of the County of San Joaquin, which by reference is hereby made a part of this report. This list is keyed to the Assessor's Parcel Numbers as shown on the Assessment Roll on file in the office of the City Clerk of the City of Tracy.