

RESOLUTION NO. 2022-129

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ELK GROVE PROVIDING FOR THE LEVY OF THE SPECIAL TAXES OR ASSESSMENTS FOR FISCAL YEAR 2022-23 AND DIRECTING THE FINANCE DIRECTOR TO FILE LISTS OF PARCELS SUBJECT TO THE SPECIAL TAXES OR ASSESSMENTS, INCLUDING THE AMOUNT OF THE TAXES OR ASSESSMENTS TO BE LEVIED ON EACH PARCEL, WITH THE COUNTY AUDITOR FOR CITY OF ELK GROVE COMMUNITY FACILITIES, MAINTENANCE, SERVICES, AND SPECIAL DISTRICTS

WHEREAS, the City of Elk Grove (the “City”) has formed Community Facilities District No. 2002-1 (East Franklin); Community Facilities District No. 2003-1 (Poppy Ridge); Community Facilities District No. 2005-1 (Laguna Ridge); Community Facilities District No. 2003-2 (Police Services); and Community Facilities District No. 2006-1 (Maintenance Services); (collectively the “CFDs”); and

WHEREAS, the City has formed Street Maintenance District No. 1; and Street Lighting and Maintenance District No. 1 (collectively the “Assessment Districts”); and

WHEREAS, special elections were held by landowners within each of the Districts at which elections two-thirds (2/3) of the votes cast were in favor of levying the special tax or assessment; and

WHEREAS, for each of the CFDs, the City Council of the City of Elk Grove (the “Council”) enacted an ordinance (collectively the “Ordinances”) levying the Special Tax or Assessment in each District for the initial fiscal year and all subsequent fiscal years in the amount of the maximum authorized tax rate in accordance with each of the District’s Rate and Method of Apportionment, adopted with the resolution establishing each of the CFDs; and

WHEREAS, for each of the Assessment Districts, the Council approved a resolution levying the Special Tax or Assessment in each District for the initial fiscal year and all subsequent fiscal years in the amount of the maximum authorized tax rate in accordance with each of the District’s Engineer’s Report, adopted with the resolution establishing each of the Assessment Districts; and

WHEREAS, pursuant to section 53340 of the Government Code of the State of California, and other applicable law, the Council may levy the Special Tax or Assessment annually by resolution, provided the Special Tax or Assessment is levied at the same rate or at a lower rate than the rate provided by the Ordinances, if a certified copy of such resolution and a list of all parcels subject to the Special Tax or Assessment levy is filed with the County Auditor pursuant to section 53340 or other applicable law; and

WHEREAS, the Council, pursuant to applicable law, desires to levy the Special Taxes or Assessments for each of the District’s for Fiscal Year 2022-23 by resolution; and

WHEREAS, the Special Taxes or Assessments to be levied for Fiscal Year 2022-23 will not be levied at a higher rate than the rate provided by the Ordinances.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Elk Grove hereby finds, approves and adopts:

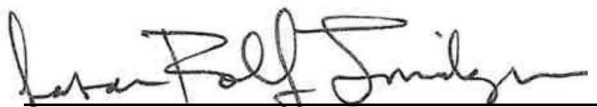
- 1) The foregoing recitals are true and correct and this Council so determines.
- 2) The Special Tax Reports or Special Assessment Reports for the Districts, attached hereto as Exhibits A through G and incorporated herein by reference are hereby approved. Each report contains a direct levy reference number that is specific to each Special Tax or Assessment along with the Special Tax or Assessment to be levied on each parcel.
- 3) The Council hereby levies the Special Tax or Assessment for the Districts for Fiscal Year 2022-23 at the rates provided in the Special Tax Reports.
- 4) The appropriate officers and agents of the City are authorized, pursuant to the Ordinances, to make adjustments to the Special Tax or Assessment roll prior to final posting of the Special Taxes to the County of Sacramento tax roll each fiscal year, as may be necessary to achieve a correct match of the Special Tax or Assessment levy with the Assessor Parcel Numbers finally utilized by the County in sending out property tax bills.
- 5) The Finance Director and the City's Finance District Administration consultant, NBS Government Services, are hereby authorized and directed to file the Special Tax or Assessment roll with the Auditor of the County of Sacramento.
- 6) This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the City Council of the City of Elk Grove this 25th day of May 2022



BOBBIE SINGH-ALLEN, MAYOR of the
CITY OF ELK GROVE

ATTEST:



JASON LINDGREN, CITY CLERK

APPROVED AS TO FORM:



JONATHAN P. HOBBS,
CITY ATTORNEY

EXHIBIT A

| City of Elk Grove | | |
|---|------------------------|------------------------|
| 2022/23 Budget Worksheet Community Facilities District No. 2002-1 East Franklin Direct Levy Number 0010 | | |
| Levy Components | 2021/22 | 2022/23 |
| PRINCIPAL AND INTEREST | | |
| Debt Service | | |
| Principal - Series 2015 | \$ 1,610,000.00 | \$ 1,685,000.00 |
| Interest - Series 2015 | 2,009,200.00 | 1,928,700.00 |
| Total Debt Service | \$ 3,619,200.00 | \$ 3,613,700.00 |
| ADMINISTRATION COSTS | | |
| Administrative Expenses | | |
| Agency Administration | \$ 23,147.00 | \$ 23,039.00 |
| Total Agency Staff and Expenses | \$ 23,147.00 | \$ 23,039.00 |
| County Auditor and Assessor Fees | \$ 6,148.24 | \$ 7,029.88 |
| Registrar/Transfer/Paying Agent Fees | 11,190.00 | 11,470.00 |
| Consultant Administration Fees | 21,615.00 | 27,805.50 |
| Arbitrage Calculation Fees | - | - |
| Disclosure Fees | 1,500.00 | 887.50 |
| Delinquency Management Fees | - | - |
| Total Other Admin Fees and Expenses | \$ 40,453.24 | \$ 47,192.88 |
| Total Administrative Expenses | \$ 63,600.24 | \$ 70,231.88 |
| Total Principal, Interest and Admin Costs | \$ 3,659,653.24 | \$ 3,683,931.88 |
| ADJUSTMENTS APPLIED TO LEVY | | |
| Replenishment/(Credit) | \$ - | \$ - |
| Pay-As-You-Go Facilities Funding | 808,033.76 | 810,635.12 |
| Reserve for future Delinquencies | - | - |
| TOTAL | \$ 808,033.76 | \$ 810,635.12 |
| TOTAL CHARGE | | |
| Total Charge | \$ 4,467,687.00 | \$ 4,494,567.00 |
| Applied Charge | \$ 4,467,687.00 | \$ 4,494,567.00 |
| Difference (due to rounding) | \$ - | \$ - |

Table 1
Maximum Annual Special Taxes for Fiscal Year 2022/23 Developed Property
Community Facilities District No. 2002-1

| Land Use | Maximum Facilities Special Tax Per Unit/Acre | FY 2022/23 Special Tax Per Unit/Acre | Number of Units/Acres ¹ | FY 2022/23 Estimated Revenue | FY 2022/23 Developed Maximum Tax | Percent of Maximum Tax |
|--|--|--------------------------------------|------------------------------------|------------------------------|----------------------------------|------------------------|
| Residential Property (Developed) | \$ 840.00 per unit | \$ 840.00 | 5,054 | \$ 4,245,360.00 | \$ 4,245,360.00 | 100% |
| Multi-Family Property (Developed) | \$ 4,200.00 per net acre | \$ 4,200.00 | 13.95 | \$ 58,590.00 | \$ 58,590.00 | 100% |
| Non-Residential Property (Developed) | \$ 4,200.00 per net acre | \$ 4,200.00 | 45.39 | \$ 190,617.00 | \$ 190,617.00 | 100% |
| Final Map Residential Property | \$ 840.00 per lot | \$ - | - | - | \$ - | 0% |
| Large Lot Property | \$ 4,100.00 per gross acre | \$ - | - | - | \$ - | 0% |
| Tentative Map Property | \$ 3,200.00 per gross acre | \$ - | - | - | - | N/A |
| Other Taxable Property | \$ 3,200.00 per gross acre | \$ - | - | - | - | N/A |
| Total Estimated CFD Facilities Special Tax Revenue ² | | | | \$ 4,494,567.00 | \$ 4,494,567.00 | |

(1) The Estimated Number of Units/Acres provided are based upon the Fiscal Year 2021/22 parcel classifications. These figures are preliminary and subject to change.

(2) Fiscal Year 2022/23 Estimated Revenue amounts are preliminary and subject to change. However, no parcel will be levied at a rate higher than the Maximum Special Tax rate specified.

* Please note figures may not total due to rounding.

City of Elk Grove Infrastructure Community Facilities District (CFD) East Franklin 2002-1

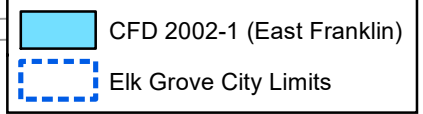
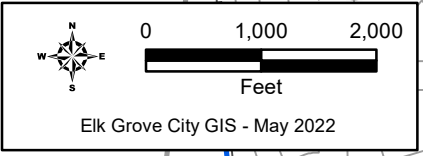
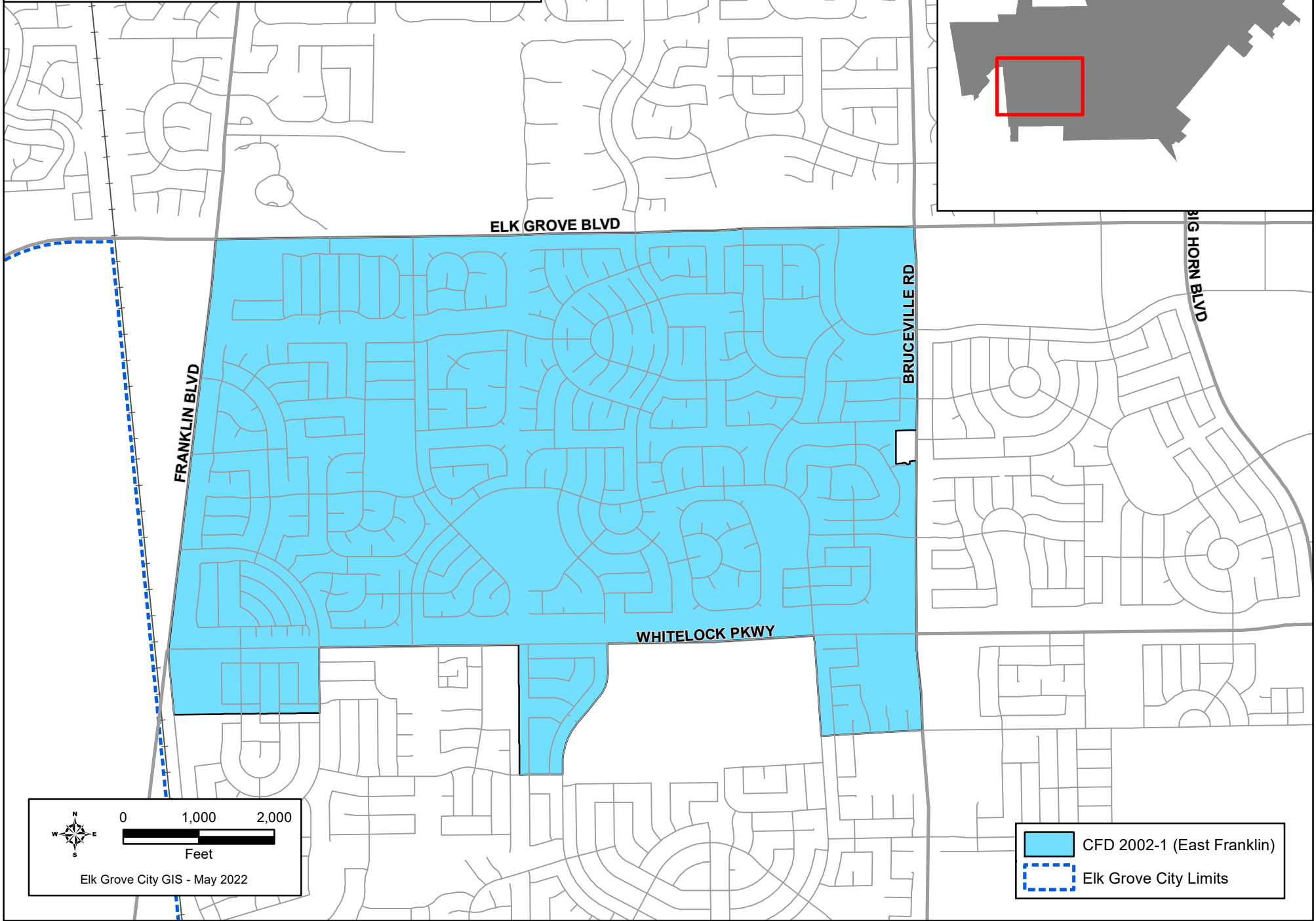


EXHIBIT B

| City of Elk Grove | | | |
|--|------------------------|------------------------|--|
| 2022/23 Budget Worksheet Community Facilities District No. 2003-1 Poppy Ridge - Bonded Direct Levy Number 0011 | | | |
| Levy Components | 2021/22 | 2022/23 | |
| PRINCIPAL AND INTEREST | | | |
| Debt Service | | | |
| Principal - Series 2015 | \$ 1,500,000.00 | \$ 1,575,000.00 | |
| Interest - Series 2015 | 1,774,600.00 | 1,699,600.00 | |
| Total Debt Service | \$ 3,274,600.00 | \$ 3,274,600.00 | |
| ADMINISTRATION COSTS | | | |
| Administrative Expenses | | | |
| Agency Administration | \$ 23,147.00 | \$ 23,039.00 | |
| Total Agency Staff and Expenses | \$ 23,147.00 | \$ 23,039.00 | |
| Registrar/Transfer/Paying Agent Fees | 2,250.00 | 2,300.00 | |
| Arbitrage Calculation Fees | - | - | |
| County Auditor and Assessor Fees | 5,107.64 | 5,798.92 | |
| Consultant Administration Fees | 19,000.00 | 24,899.00 | |
| Disclosure Fees | 1,500.00 | 1,500.00 | |
| Delinquency Management Fees | - | - | |
| Total Other Admin Fees and Expenses | \$ 27,857.64 | \$ 34,497.92 | |
| Total Administrative Expenses | \$ 51,004.64 | \$ 57,536.92 | |
| Total Principal, Interest and Admin Costs | \$ 3,325,604.64 | \$ 3,332,136.92 | |
| ADJUSTMENTS APPLIED TO LEVY | | | |
| Reserve for Future Delinquencies | \$ - | \$ - | |
| Pay as you go facilities funding | 646,470.46 | 639,938.18 | |
| TOTAL | \$ 646,470.46 | \$ 639,938.18 | |
| TOTAL CHARGE | | | |
| Total Charge | \$ 3,972,075.10 | \$ 3,972,075.10 | |
| Applied Charge | \$ 3,972,075.10 | \$ 3,972,075.10 | |
| Difference (due to rounding) | \$ - | \$ - | |

City of Elk Grove

2022/23 Budget Worksheet
Community Facilities District No. 2003-1
Poppy Ridge - Services

Direct Levy Number 0021

| Levy Components | 2021/22 | 2022/23 |
|--|----------------------|------------------------|
| PUBLIC SAFETY SERVICES | | |
| Public Safety Services | | |
| Police Services | \$ 860,000.00 | \$ 1,600,000.00 |
| Operations | 11,446.00 | 11,446.00 |
| Total Public Safety Services | \$ 871,446.00 | \$ 1,611,446.00 |
| ADMINISTRATION COSTS | | |
| Administrative Expenses | | |
| Agency Administration | \$ 7,716.00 | \$ 7,677.00 |
| Total Agency Staff and Expenses | \$ 7,716.00 | \$ 7,677.00 |
| County Auditor and Assessor Fees | \$ 2,722.76 | \$ 2,577.24 |
| Consultant Administration Fees | 10,000.00 | 10,105.00 |
| Consultant Financial Expenses | - | - |
| Registrar/Transfer/Paying Agent Fees | 300.00 | 315.00 |
| Total Other Admin Fees and Expenses | \$ 13,022.76 | \$ 12,997.24 |
| Total Administrative Expenses | \$ 20,738.76 | \$ 20,674.24 |
| Total Services and Admin Costs | \$ 892,184.76 | \$ 1,632,120.24 |
| ADJUSTMENTS APPLIED TO LEVY | | |
| Replacement/Reserve Fund | \$ 101,526.53 | \$ (588,739.55) |
| TOTAL | \$ - | \$ - |
| TOTAL CHARGE | | |
| Total Charge | \$ 993,711.29 | \$ 1,043,380.69 |
| Applied Charge | \$ 993,711.29 | \$ 1,043,380.69 |
| Difference (due to rounding) | \$ - | \$ - |

Table 1
Maximum Annual Special Taxes for Fiscal Year 2022/23 Developed Property
Community Facilities District No. 2003-1 (Bonded)

| Land Use Class | Description | Maximum Facilities Special Tax Per Unit/Acre | FY 2022/23 Facilities Special Tax Per Unit/Acre | Number of Units/Acres ¹ | FY 2022/23 Estimated Revenue | FY 2022/23 Developed Maximum Tax | Percent of Maximum Tax |
|--|--------------------------------------|--|---|------------------------------------|------------------------------|----------------------------------|------------------------|
| 1 | Residential Property (Developed) | \$ 965.00 per unit | \$ 965.00 | 4,028 | \$ 3,887,020.00 | \$ 3,887,020.00 | 100% |
| 2 | Multi-Family Property (Developed) | \$ 4,825.00 per net acre | \$ 4,825.00 | 14.80 | \$ 71,400.35 | \$ 71,400.35 | 100% |
| 3 | Non-Residential Property (Developed) | \$ 4,825.00 per net acre | \$ 4,825.00 | 2.83 | \$ 13,654.75 | \$ 13,654.75 | 100% |
| 4 | Final Map Residential Property | \$ 965.00 per lot | - | - | - | \$ - | 0% |
| 5 | Large Lot Property | \$ 4,710.00 per gross acre | - | - | - | \$ - | 0% |
| 6 | Tentative Map Property | \$ 3,675.00 per gross acre | - | - | - | \$ - | 0% |
| 7 | Other Taxable Property | \$ 3,675.00 per gross acre | - | - | - | \$ - | 0% |
| Total Estimated CFD Facilities Special Tax Revenue ² | | | | | \$ 3,972,075.10 | \$ 3,972,075.10 | |

(1) The Estimated Number of Units/Acres provided are based upon the Fiscal Year 2021/22 parcel classifications. These figures are preliminary and subject to change.

(2) Fiscal Year 2022/23 Estimated Revenue amounts are preliminary and subject to change. However, no parcel will be levied at a rate higher than the Maximum Special Tax rate specified.

* Please note figures may not total due to rounding.

Table 2
Maximum Annual Special Taxes for Fiscal Year 2022/23 Developed Property
Community Facilities District No. 2003-1 (Services)

| Land Use Class | Description | Maximum Public Safety Special Tax Per Unit/Acre | FY 2022/23 Public Safety Special Tax Per Unit/Acre | Number of Units/Acres ¹ | FY 2022/23 Estimated Revenue | FY 2022/23 Maximum Special Tax | Percent of Maximum Tax |
|--|--------------------------|---|--|------------------------------------|------------------------------|--------------------------------|------------------------|
| 1 | Residential Property | \$ 246.99 per unit | \$ 246.99 | 4,028 | \$ 994,875.72 | \$ 994,875.72 | 100% |
| 2 | Multi-Family Property | \$ 189.36 per unit | \$ 189.36 | 250 | \$ 47,340.00 | \$ 47,340.00 | 100% |
| 3 | Non-Residential Property | \$ 411.65 per acre | \$ 411.65 | 2.83 | \$ 1,164.97 | \$ 1,164.97 | 100% |
| Total Estimated Public Safety Special Tax Revenues ² | | | | | \$ 1,043,380.69 | \$ 1,043,380.69 | |

(1) The Estimated Number of Units/Acres provided are based upon the Fiscal Year 2021/22 parcel classifications. These figures are preliminary and subject to change.

(2) Fiscal Year 2022/23 Estimated Revenue amounts are preliminary and subject to change. However, no parcel will be levied at a rate higher than the Maximum Special Tax rate specified.

* Please note figures may not total due to rounding.

**City of Elk Grove Infrastructure Community
Facilities District (CFD) Poppy Ridge 2003-1**

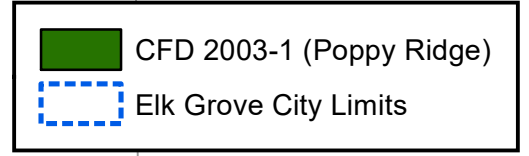
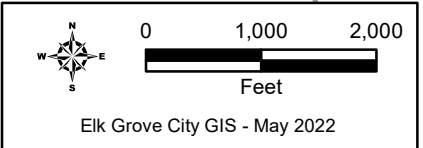
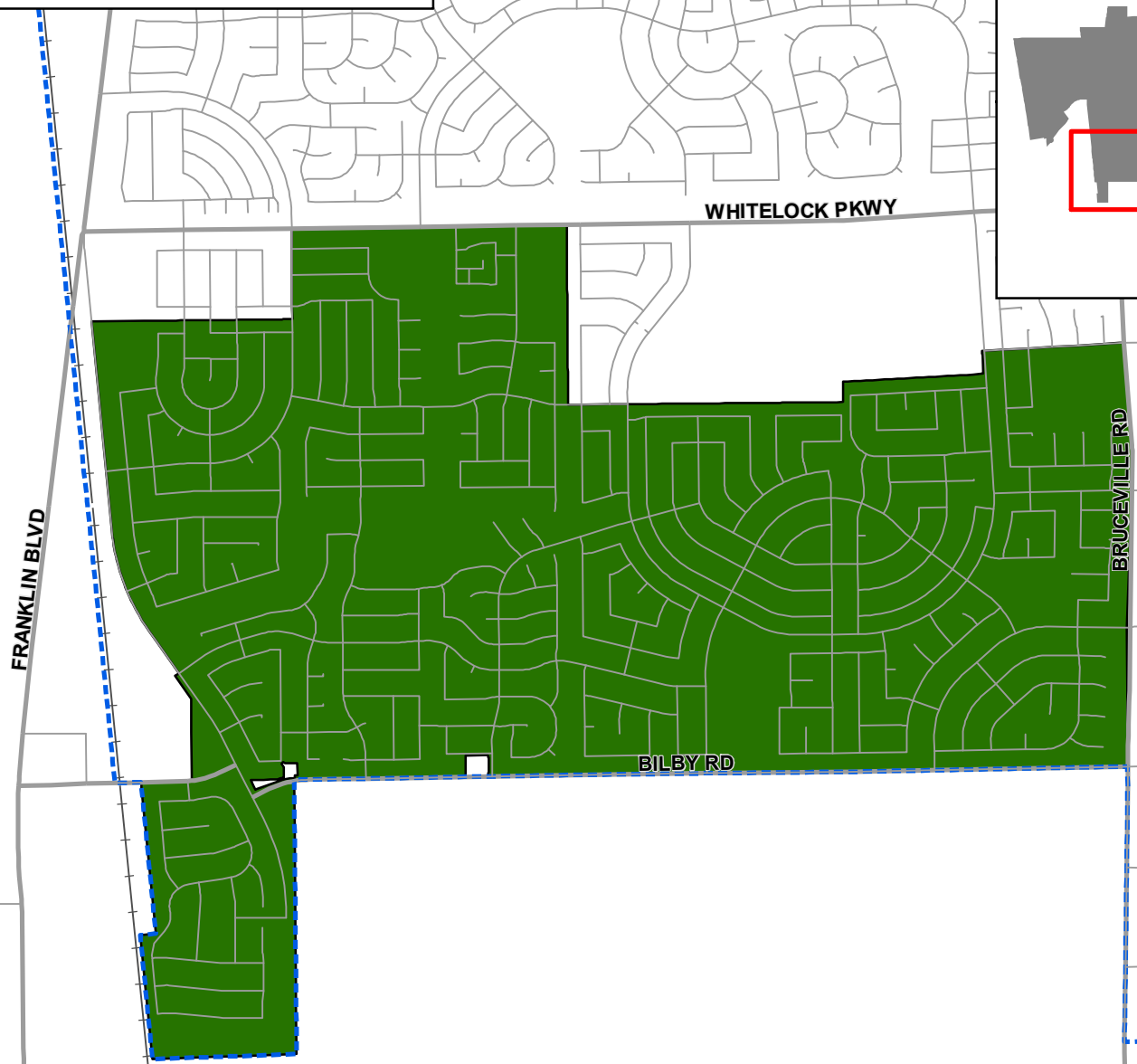


EXHIBIT C

| City of Elk Grove | | | |
|---|------------------------|-------------------------|--|
| 2022/23 Budget Worksheet Community Facilities District No. 2005-1 Laguna Ridge - Bonded Direct Levy Number 0018 | | | |
| Levy Components | 2021/22 | 2022/23 | |
| PRINCIPAL AND INTEREST | | | |
| Debt Service | | | |
| Principal - Series 2016, 2018, 2020 & 2021 | \$ 1,745,000.00 | \$ 2,050,000.00 | |
| Interest - Series 2016, 2018, 2020 & 2021 | 6,294,412.52 | 6,670,812.52 | |
| Total Debt Service | \$ 8,039,412.52 | \$ 8,720,812.52 | |
| ADMINISTRATION COSTS | | | |
| Administrative Expenses | | | |
| Agency Administration | \$ 24,690.00 | \$ 24,573.00 | |
| Legal Fees | 180,000.00 | 180,000.00 | |
| Total Agency Staff and Expenses | \$ 204,690.00 | \$ 204,573.00 | |
| Registrar/Transfer/Paying Agent Fees | \$ 3,000.00 | \$ 3,050.00 | |
| Arbitrage Calculation Fees | - | - | |
| County Auditor and Assessor Fees | 5,066.50 | 6,223.96 | |
| Consultant Administration Fees | 47,000.00 | 52,000.00 | |
| Consultant Financial Expenses | 10,000.00 | 10,000.00 | |
| Disclosure Fees | 5,000.00 | 5,000.00 | |
| Delinquency Management Fees | - | - | |
| Total Other Admin Fees and Expenses | \$ 70,066.50 | \$ 76,273.96 | |
| Total Administrative Expenses | \$ 274,756.50 | \$ 280,846.96 | |
| Total Principal, Interest and Admin Costs | \$ 8,314,169.02 | \$ 9,001,659.48 | |
| ADJUSTMENTS APPLIED TO LEVY | | | |
| Reserve for Future Delinquencies | \$ - | \$ - | |
| Pay-As-You-Go Facilities Funding | 887,641.86 | 1,058,109.93 | |
| Adjustments / Credits | - | - | |
| Total | \$ 887,641.86 | \$ 1,058,109.93 | |
| TOTAL CHARGE | | | |
| Total Charge | \$ 9,201,810.88 | \$ 10,059,769.41 | |
| Applied Charge | \$ 9,201,810.88 | \$ 10,059,769.41 | |
| Difference (due to rounding) | \$ - | \$ - | |

City of Elk Grove

2022/23 Budget Worksheet

Community Facilities District No. 2005-1

Laguna Ridge - Services

Direct Levy Number 0020

| Levy Components | 2021/22 | 2022/23 |
|--|--------------------------|--------------------------|
| PUBLIC SERVICES | | |
| Public Services | | |
| Maintenance Services | \$ 2,841,021.00 | \$ 3,458,034.00 |
| Aquatic, Civic, Community Centers, D56 | 2,043,592.50 | 2,947,725.50 |
| Total Public Services | \$ 4,884,613.50 | \$ 6,405,759.50 |
| ADMINISTRATION COSTS | | |
| Administrative Expenses | | |
| Agency Administration | \$ 7,716.00 | \$ 7,555.00 |
| Total Agency Staff and Expenses | \$ 7,716.00 | \$ 7,555.00 |
| County Auditor and Assessor Fees | \$ 2,702.28 | \$ 2,766.34 |
| Consultant Administration Fees | 7,350.00 | 7,793.00 |
| Consultant Financial Expenses | 1,000.00 | 1,000.00 |
| Registrar/Transfer/Paying Agent Fees | 8,300.00 | 8,690.00 |
| Total Other Admin Fees and Expenses | \$ 19,352.28 | \$ 20,249.34 |
| Total Administrative Expenses | \$ 27,068.28 | \$ 27,804.34 |
| Total Maintenance Services and Admin Expenses | \$ 4,911,681.78 | \$ 6,433,563.84 |
| ADJUSTMENTS APPLIED TO LEVY | | |
| Replacement/Reserve Fund | \$ (1,559,548.28) | \$ (2,361,657.76) |
| Adjustments / Credits | - | - |
| Total | \$ (1,559,548.28) | \$ (2,361,657.76) |
| TOTAL CHARGE | | |
| Total Charge | \$ 3,352,133.50 | \$ 4,071,906.08 |
| Applied Charge | \$ 3,352,133.50 | \$ 4,071,906.08 |
| Difference (due to rounding) | \$ - | \$ - |

Table 1
Maximum Annual Special Taxes for Fiscal Year 2022/23
Developed and Final Map Property
Community Facilities District No. 2005-1 (Bonded)

| Land Use | Zoning Designation | Maximum Facilities Special Tax Per Unit/Acre | FY 2022/23 Facilities Special Tax Per Unit / Lot / Acre | Number of Units/Acres ¹ | FY 2022/23 Estimated Revenue | FY 2022/23 Developed / Final Map Maximum Tax | Percent of Maximum Tax |
|---|------------------------------|---|---|------------------------------------|------------------------------|--|------------------------|
| Age-Restricted Housing Property | N/A | \$ 1,372.78 per unit | \$ 1,372.78 | 631 | \$ 866,224.18 | \$ 866,224.18 | 100% |
| Single Family Property | Densities less than RD 8 | \$ 2,059.17 per Unit (Developed) or per Lot (Final Map) | \$ 2,059.17 | 3,332 | \$ 6,861,154.44 | \$ 6,861,154.44 | 100% |
| Single Family Property | Densities RD 8 through RD 14 | \$ 1,647.34 per Unit (Developed) or per Lot (Final Map) | \$ 1,647.34 | 0 | \$ - | \$ - | N/A |
| Single Family Property | Densities RD 15 and above | \$ 1,372.78 per Unit (Developed) or per Lot (Final Map) | \$ 1,372.78 | 156 | \$ 214,153.68 | \$ 214,153.68 | 100% |
| For Sale Multi-Family Property | N/A | \$ 1,372.78 per Unit (Developed) | \$ 1,372.78 | 0 | \$ - | \$ - | N/A |
| Rental Multi-Family Property | N/A | \$ 6,863.92 per Acre (Developed) | \$ 6,863.92 | 16.66 | \$ 114,352.91 | \$ 114,352.91 | 100% |
| Non-Residential Property | N/A | \$ 6,863.92 per Acre (Developed) | \$ 6,863.92 | 48.39 | \$ 332,124.50 | \$ 332,124.50 | 100% |
| SC-Zone Auto Mall Phase III | N/A | N/A N/A | N/A | N/A | N/A | N/A | N/A |
| Tentative Map Property | N/A | \$ 10,158.61 per Acre | \$ 10,158.61 | 0 | \$ - | \$ - | N/A |
| Designated Developed (Undeveloped but Levied) | Densities less than RD 8 | \$ 2,059.17 per Unit (Developed) or per Lot (Final Map) | \$ 2,059.17 | 338 | \$ 695,999.46 | \$ 695,999.46 | 100% |
| Designated Developed (Undeveloped but Levied) | Densities RD 8 through RD 14 | \$ 1,647.34 per Unit (Developed) or per Lot (Final Map) | \$ 1,647.34 | 100 | \$ 164,734.00 | \$ 164,734.00 | 100% |
| Designated Developed (Undeveloped but Levied) | Densities RD 15 and above | \$ 1,372.78 per Unit (Developed) or per Lot (Final Map) | \$ 1,372.78 | 203 | \$ 278,674.34 | \$ 278,674.34 | 100% |
| Undeveloped Property | N/A | \$ 6,863.92 per Acre (Developed) | \$ 6,863.92 | 77.56 | \$ 532,351.91 | \$ 532,351.91 | 100% |
| Total Estimated Facilities Special Tax Revenues ² | | | | | \$ 10,059,769.41 | \$ 10,059,769.41 | |

(1) The Estimated Number of Units/Acres provided are based upon the Fiscal Year 2021/22 parcel classifications. These figures are preliminary and subject to change.

(2) The Estimated Fiscal Year Revenue amounts are preliminary and subject to change based upon additional development. However, no parcel will be levied at a rate higher than the Maximum Rate specified for each land use class.

Table 2
Maximum Annual Special Taxes for Fiscal Year 2022/23 Developed Property
Community Facilities District No. 2005-1 (Services)

| Land Use | Zoning Designation | Maximum Facilities Special Tax Per Unit/Acre | FY 2022/23 Facilities Special Tax Per Unit/Lot/Acre | Number of Units/Acres ¹ | FY 2022/23 Estimated Revenue | FY 2022/23 Developed / Final Map Maximum Tax | Percent of Maximum Tax |
|--|-----------------------------|---|---|------------------------------------|------------------------------|--|------------------------|
| Age-Restricted Housing Property | N/A | \$ 1,073.07 per Unit | \$ 804.81 | 631 | \$ 507,833.77 | \$ 677,107.17 | 75% |
| Single Family Property | Densities less than RD 8 | \$ 1,073.07 per Unit (Developed) or per Lot (Final Map) | \$ 804.81 | 3670 | \$ 2,953,644.90 | \$ 3,938,166.90 | 75% |
| Single Family Property | Densities RD8 through RD 14 | \$ 1,073.07 per Unit (Developed) or per Lot (Final Map) | \$ 804.81 | 100 | \$ 80,480.79 | \$ 107,307.00 | 75% |
| Single Family Property | Densities RD 15 and above | \$ 1,073.07 per Unit (Developed) | \$ 804.81 | 359 | \$ 288,926.03 | \$ 385,232.13 | 75% |
| For Sale Multi-Family Property | N/A | \$ 1,073.07 per Unit (Developed) | \$ 804.81 | 0 | \$ - | \$ - | 75% |
| Rental Multi-Family Property | N/A | \$ 5,909.70 per Acre (Developed) | \$ 4,432.28 | 29.51 | \$ 130,792.01 | \$ 174,389.34 | 75% |
| Non-Residential Property | N/A | \$ 1,088.62 per Acre (Developed) | \$ 816.47 | 59.62 | \$ 48,675.60 | \$ 64,900.26 | 75% |
| SC-Zone Auto Mall Phase III | N/A | \$ 1,088.62 N/A | N/A | N/A | N/A | N/A | N/A |
| Tentative Map Property | N/A | \$ 5,443.14 per Acre | \$ 4,082.36 | 0 | \$ - | \$ - | N/A |
| Non-Residential Property Designated Developed | N/A | \$ 1,088.62 per acre | \$ 816.47 | 75.39 | \$ 61,552.99 | \$ 82,069.97 | 75% |
| Undeveloped Property | N/A | \$ 5,443.14 per Acre | \$ 4,082.36 | 0.00 | \$ - | \$ - | N/A |
| Total Estimated Facilities Special Tax Revenues² | | | | | \$ 4,071,906.08 | \$ 5,429,172.77 | 75% |

(1) The Estimated Number of Units/Acres provided are based upon the Fiscal Year 2021/22 parcel classifications. These figures are preliminary and subject to change.

(2) Fiscal Year 2022/23 Estimated Revenue amounts are preliminary and subject to change. However, no parcel will be levied at a rate higher than the Maximum Special Tax rate specified.

* Please note figures may not total due to rounding.

City of Elk Grove Infrastructure and Services Community Facilities District (CFD) Laguna Ridge 2005-1

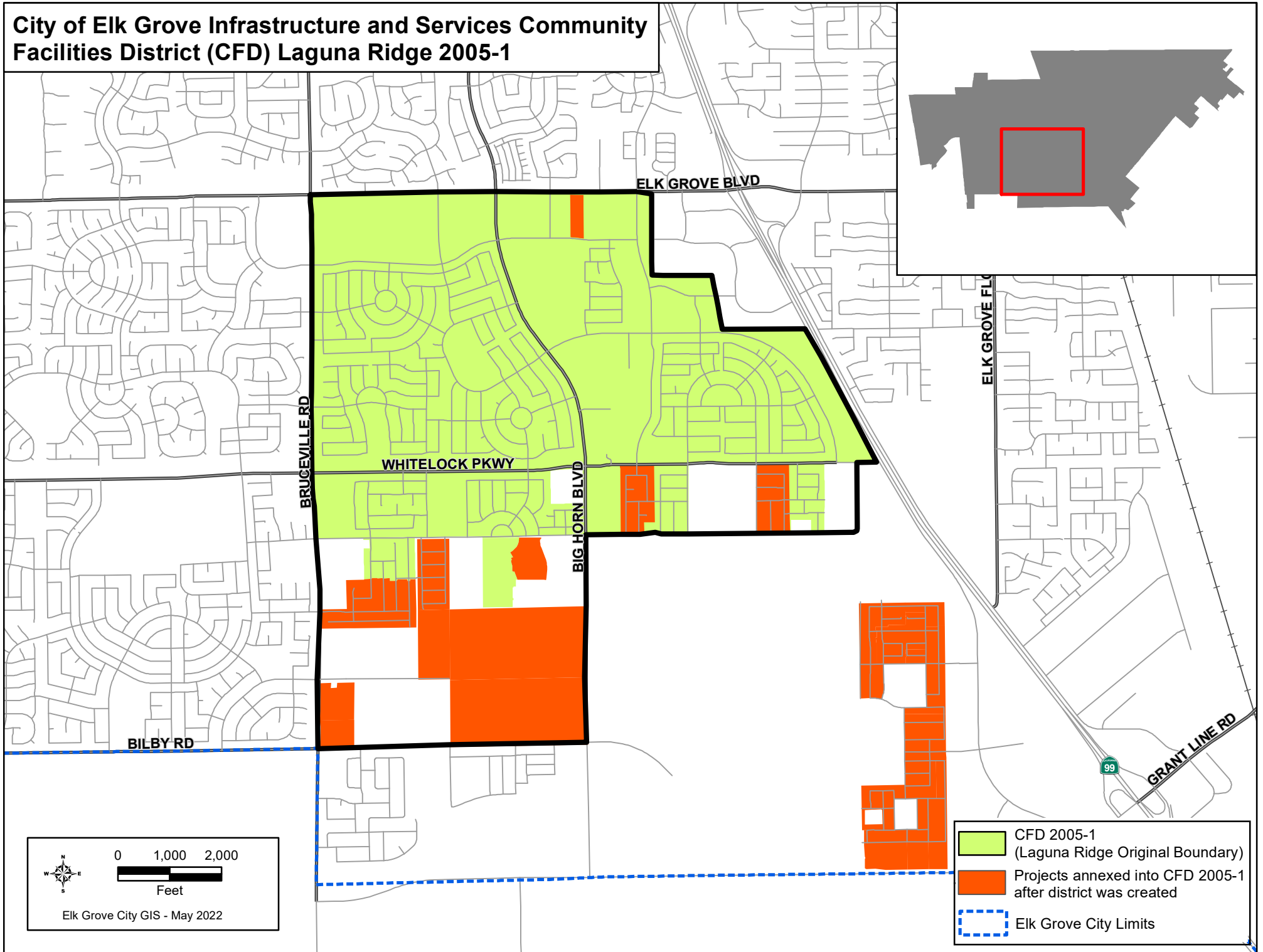


EXHIBIT D

| City of Elk Grove | | | |
|---|------------------------|--------------------------|--|
| 2022/23 Budget Worksheet Community Facilities District No. 2003-2 Police Services Direct Levy Number 0015 | | | |
| Levy Components | 2021/22 | 2022/23 | |
| PUBLIC SAFETY SERVICES | | | |
| Public Safety Services | | | |
| Police Services | \$ 3,200,000.00 | \$ 8,300,000.00 | |
| Operations | 37,506.00 | 37,506.00 | |
| Total Public Safety Services | \$ 3,237,506.00 | \$ 8,337,506.00 | |
| ADMINISTRATION COSTS | | | |
| Administrative Expenses | | | |
| Agency Administration | \$ 10,716.00 | \$ 10,677.00 | |
| Total Agency Staff and Expenses | \$ 10,716.00 | \$ 10,677.00 | |
| County Auditor and Assessor Fees | \$ 4,320.84 | \$ 4,507.89 | |
| Consultant Administration Fees | 9,250.00 | 9,913.00 | |
| Consultant Financial Expenses | 1,000.00 | 1,000.00 | |
| Registrar/Transfer/Paying Agent Fees | 1,310.00 | 1,376.00 | |
| Total Other Admin Fees and Expenses | \$ 15,880.84 | \$ 16,796.89 | |
| Total Administrative Expenses | \$ 26,596.84 | \$ 27,473.89 | |
| Total Services and Admin Costs | \$ 3,264,102.84 | \$ 8,364,979.89 | |
| ADJUSTMENTS APPLIED TO LEVY | | | |
| Replenishment/(Credit) | \$ - | \$ - | |
| Reserve for Future Delinquencies | 1,005,851.78 | (3,881,726.55) | |
| Miscellaneous/Adjustment Credit | - | - | |
| TOTAL | \$ 1,005,851.78 | \$ (3,881,726.55) | |
| TOTAL CHARGE | | | |
| Total Charge | \$ 4,269,954.62 | \$ 4,483,253.34 | |
| Applied Charge | \$ 4,269,954.62 | \$ 4,483,253.34 | |
| Difference (due to rounding) | \$ - | \$ - | |

Table 1
Maximum Annual Special Taxes for Fiscal Year 2022/23 Developed Property
Community Facilities District No. 2003-2 Police Services

| Land Use Class | Description | Maximum Special Tax Per Unit | FY 2022/23 Special Tax Per Unit | Number of Units ¹ | FY 2022/23 Estimated Revenue | FY 2022/23 Developed Maximum Tax | Percent of Maximum Tax |
|---|-----------------------|------------------------------|---------------------------------|------------------------------|------------------------------|----------------------------------|------------------------|
| 1 | Residential Property | \$ 535.15 per unit | \$ 535.15 | 7,074 | \$ 3,785,651.10 | \$ 3,785,651.10 | 100% |
| 2 | Multi-Family Property | \$ 378.72 per unit | \$ 378.72 | 1,842 | \$ 697,602.24 | \$ 697,602.24 | 100% |
| Total Estimated CFD Special Tax Revenue ² | | | | 8,916 | \$ 4,483,253.34 | \$ 4,483,253.34 | |

(1) The Estimated Number of Units/Acres provided are based upon the Fiscal Year 2021/22 parcel classifications. These figures are preliminary and subject to change.

(2) Fiscal Year 2022/23 Estimated Revenue amounts are preliminary and subject to change. However, no parcel will be levied at a rate higher than the Maximum Special Tax rate specified.

* Please note figures may not total due to rounding.

EXHIBIT E

| City of Elk Grove | | | |
|--|------------------------|------------------------|--|
| 2022/23 Budget Worksheet Community Facilities District No. 2006-1 Maintenance Services Direct Levy Number 0019 | | | |
| Levy Components | 2021/22 | 2022/23 | |
| PUBLIC SERVICES | | | |
| Public Services | | | |
| Maintenance Services | \$ 1,737,989.00 | \$ 2,051,899.00 | |
| Operations | 177,917.00 | 169,766.00 | |
| Total Public Services | \$ 1,915,906.00 | \$ 2,221,665.00 | |
| ADMINISTRATION COSTS | | | |
| Administrative Expenses | | | |
| Agency Administration | \$ 7,716.00 | \$ 7,674.00 | |
| Total Agency Staff and Expenses | \$ 7,716.00 | \$ 7,674.00 | |
| County Auditor and Assessors Fees | \$ 1,787.08 | \$ 1,693.96 | |
| Consultant Administration Fees | 17,750.00 | 18,688.00 | |
| Consultant Expenses | 1,000.00 | 1,000.00 | |
| Registrar/Transfer/Paying Agent Fees | 225.00 | 236.00 | |
| Total Other Fees | \$ 20,762.08 | \$ 21,617.96 | |
| Total Administrative Expenses | \$ 28,478.08 | \$ 29,291.96 | |
| Total Public Services and Administrative Expenses | \$ 1,944,384.08 | \$ 2,250,956.96 | |
| ADJUSTMENTS APPLIED TO LEVY | | | |
| Reserve for Future Replacements | \$ - | \$ - | |
| Reserve Fund or Other Accounts (Contributions) | 133,323.39 | (69,352.96) | |
| Miscellaneous/Adjustment Credit | - | - | |
| TOTAL | \$ 133,323.39 | \$ (69,352.96) | |
| TOTAL CHARGE | | | |
| Total Charge | \$ 2,077,707.47 | \$ 2,181,604.00 | |
| Applied Charge | \$ 2,077,707.47 | \$ 2,181,604.00 | |
| Difference (due to rounding) | \$ - | \$ - | |

Table 1

Maximum Annual Special Taxes for Fiscal Year 2022/23

Single Family Property (Developed and Final Map Property)

Community Facilities District No. 2006-1 Maintenance Services

| Zone | Description | Maximum Special Tax Per Unit / Lot | FY 2022/23 Special Tax Per Unit / Lot | Number of Units/Lots ¹ | FY 2022/23 Estimated Revenue | FY 2022/23 Maximum Special Tax | Percent of Maximum Tax |
|--|------------------------|------------------------------------|---------------------------------------|-----------------------------------|------------------------------|--------------------------------|------------------------|
| 1 | Single Family Property | \$ 573.09 | \$ 573.09 | 1,532 | \$ 877,973.88 | \$ 877,973.88 | 100% |
| 2 | Single Family Property | \$ 636.77 | \$ 636.77 | 455 | \$ 289,730.35 | \$ 289,730.35 | 100% |
| 3 | Single Family Property | \$ 716.37 | \$ 716.37 | 43 | \$ 30,803.91 | \$ 30,803.91 | 100% |
| 4 | Single Family Property | \$ 795.97 | \$ 795.97 | 362 | \$ 288,141.14 | \$ 288,141.14 | 100% |
| 5 | Single Family Property | \$ 875.56 | \$ 875.56 | - | \$ - | \$ - | N/A |
| 6 | Single Family Property | \$ 955.16 | \$ 955.16 | - | \$ - | \$ - | N/A |
| 7 | Single Family Property | \$ 1,034.76 | \$ 1,034.76 | 238 | \$ 246,272.88 | \$ 246,272.88 | 100% |
| 8 | Single Family Property | \$ 1,114.36 | \$ 1,114.36 | - | \$ - | \$ - | N/A |
| 9 | Single Family Property | \$ 1,193.95 | \$ 1,193.95 | - | \$ - | \$ - | N/A |
| 10 | Single Family Property | \$ 1,273.55 | \$ 1,273.55 | - | \$ - | \$ - | N/A |
| 11 | Single Family Property | \$ 1,432.74 | \$ 1,432.74 | - | \$ - | \$ - | N/A |
| 12 | Single Family Property | \$ 1,591.94 | \$ 1,591.94 | - | \$ - | \$ - | N/A |
| 13 | Single Family Property | \$ 1,751.13 | \$ 1,751.13 | - | \$ - | \$ - | N/A |
| 14 | Single Family Property | \$ 1,910.33 | \$ 1,910.33 | - | \$ - | \$ - | N/A |
| 15 | Single Family Property | \$ 2,069.52 | \$ 2,069.52 | - | \$ - | \$ - | N/A |
| 16 | Single Family Property | \$ 2,228.72 | \$ 2,228.72 | - | \$ - | \$ - | N/A |
| 17 | Single Family Property | \$ 2,387.91 | \$ 2,387.91 | - | \$ - | \$ - | N/A |
| Total Estimated Special Tax Revenue - Single Family² | | | | 2,630 | \$ 1,732,922.16 | \$ 1,732,922.16 | |

(1) The Estimated Number of Units/Acres provided are based upon the Fiscal Year 2021/22 parcel classifications. These figures are preliminary and subject to change.

(2) Fiscal Year 2022/23 Estimated Revenue amounts are preliminary and subject to change. However, no parcel will be levied at a rate higher than the Maximum Special Tax rate specified.

* Please note figures may not total due to rounding.

Table 2
Maximum Annual Special Taxes for Fiscal Year 2022/23
Multi-Family Property (Developed)

Community Facilities District No. 2006-1 Maintenance Services

| Zone | Description | Maximum Special Tax Per Unit | FY 2022/23 Special Tax Per Unit / Lot | Number of Units/Lots ¹ | FY 2022/23 Estimated Revenue | FY 2022/23 Maximum Special Tax | Percent of Maximum Tax |
|--|-----------------------|------------------------------|---------------------------------------|-----------------------------------|------------------------------|--------------------------------|------------------------|
| 1 | Multi-Family Property | \$ 401.16 | \$ 401.16 | 730 | \$ 292,846.80 | \$ 292,846.80 | 100% |
| 2 | Multi-Family Property | \$ 445.74 | \$ 445.74 | - | \$ - | \$ - | N/A |
| 3 | Multi-Family Property | \$ 501.46 | \$ 501.46 | - | \$ - | \$ - | N/A |
| 4 | Multi-Family Property | \$ 557.18 | \$ 557.18 | - | \$ - | \$ - | N/A |
| 5 | Multi-Family Property | \$ 612.89 | \$ 612.89 | - | \$ - | \$ - | N/A |
| 6 | Multi-Family Property | \$ 668.61 | \$ 668.61 | - | \$ - | \$ - | N/A |
| 7 | Multi-Family Property | \$ 724.33 | \$ 724.33 | - | \$ - | \$ - | N/A |
| 8 | Multi-Family Property | \$ 780.05 | \$ 780.05 | - | \$ - | \$ - | N/A |
| 9 | Multi-Family Property | \$ 835.77 | \$ 835.77 | - | \$ - | \$ - | N/A |
| 10 | Multi-Family Property | \$ 891.48 | \$ 891.48 | - | \$ - | \$ - | N/A |
| 11 | Multi-Family Property | \$ 1,002.92 | \$ 1,002.92 | - | \$ - | \$ - | N/A |
| 12 | Multi-Family Property | \$ 1,114.36 | \$ 1,114.36 | - | \$ - | \$ - | N/A |
| 13 | Multi-Family Property | \$ 1,225.79 | \$ 1,225.79 | - | \$ - | \$ - | N/A |
| 14 | Multi-Family Property | \$ 1,337.23 | \$ 1,337.23 | - | \$ - | \$ - | N/A |
| 15 | Multi-Family Property | \$ 1,448.66 | \$ 1,448.66 | - | \$ - | \$ - | N/A |
| 16 | Multi-Family Property | \$ 1,560.10 | \$ 1,560.10 | - | \$ - | \$ - | N/A |
| 17 | Multi-Family Property | \$ 1,671.54 | \$ 1,671.54 | - | \$ - | \$ - | N/A |
| Total Estimated Special Tax Revenue - Multi-Family ² | | | | 730 | \$ 292,846.80 | \$ 292,846.80 | |

(1) The Estimated Number of Units/Acres provided are based upon the Fiscal Year 2021/22 parcel classifications. These figures are preliminary and subject to change.

(2) Fiscal Year 2022/23 Estimated Revenue amounts are preliminary and subject to change. However, no parcel will be levied at a rate higher than the Maximum Special Tax rate specified.

* Please note figures may not total due to rounding.

Table 3

**Maximum Annual Special Taxes for Fiscal Year 2022/23
Non-Residential Property (Developed and Final Map Property)
Community Facilities District No. 2006-1 Maintenance Services**

| Zone | Description | Maximum Special Tax Per Acre | FY 2022/23 Special Tax Per Acre | Number of Acres ¹ | FY 2022/23 Estimated Revenue | FY 2022/23 Maximum Special Tax | Percent of Maximum Tax |
|---|----------------------------|-------------------------------------|--|-------------------------------------|-------------------------------------|---------------------------------------|-------------------------------|
| 1 | Non - Residential Property | \$ 745.02 | \$ 745.02 | 205.48 | \$ 153,086.71 | \$ 153,086.71 | 100% |
| 2 | Non - Residential Property | \$ 827.81 | \$ 827.81 | 3.32 | \$ 2,748.33 | \$ 2,748.33 | 100% |
| 3 | Non - Residential Property | \$ 931.28 | \$ 931.28 | - | \$ - | \$ - | N/A |
| 4 | Non - Residential Property | \$ 1,034.76 | \$ 1,034.76 | - | \$ - | \$ - | N/A |
| 5 | Non - Residential Property | \$ 1,138.23 | \$ 1,138.23 | - | \$ - | \$ - | N/A |
| 6 | Non - Residential Property | \$ 1,241.71 | \$ 1,241.71 | - | \$ - | \$ - | N/A |
| 7 | Non - Residential Property | \$ 1,345.19 | \$ 1,345.19 | - | \$ - | \$ - | N/A |
| 8 | Non - Residential Property | \$ 1,448.66 | \$ 1,448.66 | - | \$ - | \$ - | N/A |
| 9 | Non - Residential Property | \$ 1,552.14 | \$ 1,552.14 | - | \$ - | \$ - | N/A |
| 10 | Non - Residential Property | \$ 1,655.62 | \$ 1,655.62 | - | \$ - | \$ - | N/A |
| 11 | Non - Residential Property | \$ 1,862.57 | \$ 1,862.57 | - | \$ - | \$ - | N/A |
| 12 | Non - Residential Property | \$ 2,069.52 | \$ 2,069.52 | - | \$ - | \$ - | N/A |
| 13 | Non - Residential Property | \$ 2,276.47 | \$ 2,276.47 | - | \$ - | \$ - | N/A |
| 14 | Non - Residential Property | \$ 2,483.43 | \$ 2,483.43 | - | \$ - | \$ - | N/A |
| 15 | Non - Residential Property | \$ 2,690.38 | \$ 2,690.38 | - | \$ - | \$ - | N/A |
| 16 | Non - Residential Property | \$ 2,897.33 | \$ 2,897.33 | - | \$ - | \$ - | N/A |
| 17 | Non - Residential Property | \$ 3,104.28 | \$ 3,104.28 | - | \$ - | \$ - | N/A |
| Total Estimated Special Tax Revenue - Non Residential ² | | | | 208.80 | \$ 155,835.04 | \$ 155,835.04 | |

| | | |
|---|------------------------|------------------------|
| Total Estimated Special Tax Revenue - CFD 2006-1 | \$ 2,181,604.00 | \$ 2,181,604.00 |
|---|------------------------|------------------------|

(1) The Estimated Number of Units/Acres provided are based upon the Fiscal Year 2021/22 parcel classifications. These figures are preliminary and subject to change.

(2) Fiscal Year 2022/23 Estimated Revenue amounts are preliminary and subject to change. However, no parcel will be levied at a rate higher than the Maximum Special Tax rate specified.

* Please note figures may not total due to rounding.

City of Elk Grove Maintenance Services Community Facilities District (CFD) 2006-1

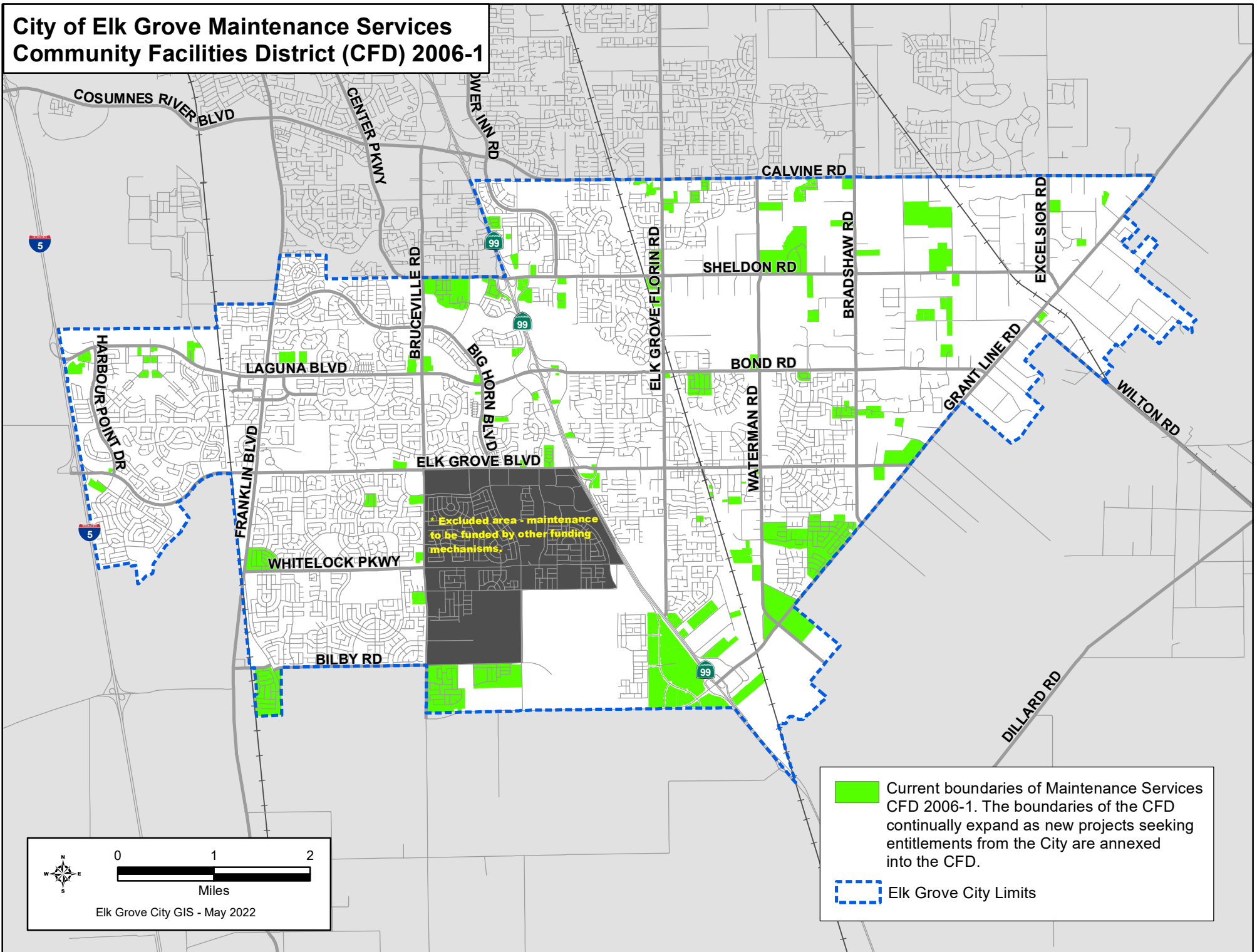


EXHIBIT F

| City of Elk Grove | | | | | | |
|---|----------------------|---------------------|----------------------|---------------------|----------------------|------------------------|
| Street Maintenance District No. 1 (Zones 1, 2, 3, 4, & 5) | | | | | | |
| Fiscal Year 2022/23 Budget | | | | | | |
| Direct Levy Number 0012 | | | | | | |
| Levy Components | Zone 1 | Zone 2 | Zone 3 | Zone 4 | Zone 5 | Totals |
| MAINTENANCE EXPENSES | | | | | | |
| Road Maintenance | \$ 58,978.00 | \$ 23,000.00 | \$ 26,000.00 | \$ 3,100.00 | \$ 70,971.00 | \$ 182,049.00 |
| Capital Projects & Contingencies | 474,352.00 | 9,933.00 | 243,023.00 | 7,986.00 | 335,789.00 | 1,071,083.00 |
| Total Maintenance Expenses | \$ 533,330.00 | \$ 32,933.00 | \$ 269,023.00 | \$ 11,086.00 | \$ 406,760.00 | \$ 1,253,132.00 |
| ADMINISTRATIVE EXPENSES | | | | | | |
| County Auditor and Assessor Fees | \$ 2,730.06 | \$ 254.37 | \$ 1,295.72 | \$ 195.85 | \$ 2,526.18 | \$ 7,002.18 |
| Administration Expenses | 11,000.00 | 2,315.00 | 7,000.00 | 2,500.00 | 9,000.00 | 31,815.00 |
| Other Costs | 4,000.00 | 84.00 | 240.00 | 100.00 | 1,000.00 | 5,424.00 |
| Total Other Administrative Fees and Expenses | \$ 17,730.06 | \$ 2,653.37 | \$ 8,535.72 | \$ 2,795.85 | \$ 12,526.18 | \$ 44,241.18 |
| Total Administrative Expenses | \$ 17,730.06 | \$ 2,653.37 | \$ 8,535.72 | \$ 2,795.85 | \$ 12,526.18 | \$ 44,241.18 |
| Replacement/Reserve Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL FUNDS REQUIRED - FISCAL YEAR 2022/23 | \$ 551,060.06 | \$ 35,586.37 | \$ 277,558.72 | \$ 13,881.85 | \$ 419,286.18 | \$ 1,297,373.18 |
| Reserve Replenishments/ (Contributions) | \$ 375,856.17 | \$ 34,954.73 | \$ 144,365.84 | \$ 53,632.26 | \$ 381,063.30 | \$ 989,872.30 |
| Other Funding Sources (I.E. Gas Tax, Measure A) | | | | | | |
| 2022/23 Amount to Levy | \$ 926,916.23 | \$ 70,541.10 | \$ 421,924.56 | \$ 67,514.11 | \$ 800,349.48 | \$ 2,287,245.48 |
| 2022/23 Maximum Assessment | \$ 926,916.23 | \$ 70,541.10 | \$ 421,924.56 | \$ 67,514.11 | \$ 800,349.48 | \$ 2,287,245.48 |

Table 1
Maximum Assessments for Developed Property for Fiscal Year 2022/23
Street Maintenance District No. 1 - Zone 1

| Description | EDU Factor | FY 2022/23 Maximum Rate Per Unit/Acre | FY 2022/23 Assessment Rate per Unit/Acre | Number of Units/Acres ¹ | FY 2022/23 Estimated Revenues | FY 2022/23 Maximum Assessments | Percent of Maximum Assessment |
|---|--------------------------|---|---|---------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------|
| Residential Single Family Detached | 1 EDU/Dwelling Unit | \$ 241.83 | \$ 221.70 | 4,029 | \$ 893,229.30 | \$ 893,229.30 | 92% |
| Residential Multi-Family | 0.7 EDU/Dwelling Unit | \$ 169.28 | \$ 155.19 | 154 | \$ 23,899.26 | \$ 23,899.26 | 92% |
| Residential Single Family Detached - Private Streets | 0.3979 EDU/Dwelling Unit | \$ 96.21 | \$ 88.20 | - | \$ - | \$ - | 92% |
| Residential Multi-Family - Private Streets | 0.2785 EDU/Dwelling Unit | \$ 67.35 | \$ 61.74 | - | \$ - | \$ - | 92% |
| Commercial | 15.6 EDU/Acre | \$ 3,772.65 | \$ 3,458.54 | 2.83 | \$ 9,787.67 | \$ 9,787.67 | 92% |
| Total Assessments for Zone 1 ² | | | | | \$ 926,916.23 | | |

(1) The Estimated Number of Units/Acres provided are based upon the Fiscal Year 2021/22 parcel classifications. These figures are preliminary and subject to change.

(2) Fiscal Year 2022/23 Estimated Revenue amounts are preliminary and subject to change. However, no parcel will be levied at a rate higher than the Maximum Special Tax rate specified.

* Please note figures may not total due to rounding.

Table 2
Maximum Assessments for Developed Property for Fiscal Year 2022/23
Street Maintenance District No. 1 - Zone 2

| Description | EDU Factor | FY 2022/23 Maximum Rate Per Unit/Acre | FY 2022/23 Assessment Rate per Unit/Acre | Number of Units/Acres ¹ | FY 2022/23 Estimated Revenues | FY 2022/23 Maximum Assessments | Percent of Maximum Assessment |
|---|--------------------------|---|---|---------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------|
| Residential Single Family Detached | 1 EDU/Dwelling Unit | \$ 201.98 | \$ 185.16 | 136 | \$ 25,181.76 | \$ 25,181.76 | 92% |
| Residential Multi-Family | 0.7 EDU/Dwelling Unit | \$ 141.37 | \$ 129.60 | 244 | \$ 31,622.40 | \$ 31,622.40 | 92% |
| Residential Single Family Detached - Private Streets | 0.2894 EDU/Dwelling Unit | \$ 58.45 | \$ 53.58 | 78 | \$ 4,179.24 | \$ 4,179.24 | 92% |
| Residential Multi-Family - Private Streets | 0.2025 EDU/Dwelling Unit | \$ 40.90 | \$ 37.49 | 255 | \$ 9,557.70 | \$ 9,557.70 | 92% |
| Commercial | 15.6 EDU/Acre | \$ 3,150.96 | \$ 2,888.61 | - | \$ - | \$ - | 92% |

| | |
|--|---------------------|
| Total Assessments for Zone 2 ² | \$ 70,541.10 |
|--|---------------------|

(1) The Estimated Number of Units/Acres provided are based upon the Fiscal Year 2021/22 parcel classifications. These figures are preliminary and subject to change.

(2) Fiscal Year 2022/23 Estimated Revenue amounts are preliminary and subject to change. However, no parcel will be levied at a rate higher than the Maximum Special Tax rate specified.

* Please note figures may not total due to rounding.

Table 3
Maximum Assessments for Developed Property for Fiscal Year 2022/23
Street Maintenance District No. 1 - Zone 3

| Description | EDU Factor | FY 2022/23 Maximum Rate Per Unit/Acre | FY 2022/23 Assessment Rate per Unit/Acre | Number of Units/Acres ¹ | FY 2022/23 Estimated Revenues | FY 2022/23 Maximum Assessments | Percent of Maximum Assessment |
|---|--------------------------|---|---|---------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------|
| Residential Single Family Detached | 1 EDU/Dwelling Unit | \$ 209.55 | \$ 192.10 | 1,672 | \$ 321,191.20 | \$ 321,191.20 | 92% |
| Residential Multi-Family | 0.7 EDU/Dwelling Unit | \$ 146.68 | \$ 134.47 | 711 | \$ 95,608.17 | \$ 95,608.17 | 92% |
| Residential Single Family Detached - Private Streets | 0.2522 EDU/Dwelling Unit | \$ 52.84 | \$ 48.44 | 7 | \$ 339.08 | \$ 339.08 | 92% |
| Residential Multi-Family - Private Streets | 0.1766 EDU/Dwelling Unit | \$ 37.00 | \$ 33.92 | 141 | \$ 4,786.11 | \$ 4,786.11 | 92% |
| Commercial | 15.6 EDU/Acre | \$ 3,268.98 | \$ 2,996.80 | - | \$ - | \$ - | 92% |
| Total Assessments for Zone 3 ² | | | | | \$ 421,924.56 | | |

(1) The Estimated Number of Units/Acres provided are based upon the Fiscal Year 2021/22 parcel classifications. These figures are preliminary and subject to change.

(2) Fiscal Year 2022/23 Estimated Revenue amounts are preliminary and subject to change. However, no parcel will be levied at a rate higher than the Maximum Special Tax rate specified.

* Please note figures may not total due to rounding.

Table 4
Maximum Assessments for Developed Property for Fiscal Year 2022/23
Street Maintenance District No. 1 - Zone 4

| Description | EDU Factor | FY 2022/23 Maximum Rate Per Unit/Acre | FY 2022/23 Assessment Rate per Unit/Acre | Number of Units/Acres ¹ | FY 2022/23 Estimated Revenues | FY 2022/23 Maximum Assessments | Percent of Maximum Assessment |
|--|--------------------------|---|---|---------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------|
| Residential Single Family Detached | 1 EDU/Dwelling Unit | \$ 191.64 | \$ 175.69 | 144 | \$ 25,299.36 | \$ 25,299.36 | 92% |
| Residential Multi-Family | 0.7 EDU/Dwelling Unit | \$ 134.15 | \$ 122.98 | 269 | \$ 33,081.62 | \$ 33,081.62 | 92% |
| Residential Single Family Detached - Private Streets | 0.3365 EDU/Dwelling Unit | \$ 64.49 | \$ 59.12 | 116 | \$ 6,857.92 | \$ 6,857.92 | 92% |
| Residential Multi-Family - Private Streets | 0.2356 EDU/Dwelling Unit | \$ 45.15 | \$ 41.39 | 55 | \$ 2,275.21 | \$ 2,275.21 | 92% |
| Commercial | 15.6 EDU/Acre | \$ 2,989.70 | \$ 2,740.77 | - | \$ - | \$ - | 92% |

| | |
|--|---------------------|
| Total Assessments for Zone 4 ² | \$ 67,514.11 |
|--|---------------------|

(1) The Estimated Number of Units/Acres provided are based upon the Fiscal Year 2021/22 parcel classifications. These figures are preliminary and subject to change.

(2) Fiscal Year 2022/23 Estimated Revenue amounts are preliminary and subject to change. However, no parcel will be levied at a rate higher than the Maximum Special Tax rate specified.

* Please note figures may not total due to rounding.

Table 5
Maximum Assessments for Developed Property for Fiscal Year 2022/23
Street Maintenance District No. 1 - Zone 5

| Description | EDU Factor | FY 2022/23 Maximum Rate Per Unit/Acre | FY 2022/23 Assessment Rate per Unit/Acre | Number of Units/Acres ¹ | FY 2022/23 Estimated Revenues | FY 2022/23 Maximum Assessments | Percent of Maximum Assessment |
|--|--------------------------|---|---|---------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------|
| Residential Single Family Detached | 1 EDU/Dwelling Unit | \$ 156.63 | \$ 143.59 | 3,240 | \$ 465,231.60 | \$ 465,231.60 | 92% |
| Residential Multi-Family | 0.7 EDU/Dwelling Unit | \$ 109.64 | \$ 100.51 | 384 | \$ 38,595.84 | \$ 38,595.84 | 92% |
| Residential Age Restricted | 0.3 EDU/Dwelling Unit | \$ 46.99 | \$ 43.07 | 906 | \$ 39,021.42 | \$ 39,021.42 | 92% |
| Residential Single Family Detached - Private Streets | 0.4353 EDU/Dwelling Unit | \$ 68.18 | \$ 62.50 | - | \$ - | \$ - | 92% |
| Residential Multi-Family - Private Streets | 0.3047 EDU/Dwelling Unit | \$ 47.72 | \$ 43.75 | 73 | \$ 3,193.75 | \$ 3,193.75 | 92% |
| Residential Age Restricted - Private Streets | 0.1306 EDU/Dwelling Unit | \$ 20.45 | \$ 18.75 | - | \$ - | \$ - | 92% |
| Commercial | 15.6 EDU/Acre | \$ 2,443.50 | \$ 2,240.05 | 110.21 | \$ 246,875.91 | \$ 246,875.91 | 92% |
| Industrial | 9.4 EDU/Acre | \$ 1,472.36 | \$ 1,349.77 | - | \$ - | \$ - | 92% |
| Office | 13.8 EDU/Acre | \$ 2,161.56 | \$ 1,981.59 | 3.75 | \$ 7,430.96 | \$ 7,430.96 | 92% |
| Church | 11.5 EDU/Acre | \$ 1,801.30 | \$ 1,651.32 | - | \$ - | \$ - | 92% |

| | |
|--|----------------------|
| Total Assessments for Zone 5 ² | \$ 800,349.48 |
|--|----------------------|

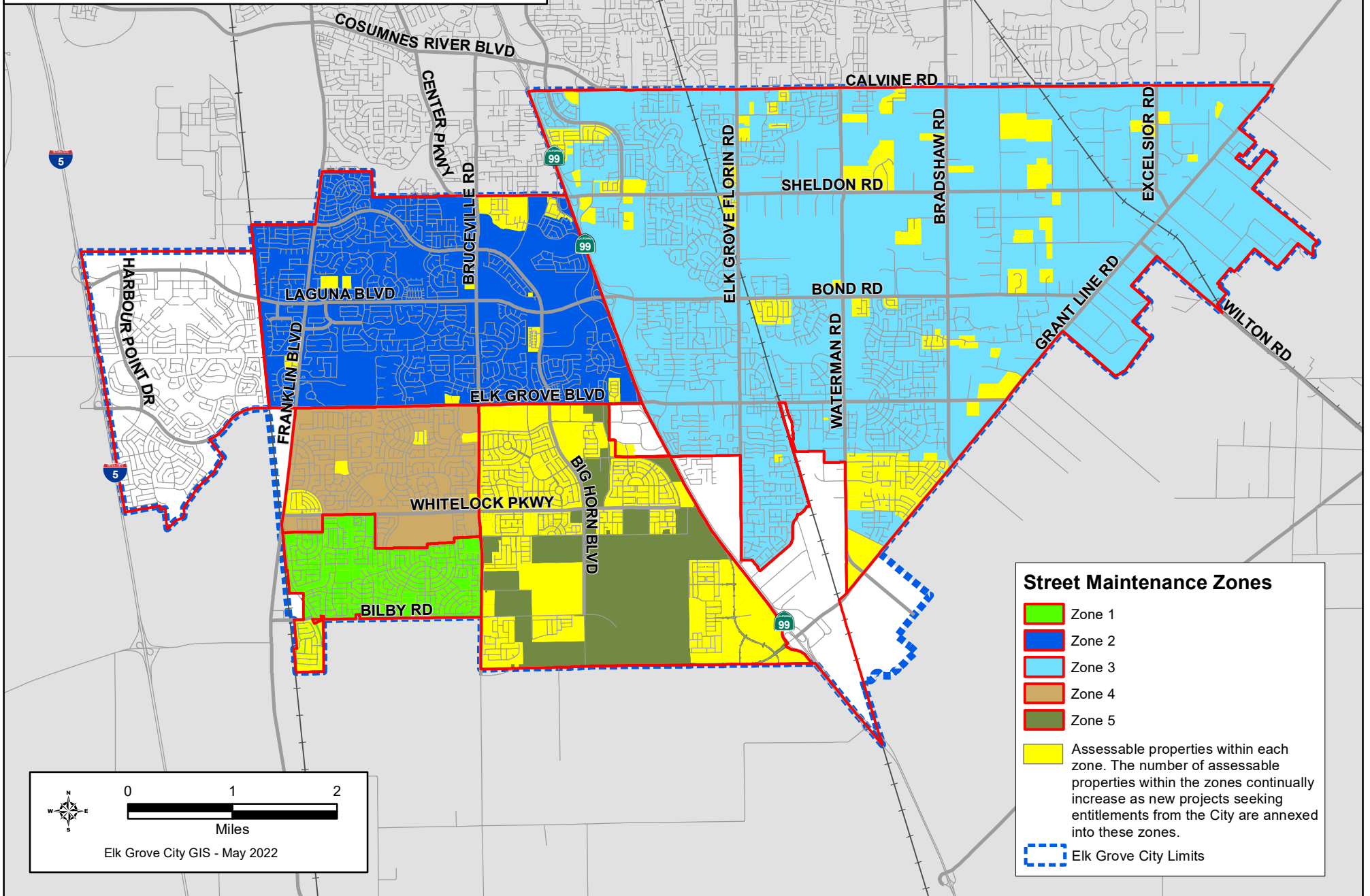
| | |
|--|------------------------|
| Total Assessments for Street Maintenance District No. 1 | \$ 2,287,245.48 |
|--|------------------------|

(1) The Estimated Number of Units/Acres provided are based upon the Fiscal Year 2021/22 parcel classifications. These figures are preliminary and subject to change.

(2) Fiscal Year 2022/23 Estimated Revenue amounts are preliminary and subject to change. However, no parcel will be levied at a rate higher than the Maximum Special Tax rate specified.

* Please note figures may not total due to rounding.

**City of Elk Grove
Street Maintenance District No. 1,
Zones 1 through Zone 5 Boundary Map and
Assessable Properties within Each Zone**



Street Maintenance Zones

- Zone 1
- Zone 2
- Zone 3
- Zone 4
- Zone 5
- Assessable properties within each zone. The number of assessable properties within the zones continually increase as new projects seeking entitlements from the City are annexed into these zones.
- Elk Grove City Limits

0 1 2
Miles
Elk Grove City GIS - May 2022

EXHIBIT G

| CITY OF ELK GROVE | | | |
|---|----------------------|----------------------|------------------------|
| Street Lighting Maintenance District No. 1 (Zones 1 & 2) | | | |
| Fiscal Year 2022/23 Budget | | | |
| Direct Levy Number 0016 | | | |
| Levy Components | Zone 1 | Zone 2 | Totals |
| MAINTENANCE EXPENSES | | | |
| Electrical Costs | \$ 270,000.00 | \$ 50,000.00 | \$ 320,000.00 |
| Maintenance Costs | 37,545.00 | 25,031.00 | 62,576.00 |
| Operations | 68,567.00 | 203,962.00 | 272,529.00 |
| Total Maintenance Expenses | \$ 376,112.00 | \$ 278,993.00 | \$ 655,105.00 |
| ADMINISTRATIVE EXPENSES | | | |
| County Auditor and Assessor Fees | \$ 22,231.56 | \$ 10,561.66 | \$ 32,793.22 |
| Consultant Administration expenses | 21,000.00 | 15,645.00 | 36,645.00 |
| Repayment of LED Streetlight Retrofit Loan | 393,973.09 | - | 393,973.09 |
| Registrar/Transfer/Paying Agent Fees | 1,116.00 | 231.00 | 1,347.00 |
| Total Other Admin Fees and Expenses | \$ 438,320.65 | \$ 26,437.66 | \$ 464,758.31 |
| TOTAL FUNDS REQUIRED FOR FY 2022/23 | \$ 814,432.65 | \$ 305,430.66 | \$ 1,119,863.31 |
| Reserve Fund Replenishment/(Contribution) | \$ 55,676.63 | \$ 150,961.36 | \$ 206,637.99 |
| Other Funding Sources (I.E. Gas Tax, Measure A) | | | |
| FY 2022/23 Preliminary Assessment | \$ 870,109.28 | \$ 456,392.02 | \$ 1,326,501.30 |
| FY 2022/23 Potential Maximum Assessment (1)(2) | \$ 870,109.28 | \$ 456,392.02 | \$ 1,326,501.30 |

(1) Total Annual Levy is reduced by the collection fee taken by the Sacramento County Auditor-Controller. The Sacramento County collection fee was provided by the County and is for Fiscal Year 2021/22.

(2) The figure provided for Parcels Levied is preliminary and based upon Fiscal Year 2021/22 information and additional information provided by the City.

Table 1
Maximum Assessment Rates by Land Use Category for Fiscal Year 2022/23
Street Light Maintenance District No. 1 - Zone 1

| Description | FY 2022/23 Maximum Assessment Rate Per Unit/Front Foot/Parcel | FY 2022/23 Assessment Rate per Unit/Front Foot/Parcel | Number of Units/Front Feet/Parcels ¹ | FY 2022/23 Estimated Revenues | FY 2022/23 Maximum Assessments | Percent of Maximum Assessment |
|---|---|---|---|-------------------------------|--------------------------------|-------------------------------|
| Street Light (Single Family Residential) | \$ 15.32 per Unit | \$ 15.32 | 42,957 | \$ 658,101.24 | \$ 658,101.24 | 100% |
| Street Light (Multi-family Residential & Non-Residential) | \$ 0.2519 per Front Foot | \$ 0.2519 | 345,012 | \$ 86,908.52 | \$ 86,908.52 | 100% |
| Safety Light (All Land Uses) | \$ 2.56 per Parcel | \$ 2.56 | 48,867 | \$ 125,099.52 | \$ 125,099.52 | 100% |
| Total Estimated Revenue for Zone 1 ² | | | | \$ 870,109.28 | | |

Table 2
Maximum Assessment Rates by Land Use Category for Fiscal Year 2022/23
Street Light Maintenance District No. 1 - Zone 2

| Description | FY 2022/23 Maximum Assessment Rate Per Unit/Front Foot/Parcel | FY 2022/23 Assessment Rate per Unit/Front Foot/Parcel | Number of Units/Front Feet/Parcels ¹ | FY 2022/23 Estimated Revenues | FY 2022/23 Maximum Assessments | Percent of Maximum Assessment |
|---|---|---|---|-------------------------------|--------------------------------|-------------------------------|
| Street Light (Single Family Residential) | \$ 40.31 per Unit | \$ 40.31 | 4,332 | \$ 174,622.92 | \$ 174,622.92 | 100% |
| Street Light (Multi-family Residential & Non-Residential) | \$ 0.80 per Front Foot | \$ 0.80 | 68,062 | \$ 54,449.60 | \$ 54,449.60 | 100% |
| Safety Light (All Land Uses) | \$ 46.87 per Parcel | \$ 46.87 | 4,850 | \$ 227,319.50 | \$ 227,319.50 | 100% |
| Total Estimated Revenue for Zone 2 ² | | | | \$ 456,392.02 | | |

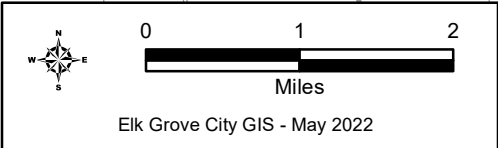
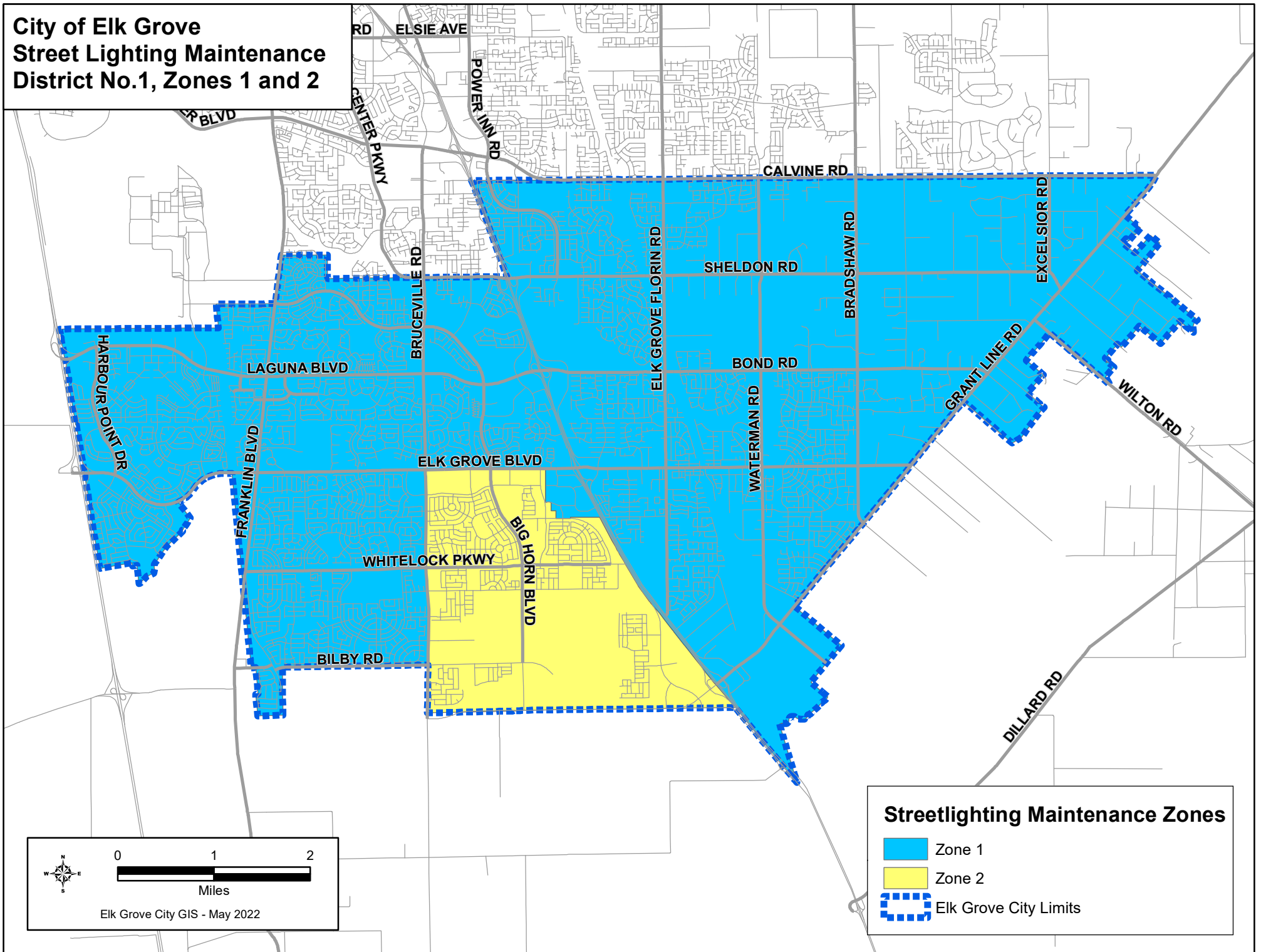
| | | | | | | |
|--|--|--|--|------------------------|--|--|
| Total Estimated Revenue for Street Light Maintenance District No. 1 | | | | \$ 1,326,501.30 | | |
|--|--|--|--|------------------------|--|--|

(1) The Estimated Number of Units/Acres provided are based upon the Fiscal Year 2021/22 parcel classifications. These figures are preliminary and subject to change.




(2) Fiscal Year 2022/23 Estimated Revenue amounts are preliminary and subject to change. However, no parcel will be levied at a rate higher than the Maximum Special Tax rate specified.

* Please note figures may not total due to rounding.

City of Elk Grove Street Lighting Maintenance District No.1, Zones 1 and 2



Streetlighting Maintenance Zones

-  Zone 1
-  Zone 2
-  Elk Grove City Limits

CERTIFICATION
ELK GROVE CITY COUNCIL RESOLUTION NO. 2022-129

STATE OF CALIFORNIA)
COUNTY OF SACRAMENTO) ss
CITY OF ELK GROVE)

I, Jason Lindgren, City Clerk of the City of Elk Grove, California, do hereby certify that the foregoing resolution was duly introduced, approved, and adopted by the City Council of the City of Elk Grove at a regular meeting of said Council held on May 25, 2022 by the following vote:

AYES: **COUNCILMEMBERS:** *Singh-Allen, Suen, Hume, Spease, Nguyen*

NOES: **COUNCILMEMBERS:** *None*

ABSTAIN: **COUNCILMEMBERS:** *None*

ABSENT: **COUNCILMEMBERS:** *None*



Jason Lindgren, City Clerk
City of Elk Grove, California