Written materials relating to an item on this agenda that are distributed to the legislative bodies within 72 hours before the item is to be considered at its regularly scheduled meeting will be made available for public inspection at the City Clerk's Office, 300 West Third Street 4th Floor and at the Oxnard main library, 251 South A Street during customary business hours. Agenda reports are also on the City of Oxnard web site at www.oxnard.gov.

CITY OF OXNARD CALIFORNIA

AGENDA
OXNARD CITY COUNCIL
FINANCE AND GOVERNANCE COMMITTEE
Council Chambers, 305 West Third Street
May 12, 2026
Regular Meeting - 5:00 to 6:30 PM

Zoom details to call-in for public comment during a meeting:

1. Dial Phone Number: (888) 475-4499
2. Enter Meeting ID: 867 8702 2526
3. Passcode: 862407

If you wish to speak during public comments or a particular item on the agenda, please sign-on by following the zoom call-in steps listed above. Once the presiding officer calls for public speakers, press *9 to raise your hand to inform the City Clerk you would like to speak during the public speaking section for that particular item on the agenda, while in the zoom waiting room. Press *6 when asked to unmute. Listen to the instructions provided virtually on the phone while on hold in the zoom waiting room. Please note that there is a slight time delay when viewing the meeting via television.

IN ACCORDANCE WITH ASSEMBLY BILL 2449, MEMBERS OF THE LEGISLATIVE BODY MAY MEET IN-PERSON OR REMOTELY. TO PARTICIPATE REMOTELY VISIT WWW.OXNARD.ORG.

To find out how you may provide public comment, please refer to the instructions below or at **www.https://www.oxnard.org/city-meetings/**.

The public may view the meeting from home on Spectrum channel 10, Frontier channel 35, or YouTube at Youtube.com/oxnardnews. Video recordings of the meeting are typically available online following the meeting at the City's website at www.oxnard.org/city-meetings.

*Please see the link for the Measure M pre-recorded presentation video for each item listed on this agenda.

YOU MAY PARTICIPATE IN THE MEETING IN THE FOLLOWING WAYS:

1. ATTEND THE MEETING AT THE LOCATION LISTED ABOVE: Submit a speaker card to the City Clerk.

2. EMAIL COMMENTS OR SIGN UP TO SPEAK REMOTELY BEFORE THE MEETING

    a. Submit a request to speak remotely by 3 p.m. on the day of the meeting by using the form available at **www.oxnard.org/citymeetings**.
    b. Submit an email to **cityclerk@oxnard.org** by 3 p.m. on the day of the meeting (indicate the agenda item number in the subject line). All email correspondence will be forwarded to the legislative body prior to the start of the meeting and made part of the legislative record.
    c. Contact the City Clerk's Office at (805) 385-7803 to submit your request.

3. PROVIDING PUBLIC COMMENTS REMOTELY DURING THE MEETING

    a. Follow Zoom details listed above.

In compliance with the Americans with Disabilities Act, if you require special assistance to participate in a meeting, please contact the City Clerk's Office at 385-7803. Notice at least 72 hours prior to the meeting will enable the City to reasonably arrange for your accessibility to the meeting.

Agenda Item Time Estimates include: (Minutes for Presentation + Council Discussion + Public Comment)

b. Public comments on agenda items will be taken following the announcement of the item. After the item is announced, members of the public may register or otherwise be recognized for the purpose of providing public comment.

Please review the Zoom instructions on the registration page to help ensure there are no technical difficulties during your comments and help you understand public comment procedures using Zoom. Detailed participation instructions can be found at www.oxnard.org/city-meetings.

In the event of a disruption which prevents a legislative body of the City of Oxnard from broadcasting a meeting using a call-in option or internet-based service option, or in the event of a disruption within the City's control which prevents members of the public from offering public comment using the call-in option or internet-based service option, the legislative body shall take no further action on items appearing on a meeting agenda until public access to the meeting via the call-in option or internet-based service option is restored. However, if any of the broadcast options are disrupted, but any of the other broadcast options is still available to the public, the legislative body may take further action on items appearing on a meeting agenda without waiting for the disrupted broadcast option(s) to be restored.

A. ROLL CALL, POSTING OF AGENDA, FLAG SALUTE

Consideration of Teleconference Participation pursuant to Assembly Bill 2449.

B. PUBLIC COMMENTS ON ITEMS NOT ON THE AGENDA AND NON-ACTION ITEMS

A person may address the legislative body only on matters not appearing on the agenda and within the subject matter jurisdiction of the legislative body, and on non-action items. Speaker requests shall be submitted as set forth on the first page of this agenda. Speakers are limited to three minutes. After 30 minutes, if all speakers have not had the opportunity to speak, the remaining speakers will be given an opportunity to speak prior to the adjournment of the meeting. The legislative body cannot enter into a detailed discussion or take action on any items presented during public comments at this time. Such items may only be referred to the City Manager for administrative action or scheduled on a subsequent agenda for discussion.

C. CONSENT AGENDA

1. City Clerk Department

SUBJECT: Approval of Minutes.

RECOMMENDATION: That the Finance and Governance Committee approve the regular meeting minutes for April 28, 2026.

Contact: Luly Lopez, (805) 385-7805

D. REPORTS

1. Finance Department

SUBJECT: 2025 Single Audit Report and FY 24-25 Annual Comprehensive Financial Report and Summary Presentation.

RECOMMENDATION: That the Finance and Governance Committee receive, and recommend that staff proceed to the full City Council with, the 2025 Single Audit Report, FY 24-25 Annual Comprehensive Financial Report (ACFR), Fiscal Year 2024-25 Warrants Register in the Form of that ACFR, and summary presentation from the City's external financial auditors, Macias Gini & O'Connell, LLP.

(Presentation will be live upon consultant's request).

Contact: Javier Chagoyen-Lazaro, (805) 200-5400

2. Finance Department

SUBJECT: Update on the Financial Corrective Action Plan (FCAP) for Closing Past Audit Findings.

RECOMMENDATION: That the Finance and Governance Committee receive an update on the Financial Corrective Action Plan (FCAP) for closing past audit findings and recommend staff forward the presentation to City Council.

Please click the following link to view the required Measure M pre-recorded presentation video: https://youtu.be/oHrEb3HXCOE
Contact: Javier Chagoyen-Lazaro, (805) 200-5400

3. Public Works Department
SUBJECT: Fiscal Year (FY) 2026-27 Resolution to Levy Assessments in Mandalay Beach Maintenance District.
RECOMMENDATION: That the Finance & Governance Committee recommend that the City Council, acting as the legislative body for the Mandalay Beach Maintenance District:

1. Hold a Public Hearing on June 1, 2026, to receive public testimony regarding the proposed Fiscal Year 2026-27 assessments for the Mandalay Beach Maintenance District; and
2. Adopt a resolution to levy the special tax assessment for Fiscal Year 2026-27 within the Mandalay Beach Maintenance District.

Please click the following link to view the required Measure M pre-recorded presentation video: https://youtu.be/GCgHid69D5k
Contact: Michael Wolfe, (805) 385-8055

4. Public Works Department
SUBJECT: Fiscal Year (FY) 2026-27 Landscape Maintenance Districts Initiation of Proceedings to Levy Assessments, Approval of a Consolidated Engineers Report, and Declaration of Intention to Levy Assessments.
RECOMMENDATION: That the Finance and Governance Committee recommend that the City Council, acting as the legislative body of the City of Oxnard Landscape Maintenance Districts (LMDs):

1. Adopt "A Resolution of the City Council of the City of Oxnard, California, initiating proceedings to levy assessments against real property for Fiscal Year 2026-27 in connection with the City's Landscape Maintenance Districts";
2. Adopt "A Resolution of the City Council of the City of Oxnard, California, approving a Consolidated Engineer's Report regarding assessments against real property for Fiscal Year 2026-27 in connection with the City's Landscape Maintenance Districts"; and
3. Adopt "A Resolution of the City Council of the City of Oxnard, California, declaring its intention to levy assessments against real property for Fiscal Year 2026-27 in connection with the City's Landscape Maintenance Districts" setting the Public Hearing for June 16, 2026.

Please click the following link to view the required Measure M pre-recorded presentation video: https://youtu.be/y0WBz477wOk
Contact: Michael Wolfe, (805) 385-8055

E. ITEMS FOR FUTURE AGENDAS

F. ADJOURNMENT

CITY OF OXNARD CALIFORNIA

FINANCE AND GOVERNANCE COMMITTEE
AGENDA REPORT

CONSENT AGENDA
AGENDA ITEM NO. C.1

DATE: May 12, 2026

TO: Finance & Governance Committee

FROM: Luly Lopez, City Clerk, (805) 385-7805, luly.lopez@oxnard.org

SUBJECT: Approval of Minutes.

RECOMMENDATION

That the Finance and Governance Committee approve the regular meeting minutes for April 28, 2026.

BACKGROUND

Approval of minutes.

STRATEGIC PRIORITIES

This agenda item is a routine operational item or does not relate to the five strategic priorities adopted by City Council on March 16, 2021.

FINANCIAL IMPACT

There is no financial impact.

Prepared by: Luly Lopez, City Clerk

ATTACHMENTS

1. Finance and Governance Committee minutes for April 28 2026

MINUTES
OXNARD CITY COUNCIL
FINANCE AND GOVERNANCE COMMITTEE
Regular Meeting
April 28, 2026

A. ROLL CALL, POSTING OF AGENDA, FLAG SALUTE

At 5:01 p.m., Chair Luis A. Mc Arthur called to order the regular meeting of the Oxnard City Council Finance and Governance Committee in the City Hall Council Chambers at 305 West Third Street, Oxnard, California. Committee Members Gabriela Rodriguez, Aaron Starr and Chair Luis A. Mc Arthur were present. The City Clerk stated that the agenda was posted on Tuesday, April 21, 2026 at the Library, City Hall kiosk, City Administrative Offices and on the website.

The meeting opened with the pledge of allegiance to the flag of the United States.

Staff members present were Alexander Nguyen, City Manager; Eric Sonstegard, Assistant City Manager; Stephen Fischer, City Attorney; Libertad Macias, Purchasing Manager; Michael Wolfe, Public Works Director; Jose Arreola, Fleet Services Manager and Lourdes A. López, City Clerk.

Consideration of Teleconference Participation pursuant to Assembly Bill 2449.

B. PUBLIC COMMENTS ON ITEMS NOT ON THE AGENDA AND NON-ACTION ITEMS

No public comments were received.

C. CONSENT AGENDA

1. City Clerk Department
SUBJECT: Approval of Minutes.
RECOMMENDATION: That the Finance and Governance Committee approve the regular meeting minutes for April 14, 2026.

No public comments were received.

It was moved by Member Starr, seconded by Member Rodriguez, to approve the Information/Consent item as presented. VOTE: Rodriguez, Starr and Mc Arthur voted in favor; the motion carried 3-0.

D. REPORTS

1. Finance Department
SUBJECT: Quarterly Sale and Disposal of Surplus City Property.
RECOMMENDATION: That the Finance and Governance Committee recommend that the City Council authorize the Purchasing Agent to dispose of 67 units of surplus property, including fleet vehicles and trailers, via public auction. In accordance with City Code Section 4-54(B), City Council authorization is required for the disposal of surplus items with an individual value exceeding $500.

The Public Works Director and Fleet Services Manager presented and were available to answer questions. Discussion ensued among Committee and staff. No public comments were received.

It was moved by Member Starr, seconded by Member Rodriguez, to approve the recommended action as presented. VOTE: Starr, Rodriguez and Mc Arthur voted in favor; the motion carried 3-0.

E. ITEMS FOR FUTURE AGENDAS

No requests were made.

F. ADJOURNMENT

There being no further business on the agenda, and without objection, Chair Mc Arthur adjourned the meeting at 5:11 p.m.

_____	_____
LOURDES A. LÓPEZ	LUIS A. MC ARTHUR
City Clerk	Chair

CITY OF OXNARD CALIFORNIA

FINANCE AND GOVERNANCE COMMITTEE AGENDA REPORT

REPORTS
AGENDA ITEM NO. D.1

DATE: May 12, 2026

TO: Finance & Governance Committee

FROM: Javier Chagoyen-Lazaro, Chief Financial Officer, (805) 200-5400, javier.chagoyenlazaro@oxnard.org

SUBJECT: 2025 Single Audit Report and FY 24-25 Annual Comprehensive Financial Report and Summary Presentation.

RECOMMENDATION

That the Finance and Governance Committee receive, and recommend that staff proceed to the full City Council with, the 2025 Single Audit Report, FY 24-25 Annual Comprehensive Financial Report (ACFR), Fiscal Year 2024-25 Warrants Register in the Form of that ACFR, and summary presentation from the City's external financial auditors, Macias Gini & O'Connell, LLP.

(Presentation will be live upon consultant's request).

BACKGROUND

The Single Audit is a rigorous, organization-wide audit of the City's grant-funded programs that expend $750,000 or more of Federal grants or assistance. The objective of the Single Audit is to provide assurance to the federal government as to the management and use of such funds by the City. The audit is performed by the City's independent auditor, Macias Gini & O'Connell, LLP (MGO), and the report is issued annually showing the City of Oxnard's expenditures of Federal awards.

The City of Oxnard's financial statements, or Annual Comprehensive Financial Report ("ACFR"), consist of the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of June 30, 2025, and the respective changes in financial position.

Macias Gini & O'Connell, LLP (MGO) will present its audit opinion of the City of Oxnard Single Audit Report and its audit opinion of the City of Oxnard's ACFR for fiscal year ending June 30, 2025.

The California Government Code sets forth procedures for audit and approval of payrolls and demands paid by warrants or checks. Government Code section 37208(c) provides that "budgeted payrolls and demands paid by warrants or checks may be presented to the legislative body for ratification and approval in the form of an audited comprehensive annual financial report." This is the procedure the City has followed for several years. The recommended action of ratifying and approving the annual ACFR addresses recent assertions that the City has not complied with the Government Code requirements.

The payments processed by the City Accounts Payable are uploaded monthly and made available to the public

through the City's transparency portal. The Account Payable transactions can be found in the following link:

City of Oxnard - Accounts Payable Transactions
https://stories.opengov.com/oxnardca/published/HFerhFlv8

DISCUSSION

An ACFR provides a great deal of information but some of it may not be understandable to non-experts. Stakeholders might not be "numbers people" but they still have a right to know about their local government's finances. The Governmental Accounting Standards Board (GASB) has offered a video series to walk elected officials, residents, business owners, and other stakeholders through the highlights of the ACFR. The goal of the 16-video series is to explain how information within the ACFR may be used. The episodes, which average 5 to 10 minutes in length, include a 3-part introduction to government financial reporting and 13 segments on key areas of the ACFR. The videos may be accessed on the City's website at: Annual Comprehensive Financial Report (ACFR) Training Series or on the GASB's website at: Video Series Walks Elected Officials through Government Financial Reports.

STRATEGIC PRIORITIES

This agenda item supports the Organizational Effectiveness strategy. The purpose of the Organizational Effectiveness strategy is to reinforce, stabilize, improve, and strengthen the organizational foundation of the City in order to build a modern, high-functioning City government that effectively and efficiently supports the operating departments in providing high-quality services and programs for our residents and businesses.

FINANCIAL IMPACT

There is no financial impact.

Prepared by: Beth Vo, Assistant Chief Financial Officer

ATTACHMENTS

1. City of Oxnard - Single Audit Reports - 6.30.2025
2. City of Oxnard - ACFR - 6.30.2025

CITY OF OXNARD, CALIFORNIA

SINGLE AUDIT REPORTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

mgo. | Certified Public Accountants

CITY OF OXNARD, CALIFORNIA
SINGLE AUDIT REPORTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

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mgo. | Certified Public Accountants

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit Of Financial Statements Performed in Accordance With *Government Auditing Standards*

City Council of the City of Oxnard
Oxnard, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Oxnard, California (City), as of and for the fiscal year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 4, 2026. Our report includes an emphasis of matter paragraph for the City's adoption of Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*. Our report includes a reference to other auditors who audited the financial statements of Oxnard Housing Authority, as described in our report on the City's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Macias Gini & O'Connell LLP

Los Angeles, California
May 4, 2026

Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required By the Uniform Guidance

The Honorable City Council of the City of Oxnard
Oxnard, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Oxnard, California's (City) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the fiscal year ended June 30, 2025. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Other Matter – Federal Expenditures Not Included in the Compliance Audit

The City's basic financial statements include the operations of the Oxnard Housing Authority, which expended $39,928,222 in federal awards which is not included in the City's schedule of expenditures of federal awards during the year ended June 30, 2025. Our compliance audit, described in the Opinion for Each Major Federal Program did not include the operations of the Oxnard Housing Authority, because the Oxnard Housing Authority engaged other auditors to perform an audit of compliance.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on

a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of and for the fiscal year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon, dated May 4, 2026, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects in relation to the basic financial statements as a whole.

Macias Gini & O'Connell LLP

Los Angeles, California
May 4, 2026

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

CITY OF OXNARD, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Federal Grantor/ Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Program Identification Number	Total Program Expenditures	Total Amount Provided to Subrecipients
U.S. Department of Agriculture				
Direct Program				
Urban Agriculture and Innovative Production Grants Program (UAIP)	10.935	NR243A750005G001	$ 23,769	$ -
Total U.S. Department of Agriculture			**23,769**	**-**
U.S. Department of Housing and Urban Development				
Direct Program				
Community Development Block Grant Cluster Entitlement/Special Purpose Grants				
Community Development Block Grants/Entitlement Grants	14.218	B-17-MC-06-0534	15,863	-
	14.218	B-19-MC-06-0534	101,072	-
	14.218	B-20-MW-06-0534	684,202	300,000
	14.218	B-22-MC-06-0534	162,577	162,577
	14.218	B-22-MC-06-0534	13,935	13,935
	14.218	B-23-MC-06-0534	(42,147)	-
	14.218	B-23-MC-06-0534	69,000	69,000
	14.218	B-23-MC-06-0534	795,834	795,834
	14.218	B-24-MC-06-0534	419,626	-
	14.218	B-24-MC-06-0534	29,450	-
	14.218	B-24-MC-06-0534	97,944	-
	14.218	B-24-MC-06-0534	29,447	-
	14.218	B-24-MC-06-0534	33,250	33,250
	14.218	B-24-MC-06-0534	14,350	14,350
	14.218	B-24-MC-06-0534	31,392	31,392
Total Community Development Block Grant Cluster Entitlement/Special Purpose Grants			2,455,795	1,420,338
Home Investment Partnership Program	14.239	M24-MC060526	296	-
	14.239	M22-MC060526	37,136	-
	14.239	M22-MC060526	12,747	12,747
	14.239	M22-MC060526	27,980	27,980
	14.239	M21-MP060526	6,153	-
Total Home Investment Partnership Program			84,312	40,727
Emergency Solutions Grant Program	14.231	E-23-MC-06-0534	111,820	96,229
	14.231	E-24-MC-06-0534	88,705	49,755
Total Emergency Solutions Grant Program			200,525	145,984
Total U.S. Department of Housing and Urban Development			**2,740,632**	**1,607,049**
U.S. Department of Homeland Security				
Passed through the County of Ventura				
Homeland Security Grant Program:				
FY22 - USAR	97.067	22-SHSP-OXF-5b	10,000	-
FY23 - USAR	97.067	23-SHSP-OX-7	1,550	-
FY23 - CERT	97.067	23-SHSP-OX-15	16	-
Total Homeland Security Grant Program			11,566	-
Pass through California Office of Emergency Services				
Hazard Mitigation Grant:				
Police Station Emergency Back Up Generator	97.039	HMGP #4353-195-49R	1,303	-
Direct Program				
Assistance to Firefighters Grant:				
FEMA - FY21 - TEMS Training	97.044	EMW-2021-FG-07031	49,445	-
FEMA - FY22 - Medic Grant	97.044	EMW-2022-FG-04821	114,541	-
FEMA - FY22 USAR Training	97.044	EMW-2022-FG-04892	68,566	-
FEMA - FY23 - USAR Training	97.044	EMW-2023-FG-09526	71,221	-
FEMA - Fire Prevention & Safety Grant FY23 -Smoke Detectors	97.044	EMW-2023-FP-00550	174,225	-
Pass through the County of Ventura				
Assistance to Firefighters Grant:				
FEMA - FY21 Thermal Imaging Cameras	97.044	EMW-2021-FG-02473	49,108	-
FEMA - FY23 - PPE	97.044	EMW-2023-FG-07436	222,061	-
Pass through City of Ventura				
Assistance to Firefighters Grant:				
FEMA - Grant FY22 - HAZMAT Training	97.044	EMW-2022-FG-03878	13,761	-
Total Assistance to Firefighters Grant			762,928	-
Direct Program				
Staffing for Adequate Fire and Emergency Response (SAFER)				
FEMA - FY20	97.083	EMW-2020-FF-01126	164,837	-
FEMA - FY21	97.083	EMW-2021-FF-01664	868,641	-
Total Staffing for Adequate Fire and Emergency Response (SAFER)			1,033,478	-
Total U.S. Department of Homeland Security			**1,809,275**	**-**

(Continued)

The accompanying notes are an integral part of this schedule.

CITY OF OXNARD, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

(Continued)

Federal Grantor/ Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Program Identification Number	Total Program Expenditures	Total Amount Provided to Subrecipients
U.S. Department of Justice				
Direct Program				
Equitable Sharing Program	16.922	CA0560400-NCIC Tracking #	55,400	-
Direct Program				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-01244-JAGX	49,314	30,727
	16.738	15PBJA-22-GG-02263-JAGX	88,569	59,930
	16.738	15PBJA-24-GG-05182-JAGX	35,268	-
Pass through Ventura County				
Edward Byrne Memorial Justice Assistance Grant Program				
FY22 Edward Byrne Justice Assistance Grant (JAG)	16.738	15PBJA-22-GG-02263-JAGX	178,489	-
Total Edward Byrne Memorial Justice Assistance Grant Program			351,640	90,657
Total U.S. Department of Justice			**407,040**	**90,657**
U.S. Department of Transportation				
Pass through the State of California Department of Transportation				
Highway Planning and Construction:				
Bicycle Facilities in Northeast Specific Plan	20.205	CML-086	149,890	-
Traffic Operations / Maintenance	20.205	CRALNI-109	1,080	-
Construction and Install Accessible Pedestrian Signals	20.205	CML-113	1,771	-
Road/Signal Emergency Vehicle Detection	20.205	CRALNI-108	849,785	-
Total Highway Planning and Construction Cluster			1,002,526	-
Pass through the State of California Office of Traffic Safety				
Highway Safety Cluster				
State and Community Highway Safety:				
OTS Selective Traffic Enforcement Program FY24	20.600	PT24139	25,948	-
OTS Selective Traffic Enforcement Program FY25	20.600	PT25200	79,871	-
Total Highway Safety Cluster			105,819	-
Pass through the State of California Office of Traffic Safety				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated:				
ABC - OTS Local Law Enforcement Grant	20.608	24OTS113	11,705	-
OTS Selective Traffic Enforcement Program FY24	20.608	PT24139	87,184	-
OTS Selective Traffic Enforcement Program FY25	20.608	PT25200	175,262	-
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated			274,151	-
Total U.S. Department of Transportation			**1,382,496**	**-**
Corporation of National and Community Service				
Direct Program				
AmeriCorps Seniors Retired and Senior Volunteer Program (RSVP):				
Retired and Senior Volunteer Program FY24-25	94.002	19SRPCA007	57,120	-
Total Corporation for National and Community Service			**57,120**	**-**
U.S. Department of Health and Human Services				
Pass through the County of Ventura Area Agency on Aging				
Aging Cluster:				
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	3500FY23-05	50	-
Total U.S. Department of Health and Human Services			**50**	**-**
U.S. Department of Treasury				
Direct Program				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	10,673,404	151,810
Total U.S. Department of Treasury			**10,673,404**	**151,810**
U.S. Environmental Protection Agency				
Direct Program				
Congressionally Mandated Projects:				
Oxnard Water Transmission Line Project - C2226	66.202	98T67101	63,935	-
Total U.S. Environmental Protection Agency			**63,935**	**-**
Total Direct			15,298,887	1,849,516
Total Pass Through			1,858,834	-
TOTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)			**$ 17,157,721**	**$ 1,849,516**

The accompanying notes are an integral part of this schedule.

CITY OF OXNARD, CALIFORNIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

NOTE 1 GENERAL

The accompanying Schedule of Expenditures of Federal Awards (Schedule) presents the activity of all federal award programs of the City of Oxnard, California (City). The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The City's reporting entity is defined in Note 1 in the notes to the City's basic financial statements.

NOTE 2 BASIS OF ACCOUNTING AND PRESENTATION

Expenditures reported in the accompanying Schedule are presented using the modified accrual basis of accounting for grants accounted for in the governmental fund types and the accrual basis of accounting for grants accounted for in the proprietary fund types, as described in Note 2 in the notes to the City's basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where applicable. It does not include the Federal award activity of Oxnard Housing Authority, a blended component unit of the City, which expended $39,928,222 in federal awards.

NOTE 3 INDIRECT COST RATE

The City has elected not to use the de minimis indirect cost rate allowed under the Uniform Guidance, which is ten (10) percent for awards issued prior to October 1, 2024 and fifteen (15) percent for awards issued on or after October 1, 2024.

NOTE4 RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Expenditures of federal awards are reported in the City's basic financial statements as expenditures in the governmental funds or as expenses/capital assets in the proprietary funds. Federal award expenditures agree or can be reconciled with the amounts reported in the City's basic financial statements.

NOTE 5 DIRECT AND PASS-THROUGH FEDERAL AWARDS

Federal awards may be granted directly to the City by a federal granting agency or may be granted to other government agencies which pass through federal awards to the City. The Schedule includes both of these types of federal award programs when related expenditures are incurred.

NOTE 5 FEDERALLY-FUNDED LOANS

The City administers loans, primarily forgivable loans, made from funds provided by the following Federal programs for the year ended June 30, 2025.

Federal Programs	Loans Outstanding at June 30, 2025
Community Development Block Grants (Assistance Listing #14.218)	$ 4,657,281
HOME Investment Partnership Program (Assistance Listing #14.239)	10,851,608

CITY OF OXNARD, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	No
Noncompliance material to the financial statements noted?	No

Federal Awards

Internal control over major federal programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	No
Type of auditor's report issued on compliance for the major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major federal programs:

Assistance Listing Number	Name of Federal Program or Cluster
20.608	Minimum Penalties for Repeat Offenders for Driving While Intoxicated
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000
Auditee qualified as a low-risk auditee?	Yes

SECTION II – FINANCIAL STATEMENT FINDING

No current year findings are reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No current year findings are reported.

CITY OF OXNARD, CALIFORNIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

FINANCIAL STATEMENTS FINDINGS

2020-001 – Information Technology (IT) General Controls
(Significant Deficiency**)**

Condition

As a result of the evaluation of the design and implementation of ITGCs and noted 12 findings, the auditors communicated such findings to the IT Department. Because those findings reveal vulnerabilities to, or otherwise increase the potential for an attack on, the information technology systems of the City, the details of the findings will not be published in this document. They will, however, be communicated to the City Council via a separate confidential written report.

Recommendation

The auditors' recommendations were communicated to the City Council via a separate confidential written report.

Current Status as of June 30, 2025

In progress as of June 30, 2025.

Current Year Management Response

The City's corrective action plan will be communicated to the City Council via a separate confidential written report.

FEDERAL AWARD FINDINGS

2024-001 – Program Income
(Significant Deficiency, Noncompliance)

Assistance Listing (AL) No. 14.218 - Community Development Block Grants/ Entitlements Grants

Condition

During the audit, it was noted that the City recorded $152,065 of the program income as deferred revenue rather than recognizing the full amount upon receiving the gross income earned and generated by CDBG loan activity.

Recommendation

The auditors recommended the City to implement a comprehensive program income tracking and reporting system that ensures compliance with federal regulations. The system should include detailed procedures for documenting income generated, ensuring the funds are allocated to the proper grant or project, and reporting the income accurately

in accordance with grant terms. Regular training should also be provided to staff responsible for grant management to ensure adherence to federal guidelines and the organization's internal controls.

Current Status as of June 30, 2025

Not implemented as of June 30, 2025.

Current Year Management Response

Corrective action planned implementation date of March 25, 2025, did not occur; however, the City completed its corrective action as of February 15, 2026. The City developed and finalized its new policies and procedures as of December 31, 2025, and implemented these policies and procedures as of February 15, 2026.

2024-002 – Late Filing of Reports
(Significant Deficiency, Noncompliance)

AL No. 14.218 - Community Development Block Grants/Entitlements Grants

Condition

The City failed to submit all of the Fiscal Year 2024 Cash on Hand Quarterly Reports within the required 30-day period following each reporting quarter until February 2025. The City did not submit subaward information for subrecipients receiving federal funds of $30,000 or more from the City to the FSRS until February 2025. These reports were due by the end of the month following the issuance of each subaward. Additionally, staff responsible for financial reporting were not adequately trained on the specific requirements for reporting under federal grants, which contributed to the late submission of the reports.

Recommendation

The auditors recommended that the City develop and implement policies and procedures for completeness and timely submission of reports. This may include:

1. Thoroughly review the reporting requirements each year for any possible updates, substitutions, or missing reports, and document the process, including the preparer and reviewer.

2. Prepare a listing of subaward agreements, including details such as the subrecipient, original and amended amounts, execution date (i.e., when it becomes legally binding), reporting date, name of the person who submitted the report, name of the person who reviewed the report, etc., for each program to identify and track the reporting of subaward information.

3. Staff responsible for financial reporting should receive specific training on federal reporting requirements to ensure accuracy and compliance.

Current Status as of June 30, 2025

Not implemented as of June 30, 2025.

Current Year Management Response

Corrective action planned implementation date of March 25, 2025, did not occur; however, the City partially completed its corrective action as of December 4, 2025. The City developed and finalized its new policies and procedures as of December 4, 2025. The City plans to complete the implementation of these policies and procedures by June 30, 2026. The delay in implementation is due to HUD's delay in the grant awards process due to the federal shutdown.

2024-003 – Late Filing of Reports (NC)
(Noncompliance)

AL No. 97.083 - Staffing for Adequate Fire & Emergency Response

Condition

The City submitted the Performance Progress Report for the period of January 2024 to June 2024 one day late, and the Federal Financial Report for the period of July 2023 to December 2023 three months late.

Recommendation

The auditors recommend the City to establish a contingency plan to address staff turnover, including cross-training key personnel and maintaining detailed documentation of financial reporting processes. The City should also implement a standardized handoff procedure to ensure that incoming staff are adequately trained and have access to the necessary resources to continue the reporting function without disruption.

Current Status as of June 30, 2025

Partially implemented as of June 30, 2025.

Current Year Management Response

Corrective action planned implementation date of June 25, 2025, did not fully occur; however, the City completed its corrective action as of October 1, 2025. The City completed staff training as of April 10, 2025, and completed the revisions to its procedures manual as of October 1, 2025.

2024-004 – Lack of Timesheet Approval (NC)
(Noncompliance)

AL No. 97.083 - Staffing for Adequate Fire & Emergency Response

Condition

During the audit, it was found that the City's time roster report approval process was not consistently followed. During the audit, four pay periods were selected for testing. In two of these periods, the time roster reports were not properly reviewed and approved by a battalion chief supervisor before submission for payroll processing. These time roster reports were automatically approved by the system to meet payroll processing deadlines, bypassing the required supervisory review.

Recommendation

The auditors recommended the City to strengthen its internal controls related to time roster report approval. Specifically, a formal time roster report approval process should be implemented that includes clear guidelines for timely approval by supervisors. The City should also establish a tracking system to ensure that time roster report is approved before submission for payroll processing. Regular training for staff and supervisors on the importance of accurate timekeeping and approval procedures should be conducted to reinforce compliance with federal grant requirements.

Current Status as of June 30, 2025

Not implemented as of June 30, 2025.

Current Year Management Response

Corrective action planned implementation date of June 30, 2025, did not occur; however, the City completed its corrective action as of October 30, 2025. The City implemented its review process as of October 2, 2025, and revised related policies and completed staff training as of October 31, 2025.

CITY OF OXNARD CALIFORNIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2025

CITY OF OXNARD, CALIFORNIA

Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2025

Prepared by the Finance Department

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INTRODUCTORY SECTION

Alexander Nguyen
City Manager

Office of the City Manager
300 West Third Street
Oxnard, CA 93030
(805) 285-7430
www.oxnard.gov

May 4, 2026

Honorable Mayor, Members of the City Council and Residents of Oxnard:

I am pleased to present the Annual Comprehensive Financial Report (ACFR) of the City of Oxnard, California, for the fiscal year ended June 30, 2025. The format and content of this ACFR complies with the principles and standards of accounting and financial reporting adopted by the Governmental Accounting Standards Board (GASB). The report contains information needed for readers to gain a reasonable understanding of the City's financial affairs.

INTRODUCTION

The accuracy of the City's financial statements and the completeness and fairness of their presentation are the responsibility of City management. The City strives for transparency and accountability to the public by maintaining a system of internal accounting controls designed to provide reasonable assurance that assets are safeguarded against loss or unauthorized use and the financial records can be relied upon to produce financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP). The concept of reasonable assurance recognizes that the cost of maintaining the system of internal accounting controls should not exceed the benefits likely to be derived.

The City's independent auditors, Macias Gini & O'Connell LLP, Certified Public Accountants, have issued an unmodified opinion on the City's financial statements for the fiscal year ended June 30, 2025. The independent auditor's report is located at the front of the Financial Section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor report and provides a narrative introduction, overview, and analysis to accompany the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

Fiscal Year 2024-25 HIGHLIGHTS

Building financial resiliency

During the FY 2025-26 budget cycle, the City of Oxnard designated $14.9 million as an economic recession protection fund reflecting prudent fiscal management and anticipating growing economic uncertainties that could impact the City in the near future.

Restoring infrastructures and services

The City maintains focus on infrastructure restoration addressing service gaps and deferred maintenance, ensuring that residents benefit from well-maintained facilities, safer streets and more reliable City services that enhance the quality of life across all neighborhoods.

Investments in street and alley restoration

The paving and restoration of Gonzales Road was completed in FY 2024-25, improving traffic conditions for residents and visitors of a critical artery within the City's transportation network. The City continues to make investments in street and alley restoration, focusing on repairing damaged pavements, reducing hazardous conditions, and improving transportation networks within residential and commercial areas.

Rice Avenue & Fifth Street/SR-34 Grade Separation

The City, in cooperation with Caltrans and the County of Ventura, began in March of 2025 the construction on a new six-lane bridge on Rice Avenue to grade-separate the Fifth Street/State Route 34 intersection and Union Pacific Railroad tracks. The project will include a bridge, connector road, two traffic signals, traffic signal improvements at Sturgis Road, Class II on-street bike lanes, sidewalks, and accessibility improvements. This project will enhance transportation safety and efficiency. This project is 100% funded through Caltrans grants.

CITY OF OXNARD PROFILE

The City of Oxnard is a full-service city located on the “Gold Coast” of California, approximately halfway between Los Angeles and Santa Barbara. It is the gateway to the Channel Islands National Park. Oxnard was founded in 1903 near the sugar beet processing facility owned by the Oxnard brothers. Henry T. Oxnard, the founder of Crystal Sugar, led the effort to incorporate the City. Shortly after incorporation, the City opened the Oxnard Library.

The adjacent Oxnard Plain is one of the most productive agricultural areas in the country. Since California supplies 90% of the nation's strawberries, and the U.S. is among the top producers worldwide, Ventura County ranks among the leading strawberry producing regions in the world, with a crop valued at $708. 7 million in 2024. Other high value crops produced nearby include avocados, lemons, Brussels sprouts, and artichokes, so Oxnard remains a leading agricultural and food center. The City is home to the West Coast operations of Procter and Gamble and Sysco.

The Port of Hueneme, the only navigable port between Los Angeles and San Francisco, and the Naval Base Ventura County have attracted defense and aerospace businesses that served as a foundation for Oxnard's aerospace, technology, and manufacturing sectors. Oxnard's harbor and beaches support a strong tourism industry in normal times. Both Oxnard and Ventura County appear to have recovered completely from the recession triggered in 2020 by the COVID-19 pandemic but the question now is whether another recession looms over the horizon.

Oxnard is the most populous of Ventura County's ten cities. The last US Census Bureau data available as of July 1, 2024 estimates a population above 200,000 residents, and approximately 75% of its residents consider themselves Hispanic or Latino. As with most of the country, Oxnard's housing cost is rising, but remains less expensive than the County average. Lower cost and available flat land near the Pacific coast have prompted major housing developments in recent years.

The City operates under a City Council-City Manager form of government. The Council is responsible for legislation & policy and approves the annual budget. The City Manager is responsible for the daily operations of the City. The City Council appoints the City Manager and City Attorney.

The City Council consists of the Mayor and six district-elected Councilmembers. The term of office is four years for all elected officials, with elections held every two years for three City Council seats at a time. The Mayor is elected at large during presidential election years. The City Treasurer is elected Citywide at the same time as the Mayor. The City Clerk, also elected citywide at the same time as the Mayor, manages the City Council and Committee meeting agenda process, official records, and elections.

Names and photographs of the Mayor, City Council members, City Treasurer and City Clerk, plus an organization chart with the names of appointed City officials as of June 30, 2025, are included at the back of the Introductory Section of the ACFR.

The City provides the following government and business-type services:

Government Activities	Business-Type Activities
Governance - including finance, human resources, risk management, information technology, City Attorney, City Treasurer, City Clerk and City Manager	**Water** - Planning, source and supply, treatment, distribution, and conservation, and administration and operation of the recycled water program
Police - including records, dispatch, patrol, investigations, traffic enforcement and animal safety	**Wastewater** - Collection, treatment of wastewater (sewer) and administration and operation of stormwater programs for drainage and surface runoff
Fire - including hazardous materials storage regulation and incident response, prevention, suppression, medical rescue, and emergency response	**Environmental Resources** - collection and disposal of solid waste and operation of recycling collection and marketing programs
Community Development - including land use/planning, building inspection, zoning, code enforcement, and successor agency obligations	**Housing Authority** - administration of Section 8 rental assistance program, affordable housing, and Community Development Block Grant administration
Public Works - including engineering and capital asset planning, streets and roads, rights of way, park and landscape maintenance, special districts administration and service management, facilities and fleet maintenance, and management of utility enterprise operations	**Golf Course** - operation and maintenance of the City's River Ridge golf course
Culture, Leisure, and Libraries - including recreation, after-school, youth employment, Performing Arts & Convention Center, and the library system	
Housing - including Mobile Home rent stabilization, grants management, homeless services, and rent control & tenant protection	

The City Council adopts an annual budget by resolution. The legal level of budgetary control is at fund level. The City Council also adopts annually by resolution financial management policies governing

the budget process and budget controls. Only the City Council can increase or decrease fund appropriations adopted in the annual budget resolution.

LONG-TERM ECONOMIC OUTLOOK

The largest employers in the City of Oxnard include Amazon, Haas Automation, the Oxnard School District and the Oxnard Union High School District, St. John's Regional Medical Center, and the City of Oxnard. Other major employers in and near the City include the Naval Base Ventura County, which employs over 16,000 people, the County of Ventura, which employs more than 8,000, household names such as Procter and Gamble, and agricultural beacons such as Boskovich Farms, Gill's Onions, and Mission Produce.

Four districts provide K-8 education to Oxnard residents; with the Oxnard Union High School District, they educate more than 40,000 students combined. Oxnard is also home to Oxnard College, which is part of the Ventura County Community College District and has an enrollment of approximately 7,500 students. In addition, many Oxnard students continue their postsecondary education at nearby universities such as California State University Channel Islands, University of California, Santa Barbara, California Lutheran University, and universities with satellite campuses in Oxnard such as National University and Azusa Pacific University.

The excellent climate we enjoy, coupled with our harbor, beaches, parks, and vibrant cultural events and festivals, make the City of Oxnard a top tourist destination and support many tourist serving businesses in normal circumstances. In addition, Oxnard's mix of agricultural, manufacturing, and retail sectors provide a strong and diverse economic base on which to build future economic activity. Businesses located in Oxnard are further strengthened by the steady increase in residential and commercial development throughout the City.

Oxnard's economic growth is driven by its diverse economic base, strategic location, and investments in key sectors. The City continues to support initiatives to foster economic development, attract investment, and enhance the quality of life for residents and businesses alike, such as continued development of Sakioka Business Park and residential and commercial construction in downtown Oxnard.

The City has embarked in a multiyear process to update its information systems through the implementation of a new Enterprise Resource Planning (ERP) system. Finance and Human Capital Management have been implemented while the City continues working on the implementation of Asset Management, Permitting & Licensing and Utility Billing to streamline operations, improve data visibility and accuracy, and enhance collaboration and communication among departments.

Despite Oxnard's strong and diverse revenue and tax base, the City and State continue to navigate growing economic uncertainties, due to volatility of state and federal legislation, local impact of federal policies related to tariffs, immigration enforcement, and federal spending reductions. These changes may lead to lower consumer spending, impacting key City revenue sources like sales tax.

FISCAL CONDITION

The City's voters have supported restoring service levels by approving 1.5% supplemental transactions and use tax on November 3, 2020, for the General Fund. The voter-approved tax rate became effective on April 1, 2021. The supplemental transactions and use tax, known as Measure E, generated $56.2 million in fiscal year 2023-24 and $57.8 million in Fiscal Year 2024-25, to support the restoration of pre-pandemic service levels. In 2008, the City's voters approved 20-year 0.5% supplemental transactions and use tax, known as Measure 0, that sunsets in March 2029. The Measure O supplemental transactions and use tax generated revenue of $18.8 million in fiscal year

2023-24 and $19.2 million in fiscal year 2024-25.

Fiscal year 2024-25 was the third full year of operations for the new Amazon fulfillment center with a significant source of new employment for the City. The Amazon center and the pandemic recovery has increased the commercial activity and has had a positive impact on the economic growth of the City. The City will continue to monitor the impact on future sales tax proceeds of potential changes in tax apportionment rules, as well as the opening of competing commercial business in neighboring communities.

Standard and Poor's Global Ratings (S&P) upgraded the City's issuer Credit Rating From "A+" to "AA-" on December 17, 2024. The report also revised its long-term underlying rating on the City's lease revenue bonds from "A" to "A+", the City's Gas Tax Bond from "AA-" to "AA", and assigned a "stable" outlook to all three. In July and August of 2025, S&P updated the Water and Wastewater funds credit rating to "A+" with "stable" outlook for both funds. The City issued Wastewater Refunding Revenue bonds in August of 2025.

In 2022, the City was sued by Moving Oxnard Forward to invalidate the approvals of lease revenue bonds and pension obligation bonds, restricting its ability to issue municipal bonds. This action limited the City's access to capital markets and prevented the City from securing funds that most American cities and counties rely on for major capital improvements. The Second District Court of Appeal upheld the City of Oxnard's authority to issue Pension Obligation Bonds (POB) and on October 7, 2024, the appellate court denied a petition for a rehearing, and in August of 2025, the litigation for the lease revenue bonds died at the California Superior Court.

As market conditions and interest rates evolve, the City will continue to evaluate opportunities to issue a POB only if and when it aligns with creating a sustainable debt repayment plan, producing savings for the general fund, and ultimately benefiting taxpayers.

In fiscal year 2024-25, the General Fund Group total fund balance increased by $14.3 million mostly due to the increase in sales tax revenue driven by the Amazon fulfillment center and the recovery of economic activity. Based on Council direction and approval, the improvement in fund balance may be directed to maintain the required level of operating reserve, support the execution of the much-needed capital improvement projects in the upcoming fiscal years, reduce long term debt, and to prepare the City to face the uncertainty that volatile federal policies impose on the local economy.

Final Comments

I wish to express my appreciation to the City Council, the staff members in the Finance Department and other departments, and Macias Gini & O'Connell's audit staff for assuring that the City's Annual Comprehensive Financial Report meets the highest standard of reporting and provides useful information about our City.

Respectfully submitted,

Alexander Nguyen
City Manager

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Oxnard
California

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morrill

Executive Director/CEO

Elected Officials as of June 30, 2025

Luis A. Mc Arthur
Mayor

Gabe Teran
Mayor Pro Tem, District 2

Bert Perello
Councilmember, District 1

Aaron Starr
Councilmember, District 3

Gabriela Rodríguez
Councilwoman, District 4

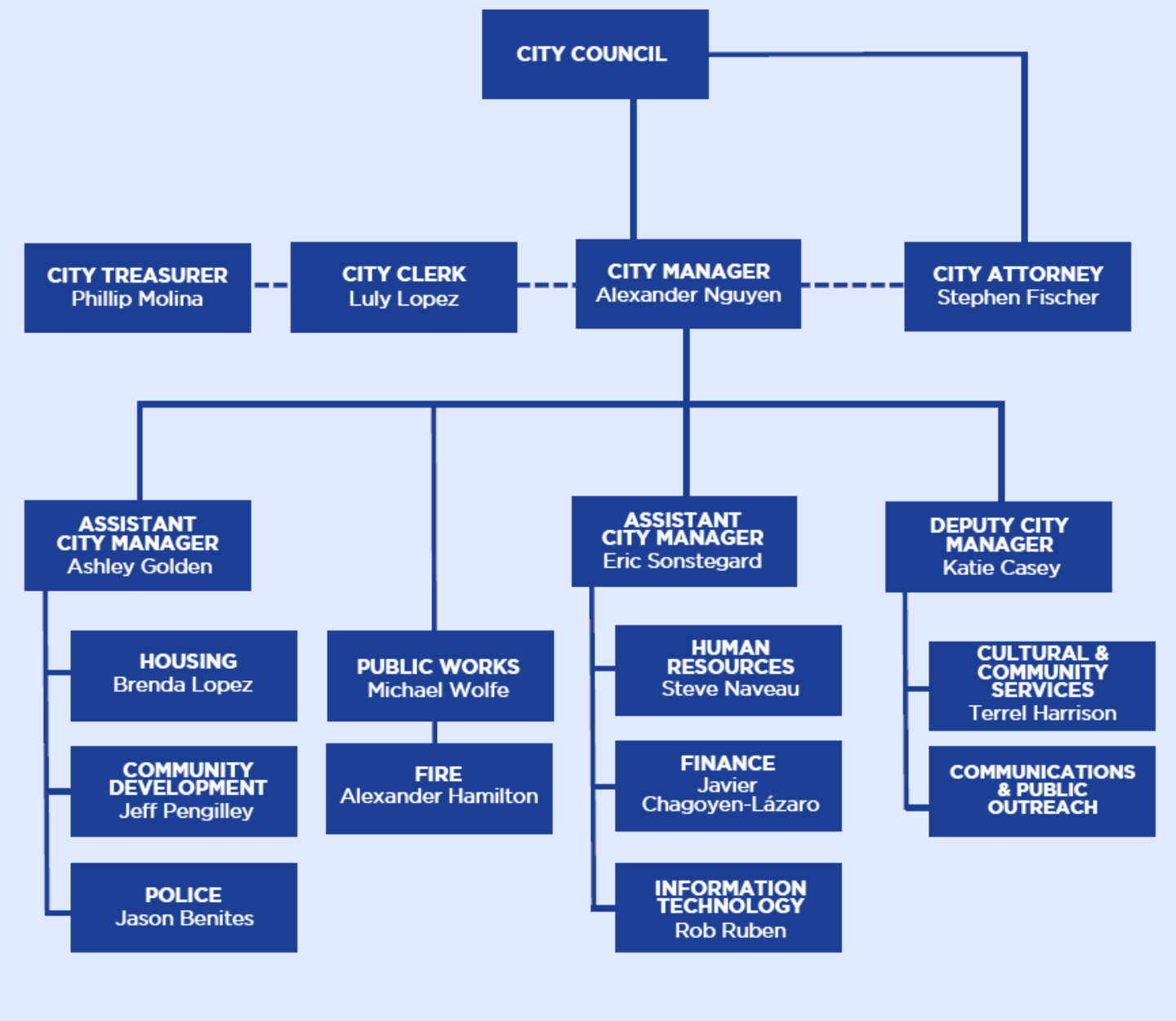
Gabriela Basua
Councilwoman, District 5

Michaela Perez
Councilwoman, District 6

Luly Lopez
City Clerk

Phillip Molina
City Treasurer

City of Oxnard
Citywide Organizational Chart



FINANCIAL SECTION

Independent Auditor's Report

Honorable Mayor and Members of the City Council
City of Oxnard, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Oxnard, California (City), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Oxnard Housing Authority, a blended component unit, which represent 6.6%, 8.0%, and 20.3%, respectively, of the business-type activities and 100.0% of the assets, revenues, and net position, respectively of the Oxnard Housing Authority major enterprise fund. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Oxnard Housing Authority, is based solely on the report of the other auditors.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note I.C. to the financial statements, effective July 1, 2024, the City adopted the provisions of Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information for the General Fund Group, Affordable Housing Fund, Development Fees Fund, State and Federal Grants Fund and Capital Improvement Fund, the schedules of changes in net pension liability and related ratios, the schedules of proportionate share of the net pension liability and related ratios, the schedules of plan contributions, and the schedule of changes in total OPEB liability and related ratios as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

The City's management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we will also issue our report dated May 4, 2026, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Macias Gini & O'Connell LLP

Los Angeles, California
May 4, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Oxnard (City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2025. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our Letter of Transmittal, which can be found on pages i-v of this report. Comparative data on the government-wide financial statements are only presented in the Management's Discussion and Analysis.

FINANCIAL HIGHLIGHTS

Government-Wide

- On June 30, 2025, the City's assets and deferred outflows exceeded liabilities and deferred inflows by $2.6 billion (net position). Of this amount, $2.3 billion is invested in capital assets, net of related debt, $187.0 million is restricted, and $42.7 million is unrestricted.

- The City's total net position increased $92.9 million (3.8 percent), during the fiscal year. Governmental activities net position increased by $59.1 million. Business-type activities increased by $33.8 million.

Fund Based

- At the close of fiscal year 2024-25, governmental funds reported a combined ending fund balance of $ 285.1 million, an increase of $22.5 million from the prior year. The ending fund balance is primarily identified as: $0.05 million non-spendable (0.02 percent), $124.4 million restricted (43.6 percent), $95.8 million committed (33.6 percent), $53.7 million assigned (18.8 percent), and $11.2 million unassigned (3.9 percent).

- At the close of the fiscal year, fund balance for the General Fund group of funds was $147.0 million consisting primarily of $0.04 million non-spendable (0.03 percent), $14.0 million restricted (9.5 percent), $68.1 million committed (46.3 percent), $53.7 million assigned (36.5 percent), and $11.2 million unassigned (7.6 percent).

- General Fund group revenues for the year were $274.7 million compared to FY24 of $265.4 million. The City's General Fund group revenues are comprised of a wide variety of sources. The two largest revenue sources are sales tax, which represent slightly more than half (51.3 percent), and property tax, which represent close to one-third (26.9 percent) of all General Fund group revenue, respectively. The General Fund sales tax revenues, including 1 percent Bradley Burns and 1.5 percent Measure E sales and use tax, is largely generated from three industry categories: 1) auto, fuel, and transportation, 2) general consumer goods, and 3) restaurants and hotels. Total revenues increased by $9.3 million or 3.5 percent from the prior year's revenue of $265.4 million. The City continues to experience increased sales tax revenues primarily driven by higher sales from the continued growth from Amazon warehouse distribution, higher consumer spending, and elevated inflation on consumer goods.

- General Fund group expenditures were $236.6 million. Total expenditures increased by $34.2 million or 16.9 percent higher compared to the prior year's expenditures of $202.5 million. The increases are primarily driven by a one-time $15 million pension contribution, higher wages along with less vacancies compared to FY24, higher overtime for fire station coverage,

increased in utilities, and increased maintenance and fixed charges relating to Liability Insurance, Fleet, and IT central support services.

- General Fund group net transfers increased by $0.8 million reaching $23.7 million compared to $22.9 million in the prior year. This increase is primarily due to a $4.1 million increase in contribution to the capital fund to cash-funded capital street resurfacing projects while offset by last year $3.3 million one-time transfer to restore the State Gas Tax Fund balance deficit.

- At the close of the fiscal year, the Water Fund Group net position was $156.2 million, an increase of $6.0 million over the prior fiscal year, primarily due to an increase in water rates and pass through of wholesale water purchase to customers and higher consumption resulting from eased of drought restrictions, partially offset mainly by higher rental and lease contractual expenses related to Enterprise, and higher operational supplies for fire hydrant replacement across the City.

- At the close of the fiscal year, the Wastewater Fund Group net position was $236.4 million, an increase of $17.2 million over the prior fiscal year. This is primarily attributed to $13.4 million of net revenues, $2 million transfer from grant fund to Wastewater Capital Fund for Oxnard Wastewater Treatment Plan (OWTP) Reliability Improvement, and $1.8 million from interest on investments exceeding spending, particularly due to timing of capital expenditures for multi-year capital improvement projects that will be carried over to the next fiscal year.

- At the close of the fiscal year, the Environmental Resources Fund Group net position was $20.4 million, an increase of $8.6 million from the prior year, mainly due to the implementation of new Solid Waste rates effective July 1, 2024.

- At the close of the fiscal year, the Golf Course Fund Group net position was $49.4 million, a decrease of $0.01 million from the prior year, primarily due to a combination of lower revenue and higher expenditures related to irrigation and repairs impacts. The irrigation related repairs resulted in less rounds played in FY25 and higher expenses compared to prior year 2024.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business financial statement. The focus of these statements is to report all financial resources and obligations of the City.

The statement of net position presents information on all of the City's assets and deferred outflows, and liabilities and deferred inflows, with the difference reported as net position. Generally, deferred inflows and outflows represent amounts related to differences in the timing of recognition of revenues and expenses compared to the timing of related financial resources. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, all of the fiscal year's revenues and expenses are taken into account regardless of when cash is received or paid. (Examples include earned but unused vacation leaves or taxes collected by other entities not yet remitted to the City.)

Government-wide financial statements distinguish City governmental activities, principally supported by taxes and intergovernmental revenues, from business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges. Governmental activities of the City include general government, public safety, public works, housing, community development, culture, leisure, and library services. Business-type activities of the City include water, wastewater, solid waste management, golf course, and the Oxnard Housing Authority component unit. The government-wide financial statements can be found on pages 27-28 of this report.

Fund financial statements

Fund financial statements are designed to report information about groupings of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. City funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. A reconciliation between governmental funds and governmental activities in the government-wide financial statements is provided for both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances.

The City maintains many individual governmental funds organized by their type (special revenues, debt service, and capital improvement funds). The City has five governmental fund groups classified as major funds requiring separate presentation in the basic financial statements: the General Fund, the Affordable Housing Fund, the Development Fees Fund, the State and Federal Grants Fund, and Capital Improvement Funds. The Capital Improvement Fund accounts for revenues and expenses related to major infrastructure projects such as equipment purchases and capital improvements. Data from the remaining governmental funds are combined into a single, aggregated presentation as nonmajor governmental funds. Individual fund data for each of the nonmajor governmental funds is provided in the form of combining statements shown on pages 150-153.

The City adopts an appropriated budget for its General Fund Group and special revenue funds, among others. Budgetary comparison schedules demonstrate compliance with this budget on pages 136-140, 146-147, and 154-161.

The basic governmental funds financial statements can be found on pages 30-37 of this report.

Proprietary funds are generally used to account for services for which the City charges fees to outside customers or internal departments of the City. Proprietary funds provide the same type of information as shown in the government-wide statements, only in more detail. The City maintains the following two types of proprietary funds:

- **Enterprise Funds** are used to report the same functions presented as business-type activities in the government-wide financial statements.

  The City uses enterprise funds to account for the operations of water, wastewater, environmental resources, the City's golf course, and the Oxnard Housing Authority component unit.

  The Oxnard Housing Authority is audited separately. Readers should contact the Authority at Housing Administrative Services, 435 South D Street, Oxnard, CA 93030, (805) 385-8041 for more information.

- **Internal service funds** are used to report activities that provide internal services for the City. The City uses internal service funds to account for its liability and workers' compensation self-insurance, utility customer billing, information technology services, and facilities and equipment maintenance (primarily fleet services). Because internal service funds predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements. The internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements found on pages 164-169.

The basic proprietary funds financial statements can be found on pages 38-47 of this report.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements, because the resources of those funds are not available to support the City's own programs.

The City is the trustee, or fiduciary, for an employee pension plan and the Community Development Commission (CDC) Successor Agency. The basic fiduciary funds financial statements can be found on pages 48-49 of this report.

Notes to basic financial statements

The notes provide additional information essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to basic financial statements can be found on pages 50-128 of this report. Notes providing additional detail about the CDC Successor Agency can be found on pages 124-128.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain Required Supplementary Information (RSI) concerning the City's progress in funding its obligation to provide pension and other postemployment benefits (OPEB) to its hourly and full-time employees, the Schedules of Changes in Net Pension and OPEB Liability and Related Ratios, and Schedule of Plan Contributions. Also included in RSI are the budgetary comparison schedules for the major governmental funds. RSI can be found on pages 129-140.

Combining statements for the General Fund Group, non-major governmental funds, internal service funds, and custodial funds are presented immediately following the RSI. Combining financial statements and schedules can be found on pages 141-172 of this report.

Statistical tables regarding fiscal trends, revenue capacity, debt capacity, demographic and economic information, and operating information can be found on pages 173-200 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

As noted earlier, net position may serve as a useful indicator of a government's financial position over time. City assets and deferred outflows of resources exceeded liabilities and deferred inflows by $2.6 billion at the close of the fiscal year 2024-25 as detailed below:

Statement of Net Position
June 30, 2025
(in thousands)

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Assets:						
Current Assets	$ 372,212	$ 348,686	$ 216,883	$ 197,251	$ 589,095	$ 545,937
Capital Assets	2,053,214	2,034,378	607,911	592,281	2,661,125	2,626,659
Other Assets	82,969	80,323	15,704	19,467	98,673	99,790
Total Assets	2,508,395	2,463,387	840,498	808,999	3,348,893	3,272,386
Deferred Outflows of Resources	120,535	118,437	20,873	26,242	141,408	144,679
Liabilities:						
Current Liabilities	97,100	101,869	42,062	41,636	139,162	143,505
Noncurrent Liabilities	452,845	456,518	311,047	320,530	763,892	777,048
Total Liabilities	549,945	558,387	353,109	362,166	903,054	920,553
Deferred Inflows of Resources	20,074	23,652	5,285	3,853	25,359	27,505
Net Position:						
Net Investment in Capital Assets	1,974,831	1,953,421	357,283	349,626	2,332,114	2,303,047
Restricted	124,431	111,742	62,595	63,582	187,027	175,324
Unrestricted	(40,351)	(65,378)	83,099	56,014	42,748	(9,364)
Total Net Position	$ 2,058,911	$ 1,999,785	$ 502,977	$ 469,222	$ 2,561,888	$ 2,469,007

The largest portion of the City's net position reflects its net investment of $2.3 billion in capital assets (land, buildings and improvements, equipment and machinery, vehicles, infrastructure, and construction in progress, net of accumulated depreciation), less related outstanding debt

used to acquire those assets. The City uses these capital assets to provide services to residents; consequently, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Another portion of the City's net position, $187.0 million, represents resources that are subject to external restrictions on their use. The remaining balance of unrestricted net position is $42.7 million.

Capital Assets

Investments in capital assets for governmental and business-type activities as of June 30, 2025, totaled $2.7 billion (net of accumulated depreciation and amortization). This investment in capital assets includes land, buildings and improvements, equipment and machinery, vehicles, infrastructure, and construction in progress. The total increase in capital assets for the fiscal year 2024-25 was $34.5 million, which represents $18.8 million or 0.93 percent increase from the prior year for governmental activities and $15.6 million or 2.64 percent increase in business-type activities. Additional information on the City's capital assets can be found on pages 78-80 in the notes to the financial statements. Capital assets are summarized below:

Capital Assets (net of accumulated depreciation and amortization)
June 30, 2025
(in thousands)

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Land	$ 1,392,253	$ 1,391,721	$ 47,481	$ 47,481	$ 1,439,734	$ 1,439,202
Buildings and Improvements	138,259	136,696	134,200	138,490	272,459	275,186
Equipment, Machinery and Vehicles	16,719	15,987	54,630	59,400	71,349	75,387
Intangible Assets	14,307	8,578	-	-	14,307	8,578
Intangible Right-to-Use Subscription Assets	2,053	2,511	300	15	2,353	2,526
Infrastructure	380,319	395,499	262,332	270,652	642,651	666,151
Construction in Progress	109,304	83,386	108,967	76,243	218,271	159,629
Totals	$ 2,053,214	$ 2,034,378	$ 607,910	$ 592,281	$ 2,661,124	$ 2,626,659

Major capital project activities during fiscal year 2024-25 included the following:

- Governmental activities construction in progress increased by $25.9 million. During the year, $46.3 million was added for ongoing projects, including Rice Avenue at 5th Street, Arterial Street Resurfacing, Citywide Alleyway Resurfacing, Safe Routes Safety Enhancements, Etting Road Bike and Pedestrian Facilities, Campus Park Activation, 4th Street Mobility Improvements, Neighborhood Street Resurfacing, Park Equipment Replacement, and the Traffic Signal Pre-Emption Program. These additions were partially offset by $20.3 million related to completed projects, including the Mandalay Bay Channel Islands Bridge, Edison Canal, Adaptive Traffic Signals, ERP Implementation Phase II, Fire Engine Replacement (Vehicles), and the Durley Park Concession Building Repair.

- Business-type activities construction in progress increased by $32.7 million, primarily due to continued progress on major capital projects, including the OWTP Reliability, OWTP Secondary Clarifier and related OWTP Improvement projects, Lift Stations Improvement project, the Automated Meter Infrastructure Replacement project, Blending Station No.1 Automatic Transfer Switch (ATS) and Panel Replacement project, Kamala Park Pipe Replacement project, Water System SCADA Improvement project, Oxnard Conduit Replacement and Rehabilitation project, and the Aquifer Storage and Recovery Completion project.

Long-Term Debt

At the end of fiscal year 2024-25 the City had total long-term debt outstanding of $339.9 million. This reflects a decrease of $8.3 million, or 9.1 percent, in governmental activities and an increase of $7.3 million, or 2.9 percent, in business-type activities.

The City's bonds are rated by S&P Global Ratings. As of June 30, 2025, the City's Issuer Credit Rating (ICR) was "AA-" with a stable outlook, and ratings of "A+" for General Fund Lease Revenue Bonds, "AA" for Gas Tax bonds, and "A" for both Water and Wastewater bonds. Subsequent to fiscal year-end, S&P upgraded the Water and Wastewater Fund ratings from "A" to "A+" in July and August 2025, respectively. This upgrade included the Wastewater Revenue Refunding Bonds, Series 2025, which received an "A+" rating.

Additional information on long-term debt can be found on pages 81-100 in the notes to the financial statements. Long-term debt is summarized below:

Outstanding Debt (net of discounts/premiums)
June 30, 2025
(in thousands)

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Lease Revenue Bonds	$ 50,683	$ 54,820	$ -	$ -	$ 50,683	$ 54,820
Revenue Bonds	15,924	16,731	227,725	240,400	243,649	257,131
Lease Purchase Agreements	15,579	18,306	6,039	8,020	21,618	26,326
Loans Payable	-	-	20,883	-	20,883	-
Notes Payable	-	24	1,282	482	1,282	506
Subscription Liabilities	1,591	2,235	259	12	1,850	2,247
Total	$ 83,777	$ 92,116	$ 256,188	$ 248,914	$ 339,965	$ 341,030

- Governmental activities' Long-Term Debt decreased $8.3 million mainly due to principal payments made during the year.
- Governmental activities' subscription liabilities decreased $0.6 million primarily due to the addition of new subscriptions for $1 million offset by $1.6 million of subscription payments made during the year.
- Business-type activities' long-term debt increased by $7.3 million, primarily due to $20.9 million in drawdowns on the Clean Water State Revolving Fund loan for the Oxnard Treatment Plant Rehabilitation Projects, $0.2 million for Oxnard Housing Authority (OHA) new subscription, $0.8 million for OHA notes payable, partially offset by $14.7 million in principal repayments.

Statement of Activities

The statement of activities shows how the City's net position changed during fiscal year 2024-25. These changes are explained in the governmental and business-type activities on the following pages. Provided below is a summary of changes in net position:

Statement of Activities
Fiscal Year Ended June 30, 2025
(in thousands)

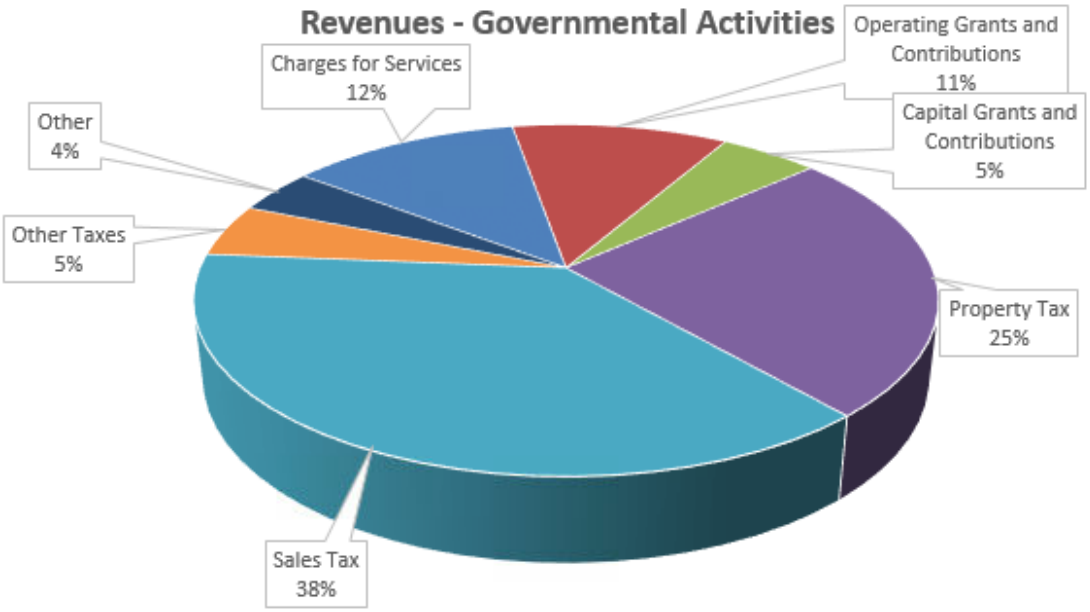
	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues:						
Program Revenues:						
Charges for Services	$ 44,561	$ 49,863	$ 188,647	$ 168,176	$ 233,208	$ 218,039
Operating Grants and Contributions	41,800	62,042	36,922	36,873	78,722	98,915
Capital Grants and Contributions	18,978	-	3,362	4,629	22,340	4,629
General Revenues:						
Taxes	252,244	241,919	-	-	252,244	241,919
Gain on disposition of assets	117	2	44	59	161	61
Investment income	15,238	14,250	10,482	10,242	25,719	24,492
Total Revenues	372,938	368,076	239,457	219,979	612,395	588,055
Expenses						
General Government	41,172	29,314	-	-	41,172	29,314
Public Safety	145,888	148,805	-	-	145,888	148,805
Public Works	70,397	67,394	-	-	70,397	67,394
Community Development	14,603	13,754	-	-	14,603	13,754
Culture, Leisure, and Libraries	24,733	21,287	-	-	24,733	21,287
Housing	11,414	13,771	-	-	11,414	13,771
Interest on Long-Term Debt	3,032	3,307	-	-	3,032	3,307
Water	-	-	65,948	60,545	65,948	60,545
Wastewater	-	-	33,883	38,547	33,883	38,547
Environmental Resources	-	-	54,705	57,877	54,705	57,877
Golf Course	-	-	7,209	6,789	7,209	6,789
Oxnard Housing Authority	-	-	46,532	41,397	46,532	41,397
Total Expenses	311,239	297,632	208,277	205,155	519,516	502,787
Change in Net Position Before Transfers	61,699	70,444	31,180	14,824	92,879	85,268
Transfers	(2,574)	(8,102)	2,574	8,102	-	-
Change in Net Position	59,125	62,342	33,754	22,926	92,879	85,268
Net Position, July 1	1,999,786	1,937,443	469,223	446,296	2,469,009	2,383,739
Net Position, June 30	$ 2,058,911	$ 1,999,785	$ 502,977	$ 469,222	$ 2,561,888	$ 2,469,007

Governmental activities increased the City's net position $59.1 million compared to the prior fiscal year's increase of $62.3 million. This is driven by a combination of higher revenues compared to expenses, partially offset by transfers to business-type activities. The key elements of the changes in net position were as follows:

General revenues increased $11.4 million, or 4.3 percent, mainly due to higher sales tax revenue driven by continued growth from the Amazon warehouse distribution, and overall inflation and slight increase of property tax based on growth in assessed valuation.

Program revenues decreased $6.6 million, or 2.0 percent, driven by a $5.3 million decrease in charges for services, primarily due to lower revenues from licenses, permits, and impact fees associated with new projects and construction compared to prior year's development activities. Additionally, grant revenues decreased by $1.3 million compared to prior year 2024.

The breakdown of governmental revenues by source is shown below:



Expenses increased by $13.6 million, reflecting higher spending across multiple departments, including General Government, Public Works, Cultural, Leisure, Community Development, while offset with decreases for Public Safety, Housing, and Transfers category. The changes are explained below:

- General Government expenses increased $11.9 million primarily due to City's Council authorization of one-time pension contribution of $15 million towards City's Unfunded Accrued Liability (UAL) which is partially offset by lower contractual and legal services.

- Public Works Department's expenses increased by $3 million, driven primarily by increases in salary and wages, contractual services, utility costs, and internal support service costs.

- Culture, leisure and library services expenses increased by $3.4 million primarily due to higher personnel costs driven by MOU negotiated increases in addition to fewer vacancies compared to the prior year, and an increase internal support service cost.

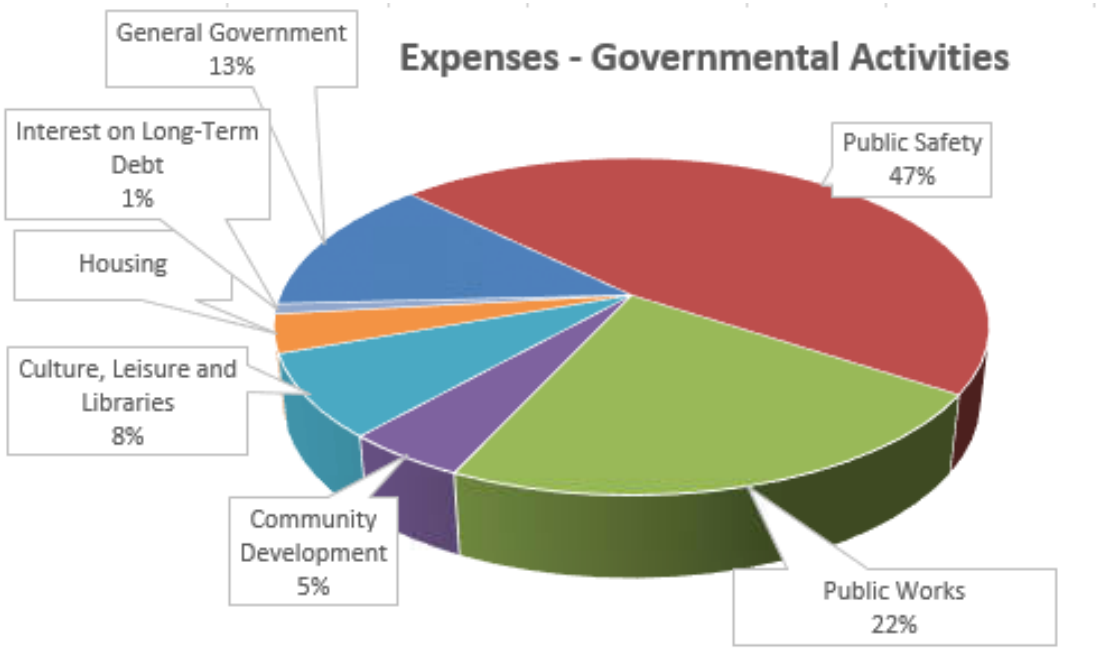
- Community Development expenses increased by $0.8 million primarily due to increase in MOU negotiated increases in salaries and benefits.

- Public safety expenses decreased by $2.9 million primarily attributed to year-end Government-Wide pension liability adjustment of $16.9 million, consisting of $18.3 million year-over-year decrease for Police and $1.4 million increase for Fire. This decrease was partially offset by $10.5 million increase in wages and benefits for Police and Fire, primarily due to lower vacancy compared to prior year and MOU contractual increases. The increase also included $2 million increase of Fire Station coverage and $0.6 million increase for Police overtime. Additionally, the internal support services costs increased by $3.5 million, mainly due to higher liability, workers' compensation, and information technology (IT) charges.

- Housing department expenses decreased by $2.4 million primarily due to lower grant activities compared to prior fiscal year. Comparatively, there was a one-time $3 million transfer to Oxnard Housing Authority for property purchase which occurred in prior fiscal year 2024.

- Reported on government-wide statements, Transfers represents nonreciprocal flows of assets between different funds or activities within the same primary government. It captures the transfer between funds related to funding such as capital projects, operational subsidy, or multi-year programs. The Net Transfers category decreased by $5.5 million from $8.1 million in prior fiscal year 2024 compared to $2.6 million in current fiscal year 2025. Compare to prior year 2024, this decrease represents less transfer from Grant Fund to Wastewater capital project OWTP.

The breakdown of governmental expenses by activity is shown below:



Business-type activities increased the City's net position by $33.8 million compared to the prior fiscal year's increase of $22.9 million. Key elements of net position changes from the prior fiscal year were as follows:

- **Water's** net position increased by $6.1 million, rising from $150.1 million to $156.2 million, compared to an increase of $4.5 million in the prior year. This increase is largely attributed to a net operating income of $9.2 million, resulting from operating revenues exceeding expenses largely driven by approved water rates effective July 1, 2024 and pass-through water purchases to customer and increase in water consumption. The increase of operating income was partially offset by $3.2 million in operating expenses largely from increases in water purchases, increases in internal support costs, and fire hydrants replacement.

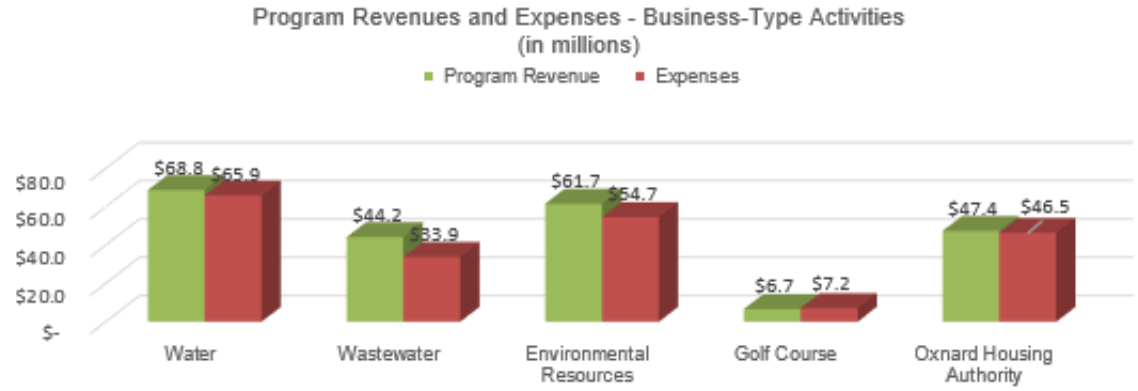
- **Wastewater's** net position increased by $17.2 million, from $219.2 million to $236.4 million, compared to an increase of $19.1 million in the prior year. This increase is due to a combination of net operating income of $13.4 million and the timing of capital expenditures for multi-year capital improvement projects, as multi-year projects continue and are carried over to the next fiscal year. Additionally, the increase in net position resulted from a $2.0 million transfer in from Grant Fund to support Wastewater OWTP Reliability Improvement capital project and $1.8 million in nonoperating income, primarily from interest earned on investments.

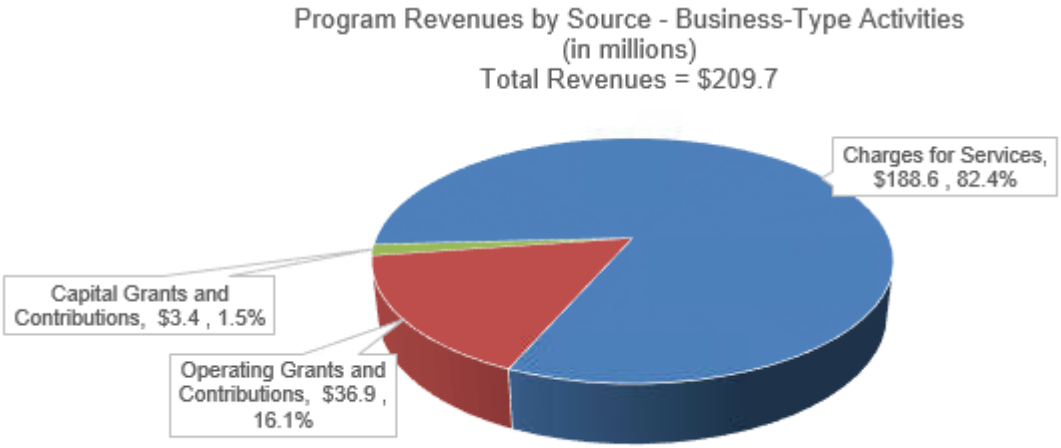
- **Environmental Resources'** net position increased by $8.6 million from $11.8 million to $20.4 million, compared to the prior year decrease of $9.2 million. The increase is primarily driven by the rate adjustment effective June 1, 2024, which reflected a 30% rate increase supported by the 2024 Cost of Services Study completed by the City's Public Works Department. The new rates and fees span a five-year financial plan for the Environmental Resources Enterprise Fund to ensure financial sufficiency, meet operations and maintenance costs, provide funding for capital replacement, and improve the financial health of the enterprise.

- The **Golf Course's** net position decreased $0.1 million, from $49.5 million to $49.4 million. This decrease is driven by a combination slightly lower revenue and higher expenditures related to irrigation and repairs impacts. The irrigation related damages resulting in less rounds played in FY25 compared to prior year 2024. Repair to irrigation damages and utility costs are primary drivers for higher expenses compared to prior fiscal year 2024.

- The **Oxnard Housing Authority's** net position increased $2.1 million, from $38.2 million to $40.3 million, compared to the prior fiscal year's increase of $7.3 million. Total expenses increased by $5.1 million, compared to the prior year. The increase was mainly attributable to higher housing assistance payments and the recognition of bad debt write-offs and contingency expenses during the year. These increases were partially offset by a significant decrease in pension liabilities, as well as reduced maintenance and operations costs.

A comparison of program revenues to total expenses for each of the business-type activities, as well as a breakdown of revenues by type, is provided in the next two graphs. For business-type activities, charges for services provide the largest share of revenues (82.4 percent), except for the Oxnard Housing Authority Fund, which is primarily funded with operating grants.





FUND FINANCIAL ANALYSIS

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

Governmental funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the close of fiscal year 2024-25, City governmental funds reported a combined ending fund balance of $285.1 million, an increase of $22.5 million during fiscal year 2024-25 when compared to the prior fiscal year fund balance of $262.6 million. This increase was primarily due to increase in fund balances for the General Fund Group by $14.3 million, Development Fee Fund by $0.8 million, Lost Public Sector Revenue Fund, which is included in Non-major Capital Fund, of $4.4 million, Road Maintenance and Rehabilitation Act (RMRA), which is included in Non-major State Gas Tax Fund of $1.9 million, and Public Safety Retirement Fund of $0.9 million. Fund balance consists of $0.05 million in non-spendable fund balance, $124.4 million in restricted fund balance, $95.8 million in committed fund balance, $53.7 million in assigned fund balance and $11.2 million in unassigned fund balance. Refer to pages 27-37 for more details on governmental funds.

Governmental Fund Balance Sheet Summary
(in thousands)

	GENERAL FUND GROUP		TOTAL GOVERNMENTAL FUNDS*	
	2025	2024	2025	2024
Assets	$ 169,132	$ 152,919	$ 413,465	$ 395,541
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 169,132	$ 152,919	$ 413,465	$ 395,541
Liabilities, Deferred Inflows and Fund Balance				
Liabilities	$ 19,415	$ 19,065	$ 63,393	$ 70,919
Deferred inflows of resources	2,689	1,172	64,941	62,003
Total Liabilities and Deferred Inflows	22,104	20,237	128,334	132,922
Fund Balances				
Nonspendable	38	40	46	48
Restricted	14,025	5,078	124,431	111,742
Committed	68,079	54,384	95,768	77,649
Assigned	53,692	57,267	53,692	57,267
Unassigned	11,194	15,913	11,194	15,913
Total Fund Balances	147,028	132,682	285,131	262,619
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	$ 169,132	$ 152,919	$ 413,465	$ 395,541

*see table on page 20 for all other governmental funds.

General Fund Group – Fund Balance Analysis

The General Fund Group's combined fund balance increased $14.3 million in fiscal year 2024-25, reaching $147.0 million, primarily driven by robust sales tax revenues from Amazon distribution center fueled by inflation and economic growth, along with an increase in property tax revenues. With the fund balance surplus, the City Council invested $20.0 million, a portion of the city's one-time surplus, as contributions towards the city's unfunded pension debt. The General Fund Group's fund balance consists of $0.04 million in non-spendable, $14.0 million in restricted fund balance, $37.2 million in funds committed to multi-year capital projects, $30.9 million committed to Measure O eligible services, $14.9 million assigned to economic protection, $38.8 million assigned to operating reserves, and $11.2 million as unassigned.

General Fund Group – Revenue and Expenditure Analysis

General Fund Group Revenues for fiscal year 2024-25 were $274.7 million, an increase of $9.2 million, or 3.5 percent, compared to the prior fiscal year.

Comparison of General Fund Group Revenues
(in thousands)

	Fiscal Year 2025	Fiscal Year 2024	Increase (Decrease) Compared to Prior Fiscal Year	% of Increase (Decrease) Over Prior Fiscal Year
Taxes				
Property Taxes	$ 73,786	$ 71,585	$ 2,201	3.1%
Sales Tax	140,840	134,508	6,332	4.7%
Transient Occupancy Tax	5,270	5,385	(115)	(2.1%)
Business License Tax	7,472	7,692	(220)	(2.9%)
Franchise Tax	3,610	4,849	(1,239)	(25.6%)
Other Taxes	1,530	534	996	186.5%
Licenses and Permits	4,628	5,522	(894)	(16.2%)
Intergovernmental	3,106	2,485	621	25.0%
Charges for Services	12,776	12,931	(155)	(1.2%)
Fines and Forfeitures	3,265	1,878	1,387	73.9%
Interest on Investments	8,713	8,884	(171)	(1.9%)
Special Assessments	437	409	28	6.8%
Miscellaneous	9,227	8,753	474	5.4%
Total	$ 274,660	$ 265,415	$ 9,245	3.5%

- Sales tax revenue increased by $6.3 million, or 4.7 percent, primarily driven by continued growth from Amazon warehouse distribution including a one-time retroactive adjustment of $2.7 million related to Amazon warehouse sales, higher consumer spending, and elevated inflation on consumer goods.

- Property tax revenue increased by $2.2 million, or 3.1 percent, primarily due to growth in assessed property valuation, including supplemental assessments, as well as an increase in residual distribution from the Successor Agency. Despite the moderate pace of inventory, the comparison between the FY2025 and FY2024 shows a positive price trend. Through early

2025, market continued to show steady appreciation of median house price in the city of Oxnard. Median housing price in Oxnard increased by 2.7% compared to FY24.

- Fines and forfeitures increased by $1.4 million, or 73.9 percent, primarily due to increased parking fines, false alarms fees, and interest and penalty related to delinquent supplemental taxes. This increase is offset by $1.2 million of decrease in franchise tax primarily due to lower costs of gas which previously seen a dramatic spike for SoCalGas payment from FY2022 to FY2024.

- Miscellaneous revenue rose by $0.5 million, mainly driven by increase in Mutual Aid reimbursements related to Wild Fire incidents.

General Fund Group Expenditures for fiscal year 2024-25 increased $34.2 million, or 16.9 percent, compared to the prior fiscal year.

	Fiscal Year 2025	Fiscal Year 2024	Increase (Decrease) Compared to Prior Fiscal Year	% of Increase (Decrease) Over Prior Fiscal Year
Current				
General Government	$ 37,797	$ 23,504	$ 14,293	60.8%
Public Safety	127,842	115,626	12,216	10.6%
Public Works	30,953	30,163	790	2.6%
Community Development	13,807	12,620	1,187	9.4%
Culture, Leisure and Libraries	17,142	14,756	2,386	16.2%
Housing	6,450	3,022	3,428	113.4%
Capital Outlay	615	715	(100)	(14.0%)
Debt Service				
Principal	1,612	1,581	31	2.0%
Interest and Fiscal Charges	409	476	(67)	(14.2%)
Total	$ 236,627	$ 202,463	$ 34,164	16.9%

- General government expenditures increased $14.3 million or 60.8 percent compared to the prior year. The increase is driven by a one-time Council's authorized investment of $15 million Additional Discretionary Payment (ADP) to CalPERS towards paying down long-term pension debt from fund balance surplus.

- Public safety expenditures increased $12.2 million, or 10.6 percent, primarily due to higher personnel costs for wages and benefits per the MOUs along with higher overtime/station coverage related to increase of regional fire incidents compared to FY24, and rising internal support costs, including IT support, liability insurance, facility, and fleet central support.

- Housing expenditures increased by $3.4 million, or 113.4 percent, primarily due to higher contractual services including increases for Mercy House, one-time Measure O funding for shelter acquisition, and one-time contribution to Oxnard Housing Authority Choice Neighborhoods Grant.

- Culture Community Services expenditures increased $2.4 million, or 16.2 percent, primarily due to higher personnel costs driven by MOU-related salary increases and fewer vacancies

compared to the prior year, as well as higher central support service costs, such as facilities, and IT support.

- Community Development expenditures increased by $1.2 million, or 9.4 percent, mainly due to increase in personnel costs from increased staffing, fewer vacancies, and salary increases related to MOU changes compared to the prior year.

- Public Works expenditures increased by $0.8 million, or 2.62 percent, primarily due to increase in utility costs for water services in the parks and increase in refuse disposal resulting from Environmental Resources (ER) rate adjustments.

Other Governmental Funds

Other Governmental Funds Balance Sheet Summary
(in thousands)

	AFFORDABLE HOUSING		DEVELOPMENT FEES		STATE AND FEDERAL GRANTS FUND		CAPITAL IMPROVEMENT FUND		OTHER GOVERNMENTAL		TOTAL	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
Assets	$ 36,390	$37,362	$ 83,081	$82,075	$ 42,960	$ 54,159	$ 12,533	$7,135	$69,369	$ 61,892	$244,333	$242,623
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 36,390	$37,362	$ 83,081	$82,075	$ 42,960	$ 54,159	$ 12,533	$7,135	$69,369	$ 61,892	$244,333	$242,623
Liabilities, Deferred Inflows and Fund Balance												
Liabilities	$ 6	$ 11	$ 4,343	$ 5,037	$ 25,422	$ 37,590	$ 11,425	$6,027	$ 2,781	$ 3,189	$ 43,977	$ 51,854
Deferred inflows of resources	33,434	33,563	12,086	11,233	16,601	15,826	-	-	132	209	62,253	60,831
Total Liabilities and Deferred Inflows	33,440	33,574	16,429	16,270	42,023	53,416	11,425	6,027	2,913	3,398	106,230	112,685
Fund Balances												
Nonspendable	-	-	-	-	-	-	-	-	7	8	7	8
Restricted	2,950	3,788	66,652	65,805	937	743	-	-	39,867	58,486	110,406	128,822
Committed	-	-	-	-	-	-	1,108	1,108	26,582	-	27,690	1,108
Total Fund Balances	2,950	3,788	66,652	65,805	937	743	1,108	1,108	66,456	58,494	138,103	129,938
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	$ 36,390	$37,362	$ 83,081	$82,075	$ 42,960	$ 54,159	$ 12,533	$7,135	$69,369	$ 61,892	$244,333	$242,623

Affordable Housing

The Affordable Housing Fund balance decreased by $0.8 million compared to the prior year, primarily due to the affordable housing development loan draw-down for Casa De Carmen (2nd & B street).

Development Fees Fund

The Development Fees Fund accounts for development fees that the City collects on new development projects to provide resources for related projects such as parks, storm drain facilities, traffic improvement, utility undergrounding, and community development. The Development Fees Fund balance increased by $0.8 million, compared to the prior year. The increase of fund balance is a net result of operating activities whereby revenues exceed expenditures during the fiscal year. Although development impact fees revenue decreased in FY2025 due to fewer completed developments compared to FY2024, revenues still exceeded expenditures. FY2025 main projects funded by development impact fees included Safe Routes Safety Enhancement Project and Etting Road Bike and Pedestrian Facility Project.

State and Federal Grants Fund

The State and Federal Grants Fund balance increased during the current year by approximately $0.2 million due to revenue exceeding expenditures related to Asset Seizure programs.

Capital Improvement Fund

The Capital Improvement Fund captures all capital-related projects for governmental funds. In fiscal year 2024-25, Capital Improvement Fund expenditures totaled $45.0 million, reflecting a $10.0 million increase compared to prior year's expenditures of $35.0 million. The majority of FY25 expenditures related to Capital Improvement Fund includes $10.5 million for Rice Avenue at 5th Street Grading, $8.8 million for arterial street resurfacing, $5.0 million for citywide alleyway and neighborhood resurfacing, $3.8 million for Safe Route Safety Enhancement, $3.2 million for ERP implementation, $1.1 million for Park Equipment Repair / Replacement, $1.8 million for Etting Road Bike & Pedestrian, $0.7 million for Durley Park Concession expansion and repairs, $0.7 million for Police Radio and Communication Upgrades, $0.5 million for Stormwater Catch Basins, and $0.4 million for Public Restrooms Improvements.

Nonmajor Governmental Funds

The Nonmajor Governmental Fund balance increased by approximately $7.9 million during the year. The increases of fund balances are a net result of operating activities whereby revenues exceed expenditures during the fiscal year compared to prior year. This includes $4.4 million net operating activities for Lost Public Sector Revenue, $1.9 million net operating activities for Roadway Maintenance and Rehabilitation Program, and $0.9 million for Public Safety Retirement Fund.

Proprietary Funds

The City's proprietary funds financial statements provide the same type of information found in the government-wide financial statements for business-type activities with greater detail.

Details on the net positions for the Water, Wastewater, Environmental Resources, and Oxnard Housing Authority funds are provided below:

City of Oxnard
Proprietary Funds
June 30, 2025
(in thousands)

	Net Position	Current Change in Net Position
Water	$ 156,220	$ 6,103
Wastewater	236,448	17,212
Environmental Resources	20,383	8,599
Golf Course	49,358	(141)
Oxnard Housing Authority	40,252	2,072
Totals	$ 502,661	$ 33,845

Please refer to the business-type activities discussion on page 15 for analysis of the changes in these funds. Proprietary financial statements can be found on pages 38-47.

BUDGETARY HIGHLIGHTS

General Fund Group

The General Fund Group budget and actual report can be found on page 136. The $46.2 million difference in the General Fund Group net change in fund balance between the original and final budget is the result of City Council-approved budget adjustments. Major differences are highlighted below:

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Taxes				
Property Taxes	$ 72,515	$ 72,937	$73,786	$ 849
Sales Tax	132,884	131,799	140,840	9,041
Transient Occupancy Tax	5,810	5,735	5,270	(465)
Business License Tax	6,970	6,970	7,472	502
Franchise Tax	4,768	4,768	3,610	(1,158)
Other Taxes	1,100	1,500	1,530	30
Licenses and Permits	4,589	4,703	4,628	(75)
Intergovernmental	2,566	2,729	3,106	377
Charges for Services	12,604	14,192	12,776	(1,416)
Fines and Forfeitures	2,728	2,766	3,265	499
Investment income	3,283	2,968	8,713	5,745
Special Assessments	342	342	437	95
Miscellaneous	3,895	6,008	9,227	3,219
Total Revenues	254,054	257,417	274,660	17,243
Expenditures				
Current				
General Government	47,363	48,312	37,797	(10,515)
Public Safety	122,450	127,070	127,842	772
Public Works	33,816	35,494	30,953	(4,541)
Community Development	15,050	16,806	13,807	(2,999)
Culture, Leisure and Library Services	17,768	17,618	17,142	(476)
Housing	4,661	6,430	6,450	20
Capital Outlay	140	1,346	615	(732)
Debt Service				
Principal	955	955	1,612	657
Interest and Fiscal Charges	391	391	409	18
Total Expenditures	242,594	254,422	236,627	(17,795)
Excess of Revenues Over/(Under) Expenditures	11,460	2,995	38,033	35,038
Other Financing Sources/(Uses)				
Inception of subscription liabilities	-	-	178	178
Net Transfers	(34,324)	(72,102)	(23,863)	48,239
Total Other Financing Sources/(Uses)	(34,324)	(72,102)	(23,685)	48,417
Net Change in Fund Balance	$ (22,864)	$ (69,107)	$14,348	$83,455

General Fund Group Revenues were $17.2 million, or 6.7 percent, higher than final budget as a result of combination of higher than anticipated sales and property tax revenue along with higher investment income and mutual aid reimbursements related to Wild Fire incidents.

- Sales tax revenues were $9.0 million higher than both original and final budget primarily driven by continued growth from Amazon distribution center, including a one-time retroactive adjustment of $2.7 million related to Amazon warehouse, stronger than anticipated local economic activity, and elevated inflation on consumer goods.

- Property taxes were $0.9 million higher than both original and final budget due to greater than anticipated growth in assessed property valuation, including unsecured and supplemental assessments.

- Investment income was $5.7 million higher than both original and final budget primarily attributed to higher invested cash balances and slight increase in interest rates.

- Miscellaneous revenue was $3.2 million higher than both original and final budget primarily due to contribution from GenOn Ormond Beach payments which is restricted to Ormond Beach Public Park development, increase in Mutual Aid reimbursements related to Wild Fire incidents.

General Fund Group Expenditures were $17.8 million, or 7.0 percent, lower than final budget as a result of the following:

- General Government expenditures were $10.5 million lower than budget primarily attributed to recognition of $5.0 million cash offset restricted for future investment to the 115 Trust Fund for the pension pay-down, $1.1 million of Harbor Co-Op Reserve which is carried to FY2026 for future payment, and savings from salary reserve and vacancy, and lower contractual spending.

- Public Safety expenditures exceeded the budget by $0.77 million, primarily due to higher personnel costs as the Fire Department could not achieve the anticipated salary savings because of staffing needs and mutual aid assistance.

- Public Works cost were $4.5 million lower than budget primarily due to vacancy within the division of Engineering, lower contractual spending and delayed multi-year projects, due to staffing shortages, that will be carried over to the next fiscal year.

- Community Development expenditures were $3.0 million lower than budget primarily due to lower spending on planning and building engineering consultant plan check services, deferred spending on multi-year General Plan Maintenance projects that will be carried over to the following fiscal year.

- Culture, Leisure and Library Services expenditures were $0.48 million lower than budget primarily due to lower services and supplies, lower utility, and lower contractual spending.

- The Debt Service actuals include entries related to GASB 96 subscriptions, which are offset by current-year actual expenditures and other financing sources/uses.

ECONOMIC AND LEGAL FACTORS

Local retail sales tax, including transactions and use tax, property tax, and property tax in-lieu continue to be the City's major sources of general fund revenues. The City sales tax revenues continue to be strong and robust with the expansion of Amazon Warehouse Distribution and continued economic growth, along with higher inflation resulting in the City ending the fiscal year in higher positive financial position. The expansion of new businesses and development, such as new commercial and apartment home units and expansion of Amazon Warehouse Distribution Center, continue growth of the General Fund revenue base for the two main sources of General Fund revenue – sales tax and property. In FY 2024-25 the City collected in total $140.8 million of sales tax, including Measure E and Measure O, an increase of 5 percent over the prior fiscal year. Property tax, and all other taxes are growing at a softer pace comparatively. Property tax is the second largest with revenues of $73.8 million, an increase of 2 percent over the prior fiscal year. Closely monitored by staff are recent changes of federal government policy and its potential impact to federal funded programs which may be in jeopardy for receiving continued funding. While the City is somewhat dependent on a strong economy and stable fiscal situation of State and local level, it is cautious and has avoided an over-dependence on State or Federal subventions. This combined with the City approach toward maintaining strong reserves provided a measure of stability in the City's fiscal environment.

On the expenditure side, spending is below budget. Like many California cities, pension costs, forecasted retirement benefits, health costs, and workers' compensation remain a concern and will be addressed in future budget. It is expected that annual increases in labor costs, particularly for pensions and healthcare benefits, will continue to outstrip revenue growth in most funds. The City does benefit from a public safety property tax established by voters in 1951, which provide relieves of fiscal burden on the General Fund imposed by rising pension costs.

In FY 2024-25, the City Council prudently elected to invest one-time $20 million towards paying down long-term pension debt from fund balance surplus. As of June 30, 2025, the General Fund Group total fund balance was $147 million, reflecting the City's strong financial position. Through adoption and implementation of financial reserve policies as part of Fiscal Year 2024-25 Budget, the City Council remains committed to a General Fund operating reserve equal to minimum of 16.6% or $38.7 million and assigned one-time $14.9 million for Economic Protection. This operating reserve shall provide adequate financial resources to protect the City against unforeseen circumstances and be available to cover cash flow requirements, meet unanticipated revenue shortfall, or protection against physical or natural disasters.

While most local taxes showed strong performance in FY2024-25, economic uncertainty remains high, as local government may be faced with federal and state cut backs with the Federal administration, homelessness crisis and climate change may put further strain on City resources, and inflation and high interest rates continue to affect consumer behavior.

Several ongoing lawsuits could affect the City's finances. The status of each is described on pages 122-123.

In the coming fiscal year, staff will be working with the City Council to develop and update the council strategic plan and roadmap that will help the City outline its highest priorities and focus service delivery to our residents.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide elected officials, residents, taxpayers, customers, employees, and investors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report, please contact the Finance Department at 300 W. 3rd Street, Oxnard, CA 93030, or call (805) 385-7475.

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BASIC
FINANCIAL STATEMENTS

CITY OF OXNARD, CALIFORNIA
STATEMENT OF NET POSITION
JUNE 30, 2025

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current Assets			
Cash and investments	$ 315,388,064	$ 192,172,788	$ 507,560,852
Accounts and other receivables (net of allowance for doubtful accounts)	5,365,136	24,081,843	29,446,979
Internal balances	371,466	(371,466)	-
Due from other governments	50,948,138	-	50,948,138
Other assets	139,168	999,593	1,138,761
Total Current Assets	372,211,972	216,882,758	589,094,730
Noncurrent Assets			
Lease receivable	1,002,312	-	1,002,312
Properties held for resale	570,000	-	570,000
Notes receivable (net of allowance for doubtful accounts)	71,131,920	728,900	71,860,820
Restricted cash and investments	10,264,416	14,975,096	25,239,512
Capital assets not being depreciated	1,501,557,044	156,448,465	1,658,005,509
Capital assets, net of accumulated depreciation/amortization	551,656,725	451,462,525	1,003,119,250
Total Noncurrent Assets	2,136,182,417	623,614,986	2,759,797,403
Total Assets	2,508,394,389	840,497,744	3,348,892,133
DEFERRED OUTFLOWS OF RESOURCES			
Unamortized loss on refunding	2,004,298	1,850,052	3,854,350
Pensions	100,236,613	13,969,443	114,206,056
OPEB	18,295,026	5,054,299	23,349,325
Total Deferred Outflows of Resources	120,535,937	20,873,794	141,409,731
LIABILITIES			
Current Liabilities			
Accounts payable	23,864,793	13,248,886	37,113,679
Other current liabilities	17,506,028	10,084,175	27,590,203
Unearned revenues	19,405,013	95,944	19,500,957
Compensated absences payable - current	17,359,382	3,973,300	21,332,682
Other post-employment benefits payable - current	714,916	155,415	870,331
Self insurance claims - current	10,536,944	-	10,536,944
Subscription liabilities - current	811,662	60,886	872,548
Notes payable - current	-	269,710	269,710
Lease purchase, loans payable and revenue bonds - current	6,901,120	14,173,426	21,074,546
Total Current Liabilities	97,099,858	42,061,742	139,161,600
Noncurrent Liabilities			
Compensated absences payable	2,596,364	882,385	3,478,749
Net pension liabilities	272,002,115	51,950,428	323,952,543
Other post-employment benefits payable	58,259,557	16,137,240	74,396,797
Self-insurance claims	43,922,440	-	43,922,440
Other noncurrent liabilities	-	392,731	392,731
Subscription liabilities	779,809	198,112	977,921
Notes payable	-	1,012,740	1,012,740
Lease purchase, loans payable and revenue bonds, net of premiums and discounts	75,284,830	240,473,618	315,758,448
Total Noncurrent Liabilities	452,845,115	311,047,254	763,892,369
Total Liabilities	549,944,973	353,108,996	903,053,969
DEFERRED INFLOWS OF RESOURCES			
Pensions	8,223,830	2,398,450	10,622,280
OPEB	10,449,891	2,886,953	13,336,844
Unamortized gain on refunding	477,232	-	477,232
Leases	923,402	-	923,402
Total Deferred Inflows of Resources	20,074,355	5,285,403	25,359,758
NET POSITION			
Net investment in capital assets	1,974,830,723	357,283,062	2,332,113,785
Restricted for:			
Debt service	4,240,713	14,293,603	18,534,316
Housing	2,949,854	280,136	3,229,990
Maintenance districts	12,672,799	-	12,672,799
Pension	5,000,000	-	5,000,000
Public safety	5,815,554	-	5,815,554
Public works - transportation	8,608,431	-	8,608,431
Infrastructure	84,597,841	48,021,677	132,619,518
Grants	546,039	-	546,039
Unrestricted	(40,350,956)	83,098,661	42,747,705
TOTAL NET POSITION	$ 2,058,910,998	$ 502,977,139	$ 2,561,888,137

The accompanying notes are an integral part of the financial statements.

CITY OF OXNARD, CALIFORNIA
STATEMENT OF ACTIVITIES
JUNE 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Primary Government: Governmental Activities	Net (Expenses) Revenues and Changes in Net Position: Primary Government: Business-type Activities	Total
PRIMARY GOVERNMENT							
Governmental Activities							
General government	$ 41,171,712	$ 14,146,618	$ 13,656,676	$ -	$ (13,368,418)	$ -	$ (13,368,418)
Public safety	145,888,142	9,318,410	3,393,518	1,447,490	(131,728,724)	-	(131,728,724)
Public works	70,397,035	12,241,345	12,603,087	17,425,756	(28,126,847)	-	(28,126,847)
Community development	14,603,058	7,466,107	16,139	-	(7,120,812)	-	(7,120,812)
Culture, leisure and libraries	24,733,094	1,186,080	5,359,620	104,496	(18,082,898)	-	(18,082,898)
Housing	11,413,372	202,323	6,771,140	-	(4,439,909)	-	(4,439,909)
Interest on long-term debt	3,032,271	-	-	-	(3,032,271)	-	(3,032,271)
Total Governmental Activities	311,238,684	44,560,883	41,800,180	18,977,742	(205,899,879)	-	(205,899,879)
Business-Type Activities							
Water	65,948,904	68,847,234	-	-	-	2,898,330	2,898,330
Wastewater	33,882,972	44,224,088	-	-	-	10,341,116	10,341,116
Environmental Resources	54,704,698	61,706,726	-	-	-	7,002,028	7,002,028
Golf Course	7,209,061	6,705,636	-	-	-	(503,425)	(503,425)
Oxnard Housing Authority	46,531,593	7,163,316	36,922,204	3,362,471	-	916,398	916,398
Total Business-Type Activities	208,277,228	188,647,000	36,922,204	3,362,471	-	20,654,447	20,654,447
TOTAL PRIMARY GOVERNMENT	$ 519,515,912	$ 233,207,883	$ 78,722,384	$ 22,340,213	(205,899,879)	20,654,447	(185,245,432)
		GENERAL REVENUES					
		Taxes					
		Property tax			93,249,148	-	93,249,148
		Sales tax			140,840,170	-	140,840,170
		Transient occupancy tax			5,269,919	-	5,269,919
		Franchise tax			3,882,834	-	3,882,834
		Cannabis tax			1,529,776	-	1,529,776
		Business license tax			7,471,928	-	7,471,928
		Gain on disposition of assets			116,640	44,188	160,828
		Investment income			15,238,695	10,481,740	25,720,435
		TRANSFERS			(2,574,197)	2,574,197	-
		Total General Revenues, Contributed Capital, and Transfers			265,024,913	13,100,125	278,125,038
		CHANGE IN NET POSITION			59,125,034	33,754,572	92,879,606
		NET POSITION, JULY 1			1,999,785,964	469,222,567	2,469,008,531
		NET POSITION, JUNE 30			$ 2,058,910,998	$ 502,977,139	$ 2,561,888,137

The accompanying notes are an integral part of the financial statements.

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CITY OF OXNARD, CALIFORNIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2025

	GENERAL	AFFORDABLE HOUSING	DEVELOPMENT FEES FUND
ASSETS			
Cash and investments	$ 129,628,780	$ 2,934,462	$ 70,526,552
Restricted cash and investments	6,390,174	-	
Accounts and other receivables	3,869,259	21,885	468,714
Due from other funds	17,603	-	-
Due from other government	26,499,396	-	-
Prepaid items	3,000	-	-
Lease receivable	497,129	-	-
Notes receivable	2,227,492	33,433,236	12,085,536
Total Assets	$ 169,132,833	$ 36,389,583	$ 83,080,802
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES			
LIABILITIES			
Accounts payable	$ 7,594,920	$ 6,493	$ 463,925
Other liabilities	11,711,034	-	3,879,453
Due to other funds	-	-	-
Unearned revenues	109,074	-	-
Total Liabilities	19,415,028	6,493	4,343,378
DEFERRED INFLOWS OF RESOURCES			
Loans	2,227,492	33,433,236	12,085,536
Leases	461,778	-	-
Total Deferred Inflows of Resources	2,689,270	33,433,236	12,085,536
Total Liabilities and Deferred Inflows of Resources	22,104,298	33,439,729	16,428,914
FUND BALANCES			
Nonspendable			
Prepaid items	3,000	-	-
Lease receivable, net	35,351	-	-
Restricted for:			
Debt service	1,390,174	-	-
Housing	-	2,949,854	-
Maintenance districts	-	-	-
Pension and OPEB	5,000,000	-	-
Public safety	-	-	-
Public works - transportation	-	-	-
Infrastructure development	7,634,763	-	66,651,888
Grants	-	-	-
Committed to:			
Measure "O" eligible services	30,866,500	-	-
Capital/multi-year projects	37,212,603	-	-
Assigned to:			
Economic protection	14,918,000	-	-
Operating reserves	38,773,793	-	-
Unassigned	11,194,351	-	-
Total Fund Balances	147,028,535	2,949,854	66,651,888
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 169,132,833	$ 36,389,583	$ 83,080,802

The accompanying notes are an integral part of the financial statements.

CITY OF OXNARD, CALIFORNIA
BALANCE SHEET
GOVERNMENTAL FUNDS (CONTINUED)
JUNE 30, 2025

STATE AND FEDERAL GRANTS FUND	CAPITAL IMPROVEMENT FUND	NONMAJOR	TOTAL GOVERNMENT	
				ASSETS
$ 3,905,918	$ 12,532,961	$ 50,344,885	$ 269,873,558	Cash and investments
-	-	3,874,242	10,264,416	Restricted cash and investments
9,412	-	631,564	5,000,834	Accounts and other receivables
-	-	12,374,513	12,392,116	Due from other funds
22,443,605	-	2,005,137	50,948,138	Due from other government
-	-	-	3,000	Prepaid items
-	-	138,667	635,796	Lease receivable
16,600,990	-	-	64,347,254	Notes receivable
$ 42,959,925	$ 12,532,961	$ 69,369,008	$ 413,465,112	**Total Assets**
				LIABILITIES AND DEFERRED INFLOWS OF RESOURCES
				LIABILITIES
$ 1,966,252	$ 10,049,390	$ 1,249,656	$ 21,330,636	Accounts payable
1,379	1,375,828	82,421	17,050,115	Other liabilities
12,374,513	-	17,603	12,392,116	Due to other funds
11,079,699	-	1,431,574	12,620,347	Unearned revenues
25,421,843	11,425,218	2,781,254	63,393,214	**Total Liabilities**
				DEFERRED INFLOWS OF RESOURCES
16,600,990	-	-	64,347,254	Loans
-	-	131,484	593,262	Leases
16,600,990	-	131,484	64,940,516	**Total Deferred Inflows of Resources**
42,022,833	11,425,218	2,912,738	128,333,730	**Total Liabilities and Deferred Inflows of Resources**
				FUND BALANCES
				Nonspendable
-	-	-	3,000	Prepaid items
-	-	7,183	42,534	Lease receivable, net
				Restricted for:
-	-	2,850,539	4,240,713	Debt service
-	-	-	2,949,854	Housing
-	-	12,672,799	12,672,799	Maintenance districts
-	-	-	5,000,000	Pension and OPEB
391,053	-	5,424,501	5,815,554	Public safety
-	-	8,608,431	8,608,431	Public works - transportation
-	-	10,311,190	84,597,841	Infrastructure development
546,039	-	-	546,039	Grants
				Committed to:
-	-	-	30,866,500	Measure "O" eligible services
-	1,107,743	26,581,627	64,901,973	Capital/multi-year projects
				Assigned to:
-	-	-	14,918,000	Economic protection
-	-	-	38,773,793	Operating reserves
-	-	-	11,194,351	**Unassigned**
937,092	1,107,743	66,456,270	285,131,382	**Total Fund Balances**
				TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES,
$ 42,959,925	$ 12,532,961	$ 69,369,008	$ 413,465,112	**AND FUND BALANCES**

The accompanying notes are an integral part of the financial statements.

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CITY OF OXNARD, CALIFORNIA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2025

Fund balances of governmental funds		$ 285,131,382
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Accounts receivable and other assets not reported in the governmental funds		136,168
Land held for resale is not reported in the governmental funds		570,000
Capital assets of $2,508,680,415 net of accumulated depreciation ($457,778,777) are not financial resources and, therefore, are not reported in the governmental funds.		2,050,901,638
Deferred outflows for the following are not reported in the governmental funds:		
Deferred loss on refunding	$ 2,004,298	
Deferred outflow on pension and OPEB plans	112,663,794	114,668,092
Accrued interest payable for the current portion of interest due on long-term liabilities has not been reported in the governmental funds.		(399,499)
Notes receivable in the governmental funds are deferred because they are not available within the prescribed time period after year-end. However, the notes receivable are included on the accrual basis of accounting used in the government-wide financial statements.		64,347,254
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:		
Subscription liabilities	(612,744)	
Compensated absences	(18,542,674)	
Other post-employment liability	(53,312,036)	
Net pension liabilities	(256,731,262)	
Lease purchase and revenue bonds, net of discounts and premiums	(82,185,950)	(411,384,666)
Deferred inflows for the following are not reported in the governmental funds		
Deferred gain on refunding	(477,232)	
Deferred inflow on pension and OPEB plans	(16,951,683)	(17,428,915)
Internal service funds are used by management to charge the costs of certain activities, such as insurance, information services, facilities, and equipment maintenance. The assets and liabilities of the internal service funds are included in the government activities in the statement of net position. Amounts are net of internal payable representing charges in excess of cost to business-type activities.		(27,630,456)
NET POSITION OF GOVERNMENTAL ACTIVITIES		$ 2,058,910,998

The accompanying notes are an integral part of the financial statements.

CITY OF OXNARD, CALIFORNIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	GENERAL	AFFORDABLE HOUSING	DEVELOPMENT FEE FUND
REVENUES			
Taxes	$ 232,507,467	$ -	$ -
Licenses and permits	4,627,851	-	-
Intergovernmental	3,105,515	50,598	-
Growth and development fees	-	-	2,166,202
Charges for services	12,776,357	-	-
Fines and forfeitures	3,264,930	-	-
Investment income	8,713,291	202,989	3,309,701
Special assessments	436,962	-	-
Miscellaneous	9,227,205	110,647	166,625
Total Revenues	274,659,578	364,234	5,642,528
EXPENDITURES			
Current			
General government	37,797,496	-	21,334
Public safety	127,842,058	-	-
Public works	30,953,152	-	1,060
Community development	13,807,461	-	284,279
Culture, leisure and libraries	17,142,322	-	940
Housing	6,449,812	1,202,469	291,480
Capital Outlay	614,885	-	34,840
Debt Service			
Principal	1,611,744	-	-
Interest and fiscal charges	408,683	-	-
Total Expenditures	236,627,613	1,202,469	633,933
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	38,031,965	(838,235)	5,008,595
OTHER FINANCING SOURCES (USES)			
Inception of subscription-based IT arrangements	177,765	-	-
Transfers in	3,044,644	-	-
Transfers out	(26,907,709)	-	(4,162,028)
Total Other Financing Sources (Uses)	(23,685,300)	-	(4,162,028)
NET CHANGE IN FUND BALANCES	14,346,665	(838,235)	846,567
FUND BALANCES, JULY 1	132,681,870	3,788,089	65,805,321
FUND BALANCES, JUNE 30	$ 147,028,535	$ 2,949,854	$ 66,651,888

The accompanying notes are an integral part of the financial statements.

CITY OF OXNARD, CALIFORNIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
GOVERNMENTAL FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2025

STATE AND FEDERAL GRANTS FUND	CAPITAL IMPROVEMENT FUND	NONMAJOR	TOTAL GOVERNMENTAL	
				REVENUES
$ -	$ -	$ 19,736,308	$ 252,243,775	Taxes
-	-	1,256,599	5,884,450	Licenses and permits
45,384,926	-	12,236,886	60,777,925	Intergovernmental
-	-	30,000	2,196,202	Growth and development fees
-	-	497,517	13,273,874	Charges for services
-	-	5,000	3,269,930	Fines and forfeitures
74,371	-	1,811,504	14,111,856	Investment income
-	-	9,849,376	10,286,338	Special assessments
3,500	-	257,261	9,765,238	Miscellaneous
45,462,797	-	45,680,451	371,809,588	**Total Revenues**
				EXPENDITURES
				Current
390,528	-	588,775	38,798,133	General government
3,532,069	-	20,298,389	151,672,516	Public safety
889,563	-	14,878,500	46,722,275	Public works
16,139	-	-	14,107,879	Community development
5,717,381	-	341,109	23,201,752	Culture, leisure and libraries
7,285,471	-	6,466	15,235,698	Housing
10,451	45,020,429	627,418	46,308,023	**Capital Outlay**
				Debt Service
171,186	-	6,271,667	8,054,597	Principal
114	-	2,967,398	3,376,195	Interest and fiscal charges
18,012,902	45,020,429	45,979,722	347,477,068	**Total Expenditures**
				EXCESS OF REVENUES OVER (UNDER)
27,449,895	(45,020,429)	(299,271)	24,332,520	**EXPENDITURES**
				OTHER FINANCING SOURCES (USES)
473,397	-	-	651,162	Inception of subscription-based IT arrangements
543,025	45,020,429	18,922,097	67,530,195	Transfers in
(28,271,965)	-	(10,660,170)	(70,001,872)	Transfers out
(27,255,543)	45,020,429	8,261,927	(1,820,515)	**Total Other Financing Sources (Uses)**
194,352	-	7,962,656	22,512,005	**NET CHANGE IN FUND BALANCES**
742,740	1,107,743	58,493,614	262,619,377	**FUND BALANCES, JULY 1**
$ 937,092	$ 1,107,743	$ 66,456,270	$ 285,131,382	**FUND BALANCES, JUNE 30**

The accompanying notes are an integral part of the financial statements.

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CITY OF OXNARD, CALIFORNIA
RECONCILIATION OF THE CHANGE IN FUND BALANCES OF THE GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

Net Change in Fund Balances - Total Governmental Funds	$	22,512,005
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense and amortization expense ($27,353,692) is less than capital outlay ($46,710,585) that was capitalized in the current period.		19,356,893
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.		
Change in accounts and notes receivables		3,402,249
Some expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental funds. These include:		
Change in accrued interest		14,735
Change in compensated absences		(1,241,334)
Change in pension and OPEB liabilities, deferred outflows and inflows		8,183,964
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the net effect of premiums, discounts, and similar items when debt is first issued; whereas, these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Issuance of long-term debt		(651,162)
Amortization of premiums and discounts and other changes		467,184
Total principal repayments		8,054,597
Net loss of internal service funds is reported with governmental activities.		(974,097)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	$	59,125,034

The accompanying notes are an integral part of the financial statements.

CITY OF OXNARD, CALIFORNIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2025

	WATER	WASTEWATER	ENVIRONMENTAL RESOURCES
ASSETS			
Current Assets			
Cash and investments	$ 49,949,187	$ 93,482,322	$ 19,282,951
Restricted cash and investments	11,597,822	7,281	-
Accounts and other receivable (net of allowance for doubtful accounts)	8,373,438	6,157,894	7,443,999
Due from other funds	153,456	-	-
Other assets	113,521	182,663	-
Total Current Assets	70,187,424	99,830,160	26,726,950
Noncurrent Assets			
Notes receivable (net of allowance for doubtful accounts)	-	728,900	-
Lease receivable	-	-	-
Advances to other funds	-	-	-
Capital assets not being depreciated	44,259,816	60,117,850	6,110,083
Capital assets, net of accumulated depreciation/amortization	216,279,879	189,672,588	21,991,962
Total Noncurrent Assets	260,539,695	250,519,338	28,102,045
Total Assets	330,727,119	350,349,498	54,828,995
DEFERRED OUTFLOWS OF RESOURCES			
Debt refunding	1,619,968	230,084	-
Pension	2,888,269	3,191,970	6,236,372
OPEB	911,443	1,524,597	1,541,152
Total Deferred Outflows of Resources	5,419,680	4,946,651	7,777,524
LIABILITIES			
Current Liabilities			
Accounts payable	7,281,286	3,612,270	1,494,218
Other current liabilities	1,940,160	2,475,461	2,347,597
Due to other funds	-	-	-
Unearned revenues	-	2,900	-
Compensated absences payable - current	795,966	897,421	1,915,488
Other post-employment benefits payable - current	35,616	59,575	60,224
Self-insurance claims - current	-	-	-
Subscription liabilities - current	-	-	-
Note payable - current	-	-	-
Lease purchase and revenue bonds - current	6,035,276	6,120,000	2,018,150
Total Current Liabilities	16,088,304	13,167,627	7,835,677
Noncurrent Liabilities			
Advances from other funds	-	-	-
Compensated absences payable	119,050	134,224	286,494
Net pension liabilities	10,769,414	11,871,031	23,289,066
Other post-employment benefits payable	2,902,442	4,855,000	4,907,718
Self-insurance claims	-	-	-
Other noncurrent liabilities	-	-	-
Subscription liabilities	-	-	-
Note payable	-	-	-
Lease purchase, loans payable and revenue bonds, net of premiums and discounts	149,050,623	87,402,042	4,020,953
Total Noncurrent Liabilities	162,841,529	104,262,297	32,504,231
Total Liabilities	178,929,833	117,429,924	40,339,908

The accompanying notes are an integral part of the financial statements.

CITY OF OXNARD, CALIFORNIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS (CONTINUED)
JUNE 30, 2025

GOLF COURSE	OXNARD HOUSING AUTHORITY	TOTAL CURRENT YEAR	INTERNAL SERVICE FUNDS	
				ASSETS
				Current Assets
$ 5,186,438	$ 24,271,890	$ 192,172,788	$ 45,514,506	Cash and investments
-	3,369,993	14,975,096	-	Restricted cash and investments
1,778,273	328,239	24,081,843	364,302	Accounts and other receivable (net of allowance for doubtful accounts)
-	-	153,456	-	Due from other funds
604,622	98,787	999,593	-	Other assets
7,569,333	28,068,909	232,382,776	45,878,808	**Total Current Assets**
				Noncurrent Assets
-	-	728,900	-	Notes receivable (net of allowance for doubtful accounts)
-	-	-	366,516	Lease receivable
-	-	-	686,965	Advances to other funds
28,265,287	17,695,429	156,448,465	162,897	Capital assets not being depreciated
13,783,337	9,734,759	451,462,525	2,149,234	Capital assets, net of accumulated depreciation/amortization
42,048,624	27,430,188	608,639,890	3,365,612	**Total Noncurrent Assets**
49,617,957	55,499,097	841,022,666	49,244,420	**Total Assets**
				DEFERRED OUTFLOWS OF RESOURCES
-	-	1,850,052	-	Debt refunding
12,849	1,639,983	13,969,443	4,111,248	Pension
-	1,077,107	5,054,299	1,756,597	OPEB
12,849	2,717,090	20,873,794	5,867,845	**Total Deferred Outflows of Resources**
				LIABILITIES
				Current Liabilities
34,295	826,817	13,248,886	2,534,157	Accounts payable
-	3,320,957	10,084,175	56,414	Other current liabilities
153,456	-	153,456	-	Due to other funds
-	93,044	95,944	-	Unearned revenues
29,337	335,088	3,973,300	1,229,223	Compensated absences payable - current
-	-	155,415	68,647	Other post-employment benefits payable - current
-	-	-	10,536,944	Self-insurance claims - current
-	60,886	60,886	682,119	Subscription liabilities - current
-	269,710	269,710	-	Note payable - current
-	-	14,173,426	-	Lease purchase and revenue bonds - current
217,088	4,906,502	42,215,198	15,107,504	**Total Current Liabilities**
				Noncurrent Liabilities
-	686,965	686,965	-	Advances from other funds
4,388	338,229	882,385	183,849	Compensated absences payable
50,689	5,970,228	51,950,428	15,270,853	Net pension liabilities
-	3,472,080	16,137,240	5,593,790	Other post-employment benefits payable
-	-	-	43,922,440	Self-insurance claims
-	392,731	392,731	-	Other noncurrent liabilities
-	198,112	198,112	296,608	Subscription liabilities
-	1,012,740	1,012,740	-	Note payable
-	-	240,473,618	-	Lease purchase, loans payable and revenue bonds, net of premiums and discounts
55,077	12,071,085	311,734,219	65,267,540	**Total Noncurrent Liabilities**
272,165	16,977,587	353,949,417	80,375,044	**Total Liabilities**

The accompanying notes are an integral part of the financial statements.

CITY OF OXNARD, CALIFORNIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS (CONTINUED)
JUNE 30, 2025

	WATER	WASTEWATER	ENVIRONMENTAL RESOURCES
DEFERRED INFLOWS OF RESOURCES			
Pensions	476,049	547,662	1,002,912
OPEB	520,605	870,831	880,287
Leases	-	-	-
Total Deferred Inflows of Resources	996,654	1,418,493	1,883,199
NET POSITION			
Net investment in capital assets	109,501,822	156,498,482	22,062,943
Restricted for housing assistance payments	-	-	-
Restricted for infrastructure development	25,121,217	19,768,639	950,078
Restricted for debt service	10,903,113	3,390,490	-
Unrestricted	10,694,160	56,790,121	(2,629,609)
TOTAL NET POSITION	$ 156,220,312	$ 236,447,732	$ 20,383,412

The accompanying notes are an integral part of the financial statements.

CITY OF OXNARD, CALIFORNIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS (CONTINUED)
JUNE 30, 2025

GOLF COURSE	OXNARD HOUSING AUTHORITY	TOTAL CURRENT YEAR	INTERNAL SERVICE FUNDS	
				DEFERRED INFLOWS OF RESOURCES
171	371,656	2,398,450	718,692	Pensions
-	615,230	2,886,953	1,003,346	OPEB
-	-	-	330,140	Leases
171	986,886	5,285,403	2,052,178	**Total Deferred Inflows of Resources**
				NET POSITION
42,048,625	27,171,190	357,283,062	1,333,404	Net investment in capital assets
-	280,136	280,136	-	Restricted for housing assistance payments
-	2,181,743	48,021,677	-	Restricted for infrastructure development
-	-	14,293,603	-	Restricted for debt service
7,309,845	10,618,645	82,783,162	(28,648,361)	Unrestricted
$ 49,358,470	$ 40,251,714	$ 502,661,640	$ (27,314,957)	**TOTAL NET POSITION**

	Reconciliation of net position:
$ 502,661,640	Net position per Statement of Net Position - Proprietary funds
405,849	Prior year's accumulated adjustment to reflect the consolidation of internal service funds activities related to enterprise funds
(90,350)	Current year's accumulated adjustment to reflect the consolidation of internal service fund activities related to enterprise funds
$ 502,977,139	Net position per Statement of Net Position - Business-type Activities

The accompanying notes are an integral part of the financial statements.

CITY OF OXNARD, CALIFORNIA
STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	WATER	WASTEWATER	ENVIRONMENTAL RESOURCES
OPERATING REVENUES			
Charges for services	$ 68,136,247	$ 43,101,072	$ 61,342,029
Connection fees	42,830	670,445	-
Rental income	-	-	-
Grant revenue for operations	-	-	-
Miscellaneous and reimbursements	668,157	452,571	364,697
Total Operating Revenues	68,847,234	44,224,088	61,706,726
OPERATING EXPENSES			
Salaries and wages	9,131,908	9,377,994	23,449,769
Contractual services	3,750,942	2,482,667	4,512,261
Housing assistance payments	-	-	-
Operating supplies	30,081,641	3,567,932	2,461,352
Utilities	1,763,028	3,408,814	10,075,308
Depreciation and amortization	7,833,314	7,714,996	2,614,391
General and administrative	6,786,735	4,191,420	10,942,700
Repairs and maintenance	324,538	108,235	357,649
Claims expenses	-	-	-
Total Operating Expenses	59,672,106	30,852,058	54,413,430
OPERATING INCOME (LOSS)	9,175,128	13,372,030	7,293,296
NONOPERATING REVENUES (EXPENSES)			
Grant revenue - noncapital	-	-	-
Insurance proceeds, net	-	-	-
Fraud recovery	-	-	-
Gain on disposition of capital assets	33,567	7,329	2,713
Investment income	3,165,713	4,817,581	980,292
Interest expense	(6,386,458)	(3,004,909)	(117,153)
Notes receivable - write off	-	-	-
Contingency expenses	-	-	-
Casualty loss	-	-	-
Net Nonoperating Revenues (Expenses)	(3,187,178)	1,820,001	865,852
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	5,987,950	15,192,031	8,159,148
CAPITAL CONTRIBUTIONS	-	-	-
TRANSFERS IN	10,694,881	19,021,233	526,824
TRANSFERS OUT	(10,579,999)	(17,001,631)	(87,111)
CHANGES IN NET POSITION	6,102,832	17,211,633	8,598,861
NET POSITION, JULY 1	150,117,480	219,236,099	11,784,551
NET POSITION, JUNE 30	$ 156,220,312	$ 236,447,732	$ 20,383,412

The accompanying notes are an integral part of the financial statements.

CITY OF OXNARD, CALIFORNIA
STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
PROPRIETARY FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2025

GOLF COURSE	OXNARD HOUSING AUTHORITY	TOTAL CURRENT YEAR	INTERNAL SERVICE FUND	
				OPERATING REVENUES
$ 6,705,636	$ -	$ 179,284,984	$ 57,395,020	Charges for services
-	-	713,275	-	Connection fees
-	5,898,400	5,898,400	-	Rental income
-	36,577,204	36,577,204	-	Grant revenue for operations
-	1,256,901	2,742,326	212,948	Miscellaneous and reimbursements
6,705,636	43,732,505	225,216,189	57,607,968	**Total Operating Revenues**
				OPERATING EXPENSES
64,355	-	42,024,026	15,319,991	Salaries and wages
5,021,556	-	15,767,426	5,783,370	Contractual services
-	32,644,935	32,644,935	-	Housing assistance payments
411,581	-	36,522,506	4,370,320	Operating supplies
698,130	930,824	16,876,104	2,302,180	Utilities
594,518	1,243,440	20,000,659	992,294	Depreciation and amortization
408,677	5,138,254	27,467,786	11,889,157	General and administrative
-	1,942,190	2,732,612	2,141,187	Repairs and maintenance
-	-	-	16,899,723	Claims expenses
7,198,817	41,899,643	194,036,054	59,698,222	**Total Operating Expenses**
(493,181)	1,832,862	31,180,135	(2,090,254)	**OPERATING INCOME (LOSS)**
				NONOPERATING REVENUES (EXPENSES)
-	345,000	345,000	-	Grant revenue - noncapital
-	-	-	-	Insurance proceeds, net
-	8,015	8,015	-	Fraud recovery
-	579	44,188	1,485	Gain on disposition of capital assets
362,926	1,155,228	10,481,740	1,126,842	Investment income
(10,354)	(14,969)	(9,533,843)	-	Interest expense
-	(2,603,021)	(2,603,021)	-	Notes receivable - write off
-	(2,000,000)	(2,000,000)	-	Contingency expenses
-	(13,960)	(13,960)	-	Casualty loss
352,572	(3,123,128)	(3,271,881)	1,128,327	**Net Nonoperating Revenues (Expenses)**
				INCOME (LOSS) BEFORE CONTRIBUTIONS
(140,609)	(1,290,266)	27,908,254	(961,927)	**AND TRANSFERS**
-	3,362,471	3,362,471	-	**CAPITAL CONTRIBUTIONS**
37,570	-	30,280,508	-	**TRANSFERS IN**
(37,570)	-	(27,706,311)	(102,520)	**TRANSFERS OUT**
(140,609)	2,072,205	33,844,922	(1,064,447)	**CHANGES IN NET POSITION**
49,499,079	38,179,509	468,816,718	(26,250,510)	**NET POSITION, JULY 1**
$ 49,358,470	$ 40,251,714	$ 502,661,640	$ (27,314,957)	**NET POSITION, JUNE 30**

	Reconciliation of change in net position:
$ 33,844,922	Change in net position per Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds
(90,350)	Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds
$ 33,754,572	Change in net position per Statement of Activities - Business-type Activities

The accompanying notes are an integral part of the financial statements.

CITY OF OXNARD, CALIFORNIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	WATER	WASTEWATER	ENVIRONMENTAL RESOURCES
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	$ 68,343,946	$ 44,108,827	$ 60,165,687
Payments to suppliers	(45,341,778)	(13,392,279)	(28,403,409)
Payments to employees	(10,753,560)	(11,912,760)	(26,654,940)
Payments for housing assistance and notes receivable	-	-	-
Receipts from operating grants	-	-	-
Cash paid to claimants	-	-	-
Net Cash Provided By (Used In) Operating Activities	12,248,608	18,803,788	5,107,338
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Collection/(issuance) of advances	148,986	-	-
Notes receivable collected	-	14,800	-
Proceeds from long-term debt issued	-	-	-
Interest and other fees paid	-	-	-
Cash received from noncapital grants	-	-	-
Transfers in	10,694,881	19,021,233	526,824
Transfers out	(10,579,999)	(17,001,631)	(87,111)
Net Cash Provided By (Used In) Noncapital Financing Activities	263,868	2,034,402	439,713
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchases of capital assets	(10,734,586)	(20,156,386)	(656,121)
Gain on acquisition of capital assets	33,567	7,329	2,713
Proceeds from long-term debt issued	-	20,883,126	-
Interest and issuance cost paid on long-term debt	(6,706,780)	(3,617,281)	(117,153)
Principal paid on long-term debt	(5,816,374)	(5,830,000)	(1,980,729)
Cash received from capital grants	-	-	-
Net Cash Provided By (Used In) Capital and Related Financing Activities	(23,224,173)	(8,713,212)	(2,751,290)
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment income	3,165,713	4,817,581	980,292
Net Cash Provided By (Used In) Investing Activities	3,165,713	4,817,581	980,292
NET INCREASE (DECREASE) IN CASH AND INVESTMENTS	(7,545,984)	16,942,559	3,776,053
CASH AND INVESTMENTS, JULY 1	69,092,993	76,547,044	15,506,898
CASH AND INVESTMENTS, JUNE 30	$ 61,547,009	$ 93,489,603	$ 19,282,951
Cash and investments	$ 49,949,187	$ 93,482,322	$ 19,282,951
Restricted investments with fiscal agent	11,597,822	7,281	-
	$ 61,547,009	$ 93,489,603	$ 19,282,951

The accompanying notes are an integral part of the financial statements.

CITY OF OXNARD, CALIFORNIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2025

GOLF COURSE	OXNARD HOUSING AUTHORITY	TOTAL CURRENT YEAR	INTERNAL SERVICE FUNDS	
				CASH FLOWS FROM OPERATING ACTIVITIES
$ 5,001,444	$ 8,033,594	$ 185,653,498	$ 57,567,404	Receipts from customers and users
(6,588,976)	(4,751,123)	(98,477,565)	(26,709,105)	Payments to suppliers
(38,239)	(4,909,899)	(54,269,398)	(14,721,375)	Payments to employees
-	(32,644,119)	(32,644,119)	-	Payments for housing assistance and notes receivable
-	37,487,531	37,487,531	-	Receipts from operating grants
-	-	-	(10,325,964)	Cash paid to claimants
(1,625,771)	3,215,984	37,749,947	5,810,960	**Net Cash Provided By (Used In) Operating Activities**
				CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES
(148,986)	-	-	(32,142)	Collection/(issuance) of advances
-	-	14,800	-	Notes receivable collected
-	800,000	800,000	-	Proceeds from long-term debt issued
-	3,506	3,506	-	Interest and other fees paid
-	345,000	345,000	-	Cash received from noncapital grants
37,570	-	30,280,508	-	Transfers in
(37,570)	-	(27,706,311)	(102,520)	Transfers out
(148,986)	1,148,506	3,737,503	(134,662)	**Net Cash Provided By (Used In) Noncapital Financing Activities**
				CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES
(37,570)	(3,728,237)	(35,312,900)	(471,139)	Purchases of capital assets
-	579	44,188	1,485	Gain on acquisition of capital assets
-	-	20,883,126	-	Proceeds from long-term debt issued
(10,354)	-	(10,451,568)	-	Interest and issuance cost paid on long-term debt
-	(58,778)	(13,685,881)	(511,339)	Principal paid on long-term debt
-	3,362,471	3,362,471	-	Cash received from capital grants
(47,924)	(423,965)	(35,160,564)	(980,993)	**Net Cash Provided By (Used In) Capital and Related Financing Activities**
				CASH FLOWS FROM INVESTING ACTIVITIES
362,926	1,155,228	10,481,740	772,123	Investment income
362,926	1,155,228	10,481,740	772,123	**Net Cash Provided By (Used In) Investing Activities**
				NET INCREASE (DECREASE) IN CASH AND INVESTMENTS
(1,459,755)	5,095,753	16,808,626	5,467,428	
6,646,192	22,546,130	190,339,257	40,047,078	**CASH AND INVESTMENTS, JULY 1**
$ 5,186,437	$ 27,641,883	$ 207,147,883	$ 45,514,506	**CASH AND INVESTMENTS, JUNE 30**
$ 5,186,438	$ 24,271,890	$ 192,172,788	$ 45,514,506	Cash and investments
-	3,369,993	14,975,096	-	Restricted investments with fiscal agent
$ 5,186,438	$ 27,641,883	$ 207,147,884	$ 45,514,506	

The accompanying notes are an integral part of the financial statements.

CITY OF OXNARD, CALIFORNIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2025

	WATER	WASTEWATER	ENVIRONMENTAL RESOURCES
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES			
OPERATING INCOME (LOSS)	$ 9,175,128	$ 13,372,030	$ 7,293,296
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities			
Depreciation and amortization	7,833,314	7,714,996	2,614,391
Other revenue	-	-	-
Changes in Operating Assets and Liabilities			
(Increase) decrease in accounts receivable	(503,288)	(115,261)	(1,541,039)
(Increase) decrease in other assets	9,944	20,000	-
(Increase) decrease in notes and interest receivable	-	-	-
(Increase) decrease in deferred outflows - pensions	846,597	1,230,012	1,653,238
(Increase) decrease in deferred outflows - OPEB	165,847	277,416	280,448
Increase (decrease) in accounts payable and other liabilities	(2,644,838)	346,789	(54,139)
Increase (decrease) in compensated absences	223,832	189,731	413,778
Increase (decrease) in other post-employment benefits payable	157,109	262,806	265,610
Increase (decrease) in net pension liabilities	(3,307,542)	(4,796,641)	(6,448,615)
Increase (decrease) in deferred inflows of resources - pensions	341,890	384,517	713,885
Increase (decrease) in deferred inflows of resources - OPEB	(49,385)	(82,607)	(83,515)
Increase (decrease) in self-insurance liabilities	-	-	-
Net Cash Provided By (Used In) Operating Activities	$ 12,248,608	$ 18,803,788	$ 5,107,338
Noncash from capital and related financing activities			
Lease and SBITA asset addition	$ -	$ -	$ -
Amortization of premiums, discounts, and debt refunding	(320,322)	(612,372)	-

The accompanying notes are an integral part of the financial statements.

CITY OF OXNARD, CALIFORNIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2025

GOLF COURSE	OXNARD HOUSING AUTHORITY	TOTAL CURRENT YEAR	INTERNAL SERVICE FUNDS	
				RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES
$ (493,181)	$ 1,832,862	$ 31,180,135	$ (2,090,254)	**OPERATING INCOME (LOSS)**
				Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities
594,518	1,243,440	20,000,659	992,294	Depreciation and amortization
-	(5,945)	(5,945)	-	Other revenue
		-		Changes in Operating Assets and Liabilities
(1,704,192)	881,296	(2,982,484)	(40,564)	(Increase) decrease in accounts receivable
280,838	(4,248)	306,534	-	(Increase) decrease in other assets
-	900,392	900,392		
2,285	608,301	4,340,433	233,183	(Increase) decrease in deferred outflows - pensions
-	196,054	919,765	319,633	(Increase) decrease in deferred outflows - OPEB
		-		Increase (decrease) in accounts payable
(329,870)	(291,469)	(2,973,527)	(419,049)	and other liabilities
30,190	(28,319)	829,212	609,839	Increase (decrease) in compensated absences
-	185,504	871,029	302,791	Increase (decrease) in other post-employment benefits payable
(6,287)	(2,509,170)	(17,068,255)	(1,109,749)	Increase (decrease) in net pension liabilities
(72)	265,681	1,705,901	534,257	Increase (decrease) in deferred inflows of resources - pensions
-	(58,395)	(273,902)	(95,180)	Increase (decrease) in deferred inflows of resources - OPEB
-	-	-	6,573,759	Increase (decrease) in self-insurance liabilities
$ (1,625,771)	$ 3,215,984	$ 37,749,947	$ 5,810,960	**Net Cash Provided By (Used In) Operating Activities**
				Noncash from capital and related financing activities
$ -	$ 317,776	$ 317,776	$ 330,140	Lease and SBITA asset addition
-	-	(932,694)	-	Amortization of premiums, discounts, and debt refunding

The accompanying notes are an integral part of the financial statements.

CITY OF OXNARD, CALIFORNIA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2025

	OXNARD COMMUNITY DEVELOPMENT COMMISSION SUCCESSOR AGENCY PRIVATE PURPOSE TRUST FUND	RETIREMENT ENHANCEMENT DEFINED BENEFIT PENSION TRUST FUND	CUSTODIAL FUNDS	TOTAL FIDUCIARY FUNDS
ASSETS				
Cash and investments	$ 7,626,579	$ -	$ 5,739,065	$ 13,365,644
Restricted cash and investments	4,146,269	129,210,642	3,832,872	137,189,783
Accounts and other receivables	-	202,271	8,515	210,786
Due from other governments	-	-	170,636	170,636
Notes receivable, net of uncollectible	394,398	-	-	394,398
Total Assets	12,167,246	129,412,913	9,751,088	151,331,247
LIABILITIES				
Accounts payable	2,274,519	-	73,349	2,347,868
Other liabilities	375,791	-	820,570	1,196,361
Long-term debt - due within one year	2,190,000	-	-	2,190,000
Long-term debt - due in more than one year	19,085,000	-	-	19,085,000
TOTAL LIABILITIES	23,925,310	-	893,919	24,819,229
NET POSITION (DEFICIT)				
Restricted for:				
Individuals, organizations, and other governments	(11,758,064)	-	8,857,169	(2,900,895)
Pensions	-	129,412,913	-	129,412,913
TOTAL NET POSITION (DEFICIT)	$ (11,758,064)	$ 129,412,913	$ 8,857,169	$ 126,512,018

The accompanying notes are an integral part of the financial statements.

CITY OF OXNARD, CALIFORNIA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2025

	OXNARD COMMUNITY DEVELOPMENT COMMISSION SUCCESSOR AGENCY PRIVATE PURPOSE TRUST FUND	RETIREMENT ENHANCEMENT DEFINED BENEFIT PENSION TRUST FUND	CUSTODIAL FUNDS	TOTAL FIDUCIARY FUNDS
ADDITIONS				
Taxes	$ 7,105,890	$ -	$ -	$ 7,105,890
Special assessments	-	-	4,574,329	4,574,329
Contributions				
Employer	-	4,402,937	-	4,402,937
Employee	-	1,220,123	-	1,220,123
Investment income	302,780	23,719,292	120,687	24,142,759
Investment expense	-	(695,293)	-	(695,293)
Net investment income	302,780	23,023,999	120,687	23,447,466
Total Additions	7,408,670	28,647,059	4,695,016	40,750,745
DEDUCTIONS				
Administrative costs				
Benefit distributions	-	15,885,912	-	15,885,912
Administrative costs	50,349	-	78,105	128,454
Professional services	53,328	-	66,869	120,197
Project improvements	4,084,020	-	520,439	4,604,459
Distributions to individuals, organizations, and bond trustees	-	-	4,089,209	4,089,209
Debt service				
Interest and fiscal charges	1,080,304	-	-	1,080,304
Total Deductions	5,268,001	15,885,912	4,754,622	25,908,535
CHANGE IN NET POSITION	2,140,669	12,761,147	(59,606)	14,842,210
NET POSITION, JULY 1	(13,898,733)	116,651,766	8,916,775	111,669,808
NET POSITION, JUNE 30	$ (11,758,064)	$ 129,412,913	$ 8,857,169	$ 126,512,018

The accompanying notes are an integral part of the financial statements.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Oxnard, California (City) was incorporated as a general law city on June 30, 1903, and operates under the council-manager form of government. The City is governed by an elected Mayor and six Council members. Other elected positions include the City Clerk and City Treasurer. The accompanying basic financial statements present the financial position and results of operations of the City (the primary government) and its component units. For financial reporting purposes, the City has included all funds, organizations, agencies, boards, commissions, and authorities, and has considered all potential component units for which the City is financially accountable, and other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of the City to impose its will on that organization; or (2) the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the City.

Blended Component Units

City of Oxnard Financing Authority. The Oxnard Financing Authority (Authority) is a separate government entity whose purpose is to assist with the financing or refinancing of certain public capital facilities within the City. The Authority has the power to purchase bonds issued by any local agency at public or negotiated sales and may sell such bonds to public or private purchasers at public or negotiated sales. The Authority is controlled by the City and has the same governing body as the City and the City has operational responsibility for the Authority. City staff perform all accounting and administrative functions of the Authority. The debt service of the Authority is included in the Debt Service Fund, Water Enterprise Fund, Wastewater Enterprise Fund, and Environmental Resources Enterprise Fund.

Housing Authority of the City of Oxnard. The Housing Authority of the City of Oxnard (Housing Authority) was established in April 1945 by ordinance of the City Council. The Housing Authority is a public entity organized under the laws of California's Health and Safety Code for the purpose of providing safe, decent, and sanitary housing for qualified economically disadvantaged and elderly individuals in areas where a shortage of such housing exists. To accomplish this purpose, the Housing Authority entered into Annual Contributions Contracts with the U.S. Department of Housing and Urban Development (HUD) to operate assisted housing programs, such as Local Housing Authority Owned Housing, Section 8, and Modernization. The City Council and two tenant representatives serve as the governing board of the Housing Authority. The Housing Authority's governing body is substantively the same as the governing body of the City and the City has operational responsibility for the Housing Authority. The Housing Authority's operations have been included in the City's business-type activities in the accompanying Government-Wide Financial Statements. The Housing Authority prepares separate financial statements, which can be obtained from the Housing Authority's Financial Services Division at 435 S. D St., Oxnard, CA 93030.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Financial Statements Presentation

In accordance with Governmental Accounting Standards Board Statement No. 34, the City's basic financial statements consist of the following:

- Government-Wide Financial Statements;
- Fund Financial Statements; and
- Notes to the Basic Financial Statements.

Government-Wide Financial Statements

The City's Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities. These statements present financial information for the City as a whole, while distinguishing between governmental and business-type activities. Fiduciary activities of the City are not included in these statements.

Most of the City's basic services are considered to be governmental activities, including general government, public safety, public works, community development, housing, culture, leisure, and library services. Property tax, sales tax, transient occupancy tax, franchise tax, licenses and permits, business license tax, and user fees and charges financially support these activities.

The City's enterprise operations are classified as business-type activities. These operations consist of water, wastewater, environmental resources, golf course, and housing. These activities generally recover the cost of providing services from customer fees and charges.

Government-Wide Financial Statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned, while expenses are recognized in the period in which the liability is incurred. The types of transactions reported as program revenues for the City are reported in three categories: (1) charges for services; (2) operating grants and other contributions; and (3) capital grants and contributions.

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

Certain eliminations have been made in regards to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated, with the exception of those representing balances between the governmental activities and the business-type activities. In the Statement of Activities, net internal service fund transactions have been allocated back to the governmental and business-type activities generating the net income or loss.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Financial Statements Presentation (Continued)

In the Statement of Net Position, internal service assets and liabilities have been combined with the governmental funds and presented as governmental activities.

A reconciliation of the difference between the Governmental Fund Financial Statements and the Government-Wide Financial Statements is provided as part of the Governmental Fund Financial Statements.

Fund Financial Statements

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflow of resources, fund balance, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Governmental Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances for the major governmental funds. Non-Major Governmental Funds are combined for presentation in Governmental Fund Statements. The following funds have been determined to be the City's major governmental funds:

- General Fund: This fund group is always a major fund and is used to account for all financial resources traditionally associated with government activities, which are not legally required to be accounted for in another fund.
- The Affordable Housing Fund was created due to the dissolution of the Oxnard Redevelopment Agency. In accordance with Health and Safety Code Section 34176(b)(2), on February 1, 2013, all rights, powers, assets, liabilities, duties, and obligations of the Low and Moderate Income Housing Fund (previously part of the former Oxnard Redevelopment Agency) were transferred to the Affordable Housing special revenue fund. The fund is used to account for funds to be used for low and moderate income housing projects.
- Development Fees Fund is a special revenue fund that accounts for development fees that the City collects on new development to provide resources for special projects such as parks, storm drainage facilities, traffic improvements, utility undergrounding, and community development.
- State and Federal Grants Fund is a special revenue fund that accounts for state and federal grants.
- Capital Improvement Fund is a capital project fund that accounts for financial resources designated for the acquisition and construction of general government capital projects.

Governmental funds are accounted for using a "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Financial Statements Presentation (Continued)

Government Fund Financial Statements (Continued)

Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. The City considers revenues available if they are collected within 60 days after year-end. Property tax, sales tax, intergovernmental revenues, and other taxes are accrued as appropriate.

Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met. The availability period for revenue recognition for grants receivable is one year after the year-end. Expenditures are recorded in the accounting period in which the related fund liability is incurred and due within one year, except for unmatured principal and interest on long-term debt, which is recognized when due.

Proprietary Fund Financial Statements

Proprietary Fund Financial Statements include a Statement of Net Position, Statement of Revenues, Expenses and Changes in Net Position, and a Statement of Cash Flows for each major fund. A column representing Internal Service Funds in total is also presented in these statements.

The proprietary funds are used to account for operations that are financed and operated in a manner similar to private business enterprises wherein the cost of goods and services to the general public are financed or recovered primarily through user charges. The following enterprise funds have been determined to be the City's major proprietary funds:

- Water Fund: This fund is used to account for all activities of the City's water production, treatment, and distribution system. Revenues are derived mainly from metered water services, connection fees, and installation charges.
- Wastewater Fund: This fund is used to account for all sewer activities related to conveyance and treatment services. Revenues are derived mainly from sewer service charges, connection fees, and treatment plant charges.
- Environmental Resources Fund: This fund is used to account for the activities related to collection and disposal of refuse throughout the City. Revenues are mainly derived from collection service fees and sales of recyclable materials.
- Golf Course Fund: This fund is used to account for the activities related to the operation and maintenance of the City's River Ridge golf course. Revenues are derived from golfing fees, merchandise, and facility rentals and food & beverage sales for private events.
- Oxnard Housing Authority: This fund is used to account for the receipts and disbursements of funds received from the U.S. Department of Housing and Urban Development (HUD) to provide housing assistance, such as the rental assistance programs for low-income residents and senior citizens under Section 8 of the Federal Housing Act of 1937, as amended.

Proprietary funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all assets, deferred outflows of resources, liabilities, and deferred inflows of resources (whether current or noncurrent) are included within the Statement of Net Position. The Statement of Revenues, Expenses, and Changes in Net Position present increases (revenues) and decreases (expenses) in total net position.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Financial Statements Presentation (Continued)

Proprietary Fund Financial Statements (Continued)

Under the accrual basis of accounting, revenues are recognized in the period in which they are earned, while expenses are recognized in the period in which the liability is incurred.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with proprietary funds' principal ongoing operations. All other revenues are reported as nonoperating revenues.

Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as nonoperating expenses. When both restricted and unrestricted resources are available for use, it is the City's policy to use the restricted resources first, then unrestricted resources as they are needed.

Internal service funds account for services to other departments on a cost-recovery basis. Internal service funds include workers' compensation, public liability and property damage, utility customer services, information systems, facilities maintenance, and equipment maintenance. Internal service funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Internal service funds are reported in total on the proprietary funds' financial statements.

Fiduciary Fund Financial Statements

Fiduciary fund financial statements include a Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position. The City's fiduciary funds consist of a Private Purpose Trust Fund, a Pension Trust Fund, and Custodial Funds. The Trust Funds are as follows:

- Oxnard Community Development Commission Successor Agency Private Purpose Trust Fund: This fund accounts for the activities of the former redevelopment agency pursuant to AB 1X 26.
- Retirement Enhancement Defined Benefit Pension Trust Fund: This fund accounts for the activities of the Retirement Enhancement Plan.
- The Custodial Funds are used to report fiduciary activities that are not required to be reported in pension trust funds, investment trust funds, or private-purpose trust funds. The City's custodial funds are as follows:
    - Improvement Districts Fund: This fund is used to account for various limited obligation improvement bonds issued by the Improvement Districts and Mello-Roos Community Facilities Districts within the City, wherein bond proceeds are used to finance land acquisition and public improvements of the various assessment districts within the City. Neither the faith, credit, nor the taxing power of the City or any of its political subdivisions is pledged to the payment of the bonds. Property owners within the assessment district are assessed through the County property tax bills and the money collected is used to pay the annual debt service requirements.
    - Oxnard PD Property Room Fund: This fund accounts for assets held in temporary police custody.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Financial Statements Presentation (Continued)

Fiduciary Fund Financial Statements (Continued)

- Oxnard Downtown Management District Fund: This fund accounts for property tax collected within the downtown area for downtown improvements and revitalizations. Funds are collected and distributed to the Oxnard Downtown Management District, a non-profit corporation.
- Riverpark JPA Fund: This fund is used to account for assets and liabilities of the Riverpark Reclamation and Recharge Authority.

The fiduciary funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting.

C. New Accounting Pronouncements

The City adopted the following GASB statements in fiscal year 2024-25:

Statement No. 101, *Compensated Absences.* Issued in June 2022, the statement provides guidance on the recognition and measurement of compensated absences by amending and updating certain previously required disclosures under a unified model better to meet the information needs of financial statement users. The City adopted GASB Statement No. 101 effective July 1, 2024, using the facts and circumstances that existed as of the beginning of the period of implementation, and its adoption did not have a material impact on the City's financial statements.

Statement No. 102, *Certain Risk Disclosures*. Issued in December 2023, the statement provides users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. The statement is intended to enhance users' understanding of and ability to anticipate risks affecting a government's financial condition. The City implemented GASB Statement No. 102 at the beginning of fiscal year 2024-25, and its adoption did not have a material impact on the City's financial statements.

The City is currently analyzing its accounting practices to determine the potential impact on the financial statements for the following GASB Statements:

Statement No. 103, *Financial Reporting Model Improvements*. Issued in April 2024, the objective of this statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement requires changes in the Management's Discussion and Analysis, presentation of unusual or infrequent items, proprietary fund statement of revenues, expenses, and changes in fund net position, statement of net position and statement of activities, and budgetary comparison information. The statement will be effective beginning in fiscal year 2025-26.

Statement No. 104, *Disclosure of Certain Capital Assets*. Issued in September 2024, this statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement No. 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. New Accounting Pronouncements (Continued)

Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. The statement will be effective beginning in fiscal year 2025-26.

Statement No. 105, *Subsequent Events*. Issued in December 2025, this statement defines subsequent events as transactions or other events that occur after the date of the financial statements but before the date the financial statements are available to be issued. It also clarifies the subsequent events that constitute recognized and nonrecognized events and establishes specific note disclosure requirements for nonrecognized events. The statement will be effective beginning fiscal year in 2026-27.

D. Cash and Investments

Cash and Cash Equivalents

For reporting purposes, cash and cash equivalents include cash in bank accounts and investments held by the City Treasurer in a cash management pool with maturities less than one year. These amounts are readily available for use by the respective funds.

Investments

The City's investments are stated at fair value.

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. These principles recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Investments reflect prices quoted in active markets;
- Level 2: Investments reflect prices that are based on similar observable assets either directly or indirectly, which may include inputs in markets that are not considered to be active; and
- Level 3: Investments reflect prices based upon unobservable sources.

Debt and equity securities classified as Level 1 are valued using prices quoted in active markets for those securities. Debt and equity securities classified in Level 2 are valued using the following approaches: (1) debt securities are normally valued based on price data obtained from observed transactions and market price quotations from broker dealers and/or pricing vendors; (2) equity securities are valued using fair value per share for each fund. Certificates of deposit classified in level 2 are valued using broker quotes that utilize observable market inputs. Securities classified as Level 3 have limited trade information, these securities are priced using the last trade price or estimated using recent trade prices.

Investment Income

Investment income earned on pooled cash and investments is allocated quarterly to the General Fund and those other funds for which such allocation is a legal contractual requirement based on the average daily-end cash balances. Investment income from cash and investments with fiscal agents is credited directly to the related fund. Income from non-pooled investments is recorded in the appropriate fund based on the specific investments held by the trustee of the fund. Changes in the fair value of investments are recognized in investment income at the end of each fiscal year.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Receivables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year is reported as "advances to/from other funds." All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business- type activities are eliminated to minimize the grossing up effect on assets and liabilities within the governmental and business-type activities and reported in the government- wide financial statements as "internal balances."

Amounts due from individuals, organizations or other governmental units are recorded as receivables at year-end. These amounts include charges for services rendered, or for goods and material provided by the City, including amounts for unbilled services. Receivables are shown net of an allowance for uncollectible accounts where applicable.

Notes receivable include both the current and long-term portions of loans issued by the City. Business development loans are reported in both special revenue and fiduciary funds. Notes receivable are reported as an asset in the amount of loan proceeds disbursed, net of allowance. Depending on the original funding source, the City reports deferred inflows equal to the loan amount and recognizes a revenue when principal payments are received.

In the government-wide financial statements, receivables are recognized as revenue when earned. Receivables of the proprietary funds are recognized as revenue when earned, including services provided but not billed.

F. Leases

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. As a lessor, the City recognizes a lease receivable and a deferred inflow of resources at the commencement of the lease term, with certain exceptions for leases of assets held as investments, certain regulated leases, short-term leases, and leases that transfer ownership of the underlying asset. The lease receivable is measured at the present value of lease payments expected to be received during the lease term. The deferred inflow of resources is measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods.

As a lessee, the City recognizes a lease liability and a lease asset at the commencement of the lease term, unless the lease is a short-term lease or it transfers ownership of the underlying asset. The lease liability is measured at the present value of payments expected to be made during the lease term (less any lease incentives). The lease asset is measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs.

G. Capital Assets

The City's assets for governmental, business-type and fiduciary activities are capitalized at historical cost or estimated historical cost. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. City policy has set the capitalization threshold at $5,000 for equipment and machinery, $20,000 for buildings and improvements and $100,000 for infrastructure.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Capital Assets (Continued)

Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets as follows:

Buildings	45 years
Improvements	
Paving, curbs, and lighting	20 years
Parks improvements	20 years
Sports courts	20 years
Landscaping	20-50 years
Equipment and machinery	3-50 years
Vehicles	10 years
Infrastructure	
Roadway network	30-100 years
Waterways/seawalls	75 years
Storm drain system	50 years
Water and sewer systems	50 years
Intangible Assets	
Software	5-20 years
Subscription Assets	shorter of the subscription term or the useful life of the underlying asset

Infrastructure assets are defined as “long-lived capital assets” that are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems.

Land is valued at original cost without depreciation.

Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value.

H. Subscription-based Information Technology Arrangements (SBITA)

A SBITA is a contract that conveys control of the right to use another party’s (a SBITA vendor’s) IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. To determine whether a contract conveys control of the right to use the underlying IT assets, the City assesses whether it has both of the following: a. The right to obtain the present service capacity from use of the underlying IT assets as specified in the contract, and b. The right to determine the nature and manner of use of the underlying IT assets as specified in the contract.

The City recognizes a subscription liability and an intangible right-to-use asset (subscription asset), except short-term SBITAs. The subscription liability is measured at the present value of subscription payments expected to be made during the subscription term. The subscription asset is measured as the sum of the following, a. the amount of the initial measurement of the subscription liability, b. payments associated with the SBITA contract made to the SBITA vendor at the commencement of the subscription term, if applicable, and c. capitalizable initial implementation costs less any SBITA vendor incentives.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Subscription-based Information Technology Arrangements (SBITA) (Continued)

SBITA assets are amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying IT assets.

I. Compensated Absences

Vacation leave and annual leave compensation pay is recorded as a liability when incurred within the Government-Wide and Proprietary Funds Financial Statements. Sick leave, which does not vest, is recorded in all funds when leave is taken. A liability for these amounts is reported in the Governmental Funds Financial Statements only if they have matured and are paid by the City subsequent to year-end.

Compensated absences are liquidated by the fund that has recorded the liability. The long-term portion of governmental activities compensated absences is liquidated primarily by the General Fund.

J. Net Pension Liability

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions and pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by Actuarial Valuations. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

The General Fund is typically used to liquidate pension liabilities in the governmental activities.

K. Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the CalPERS plan governed by the Public Employees' Medical & Hospital Care Act (PEMHCA) and additions to/deductions from the PEMHCA plan fiduciary net position have been determined on the same basis as they are reported by Actuarial Valuations.

For this purpose, CalPERS recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

The General Fund is typically used to liquidate OPEB liabilities in the governmental activities.

L. Deferred Outflows/Inflows of Resources

In addition to assets, the Statements of Net Position and Governmental Fund Balance Sheet report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City reports deferred outflows of resources related to pensions and OPEB, and deferred outflows for charges on debt refunding in the Government-Wide and Proprietary Fund Statements of Net Position. Deferred outflows for pension and OPEB contributions will be recognized in the subsequent fiscal year.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Deferred Outflows/Inflows of Resources (Continued)

Other deferred outflows on pension and OPEB plans are amortized over 4.8 to 5 years on a straight-line basis. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the remaining life of the refunded or refunding debt.

In addition to liabilities, the Statements of Net Position and Governmental Fund Balance Sheet report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. The City has two items that qualify for reporting in this category in the Governmental Fund Balance Sheet. The governmental funds report deferred inflows from the following sources: lease receivables and loans. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. In addition, the City has deferred inflows of resources relating to the net pension obligation, OPEB, and gain on refunding reported in the Government-Wide Statement of Net Position and the Proprietary Funds. The amounts related to pensions and OPEB are deferred and amortized over 4.8 to 5 years on a straight-line basis.

M. Fund Balance

The accompanying financial statements report the components of fund balances for governmental funds consistent with GASB 54.

Nonspendable fund balance - This includes amounts that cannot be spent because they are either not spendable in form (such as prepaid items) or legally or contractually required to be maintained intact (such as endowments).

Restricted fund balance - This includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed fund balance - This includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority, the City Council. Commitments may be changed or removed by the City Council by a resolution.

Assigned fund balance - This includes amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The City Council delegated, per Resolution No. 15,359, the Chief Financial Officer to assign fund balance. Use of this component would be based on related Council documents that identifies an intent to use funds for a specific purpose that was not part of the formal resolution or ordinance of the Council.

Unassigned fund balance - this includes all amounts not included in other classifications. The General Fund is the only fund that reports a positive unassigned fund balance.

In the Government-Wide Financial Statements, net position of the City includes the following categories:

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Fund Balance (Continued)

Net investment in capital assets - This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce this category.

Restricted net position - This category presents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments, and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position - This resulting category presents the remaining City net position, and this measure of equity is unrestricted, legally or otherwise.

The accounting policies of the City consider restricted funds spent first when expenditure is incurred for purposes for which both restricted and unrestricted funds are available. When an expenditure is incurred for a purpose for which amounts in any of the unrestricted classifications of fund balance could be used, the City considers committed amounts to be reduced first, followed by assigned amounts and then unassigned amounts.

Per Resolution No. 15,887 adopted on June 17, 2025, the City Council will endeavor to maintain an operating reserve equal to a minimum 16.6% of the General Fund adopted budget for operating expenses. The operating reserve shall be available to: (1) cover cash flow requirements; (2) meet unanticipated revenue shortfalls; (3) take advantage of unexpected opportunities; (4) invest in projects with a rapid payback; (5) ensure against physical or natural disasters; and (6) provide interest earnings. The City Council will endeavor to maintain operating reserves in the utility funds equal to 25% of adopted budget for operating expenses.

N. Property Taxes

Property taxes are assessed and collected each fiscal year according to the following property tax calendar:

Valuation Date	January 1
Property Tax Year	July 1 to June 30
Due Dates	November 1 (first installment) and February 1 (second installment)
Delinquent Dates	December 10 (first installment), April 10 (second installment), and August 31 (unsecured)

Property taxes in the State of California are administered for all local agencies at the county level and consist of secured, unsecured, and utility tax rolls.

Property Valuation

Valuations are established by the Assessor of the County for the secured and unsecured property tax rolls; the utility property tax roll is valued by the California State Board of Equalization. Under the provisions of Article XIIIA of the State Constitution, properties are assessed at 100% of full value. The value of real taxable property is based on fiscal year 1976 levels. From this base of assessment, subsequent annual increases in valuation are limited to a maximum of 2%. However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations, and is subject to annual reappraisal.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Property Taxes (Continued)

Tax Levies

The county-wide tax levy for general revenue purposes is limited to 1% of full value, for a tax rate of $1.00 per $100 of assessed valuation. Tax rates for voter-approved indebtedness prior to passage of Proposition 13 are excluded from this limitation. Taxes are levied July 1 for both real and unsecured personal property based upon the assessed valuation as of the previous January 1 (lien date).

Property taxes are recognized as revenue in the period for which the taxes are levied. Therefore, the City recognizes revenue and a receivable, less any allowance for doubtful accounts deemed appropriate, for the entire tax levy in the period for which the taxes are levied.

Tax Lien Dates

All lien dates attach annually on January 1 preceding the fiscal year for which the taxes are levied. Liens against real estate, and taxes on personal property, are not relieved by subsequent renewal or change in ownership.

Tax Collections

The County Treasurer-Tax Collector is responsible for all property tax collections. Taxes and assessments on the secured and utility rolls, which constitute a lien against the property, may be paid in two installments: (1) the first installment is due on November 1 of the fiscal year and is delinquent if not paid by December 10; (2) the second installment is due on February 1 of the fiscal year and is delinquent if not paid by April 10. Unsecured personal property taxes do not constitute a lien against real property unless the taxes become delinquent. Payment must be paid in one installment, which is delinquent if not paid by August 31 of the fiscal year. Significant penalties are imposed for late payments.

Tax Apportionments and Special District Augmentation Fund (SDAF)

Due to the nature of the county-wide maximum levy, it is not possible to identify general purpose tax rates for specific entities. Apportionments to local agencies are made by the County Auditor-Controller, based primarily on the ratio that each agency represented of the total county-wide levy for the three years prior to fiscal year 1979. The SDAF was established in order to provide greater flexibility in the allocation of the total levy to special districts under this basic apportionment method. Each special district makes a contribution from its base tax levy apportionment to the SDAF. Oversight governments of the special districts (cities or the county) can then reallocate this pool among special districts based on financing needs.

O. Utility Revenue

Utility revenue is recorded when earned. Customers are billed monthly. The estimated value of services provided, but unbilled at year-end, is included in accounts and other receivables in the accompanying basic financial statements.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Use of Estimates

The preparation of the City's basic financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the basic financial statements, and revenues and expenses during the reported period. Actual results could differ from those estimates.

Q. Budgets and Budgetary Accounting

The City develops and presents a one-year budget to the City Council. Annual operating and capital improvement expenditures are adopted by resolution. This resolution constitutes the authorized expenditures for the fiscal year. The City's annual budget is the legally-adopted expenditure control document of the City. Budgets are prepared on the modified accrual basis of accounting, consistent with generally accepted accounting principles (GAAP).

The City Council generally reauthorizes appropriations for continuing projects and activities. The City Council has the legal authority to amend the budget of any fund at any time during the fiscal year. The budgetary legal level of control (the level on which expenditures may not legally exceed appropriations) is generally at the fund level. Budgeted expenditures may be reallocated within a fund by the City Manager and within a department by the department director.

R. Encumbrances

Appropriations in governmental fund types are encumbered upon issuance of purchase orders, or in some cases upon issuance of contracts, for goods and/or services. Even though unencumbered appropriations lapse at the end of the fiscal year, unfilled purchase orders of the current year are carried forward and the next year's appropriations are likewise encumbered.

S. Joint Ventures

The City participates in the Riverpark Reclamation and Recharge Authority (Riverpark JPA), which is a jointly-governed organization between the City and United Water Conservation District (UWCD). The Riverpark JPA was established for the purpose of joint ownership, financing, and administration of the development of land located within the City; and for the purpose of creating a public entity to secure grant funding and other public and private funding to reclaim mining pits for water recharge purposes to implement the Recharge Program and Reclamation Plan, and to undertake other groundwater recharge, groundwater quality, and water supply programs as the Board of Directors may find to be within the public interest. The Riverpark JPA is controlled by a four-member board consisting of two representatives each from the City and UWCD. None of the member entities exercise specific control over the budgeting and financing of the Authority's activities beyond their representation on the Board. Accounting services are provided by the City. The City has no financial responsibility for any of the JPA's liabilities. The City made no monetary contributions to assist in the operational expenses of the Authority during fiscal year ended June 30, 2025. Complete financial statements may be obtained from the Finance Department, City of Oxnard, 300 W. 3rd St, Oxnard, CA 93030.

As of June 30, 2025, the JPA had total assets of $862,390, total net position of $862,390, and total change in net position of $(44,696) for the year then ended.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

T. Subsequent Events

In preparation of these financial statements, the City considered subsequent events through May 4, 2026, which is the date these financial statements were available to be issued. Please also see Note V.A. Commitments and Contingencies.

Credit Ratings

On July 23, 2025, Standard & Poor's Global Ratings (S&P), a leading provider of transparent and independent credit ratings worldwide, upgraded the Water Fund rating from "A" to "A+". On July 30, 2025, S&P assigned the Wastewater Revenue Refunding Bonds, series 2025 a rating of "A+", and upgraded the Wastewater Fund rating from "A" to "A+". The Issuer Credit Rating, General Fund Lease, and Gas Tax Fund ratings were maintained at "AA-", "A+" and "AA" respectively.

Wastewater Revenue Refunding Bonds, Series 2025

On September 10, 2025, the City of Oxnard Financing Authority issued $47,705,000 Wastewater Revenue Refunding Bonds, Series 2025, pursuant to the provisions of Sections 53570 and 53580 of the California Government Code, a resolution adopted by the City Council of the City on July 29, 2025, and an Indenture of Trust, dated as of September 1, 2025, between the City and Computershare Trust Company, National Association, as trustee. The 2025 Wastewater Refunding Bonds was issued to provide funds to refund the Wastewater Revenue Refunding Bonds, Series 2014.

Environmental Resources Residential Rate Change

Subsequent to June 30, 2025, the City evaluated the impact of a June 2025 decision by the California Court of Appeal, Fourth Appellate District, which held that an infrastructure use fee embedded in the City of Redlands' solid waste rates violated Vehicle Code section 9400.8. In response, the City amended its solid waste rates effective October 14, 2025, to remove the infrastructure use fee component from single-family residential solid waste rates and adopted a corresponding amendment to the related rate ordinance on November 18, 2025. This matter did not result in an adjustment to the City's financial statements as of and for the year ended June 30, 2025.

II. DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

The City's cash and investments, including restricted investments with fiscal agents, consist of the following at June 30, 2025:

	AMOUNT
Petty cash	$ 10,700
Deposits	23,586,318
Investments	497,329,478
Cash and investments	520,926,496
Restricted cash and investments	162,429,295
TOTAL	$ 683,355,791

The City's deposits and investments are reflected in the accompanying basic financial statements as follows:

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	FIDUCIARY FUNDS	TOTAL
Cash and Investments	$ 315,388,064	$ 192,172,788	$ 13,365,644	$ 520,926,496
Restricted cash and investments	10,264,416	14,975,096	137,189,783	162,429,295
TOTALS	$ 325,652,480	$ 207,147,884	$ 150,555,427	$ 683,355,791

Deposits Custodial Credit Risks

Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's deposit policy requires deposits to be covered by federal depository insurance and collateral having a fair value of 110% of the uninsured deposit. As of June 30, 2025, the City has a bank balance of $27,162,331 in three bank accounts; of the bank balance, $250,000 was insured and the balance was secured by collateral held by the City's agent in the agent's name. Deposits held by the Housing Authority are also insured or secured by collateral held by the Housing Authority's agent in the agent's name.

Investment Policy

The City's investment policy is intended to provide guidelines for the prudent investment of City funds, and to outline the policies for maximizing the efficiency of the City's cash management system. The policy of the City is to invest public funds in a manner which will provide high investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds. The primary goals of the City are safety, liquidity, and yield in that priority order. The authority to manage the investment program is derived from CGC $53600, et seq., CGC $37103 and CGCS 53060. Management's responsibility for the investment program shall be delegated for a one-year period by the City Council via resolution, to the Chief Financial Officer (CFO) who shall thereafter assume full responsibility for those transactions until the delegation of authority is revoked by the City Council. The investment policy applies to the City's pooled investment fund which encompasses all monies including the General Fund, Special Revenue Funds, Capital Project Funds, Enterprise Funds, Internal Service Funds, and Fiduciary Funds, excluding retirement, retiree health care savings/trust/plans, deferred compensation plans, restricted investments with fiscal agents, proceeds of bonds, Successor Agency funds, and Oxnard Housing Authority funds.

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Authorized Investments

The City's investments are managed by the Chief Financial Officer, fiscal agents (bond trustees acting in accordance with bond covenants), and authorized representatives of the Housing Authority. Investments managed by the City and the Housing Authority are invested in accordance with the City and Housing Authority's investment policies, respectively. Investments managed by bond trustees are invested in accordance with provisions of the respective bond agreements. Investments in the City's Retirement Enhancement Defined Benefit Plan (Enhanced Retirement Trust Pool) are not subject to the City's investment policy.

The City's cash and investments by investment manager are as follows:

	AMOUNT
City Treasurer	$ 496,654,606
Restricted Investments Held with Fiscal Agents	
Bond Trustees for the City and its Component Units	24,848,660
OPEB and Pension Trust	5,000,000
Enhanced Retirement Trust Pool	129,210,642
Oxnard Housing Authority (Includes Investments Held by Fiscal Agent)	27,641,883
TOTAL	**$ 683,355,791**

The investment policy, adopted on July 2, 2024, via Resolution 15,816, delegated the management of the investment program to the Chief Financial Officer who shall establish written procedures for the operation of the investment program consistent with the Investment Policy. The CFO has direct oversight over the City's pooled investment fund, which covers cash and investments of the City's governmental funds, proprietary funds (except for the Housing Authority), and custodial funds, which are invested in accordance with the City's investment policy. Allowable investments are detailed in the following table. The exception is the Enhanced Retirement Trust Pool, which is not subject to Government Code Section 53601.

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Authorized Investments (Continued)

INVESTMENT TYPES AUTHORIZED BY SECTION 53601	AUTHORIZED BY INVESTMENT POLICY	MAXIMUM MATURITY	MAXIMUM PERCENTAGE OF PORTFOLIO	MAXIMUM INVESTMENT IN ONE ISSUER	MINIMUM RATINGS
U.S. Treasury and Agencies	Yes	5 Years	None	None	None
Local Agency Bonds, Notes	Yes	N/A	15%	None	None
Other Bonds, Notes, or Evidences of Indebtedness	Yes	N/A	15%	None	None
Bankers Acceptances	Yes	180 Days	40%	30%	None
Commercial Paper	Yes	270 Days	15%	10%	P1/A1
Negotiable CDs	Yes	5 Years	30%	None	Aa/AA-
Certificate of Deposit (CDs)	Yes	N/A	30%	None	A
Repurchase Agreements	Yes	90 Days	20%	None	None
Medium Term Notes	Yes	5 Years	30%	None	A
Mutual Funds	Yes	N/A	20%	None	None
LAIF, VCIP, CalTrust	Yes	N/A	None	None	None

The Housing Authority's investment policy, which is substantially the same as the City's, and related disclosures regarding its investments at June 30, 2025, are more fully disclosed in the financial statements for the Housing Authority, which may be obtained from the Housing Authority's Financial Services Division at 435 S D St, Oxnard, CA 93030.

The City's investment pool is comprised of pooled deposits, investments, the State of California Local Agency Investment Fund (LAIF), and Ventura County Investment Pool (VCIP) investments. The City's pooled investments are carried at fair value. The fair value is determined utilizing US Bank Statement. The fair value of LAIF and VCIP is determined by allocating the City's share of the investment pools' fair value as reported by LAIF and VCIP.

The City is a voluntary participant in LAIF which is considered an external investment pool. LAIF is part of the State's Pooled Money Investment Account (PMIA) which was established in 1953. Oversight of the PMIA is provided by the Pooled Money Investment Board (PMIB) and an in-house Investment Committee. The PMIB members are the State Treasurer, Director of Finance, and State Controller.

Direct oversight for LAIF is provided by the Local Investment Advisory Board. The board consists of five members as designated by statute. The Chair is the State Treasurer or his/her designated representative. Two members qualified by training and experience in the field of investment or finance and two members who are treasurers, finance or fiscal officers, or business managers employed by any county, city, or local district or municipal corporation of this state, are appointed by the State Treasurer. LAIF is required to invest in accordance with state statute.

The City is a voluntary participant in Ventura County Investment Pool (VCIP) which is considered an external investment pool. VCIP is for local public government agencies and school districts within Ventura County and is managed by the Ventura County Treasurer-Tax Collector. VCIP's portfolio must comply with the County's Investment Policy which is governed by the Ventura County Board of Supervisors. VCIP is rated by Standard and Poor's; the most recent rating report is dated January 7, 2026, and is available via the Office of Ventura County Treasurer-Tax Collector's website.

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Authorized Investments (Continued)

Investments with fiscal agents are investments held by the bond trustee on behalf of the City or its component units and the Enhanced Retirement Trust Pool. In the case of bond trustees, the City selects the investment under the terms of the applicable trust agreement, directs the bond trustee to acquire the investment, and the bond trustee then holds the investment on behalf of the City and/or its component units. Proceeds of bonds administered by bond trustees are also generally covered under the City's investment policy; however, specific provisions of each issuance are usually used in managing such investments. Two of the major differences are as follows:

- Allowance of investments in guaranteed investment contracts
- Allowance of investment maturities in excess of five years

For purposes of the Statement of Cash Flows of the proprietary fund types, cash and cash equivalents include all investments as the City operates an internal cash management pool which maintains the general characteristics of the demand deposit account.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Normally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates, and the greater the interest rate risk. One of the ways the City manages its exposure to interest rate risk is by purchasing a combination of shorter-term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations or debt service requirements.

Information about the sensitivity of the fair value of the City's investments (including restricted investments held by bond trustees) to market interest rate fluctuation is provided by the following table that shows the distribution of the City's investments by maturity:

	INVESTMENT MATURITIES (IN YEARS)		
	LESS THAN 1	1-5	TOTAL
Federal Agency Securities	$ 100,801,889	$ 211,328,586	$ 312,130,475
Ventura County Investment Pool	51,730,936	-	51,730,936
California Local Agency Investment Fund	96,563,660	-	96,563,660
U.S. Treasury Bill	4,971,985	5,013,865	9,985,850
Medium Term Notes	17,215,362	7,737,582	24,952,944
Corporate Bonds	1,973,644	-	1,973,644
Money Market Fund	24,840,629	-	24,840,629
TOTAL INVESTMENTS	$ 298,098,105	$ 224,080,033	522,178,138
Enhanced Retirement Trust Pool, OPEB and Pension Trust			134,210,642
Cash in Banks and on Hand			26,967,011
TOTAL CASH AND INVESTMENTS			$ 683,355,791

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The City's investments that are not rated include negotiable CDs; however, these investments are covered by FDIC insurance.

Presented below are the S&P Global ratings for each investment type as of June 30, 2025:

INVESTMENT TYPE	AAA	AA+	AA-	BBB+	A-	TOTAL
Federal Agency Securities	$ 986,960	$ 306,236,390	$ -	$ -	$ -	$ 307,223,350
Ventura County Investment Pool	51,730,936	-	-	-	-	51,730,936
Medium Term Notes	-	978,780	1,472,401	1,934,620	6,960,630	11,346,431
TOTALS	$ 52,717,896	$ 307,215,170	$ 1,472,401	$ 1,934,620	$ 6,960,630	370,300,717
NOT RATED						
Federal Agency Securities						4,907,132
Medium Term Notes						15,580,150
California Local Agency Investment Fund						96,563,660
Money Market Fund						24,840,629
Enhanced Retirement Trust Pool, OPEB and Pension Trust						134,210,642
U.S. Treasury Bill						9,985,850
TOTAL INVESTMENTS						656,388,780
Cash in Banks and on Hand						26,967,011
TOTAL						**$ 683,355,791**

Concentration of Credit Risk

Investments in the securities of any individual issuer, other than U.S. Treasury securities, mutual funds, and external investment funds that represent 5% or more of total entity-wide investments are as follows at June 30, 2025:

ISSUER	TYPES OF INVESTMENTS	AMOUNTS
Federal Home Loan Bank	Federal Agency Coupon Securities	$ 212,641,255
Federal Home Loan Mtg Corp	Federal Agency Coupon Securities	57,395,555
Federal Farm Credit Bank	Federal Agency Coupon Securities	41,109,180

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure of custodial credit risk for deposits or investments, other than the provisions for deposits in the California Government Code that require that financial institutions secure deposits made by state local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having value of 150% of the secured public deposits.

For investments identified herein as held by fiscal agent, the trustee selects the investment under the terms of the applicable trust agreement, acquires the investment, and holds the investment on behalf of the reporting government.

Fair Value Measurements

The City has the following recurring fair value measurements as of June 30, 2025:

	INVESTMENTS AT FAIR VALUE AS OF JUNE 30, 2025		
	LEVEL 1	LEVEL 2	TOTAL
Investment Type			
Federal Agency Securities	$ 312,130,475	$ -	$ 312,130,475
California Local Agency Investment Fund	-	96,563,660	96,563,660
Ventura County Investment Pool	-	51,730,936	51,730,936
U.S. Treasury Bill	9,985,850	-	9,985,850
Medium Term Notes	24,952,944	-	24,952,944
Corporate Bonds	1,973,644	-	1,973,644
	349,042,913	148,294,596	497,337,509
Held by Trustees/Fiscal Agent			
Money Market Fund	24,840,629	-	24,840,629
	24,840,629	-	24,840,629
Enhanced Retirement Trust Pool			
Mutual Funds	129,210,642	-	129,210,642
OPEB and Pension Trust			
Money Market Fund	5,000,000	-	5,000,000
	134,210,642	-	134,210,642
TOTAL INVESTMENTS AT FAIR VALUE	$ 508,094,184	$ 148,294,596	$ 656,388,780

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Receivables and Payables

Accounts receivable and other receivables as of June 30, 2025, included in the accompanying Statement of Net Position primarily consist of the following:

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES
ACCOUNTS RECEIVABLE		
Utilities receivable	$ 11,395	$ 19,224,753
Accounts receivable billed and accrued	6,249,344	4,186,423
Other receivables	2,451,059	2,159,085
	8,711,798	25,570,261
Allowance for uncollectible receivables	(3,346,662)	(1,488,418)
TOTALS	$ 5,365,136	$ 24,081,843

Accounts payable and other liabilities as of June 30, 2025, reported on the Statement of Net Position primarily consist of the following:

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES
ACCOUNTS PAYABLE AND OTHER LIABILITIES		
Accounts payable (due to vendors)	$ 23,864,793	$ 13,248,886
Other liabilities		
Accrued payroll and benefits	7,772,091	728,057
Contingent liabilities	2,582,898	2,000,000
Other payables	7,151,039	7,356,118
Total Other liabilities	17,506,028	10,084,175
TOTALS	$ 41,370,821	$ 23,333,061

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Interfund Receivables and Payables

Total interfund receivables and payables at June 30, 2025, which are included in the Fund Financial Statements as due to/from other funds and advances to/from other funds, before eliminations, consist of the following:

	INTERFUND RECEIVABLE	INTERFUND PAYABLE
Due To/From Other Funds		
General Fund	$ 17,603	$ -
Nonmajor Governmental Funds	12,374,513	(17,603)
State and Federal Grants Fund	-	(12,374,513)
	12,392,116	(12,392,116)
Advances To/From Other Funds		
Internal Service Fund	686,965	-
	686,965	-
Due To/From Other Funds		
Water	153,456	-
Golf Course	-	(153,456)
	153,456	(153,456)
Advances To/From Other Funds		
Oxnard Housing Authority	-	(686,965)
	$ -	$ (686,965)

The interfund balances at June 30, 2025, are temporary loans to cover short-term cash deficits in various funds.

Advances to Oxnard Housing Authority

Effective July 1, 2001, the Housing Authority entered into a Settlement Agreement with the City that resolved a dispute regarding the amount of reimbursements the Housing Authority owed to the City for workers' compensation claims. Prior to fiscal year 2002, the City administered the Housing Authority's workers' compensation claims. It was agreed that the amount owed by the Housing Authority for these claims as of June 30, 2001, would be $993,000. From 2002 through 2025, there have been certain repayments and additional claims expenses that have affected the outstanding balance. No interest accrued on the outstanding balance. The balance as of June 30, 2025, is $686,965.

In the government wide statement of net position, interfund balances includes $315,499 net internal receivable from business-type activities to governmental activities representing the portion of the net deficit of internal service funds attributable to business-type activities.

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Interfund Transfers

Interfund transfers generally fall within one of the following categories:

- Debt service payments made from a debt service fund but funded from an operating fund;
- Program support that generally reflects subsidies and allocations between funds; and
- Transfers of capital assets between governmental activities and enterprise funds.

The following transfers in and out are reflected in the financial statements for the year ended June 30, 2025:

	DESCRIPTION	TRANSFERS IN	TRANSFERS OUT	NET TRANSFERS
GOVERNMENTAL ACTIVITIES				
General Fund	Program Support	$ 3,044,644	$ (20,040,246)	$ (16,995,602)
General Fund	Debt Service	-	(6,867,463)	(6,867,463)
Developer Fees	Program Support	-	(3,626,053)	(3,626,053)
Developer Fees	Debt Service	-	(535,975)	(535,975)
State and Federal Grants Fund	Program Support	543,025	(28,271,965)	(27,728,940)
Capital Improvement Fund	Capital Improvement	45,020,429	-	45,020,429
Nonmajor Governmental Funds	Program Support	11,253,928	(10,637,177)	616,751
Nonmajor Governmental Funds	Debt Service	7,668,169	(22,993)	7,645,176
Internal Service Funds	Debt Service	-	(102,520)	(102,520)
Total Governmental Activities		67,530,195	(70,104,392)	(2,574,197)
BUSINESS-TYPE ACTIVITIES				
Water	Program Support	-	(10,579,999)	(10,579,999)
Water	Capital Improvements	10,694,881	-	10,694,881
Wastewater	Program Support	-	(17,001,631)	(17,001,631)
Wastewater	Capital Improvements	19,021,233	-	19,021,233
Environmental Resource	Program Support	-	(87,111)	(87,111)
Environmental Resource	Capital Improvements	526,824	-	526,824
Golf Course	Program Support	-	(37,570)	(37,570)
Golf Course	Capital Improvements	37,570	-	37,570
Total Business-Type Activities		30,280,508	(27,706,311)	2,574,197
TOTALS		$ 97,810,703	$ (97,810,703)	$ -

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Lease Receivable

As of June 30, 2025, the City has eleven active leases. The leases have receipts that range from $5,389 to $105,452 and interest rates that range from 0.2450% to 2.2870%. As of June 30, 2025, the total combined value of the lease receivable is $1,002,312, and the combined value of the deferred inflow of resources is $923,402. The leases have no variable or other receipts within the fiscal year.

The future minimum lease payments receivable are as follows:

	GOVERNMENTAL ACTIVITIES		
YEAR	PRINCIPAL	INTEREST	TOTAL
2026	$ 371,663	$ 13,357	$ 385,020
2027	192,939	9,974	202,913
2028	90,152	7,714	97,866
2029	93,189	6,135	99,324
2030	96,334	4,491	100,825
2031 - 2033	158,035	5,430	163,465
TOTALS	$ 1,002,312	$ 47,101	$ 1,049,413

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Notes Receivable

At June 30, 2025, the City's net notes receivable consisted of the following:

	BALANCE JULY 1, 2024	ADDITIONS	REDUCTIONS	BALANCE JUNE 30, 2025
GOVERNMENTAL ACTIVITIES				
Residential Notes Receivable				
CalHOME Loans	$ 2,550,429	$ -	$ (80,000)	$ 2,470,429
BEGIN Loans	2,859,343	-	(149,161)	2,710,182
CDBG Loans	3,561,700	-	(254,419)	3,307,281
HOME Loans	5,447,970	-	(514,384)	4,933,586
NSP Loans	297,550	-	-	297,550
HERO Loans	88,473	-	-	88,473
Other Loans	2,535,714	-	-	2,535,714
Allowance for Doubtful Accounts	(7,178,356)	-	672,506	(6,505,850)
Total Residential Notes Receivable	10,162,823	-	(325,458)	9,837,365
Developer Notes Receivable				
*Las Villas de Paseo Nuevo	7,000,000	-	-	7,000,000
CRFL Family Apartments	14,277,022	-	-	14,277,022
Colonial House	4,200,000	-	-	4,200,000
Paseo Santa Clara	2,200,000	-	-	2,200,000
Paseo del Rio	2,700,000	-	-	2,700,000
*Terraza de Las Cortes	3,300,000	-	-	3,300,000
*Las Cortes	3,672,319	-	-	3,672,319
Villa Madera	1,589,306	-	-	1,589,306
Sonata at Riverpark	3,000,000	-	-	3,000,000
Sonata at Riverpark-PILOT	3,711,154	-	(129,314)	3,581,840
Many Mansions-Ormond Beach	992,624	-	-	992,624
Many Mansions -110 N D St	299,500	-	-	299,500
Many Mansions-Terry's Place	367,159	-	-	367,159
Camino Gonzales	1,623,840	-	-	1,623,840
Cesar Chavez	860,000	-	-	860,000
Villa Solimar	805,000	-	-	805,000
Villa Solimar - Cypress Court	162,000	-	-	162,000
Villa Victoria	1,101,500	-	-	1,101,500
Mercy Housing - Senior	720,846	-	-	720,846
Meta Street Apts.	95,000	-	-	95,000
Dolores Huerta Gardens (Etting Rd.)	1,668,600	-	-	1,668,600
Cypress Place	1,000,000	600,000	-	1,600,000
Cypress Place (CDBG)	1,350,000	-	-	1,350,000
Navigation Center-Casa de Carmen	439,921	987,571	-	1,427,492
Central Terrance	397,292	852,708	-	1,250,000
Colonial House - PILOT	3,202,826	-	-	3,202,826
Navigation Center-Casa de Carmen (PHLA)	-	500,000	-	500,000
*Oxnard Housing Authority (Las Cortes)	-	800,000	-	800,000
Allowance for doubtful accounts	(3,052,319)	-	-	(3,052,319)
Total Developer Notes Receivable	57,683,590	3,740,279	(129,314)	61,294,555
Total	67,846,413	3,740,279	(454,772)	71,131,920
BUSINESS-TYPE ACTIVITIES				
Wastewater Loans	743,700	-	(14,800)	728,900
Oxnard Housing Authority	3,121,406	-	(3,121,406)	-
Total	3,865,106	-	(3,136,206)	728,900
TOTAL GOVERNMENT-WIDE STATEMENTS	$ 71,711,519	$ 3,740,279	$ (3,590,978)	$ 71,860,820

*Parties are related to the Oxnard Housing Authority

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Notes Receivable (Continued)

GOVERNMENTAL ACTIVITIES

Residential Notes Receivable

The City offers loans to qualifying low-income individuals and families who require financial assistance for home-buying, home repairs, or mobile home replacements (no longer offered). Residential outstanding loans at June 30, 2025, include the following programs: Home Investment Partnership Program (HOME), Community Development Block Grants (CDBG), Building Equity and Growth in Neighborhoods Program (BEGIN), Neighborhood Stabilization Program (NSP), Historic Enhancement Revitalization of Oxnard (HERO), and CalHome Program. Summarized in the table below are these programs' average outstanding loan amount, interest rate, average outstanding term, and forgiveness policy. A majority of the home loan programs are forgivable at the end of term. Any default on the agreement, such as transfer of ownership or failure of homeowner to live in the unit causes the loan to be due and payable immediately. The City secures these loans by placing a lien on the property by recording a Deed of Trust with the Ventura County Recorder's Office for the loan amount.

PROGRAM	AMOUNT	INTEREST	TERM	FORGIVABLE
CalHOME	$ 29,000	3.00%	30 Years	No
BEGIN	26,000	3.00%	30 Years	No
CDBG	24,000	0.00%	20 Years	Yes
HOME	19,000	0.00%	12 Years	Yes
NSP	41,000	0.00%	20 Years	Yes
HERO	11,000	0.00%	6 Years	Yes
Other	17,000	0.00%	24 Years	Yes

Developer Notes Receivable

The City entered into loan agreements with several developers for affordable housing and mixed-use projects. The terms of the loans include annual installments from residual receipts. The loans bear simple interest at a rate of 1%-4% per year maturing between 24-55 years from the completion of the project. The City secured these loans with a deed of trust for the loan amount.

Three of the affordable housing loans in the aggregate amount of $13,972,319, net of allowance of $3,052,319 as of June 30, 2025, are loans to parties related the Oxnard Housing Authority.

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Notes Receivable (Continued)

BUSINESS-TYPE ACTIVITIES

Septic to Sewer Project

The City provided financial assistance to property owners affected by the California Regional Water Quality Control Board Resolution No. 99-13 of 1999, which prohibited the installation of new septic systems and called for the removal of existing septic systems in the area by 2008. The loans are interest free and payment plans are based on individual agreements.

Oxnard Housing Authority

In April 2014, the Authority issued a promissory note of $2,050,000 to Terraza De Las Cortes, L.P. for certain land the Authority received in a land exchange with the City. The note accrues interest at a rate of 5% compounded annually on the amount of the outstanding balance of the loan. Annual payments of 85% of the annual net cash flow of the property are made. All outstanding principal and accrued interest are payable on or before April 2069. During the year June 30, 2025, the Authority received full repayment of the outstanding principal balance. As of year-end, interest receivable of $8,926 remain unpaid.

In June 2020, the Authority entered into a note agreement with A0592 Oxnard LP (Developer). The Authority is to provide up to $2,500,000 in reimbursement for costs associated with demolition costs of the Los Cortes phase II development. The note accrued interest at a rate of 3% simple interest per annum. This loan is associated with a broader disputed matter between the Authority and the developer. As a result of this dispute and based on management's evaluation of collectability, the Authority determined that repayment of the note and related interest was not probable. Accordingly, during the year, the Authority wrote off note and interest receivable. In connection with the ongoing dispute, the Authority also recorded a contingent liability of $2,000,000, which is included in other current liabilities in the accompanying financial statements.

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Capital Assets

Changes in the City's capital assets for the year ended June 30, 2025, consisted of the following:

	BALANCE JULY 1, 2024	ADDITIONS	REDUCTIONS	TRANSFERS	BALANCE JUNE 30, 2025
GOVERNMENTAL ACTIVITIES					
Capital assets, not being depreciated/amortized					
Land	$ 1,391,720,555	$ 532,147	$ -	$ -	$ 1,392,252,702
Construction in progress	83,386,984	43,437,041	(1,284,186)	(16,235,497)	109,304,342
Total capital assets, not being depreciated/amortized	1,475,107,539	43,969,188	(1,284,186)	(16,235,497)	1,501,557,044
Capital assets, being depreciated/amortized					
Artwork	87,000	-	-	-	87,000
Buildings	122,207,664	-	(139,230)	632,020	122,700,454
Improvements other than buildings	102,576,076	-	-	6,552,548	109,128,624
Equipment and machinery	53,459,429	2,821,868	(1,219,276)	-	55,062,021
Intangible assets	9,190,413	-	-	6,449,094	15,639,507
Intangible right-to-use subscription assets	4,668,668	1,045,379	(376,750)	-	5,337,297
Infrastructure	706,753,778	-	-	2,601,835	709,355,613
Total capital assets, being depreciated/amortized	998,943,028	3,867,247	(1,735,256)	16,235,497	1,017,310,516
Less: Accumulated depreciation/amortization					
Artwork	(87,000)	-	-	-	(87,000)
Buildings	(52,344,691)	(2,489,686)	139,230	-	(54,695,147)
Improvements other than buildings	(35,743,360)	(3,101,089)	-	(30,187)	(38,874,636)
Equipment and machinery	(37,472,210)	(2,720,298)	1,849,106	-	(38,343,402)
Intangible assets	(612,694)	(720,179)	-	-	(1,332,873)
Intangible right-to-use subscription assets	(2,157,651)	(1,126,687)	-	-	(3,284,338)
Infrastructure	(311,254,930)	(17,811,652)	-	30,187	(329,036,395)
Total accumulated depreciation/amortization	(439,672,536)	(27,969,591)	1,988,336	-	(465,653,791)
Total capital assets, being depreciated/amortized, net	559,270,492	(24,102,344)	253,080	16,235,497	551,656,725
GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, NET	$ 2,034,378,031	$ 19,866,844	$ (1,031,106)	$ -	$ 2,053,213,769

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Capital Assets (Continued)

	BALANCE JULY 1, 2024	ADDITIONS	REDUCTIONS	BALANCE JUNE 30, 2025
BUSINESS-TYPE ACTIVITIES				
Capital assets, not being depreciated/amortized				
Land	$ 47,481,488	$ -	$ -	$ 47,481,488
Construction in progress	76,243,079	33,628,572	(904,674)	108,966,977
Total capital assets, not being depreciated/amortized	123,724,567	33,628,572	(904,674)	156,448,465
Capital assets, being depreciated/amortized				
Buildings	259,868,463	469,378	(37,337)	260,300,504
Improvements other than buildings	34,606,396	-	-	34,606,396
Equipment and machinery	129,916,880	2,226,714	(433,710)	131,709,884
Intangible right-to-use subscription assets	35,593	317,776	-	353,369
Infrastructure	444,410,708	-	(409,263)	444,001,445
Total capital assets, being depreciated/amortized	868,838,040	3,013,868	(880,310)	870,971,598
Less: Accumulated depreciation/amortization				
Buildings	(136,602,759)	(5,715,884)	33,527	(142,285,116)
Improvements other than buildings	(17,810,165)	(611,318)	-	(18,421,483)
Equipment and machinery	(72,088,851)	(5,333,407)	342,765	(77,079,493)
Intangible right-to-use subscription assets	(20,763)	(33,050)	-	(53,813)
Infrastructure	(173,759,096)	(8,307,000)	396,928	(181,669,168)
Total accumulated depreciation/amortization	(400,281,634)	(20,000,659)	773,220	(419,509,073)
Total capital assets, being depreciated/amortized, net	468,556,406	(16,986,791)	(107,090)	451,462,525
BUSINESS-TYPE ACTIVITIES CAPITAL ASSETS, NET	$ 592,280,973	$ 16,641,781	$ (1,011,764)	$ 607,910,990

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Capital Assets (Continued)

For the year ended June 30, 2025, depreciation expense on capital assets was charged as follows:

	AMOUNT
GOVERNMENTAL ACTIVITIES	
General government	$ 1,692,828
Public safety	2,745,363
Public works	21,823,227
Community development	24,542
Culture, leisure and libraries	691,337
Capital assets held by the City's internal service fund	992,294
TOTAL GOVERNMENTAL ACTIVITIES DEPRECIATION AND AMORTIZATION EXPENSE	$ 27,969,591
BUSINESS-TYPE ACTIVITIES	
Water	$ 7,833,314
Wastewater	7,714,996
Environmental resources	2,614,391
Golf course	594,518
Oxnard Housing Authority	1,243,440
TOTAL BUSINESS-TYPE ACTIVITIES DEPRECIATION AND AMORTIZATION EXPENSE	$ 20,000,659

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Long-term Debt

The following is a summary of changes in long-term debt. Certain long-term debt provides financing to both governmental and business-type activities. The following tables present balances and activity for the City's fiscal year ended June 30, 2025:

	BALANCE JULY 1, 2024	ADDITIONS	REDUCTIONS	BALANCE JUNE 30, 2025	DUE WITHIN ONE YEAR
GOVERNMENTAL ACTIVITIES					
Lease Revenue Bonds					
Lease Revenue Project and Refunding Bonds, Series 2014	$ 7,210,000	$ -	$ (1,305,000)	$ 5,905,000	$ 1,370,000
Lease Revenue Refunding Bonds, Series 2018	19,340,000	-	(1,550,000)	17,790,000	1,590,000
Lease Revenue Refunding Bonds, Series 2019A	24,095,000	-	(860,000)	23,235,000	910,000
Unamortized Premiums	4,191,725	-	(422,544)	3,769,181	-
Unamortized Discounts	(17,156)	-	1,015	(16,141)	-
Revenue Bonds					
Gas Tax Revenue Refunding Bonds, Series 2020	14,020,000	-	(785,000)	13,235,000	805,000
Unamortized Premiums	2,711,000	-	(21,564)	2,689,436	-
Lease Purchase Agreements					
B of A Lease Purchase 2018, Draw #22	355,147	-	(355,147)	-	-
B of A Lease Purchase 2022, Draw #25*	2,672,354	-	(521,475)	2,150,879	310,543
B of A Lease Purchase 2022, Draw #26	1,761,641	-	(193,047)	1,568,594	200,244
B of A Lease Purchase 2023, Draw #27	2,827,212	-	(308,470)	2,518,742	320,348
2012 Lease Purchase	1,587,815	-	(377,521)	1,210,294	389,985
2014 Lease Purchase - Fire Station 8	8,975,000	-	(955,000)	8,020,000	1,005,000
Unamortized Premiums	126,883	-	(16,918)	109,965	-
Lease purchase, loans payable and revenue bonds, net of premiums and discounts	89,856,621	-	(7,670,671)	82,185,950	6,901,120
Notes payable	23,603	-	(23,603)	-	-
Subscription liabilities	2,235,103	954,354	(1,597,986)	1,591,471	811,662
Compensated absences	18,104,573	13,246,002	(11,394,829)	19,955,746	17,359,382
Net pension liabilities	277,540,697	105,686,601	(111,225,183)	272,002,115	-
Other post-employment benefits payable	55,821,235	5,530,546	(2,377,308)	58,974,473	714,916
Self-insurance claims	47,885,625	18,894,777	(12,321,018)	54,459,384	10,536,944
TOTAL GOVERNMENTAL ACTIVITIES	$ 491,467,457	$ 144,312,280	$ (146,610,598)	$ 489,169,139	$ 36,324,024

* The reduction includes the application of the $205,740 unspent trustee balance toward the remaining outstanding principal.

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Long-term Debt (Continued)

	BALANCE JULY 1, 2024	ADDITIONS	REDUCTIONS	BALANCE JUNE 30, 2025	DUE WITHIN ONE YEAR
BUSINESS-TYPE ACTIVITIES					
Revenue Bonds					
Water Revenue Project Bonds, Series 2010B	$ 79,640,000	$ -	$ (2,150,000)	$ 77,490,000	$ 2,240,000
Water Revenue Refunding Bonds, Series 2018	34,240,000	-	(1,420,000)	32,820,000	1,490,000
Water Bond Series 2021A	21,095,000	-	(415,000)	20,680,000	435,000
Water Revenue Refunding Bonds, Series 2021	20,595,854	-	(1,818,916)	18,776,938	1,870,276
Unamortized Premiums	6,137,945	-	(410,134)	5,727,811	-
Unamortized Discounts	(436,885)	-	28,035	(408,850)	-
Total Water Fund	161,271,914	-	(6,186,015)	155,085,899	6,035,276
Revenue Bonds					
Wastewater Revenue Refunding Bonds, Series 2014	56,155,000	-	(4,465,000)	51,690,000	4,690,000
Wastewater Revenue Refunding Bonds, Series 2018	17,105,000	-	(1,365,000)	15,740,000	1,430,000
Unamortized Premiums	5,867,641	-	(658,725)	5,208,916	-
Loan					
Clean Water State Revolving Fund (SRF) Loan, 2021	-	20,883,126	-	20,883,126	-
Total Wastewater Fund	79,127,641	20,883,126	(6,488,725)	93,522,042	6,120,000
Lease Purchase Agreements					
B of A Lease Purchase 2018, Draw #23	2,067,575	-	(524,864)	1,542,711	541,028
B of A Lease Purchase 2021, Draw #24	5,952,257	-	(1,455,865)	4,496,392	1,477,122
Total Environmental Resources Fund	8,019,832	-	(1,980,729)	6,039,103	2,018,150
Lease purchase, loans payable and revenue bonds, net of premiums and discounts	248,419,387	20,883,126	(14,655,469)	254,647,044	14,173,426
Notes payable	482,450	800,000	-	1,282,450	269,710
Subscription liabilities	12,458	317,776	(71,236)	258,998	60,886
Compensated absences	4,026,473	3,635,191	(2,805,979)	4,855,685	3,973,300
Net pension liabilities	69,018,683	13,949,492	(31,017,747)	51,950,428	-
Other post-employment benefits payable	15,421,626	1,527,937	(656,908)	16,292,655	155,415
Other noncurrent liabilities	725,223	317,269	(368,100)	674,392	281,661
TOTAL BUSINESS-TYPE ACTIVITIES	$ 338,106,300	$ 41,430,791	$ (49,575,439)	$ 329,961,652	$ 18,914,398

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Long-term Debt (Continued)

The summary annual debt service requirements are shown below for all long-term debt:

	GOVERNMENTAL ACTIVITIES		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2026	$ 6,901,120	$ 3,079,624	$ 9,980,744
2027	7,190,028	2,795,333	9,985,361
2028	7,484,327	2,491,459	9,975,786
2029	7,349,777	2,172,350	9,522,127
2030	5,999,582	1,854,196	7,853,778
2031-2035	24,673,675	5,754,427	30,428,102
2036-2040	14,015,000	1,723,176	15,738,176
2041	2,020,000	76,841	2,096,841
TOTALS	$ 75,633,509	$ 19,947,406	$ 95,580,915

	BUSINESS-TYPE ACTIVITIES*		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2026	$ 14,173,426	$ 11,679,960	$ 25,853,386
2027	14,759,656	11,040,588	25,800,244
2028	15,242,273	10,372,444	25,614,717
2029	13,873,465	9,688,335	23,561,800
2030	14,505,234	8,999,690	23,504,924
2031-2035	75,701,987	33,415,531	109,117,518
2036-2040	56,645,000	15,745,943	72,390,943
2041-2045	4,955,000	3,286,200	8,241,200
2046-2050	6,040,000	2,211,800	8,251,800
2051-2055	7,340,000	903,800	8,243,800
TOTALS	$ 223,236,041	$ 107,344,291	$ 330,580,332

** This excludes debt service for the SRF loan. Loan payments will begin one year after completion of construction, anticipated on January 15, 2029, and continue through January 15, 2058, with an estimated annual payment of $3,383,209.*

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Long-term Debt (Continued)

Bonds - Governmental Activities

Lease Revenue Project and Refunding Bonds, Series 2014

On November 4, 2014, the Authority issued $21,225,000 of Lease Revenue Project and Refunding Bonds, Series 2014. The purposes of the bonds were to refund the outstanding Lease Revenue Refunding Bonds, Series 2003A, and finance the acquisition, construction, and improvement of certain streets and roadways within certain residential neighborhoods with the City. The refunding resulted in an economic gain (difference between the present value of the debt service on the old bonds and the present value of the debt service on the new bonds) of $4,962 and debt service savings of $11,715. The lease payments on these bonds constitute obligations of the City's General Fund. The bonds mature annually in amounts ranging from $2,925,000 on June 1, 2015, to $1,585,000 on June 1, 2029. Interest on the bonds is payable on June 1 and December 1 of each year, with interest rates ranging from 2 percent to 5 percent. As of June 30, 2025, the total balance outstanding was $5,905,000.

As of June 30, 2025, the total future debt payments for the Lease Revenue Project and Refunding Bonds, Series 2014, including interest thereon, are as follows:

	LEASE REVENUE PROJECT AND REFUNDING BONDS, SERIES 2014		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2026	$ 1,370,000	$ 295,250	$ 1,665,250
2027	1,440,000	226,750	1,666,750
2028	1,510,000	154,750	1,664,750
2029	1,585,000	79,250	1,664,250
TOTAL	$ 5,905,000	$ 756,000	$ 6,661,000

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Long-term Debt (Continued)

Bonds - Governmental Activities (Continued)

Lease Revenue Refunding Bonds, Series 2018

On April 20, 2018, the Authority issued $28,810,000 of Lease Revenue Refunding Bonds, Series 2018. The purpose of the bonds was to pay for the principal and interest on the Variable Rate Demand Lease Revenue Bonds, Series 2003B and 2006. The refunding resulted in an economic gain of $965,987 and an estimated cash flow savings of $1,160,111. The lease payments on these bonds constitute obligations of the City's General Fund. The bonds mature annually in amounts ranging from $985,000 on June 1, 2018, to $1,310,000 on June 1, 2036. Interest on the bonds is payable on June 1 and December 1 of each year, with interest rates ranging from 3 percent to 5 percent. As of June 30, 2025, the total balance outstanding was $17,790,000.

As of June 30, 2025, the total future debt payments for the Lease Revenue Refunding Bonds, Series 2018, including interest thereon, are as follows:

	LEASE REVENUE REFUNDING BONDS, SERIES 2018		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2026	$ 1,590,000	$ 889,500	$ 2,479,500
2027	1,640,000	810,000	2,450,000
2028	1,680,000	728,000	2,408,000
2029	1,720,000	644,000	2,364,000
2030	1,770,000	558,000	2,328,000
2031-2035	8,080,000	1,453,750	9,533,750
2036	1,310,000	65,500	1,375,500
TOTAL	$ 17,790,000	$ 5,148,750	$ 22,938,750

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Long-term Debt (Continued)

Bonds - Governmental Activities (Continued)

Lease Revenue Refunding Bonds, Series 2019A

On December 1, 2019, the Authority issued $27,615,000 of Lease Revenue Refunding Bonds, Series 2019A. The purpose of the bonds was to finance upfront payments of the City's Enterprise Resource Planning project and pay for the principal and interest on the Lease Revenue Refunding Bonds, Series 2011. The refunding resulted in an economic gain of $1,746,065 and total additional cash flow of $311,375 due to $6.9 million of additional proceeds obtained. The lease payments on these bonds constitute obligations of the City's General Fund. The bonds mature annually in amounts ranging from $585,000 on June 1, 2020, to $2,020,000 on June 1, 2041. Interest on the bonds is payable on June 1 and December 1 of each year, with interest rates ranging from 1.944 percent to 3.804 percent. As of June 30, 2025, the total balance outstanding was $23,235,000.

As of June 30, 2025, the total future debt payments for the Lease Revenue Refunding Bonds, Series 2019A, including interest thereon, are as follows:

	LEASE REVENUE REFUNDING BONDS, SERIES 2019A		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2026	$ 910,000	$ 799,775	$ 1,709,775
2027	970,000	775,952	1,745,952
2028	1,035,000	748,908	1,783,908
2029	1,095,000	719,017	1,814,017
2030	1,165,000	686,299	1,851,299
2031-2035	7,000,000	2,827,576	9,827,576
2036-2040	9,040,000	1,433,976	10,473,976
2041	2,020,000	76,841	2,096,841
TOTAL	$ 23,235,000	$ 8,068,344	$ 31,303,344

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Long-term Debt (Continued)

Bonds - Governmental Activities (Continued)

Gas Tax Revenue Refunding Bonds, Series 2020

On February 20, 2020, the Authority issued $16,905,000 of Gas Tax Revenue Refunding Bonds, Series 2020. The purpose of these bonds was to pay for the principal and interest on the Gas Tax Revenue Certificates of Participation. The refunding resulted in an economic gain of $4,843,757 and an estimated total cash flow savings of $5,721,089. The bonds are secured solely by gas tax revenues received from the State of California. The bonds mature annually in amounts ranging from $665,000 on September 1, 2020, to $1,270,000 on September 1, 2037. Interest on the bonds is payable on March 1 and September 1 of each year, with interest rates ranging from 1.5 percent to 4.0 percent. As of June 30, 2025, the total balance outstanding was $13,235,000.

As of June 30, 2025, the total future debt payments for the Gas Tax Revenue Refunding Bonds, Series 2020, including interest thereon, are as follows:

	GAS TAX REVENUE REFUNDING BONDS, SERIES 2020		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2026	$ 805,000	$ 509,275	$ 1,314,275
2027	835,000	480,500	1,315,500
2028	865,000	446,500	1,311,500
2029	895,000	411,300	1,306,300
2030	930,000	374,800	1,304,800
2031-2035	5,240,000	1,272,800	6,512,800
2036-2038	3,665,000	223,700	3,888,700
TOTAL	$ 13,235,000	$ 3,718,875	$ 16,953,875

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Long-term Debt (Continued)

Bonds – Business-Type Activities

Water Revenue Project Bonds, Series 2010B

The City has pledged all net water revenues and all amounts on deposit in the Revenue Fund for the payment of the 2010 Installment Payments and the outstanding Parity Obligations. As of June 30, 2025, Parity Obligations include the Series 2018, 2021A, and 2021 Water Revenue Bonds. These bonds were issued on February 11, 2010, in the amount of $83,670,000. These bonds, issued as Federally Taxable Build America Bonds under the American Recovery and Reinvestment Act of 2008, carry a net interest cost of 4.5287% and mature on June 1, 2040. The City receives an interest subsidy directly from the United States Treasury equal to 35% of each interest payment. Since 2013, approximately 5.9% - 8.7% of the expected subsidy has been sequestered by the U.S. Treasury, effectively reducing the interest subsidy to 32.9%. The proceeds from the sale of the bonds were used to finance a portion of the cost of certain capital improvements related to the GREAT program. The Installment Payments on these bonds are secured by a first priority lien on the net system revenues (as defined in the trust indenture) of the City's water fund. Such obligation exists through the maturity date of the bonds at June 1, 2040. The balance outstanding as of June 30, 2025, is $77,490,000.

As of June 30, 2025, the total future debt payments for the Water Revenue Project Bonds, Series 2010B, including interest thereon, are as follows:

	WATER REVENUE PROJECT BONDS, SERIES 2010B		
FISCAL YEAR	PRINCIPAL	INTEREST*	TOTAL
2026	$ 2,240,000	$ 5,364,758	$ 7,604,758
2027	2,345,000	5,212,013	7,557,013
2028	2,445,000	5,052,107	7,497,107
2029	2,555,000	4,885,383	7,440,383
2030	2,670,000	4,711,157	7,381,157
2031-2035	15,220,000	20,665,290	35,885,290
2036-2040	50,015,000	11,822,030	61,837,030
TOTAL	$ 77,490,000	$ 57,712,738	$ 135,202,738

*Interest is presented on a gross basis, excluding Build America Bonds subsidy from the US Treasury.

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Long-term Debt (Continued)

Bonds – Business-Type Activities

Water Revenue Refunding Bonds, Series 2018

The City has pledged all net water revenues and all amounts on deposit in the Revenue Fund for the payment of the 2018 Installment Payments and the outstanding Parity Obligations. As of June 30, 2025, Parity Obligations as described on these bonds are Series 2010B, 2021A, and 2021 Water Revenue Bonds. The Installment Payments on these bonds are secured by a first priority lien on the net system revenues of the City's water fund. These bonds were issued on November 14, 2018, in the amount of $40,370,000. These bonds carry a net interest cost of 3.9% and mature on June 1, 2036. A portion of the proceeds were used to advance refund all the outstanding principal amount of $45,095,000 of the Water Revenue Project Bonds, Series 2006. This refunding resulted in an economic gain of $4,833,224 and an estimated cash flow savings of $6,558,001. The balance outstanding as of June 30, 2025 is $32,820,000.

As of June 30, 2025, the total future debt payments for the Water Revenue Refunding Bonds, Series 2018, including interest thereon, are as follows:

	WATER REVENUE REFUNDING BONDS, SERIES 2018		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2026	$ 1,490,000	$ 1,566,413	$ 3,056,413
2027	1,560,000	1,491,913	3,051,913
2028	1,640,000	1,413,913	3,053,913
2029	1,720,000	1,331,913	3,051,913
2030	1,810,000	1,245,913	3,055,913
2031-2035	17,970,000	4,355,313	22,325,313
2036	6,630,000	256,913	6,886,913
TOTAL	$ 32,820,000	$ 11,662,291	$ 44,482,291

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Long-term Debt (Continued)

Bonds – Business-Type Activities

Water Revenue Refunding Bonds, Series 2021A

The City has pledged all net water revenues and all amounts on deposit in the Revenue Fund for the payment of the 2021A Installment Payments and the outstanding Parity Obligations. As of June 30, 2025, Parity Obligations as described on these bonds are Series 2010B, 2018, and 2021 Water Revenue Bonds. The Installment Payments on these bonds are secured by a first priority lien on the net system revenues of the City's water fund. These bonds were issued on March 3, 2021, in the amount of $23,305,000. These bonds carry a net interest cost of 3.2321% and mature on June 1, 2055. A portion of the proceeds were used to advance refund all the outstanding principal amount of $9,560,000 of the Water Revenue Project Bonds, Series 2010A and 2012. This refunding resulted in an economic loss of $1,934,875 and an estimated cash flow deficit of $1,426,231. The balance outstanding as of June 30, 2025, is $20,680,000.

As of June 30, 2025, the total future debt payments for the Water Revenue Refunding Bonds, Series 2021A, including interest thereon, are as follows:

	WATER REVENUE PROJECT BONDS, SERIES 2021A		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2026	$ 435,000	$ 827,200	$ 1,262,200
2027	450,000	809,800	1,259,800
2028	470,000	791,800	1,261,800
2029	485,000	773,000	1,258,000
2030	505,000	753,600	1,258,600
2031-2035	-	3,667,000	3,667,000
2036-2040	-	3,667,000	3,667,000
2041-2045	4,955,000	3,286,200	8,241,200
2046-2050	6,040,000	2,211,800	8,251,800
2051-2055	7,340,000	903,800	8,243,800
TOTAL	$ 20,680,000	$ 17,691,200	$ 38,371,200

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Long-term Debt (Continued)

Bonds – Business-Type Activities

Water Revenue Refunding Bonds, Series 2021

The City has pledged all net water revenues and all amounts on deposit in the Revenue Fund for the payment of the 2021 Installment Payments and the outstanding Parity Obligations. As of June 30, 2025, Parity Obligations as described on these bonds are Series 2010B, 2018 and 2021A Water Revenue Bonds. The Installment Payments on these bonds are secured by a first priority lien on the net system revenues of the City's water fund. These bonds were issued on November 2, 2021, in the amount of $24,159,946. These bonds carry a net interest cost of 2.700% and mature on June 1, 2034. A portion of the proceeds were used to advance refund all the outstanding principal amount of $24,031,946 of the Water Revenue Bonds, Series 2014. This refunding resulted in an economic gain of $1,098,806 and an estimated cash flow savings of $1,398,084. The balance outstanding as of June 30, 2025, is $18,776,938.

As of June 30, 2025, the total future debt payments for the Water Revenue Refunding Bonds, Series 2021, including interest thereon, are as follows:

	WATER REVENUE REFUNDING BONDS, SERIES 2021		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2026	$ 1,870,276	$ 506,977	$ 2,377,253
2027	1,923,274	456,480	2,379,754
2028	1,972,702	404,551	2,377,253
2029	2,028,465	351,289	2,379,754
2030	2,080,234	296,520	2,376,754
2031-2034	8,901,987	608,778	9,510,765
TOTAL	$ 18,776,938	$ 2,624,595	$ 21,401,533

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Long-term Debt (Continued)

Bonds – Business-Type Activities

Wastewater Revenue Refunding Bonds, Series 2014

Wastewater Revenue Refunding Bonds, Series 2014 were issued on November 18, 2014, in the amount of $71,985,000 to refund the Wastewater Revenue Refunding Bonds, Series 2004 issued on June 22, 2004, with outstanding balance of $80,000,000. These bonds carry a net interest cost of 4.211% and mature on June 1, 2034. The City has pledged all net wastewater revenues and all amounts on deposit in the Revenue Fund for the payment of the 2014 Installment Payments and the outstanding Parity Obligations. The balance outstanding as of June 30, 2025, is $51,690,000.

As of June 30, 2025, Parity Obligations include the 2018 Wastewater Revenue Bonds. The Installment Payments on the 2014 Bonds are secured by a first priority lien on the net system revenues (as defined in the trust indenture) of the City's wastewater fund. Such obligation exists through the maturity date of the bonds at June 1, 2034.

As of June 30, 2025, the total future debt payments for the Wastewater Revenue Refunding Bonds, Series 2014, including interest thereon, are as follows:

	WASTEWATER REVENUE REFUNDING BONDS, SERIES 2014		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2026	$ 4,690,000	$ 2,584,500	$ 7,274,500
2027	4,925,000	2,350,000	7,275,000
2028	5,165,000	2,103,750	7,268,750
2029	5,425,000	1,845,500	7,270,500
2030	5,700,000	1,574,250	7,274,250
2031-2034	25,785,000	3,301,500	29,086,500
TOTAL	$ 51,690,000	$ 13,759,500	$ 65,449,500

The Wastewater Revenue Refunding Bonds, Series 2014, were refunded in October 2025 through the issuance of the Wastewater Refunding Bonds, Series 2025. Refer to Note I.T. Subsequent Events for more information.

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Long-term Debt (Continued)

Bonds – Business-Type Activities

Wastewater Revenue Refunding Bonds, Series 2018

The City has pledged all net wastewater revenues and all amounts on deposit in the Revenue Fund for the payment of the 2018 Installment Payments and outstanding Parity Obligations. As of June 30, 2025, Parity Obligations include the 2014 Wastewater Revenue Bonds. The Installment Payments on these bonds are secured by a first priority lien on the net system revenues of the City's wastewater fund. These bonds were issued on November 14, 2018, in the amount of $24,550,000. These bonds carry a net interest cost of 3.6% and mature on June 1, 2034. A portion of the proceeds were used to advance refund all the outstanding principal amount of $14,675,000 of the Wastewater Revenue Project Bonds, Series 2004B and $9,385,000 of the Wastewater Revenue Project Bonds, Series 2006 and finance the termination payment with respect to an interest rate swap relating to the 2004 Bonds. This refunding resulted in an economic gain of $1,812,042 and a cash flow savings of $2,282,549. The balance outstanding as of June 30, 2025, is $15,740,000.

As of June 30, 2025, the total future debt payments for the Wastewater Revenue Refunding Bonds, Series 2018, including interest thereon, are as follows:

	WASTEWATER REVENUE REFUNDING BONDS, SERIES 2018		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2026	$ 1,430,000	$ 727,000	$ 2,157,000
2027	1,500,000	655,500	2,155,500
2028	1,585,000	580,500	2,165,500
2029	1,660,000	501,250	2,161,250
2030	1,740,000	418,250	2,158,250
2031-2034	7,825,000	817,650	8,642,650
TOTAL	$ 15,740,000	$ 3,700,150	$ 19,440,150

Arbitrage

The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years. During the current year, the City performed calculations of excess investment earnings on various bonds and financings. Potential liabilities were calculated for the issues and rebate payments were made as appropriate. As of June 30, 2025, the City's arbitrage rebate liability totals $68,281, pertaining to the Water Revenue Bonds 2021A, and is recognized as a liability of the Water Fund.

Credit Rating

As of June 30, 2025, the City's issuer credit rating was "AA-" while maintaining ratings of "A", "AA-", "A" and "A" for General (Lease Revenue), Gas Tax, Water and Wastewater Bonds, respectively. Refer to Note I.T. Subsequent Events "Credit Ratings" for the most recent information.

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Long-term Debt (Continued)

Debt with Pledged Revenue

The City has pledged all net water system revenues and all amounts on deposit in the Revenue Fund for the payment of the bond Installment Payments and the outstanding Parity Obligations. The net water system revenues will not be used for any other purpose while any of the Installment Payments remain unpaid provided, however, that out of the net water system revenues, there may be apportioned such sums for purposes as permitted by the Installment Purchase Agreements.

Principal and interest (less BABs subsidy on Series 2010B) paid for the current year and net water revenue were $5,803,916 and $6,729,641, respectively. The debt service coverage ratio of 140% is in compliance with the ratio required by bond covenants. Those covenants require coverage equal to at least 100% of debt payments plus unrestricted reserves equal to the difference between 125% of principal and interest payments and net water revenues. If the debt service coverage ratio is below 100% of principal and interest payments the trustee can declare the bonds in default and pursue remedies provided for in the Installment Purchase Agreement.

The City has pledged all net wastewater system revenues and all amounts on deposit in the Revenue Fund for the payment of the bond Installment Payments and the outstanding Parity Obligations. The net wastewater system revenues will not be used for any other purpose while any of the Installment Payments remain unpaid provided, however, that out of the net wastewater system revenues, there may be apportioned such sums for purposes as permitted by the Installment Purchase Agreements.

Principal and interest paid for the current year and net wastewater revenue were $5,830,000 and $3,603,000, respectively. The debt service coverage ratio of 210% is in compliance with the ratio required by bond covenants. Those covenants require coverage equal to at least 100% of debt payments plus unrestricted reserves equal to the difference between 125% of principal and interest payments and net wastewater revenues. If the debt service coverage ratio is below 100% of principal and interest payments the trustee can declare the bonds in default and pursue remedies provided for in the Installment Purchase Agreement.

Loan – Direct Borrowings - Business-Type Activities

Clean Water State Revolving Fund (SRF) Loan, 2021

The City entered into a construction installment sale agreement with the California State Water Resources Control Board (SWRCB) under the Clean Water State Revolving Fund (SRF) program to finance the Oxnard Treatment Plant Rehabilitation Projects. The agreement was amended on May 1, 2025, and provides for a drawdown loan of up to $88,601,724 to fund an estimated total project cost of $102,662,112. The loan bears interest at 0.9 percent.

Repayment of the loan will commence upon completion of construction, with a repayment term of 30 years. The final maturity date is currently estimated to be January 15, 2058, subject to change based on the final construction completion date.

As of June 30, 2025, the City had received $20,883,126 in loan proceeds through the drawdown process. Additional loan proceeds are expected to be drawn subsequent to project costs are incurred.

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Long-term Debt (Continued)

Lease Purchase Agreements - Direct Borrowings - Governmental Activities

2012 Lease Purchase

On August 1, 2012, the City entered into a Lease Purchase Agreement with Capital One Public Funding, LLC in the amount of $5,570,838, for the purpose of refinancing the 1999 Certificate of Participation, with interest rate of 3.54% and final maturity date on June 1, 2028. The refunding resulted in an overall cash flow savings of $658,975 and economic gain of $566,623. These lease payments constitute obligations of the City's General Fund. Such obligation exists through the maturity date of the lease at June 1, 2028. The outstanding balance as of June 30, 2025, is $1,210,294.

As of June 30, 2025, the total future lease payments for the 2012 Lease Purchase Agreement, including interest thereon, are as follows:

	2012 LEASE PURCHASE		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2026	$ 389,985	$ 42,844	$ 432,829
2027	401,941	29,039	430,980
2028	418,368	14,810	433,178
TOTAL	$ 1,210,294	$ 86,693	$ 1,296,987

2014 Lease Purchase - Fire Station 8

On January 1, 2014, the City entered into a Lease Agreement with Oxnard Fire Station, LLC for the lease of the Oxnard Fire Station #8 in the amount of $15,380,000. Total lease payments beginning June 1, 2016, through December 31, 2031, amount to $23,208,578, including interest of $7,828,578. These lease payments constitute obligations of the City's General Fund. The outstanding balance as of June 30, 2025, is $8,020,000.

The base rental is equal to the principal and interest payable with respect to the Revenue Bonds (Oxnard Fire Station Project) 2014 Series A and Revenue Bonds (Oxnard Fire Station Project) 2014 Series B (Taxable) issued by the California Municipal Finance Authority (Authority) in the amount of $15,160,000 and $220,000 respectively. The Authority loaned the proceeds of the bonds to Oxnard Fire Station, LLC to finance the construction of the Oxnard Fire Station #8.

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Long-term Debt (Continued)

Lease Purchase Agreements - Direct Borrowings - Governmental Activities (Continued)

As of June 30, 2025, the total future lease payments for the 2014 Lease Purchase Agreement, including interest thereon, are as follows:

	2014 LEASE PURCHASE		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2026	$ 1,005,000	$ 346,341	$ 1,351,341
2027	1,045,000	303,406	1,348,406
2028	1,090,000	256,675	1,346,675
2029	1,140,000	205,788	1,345,788
2030	1,190,000	151,906	1,341,906
2031-2032	2,550,000	127,444	2,677,444
TOTAL	$ 8,020,000	$ 1,391,560	$ 9,411,560

Banc of America Lease Purchase 2018, Draw #22

On March 30, 2018, the City entered into an Equipment Lease/Purchase Agreement with Banc of America Public Capital Corporation (BofA) in an amount not to exceed $5 million for the purpose of acquiring public safety communication equipment and vehicles, fire apparatus and vehicles, and other capital assets. The lease payments constitute obligations of the City's General Fund. Such obligation exists through the maturity date of the lease. As of June 30, 2025, the total outstanding lease liability balance was paid in full.

Banc of America Lease Purchase 2022, Draw #25

On April 5, 2022, the City entered into an Equipment Lease/Purchase Agreement with BofA in an amount of $3.3 million for the purpose of acquiring and upfitting fire vehicles. The lease payments constitute obligations of the City's General Fund. Such obligation exists through the maturity date of the lease. As of June 30, 2025, the total outstanding balance on this line of credit was $2,150,879.

As of June 30, 2025, the total future lease payments for the B of A Lease Purchase Agreement 2022, Draw #25, including interest thereon, are as follows:

	B OF A LEASE PURCHASE 2022, DRAW #25		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2026	$ 310,543	$ 47,487	$ 358,030
2027	317,695	40,335	358,030
2028	325,012	33,018	358,030
2029	332,497	25,533	358,030
2030	340,155	17,875	358,030
2031-2032	524,977	12,068	537,045
TOTAL	$ 2,150,879	$ 176,316	$ 2,327,195

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Long-term Debt (Continued)

Lease Purchase Agreements - Direct Borrowings - Governmental Activities (Continued)

Banc of America Lease Purchase 2022, Draw #26

On November 15, 2022, the City entered into an Equipment Lease/Purchase Agreement with BofA in an amount of $2.1 million for the purpose of acquiring fire engines. The lease payments constitute obligations of the City's General Fund. Such obligation exists through the maturity date of the lease on June 1, 2032. As of June 30, 2025, the total outstanding balance on this line of credit was $1,568,594.

As of June 30, 2025, the total future lease payments for the B of A Lease Purchase Agreement 2022, Draw #26, including interest thereon, are as follows:

	B OF A LEASE PURCHASE 2022, DRAW #26		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2026	$ 200,244	$ 56,111	$ 256,355
2027	207,710	48,646	256,356
2028	215,453	40,903	256,356
2029	223,485	32,870	256,355
2030	231,817	24,538	256,355
2031-2032	489,885	22,827	512,712
TOTAL	$ 1,568,594	$ 225,895	$ 1,794,489

Banc of America Lease Purchase 2023, Draw #27

On January 19, 2023, the City entered into an Equipment Lease/Purchase Agreement with BofA in an amount of $3.3 million for the purpose of acquiring and upfitting eight battalion command vehicles. The lease payments constitute obligations of the City's General Fund. Such obligation exists through the maturity date of the lease on June 1, 2032. As of June 30, 2025, the total outstanding balance on this line of credit was $2,518,742.

As of June 30, 2025, the total future lease payments for the B of A Lease Purchase Agreement 2022, Draw #27, including interest thereon, are as follows:

	B OF A LEASE PURCHASE 2023, DRAW #27		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2026	$ 320,348	$ 93,039	$ 413,387
2027	332,682	80,705	413,387
2028	345,493	67,895	413,388
2029	358,794	54,592	413,386
2030	372,610	40,777	413,387
2031-2032	788,815	37,962	826,777
TOTAL	$ 2,518,742	$ 374,970	$ 2,893,712

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Long-term Debt (Continued)

Lease Purchase Agreements - Direct Borrowings - Business-Type Activities

B of A Lease Purchase 2018, Draw #23

On March 30, 2018, the City entered into an Equipment Lease/Purchase Agreement with BofA in an amount not to exceed $5 million for the purpose of acquiring refuse trucks and vehicles. The lease payments constitute obligations of the City's Environmental Resources Fund. Such obligation exists through the maturity date of the lease on March 30, 2028. As of June 30, 2025, the total outstanding balance on this line of credit was $1,542,711.

As of June 30, 2025, the total future lease payments for the B of A Lease Purchase Agreement 2018, Draw #23, including interest thereon, are as follows:

	B OF A LEASE PURCHASE 2018, DRAW #23		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2026	$ 541,028	$ 43,047	$ 584,075
2027	557,689	26,386	584,075
2028	443,994	9,211	453,205
TOTAL	$ 1,542,711	$ 78,644	$ 1,621,355

Lease purchase obligations are collateralized by equipment purchased and unspent proceeds held in escrow. In the event of default, the lender has the right to seize the collateral and/or call the debt.

B of A Lease Purchase 2021, Draw #24

In October 2021, the City entered into an Equipment Lease/Purchase Agreement with BofA in an amount of $10,255,000 for the purpose of acquiring refuse loaders. The lease payments constitute obligations of the City's Environmental Resources Fund. Such obligation exists through the maturity date of the lease on June 1, 2028. As of June 30, 2025, the total outstanding balance on this line of credit was $4,496,392.

As of June 30, 2025, the total future lease payments for the B of A Lease Purchase Agreement 2021, Draw #24, including interest thereon, are as follows:

	B OF A LEASE PURCHASE 2021, DRAW #24		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2026	$ 1,477,122	$ 60,065	$ 1,537,187
2027	1,498,693	38,496	1,537,189
2028	1,520,577	16,612	1,537,189
TOTAL	$ 4,496,392	$ 115,173	$ 4,611,565

Lease purchase obligations are collateralized by equipment purchased and unspent proceeds held in escrow. In the event of default, the lender has the right to seize the collateral and/or call the debt.

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Long-term Debt (Continued)

Notes Payable – Business-Type Activities

Housing Authority Community Development Commission Note Payable

The Authority entered into a note agreement dated July 21, 2009, secured by a deed of trust, in the amount of $350,000 payable to the City of Oxnard Community Development Commission ("CDC") to finance the development of affordable housing units on Cuesta del Mar in the Southwinds Redevelopment Project Area. The principal balance on the note bears interest at the rate of interest paid in the Local Agency Investment Fund (LAIF) plus 1% per annum. Payments are to be made annually, commencing on January 30, of the year following the issuance of the first Certificate of Occupancy for the project, and each January 30 thereafter. As of June 30, 2014, the project was considered permanently stalled and would not be completed. The loan is to be payable in one lump sum payment due sixty (60) days after the anniversary of the failure to complete project determination. There is an option to extend the repayment date for a period not to exceed two years as approved by the CDC's Director. The outstanding balance at June 30, 2025, is $269,710.

Housing Authority 7th and Meta Note Payable

The Authority entered into a note agreement dated December 6, 2022, secured by a deed of trust, in the amount of $212,740 payable to the City of Oxnard to finance the development of affordable housing units on 4 parcels at 7th and Meta in the City. The principal balance on the note bears no interest. The principal of the note shall be automatically forgiven on the date the property is transferred to an affordable housing developer selected by the Authority to complete the project, subject to the City's approval. The outstanding balance at June 30, 2025, is $212,740.

Housing Authority UHC Settlement Forgivable Note Payable

The Authority entered into a note agreement dated April 15, 2025, in the amount of $800,000 payable to the City of Oxnard to assist in the acquisition of property from UHC, a former contractor for an affordable housing project. The loan is 100% forgivable, contingent upon fulfillment of the terms and conditions set forth in the loan agreement, including the development of the property for the creation of affordable housing.

Special Assessment Bonds

There are various 1915 Act Improvement Districts and Mello-Roos Community Facilities Districts within the City, which have issued special assessment or special tax debt. The debt is secured by liens of special assessments or special taxes on the properties in the districts and is paid by the property owners. The City is not liable under any circumstance for the repayment of the debt, but is only acting as agent for the property owners in collecting the assessments and special taxes, forwarding the collections to fiscal agents to pay the bondholders, and initiating foreclosure proceedings when appropriate.

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Long-term Debt (Continued)

Special Assessment Bonds (Continued)

Accordingly, such special assessment debt is not reflected in the accompanying basic financial statements. Special assessment debt outstanding at June 30, 2025, is as follows:

	AMOUNT
Rice Avenue/Highway 101 Interchange Assessment District (AD 2001-1)	
Local Obligation Revenue Bonds (2012 Special District Bond Refinancing to Refund 1915 Act Limited Obligation Bonds)	$ 5,845,000
City of Oxnard Community Facilities District 1 (Westport)	
Local Obligation Revenue Bonds (2012 Special District Bond Refinancing to Refund CFD No. 2000-3 Bonds)	5,320,000
Oxnard Boulevard Interchange Community Facilities District 2000-3	
Local Obligation Revenue Bonds (2012 Special District Bond Refinancing to Refund CFD No. 1 Bonds)	3,620,000
Oxnard Boulevard/Highway 101 Interchange Assessment District 2000-1 *	
1915 Act Improvement Limited Obligation Bonds	1,135,000
Community Facilities District No. 3	
Special Tax Refunding Bond 2013 (Seabridge Mandalay Bay)	17,765,000
TOTAL	$ 33,685,000

* AD2000-1 principal balance was fully repaid on 9/2/2025

I. Compensated Absences

The accrual for compensated absences was reported as follows as of June 30, 2025:

	BALANCE JUNE 30, 2024	ADDITIONS	REDUCTIONS	BALANCE JUNE 30, 2025	DUE WITHIN ONE YEAR
GOVERNMENTAL ACTIVITIES					
General Fund	$ 17,301,340	$ 11,934,331	$ (10,692,997)	$ 18,542,674	$ 16,130,159
Internal Service Fund	803,233	1,311,671	(701,832)	1,413,072	1,229,223
	18,104,573	13,246,002	(11,394,829)	19,955,746	17,359,382
BUSINESS-TYPE ACTIVITIES					
Water	691,184	810,531	(586,699)	915,016	795,966
Wastewater	841,914	828,646	(638,915)	1,031,645	897,421
Environmental Resources	1,788,204	1,686,147	(1,272,369)	2,201,982	1,915,488
Golf Course	3,535	31,417	(1,227)	33,725	29,337
Oxnard Housing Authority	701,636	278,450	(306,769)	673,317	335,088
	4,026,473	3,635,191	(2,805,979)	4,855,685	3,973,300
	$ 22,131,046	$ 16,881,193	$ (14,200,808)	$ 24,811,431	$ 21,332,682

II. DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Subscription Liabilities

The future minimum subscription liabilities payments are as follows:

	Governmental Activities		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2026	$ 811,662	$ 41,063	$ 852,725
2027	575,770	20,925	596,695
2028	181,334	6,169	187,503
2029	22,705	684	23,389
TOTALS	$ 1,591,471	$ 68,841	$ 1,660,312

	Business-Type Activities		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2026	$ 60,886	$ -	$ 60,886
2027	63,393	-	63,393
2028	66,001	-	66,001
2029	68,718	-	68,718
TOTALS	$ 258,998	$ -	$ 258,998

K. Fund Balances

The following funds/subfunds had deficit fund balances as of June 30, 2025:

	AMOUNT
Public Liability / Property Damage	$ (9,742,052)
Workers' Compensation	(18,510,940)
Facilities Maintenance	(2,367,144)
Equipment Maintenance	(2,478,734)
Oxnard Community Development Commission Successor Agency	(11,758,064)

Deficits in the Public Liability / Property Damage and Workers' Compensation Funds result from implementing conservative actuarial assumptions regarding claims liabilities, including incurred but not reported claims. The City expects to replenish the reserve over a 10-year period.

Deficits in Facilities Maintenance and Equipment Maintenance resulted from accrual of pension and OPEB liabilities. The deficits in these internal service funds are primarily attributable to the implementation of GASB Statements 68 and 75 to record liabilities for employee pensions and other postemployment benefits. These liabilities will be liquidated with revenue received in future years that cannot be accrued in these financial statements.

Deficits in the Oxnard Community Development Commission Successor Agency result from the outstanding bond obligations of the former redevelopment agency, which are funded through semi-annual Redevelopment Property Tax Trust Fund (RPTTF) allocations from the County of Ventura based on amounts authorized in the Recognized Obligation Payment Schedule (ROPS).

III. DEFINED BENEFIT PENSION PLANS AND OTHER POSTEMPLOYMENT BENEFITS

The City provides pension benefits to its employees through four defined benefit plans: CalPERS Miscellaneous Plan, CalPERS Police Plan, CalPERS Fire, and the Retirement Enhancement Plan as Supplemental Retirement Plan (SRP). Pension expense for all plans totaled $56,936,443 for the year ended June 30, 2025. Total pension liabilities, fiduciary net position, and net pension liabilities for all plans as of June 30, 2025, are as follows:

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Miscellaneous Plan	$ 620,849,188	$ 466,505,374	$ 154,343,814
Safety - Police	505,884,169	394,201,320	111,682,849
Safety - Fire	211,606,205	144,305,050	67,301,155
Retirement Enhancement Plan (SRP)	119,740,827	129,116,102	(9,375,275)
TOTALS	$ 1,458,080,389	$ 1,134,127,846	$ 323,952,543

1. California Public Employees' Retirement System

A. Retirement Plan Description

The City contributes to the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for participating public entities within the State of California. The City participates in agent multiple-employer plans for its Miscellaneous members and Police members, and in the cost-sharing plan for its Fire members. Benefit provisions and all other requirements are established by State statutes within the Public Employees' Retirement Law. City of Oxnard selects optimal benefit provisions and adopts those benefits through local ordinance. Copies of CalPERS' annual financial report may be obtained from the CalPERS Executive Office, 400 "P" Street, Sacramento, CA 95814 or from the CalPERS website http://www.calpers.ca.gov. During the year ended June 30, 2013, the California's Public Employees' Pension Reform Act (PEPRA) went into effect. PEPRA requires new benefits and member contributions for new members as defined by PEPRA that are hired after January 1, 2013. Employees who were CalPERS members before January 1, 2013, are considered "Classic Members."

B. Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment.

Classic members or PEPRA Safety members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. PEPRA Miscellaneous members become eligible for retirement at age 52 with at least five years of service. The service retirement benefit is a monthly allowance taking into account the benefit factor, years of service, and final compensation. The benefit factor depends on the benefit formula specified in the employer's contract. The years of service is the amount credited by CalPERS to a member while he or she is employed in this group. The final compensation is the monthly average of the member's highest 12 consecutive months' full-time equivalent monthly pay.

III. DEFINED BENEFIT PENSION PLANS AND OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

1. California Public Employees' Retirement System (Continued)

B. Benefits Provided (Continued)

All members are eligible for nonduty disability benefits after five years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The standard death benefit for Safety members is the Special Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

C. Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

Participants in the Miscellaneous and Safety plans are required to contribute a percentage of their annual covered salary. The City pays a portion of the contributions required of City employees on their behalf in accordance with respective memoranda of understanding (MOUs). The City is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members.

For the year ended June 30, 2025, the City's total contributions for the Miscellaneous and Safety Plans were $63,049,025.

The City adopted a hybrid approach to funding long-term pension liabilities to achieve short-term cost savings and long-term investment growth. In fiscal year 2024-25, the City contributed $17.5 million toward its CalPERS pension liabilities, including a one-time $15 million Additional Discretionary Payment to CalPERS, and $2.5 million that was placed in an IRS Section 115 Pension Trust.

The Plan's provisions and benefits in effect at June 30, 2025, are summarized as follows:

III. DEFINED BENEFIT PENSION PLANS AND OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

1. California Public Employees' Retirement System (Continued)

C. Contributions (Continued)

	Miscellaneous Plan	
Hire Date	Prior to January 1, 2013	On of After January 1, 2013
Benefit Formula	2.0% at 55	2.0% at 62
Benefit Vesting Schedule	5 Years of Service	5 Years of Service
Benefit Payments	Monthly for Life	Monthly for Life
Retirement Age	50 - 67+	52 - 67+
Monthly Benefits, as a Percentage of Eligible Compensation	1.426% - 2.418%	1.00% - 2.50%
Required Employee Contribution Rates	7.00%	8.25%
Required Employer Contribution Rates Plus	10.100%	16.610%
Unfunded Accrued Liability	$ 13,931,193	$ -

	Safety Plan - Police	
Hire Date	Prior to January 1, 2013	On of After January 1, 2013
Benefit Formula	3.0% at 50	2.7% at 57
Benefit Vesting Schedule	5 Years of Service	5 Years of Service
Benefit Payments	Monthly for Life	Monthly for Life
Retirement Age	50 - 55+	50 - 57+
Monthly Benefits, as a Percentage of Eligible Compensation	3.00% - 3.00%	2.00% - 2.70%
Required Employee Contribution Rates	9.00%	16.50%
Required Employer Contribution Rates Plus	28.070%	34.020%
Unfunded Accrued Liability	$ 8,755,638	$ -

	Safety Plan - Fire	
Hire Date	Prior to January 1, 2013	On of After January 1, 2013
Benefit Formula	3.0% at 50	2.7% at 57
Benefit Vesting Schedule	5 Years of Service	5 Years of Service
Benefit Payments	Monthly for Life	Monthly for Life
Retirement Age	50 - 55+	50 - 57+
Monthly Benefits, as a Percentage of Eligible Compensation	3.00% - 3.00%	2.00% - 2.70%
Required Employee Contribution Rates	9.00%	14.50%
Required Employer Contribution Rates Plus	29.300%	14.720%
Unfunded Accrued Liability	$ 6,168,572	$ 29,998

III. DEFINED BENEFIT PENSION PLANS AND OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

1. California Public Employees' Retirement System (Continued)

D. Actuarial Methods and Assumptions Used to Determine Total Pension Liability

At June 30, 2024 (measurement date), the following employees were covered by the benefit terms of the Plan:

	Number of Members		
Plan Members	Miscellaneous Plan	Safety Plan - Police	Safety Plan - Fire
Active	1,013	205	136
Inactive currently receiving benefits	1,251	331	145
Inactive entitled to, but not yet receiving benefits	2,260	92	48
TOTALS	4,524	628	329

The June 30, 2024, total pension liabilities were based on the following actuarial methods and assumptions:

	Miscellaneous and Safety Plans
Actuarial Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Actuarial Cost Method	Entry Age Actuarial Cost Method
Actuarial Assumptions	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Payroll Growth	2.80%
Investment Rate of Return	6.80% Net of Pension Plan Investment and Administrative Expenses; includes Inflation
Retirement Age	The probabilities of retirement are based on the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.
Mortality	The probabilities of mortality are based on the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. Mortality rates incorporate full generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries.
Post Retirement Benefit Increase	The lesser of contract COLA or 2.30% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.30% thereafter

E. Discount Rate and Long-Term Expected Rate of Return

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments

III. DEFINED BENEFIT PENSION PLANS AND OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

1. California Public Employees' Retirement System (Continued)

E. Discount Rate and Long-Term Expected Rate of Return (Continued)

of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the next 20 years using a building-block approach. The expected rate of return was then adjusted to account for assumed administrative expenses of 10 basis points.

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

Asset Class	Assumed asset allocation	Real Return(1),(2)
Global Equity - Cap-weighted	30.00%	4.54%
Global Equity - Non-Cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%

(1) An expected price inflation of 2.30% used for this period.
(2) Figures are based on the 2021-22 Asset Liability Management Study.

F. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

The City's net pension liability is measured as the total pension liability less the pension plan's fiduciary net position. The net pension liability of each of the Plans is measured as of June 30, 2024, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023, rolled forward to June 30, 2024, using standard update procedures. The following tables show the plan fiduciary net position and the net pension liabilities for the Miscellaneous and Safety-Police Plans and the respective changes in net pension liabilities recognized over the measurement period.

III. DEFINED BENEFIT PENSION PLANS AND OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

1. California Public Employees' Retirement System (Continued)

F. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

	Miscellaneous Plan		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
Balance at June 30, 2023	$ 592,398,664	$ 429,690,644	$ 162,708,020
Changes Recognized for the Measurement Period			
Service cost	11,987,483	-	11,987,483
Interest on total pension liability	40,676,233	-	40,676,233
Difference between expected and actual experience	6,449,639	-	6,449,639
Contributions - employer	-	20,345,455	(20,345,455)
Contributions - employees	-	6,356,979	(6,356,979)
Net investment income	-	41,124,768	(41,124,768)
Benefit payments, including refunds of employee contributions	(30,662,831)	(30,662,831)	-
Administrative expense	-	(349,641)	349,641
Net changes	28,450,524	36,814,730	(8,364,206)
Balance at June 30, 2024 (Measurement Date)	$ 620,849,188	$ 466,505,374	$ 154,343,814

	Safety - Police Plan		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
Balance at June 30, 2023	$ 478,214,410	$ 363,847,193	$ 114,367,217
Changes Recognized for the Measurement Period			
Service cost	10,026,185	-	10,026,185
Interest on total pension liability	33,105,069	-	33,105,069
Difference between expected and actual experience	8,573,725	-	8,573,725
Contributions - employer	-	16,175,842	(16,175,842)
Contributions - employees	-	3,652,542	(3,652,542)
Net investment income	-	34,857,027	(34,857,027)
Benefit payments, including refunds of employee contributions	(24,035,220)	(24,035,220)	-
Administrative expense	-	(296,064)	296,064
Net changes	27,669,759	30,354,127	(2,684,368)
Balance at June 30, 2024 (Measurement Date)	$ 505,884,169	$ 394,201,320	$ 111,682,849

III. DEFINED BENEFIT PENSION PLANS AND OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

1. California Public Employees' Retirement System (Continued)

F. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

The following shows the Safety – Fire Plan's proportionate share of the risk pool collective net pension liability over the measurement period.

	Safety - Fire Plan			
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)	Proportionate Share of the Collective Net Pension Liability
Balance at June 30, 2023	$202,680,678	$133,954,264	$68,726,414	0.55090%
Net Changes	$8,925,527	$10,350,786	($1,425,259)	0.00405%
Balance at June 30, 2024 (Measurement Date)	$211,606,205	$144,305,050	$67,301,155	0.55495%

The City's proportionate share of the collective net pension liability was determined by CalPERS based on the following allocation methodology:

The schedules of employer allocation by rate plan include three ratios:

(1) *Actuarial Accrued Liability* - Determined based on the Actuarial Accrued Liability from the most recent Actuarial Valuation Report as of June 30, 2023, used for funding purposes.

(2) *Fair Value of Assets* - Determined based on the sum of the Fair Value of Assets from the most recent Actuarial Valuation as June 30, 2023, used for funding purposes plus supplemental payments made by employers during the current measurement period to reduce their unfunded actuarial accrued liabilities.

(3) *Contributions* - Determined based on the legally or statutorily required employer contributions for the fiscal year ended June 30, 2024, including reported contribution adjustments and suspended payroll information. Legally or statutorily required employer contributions were determined by multiplying the employer's contribution rate by the annual benefit compensation (payroll) for the fiscal year and excluding payments for benefit improvements known as Golden Handshakes, which CalPERS considers to be separately financed employer-specific liabilities.

The total pension liability was allocated based on the rate plan's share of the Actuarial Accrued Liability. The fiduciary net position was allocated based on the rate plan's share of the Fair Value of Assets. The net pension liability was derived by subtracting the fiduciary net position from the total pension liability. Deferred outflows of resources, deferred inflows of resources, and pension expense were allocated based on the rate plan's share of contributions.

III. DEFINED BENEFIT PENSION PLANS AND OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

1. California Public Employees' Retirement System (Continued)

F. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

For the year ended June 30, 2025, the City recognized pension expense for the following:

	Pension Expense
Miscellaneous Plan	$ 23,956,088
Safety Plan - Police	19,267,635
Safety Plan - Fire	13,712,720
	$ 56,936,443

At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Miscellaneous Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension Contributions Subsequent to the Measurement Date	$ 21,606,990	$ -
Difference Between Expected and Actual Experience	4,443,173	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	6,675,229	-
	$ 32,725,392	$ -

	Safety Plan - Police	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension Contributions Subsequent to the Measurement Date	$ 31,422,525	$ -
Changes of Assumptions	4,006,196	-
Difference Between Expected and Actual Experience	6,317,482	(2,196,336)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	5,575,108	-
	$ 47,321,311	$ (2,196,336)

III. DEFINED BENEFIT PENSION PLANS AND OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

1. California Public Employees' Retirement System (Continued)

F. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

	Safety Plan - Fire	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension Contributions Subsequent to the Measurement Date	$ 10,019,510	$ -
Changes of Assumptions	1,658,162	-
Difference Between Expected and Actual Experience	5,492,372	(178,581)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	3,253,031	-
Change in Employer's Proportion	-	(1,470,014)
Differences Between the Employer's Contributions and the Employer's Proportionate Share of Contributions	4,029,687	(212,141)
	24,452,762	(1,860,736)
TOTALS	$ 104,499,465	$ (4,057,072)

The deferred outflows of resources related to contributions subsequent to the measurement date of $63,049,025 will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2026. Other amounts reported as deferred outflows or deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ending June 30	Deferred Outflows/(Inflows) of Resources		
	Miscellaneous Plan	Safety - Police	Safety - Fire
2026	$ 2,550,513	$ 4,090,351	$ 4,834,590
2027	12,704,054	11,337,857	8,469,666
2028	(1,808,493)	258,319	381,301
2029	(2,327,672)	(1,984,077)	(1,113,041)
TOTAL	$ 11,118,402	$ 13,702,450	$ 12,572,516

III. DEFINED BENEFIT PENSION PLANS AND OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

1. California Public Employees' Retirement System (Continued)

G. Sensitivity of the Net Position Liability to Changes in the Discount Rate

The following presents the net pension liability of the Plan as of the measurement date, calculated using the discount rate of 6.90%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.90%) or 1 percentage-point higher (7.90%) than the current rate:

	Discount Rate		
	1% Decrease	Current Rate	1% Increase
Net Pension Liability	5.90%	6.90%	7.90%
Miscellaneous Plan	$ 238,500,302	$ 154,343,814	$ 85,307,324
Safety - Police	182,781,471	111,682,849	53,804,830
Safety - Fire	96,206,360	67,301,155	43,660,762
TOTALS	$ 517,488,133	$ 333,327,818	$ 182,772,916

2. Retirement Enhancement Plan

A. Plan Description

The City established a Retirement Enhancement Plan (REP), single-employer defined benefit pension plan, effective January 1, 2003, for selected groups of miscellaneous employees (non-safety), Service Employees International Union (SEIU), International Union of Operating Engineers (IUOE), Management, and one of the two groups of Confidential employees. REP is a defined benefit 401(a) tax-qualified multiple agency trust. It meets the requirements of a pension trust under the California Government Code. The plan provides supplemental retirement benefits in addition to PERS. A separate report was not issued for the Retirement Enhancement Plan; therefore, the notes to the financial statements are included below. The City reports the Retirement Enhancement Plan as a pension trust fund in the fiduciary funds financial statements.

B. Authorized Investments

For the Retirement Enhancement Plan, the specific investments are managed by the trustee under guidelines approved by the City as follows:

Risk tolerance	Market risk
Time horizon	Long term
Income of liquidity needs	As requested
Account of trust restrictions	None
Unique needs and circumstances	None
Investment objective	Balanced
Strategic ranges	0%-20% Cash
	25%-45% Fixed income
	50%-70% Equity
Acceptable investments	Individual stocks
	Individual bonds
	Trustee funds
	External funds
	Index-based securities including Exchange-Traded Funds (ETF)

III. DEFINED BENEFIT PENSION PLANS AND OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

2. Retirement Enhancement Plan (Continued)

B. Authorized Investments (Continued)

Fixed income guidelines	Maturity range 2-15 years Duration range 4-7 years Investment grade - minimum credit quality
Equity guidelines	The core portion of the equity allocation will consist of individual issues. Actively-managed mutual funds will be utilized for other market segments in accordance with the trustee's tactical strategy.

The primary goals of the balanced investment objective are growth of principal and income. It is expected that dividend and interest income will comprise a significant portion of the total return, although growth through capital appreciation is equally important.

C. Benefits Provided

For employees meeting the eligibility requirements, the plan provides a benefit equal to the "3% at 60" plan factor (formula is a static 3% at age 60 and older), less the PERS "2% at 55" plan factors for all years of City service plus any military service purchased through PERS (prior to July 1, 2003) while an employee of the City of Oxnard

Eligibility for immediate benefits is defined as reaching age 50, completing five years of Oxnard service, and retiring concurrently from both the City and PERS after leaving City employment. In addition, a deferred benefit would be available to participants who complete five years of service. The City has full discretionary authority to control, amend, modify, or terminate this plan at any time.

At June 30, 2025, the following number of participants were covered by the benefit terms:

Description	Number of Covered Participants
Inactives currently receiving benefits	456
Inactives entitled to but not yet receiving benefits	176
Active employees	205
TOTALS	837

III. DEFINED BENEFIT PENSION PLANS AND OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

2. Retirement Enhancement Plan (Continued)

D. Contributions

Employees and the City contribute a total of 8% of eligible employees' gross wages. Current employee and City contributions by employee groups are as follows:

	City Contributions	Employee Contributions
IUOE	2.70%	5.30%
SEIU	3.50%	4.50%
Management and confidential	3.00%	5.00%
Confidential - hourly	2.50%	5.50%

In addition, the City is required to contribute the remaining amounts necessary to fund the benefit to its members using the actuarial basis recommended by REP actuarial consultants. The actuarially determined contribution for the fiscal year ended June 30, 2025, was 1% of eligible employee gross wages. The City contributed $4,392,936 to REP for the year ended June 30, 2025.

E. Actuarial Methods and Assumptions Used to Determine Total Pension Liability

The June 30, 2025, total pension liabilities were based on the following actuarial methods and assumptions:

Actuarial Valuation Date	June 30, 2023
Measurement Date	June 30, 2025
Actuarial Cost Method	Entry Age Normal, Level % of pay
Actuarial Assumptions	
Contribution Policy	City contributes full ADC
Discount Rate and Long-Term	5.75% at June 30, 2025
Expected Rate of Return on	5.75% at June 30, 2024
Assets	Expected City contributions projected to keep sufficient plan assets to pay all benefits from trust
General Inflation	2.5% annually
Mortality, Retirement, Disability, Termination	CalPERS 2000-2019 Experience Study
Mortality Improvement	Mortality projected fully generational with Scale MP-2021
Salary Increases	Aggregate - 2.75% Annually Merit - CalPERS 2000-2019 Experience Study

III. DEFINED BENEFIT PENSION PLANS AND OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

2. Retirement Enhancement Plan (Continued)

F. Discount Rate

The discount rate used to measure the total pension liability for the Plan was 5.75%. The pension trust is projected to have sufficient assets to pay benefits per the Plan's current contribution policy.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	Target Allocation	Expected Real Rate of Return
Global Equity	60.00%	4.56%
Fixed Income	40.00%	0.78%
Assumed Long-Term Rate of Inflation		2.50%
Expected Long-Term Net Rate of Return, Rounded		5.75%

G. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

The City's net pension liability is measured as the total pension liability less the pension plan's fiduciary net position. The net pension liability of the Retirement Enhancement Plan is measured as of June 30, 2025, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023.

The following table shows the net pension liabilities for the Plan and the respective changes in net pension liabilities recognized over the measurement period.

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
Balance at June 30, 2024	$ 117,203,134	$ 116,445,405	$ 757,729
Changes Recognized for the Measurement Period			
Service cost	1,247,188	-	1,247,188
Interest on total pension liability	6,656,617	-	6,656,617
Contributions - employer	-	4,392,936	(4,392,936)
Contributions - employees	-	942,671	(942,671)
Net investment income	-	12,969,451	(12,969,451)
Benefit payments, including refunds of employee contributions	(5,366,112)	(5,366,112)	-
Administrative expenses	-	(268,267)	268,267
Net Changes	2,537,693	12,670,679	(10,132,986)
Balance at June 30, 2025 (Measurement Date)	$ 119,740,827	$ 129,116,084	$ (9,375,257)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability		107.8%	

III. DEFINED BENEFIT PENSION PLANS AND OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

2. Retirement Enhancement Plan (Continued)

G. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

For the year ended June 30, 2025, The City recognized pension expense of $2,669,813, for the Retirement Enhancement Plan. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ -	$ 192,157
Net difference between projected and actual earnings on plan investments	-	6,373,038
TOTALS	$ -	$ 6,565,195

Amounts reported as deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ending June 30	Deferred Outflows/(Inflows) of Resources
2026	$ 412,607
2027	(3,166,241)
2028	(2,555,075)
2029	(1,256,486)
	$ (6,565,195)

H. Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the Plan as of the measurement date, calculated using the discount rate of 5.75%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (4.75%) or 1 percentage-point higher (6.75%) than the current rate:

	Discount Rate		
	1% Decrease 4.75%	Current Rate 5.75%	1% Increase 6.75%
Net Pension Liability/(Asset)	$ 4,015,562	$ (9,375,257)	$ (20,594,143)

III. DEFINED BENEFIT PENSION PLANS AND OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

3. Deferred Compensation Plan

The City sponsors a deferred compensation plan that qualifies under Section 457(b) of the Internal Revenue Code (IRC). The Plan accepts payroll-deducted contributions for participant-directed investing. Contributions are limited to an annual maximum amount as established under the IRC. Employee salary reduction contributions are tax deferred and are immediately 100% vested. The assets of the plan are held in trust for the exclusive benefit of plan participants and their beneficiaries. Plan assets are not the property of the City or subject to the claims of the City's general creditors. The plan is administered by Matrix Trust Company. For the year ended June 30, 2025, the City recognized pension expense of $88,465 for the Deferred Compensation Plan.

4. Other Postemployment Benefits

A. Plan Description

The City has established the City of Oxnard Retiree Health Insurance Plan, a single-employer defined benefit health care plan administered through CalPERS. Employees who retire from the City and receive a CalPERS pension are eligible for postemployment medical benefits. Retirees can enroll in any of the available CalPERS medical plans. This benefit continues for the life of the retiree and surviving spouse. Benefit provisions for CalPERS are established by the Public Employees Medical and Hospital Care Act (PEMHCA).

B. Benefits Provided

Employees become eligible to retire and receive the City-paid healthcare benefits upon attainment of age 50 and five years of covered CalPERS service. Benefits are paid for the lifetime of the retiree, spouse or surviving spouse, and dependents up to the age of 26. The City's contribution on behalf of all eligible retirees and surviving spouses is the same as its contribution for active employees ($157 for 2024, indexed by the Medical CPI thereafter.)

The City contributes the minimum amount allowed under Government Code Section 22825 of the Public Employees Medical and Hospital Care Act. The required contribution is based on pay-as-you-go financing requirements. Total contributions for the year ended June 30, 2025, were $740,056. Retirees must contribute any premium amounts in excess of the City contribution. As of the June 30, 2024, measurement date, no assets are accumulated in a trust that meets the criteria in Paragraph 4 of GASB Statement No. 75. The City established an IRS Section 115 OPEB Trust on May 6, 2025, and allocated $2.5 million to be contributed in fiscal year 2025-26.

C. Participants Covered by Benefit Terms

At June 30, 2024 (measurement date), the following participants were covered by the benefit terms:

	Number of Participants
Active Participants	1,351
Retired Participants and Beneficiaries	407
Inactive Plan Participants with Deferred Benefits	616
TOTALS	**2,374**

III. DEFINED BENEFIT PENSION PLANS AND OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

4. Other Postemployment Benefits (Continued)

D. Total OPEB Liability

The City's total OPEB liability of $75,267,2797 was measured as of June 30, 2024, and was determined by an actuarial valuation as of June 30, 2023.

Actuarial assumptions and other inputs. The total OPEB liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal
Funding policy	Pay as you go
Discount rate	3.97%
Inflation	2.30%
Salary Increases	2.80%
Healthcare Cost Trend Rates	7.60% for 2024; 6.25% Avg for 2025-2041; and 5.00% for 2042 and later years; Medicare: 5.90% for 2024; 5.04% Avg for 2025-2041; and 4.5% for 2042 and later years
Mortality, Termination and Disability	CalPERS 2000-2019 Experience Study

E. Changes in Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2023	$ 71,242,861
Changes for the Year:	
Service Cost	4,178,006
Interest	2,880,628
Difference Between Expected and Actual Experience	(1,401,223)
Changes of Assumptions	(31,479)
Benefit Payments	(1,601,514)
Net Changes	4,024,418
Balance at June 30, 2024	$ 75,267,279

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.97 percent) or 1 percentage point higher (4.97 percent) than the current discount rate (3.97 percent):

	Discount Rate		
	1% Decrease 2.97%	Current Rate 3.97%	1% Increase 4.97%
Total OPEB Liability	$ 89,512,226	$ 75,267,279	$ 64,046,105

III. DEFINED BENEFIT PENSION PLANS AND OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

4. Other Postemployment Benefits (Continued)

E. Changes in Total OPEB Liability (Continued)

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	Health Care Trend		
	1% Decrease	Current Rate	1% Increase
Total OPEB Liability	$ 62,338,666	$ 75,267,279	$ 92,330,847

F. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2025, the City recognized an OPEB expense of $8,646,657. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB Contributions Subsequent to the Measurement Date	$ 1,638,633	$ -
Difference Between Expected and Actual Experience	3,724,837	1,264,139
Changes in Assumptions	17,985,901	12,072,732
Total	$ 23,349,371	$ 13,336,871

The deferred outflows of resources related to OPEB contributions subsequent to the measurement date of $1,638,633 will be recognized as a reduction of the total OPEB liability in the fiscal year ending June 30, 2026.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	Deferred Outflows/(Inflows) of Resources
2026	$ 1,588,023
2027	1,821,389
2028	899,808
2029	155,680
2030	(195,733)
Thereafter	4,104,700
TOTAL	$ 8,373,867

IV. RISK MANAGEMENT

The City provides general liability and workers' compensation insurance under self-insurance programs with an annual limit per occurrence of $1 million for each program. Excess insurance in the layer of $1 million to $25 million per occurrence is purchased for general liability claims and statutory coverage is purchased for workers' compensation claims. The City contracts with outside service agencies to assist in the administration of the self-insurance programs. Estimated liabilities related to outstanding workers' compensation and public liability claims, including estimates for incurred but not reported claims, are based upon actuarial studies and are recorded in internal service funds.

All funds of the City participate in general liability and workers' compensation insurance programs and make payments to internal service funds on the basis of loss experience and exposure. The total unpaid claims and claims adjustment expense liability (long-term obligations) of $54,459,384 recorded at June 30, 2025, is based on results of actuarial studies and includes an estimate for claims incurred but not reported at the balance sheet date. Claims liabilities are calculated considering the effects of inflation, recent claims settlement trends including frequency and amount of payouts, and other economic and societal factors. General liability and workers' compensation liabilities are carried at present value using a discount rate of 1.0%.

A. General Liability

The City is self-insured for general liability claims up to $1,000,000. The City purchases commercial excess liability insurance with limits of $25 million per occurrence. Self-insured general liability claims are administered through a third-party administrator, with the City Attorney's approval required for settlements over $15,000. Litigated claims are settled directly through the City Attorney's Office.

The City's excess general liability insurance premium for Fiscal Year 2024-25, inclusive of brokerage fees, was $3,056,129. During the past five-year period, the average claims filed each year for general liability amounted to 176 claims totaling $969,254 per year (an average of $5,507 per claim). In addition, there have been no insurance settlements that have exceeded the City's insurance coverage for each of the past three years.

The total unpaid claims and claims adjustment expense liability (long-term obligations) recorded at June 30, 2025, was $11,568,807. The following schedule presents the changes in self-insurance claims liabilities for the two most recent fiscal years:

	General Liability	
	FY 2024-25	FY 2023-24
Self-insurance claims - general liability - July 1	$ 7,644,424	$ 7,388,152
Current year claims and changes in estimates	9,056,143	6,253,676
Claims payments	(5,131,760)	(5,997,404)
Self-insurance claims - general liability - June 30	$ 11,568,807	$ 7,644,424
Self-insurance claims - general liability - Due Within One Year	$ 3,556,453	$ 2,651,170

IV. RISK MANAGEMENT (CONTINUED)

B. Workers' Compensation

The City is self-insured for workers' compensation claims up to $1,000,000. For claims over $1,000,000, the City has purchased excess workers' compensation insurance through PRISM, a California risk-sharing Joint Powers Authority. The claims are processed by a third-party administrator similar to general liability claims.

The City's premium for workers' compensation insurance coverage in Fiscal Year 2024- 2025 was $641,422. Within the City's self-insured program for workers' compensation, there has been an average of 210 claims filed per year for the past five years, with an average of approximately $6,233,736 per year in total reported losses (an average of $29,628 per claim). In addition, there have been no settlements that have exceeded the City's insurance coverage for each of the past three years.

The total unpaid claims and claims adjustment expense liability (long-term obligations) recorded at June 30, 2025, was $42,890,577.

The following schedule presents the changes in self-insurance claims liabilities for the two most recent fiscal years:

	Workers' Compensation	
	FY 2024-25	FY 2023-24
Self-insurance claims - workers' compensation - July 1	$ 40,241,201	$ 37,171,080
Current year claims and changes in estimates	9,838,634	10,705,654
Claims payments	(7,189,258)	(7,635,533)
Self-insurance claims - workers' compensation - June 30	$ 42,890,577	$ 40,241,201
Self-insurance claims - workers' compensation - Due Within One Year	$ 6,980,491	$ 7,374,305

V. OTHER INFORMATION

A. Commitments and Contingencies

As of June 30, 2025, the City had significant construction commitments as follows:

	AMOUNT
Governmental Funds	$ 504,479,410
Water Funds	75,531,850
Wastewater Funds	252,541,053
Environmental Resources Funds	20,208,288
Golf Course Fund	2,926,603
Information Systems	1,592,990
Total	$ 857,280,193

The City uses “encumbrances” to control expenditure commitments for the year. Encumbrances represent commitments related to contracts not yet performed and purchase orders not yet filled. Commitments for such expenditures are encumbered to reserve applicable appropriations. As of June 30, 2025, total encumbrances for the governmental and proprietary funds are reported as follows:

	AMOUNT
GOVERNMENTAL FUNDS	
General Fund	$ 6,505,559
Developer Fees	625,727
State and Federal Grants	9,177,963
Nonmajor Funds	1,248,476
TOTAL GOVERMENTAL FUNDS	$ 17,557,725
PROPRIETARY FUNDS	
Water Fund	$ 15,078,775
Wastewater Fund	67,869,961
Environmental Resources Fund	8,961,380
Golf Course Fund	55,074
TOTAL PROPRIETARY FUNDS	$ 91,965,190
INTERNAL SERVICE FUNDS	
Equipment Maintenance	$ 329,522
Information Systems	4,286,594
Other Internal Service Funds	787,781
TOTAL INTERNAL SERVICE FUNDS	$ 5,403,897

There are various lawsuits and claims pending against the City. Management believes that all contingencies requiring accrual or disclosure are reflected in these financial statements.

V. OTHER INFORMATION (CONTINUED)

A. Commitments and Contingencies (Continued)

G2K Construction Inc., v. City of Oxnard

The City entered into a construction agreement with G2K Construction Inc. ("G2K") for the Replacement of Truck Scales at the Del Norte Recycling Center ("Scales Project"). The Project was subject to applicable public contracting requirements and was competitively bid. G2K was determined to be the lowest responsive and responsible bidder and was awarded a construction contract accordingly.

The Project was contractually scheduled for completion within 90 working days; however, as of March 2024, the Project had exceeded 450 days in duration and remained partially completed. On March 19, 2024, the City terminated the contract for cause in accordance with the contract terms. Following termination, G2K submitted a final settlement proposal seeking additional compensation of up to $1.5 million, which the City rejected. On June 9, 2025, G2K filed a lawsuit against the City in Ventura County Superior Court and served the City on June 13, 2025. The matter is in the early stages of litigation and no trial date has been set. The likelihood of an unfavorable outcome is possible. The estimated range of a potential loss, if any, is up to $1,500,000. Liability has been recorded in the accompanying financial statements as of June 30, 2025.

Ventura County Taxpayers Association, Inc.; Doug Partello v. City of Oxnard

This matter was recently filed in Ventura Superior Court on May 15, 2025, and served on the City on May 27, 2025. The Complaint alleges that the City of Oxnard's Environmental Resources Division's Solid Waste Rates include an impermissible Infrastructure Use Fee ("IUF"). The IUF is a fee that is included on all solid waste utility bills, and paid by the utility's customers. The IUF covers a predetermined cost to the City that results from solid waste vehicles traveling on residential streets, and the wear and tear those vehicles inflict on the City's residential streets.

The IUF is initially paid into the Environmental Resources Division's Enterprise Fund from which the predetermined IUF amount is then transferred to the City's street maintenance fund. The Complaint alleges the IUF is improper from the following reasons: (1) Imposing an IUF is prohibited by Vehicle Code section 9400.8, which states in part that a local agency cannot charge a fee upon transport vehicles for use of local agency roads; and (2) Imposing an IUF is prohibited because it is an unapproved tax and violates Article XIII of the California Constitution. In order to minimize damages, the City Attorney's Office recommends that the IUF amount transferred from the Environmental Resources' Enterprise Fund to the Street Maintenance Fund cease immediately, and the amount incurred from January 1, 2025 through June 30, 2025 be set aside, reserved or placed into an escrow account pending the resolution of this matter. It is also recommended that the IUF be removed from the Solid Waste Rates charged to the utility customers. The range of loss at this time is unknown as there is a new appellate case that holds Vehicle Code section 9400.8 prohibits charging an IUF to solid waste utility customers. This appellate decision is the first of its kind to hold such, and was noticed for publication by the appellate court on June 30, 2025. As for whether or not an IUF is an improper tax, one appellate court previously held that an IUF was not a tax subject to voter approval. The law and case precedent in this area is sparse. If plaintiffs are to prevail in this lawsuit the City may be liable for their attorney fees. The City is reviewing actions to decrease or moot plaintiff's claim for damages.

V. OTHER INFORMATION (CONTINUED)

A. Commitments and Contingencies (Continued)

Douglas Partello v. City of Oxnard, et al.

This matter was filed in Ventura County Superior Court on July 11, 2025, and served on the City on August 22, 2025. The Complaint alleges Public Records Act violations and unlawful expenditure of public resources for political purposes. Plaintiff seeks declaratory and injunctive relief, including assignment of the City's Public Records Act program to either a "neutral department of the City of Oxnard, if one exists, or by a competent person to be appointed by the court" (i.e., a special master). The City is being defended in this matter by the firm of Colantuono, Highsmith & Whatley, PC, which has estimated the legal fees to take this matter through trial to be $185,000-$225,000. Should Plaintiff prevail, the City would likely be ordered to pay costs and attorney fees in an unknown amount. In previous similar matters, fee awards against the City have been settled for between $125,000 and $160,000.

Moving Oxnard Forward, Inc. v. The City of Oxnard, the Lew Edwards Group (LEG), FM3 Research (a/k/a Fairbank, Maslin, Maullin, Metz & Associates) (FM3)

A Complaint has not been filed in this matter, but the attorney for Moving Oxnard Forward, Inc. – a political corporation the president of which is Oxnard Councilman Aaron Starr – sent the City a "Litigation Hold / Demand for Preservation of Evidence in Anticipation of Litigation" on May 8, 2025. Similar to the Partello public records litigation described above, this matter concerns alleged misuse of public resources for political purposes. Should the City be served with a lawsuit, we anticipate the costs of defense to also be similar to estimates for defending the Partello public records litigation (i.e., $185,000-$225,000 to take this matter through trial). Should Moving Oxnard Forward, Inc. prevail, the City would likely be ordered to pay costs and attorney fees in an unknown amount. In previous similar matters, fee awards against the City have been settled for between $125,000 and $160,000.

Shawn R. Campbell and Ann Constance Campbell, as Trustees of the Campbell Family Living Trust Dated January 20, 2023. v. City of Oxnard, et al. Ventura Superior Court Case No. 2025CUOR044717

This matter was filed in Ventura Superior Court on May 28, 2025, and served on the City on June 9, 2025. The Complaint alleges several causes of action stemming from the uncertainty of ownership regarding two fourteen foot strips of land adjacent to 2600 and 2800 Teal Club Road in the City of Oxnard. The Adjacent Property Owner and Plaintiff sued the City over the two fourteen foot strips of land, which are easements that were annexed from the County of Ventura to the City of Oxnard. Due to unclear or missing County Documents, ownership interests in the two strips of land could not be easily discerned. The City had been working with the Plaintiff for several years to resolve the issue. However, Plaintiff filed suit to Quiet Title and recover damages from the City. For this particular matter the likelihood of an unfavorable outcome is possible and the contingent loss is estimated to range up to $100,000.

V. OTHER INFORMATION (CONTINUED)

B. Risks and Uncertainties

The City has received significant financial assistance from numerous federal and state agencies in the form of grants and entitlements. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by grantor agencies. Any disallowed claims resulting from such audits could become a liability of the City. However, in the opinion of management, liabilities resulting from disallowed claims, if any, will not have a material effect on the City's financial position at June 30, 2025.

C. Notes to the Financial Statements – Successor Agency

1. Reporting Entity

On January 10, 2012, the City Council elected to become the Successor Agency for the former redevelopment agency in accordance with AB 1X 26 as part of City resolution number 14,135, to oversee the winding down of the agency's affairs and liquidation of the agency's assets effective February 1, 2012. AB 1484 essentially transferred authority over the Successor Agency to an Oversight Board, also established pursuant to AB 1X 26 and the California Department of Finance. As specified in California Senate Bill 107 and beginning on July 1, 2018, all Oversight Boards in the County were consolidated into one Oversight Board, the Ventura County Consolidated Oversight Board.

The 7-member Oversight Board is comprised of representatives of the local agencies from Ventura County cities, special districts, and K-14 educational agencies. The County Oversight Board members have a fiduciary responsibility to holders of enforceable obligations, as well as to the local agencies that would benefit from property tax distributions from the former redevelopment project areas. Oversight boards direct the staff and approve the actions of the Successor Agency.

2. Cash and Investments

Cash and investments with fiscal agents of the Successor Agency are comprised of the following at June 30, 2025:

	AMOUNT
Deposits and Investments	$ 7,626,579
Restricted Investments with Fiscal Agents	4,146,269
TOTAL	$ 11,772,848

Detailed notes on cash and cash investments can be found in note II.A. to the financial statements.

V. OTHER INFORMATION

C. Notes to the Financial Statements – Successor Agency (Continued)

3. Notes Receivable, net of uncollectible

The changes in notes receivable, net of uncollectible for the year ended June 30, 2025, are as follows:

	BALANCE JULY 1, 2024	ADDITIONS	REDUCTIONS	BALANCE JULY 1, 2025
Notes receivable	$ 16,874,398	$ 1,822,800	$ (62,025)	$ 18,635,173
Allowance for Uncollectible	(16,417,975)	(1,822,800)	-	(18,240,775)
TOTALS	$ 456,423	$ -	$ (62,025)	$ 394,398

4. Long-Term Debt

The following is a summary of changes in the Successor Agency's long-term debt for the year ended June 30, 2025:

	BALANCE JULY 1, 2024	ADDITIONS	REDUCTIONS	BALANCE JUNE 30, 2025	DUE WITHIN ONE YEAR
Tax Allocation Refunding Bonds Series 2004A	$ 3,320,000	$ -	$ (1,055,000)	$ 2,265,000	$ 1,105,000
Tax Allocation Bond Financing Series 2006	11,690,000	-	(725,000)	$ 10,965,000	755,000
HERO Project Tax Allocation Bonds Series 2008	8,360,000	-	(315,000)	8,045,000	330,000
TOTALS	$23,370,000	$ -	$ (2,095,000)	$ 21,275,000	$ 2,190,000

The summary annual debt service requirements are shown below for Successor Agency long-term debt:

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2026	$ 2,190,000	$ 1,013,300	$ 3,203,300
2027	2,295,000	909,487	3,204,487
2028	1,175,000	830,782	2,005,782
2029	1,225,000	778,673	2,003,673
2030	1,290,000	723,077	2,013,077
2031-2035	7,340,000	2,657,360	9,997,360
2036-2039	5,760,000	589,145	6,349,145
TOTAL	$21,275,000	$ 7,501,823	$ 28,776,823

C. Notes to the Financial Statements – Successor Agency (Continued)

4. Long-Term Debt (Continued)

Tax Allocation Refunding Bonds, Series 2004A

Tax Allocation Refunding Bonds, Series 2004A were issued on May 4, 2004, in the amount of $19,185,000. These are twenty-two-year bonds with a net interest cost of 4.58%. The bonds were

V. OTHER INFORMATION (CONTINUED)

issued to refinance the Tax Allocation Refunding Bonds, Series 1994A and to finance additional redevelopment activities within the Central City Revitalization and Downtown Project Area. The balance outstanding as of June 30, 2025, is $2,265,000.

As of June 30, 2025, the total future debt payments for the Tax Allocation Refunding Bonds, Series 2004A, including interest thereon, are as follows:

TAX ALLOCATION REFUNDING BONDS, SERIES 2004A

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2026	$ 1,105,000	$ 84,769	$ 1,189,769
2027	1,160,000	28,710	1,188,710
TOTAL	$ 2,265,000	$ 113,479	$ 2,378,479

2006 Tax Allocation Bond Financing

Local Obligation Revenue Bonds (2006 Tax Allocation Bond Financings) in the amount of $20,530,000 were issued on December 1, 2006, to purchase the following obligations being issued simultaneously for: (1) the Oxnard Community Development Commission Ormond Beach Project Area Tax Allocation Bonds, Series 2006 in the amount of $5,750,000; (2) the Oxnard Community Development Commission Southwinds Project Area Tax Allocation Bonds, Series 2006 in the amount of $3,290,000; and (3) the Oxnard Community Development Commission Historic Enhancement and Revitalization of Oxnard (HERO) Project Area Tax Allocation Bonds, Series 2006 in the amount of $11,490,000. The bonds were issued to finance redevelopment activities (street improvement projects) in the Ormond Beach Project Area, Southwinds Project Area and the HERO Redevelopment Project Areas. These bonds carry a net interest cost of 4.424%, maturing on September 1, 2036. The outstanding balance as of June 30, 2025, is $10,965,000.

As of June 30, 2025, the total future debt payments for the Tax Allocation Bond Financing Series 2006, including interest thereon, are as follows:

TAX ALLOCATION BOND FINANCING, SERIES 2006

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2026	$ 755,000	$ 551,537	$ 1,306,537
2027	785,000	519,082	1,304,082
2028	825,000	484,837	1,309,837
2029	855,000	449,113	1,304,113
2030	895,000	411,902	1,306,902
2031-2035	5,070,000	1,422,985	6,492,985
2036-2037	1,780,000	131,957	1,911,957
TOTAL	$ 10,965,000	$ 3,971,411	$ 14,936,411

V. OTHER INFORMATION (CONTINUED)

C. Notes to the Financial Statements – Successor Agency (Continued)

4. Long-Term Debt (Continued)

HERO Project Tax Allocation Bonds, Series 2008

Tax Allocation Bonds, Series 2008 were issued on July 1, 2008, in the amount of $11,790,000 for the Oxnard Community Development Commission Historic Enhancement and Revitalization of Oxnard (HERO) Project Area. Proceeds from the sale of bonds are to be used to finance a 500-space parking structure to service a mixed-use retail/commercial development located within the River Park Specific Plan Area. These bonds carry a net interest cost of 4.849%, with a final maturity of September 1, 2038. The outstanding balance as of June 30, 2025, is $8,045,000.

As of June 30, 2025, the total future debt payments for the Tax Allocation Bonds, Series 2008, including interest thereon, are as follows:

HERO PROJECT TAX ALLOCATION BONDS, SERIES 2008

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2026	$ 330,000	$ 376,995	$ 706,995
2027	350,000	361,695	711,695
2028	350,000	345,945	695,945
2029	370,000	329,560	699,560
2030	395,000	311,175	706,175
2031-2035	2,270,000	1,234,375	3,504,375
2036-2039	3,980,000	457,188	4,437,188
TOTAL	$ 8,045,000	$ 3,416,933	$ 11,461,933

5. Arbitrage

The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years. During the current year, the City performed calculations of excess investment earnings on various bonds and financings. Liabilities were calculated for the issues and rebate payments were made as appropriate. No arbitrage liability existed at June 30, 2025.

The Successor Agency is in compliance with all significant covenants related to its debt issues.

V. OTHER INFORMATION (CONTINUED)

C. Notes to the Financial Statements – Successor Agency (Continued)

6. Commitment and Contingencies

The Successor Agency is a defendant in various claims and legal actions arising in the normal course of operations. In the opinion of the Successor Agency Attorney and Oversight Board, the ultimate liability from such actions and claims will not have a material adverse effect on the Successor Agency's financial position or operations.

The Successor Agency entered into an agreement with a developer that includes a guarantee to cover its lease expense up to $151,900 a month, consisting of base rent of $111,300 and triple net charges of $40,600, under the Theater Lease when the developer's revenues are not sufficient to cover its lease expense for a period of 25 years.

The Successor Agency has a reimbursement agreement with the developer of RiverPark to reimburse public improvements (up to $10 million) and affordable housing (up to $4.25 million) for a combined maximum of $14.25 million. Through June 30, 2025, a total of $7.08 million has been repaid on the $10 million infrastructure amount, and a total of $3.19 million repaid on the $4.25 million affordable housing amount. Therefore, the remaining balance on the combined maximum commitment is $3.98 million.

D. Notes to the Financial Statements – Retirement Enhancement Defined Benefit Retirement Trust Fund

The City joined the Retirement Enhancement Plan (REP) effective January 1, 2003, for selected employee groups (see Note III for additional information on REP). Investments for the benefit of eligible employees are in a segregated account and invested under the guidelines authorized by the City.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF OXNARD, CALIFORNIA
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
CALPERS MISCELLANEOUS PLAN - AGENT MULTIPLE-EMPLOYER DEFINED BENEFIT PLAN
AS OF JUNE 30 FOR THE LAST TEN FISCAL YEARS

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
MEASUREMENT DATE	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Total Pension Liability										
Service Cost	$ 11,987,483	$ 10,846,167	$ 10,039,298	$ 9,098,206	$ 8,599,200	$ 8,704,606	$ 8,114,517	$ 7,747,249	$ 7,242,480	$ 7,317,452
Interest	40,676,233	38,872,466	37,384,019	36,491,272	35,253,001	33,917,162	32,139,899	31,142,639	30,496,717	29,025,141
Changes in Benefit Terms	-	755,260	-	-	-	-	-	-	-	-
Changes in Assumptions	-	-	17,517,757	-	-	-	(1,207,957)	26,464,012	-	(7,345,091)
Difference Between Expected and Actual Experience	6,449,639	2,370,818	(4,168,587)	(240,462)	922,038	7,840,468	(1,859,096)	(7,125,579)	1,414,899	(4,271,504)
Benefit Payments, Including Refunds of Member Contributions	(30,662,831)	(30,531,934)	(28,230,318)	(27,728,190)	(25,357,357)	(24,258,713)	(22,807,471)	(21,310,118)	(19,526,906)	(17,440,515)
Net Change in Total Pension Liability	28,450,524	22,312,777	32,542,169	17,620,826	19,416,882	26,203,523	14,379,892	36,918,203	19,627,190	7,285,483
Total Pension Liability, Beginning of Year	592,398,664	570,085,887	537,543,718	519,922,892	500,506,010	474,302,487	459,922,595	423,004,392	403,377,202	396,091,719
Total Pension Liability, End of Year	620,849,188	592,398,664	570,085,887	537,543,718	519,922,892	500,506,010	474,302,487	459,922,595	423,004,392	403,377,202
Plan Fiduciary Net Position										
Contributions - Employee	20,345,455	4,801,365	4,411,331	4,101,994	3,375,086	4,232,480	3,693,461	3,542,435	3,490,315	3,701,640
Contributions - Employer	6,356,979	18,562,518	16,634,303	14,868,691	12,795,434	11,842,706	9,799,970	8,433,832	7,657,753	7,237,123
Net Investment Income	41,124,768	25,533,146	(34,125,051)	84,746,913	18,307,582	22,997,256	28,185,278	34,461,764	1,772,032	7,288,474
Benefit Payments, Including Refunds of Member Contributions	(30,662,831)	(30,531,934)	(28,230,318)	(27,728,190)	(25,357,357)	(24,258,713)	(22,807,471)	(21,310,118)	(19,526,906)	(17,440,515)
Plan to Plan Resource Movement	-	-	-	-	215,792	(95,340)	(823)	(37,118)	-	216,371
Administrative Expenses	(349,641)	(302,692)	(282,329)	(377,207)	(519,905)	(252,854)	(525,103)	(461,160)	(194,504)	(445,021)
Other Miscellaneous Income/(Expenses)[1]	-	-	-	-	-	823	(997,179)	-	-	-
Net Change in Plan Fiduciary Net Position	36,814,730	18,062,403	(41,592,064)	75,612,201	8,816,632	14,466,358	17,348,133	24,629,635	(6,801,310)	558,072
Total Plan Fiduciary Net Position, Beginning of Year[2]	429,690,644	411,628,241	453,220,305	377,608,104	368,791,472	354,325,114	336,976,981	312,347,346	319,148,656	318,590,584
Total Plan Fiduciary Net Position, End of Year	466,505,374	429,690,644	411,628,241	453,220,305	377,608,104	368,791,472	354,325,114	336,976,981	312,347,346	319,148,656
Net Pension Liability - Ending	$ 154,343,814	$ 162,708,020	$ 158,457,646	$ 84,323,413	$142,314,788	$ 131,714,538	$ 119,977,373	$ 122,945,614	$ 110,657,046	$ 84,228,546
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	75.14%	72.53%	72.20%	84.31%	72.63%	73.68%	74.70%	73.27%	73.84%	79.12%
Covered Payroll[3]	$ 69,613,721	$ 62,730,886	$ 57,334,653	$ 56,545,716	$ 53,378,028	$ 54,291,812	$ 51,315,482	$ 49,376,987	$ 52,250,772	$ 51,974,236
Net Pension Liability as a Percentage of Covered Payroll	221.71%	259.37%	276.37%	149.12%	266.62%	242.60%	233.80%	248.99%	211.78%	162.06%

[1] During Fiscal Year 2017-18, as a result of Governmental Accounting Standards Board Statement (GASB) No. 75, *Accounting and Financial Reporting for Postemployment Benefit Plans Other than Pensions* (GASB 75), CalPERS reported its proportionate share of activity related to postemployment benefits for participation in the State of California's agent OPEB plan. Accordingly, CalPERS recorded a one-time expense as a result of the adoption of GASB 75. Additionally, CalPERS employees participate in various State of California agent pension plans and during Fiscal Year 2017-18, CalPERS recorded a correction to previously reported financial statements to properly reflect its proportionate share of activity related to pensions in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* (GASB 68).

[2] Includes any beginning of year adjustment.

[3] Includes one year's payroll growth using 2.80 percent payroll growth assumption for fiscal years ended in 2022 through 2024; 2.75 percent payroll growth assumption for fiscal years ended in 2018 through 2021; 3.00 percent payroll growth assumption for fiscal years ended in 2016 through 2017.

Notes to Schedule:

Benefit Changes: The figures above generally include any liability impact that may have resulted from voluntary benefit changes that occurred on or before the Measurement Date. However, offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes) that occurred after the Valuation Date are not included in the figures above, unless the liability impact is deemed to be material by the plan actuary.

Changes of Assumptions: There were no assumption changes in 2023 or 2024. Effective with the June 30, 2021, valuation date (June 30, 2022, measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. In addition, demographic assumptions and the price inflation assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. The accounting discount rate was 7.15% for measurement dates June 30, 2017, through June 30, 2021, and 7.65% for measurement dates June 30, 2015, through June 30, 2016.

CITY OF OXNARD, CALIFORNIA

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
CALPERS SAFETY PLAN (POLICE) - AGENT MULTIPLE-EMPLOYER DEFINED BENEFIT PLAN
AS OF JUNE 30 FOR THE LAST TEN FISCAL YEARS

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
MEASUREMENT DATE	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Total Pension Liability										
Service Cost	$ 10,026,185	$ 9,726,493	$ 9,872,913	$ 9,133,023	$ 9,489,708	$ 9,248,622	$ 8,907,068	$ 9,267,287	$ 8,500,329	$ 8,136,777
Interest	33,105,069	31,276,481	30,080,445	29,032,165	28,039,082	26,990,670	25,547,337	24,738,857	24,033,111	22,863,767
Changes in Benefit Terms	-	142,389	-	-	-	-	-	-	-	-
Changes in Assumptions	-	-	17,360,183	-	-	-	(2,084,250)	22,004,979	-	(5,993,052)
Difference Between Expected and Actual Experience	8,573,725	(1,413,904)	(6,075,674)	(4,322,687)	(3,749,835)	2,416,832	(4,583,299)	(8,176,814)	(1,859,473)	2,113,477
Benefit Payments, Including Refunds of Member Contributions	(24,035,220)	(22,415,296)	(20,134,275)	(19,696,563)	(18,580,424)	(17,313,398)	(16,397,629)	(15,304,527)	(14,506,274)	(13,568,341)
Net Change in Total Pension Liability	27,669,759	17,316,163	31,103,592	14,145,938	15,198,531	21,342,726	11,389,227	32,529,782	16,167,693	13,552,628
Total Pension Liability, Beginning of Year	478,214,410	460,898,247	429,794,655	415,648,717	400,450,186	379,107,460	367,718,233	335,188,451	319,020,758	305,468,130
Total Pension Liability, End of Year	505,884,169	478,214,410	460,898,247	429,794,655	415,648,717	400,450,186	379,107,460	367,718,233	335,188,451	319,020,758
Plan Fiduciary Net Position										
Contributions - Employee	3,652,542	3,095,737	2,775,823	2,702,869	2,674,167	2,828,130	2,612,259	2,604,837	2,556,415	2,531,718
Contributions - Employer	16,175,842	14,667,488	14,208,396	14,870,411	14,126,597	13,510,982	11,821,073	10,886,085	10,491,299	9,907,130
Net Investment Income	34,857,027	21,587,316	(28,731,512)	70,683,062	14,929,602	18,441,113	22,137,131	26,271,673	1,190,876	5,184,911
Benefit Payments, Including Refunds of Member Contributions	(24,035,220)	(22,415,296)	(20,134,275)	(19,696,563)	(18,580,424)	(17,313,398)	(16,397,629)	(15,304,527)	(14,506,274)	(13,568,341)
Plan to Plan Resource Movement	-	-	-	-	-	-	(652)	37,118	-	-
Administrative Expenses	(296,064)	(255,290)	(236,272)	(310,706)	(420,539)	(200,556)	(408,348)	(351,254)	(145,244)	(268,265)
Other Miscellaneous Income/(Expenses)[1]	-	-	-	-	-	652	(775,460)	-	-	-
Net Change in Plan Fiduciary Net Position	30,354,127	16,679,955	(32,117,840)	68,249,073	12,729,403	17,266,923	18,988,374	24,143,932	(412,928)	3,787,153
Total Plan Fiduciary Net Position, Beginning of Year[2]	363,847,193	347,167,238	379,285,078	311,036,005	298,306,602	281,039,679	262,051,305	237,907,373	238,320,301	234,533,148
Total Plan Fiduciary Net Position, End of Year	394,201,320	363,847,193	347,167,238	379,285,078	311,036,005	298,306,602	281,039,679	262,051,305	237,907,373	238,320,301
Net Pension Liability - Ending	$ 111,682,849	$ 114,367,217	$ 113,731,009	$ 50,509,577	$ 104,612,712	$ 102,143,584	$ 98,067,781	$ 105,666,928	$ 97,281,078	$ 80,700,457
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	77.92%	76.08%	75.32%	88.25%	74.83%	74.49%	74.13%	71.26%	70.98%	74.70%
Covered Payroll[3]	$ 26,239,688	$ 25,230,851	$ 25,623,963	$ 26,304,790	$ 27,059,334	$ 26,209,714	$ 25,330,075	$ 25,914,507	$ 26,539,474	$ 25,228,753
Net Pension Liability as a Percentage of Covered Payroll	425.63%	453.28%	443.85%	192.02%	386.60%	389.72%	387.16%	407.75%	366.55%	319.87%

[1] During Fiscal Year 2017-18, as a result of Governmental Accounting Standards Board Statement (GASB) No. 75, *Accounting and Financial Reporting for Postemployment Benefit Plans Other than Pensions* (GASB 75), CalPERS reported its proportionate share of activity related to postemployment benefits for participation in the State of California's agent OPEB plan. Accordingly, CalPERS recorded a one-time expense as a result of the adoption of GASB 75. Additionally, CalPERS employees participate in various State of California agent pension plans and during Fiscal Year 2017-18, CalPERS recorded a correction to previously reported financial statements to properly reflect its proportionate share of activity related to pensions in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* (GASB 68).

[2] Includes any beginning of year adjustment.

[3] Includes one year's payroll growth using 2.80 percent payroll growth assumption for fiscal years ended in 2022 through 2024; 2.75 percent payroll growth assumption for fiscal years ended in 2018 through 2021; 3.00 percent payroll growth assumption for fiscal years ended in 2016 through 2017.

Notes to Schedule:

Benefit Changes: The figures above generally include any liability impact that may have resulted from voluntary benefit changes that occurred on or before the Measurement Date. However, offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes) that occurred after the Valuation Date are not included in the figures above, unless the liability impact is deemed to be material by the plan actuary.

Changes of Assumptions: There were no assumption changes in 2023 or 2024. Effective with the June 30, 2021, valuation date (June 30, 2022, measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. In addition, demographic assumptions and the price inflation assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. The accounting discount rate was 7.15% for measurement dates June 30, 2017, through June 30, 2021, and 7.65% for measurement dates June 30, 2015, through June 30, 2016.

CITY OF OXNARD, CALIFORNIA
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND RELATED RATIOS
CALPERS SAFETY PLAN (FIRE) – COST SHARING PLAN
AS OF JUNE 30 FOR THE LAST TEN FISCAL YEARS

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
MEASUREMENT DATE	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
City's Proportion of the Collective Net Pension Liability	55.50%	55.09%	56.30%	74.13%	53.36%	52.97%	53.11%	51.31%	52.50%	54.96%
City's Proportionate Share of the Collective Net Pension Liability	$67,301,155	$68,726,414	$65,026,492	$ 40,090,413	$ 58,058,911	$54,275,806	$51,180,914	$50,884,705	$45,427,479	$37,725,705
City's Covered Payroll[1]	$16,254,836	$13,866,932	$13,392,657	$ 12,212,495	$ 12,319,847	$12,168,197	$11,824,780	$10,987,654	$ 9,030,122	$ 9,283,898
City's Proportionate Share of the Collective Net Pension Liability as a Percentage of its Covered Payroll	414.04%	495.61%	485.54%	328.27%	471.26%	446.05%	432.83%	463.11%	503.07%	406.36%
Plan Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	78.08%	76.21%	76.68%	88.29%	75.10%	75.26%	75.26%	73.31%	74.06%	78.40%

[1] For the year ended on the measurement date.

Notes to Schedule:

Benefit Changes: The figures above generally include any liability impact that may have resulted from voluntary benefit changes that occurred on or before the Measurement Date. However, offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes) that occurred after the Valuation Date are not included in the figures above, unless the liability impact is deemed to be material by the plan actuary.

Changes of Assumptions: There were no assumption changes in 2023 or 2024. Effective with the June 30, 2021, valuation date (June 30, 2022, measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. In addition, demographic assumptions and the price inflation assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. The accounting discount rate was 7.15% for measurement dates June 30, 2017, through June 30, 2021, and 7.65% for measurement dates June 30, 2015, through June 30, 2016.

CITY OF OXNARD, CALIFORNIA
SCHEDULE OF PLAN CONTRIBUTIONS – CALPERS PLANS
FOR THE FISCAL YEARS ENDED JUNE 30

Fiscal Year	2025	2024	2023	2022	2021	2020	2019	2018
MISCELLANEOUS PLAN								
Actuarially Determined Contribution	$ 21,606,990	$ 20,345,455	$ 18,562,518	$ 16,634,303	$ 14,868,691	$ 12,795,434	$ 11,842,706	$ 9,799,970
Contributions in Relation to the Actuarially Determined Contribution	(21,606,990)	(20,345,455)	(18,562,518)	(16,634,303)	(14,868,691)	(12,795,434)	(11,842,706)	(9,799,970)
Contribution Deficiency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered Payroll[1]	$ 71,562,905	$ 69,613,721	$ 62,730,866	$ 57,334,653	$ 56,545,716	$ 53,378,028	$ 54,291,812	$ 51,315,482
Contributions as a Percentage of Covered Payroll	30.19%	29.23%	29.59%	29.01%	26.29%	23.97%	21.81%	19.10%
SAFETY PLAN - POLICE								
Actuarially Determined Contribution	$ 16,422,525	$ 16,175,842	$ 14,667,488	$ 14,208,396	$ 14,870,411	$ 14,126,597	$ 13,510,982	$ 11,821,073
Contributions in Relation to the Actuarially Determined Contribution	(31,422,525)	(16,175,842)	(14,667,488)	(14,208,396)	(14,870,411)	(14,126,597)	(13,510,982)	(11,821,073)
Contribution Deficiency (Excess)	$ (15,000,000)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered Payroll[1]	$ 26,974,399	$ 26,239,688	$ 25,230,851	$ 25,623,963	$ 26,304,790	$ 27,059,334	$ 26,209,714	$ 25,330,075
Contributions as a Percentage of Covered Payroll	60.88%	61.65%	58.13%	55.45%	56.53%	52.21%	51.55%	46.67%
SAFETY PLAN - FIRE								
Actuarially Determined Contribution	$ 10,019,510	$ 8,967,165	$ 8,186,822	$ 6,831,430	$ 6,970,489	$ 5,669,614	$ 4,922,875	$ 4,565,809
Contributions in Relation to the Actuarially Determined Contribution	(10,019,510)	(8,967,165)	(8,186,822)	(6,831,430)	(6,970,489)	(5,669,614)	(4,922,875)	(4,565,809)
Contribution Deficiency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered Payroll[1]	$ 17,306,737	$ 16,254,836	$ 13,866,932	$ 13,392,657	$ 12,212,495	$ 12,319,847	$ 12,168,197	$ 11,824,780
Contributions as a Percentage of Covered Payroll	57.89%	55.17%	59.04%	51.01%	57.08%	46.02%	40.46%	38.61%

[1] Includes one year's payroll growth using 2.80 percent payroll growth assumption for fiscal years ended in 2022 through 2025; 2.75 percent payroll growth assumption for fiscal years ended in 2018 through 20 percent payroll growth assumption for fiscal years ended in 2016 through 2017.

CITY OF OXNARD, CALIFORNIA
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
RETIREMENT ENHANCEMENT PLAN - SINGLE-EMPLOYER DEFINED BENEFIT PLAN
AS OF JUNE 30 FOR THE LAST TEN FISCAL YEARS

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
MEASUREMENT DATE	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Total Pension Liability										
Service Cost	$ 1,247,188	$ 1,338,240	$ 1,421,253	$ 1,420,583	$ 1,399,285	$ 1,495,654	$ 1,696,694	$ 1,881,000	$ 2,007,000	$ 2,043,000
Interest	6,656,617	6,623,210	6,438,258	6,161,761	6,200,597	6,042,463	5,646,888	5,961,000	5,715,000	5,545,000
Changes in Assumptions	-	-	-	(662,756)	5,197,076	-	-	1,051,000	-	5,436,000
Difference Between Expected and Actual Experience	-	(2,113,731)	-	2,327,996	-	-	-	(6,118,000)	-	(3,736,000)
Benefit Payments, Including Refunds of Member Contributions	(5,366,112)	(4,985,191)	(4,134,708)	(4,744,506)	(4,989,012)	(4,834,199)	(4,328,954)	(3,569,000)	(4,068,000)	(2,866,000)
Net Change in Total Pension Liability	2,537,693	862,528	3,724,803	4,503,078	7,807,946	2,703,918	3,014,628	(794,000)	3,654,000	6,422,000
Total Pension Liability, Beginning of Year, As Restated[1]	117,203,134	116,340,606	112,615,803	108,112,725	100,304,779	97,600,861	90,818,000	91,612,000	87,958,000	81,536,000
Total Pension Liability, End of Year	119,740,827	117,203,134	116,340,606	112,615,803	108,112,725	100,304,779	93,832,628	90,818,000	91,612,000	87,958,000
Plan Fiduciary Net Position										
Contributions - Employee	942,671	1,512,042	1,510,731	1,610,537	1,643,999	4,346,415	4,392,047	2,343,000	2,513,000	2,922,000
Contributions - Employer	4,392,936	2,809,553	2,609,609	3,194,442	3,427,026	2,023,945	2,076,972	4,172,000	6,586,000	1,043,000
Net Investment Income	12,969,451	12,495,285	8,595,013	(12,582,805)	19,861,747	5,524,378	5,618,833	7,609,000	543,000	2,133,000
Benefit Payments, Including Refunds of Member Contributions	(5,366,112)	(4,985,191)	(4,134,708)	(4,744,506)	(4,989,012)	(4,834,199)	(4,328,954)	(3,569,000)	(4,068,000)	(2,866,000)
Administrative Expenses	(268,267)	(213,489)	(188,161)	(189,753)	(100,193)	(77,483)	(74,067)	(72,000)	(80,000)	(68,000)
Net Change in Plan Fiduciary Net Position	12,670,679	11,618,200	8,392,484	(12,712,085)	19,843,567	6,983,056	7,684,831	10,483,000	5,494,000	3,164,000
Total Plan Fiduciary Net Position, Beginning of Year, As Restated[1]	116,445,405	104,827,205	96,434,721	109,146,806	89,303,239	82,320,183	69,712,000	59,229,000	53,735,000	50,571,000
Total Plan Fiduciary Net Position, End of Year	129,116,084	116,445,405	104,827,205	96,434,721	109,146,806	89,303,239	77,396,831	69,712,000	59,229,000	53,735,000
Net Pension Liability - Ending	$ (9,375,257)	$ 757,729	$ 11,513,401	$ 16,181,082	$ (1,034,081)	$ 11,001,540	$ 16,435,797	$ 21,106,000	$ 32,383,000	$ 34,223,000
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	107.8%	99.35%	90.10%	85.63%	100.96%	89.03%	82.48%	76.76%	64.65%	61.09%
Covered Payroll	$ 18,756,267	$ 18,873,395	$ 21,194,951	$ 19,733,210	$ 20,566,553	$ 23,372,218	$ 26,737,000	$ 28,874,000	$ 31,089,909	$ 36,519,391
Net Pension Liability as a Percentage of Covered Payroll	-50.0%	4.01%	54.32%	82.00%	-5.03%	47.07%	61.47%	73.10%	104.16%	93.71%

[1] During Fiscal Year 2019-20, as a result of Governmental Accounting Standards Board Statement (GASB) No. 75, *Accounting and Financial Reporting for Postemployment Benefit Plans Other than Pensions* (GASB 75), CalPERS reported its proportionate share of activity related to postemployment benefits for participation in the State of California's agent OPEB plan. Accordingly, CalPERS recorded a one-time expense as a result of the adoption of GASB 75.
Additionally, CalPERS employees participate in various State of California agent pension plans and during Fiscal Year 2017-18, CalPERS recorded a correction to previously reported financial statements to properly reflect its proportionate share of activity related to pensions in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* (GASB 68).

Notes to Schedule:
Benefit Changes: The figures above generally include any liability impact that may have resulted from voluntary benefit changes that occurred on or before the Measurement Date. However, offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes) that occurred after the Valuation Date are not included in the figures above, unless the liability impact is deemed to be material by the plan actuary.

CITY OF OXNARD, CALIFORNIA
SCHEDULE OF PLAN CONTRIBUTIONS - RETIREMENT ENHANCEMENT PLAN
AS OF JUNE 30 FOR THE LAST TEN FISCAL YEARS

Fiscal Year	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarially Determined Contribution	$ 152,000	$ 4,167,000	$ 3,266,192	$ 3,194,442	$ 3,515,000	$ 4,223,000	$ 4,203,000	$ 4,406,000	$ 4,376,000	$ 3,589,787
Contributions in Relation to the Actuarially Determined Contribution	4,392,936	2,809,553	2,609,609	3,194,442	3,427,026	4,346,415	4,271,191	4,480,000	4,314,000	3,589,787
Contribution Deficiency/(Surplus)1	$ (4,240,936)	$ 1,357,447	$ 656,583	$ -	$ 87,974	$ (123,415)	$ (68,191)	$ (74,000)	$ 62,000	$ -
Covered Payroll[2]	$18,756,267	$18,873,395	$21,194,951	$19,733,210	$20,566,553	$23,372,218	$24,892,511	$26,737,000	$28,874,000	$31,089,909
Contributions as a Percentage of Covered Payroll	23.4%	14.89%	12.31%	16.19%	16.66%	18.60%	17.16%	16.76%	14.94%	11.55%

[1] Employers are assumed to make contributions equal to the actuarially determined contributions. However, some employers may choose to make additional contributions towards their unfunded liability. Employer contributions for such plans exceed the actuarially determined contributions.

[2] Includes one year's payroll growth using 2.80 percent payroll growth assumption for fiscal years ended in 2022 through 2025; 2.75 percent payroll growth assumption for fiscal years ended in 2018 through 2021; 3.00 percent payroll growth assumption for fiscal years ended in 2016 through 2017.

CITY OF OXNARD, CALIFORNIA
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
AS OF JUNE 30 FOR THE LAST TEN FISCAL YEARS[1]

	2025	2024	2023	2022	2021	2020	2019	2018
MEASUREMENT DATE	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017
Total OPEB Liability								
Service Cost	$ 4,178,006	$ 3,498,092	$ 3,402,813	$ 2,837,493	$ 2,150,451	$ 1,772,005	$ 1,967,866	$ 1,779,949
Interest	2,880,628	1,917,951	1,241,427	1,408,859	1,513,925	1,340,211	1,116,107	1,055,268
Changes in Benefit Terms	-	-	-	-	-	-	-	-
Difference Between Expected and Actual Experience	(1,401,223)	3,519,499	-	(2,378,752)	(9,059)	3,528,946	-	-
Changes in Assumptions	(31,479)	14,360,540	(16,385,002)	5,708,710	5,726,271	5,290,349	(2,392,006)	-
Benefit Payments, Including Refunds of Member Contributions	(1,601,514)	(1,054,697)	(1,020,358)	(955,556)	(925,981)	(1,000,579)	(931,942)	(851,701)
Net Change in Total OPEB Liability	4,024,418	22,241,385	(12,761,120)	6,620,754	8,455,607	10,930,932	(239,975)	1,983,516
Total OPEB Liability, Beginning of Year, As Restated	71,242,861	49,001,476	61,762,596	55,141,842	46,686,235	35,746,244	36,120,738	34,137,222
Total OPEB Liability, End of Year	75,267,279	71,242,861	49,001,476	61,762,596	55,141,842	46,677,176	35,880,763	36,120,738
Plan Fiduciary Net Position								
Contributions - Employer	1,601,514	1,054,697	1,020,358	955,556	925,981	1,000,579	931,942	-
Net Investment Income	-	-	-	-	-	-	-	-
Benefit Payments, Including Implicit Subsidy	(1,601,514)	(1,054,697)	(1,020,358)	(955,556)	(925,981)	(1,000,579)	(931,942)	-
Trustee Fees	-	-	-	-	-	-	-	-
Administrative Expenses	-	-	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	-	-	-	-	-	-	-	-
Total Plan Fiduciary Net Position, Beginning of Year	-	-	-	-	-	-	-	-
Total Plan Fiduciary Net Position, End of Year	-	-	-	-	-	-	-	-
Net OPEB Liability - Ending	$ 75,267,279	$ 71,242,861	$ 49,001,476	$ 61,762,596	$ 55,141,842	$ 46,677,176	$ 35,880,763	$ 36,120,738
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	1.42%	0.99%	1.03%	1.02%	0.99%	1.07%	1.08%	0.00%
Covered Payroll	$ 113,138,343	$ 106,406,697	$ 98,675,659	$ 94,051,309	$ 93,553,694	$ 93,299,262	$ 85,907,755	$ 83,423,271
Net Pension Liability as a Percentage of Covered Payroll	66.53%	66.95%	49.66%	65.67%	58.94%	50.03%	41.77%	43.30%

[1] GASB Statement No. 75, which requires ten years of history for this schedule, was implemented during fiscal year ended June 30, 2018. Additional years will be added as they become available in the future.

Notes to Schedule:
Changes in Benefit Terms: None

Changes of Assumptions: The discount rate changed from 3.86% to 3.97%. There have been no other changes in the assumptions since the last measurement date.

As of the June 30, 2024 measurement date, no assets are accumulated in a trust that meets the criteria in Paragraph 4 of GASB Statement No. 75.

CITY OF OXNARD, CALIFORNIA
GENERAL FUND GROUP
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Taxes				
Property tax	$ 72,515,485	$ 72,936,815	$ 73,786,070	$ 849,255
Sales tax	132,883,718	131,798,520	140,840,170	9,041,650
Transient occupancy tax	5,810,000	5,735,000	5,269,919	(465,081)
Business license tax	6,970,000	6,970,000	7,471,928	501,928
Franchise tax	4,768,000	4,768,000	3,609,604	(1,158,396)
Cannabis tax	1,100,000	1,500,000	1,529,776	29,776
Licenses and permits	4,589,301	4,703,040	4,627,851	(75,189)
Intergovernmental	2,565,885	2,728,788	3,105,515	376,727
Charges for services	12,603,640	14,191,912	12,776,357	(1,415,555)
Fines and forfeitures	2,728,376	2,765,923	3,264,930	499,007
Investment income	3,282,880	2,967,927	8,713,291	5,745,364
Special assessments	341,909	341,909	436,962	95,053
Miscellaneous	3,895,341	6,007,727	9,227,205	3,219,478
Total revenues	254,054,535	257,415,561	274,659,578	17,244,017
EXPENDITURES				
Current				
General government	47,362,956	48,311,632	37,797,496	10,514,136
Public safety	122,450,417	127,069,622	127,842,058	(772,436)
Public works	33,816,315	35,493,787	30,953,152	4,540,635
Community development	15,049,795	16,806,243	13,807,461	2,998,782
Culture, leisure, and libraries	17,768,390	17,617,904	17,142,322	475,582
Housing	4,660,793	6,429,963	6,449,812	(19,849)
Capital Outlay	140,000	1,346,468	614,885	731,583
Debt Service				
Principal	955,000	955,000	1,611,744	(656,744)
Interest and fiscal charges	390,944	390,944	408,683	(17,739)
Total Expenditures	242,594,610	254,421,563	236,627,613	17,793,950
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	11,459,925	2,993,998	38,031,965	35,037,967
OTHER FINANCING SOURCES (USES)				
Inception of subscription-based IT arrangements	-	-	177,765	177,765
Transfers in	3,750,368	3,600,714	3,044,644	(556,070)
Transfers out	(38,073,956)	(75,702,281)	(26,907,709)	48,794,572
Total Other Financing Sources/(Uses)	(34,323,588)	(72,101,567)	(23,685,300)	48,416,267
Net Change in Fund Balance	(22,863,663)	(69,107,569)	14,346,665	83,454,234
Fund Balances, July 1	132,681,870	132,681,870	132,681,870	-
Fund Balances, June 30	$ 109,818,207	$ 63,574,301	$ 147,028,535	$ 83,454,234

Note to Budgetary Comparison Schedule:
Budgets are prepared using current financial resources measurement focus and the modified accrual basis of accounting consistent with generally accepted accounting principles (GAAP).

Reimbursement of IUF fees was included in the City's budget as other financing uses. In the General Fund financial statements, the reimbursement of IUF fees is reported as reductions of advances from other funds.

CITY OF OXNARD, CALIFORNIA
AFFORDABLE HOUSING FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Intergovernmental	$ -	$ -	$ 50,598	$ 50,598
Investment income	85,396	85,396	202,989	117,593
Miscellaneous	-	-	110,647	110,647
Total revenues	85,396	85,396	364,234	278,838
EXPENDITURES				
Current				
Housing	198,670	1,902,187	1,202,469	699,718
Total Expenditures	198,670	1,902,187	1,202,469	699,718
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(113,274)	(1,816,791)	(838,235)	978,556
Net Change in Fund Balance	(113,274)	(1,816,791)	(838,235)	978,556
Fund Balances, July 1	3,788,089	3,788,089	3,788,089	-
Fund Balances, June 30	$ 3,674,815	$ 1,971,298	$ 2,949,854	$ 978,556

Note to Budgetary Comparison Schedule:
Budgets are prepared using current financial resources measurement focus and the modified accrual basis of accounting consistent with generally accepted accounting principles (GAAP).

CITY OF OXNARD, CALIFORNIA
DEVELOPMENT FEES SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Growth and development fees	$ 3,839,787	$ 4,243,469	$ 2,166,202	$ (2,077,267)
Investment income	1,334,505	1,334,505	3,309,701	1,975,196
Miscellaneous	-	21,879	166,625	144,746
Total revenues	5,174,292	5,599,853	5,642,528	42,675
EXPENDITURES				
Current				
General government	4,754	42,028	21,334	20,694
Public works	1,298	255,024	1,060	253,964
Community development	2,762,353	9,701,410	284,279	9,417,131
Culture, leisure, and libraries	940	1,242	940	302
Housing	317,483	1,181,423	291,480	889,943
Capital Outlay	-	34,840	34,840	-
Total Expenditures	3,086,828	11,215,967	633,933	10,582,034
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,087,464	(5,616,114)	5,008,595	10,624,709
OTHER FINANCING SOURCES (USES)				
Transfers out	(1,095,976)	(19,802,996)	(4,162,028)	15,640,968
Total Other Financing Sources/(Uses)	(1,095,976)	(19,802,996)	(4,162,028)	15,640,968
Net Change in Fund Balance	991,488	(25,419,110)	846,567	26,265,677
Fund Balances, July 1	65,805,321	65,805,321	65,805,321	-
Fund Balances, June 30	$ 66,796,809	$ 40,386,211	$ 66,651,888	$ 26,265,677

Note to Budgetary Comparison Schedule:
Budgets are prepared using current financial resources measurement focus and the modified accrual basis of accounting consistent with generally accepted accounting principles (GAAP).

CITY OF OXNARD, CALIFORNIA
STATE AND FEDERAL GRANTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Intergovernmental	$ 112,751,670	$ 196,620,810	$ 45,384,926	$ (151,235,884)
Investment income	25,638	25,638	74,371	48,733
Miscellaneous	3,500	144,331	3,500	(140,831)
Total revenues	112,780,808	196,790,779	45,462,797	(151,327,982)
EXPENDITURES				
Current				
General government	-	1,675,036	390,528	1,284,508
Public safety	-	7,484,100	3,532,069	3,952,031
Public works	-	2,752,466	889,563	1,862,903
Community development	-	823,847	16,139	807,708
Culture, leisure, and libraries	7,324,874	7,489,213	5,717,381	1,771,832
Housing	3,235,572	16,852,277	7,285,471	9,566,806
Capital Outlay	-	36,553	10,451	26,102
Debt Service				
Principal	-	-	171,186	(171,186)
Interest and fiscal charges	-	-	114	(114)
Total Expenditures	10,560,446	37,113,492	18,012,902	19,100,590
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	102,220,362	159,677,287	27,449,895	(132,227,392)
OTHER FINANCING SOURCES (USES)				
Inception of subscription-based IT arrangements	-	-	473,397	473,397
Transfers in	-	228,755	543,025	314,270
Transfers out	(102,134,724)	(160,618,827)	(28,271,965)	132,346,862
Total Other Financing Sources/(Uses)	(102,134,724)	(160,390,072)	(27,255,543)	133,134,529
Net Change in Fund Balance	85,638	(712,785)	194,352	907,137
Fund Balances, July 1	742,740	742,740	742,740	-
Fund Balances, June 30	$ 828,378	$ 29,955	$ 937,092	$ 907,137

Note to Budgetary Comparison Schedule:
Budgets are prepared using current financial resources measurement focus and the modified accrual basis of accounting consistent with generally accepted accounting principles (GAAP).

CITY OF OXNARD, CALIFORNIA
CAPITAL IMPROVEMENTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
EXPENDITURES				
Capital Outlay	$ 133,464,724	$ 259,774,472	$ 45,020,429	$ 214,754,043
Total Expenditures	133,464,724	259,774,472	45,020,429	214,754,043
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(133,464,724)	(259,774,472)	(45,020,429)	(214,754,043)
OTHER FINANCING SOURCES (USES)				
Transfers in	133,464,724	259,774,472	45,020,429	(214,754,043)
Total Other Financing Sources/(Uses)	133,464,724	259,774,472	45,020,429	(214,754,043)
Net Change in Fund Balance	-	-	-	-
Fund Balances, July 1	1,107,743	1,107,743	1,107,743	-
Fund Balances, June 30	$ 1,107,743	$ 1,107,743	$ 1,107,743	$ -

Note to Budgetary Comparison Schedule:
Budgets are prepared using current financial resources measurement focus and the modified accrual basis of accounting consistent with generally accepted accounting principles (GAAP).

SUPPLEMENTARY INFORMATION

GENERAL FUND GROUP

General Fund Group

The general fund accounts for a government's main operating fund.

General Fund - This fund is used to account for all financial resources traditionally associated with government activities that are not required legally to be accounted for in another fund. Principal sources of revenues are property tax, sales tax, transient occupancy (hotel) tax, business license tax, franchise fees, licenses and permits, and State shared revenues and billings for outside and interfund services. Expenditures in the General Fund primarily consist of general administration, police and fire protection, parks and streets maintenance, recreation and transportation services, and community development.

Half Cent Sales Tax "Measure O" Fund - On November 4, 2008, Oxnard voters approved a general purpose sales tax for one half cent for twenty years. Its purpose is "to protect, maintain, and enhance vital City services including police, fire and emergency response, increasing street paving and sidewalk/pothole repair to improve traffic flow, expanding youth recreation, after-school and anti-gang prevention programs, acquiring property for parks/open space preservation, upgrading storm water drains, improving senior services, increasing building code compliance, and other general City services."

Street Maintenance Fund - This fund is used for the reimbursement of costs imposed by the City's utility enterprise funds (water, wastewater, environmental resources) on the public right- of-way.

Performing Arts & Convention Center Fund - This fund accounts for the City's cultural activities related to artistic and recreational performances. Revenues are derived mainly from admission tickets and contributions from patrons. These revenues are used to pay for operating expenditures, capital improvement projects, acquisition of equipment and sound systems.

Other General Funds - These funds account for Oxnard Police Department Training program, system payroll control, donations to the City from private parties for specified purposes and developer deposits.

CITY OF OXNARD, CALIFORNIA
COMBINING BALANCE SHEET
GENERAL FUND GROUP
JUNE 30, 2025

	GENERAL FUND			
	101 - General Fund	104 - Half Cent Sales Tax	105 - Street Maintenance	641 - Performing Arts Center
ASSETS				
Cash and investments	$ 89,047,638	$ 27,740,544	$ 15,836	$ 671,246
Restricted cash and investments	5,000,000	1,390,174	-	-
Accounts and other receivables	2,852,182	193,711	-	16,450
Due from other funds	708,318	-	-	-
Due from other government	22,853,058	3,209,376	-	-
Prepaid items	3,000	-	-	-
Lease receivable	497,129	-	-	-
Notes receivable	800,000	1,427,492	-	-
Total Assets	$ 121,761,325	$ 33,961,297	$ 15,836	$ 687,696
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES				
LIABILITIES				
Accounts payable	$ 5,272,816	$ 199,893	$ -	$ 38,843
Other liabilities	3,546,631	77,238	-	-
Due to other funds	-	-	-	-
Unearned revenues	-	-	-	-
Total Liabilities	8,819,447	277,131	-	38,843
DEFERRED INFLOW OF RESOURCES				
Loans	800,000	1,427,492	-	-
Leases	461,778	-	-	-
Total Deferred Inflows of Resources	1,261,778	1,427,492	-	-
Total Liabilities and Deferred Inflows of Resources	10,081,225	1,704,623	-	38,843
FUND BALANCES				
Nonspendable				
Prepaid items	3,000	-	-	-
Lease receivable, net	35,351	-	-	-
Restricted for:				
Debt service	-	1,390,174	-	-
Pension and OPEB	5,000,000	-	-	-
Infrastructure development	6,386,600	-	-	648,853
Committed to:				
Measure "O" eligible services	-	30,866,500	-	-
Capital/multi-year projects	34,935,695	-	15,836	-
Assigned to:				
Economic protection	14,918,000	-	-	-
Operating reserves	38,773,793	-	-	-
Unassigned	11,627,661	-	-	-
Total Fund Balances	111,680,100	32,256,674	15,836	648,853
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 121,761,325	$ 33,961,297	$ 15,836	$ 687,696

CITY OF OXNARD, CALIFORNIA
COMBINING BALANCE SHEET
GENERAL FUND GROUP (CONTINUED)
JUNE 30, 2025

GENERAL FUND			
Other funds	Total		
		ASSETS	
$ 12,153,516	$ 129,628,780	Cash and investments	
-	6,390,174	Restricted cash and investments	
806,916	3,869,259	Accounts and other receivables	
(690,715)	17,603	Due from other funds	
436,962	26,499,396	Due from other government	
-	3,000	Prepaid items	
-	497,129	Lease receivable	
-	2,227,492	Notes receivable	
$ 12,706,679	$ 169,132,833	**Total Assets**	
		LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	
		LIABILITIES	
$ 2,083,368	$ 7,594,920	Accounts payable	
8,087,165	11,711,034	Other liabilities	
-	-	Due to other funds	
109,074	109,074	Unearned revenues	
10,279,607	19,415,028	**Total Liabilities**	
		DEFERRED INFLOW OF RESOURCES	
-	2,227,492	Loans	
-	461,778	Leases	
-	2,689,270	Total Deferred Inflows of Resources	
10,279,607	22,104,298	**Total Liabilities and Deferred Inflows of Resources**	
		FUND BALANCES	
		Nonspendable	
-	3,000	Prepaid items	
-	35,351	Lease receivable, net	
		Restricted for:	
-	1,390,174	Debt service	
-	5,000,000	Pension and OPEB	
599,310	7,634,763	Infrastructure development	
		Committed to:	
-	30,866,500	Measure "O" eligible services	
2,261,072	37,212,603	Capital/multi-year projects	
		Assigned to:	
-	14,918,000	Economic protection	
-	38,773,793	Operating reserves	
(433,310)	11,194,351	**Unassigned**	
2,427,072	147,028,535	**Total Fund Balances**	
$ 12,706,679	$ 169,132,833	**TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES**	

CITY OF OXNARD, CALIFORNIA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND GROUP
FOR THE YEAR ENDED JUNE 30, 2025

	GENERAL FUND		
	101 - General Fund	104 - Half Cent Sales Tax	105 - Street Maintenance
REVENUES			
Taxes	$ 213,324,984	$ 19,182,483	$ -
Licenses and permits	4,627,851	-	-
Intergovernmental	3,105,515	-	-
Charges for services	12,482,918	-	-
Fines and forfeitures	3,264,930	-	-
Investment income	7,401,888	1,311,403	-
Special assessments	-	-	-
Miscellaneous	9,399,814	-	-
Total Revenues	253,607,900	20,493,886	-
EXPENDITURES			
Current			
General government	37,660,633	107,785	-
Public safety	127,623,423	207,286	-
Public works	27,628,207	1,499,668	37
Community development	13,460,948	346,513	-
Culture, leisure and libraries	15,975,189	864,653	-
Housing	4,697,527	1,139,220	-
Capital Outlay	590,968	7,740	-
Debt Service			
Principal	656,744	955,000	-
Interest and fiscal charges	72,371	336,312	-
Total Expenditures	228,366,010	5,464,177	37
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	25,241,890	15,029,709	(37)
OTHER FINANCING SOURCES (USES)			
Inception of subscription-based IT arrangements	177,765	-	-
Transfers in	1,680,127	-	-
Transfers out	(13,850,543)	(12,438,166)	(619,000)
Total Other Financing Sources (Uses)	(11,992,651)	(12,438,166)	(619,000)
NET CHANGE IN FUND BALANCES	13,249,239	2,591,543	(619,037)
FUND BALANCES, JULY 1	98,430,861	29,665,131	634,873
FUND BALANCES, JUNE 30	$ 111,680,100	$ 32,256,674	$ 15,836

CITY OF OXNARD, CALIFORNIA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND GROUP (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2025

GENERAL FUND			
641 - Performing Arts Center	Other funds	Total	
			REVENUES
$ -	$ -	$ 232,507,467	Taxes
-	-	4,627,851	Licenses and permits
-	-	3,105,515	Intergovernmental
293,439	-	12,776,357	Charges for services
-	-	3,264,930	Fines and forfeitures
-	-	8,713,291	Investment income
-	436,962	436,962	Special assessments
-	(172,609)	9,227,205	Miscellaneous
293,439	264,353	274,659,578	**Total Revenues**
			EXPENDITURES
			Current
-	29,078	37,797,496	General government
-	11,349	127,842,058	Public safety
-	1,825,240	30,953,152	Public works
-	-	13,807,461	Community development
237,982	64,498	17,142,322	Culture, leisure and libraries
-	613,065	6,449,812	Housing
-	16,177	614,885	**Capital Outlay**
			Debt Service
-	-	1,611,744	Principal
-	-	408,683	Interest and fiscal charges
237,982	2,559,407	236,627,613	**Total Expenditures**
			EXCESS OF REVENUES OVER (UNDER)
55,457	(2,295,054)	38,031,965	**EXPENDITURES**
			OTHER FINANCING SOURCES (USES)
-	-	177,765	Inception of subscription-based IT arrangements
-	1,364,517	3,044,644	Transfers in
-	-	(26,907,709)	Transfers out
-	1,364,517	(23,685,300)	**Total Other Financing Sources (Uses)**
55,457	(930,537)	14,346,665	**NET CHANGE IN FUND BALANCES**
593,396	3,357,609	132,681,870	**FUND BALANCES, JULY 1**
$ 648,853	$ 2,427,072	$ 147,028,535	**FUND BALANCES, JUNE 30**

CITY OF OXNARD, CALIFORNIA
GENERAL FUND - 101 - GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Taxes				
Property tax	$ 72,515,485	$ 72,936,815	$ 73,786,070	$ 849,255
Sales tax	113,602,131	112,516,933	121,657,688	9,140,755
Transient occupancy tax	5,810,000	5,735,000	5,269,919	(465,081)
Business license tax	6,970,000	6,970,000	7,471,927	501,927
Franchise tax	4,768,000	4,768,000	3,609,604	(1,158,396)
Cannabis tax	1,100,000	1,500,000	1,529,776	29,776
Licenses and permits	4,589,301	4,703,040	4,627,851	(75,189)
Intergovernmental	2,565,885	2,728,788	3,105,515	376,727
Charges of services	12,355,640	12,919,678	12,482,918	(436,760)
Fines and forfeitures	2,728,376	2,765,923	3,264,930	499,007
Investment income	2,824,813	2,509,860	7,401,888	4,892,028
Special assessments	-	-	-	-
Miscellaneous	3,895,341	5,744,229	9,399,814	3,655,585
Total revenues	233,724,972	235,798,266	253,607,900	17,809,634
EXPENDITURES				
Current				
General government	47,114,225	47,839,996	37,660,633	10,179,363
Public safety	122,174,417	126,618,794	127,623,423	(1,004,629)
Public works	30,258,807	29,659,644	27,628,207	2,031,437
Community development	14,599,352	16,335,800	13,460,948	2,874,852
Culture, leisure and libraries	16,455,988	16,029,791	15,975,189	54,602
Housing	4,500,793	5,138,178	4,697,527	440,651
Capital outlay	138,000	1,326,537	590,968	735,569
Debt Service				
Principal	-	-	656,744	(656,744)
Interest and fiscal charges	54,632	54,632	72,371	(17,739)
Total expenditures	235,296,214	243,003,373	228,366,010	14,637,363
EXCESS OF REVENUES OVER EXPENDITURES	(1,571,242)	(7,205,107)	25,241,890	32,446,997
OTHER FINANCING SOURCES (USES)				
Inception of subscription-based IT arrangements	-	-	177,765	177,765
Transfers in	2,023,189	1,873,535	1,680,127	(193,408)
Transfers out	(21,351,947)	(46,294,644)	(13,850,543)	32,444,101
Net other financing sources (uses)	(19,328,758)	(44,421,109)	(11,992,651)	32,428,458
Net Change in Fund Balances	(20,900,000)	(51,626,216)	13,249,239	64,875,455
FUND BALANCES, JULY 1	98,430,861	98,430,861	98,430,861	-
FUND BALANCES, JUNE 30	$ 77,530,861	$ 46,804,645	$ 111,680,100	$ 64,875,455

Note to Budgetary Comparison Schedule:
Budgets are prepared using current financial resources measurement focus and the modified accrual basis of accounting consistent with generally accepted accounting principles (GAAP).

CITY OF OXNARD, CALIFORNIA
GENERAL FUND - 104 - HALF CENT SALES TAX
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Taxes				
Sales	$ 19,281,587	$ 19,281,587	$ 19,182,483	$ (99,104)
Investment income	458,067	458,067	1,311,403	853,336
Total revenues	19,739,654	19,739,654	20,493,886	754,232
EXPENDITURES				
Current				
General government	248,326	125,177	107,785	17,392
Public safey	276,000	344,378	207,286	137,092
Public works	1,488,825	1,578,660	1,499,668	78,992
Community development	450,443	470,443	346,513	123,930
Culture, leisure and libraries	1,072,876	1,099,386	864,653	234,733
Housing	160,000	1,291,785	1,139,220	152,565
Capital Outlay	2,000	2,000	7,740	(5,740)
Debt Service				
Principal	955,000	955,000	955,000	-
Interest and fiscal charges	336,312	336,312	336,312	-
Total expenditures	4,989,782	6,203,140	5,464,177	738,963
EXCESS OF REVENUES OVER EXPENDITURES	14,749,872	13,536,514	15,029,709	1,493,195
OTHER FINANCING SOURCES (USES)				
Transfers out	(16,103,009)	(28,771,134)	(12,438,166)	16,332,968
Net other financing sources (uses)	(16,103,009)	(28,771,134)	(12,438,166)	16,332,968
Net Change in Fund Balances	(1,353,137)	(15,234,620)	2,591,543	17,826,163
FUND BALANCES, JULY 1	29,665,131	29,665,131	29,665,131	-
FUND BALANCES, JUNE 30	$ 28,311,994	$ 14,430,511	$ 32,256,674	$ 17,826,163

Note to Budgetary Comparison Schedule:
Budgets are prepared using current financial resources measurement focus and the modified accrual basis of accounting consistent with generally accepted accounting principles (GAAP).

CITY OF OXNARD, CALIFORNIA
GENERAL FUND - 104 - HALF CENT SALES TAX
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025

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NONMAJOR GOVERNMENTAL FUNDS

Nonmajor Governmental Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than capital outlay and debt service funds that are legally restricted to expenditures for particular purposes).

Public Safety Retirement Fund - This special revenue fund is used to account for voter- approved property tax for public safety uniformed employees' retirement.

State Gas Tax Fund - This special revenue fund is used to account for the allocated share of Gas Tax Revenue. Spending of gas tax is legally restricted to be used for maintenance and improvement of public streets.

Debt Service Fund - This fund accounts for the accumulation of resources and payments of principal and interest of the City's general long-term debt.

Capital Outlay Fund - This fund accounts for financing and construction of general government capital projects.

Certified Unified Program Agencies (CUPA) Fund - This special revenue fund is used to account for fees collected for regulation and management of hazardous materials in the City. Fees are to be used in the administration of the CUPA program.

Traffic Safety Fund - This special revenue fund is used to account for shared revenues received from fines and forfeitures under the State of California Vehicle Code. Fund is restricted to be expended only for improvement and maintenance of traffic control equipment/devices.

Transportation Development Fund - This special revenue fund is used to account for Transportation Development Act revenues and to be used for street maintenance and road improvements, and construction of pedestrian and bike facilities.

Maintenance Assessment Districts Fund - This special revenue fund is used to account for assessment revenues and expenditures related to waterways and landscape maintenance of various district areas in the City.

CITY OF OXNARD, CALIFORNIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025

	PUBLIC SAFETY RETIREMENT	STATE GAS TAX	DEBT SERVICE FUND	CAPITAL OUTLAY FUND	CUPA FUND
ASSETS					
Cash and investments	$ 3,004,442	$ 6,083,133	$ -	$ 23,573,744	$ 2,116,938
Restricted cash and investments	-	1,090	5,842	3,867,310	-
Accounts and other receivables	964	35,358	-	140,370	17,961
Due from other funds	-	-	-	12,374,513	-
Due from other government	290,641	1,453,729	-	-	-
Lease receivable	-	-	-	-	-
Total Assets	$ 3,296,047	$ 7,573,310	$ 5,842	$ 39,955,937	$ 2,134,899
LIABILITIES					
Accounts payable	$ -	$ 38,725	$ -	$ 158,423	$ 6,445
Other liabilities	-	16,323	-	60,000	-
Due to other funds	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	55,048	-	218,423	6,445
DEFERRED INFLOWS OF RESOURCES					
Leases	-	-	-	-	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	55,048	-	218,423	6,445
FUND BALANCES					
Nonspendable					
Lease receivable, net	-	-	-	-	-
Restricted for:					
Debt service	-	-	5,842	2,844,697	-
Maintenance districts	-	-	-	-	-
Public safety	3,296,047	-	-	-	2,128,454
Public works - transportation	-	7,518,262	-	-	-
Infrastructure development	-	-	-	10,311,190	-
Committed to:					-
Capital/multi-year projects	-	-	-	26,581,627	-
Total Fund Balances	3,296,047	7,518,262	5,842	39,737,514	2,128,454
TOTAL LIABILITIES AND FUND BALANCES	$ 3,296,047	$ 7,573,310	$ 5,842	$ 39,955,937	$ 2,134,899

CITY OF OXNARD, CALIFORNIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
JUNE 30, 2025

TRAFFIC SAFETY	TRANSPORTATION DEVELOPMENT FUND	MAINTENANCE ASSESSMENT DISTRICTS FUND	TOTAL NONMAJOR GOVERNMENTAL FUNDS	
				ASSETS
$ -	$ 2,529,194	$ 13,037,434	$ 50,344,885	Cash and investments
-	-	-	3,874,242	Restricted cash and investments
-	24,152	412,759	631,564	Accounts and other receivables
-	-	-	12,374,513	Due from other funds
34,232	56,579	169,956	2,005,137	Due from other government
-	138,667	-	138,667	Lease receivable
$ 34,232	$ 2,748,592	$ 13,620,149	$ 69,369,008	**Total Assets**
				LIABILITIES
$ 390	$ 99,958	$ 945,715	$ 1,249,656	Accounts payable
256	4,207	1,635	82,421	Other liabilities
17,603	-	-	17,603	Due to other funds
-	1,431,574	-	1,431,574	Unearned revenues
18,249	1,535,739	947,350	2,781,254	**Total Liabilities**
				DEFERRED INFLOWS OF RESOURCES
-	131,484	-	131,484	Leases
18,249	1,667,223	947,350	2,912,738	**TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES**
				FUND BALANCES
				Nonspendable
-	7,183	-	7,183	Lease receivable, net
				Restricted for:
-	-	-	2,850,539	Debt service
-	-	12,672,799	12,672,799	Maintenance districts
-	-	-	5,424,501	Public safety
15,983	1,074,186	-	8,608,431	Public works - transportation
-	-	-	10,311,190	Infrastructure development
				Committed to:
-	-	-	26,581,627	Capital projects
15,983	1,081,369	12,672,799	66,456,270	**Total Fund Balances**
$ 34,232	$ 2,748,592	$ 13,620,149	$ 69,369,008	**TOTAL LIABILITIES AND FUND BALANCES**

CITY OF OXNARD, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	PUBLIC SAFETY RETIREMENT	STATE GAS TAX	DEBT SERVICE FUND	CAPITAL OUTLAY FUND	CUPA FUND
REVENUES					
Taxes	$ 19,463,077	$ -	$ -	$ 273,231	$ -
Licenses and permits	-	-	-	-	1,256,599
Intergovernmental	-	11,170,514	-	-	674
Growth and development fees	-	-	-	-	-
Charges for services	-	483,192	-	-	12,278
Fines and forfeitures	-	-	-	-	5,000
Investment income	-	198,526	8,924	700,721	131,670
Special assessments	-	-	-	-	-
Miscellaneous	-	-	-	-	1,638
Total Revenues	19,463,077	11,852,232	8,924	973,952	1,407,859
EXPENDITURES					
Current					
General government	161,381	-	-	427,394	-
Public safety	18,377,961	-	-	-	1,173,364
Public works	-	5,386,648	-	179,884	-
Culture, leisure and libraries	-	-	-	341,109	-
Housing	-	-	-	6,466	-
Capital Outlay	-	-	-	590,000	-
Debt Service					
Principal	-	785,000	5,280,927	205,740	-
Interest and fiscal charges	-	527,238	2,440,160	-	-
Total Expenditures	18,539,342	6,698,886	7,721,087	1,750,593	1,173,364
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	923,735	5,153,346	(7,712,163)	(776,641)	234,495
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	7,668,169	8,178,890	-
Transfers out	-	(3,162,750)	-	(4,162,243)	(22,993)
Net Other Financing Sources (Uses)	-	(3,162,750)	7,668,169	4,016,647	(22,993)
NET CHANGE IN FUND BALANCES	923,735	1,990,596	(43,994)	3,240,006	211,502
FUND BALANCES, JULY 1	2,372,312	5,527,666	49,836	36,497,508	1,916,952
FUND BALANCES, JUNE 30	$ 3,296,047	$ 7,518,262	$ 5,842	$ 39,737,514	$ 2,128,454

CITY OF OXNARD, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2025

TRAFFIC SAFETY	TRANSPORTATION DEVELOPMENT FUND	MAINTENANCE ASSESSMENT DISTRICTS FUND	TOTAL NONMAJOR GOVERNMENTAL FUNDS	
				REVENUES
$ -	$ -	$ -	$ 19,736,308	Taxes
-	-	-	1,256,599	Licenses and permits
175,122	890,576	-	12,236,886	Intergovernmental
-	-	30,000	30,000	Growth and development fees
-	-	2,047	497,517	Charges for services
-	-	-	5,000	Fines and forfeitures
2,509	152,304	616,850	1,811,504	Investment income
-	-	9,849,376	9,849,376	Special assessments
-	196,694	58,929	257,261	Miscellaneous
177,631	1,239,574	10,557,202	45,680,451	**Total Revenues**
				EXPENDITURES
				Current
-	-	-	588,775	General government
490,050	-	257,014	20,298,389	Public safety
3,152	992,344	8,316,472	14,878,500	Public works
-	-	-	341,109	Culture, leisure and libraries
-	-	-	6,466	Housing
-	-	37,418	627,418	**Capital Outlay**
				Debt Service
-	-	-	6,271,667	Principal
-	-	-	2,967,398	Interest and fiscal charges
493,202	992,344	8,610,904	45,979,722	**Total Expenditures**
(315,571)	247,230	1,946,298	(299,271)	**EXCESS OF REVENUES OVER (UNDER) EXPENDITURES**
				OTHER FINANCING SOURCES (USES)
320,613	-	2,754,425	18,922,097	Transfers in
(1,334)	(252,868)	(3,057,982)	(10,660,170)	Transfers out
319,279	(252,868)	(303,557)	8,261,927	**Net Other Financing Sources (Uses)**
3,708	(5,638)	1,642,741	7,962,656	**NET CHANGE IN FUND BALANCES**
12,275	1,087,007	11,030,058	58,493,614	**FUND BALANCES, JULY 1**
$ 15,983	$ 1,081,369	$ 12,672,799	$ 66,456,270	**FUND BALANCES, JUNE 30**

CITY OF OXNARD, CALIFORNIA
NONMAJOR - PUBLIC SAFETY RETIREMENT
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Taxes	$ 17,899,327	$ 17,899,327	$ 19,463,077	$ 1,563,750
Total revenues	17,899,327	17,899,327	19,463,077	1,563,750
EXPENDITURES				
Current				
Government	106,789	106,789	161,381	(54,592)
Public safety	18,839,331	18,798,052	18,377,961	420,091
Total expenditures	18,946,120	18,904,841	18,539,342	365,499
Excess (deficiency) of revenues over (under) expenditures	(1,046,793)	(1,005,514)	923,735	1,929,249
Net Change in Fund Balances	(1,046,793)	(1,005,514)	923,735	1,929,249
FUND BALANCES, JULY 1	2,372,312	2,372,312	2,372,312	-
FUND BALANCES, JUNE 30	$ 1,325,519	$ 1,366,798	$ 3,296,047	$ 1,929,249

Note to Budgetary Comparison Schedule:
Budgets are prepared using current financial resources measurement focus and the modified accrual basis of accounting consistent with generally accepted accounting principles (GAAP).

CITY OF OXNARD, CALIFORNIA
NONMAJOR - STATE GAS TAX FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Intergovernmental	$ 10,716,723	$ 10,716,723	$ 11,170,514	$ 453,791
Charges of services	500,000	500,000	483,192	(16,808)
Investment income	33,778	33,778	198,526	164,748
Total revenues	11,250,501	11,250,501	11,852,232	601,731
EXPENDITURES				
Current				
Public works	5,651,201	8,277,220	5,386,648	2,890,572
Debt Service				-
Principal	785,000	785,000	785,000	-
Interest and fiscal charges	527,238	527,238	527,238	-
Total expenditures	6,963,439	9,589,458	6,698,886	2,890,572
Excess (deficiency) of revenues over (under) expenditures	4,287,062	1,661,043	5,153,346	3,492,303
OTHER FINANCING SOURCES (USES)				
Transfers out	(4,000,000)	(5,818,397)	(3,162,750)	2,655,647
Total other financing sources (uses)	(4,000,000)	(5,818,397)	(3,162,750)	2,655,647
Net Change in Fund Balances	287,062	(4,157,354)	1,990,596	6,147,950
FUND BALANCES, JULY 1	5,527,666	5,527,666	5,527,666	-
FUND BALANCES, JUNE 30	$ 5,814,728	$ 1,370,312	$ 7,518,262	$ 6,147,950

Note to Budgetary Comparison Schedule:
Budgets are prepared using current financial resources measurement focus and the modified accrual basis of accounting consistent with generally accepted accounting principles (GAAP).

CITY OF OXNARD, CALIFORNIA
NONMAJOR - DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Investment income	$ -	$ -	$ 8,924	$ 8,924
Total revenues	-	-	8,924	8,924
EXPENDITURES				
Debt Service				
Principal	5,295,698	5,295,698	5,280,927	14,771
Interest and fiscal charges	2,441,290	2,441,290	2,440,160	1,130
Total expenditures	7,736,988	7,736,988	7,721,087	15,901
Excess (deficiency) of revenues over (under) expenditures	(7,736,988)	(7,736,988)	(7,712,163)	24,825
OTHER FINANCING SOURCES (USES)				
Transfers in	7,736,985	7,736,985	7,668,169	(68,816)
Total other financing sources (uses)	7,736,985	7,736,985	7,668,169	(68,816)
Net Change in Fund Balances	(3)	(3)	(43,994)	(43,991)
FUND BALANCES, JULY 1	49,836	49,836	49,836	-
FUND BALANCES, JUNE 30	$ 49,833	$ 49,833	$ 5,842	$ (43,991)

Note to Budgetary Comparison Schedule:
Budgets are prepared using current financial resources measurement focus and the modified accrual basis of accounting consistent with generally accepted accounting principles (GAAP).

CITY OF OXNARD, CALIFORNIA
NONMAJOR - CAPITAL OUTLAY FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Taxes	$ 360,000	$ 360,000	$ 273,231	$ (86,769)
Investment income	223,231	223,231	700,721	477,490
Total revenues	583,231	583,231	973,952	390,721
EXPENDITURES				
Current				
General government	2,336	1,755,438	427,394	1,328,044
Public works	-	4,616,053	179,884	4,436,169
Culture, leisure and libraries	-	1,894,891	341,109	1,553,782
Housing	6,466	3,303,070	6,466	3,296,604
Capital Outlay	-	1,499,991	590,000	909,991
Debt Service				
Principal	-	-	205,740	(205,740)
Total expenditures	8,802	13,069,443	1,750,593	11,318,850
Excess (deficiency) of revenues over (under) expenditures	574,429	(12,486,212)	(776,641)	11,709,571
OTHER FINANCING SOURCES (USES)				
Transfers in	-	8,178,890	8,178,890	-
Transfers out	-	(21,225,342)	(4,162,243)	17,063,099
Total other financing sources (uses)	-	(13,046,452)	4,016,647	17,063,099
Net Change in Fund Balances	574,429	(25,532,664)	3,240,006	28,772,670
FUND BALANCES, JULY 1	36,497,508	36,497,508	36,497,508	-
FUND BALANCES, JUNE 30	$ 37,071,937	$ 10,964,844	$ 39,737,514	$ 28,772,670

Note to Budgetary Comparison Schedule:
Budgets are prepared using current financial resources measurement focus and the modified accrual basis of accounting consistent with generally accepted accounting principles (GAAP).

CITY OF OXNARD, CALIFORNIA
NONMAJOR - CUPA
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Licenses and permits	$ 1,120,000	$ 1,120,000	$ 1,256,599	$ 136,599
Intergovernmental	-	-	674	674
Charges for services	11,000	11,000	12,278	1,278
Fines and forfeitures	10,000	10,000	5,000	(5,000)
Investment income	46,948	46,948	131,670	84,722
Miscellaneous	-	-	1,638	1,638
Total revenues	1,187,948	1,187,948	1,407,859	219,911
EXPENDITURES				
Current				
Public safety	1,258,970	1,258,970	1,173,364	85,606
Total expenditures	1,258,970	1,258,970	1,173,364	85,606
Excess (deficiency) of revenues over (under) expenditures	(71,022)	(71,022)	234,495	305,517
OTHER FINANCING SOURCES (USES)				
Transfers out	(22,994)	(22,994)	(22,993)	1
Total other financing sources (uses)	(22,994)	(22,994)	(22,993)	1
Net Change in Fund Balances	(94,016)	(94,016)	211,502	305,518
FUND BALANCES, JULY 1	1,916,952	1,916,952	1,916,952	-
FUND BALANCES, JUNE 30	$ 1,822,936	$ 1,822,936	$ 2,128,454	$ 305,518

Note to Budgetary Comparison Schedule:
Budgets are prepared using current financial resources measurement focus and the modified accrual basis of accounting consistent with generally accepted accounting principles (GAAP).

CITY OF OXNARD, CALIFORNIA
NONMAJOR - TRAFFIC SAFETY
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Intergovernmental	$ 210,000	$ 210,000	$ 175,122	$ (34,878)
Investment income	3,334	3,334	2,509	(825)
Total revenues	213,334	213,334	177,631	(35,703)
EXPENDITURES				
Current				
Public safety	612,142	612,142	490,050	122,092
Public works	3,152	6,934	3,152	3,782
Total expenditures	615,294	619,076	493,202	125,874
Excess (deficiency) of revenues over (under) expenditures	(401,960)	(405,742)	(315,571)	90,171
OTHER FINANCING SOURCES (USES)				
Transfers in	330,000	330,000	320,613	9,387
Transfers out	-	(85,380)	(1,334)	(84,046)
Total other financing sources (uses)	330,000	244,620	319,279	(74,659)
Net Change in Fund Balances	(71,960)	(161,122)	3,708	164,830
FUND BALANCES, JULY 1	12,275	12,275	12,275	-
FUND BALANCES, JUNE 30	$ (59,685)	$ (148,847)	$ 15,983	$ 164,830

Note to Budgetary Comparison Schedule:
Budgets are prepared using current financial resources measurement focus and the modified accrual basis of accounting consistent with generally accepted accounting principles (GAAP).

CITY OF OXNARD, CALIFORNIA
NONMAJOR - TRANSPORTATION DEVELOPMENT FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Intergovernmental	$ 693,937	$ 693,937	$ 890,576	$ 196,639
Investment income	77,899	77,899	152,304	74,405
Miscellaneous	251,089	266,089	196,694	(69,395)
Total revenues	1,022,925	1,037,925	1,239,574	201,649
EXPENDITURES				
Current				
Public works	1,039,892	1,172,704	992,344	180,360
Total expenditures	1,039,892	1,172,704	992,344	180,360
Excess (deficiency) of revenues over (under) expenditures	(16,967)	(134,779)	247,230	382,009
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(1,475,302)	(252,868)	1,222,434
Total other financing sources (uses)	-	(1,475,302)	(252,868)	1,222,434
Net Change in Fund Balances	(16,967)	(1,610,082)	(5,638)	1,604,444
FUND BALANCES, JULY 1	1,087,007	1,087,007	1,087,007	-
FUND BALANCES, JUNE 30	$ 1,070,040	$ (523,075)	$ 1,081,369	$ 1,604,444

Note to Budgetary Comparison Schedule:
Budgets are prepared using current financial resources measurement focus and the modified accrual basis of accounting consistent with generally accepted accounting principles (GAAP).

CITY OF OXNARD, CALIFORNIA
NONMAJOR - MAINTENANCE ASSESSMENT DISTRICTS
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Growth and development fees	$ -	$ 30,000	$ 30,000	$ -
Charges for services	-	-	2,047	2,047
Investment income	282,136	282,136	616,850	334,714
Special assessments	9,798,283	9,798,283	9,849,376	51,093
Miscellaneous	-	-	58,929	58,929
Total revenues	10,080,419	10,110,419	10,557,202	446,783
EXPENDITURES				
Current				
Public safety	387,000	387,000	257,014	129,986
Public works	10,645,647	10,700,819	8,316,472	2,384,347
Capital Outlay	50,000	50,000	37,418	12,582
Total expenditures	11,082,647	11,137,819	8,610,904	2,526,915
Excess (deficiency) of revenues over (under) expenditures	(1,002,228)	(1,027,400)	1,946,298	2,973,698
OTHER FINANCING SOURCES (USES)				
Transfers in	3,581,850	3,649,877	2,754,425	(895,452)
Transfers out	(3,609,415)	(5,033,188)	(3,057,982)	1,975,206
Total other financing sources (uses)	(27,565)	(1,383,311)	(303,557)	1,079,754
Net Change in Fund Balances	(1,029,793)	(2,410,711)	1,642,741	4,053,452
FUND BALANCES, JULY 1	11,030,058	11,030,058	11,030,058	-
FUND BALANCES, JUNE 30	$ 10,000,265	$ 8,619,347	$ 12,672,799	$ 4,053,452

Note to Budgetary Comparison Schedule:
Budgets are prepared using current financial resources measurement focus and the modified accrual basis of accounting consistent with generally accepted accounting principles (GAAP).

INTERNAL SERVICE FUNDS

Internal Service Funds

Internal Service Funds are established to account for goods and services provided by one City department to other City departments or related entities, generally on a cost-recovery basis.

Public Liability and Property Damage Fund - This fund is used to account for the City's self- insurance program of providing public liability and property damage insurance coverage and claims adjustment services to the City's operating funds.

Workers' Compensation Fund - This fund is used to account for the City's self-insurance program for workers' compensation claims.

Utility Customer Services Fund - This fund is used to account for the costs associated with administering the operation of the Customer Services Division and to distribute these costs to the various City utilities such as water, sewer, and refuse.

Information Services Fund - This fund is used to account for the costs associated with the City's information technology and financial systems and to distribute these costs to the departments using the systems on a pro-rata basis. Included are costs for hardware and software maintenance, cloud computing and computer operation costs, and some centralized supplies.

Facilities Maintenance Fund - This fund is used to account for the operation and maintenance of City facilities, properties, and related capital projects.

Equipment Maintenance Fund - This fund is used to account for automotive fleet maintenance and services provided to City departments.

CITY OF OXNARD, CALIFORNIA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2025

	PUBLIC LIABILITY/ PROPERTY DAMAGE	WORKERS' COMPENSATION	UTILITY CUSTOMER SERVICE	INFORMATION SERVICES
ASSETS				
Current Assets				
Cash and investments	$ 2,133,335	$ 24,487,301	$ 2,171,370	$ 12,077,795
Accounts and other receivables (net of allowance for doubtful accounts)	10,543	177,235	15,753	97,782
Total Current Assets	2,143,878	24,664,536	2,187,123	12,175,577
Noncurrent Assets				
Lease receivable	-	-	-	-
Advances to other funds	-	686,965	-	-
Capital assets not being depreciated	-	-	-	162,897
Capital assets, net of accumulated depreciation/amortization	-	-	-	1,567,604
Total Noncurrent Assets	-	686,965	-	1,730,501
Total Assets	2,143,878	25,351,501	2,187,123	13,906,078
DEFERRED OUTFLOWS OF RESOURCES				
Pensions	80,987	168,982	409,217	1,682,033
OPEB	-	49,711	212,176	334,690
Total Deferred Outflows of Resources	80,987	218,693	621,393	2,016,723
LIABILITIES				
Current Liabilities				
Accounts payable	101	248,523	124,622	1,129,023
Other current liabilities	-	-	-	56,285
Compensated absences payable - current	75,459	80,000	101,991	225,905
Other post-employment benefits payable - current	-	1,944	7,124	14,247
Self-insurance claims - due within one year	3,556,453	6,980,491	-	-
Subscription liabilities - current	-	-	-	682,119
Total Current Liabilities	3,632,013	7,310,958	233,737	2,107,579
Noncurrent Liabilities				
Compensated absences payable	11,286	11,965	15,254	33,787
Other post-employment benefits payable	-	158,301	675,663	1,065,802
Net pension liabilities	288,437	641,754	1,576,552	6,435,690
Self-insurance claims	8,012,354	35,910,086	-	-
Subscription liabilities	-	-	-	296,608
Total Noncurrent Liabilities	8,312,077	36,722,106	2,267,469	7,831,887
Total Liabilities	11,944,090	44,033,064	2,501,206	9,939,466
DEFERRED INFLOWS OF RESOURCES				
Leases	-	-	-	-
Pensions	22,827	19,676	31,933	162,436
OPEB	-	28,394	121,192	191,171
Total Deferred Inflows of Resources	22,827	48,070	153,125	353,607
NET POSITION				
Net investment in capital assets	-	-	-	751,774
Unrestricted	(9,742,052)	(18,510,940)	154,185	4,877,954
TOTAL NET POSITION	$ (9,742,052)	$ (18,510,940)	$ 154,185	$ 5,629,728

CITY OF OXNARD, CALIFORNIA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS (CONTINUED)
JUNE 30, 2025

FACILITIES MAINTENANCE	EQUIPMENT MAINTENANCE	TOTAL	
			ASSETS
			Current Assets
$ 3,113,069	$ 1,531,636	$ 45,514,506	Cash and investments
57,859	5,130	364,302	Accounts and other receivables (net of allowance for doubtful accounts)
3,170,928	1,536,766	45,878,808	**Total Current Assets**
			Noncurrent Assets
366,516	-	366,516	Lease receivable
-	-	686,965	Advances to other funds
-	-	162,897	Capital assets not being depreciated
169,313	412,317	2,149,234	Capital assets, net of accumulated depreciation/amortization
535,829	412,317	3,365,612	**Total Noncurrent Assets**
3,706,757	1,949,083	49,244,420	**Total Assets**
			DEFERRED OUTFLOWS OF RESOURCES
1,176,645	593,384	4,111,248	Pensions
596,576	563,444	1,756,597	OPEB
1,773,221	1,156,828	5,867,845	**Total Deferred Outflows of Resources**
			LIABILITIES
			Current Liabilities
141,716	890,172	2,534,157	Accounts payable
129	-	56,414	Other current liabilities
520,159	225,709	1,229,223	Compensated absences payable - current
23,314	22,018	68,647	Other post-employment benefits payable - current
-	-	10,536,944	Self-insurance claims - due within one year
-	-	682,119	Subscription liabilities - current
685,318	1,137,899	15,107,504	**Total Current Liabilities**
			Noncurrent Liabilities
77,798	33,759	183,849	Compensated absences payable
1,899,767	1,794,257	5,593,790	Other post-employment benefits payable
4,160,725	2,167,695	15,270,853	Net pension liabilities
-	-	43,922,440	Self-insurance claims
-	-	296,608	Subscription liabilities
6,138,290	3,995,711	65,267,540	**Total Noncurrent Liabilities**
6,823,608	5,133,610	80,375,044	**Total Liabilities**
			DEFERRED INFLOWS OF RESOURCES
330,140	-	330,140	Leases
352,617	129,203	718,692	Pensions
340,757	321,832	1,003,346	OPEB
1,023,514	451,035	2,052,178	**Total Deferred Inflows of Resources**
			NET POSITION
169,313	412,317	1,333,404	Net investment in capital assets
(2,536,457)	(2,891,051)	(28,648,361)	Unrestricted
$ (2,367,144)	$ (2,478,734)	$ (27,314,957)	**TOTAL NET POSITION**

CITY OF OXNARD, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	PUBLIC LIABILITY/ PROPERTY DAMAGE	WORKERS' COMPENSATION	UTILITY CUSTOMER SERVICE	INFORMATION SERVICES
OPERATING REVENUES				
Charges for services	$ 9,244,561	$ 11,055,921	$ 3,032,741	$ 16,557,735
Miscellaneous	3,048	33,536	-	-
Total Operating Income	9,247,609	11,089,457	3,032,741	16,557,735
OPERATING EXPENSES				
Salaries and wages	273,103	338,458	1,248,004	6,799,907
Contractual services	1,950,165	277,053	50,406	2,192,212
Operating supplies	300	250	4,628	342,098
Utilities	1,136	2,051	24,874	659,057
Depreciation and amortization	-	-	-	840,164
General and administrative	3,377,643	1,113,608	1,094,005	4,233,308
Repairs and maintenance	-	-	56,809	421,481
Claims expense	9,172,800	7,726,923	-	-
Total Operating Expenses	14,775,147	9,458,343	2,478,726	15,488,227
OPERATING INCOME (LOSS)	(5,527,538)	1,631,114	554,015	1,069,508
NONOPERATING REVENUES (EXPENSES)				
Investment income	14,478	644,148	57,447	300,002
Gain on disposal of assets	-	-	-	-
Total Nonoperating Revenues (Expenses)	14,478	644,148	57,447	300,002
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(5,513,060)	2,275,262	611,462	1,369,510
TRANSFERS OUT	-	-	(28,820)	(73,700)
CHANGES IN NET POSITION	(5,513,060)	2,275,262	582,642	1,295,810
NET POSITION, JULY 1	(4,228,992)	(20,786,202)	(428,457)	4,333,918
NET POSITION, JUNE 30	$ (9,742,052)	$ (18,510,940)	$ 154,185	$ 5,629,728

CITY OF OXNARD, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (CONTINUED)
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

FACILITIES MAINTENANCE	EQUIPMENT MAINTENANCE	TOTAL	
			OPERATING REVENUES
$ 8,377,085	$ 9,126,977	$ 57,395,020	Charges for services
121,238	55,126	212,948	Miscellaneous
8,498,323	9,182,103	57,607,968	**Total Operating Income**
			OPERATING EXPENSES
4,335,965	2,324,554	15,319,991	Salaries and wages
906,426	407,108	5,783,370	Contractual services
413,001	3,610,043	4,370,320	Operating supplies
1,034,678	580,384	2,302,180	Utilities
14,750	137,380	992,294	Depreciation and amortization
1,303,605	766,988	11,889,157	General and administrative
-	1,662,897	2,141,187	Repairs and maintenance
-	-	16,899,723	Claims expense
8,008,425	9,489,354	59,698,222	**Total Operating Expenses**
489,898	(307,251)	(2,090,254)	**OPERATING INCOME (LOSS)**
			NONOPERATING REVENUES (EXPENSES)
88,847	21,920	1,126,842	Investment income
-	1,485	1,485	Gain on disposal of assets
88,847	23,405	1,128,327	**Total Nonoperating Revenues (Expenses)**
578,745	(283,846)	(961,927)	**INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS**
-	-	(102,520)	**TRANSFERS OUT**
578,745	(283,846)	(1,064,447)	**CHANGES IN NET POSITION**
(2,945,889)	(2,194,888)	(26,250,510)	**NET POSITION - JULY 1**
$ (2,367,144)	$ (2,478,734)	$ (27,314,957)	**NET POSITION - JUNE 30**

CITY OF OXNARD, CALIFORNIA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	PUBLIC LIABILITY/ PROPERTY DAMAGE	WORKERS' COMPENSATION	UTILITY CUSTOMER SERVICE	INFORMATION SERVICES
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	$ 9,246,834	$ 11,089,457	$ 3,032,741	$ 16,546,256
Payments to suppliers	(5,643,796)	(1,357,007)	(1,219,888)	(8,180,457)
Payments to employees	(275,146)	(560,939)	(1,469,184)	(5,718,098)
Cash paid to claimants	(5,248,417)	(5,077,547)	-	-
Net Cash Provided By (Used In) Operating Activities	(1,920,525)	4,093,964	343,669	2,647,701
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Collection/(issuance) of advances	-	(32,157)	-	-
Transfers out	-	-	(28,820)	(73,700)
Net Cash Provided By (Used In) NonCapital Financing Activities	-	(32,157)	(28,820)	(73,700)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchases of capital assets	-	-	-	(365,397)
Proceeds from sale of capital assets	-	-	-	-
Principal paid on long-term debt	-	-	-	(511,339)
Net Cash Used In Capital and Related Financing Activities	-	-	-	(876,736)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	4,710	466,913	41,694	213,699
Net Cash Provided By (Used In) Investing Activities	4,710	466,913	41,694	213,699
NET INCREASE (DECREASE) IN CASH AND INVESTMENTS	(1,915,815)	4,528,720	356,543	1,910,964
CASH AND INVESTMENTS - JULY 1	4,049,150	19,958,581	1,814,827	10,166,831
CASH AND INVESTMENTS - JUNE 30	$ 2,133,335	$ 24,487,301	$ 2,171,370	$ 12,077,795
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES				
Operating income (loss)	$ (5,527,538)	$ 1,631,114	$ 554,015	$ 1,069,508
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities				
Depreciation and amortization	-	-	-	840,164
Changes in Operating Assets and Liabilities				
(Increase) decrease in accounts receivable	(775)			(11,479)
(Increase) decrease in deferred outflows - pensions	29,950	102,050	149,334	(319,257)
(Increase) decrease in deferred outflows - OPEB	-	9,050	3,282	96,226
Increase (decrease) in accounts payable	(314,552)	35,955	10,834	(332,301)
Increase (decrease) in other liabilities	(5,195)	(11,744)	(25,474)	(56,875)
Increase (decrease) in compensated absences	86,745	39,900	33,530	11,803
Increase (decrease) in other post-employment benefits payable	-	8,557	126,598	(32,331)
Increase (decrease) in net pension liabilities	(130,173)	(379,386)	(528,458)	1,300,419
Increase (decrease) in deferred inflows of resources - pensions	16,630	11,788	12,814	118,649
Increase (decrease) in deferred inflows of resources - OPEB		(2,696)	7,194	(36,825)
Increase (decrease) in self-insurance liability	3,924,383	2,649,376	-	-
Net Cash Provided By (Used In) Operating Activities	$ (1,920,525)	$ 4,093,964	$ 343,669	$ 2,647,701
Noncash capital, financing and investing activities				
Lease asset and deferred inflow addition	$ -	$ -	$ -	$ -

CITY OF OXNARD, CALIFORNIA
COMBINING STATEMENT OF CASH FLOWS (CONTINUED)
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

FACILITIES MAINTENANCE	EQUIPMENT MAINTENANCE	TOTAL	
			CASH FLOWS FROM OPERATING ACTIVITIES
$ 8,470,013	$ 9,182,103	$ 57,567,404	Receipts from customers and users
(3,751,137)	(6,556,820)	(26,709,105)	Payments to suppliers
(4,586,472)	(2,111,536)	(14,721,375)	Payments to employees
-	-	(10,325,964)	Cash paid to claimants
132,404	513,747	5,810,960	**Net Cash Provided By (Used In) Operating Activities**
			CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES
-	15	(32,142)	Collection/(issuance) of advances
-	-	(102,520)	Transfers out
-	15	(134,662)	**Net Cash Provided By (Used In) NonCapital Financing Activities**
			CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES
-	(105,742)	(471,139)	Purchases of capital assets
-	1,485	1,485	Proceeds from sale of capital assets
-	-	(511,339)	Principal paid on long-term debt
-	(104,257)	(980,993)	**Net Cash Used In Capital and Related Financing Activities**
			CASH FLOWS FROM INVESTING ACTIVITIES
28,317	16,790	772,123	Interest received
28,317	16,790	772,123	**Net Cash Provided By (Used In) Investing Activities**
160,721	426,295	5,467,428	**NET INCREASE (DECREASE) IN CASH AND INVESTMENTS**
2,952,348	1,105,341	40,047,078	**CASH AND INVESTMENTS - JULY 1**
$ 3,113,069	$ 1,531,636	$ 45,514,506	**CASH AND INVESTMENTS - JUNE 30**
			RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES
$ 489,898	$ (307,251)	$ (2,090,254)	Operating income (loss)
			Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities
14,750	137,380	992,294	Depreciation and amortization
			Changes in Operating Assets and Liabilities
(28,310)		(40,564)	(Increase) decrease in accounts receivable
214,090	57,016	233,183	(Increase) decrease in deferred outflows - pensions
108,558	102,517	319,633	(Increase) decrease in deferred outflows - OPEB
(93,427)	470,600	(222,891)	Increase (decrease) in accounts payable
(67,862)	(29,008)	(196,158)	Increase (decrease) in other liabilities
238,680	199,181	609,839	Increase (decrease) in compensated absences
102,824	97,143	302,791	Increase (decrease) in other post-employment benefits payable
(1,087,476)	(284,675)	(1,109,749)	Increase (decrease) in net pension liabilities
273,006	101,370	534,257	Increase (decrease) in deferred inflows of resources - pensions
(32,327)	(30,526)	(95,180)	Increase (decrease) in deferred inflows of resources - OPEB
-	-	6,573,759	Increase (decrease) in self-insurance liability
$ 132,404	$ 513,747	$ 5,810,960	**Net Cash Provided By (Used In) Operating Activities**
$ 330,140	$ -	330,140	

FIDUCIARY FUNDS

CITY OF OXNARD, CALIFORNIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION –
CUSTODIAL FUNDS
JUNE 30, 2025

	IMPROVEMENT DISTRICTS FUND	OXNARD PD PROPERTY ROOM FUND	OXNARD DOWNTOWN MANAGEMENT DISTRICT FUND	RIVERPARK JPA FUND	TOTAL CUSTODIAL FUNDS
ASSETS					
Cash and investments	$ 4,301,271	$ 365,748	$ 216,208	$ 855,838	$ 5,739,065
Restricted cash and investments	3,832,872	-	-	-	3,832,872
Interest receivable	-	-	1,963	6,552	8,515
Due from other governments	136,229	-	34,407	-	170,636
Total Assets	8,270,372	365,748	252,578	862,390	9,751,088
LIABILITIES					
Accounts payable	5,174	-	68,175	-	73,349
Other liabilities	734,508	86,062	-	-	820,570
TOTAL LIABILITIES	739,682	86,062	68,175	-	893,919
NET POSITION					
Restricted for:					
Individuals, organizations, and other governments	7,530,690	279,686	184,403	862,390	8,857,169
TOTAL NET POSITION	$ 7,530,690	$ 279,686	$ 184,403	$ 862,390	$ 8,857,169

CITY OF OXNARD, CALIFORNIA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION –
CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	IMPROVEMENT DISTRICTS FUND	OXNARD PD PROPERTY ROOM FUND	OXNARD DOWNTOWN MANAGEMENT DISTRICT FUND	RIVERPARK JPA FUND	TOTAL CUSTODIAL FUNDS
ADDITIONS					
Special assessments	$ 4,139,556	$ -	$ 434,773	$ -	$ 4,574,329
Investment income	58,917	-	12,369	49,401	120,687
Total Additions	4,198,473	-	447,142	49,401	4,695,016
DEDUCTIONS					
Administrative Costs					
Administrative costs	69,234	-	1,138	7,733	78,105
Professional services	66,869	-	-	-	66,869
Project improvements	-	-	434,075	86,364	520,439
Distributions to individuals, organizations, and bond trustees	4,089,209	-	-	-	4,089,209
Total Deductions	4,225,312	-	435,213	94,097	4,754,622
CHANGE IN NET POSITION	(26,839)	-	11,929	(44,696)	(59,606)
NET POSITION, JULY 1	7,557,529	279,686	172,474	907,086	8,916,775
NET POSITION, JUNE 30	$ 7,530,690	$ 279,686	$ 184,403	$ 862,390	$ 8,857,169

STATISTICAL SECTION

Statistical Section
(Unaudited)

Financial Trends
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Schedule I	Net Position by Component
Schedule II	Changes in Net Position
Schedule III	Fund Balances of Governmental Funds
Schedule IV	Changes in Fund Balances of Government Funds
Schedule V	Government Activities Tax Revenue by Source

Revenue Capacity
These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.

Schedule VI	Assessed Value and Estimated Value of Taxable Property
Schedule VII	Direct and Overlapping Property Tax Rates
Schedule VIII	Principal Property Taxpayers
Schedule IX	Property Tax Levies and Collections

Debt Capacity
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Schedule X	Ratios of Outstanding Debt by Type
Schedule XI	Direct and Overlapping Government Activities Debt
Schedule XII	Legal Debt Margin Information
Schedule XIII	Pledged Revenue Coverage

Demographic and Economic Information
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

Schedule XIV	Demographic and Economic Statistics
Schedule XV	Principal Employers

Operating Information
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

Schedule XVI	Operating Indicators by Function
Schedule XVII	Capital Assets by Function
Schedule XVIII	Full-time Equivalent City Government Employees by Function

SCHEDULE I
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	2016	2017	2018	2019	2020
Governmental activities					
Net investment in capital asset	$ 1,422,282,798	$ 2,001,415,357	$ 1,994,002,850	$ 1,993,824,011	$ 1,993,055,539
Restricted	112,286,017	130,642,696	134,054,312	94,429,644	105,403,013
Unrestricted	(197,252,502)	(185,857,985)	(234,226,319)	(203,632,014)	(227,238,168)
Total governmental activities net position	$ 1,337,316,313	$ 1,946,200,068	$ 1,893,830,843	$ 1,884,621,641	$ 1,871,220,384
Business-type activities					
Net investment in capital asset	$ 223,977,717	$ 228,709,541	$ 224,139,834	$ 224,259,193	$ 232,190,732
Restricted	38,064,498	41,732,645	48,789,711	54,283,623	51,610,199
Unrestricted	3,139,325	7,938,770	20,863,126	43,176,882	57,516,060
Total business-type activities net position	$ 265,181,540	$ 278,380,956	$ 293,792,671	$ 321,719,698	$ 341,316,991
Primary government					
Net investment in capital asset	$ 1,646,260,515	$ 2,230,124,898	$ 2,218,142,684	$ 2,218,083,204	$ 2,225,246,271
Restricted	150,350,515	172,375,341	182,844,023	148,713,267	157,013,212
Unrestricted	(194,113,177)	(177,919,215)	(213,363,193)	(160,455,132)	(169,722,108)
Total primary government net position	$ 1,602,497,853	$ 2,224,581,024	$ 2,187,623,514	$ 2,206,341,339	$ 2,212,537,375

Source: Finance Department, City of Oxnard

SCHEDULE I (Continued)
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

2021	2022	2023	2024	2025	
					Governmental activities
$ 1,945,377,175	$ 1,901,675,190	$ 1,916,938,386	$ 1,953,421,408	$1,974,830,723	Net investment in capital asset
111,307,894	108,729,988	113,608,179	111,742,399	124,431,231	Restricted
(255,508,666)	(143,587,887)	(117,300,866)	(65,377,843)	(40,350,956)	Unrestricted
$ 1,801,176,403	$ 1,866,817,291	$ 1,913,245,699	$ 1,999,785,964	$2,058,910,998	Total governmental activities net position
					Business-type activities
$ 259,185,934	$ 302,265,460	$ 294,321,444	$ 349,626,489	$ 357,283,062	Net investment in capital asset
49,217,330	44,238,652	63,932,130	63,582,427	62,595,416	Restricted
134,183,679	95,558,083	77,722,620	56,013,651	83,098,661	Unrestricted
$ 442,586,943	$ 442,062,195	$ 435,976,194	$ 469,222,567	$ 502,977,139	Total business-type activities net position
					Primary government
$ 2,204,563,109	$ 2,203,940,650	$ 2,211,259,830	$ 2,303,047,897	$2,332,113,785	Net investment in capital asset
160,525,224	152,968,640	177,540,309	175,324,826	187,026,647	Restricted
(121,324,987)	(48,029,804)	(39,578,246)	(9,364,192)	42,747,705	Unrestricted
$ 2,243,763,346	$ 2,308,879,486	$ 2,349,221,893	$ 2,469,008,531	$2,561,888,137	Total primary government net position

SCHEDULE II
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	2016	2017	2018	2019	2020
Expenses					
Governmental activities:					
General government	$ 8,354,282	$ 30,057,710	$ 56,051,634	$ 47,292,219	$ 49,736,893
Public safety	90,250,713	95,103,088	114,056,089	110,217,029	114,506,731
Public works	29,435,256	8,753,004	13,352,627	11,366,628	11,604,027
Community development	12,634,325	12,476,593	17,439,549	21,205,257	19,160,074
Culture, leisure and libraries	32,157,517	30,258,609	34,039,463	37,043,785	35,010,443
Housing	-	-	-	-	-
Interest on long-term debt	4,920,717	4,755,955	9,745,886	4,451,689	3,811,560
Total governmental activities expenses	177,752,810	181,404,959	244,685,248	231,576,607	233,829,728
Business-type activities:					
Water	$ 56,786,402	$ 57,904,193	$ 57,617,733	$ 55,883,239	$ 56,202,066
Wastewater	34,807,726	32,926,365	33,512,156	31,783,839	34,668,068
Environmental resource	37,644,732	42,534,157	45,633,543	46,314,446	50,550,599
Oxnard housing authority	23,441,364	26,060,498	27,888,924	27,634,063	29,914,394
Municipal golf course	-	-	-	-	-
Total business-type activities expenses	152,680,224	159,425,213	164,652,356	161,615,587	171,335,127
Total primary government expenses	$ 330,433,034	$ 340,830,172	$ 409,337,604	$ 393,192,194	$ 405,164,855
Program Revenues					
Governmental activities:					
Charges for services:					
General government	$ 20,541,355	$ 20,460,685	$ 13,020,442	$ 18,177,999	$ 15,639,751
Public safety	8,015,887	6,528,319	7,913,075	8,637,284	5,147,924
Transportation	5,930,798	3,072,659	1,883,525	2,008,345	2,697,018
Public works	-	-	-	-	-
Community development	10,212,020	13,353,523	7,583,696	12,898,111	15,054,972
Culture, leisure and libraries	4,297,074	10,903,104	12,448,275	13,953,808	14,420,117
Housing	-	-	-	-	-
Operating grants and contributions	9,526,620	16,948,122	16,938,767	14,689,127	16,059,481
Capital grants and contributions	9,925,337	3,276,277	3,501,368	9,838,626	9,252,544
Total governmental activities program revenues	$ 68,449,091	$ 74,542,689	$ 63,289,148	$ 80,203,300	$ 78,271,807

SCHEDULE II (Continued)
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

2021	2022	2023	2024	2025	
					Expenses
					Governmental activities:
$ 51,432,611	$ 46,053,309	$ 26,045,796	$ 29,314,458	$ 41,171,712	General government
120,565,552	113,731,717	132,980,119	148,804,588	145,888,142	Public safety
11,426,788	13,087,346	59,150,684	67,393,789	70,397,035	Public works
22,205,817	21,689,712	10,057,675	13,753,751	14,603,058	Community development
31,219,370	37,402,631	17,400,561	21,286,555	24,733,094	Culture, leisure and libraries
-	-	10,180,614	13,771,438	11,413,372	Housing
3,850,416	3,721,942	3,548,487	3,307,188	3,032,271	Interest on long-term debt
240,700,554	235,686,657	259,363,936	297,631,767	311,238,684	Total governmental activities expenses
					Business-type activities:
$ 57,774,449	$ 66,845,048	$ 64,460,086	$ 60,545,102	65,948,904	Water
34,083,527	35,836,577	37,234,300	38,547,260	33,882,972	Wastewater
50,609,180	46,956,163	50,482,111	57,876,616	54,704,698	Environmental resource
30,782,861	28,211,702	34,437,715	41,397,196	46,531,593	Oxnard housing authority
4,741,945	5,334,578	5,694,314	6,788,868	7,209,061	Municipal golf course
177,991,962	183,184,068	192,308,526	205,155,042	208,277,228	Total business-type activities expenses
$ 418,692,516	$ 418,870,725	$ 451,672,462	$ 502,786,809	$ 519,515,912	Total primary government expenses
					Program Revenues
					Governmental activities:
					Charges for services:
$ 16,591,018	$ 816,910	$ 10,576,686	$ 15,831,816	$ 14,146,618	General government
4,984,405	6,752,504	6,475,878	4,627,668	9,318,410	Public safety
5,023,139	3,084,378	-	-	-	Transportation
-	-	10,868,488	14,240,335	12,241,345	Public works
17,167,989	11,617,112	8,479,985	13,247,370	7,466,107	Community development
8,803,499	8,743,383	1,097,398	1,282,763	1,186,080	Culture, leisure and libraries
-	-	259,127	632,953	202,323	Housing
27,187,140	46,713,741	46,187,436	62,042,396	41,800,180	Operating grants and contributions
7,551,745	8,415,870	-	-	18,977,742	Capital grants and contributions
$ 87,308,935	$ 86,143,898	$ 83,944,998	$ 111,905,301	$ 105,338,805	Total governmental activities program revenues

SCHEDULE II (Continued)
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	2016	2017	2018	2019	2020
Business-type activities:					
Charges for services:					
Water	$ 47,502,553	$ 50,364,868	$ 62,447,893	$ 59,825,449	$ 59,884,394
Wastewater	30,622,683	39,565,773	41,076,417	45,098,831	45,109,125
Environmental resource	41,498,072	48,039,047	48,910,217	47,534,591	48,694,690
Oxnard housing authority	6,569,503	5,267,343	5,968,193	5,976,701	4,740,597
Municipal golf course	-	-	-	-	-
Operating grants and contributions	19,655,951	21,177,738	21,635,711	21,866,012	24,388,234
Capital grants and contributions	946,347	963,291	1,349,188	-	-
Total business-like activities program revenues	146,795,109	165,378,060	181,387,619	180,301,584	182,817,040
Total primary government program revenues	$ 215,244,200	$ 239,920,749	$ 244,676,767	$ 260,504,884	$ 261,088,847
Net (expense) revenue					
Governmental activities	$ (109,303,719)	$ (106,862,270)	$ (181,396,100)	$ (151,373,307)	$ (155,557,921)
Business-like activities	(5,885,115)	5,952,847	16,735,263	18,685,997	11,481,913
Total primary government net expense	$ (115,188,834)	$ (100,909,423)	$ (164,660,837)	$ (132,687,310)	$ (144,076,008)
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes					
Property taxes	$ 61,571,660	$ 60,802,119	$ 67,165,834	$ 70,227,546	$ 72,208,270
Sales taxes	43,163,411	44,092,707	43,418,876	48,518,650	46,320,415
Transient occupancy taxes	5,044,231	5,174,427	5,749,572	5,557,470	4,302,491
Franchise taxes	3,854,116	3,703,971	3,925,374	3,887,252	3,972,958
Other taxes	690,805	729,609	818,322	692,685	673,842
Business license taxes	5,422,499	5,348,086	5,570,488	6,167,475	6,087,060
Penalties on delinquent taxes	225,990	228,899	313,847	361,488	406,774
Investment earnings	752,064	1,989,004	1,404,527	5,771,878	3,049,270
Gain on sale of capital assets	-	-	-	(69,964)	-
Special Items	-	-	10,657,104	-	1,514,213
Transfers	62,396	442,852	200,818	243,045	107,452
Extraordinary loss	-	-	-	-	-
Contributions to other government	-	-	(1,940,127)	789,392	-
Total governmental activities	120,787,172	122,511,674	137,284,635	142,146,917	138,642,745
Business-type activities:					
Investment earnings	2,482,980	2,440,982	1,839,114	7,612,740	3,463,839
Gain on sale of capital assets	-	-	-	(417,291)	-
Contributions from/(to) other government	-	-	1,940,127	(221,058)	1,147,938
Transfers	(62,396)	(442,852)	(200,818)	(243,045)	(107,452)
Total business-type activities	2,420,584	1,998,130	3,578,423	6,731,346	4,504,325
Total primary program	$ 123,207,756	$ 124,509,804	$ 140,863,058	$ 148,878,263	$ 143,147,070
Change in Net Position					
Governmental activities	$ 11,483,453	$ 15,649,404	$ (44,111,465)	$ (9,226,390)	$ (16,915,176)
Business-type activities	(3,464,531)	7,950,977	20,313,686	25,417,343	15,986,238
Total primary government	$ 8,018,922	$ 23,600,381	$ (23,797,779)	$ 16,190,953	$ (928,938)

Source: Finance Department, City of Oxnard

SCHEDULE II (Continued)
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

2021	2022	2023	2024	2025	
					Business-type activities:
					Charges for services:
$ 62,227,968	$ 57,211,384	$ 52,868,819	$ 61,092,764	$ 68,847,234	Water
48,021,835	43,448,032	45,599,034	45,676,124	44,224,088	Wastewater
46,757,277	43,365,998	45,650,825	47,859,745	61,706,726	Environmental resource
6,184,299	5,323,254	5,627,664	6,008,965	7,163,316	Oxnard housing authority
5,758,442	6,398,280	6,294,905	7,538,015	6,705,636	Municipal golf course
26,016,248	24,640,627	28,634,591	38,872,771	36,922,204	Operating grants and contributions
-	1,719,118	2,557,794	4,628,539	3,362,471	Capital grants and contributions
194,966,069	182,106,693	187,233,632	211,676,923	228,931,675	Total business-like activities program revenues
$ 282,275,004	$ 268,250,591	$ 271,178,630	$ 323,582,224	$ 334,270,480	Total primary government program revenues
					Net (expense) revenue
$ (153,391,619)	$ (149,542,759)	$ (175,418,938)	$ (185,726,466)	$ (205,899,879)	Governmental activities
16,974,107	(1,077,375)	(5,074,894)	6,521,881	20,654,447	Business-like activities
$ (136,417,512)	$ (150,620,134)	$ (180,493,832)	$ (179,204,585)	$ (185,245,432)	Total primary government net expense
					General Revenues and Other Changes in Net Position
					Governmental activities:
					Taxes
$ 81,447,932	$ 78,630,717	$ 78,849,939	$ 88,396,161	$ 93,249,148	Property taxes
67,923,383	118,083,508	128,533,831	134,507,792	140,840,170	Sales taxes
4,267,463	5,117,229	5,271,128	5,384,870	5,269,919	Transient occupancy taxes
4,287,254	4,557,215	5,303,433	5,173,575	3,882,834	Franchise taxes
910,934	978,170	679,570	533,889	1,529,776	Other taxes
5,964,716	6,537,611	6,677,266	7,691,735	7,471,928	Business license taxes
201,657	92,544	294,969	231,024	-	Penalties on delinquent taxes
968,386	1,055,755	757,515	14,249,759	15,238,695	Investment earnings
-	-	2,098	1,994	116,640	Gain on sale of capital assets
-	-	-	-	-	Special Items
(82,415,174)	130,897	(12,082,151)	(8,102,197)	(2,574,197)	Transfers
-	-	-	-	-	Extraordinary loss
-	-	-	-	-	Contributions to other government
83,556,551	215,183,646	214,287,598	248,068,602	265,024,913	Total governmental activities
					Business-type activities:
834,362	683,524	2,076,950	10,243,030	10,481,740	Investment earnings
-	-	1,657,939	58,928	44,188	Gain on sale of capital assets
1,046,309	-	-	-	-	Contributions to/(from) other government
82,415,174	(130,897)	9,727,732	8,102,197	2,574,197	Transfers
84,295,845	552,627	13,462,621	18,404,155	13,100,125	Total business-type activities
$ 167,852,396	$ 215,736,273	$ 227,750,219	$ 266,472,757	$ 278,125,038	Total primary program
					Change in Net Position
$ (69,835,068)	$ 65,640,887	$ 38,868,660	$ 62,342,136	$ 59,125,034	Governmental activities
101,269,952	(524,748)	8,387,727	24,926,036	33,754,572	Business-type activities
$ 31,434,884	$ 65,116,139	$ 47,256,387	$ 87,268,172	$ 92,879,606	Total primary government

SCHEDULE III

Fund Balances of Governmental Funds

Last Ten Fiscal Years

(accrual basis of accounting)

	2016	2017	2018	2019	2020
General Fund					
Nonspendable	$ -	$ -	$ -	$ -	$ -
Restricted	550,000	835,296	10,558,537	10,527,983	-
Committed	-	-	12,662,261	22,560,234	33,066,407
Assigned	15,879,092	23,283,091	-	282,831	-
Unassigned	17,858,980	22,150,403	17,241,635	8,863,430	5,274,097
Total general fund	$ 34,288,072	$ 46,268,790	$ 40,462,433	$ 42,234,478	$ 38,340,504
All other governmental funds					
Nonspendable	$ 104,736	$ -	$ -	$ -	$ -
Restricted	69,258,707	80,403,821	73,585,992	83,901,661	105,403,013
Committed	-	-	-	-	-
Assigned	10,007,525	12,774,735	17,563,011	13,794,611	1,720,384
Unassigned	(290,834)	(762,744)	-	-	(380,746)
Total all other governmental funds	$ 79,080,134	$ 92,415,812	$ 91,149,003	$ 97,696,272	$ 106,742,651

Source: Finance Department, City of Oxnard

SCHEDULE III (Continued)
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(accrual basis of accounting)

2021	2022	2023	2024	2025	
					General Fund
$ -	$ 3,589,072	$ 399,520	$ 39,964	$ 38,351	Nonspendable
-	-	-	5,078,344	14,024,937	Restricted
22,896,490	19,056,388	43,631,177	54,384,056	68,079,103	Committed
-	-	27,812,072	57,266,695	53,691,793	Assigned
(3,048,424)	35,350,299	19,387,541	15,912,811	11,194,351	Unassigned
$ 19,848,066	$ 57,995,759	$ 91,230,310	$ 132,681,870	$ 147,028,535	Total general fund
					All other governmental funds
$ -	$ -	$ 3,891	$ 8,038	$ 7,183	Nonspendable
111,307,894	108,729,988	113,608,179	106,664,055	110,406,294	Restricted
-	-	1,107,742	23,265,413	27,689,370	Committed
1,608,910	22,010,958	-	-	-	Assigned
(146,682)	(163,391)	-	1	-	Unassigned
$ 112,770,122	$ 130,577,555	$ 114,719,812	$ 129,937,507	$ 138,102,847	Total all other governmental funds

SCHEDULE IV

Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years

(accrual basis of accounting)

	2016	2017	2018	2019	2020
Revenues					
Taxes	$ 119,746,722	$ 119,850,919	$ 126,648,408	$ 135,051,078	$ 133,565,036
Licenses and permits	3,402,217	4,222,838	3,306,324	4,057,972	3,852,280
Intergovernmental	21,455,873	20,224,399	20,440,135	24,527,753	25,312,025
Growth and development fees	4,452,750	7,100,771	2,342,768	6,310,510	2,313,182
Charges for services	25,471,392	23,969,821	20,570,129	21,302,912	23,772,644
Fines and forfeitures	1,413,718	2,537,822	2,438,772	2,693,405	3,381,758
Interest	657,140	1,949,489	1,271,263	5,293,976	3,049,270
Special assessments	9,613,886	8,367,032	9,018,025	9,142,871	8,223,416
Investment income	-	-	-	-	-
Miscellaneous	4,987,667	8,588,557	6,339,266	10,982,388	5,615,546
Total revenues	191,201,365	196,811,648	192,375,090	219,362,865	209,085,157
Expenditures					
General government	11,368,350	13,360,687	17,769,349	17,566,664	21,597,780
Public safety	93,676,090	94,676,659	102,770,375	103,505,038	111,150,931
Transportation	7,325,513	8,314,157	12,346,380	10,808,214	11,198,258
Public works	-	-	-	-	-
Community development	12,268,857	16,462,067	15,832,210	19,402,262	17,755,657
Culture, leisure, libraries	26,937,798	27,534,000	30,504,647	32,696,129	31,859,562
Housing	-	-	-	-	-
Capital outlay	20,898,762	8,737,398	16,767,682	16,277,911	8,992,813
Debt Service:					
Principal	6,641,368	5,573,572	5,278,145	6,121,274	5,952,119
Interest	4,530,126	4,932,901	9,276,932	4,957,649	5,714,456
Total expenditures	183,646,864	179,591,441	210,545,720	211,335,141	214,221,576
Excess of revenues over (under) expenditures	7,554,501	17,220,207	(18,170,630)	8,027,724	(5,136,419)
Other Financing Sources (Uses)					
Proceeds from financing sources	-	-	-	-	-
Payment to escrow agent	-	-	(27,785,000)	-	(39,695,000)
Proceeds from sale of bonds	-	-	37,608,582	-	44,520,000
Cost of issuance	-	-	-	-	(983,059)
Bond discount/premium	-	-	-	-	2,875,507
Issuance of debt	-	-	-	-	-
Inception of subscription-based IT arrangements	-	-	-	-	-
Transfer from fiduciary funds	-	-	-	-	-
Transfer to fiduciary funds	-	-	-	-	-
Transfers in	10,964,565	9,632,647	13,140,181	12,370,626	13,668,887
Transfers out	(11,125,968)	(9,957,565)	(13,639,820)	(12,096,584)	(13,494,482)
Total other financing sources (uses)	(161,403)	(324,918)	9,323,943	274,042	6,891,853
Special items:					
Bond proceeds from Successor Agency	-	-	9,896,298	-	1,514,213
Total special items	-	-	9,896,298	-	1,514,213
Net change in fund balances	$ 7,393,098	$ 16,895,289	$ 1,049,611	$ 8,301,766	$ 3,269,647
Debt service as a percentage of noncapital expenditures	6.47%	6.44%	6.10%	5.68%	5.52%

Source: Finance Department, City of Oxnard

SCHEDULE IV (Continued)
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(accrual basis of accounting)

2021	2022	2023	2024	2025	
					Revenues
$ 164,801,682	$ 213,904,450	$ 225,315,167	$ 241,688,022	$ 252,243,775	Taxes
5,019,520	3,702,771	5,381,448	6,712,348	5,884,450	Licenses and permits
34,738,885	55,129,611	46,187,436	62,042,396	60,777,925	Intergovernmental
12,036,333	4,104,875	4,168,962	10,387,136	2,196,202	Growth and development fees
19,339,452	17,539,473	13,116,597	13,517,693	13,273,874	Charges for services
1,924,384	2,613,509	2,816,558	2,002,639	3,269,930	Fines and forfeitures
968,386	1,055,755	-	-	-	Interest
7,461,211	6,932,860	6,503,861	7,497,557	10,286,338	Special assessments
-	-	757,515	14,249,759	14,111,856	Investment income
6,580,337	(3,942,474)	6,014,880	9,443,234	9,765,238	Miscellaneous
252,870,190	301,040,830	310,262,424	367,540,784	371,809,588	Total revenues
					Expenditures
16,558,258	21,533,767	21,926,995	25,990,521	38,798,133	General government
113,774,066	120,317,318	131,043,033	137,151,741	151,672,516	Public safety
11,093,922	12,787,453	-	-	-	Transportation
-	-	39,132,067	45,720,874	46,722,275	Public works
23,840,597	20,096,478	12,802,525	13,260,450	14,107,879	Community development
28,871,680	35,483,009	16,779,191	20,132,258	23,201,752	Culture, leisure, libraries
-	-	10,170,206	15,148,949	15,235,698	Housing
23,579,052	28,092,448	44,919,399	35,939,828	46,308,023	Capital outlay
					Debt Service:
5,835,030	6,542,675	7,269,096	7,462,515	8,054,597	Principal
4,086,553	3,873,096	3,861,642	3,671,187	3,376,195	Interest
227,639,158	248,726,244	287,904,154	304,478,323	347,477,068	Total expenditures
25,231,032	52,314,586	22,358,270	63,062,461	24,332,520	Excess of revenues over (under) expenditures
					Other Financing Sources (Uses)
-	3,300,000	-	-	-	Proceeds from financing sources
-	-	-	-	-	Payment to escrow agent
-	-	-	-	-	Proceeds from sale of bonds
-	-	-	-	-	Cost of issuance
-	-	-	-	-	Bond discount/premium
-	-	5,320,000	-	-	Issuance of debt
-	-	1,869,621	-	651,162	Inception of subscription-based IT arrangements
-	-	91,621	221,832	-	Transfer from fiduciary funds
-	-	(2,446,040)	-	-	Transfer to fiduciary funds
9,801,455	36,942,178	56,404,284	68,406,302	67,530,195	Transfers in
(47,288,541)	(36,601,638)	(66,220,948)	(76,405,513)	(70,001,872)	Transfers out
(37,487,086)	3,640,540	(4,981,462)	(7,777,379)	(1,820,515)	Total other financing sources (uses)
					Special items:
-	-	-	-	-	Bond proceeds from Successor Agency
-	-	-	-	-	Total special items
$ (12,256,054)	$ 55,955,126	$ 17,376,808	$ 55,285,082	$ 22,512,005	Net change in fund balances
4.50%	4.53%	4.49%	4.13%	3.95%	Debt service as a percentage of noncapital expenditures

SCHEDULE V
Governmental Activities Tax Revenues by Source
Last Ten Fiscal Years
(modified accrual basis of accounting)

Fiscal Year	Property Tax	Sales Tax	Business License	Transient Occupancy Tax	Franchise Tax	Other Taxes	Penalties and Interest	Total
2016	$ 61,571,660	$ 43,163,411	$ 5,422,499	$ 5,044,231	$ 3,854,116	$ 690,805	$ 225,990	$119,972,712
2017	60,802,119	44,092,707	5,348,086	5,174,427	3,703,971	729,609	228,899	120,079,818
2018	67,165,834	43,418,876	5,570,488	5,749,572	3,925,374	818,322	313,847	126,962,313
2019	70,227,546	48,518,650	6,167,475	5,557,470	3,887,252	692,685	361,488	135,412,566
2020	72,208,270	46,320,415	6,087,060	4,302,491	3,972,958	673,842	406,774	133,971,810
2021	81,447,932	67,923,383	5,964,716	4,267,463	4,287,254	910,934	201,657	165,003,339
2022	78,630,717	118,083,508	6,537,644	5,117,229	4,557,215	978,170	92,544	213,997,027
2023	78,849,939	128,533,831	6,677,266	5,271,128	5,303,433	679,570	294,969	225,610,136
2024	88,396,161	134,507,792	7,691,735	5,384,870	5,173,575	533,889	231,024	241,919,046
2025	93,249,148	140,840,170	7,471,928	5,269,919	3,882,834	1,529,776	-	252,243,775

Source: Finance Department, City of Oxnard

SCHEDULE VI
Assessed Value and Estimated Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year	Land	Improvements	Personal Property	Less: Tax Exempt Real Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
2016	$ 7,653,508,229	$ 10,068,135,286	$ 652,518,246	$ 753,110,464	$ 17,621,051,297	1.24681%	$ 17,621,051,297	100.00%
2017	8,130,791,365	10,403,624,296	664,679,543	784,759,788	18,414,335,416	1.22712%	18,414,335,416	100.00%
2018	8,649,933,708	10,789,755,377	656,241,587	840,285,136	19,255,645,536	1.24657%	19,255,645,536	100.00%
2019	9,158,364,520	11,207,158,483	695,095,800	896,108,612	20,164,510,191	1.24170%	20,164,510,191	100.00%
2020	9,521,436,348	11,777,652,006	754,828,010	971,603,310	21,082,313,054	1.23896%	21,082,313,054	100.00%
2021	10,007,398,417	12,192,935,872	784,723,628	1,041,411,917	21,943,646,000	1.24885%	21,943,646,000	100.00%
2022	10,517,196,744	12,768,851,940	840,576,868	1,138,267,594	22,988,357,958	1.22788%	22,988,357,958	100.00%
2023	11,253,772,579	13,475,931,442	991,305,490	1,123,639,089	24,597,370,422	1.20824%	24,597,370,422	100.00%
2024	11,991,416,758	14,113,269,168	1,048,799,711	1,075,961,591	25,940,112,646	1.22333%	25,940,112,646	100.00%
2025	13,008,884,020	15,260,021,248	1,076,720,923	1,160,537,861	28,049,883,330	1.22299%	28,049,883,330	100.00%

NOTE: The County does not provide the breakdown of residential and commercial assessed values to the cities. The City also no longer has the information available for the residential and commercial assessed values. The personal property amounts include assessed values for boats and aircraft.

Source: County of Ventura, Office of the Auditor-Controller
Finance Department, City of Oxnard; HDL Coren & Cone

SCHEDULE VII
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

Fiscal	City Direct Rates			Overlapping Rates			Total Direct &
Year	Basic (1)	Debt Service (2)	Total Direct (3)	School Districts (4)	Water Districts (5)	Total Overlapping	Overlapping Rates
2016	1.00000%	0.24681% *	1.24681%	0.12640%	0.00350%	0.12990%	1.37671%
2017	1.00000%	0.22712% *	1.22712%	0.13840%	0.00350%	0.14190%	1.36902%
2018	1.00000%	0.24657%	1.24657%	0.29110%	0.00350%	0.29460%	1.54117%
2019	1.00000%	0.24170%	1.24170%	0.33120%	0.00350% *	0.33470%	1.57640%
2020	1.00000%	0.23896%	1.23896%	0.36440%	0.00350%	0.36790%	1.60686%
2021	1.00000%	0.24885%	1.24885%	0.38390%	0.00350%	0.38740%	1.63625%
2022	1.00000%	0.22788%	1.22788%	0.34750%	0.00350%	0.35100%	1.57888%
2023	1.00000%	0.20824%	1.20824%	0.31080%	0.00350%	0.31430%	1.52254%
2024	1.00000%	0.22333%	1.22333%	0.36460%	0.00350%	0.36810%	1.59143%
2025	1.00000%	0.22299%	1.22299%	0.35340%	0.00700%	0.36040%	1.58339%

NOTE: (1) The passage of Proposition 13 on June 6, 1978 established a maximum countywide levy of 1% of market value or $1.00 per $100 of assessed value.
(2) Total Direct Rate is the weighted average of all individual direct rates applied by the Entity preparing the statistical section and excludes revenues derived from aircraft. Beginning in 2013/14 the Total Direct Rate no longer includes revenue generated from the former redevelopment tax rates. Challenges to recognized enforceable obligations are assumed to have been resolved during 2012/13. For report purposes, residual revenue is assumed to have been distributed to the City in the same proportion as General Fund Revenue.
(3) Total Direct rate as presented is the Basic Levy plus Direct Debt Service
(4) The school district rates are for applicable school districts
(5) Overlapping rate for Metropolitan Water District and Calleguas Muni Water Annex#16. Reflects actual overlapping rate. Not all overlapping rates apply to all city property owners.

* Correction of prior year data

Source: County of Ventura, Office of the Auditor-Controller
HdL, Coren & Cone

SCHEDULE VIII
Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	2025 Taxable Assessed Value	2025 Rank	2025 Percentage of Total Taxable Assessed Value	2016 Taxable Assessed Value	2016 Rank	2016 Percentage of Total Taxable Assessed Value
Procter & Gamble Paper Products	$ 388,963,347	1	1.43%	$ 331,568,800	1	1.87%
Amazon Com Services LLC	345,048,519	2	1.27%	-		0.00%
Essex Arbors LP	245,505,861	3	0.90%	206,907,258	2	1.16%
Oxnard Town Square LLC	176,729,518	4	0.65%	-		0.00%
SOCM I LLC	149,483,633	5	0.55%	84,463,318	7	0.48%
Arctic Cold Oxnard LLC	125,739,246	6	0.46%	-		0.00%
Serenade Apts Properties Owners LLC	124,272,617	7	0.46%	87,047,904	4	0.49%
Ormond Beach Power LLC	106,800,000	8	0.39%	-		0.00%
G-I IX Esplanade Property LP	103,876,895	9	0.38%	-		0.00%
HAAS Automation Inc	-		0.00%	84,400,700	8	0.48%
Vintage Production California LLC	-		0.00%	161,249,847	3	0.91%
NRG CA South LP - Ormond Beach	-		0.00%	85,304,653	6	0.48%
Prime Penisula LP	-		0.00%	86,618,468	5	0.49%
New-Indy Oxnard LLC	101,476,246	10	0.37%	76,146,182	9	0.43%
Duesenberg Investment Company	-		0.00%	70,144,595	10	0.39%
Other taxpayers	25,276,464,882		93.12%	16,489,313,568		92.83%
Totals	$ 27,144,360,764		100.00%	$ 17,763,165,293		100.00%

Source: HdL Coren & Cone

SCHEDULE IX
Property Tax Levies and Collections
Last Ten Fiscal Years

Year Ended June 30	Total Tax Levy for Fiscal Year (1) *	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years (1)	Total Collections to Date	
		Amount (2) *	Percentage of Levy		Amount	Percentage of Levy
2016	$ 62,235,867	$ 61,750,178	99.22%	$ 350,407	$ 62,100,585	99.78%
2017	61,751,329	58,086,482	94.07%	1,523,414	59,609,896	96.53%
2018	68,260,701	65,473,266	95.92%	903,482	66,376,748	97.24%
2019	71,278,856	68,423,547	95.99%	1,290,711	69,714,258	97.80%
2020	73,286,724	71,206,672	97.16%	1,175,364	72,382,036	98.77%
2021	82,559,732	77,736,649	94.16%	1,714,499	79,451,148	96.23%
2022	79,699,659	75,775,563	95.08%	1,323,291	77,098,854	96.74%
2023	79,897,712	76,312,644	95.51%	1,932,252	78,244,895	97.93%
2024	89,234,308	84,602,824	94.81%	2,362,397	86,965,221	97.46%
2025	94,199,441	89,158,599	94.65%	2,375,432	91,534,030	97.17%

Source: (1) Finance Department, City of Oxnard
(2) County of Ventura

Correction * Property tax levy and collection amounts include secured and unsecured property taxes, property tax in lieu of vehicle license fee (VLF), public safety property tax and distributions from the Redevelopment Property Tax Trust Fund (RPTTF), and exclude special assessments

SCHEDULE X
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities						Business-type Activities					Total Primary Government	(1) Percentage of Personal Income	(2) Per Capita
	Revenue Bonds	Certificates of Participation	Tax Allocation Bonds	Lease Purchase	Notes Payable	Subscription Liabilities	Revenue Bonds	Loan	Lease Purchase	Notes Payable	Subscription Liabilities			
2016	$ 66,823,533	$ 23,464,945	$ -	$ 21,558,130	$ -	$ -	$ 305,514,850	$ -	$ 1,034,692	$ -	$ -	$ 418,396,150	10.043%	2,021
2017	64,280,135	22,839,973	-	19,873,684	-	-	295,626,652	-	552,843	-	-	403,173,287	9.716%	1,940
2018	66,940,356	22,180,000	-	22,695,103	-	-	285,697,297	-	5,073,701	-	-	402,586,457	9.318%	1,948*
2019	63,984,454	21,460,000	-	20,060,511	-	-	278,192,906	-	4,590,375	-	-	388,288,245	8.434%	1,850
2020	89,363,537	-	-	17,827,064	-	-	267,148,736	-	4,117,507	-	-	378,456,844	7.957%	1,834
2021	85,260,598	-	-	15,801,116	-	-	273,910,375	-	3,655,774	269,710	-	378,897,573	7.599%	1,851
2022	80,944,184	-	-	16,655,461	-	-	264,335,753	-	11,872,159	269,710	-	374,077,267	7.295%	1,870
2023	76,357,669	-	-	19,532,353	-	-	252,596,306	-	9,963,927	269,710	-	358,719,965	6.688%	1,816
2024	71,550,569	-	-	18,306,052	23,603	2,235,103	240,399,555	-	8,019,832	482,450	12,458	341,017,164	5.845%	1,726
2025	66,607,476	-	-	15,578,474	-	1,591,471	227,724,815	20,883,126	6,039,103	1,282,450	258,998	339,706,915	5.557%	1,709

NOTE: (1) Details regarding the City's outstanding debt can be found in the notes to the financial statements.
(2) Demographic and Economic Statistics for personal income and population data HDL Coren & Cone
* Corrected to use 2018 Per Capita not 2017 per HDL Coren & Cone

Source: Finance Department, City of Oxnard
HDL Coren & Cone

SCHEDULE XI
Direct and Overlapping Governmental Activities Debt
As of June 30, 2025

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
City of Oxnard Overlapping Tax Debt (1):			
Metropolitan Water District	$ 17,155,000	0.660%	$ 113,223
Ventura County Community College District	215,941,677	15.072%	32,546,730
Oxnard Union High School District	493,205,708	46.243%	228,073,116
Oxnard School District	323,750,313	92.665%	300,003,228
Ocean View School District	7,727,234	40.056%	3,095,221
Rio School District	126,034,320	86.174%	108,608,815
Rio School District Community Facilities District No. 1	58,510,000	100.00%	58,510,000
Hueneme School District	71,093,976	42.493%	30,209,963
City of Oxnard Community Facilities District No. 1	5,320,000	100.00%	5,320,000
City of Oxnard Community Facilities District No. 3	17,765,000	100.00%	17,765,000
City of Oxnard Oxnard Boulevard Highway Interchange Community Facilities District	3,620,000	100.00%	3,620,000
California Statewide Community Development Authority Community Facilities District No. 2018-1	15,365,000	100.00%	15,365,000
City of Oxnard Rice Avenue/Highway 101 Assessment District No. 2001-1	5,845,000	100.00%	5,845,000
City of Oxnard Oxnard Boulevard/Highway 101 Assessment District No. 2000-1	1,135,000	100.00%	1,135,000
California Statewide Community Development Authority 1915 Act Bonds	95,805	100.00%	95,805
Ventura County General Fund Obligations	258,512,943	15.068%	38,952,730
Ventura County Superintendent of Schools Certificates of Participation	6,275,000	15.068%	945,517
Oxnard Union High School District Certificates of Participation	52,932,221	46.243%	24,477,447
Ocean View School District Certificates of Participation	3,980,000	40.056%	1,594,229
Oxnard School District Certificates of Participation	7,430,000	92.665%	6,885,010
Rio School District Certificates of Participation	970,000	86.174%	835,888
Successor Agency - Tax Increment Debt	21,275,000	100.00%	21,275,000
Subtotal - Overlapping Debt	$ 1,713,939,197		905,271,920
City of Oxnard Direct Debt (2):			
City of Oxnard Lease Revenue Bonds			50,683,040
City of Oxnard Gas Tax Revenue Bonds			15,924,436
City of Oxnard Lease Purchase Agreements			15,578,474
City of Oxnard Subscription Liabilities			1,591,471
Subtotal - Direct Debt			83,777,421
Total Direct and Overlapping Debt			**$ 989,049,341**

Notes:

(1) The percentage of overlapping debt applicable to the City is estimated using assessed property values. Applicable percentages were estimated by determining the portion of the overlapping District's assessed value that is within the boundaries of the City divided by the District's total taxable assessed value.

(2) Excludes debt for business-type activities

Source: California Municipal Statistics, Inc.

SCHEDULE XII
Legal Debt Margin Information
Last Ten Fiscal Years
(in thousands)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Debt limit	$ 2,643,158	$ 2,762,153	$ 2,888,347	$ 3,024,677	$ 3,162,347	$ 3,291,547	$ 3,448,254	$ 3,689,606	$ 3,891,017	$ 4,207,482
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$ 2,643,158	$ 2,762,153	$ 2,888,347	$ 3,024,677	$ 3,162,347	$ 3,291,547	$ 3,448,254	$ 3,689,606	$ 3,891,017	$ 4,207,482
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Legal Debt Margin Calculation for Fiscal Year 2025

Assessed value	$ 20,766,757,561
Add back: exempt real property	7,283,125,769
Total assessed value	$ 28,049,883,330
Debt limit (15% of total assessed value)	$ 4,207,482,500
Debt applicable to limit:	
General obligation bonds	315,215,417
Less: assets in debt service funds for principal payments	
Revenue bonds - governmental activities	(66,607,476)
Revenue bonds - business-type activities	(248,607,941)
Tax allocation bonds-community development commission	-
Certificates of participation	-
Total net debt applicable limit	-
Legal debt margin	**$ 4,207,482,500**

Source: County of Ventura
Finance Department, City of Oxnard

SCHEDULE XIII

Pledged Revenue Coverage

Last Ten Fiscal Years

	Water Revenue Bonds					
Fiscal Year	Gross Revenues ***	Less: Operating Expenses	Net Available Net Operating	Debt Service Principal	Interest***	Coverage
2016	$ 47,725,068	$ 36,729,222	$ 10,995,846	$4,144,638	$ 8,371,561	0.88
2017	50,683,078	37,479,875	13,203,203	4,290,245	8,253,814	1.05
2018	62,750,295	37,781,641	24,968,654	4,474,671	8,960,800	1.86
2019	61,615,626	37,586,305	24,029,321	3,457,368	7,318,141	2.23
2020	61,222,220	39,746,165	21,476,055	4,726,028	7,036,758	1.83
2021	60,368,949	42,772,873	17,596,076	3,393,227	7,120,495	1.67
2022	57,841,672	44,167,359	13,674,313	3,551,317	7,469,013	1.24
2023	58,079,616	45,508,937	14,207,396	5,362,121	7,186,097	1.14
2024	63,509,293	44,579,562	18,929,731	5,579,504	6,954,961	1.51
2025	69,409,805	51,905,032	17,504,773	5,803,916	6,729,641	1.40

	Environmental Resources Revenue Bonds					
Fiscal Year	Gross Revenues	Less: Operating Expenses	Net Available Net Operating	Debt Service Principal	Interest Interest	Coverage
2016	$ 41,677,411	$ 36,427,580	$ 5,249,831	$1,930,153	$ 250,937	2.41
2017*	-	-	-	-	-	-
2018*	-	-	-	-	-	-
2019*	-	-	-	-	-	-
2020*	-	-	-	-	-	-
2021*	-	-	-	-	-	-
2022*	-	-	-	-	-	-
2023*	-	-	-	-	-	-
2024*	-	-	-	-	-	-
2025*	-	-	-	-	-	-

Note: The above gross revenues include operating revenues (excluding connection fees) and investment income
The above operating expenses do not include depreciation, debt service and infrastructure use fee payments
The City's bond obligations are secured by the pledge of net system revenues

* There were no pledged revenues during this year

** Correction of previously reported amounts

*** For Water Revenue Bonds, BAB subsidy is excluded from gross revenues and net against interest expense starting 2016

**** Oxnard Housing Authority Revenue Bonds paid in full on 4/1/2024

Source: Finance Department, City of Oxnard

SCHEDULE XIII (Continued)
Pledged Revenue Coverage
Last Ten Fiscal Years

Wastewater Revenue Bonds

Gross Revenues	Less: Operating Expenses	Net Available Net Operating	Debt Service Principal	Interest Interest	Coverage	Fiscal Year
$ 30,204,121	$ 19,472,569	$ 10,731,552	$ 4,302,474	$ 4,731,254	1.19	2016
37,100,396	18,374,360	18,726,036	4,353,176	4,643,123	2.08	2017
40,284,050	19,768,048	20,516,002	4,481,192	4,963,668	2.17	2018
43,701,872	16,722,471	26,979,401	4,433,905	4,293,796	3.09	2019
44,268,629	21,522,952	22,745,677	4,661,097	4,119,088	2.59	2020
48,284,979	21,738,622	26,546,357	4,795,000	4,636,250	2.81	2021
46,356,596	23,918,496	22,438,100	5,035,000	4,396,500	2.38	2022
48,921,097	25,119,024	23,643,755	5,285,000	4,144,750	2.52	2023
46,637,170	24,718,106	21,919,064	5,550,000	3,880,500	2.32	2024
45,829,746	25,998,916	19,830,829	5,830,000	3,603,000	2.10	2025

Oxnard Housing Authority Revenue Bonds****

Gross Revenues	Less: Operating Expenses	Net Available Net Operating	Debt Service Principal	Interest	Coverage	Fiscal Year
$ 23,119,454	$ 22,587,321	$ 532,133	$ 295,000	$ 149,436	1.20	2016
26,476,702	25,300,241	1,176,461	310,000	132,968	2.66	2017
27,712,683	27,085,179	627,504	320,000	130,683	1.39	2018
27,767,016	26,848,409 **	918,607	335,000	114,345	2.04	2019
29,554,251	29,171,840	382,411	335,000	97,905	0.88	2020
31,100,628	29,995,087	1,105,541	370,000	77,345	2.47	2021
29,752,261	28,735,630	1,016,631	390,000	59,164	2.26	2022
33,790,336	33,573,245	1,217,091	410,000	41,375	2.70	2023
44,036,410	40,291,952	3,744,458	430,000	21,285	8.30	2024
-	-	-	-	-	-	2025

SCHEDULE XIV
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	(1) Population	(2) Personal Income (in thous)	(2) Per Capita Income	(2) Median Age	(3) School Enrollment	(4) Unemployment Rate
2016	206,997	$ 4,166,242	$ 20,127	30.7	39,425	6.2%
2017	207,772	4,149,665	19,972	30.8	41,338	5.6%
2018	206,499	4,320,613	20,923	31.4	39,461	5.1%
2019	209,879	4,603,746	21,935	31.7	39,578	4.8%
2020	206,352	4,756,228	23,049	32.1	39,525	7.7%*
2021	204,675	4,986,380	24,362	32.3	37,761	9.3%
2022	200,050	5,128,178	25,634	32.8	35,227	4.7%
2023	197,477	5,363,539	27,160	33.1	34,105	4.5%
2024	197,536	5,834,734	29,537	33.5	36,529	4.8%
2025	198,733	6,113,370	30,761	34.0	34,878	5.3%

Sources:
(1) California Department of Finance, Demographic Research Unit. - Provided by HdL Coren & Cone
(2) Demographic and Economic Statistics for personal income and population data provided by HdL Coren & Cor
(3) Oxnard School Districts (Elementary) and Oxnard Union High School District, Oxnard College
(4) California Employment Development Department - Provided by HdL Coren & Cone
* Calculated based on monthly unemployment data from California EDD for the fiscal year. The rate at the end of the fiscal year was 11.8%.

SCHEDULE XV
Principal Employers
Current Year and Nine Years Ago

Employer	2025		2016	
	Number of Employees	Percent of Total Employment	Number of Employees	Percent of Total Employment
Amazon	3,100	3.24%	DATA NOT AVAILABLE	DATA NOT AVAILABLE
Oxnard School District	2,068	2.16%	DATA NOT AVAILABLE	DATA NOT AVAILABLE
Dignity Health/St. Johns Regional Medical Center	1,900	1.99%	DATA NOT AVAILABLE	DATA NOT AVAILABLE
Oxnard Union High School District	1,648	1.72%	DATA NOT AVAILABLE	DATA NOT AVAILABLE
City of Oxnard	1,495	1.56%	DATA NOT AVAILABLE	DATA NOT AVAILABLE
Aerotek, Inc.	1,439	1.50%	DATA NOT AVAILABLE	DATA NOT AVAILABLE
Haas Automation	1,353	1.41%	DATA NOT AVAILABLE	DATA NOT AVAILABLE
BMW of North America	1,183	1.24%	DATA NOT AVAILABLE	DATA NOT AVAILABLE
Sunrise Growers, Inc	704	0.74%	DATA NOT AVAILABLE	DATA NOT AVAILABLE
Seminis Vegetable Seeds, Inc	600	0.63%	DATA NOT AVAILABLE	DATA NOT AVAILABLE
Subtotal	15,490	16.19%	DATA NOT AVAILABLE	DATA NOT AVAILABLE
Rest of Oxnard	80,210	83.81%	DATA NOT AVAILABLE	DATA NOT AVAILABLE
Total	**95,700**	**100.00%**	**DATA NOT AVAILABLE**	**DATA NOT AVAILABLE**

Source: EDD & Oxnard Businesses

SCHEDULE XVI
Operating Indicators by Function
Last Ten Fiscal Years

Function	2016	2017	2018	2019	2020
Police					
Physical arrests	7,063	6,641	6,495	6,997	6,018
Parking violations	32,288	32,273	25,663	36,159	21,709
Traffic violations	15,845	16,935	18,745	17,804	14,231
Fire					
Number of calls answered	17,678	17,974	25,005	28,528	30,391
Inspections	2,296	1,463	3,710	3,107	1,817
Highways and streets					
Potholes repaired	12,500	12,500	12,500	2,000*	1,300**
Sanitation					
Total number of customers	45,266	45,537	45,773	46,043	46,576
Refuse collected (tons/day)	608	626	645	706	733
Recyclables collected (tons/day)	101	104	125	131	144
Culture and recreation					
Community center admissions	28,896	26,343	26,196	40,760^	34,707
Water					
Total number of customers	41,635	42,301	42,041	42,122	42,804
Average daily consumption (gallons/day)	21,701,750	22,130,222	22,444,527	20,691,499	20,099,230
Wastewater					
Total number of customers	39,374	39,580	39,735	39,808	39,962
Average daily sewerage treatment (gallons/day)	19,700,000	18,800,000	19,080,000	19,700,000	17,300,000

Source: Various departments, City of Oxnard
* Starting fiscal year 2019, the City began using a new method calculating the number of potholes repaired. The new method is based on the total quantity of materials used for the year and average quantity of materials used per pothole.
^ Includes total admissions for Palm Vista Senior Center which opened in 2019.
** Decrease due to staffing decrease and Covid-19 limitations
^^Senior Center Admissions - 60,768; Youth Centers Admissions - 25,675

SCHEDULE XVI (Continued)
Operating Indicators by Function
Last Ten Fiscal Years

2021	2022	2023	2024	2025	Function
					Police
3,298	3,337	3,602	4,343	2,786	Physical arrests
14,221	29,848	42,762	21,229	32,170	Parking violations
11,025	15,743	10,216	9,150	7,103	Traffic violations
					Fire
27,424	26,331	22,334	21,963	21,464	Number of calls answered
4,866	3,128	3,300	3,030	2,139	Inspections
					Highways and streets
1,400	596	4,499	3,519	3,203	Potholes repaired
					Sanitation
35,218	39,040	37,113	37,277	38,386	Total number of customers
741	716	682	684	651	Refuse collected (tons/day)
154	157	172	180	184	Recyclables collected (tons/day)
					Culture and recreation
-	63,917	50,962	70,713	86,443^^	Community center admissions
					Water
42,958	43,069	43,127	42,804	43,428	Total number of customers
21,773,583	21,494,262	18,540,946	18,606,117	19,373,429	Average daily consumption (gallons/day)
					Wastewater
40,177	38,650	40,291	38,762	40,475	Total number of customers
18,000,000	16,410,000	16,290,000	16,919,300	16,708,333	Average daily sewerage treatment (gallons/day)

SCHEDULE XVII
Capital Assets by Function
Last Ten Fiscal Years

Function	2016	2017	2018	2019	2020
Public safety					
Police					
Stations	1	1	1	1	1
Police vehicles	233	236	236	240	242
Fire					
Stations	8	8	8	8	8
Fire Trucks	17	17	17	17	17
Hydrants ^	5,500	5,551	5,551	5,676	5,678
Sanitation					
Collection trucks	52	52	50	56	56
Highways and streets					
Streets (miles)	432	432	451	452	484.5
City-owned streetlights	980	1,025	1,025	1,025	1,025
SCE-owned streetlights ^^	10,225	10,240	10,242	10,242	9,950
Culture and recreation					
Parks acreage	561	561	561	539	438**
Parks	62	61	61	56	53
Ball diamonds	22	27	29	30	30
Basketball courts	25	30	30	30	30
Craft/Activity buildings	2	2	2	2	2
Gymnasium	2	2	2	2	2
Swimming pools	1	1	1	1	1
Tennis courts	25	33	32	32	32
Community centers	2	3	3	3	3
Library					
Number of books	316,646	333,016	366,051	411,482	334,016
Number of microfilms	5,885	8,323	7,822	8,377	8,377
Number of audiotapes	18,902	10,922	13,003	20,528	8,996
Number of videotapes	14,259	-	-	-	-
Number of DVD *	-	19,249	17,947	21,162	17,522
Number of CD-ROMS (data disk)	3,072	-	-	-	-
Water					
Water mains (miles)	600	624	624	563^^^	563
Maximum daily treatment capacity	18,600,000	18,600,000	18,600,000	18,600,000	18,600,000
Sewer					
Miles of sewer lines	430	430	430	430	405***

Source: Various departments, City of Oxnard
^ Total includes only City-owned fire hydrants
* Transitioned from video tapes to DVD's
^^ Totals provided by Southern California Edison with accompanying location map for each light
** Decrease in Acreage due to expired contract with County of Ventura to maintain beach front areas
^^^ Decrease due to update to GIS system adjusting for mains owned by water districts previously listed as City owned
*** Decrease due to abandoned sewer lines

SCHEDULE XVII (Continued)
Capital Assets by Function
Last Ten Fiscal Years

2021	2022	2023	2024	2025	Function
					Public safety
					Police
1	1	1	1	1	Stations
224	211	205	234	234	Police vehicles
					Fire
8	8	8	8	8	Stations
17	17	17	17	17	Fire Trucks
5,690	6,279	5,782	5,827	5,885	Hydrants ^
					Sanitation
52	57	71	67	72	Collection trucks
					Highways and streets
400	455	439	439	440	Streets (miles)
972	607	607	607	607	City-owned streetlights
10,225	9,800.00	9,800.00	9,800.00	9,928	SCE-owned streetlights ^^
					Culture and recreation
438	438	438	438	438	Parks acreage
53	53	53	53	53	Parks
30	30	30	30	30	Ball diamonds
30	30	30	30	30	Basketball courts
2	2	2	2	2	Craft/Activity buildings
2	2	2	2	2	Gymnasium
1	1	1	1	1	Swimming pools
32	32	32	32	32	Tennis courts
3	3	3	3	3	Community centers
					Library
331,204	271,862	307,003	307,850	283,699	Number of books
21,700	41,947	41,947	41,946	41,901	Number of microfilms
8,634	8,271	7,886	7,910	7,826	Number of audiobooks
134	50	50	50	50	Number of videotapes
17,009	16,358	16,337	16,500	16,851	Number of DVD *
111	111	200	109	109	Number of CD-ROMS (data disk)
					Water
525	527	531	591	572	Water mains (miles)
18,600,000	18,600,000	18,600,000	18,600,000	18,600,000	Maximum daily treatment capacity
					Sewer
406	406	406	406	405	Miles of sewer lines

SCHEDULE XVIII
Full-Time Equivalent City Government Employees by Function
Last Ten Fiscal Years

Function	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General government	228	224	288	279	250.5	253.4	302	294.5	345	346
Public Safety										
Police										
Officers	243	252	268	258	258	274	271	240	246	242
Civilians	151	110	114	117	115	84	87	122	127	129
Fire										
Firefighters & officers	125	125	150	123	124	123	121	144	144	134
Civilians	3	3	4	8	7	10	13	18	19	21
Transportation	25	16	27	39	39	23.5	10	31.58	25	26
Community development	50	52	57	58	62	62	63	66	66	70
Culture, Leisure, and Libraries	67	55	95	92.5	79	79.25	108.0	121.25	122.75	124.75
Utilities										
Water	52	53	56	52	60	76.3	78	80.41	74	75
Wastewater	81	81	74	73	73.5	76.8	79	92.02	77	77
Environmental Resources	113	118	175	172	173	195	199	196.99	179	182
Housing	80	81	70	71	71	71	69	65	65	69
Total	1,218	1,171	1,378	1,343	1,312.0	1,328	1,400.0	1471.75	1489.75	1495.75

Note: The numbers above represent authorized positions by the City Council.
Source: Per. Adopted Budget Budget Personnel Schedule for FY2024-25 Revised FTE Count

CITY OF OXNARD CALIFORNIA

FINANCE AND GOVERNANCE COMMITTEE AGENDA REPORT

REPORTS
AGENDA ITEM NO. D.2

DATE: May 12, 2026

TO: Finance & Governance Committee

FROM: Javier Chagoyen-Lazaro, Chief Financial Officer, (805) 200-5400, javier.chagoyenlazaro@oxnard.org

SUBJECT: Update on the Financial Corrective Action Plan (FCAP) for Closing Past Audit Findings.

RECOMMENDATION

That the Finance and Governance Committee receive an update on the Financial Corrective Action Plan (FCAP) for closing past audit findings and recommend staff forward the presentation to City Council.

Please click the following link to view the required Measure M pre-recorded presentation video: https://youtu.be/oHrEb3HXCOE

BACKGROUND

The City's annual audit for FY 2014-15 produced 111 single-audit findings. These findings primarily concerned the City's policies and procedures (or lack thereof) for accounting and financial management. Between fiscal year 2016 through the fiscal year ended June 30, 2018, the City's annual audits continued to identify new findings in the double digits. For FY 2019-20, there was one additional audit finding, for Information Technology General Controls, which was communicated to City Council via a separate confidential written report due to its sensitive nature. For FY 2020-21, there was one new finding for accounting and financial management, but only two earlier audit findings remained unresolved, and there were no material weaknesses. For FY 2021-22, there were no new findings for accounting and financial management; only two prior findings remained unresolved. FY 2021-22 was the third year in a row where the City had no material weaknesses. For FY 2022-23, there were no new findings for accounting and financial management (for the second year in a row); only one prior finding remained unresolved. For FY 2023-24, the single audit identified four new compliance findings for accounting and financial management: two findings that are significant deficiencies in internal control over major federal programs and two findings related to noncompliance with grant requirements. The one prior finding remains unresolved. FY 2023-24 was the fifth year in a row where the City had no material weaknesses. For FY 2024-25, there are no new findings for accounting and financial management and all five prior findings remain in progress. FY 2024-25 is the sixth year in a row where the City had no material weaknesses. Below is a table summarizing audit finding history.

History of Findings by Fiscal Year	A # of New Findings	B # of Repeat Findings	C = (A+B) + Prior Year C Total # of Findings
FY 2014-15	111	0	111

FY 2015-16	5	0	116
FY 2016-17	10	9	135
FY 2017-18	24	13	172
FY 2018-19	8	3	183
FY 2019-20	1	0	184
FY 2020-21	1	1	186
FY 2021-22	0	0	186
FY 2022-23	0	0	186
FY 2023-24	4	0	190
FY 2024-25	0	0	190

In order to correct the various accounting and financial management audit findings, the City was required to produce a Financial Corrective Action Plan, or FCAP. This plan, updated annually, addresses all unresolved findings, and the steps and timeline to correct them. Staff created a detailed audit scorecard, and began presenting it to the Finance & Governance Committee, and to City Council, every six months. During the December 10, 2024 FCAP Update to the Finance & Governance Committee, the Finance Department proposed that the FCAP Update change from twice a year to once a year. However, since the FY 2023-24 Single Audit identified four new grant compliance findings, the Finance Department will continue providing this update twice a year.

DISCUSSION

As reported in our last update to the Finance and Governance Committee in December 2025 (and to the City Council as a receive and file update), four grant compliance findings identified during the City's Fiscal Year 2023-24 Single Audit and one prior finding related to the Information Technology General Controls remained outstanding.

Since the last update, the City's Fiscal Year 2024-25 Single Audit, completed by the City's new audit firm, Macias Gini & O'Connell LLP (MGO), did not identify any new findings. The City has had no material weaknesses for the past six years.

The City continues to make progress on the corrective actions for the finding related to the Information Technology General Controls and the City Council continues to receive updates on the IT General Controls finding through separate confidential reports.

The Housing Department completed the corrective action for the significant deficiency, lack of appropriate controls over program income, that was identified related to the Housing Department's compliance with Community Development Block Grants/Entitlement Grants (CDBG) requirements and is ready to be tested by the auditors during their Fiscal Year 2025-26 Single Audit. The corrective action related to the significant deficiency, lack of appropriate controls over grant reporting, is on track to be completed on June 30, 2026.

The Fire Department completed the corrective actions for the two findings of noncompliance related to the Fire

Department's compliance with Staffing for Adequate Fire and Emergency Response Grants (SAFER) requirements and they are ready to be tested by the auditors during their Fiscal Year 2025-26 Single Audit: (1) delays in grant reporting and (2) instances of lack of supervisor time sheet approval.

While the City continues to make good progress on implementing corrective actions, it is important to note that the corrective actions can not be considered "complete" until implementation is verified by the auditors during the Single Audit. The Single Audit performance period is typically January through March of the year following the end of the fiscal year.

For example, the next Single Audit will be conducted in January through March 2027 for the audit period of fiscal year ended June 30, 2026. The three corrective actions that are currently ready to be tested by the auditors will be tested during this time.

Finding Rating	Definition
Material Weakness	A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.
Significant Deficiency	A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.
Non-compliance	Non-compliance refers to an organization's failure to adhere to applicable laws, regulations, and program requirements related to federal awards, as outlined in the Uniform Guidance.
Best Practice	A best practice refers to matters that are opportunities for strengthening internal controls and/or operating efficiency.

STRATEGIC PRIORITIES

This agenda item supports the Organizational Effectiveness strategy. The purpose of the Organizational Effectiveness strategy is to reinforce, stabilize, improve, and strengthen the organizational foundation of the City in order to build a modern, high-functioning City government that effectively and efficiently supports the operating departments in providing high-quality services and programs for our residents and businesses.

FINANCIAL IMPACT

There is no financial impact.

Prepared by: Jennifer Hiraoka, Senior Manager Internal Controls

ATTACHMENTS

1. Update on the Financial Corrective Action Plan (FCAP) for Closing Past Audit Findings Presentation

UPDATE ON THE FINANCIAL CORRECTIVE ACTION PLAN (FCAP) FOR CLOSING PAST AUDIT FINDINGS

Presentation to Finance and Governance Committee

Jennifer Hiraoka, Senior Manager Internal Controls

May 12, 2026

CITY OF OXNARD CALIFORNIA

RECOMMENDATION

That the Finance & Governance Committee receive an update on the Financial Corrective Action Plan (FCAP) for closing past audit findings and recommend staff forward the presentation to City Council.

AGENDA

- Status of Financial Corrective Action Plan
- Continued progress

CAP STATUS DEFINITIONS

Complete – Auditors have tested and determined that corrective action for the finding has been effectively implemented

To Be Tested – Policies and Procedures (P&P) approved (if applicable), training completed and corrective action ready for auditors to test during the next single audit

P&P Draft – P&P drafted but not yet approved by CFO and/or training not yet provided.

In Progress – Staff has taken steps towards implementation, but not yet drafted P&P or completed training

Not Started – Staff has not initiated mitigations, implemented resolutions or provided training

Passed/No Longer Required – Staff disagrees with the finding and/or auditors have determined corrective action is no longer required

CORRECTIVE ACTION PLAN STATUS AS REPORTED IN DECEMBER 2025

FINDINGS STATUS (2015-2024) (as of Nov '25)	MATERIAL WEAKNESS	SIGNIFICANT DEFICIENCY	Non-Compliance	Best Practice	TOTAL
TOTAL Findings	72	80	19	19	190
Repeat Findings	*(7)*	*(12)*	*(4)*	*(4)*	*(27)*
TOTAL Unique Findings	65	68	15	15	163
COMPLETE	63	62	7	12	144
Passed / No Longer Required	2	3	6	3	14
TO BE TESTED	0	0	2	0	2
P&P DRAFT	0	0	0	0	0
IN PROGRESS	0	3	0	0	3
NOT STARTED	0	0	0	0	0
TOTAL Unresolved Findings	0	3	2	0	5

- Corrective Actions for the two findings of noncompliance related to Staffing for Adequate Fire and Emergency Response Grants (SAFER) are ready *to be tested*
- Corrective Actions for the two significant deficiencies related to Community Development Block Grants/Entitlement Grants (CDBG) are *in progress*

Four (4) Findings Identified During FY 24 Single Audit:

Two Significant Deficiencies -

- Lack of appropriate controls over program income - Community Development Block Grants/Entitlement Grants [Housing Department] – To Be Tested
- Lack of appropriate controls over grant reporting - Community Development Block Grants/Entitlement Grants [Housing Department] – In Progress

Two Noncompliance –

- Delays in grant reporting - Staffing for Adequate Fire and Emergency Response (SAFER) Grants [Fire Department] – To Be Tested
- Instances of lack of supervisor timesheet approval - Staffing for Adequate Fire and Emergency Response (SAFER) Grants [Fire Department] – To Be Tested

REMAINING AUDIT FINDINGS

Prior Audit Finding:

- Information Technology (IT) General Controls [IT Department] – City Council continues to receive updates via separate confidential reports – In Progress

2025 CORRECTIVE ACTION PLAN STATUS AS OF APRIL 2026

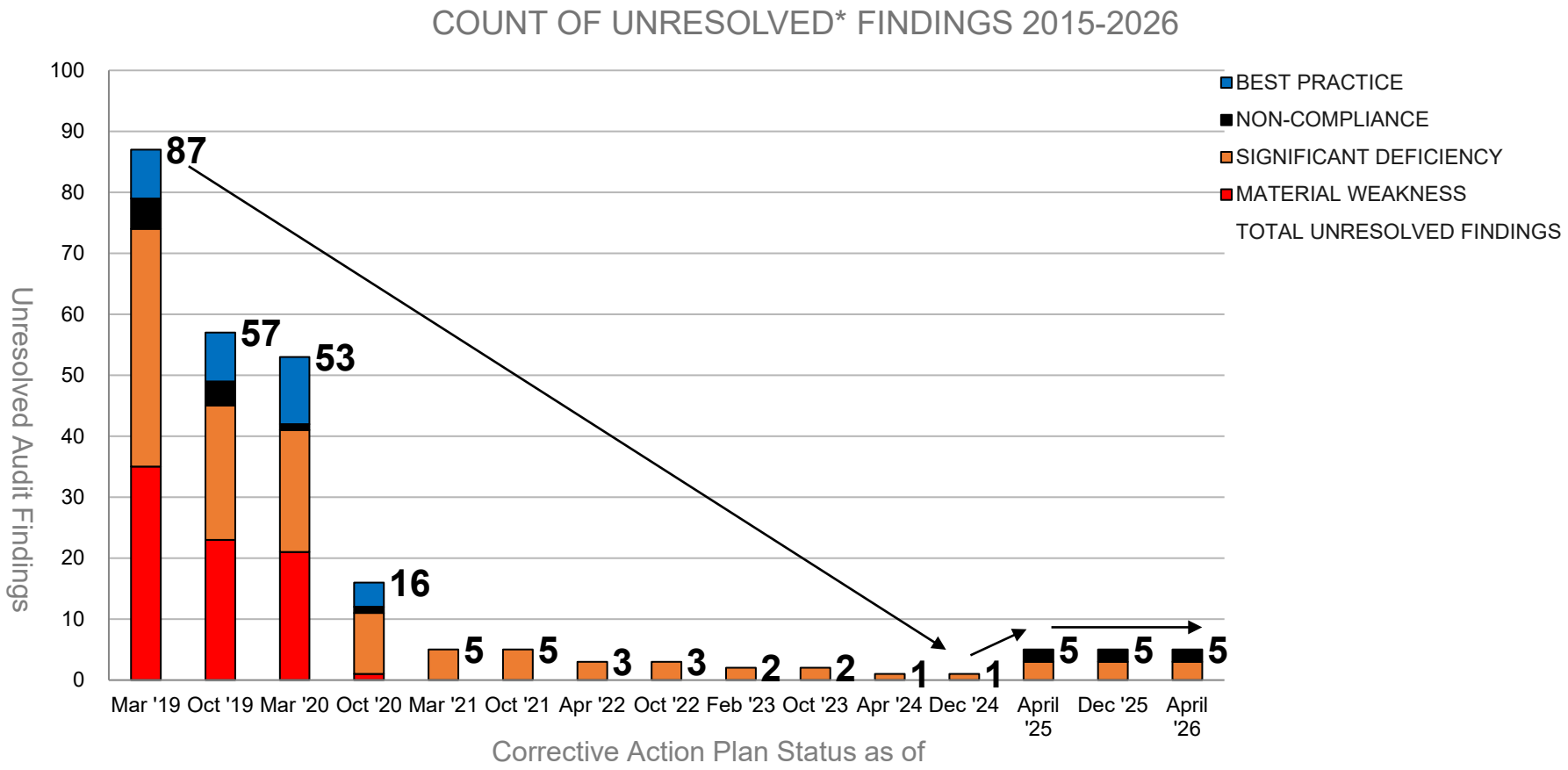
FINDINGS STATUS (2015-2025) (as of April '26)	MATERIAL WEAKNESS	SIGNIFICANT DEFICIENCY	Non-Compliance	Best Practice	TOTAL
TOTAL Findings	**72**	**80**	**19**	**19**	**190**
Repeat Findings	*(7)*	*(12)*	*(4)*	*(4)*	*(27)*
TOTAL Unique Findings	**65**	**68**	**15**	**15**	**163**
COMPLETE	63	62	7	12	144
Passed / No Longer Required	2	3	6	3	14
TO BE TESTED	0	1	2	0	3
P&P DRAFT	0	0	0	0	0
IN PROGRESS	0	2	0	0	2
NOT STARTED	0	0	0	0	0
TOTAL Unresolved Findings	**0**	**3**	**2**	**0**	**5**

There were no new audit findings for FY 2025!
FY 2025 SINGLE AUDIT RESULTED IN NO MATERIAL WEAKNESSES!
Sixth year in a row!

AUDIT FINDING RATING DEFINITIONS

Finding Rating	Definition
Material Weakness	A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.
Significant Deficiency	A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that *is less severe than a material weakness in internal control over compliance*, yet important enough to merit attention by those charged with governance.
Non-compliance	Non-compliance refers to an organization's failure to adhere to applicable laws, regulations, and program requirements related to federal awards, as outlined in the Uniform Guidance.
Best Practice	A best practice refers to matters that are opportunities for strengthening internal controls and/or operating efficiency.

COMPLIANCE IMPROVEMENT



*Includes all unique findings excluding “Complete” or “Passed/No Longer Required” status

PROGRESS CONTINUES

- Going forward–
  - Implementation of Corrective Action Plan
    - Lack of appropriate controls over grant reporting – June 30, 2026
  - Next update in late 2026
  - MGO to test corrective action implementations for findings implemented between July 1, 2025 and June 30, 2026 during Single Audit testing (anticipated timeframe for Single Audit testing January – March 2027)

CITY OF OXNARD CALIFORNIA

Questions?

CITY OF OXNARD CALIFORNIA

FINANCE AND GOVERNANCE COMMITTEE
AGENDA REPORT

REPORTS
AGENDA ITEM NO. D.3

DATE: May 12, 2026

TO: Finance & Governance Committee

FROM: Michael Wolfe, Public Works Director, (805) 385-8055, michael.wolfe@oxnard.org

SUBJECT: Fiscal Year (FY) 2026-27 Resolution to Levy Assessments in Mandalay Beach Maintenance District.

RECOMMENDATION

That the Finance & Governance Committee recommend that the City Council, acting as the legislative body for the Mandalay Beach Maintenance District:

1. Hold a Public Hearing on June 1, 2026, to receive public testimony regarding the proposed Fiscal Year 2026-27 assessments for the Mandalay Beach Maintenance District; and
2. Adopt a resolution to levy the special tax assessment for Fiscal Year 2026-27 within the Mandalay Beach Maintenance District.

Please click the following link to view the required Measure M pre-recorded presentation video: https://youtu.be/GCgHid69D5k

BACKGROUND

Special Districts is a Division of the Public Works Department and manages a total of 50 special financing districts, which includes one Maintenance Assessment District (the "District" or "MAD 4"). On November 22, 1983, the Mandalay Beach Maintenance District (MAD 4) was formed, pursuant to the Improvement Act of 1911, to recover the cost of the City's maintenance of the 36-acre beach area, plus landscaping the public rights-of-way within Tract No. 2923. The formation of the District was required as a condition to development imposed by the California Coastal Commission and as a provision of a development agreement with the City. The assessments are exempt from Article XIII D of the California Constitution by reason of Section 5 thereof. The management of MAD 4 by the City became effective on July 1, 1986. On July 5, 1988, City Council adopted Resolution No. 9500, which shifted the bulk of the District's beach maintenance costs from the residents of The Colony to The Mandalay Beach Resort Hotel (Zachari Dunes, "The Hotel"). City Council adopted the current assessment amounts on June 18th, 1996, via Resolution No. 11,092. Due to the passage of Proposition 218, the assessments are capped at these rates, unless a Proposition 218 action is taken by the voters/property owners as legally required.

DISCUSSION

The total cost for maintenance operations within MAD 4 for both beach and landscape maintenance in Fiscal Year 2026-27 (FY 2026-27) is anticipated to be $101,594. The total assessment levy for FY 2026-27 is unchanged from FY 2025-26 at $39,446, and is computed as follows:

1. LANDSCAPE MAINTENANCE - $21,346

The City's Special Districts Division manages the landscape areas along Falkirk Avenue, Harbor Boulevard, Mandalay Beach Road, and Costa del Oro. The District's combined budget for landscaping and beach maintenance costs for FY 2026-27 is $101,594, of which the City's maximum allowable assessment in accordance with Resolution No. 11,092 is $21,346 for the purpose of landscape maintenance. In accordance with Resolution No. 9500, $16,095 is paid by The Colony residential development, and $5,251 is paid by The Hotel (75% to The Colony; 25% to The Hotel).

2. BEACH MAINTENANCE - $18,100 (MAD 4 share split between The Colony and The Hotel)

The agreements between the City and the developers of MAD 4 assign the responsibility for beach maintenance costs based on the relative length of beach area that fronts both The Hotel and the public beach property (park). The total maximum assessment for beach maintenance is $30,092 per Resolution 11,092 with $45 for County assessment costs borne by the District. Per Resolution 9500, District responsibility for this assessment is $18,055 (60%) and City responsibility as part of the total operating cost of the Ololkoy Beach Park is $12,037 (40%). The District's 60 percent and $45 County Collection Fee obligation ($18,100) is further apportioned into two parts. 75.4 percent ($13,647) is paid by The Hotel and 24.6 percent ($4,453) is paid by The Colony residents. The annual assessment for beach maintenance is as follows:

Annual Costs = $30,137 (Incl. County Collection Fee)	**District**	**City**
Percent Share of $30,092	x 60%	x 40%
FY 2025-26 Shared Costs	$18,055	$12,037
County Collection Fee	$45	$0
Total Beach Maintenance Cost	**$18,100**	**$12,037**
Hotel Share (75.4% of $18,100)	$13,647	
Colony's Share (24.6% of $18,100)	$4,453	

The maximum FY 2026-27 assessment for both landscaping ($21,346) and beach maintenance ($18,100) is **$39,446**. The Hotel pays **$18,898** ($5,251 for landscaping + $13,647 for beach maintenance) and The Colony residents pay **$20,548** ($16,095 + $4,453). The County assessment fee is estimated to be $45. The City's contribution for beach maintenance is set at $12,037. The total FY 2026-27 budget for MAD 4 is proposed to be $101,594. All expenses above the district's proposed $51,483 of total revenues will be funded from available fund balance.

Finally, it is important to note that as a pre-Proposition 218 assessment district, maximum assessment rates have remained unchanged since the 1996-97 fiscal year. Due to the increased costs of goods and services over the last 30 years, this has meant that maintenance services within the district have been reduced over time to continue to remain within the district's capacity to fund them. Subsequently, staff is exploring options such as HOA ownership and/or hotel participation of district landscape areas and maintenance responsibilities. Another option would be to ballot the district for an increase in their maximum assessment to cover the growing costs of maintenance and utilities.

STRATEGIC PRIORITIES

This agenda item is a routine operational item or does not relate to the five strategic priorities adopted by City Council on March 16, 2021.

FINANCIAL IMPACT

Property owners pay the assessments as part of their annual property tax bill. The assessments are a continuation of previously approved assessments. Funds received for the benefit of the District are restricted and can only be used to fund the services of the District.

For FY 2026-27, the proposed Special Districts budget for MAD 4 is $101,594. The City will assess the property owners within the District $39,446 in FY 2026-27 to pay landscape maintenance costs and 60% of beach maintenance costs. The City's portion of the beach maintenance is 40% ($12,037) and will be included in the Proposed Budget for FY 2026-27 as a transfer in contribution to MAD 4 from the General Fund for a combined total expected revenue of $51,483.

(For Finance Use Only: Org 30403801, Objects 46100, 49920)

Prepared by: Steve Howlett, Assistant Public Works Director, Anthony Miller, Special Districts Manager

ATTACHMENTS

1. Resolution Approving FY 2026-27 Levy of MAD 4
2. MAD 4 Assessment Roll FY 2026-27
3. MAD 4 MAP of Authorized Improvements
4. City of Oxnard Resolution 9500
5. June 18, 1996 Staff Report
6. City of Oxnard Resolution 11092
7. Special Districts Map
8. Special Districts List
9. Presentation

CITY COUNCIL OF THE CITY OF OXNARD

RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OXNARD LEVYING A SPECIAL ASSESSMENT TAX FOR FISCAL YEAR 2026-27 WITHIN THE MANDALAY BEACH MAINTENANCE DISTRICT

WHEREAS, by Resolution No. 8586, adopted November 22, 1983, the City Council formed the Mandalay Beach Maintenance District ("the District") pursuant to the maintenance district provisions of the Improvement Act of 1911 (Streets and Highways Code section 5820 et. seq.); and;

WHEREAS, formation of the District was required as a condition to development imposed by the California Coastal Commission and also as part of a development agreement between the City and the developer owning all of the parcels subject to assessment at the time assessments were initially imposed; and

WHEREAS, the City Council is required by Streets and Highways Code section 5830 to estimate the cost of maintaining and operating the improvements within the District, to decide whether the cost of such maintenance and operation shall be borne wholly or partially by the District, and to levy a special assessment tax within the District sufficient to raise the money to pay for such cost; and

WHEREAS, the City Council wishes to levy such assessments for FY 2026-27 in an amount sufficient to cover all of the expense of maintaining the landscaping and to cover 60% of the expense of maintaining the beach area, with the City paying the remaining 40% of the latter expense; and

WHEREAS, assessments were levied in the District in Fiscal Year 2025-26, and such assessments are not proposed to increase in Fiscal Year 2026-27; and

WHEREAS, the assessments are imposed exclusively to finance the capital costs and maintenance and operation expenses for sidewalks, streets, water, flood control, drainage systems and vector control, inasmuch as the beach is public right of way that serves much as a street, manages water and is part of the flood control and drainage systems in the District, and the landscaping is located in or adjacent to sidewalks, streets and other public rights of way and maintenance of the landscaping involves irrigation and vector control; and

WHEREAS, for the foregoing reasons, the assessments are exempt from Article XIII D of the California Constitution, by reason of section 5 thereof; and

WHEREAS, a description of the improvements and the proposed special assessment taxes on real property in the district is contained in the agenda report dated June 1, 2026 on file with the City Clerk ("the agenda report").

NOW, THEREFORE, the City Council of the City of Oxnard resolves:

1. The City Council estimates the cost of maintaining and operating the improvements within the District for Fiscal Year 2026-27 at $101,594, with $39,446 to be paid from assessments and $12,037 to be paid by the City, with remaining expenses funded through available District fund balance, as more particularly set out in the agenda report. The $39,446 is allocated as follows:

100% of landscape maintenance costs	$21,346
60% of beach maintenance costs	$18,100
Total	$39,446

2. The $39,446 is apportioned among the property owners within the District, as follows:

24.6% of landscape maintenance costs to hotel parcel (APN #191-0-380-105)
75.4% of landscape maintenance costs to Colony condominium parcels (440 APNs)
24.6% of beach maintenance costs to Colony condominium parcels (440 APNs)
75.4% of beach maintenance costs to hotel parcel (APN #191-0-380-105)

3. The City Council levies a special assessment tax for FY 2026-27 on the real property in the District as follows and attached herein:

APN #191-0-380-105 ..... $18,898

$46.70 on each of 440 Colony APNs $20,548

4. In accordance with Government Code section 36936.1, the City Clerk is instructed to cause this resolution to be published one time in a newspaper of general circulation within the City within 15 days after adoption.

5. In accordance with Government Code section 53901, the City Clerk is instructed to file with the Ventura County Auditor within 60 days from July 1, 2026, a certified copy of this resolution.

PASSED, APPROVED AND ADOPTED on this ____ day of June 2026 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

_____
Luis A. Mc Arthur, Mayor

ATTEST:

_____
Lourdes A. Lopéz, City Clerk

APPROVED AS TO FORM:

_____
Stephen M. Fischer, City Attorney

City of Oxnard
MAD No. 4 (Mandalay Beach)
Billing Detail Report for Fiscal Year 2026/27

APN	Address	Grand Total
191-0-380-105	2101 MANDALAY BEACH RD	$18,898.00
191-0-390-015	2202 MARTINIQUE LN	46.70
191-0-390-025	2200 MARTINIQUE LN	46.70
191-0-390-035	2216 MARTINIQUE LN	46.70
191-0-390-045	2214 MARTINIQUE LN	46.70
191-0-390-055	2212 MARTINIQUE LN	46.70
191-0-390-065	2210 MARTINIQUE LN	46.70
191-0-390-075	2206 MARTINIQUE LN	46.70
191-0-390-085	2204 MARTINIQUE LN	46.70
191-0-390-095	2270 MARTINIQUE LN	46.70
191-0-390-105	2272 MARTINIQUE LN	46.70
191-0-390-115	2274 MARTINIQUE LN	46.70
191-0-390-125	2276 MARTINIQUE LN	46.70
191-0-390-135	2260 MARTINIQUE LN	46.70
191-0-390-145	2262 MARTINIQUE LN	46.70
191-0-390-155	2264 MARTINIQUE LN	46.70
191-0-390-165	2266 MARTINIQUE LN	46.70
191-0-390-175	2244 MARTINIQUE LN	46.70
191-0-390-185	2246 MARTINIQUE LN	46.70
191-0-390-195	2250 MARTINIQUE LN	46.70
191-0-390-205	2252 MARTINIQUE LN	46.70
191-0-390-215	2254 MARTINIQUE LN	46.70
191-0-390-225	2256 MARTINIQUE LN	46.70
191-0-390-235	2240 MARTINIQUE LN	46.70
191-0-390-245	2242 MARTINIQUE LN	46.70
191-0-390-255	2220 MARTINIQUE LN	46.70
191-0-390-265	2222 MARTINIQUE LN	46.70
191-0-390-275	2224 MARTINIQUE LN	46.70
191-0-390-285	2226 MARTINIQUE LN	46.70
191-0-390-295	2230 MARTINIQUE LN	46.70
191-0-390-305	2232 MARTINIQUE LN	46.70
191-0-390-315	2234 MARTINIQUE LN	46.70
191-0-390-325	2236 MARTINIQUE LN	46.70
191-0-390-335	2327 MARTINIQUE LN	46.70
191-0-390-345	2325 MARTINIQUE LN	46.70
191-0-390-355	2321 MARTINIQUE LN	46.70
191-0-390-365	2323 MARTINIQUE LN	46.70
191-0-390-375	2341 MARTINIQUE LN	46.70
191-0-390-385	2343 MARTINIQUE LN	46.70
191-0-390-395	2347 MARTINIQUE LN	46.70
191-0-390-405	2345 MARTINIQUE LN	46.70
191-0-390-415	2357 MARTINIQUE LN	46.70

Slight variances may occur due to rounding

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City of Oxnard
MAD No. 4 (Mandalay Beach)
Billing Detail Report for Fiscal Year 2026/27

APN	Address	Grand Total
191-0-390-425	2355 MARTINIQUE LN	46.70
191-0-390-435	2353 MARTINIQUE LN	46.70
191-0-390-445	2351 MARTINIQUE LN	46.70
191-0-390-455	2367 MARTINIQUE LN	46.70
191-0-390-465	2365 MARTINIQUE LN	46.70
191-0-390-475	2363 MARTINIQUE LN	46.70
191-0-390-485	2361 MARTINIQUE LN	46.70
191-0-390-495	2377 MARTINIQUE LN	46.70
191-0-390-505	2375 MARTINIQUE LN	46.70
191-0-390-515	2373 MARTINIQUE LN	46.70
191-0-390-525	2371 MARTINIQUE LN	46.70
191-0-390-535	2387 MARTINIQUE LN	46.70
191-0-390-545	2385 MARTINIQUE LN	46.70
191-0-390-555	2383 MARTINIQUE LN	46.70
191-0-390-565	2381 MARTINIQUE LN	46.70
191-0-390-575	2382 VINA DEL MAR	46.70
191-0-390-585	2380 VINA DEL MAR	46.70
191-0-390-595	2376 VINA DEL MAR	46.70
191-0-390-605	2374 VINA DEL MAR	46.70
191-0-390-615	2372 VINA DEL MAR	46.70
191-0-390-625	2370 VINA DEL MAR	46.70
191-0-390-635	2386 MARTINIQUE LN	46.70
191-0-390-645	2384 VINA DEL MAR	46.70
191-0-390-655	2275 MARTINIQUE LN	46.70
191-0-390-665	2277 MARTINIQUE LN	46.70
191-0-390-675	2281 MARTINIQUE LN	46.70
191-0-390-685	2283 MARTINIQUE LN	46.70
191-0-390-695	2285 MARTINIQUE LN	46.70
191-0-390-705	2287 MARTINIQUE LN	46.70
191-0-390-715	2271 MARTINIQUE LN	46.70
191-0-390-725	2273 MARTINIQUE LN	46.70
191-0-390-735	2317 MARTINIQUE LN	46.70
191-0-390-745	2315 MARTINIQUE LN	46.70
191-0-390-755	2313 MARTINIQUE LN	46.70
191-0-390-765	2311 MARTINIQUE LN	46.70
191-0-390-775	2307 MARTINIQUE LN	46.70
191-0-390-785	2305 MARTINIQUE LN	46.70
191-0-390-795	2303 MARTINIQUE LN	46.70
191-0-390-805	2301 MARTINIQUE LN	46.70
191-0-390-815	2221 MARTINIQUE LN	46.70
191-0-390-825	2223 MARTINIQUE LN	46.70
191-0-390-835	2225 MARTINIQUE LN	46.70

Slight variances may occur due to rounding

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City of Oxnard
MAD No. 4 (Mandalay Beach)
Billing Detail Report for Fiscal Year 2026/27

APN	Address	Grand Total
191-0-390-845	2227 MARTINIQUE LN	46.70
191-0-390-855	2231 MARTINIQUE LN	46.70
191-0-390-865	2233 MARTINIQUE LN	46.70
191-0-390-875	2235 MARTINIQUE LN	46.70
191-0-390-885	2237 MARTINIQUE LN	46.70
191-0-390-895	2243 MARTINIQUE LN	46.70
191-0-390-905	2241 MARTINIQUE LN	46.70
191-0-390-915	2257 MARTINIQUE LN	46.70
191-0-390-925	2255 MARTINIQUE LN	46.70
191-0-390-935	2261 MARTINIQUE LN	46.70
191-0-390-945	2263 MARTINIQUE LN	46.70
191-0-390-955	2267 MARTINIQUE LN	46.70
191-0-390-965	2265 MARTINIQUE LN	46.70
191-0-390-975	2355 VINA DEL MAR	46.70
191-0-390-985	2353 VINA DEL MAR	46.70
191-0-400-015	2351 VINA DEL MAR	46.70
191-0-400-025	2345 VINA DEL MAR	46.70
191-0-400-035	2343 VINA DEL MAR	46.70
191-0-400-045	2341 VINA DEL MAR	46.70
191-0-400-055	2339 VINA DEL MAR	46.70
191-0-400-065	2337 VINA DEL MAR	46.70
191-0-400-075	2335 VINA DEL MAR	46.70
191-0-400-085	2333 VINA DEL MAR	46.70
191-0-400-095	2331 VINA DEL MAR	46.70
191-0-400-105	2325 VINA DEL MAR	46.70
191-0-400-115	2323 VINA DEL MAR	46.70
191-0-400-125	2321 VINA DEL MAR	46.70
191-0-400-135	2317 VINA DEL MAR	46.70
191-0-400-145	2315 VINA DEL MAR	46.70
191-0-400-155	2313 VINA DEL MAR	46.70
191-0-400-165	2311 VINA DEL MAR	46.70
191-0-400-175	2305 VINA DEL MAR	46.70
191-0-400-185	2303 VINA DEL MAR	46.70
191-0-400-195	2301 VINA DEL MAR	46.70
191-0-400-205	2227 VINA DEL MAR	46.70
191-0-400-215	2225 VINA DEL MAR	46.70
191-0-400-225	2223 VINA DEL MAR	46.70
191-0-400-235	2221 VINA DEL MAR	46.70
191-0-400-245	2215 VINA DEL MAR	46.70
191-0-400-255	2213 VINA DEL MAR	46.70
191-0-400-265	2211 VINA DEL MAR	46.70
191-0-400-275	2205 VINA DEL MAR	46.70

Slight variances may occur due to rounding

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City of Oxnard
MAD No. 4 (Mandalay Beach)
Billing Detail Report for Fiscal Year 2026/27

APN	Address	Grand Total
191-0-400-285	2203 VINA DEL MAR	46.70
191-0-400-295	2200 VINA DEL MAR	46.70
191-0-400-305	2202 VINA DEL MAR	46.70
191-0-400-315	2204 VINA DEL MAR	46.70
191-0-400-325	2206 VINA DEL MAR	46.70
191-0-400-335	2208 VINA DEL MAR	46.70
191-0-400-345	2220 CANNES SQ	46.70
191-0-400-355	2222 CANNES SQ	46.70
191-0-400-365	2224 CANNES SQ	46.70
191-0-400-375	2226 CANNES SQ	46.70
191-0-400-385	2230 CANNES SQ	46.70
191-0-400-395	2232 CANNES SQ	46.70
191-0-400-405	2234 CANNES SQ	46.70
191-0-400-415	2236 CANNES SQ	46.70
191-0-400-425	2364 VINA DEL MAR	46.70
191-0-400-435	2362 VINA DEL MAR	46.70
191-0-400-445	2360 VINA DEL MAR	46.70
191-0-400-455	2354 VINA DEL MAR	46.70
191-0-400-465	2352 VINA DEL MAR	46.70
191-0-400-475	2350 VINA DEL MAR	46.70
191-0-400-485	2336 VINA DEL MAR	46.70
191-0-400-495	2334 VINA DEL MAR	46.70
191-0-400-505	2332 VINA DEL MAR	46.70
191-0-400-515	2330 VINA DEL MAR	46.70
191-0-400-525	2246 CANNES SQ	46.70
191-0-400-535	2244 CANNES SQ	46.70
191-0-400-545	2242 CANNES SQ	46.70
191-0-400-555	2240 CANNES SQ	46.70
191-0-400-565	2214 CANNES SQ	46.70
191-0-400-575	2212 CANNES SQ	46.70
191-0-400-585	2210 CANNES SQ	46.70
191-0-400-595	2245 MARTINIQUE LN	46.70
191-0-400-605	2247 MARTINIQUE LN	46.70
191-0-400-615	2251 MARTINIQUE LN	46.70
191-0-400-625	2253 MARTINIQUE LN	46.70
191-0-410-015	2121 VINA DEL MAR	46.70
191-0-410-025	2123 VINA DEL MAR	46.70
191-0-410-035	2125 VINA DEL MAR	46.70
191-0-410-045	2127 VINA DEL MAR	46.70
191-0-410-055	2201 VINA DEL MAR	46.70
191-0-410-065	2183 MARTINIQUE LN	46.70
191-0-410-075	2181 MARTINIQUE LN	46.70

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City of Oxnard
MAD No. 4 (Mandalay Beach)
Billing Detail Report for Fiscal Year 2026/27

APN	Address	Grand Total
191-0-410-085	2187 MARTINIQUE LN	46.70
191-0-410-095	2185 MARTINIQUE LN	46.70
191-0-410-105	2175 MARTINIQUE LN	46.70
191-0-410-115	2177 MARTINIQUE LN	46.70
191-0-410-125	2173 MARTINIQUE LN	46.70
191-0-410-135	2171 MARTINIQUE LN	46.70
191-0-410-145	2121 MARTINIQUE LN	46.70
191-0-410-155	2123 MARTINIQUE LN	46.70
191-0-410-165	2127 MARTINIQUE LN	46.70
191-0-410-175	2125 MARTINIQUE LN	46.70
191-0-410-185	2131 MARTINIQUE LN	46.70
191-0-410-195	2133 MARTINIQUE LN	46.70
191-0-410-205	2135 MARTINIQUE LN	46.70
191-0-410-215	2137 MARTINIQUE LN	46.70
191-0-410-225	2141 MARTINIQUE LN	46.70
191-0-410-235	2143 MARTINIQUE LN	46.70
191-0-410-245	2145 MARTINIQUE LN	46.70
191-0-410-255	2147 MARTINIQUE LN	46.70
191-0-410-265	2165 MARTINIQUE LN	46.70
191-0-410-275	2167 MARTINIQUE LN	46.70
191-0-410-285	2151 MARTINIQUE LN	46.70
191-0-410-295	2153 MARTINIQUE LN	46.70
191-0-410-305	2155 MARTINIQUE LN	46.70
191-0-410-315	2157 MARTINIQUE LN	46.70
191-0-410-325	2161 MARTINIQUE LN	46.70
191-0-410-335	2163 MARTINIQUE LN	46.70
191-0-410-345	2101 MARTINIQUE ST	46.70
191-0-410-355	2103 MARTINIQUE LN	46.70
191-0-410-365	2105 MARTINIQUE ST	46.70
191-0-410-375	2107 MARTINIQUE ST	46.70
191-0-410-385	2111 MARTINIQUE ST	46.70
191-0-410-395	2113 MARTINIQUE ST	46.70
191-0-410-405	2115 MARTINIQUE LN	46.70
191-0-410-415	2117 MARTINIQUE LN	46.70
191-0-410-425	2110 VINA DEL MAR ST	46.70
191-0-410-435	2112 VINA DEL MAR ST	46.70
191-0-410-445	2114 VINA DEL MAR ST	46.70
191-0-410-455	2116 VINA DEL MAR ST	46.70
191-0-410-465	2120 VINA DEL MAR ST	46.70
191-0-410-475	2122 VINA DEL MAR ST	46.70
191-0-410-485	2124 VINA DEL MAR ST	46.70
191-0-430-015	4504 ANTIGUA WAY	46.70

Slight variances may occur due to rounding

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City of Oxnard
MAD No. 4 (Mandalay Beach)
Billing Detail Report for Fiscal Year 2026/27

APN	Address	Grand Total
191-0-430-025	4506 ANTIGUA WAY	46.70
191-0-430-035	4510 ANTIGUA WAY	46.70
191-0-430-045	4512 ANTIGUA WAY	46.70
191-0-430-055	4514 ANTIGUA WAY	46.70
191-0-430-065	4516 ANTIGUA WAY	46.70
191-0-430-075	4500 ANTIGUA WAY	46.70
191-0-430-085	4502 ANTIGUA WAY	46.70
191-0-430-095	4496 ANTIGUA WAY	46.70
191-0-430-105	4494 ANTIGUA WAY	46.70
191-0-430-115	4492 ANTIGUA WAY	46.70
191-0-430-125	4490 ANTIGUA WAY	46.70
191-0-430-135	4486 ANTIGUA WAY	46.70
191-0-430-145	4484 ANTIGUA WAY	46.70
191-0-430-155	4482 ANTIGUA WAY	46.70
191-0-430-165	4480 ANTIGUA WAY	46.70
191-0-430-175	4475 ANTIGUA WAY	46.70
191-0-430-185	4477 ANTIGUA WAY	46.70
191-0-430-195	4471 ANTIGUA WAY	46.70
191-0-430-205	4473 ANTIGUA WAY	46.70
191-0-430-215	4476 ANTIGUA WAY	46.70
191-0-430-225	4474 ANTIGUA WAY	46.70
191-0-430-235	4472 ANTIGUA WAY	46.70
191-0-430-245	4470 ANTIGUA WAY	46.70
191-0-430-255	4466 ANTIGUA WAY	46.70
191-0-430-265	4464 ANTIGUA WAY	46.70
191-0-430-275	4462 ANTIGUA WAY	46.70
191-0-430-285	4460 ANTIGUA WAY	46.70
191-0-430-295	4444 ANTIGUA WAY	46.70
191-0-430-305	4446 ANTIGUA WAY	46.70
191-0-430-315	4450 ANTIGUA WAY	46.70
191-0-430-325	4452 ANTIGUA WAY	46.70
191-0-430-335	4454 ANTIGUA WAY	46.70
191-0-430-345	4456 ANTIGUA WAY	46.70
191-0-430-355	4440 ANTIGUA WAY	46.70
191-0-430-365	4442 ANTIGUA WAY	46.70
191-0-430-375	4434 ANTIGUA WAY	46.70
191-0-430-385	4436 ANTIGUA WAY	46.70
191-0-430-395	4432 ANTIGUA WAY	46.70
191-0-430-405	4430 ANTIGUA WAY	46.70
191-0-430-415	4455 ANTIGUA WAY	46.70
191-0-430-425	4457 ANTIGUA WAY	46.70
191-0-430-435	4461 ANTIGUA WAY	46.70

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City of Oxnard
MAD No. 4 (Mandalay Beach)
Billing Detail Report for Fiscal Year 2026/27

APN	Address	Grand Total
191-0-430-445	4463 ANTIGUA WAY	46.70
191-0-430-455	4465 ANTIGUA WAY	46.70
191-0-430-465	4467 ANTIGUA WAY	46.70
191-0-430-475	4451 ANTIGUA WAY	46.70
191-0-430-485	4453 ANTIGUA WAY	46.70
191-0-430-495	4445 ANTIGUA WAY	46.70
191-0-430-505	4447 ANTIGUA WAY	46.70
191-0-430-515	4443 ANTIGUA WAY	46.70
191-0-430-525	4441 ANTIGUA WAY	46.70
191-0-430-535	4433 ANTIGUA WAY	46.70
191-0-430-545	4431 ANTIGUA WAY	46.70
191-0-430-555	4427 ANTIGUA WAY	46.70
191-0-430-565	4425 ANTIGUA WAY	46.70
191-0-430-575	4423 ANTIGUA WAY	46.70
191-0-430-585	4421 ANTIGUA WAY	46.70
191-0-430-595	4437 ANTIGUA WAY	46.70
191-0-430-605	4435 ANTIGUA WAY	46.70
191-0-430-615	4413 ANTIGUA WAY	46.70
191-0-430-625	4411 ANTIGUA WAY	46.70
191-0-430-635	4407 ANTIGUA WAY	46.70
191-0-430-645	4405 ANTIGUA WAY	46.70
191-0-430-655	4403 ANTIGUA WAY	46.70
191-0-430-665	4401 ANTIGUA WAY	46.70
191-0-430-675	4417 ANTIGUA WAY	46.70
191-0-430-685	4415 ANTIGUA WAY	46.70
191-0-430-695	4481 ANTIGUA WAY	46.70
191-0-430-705	4487 ANTIGUA WAY	46.70
191-0-430-715	4483 ANTIGUA WAY	46.70
191-0-430-725	4485 ANTIGUA WAY	46.70
191-0-440-015	2065 MAJORCA DR	46.70
191-0-440-025	2067 MAJORCA DR	46.70
191-0-440-035	2063 MAJORCA DR	46.70
191-0-440-045	2061 MAJORCA DR	46.70
191-0-440-055	2055 MAJORCA DR	46.70
191-0-440-065	2057 MAJORCA DR	46.70
191-0-440-075	2053 MAJORCA DR	46.70
191-0-440-085	2051 MAJORCA DR	46.70
191-0-440-095	2013 MAJORCA DR	46.70
191-0-440-105	2011 MAJORCA DR	46.70
191-0-440-115	2005 MAJORCA DR	46.70
191-0-440-125	2007 MAJORCA DR	46.70
191-0-440-135	2003 MAJORCA DR	46.70

Slight variances may occur due to rounding

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City of Oxnard
MAD No. 4 (Mandalay Beach)
Billing Detail Report for Fiscal Year 2026/27

APN	Address	Grand Total
191-0-440-145	2001 MAJORCA DR	46.70
191-0-440-155	2015 MAJORCA DR	46.70
191-0-440-165	2017 MAJORCA DR	46.70
191-0-440-175	2023 MAJORCA DR	46.70
191-0-440-185	2021 MAJORCA DR	46.70
191-0-440-195	2025 MAJORCA DR	46.70
191-0-440-205	2027 MAJORCA DR	46.70
191-0-440-215	2033 MAJORCA DR	46.70
191-0-440-225	2031 MAJORCA DR	46.70
191-0-440-235	2035 MAJORCA DR	46.70
191-0-440-245	2037 MAJORCA DR	46.70
191-0-440-255	2043 MAJORCA DR	46.70
191-0-440-265	2041 MAJORCA DR	46.70
191-0-440-275	2047 MAJORCA DR	46.70
191-0-440-285	2045 MAJORCA DR	46.70
191-0-440-295	1965 MAJORCA DR	46.70
191-0-440-305	1967 MAJORCA DR	46.70
191-0-440-315	1973 MAJORCA DR	46.70
191-0-440-325	1971 MAJORCA DR	46.70
191-0-440-335	1975 MAJORCA DR	46.70
191-0-440-345	1977 MAJORCA DR	46.70
191-0-440-355	1963 MAJORCA DR	46.70
191-0-440-365	1961 MAJORCA DR	46.70
191-0-440-375	1955 MAJORCA DR	46.70
191-0-440-385	1957 MAJORCA DR	46.70
191-0-440-395	1953 MAJORCA DR	46.70
191-0-440-405	1951 MAJORCA DR	46.70
191-0-440-415	1945 MAJORCA DR	46.70
191-0-440-425	1947 MAJORCA DR	46.70
191-0-440-435	1943 MAJORCA DR	46.70
191-0-440-445	1941 MAJORCA DR	46.70
191-0-440-455	1933 MAJORCA DR	46.70
191-0-440-465	1931 MAJORCA DR	46.70
191-0-440-475	1937 MAJORCA DR	46.70
191-0-440-485	1935 MAJORCA DR	46.70
191-0-440-495	1923 MAJORCA	46.70
191-0-440-505	1921 MAJORCA DR	46.70
191-0-440-515	1927 MAJORCA DR	46.70
191-0-440-525	1925 MAJORCA DR	46.70
191-0-440-535	1913 MAJORCA DR	46.70
191-0-440-545	1911 MAJORCA DR	46.70
191-0-440-555	1915 MAJORCA DR	46.70

Slight variances may occur due to rounding

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City of Oxnard
MAD No. 4 (Mandalay Beach)
Billing Detail Report for Fiscal Year 2026/27

APN	Address	Grand Total
191-0-440-565	1917 MAJORCA DR	46.70
191-0-440-575	1903 MAJORCA DR	46.70
191-0-440-585	1901 MAJORCA DR	46.70
191-0-440-595	1905 MAJORCA DR	46.70
191-0-440-605	1907 MAJORCA DR	46.70
191-0-440-615	1902 MAJORCA DR	46.70
191-0-440-625	1906 MAJORCA DR	46.70
191-0-440-635	1912 MAJORCA DR	46.70
191-0-440-645	1900 MAJORCA DR	46.70
191-0-440-655	1904 MAJORCA DR	46.70
191-0-440-665	1910 MAJORCA	46.70
191-0-440-675	1914 MAJORCA DR	46.70
191-0-440-685	1916 MAJORCA DR	46.70
191-0-450-015	1983 SAN SEBASTIAN DR	46.70
191-0-450-025	1981 SAN SEBASTIAN DR	46.70
191-0-450-035	1985 SAN SEBASTIAN DR	46.70
191-0-450-045	1987 SAN SEBASTIAN DR	46.70
191-0-450-055	2013 SAN SEBASTIAN DR	46.70
191-0-450-065	2011 SAN SEBASTIAN DR	46.70
191-0-450-075	2015 SAN SEBASTIAN DR	46.70
191-0-450-085	2017 SAN SEBASTIAN DR	46.70
191-0-450-095	2023 SAN SEBASTIAN DR	46.70
191-0-450-105	2021 SAN SEBASTIAN DR	46.70
191-0-450-115	2025 SAN SEBASTIAN DR	46.70
191-0-450-125	2027 SAN SEBASTIAN DR	46.70
191-0-450-135	2043 SAN SEBASTIAN DR	46.70
191-0-450-145	2041 SAN SEBASTIAN DR	46.70
191-0-450-155	2045 SAN SEBASTIAN DR	46.70
191-0-450-165	2047 SAN SEBASTIAN DR	46.70
191-0-450-175	2063 SAN SEBASTIAN DR	46.70
191-0-450-185	2061 SAN SEBASTIAN DR	46.70
191-0-450-195	2065 SAN SEBASTIAN DR	46.70
191-0-450-205	2067 SAN SEBASTIAN DR	46.70
191-0-460-015	1967 SAN SEBASTIAN DR	46.70
191-0-460-025	1965 SAN SEBASTIAN DR	46.70
191-0-460-035	1961 SAN SEBASTIAN DR	46.70
191-0-460-045	1963 SAN SEBASTIAN DR	46.70
191-0-460-055	4766 SAN SEBASTIAN DR	46.70
191-0-460-065	4764 SAN SEBASTIAN DR	46.70
191-0-460-075	4760 SAN SEBASTIAN DR	46.70
191-0-460-085	4762 SAN SEBASTIAN DR	46.70
191-0-460-095	4746 SAN SEBASTIAN DR	46.70

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City of Oxnard
MAD No. 4 (Mandalay Beach)
Billing Detail Report for Fiscal Year 2026/27

APN	Address	Grand Total
191-0-460-105	4744 SAN SEBASTIAN DR	46.70
191-0-460-115	4740 SAN SEBASTIAN DR	46.70
191-0-460-125	4742 SAN SEBASTIAN DR	46.70
191-0-460-135	4726 SAN SEBASTIAN DR	46.70
191-0-460-145	4724 SAN SEBASTIAN DR	46.70
191-0-460-155	4720 SAN SEBASTIAN DR	46.70
191-0-460-165	4722 SAN SEBASTIAN DR	46.70
191-0-460-175	4706 SAN SEBASTIAN DR	46.70
191-0-460-185	4704 SAN SEBASTIAN DR	46.70
191-0-460-195	4700 SAN SEBASTIAN DR	46.70
191-0-460-205	4702 SAN SEBASTIAN DR	46.70
191-0-460-215	4676 SAN SEBASTIAN DR	46.70
191-0-460-225	4674 SAN SEBASTIAN DR	46.70
191-0-460-235	4670 SAN SEBASTIAN DR	46.70
191-0-460-245	4672 SAN SEBASTIAN DR	46.70
191-0-460-265	1932 SAN TROPEZ CIR	46.70
191-0-460-275	1930 SAN TROPEZ CIR	46.70
191-0-460-285	1934 SAN TROPEZ CIR	46.70
191-0-460-295	1936 SAN TROPEZ CIR	46.70
191-0-460-305	1952 SAN TROPEZ CIR	46.70
191-0-460-315	1950 SAN TROPEZ CIR	46.70
191-0-460-325	1954 SAN TROPEZ CIR	46.70
191-0-460-335	1956 SAN TROPEZ CIR	46.70
191-0-460-345	1960 SAN TROPEZ CIR	46.70
191-0-460-355	1962 SAN TROPEZ CIR	46.70
191-0-460-365	1964 SAN TROPEZ CIR	46.70
191-0-460-375	1966 SAN TROPEZ CIR	46.70
191-0-460-385	1970 SAN TROPEZ CIR	46.70
191-0-460-395	1972 SAN TROPEZ CIR	46.70
191-0-460-405	1974 SAN TROPEZ CIR	46.70
191-0-460-415	1976 SAN TROPEZ CIR	46.70
191-0-460-425	1982 SAN TROPEZ CIR	46.70
191-0-460-435	1980 SAN TROPEZ CIR	46.70
191-0-460-445	1984 SAN TROPEZ CIR	46.70
191-0-460-455	1986 SAN TROPEZ CIR	46.70
191-0-460-465	2007 SAN TROPEZ CIR	46.70
191-0-460-475	2005 SAN TROPEZ CIR	46.70
191-0-460-485	2001 SAN TROPEZ CIR	46.70
191-0-460-495	2003 SAN TROPEZ CIR	46.70
191-0-460-505	4737 SAN SEBASTIAN DR	46.70
191-0-460-515	4735 SAN SEBASTIAN DR	46.70
191-0-460-525	4731 SAN SEBASTIAN DR	46.70

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City of Oxnard
MAD No. 4 (Mandalay Beach)
Billing Detail Report for Fiscal Year 2026/27

APN	Address	Grand Total
191-0-460-535	4733 SAN SEBASTIAN DR	46.70
191-0-460-545	4717 SAN SEBASTIAN DR	46.70
191-0-460-555	4715 SAN SEBASTIAN DR	46.70
191-0-460-565	4711 SAN SEBASTIAN DR	46.70
191-0-460-575	4713 SAN SEBASTIAN DR	46.70
191-0-460-585	4691 SAN SEBASTIAN DR	46.70
191-0-460-595	4693 SAN SEBASTIAN DR	46.70
191-0-460-605	4695 SAN SEBASTIAN DR	46.70
191-0-460-615	4697 SAN SEBASTIAN DR	46.70
191-0-460-625	4681 SAN SEBASTIAN DR	46.70
191-0-460-635	4683 SAN SEBASTIAN DR	46.70
191-0-460-645	4685 SAN SEBASTIAN DR	46.70
191-0-460-655	4687 SAN SEBASTIAN DR	46.70
191-0-460-665	1943 SAN TROPEZ CIR	46.70
191-0-460-675	1941 SAN TROPEZ CIR	46.70
191-0-460-685	1945 SAN TROPEZ CIR	46.70
191-0-460-695	1947 SAN TROPEZ CIR	46.70
191-0-460-705	1990 SAN TROPEZ CIR	46.70
191-0-460-715	1992 SAN TROPEZ CIR	46.70
191-0-460-725	1996 SAN TROPEZ CIR	46.70
191-0-460-735	1994 SAN TROPEZ CIR	46.70
441 Accounts		**$39,446.00**

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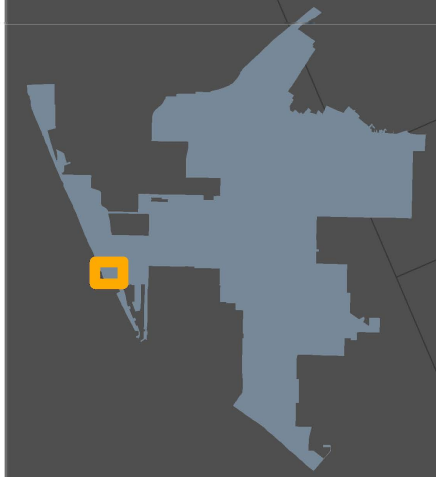
CITY OF OXNARD

Map of Authorized Improvements

MAD No. 4
(Mandalay Beach/Colony/Hotel)



MEDIAN
PARKING LOT
PLANTER
SAND DUNE
TURF
DISTRICT BOUNDARY

N
W E
S

0 125 250 500 Feet

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Prepared by NBS - March 2017

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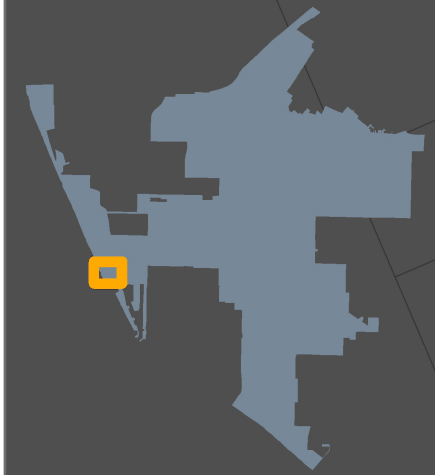
CITY OF OXNARD

Map of Authorized Improvements

MAD No. 4
(Mandalay Beach/Colony/Hotel)



TREES

DISTRICT BOUNDARY

N
W E
S

0 125 250 500 Feet

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Prepared by NBS - March 2017

Page 2 of 2

RESOLUTION NO. 9500

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OXNARD REVISING A MAINTENANCE COST FOR AND SPREADING THE ASSESSMENT ON PARCELS IN THE MANDALAY BEACH AND LANDSCAPING MAINTENANCE DISTRICT FOR THE FISCAL YEAR 1988-89.

WHEREAS, as a condition to development imposed by the Coastal Commission and as a provision of the development agreement with the City of Oxnard, the City was required to form a maintenance district to maintain the 36-acre beach area together with various landscaping and bicycle and pedestrian paths to be developed in connection with Tract No. 2923; and

WHEREAS, by Resolution No. 8571 adopted November 1, 1983, the City Council declared its intention to form such a district; and

WHEREAS, by Resolution No. 8586 adopted November 22, 1983, the City of Oxnard did form the Mandalay Beach and Landscaping Maintenance District; and

WHEREAS, the City is now required to estimate the cost of maintaining the beach area as dedicated by the developer of Tract No. 2923 and all landscaping within such tract located within public rights-of-way.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF OXNARD RESOLVES AS FOLLOWS:

1. That the maintenance cost for the Mandalay Beach and Landscaping Assessment District, as established by Resolution No. 8586, is hereby approved as follows:

   - Landscape Maintenance Costs.....$20,000
   - Beach Maintenance Costs, based on the..... 35,236 Mandalay project's assumption of 60% of the cost of maintaining the 36-acre beachfront.

   TOTAL.....$55,236

2. That this cost shall be wholly apportioned to the various property owners within Tract 2923 according to existing recorded covenants, codes and restrictions entered into by the developer, to wit:

   - 25% of the landscape maintenance costs and 75% of the beach maintenance costs, are to be borne by the owners of the hotel site (APN #191-0-380-105).
   - 75% of the landscape maintenance costs and 25% of the beach maintenance costs are to be equally divided among the residential condominium owners within The Colony development.

3. That in accordance with Government Code, Section 36936.1, the City Clerk is instructed to cause this resolution to be published one time in the Press-Courier within 15 days after adoption.

4. That the City Clerk is instructed to transmit to the County Auditor a certified copy of this resolution, as provided in Government Code, Section 53901.

Passed and adopted this 5th day of July, 1988, by the following vote:

AYES: Council Members: Lopez, Maron and Takasugi.

NOES: Council Members: Johs and Plisky.

ABSENT: None.

Nao Takasugi
Mayor

ATTEST:

Mabi Plisky
City Clerk

APPROVED AS TO FORM:

7-6-88

Gary Gillig
City Attorney

CITY OF Oxnard

Meeting Date: 06 / 18 / 96

ACTION	TYPE OF ITEM
☐ Approved Recommendation	☐ Info/Consent
☐ Res. No(s).	☐ Report
☐ Ord. No(s).	■ Public Hearing
☐ Other	☐ Other

Prepared By: Michael Henderson MH Agenda Item No. L-4

Reviewed By: City Manager ~~AT~~ City Attorney PK Finance JK Other *(Specify)*

DATE: May 23, 1996

TO: City Council

FROM: Michael Henderson, Parks and Facilities Superintendent MH

SUBJECT: Public Hearing and Adoption of Resolution to Levy FY 1996-97 Assessments for Mandalay Beach and Landscape Maintenance District

RECOMMENDATION

That City Council:

1. Hold a public hearing to receive public testimony regarding the proposed special assessment tax for the Mandalay Beach and Landscape Maintenance District for FY 1996-97.

2. Adopt a resolution for FY 1996-97 levying a special assessment tax in the Mandalay Beach and Landscape Maintenance District.

SUMMARY

The assessment district for the maintenance of the beachfront and landscaping on public rights-of-way within Tract No. 2923 (Mandalay Beach and Landscape Maintenance District) was established in November 1983 by Resolution No. 8586. On May 21, 1996, City Council adopted Resolution No. 11,041 declaring its intention to levy a special assessment tax to be collected via tax rolls for FY 1996-97, and set June 18, 1996, to hear objections to the proposed levy of such special assessment taxes. Today's resolution levies a special assessment tax to be collected via tax rolls for FY 1996-97. After Council adopts the resolution, assessment data will be delivered to the County Auditor-Controller's Office for processing and collection of FY 1996-97 assessments.

DISCUSSION

On November 22, 1983, an assessment district was formed pursuant to the Improvement Act of 1911 in order to recover the cost of the City's maintenance of a 36-acre beach area, plus landscaping on public rights-of-way within Tract No. 2923. This district was required as a condition to development imposed by the Coastal Commission, and as a provision of the development agreement with the City.

The City's responsibility to maintain the above-mentioned areas became effective on July 1, 1986. On July 5, 1988, City Council adopted Resolution No. 9500, which shifted the bulk of the District's beach maintenance costs from The Colony residents to the Mandalay Beach Resort Hotel. The assessment rate for FY 1996-97 is computed as follows:

1. LANDSCAPE MAINTENANCE

The Parks Division staff has determined the number of square feet of public landscaping to be maintained is 66,660. This includes landscape areas along Falkirk Avenue, Harbor Boulevard, Mandalay Beach Road, Costa del Oro, and the bikeway/greenbelt along the southerly property line.

The City's recommended budget for landscaping maintenance costs for fiscal year 1996-97 for this district is $21,293, plus the County's collection fee of $53, for a net fiscal cost of $21,346.

Based on an agreement between the residential developers and the Mandalay Beach Resort Hotel, in February 1984, 75.4 percent of the $21,346 cost is to be allocated to The Colony ($16,095), and 24.6 percent to the Hotel ($5,251).

2. BEACH MAINTENANCE

Prior agreements between the City and the developers, based on the relative length of beach area fronting the Hotel and the public beach park property, call for the assessment district to carry 60 percent of the beach maintenance cost. Of this cost, based on Resolution No. 9500, 75.4 percent is to be supported by the Hotel and 24.6 percent by The Colony. The remaining 40 percent of the total cost is to be borne by the City as part of the total operating cost of Oxnard State Beach.

The annual beach maintenance cost has been updated as follows:

	District's	City's
Annual Cleaning Costs	$30,092	$ 30,092
	x 60%	x 40%
FY 1996-97 District and City Costs	$ 18,055	$ 12,037
County Collection Fee	45	
District's Total Beach Maintenance Cost	$ 18,100	
Hotel's portion (75.4%)	13,647	
Colony's portion (24.6%)	4,453	
District's Total Beach Maintenance Cost	$ 18,100	

The cost to the assessment district for both landscaping and beach maintenance totals to $39,446.00. A breakdown of individual assessments is provided at the conclusion of this report.

3. FUND DEFICIT

Payment of prior years' deficit was made from the General Fund. The amount of the deficit that has been loaned from the General Fund at June 30, 1995, was $81,834.63. Staff anticipates that the advance will be repaid at the end of June 1996 with interest.

4. COUNTY COLLECTION OF DELINQUENT ASSESSMENTS

The Hotel property owners filed for bankruptcy and put together a bankruptcy work-out plan that was approved by the Bankruptcy Court on July 22, 1992. To date, the City has received payments totaling $48,028.42 for delinquent maintenance assessment payments under the terms of the work-out plan and anticipates to collect all delinquent amounts owed by the end of June 1996 due to the sale of the Hotel property that closed escrow on May 8, 1996.

5. CONCLUSION

The Hotel property owner, which occupies assessor's parcel number 191-0-380-105, will be assessed $18,898 ($5,251 for landscape maintenance and $13,647 for beach maintenance). Total costs are equal to the costs for FY 1995-96.

The Colony, whose individual parcel numbers are shown on Attachment No. 2, will be assessed $20,548 ($16,095 for landscape maintenance and $4,453 for beach maintenance). The 440 individual property owners within The Colony will each be assessed $46.70 for FY 1996-97. Total costs are equal to the costs for FY 1995-96.

FINANCIAL IMPACT

The City will assess property owners in FY 1996-97 to pay landscape maintenance costs for the Mandalay Beach and Landscape District. Because of prior years' delinquencies in the district, the General Fund has advanced $81,834.63 to the district as of June 30, 1995. Staff anticipates that the advance will be repaid at the end of June 1996 with interest.

ALTERNATIVES

General Fund revenues are the only alternative to the payment of annual beach and landscape maintenance costs. This alternative would spread the cost of this tract's beach and landscaping maintenance to all City residents, rather than only to those property owners who are directly benefited by the maintenance program.

Attachment 1 - Resolution Levying a Special Assessment Tax
2 - The Colony's Individual Parcel Numbers

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CITY COUNCIL OF THE CITY OF OXNARD

RESOLUTION NO. 11,092

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OXNARD LEVYING A SPECIAL ASSESSMENT TAX FOR FISCAL YEAR 1996-97 WITHIN THE MANDALAY BEACH MAINTENANCE DISTRICT PURSUANT TO THE IMPROVEMENT ACT OF 1911.

WHEREAS, on May 21, 1996, City Council adopted Resolution No. 11,041, declaring its intention to levy and collect a special assessment tax for the 1996-97 fiscal year within the Mandalay Beach and Landscape Maintenance District in order to pay the costs of maintaining landscaping therein; and

WHEREAS, a description of the improvements and the proposed special assessment taxes upon assessable lots and parcels of land within the District is contained in the agenda report dated May 2, 1996, on file with the City Clerk; and

WHEREAS, City Council wishes to fix a special tax rate for the real property within the district sufficient to raise an amount of money to cover all of the expense of maintaining the landscaping and sixty percent (60%) of the expense of maintaining the beach area during such fiscal year, with the City paying the remaining forty percent (40%) of such latter expense, as provided by the Improvement Act of 1911.

NOW, THEREFORE, the City Council of the City of Oxnard resolves:

1. The special assessment tax proposed in the agenda report on file with the City Clerk is confirmed.

2. The adoption of this resolution shall constitute the levy of a special assessment tax for the 1996-97 fiscal year within the Mandalay Beach and Landscape Maintenance District.

3. The City Clerk shall immediately file the said special assessment tax, or a certified copy thereof, with the Ventura County Auditor.

PASSED AND ADOPTED THIS 18th day of June, 1996, by the following vote:

AYES: Councilmembers: Herrera, Holden, Maulhardt and Pinkard.

NOES: None.

ABSENT: Councilmember: Lopez.

Andres Herrera, Mayor Pro Tem

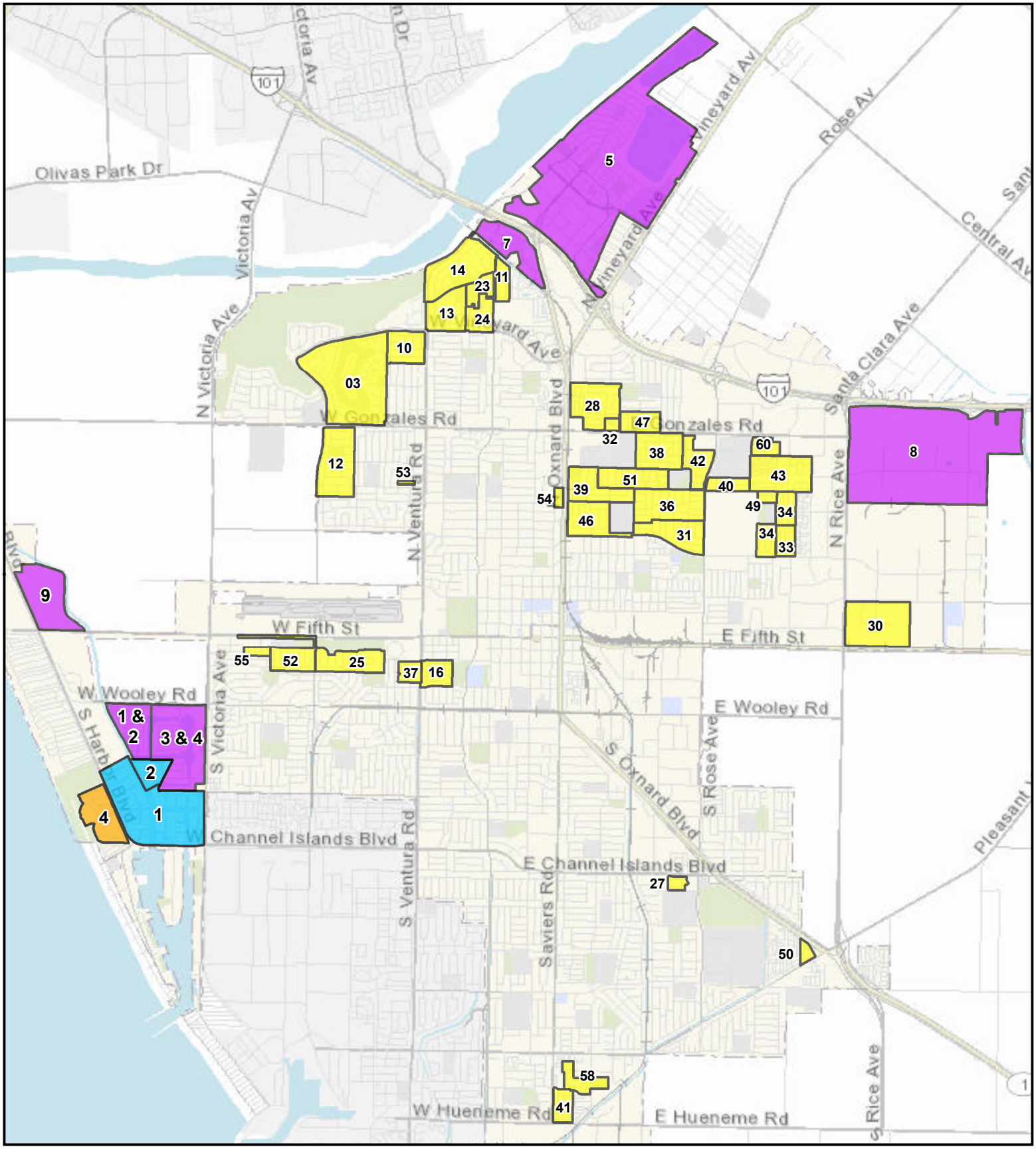
ATTEST:

Daniel Martinez, City Clerk

APPROVED AS TO FORM:

Gary L. Gillig, City Attorney

CITY OF OXNARD SPECIAL DISTRICTS



Maintenance Assessment District (District No.)

Community Facilities District (District No.)

Waterway Assessment District (Zone No.)

Landscape Maintenance District (District No.)

Created by:
CITY OF OXNARD
Geographic Information Systems Division
March 2023

3,000 0 3,000 6,000 Feet

This map is compiled by the City of Oxnard GIS Division, which is developed and operated solely for the convenience of the City. The City does not make any representations or warranties regarding the use, accuracy, reliability, and/or completeness of this map and no decision involving a risk of economic loss or physical injury should be made in reliance thereon.

N W E S

Data Source:
City of Oxnard GIS Division
County of Ventura GIS Program

CITY OF OXNARD – SPECIAL DISTRICTS

LANDSCAPE MAINTENANCE DISTRICT * COMMUNITY FACILITIES DISTRICTS
WATERWAYS ASSESSMENT DISTRICTS * MAINTENANCE ASSESSMENT DISTRICTS

COMMUNITY FACILITIES DISTRICTS	
1 & 2 – Westport at Mandalay Bay	7 – Wagon Wheel
3 & 4 – Seabridge at Mandalay Bay	8 – Sakioka Farms
5 – Riverpark	9 – Northshore at Mandalay Bay

LANDSCAPE MAINTENANCE DISTRICTS	
3 – Riverridge	37 – Pacific Cove
10 – Country Club	38 – Aldea Del Mar
11 – St Tropez	39 – El Sueno Promesa
12 – Standard Pacific	40 – Cantada
13 – Le Village	41 – Pacific Cove
14 – California Cove	42 – Cantabria/Coronado
16 – California Lighthouse	43 – Greenbelt
23 – Greystone	46 – Daily Ranch
24 – Vineyards	47 – Sycamore Place
25 – The Pointe	49 – Cameron Ranch
27 – Rose Island	50 – PV Senior Housing
28 – Harborside	51 – Pfeiler
30 – Haas Automation	52 – Wingfield
31 – Rancho De La Rosa	53 – Huff Court
32 – Oak Park	54 – Meadowcrest
33 – El Paseo	55 – Wingfield West
34 – Sunrise Pt/Sunset Cove	58 – Westwind
36 – Villa Santa Cruz	60 – Artisan

MAINTENANCE ASSESSMENT DISTRICT
4 – Mandalay Beach/Colony

WATERWAYS ASSESSEMENT DISTRICTS	
Zone 1 – Mandalay Bay Zone	2 – Harbour Island

Fiscal Year (FY) 2026-27 Resolution to Levy Assessments in Mandalay Beach Maintenance District

Finance & Governance Committee
May 12, 2026

City Council
June 1, 2026

Anthony Miller
Special Districts Manager

CITY OF OXNARD CALIFORNIA

RECOMMENDATION

That the Finance & Governance Committee recommend that the City Council, acting as the legislative body for the Mandalay Beach Maintenance District (MAD 4):

1. Hold a Public Hearing on June 1, 2026 to receive public testimony regarding the proposed Fiscal Year 2026-27 assessments for the Mandalay Beach Maintenance District; and

2. Adopt a resolution to levy the special tax assessment for Fiscal Year 2026-27 within the Mandalay Beach Maintenance District.

RECOMMENDATION

That the City Council, acting as the legislative body for the Mandalay Beach Maintenance District (MAD 4):

1. Hold a public hearing to receive public testimony regarding the proposed Fiscal Year 2026-27 assessments for the Mandalay Beach Maintenance District; and

2. Adopt a resolution to levy the special tax assessment for Fiscal Year 2026-27 within the Mandalay Beach Maintenance District.

BACKGROUND

- On November 22, 1983, the Mandalay Beach Maintenance District (“District” or “MAD-4”) was formed pursuant to the Improvement Act of 1911, in order to recover the cost of the City’s maintenance of a 36-acre beach area, plus landscaping on public rights-of-way within Tract No. 2923

- July 1, 1986: City’s responsibility to maintain the above-mentioned areas became effective

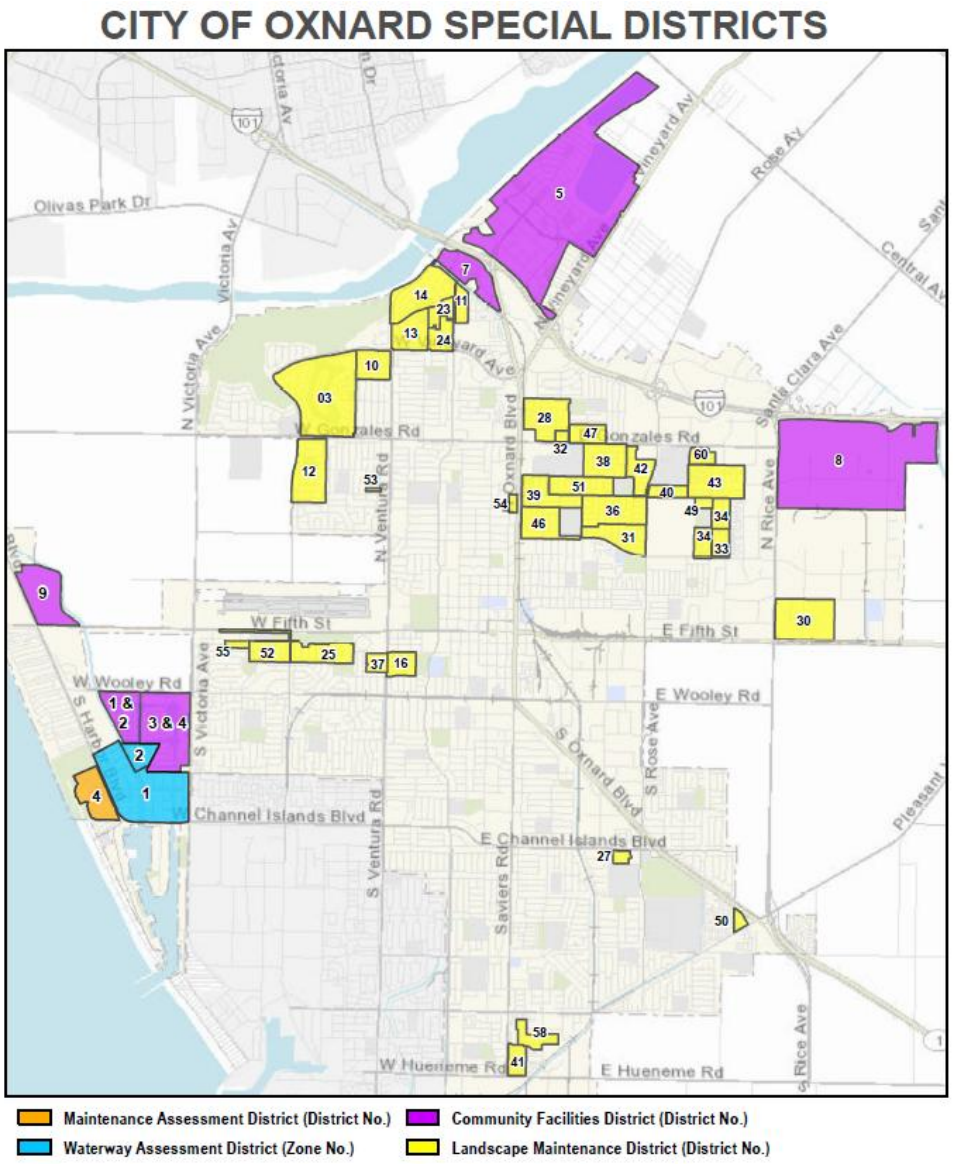
- July 5, 1988: City Council adopted Resolution No. 9500, which shifted the bulk of the District’s beach maintenance costs from residents of The Colony to the Mandalay Beach Resort Hotel

BACKGROUND

- June 18, 1996: City Council adopted the current assessment amounts via Resolution No. 11092.

- Due to the passage of Proposition 218, assessments are capped at this rate in perpetuity unless a Proposition 218 ballot proceeding to raise the maximum rate is approved by the voters of MAD 4.

MAP OF SPECIAL DISTRICTS IN THE CITY OF OXNARD



More information can be found at:

www.oxnard.gov/public-works/special-districts

DISCUSSION

- The total maximum assessment amount plus a defined general fund contribution in accordance with Resolutions 9500 and 11092 is $51,483.

- Of this amount, in accordance with Resolution No. 11092, $21,346 is assessed for the purpose of landscape maintenance.

- The remaining $30,137 is attributed to beach maintenance and the County Collection fee, with $12,037 contributed by the general fund, and $18,100 assessed to property owners.

DISCUSSION

- The District maintains the landscape areas along Falkirk Avenue, Harbor Boulevard, Mandalay Beach Road, and Costa del Oro.

- In accordance with Resolution No. 9500, the $21,346 for landscape expenses are allocated across property owners as follows:
  - 75.4% ($16,095) to The Colony residential development
  - 24.6% ($5,251) to the Hotel property

DISCUSSION

- In accordance with Resolution No. 9500, the $30,137 for beach maintenance expenses are allocated as follows:

- The District bears 60% ($18,055) of the beach maintenance cost plus a $45 County Collection Fee. Of that $18,100, 75.4% is paid by the hotel property owners and 24.6% is paid by The Colony property owners.

Annual Costs = $30,137	**District**	**City**
Percent Share of $30,092	x 60%	x 40%
FY 2026-27 Shared Costs	$18,055	$12,037
County Collection Fee	$45	$0
Total Beach Maintenance Cost	**$18,100**	**$12,037**
Embassy Suite's Share (75.4%)	$13,647	$0
Colony's Share (24.6%)	$4,453	$0

FINANCIAL IMPACT

- City will assess property owners in Fiscal Year 2026-27 to pay landscape maintenance costs and 60% of beach maintenance costs for the Mandalay Beach Maintenance District for a total assessment amount of $39,446.

- The City's defined contribution for 40% of the beach maintenance costs ($12,037), will be budgeted as a transfer out contribution to MAD 4 from the General Fund in Fiscal Year 2026-27

CITY OF OXNARD CALIFORNIA

QUESTIONS

CITY OF OXNARD CALIFORNIA

FINANCE AND GOVERNANCE COMMITTEE
AGENDA REPORT

REPORTS
AGENDA ITEM NO. D.4

DATE: May 12, 2026

TO: Finance & Governance Committee

FROM: Michael Wolfe, Public Works Director, (805) 385-8055, michael.wolfe@oxnard.org

SUBJECT: Fiscal Year (FY) 2026-27 Landscape Maintenance Districts Initiation of Proceedings to Levy Assessments, Approval of a Consolidated Engineers Report, and Declaration of Intention to Levy Assessments.

RECOMMENDATION

That the Finance and Governance Committee recommend that the City Council, acting as the legislative body of the City of Oxnard Landscape Maintenance Districts (LMDs):

1. Adopt "A Resolution of the City Council of the City of Oxnard, California, initiating proceedings to levy assessments against real property for Fiscal Year 2026-27 in connection with the City's Landscape Maintenance Districts";
2. Adopt "A Resolution of the City Council of the City of Oxnard, California, approving a Consolidated Engineer's Report regarding assessments against real property for Fiscal Year 2026-27 in connection with the City's Landscape Maintenance Districts"; and
3. Adopt "A Resolution of the City Council of the City of Oxnard, California, declaring its intention to levy assessments against real property for Fiscal Year 2026-27 in connection with the City's Landscape Maintenance Districts" setting the Public Hearing for June 16, 2026.

Please click the following link to view the required Measure M pre-recorded presentation video: https://youtu.be/y0WBz477wOk

BACKGROUND

Special Districts is a Division of the Public Works Department and manages a total of 50 special financing districts, which include 36 Landscape Maintenance Districts ("LMDs"). Through the process of developing property, special financing districts (e.g. LMDs) were authorized to be used by property owners (i.e. developers) to fund the annual cost of maintaining certain public improvements that have a special benefit to the properties within the district. Typically, the developer installed the public improvements at the time of development and the benefiting property owners pay for the cost of maintaining the improvements (i.e., special benefit) through a special assessment included on the property's annual property tax bill. Revenue received from the assessment funds the cost to provide the Special Benefit, as outlined in the Consolidated Engineer's Report attached hereto as Attachment 1 ("Report").

Assessments are levied annually and collected on the property tax roll. Each year, the City Council conducts proceedings before making a decision to levy the assessments. Revenue received from the assessments partially funds the ongoing maintenance of the public improvements that are provided by each district and, in some cases, is collected for future work that is conducted on a less-than-annual basis.

If adopted by City Council, the Resolutions will: 1) initiate proceedings to levy the annual assessments; 2) approve the Consolidated Engineer's Report for the districts; and 3) declare the intent to levy assessments on the FY 2026-27 property tax roll. As a part of the resolution declaring the intent to levy, a public hearing date is set (June 16, 2026) where a resolution confirming diagrams and assessments will be considered. This process is required each year.

DISCUSSION

The Landscaping and Lighting Act of 1972 (Streets & Highways Code Section 22500 et seq.) ("Act") outlines the procedures for the City Council to annually Initiate Proceedings by Resolution (Attachment 2), approve the Consolidated Engineers Report through a Resolution (Attachment 3), and state the City Council's Intent to Levy the annual assessment through a Resolution (Attachment 4) by holding a public hearing.

In compliance with the Act, an annual review and evaluation of each district's revenues and expenditures, contained in the Report, is conducted. This Report consolidates the City's 36 LMDs into a single report, but evaluates each district individually. For each district, the Report includes a description of the improvements, the projected estimated annual maintenance costs, and funding to be collected for projects done on a less-than-annual basis, if any, the method of assessment apportionment for each lot or parcel within each district's boundaries, and a diagram showing the parcels within that district. The Report also provides an analysis of each district's annual financial status. It separates and apportions the cost of General Benefit, as defined in the Report, other costs funded by a non-assessment fund (e.g., the General Fund), and the cost of Special Benefit to the benefiting properties, which is funded by the applied assessment rate. The actual services provided to each district vary from district to district and are based on the property owner-approved services and funding.

The applied assessment rate is the estimated amount needed to fund the services of each district and is the amount actually levied on the property tax roll. It cannot exceed the maximum assessment rate that was approved by property owners, through prior proceedings, for each district. After completing an individual analysis of each district's current level of service, anticipated estimated expenditures, fund balance, assigned reserve levels, and future work that is conducted on a less-than-annual basis, it is recommended to set the applied rates as set forth in the Report. Parcel-specific details of the proposed maximum and applied assessment is included in the Report as linked, is available from the City Clerk's office, and is accessible from the City's website (www.oxnard.gov).

Costs considered to be of General Benefit are not allowed to be assessed to the properties and therefore are apportioned as a non-assessment fund (e.g. General Fund) expense. In addition to the required General Benefit contribution, the General Fund is proposed to cover additional costs, which are outlined in the Fiscal Impact section of this Report. The proposed FY 2026-27 Operating Budget includes funds necessary to cover these costs.

Funds received for the benefit of each district are restricted and can only be used within the district and for the purposes for which they were collected. Some of the district's applied assessment rates are proposed to increase from last year, while others are proposed to decrease. This is to account for changes in the expected amounts of services, such as, but not limited to landscape maintenance, sidewalk maintenance, removal and replacement of displaced sidewalks, irrigation repair, electrical systems repair, and lighting repair and replacement. Both increases and decreases can be attributed to changes in annual service costs to maintain fund balances after their use in prior fiscal years, consistent with the Act, to meet a district's obligation for staff and overhead expenses, or to maintain sufficient reserve levels consistent with the City Council approved City's Maintenance and Fund Policy for Landscape Maintenance Districts. The assessment is levied at a rate that is no higher than the maximum assessment rate approved by property owners. All of the previous items are normal operating considerations of LMDs and are evaluated as a part of this process. However, there are two districts, LMDs 25 and 53, that are receiving further attention in FY 2026-27 due to their projected end-of-year fund balances:

LMD 25

LMD 25 (The Pointe) is located within the Sea Air neighborhood and generally consists of property along and north of New Haven Place, east of S. Patterson Road, south of W. Fifth Street, and west of Saratoga Street. It comprises 216 benefit units and is projected to have an estimated negative fund balance of $426 at the end of FY 2026-27. With a maximum total levy amount of $23,799, the district is unable to entirely fund its projected annual expenses of $39,142 for FY 2026-27. Subsequently, pursuant to the City Council adopted Maintenance and Funding Policy for Landscape Maintenance Districts, staff will be informing property owners within the district of the steps that can be taken to address the projected shortfall and what options the district property owners have within the upcoming fiscal year.

LMD 53

LMD 53 (Huff Court) is located within the Cabrillo neighborhood, north of Penny Way, east of Patricia Street, south of Firethorne Place, and west of Gina Drive. It comprises 8 benefit units and is projected to have an estimated negative fund balance of $2,017 at the end of FY 2026-27. With a maximum total levy amount of $4,655, the district is unable to entirely fund its projected annual expenses of $5,381 for FY 2026-27. Subsequently, pursuant to the City Council adopted Maintenance and Funding Policy for Landscape Maintenance Districts, staff will be informing property owners within the district of the steps that can be taken to address the projected shortfall and what options the district property owners have within the upcoming fiscal year.

The deadline for delivering the assessment information to Ventura County for inclusion on the FY 2026-27 property tax roll is July 6, 2026.

STRATEGIC PRIORITIES

This agenda item is a routine operational item or does not relate to the five strategic priorities adopted by City Council on March 16, 2021.

FINANCIAL IMPACT

For FY 2026-27, the proposed assessment calculations are as follows: real property assessments of $2,435,030 (rounded, see Engineer's Report Table 6.4), interest income of $60,927 (rounded, Table 6.3), a general benefit contribution from the General Fund of $217,455 (rounded, Table 6.3), and additional funding from the General Fund for utilities in certain Districts of $73,105 (rounded, Table 6.3). Pursuant to their formation documents, Districts 31, 34, 38, 39, and 51 have a maximum allowed utility charge. As such, since the costs of utilities continue to increase, staff is recommending additional General Fund to cover the amounts that exceed their respective maximums.

Prepared by: Steve Howlett, Assistant Public Works Director, Anthony Miller, Special Districts Manager

ATTACHMENTS

1. Proposed FY 2026-27 Consolidated Engineers Report
2. Resolution Initiating Proceedings
3. Resolution Approving Consolidated Engineer's Report for Fiscal Year 2026-27
4. Resolution Declaring the Intent to Levy for Fiscal Year 2026-27 (ROI)
5. Special Districts Map
6. Special Districts List
7. Presentation

CITY OF OXNARD

Fiscal Year 2026/27 Consolidated Engineer's Report For:

Landscape Maintenance Districts

May 2026

Prepared by:

NBS
helping communities fund tomorrow

Corporate Headquarters
32605 Temecula Parkway, Suite 316
Temecula, CA 92592
Toll free: 800.676.7516

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1. ENGINEERS LETTER

On June 1, 2026, the City Council of the City of Oxnard (the "City"), pursuant to the Landscaping and Lighting Act of 1972 (Streets & Highways Code Section 22500 et seq.) (the "1972 Act"), adopted its Resolution Initiating Proceedings for the Annual Levy and Collection of Assessments and ordered the preparation of Engineer's Reports for the City's Landscape Maintenance Districts (the "Districts") for Fiscal Year ("FY") 2026/27 and authorized that the reports be consolidated into a single report for administrative convenience.

The Resolution Initiating Proceedings directed NBS to prepare and file reports pursuant to Section 22565 et seq. of the 1972 Act with respect to the FY 2026/27 levy of assessments in connection with each of the Districts. These reports may be consolidated into a single document for administrative convenience. The report includes the diagrams for the Districts, showing the area and properties to be assessed, an estimate of the cost of the improvements, the plans and specifications for the improvements, and an assessment of the estimated costs of the improvements.

The assessments detailed in this Consolidated Engineer's Report (the "Report") are the amounts necessary to cover the portion of the estimated costs to maintain, install, operate and service the improvements within each District funded by payments received from the assessable real property within the District, in proportion to the special benefit received. The breakout by District is shown in the table below.

The following table shows: (i) the total amount to be collected against all parcels in the District in Fiscal Year 2026/27 ("FY 2026/27 Levy Amount"), (ii) the rate proposed for collection per acre, parcel or benefit unit in FY 2026/27 ("FY 2026/27 Proposed Rate"), and (iii) the maximum rate that could be levied in FY 2026/27 without conducting addition property-owner assessment ballot proceedings ("FY 2026/27 Maximum Rate"). The Maximum Rate (which has been adjusted, where applicable, by a previously approved inflation adjustment) is given for reference only. Only the Proposed Rate is recommended for levy in FY 2026/27. In many Districts the Proposed Rate is less than the Maximum Rate, as an assessment at the full Maximum Rate is not necessary or proposed. In future years the assessment may be levied up to the then-current Maximum Rate.

For all Districts except LMD 30 (Haas Automation) and LMD 43 (Greenbelt), rates are given on a per parcel or per lot basis and the number of "benefit units" is equal to the number of lots (generally one per assessable parcel) currently located in the District. This is also the methodology for Zones 2 and 4 of LMD 43 (Greenbelt). For LMD 30 (Hass Automation), Zones 1 and 3 of LMD 43 (Greenbelt), rates are given on a per acre basis and the number of "benefit units" is equal to the total assessable acreage in the District. For LMD 60 (Artisan), one benefit unit is assigned to the only existing parcel in the District.

District	Benefit Units	FY 2026/27 Levy Amount [3]	FY 2026/27 Proposed Rate [3]	FY 2026/27 Maximum Allowed Rate
LMD No. 3 (River Ridge)	516.00	$84,035.76	$162.86	$162.86
LMD No. 10 (Country Club Estates)	153.00	24,076.08	157.36	157.36
LMD No. 11 (St. Tropez)	83.00	6,990.26	84.22	84.22
LMD No. 12 (Standard Pacific)	255.00	20,282.70	79.54	87.82
LMD No. 13 (Le Village)	160.00	18,044.80	112.78	112.78
LMD No. 14 (California Cove)	212.00	36,692.96	173.08	173.08
LMD No. 16 (California Lighthouse)	265.00	19,551.70	73.78	73.78
LMD No. 23 (Greystone)	61.00	5,587.60	91.60	91.60
LMD No. 24 (Vineyards)	100.00	18,300.00	183.00	183.00
LMD No. 25 (The Pointe)	216.00	23,798.88	110.18	110.18
LMD No. 27 (Rose Island)	50.00	25,720.00	514.40	514.40
LMD No. 28 (Harborside)	355.00	115,169.10	324.42	333.19
LMD No. 30 (Haas Automation)	84.62	60,994.10	720.80	772.01
LMD No. 31 (Rancho De La Rosa)	233.00	108,596.64	466.08	466.08
LMD No. 32 (Oak Park)	27.00	26,383.86	977.18	1,236.63
LMD No. 33 (El Paseo)	190.00	80,789.90	425.21	425.21
LMD No. 34 (Sunrise Pointe & Sunset Cove)	273.00	83,928.39	307.43	307.43
LMD No. 36 (Villa Santa Cruz & Villa Carmel)	330.00	201,385.80	610.26	610.26
LMD No. 37 (Pacific Breeze)	119.00	1,951.60	16.40	377.33
LMD No. 38 (Aldea Del Mar)	294.00	120,881.04	411.16	499.31
LMD No. 39 (Promesa/Sueno)	179.00	198,836.78	1,110.82	1,293.90
LMD No. 39 (DR Horton/Seawinds)	65.00	67,017.60	1,031.04	1,226.33
LMD No. 40 (Cantada)	113.00	43,170.52	382.04	917.47
LMD No. 41 (Pacific Cove)	120.00	34,108.80	284.24	783.51
LMD No. 42 (Cantabria & Coronado)	197.00	174,467.14	885.62	1,177.79
LMD No. 43 (Greenbelt)[1]	204.34	139,985.16	Varies	Varies
LMD No. 46 (Daily Ranch)[2]	262.00	258,572.84	Varies	Varies
LMD No. 47 (Sycamore Place)	111.00	87,379.20	787.20	787.20
LMD No. 49 (Cameron Ranch)	35.00	24,090.50	688.30	688.30
LMD No. 50 (Pleasant Valley Senior Housing)	60.00	5,800.80	96.68	507.25
LMD No. 51 (Pfeiler)	219.00	175,105.83	799.57	799.57
LMD No. 52 (Wingfield)	199.00	19,382.60	97.40	489.08
LMD No. 53 (Huff Court)	8.00	4,654.64	581.83	581.83
LMD No. 54 (Meadowcrest Villas)	50.00	1,842.00	36.84	572.38
LMD No. 55 (Wingfield West)	41.00	36,972.98	901.78	933.55

District	Benefit Units	FY 2026/27 Levy Amount [3]	FY 2026/27 Proposed Rate [3]	FY 2026/27 Maximum Allowed Rate
LMD No. 58 (Westwind)	156.00	$42,906.24	$275.04	$580.12
LMD No. 60 (Artisan)	1.00	37,575.06	37,575.06	76,801.79
Total	**5,996.96**	**$2,435,029.86**		

(1) LMD No. 43 (Greenbelt) FY 2026/27 Maximum Rates are as follows: Zone 1- Parc Rose $1,857.29/acre, Zone 2- Solana II $427.04/unit, Zone 3- Tierra Vista $1,790.06/acre, Zone 4- Mayfield $340.94/unit. The FY 2026/27 Proposed Rates are as follows: Zone 1- Parc Rose $1,857.29/acre, Zone 2- Solana II $427.04/unit, Zone 3- Tierra Vista $1,790.06/acre, Zone 4- Mayfield $340.94/unit.

(2) LMD No. 46 (Daily Ranch) FY 2026/27 Maximum Rates are as follows: Area A- $1,029.95/unit, Area B- $996.45/unit, Area C- $889.91/unit. The City pays for the maintenance of the Area D improvements, which have been removed from the LMD. The FY 2026/27 Proposed Rates are as follows: Area A- $1,029.95/unit, Area B- $996.45/unit, Area C- $889.91/unit.

(3) The FY 2026/27 Levy Amount and Proposed Rate may differ slightly from the Assessment Roll and final applied levy amounts due to rounding per the Ventura County Tax Collector's requirement of even-cent assessment amounts.

I, the undersigned, respectfully submit this Engineer's Report and, to the best of my knowledge, information and belief, the Engineer's Report, Assessments, and the Assessment Diagram herein have been prepared, computed and levied in accordance with the assessment methodology adopted, approved and ordered by the City Council of the City of Oxnard.

_____

John G. Egan , P. E.
Assessment Engineer

2. INTRODUCTION

2.1 Background

The City incorporated in 1903. Currently, the incorporated limits of the City include approximately 25 square miles. The City is located on the shores of the Pacific Ocean in the western portion of Ventura County. The City enjoys direct access to U.S. 101 Freeway and Pacific Coast Highway 1. The City is the largest City in Ventura County with a population of just over 200,000, accounting for approximately twenty-four percent (24%) of the County's population[i].

The City has utilized assessment districts (locally referred to as Landscape Maintenance Districts) to help fund the ongoing maintenance of various public improvements within new developments.

2.2 Engineer's Report Contents

The 1972 Act requires that the City Council conduct annual proceedings to levy assessments in the upcoming fiscal year.

The first step in this process is for the City Council to adopt a resolution that generally describes any proposed new improvements or any substantial changes in existing improvements and orders the engineer to prepare and to file the Engineer's Report.

The Engineer's Report must refer to the assessment district by its distinctive designation, specify the fiscal year to which the report applies, and, with respect to that year, contain all of the following:

- Plans and specifications for the improvements.
- An estimate of the costs of the improvements.
- A diagram for the assessment district.
- An assessment of the estimated costs of the improvements.
- If bonds or notes will be issued pursuant to Section 22662.5 of the 1972 Act, an estimate of their principal amount.

This Engineer's Report has been prepared pursuant to a resolution of the City Council of the City of Oxnard ordering the Report's preparation.

3. PLANS AND SPECIFICATIONS

Pursuant to sections 22567(a) and 22568 of the 1972 Act, this report describes the existing and any proposed improvements for the Districts. The sections below provide general descriptions of the improvements maintained by the Districts. The purpose of the Districts is to provide for the continued maintenance, operation, and servicing of various public improvements specially benefiting property within the Districts.

3.1 Description of Boundaries of the Districts

A rough description of the boundaries of each District can be found in Section 10.1. A more detailed map of each District is included in Section 10.3. Assessment Diagrams are included in Section 8.

3.2 Description of Improvements and Services

A description of each of the Districts and description of improvements can be found in Section 10.2 and the general location of the improvements can be found in Section 10.3 of this Report.

The improvements are generally described as: landscaping, lighting, park facilities, and facilities appurtenant to the same. Costs associated with installation, operation, maintenance and servicing of these facilities are eligible for funding, including, but not limited to, personnel, electrical energy, utilities such as water and gas, materials, contracting services, and other items necessary, and in connection with, these improvements. More specifically:

> The improvements authorized to be maintained are District-specific and vary between the Districts, the improvements provided may include, but are not limited to: ground cover, turf, trees, shrubs, the landscaped areas of detention basins, screen walls/fencing, park benches, trash containers, overhead structures, theme light poles, ornamental lighting, and sprinkler, irrigation and drainage systems, and may also include sidewalk and hardscape improvements along the landscaping, entry monuments, mailboxes and associated appurtenant facilities. Park improvements, if applicable, vary by park and may include landscape and open space, playground structures, exercise stations, restrooms, benches, picnic tables, and litter receptacles.
>
> Maintenance provided includes all necessary services, operations, administration and maintenance required to keep the above-mentioned improvements in a healthy, vigorous and satisfactory condition which may include, but is not limited to: repair, removal or replacement of all or any part of the landscaping, sidewalks, theme light poles or screen walls/fencing. Provision for the life, growth, health, and beauty of the landscaping, including cultivation, irrigation, trimming, mowing, spraying, fertilizing and treating for disease or injury. Removal of trimmings, rubbish, graffiti, debris and other solid waste from the landscaped areas, detention basins and screen walls/fencing.

Landscaping improvements were installed along the roadways of each District in order to create a common theme and neighborhood identity for parcels. Landscaping may include ground cover, turf and mulch, trees, shrubs and landscape up-lighting and sprinkler, irrigation, and drainage systems, and may include sidewalk and hardscape improvements along the landscaping.

Street tree improvements were installed along the roadways of each District in order to create a common theme and neighborhood identity for parcels. Aesthetically pleasing street trees welcome users to walkways, and shade tree canopies encourage use even during the hottest times of the year.

Park facilities enhance the overall quality of an area and are an important component of complete and sustainable neighborhoods. The parks within the Districts, when included, offer both active and passive recreational opportunities: a place to play, exercise, spend time with neighbors, or to relax. The parks within the Districts are developed and maintained to appeal to all age groups and interests and promote a healthy community. Recreation and park facilities have proven to be a potent factor in maintaining a high standard of livability in the community.

There are two types of parks within the Districts: mini parks and neighborhood parks. Mini parks are intended to serve a limited population within a short radius (usually less than one-third of a mile) and neighborhood parks are intended to be easily accessible to local residents and designed to serve the surrounding neighborhood.[ii] Park improvements vary by park, and may include landscape and open space, playground structures, exercise stations, restrooms, benches, picnic tables, and litter receptacles.

In addition to the actual costs of maintaining the improvements mentioned above, the City will incur costs for staff time and expenses directly related to the administration and management of the Districts. Staff time includes the oversight and coordination of both City and contractor provided services, creation of an annual engineer's report and resolutions, tax roll preparation, and placing the assessment amounts onto the County tax roll, along with responding to property owner inquiries.

3.3 Location of Improvements

The locations for District-specific improvements can be found in Section 10.3. Section 10.3 contains maps showing the approximate location (for reference only) of the authorized improvements for each District.

4. BENEFITS FROM IMPROVEMENTS

4.1 Special Benefits Identified

The improvements are expected to confer certain special benefits to parcels within each applicable District. The special benefits created by the improvements, which apply to the Districts as well as to properties outside the Districts and the public at large, may include the following:

Improved Aesthetics:

Street landscaping improvements improve the livability, commercial activity, appearance, and desirability for properties within each applicable District. Regular maintenance ensures that the improvements do not reach a state of deterioration or disrepair so as to be materially detrimental to properties adjacent to or in close proximity to the improvements within each applicable District. According to the Victoria Transport Policy Institute (2011), streetscapes have a significant effect on how people view and interact with their community. With streetscapes that are safe and inviting, people are more likely to walk, which can help reduce automobile traffic, improve public health, stimulate local economic activity, and attract residents and visitors to the community[iii].

The park improvements provide beautification, shade, and enhancement to properties, which creates a sense of community for the parcels within each applicable District. The overall appeal and desirability of an area is enhanced when public parks and recreational facilities are in place, improved, operable, safe, clean, and maintained. Conversely, appeal and desirability decrease when park and recreational facilities are unsafe or destroyed by the elements or vandalism. According to The Trust for Public Land, Corporate CEOs say that employee quality of life is the third most important factor in locating new businesses[iv].

Increased Safety

Safety for pedestrians involves not only a degree of protection from vehicular accidents, but also from criminal activity. Well maintained areas mitigate crime, especially vandalism, and enhance pedestrian safety. A recent study found that after landscape improvements were installed, there was a 46% decrease in crash rates across urban arterial and highway sites and a second study reviewed found a 5% to 20% reduction in mid-block crashes after trees and planters in urban arterial roads were put in place. In addition, there is less graffiti, vandalism, and littering in outdoor spaces with natural landscapes than in comparable plant-less spaces[v]. The Victoria Transport Policy Institute has found that streetscapes reduce traffic speeds and when combined with improved pedestrian crossing conditions can significantly reduce collisions[vi].

Economic Activity

Well maintained street landscape improvements not only make adjacent properties appear more stable and prosperous but can spur investment in the property. According to the Federal Highway Administration, landscaped sidewalks create an inviting place for customers to shop and do business[vii].

Parks attract both businesses and residents to communities. Making neighborhoods more friendly and enjoyable increases home ownership, creates jobs, and promotes positive consumer behavior. The desirability of properties for development increases based on the parcel's proximity to parks, sidewalks and trails[viii].

4.2 District-Exclusive Special Benefits Identified

Based on the location and improvement types, the following special benefits are exclusive to the properties and residents/visitors within the Districts.

Improved Air Quality

Plants, shrubs and turf remove pollutants from the air including smoke and dust[ix]. Residents within the Districts directly benefit from the trees inside of and surrounding their communities. One tree can remove an estimated 26 pounds of carbon dioxide annually from the atmosphere[x].

Traffic Screen

Landscaping creates a barrier between properties within the District and the exterior streets, offering privacy and reducing street/traffic noise and headlight glare[xi].

Conserve Natural Resources

Trees shading homes reduce temperatures and further allow for air conditioning units to run more efficiently[xii]. According to the California Energy Commission: "Planting the correct trees, shrubs, vines and groundcover can make your home both warmer in the winter and cooler in the summer. In fact, the right type of tree can reduce your summer cooling costs by 20 to 40 percent!"[xiii]

Increased Job Satisfaction and Productivity

Studies have shown that employees with views of landscaping have greater satisfaction than those with no view. Also, psychologists have found that workers with access to plants and landscaping tend to be more productive[xiv].

Increased Community Appeal

Cohesive landscaping increases the appeal of a community. Park and streets trees have been perceived to have high value (second only to education) of services offered by a municipality[xv].

Overall Livability

As a result of the collective improvements being maintained, the overall livability within each District will increase. The Victoria Transport Policy Institute expands on the concept of livability and the various benefits associated with that designation:

"*The livability of an area increases property desirability and business activity. Livability is largely affected by conditions in the public realm, places where people naturally interact with each other and their community, including: streets, parks, transportation terminals and other public facilities. Livability also refers to the environmental and social quality of an area as perceived by employees, customers and visitors. This includes local environmental conditions, the quality of social interactions, opportunities for recreation and entertainment, aesthetics, and existence of unique cultural and environmental resources*."[xvi]

4.3 General Benefits Identified

General benefit is an overall and similar benefit to the public at large resulting from the maintenance activities to be provided by the assessments levied. The improvements to be maintained by the District are located within the District boundaries.

The landscaping, tree and park improvements provide aesthetic, safety and economic benefits to the property within the District, but it is recognized that the ongoing District maintenance activities will also provide a level of benefit to some property within proximity to the District, as well as visitors and individuals passing through the District. Traffic from property within and outside of the District as well as individuals passing through the District area will be able to utilize the park improvements and view the maintained landscaping and trees. Therefore, the general benefit created as a result of the District maintenance activities has been considered.

Benefit to Property within Proximity but Outside of the Districts (General Benefit)

The landscaping, tree and park improvements will provide a level of improved aesthetic, increased safety, and economic activity benefits to some property outside of the Districts, but within proximity to property within District's boundary. In addition, people living outside of the Districts have access to and use of the parks. Since these benefits are conferred on properties outside of the Districts, this is considered to be a general benefit.

Benefit to Pass Through Traffic and Public at Large (General Benefit)

People and vehicles traveling through the Districts may receive a level of improved aesthetic, increased safety, and economic activity benefits from the maintenance of the landscaping and tree improvements. Since these benefits are conferred on pass through traffic and the public at large, this is considered to be a general benefit.

5. QUANTIFICATION OF BENEFIT

The California Constitution requires that:

> An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel. Parcels within a district that are owned or used by any agency, the State of California or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit.

As a result of the maintenance and operation of the authorized improvements, there will be a level of general benefit to people that do not live in or intend to conduct business within the Districts. In order for property within the Districts to be assessed only for that portion of special benefits received from the District's maintenance activities, general benefits provided by the ongoing maintenance of the improvements need to be quantified. The amount of general benefit that is provided from the District's maintenance activities cannot be funded via property owners' assessments.

5.1 Benefits from Landscaping and Street Tree Improvements

The separation of special benefits conferred to the properties in the Districts from the general benefits conferred to people or property outside the Districts corresponds to the physical location of the improvements. Based upon the location of the improvements, the improvements are categorized into one of the following categories: exterior or interior streets. The streets classified as exterior primarily include arterial and collector streets that are designed to carry pass-through traffic and internal traffic movement throughout the City. The streets classified as interior are primarily those adjacent to homes and intended to serve the local community with fewer average daily trips (ADT) than those classified as arterial and collector. For detailed traffic calculation information, see Section 10.6.

In March 2017, at the direction of the City Council, an analysis was prepared that removed the improvements on arterial (major traffic corridor) streets. Districts, which contained improvements only on arterial streets, were dissolved as of the Fiscal Year 2017/18. The improvements on exterior streets located in the remaining Districts as detailed below are only included on local and collector streets.

Exterior Streets

The streets bordering each District, categorized as exterior, are used as main access points to and from properties within the Districts in addition to providing circulation between the interior streets and the City's roadway network. The exterior streets with landscaping improvements serve not only residents in the immediate vicinity, but persons who live outside of the Districts and are passing by. The City's recent traffic studies do not identify the percentage of traffic on exterior streets which is pass-through traffic.

Before the determination and allocation of the percentage of special and general benefit for the exterior streets can be made, the estimated pass-through traffic must be computed. In lieu of having a study that identifies the pass-through traffic on exterior streets, the estimated number of trips generated by each parcel within the Districts has been calculated and analyzed in combination with the City's traffic study that provides the ADT on various sections of the exterior streets throughout the City.

For each District and for only those streets with improvements authorized to be maintained, the estimated number of trips for special benefit purposes (as determined by the projected trips generated by the District parcel characteristics), was calculated on the collector streets to estimate pass-through trips. The pass-through trips are vehicles driving along the maintained streets within the District for a portion of their trips, but not residing or conducting business within the District. Adjustments to traffic counts utilized neighborhoods surrounding each District with access points on the specified collector street; based on the trips generated by those neighborhoods averaged by the number of access points on the specified collector street.

Interior Streets

The streets within each District categorized as interior were intended to serve individual neighborhoods and not pass-through traffic. From a visual inspection of the layout of each District, one must conclude the interior streets are exclusively intended for the benefit of the parcels on such streets. There is no local street that provides a direct or efficient means of traveling from one place to another such that one would reasonably expect a driver to purposefully choose these interior streets as the best route for travel through the City unless necessary because the route either began or ended with a parcel in the District. A route beginning or ending with a parcel within the District does not include the "general public" for purposes of determining general benefit.

However, given the location to the schools, parks, and commercial properties within the City, there are bound to be drivers that make use of the interior streets to turn around or go back from where they came. Additionally, one can imagine a minimal degree of pass-through traffic even on something such as a cul-de-sac. A conservative estimate of 1.00% for each improvement type would result in the general benefits derived from the street landscaping and tree improvements on local streets to be 2.00% and the special benefit is estimated to be 98.00%.

District-Exclusive Special Benefits

To account for the district-exclusive special benefits received from the improvements (Section 3.2) that are located on exterior streets, twenty percent (20%) of the improvements are excluded from the pass-through calculations.

Improved Aesthetic, Increased Safety, and Economic Activity General Benefit Percentage from Landscaping and Tree Improvements

The general benefit percentages as determined by the method outlined in the sections above have been applied (as applicable) to each street category within the Districts. The area in square feet of landscaping and count of street trees being maintained was determined after review of the City's geospatial database and the authorized improvements as shown on the original diagrams approved at the formation of each District.

The general benefit percentage for each category of street was multiplied by the total square footage, less twenty percent (20%) for the district-exclusive special benefits, being maintained for such street category. The general benefit square footage was summed for both street categories and divided into the total square footage of all landscaping maintenance. The result is the overall improved aesthetics, increased safety, and economic activity general benefit percentage from landscaping improvements. The same method was followed to calculate the general benefit from the street tree improvements. The improved aesthetics, increased safety, and economic activity general benefit percentages from landscaping and street tree improvements for each District are shown in the table below. For each District's specific calculation please refer to Section 10.5.

District	General Benefit from Landscaping Improvements	General Benefit from Street Tree Improvements
LMD No. 3 (River Ridge)	2.00%	2.00%
LMD No. 10 (Country Club Estates)	2.00%	2.00%
LMD No. 11 (St. Tropez)	14.13%	18.24%
LMD No. 12 (Standard Pacific)	2.00%	2.00%
LMD No. 13 (Le Village)	11.58%	11.46%
LMD No. 14 (California Cove)	7.51%	7.97%
LMD No. 16 (California Lighthouse)	28.28%	28.28%
LMD No. 23 (Greystone)	46.32%	11.04%
LMD No. 24 (Vineyards)	27.15%	8.97%
LMD No. 25 (The Pointe)	2.00%	2.00%
LMD No. 27 (Rose Island)	47.25%	39.54%
LMD No. 28 (Harborside)	2.00%	2.00%
LMD No. 30 (Haas Automation)	2.00%	2.00%
LMD No. 31 (Rancho De La Rosa)	4.77%	3.00%
LMD No. 32 (Oak Park)	2.00%	2.00%
LMD No. 33 (El Paseo)	2.00%	2.00%
LMD No. 34 (Sunrise Pointe & Sunset Cove)	2.00%	2.00%
LMD No. 36 (Villa Santa Cruz & Villa Carmel)	16.24%	8.23%
LMD No. 37 (Pacific Breeze)	27.14%	30.38%
LMD No. 38 (Aldea Del Mar)	2.00%	2.00%
LMD No. 39 (Promesa/Sueno & DR Horton/Seawinds)	2.00%	2.00%
LMD No. 40 (Cantada)	2.00%	2.00%
LMD No. 41 (Pacific Cove)	2.00%	2.00%
LMD No. 42 (Cantabria & Coronado)	8.61%	4.83%
LMD No. 43 (Greenbelt)	2.00%	2.00%
LMD No. 46 (Daily Ranch)	2.00%	2.00%
LMD No. 47 (Sycamore Place)	2.00%	2.00%
LMD No. 49 (Cameron Ranch)	2.00%	2.00%
LMD No. 50 (Pleasant Valley Senior Housing)	44.84%	44.84%
LMD No. 51 (Pfeiler)	2.00%	2.00%
LMD No. 52 (Wingfield)	2.00%	2.00%
LMD No. 53 (Huff Court)	2.00%	2.00%
LMD No. 54 (Meadowcrest Villas)	50.70%	50.70%
LMD No. 55 (Wingfield West)	2.00%	2.00%
LMD No. 58 (Westwind)	13.94%	13.94%
LMD No. 60 (Artisan)	2.00%	2.00%

5.2 Benefits from Park Improvements

There are five Districts with park improvements included as an authorized improvement. The Districts are: LMD 32, LMD 39, LMD 46, LMD 51 and LMD 58. As a result of the maintenance and operation of the park improvements, there will be a level of improved aesthetics and economic activity general benefit conferred to people that do not live within the Districts. In order for property within each District to be assessed only for that portion of special benefits received from the District's park maintenance activities, general benefits provided by the ongoing maintenance of the improvements need to be quantified. The amount of general benefit provided from the District-specific maintenance activities cannot be funded via property owners' assessments.

There are two types of parks maintained by the Districts: Mini Parks and Neighborhood Parks. Mini Parks (also known as pocket parks) are intended to serve a limited population within a short radius (usually less than one-third of a mile) and Neighborhood Parks are intended to be easily accessible to local residents and designed to serve the surrounding neighborhood.[xvii] The following lists the District-specific parks being maintained through the assessments.

District	Park	Acreage	Park Classification	Service Radius(1)
LMD 32	Borchard Oak Park	0.5	Mini Park	less than 0.3 miles
LMD 39/LMD 46(2)	Promesa/Sueno Park	4.0	Neighborhood Park	¼ to ½ mile
LMD 51	Pfeiler Park	3.1	Neighborhood Park	¼ to ½ mile
LMD 58	Garden City Acres Park	5.5	Neighborhood Park	¼ to ½ mile

(1) Service radius as defined in the April 2006 Background Report; defined in tables 4-28
(2) Park within LMD 39; per formation Engineer's Report LMD 46 receives a special benefit from the park and pays a proportional share of the park costs (51.78%).

Neighborhood parks, according to City standards, can range up to 10 acres. The City does not have a standard service radius for parks within the Neighborhood classification, however the National Recreation and Park Association (NRPA) has developed standards that have been traditionally applied. The most recent NRPA service radius for a Neighborhood Park is ¼ to ½ mile.[xviii] In addition, there is a standard of ½ mile as a reasonable distance to walk to a park.[xix] Even though the park facilities were installed for the benefit of the residents within the Districts, and most parcels outside of the boundaries have their own park within close proximity, there will be some general benefit to those people who do not live or conduct business inside the Districts but are within the service radius listed above.

The Summary of Travel Trends, 2009 National Household Travel Survey (NHTS) prepared by the U.S. Department of Transportation Federal Highway Administration analyzed the number of person trips by various modes of transportations such as private vehicle, transit, walking or some other means of transportation. According to the Pacific Division data extracted from the 2009 NHTS database, of the annual 181,703 (in millions) total person trips, 23,399 (in millions) or 12.88% of those person trips were for social/recreational purposes (using all modes of transportation: walking, bicycle, vehicle, et.al.)[xx].

According to the U.S. Census Bureau (2010-2014), the average household size in the City is 3.98 persons[xxi]. Based on this average household size, and the number of residential units within each District, the following details the number of people residing within and outside the boundaries of each applicable District with direct access to the park and within the corresponding park service radius.

LMD 32		
.3 Mile Park Population	Estimated Number of Residential Units	Estimated Number of Persons[1]
Within LMD 32	27	108
Outside LMD 32[2]	491	1,954
Total Population within .3 mile and having direct access to park	**518**	**2,062**

(1) U.S. Census Bureau (2010) average household size in the City is 3.98 persons.

(2) There are additional parcels that are within the .3-mile radius, but without direct access to the LMD 32 park (i.e. would have to cross arterial streets); these parcels have access to parks that are within a closer proximity than the LMD 32 park and are not included in the residential unit count.

LMD 39 and LMD 46		
1/2 Mile Park Population	Estimated Number of Residential Units	Estimated Number of Persons[1]
Within LMD 39	244	971
Within LMD 46	262	1,043
Outside LMD 39/LMD 46[2]	392	1,560
Total Population within ½ mile and having direct access to park	**898**	**3,574**

(1) U.S. Census Bureau (2010) average household size in the City is 3.98 persons.

(2) There are additional parcels that are within the 1/2-mile radius, but without direct access to the LMD 39/LMD 46 park (i.e. would have to cross arterial streets, railroad tracks); these parcels have access to parks that are within a closer proximity than the LMD 39/LMD 46 park and are not included in the residential unit count.

LMD 51		
1/2 Mile Park Population	Estimated Number of Residential Units	Estimated Number of Persons[1]
Within LMD 51	219	872
Outside LMD 51[2]	1,560	6,209
Total Population within ½ mile and having direct access to park	**1,779**	**7,081**

(1) U.S. Census Bureau (2010) average household size in the City is 3.98 persons.

(2) There are additional parcels that are within the 1/2-mile radius, but without direct access to the LMD 51 park (i.e. would have to cross arterial streets); these parcels have access to parks that are within a closer proximity than the LMD 51 park and are not included in the residential unit count.

LMD 58		
1/2 Mile Park Population	Estimated Number of Residential Units	Estimated Number of Persons[1]
Within LMD 58	156	621
Outside LMD 58[2]	772	3,073
Total Population within ½ mile and having direct access to park	**928**	**3,694**

(1) U.S. Census Bureau (2010) average household size in the City is 3.98 persons.

(2) There are additional parcels that are within the 1/2-mile radius, but without direct access to the LMD 58 park (i.e. would have to cross arterial streets); these parcels have access to parks that are within a closer proximity than the LMD 58 park and are not included in the residential unit count.

In order to determine the estimated total number of persons who are within close proximity (service radius) to each of the park improvements that may utilize the park (for all modes of transportation), the 12.88% of person trips reported from the NHTS Pacific Division study (trips for social/recreational purposes) were multiplied by the total number of persons within the park service radius and having direct access to the park, but outside of the District boundary.

Within Service Radius Outside LMD boundary	Estimated Number of Persons Outside	Estimated Number of Persons using LMD Specific Park
Outside LMD 32	1,954	252
Outside LMD 39/LMD 46	1,560	201
Outside LMD 51	6,209	800
Outside LMD 58	3,073	395

Applying the number of trips that persons outside the District boundaries may use the parks, divided by the total population within the service radius having direct parks access, the estimated percentage of persons receiving general benefit because they do not reside within the District, is shown in the following table:

Within Service Radius Outside LMD boundary	Estimated Number of Persons Outside using LMD specific Park[1]	Total Park Service Area Population	% of General Benefit
Outside LMD 32	252	2,062	12.22%
Outside LMD 39/LMD 46	201	3,574	5.62%
Outside LMD 51	800	7,081	11.30%
Outside LMD 58	395	3,693	10.70%

(1) Estimated number of persons previously determined within park service radius and outside of the District boundary, multiplied by 12.88% social/recreational trips.

LMD 32 – Improved Aesthetics and Economic Activity General Benefit from Park Improvements

Given the location and size of the LMD 32 park, it is very unlikely the public at large, beyond the service radius, would seek out or use the smaller local park especially when the City has larger community and regional parks that are intended to attract people from outside areas, and provide recreational opportunities beyond those supplied by local, neighborhood parks. However, there are people who may

randomly decide to visit the park. Consequently, it is likely that certain members of the public at large may use the smaller parks, and as such, a 1.00% general benefit has been assigned to account for usage by the public at large.

.3 Mile and Direct Access General Benefit	12.22%
Public at Large Benefit Park General Benefit	1.00%
Total LMD 32 Park General Benefit	**13.22%**

Based on the above calculations, the general benefit portion resulting from the LMD 32 park improvements is estimated to be 13.22% and the special benefit is estimated to be 86.78%.

LMD 39/LMD 46 – Improved Aesthetics and Economic Activity General Benefit from Park Improvements

Given the location and size of the LMD 39/LMD 46 park, it is very unlikely the public at large, beyond the service radius, would seek out or use the neighborhood park especially when the City has larger community and regional parks that are intended to attract people from outside areas, and provide recreational opportunities beyond those supplied by local, neighborhood parks, and other neighborhoods within the City have their own local parks. However, there are people who may randomly decide to visit the park. Consequently, it is likely that certain members of the public at large may use the smaller parks, and as such, a 1.00% general benefit has been assigned to account for usage by the public at large.

½-Mile and Direct Access General Benefit	5.62%
Public at Large Benefit Park General Benefit	1.00%
Total LMD 39/LMD 46 Park General Benefit	**6.62%**

Based on the above calculations, the general benefit portion resulting from the LMD 39/LMD 46 park improvements is estimated to be 6.62% and the special benefit is estimated to be 93.38%.

LMD 51 – Improved Aesthetics and Economic Activity General Benefit from Park Improvements

Given the location and size of the LMD 51 park, it is very unlikely the public at large, beyond the service radius, would seek out or use the neighborhood park especially when the City has larger community and regional parks that are intended to attract people from outside areas, and provide recreational opportunities beyond those supplied by local, neighborhood parks, and other neighborhoods within the City have their own local parks. However, there are people who may randomly decide to visit the park. Consequently, it is likely that certain members of the public at large may use the smaller parks, and as such, a 1.00% general benefit has been assigned to account for usage by the public at large.

½-Mile and Direct Access General Benefit	11.30%
Public at Large Benefit Park General Benefit	1.00%
Total LMD 51 Park General Benefit	**12.30%**

Based on the above calculations, the general benefit portion resulting from the LMD 51 park improvements is estimated to be 12.30% and the special benefit is estimated to be 87.70%.

LMD 58 – Improved Aesthetics and Economic Activity General Benefit from Park Improvements

Given the location and size of the LMD 58 park, it is very unlikely the public at large, beyond the service radius, would seek out or use the neighborhood park especially when the City has larger community and regional parks that are intended to attract people from outside areas, and provide recreational opportunities beyond those supplied by local, neighborhood parks, and other neighborhoods within the City have their own local parks. However, there are people who may randomly decide to visit the park, use the open fields for sporting practice, and the City's mobile activity center does operate sessions at this park location. Consequently, a 5.00% general benefit has been assigned to account for usage by the public at large.

.50 Mile and Direct Access General Benefit	10.70%
Public at Large Benefit Park General Benefit	5.00%
Total LMD 58 Park General Benefit	**15.70%**

Based on the above calculations, the general benefit portion resulting from the LMD 58 park improvements is estimated to be 15.70% and the special benefit is estimated to be 84.30%. Note, per the formation Engineer's Report, the LMD 58 special benefit related to the Garden City Acres Park is 26.18%. The 15.70% general benefit calculation shown above is the percentage of general benefit of the originally calculated 26.18% special benefit. The special benefit is estimated to be 84.30% of the 26.18% previously determined special benefit.

5.3 Collective District General Benefit

Since each District is comprised of a blend of improvements, the maintenance activities and general benefit conferred must be addressed in a collective form rather than independently. Therefore, the arithmetic mean of the general benefit percentages has been used to quantify the overall level of general benefit for the District. This general benefit result is provided in the table below:

District	General Benefit from Landscaping Improvements	General Benefit from Street Tree Improvements	General Benefit from Park Improvements	Total General Benefit
LMD No. 3 (River Ridge)	2.00%	2.00%	N/A	2.00%
LMD No. 10 (Country Club Estates)	2.00%	2.00%	N/A	2.00%
LMD No. 11 (St. Tropez)	14.13%	18.24%	N/A	16.18%
LMD No. 12 (Standard Pacific)	2.00%	2.00%	N/A	2.00%
LMD No. 13 (Le Village)	11.58%	11.46%	N/A	11.52%
LMD No. 14 (California Cove)	7.51%	7.97%	N/A	7.74%
LMD No. 16 (California Lighthouse)	28.28%	28.28%	N/A	28.28%
LMD No. 23 (Greystone)	46.32%	11.04%	N/A	28.68%
LMD No. 24 (Vineyards)	27.15%	8.97%	N/A	18.06%
LMD No. 25 (The Pointe)	2.00%	2.00%	N/A	2.00%
LMD No. 27 (Rose Island)	47.25%	39.54%	N/A	43.40%
LMD No. 28 (Harborside)	2.00%	2.00%	N/A	2.00%
LMD No. 30 (Haas Automation)	2.00%	2.00%	N/A	2.00%
LMD No. 31 (Rancho De La Rosa)	4.77%	3.00%	N/A	3.88%

District	General Benefit from Landscaping Improvements	General Benefit from Street Tree Improvements	General Benefit from Park Improvements	Total General Benefit
LMD No. 32 (Oak Park)	2.00%	2.00%	13.22%	5.74%
LMD No. 33 (El Paseo)	2.00%	2.00%	N/A	2.00%
LMD No. 34 (Sunrise Pointe & Sunset Cove)	2.00%	2.00%	N/A	2.00%
LMD No. 36 (Villa Santa Cruz & Villa Carmel)	16.24%	8.23%	N/A	12.23%
LMD No. 37 (Pacific Breeze)	27.14%	30.38%	N/A	28.76%
LMD No. 38 (Aldea Del Mar)	2.00%	2.00%	N/A	2.00%
LMD No. 39 (Promesa/Sueno & DR Horton/Seawinds)	2.00%	2.00%	6.62%	3.54%
LMD No. 40 (Cantada)	2.00%	2.00%	N/A	2.00%
LMD No. 41 (Pacific Cove)	2.00%	2.00%	N/A	2.00%
LMD No. 42 (Cantabria & Coronado)	8.61%	4.83%	N/A	6.72%
LMD No. 43 (Greenbelt)	2.00%	2.00%	N/A	2.00%
LMD No. 46 (Daily Ranch)	2.00%	2.00%	6.62%	3.54%
LMD No. 47 (Sycamore Place)	2.00%	2.00%	N/A	2.00%
LMD No. 49 (Cameron Ranch)	2.00%	2.00%	N/A	2.00%
LMD No. 50 (Pleasant Valley Senior Housing)	44.84%	44.84%	N/A	44.84%
LMD No. 51 (Pfeiler)	2.00%	2.00%	12.30%	5.43%
LMD No. 52 (Wingfield)	2.00%	2.00%	N/A	2.00%
LMD No. 53 (Huff Court)	2.00%	2.00%	N/A	2.00%
LMD No. 54 (Meadowcrest Villas)	50.70%	50.70%	N/A	50.70%
LMD No. 55 (Wingfield West)	2.00%	2.00%	N/A	2.00%
LMD No. 58 (Westwind)	13.94%	13.94%	15.70%	14.53%
LMD No. 60 (Artisan)	2.00%	2.00%	N/A	2.00%

6. ESTIMATE OF COSTS

The estimated costs associated with the improvements as described in the Plans and Specifications are summarized on the following pages.

6.1 Fiscal Year 2026/27 Cost Estimates

The following table shows estimated costs associated with each District for work to occur in FY 2026/27.

Table 6.1

Fiscal Year 2026/27 Cost Estimates

Account Code	District Name	Benefit Units	Service Level[2]	Maintenance Costs (53200 & 52900)	Utility - Electric (54010)	Utility - Water (54040)	Utility - Wastewater (54030)	City Indirect Costs	Special Districts Personnel	Special Districts Overhead	Consulting & Professional Services	Transfers Out [(1)]	Transfers In [(1)]	County Collection Fee	Total Expenses
20303801	LMD No. 3 (River Ridge)	516.00	2	$39,300.00	$980.00	$35,000.00		$1,878.00	$14,604.60	$6,397.42	$1,962.00	$0.00	$0.00	$297.81	$100,419.83
21003801	LMD No. 10 (Country Club Estates)	153.00	2	9,900.00	550.00	10,000.00		1,533.00	3,679.02	1,611.56	1,402.00	0.00	0.00	86.20	28,761.79
21103801	LMD No. 11 (St. Tropez)	83.00	6	2,000.00	175.00	2,900.00		515.00	743.24	325.57	1,402.00	0.00	0.00	31.59	8,092.39
21203801	LMD No. 12 (Standard Pacific)	255.00	2	17,200.00	400.00	2,000.00		1,252.00	6,391.84	2,799.89	1,402.00	0.00	0.00	95.89	31,541.62
21303801	LMD No. 13 (Le Village)	160.00	2	14,789.00	245.00	6,400.00		840.00	5,495.86	2,407.42	1,402.00	0.00	0.00	72.31	31,651.59
21403801	LMD No. 14 (California Cove)	212.00	2	28,300.00	505.00	2,700.00		1,166.00	10,516.80	4,606.80	1,402.00	0.00	0.00	127.77	49,324.37
21603801	LMD No. 16 (California Lighthouse)	265.00	4	22,600.00	0.00	1,100.00		686.00	8,398.57	3,678.92	1,402.00	0.00	0.00	93.93	37,959.43
22303801	LMD No. 23 (Greystone)	61.00	3	5,400.00	200.00	800.00		423.00	2,006.74	879.04	1,402.00	0.00	0.00	24.34	11,135.11
22403801	LMD No. 24 (Vineyards)	100.00	3	14,600.00	1,400.00	1,800.00		906.00	5,425.63	2,376.65	1,402.00	0.00	0.00	62.75	27,973.03
22503801	LMD No. 25 (The Pointe)	216.00	2	20,800.00	375.00	3,000.00		944.00	7,729.66	3,385.91	1,402.00	0.00	0.00	96.22	37,732.79
22703801	LMD No. 27 (Rose Island)	50.00	3	21,800.00	240.00	2,600.00		760.00	8,101.28	3,548.70	1,402.00	0.00	0.00	70.97	38,522.95
22803801	LMD No. 28 (Harborside)	355.00	2	70,700.00	460.00	4,800.00		1,071.00	26,273.42	11,508.85	1,962.00	0.00	0.00	335.39	117,110.65
23003801	LMD No. 30 (Haas Automation)	84.62	2	44,600.00	100.00	0.00		874.00	16,574.18	7,260.18	1,402.00	0.00	0.00	173.05	70,983.41
23103801	LMD No. 31 (Rancho De La Rosa)	233.00	2	67,600.00	1,200.00	25,000.00		1,521.00	25,121.40	11,004.22	1,402.00	0.00	0.00	303.37	133,151.99
23203801	LMD No. 32 (Oak Park)	27.00	2	18,100.00	355.00	4,200.00	300.00	1,007.00	6,726.29	2,946.40	1,402.00	0.00	0.00	84.18	35,120.87
23303801	LMD No. 33 (El Paseo)	190.00	2	65,600.00	180.00	2,100.00		1,140.00	24,378.16	10,678.65	1,402.00	0.00	0.00	234.27	105,713.09
23403801	LMD No. 34 (Sunrise Pointe & Sunset Cove)	273.00	3	57,700.00	6,000.00	13,000.00		1,494.00	21,442.38	9,392.65	1,402.00	0.00	0.00	256.23	110,687.26
23603801	LMD No. 36 (Villa Santa Cruz & Villa Carmel)	330.00	3	137,900.00	12,500.00	25,000.00		2,195.00	51,246.17	22,447.95	1,962.00	0.00	0.00	559.56	253,810.69
23703801	LMD No. 37 (Pacific Breeze)	119.00	2	37,500.00	370.00	900.00		1,054.00	13,935.69	6,104.41	1,402.00	0.00	0.00	22.68	61,288.78
23803801	LMD No. 38 (Aldea Del Mar)	294.00	2	65,900.00	15,000.00	22,000.00		1,572.00	24,489.65	10,727.48	1,402.00	0.00	0.00	363.65	141,454.78
23903801	LMD No. 39 (Promesa & Sueno)	179.00	2	118,600.00	16,000.00	42,000.00		2,963.00	44,073.94	19,306.22	1,029.00	0.00	0.00	541.21	244,513.36
23913801	LMD No. 39 (DR Horton)	65.00	2	41,000.00	8,900.00	14,800.00		1,894.00	15,236.35	6,674.16	373.00	0.00	0.00	181.13	89,058.64
24003801	LMD No. 40 (Cantada)	113.00	2	40,800.00	100.00	7,000.00		1,134.00	15,162.03	6,641.60	1,402.00	0.00	0.00	143.02	72,382.65
24103801	LMD No. 41 (Pacific Cove)	120.00	2	21,000.00	4,500.00	3,000.00		1,126.00	7,803.99	3,418.47	1,402.00	0.00	0.00	105.43	42,355.89
24203801	LMD No. 42 (Cantabria & Coronado)	197.00	2	122,100.00	12,000.00	12,000.00		1,137.00	45,374.60	19,875.96	1,402.00	0.00	0.00	498.91	214,388.48
24303801	LMD No. 43 (Greenbelt)	204.34	2	93,700.00	1,500.00	20,000.00		1,622.00	34,820.64	15,252.89	1,402.00	0.00	0.00	373.38	168,670.91
24603801	LMD No. 46 (Daily Ranch)	262.00	2	140,100.00	4,700.00	20,000.00		1,684.00	52,063.73	22,806.08	1,402.00	0.00	0.00	669.73	243,425.54
24703801	LMD No. 47 (Sycamore Place)	111.00	2	32,200.00	200.00	4,500.00		897.00	11,966.11	5,241.65	1,402.00	0.00	0.00	237.32	56,644.08
24903801	LMD No. 49 (Cameron Ranch)	35.00	3	7,700.00	1,800.00	2,900.00		322.00	2,861.46	1,253.44	1,402.00	0.00	0.00	66.18	18,305.08
25003801	LMD No. 50 (Pleasant Valley Senior Housing	60.00	2	16,600.00	200.00	3,700.00		1,048.00	6,168.86	2,702.22	1,402.00	0.00	0.00	25.84	31,846.92
25103801	LMD No. 51 (Pfeiler)	219.00	2	113,500.00	7,500.00	22,000.00		1,895.00	42,178.68	18,476.02	1,402.00	0.00	0.00	474.99	207,426.70
25203801	LMD No. 52 (Wingfield)	199.00	2	50,500.00	1,700.00	1,700.00		1,190.00	18,766.73	8,220.61	1,402.00	0.00	0.00	93.88	83,573.21
25303801	LMD No. 53 (Huff Court)	8.00	6	2,000.00	0.00	350.00		277.00	743.24	325.57	1,402.00	0.00	0.00	13.00	5,110.80
25403801	LMD No. 54 (Meadowcrest Villas)	50.00	2	26,700.00	900.00	2,000.00		804.00	9,922.21	4,346.34	1,402.00	0.00	0.00	8.56	46,083.11
25503801	LMD No. 55 (Wingfield West)	41.00	2	27,600.00	150.00	6,000.00		699.00	10,256.67	4,492.85	1,402.00	0.00	0.00	99.50	50,700.01
25803801	LMD No. 58 (Westwind)	156.00	2	23,200.00	2,000.00	3,800.00		1,154.00	8,621.55	3,776.60	1,402.00	5,000.00	0.00	156.61	49,110.75
26003801	LMD No. 60 (Artisan)	1.00	2	43,200.00	100.00	1,800.00		377.00	16,053.91	7,032.28	1,402.00	0.00	0.00	97.33	70,062.53
	TOTALS:	**5,996.96**		**$1,682,789.00**	**$103,485.00**	**$332,850.00**	**$300.00**	**$43,054.00**	**$625,355.29**	**$273,931.62**	**$52,152.00**	**$5,000.00**	**$0.00**	**$7,178.17**	**$3,126,095.08**

(1) Transfers In and Out from prior years including LMD 46 transfer of 51.78% of the LMD 39 park maintenance costs to LMD 39 and the LMD 33 transfer of funds to LMD 34 to cover a portion of Kohala St basin. Maintenance costs are directly expensed to the appropriate districts from the contractor invoices. Maintenance Costs budgets for these districts include their direct share of expenses.

(2) Service levels are further described in Section 10.4 and generally indicate the most frequent interval of regularly scheduled services.

6.1.1 COST CATEGORIES AND DESCRIPTIONS

The following relate to the above table:

Benefit Units: For all Districts except LMD 30 (Haas Automation) and LMD 43 (Greenbelt), each "benefit units" is a dwelling unit or lot (generally one per assessable parcel) currently located in the District. This is also the methodology for Zones 2 and 4 of LMD 43 (Greenbelt). For LMD 30 (Hass Automation) and Zones 1 and 3 of LMD 43 (Greenbelt), each benefit unit is an acre of assessable territory.

Service Level: The amount of contractor maintenance servicing as described in Section 10.4 that is planned in the Fiscal Year for the District.

Maintenance Costs (53200): The amounts included in this category include the contractor maintenance costs for the District based on bids received and the planned FY 2026/27 service level; on-call services costs for work to be performed outside of the scope of the routine maintenance service contract; projects and future project installments (see section 6.2 for project schedule and installment details).

Maintenance Costs (Supplies) (52900): The amounts included in this category include supplies and materials used to perform routine maintenance.

Utility – Electric (54010): The electric utility costs for the Fiscal Year.

Utility – Water (54040): The water utility costs (for irrigation and plumbed facilities) for the Fiscal Year.

Utility – Wastewater (54030): The wastewater costs for the Fiscal Year.

City Indirect Costs: Costs incurred by City departments other than the Special Districts Department that are used to support the activities of the Special District Department associated with the LMD programs. Costs allocated based on each Districts' Maintenance Costs in proportion to the sum of the collective Maintenance Costs.

Special Districts Personnel: Special Districts Department salaries and benefits costs associated with the LMD programs. Costs allocated based on each Districts' Maintenance Costs in proportion to the sum of the collective Maintenance Costs.

Special Districts Overhead: Costs incurred by the Special Districts Department (such as office expenses and shared maintenance equipment) in connection with the LMD programs. Costs allocated based on each Districts' Maintenance Costs in proportion to the sum of the collective Maintenance Costs.

Consulting & Professional Services: Third party (non-City staff) contracted costs for administering the Districts, preparing the Engineer's Reports and other tasks associated with annual proceedings. Costs allocated based on each Districts' Maintenance Costs in proportion to the sum of the collective Maintenance Costs unless amounts are otherwise contracted at a specified rate per District.

Transfers Out: Amounts that are paid by the District to another District to cover improvements that benefit the other District. LMD 58 pays 26.18% of the City Acres Park maintenance costs.

Transfers In: These represent amounts that are received by a District from another District.

County Collection Fee: The costs required by the County to place the assessment on the Tax Roll. The Fiscal Year 2026/27 cost is estimated to be $0.22 per parcel plus 0.25% of the total levy.

Total Expenses: The sum of all costs described above.

6.2 Five-Year Project Schedule

A number of maintenance, repair and replacement activities are conducted on a less-than-annual basis in each District. The nature, schedule, and estimated cost of these activities is shown in the table below.

Costs for projects that are planned to be completed in FY 2026/27 have been included in the Maintenance Costs shown in table 6.1. Projects scheduled in subsequent years will be funded through equal installments. For example, a project scheduled for FY 2027/28 will be funded through two equal installments, one collected in FY 2026/27 and one in FY 2027/28. Similarly, a project scheduled for FY 2027/28 will be funded through three equal installments, one collected in FY 2025/26, FY 2026/27, and FY 2027/28.

In some cases, the projects, costs, and planned dates of implementation listed in Table 6.2 are different from what was shown in the Engineer's Report for FY 2025/26. These differences exist for a number of reasons: (i) some work that was previously treated as a project to be funded with installments has been determined to be more appropriately treated as work that should be funded on a pay-as-you-go basis; (ii) some projects previously projected to be undertaken in FY 2026/27 or later years are, as a result of insufficient expected revenues or lack of need, no longer projected to occur; and (iii) in some cases the current best projection of costs or project date is different from what was shown in the prior Engineer's Report.

Table 6.2 shows, for each District, the amount of previously paid installments expected to be on hand as of June 30, 2026, anticipated uses in FY 2026/27, anticipated collections in FY 2026/27, and anticipated balances as of June 30, 2027. Where installments have been collected against a "project" that is now being funded on a pay-as-you-go basis or a project has been cancelled due to insufficient expected revenues or lack of future needs, the funds are shown as being removed from the installment balances and placed in the District's improvement Fund.

The following pages contain the Five-Year Project Schedule for each District with active Installment Projects planned, as well as the related Project Collection Installment Balances.

Account Code	District	Project Name	Annual Installments	FY 26/27 Project Total	FY 27/28 Project Total	FY 28/29 Project Total	FY 29/30 Project Total	FY 30/31 Project Total	5-Year Estimated Total Expense
21303801	LMD No. 13 (Le Village)	District-wide tree trimming							*$2,189.00*
		Irrigation Installation							
		Landscape Installation		$2,189.00					
		Project Subtotal		$2,189.00	$0.00	$0.00	$0.00	$0.00	*$2,189.00*
		Annual Installment Totals		$0.00	$0.00	$0.00	$0.00	$0.00	*$0.00*
		Project Fund Balance							
	LMD No. 13 (Le Village)	**Beginning Balance**		$2,189.00	$0.00	$0.00	$0.00	$0.00	
		Collections		$0.00	$0.00	$0.00	$0.00	$0.00	
		Project Expenditures		($2,189.00)	$0.00	$0.00	$0.00	$0.00	
		Released Funds		$0.00	$0.00	$0.00	$0.00	$0.00	
		Ending Balance		$0.00	$0.00	$0.00	$0.00	$0.00	
22703801	LMD No. 27 (Rose Island)	District-wide tree trimming							*$15,000.00*
		Irrigation Installation							
		Landscape Installation							
		Sidewalk Installation; Wall/Fencing Installation	$5,000.00		$15,000.00				
		Project Subtotal		$0.00	$15,000.00	$0.00	$0.00	$0.00	*$15,000.00*
		Annual Installment Totals		$5,000.00	$5,000.00	$0.00	$0.00	$0.00	*$10,000.00*
		Project Fund Balance							
	LMD No. 27 (Rose Island)	**Beginning Balance**		$5,000.00	$10,000.00	$0.00	$0.00	$0.00	
		Collections		$5,000.00	$5,000.00	$0.00	$0.00	$0.00	
		Project Expenditures		$0.00	($15,000.00)	$0.00	$0.00	$0.00	
		Released Funds		$0.00	$0.00	$0.00	$0.00	$0.00	
		Ending Balance		$10,000.00	$0.00	$0.00	$0.00	$0.00	
23703801	LMD No. 37 (Pacific Breeze)	District-wide tree trimming							*$18,000.00*
		Irrigation Installation	$6,500.00	$18,000.00					
		Landscape Installation							
		Sidewalk Installation							
		Project Subtotal		$18,000.00	$0.00	$0.00	$0.00	$0.00	*$18,000.00*
		Annual Installment Totals		$6,500.00	$0.00	$0.00	$0.00	$0.00	*$6,500.00*
		Project Fund Balance							
	LMD No. 37 (Pacific Breeze)	**Beginning Balance**		$17,500.00	$0.00	$0.00	$0.00	$0.00	
		Collections		$6,500.00	$0.00	$0.00	$0.00	$0.00	
		Project Expenditures		($18,000.00)	$0.00	$0.00	$0.00	$0.00	
		Released Funds		($6,000.00)	$0.00	$0.00	$0.00	$0.00	
		Ending Balance		$0.00	$0.00	$0.00	$0.00	$0.00	
24303801	LMD No. 43 (Greenbelt)	District-wide tree trimming							*$0.00*
		Irrigation Installation							
		Landscape Installation							
		Amenities Installation (sidewalks, benches, trash cans, structures, fencing, walls)							
		LMD 43 Greenbelt Lighting Replacement Project (C2407)							
		Project Subtotal		$0.00	$0.00	$0.00	$0.00	$0.00	*$0.00*
		Annual Installment Totals		$0.00	$0.00	$0.00	$0.00	$0.00	*$0.00*
		Project Fund Balance							
	LMD No. 43 (Greenbelt)	**Beginning Balance**		$84,088.00	$0.00	$0.00	$0.00	$0.00	
		Collections		$0.00	$0.00	$0.00	$0.00	$0.00	
		Project Expenditures		$0.00	$0.00	$0.00	$0.00	$0.00	
		Released Funds		($84,088.00)	$0.00	$0.00	$0.00	$0.00	
		Ending Balance		$0.00	$0.00	$0.00	$0.00	$0.00	

Account Code	District	Project Name	Annual Installments	FY 26/27 Project Total	FY 27/28 Project Total	FY 28/29 Project Total	FY 29/30 Project Total	FY 30/31 Project Total	5-Year Estimated Total Expense
25103801	LMD No. 51 (Pfeiler)	District-wide tree trimming							*$155,000.00*
		Irrigation Installation							
		Landscape Installation							
		Amenities repair / replacement (sidewalks, fencing, monument signs, lights, playground)	$38,750.00		$155,000.00				
			Project Subtotal	$0.00	$155,000.00	$0.00	$0.00	$0.00	*$155,000.00*
			Annual Installment Totals	$38,750.00	$38,750.00	$0.00	$0.00	$0.00	*$77,500.00*
		Project Fund Balance							
	LMD No. 51 (Pfeiler)		**Beginning Balance**	$77,500.00	$116,250.00	$0.00	$0.00	$0.00	
			Collections	$38,750.00	$38,750.00	$0.00	$0.00	$0.00	
			Project Expenditures	$0.00	($155,000.00)	$0.00	$0.00	$0.00	
			Released Funds	$0.00	$0.00	$0.00	$0.00	$0.00	
			Ending Balance	$116,250.00	$0.00	$0.00	$0.00	$0.00	
25203801	LMD No. 52 (Wingfield)	District-wide tree trimming							*$45,000.00*
		Irrigation Installation							
		Landscape Installation	$3,000.00			$15,000.00			
		Amenities repair / replacement (sidewalks, fencing, mailboxes, lights)	$6,000.00			$30,000.00			
			Project Subtotal	$0.00	$0.00	$45,000.00	$0.00	$0.00	*$45,000.00*
			Annual Installment Totals	$9,000.00	$9,000.00	$9,000.00	$0.00	$0.00	*$27,000.00*
		Project Fund Balance							
	LMD No. 52 (Wingfield)		**Beginning Balance**	$18,000.00	$27,000.00	$36,000.00	$0.00	$0.00	
			Collections	$9,000.00	$9,000.00	$9,000.00	$0.00	$0.00	
			Project Expenditures	$0.00	$0.00	($45,000.00)	$0.00	$0.00	
			Released Funds	$0.00	$0.00	$0.00	$0.00	$0.00	
			Ending Balance	$27,000.00	$36,000.00	$0.00	$0.00	$0.00	
25403801	LMD No. 54 (Meadowcrest Villas)	District-wide tree trimming	$0.00						*$15,000.00*
		Irrigation Installation							
		Landscape Installation							
		Amenities repair / replacement (sidewalks, fencing)	$5,000.00	$15,000.00					
			Project Subtotal	$15,000.00	$0.00	$0.00	$0.00	$0.00	*$15,000.00*
			Annual Installment Totals	$5,000.00	$0.00	$0.00	$0.00	$0.00	*$5,000.00*
		Project Fund Balance							
	LMD No. 54 (Meadowcrest Villas)		**Beginning Balance**	$11,081.00	$0.00	$0.00	$0.00	$0.00	
			Collections	$5,000.00	$0.00	$0.00	$0.00	$0.00	
			Project Expenditures	($15,000.00)	$0.00	$0.00	$0.00	$0.00	
			Released Funds	($1,081.00)	$0.00	$0.00	$0.00	$0.00	
			Ending Balance	$0.00	$0.00	$0.00	$0.00	$0.00	
26003801	LMD No. 60 (Artisan)	District-wide tree trimming							*$0.00*
		Irrigation Installation							
		Landscape Installation							
		Amenities repair / replacement (sidewalks, lights, fencing, trash containers, arbors)							
			Project Subtotal	$0.00	$0.00	$0.00	$0.00	$0.00	*$0.00*
			Annual Installment Totals	$0.00	$0.00	$0.00	$0.00	$0.00	*$0.00*
		Project Fund Balance							
	LMD No. 60 (Artisan)		**Beginning Balance**	$754.00	$0.00	$0.00	$0.00	$0.00	
			Collections	$0.00	$0.00	$0.00	$0.00	$0.00	
			Project Expenditures	$0.00	$0.00	$0.00	$0.00	$0.00	
			Released Funds	($754.00)	$0.00	$0.00	$0.00	$0.00	
			Ending Balance	$0.00	$0.00	$0.00	$0.00	$0.00	

6.3 City Contributions & Other Income

The funding from other sources available to defray the costs of work are shown in the following table:

Table 6.3

Estimated City Contributions & Other Income

Account Code	District Name	General Benefit %	General Fund Contribution for General Benefit	General Fund Contribution for Utility Overage	Interest Income[1]	Total Other Revenues
20303801	LMD No. 3 (River Ridge)	2.00%	$2,008.40	$0.00	$1,749.00	$3,757.40
21003801	LMD No. 10 (Country Club Estates)	2.00%	575.24	0.00	752.00	1,327.24
21103801	LMD No. 11 (St. Tropez)	16.18%	1,309.67	0.00	9.00	1,318.67
21203801	LMD No. 12 (Standard Pacific)	2.00%	630.83	0.00	906.00	1,536.83
21303801	LMD No. 13 (Le Village)	11.52%	3,646.77	0.00	679.00	4,325.77
21403801	LMD No. 14 (California Cove)	7.74%	3,816.21	0.00	1,379.00	5,195.21
21603801	LMD No. 16 (California Lighthouse)	28.28%	10,734.28	0.00	229.00	10,963.28
22303801	LMD No. 23 (Greystone)	28.68%	3,193.44	0.00	261.00	3,454.44
22403801	LMD No. 24 (Vineyards)	18.06%	5,051.25	0.00	629.00	5,680.25
22503801	LMD No. 25 (The Pointe)	2.00%	754.66	0.00	655.00	1,409.66
22703801	LMD No. 27 (Rose Island)	43.40%	16,717.34	0.00	494.00	17,211.34
22803801	LMD No. 28 (Harborside)	2.00%	2,342.21	0.00	1,543.00	3,885.21
23003801	LMD No. 30 (Haas Automation)	2.00%	1,419.67	0.00	1,793.00	3,212.67
23103801	LMD No. 31 (Rancho De La Rosa)	3.88%	5,168.96	1,038.39	1,859.00	7,027.96
23203801	LMD No. 32 (Oak Park)	5.74%	2,015.94	0.00	984.00	2,999.94
23303801	LMD No. 33 (El Paseo)	2.00%	2,114.26	0.00	1,177.00	3,291.26
23403801	LMD No. 34 (Sunrise Pointe & Sunset Cove)	2.00%	2,213.75	7,808.18	1,382.00	6,976.43
23603801	LMD No. 36 (Villa Santa Cruz & Villa Carmel)	12.23%	31,048.65	0.00	2,356.00	33,404.65
23703801	LMD No. 37 (Pacific Breeze)	28.76%	17,625.81	0.00	3,959.00	21,584.81
23803801	LMD No. 38 (Aldea Del Mar)	2.00%	2,829.10	10,127.78	1,652.00	8,950.68
23903801	LMD No. 39 (Promesa & Sueno)	3.54%	8,655.77	33,198.09	5,005.00	29,547.32
23913801	LMD No. 39 (DR Horton)	3.54%	3,152.68	14,682.16	384.00	11,913.48
24003801	LMD No. 40 (Cantada)	2.00%	1,447.65	0.00	2,426.00	3,873.65
24103801	LMD No. 41 (Pacific Cove)	2.00%	847.12	0.00	812.00	1,659.12
24203801	LMD No. 42 (Cantabria & Coronado)	6.72%	14,407.22	0.00	5,107.00	19,514.22
24303801	LMD No. 43 (Greenbelt)	2.00%	3,373.42	0.00	2,649.00	6,022.42
24603801	LMD No. 46 (Daily Ranch)	3.54%	8,617.26	0.00	1,514.00	10,131.26
24703801	LMD No. 47 (Sycamore Place)	2.00%	1,132.88	0.00	2,304.00	3,436.88
24903801	LMD No. 49 (Cameron Ranch)	2.00%	366.10	0.00	(1,387.00)	(1,020.90)
25003801	LMD No. 50 (Pleasant Valley Senior Housing)	44.84%	14,280.16	0.00	942.00	15,222.16
25103801	LMD No. 51 (Pfeiler)	5.43%	11,270.18	6,250.19	4,016.00	15,286.18
25203801	LMD No. 52 (Wingfield)	2.00%	1,671.46	0.00	5,824.00	7,495.46
25303801	LMD No. 53 (Huff Court)	2.00%	102.22	0.00	168.00	270.22
25403801	LMD No. 54 (Meadowcrest Villas)	50.70%	23,364.14	0.00	2,415.00	25,779.14
25503801	LMD No. 55 (Wingfield West)	2.00%	1,014.00	0.00	1,052.00	2,066.00
25803801	LMD No. 58 (Westwind)	14.53%	7,134.63	0.00	2,507.00	9,641.63
26003801	LMD No. 60 (Artisan)	2.00%	1,401.25	0.00	742.00	2,143.25
	TOTALS:		**$217,454.58**	**$73,104.79**	**$60,927.00**	**$310,495.19**

(1) As projected by the City's Finance Department as of April 1, 2026.

6.3.1 CITY CONTRIBUTIONS AND OTHER INCOME DESCRIPTIONS

The City Contributions and Other Income categories shown in table 6.3 are described as follows:

General Fund Contribution for General Benefit: The "Total General Benefit" percentage in table 5.3, multiplied by the total costs estimated for the District (as shown in table 6.1) paid by the General Fund for the General Benefit of the District's improvements.

General Fund Contribution for Utility Overage: The amount contributed by the General Fund to offset overages in annual utility cost increases over 5% per year from the original budget. The 5% increase cap is only applicable to Districts with specific utility inflation cap language outlined in the formation Engineer's Reports.

Interest Income: Amounts earned as interest on existing fund balances during the prior fiscal year.

6.4 Net Assessment Amount

The net revenues to be raised in order to fully fund the FY 2026/27 improvements and services (including Operating Reserve Targets as shown in table 6.5) are shown in the following table:

Table 6.4

Net Assessment Amount

District	Total Expenses	*Plus* Operating Reserve Target	*Plus* Future-Year Project Installment Collection	*Less* Contributions from General Fund	*Less* Interest Income	*Less* Released Prior Year Installment Collections	*Less* Surplus Credit	Net Assessment Requirement	Net Assessment [1]	Remaining Deficit/Surplus
LMD No. 3 (River Ridge)	$100,419.83	$47,759.86	$0.00	$2,008.42	$1,749.00	$0.00	$60,386.52	$84,035.76	$84,035.76	$0.00
LMD No. 10 (Country Club Estates)	28,761.79	10,706.13	0.00	575.24	752.00	0.00	14,064.60	24,076.08	24,076.08	0.00
LMD No. 11 (St. Tropez)	8,092.39	1,383.64	0.00	1,309.67	9.00	0.00	655.29	7,502.07	6,990.26	(511.81)
LMD No. 12 (Standard Pacific)	31,541.62	15,399.25	0.00	630.83	906.00	0.00	25,121.19	20,282.84	20,282.70	(0.14)
LMD No. 13 (Le Village)	31,651.59	10,781.04	0.00	3,646.77	679.00	2,189.00	17,873.06	18,044.80	18,044.80	0.00
LMD No. 14 (California Cove)	49,324.37	23,001.47	0.00	3,816.21	1,379.00	0.00	30,437.67	36,692.96	36,692.96	0.00
LMD No. 16 (California Lighthouse)	37,959.43	6,490.30	0.00	10,734.28	229.00	0.00	10,497.06	22,989.40	19,551.70	(3,437.70)
LMD No. 23 (Greystone)	11,135.11	1,903.88	0.00	3,193.44	261.00	0.00	2,744.13	6,840.42	5,587.60	(1,252.82)
LMD No. 24 (Vineyards)	27,973.03	13,628.25	0.00	5,051.25	629.00	0.00	17,621.03	18,300.00	18,300.00	0.00
LMD No. 25 (The Pointe)	37,732.79	6,451.55	0.00	754.66	655.00	0.00	12,098.58	30,676.11	23,798.88	(6,877.23)
LMD No. 27 (Rose Island)	38,522.95	18,807.67	5,000.00	16,717.34	494.00	0.00	16,948.04	28,171.24	25,720.00	(2,451.24)
LMD No. 28 (Harborside)	117,110.65	57,175.76	0.00	2,342.21	1,543.00	0.00	55,235.46	115,165.74	115,169.10	3.36
LMD No. 30 (Haas Automation)	70,983.41	34,655.52	0.00	1,419.67	1,793.00	0.00	41,432.30	60,993.96	60,994.10	0.14
LMD No. 31 (Rancho De La Rosa)	133,151.99	25,526.38	0.00	6,207.35	1,859.00	0.00	42,015.38	108,596.64	108,596.64	0.00
LMD No. 32 (Oak Park)	35,120.87	17,146.71	0.00	2,015.94	984.00	0.00	22,884.06	26,383.58	26,383.86	0.28
LMD No. 33 (El Paseo)	105,713.09	27,734.58	0.00	2,114.26	1,177.00	0.00	49,366.51	80,789.90	80,789.90	0.00
LMD No. 34 (Sunrise Pointe & Sunset Cove)	110,687.26	51,975.31	0.00	10,021.93	1,382.00	0.00	67,330.26	83,928.39	83,928.39	0.00
LMD No. 36 (Villa Santa Cruz & Villa Carmel)	253,810.69	88,528.21	0.00	31,048.65	2,356.00	0.00	107,548.45	201,385.80	201,385.80	0.00
LMD No. 37 (Pacific Breeze)	61,288.78	29,922.41	6,500.00	17,625.81	3,959.00	18,000.00	56,174.83	1,951.55	1,951.60	0.05
LMD No. 38 (Aldea Del Mar)	141,454.78	69,061.05	0.00	12,956.88	1,652.00	0.00	75,025.21	120,881.75	120,881.04	(0.71)
LMD No. 39 (Promesa & Sueno)	244,513.36	119,376.31	0.00	41,853.86	5,005.00	0.00	118,193.79	198,837.02	198,836.78	(0.24)
LMD No. 39 (DR Horton)	89,058.64	43,480.21	0.00	17,834.84	384.00	0.00	47,303.09	67,016.92	67,017.60	0.68
LMD No. 40 (Cantada)	72,382.65	35,338.66	0.00	1,447.65	2,426.00	0.00	60,676.81	43,170.85	43,170.52	(0.33)
LMD No. 41 (Pacific Cove)	42,355.89	20,678.99	0.00	847.12	812.00	0.00	27,267.40	34,108.36	34,108.80	0.44
LMD No. 42 (Cantabria & Coronado)	214,388.48	104,668.74	0.00	14,407.22	5,107.00	0.00	125,078.43	174,464.57	174,467.14	2.57
LMD No. 43 (Greenbelt)	168,670.91	67,730.98	0.00	3,373.42	2,649.00	84,088.00	6,306.31	139,985.16	139,985.16	0.00
LMD No. 46 (Daily Ranch)	243,425.54	83,875.93	0.00	8,617.26	1,514.00	0.00	58,597.37	258,572.84	258,572.84	0.00
LMD No. 47 (Sycamore Place)	56,644.08	22,238.10	0.00	1,132.88	2,304.00	0.00	(11,933.89)	87,379.20	87,379.20	0.00
LMD No. 49 (Cameron Ranch)	18,305.08	8,393.95	0.00	366.10	(1,387.00)	0.00	3,629.43	24,090.50	24,090.50	0.00
LMD No. 50 (Pleasant Valley Senior Housing)	31,846.92	15,548.30	0.00	14,280.16	942.00	0.00	26,372.22	5,800.84	5,800.80	(0.04)
LMD No. 51 (Pfeiler)	207,426.70	56,670.48	38,750.00	17,520.37	4,016.00	0.00	67,454.98	213,855.83	175,105.83	(38,750.00)
LMD No. 52 (Wingfield)	83,573.21	40,802.11	9,000.00	1,671.46	5,824.00	0.00	106,498.04	19,381.83	19,382.60	0.77
LMD No. 53 (Huff Court)	5,110.80	873.84	0.00	102.22	168.00	0.00	(1,884.82)	7,599.25	4,654.64	(2,944.61)
LMD No. 54 (Meadowcrest Villas)	46,083.11	22,498.70	5,000.00	23,364.14	2,415.00	1,081.00	30,961.31	(30,902.20)	1,842.00	0.00
LMD No. 55 (Wingfield West)	50,700.01	24,752.76	0.00	1,014.00	1,052.00	0.00	36,413.82	36,972.95	36,972.98	0.0
LMD No. 58 (Westwind)	49,110.75	23,976.85	0.00	7,134.63	2,507.00	0.00	20,540.58	42,905.39	42,906.24	0.85
LMD No. 60 (Artisan)	70,062.53	34,205.93	0.00	1,401.25	742.00	754.00	63,796.15	37,575.06	37,575.06	0.00
TOTALS:	**$3,126,095.08**	**$1,283,149.85**	**$64,250.00**	**$290,559.39**	**$60,927.00**	**$106,112.00**	**$1,510,730.64**	**$2,458,503.35**	**$2,435,029.86**	**($56,217.69)**

(1) Excludes even-cent installment rounding for placement on the Ventura County Tax Roll.

6.4.1 NET ASSESSMENT AMOUNT DESCRIPTIONS

The Net Assessment Amount categories shown in Table 6.4 are described as follows:

Total Expenses: The total estimated costs for FY 2026/27 as shown in Table 6.1.

Operating Reserve Target: Operating reserves necessary to fund costs expected to be incurred during the first portion of FY 2026/27 as shown in Table 6.5.

Future-Year Project Installment Collection: Installments due as shown in Table 6.2.

Contributions from General Fund: Contributions from the General Fund as shown in Table 6.3.

Interest Income: Anticipated interest as shown in Table 6.3.

Released Prior Year Installment Collections: Represents funds collected and held for future year projects in the 2025/26 Engineer's Report that are being released to the District. The release of the funds is due to project delivery/expense, project cancellation and/or reevaluation of funding capacity.

Surplus Credit: The projected surplus available on June 30, 2026, as shown in Table 6.6.

Net Assessment Requirement: The total amount that would need to be assessed in order to fully fund all costs and the Operating Reserves. This equals Total Expenses plus Operating Reserve Requirement plus Installments Due less General Fund Contribution less Interest Income less Surplus Credit.

Net Assessment: The amount that will actually be assessed in FY 2026/27. For most Districts, this is the same as (or, aside from rounding, essentially the same as) the Net Assessment Requirement. In some instances, it is lower, generally because the rate necessary to raise the Net Assessment Requirement would exceed the maximum allowable rate.

Remaining Deficit/Surplus: A negative number in this column represents the amount by which the Net Assessment Requirement exceeds the Net Assessment. This means that the assessment levied will not be sufficient to fully fund the desired Operating Reserve.

6.5 Operating Reserve Target

As authorized by Section 22569(a) of the 1972 Act, the City seeks to have each District maintain an operating reserve that does not exceed the estimated costs of maintenance and servicing to December 10 of the fiscal year, or whenever the city expects to receive its apportionment of special assessments from the county, whichever is later. Additionally, pursuant to City Council approved Maintenance and Funding Policy for Landscape Maintenance Districts, the City Council has set a reserve target range that establishes a minimum and maximum Operating Reserve balance target that assists in the identification of districts that may need to have a levy credit, a change to the service level (see Section 10.4 for Levels of Service), an assessment increase through a protest ballot proceeding, or potential additional projects. The minimum and maximum Reserves balances are set at 16.6% and 47.4% of the expenses for FY 2026/27 (including scheduled FY 2026/27 Projects as shown on table 6.2).

The operating reserves necessary to fund costs expected to be incurred during the first portion of FY 2026/27 are as follows:

Table 6.5
Operating Reserve Target

District	Minimum 16.6% Operating Reserve Target	Maximum 47.4% Operating Reserve Target
LMD No. 3 (River Ridge)	$17,170	$49,027
LMD No. 10 (Country Club Estates)	4,918	14,042
LMD No. 11 (St. Tropez)	1,384	3,951
LMD No. 12 (Standard Pacific)	5,393	15,399
LMD No. 13 (Le Village)	5,412	15,453
LMD No. 14 (California Cove)	8,433	24,081
LMD No. 16 (California Lighthouse)	6,490	18,533
LMD No. 23 (Greystone)	1,904	5,436
LMD No. 24 (Vineyards)	4,783	13,657
LMD No. 25 (The Pointe)	6,452	18,422
LMD No. 27 (Rose Island)	6,587	18,808
LMD No. 28 (Harborside)	20,024	57,176
LMD No. 30 (Haas Automation)	12,137	34,656
LMD No. 31 (Rancho De La Rosa)	22,766	65,007
LMD No. 32 (Oak Park)	6,005	17,147
LMD No. 33 (El Paseo)	18,075	51,611
LMD No. 34 (Sunrise Pointe & Sunset Cove)	18,925	54,040
LMD No. 36 (Villa Santa Cruz & Villa Carmel)	43,397	123,915
LMD No. 37 (Pacific Breeze)	10,479	29,922
LMD No. 38 (Aldea Del Mar)	24,186	69,061
LMD No. 39 (Promesa/Sueno)	41,807	119,376
LMD No. 39 (DR Horton)	15,227	43,480
LMD No. 40 (Cantada)	12,376	35,339
LMD No. 41 (Pacific Cove)	7,242	20,679
LMD No. 42 (Cantabria & Coronado)	36,656	104,669
LMD No. 43 (Greenbelt)	28,839	82,349
LMD No. 46 (Daily Ranch)	41,621	118,845
LMD No. 47 (Sycamore Place)	9,685	27,655
LMD No. 49 (Cameron Ranch)	3,130	8,937
LMD No. 50 (Pleasant Valley Senior Housing)	5,445	15,548
LMD No. 51 (Pfeiler)	35,466	101,270
LMD No. 52 (Wingfield)	14,289	40,802
LMD No. 53 (Huff Court)	874	2,495
LMD No. 54 (Meadowcrest Villas)	7,879	22,499
LMD No. 55 (Wingfield West)	8,669	24,753
LMD No. 58 (Westwind)	8,397	23,977
LMD No. 60 (Artisan)	11,979	34,206

6.6 Operating Fund Balance

The following table shows the anticipated surplus or deficit within each District on June 30, 2026 before meeting the FY 2026/27 Operating Reserve Requirement and Project Installment Collection Balance from FY 2025/26, and the anticipated balance on June 30, 2027 following the Net of expenditures and revenue:

District	Beginning Surplus/Deficit	FY 2026/27 Net Change	Ending Surplus/Deficit
LMD No. 3 (River Ridge)	$60,387	(12,627)	$47,760
LMD No. 10 (Country Club Estates)	14,065	(3,358)	10,706
LMD No. 11 (St. Tropez)[1]	655	217	872
LMD No. 12 (Standard Pacific)	25,121	(9,722)	15,399
LMD No. 13 (Le Village)	20,062	(9,281)	10,781
LMD No. 14 (California Cove)	30,438	(7,436)	23,001
LMD No. 16 (California Lighthouse) [1]	10,497	(7,444)	3,053
LMD No. 23 (Greystone) [1]	2,744	(2,093)	651
LMD No. 24 (Vineyards)	17,621	(3,993)	13,628
LMD No. 25 (The Pointe) [1]	12,099	(12,524)	(426)
LMD No. 27 (Rose Island) [2]	21,948	4,408	26,356
LMD No. 28 (Harborside)	55,235	1,944	57,179
LMD No. 30 (Haas Automation)	41,432	(6,777)	34,656
LMD No. 31 (Rancho De La Rosa)	42,015	(16,489)	25,526
LMD No. 32 (Oak Park)	22,884	(5,737)	17,147
LMD No. 33 (El Paseo)	49,367	(21,632)	27,735
LMD No. 34 (Sunrise Pointe & Sunset Cove)	67,330	(15,355)	51,975
LMD No. 36 (Villa Santa Cruz & Villa Carmel)	107,548	(19,020)	88,528
LMD No. 37 (Pacific Breeze) [2]	73,675	(37,752)	35,922
LMD No. 38 (Aldea Del Mar)	75,025	(5,965)	69,060
LMD No. 39 (Promesa/Sueno)	118,194	1,182	119,376
LMD No. 39 (DR Horton)	47,303	(3,822)	43,481
LMD No. 40 (Cantada)	60,677	(25,338)	35,338
LMD No. 41 (Pacific Cove)	27,267	(6,588)	20,679
LMD No. 42 (Cantabria & Coronado)	125,078	(20,407)	104,671
LMD No. 43 (Greenbelt)	90,394	(22,663)	67,731
LMD No. 46 (Daily Ranch)	58,597	25,279	83,876
LMD No. 47 (Sycamore Place)	(11,934)	34,172	22,238
LMD No. 49 (Cameron Ranch)	3,629	4,765	8,394
LMD No. 50 (Pleasant Valley Senior Housing)	26,372	(10,824)	15,548
LMD No. 51 (Pfeiler)	144,955	(49,535)	95,420
LMD No. 52 (Wingfield) [2]	124,498	(56,695)	67,803
LMD No. 53 (Huff Court) [1]	(1,885)	(186)	(2,071)
LMD No. 54 (Meadowcrest Villas) [2]	42,042	(18,462)	23,580
LMD No. 55 (Wingfield West)	36,414	(11,661)	24,753
LMD No. 58 (Westwind)	20,541	3,437	23,978
LMD No. 60 (Artisan)	64,550	(30,344)	34,206

(1) Estimated ending Operating Reserve balance is below the minimum Operating Reserve Target

(2) Estimated ending Operating Reserve balance exceeds maximum Operating Reserve Target due to SHC 22660 Project collections

7. METHOD OF ASSESSMENT

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

The method of assessment is based upon a formula that assigns the special benefits to each parcel, adjusted by parcel specific characteristics (i.e. units, lot size (acreage)). Generally, two methods of assessment have been used for the Districts. Within each District, benefits are assigned per parcel or per acre. The summaries of these formulas for each District are provided below.

Districts whose formula is set by dividing the net assessable amount by the number of assessable lots or parcels within the District are:

District	District
LMD No. 3 (River Ridge)	LMD No. 38 (Aldea Del Mar)
LMD No. 10 (Country Club Estates)	LMD No. 39 (Promesa/Sueno & DR Horton/Seawinds)
LMD No. 11 (St. Tropez)	LMD No. 40 (Cantada)
LMD No. 12 (Standard Pacific)	LMD No. 41 (Pacific Cove)
LMD No. 13 (Le Village)	LMD No. 42 (Cantabria & Coronado)
LMD No. 14 (California Cove)	LMD No. 43 (Greenbelt) Area 2- Solana II
LMD No. 16 (California Lighthouse)	LMD No. 43 (Greenbelt) Area 4- Mayfield
LMD No. 23 (Greystone)	LMD No. 46 (Daily Ranch)
LMD No. 24 (Vineyards)	LMD No. 47 (Sycamore Place)
LMD No. 25 (The Pointe)	LMD No. 49 (Cameron Ranch)
LMD No. 27 (Rose Island)	LMD No. 50 (Pleasant Valley Senior Housing)
LMD No. 28 (Harborside)	LMD No. 51 (Pfeiler)
LMD No. 31 (Rancho De La Rosa)	LMD No. 52 (Wingfield)
LMD No. 32 (Oak Park)	LMD No. 53 (Huff Court)
LMD No. 33 (El Paseo)	LMD No. 54 (Meadowcrest Villas)
LMD No. 34 (Sunrise Pointe & Sunset Cove)	LMD No. 55 (Wingfield West)
LMD No. 36 (Villa Santa Cruz & Villa Carmel)	LMD No. 58 (Westwind)
LMD No. 37 (Pacific Breeze)	

Districts whose formula is set by dividing the net assessable amount by the acres per assessable lot or parcel within the District are:

District	District
LMD No. 30 (Haas Automation)	LMD No. 43 (Greenbelt) Area 3- Tierra Vista
LMD No. 43 (Greenbelt) Area 1- Parc Rose	LMD No. 60 (Artisan)

7.1 Calculation of Maximum Assessment Rate

The following lists the cost of living inflation factors for the applicable Districts (as approved at formation of the District) that are applied to the maximum assessment rates. In January 2018, the Bureau of Labor Statistics updated their geographic areas for computing Consumer Price Index. The City declared its intention to use the Los Angeles-Long Beach-Anaheim CPI via Resolution No. 15,126.

District	FY 2025/26 Maximum Allowed Rate	Inflator as of Month [(1)(2)]	Applied Inflator for FY 2026/27	FY 2026/27 Maximum Allowed Rate
LMD No. 3 (River Ridge)	$162.86	None	N/A	$162.86
LMD No. 10 (Country Club Estates)	157.36	None	N/A	157.36
LMD No. 11 (St. Tropez)	84.22	None	N/A	84.22
LMD No. 12 (Standard Pacific)	87.82	None	N/A	87.82
LMD No. 13 (Le Village)	112.78	None	N/A	112.78
LMD No. 14 (California Cove)	173.08	None	N/A	173.08
LMD No. 16 (California Lighthouse)	73.78	None	N/A	73.78
LMD No. 23 (Greystone)	91.60	None	N/A	91.60
LMD No. 24 (Vineyards)	183.00	None	N/A	183.00
LMD No. 25 (The Pointe)	110.18	None	N/A	110.18
LMD No. 27 (Rose Island)	499.74	February	2.932%	514.40
LMD No. 28 (Harborside)	323.70	February	2.932%	333.19
LMD No. 30 (Haas Automation)	750.02	February	2.932%	772.01
LMD No. 31 (Rancho De La Rosa)	452.80	February	2.932%	466.08
LMD No. 32 (Oak Park)	1,194.64	September	3.515%	1,236.63
LMD No. 33 (El Paseo)	412.75	May	3.019%	425.21
LMD No. 34 (Sunrise Pointe & Sunset Cove)	298.42	May	3.019%	307.43
LMD No. 36 (Villa Santa Cruz & Villa Carmel)	590.51	August	3.343%	610.26
LMD No. 37 (Pacific Breeze)	365.13	August	3.343%	377.33
LMD No. 38 (Aldea Del Mar)	483.16	August	3.343%	499.31
LMD No. 39 (Promesa/Sueno)	1,249.24	November	3.575%	1,293.90
LMD No. 39 (DR Horton)	1,183.99	November	3.575%	1,226.33
LMD No. 40 (Cantada)	887.79	August	3.343%	917.47
LMD No. 41 (Pacific Cove)	758.17	August	3.343%	783.51
LMD No. 42 (Cantabria & Coronado)	1,143.37	December	3.010%	1,177.79
LMD No. 43 (Greenbelt)[(3)] – Zone 1 (Parc Rose)	1,797.21	August	3.343%	1,857.29
LMD No. 43 (Greenbelt) – Zone 2 (Solana II)	413.23	August	3.343%	427.04
LMD No. 43 (Greenbelt)[(3)] – Zone 3 (Tierra Vista)	1,732.15	August	3.343%	1,790.06
LMD No. 43 (Greenbelt) – Zone 4 (Mayfield)	329.92	August	3.343%	340.94
LMD No. 46 (Daily Ranch) – Area A	996.11	March	3.397%	1,029.95
LMD No. 46 (Daily Ranch) – Area B	963.71	March	3.397%	996.45
LMD No. 46 (Daily Ranch) – Area C	860.67	March	3.397%	889.91
LMD No. 47 (Sycamore Place)	764.19	December	3.010%	787.20
LMD No. 49 (Cameron Ranch)	668.15	January	3.017%	688.30
LMD No. 50 (Pleasant Valley Senior Housing)	492.39	January	3.017%	507.25
LMD No. 51 (Pfeiler)	776.20	December	3.010%	799.57

District	FY 2025/26 Maximum Allowed Rate	Inflator as of Month [1][2]	Applied Inflator for FY 2026/27	FY 2026/27 Maximum Allowed Rate
LMD No. 52 (Wingfield)	$472.93	October	3.413%	$489.08
LMD No. 53 (Huff Court)	564.82	December	3.010%	581.83
LMD No. 54 (Meadowcrest Villas)	553.49	October	3.413%	572.38
LMD No. 55 (Wingfield West)	902.74	October	3.413%	933.55
LMD No. 58 (Westwind)	563.17	December	3.010%	580.12
LMD No. 60 (Artisan) [4]	74,413.63	November	3.209%	76,801.79

(1) The inflator is the Consumer Price Index – All Urban Consumers (CPI) for the Los Angeles-Long Beach-Anaheim CA region compared year over year as of the month listed in the table and beginning with the year listed in the original Engineer's Report. For years where the CPI is less than zero the inflation factor is zero.

(2) According to the Bureau of Labor and Statistics, the October 2025 CPI data is unavailable "due to the 2025 lapse in appropriations. As a result, the inflation factor for LMDs 52, 54, 55, is based on the October 2024 to November 2025 percentage change for the 2026/27 fiscal year only.

(3) LMD No. 43 (Greenbelt) FY 2026/27 Maximum Rates are per acre for Zone 1- Parc Rose and Zone 3- Tierra Vista.

(4) Per the original Engineer's Report for LMD No. 60, the inflator was established from the 2008 CPI which was two years behind, not the most recent prior year comparison. Therefore, the annual inflator is the change between the November 2023 and November 2024 change, rather than November 2024 and November 2025 change.

8. ASSESSMENT DIAGRAMS

Assessment Diagrams are set forth below. The lines and dimensions of each lot or parcel within the Districts are those lines and dimensions shown on the maps of the County Assessor of the County of Ventura, at the time this report was prepared, and are incorporated by reference herein and made part of this Engineer's Report.

9. ASSESSMENT ROLL

The proposed Assessment Roll for Fiscal Year 2026/27 is listed on the following pages. The following table summarizes the proposed Fiscal Year 2026/27 assessments for the Districts.

District	FY 2026/27 Maximum Allowed Rate	FY 2026/27 Levy Amount [3]	FY 2026/27 Proposed Rate [3]
LMD No. 3 (River Ridge)	$162.86	$84,035.76	$162.86
LMD No. 10 (Country Club Estates)	157.36	24,076.08	157.36
LMD No. 11 (St. Tropez)	84.22	6,990.26	84.22
LMD No. 12 (Standard Pacific)	87.82	20,282.70	79.54
LMD No. 13 (Le Village)	112.78	18,044.80	112.78
LMD No. 14 (California Cove)	173.08	36,692.96	173.08
LMD No. 16 (California Lighthouse)	73.78	19,551.70	73.78
LMD No. 23 (Greystone)	91.60	5,587.60	91.60
LMD No. 24 (Vineyards)	183.00	18,300.00	183.00
LMD No. 25 (The Pointe)	110.18	23,798.88	110.18
LMD No. 27 (Rose Island)	514.40	25,720.00	514.40
LMD No. 28 (Harborside)	333.19	115,169.10	324.42
LMD No. 30 (Haas Automation)	772.01	60,994.10	720.80
LMD No. 31 (Rancho De La Rosa)	466.08	108,596.64	466.08
LMD No. 32 (Oak Park)	1,236.63	26,383.86	977.18
LMD No. 33 (El Paseo)	425.21	80,789.90	425.21
LMD No. 34 (Sunrise Pointe & Sunset Cove)	307.43	83,928.39	307.43
LMD No. 36 (Villa Santa Cruz & Villa Carmel)	610.26	201,385.80	610.26
LMD No. 37 (Pacific Breeze)	377.33	1,951.60	16.40
LMD No. 38 (Aldea Del Mar)	499.31	120,881.04	411.16
LMD No. 39 (Promesa/Sueno)	1,293.90	198,836.78	1,110.82
LMD No. 39 (DR Horton/Seawinds)	1,226.33	67,017.60	1,031.04
LMD No. 40 (Cantada)	917.47	43,170.52	382.04
LMD No. 41 (Pacific Cove)	783.51	34,108.80	284.24
LMD No. 42 (Cantabria & Coronado)	1,177.79	174,467.14	885.62
LMD No. 43 (Greenbelt)[1]	685.05	139,985.16	685.06
LMD No. 46 (Daily Ranch)[2]	986.91	258,572.84	986.92
LMD No. 47 (Sycamore Place)	787.20	87,379.20	787.20
LMD No. 49 (Cameron Ranch)	688.30	24,090.50	688.30
LMD No. 50 (Pleasant Valley Senior Housing)	507.25	5,800.80	96.68
LMD No. 51 (Pfeiler)	799.57	175,105.83	799.57
LMD No. 52 (Wingfield)	489.08	19,382.60	97.40
LMD No. 53 (Huff Court)	581.83	4,654.64	581.83
LMD No. 54 (Meadowcrest Villas)	572.38	1,842.00	36.84

District	FY 2026/27 Maximum Allowed Rate	FY 2026/27 Levy Amount [3]	FY 2026/27 Proposed Rate [3]
LMD No. 55 (Wingfield West)	$933.55	$36,972.98	$901.78
LMD No. 58 (Westwind)	580.12	42,906.24	275.04
LMD No. 60 (Artisan)	76,801.79	37,575.06	37,575.06
Total		**$2,435,029.89**	

(1) LMD No. 43 (Greenbelt) FY 2026/27 Maximum Rates are as follows: Zone 1- Parc Rose $1,857.29/acre, Zone 2- Solana II $427.04/unit, Zone 3- Tierra Vista $1,790.06/acre, Zone 4- Mayfield $340.94/unit. The FY 2026/27 Proposed Rates are as follows: Zone 1- Parc Rose $1,857.29/acre, Zone 2- Solana II $427.04/unit, Zone 3- Tierra Vista $1,790.06/acre, Zone 4- Mayfield $340.94/unit.

(2) LMD No. 46 (Daily Ranch) FY 2026/27 Maximum Rates are as follows: Area A- $1,029.95/unit, Area B- $996.45/unit, Area C- $889.91/unit. The City pays for the maintenance of the Area D improvements, which have been removed from the LMD. The FY 2026/27 Proposed Rates are as follows: Area A- $1,029.95/unit, Area B- $996.45/unit, Area C- $889.91/unit.

(3) The FY 2026/27 Levy Amount and Proposed Rate may differ slightly from the Assessment Roll and final applied levy amounts due to rounding per the Ventura County Tax Collector's requirement of even-cent assessment amounts.

City of Oxnard
LMD No. 3 (River Ridge)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
179-0-111-015	2048 W SPYGLASS TRL	1.00	$162.86	$162.86	$162.86
179-0-111-025	2044 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-111-035	2040 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-111-045	2038 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-111-055	2034 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-111-065	2030 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-111-075	2028 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-111-085	2024 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-111-095	2020 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-111-105	2018 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-111-115	2014 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-111-125	2010 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-111-135	2661 BELLERIVE CT	1.00	162.86	162.86	162.86
179-0-111-145	2651 BELLERIVE CT	1.00	162.86	162.86	162.86
179-0-111-155	2641 BELLERIVE CT	1.00	162.86	162.86	162.86
179-0-111-165	2631 BELLERIVE CT	1.00	162.86	162.86	162.86
179-0-111-175	2621 BELLERIVE CT	1.00	162.86	162.86	162.86
179-0-111-185	2611 BELLERIVE CT	1.00	162.86	162.86	162.86
179-0-111-195	2600 BELLERIVE CT	1.00	162.86	162.86	162.86
179-0-111-205	2620 BELLERIVE CT	1.00	162.86	162.86	162.86
179-0-111-215	2630 BELLERIVE CT	1.00	162.86	162.86	162.86
179-0-111-225	2640 BELLERIVE CT	1.00	162.86	162.86	162.86
179-0-111-235	2650 BELLERIVE CT	1.00	162.86	162.86	162.86
179-0-111-245	1964 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-111-255	1960 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-111-265	1954 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-111-275	1950 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-111-285	1944 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-111-295	1940 W SPYGLASS TRL	1.00	162.86	162.86	162.86

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 3 (River Ridge)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
179-0-111-305	1934 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-111-315	1921 AUGUSTA CT	1.00	162.86	162.86	162.86
179-0-111-325	1931 AUGUSTA CT	1.00	162.86	162.86	162.86
179-0-111-335	1941 AUGUSTA CT	1.00	162.86	162.86	162.86
179-0-111-345	1951 AUGUSTA CT	1.00	162.86	162.86	162.86
179-0-111-355	1961 AUGUSTA CT	1.00	162.86	162.86	162.86
179-0-111-365	1960 AUGUSTA CT	1.00	162.86	162.86	162.86
179-0-111-375	1950 AUGUSTA CT	1.00	162.86	162.86	162.86
179-0-111-385	1940 AUGUSTA CT	1.00	162.86	162.86	162.86
179-0-111-395	1930 AUGUSTA CT	1.00	162.86	162.86	162.86
179-0-111-405	1920 AUGUSTA CT	1.00	162.86	162.86	162.86
179-0-111-415	1910 AUGUSTA CT	1.00	162.86	162.86	162.86
179-0-111-425	1911 WESTCHESTER CT	1.00	162.86	162.86	162.86
179-0-111-435	1921 WESTCHESTER CT	1.00	162.86	162.86	162.86
179-0-111-445	1931 WESTCHESTER CT	1.00	162.86	162.86	162.86
179-0-111-455	1930 WESTCHESTER CT	1.00	162.86	162.86	162.86
179-0-111-465	1920 WESTCHESTER CT	1.00	162.86	162.86	162.86
179-0-111-475	1910 WESTCHESTER CT	1.00	162.86	162.86	162.86
179-0-111-495	1911 SAINT ANDREWS CT	1.00	162.86	162.86	162.86
179-0-111-505	1921 SAINT ANDREWS CT	1.00	162.86	162.86	162.86
179-0-111-515	1931 SAINT ANDREWS CT	1.00	162.86	162.86	162.86
179-0-111-525	1941 SAINT ANDREWS CT	1.00	162.86	162.86	162.86
179-0-111-535	1951 SAINT ANDREWS CT	1.00	162.86	162.86	162.86
179-0-111-545	1950 SAINT ANDREWS CT	1.00	162.86	162.86	162.86
179-0-111-555	1940 SAINT ANDREWS CT	1.00	162.86	162.86	162.86
179-0-111-565	1930 SAINT ANDREWS CT	1.00	162.86	162.86	162.86
179-0-111-575	1920 SAIINT ANDREWS CT	1.00	162.86	162.86	162.86
179-0-111-585	1910 SAINT ANDREWS CT	1.00	162.86	162.86	162.86
179-0-111-595	2002 E SPYGLASS TRL	1.00	162.86	162.86	162.86

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 3 (River Ridge)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
179-0-111-605	2006 E SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-111-615	2012 E SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-111-625	2100 BROOK HOLLOW CT	1.00	162.86	162.86	162.86
179-0-111-635	2110 BROOK HOLLOW CT	1.00	162.86	162.86	162.86
179-0-111-645	2120 BROOK HOLLOW CT	1.00	162.86	162.86	162.86
179-0-111-655	2130 BROOK HOLLOW CT	1.00	162.86	162.86	162.86
179-0-111-665	2140 BROOK HOLLOW CT	1.00	162.86	162.86	162.86
179-0-111-675	2141 BROOK HOLLOW CT	1.00	162.86	162.86	162.86
179-0-111-685	2131 BROOK HOLLOW CT	1.00	162.86	162.86	162.86
179-0-111-695	2121 BROOK HOLLOW CT	1.00	162.86	162.86	162.86
179-0-111-705	2111 BROOK HOLLOW CT	1.00	162.86	162.86	162.86
179-0-111-715	2101 BROOK HOLLOW CT	1.00	162.86	162.86	162.86
179-0-111-725	2100 COLD STREAM CT	1.00	162.86	162.86	162.86
179-0-111-735	2110 COLD STREAM CT	1.00	162.86	162.86	162.86
179-0-111-745	2114 COLD STREAM CT	1.00	162.86	162.86	162.86
179-0-111-755	2120 COLD STREAM CT	1.00	162.86	162.86	162.86
179-0-111-765	2124 COLD STREAM CT	1.00	162.86	162.86	162.86
179-0-111-775	2130 COLD STREAM CT	1.00	162.86	162.86	162.86
179-0-111-785	2134 COLD STREAM CT	1.00	162.86	162.86	162.86
179-0-111-795	2140 COLD STREAM CT	1.00	162.86	162.86	162.86
179-0-111-805	2150 COLD STREAM CT	1.00	162.86	162.86	162.86
179-0-111-815	2151 COLD STREAM CT	1.00	162.86	162.86	162.86
179-0-111-825	2141 COLD STREAM CT	1.00	162.86	162.86	162.86
179-0-111-835	2131 COLD STREAM CT	1.00	162.86	162.86	162.86
179-0-111-845	2121 COLD STREAM CT	1.00	162.86	162.86	162.86
179-0-111-855	2111 COLD STREAM CT	1.00	162.86	162.86	162.86
179-0-111-865	2101 COLD STREAM CT	1.00	162.86	162.86	162.86
179-0-111-875	2062 E SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-111-885	2066 E SPYGLASS TRL	1.00	162.86	162.86	162.86

Slight variances may occur due to rounding

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179-0-111-895	2072 E SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-111-905	2100 E BEVRA AVE	1.00	162.86	162.86	162.86
179-0-111-915	2110 BEVRA AVE	1.00	162.86	162.86	162.86
179-0-111-925	2120 BEVRA AVE	1.00	162.86	162.86	162.86
179-0-111-935	2130 BEVRA AVE	1.00	162.86	162.86	162.86
179-0-112-015	2041 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-112-025	2035 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-112-035	2031 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-112-045	2025 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-112-055	2021 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-112-065	2015 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-112-075	2011 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-112-085	2005 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-112-095	2001 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-112-105	1931 CASCADES CT	1.00	162.86	162.86	162.86
179-0-112-115	1921 CASCADES CT	1.00	162.86	162.86	162.86
179-0-112-125	1911 CASCADES CT	1.00	162.86	162.86	162.86
179-0-112-135	1900 CASCADES CT	1.00	162.86	162.86	162.86
179-0-112-145	1920 CASCADES CT	1.00	162.86	162.86	162.86
179-0-112-155	1930 CASCADES CT	1.00	162.86	162.86	162.86
179-0-112-165	1945 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-112-175	1941 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-112-185	1935 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-112-195	1931 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-112-205	1925 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-112-215	1921 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-112-225	1915 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-112-235	1911 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-112-245	1905 W SPYGLASS TRL	1.00	162.86	162.86	162.86

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179-0-112-255	1901 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-113-015	1903 E SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-113-025	1907 E SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-113-035	1913 E SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-113-045	1917 E SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-113-055	2030 ARLENE AVE	1.00	162.86	162.86	162.86
179-0-113-065	2020 ARLENE AVE	1.00	162.86	162.86	162.86
179-0-113-075	2014 ARLENE AVE	1.00	162.86	162.86	162.86
179-0-113-085	2010 ARLENE AVE	1.00	162.86	162.86	162.86
179-0-113-095	2000 ARLENE AVE	1.00	162.86	162.86	162.86
179-0-114-015	2073 E SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-114-025	2067 E SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-114-035	2063 E SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-114-045	2057 E SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-114-055	2053 E SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-114-065	2047 E SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-114-075	2043 E SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-114-085	2037 E SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-114-095	2033 E SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-114-105	2027 E SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-114-115	2023 E SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-114-125	2017 E SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-114-135	2013 E SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-114-145	2007 E SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-114-155	2003 E SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-114-165	2031 ARLENE AVE	1.00	162.86	162.86	162.86
179-0-114-175	2015 ARLENE AVE	1.00	162.86	162.86	162.86
179-0-114-185	2003 ARLENE AVE	1.00	162.86	162.86	162.86
179-0-120-065	2218 BERMUDA DUNES PL	1.00	162.86	162.86	162.86

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179-0-120-075	2216 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-085	2214 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-095	2212 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-105	2210 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-115	2208 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-125	2206 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-145	2138 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-155	2136 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-165	2134 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-175	2132 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-185	2130 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-195	2128 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-205	2126 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-215	2124 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-225	2122 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-235	2120 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-245	2118 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-255	2116 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-265	2114 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-275	2112 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-285	2110 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-295	2108 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-305	2106 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-315	2104 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-325	2102 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-335	2101 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-345	2103 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-355	2105 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-365	2107 BERMUDA DUNES PL	1.00	162.86	162.86	162.86

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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
179-0-120-375	2109 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-385	2111 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-395	2113 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-405	2115 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-415	2117 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-425	2119 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-435	2121 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-445	2123 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-455	2125 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-465	2127 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-475	2129 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-485	2131 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-495	2133 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-505	2135 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-515	2137 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-525	2139 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-535	2141 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-545	2143 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-555	2201 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-565	2203 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-575	2205 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-585	2207 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-595	2209 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-605	2211 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-615	2213 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-625	2215 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-635	2217 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-645	2219 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-120-655	2221 BERMUDA DUNES PL	1.00	162.86	162.86	162.86

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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
179-0-130-015	2223 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-130-025	2225 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-130-035	2227 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-130-045	2229 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-130-055	2231 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-130-065	2233 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-130-075	2235 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-130-085	2237 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-130-095	2239 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-130-105	2241 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-130-115	2243 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-130-125	2245 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-130-135	2247 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-130-145	2249 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-130-155	2251 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-130-165	2253 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-130-175	2252 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-130-185	2250 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-130-195	2248 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-130-205	2246 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-130-215	2244 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-130-225	2242 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-130-235	2240 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-130-245	2238 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-130-255	2236 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-130-265	2234 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-130-275	2232 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-130-285	2230 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-130-295	2228 BERMUDA DUNES PL	1.00	162.86	162.86	162.86

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179-0-130-305	2226 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-130-315	2224 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-130-325	2222 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-130-335	2220 BERMUDA DUNES PL	1.00	162.86	162.86	162.86
179-0-141-015	2201 KEMPER LAKES CT	1.00	162.86	162.86	162.86
179-0-141-025	2203 KEMPER LAKES CT	1.00	162.86	162.86	162.86
179-0-141-035	2205 KEMPER LAKES CT	1.00	162.86	162.86	162.86
179-0-141-045	2207 KEMPER LAKES CT	1.00	162.86	162.86	162.86
179-0-141-055	2206 KEMPER LAKES CT	1.00	162.86	162.86	162.86
179-0-141-065	2204 KEMPER LAKES CT	1.00	162.86	162.86	162.86
179-0-141-075	2202 KEMPER LAKES CT	1.00	162.86	162.86	162.86
179-0-141-085	2200 KEMPER LAKES CT	1.00	162.86	162.86	162.86
179-0-141-095	2231 W BEVRA AVE	1.00	162.86	162.86	162.86
179-0-141-105	2221 W BEVRA AVE	1.00	162.86	162.86	162.86
179-0-141-115	2201 INVERNESS CT	1.00	162.86	162.86	162.86
179-0-141-125	2203 INVERNESS CT	1.00	162.86	162.86	162.86
179-0-141-135	2205 INVERNESS CT	1.00	162.86	162.86	162.86
179-0-141-145	2207 INVERNESS CT	1.00	162.86	162.86	162.86
179-0-141-155	2206 INVERNESS CT	1.00	162.86	162.86	162.86
179-0-141-165	2204 INVERNESS CT	1.00	162.86	162.86	162.86
179-0-141-175	2202 INVERNESS CT	1.00	162.86	162.86	162.86
179-0-141-185	2200 INVERNESS CT	1.00	162.86	162.86	162.86
179-0-141-195	2301 HIDDEN VALLEY CT	1.00	162.86	162.86	162.86
179-0-141-205	2303 HIDDEN VALLEY CT	1.00	162.86	162.86	162.86
179-0-141-215	2305 HIDDEN VALLEY CT	1.00	162.86	162.86	162.86
179-0-141-225	2307 HIDDEN VALLEY CT	1.00	162.86	162.86	162.86
179-0-141-235	2306 HIDDEN VALLEY CT	1.00	162.86	162.86	162.86
179-0-141-245	2304 HIDDEN VALLEY CT	1.00	162.86	162.86	162.86
179-0-141-255	2302 HIDDEN VALLEY CT	1.00	162.86	162.86	162.86

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179-0-141-265	2300 HIDDEN VALLEY CT	1.00	162.86	162.86	162.86
179-0-141-275	2301 GLADE SPRINGS CT	1.00	162.86	162.86	162.86
179-0-141-285	2303 GLADE SPRINGS CT	1.00	162.86	162.86	162.86
179-0-141-295	2305 GLADE SPRINGS CT	1.00	162.86	162.86	162.86
179-0-141-305	2307 GLADE SPRINGS CT	1.00	162.86	162.86	162.86
179-0-141-315	2306 GLADE SPRINGS CT	1.00	162.86	162.86	162.86
179-0-141-325	2304 GLADE SPRINGS CT	1.00	162.86	162.86	162.86
179-0-141-335	2302 GLADE SPRINGS CT	1.00	162.86	162.86	162.86
179-0-141-345	2300 GLADE SPRINGS CT	1.00	162.86	162.86	162.86
179-0-141-355	2201 FIRESTONE CT	1.00	162.86	162.86	162.86
179-0-141-365	2203 FIRESTONE CT	1.00	162.86	162.86	162.86
179-0-141-375	2205 FIRESTONE CT	1.00	162.86	162.86	162.86
179-0-141-385	2207 FIRESTONE CT	1.00	162.86	162.86	162.86
179-0-141-395	2209 FIRESTONE CT	1.00	162.86	162.86	162.86
179-0-141-405	2208 FIRESTONE CT	1.00	162.86	162.86	162.86
179-0-141-415	2206 FIRESTONE CT	1.00	162.86	162.86	162.86
179-0-141-425	2204 FIRESTONE CT	1.00	162.86	162.86	162.86
179-0-141-435	2202 FIRESTONE CT	1.00	162.86	162.86	162.86
179-0-141-445	2200 FIRESTONE CT	1.00	162.86	162.86	162.86
179-0-141-455	2201 EASTRIDGE CT	1.00	162.86	162.86	162.86
179-0-141-465	2203 EASTRIDGE CT	1.00	162.86	162.86	162.86
179-0-141-475	2205 EASTRIDGE CT	1.00	162.86	162.86	162.86
179-0-141-485	2207 EASTRIDGE CT	1.00	162.86	162.86	162.86
179-0-141-495	2209 EASTRIDGE CT	1.00	162.86	162.86	162.86
179-0-141-505	2208 EASTRIDGE CT	1.00	162.86	162.86	162.86
179-0-141-515	2206 EASTRIDGE CT	1.00	162.86	162.86	162.86
179-0-141-525	2204 EASTRIDGE CT	1.00	162.86	162.86	162.86
179-0-141-535	2202 EASTRIDGE CT	1.00	162.86	162.86	162.86
179-0-141-545	2200 EASTRIDGE CT	1.00	162.86	162.86	162.86

Slight variances may occur due to rounding

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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
179-0-142-015	2240 SOUTHERN HILLS DR	1.00	162.86	162.86	162.86
179-0-142-025	2230 SOUTHERN HILLS DR	1.00	162.86	162.86	162.86
179-0-142-035	2220 SOUTHERN HILLS DR	1.00	162.86	162.86	162.86
179-0-142-045	2210 SOUTHERN HILLS DR	1.00	162.86	162.86	162.86
179-0-142-055	2200 SOUTHERN HILLS DR	1.00	162.86	162.86	162.86
179-0-151-015	2245 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-151-025	2241 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-151-035	2237 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-151-045	2233 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-151-055	2229 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-151-065	2225 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-151-075	2221 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-151-085	2217 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-151-095	2213 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-151-105	2209 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-151-115	2205 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-151-125	2201 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-151-135	2201 INDIAN WELLS CT	1.00	162.86	162.86	162.86
179-0-151-145	2203 INDIAN WELLS CT	1.00	162.86	162.86	162.86
179-0-151-155	2205 INDIAN WELLS CT	1.00	162.86	162.86	162.86
179-0-151-165	2206 INDIAN WELLS CT	1.00	162.86	162.86	162.86
179-0-151-175	2204 INDIAN WELLS CT	1.00	162.86	162.86	162.86
179-0-151-185	2202 INDIAN WELLS CT	1.00	162.86	162.86	162.86
179-0-151-195	2200 INDIAN WELLS CT	1.00	162.86	162.86	162.86
179-0-151-205	2133 SPYGLASS TRAIL WEST CT	1.00	162.86	162.86	162.86
179-0-151-215	2129 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-151-225	2125 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-151-235	2121 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-151-245	2117 W SPYGLASS TRL	1.00	162.86	162.86	162.86

Slight variances may occur due to rounding

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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
179-0-151-255	2113 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-151-265	2109 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-151-275	2105 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-151-285	2101 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-152-015	2226 PEBBLE BEACH TRL	1.00	162.86	162.86	162.86
179-0-152-025	2224 N PEBBLE BEACH TRL	1.00	162.86	162.86	162.86
179-0-152-035	2222 PEBBLE BEACH TRL	1.00	162.86	162.86	162.86
179-0-152-045	2220 PEBBLE BEACH TRL	1.00	162.86	162.86	162.86
179-0-152-055	2218 PEBBLE BEACH TRL	1.00	162.86	162.86	162.86
179-0-152-065	2216 PEBBLE BEACH TRL	1.00	162.86	162.86	162.86
179-0-152-075	2214 PEBBLE BEACH TRL	1.00	162.86	162.86	162.86
179-0-152-085	2212 PEBBLE BEACH TRL	1.00	162.86	162.86	162.86
179-0-152-095	2210 PEBBLE BEACH TRL	1.00	162.86	162.86	162.86
179-0-152-105	2208 PEBBLE BEACH TRL	1.00	162.86	162.86	162.86
179-0-152-115	2206 PEBBLE BEACH TRL	1.00	162.86	162.86	162.86
179-0-152-125	2204 PEBBLE BEACH TRL	1.00	162.86	162.86	162.86
179-0-152-135	2202 PEBBLE BEACH TRL	1.00	162.86	162.86	162.86
179-0-152-145	2200 PEBBLE BEACH TRL	1.00	162.86	162.86	162.86
179-0-152-155	2201 PEBBLE BEACH TRL	1.00	162.86	162.86	162.86
179-0-152-165	2203 PEBBLE BEACH TRL	1.00	162.86	162.86	162.86
179-0-152-175	2205 PEBBLE BEACH TRL	1.00	162.86	162.86	162.86
179-0-152-185	2207 PEBBLE BEACH TRL	1.00	162.86	162.86	162.86
179-0-152-195	2209 PEBBLE BEACH TRL	1.00	162.86	162.86	162.86
179-0-152-205	2211 PEBBLE BEACH TRL	1.00	162.86	162.86	162.86
179-0-152-215	2213 PEBBLE BEACH TRL	1.00	162.86	162.86	162.86
179-0-152-225	2215 PEBBLE BEACH TRL	1.00	162.86	162.86	162.86
179-0-152-235	2217 PEBBLE BEACH TRL	1.00	162.86	162.86	162.86
179-0-152-245	2204 BROADMOOR CT	1.00	162.86	162.86	162.86
179-0-152-255	2202 BROADMOOR CT	1.00	162.86	162.86	162.86

Slight variances may occur due to rounding

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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
179-0-152-265	2200 BROADMOOR CT	1.00	162.86	162.86	162.86
179-0-152-275	2201 BROADMOOR CT	1.00	162.86	162.86	162.86
179-0-152-285	2203 BROADMOOR CT	1.00	162.86	162.86	162.86
179-0-152-295	2205 BROADMOOR CT	1.00	162.86	162.86	162.86
179-0-152-305	2214 CEDAR RIDGE CT	1.00	162.86	162.86	162.86
179-0-152-315	2212 CEDAR RIDGE CT	1.00	162.86	162.86	162.86
179-0-152-325	2210 CEDAR RIDGE CT	1.00	162.86	162.86	162.86
179-0-152-335	2208 CEDAR RIDGE CT	1.00	162.86	162.86	162.86
179-0-152-345	2206 CEDAR RIDGE CT	1.00	162.86	162.86	162.86
179-0-152-355	2204 CEDAR RIDGE CT	1.00	162.86	162.86	162.86
179-0-152-365	2202 CEDAR RIDGE CT	1.00	162.86	162.86	162.86
179-0-152-375	2200 CEDAR RIDGE CT	1.00	162.86	162.86	162.86
179-0-152-385	2201 CEDAR RIDGE CT	1.00	162.86	162.86	162.86
179-0-152-395	2203 CEDAR RIDGE CT	1.00	162.86	162.86	162.86
179-0-152-405	2205 CEDAR RIDGE CT	1.00	162.86	162.86	162.86
179-0-152-415	2207 CEDAR RIDGE CT	1.00	162.86	162.86	162.86
179-0-152-425	2209 CEDAR RIDGE CT	1.00	162.86	162.86	162.86
179-0-152-435	2211 CEDAR RIDGE CT	1.00	162.86	162.86	162.86
179-0-152-445	2213 CEDAR RIDGE CT	1.00	162.86	162.86	162.86
179-0-152-455	2206 DESERT FOREST CT	1.00	162.86	162.86	162.86
179-0-152-465	2204 DESERT FOREST CT	1.00	162.86	162.86	162.86
179-0-152-475	2202 DESERT FOREST CT	1.00	162.86	162.86	162.86
179-0-152-485	2201 DESERT FOREST CT	1.00	162.86	162.86	162.86
179-0-152-495	2203 DESERT FOREST CT	1.00	162.86	162.86	162.86
179-0-152-505	2205 DESERT FOREST CT	1.00	162.86	162.86	162.86
179-0-152-515	2136 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-152-525	2134 W SPYGLASS TRL	1.00	162.86	162.86	162.86
179-0-152-535	2101 GLEN EAGLES CT	1.00	162.86	162.86	162.86
179-0-152-545	2103 GLEN EAGLES CT	1.00	162.86	162.86	162.86

Slight variances may occur due to rounding

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179-0-152-555	2105 GLEN EAGLES CT	1.00	162.86	162.86	162.86
179-0-152-565	2107 GLEN EAGLES CT	1.00	162.86	162.86	162.86
179-0-152-575	2109 GLEN EAGLES CT	1.00	162.86	162.86	162.86
179-0-152-585	2108 GLEN EAGLES CT	1.00	162.86	162.86	162.86
179-0-152-595	2106 GLEN EAGLES CT	1.00	162.86	162.86	162.86
179-0-152-605	2104 GLEN EAGLES CT	1.00	162.86	162.86	162.86
179-0-152-615	2102 GLEN EAGLES CT	1.00	162.86	162.86	162.86
179-0-152-625	2100 GLEN EAGLES CT	1.00	162.86	162.86	162.86
179-0-152-635	2101 FOX DEN CT	1.00	162.86	162.86	162.86
179-0-152-645	2103 FOX DEN CT	1.00	162.86	162.86	162.86
179-0-152-655	2105 FOX DEN CT	1.00	162.86	162.86	162.86
179-0-152-665	2107 FOX DEN CT	1.00	162.86	162.86	162.86
179-0-152-675	2109 FOX DEN CT	1.00	162.86	162.86	162.86
179-0-152-685	2111 FOX DEN CT	1.00	162.86	162.86	162.86
179-0-152-695	2110 FOX DEN CT	1.00	162.86	162.86	162.86
179-0-152-705	2108 FOX DEN CT	1.00	162.86	162.86	162.86
179-0-152-715	2106 FOX DEN CT	1.00	162.86	162.86	162.86
179-0-152-725	2104 FOX DEN CT	1.00	162.86	162.86	162.86
179-0-152-735	2102 FOX DEN CT	1.00	162.86	162.86	162.86
179-0-152-745	2100 FOX DEN CT	1.00	162.86	162.86	162.86
179-0-152-755	2101 DORAL CT	1.00	162.86	162.86	162.86
179-0-152-765	2103 DORAL CT	1.00	162.86	162.86	162.86
179-0-152-775	2105 DORAL CT	1.00	162.86	162.86	162.86
179-0-152-785	2107 DORAL CT	1.00	162.86	162.86	162.86
179-0-152-795	2109 DORAL CT	1.00	162.86	162.86	162.86
179-0-152-805	2111 DORAL CT	1.00	162.86	162.86	162.86
179-0-152-815	2113 DORAL CT	1.00	162.86	162.86	162.86
179-0-152-825	2115 DORAL CT	1.00	162.86	162.86	162.86
179-0-152-835	2116 DORAL CT	1.00	162.86	162.86	162.86

Slight variances may occur due to rounding

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179-0-152-845	2114 DORAL CT	1.00	162.86	162.86	162.86
179-0-152-855	2112 DORAL CT	1.00	162.86	162.86	162.86
179-0-152-865	2110 DORAL CT	1.00	162.86	162.86	162.86
179-0-152-875	2108 DORAL CT	1.00	162.86	162.86	162.86
179-0-152-885	2106 DORAL CT	1.00	162.86	162.86	162.86
179-0-152-895	2104 DORAL CT	1.00	162.86	162.86	162.86
179-0-152-905	2102 DORAL CT	1.00	162.86	162.86	162.86
179-0-152-915	2100 DORAL CT	1.00	162.86	162.86	162.86
179-0-161-015	2251 LAUREL VALLEY PL	1.00	162.86	162.86	162.86
179-0-161-025	2241 LAUREL VALLEY PL	1.00	162.86	162.86	162.86
179-0-161-035	2231 LAUREL VALLEY PL	1.00	162.86	162.86	162.86
179-0-161-045	2221 LAUREL VALLEY PL	1.00	162.86	162.86	162.86
179-0-161-055	2211 LAUREL VALLEY PL	1.00	162.86	162.86	162.86
179-0-161-065	2201 LAUREL VALLEY PL	1.00	162.86	162.86	162.86
179-0-161-075	2161 LAUREL VALLEY PL	1.00	162.86	162.86	162.86
179-0-161-085	2151 LAUREL VALLEY PL	1.00	162.86	162.86	162.86
179-0-161-095	2141 LAUREL VALLEY PL	1.00	162.86	162.86	162.86
179-0-161-105	2131 LAUREL VALLEY PL	1.00	162.86	162.86	162.86
179-0-161-115	2121 LAUREL VALLEY PL	1.00	162.86	162.86	162.86
179-0-161-125	2111 LAUREL VALLEY PL	1.00	162.86	162.86	162.86
179-0-161-135	2101 LAUREL VALLEY PL	1.00	162.86	162.86	162.86
179-0-161-145	2100 LAUREL VALLEY PL	1.00	162.86	162.86	162.86
179-0-161-155	2110 LAUREL VALLEY PL	1.00	162.86	162.86	162.86
179-0-161-165	2270 SOUTHERN HILL DR	1.00	162.86	162.86	162.86
179-0-161-175	2260 SOUTHERN HILLS DR	1.00	162.86	162.86	162.86
179-0-161-185	2250 SOUTHERN HILLS DR	1.00	162.86	162.86	162.86
179-0-162-015	2301 LAUREL VALLEY PL	1.00	162.86	162.86	162.86
179-0-162-025	2321 LAUREL VALLEY PL	1.00	162.86	162.86	162.86
179-0-162-035	2331 LAUREL VALLEY PL	1.00	162.86	162.86	162.86

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179-0-162-045	2330 LAUREL VALLEY PL	1.00	162.86	162.86	162.86
179-0-162-055	2320 LAUREL VALLEY PL	1.00	162.86	162.86	162.86
179-0-162-065	2310 LAUREL VALLEY PL	1.00	162.86	162.86	162.86
179-0-162-085	2271 WINGED FOOT CT	1.00	162.86	162.86	162.86
179-0-162-095	2261 WINGED FOOT CT	1.00	162.86	162.86	162.86
179-0-162-105	2251 WINGED FOOT CT	1.00	162.86	162.86	162.86
179-0-162-115	2241 WINGED FOOT CT	1.00	162.86	162.86	162.86
179-0-162-125	2240 WINGED FOOT CT	1.00	162.86	162.86	162.86
179-0-162-135	2250 WINGED FOOT CT	1.00	162.86	162.86	162.86
179-0-162-145	2260 WINGED FOOT CT	1.00	162.86	162.86	162.86
179-0-162-155	2270 WINGED FOOT CT	1.00	162.86	162.86	162.86
179-0-162-165	2280 WINGED FOOT CT	1.00	162.86	162.86	162.86
179-0-162-175	2281 TIMBERLANE CT	1.00	162.86	162.86	162.86
179-0-162-185	2271 TIMBERLANE CT	1.00	162.86	162.86	162.86
179-0-162-195	2261 TIMBERLANE CT	1.00	162.86	162.86	162.86
179-0-162-205	2251	1.00	162.86	162.86	162.86
179-0-162-215	2250 TIMBERLANE CT	1.00	162.86	162.86	162.86
179-0-162-225	2260 TIMBERLANE CT	1.00	162.86	162.86	162.86
179-0-162-235	2270 TIMBERLANE CT	1.00	162.86	162.86	162.86
179-0-162-245	2280 TIMBERLANE CT	1.00	162.86	162.86	162.86
179-0-162-255	2281 SOUTHERN HILLS DR	1.00	162.86	162.86	162.86
179-0-162-265	2271 SOUTHERN HILLS DR	1.00	162.86	162.86	162.86
179-0-162-275	2261 SOUTHERN HILLS DR	1.00	162.86	162.86	162.86
179-0-162-285	2251 SOUTHERN HILL DR	1.00	162.86	162.86	162.86
179-0-162-295	2241 SOUTHERN HILLS DR	1.00	162.86	162.86	162.86
179-0-180-015	2151 E EAST RIDGE	1.00	162.86	162.86	162.86
179-0-180-025	2153 E EAST RIDGE	1.00	162.86	162.86	162.86
179-0-180-035	2155 E EAST RIDGE TRL	1.00	162.86	162.86	162.86
179-0-180-045	2157 E EAST RIDGE	1.00	162.86	162.86	162.86

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179-0-180-055	2159 E EAST RIDGE	1.00	162.86	162.86	162.86
179-0-180-065	2161 E EASTRIDGE	1.00	162.86	162.86	162.86
179-0-180-075	2163 E EAST RIDGE	1.00	162.86	162.86	162.86
179-0-180-085	2165 E EAST RIDGE	1.00	162.86	162.86	162.86
179-0-180-095	2167 E EAST RIDGE	1.00	162.86	162.86	162.86
179-0-180-105	2169 E EAST RIDGE	1.00	162.86	162.86	162.86
179-0-180-115	2171 E EAST RIDGE	1.00	162.86	162.86	162.86
179-0-180-125	2173 E EASTRIDGE	1.00	162.86	162.86	162.86
179-0-180-135	2175 E EAST RIDGE	1.00	162.86	162.86	162.86
179-0-180-145	2177 E EAST RIDGE	1.00	162.86	162.86	162.86
179-0-180-155	2179 E EAST RIDGE	1.00	162.86	162.86	162.86
179-0-180-165	2181 E RIDGE	1.00	162.86	162.86	162.86
179-0-180-175	2183 EASTRIDGE TRL	1.00	162.86	162.86	162.86
179-0-180-185	2185 E EASTRIDGE	1.00	162.86	162.86	162.86
179-0-180-195	2187 EASTRIDGE TRL	1.00	162.86	162.86	162.86
179-0-180-205	2201 E RIDGE	1.00	162.86	162.86	162.86
179-0-180-215	2211 E RIDGE	1.00	162.86	162.86	162.86
179-0-180-225	2221 E RIDGE	1.00	162.86	162.86	162.86
179-0-180-235	2231 E RIDGE	1.00	162.86	162.86	162.86
179-0-180-245	2241 EASTRIDGE TRL	1.00	162.86	162.86	162.86
179-0-180-255	2251 E RIDGE	1.00	162.86	162.86	162.86
179-0-180-265	2261 E RIDGE	1.00	162.86	162.86	162.86
179-0-180-275	2271 EAST RIDGE TRL	1.00	162.86	162.86	162.86
179-0-180-285	2198 E RIDGE	1.00	162.86	162.86	162.86
179-0-180-295	2196 E RIDGE	1.00	162.86	162.86	162.86
179-0-180-305	2194 E RIDGE	1.00	162.86	162.86	162.86
179-0-180-315	2192 E RIDGE	1.00	162.86	162.86	162.86
179-0-180-325	2190 E RIDGE	1.00	162.86	162.86	162.86
179-0-180-335	2188 E RIDGE	1.00	162.86	162.86	162.86

Slight variances may occur due to rounding

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179-0-180-345	2186 E RIDGE	1.00	162.86	162.86	162.86
179-0-180-355	2184 EASTRIDGE LOOP	1.00	162.86	162.86	162.86
179-0-180-365	2182 EASTRIDGE LOOP	1.00	162.86	162.86	162.86
179-0-180-375	2180 E EASTRIDGE	1.00	162.86	162.86	162.86
179-0-180-385	2178 E EAST RIDGE	1.00	162.86	162.86	162.86
179-0-180-395	2176 E EAST RIDGE	1.00	162.86	162.86	162.86
179-0-180-405	2174 E RIDGE	1.00	162.86	162.86	162.86
179-0-180-415	2172 E EAST RIDGE	1.00	162.86	162.86	162.86
179-0-180-425	2170 E EAST RIDGE	1.00	162.86	162.86	162.86
179-0-180-435	2168 E EAST RIDGE	1.00	162.86	162.86	162.86
179-0-180-445	2166 EASTRIDGE LOOP	1.00	162.86	162.86	162.86
179-0-180-455	2164 E EAST RIDGE	1.00	162.86	162.86	162.86
179-0-180-465	2162 E EASTRIDGE	1.00	162.86	162.86	162.86
179-0-180-475	2160 E EAST RIDGE	1.00	162.86	162.86	162.86
179-0-180-485	2158 E EASTRIDGE	1.00	162.86	162.86	162.86
179-0-180-495	2156 E EAST RIDGE	1.00	162.86	162.86	162.86
179-0-180-505	2154 E EAST RIDGE	1.00	162.86	162.86	162.86
179-0-180-515	2152 E EAST RIDGE	1.00	162.86	162.86	162.86
179-0-180-525	2150 E EAST RIDGE	1.00	162.86	162.86	162.86
179-0-180-535	2140 E EAST RIDGE	1.00	162.86	162.86	162.86
179-0-180-545	2130 E EAST RIDGE	1.00	162.86	162.86	162.86
179-0-180-555	2110 E EAST RIDGE	1.00	162.86	162.86	162.86
179-0-180-565	2100 E EAST RIDGE	1.00	162.86	162.86	162.86
516 Accounts		**516.00**			**$84,035.76**

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 10 (Country Club Estates)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
179-0-171-015	2011 HOLLY AVE	1.00	$157.36	$157.36	$157.36
179-0-171-025	2001 HOLLY AVE	1.00	157.36	157.36	157.36
179-0-171-035	1921 HOLLY AVE	1.00	157.36	157.36	157.36
179-0-171-045	1911 HOLLY AVE	1.00	157.36	157.36	157.36
179-0-171-055	1901 HOLLY AVE	1.00	157.36	157.36	157.36
179-0-171-065	1821 HOLLY AVE	1.00	157.36	157.36	157.36
179-0-171-075	1811 HOLLY AVE	1.00	157.36	157.36	157.36
179-0-171-085	1801 HOLLY AVE	1.00	157.36	157.36	157.36
179-0-171-095	1721 HOLLY AVE	1.00	157.36	157.36	157.36
179-0-171-105	1711 HOLLY AVE	1.00	157.36	157.36	157.36
179-0-171-115	1701 HOLLY AVE	1.00	157.36	157.36	157.36
179-0-172-015	1631 HOLLY AVE	1.00	157.36	157.36	157.36
179-0-172-025	1621 HOLLY AVE	1.00	157.36	157.36	157.36
179-0-172-035	1611 HOLLY AVE	1.00	157.36	157.36	157.36
179-0-172-045	1601 HOLLY AVE	1.00	157.36	157.36	157.36
179-0-172-055	1521 HOLLY AVE	1.00	157.36	157.36	157.36
179-0-172-075	1511 HOLLY AVE	1.00	157.36	157.36	157.36
179-0-172-085	1501 HOLLY AVE	1.00	157.36	157.36	157.36
179-0-173-015	2221 RHONDA ST	1.00	157.36	157.36	157.36
179-0-173-025	2211 RHONDA ST	1.00	157.36	157.36	157.36
179-0-173-035	2201 RHONDA ST	1.00	157.36	157.36	157.36
179-0-174-015	1920 HOLLY	1.00	157.36	157.36	157.36
179-0-174-025	1910 HOLLY AVE	1.00	157.36	157.36	157.36
179-0-174-035	1900 HOLLY AVE	1.00	157.36	157.36	157.36
179-0-174-045	1830 HOLLY AVE	1.00	157.36	157.36	157.36
179-0-174-055	1820 HOLLY AVE	1.00	157.36	157.36	157.36
179-0-174-065	1810 HOLLY AVE	1.00	157.36	157.36	157.36
179-0-174-075	1720 HOLLY AVE	1.00	157.36	157.36	157.36
179-0-174-085	1710 HOLLY AVE	1.00	157.36	157.36	157.36

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 10 (Country Club Estates)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
179-0-174-095	1700 HOLLY AVE	1.00	157.36	157.36	157.36
179-0-174-105	1640 HOLLY AVE	1.00	157.36	157.36	157.36
179-0-174-115	1630 HOLLY AVE	1.00	157.36	157.36	157.36
179-0-174-125	1620 HOLLY AVE	1.00	157.36	157.36	157.36
179-0-174-135	1610 HOLLY AVE	1.00	157.36	157.36	157.36
179-0-174-145	1600 HOLLY AVE	1.00	157.36	157.36	157.36
179-0-174-155	1520 HOLLY AVE	1.00	157.36	157.36	157.36
179-0-174-165	1510 HOLLY AVE	1.00	157.36	157.36	157.36
179-0-174-185	1500 HOLLY AVE	1.00	157.36	157.36	157.36
179-0-174-195	1501 CARMEN WAY	1.00	157.36	157.36	157.36
179-0-174-215	1531 CARMEN WAY	1.00	157.36	157.36	157.36
179-0-174-225	1541 CARMEN WAY	1.00	157.36	157.36	157.36
179-0-174-235	1601 CARMEN WAY	1.00	157.36	157.36	157.36
179-0-174-245	1631 CARMEN WAY	1.00	157.36	157.36	157.36
179-0-174-255	1641 CARMEN WAY	1.00	157.36	157.36	157.36
179-0-174-265	1701 CARMEN WAY	1.00	157.36	157.36	157.36
179-0-174-275	1721 CARMEN WAY	1.00	157.36	157.36	157.36
179-0-174-285	1731 CARMEN WAY	1.00	157.36	157.36	157.36
179-0-174-295	1741 CARMEN WAY	1.00	157.36	157.36	157.36
179-0-174-305	1801 CARMEN WAY	1.00	157.36	157.36	157.36
179-0-174-315	1811 CARMEN WAY	1.00	157.36	157.36	157.36
179-0-174-325	1821 CARMEN WAY	1.00	157.36	157.36	157.36
179-0-174-335	1831 CARMEN WAY	1.00	157.36	157.36	157.36
179-0-174-345	1901 CARMEN WAY	1.00	157.36	157.36	157.36
179-0-174-355	1911 CARMEN WAY	1.00	157.36	157.36	157.36
179-0-174-365	1921 CARMEN WAY	1.00	157.36	157.36	157.36
179-0-191-015	1921 MUIRFIELD DR	1.00	157.36	157.36	157.36
179-0-191-025	1911 MUIRFIELD DR	1.00	157.36	157.36	157.36
179-0-191-035	1901 MUIRFIELD DR	1.00	157.36	157.36	157.36

Slight variances may occur due to rounding

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City of Oxnard
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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
179-0-191-045	1811 MUIRFIELD DR	1.00	157.36	157.36	157.36
179-0-191-055	1801 MUIRFIELD DR	1.00	157.36	157.36	157.36
179-0-191-065	1711 MUIRFIELD DR	1.00	157.36	157.36	157.36
179-0-191-075	1701 MUIRFIELD DR	1.00	157.36	157.36	157.36
179-0-192-015	1651 MUIRFIELD DR	1.00	157.36	157.36	157.36
179-0-192-025	1641 MUIRFIELD DR	1.00	157.36	157.36	157.36
179-0-192-035	1631 MUIRFIELD DR	1.00	157.36	157.36	157.36
179-0-192-045	1621 MUIRFIELD DR	1.00	157.36	157.36	157.36
179-0-192-055	1611 MUIRFIELD DR	1.00	157.36	157.36	157.36
179-0-192-065	1601 MUIRFIELD DR	1.00	157.36	157.36	157.36
179-0-192-075	2280 NASSAU DR	1.00	157.36	157.36	157.36
179-0-192-085	2270 NASSAU DR	1.00	157.36	157.36	157.36
179-0-192-095	2260 NASSAU DR	1.00	157.36	157.36	157.36
179-0-192-105	2250 NASSAU DR	1.00	157.36	157.36	157.36
179-0-192-115	2240 NASSAU DR	1.00	157.36	157.36	157.36
179-0-192-125	2230 NASSAU DR	1.00	157.36	157.36	157.36
179-0-192-135	2220 NASSAU DR	1.00	157.36	157.36	157.36
179-0-192-145	2210 NASSAU DR	1.00	157.36	157.36	157.36
179-0-192-175	1520 KAPALUA DR	1.00	157.36	157.36	157.36
179-0-192-185	1600 KAPALUA DR	1.00	157.36	157.36	157.36
179-0-192-195	1610 KAPALUA DR	1.00	157.36	157.36	157.36
179-0-192-205	1620 KAPALUA DR	1.00	157.36	157.36	157.36
179-0-192-215	1630 KAPALUA DR	1.00	157.36	157.36	157.36
179-0-192-225	1510 KAPALUA DR	1.00	157.36	157.36	157.36
179-0-193-015	1700 KAPALUA DR	1.00	157.36	157.36	157.36
179-0-193-025	1710 KAPALUA DR	1.00	157.36	157.36	157.36
179-0-193-035	1800 KAPALUA DR	1.00	157.36	157.36	157.36
179-0-193-045	1810 KAPALUA DR	1.00	157.36	157.36	157.36
179-0-193-055	1820 KAPALUA DR	1.00	157.36	157.36	157.36

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 10 (Country Club Estates)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
179-0-193-065	1900 KAPALUA DR	1.00	157.36	157.36	157.36
179-0-193-075	1910 KAPALUA DR	1.00	157.36	157.36	157.36
179-0-193-085	1920 KAPALUA DR	1.00	157.36	157.36	157.36
179-0-193-095	1930 KAPALUA DR	1.00	157.36	157.36	157.36
179-0-193-105	1940 KAPALUA DR	1.00	157.36	157.36	157.36
179-0-193-115	2223 RIVER RIDGE RD	1.00	157.36	157.36	157.36
179-0-193-125	2225 RIVER RIDGE RD	1.00	157.36	157.36	157.36
179-0-193-135	2227 RIVER RIDGE RD	1.00	157.36	157.36	157.36
179-0-193-145	2231 RIVER RIDGE RD	1.00	157.36	157.36	157.36
179-0-193-155	2241 RIVER RIDGE RD	1.00	157.36	157.36	157.36
179-0-193-165	2251 RIVER RIDGE RD	1.00	157.36	157.36	157.36
179-0-193-175	2261 RIVER RIDGE RD	1.00	157.36	157.36	157.36
179-0-193-185	2271 RIVER RIDGE RD	1.00	157.36	157.36	157.36
179-0-193-195	2281 RIVER RIDGE RD	1.00	157.36	157.36	157.36
179-0-194-015	1920 MUIRFIELD DR	1.00	157.36	157.36	157.36
179-0-194-025	1910 MUIRFIELD DR	1.00	157.36	157.36	157.36
179-0-194-035	1900 MUIRFIELD DR	1.00	157.36	157.36	157.36
179-0-194-045	1820 MUIRFIELD DR	1.00	157.36	157.36	157.36
179-0-194-055	1810 MUIRFIELD DR	1.00	157.36	157.36	157.36
179-0-194-065	1800 MUIRFIELD DR	1.00	157.36	157.36	157.36
179-0-194-075	1801 LA QUINTA LN	1.00	157.36	157.36	157.36
179-0-194-085	1811 LA QUINTA LN	1.00	157.36	157.36	157.36
179-0-194-095	1821 LA QUINTA LN	1.00	157.36	157.36	157.36
179-0-194-105	1901 LA QUINTA LN	1.00	157.36	157.36	157.36
179-0-194-115	1911 LA QUINTA LN	1.00	157.36	157.36	157.36
179-0-194-125	1921 LA QUINTA LN	1.00	157.36	157.36	157.36
179-0-195-015	1920 LA QUINTA LN	1.00	157.36	157.36	157.36
179-0-195-025	1910 LA QUINTA LN	1.00	157.36	157.36	157.36
179-0-195-035	1900 LA QUINTA LN	1.00	157.36	157.36	157.36

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 10 (Country Club Estates)
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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
179-0-195-045	1830 LA QUINTA LN	1.00	157.36	157.36	157.36
179-0-195-055	1820 LA QUINTA LN	1.00	157.36	157.36	157.36
179-0-195-065	1810 LA QUINTA LN	1.00	157.36	157.36	157.36
179-0-195-075	1800 LA QUINTA LN	1.00	157.36	157.36	157.36
179-0-195-085	2262 PLAINFIELD PL	1.00	157.36	157.36	157.36
179-0-195-095	2272 PLAINFIELD PL	1.00	157.36	157.36	157.36
179-0-195-105	2282 PLAINFIELD PL	1.00	157.36	157.36	157.36
179-0-195-115	2292 PLAINFIELD PL	1.00	157.36	157.36	157.36
179-0-195-125	2291 OAKHILL CIR	1.00	157.36	157.36	157.36
179-0-195-135	2281 OAKHILL CIR	1.00	157.36	157.36	157.36
179-0-195-145	2271 OAKHILL CIR	1.00	157.36	157.36	157.36
179-0-195-155	2261 OAKHILL CIR	1.00	157.36	157.36	157.36
179-0-195-165	2251 OAKHILL CIR	1.00	157.36	157.36	157.36
179-0-195-175	2250 OAKHILL CIR	1.00	157.36	157.36	157.36
179-0-195-185	2260 OAKHILL CIR	1.00	157.36	157.36	157.36
179-0-195-195	2270 OAKHILL CIR	1.00	157.36	157.36	157.36
179-0-195-205	2280 OAKHILL CIR	1.00	157.36	157.36	157.36
179-0-195-215	2290 OAKHILL CIR	1.00	157.36	157.36	157.36
179-0-195-225	2271 NASSAU DR	1.00	157.36	157.36	157.36
179-0-195-235	2261 NASSAU DR	1.00	157.36	157.36	157.36
179-0-195-245	2251 NASSAU DR	1.00	157.36	157.36	157.36
179-0-195-255	2241 NASSAU DR	1.00	157.36	157.36	157.36
179-0-195-265	2231 NASSAU DR	1.00	157.36	157.36	157.36
179-0-195-275	2221 NASSAU DR	1.00	157.36	157.36	157.36
179-0-195-285	1601 KAPALUA DR	1.00	157.36	157.36	157.36
179-0-195-295	1611 KAPALUA DR	1.00	157.36	157.36	157.36
179-0-195-305	1621 KAPALUA DR	1.00	157.36	157.36	157.36
179-0-195-315	1631 KAPALUA DR	1.00	157.36	157.36	157.36
179-0-195-325	1701 KAPALUA DR	1.00	157.36	157.36	157.36

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 10 (Country Club Estates)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
179-0-195-335	1711 KAPALUA DR	1.00	157.36	157.36	157.36
179-0-195-345	1721 KAPALUA DR	1.00	157.36	157.36	157.36
179-0-195-355	1801 KAPALUA DR	1.00	157.36	157.36	157.36
179-0-195-365	1811 KAPALUA DR	1.00	157.36	157.36	157.36
179-0-195-375	1821 KAPALUA DR	1.00	157.36	157.36	157.36
179-0-195-385	1901 KAPALUA DR	1.00	157.36	157.36	157.36
179-0-195-395	1911 KAPALUA DR	1.00	157.36	157.36	157.36
179-0-195-405	1921 KAPALUA DR	1.00	157.36	157.36	157.36
153 Accounts		**153.00**			**$24,076.08**

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 11 (St. Tropez)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
139-0-401-015	712 ROSEBUD DR	1.00	$84.22	$84.22	$84.22
139-0-401-025	710 ROSEBUD DR	1.00	84.22	84.22	84.22
139-0-401-035	708 ROSEBUD DR	1.00	84.22	84.22	84.22
139-0-401-045	706 ROSEBUD DR	1.00	84.22	84.22	84.22
139-0-401-055	704 ROSEBUD DR	1.00	84.22	84.22	84.22
139-0-401-065	702 ROSEBUD DR	1.00	84.22	84.22	84.22
139-0-401-075	700 ROSEBUD DR	1.00	84.22	84.22	84.22
139-0-401-085	2400 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-401-095	2402 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-401-105	2404 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-401-115	2406 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-401-125	2408 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-401-135	2410 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-401-145	2412 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-401-155	2414 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-401-165	2416 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-401-175	2418 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-401-185	2420 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-402-015	2419 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-402-025	2417 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-402-035	2415 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-402-045	2413 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-402-055	2411 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-402-065	2409 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-402-075	2407 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-402-085	2405 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-402-095	2403 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-402-105	2401 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-402-115	2400 HILLROSE PL	1.00	84.22	84.22	84.22

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 11 (St. Tropez)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
139-0-402-125	2402 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-402-135	2404 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-402-145	2406 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-402-155	2408 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-402-165	2410 HILL ROSE PL	1.00	84.22	84.22	84.22
139-0-402-175	2412 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-402-185	2414 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-402-195	2416 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-402-205	2418 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-403-015	2419 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-403-025	2417 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-403-035	2415 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-403-045	2413 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-403-055	2411 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-403-065	2409 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-403-075	2407 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-403-085	2405 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-403-095	2403 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-403-105	2401 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-411-015	2422 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-411-025	2500 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-411-035	2502 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-411-045	2504 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-411-055	2506 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-411-065	2508 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-411-075	2510 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-412-015	2511 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-412-025	2509 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-412-035	2507 GRAPEVINE DR	1.00	84.22	84.22	84.22

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 11 (St. Tropez)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
139-0-412-045	2505 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-412-055	2503 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-412-065	2501 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-412-075	2423 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-412-085	2421 GRAPEVINE DR	1.00	84.22	84.22	84.22
139-0-412-095	2420 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-412-105	2500 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-412-115	2502 HILL ROSE PL	1.00	84.22	84.22	84.22
139-0-412-125	2504 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-412-135	2506 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-412-145	2508 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-412-155	2510 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-412-165	2512 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-412-175	2514 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-413-015	2519 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-413-025	2517 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-413-035	2515 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-413-045	2513 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-413-055	2511 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-413-065	2509 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-413-075	2507 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-413-085	2505 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-413-095	2503 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-413-105	2501 HILLROSE PL	1.00	84.22	84.22	84.22
139-0-413-115	2421 HILLROSE PL	1.00	84.22	84.22	84.22
83 Accounts		**83.00**			**$6,990.26**

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 12 (Standard Pacific)
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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
181-0-201-015	1101 EBONY DR	1.00	$87.82	$79.54	$79.54
181-0-201-025	1111 EBONY DR	1.00	87.82	79.54	79.54
181-0-201-035	1121 EBONY DR	1.00	87.82	79.54	79.54
181-0-201-045	1131 EBONY DR	1.00	87.82	79.54	79.54
181-0-201-055	1201 EBONY DR	1.00	87.82	79.54	79.54
181-0-201-065	1211 EBONY DR	1.00	87.82	79.54	79.54
181-0-201-075	1221 EBONY DR	1.00	87.82	79.54	79.54
181-0-201-085	1231 EBONY DR	1.00	87.82	79.54	79.54
181-0-201-095	1401 EBONY DR	1.00	87.82	79.54	79.54
181-0-201-105	1411 EBONY DR	1.00	87.82	79.54	79.54
181-0-201-115	1421 EBONY DR	1.00	87.82	79.54	79.54
181-0-201-145	1441 EBONY DR	1.00	87.82	79.54	79.54
181-0-201-155	1501 EBONY DR	1.00	87.82	79.54	79.54
181-0-201-165	1511 EBONY DR	1.00	87.82	79.54	79.54
181-0-201-175	1431 EBONY DR	1.00	87.82	79.54	79.54
181-0-202-015	1021 EBONY DR	1.00	87.82	79.54	79.54
181-0-202-025	1011 EBONY DR	1.00	87.82	79.54	79.54
181-0-202-035	1001 EBONY DR	1.00	87.82	79.54	79.54
181-0-202-045	921 EBONY DR	1.00	87.82	79.54	79.54
181-0-202-055	911 EBONY DR	1.00	87.82	79.54	79.54
181-0-203-015	2810 MORAINE WAY	1.00	87.82	79.54	79.54
181-0-203-025	2800 MORAINE WAY	1.00	87.82	79.54	79.54
181-0-203-035	2740 MORAINE WAY	1.00	87.82	79.54	79.54
181-0-203-045	2730 MORAINE WAY	1.00	87.82	79.54	79.54
181-0-203-055	2720 MORAINE WAY	1.00	87.82	79.54	79.54
181-0-203-065	2710 MORAINE WAY	1.00	87.82	79.54	79.54
181-0-203-075	2700 MORAINE WAY	1.00	87.82	79.54	79.54
181-0-203-085	2630 MORAINE WAY	1.00	87.82	79.54	79.54
181-0-203-095	2620 MORAINE WAY	1.00	87.82	79.54	79.54

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 12 (Standard Pacific)
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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
181-0-203-105	2610 MORAINE WAY	1.00	87.82	79.54	79.54
181-0-203-115	2600 MORAINE WAY	1.00	87.82	79.54	79.54
181-0-203-125	2530 MORAINE WAY	1.00	87.82	79.54	79.54
181-0-203-135	2520 MORAINE WAY	1.00	87.82	79.54	79.54
181-0-203-145	2510 MORAINE WAY	1.00	87.82	79.54	79.54
181-0-203-155	2500 MORAINE WAY	1.00	87.82	79.54	79.54
181-0-203-165	1000 YUKONITE PL	1.00	87.82	79.54	79.54
181-0-203-175	1010 YUKONITE PL	1.00	87.82	79.54	79.54
181-0-203-185	1020 YUKONITE PL	1.00	87.82	79.54	79.54
181-0-203-195	1030 YUKONITE PL	1.00	87.82	79.54	79.54
181-0-204-015	1110 YUKONITE PL	1.00	87.82	79.54	79.54
181-0-204-025	1100 YUKONITE PL	1.00	87.82	79.54	79.54
181-0-204-035	1200 YUKONITE PL	1.00	87.82	79.54	79.54
181-0-204-045	1210 YUKONITE PL	1.00	87.82	79.54	79.54
181-0-204-055	1220 YUKONITE PL	1.00	87.82	79.54	79.54
181-0-204-065	2501 PYRITE PL	1.00	87.82	79.54	79.54
181-0-204-075	2511 PYRITE PL	1.00	87.82	79.54	79.54
181-0-204-085	2521 PYRITE PL	1.00	87.82	79.54	79.54
181-0-204-095	2531 PYRITE PL	1.00	87.82	79.54	79.54
181-0-204-105	2541 PYRITE PL	1.00	87.82	79.54	79.54
181-0-204-115	2560 RUBY DR	1.00	87.82	79.54	79.54
181-0-204-125	2550 RUBY DR	1.00	87.82	79.54	79.54
181-0-204-135	2540 RUBY DR	1.00	87.82	79.54	79.54
181-0-204-145	2530 RUBY DR	1.00	87.82	79.54	79.54
181-0-204-155	2520 RUBY DR	1.00	87.82	79.54	79.54
181-0-204-165	2500 RUBY DR	1.00	87.82	79.54	79.54
181-0-204-175	2501 RUBY DR	1.00	87.82	79.54	79.54
181-0-204-185	2511 RUBY DR	1.00	87.82	79.54	79.54
181-0-204-195	2521 RUBY DR	1.00	87.82	79.54	79.54

Slight variances may occur due to rounding

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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
181-0-204-205	2531 RUBY DR	1.00	87.82	79.54	79.54
181-0-204-215	2541 RUBY DR	1.00	87.82	79.54	79.54
181-0-204-225	2551 RUBY DR	1.00	87.82	79.54	79.54
181-0-204-235	2561 RUBY DR	1.00	87.82	79.54	79.54
181-0-204-245	2601 RUBY DR	1.00	87.82	79.54	79.54
181-0-204-255	2611 RUBY DR	1.00	87.82	79.54	79.54
181-0-204-265	2621 RUBY DR	1.00	87.82	79.54	79.54
181-0-204-275	2631 RUBY DR	1.00	87.82	79.54	79.54
181-0-204-285	2701 RUBY DR	1.00	87.82	79.54	79.54
181-0-204-295	2711 RUBY DR	1.00	87.82	79.54	79.54
181-0-204-305	2721 RUBY DR	1.00	87.82	79.54	79.54
181-0-204-315	2720 RUBY DR	1.00	87.82	79.54	79.54
181-0-204-325	2710 RUBY DR	1.00	87.82	79.54	79.54
181-0-204-335	2700 RUBY DR	1.00	87.82	79.54	79.54
181-0-204-345	2630 RUBY DR	1.00	87.82	79.54	79.54
181-0-204-355	2620 RUBY DR	1.00	87.82	79.54	79.54
181-0-204-365	2610 RUBY DR	1.00	87.82	79.54	79.54
181-0-204-375	2601 PYRITE PL	1.00	87.82	79.54	79.54
181-0-204-385	2611 PYRITE PL	1.00	87.82	79.54	79.54
181-0-204-395	2621 PYRITE PL	1.00	87.82	79.54	79.54
181-0-204-405	2701 PYRITE PL	1.00	87.82	79.54	79.54
181-0-204-415	2711 PYRITE PL	1.00	87.82	79.54	79.54
181-0-204-425	2721 PYRITE PL	1.00	87.82	79.54	79.54
181-0-204-435	2801 PYRITE PL	1.00	87.82	79.54	79.54
181-0-204-445	2811 PYRITE PL	1.00	87.82	79.54	79.54
181-0-204-455	1220 EBONY DR	1.00	87.82	79.54	79.54
181-0-204-465	1230 EBONY DR	1.00	87.82	79.54	79.54
181-0-204-475	1400 EBONY DR	1.00	87.82	79.54	79.54
181-0-204-485	1410 EBONY DR	1.00	87.82	79.54	79.54

Slight variances may occur due to rounding

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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
181-0-204-495	1420 EBONY DR	1.00	87.82	79.54	79.54
181-0-204-505	1430 EBONY DR	1.00	87.82	79.54	79.54
181-0-204-555	2710 CABRILLO WAY	1.00	87.82	79.54	79.54
181-0-204-565	2700 CABRILLO WAY	1.00	87.82	79.54	79.54
181-0-204-575	2630 CABRILLO WAY	1.00	87.82	79.54	79.54
181-0-204-585	2620 CABRILLO WAY	1.00	87.82	79.54	79.54
181-0-204-595	2610 CABRILLO WAY	1.00	87.82	79.54	79.54
181-0-204-605	2600 CABRILLO WAY	1.00	87.82	79.54	79.54
181-0-204-615	2570 CABRILLO WAY	1.00	87.82	79.54	79.54
181-0-204-625	2560 CABRILLO WAY	1.00	87.82	79.54	79.54
181-0-204-635	2550 CABRILLO WAY	1.00	87.82	79.54	79.54
181-0-204-645	2540 CABRILLO WAY	1.00	87.82	79.54	79.54
181-0-204-655	2530 CABRILLO WAY	1.00	87.82	79.54	79.54
181-0-204-665	2520 CABRILLO WAY	1.00	87.82	79.54	79.54
181-0-204-675	2510 CABRILLO WAY	1.00	87.82	79.54	79.54
181-0-204-685	2730 CABRILLO WAY	1.00	87.82	79.54	79.54
181-0-204-695	2720 CABRILLO WAY	1.00	87.82	79.54	79.54
181-0-205-015	1110 EBONY DR	1.00	87.82	79.54	79.54
181-0-205-025	1100 EBONY DR	1.00	87.82	79.54	79.54
181-0-205-035	1030 EBONY DR	1.00	87.82	79.54	79.54
181-0-205-045	1020 EBONY DR	1.00	87.82	79.54	79.54
181-0-205-055	1010 EBONY DR	1.00	87.82	79.54	79.54
181-0-205-065	1000 EBONY DR	1.00	87.82	79.54	79.54
181-0-205-075	2741 MORAINE WAY	1.00	87.82	79.54	79.54
181-0-205-085	2731 MORAINE WAY	1.00	87.82	79.54	79.54
181-0-205-095	2721 MORAINE WAY	1.00	87.82	79.54	79.54
181-0-205-105	2711 MORAINE WAY	1.00	87.82	79.54	79.54
181-0-205-115	2701 MORAINE WAY	1.00	87.82	79.54	79.54
181-0-205-125	2700 NORITE PL	1.00	87.82	79.54	79.54

Slight variances may occur due to rounding

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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
181-0-205-135	2710 NORITE PL	1.00	87.82	79.54	79.54
181-0-205-145	2720 NORITE PL	1.00	87.82	79.54	79.54
181-0-205-155	2730 NORITE PL	1.00	87.82	79.54	79.54
181-0-205-165	2741 NORITE PL	1.00	87.82	79.54	79.54
181-0-205-175	2731 NORITE PL	1.00	87.82	79.54	79.54
181-0-205-185	2721 NORITE PL	1.00	87.82	79.54	79.54
181-0-205-195	2711 NORITE PL	1.00	87.82	79.54	79.54
181-0-205-205	2701 NORITE PL	1.00	87.82	79.54	79.54
181-0-205-215	2641 NORITE PL	1.00	87.82	79.54	79.54
181-0-205-225	2631 NORITE PL	1.00	87.82	79.54	79.54
181-0-205-235	2621 NORITE PL	1.00	87.82	79.54	79.54
181-0-205-245	2611 NORITE PL	1.00	87.82	79.54	79.54
181-0-205-255	2601 NORITE PL	1.00	87.82	79.54	79.54
181-0-205-265	2600 NORITE PL	1.00	87.82	79.54	79.54
181-0-205-275	2610 NORITE PL	1.00	87.82	79.54	79.54
181-0-205-285	2620 NORITE PL	1.00	87.82	79.54	79.54
181-0-205-295	2630 NORITE PL	1.00	87.82	79.54	79.54
181-0-205-305	2640 NORITE PL	1.00	87.82	79.54	79.54
181-0-205-315	2621 MORAINE WAY	1.00	87.82	79.54	79.54
181-0-205-325	2611 MORAINE WAY	1.00	87.82	79.54	79.54
181-0-205-335	2601 MORAINE WAY	1.00	87.82	79.54	79.54
181-0-205-345	2531 MORAINE WAY	1.00	87.82	79.54	79.54
181-0-205-355	2521 MORAINE WAY	1.00	87.82	79.54	79.54
181-0-205-365	1011 YUKONITE PL	1.00	87.82	79.54	79.54
181-0-205-375	1021 YUKONITE PL	1.00	87.82	79.54	79.54
181-0-205-385	1031 YUKONITE PL	1.00	87.82	79.54	79.54
181-0-205-395	1041 YUKONITE PL	1.00	87.82	79.54	79.54
181-0-205-405	1101 YUKONITE PL	1.00	87.82	79.54	79.54
181-0-205-415	1111 YUKONITE PL	1.00	87.82	79.54	79.54

Slight variances may occur due to rounding

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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
181-0-205-425	2510 PYRITE PL	1.00	87.82	79.54	79.54
181-0-205-435	2520 PYRITE PL	1.00	87.82	79.54	79.54
181-0-205-445	2530 PYRITE PL	1.00	87.82	79.54	79.54
181-0-205-455	2540 PYRITE PL	1.00	87.82	79.54	79.54
181-0-205-465	2550 PYRITE PL	1.00	87.82	79.54	79.54
181-0-205-475	2600 PYRITE PL	1.00	87.82	79.54	79.54
181-0-205-485	2610 PYRITE PL	1.00	87.82	79.54	79.54
181-0-205-495	2620 PYRITE PL	1.00	87.82	79.54	79.54
181-0-205-505	2700 PYRITE PL	1.00	87.82	79.54	79.54
181-0-205-515	2710 PYRITE PL	1.00	87.82	79.54	79.54
181-0-205-525	2720 PYRITE PL	1.00	87.82	79.54	79.54
181-0-205-535	2800 PYRITE PL	1.00	87.82	79.54	79.54
181-0-205-545	2810 PYRITE PL	1.00	87.82	79.54	79.54
181-0-205-555	2820 PYRITE PL	1.00	87.82	79.54	79.54
181-0-206-015	2531 WOOD OPAL WAY	1.00	87.82	79.54	79.54
181-0-206-025	2521 WOOD OPAL WAY	1.00	87.82	79.54	79.54
181-0-206-035	2511 WOOD OPAL WAY	1.00	87.82	79.54	79.54
181-0-206-045	2501 WOOD OPAL WAY	1.00	87.82	79.54	79.54
181-0-206-055	1840 ZIRCON AVE	1.00	87.82	79.54	79.54
181-0-206-065	1830 ZIRCON AVE	1.00	87.82	79.54	79.54
181-0-206-075	1820 ZIRCON AVE	1.00	87.82	79.54	79.54
181-0-206-085	1810 ZIRCON AVE	1.00	87.82	79.54	79.54
181-0-206-095	1800 ZIRCON AVE	1.00	87.82	79.54	79.54
181-0-206-105	1740 ZIRCON AVE	1.00	87.82	79.54	79.54
181-0-206-115	1730 ZIRCON AVE	1.00	87.82	79.54	79.54
181-0-206-125	1720 ZIRCON AVE	1.00	87.82	79.54	79.54
181-0-206-135	1710 ZIRCON AVE	1.00	87.82	79.54	79.54
181-0-206-145	1700 ZIRCON AVE	1.00	87.82	79.54	79.54
181-0-206-155	2500 URANIUM DR	1.00	87.82	79.54	79.54

Slight variances may occur due to rounding

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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
181-0-206-165	2510 URANIUM DR	1.00	87.82	79.54	79.54
181-0-206-175	2520 URANIUM DR	1.00	87.82	79.54	79.54
181-0-206-185	2530 URANIUM DR	1.00	87.82	79.54	79.54
181-0-206-195	2540 URANIUM DR	1.00	87.82	79.54	79.54
181-0-206-205	2551 TOPAZ CT	1.00	87.82	79.54	79.54
181-0-206-215	2541 TOPAZ CT	1.00	87.82	79.54	79.54
181-0-206-225	2531 TOPAZ CT	1.00	87.82	79.54	79.54
181-0-206-235	2521 TOPAZ CT	1.00	87.82	79.54	79.54
181-0-206-245	2511 TOPAZ CT	1.00	87.82	79.54	79.54
181-0-206-255	2501 TOPAZ CT	1.00	87.82	79.54	79.54
181-0-206-265	2510 TOPAZ CT	1.00	87.82	79.54	79.54
181-0-206-275	2520 TOPAZ CT	1.00	87.82	79.54	79.54
181-0-206-285	2530 TOPAZ CT	1.00	87.82	79.54	79.54
181-0-206-295	2540 TOPAZ CT	1.00	87.82	79.54	79.54
181-0-206-305	2550 TOPAZ CT	1.00	87.82	79.54	79.54
181-0-206-315	2561 CABRILLO WAY	1.00	87.82	79.54	79.54
181-0-206-325	2551 CABRILLO WAY	1.00	87.82	79.54	79.54
181-0-206-335	2541 CABRILLO WAY	1.00	87.82	79.54	79.54
181-0-206-345	2531 CABRILLO WAY	1.00	87.82	79.54	79.54
181-0-206-355	2521 CABRILLO WAY	1.00	87.82	79.54	79.54
181-0-206-365	2511 CABRILLO WAY	1.00	87.82	79.54	79.54
181-0-207-015	2601 WOOD OPAL WAY	1.00	87.82	79.54	79.54
181-0-207-025	2611 WOOD OPAL WAY	1.00	87.82	79.54	79.54
181-0-207-035	2621 WOOD OPAL WAY	1.00	87.82	79.54	79.54
181-0-207-045	2701 WOOD OPAL WAY	1.00	87.82	79.54	79.54
181-0-207-055	2711 WOOD OPAL WAY	1.00	87.82	79.54	79.54
181-0-207-065	2721 WOOD OPAL WAY	1.00	87.82	79.54	79.54
181-0-207-075	2731 WOOD OPAL WAY	1.00	87.82	79.54	79.54
181-0-207-085	1831 EBONY DR	1.00	87.82	79.54	79.54

Slight variances may occur due to rounding

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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
181-0-207-095	1821 EBONY DR	1.00	87.82	79.54	79.54
181-0-207-105	1811 EBONY DR	1.00	87.82	79.54	79.54
181-0-207-115	1801 EBONY DR	1.00	87.82	79.54	79.54
181-0-207-125	1731 EBONY DR	1.00	87.82	79.54	79.54
181-0-207-135	1721 EBONY DR	1.00	87.82	79.54	79.54
181-0-207-145	1711 EBONY DR	1.00	87.82	79.54	79.54
181-0-207-155	1701 EBONY DR	1.00	87.82	79.54	79.54
181-0-207-165	1621 EBONY DR	1.00	87.82	79.54	79.54
181-0-207-175	1611 EBONY DR	1.00	87.82	79.54	79.54
181-0-207-185	1601 EBONY DR	1.00	87.82	79.54	79.54
181-0-208-015	2530 WOOD OPAL WAY	1.00	87.82	79.54	79.54
181-0-208-025	2540 WOOD OPAL WAY	1.00	87.82	79.54	79.54
181-0-208-035	2600 WOOD OPAL WAY	1.00	87.82	79.54	79.54
181-0-208-045	2610 WOOD OPAL WAY	1.00	87.82	79.54	79.54
181-0-208-055	2620 WOOD OPAL WAY	1.00	87.82	79.54	79.54
181-0-208-065	2630 WOOD OPAL WAY	1.00	87.82	79.54	79.54
181-0-208-075	2700 WOOD OPAL WAY	1.00	87.82	79.54	79.54
181-0-208-085	2710 WOOD OPAL WAY	1.00	87.82	79.54	79.54
181-0-208-095	2720 WOOD OPAL WAY	1.00	87.82	79.54	79.54
181-0-208-105	2741 VOLCANO CT	1.00	87.82	79.54	79.54
181-0-208-115	2731 VOLCANO CT	1.00	87.82	79.54	79.54
181-0-208-125	2721 VOLCANO CT	1.00	87.82	79.54	79.54
181-0-208-135	2711 VOLCANO CT	1.00	87.82	79.54	79.54
181-0-208-145	2641 VOLCANO CT	1.00	87.82	79.54	79.54
181-0-208-155	2631 VOLCANO CT	1.00	87.82	79.54	79.54
181-0-208-165	2621 VOLCANO CT	1.00	87.82	79.54	79.54
181-0-208-175	2611 VOLCANO CT	1.00	87.82	79.54	79.54
181-0-208-185	2601 VOLCANO CT	1.00	87.82	79.54	79.54
181-0-208-195	2610 VOLCANO CT	1.00	87.82	79.54	79.54

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 12 (Standard Pacific)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
181-0-208-205	2620 VOLCANO CT	1.00	87.82	79.54	79.54
181-0-208-215	2630 VOLCANO CT	1.00	87.82	79.54	79.54
181-0-208-225	2640 VOLCANO CT	1.00	87.82	79.54	79.54
181-0-208-235	2710 VOLCANO CT	1.00	87.82	79.54	79.54
181-0-208-245	2720 VOLCANO CT	1.00	87.82	79.54	79.54
181-0-208-255	2730 VOLCANO CT	1.00	87.82	79.54	79.54
181-0-208-265	2740 VOLCANO CT	1.00	87.82	79.54	79.54
181-0-208-275	2715 URANIUM DR	1.00	87.82	79.54	79.54
181-0-208-285	2711 URANIUM DR	1.00	87.82	79.54	79.54
181-0-208-295	2701 URANIUM DR	1.00	87.82	79.54	79.54
181-0-208-305	2621 URANIUM DR	1.00	87.82	79.54	79.54
181-0-208-315	2611 URANIUM DR	1.00	87.82	79.54	79.54
181-0-208-325	2601 URANIUM DR	1.00	87.82	79.54	79.54
181-0-208-335	2551 URANIUM DR	1.00	87.82	79.54	79.54
181-0-208-345	2541 URANIUM DR	1.00	87.82	79.54	79.54
181-0-208-355	2531 URANIUM DR	1.00	87.82	79.54	79.54
181-0-208-365	1701 ZIRCON AVE	1.00	87.82	79.54	79.54
181-0-208-375	1711 ZIRCON AVE	1.00	87.82	79.54	79.54
181-0-208-385	1721 ZIRCON AVE	1.00	87.82	79.54	79.54
181-0-208-395	1731 ZIRCON AVE	1.00	87.82	79.54	79.54
181-0-208-405	1801 ZIRCON AVE	1.00	87.82	79.54	79.54
181-0-208-415	1811 ZIRCON AVE	1.00	87.82	79.54	79.54
181-0-208-425	1821 ZIRCON AVE	1.00	87.82	79.54	79.54
255 Accounts		**255.00**			**$20,282.70**

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 13 (Le Village)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
140-0-011-015	2325 OTTER CREEK LN	1.00	$112.78	$112.78	$112.78
140-0-011-025	2323 OTTER CREEK LN	1.00	112.78	112.78	112.78
140-0-011-035	2321 OTTER CREEK LN	1.00	112.78	112.78	112.78
140-0-011-045	2319 OTTER CREEK LN	1.00	112.78	112.78	112.78
140-0-011-055	2317 OTTER CREEK LN	1.00	112.78	112.78	112.78
140-0-011-065	2315 OTTER CREEK LN	1.00	112.78	112.78	112.78
140-0-011-075	2313 OTTER CREEK LN	1.00	112.78	112.78	112.78
140-0-011-085	2311 OTTER CREEK LN	1.00	112.78	112.78	112.78
140-0-011-095	2309 OTTER CREEK LN	1.00	112.78	112.78	112.78
140-0-011-105	2307 OTTER CREEK LN	1.00	112.78	112.78	112.78
140-0-011-115	2305 OTTER CREEK LN	1.00	112.78	112.78	112.78
140-0-011-125	2303 OTTER CREEK LN	1.00	112.78	112.78	112.78
140-0-011-135	2301 OTTER CREEK LN	1.00	112.78	112.78	112.78
140-0-011-155	1322 MEADOWLARK LN	1.00	112.78	112.78	112.78
140-0-011-165	1320 MEADOWLARK LN	1.00	112.78	112.78	112.78
140-0-011-175	1318 MEADOWLARK LN	1.00	112.78	112.78	112.78
140-0-011-185	1316 MEADOWLARK LN	1.00	112.78	112.78	112.78
140-0-011-195	1314 MEADOWLARK LN	1.00	112.78	112.78	112.78
140-0-011-205	1312 MEADOWLARK LN	1.00	112.78	112.78	112.78
140-0-011-215	1310 MEADOWLARK LN	1.00	112.78	112.78	112.78
140-0-011-225	1308 MEADOWLARK LN	1.00	112.78	112.78	112.78
140-0-011-235	1306 MEADOWLARK LN	1.00	112.78	112.78	112.78
140-0-011-245	1304 MEADOWLARK LN	1.00	112.78	112.78	112.78
140-0-011-255	1302 MEADOWLARK LN	1.00	112.78	112.78	112.78
140-0-011-265	1300 MEADOWLARK LN	1.00	112.78	112.78	112.78
140-0-011-275	2300 MINT WAY	1.00	112.78	112.78	112.78
140-0-011-285	2302 MINT WAY	1.00	112.78	112.78	112.78
140-0-011-295	2304 MINT WAY	1.00	112.78	112.78	112.78
140-0-011-305	2306 MINT WAY	1.00	112.78	112.78	112.78

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 13 (Le Village)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
140-0-011-315	2308 MINT WAY	1.00	112.78	112.78	112.78
140-0-011-325	2310 MINT WAY	1.00	112.78	112.78	112.78
140-0-012-025	2321 NORTHSTAR LN	1.00	112.78	112.78	112.78
140-0-012-035	2319 NORTHSTAR LN	1.00	112.78	112.78	112.78
140-0-012-045	2317 NORTHSTAR LN	1.00	112.78	112.78	112.78
140-0-012-055	2315 NORTHSTAR LN	1.00	112.78	112.78	112.78
140-0-013-015	2310 OTTER CREEK LN	1.00	112.78	112.78	112.78
140-0-013-025	2308 OTTER CREEK LN	1.00	112.78	112.78	112.78
140-0-013-035	2306 OTTER CREEK LN	1.00	112.78	112.78	112.78
140-0-013-045	2304 OTTER CREEK LN	1.00	112.78	112.78	112.78
140-0-013-055	2302 OTTER CREEK LN	1.00	112.78	112.78	112.78
140-0-013-065	1315 MEADOWLARK LN	1.00	112.78	112.78	112.78
140-0-013-075	1313 MEADOWLARK LN	1.00	112.78	112.78	112.78
140-0-013-085	1311 MEADOWLARK LN	1.00	112.78	112.78	112.78
140-0-013-095	1309 MEADOWLARK LN	1.00	112.78	112.78	112.78
140-0-013-105	1307 MEADOWLARK LN	1.00	112.78	112.78	112.78
140-0-013-115	2303 MINT WAY	1.00	112.78	112.78	112.78
140-0-013-125	2305 MINT WAY	1.00	112.78	112.78	112.78
140-0-013-135	2307 MINT WAY	1.00	112.78	112.78	112.78
140-0-013-145	2309 MINT WAY	1.00	112.78	112.78	112.78
140-0-013-155	2311 MINT WAY	1.00	112.78	112.78	112.78
140-0-013-165	1312 OSTRICH HILL RD	1.00	112.78	112.78	112.78
140-0-013-175	1314 OSTRICH HILL RD	1.00	112.78	112.78	112.78
140-0-013-185	1316 OSTRICH HILL RD	1.00	112.78	112.78	112.78
140-0-013-195	1318 OSTRICH HILL RD	1.00	112.78	112.78	112.78
140-0-013-205	1320 OSTRICH HILL RD	1.00	112.78	112.78	112.78
140-0-014-015	2351 REDWING LN	1.00	112.78	112.78	112.78
140-0-014-025	2341 REDWING LN	1.00	112.78	112.78	112.78
140-0-014-035	2331 REDWING LN	1.00	112.78	112.78	112.78

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 13 (Le Village)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
140-0-014-045	2321 REDWING LN	1.00	112.78	112.78	112.78
140-0-014-055	1301 OSTRICH HILL RD	1.00	112.78	112.78	112.78
140-0-014-065	1303 OSTRICH HILL RD	1.00	112.78	112.78	112.78
140-0-014-075	1305 OSTRICH HILL RD	1.00	112.78	112.78	112.78
140-0-014-085	1307 OSTRICH HILL RD	1.00	112.78	112.78	112.78
140-0-014-095	1309 OSTRICH HILL RD	1.00	112.78	112.78	112.78
140-0-014-105	1311 OSTRICH HILL RD	1.00	112.78	112.78	112.78
140-0-014-115	1313 OSTRICH HILL RD	1.00	112.78	112.78	112.78
140-0-014-125	2314 NORTHSTAR LN	1.00	112.78	112.78	112.78
140-0-014-135	2316 NORTHSTAR LN	1.00	112.78	112.78	112.78
140-0-014-145	2318 NORTHSTAR LN	1.00	112.78	112.78	112.78
140-0-014-155	2320 NORTHSTAR LN	1.00	112.78	112.78	112.78
140-0-014-165	2322 NORTHSTAR LN	1.00	112.78	112.78	112.78
140-0-015-015	2422 LOBELIA DR	1.00	112.78	112.78	112.78
140-0-015-025	2418 LOBELIA DR	1.00	112.78	112.78	112.78
140-0-015-035	2416 LOBELIA DR	1.00	112.78	112.78	112.78
140-0-015-045	1251 OSTRICH HILL RD	1.00	112.78	112.78	112.78
140-0-015-055	1241 OSTRICH HILL RD	1.00	112.78	112.78	112.78
140-0-015-065	1231 OSTRICH HILL RD	1.00	112.78	112.78	112.78
140-0-015-075	1221 OSTRICH HILL RD	1.00	112.78	112.78	112.78
140-0-015-085	1211 OSTRICH HILL RD	1.00	112.78	112.78	112.78
140-0-015-095	2417 LARKHAVEN LN	1.00	112.78	112.78	112.78
140-0-015-105	2419 LARKHAVEN LN	1.00	112.78	112.78	112.78
140-0-016-015	2411 LARKHAVEN LN	1.00	112.78	112.78	112.78
140-0-016-025	2409 LARKHAVEN LN	1.00	112.78	112.78	112.78
140-0-016-035	2407 LARKHAVEN LN	1.00	112.78	112.78	112.78
140-0-016-045	2405 LARKHAVEN LN	1.00	112.78	112.78	112.78
140-0-016-055	2403 LARKHAVEN LN	1.00	112.78	112.78	112.78
140-0-016-065	1231 NIGHTINGALE PL	1.00	112.78	112.78	112.78

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 13 (Le Village)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
140-0-016-075	1241 NIGHTINGALE PL	1.00	112.78	112.78	112.78
140-0-016-085	1251 NIGHTINGALE PL	1.00	112.78	112.78	112.78
140-0-016-095	2400 LOBELIA DR	1.00	112.78	112.78	112.78
140-0-016-105	2402 LOBELIA DR	1.00	112.78	112.78	112.78
140-0-016-115	1250 OSTRICH HILL RD	1.00	112.78	112.78	112.78
140-0-016-125	1240 OSTRICH HILL RD	1.00	112.78	112.78	112.78
140-0-016-135	1230 OSTRICH HILL RD	1.00	112.78	112.78	112.78
140-0-017-015	1260 NIGHTINGALE PL	1.00	112.78	112.78	112.78
140-0-017-025	1250 NIGHTINGALE PL	1.00	112.78	112.78	112.78
140-0-017-035	1240 NIGHTINGALE PL	1.00	112.78	112.78	112.78
140-0-017-045	1230 NIGHTINGALE PL	1.00	112.78	112.78	112.78
140-0-017-055	1220 NIGHTINGALE PL	1.00	112.78	112.78	112.78
140-0-017-065	1120 NIGHTINGALE PL	1.00	112.78	112.78	112.78
140-0-017-075	1110 NIGHTINGALE PL	1.00	112.78	112.78	112.78
140-0-018-015	2418 LARKHAVEN LN	1.00	112.78	112.78	112.78
140-0-018-025	2416 LARKHAVEN LN	1.00	112.78	112.78	112.78
140-0-018-035	2414 LARKHAVEN LN	1.00	112.78	112.78	112.78
140-0-018-045	2412 LARKHAVEN LN	1.00	112.78	112.78	112.78
140-0-018-055	2410 LARKHAVEN LN	1.00	112.78	112.78	112.78
140-0-018-065	2408 LARKHAVEN LN	1.00	112.78	112.78	112.78
140-0-018-075	2406 LARKHAVEN LN	1.00	112.78	112.78	112.78
140-0-018-085	2404 LARKHAVEN LN	1.00	112.78	112.78	112.78
140-0-021-015	2337 OTTER CREEK LN	1.00	112.78	112.78	112.78
140-0-021-025	2335 OTTER CREEK LN	1.00	112.78	112.78	112.78
140-0-021-035	2333 OTTER CREEK LN	1.00	112.78	112.78	112.78
140-0-021-045	2331 OTTER CREEK LN	1.00	112.78	112.78	112.78
140-0-021-055	2329 OTTER CREEK LN	1.00	112.78	112.78	112.78
140-0-021-065	2327 OTTER CREEK LN	1.00	112.78	112.78	112.78
140-0-022-015	2491 REDWING LN	1.00	112.78	112.78	112.78

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 13 (Le Village)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
140-0-022-025	2481 REDWING LN	1.00	112.78	112.78	112.78
140-0-022-035	2471 REDWING LN	1.00	112.78	112.78	112.78
140-0-022-045	2461 REDWING LN	1.00	112.78	112.78	112.78
140-0-022-055	2451 REDWING LN	1.00	112.78	112.78	112.78
140-0-022-065	2441 REDWING LN	1.00	112.78	112.78	112.78
140-0-022-075	2431 REDWING LN	1.00	112.78	112.78	112.78
140-0-022-085	2421 REDWING LN	1.00	112.78	112.78	112.78
140-0-022-095	2411 REDWING LN	1.00	112.78	112.78	112.78
140-0-022-105	2401 REDWING LN	1.00	112.78	112.78	112.78
140-0-022-125	2391 REDWING LN	1.00	112.78	112.78	112.78
140-0-022-135	2381 REDWING LN	1.00	112.78	112.78	112.78
140-0-022-145	2371 REDWING LN	1.00	112.78	112.78	112.78
140-0-022-155	2361 REDWING LN	1.00	112.78	112.78	112.78
140-0-022-165	2324 NORTHSTAR LN	1.00	112.78	112.78	112.78
140-0-022-175	2326 NORTHSTAR LN	1.00	112.78	112.78	112.78
140-0-022-185	2328 NORTHSTAR LN	1.00	112.78	112.78	112.78
140-0-022-195	2332 OTTER CREEK LN	1.00	112.78	112.78	112.78
140-0-022-205	2334 OTTER CREEK LN	1.00	112.78	112.78	112.78
140-0-022-215	2336 OTTER CREEK LN	1.00	112.78	112.78	112.78
140-0-023-015	2480 REDWING LN	1.00	112.78	112.78	112.78
140-0-023-025	2470 REDWING LN	1.00	112.78	112.78	112.78
140-0-023-035	2460 REDWING LN	1.00	112.78	112.78	112.78
140-0-023-045	2450 REDWING LN	1.00	112.78	112.78	112.78
140-0-023-055	2440 REDWING LN	1.00	112.78	112.78	112.78
140-0-023-065	2430 REDWING LN	1.00	112.78	112.78	112.78
140-0-023-075	2420 REDWING LN	1.00	112.78	112.78	112.78
140-0-023-085	2410 REDWING LN	1.00	112.78	112.78	112.78
140-0-023-095	2360 REDWING LN	1.00	112.78	112.78	112.78
140-0-023-105	2350 REDWING LN	1.00	112.78	112.78	112.78

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 13 (Le Village)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
140-0-023-115	2340 REDWING LN	1.00	112.78	112.78	112.78
140-0-023-125	2330 REDWING LN	1.00	112.78	112.78	112.78
140-0-023-135	2425 LOBELIA DR	1.00	112.78	112.78	112.78
140-0-023-145	2429 LOBELIA DR	1.00	112.78	112.78	112.78
140-0-023-155	2433 LOBELIA DR	1.00	112.78	112.78	112.78
140-0-023-165	2437 LOBELIA DR	1.00	112.78	112.78	112.78
140-0-024-015	2426 LOBELIA DR	1.00	112.78	112.78	112.78
140-0-024-025	2430 LOBELIA DR	1.00	112.78	112.78	112.78
140-0-024-035	2434 LOBELIA DR	1.00	112.78	112.78	112.78
140-0-024-045	2425 LARKHAVEN LN	1.00	112.78	112.78	112.78
140-0-024-055	2423 LARKHAVEN LN	1.00	112.78	112.78	112.78
140-0-024-065	2421 LARKHAVEN LN	1.00	112.78	112.78	112.78
140-0-025-015	2424 LARKHAVEN LN	1.00	112.78	112.78	112.78
140-0-025-025	2422 LARKHAVEN LN	1.00	112.78	112.78	112.78
140-0-025-035	2420 LARKHAVEN LN	1.00	112.78	112.78	112.78
160 Accounts		**160.00**			**$18,044.80**

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 14 (California Cove)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
140-0-031-015	2401 NORTHBROOK DR	1.00	$173.08	$173.08	$173.08
140-0-031-025	2411 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-031-035	2421 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-031-045	2431 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-031-055	2441 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-031-065	2451 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-031-075	2461 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-031-085	2505 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-031-095	2515 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-031-105	2525 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-031-115	2535 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-031-125	2545 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-031-155	2555 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-031-165	2557 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-031-175	2605 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-031-185	2615 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-032-015	2624 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-032-025	2614 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-032-035	2600 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-032-045	2554 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-032-055	2544 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-032-065	2534 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-032-075	2524 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-032-085	2514 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-032-095	2500 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-032-105	2460 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-032-115	2450 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-032-125	2403 TWIN OAK DR	1.00	173.08	173.08	173.08
140-0-032-135	2405 TWIN OAK DR	1.00	173.08	173.08	173.08

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 14 (California Cove)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
140-0-032-145	2407 TWIN OAK DR	1.00	173.08	173.08	173.08
140-0-032-155	2409 TWIN OAK DR	1.00	173.08	173.08	173.08
140-0-032-165	2503 MEADOW TRL	1.00	173.08	173.08	173.08
140-0-032-175	2513 MEADOW TRL	1.00	173.08	173.08	173.08
140-0-032-185	2523 MEADOW TRL	1.00	173.08	173.08	173.08
140-0-032-195	2533 MEADOW TRL	1.00	173.08	173.08	173.08
140-0-032-205	2543 MEADOW TRL	1.00	173.08	173.08	173.08
140-0-032-215	2553 MEADOW TRL	1.00	173.08	173.08	173.08
140-0-032-225	2563 MEADOW TRL	1.00	173.08	173.08	173.08
140-0-032-235	2573 MEADOW TRL	1.00	173.08	173.08	173.08
140-0-032-245	2583 MEADOW	1.00	173.08	173.08	173.08
140-0-033-015	2501 LOBELIA DR	1.00	173.08	173.08	173.08
140-0-033-025	2511 LOBELIA DR	1.00	173.08	173.08	173.08
140-0-033-035	2521 LOBELIA DR	1.00	173.08	173.08	173.08
140-0-033-045	2531 LOBELIA DR	1.00	173.08	173.08	173.08
140-0-033-055	2552 MEADOW TRL	1.00	173.08	173.08	173.08
140-0-033-065	2542 MEADOW TRL	1.00	173.08	173.08	173.08
140-0-033-075	2532 MEADOW TRL	1.00	173.08	173.08	173.08
140-0-033-085	2522 MEADOW TRL	1.00	173.08	173.08	173.08
140-0-033-095	2502 MEADOW TRL	1.00	173.08	173.08	173.08
140-0-033-105	2415 TWIN OAK DR	1.00	173.08	173.08	173.08
140-0-033-115	2417 TWIN OAK DR	1.00	173.08	173.08	173.08
140-0-034-015	2418 TWIN OAK DR	1.00	173.08	173.08	173.08
140-0-034-025	2416 TWIN OAK DR	1.00	173.08	173.08	173.08
140-0-034-035	2414 TWIN OAK DR	1.00	173.08	173.08	173.08
140-0-034-045	2412 TWIN OAK DR	1.00	173.08	173.08	173.08
140-0-034-055	2410 TWIN OAK DR	1.00	173.08	173.08	173.08
140-0-034-065	2408 TWIN OAK DR	1.00	173.08	173.08	173.08
140-0-034-075	2406 TWIN OAK DR	1.00	173.08	173.08	173.08

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City of Oxnard
LMD No. 14 (California Cove)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
140-0-034-085	2404 TWIN OAK DR	1.00	173.08	173.08	173.08
140-0-034-095	2402 TWIN OAK DR	1.00	173.08	173.08	173.08
140-0-034-105	2400 TWIN OAK DR	1.00	173.08	173.08	173.08
140-0-041-015	2581 UPPER BAY DR	1.00	173.08	173.08	173.08
140-0-041-025	2571 UPPER BAY DR	1.00	173.08	173.08	173.08
140-0-041-035	2561 UPPER BAY DR	1.00	173.08	173.08	173.08
140-0-041-045	2510 KENTIA ST	1.00	173.08	173.08	173.08
140-0-041-055	2518 KENTIA ST	1.00	173.08	173.08	173.08
140-0-041-065	2528 KENTIA ST	1.00	173.08	173.08	173.08
140-0-041-075	2538 KENTIA ST	1.00	173.08	173.08	173.08
140-0-041-085	2600 KENTIA ST	1.00	173.08	173.08	173.08
140-0-041-095	2608 KENTIA ST	1.00	173.08	173.08	173.08
140-0-041-105	2618 KENTIA ST	1.00	173.08	173.08	173.08
140-0-041-115	2628 KENTIA ST	1.00	173.08	173.08	173.08
140-0-041-125	2638 KENTIA ST	1.00	173.08	173.08	173.08
140-0-041-135	2648 KENTIA ST	1.00	173.08	173.08	173.08
140-0-041-145	2706 YEARLING PL	1.00	173.08	173.08	173.08
140-0-041-155	2573 JOSHUA CT	1.00	173.08	173.08	173.08
140-0-041-165	2563 JOSHUA CT	1.00	173.08	173.08	173.08
140-0-041-175	2553 JOSHUA CT	1.00	173.08	173.08	173.08
140-0-041-185	2543 JOSHUA CT	1.00	173.08	173.08	173.08
140-0-041-195	2533 JOSHUA CT	1.00	173.08	173.08	173.08
140-0-041-205	2523 JOSHUA CT	1.00	173.08	173.08	173.08
140-0-041-215	2513 JOSHUA CT	1.00	173.08	173.08	173.08
140-0-042-015	2570 UPPER BAY DR	1.00	173.08	173.08	173.08
140-0-042-025	2560 UPPER BAY DR	1.00	173.08	173.08	173.08
140-0-042-045	2508 KENTIA ST	1.00	173.08	173.08	173.08
140-0-044-015	2593 MEADOW	1.00	173.08	173.08	173.08
140-0-044-025	2550 LOBELIA DR	1.00	173.08	173.08	173.08

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 14 (California Cove)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
140-0-044-035	2540 LOBELIA DR	1.00	173.08	173.08	173.08
140-0-044-045	2530 LOBELIA DR	1.00	173.08	173.08	173.08
140-0-044-055	2520 LOBELIA DR	1.00	173.08	173.08	173.08
140-0-044-065	2551 WOODSIDE PL	1.00	173.08	173.08	173.08
140-0-044-075	2561 WOODSIDE PL	1.00	173.08	173.08	173.08
140-0-044-085	2541 LAKE DR	1.00	173.08	173.08	173.08
140-0-044-095	2551 LAKE DR	1.00	173.08	173.08	173.08
140-0-044-105	2561 LAKE DR	1.00	173.08	173.08	173.08
140-0-044-115	2571 LAKE DR	1.00	173.08	173.08	173.08
140-0-044-125	2581 LAKE DR	1.00	173.08	173.08	173.08
140-0-044-135	2654 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-044-145	2644 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-044-155	2634 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-045-015	2625 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-045-025	2635 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-045-035	2645 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-045-045	2655 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-045-055	2665 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-045-065	2675 NORTHBROOK DR	1.00	173.08	173.08	173.08
140-0-045-075	2586 LAKE DR	1.00	173.08	173.08	173.08
140-0-045-105	2566 LAKE DR	1.00	173.08	173.08	173.08
140-0-045-115	2556 LAKE DR	1.00	173.08	173.08	173.08
140-0-045-125	2546 LAKE DR	1.00	173.08	173.08	173.08
140-0-045-135	2536 LAKE DR	1.00	173.08	173.08	173.08
140-0-045-145	2601 WOODSIDE PL	1.00	173.08	173.08	173.08
140-0-045-155	2611 WOODSIDE PL	1.00	173.08	173.08	173.08
140-0-045-165	2621 WOODSIDE PL	1.00	173.08	173.08	173.08
140-0-045-175	2617 KENTIA ST	1.00	173.08	173.08	173.08
140-0-045-185	2627 KENTIA ST	1.00	173.08	173.08	173.08

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 14 (California Cove)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
140-0-045-195	2637 KENTIA ST	1.00	173.08	173.08	173.08
140-0-045-205	2647 KENTIA ST	1.00	173.08	173.08	173.08
140-0-045-225	2657 KENITA ST	1.00	173.08	173.08	173.08
140-0-045-235	2667 KENTIA ST	1.00	173.08	173.08	173.08
140-0-045-245	2701 YEARLING PL	1.00	173.08	173.08	173.08
140-0-045-255	2703 YEARLING PL	1.00	173.08	173.08	173.08
140-0-045-265	2705 YEARLING PL	1.00	173.08	173.08	173.08
140-0-045-285	2576 LAKE DR	1.00	173.08	173.08	173.08
140-0-051-015	2715 YEARLING PL	1.00	173.08	173.08	173.08
140-0-051-025	2725 YEARLING PL	1.00	173.08	173.08	173.08
140-0-051-035	2735 YEARLING PL	1.00	173.08	173.08	173.08
140-0-051-045	2745 YEARLING PL	1.00	173.08	173.08	173.08
140-0-051-055	2755 YEARLING PL	1.00	173.08	173.08	173.08
140-0-051-065	2765 YEARLING PL	1.00	173.08	173.08	173.08
140-0-051-075	2775 YEARLING PL	1.00	173.08	173.08	173.08
140-0-051-085	2785 YEARLING PL	1.00	173.08	173.08	173.08
140-0-051-095	2795 YEARLING PL	1.00	173.08	173.08	173.08
140-0-051-135	2676 HONEYSUCKLE DR	1.00	173.08	173.08	173.08
140-0-051-145	2674 HONEYSUCKLE DR	1.00	173.08	173.08	173.08
140-0-051-155	2672 HONEYSUCKLE DR	1.00	173.08	173.08	173.08
140-0-051-165	2670 HONEYSUCKLE DR	1.00	173.08	173.08	173.08
140-0-051-175	2668 HONEYSUCKLE DR	1.00	173.08	173.08	173.08
140-0-051-185	2666 HONEYSUCKLE DR	1.00	173.08	173.08	173.08
140-0-051-195	2664 HONEYSUCKLE DR	1.00	173.08	173.08	173.08
140-0-052-015	2583 JOSHUA CT	1.00	173.08	173.08	173.08
140-0-052-025	2584 JOSHUA CT	1.00	173.08	173.08	173.08
140-0-052-035	2574 JOSHUA CT	1.00	173.08	173.08	173.08
140-0-052-045	2564 JOSHUA CT	1.00	173.08	173.08	173.08
140-0-052-055	2554 JOSHUA CT	1.00	173.08	173.08	173.08

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 14 (California Cove)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
140-0-052-065	2544 JOSHUA CT	1.00	173.08	173.08	173.08
140-0-052-075	2534 JOSHUA CT	1.00	173.08	173.08	173.08
140-0-052-085	2524 JOSHUA CT	1.00	173.08	173.08	173.08
140-0-052-095	2514 JOSHUA CT	1.00	173.08	173.08	173.08
140-0-052-105	2601 UPPER BAY DR	1.00	173.08	173.08	173.08
140-0-052-115	2611 UPPER BAY DR	1.00	173.08	173.08	173.08
140-0-052-125	2621 UPPER BAY DR	1.00	173.08	173.08	173.08
140-0-052-135	2607 VISTA	1.00	173.08	173.08	173.08
140-0-052-145	2609 VISTA	1.00	173.08	173.08	173.08
140-0-052-155	2611 VISTA	1.00	173.08	173.08	173.08
140-0-052-165	2613 VISTA	1.00	173.08	173.08	173.08
140-0-052-175	2615 VISTA	1.00	173.08	173.08	173.08
140-0-052-185	2617 VISTA LOOP	1.00	173.08	173.08	173.08
140-0-052-195	2619 VISTA	1.00	173.08	173.08	173.08
140-0-052-205	2621 VISTA	1.00	173.08	173.08	173.08
140-0-052-215	2623 VISTA	1.00	173.08	173.08	173.08
140-0-052-225	2625 VISTA	1.00	173.08	173.08	173.08
140-0-052-235	2627 VISTA	1.00	173.08	173.08	173.08
140-0-052-245	2770 WINDCREST CT	1.00	173.08	173.08	173.08
140-0-052-255	2760 WINDCREST CT	1.00	173.08	173.08	173.08
140-0-052-265	2750 WINDCREST CT	1.00	173.08	173.08	173.08
140-0-052-275	2740 WINDCREST CT	1.00	173.08	173.08	173.08
140-0-052-285	2730 WINDCREST CT	1.00	173.08	173.08	173.08
140-0-052-295	2720 WINDCREST CT	1.00	173.08	173.08	173.08
140-0-052-305	2716 WINDCREST CT	1.00	173.08	173.08	173.08
140-0-052-315	2710 WINDCREST CT	1.00	173.08	173.08	173.08
140-0-052-325	2701 WINDCREST CT	1.00	173.08	173.08	173.08
140-0-052-335	2711 WINDCREST CT	1.00	173.08	173.08	173.08
140-0-052-345	2721 WINDCREST CT	1.00	173.08	173.08	173.08

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 14 (California Cove)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
140-0-052-355	2731 WINDCREST CT	1.00	173.08	173.08	173.08
140-0-052-365	2741 WINDCREST CT	1.00	173.08	173.08	173.08
140-0-052-375	2751 WINDCREST CT	1.00	173.08	173.08	173.08
140-0-052-385	2761 WINDCREST CT	1.00	173.08	173.08	173.08
140-0-052-395	2771 WINDCREST CT	1.00	173.08	173.08	173.08
140-0-052-405	2796 YEARLING PL	1.00	173.08	173.08	173.08
140-0-052-415	2786 YEARLING PL	1.00	173.08	173.08	173.08
140-0-052-425	2776 YEARLING PL	1.00	173.08	173.08	173.08
140-0-052-435	2768 YEARLING PL	1.00	173.08	173.08	173.08
140-0-052-445	2766 YEARLING PL	1.00	173.08	173.08	173.08
140-0-052-455	2756 YEARLING PL	1.00	173.08	173.08	173.08
140-0-052-465	2746 YEARLING PL	1.00	173.08	173.08	173.08
140-0-052-475	2738 YEARLING PL	1.00	173.08	173.08	173.08
140-0-052-485	2736 YEARLING PL	1.00	173.08	173.08	173.08
140-0-052-495	2726 YEARLING PL	1.00	173.08	173.08	173.08
140-0-052-505	2716 YEARLING PL	1.00	173.08	173.08	173.08
140-0-053-015	2651 UPPER BAY DR	1.00	173.08	173.08	173.08
140-0-053-025	2667 HONEYSUCKLE DR	1.00	173.08	173.08	173.08
140-0-053-035	2669 HONEYSUCKLE DR	1.00	173.08	173.08	173.08
140-0-053-045	2671 HONEYSUCKLE DR	1.00	173.08	173.08	173.08
140-0-053-055	2673 HONEYSUCKLE DR	1.00	173.08	173.08	173.08
140-0-053-065	2626 VISTA	1.00	173.08	173.08	173.08
140-0-053-075	2624 VISTA	1.00	173.08	173.08	173.08
140-0-053-085	2620 VISTA	1.00	173.08	173.08	173.08
140-0-053-095	2618 VISTA	1.00	173.08	173.08	173.08
140-0-053-105	2610 VISTA	1.00	173.08	173.08	173.08
140-0-053-115	2608 VISTA	1.00	173.08	173.08	173.08
140-0-053-125	2606 VISTA	1.00	173.08	173.08	173.08
140-0-053-135	2604 VISTA	1.00	173.08	173.08	173.08

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 14 (California Cove)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
140-0-053-145	2641 UPPER BAY DR	1.00	173.08	173.08	173.08
140-0-054-015	2660 UPPER BAY DR	1.00	173.08	173.08	173.08
140-0-054-025	2650 UPPER BAY DR	1.00	173.08	173.08	173.08
140-0-054-035	2640 UPPER BAY DR	1.00	173.08	173.08	173.08
140-0-054-045	2630 UPPER BAY DR	1.00	173.08	173.08	173.08
140-0-054-055	2620 UPPER BAY DR	1.00	173.08	173.08	173.08
140-0-054-065	2610 UPPER BAY DR	1.00	173.08	173.08	173.08
140-0-054-075	2600 UPPER BAY DR	1.00	173.08	173.08	173.08
140-0-054-085	2580 UPPER BAY DR	1.00	173.08	173.08	173.08
212 Accounts		**212.00**			**$36,692.96**

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 16 (California Lighthouse)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
202-0-301-015	1314 NAUTICAL WAY	1.00	$73.78	$73.78	$73.78
202-0-301-025	1318 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-301-035	1322 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-301-045	1326 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-301-055	1330 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-301-065	1319 OYSTER PL	1.00	73.78	73.78	73.78
202-0-301-075	1315 OYSTER PL	1.00	73.78	73.78	73.78
202-0-301-085	1311 OYSTER PL	1.00	73.78	73.78	73.78
202-0-301-095	1307 OYSTER PL	1.00	73.78	73.78	73.78
202-0-301-105	1261 OYSTER PL	1.00	73.78	73.78	73.78
202-0-301-115	1257 OYSTER PL	1.00	73.78	73.78	73.78
202-0-301-125	1253 OYSTER PL	1.00	73.78	73.78	73.78
202-0-301-135	1249 OYSTER PL	1.00	73.78	73.78	73.78
202-0-301-145	1245 OYSTER PL	1.00	73.78	73.78	73.78
202-0-301-155	1227 OYSTER PL	1.00	73.78	73.78	73.78
202-0-301-165	1223 OYSTER PL	1.00	73.78	73.78	73.78
202-0-301-175	1219 OYSTER PL	1.00	73.78	73.78	73.78
202-0-301-185	1215 OYSTER PL	1.00	73.78	73.78	73.78
202-0-301-195	1211 OYSTER PL	1.00	73.78	73.78	73.78
202-0-301-205	1207 OYSTER PL	1.00	73.78	73.78	73.78
202-0-301-215	1204 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-301-225	1208 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-301-235	1212 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-301-245	1216 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-301-255	1220 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-301-265	1224 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-301-275	1240 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-301-285	1244 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-301-295	1248 NAUTICAL WAY	1.00	73.78	73.78	73.78

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 16 (California Lighthouse)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
202-0-301-305	1252 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-301-315	1256 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-301-325	1258 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-301-335	805 MOBY DICK LN	1.00	73.78	73.78	73.78
202-0-301-345	807 MOBY DICK LN	1.00	73.78	73.78	73.78
202-0-301-355	809 MOBY DICK LN	1.00	73.78	73.78	73.78
202-0-301-365	811 MOBY DICK LN	1.00	73.78	73.78	73.78
202-0-301-375	815 MOBY DICK LN	1.00	73.78	73.78	73.78
202-0-301-385	819 MOBY DICK LN	1.00	73.78	73.78	73.78
202-0-301-395	823 MOBY DICK LN	1.00	73.78	73.78	73.78
202-0-301-405	827 MOBY DICK LN	1.00	73.78	73.78	73.78
202-0-301-415	831 MOBY DICK LN	1.00	73.78	73.78	73.78
202-0-301-425	1336 OYSTER PL	1.00	73.78	73.78	73.78
202-0-301-435	1332 OYSTER PL	1.00	73.78	73.78	73.78
202-0-301-445	1326 OYSTER PL	1.00	73.78	73.78	73.78
202-0-301-455	1322 OYSTER PL	1.00	73.78	73.78	73.78
202-0-301-465	1318 OYSTER PL	1.00	73.78	73.78	73.78
202-0-301-475	1314 OYSTER PL	1.00	73.78	73.78	73.78
202-0-301-485	1310 OYSTER PL	1.00	73.78	73.78	73.78
202-0-301-495	1306 OYSTER PL	1.00	73.78	73.78	73.78
202-0-301-505	1250 OYSTER PL	1.00	73.78	73.78	73.78
202-0-301-515	1246 OYSTER PL	1.00	73.78	73.78	73.78
202-0-301-525	1242 OYSTER PL	1.00	73.78	73.78	73.78
202-0-301-535	1230 OYSTER PL	1.00	73.78	73.78	73.78
202-0-301-545	1234 OYSTER PL	1.00	73.78	73.78	73.78
202-0-301-555	1238 OYSTER PL	1.00	73.78	73.78	73.78
202-0-301-565	1218 OYSTER PL	1.00	73.78	73.78	73.78
202-0-301-575	1214 OYSTER PL	1.00	73.78	73.78	73.78
202-0-301-585	1210 OYSTER PL	1.00	73.78	73.78	73.78

Slight variances may occur due to rounding

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City of Oxnard
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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
202-0-301-595	1206 OYSTER PL	1.00	73.78	73.78	73.78
202-0-311-015	1316 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-311-025	1320 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-311-035	1324 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-311-045	1328 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-311-055	1332 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-311-065	1336 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-311-075	1325 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-311-085	1321 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-311-095	1317 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-311-105	1313 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-311-115	1309 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-311-125	1305 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-311-135	1253 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-311-145	1249 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-311-155	1245 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-311-165	1241 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-311-175	1237 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-311-185	1233 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-311-195	1225 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-311-205	1221 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-311-215	1217 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-311-225	1213 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-311-235	1209 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-311-245	1205 NAUTICAL WAY	1.00	73.78	73.78	73.78
202-0-311-255	1202 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-311-265	1206 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-311-275	1210 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-311-285	1218 LOST POINT LN	1.00	73.78	73.78	73.78

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 16 (California Lighthouse)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
202-0-311-295	1222 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-311-305	1226 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-311-315	1238 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-311-325	1242 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-311-335	1246 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-311-345	1250 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-311-355	1254 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-311-365	1258 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-311-375	741 MOBY DICK LN	1.00	73.78	73.78	73.78
202-0-311-385	745 MOBY DICK LN	1.00	73.78	73.78	73.78
202-0-311-395	749 MOBY DICK LN	1.00	73.78	73.78	73.78
202-0-311-405	753 MOBY DICK LN	1.00	73.78	73.78	73.78
202-0-311-415	757 MOBY DICK LN	1.00	73.78	73.78	73.78
202-0-311-425	761 MOBY DICK LN	1.00	73.78	73.78	73.78
202-0-311-435	803 MOBY DICK LN	1.00	73.78	73.78	73.78
202-0-311-445	801 MOBY DICK LN	1.00	73.78	73.78	73.78
202-0-321-015	738 MOBY DICK LN	1.00	73.78	73.78	73.78
202-0-321-025	734 MOBY DICK LN	1.00	73.78	73.78	73.78
202-0-321-035	730 MOBY DICK LN	1.00	73.78	73.78	73.78
202-0-321-045	1323 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-321-055	1319 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-321-065	1315 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-321-075	1311 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-321-085	1307 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-321-095	1303 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-321-105	1300 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-321-115	1304 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-321-125	1308 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-321-135	1312 JAMAICA LN	1.00	73.78	73.78	73.78

Slight variances may occur due to rounding

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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
202-0-321-145	1316 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-321-155	1320 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-321-165	1330 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-321-175	1334 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-321-185	1338 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-321-195	1342 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-321-205	737 MOBY DICK LN	1.00	73.78	73.78	73.78
202-0-321-215	733 MOBY DICK LN	1.00	73.78	73.78	73.78
202-0-321-225	729 MOBY DICK LN	1.00	73.78	73.78	73.78
202-0-321-235	725 MOBY DICK LN	1.00	73.78	73.78	73.78
202-0-321-245	721 MOBY DICK LN	1.00	73.78	73.78	73.78
202-0-321-255	713 MOBY DICK LN	1.00	73.78	73.78	73.78
202-0-321-265	709 MOBY DICK LN	1.00	73.78	73.78	73.78
202-0-321-275	705 MOBY DICK LN	1.00	73.78	73.78	73.78
202-0-321-285	701 MOBY DICK LN	1.00	73.78	73.78	73.78
202-0-321-295	1341 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-321-305	1337 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-321-315	1333 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-321-325	1329 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-321-335	1325 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-321-345	1321 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-321-355	1301 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-321-365	1305 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-321-375	1309 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-321-385	1251 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-321-395	1255 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-321-405	1259 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-331-015	1247 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-331-025	1243 LOST POINT LN	1.00	73.78	73.78	73.78

Slight variances may occur due to rounding

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City of Oxnard
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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
202-0-331-035	1239 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-331-045	1235 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-331-055	1231 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-331-065	1223 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-331-075	1219 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-331-085	1215 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-331-095	1211 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-331-105	1207 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-331-115	1203 LOST POINT LN	1.00	73.78	73.78	73.78
202-0-331-125	1200 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-331-135	1204 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-331-145	1208 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-331-155	1212 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-331-165	1216 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-331-175	1220 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-331-185	1230 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-331-195	1234 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-331-205	1238 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-331-215	1242 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-331-225	1246 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-331-235	1250 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-331-245	1245 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-331-255	1241 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-331-265	1233 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-331-275	1229 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-331-285	1225 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-331-295	1221 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-331-305	1213 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-331-315	1209 JAMAICA LN	1.00	73.78	73.78	73.78

Slight variances may occur due to rounding

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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
202-0-331-325	1205 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-331-335	1201 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-341-015	1133 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-341-025	1129 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-341-035	1125 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-341-045	1121 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-341-055	1109 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-341-065	1105 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-341-075	1101 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-341-085	1123 KEY WEST CT	1.00	73.78	73.78	73.78
202-0-341-095	1127 KEY WEST CT	1.00	73.78	73.78	73.78
202-0-341-105	1131 KEY WEST CT	1.00	73.78	73.78	73.78
202-0-341-115	1135 KEY WEST CT	1.00	73.78	73.78	73.78
202-0-341-125	1139 KEY WEST CT	1.00	73.78	73.78	73.78
202-0-341-135	1120 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-341-145	1124 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-341-155	1128 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-341-165	1132 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-341-175	1136 JAMAICA LN	1.00	73.78	73.78	73.78
202-0-341-185	739 KINGFISHER WAY	1.00	73.78	73.78	73.78
202-0-341-195	735 KINGFISHER WAY	1.00	73.78	73.78	73.78
202-0-341-205	731 KINGFISHER WAY	1.00	73.78	73.78	73.78
202-0-341-215	727 KINGFISHER WAY	1.00	73.78	73.78	73.78
202-0-341-225	723 KINGFISHER WAY	1.00	73.78	73.78	73.78
202-0-341-235	755 KINGFISHER WAY	1.00	73.78	73.78	73.78
202-0-341-245	751 KINGFISHER WAY	1.00	73.78	73.78	73.78
202-0-341-255	747 KINGFISHER WAY	1.00	73.78	73.78	73.78
202-0-341-265	743 KINGFISHER WAY	1.00	73.78	73.78	73.78
202-0-341-275	1136 KEY WEST CT	1.00	73.78	73.78	73.78

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City of Oxnard
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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
202-0-341-285	1140 KEY WEST CT	1.00	73.78	73.78	73.78
202-0-341-295	1144 KEY WEST CT	1.00	73.78	73.78	73.78
202-0-341-305	1122 KEY WEST CT	1.00	73.78	73.78	73.78
202-0-341-315	1126 KEY WEST CT	1.00	73.78	73.78	73.78
202-0-341-325	1130 KEY WEST CT	1.00	73.78	73.78	73.78
202-0-341-335	1157 MOORING WK	1.00	73.78	73.78	73.78
202-0-341-345	1153 MOORING WK	1.00	73.78	73.78	73.78
202-0-341-355	1145 MOORING WK	1.00	73.78	73.78	73.78
202-0-341-365	1141 MOORING WK	1.00	73.78	73.78	73.78
202-0-341-375	1137 MOORING WK	1.00	73.78	73.78	73.78
202-0-341-385	1133 MOORING WK	1.00	73.78	73.78	73.78
202-0-341-395	1129 MOORING WK	1.00	73.78	73.78	73.78
202-0-341-405	1125 MOORING WK	1.00	73.78	73.78	73.78
202-0-341-415	823 KINGFISHER WAY	1.00	73.78	73.78	73.78
202-0-341-425	819 KINGFISHER WAY	1.00	73.78	73.78	73.78
202-0-341-435	815 KINGFISHER WAY	1.00	73.78	73.78	73.78
202-0-341-445	811 KINGFISHER WAY	1.00	73.78	73.78	73.78
202-0-341-455	807 KING FISHER WAY	1.00	73.78	73.78	73.78
202-0-341-465	803 KINGFISHER WAY	1.00	73.78	73.78	73.78
202-0-351-015	1164 MOORING WK	1.00	73.78	73.78	73.78
202-0-351-025	1160 MOORING WK	1.00	73.78	73.78	73.78
202-0-351-035	1156 MOORING WK	1.00	73.78	73.78	73.78
202-0-351-045	1152 MOORING WK	1.00	73.78	73.78	73.78
202-0-351-055	1144 MOORING WK	1.00	73.78	73.78	73.78
202-0-351-065	1140 MOORING WK	1.00	73.78	73.78	73.78
202-0-351-075	1136 MOORING WK	1.00	73.78	73.78	73.78
202-0-351-085	1132 MOORING WK	1.00	73.78	73.78	73.78
202-0-351-095	1128 MOORING WK	1.00	73.78	73.78	73.78
202-0-351-105	1124 MOORING WK	1.00	73.78	73.78	73.78

Slight variances may occur due to rounding

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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
202-0-351-115	831 KINGFISHER WAY	1.00	73.78	73.78	73.78
202-0-351-125	835 KINGFISHER WAY	1.00	73.78	73.78	73.78
202-0-351-135	839 KINGFISHER WAY	1.00	73.78	73.78	73.78
202-0-351-145	843 KINGFISHER WAY	1.00	73.78	73.78	73.78
202-0-351-155	847 KINGFISHER WAY	1.00	73.78	73.78	73.78
202-0-351-165	851 KINGFISHER WAY	1.00	73.78	73.78	73.78
202-0-351-175	1127 OYSTER PL	1.00	73.78	73.78	73.78
202-0-351-185	1131 OYSTER PL	1.00	73.78	73.78	73.78
202-0-351-195	1135 OYSTER PL	1.00	73.78	73.78	73.78
202-0-351-205	1139 OYSTER PL	1.00	73.78	73.78	73.78
202-0-351-215	1143 OYSTER PL	1.00	73.78	73.78	73.78
202-0-351-225	1147 OYSTER PL	1.00	73.78	73.78	73.78
202-0-351-235	1155 OYSTER PL	1.00	73.78	73.78	73.78
202-0-351-245	1159 OYSTER PL	1.00	73.78	73.78	73.78
202-0-351-255	1163 OYSTER PL	1.00	73.78	73.78	73.78
202-0-351-265	1167 OYSTER PL	1.00	73.78	73.78	73.78
202-0-351-275	1171 OYSTER PL	1.00	73.78	73.78	73.78
202-0-351-285	1175 OYSTER PL	1.00	73.78	73.78	73.78
202-0-351-295	1174 OYSTER PL	1.00	73.78	73.78	73.78
202-0-351-305	1170 OYSTER PL	1.00	73.78	73.78	73.78
202-0-351-315	1166 OYSTER PL	1.00	73.78	73.78	73.78
202-0-351-325	1162 OYSTER PL	1.00	73.78	73.78	73.78
202-0-351-335	1158 OYSTER PL	1.00	73.78	73.78	73.78
202-0-351-345	1154 OYSTER PL	1.00	73.78	73.78	73.78
202-0-351-355	1142 OYSTER PL	1.00	73.78	73.78	73.78
202-0-351-365	1138 OYSTER PL	1.00	73.78	73.78	73.78
202-0-351-375	1134 OYSTER PL	1.00	73.78	73.78	73.78
202-0-351-385	1130 OYSTER PL	1.00	73.78	73.78	73.78
202-0-351-395	1126 OYSTER PL	1.00	73.78	73.78	73.78

Slight variances may occur due to rounding

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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
202-0-351-405	1112 OYSTER PL	1.00	73.78	73.78	73.78
202-0-351-415	1108 OYSTER PL	1.00	73.78	73.78	73.78
202-0-351-425	1104 OYSTER PL	1.00	73.78	73.78	73.78
202-0-351-435	1100 OYSTER PL	1.00	73.78	73.78	73.78
265 Accounts		**265.00**			**$19,551.70**

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 23 (Greystone)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
140-0-061-125	1040 QUAIL RUN WAY	1.00	$91.60	$91.60	$91.60
140-0-061-135	1050 QUAIL RUN WAY	1.00	91.60	91.60	91.60
140-0-061-145	1060 QUAIL RUN WAY	1.00	91.60	91.60	91.60
140-0-063-205	2513 IRONSTONE ST	1.00	91.60	91.60	91.60
140-0-063-265	2454 KENTIA ST	1.00	91.60	91.60	91.60
140-0-063-275	2458 KENTIA ST	1.00	91.60	91.60	91.60
140-0-063-285	2464 KENTIA ST	1.00	91.60	91.60	91.60
140-0-063-295	2468 KENTIA ST	1.00	91.60	91.60	91.60
140-0-072-015	2514 IRONSTONE ST	1.00	91.60	91.60	91.60
140-0-072-025	2518 IRONSTONE ST	1.00	91.60	91.60	91.60
140-0-072-035	2522 IRONSTONE ST	1.00	91.60	91.60	91.60
140-0-072-045	2526 IRONSTONE ST	1.00	91.60	91.60	91.60
140-0-072-055	2530 IRONSTONE ST	1.00	91.60	91.60	91.60
140-0-072-065	2534 IRONSTONE ST	1.00	91.60	91.60	91.60
140-0-072-075	2538 IRONSTONE ST	1.00	91.60	91.60	91.60
140-0-072-085	2542 IRONSTONE ST	1.00	91.60	91.60	91.60
140-0-072-095	2546 IRONSTONE ST	1.00	91.60	91.60	91.60
140-0-072-105	2550 IRONSTONE ST	1.00	91.60	91.60	91.60
140-0-072-115	2560 IRONSTONE ST	1.00	91.60	91.60	91.60
140-0-072-125	2570 IRONSTONE ST	1.00	91.60	91.60	91.60
140-0-072-135	2563 TIMBER CREEK	1.00	91.60	91.60	91.60
140-0-072-145	2559 TIMBER CREEK	1.00	91.60	91.60	91.60
140-0-072-155	2555 TIMBER CREEK	1.00	91.60	91.60	91.60
140-0-072-165	2551 TIMBER CREEK	1.00	91.60	91.60	91.60
140-0-072-175	2547 TIMBER CREEK	1.00	91.60	91.60	91.60
140-0-072-185	2543 TIMBER CREEK	1.00	91.60	91.60	91.60
140-0-072-195	2539 TIMBER CREEK	1.00	91.60	91.60	91.60
140-0-072-205	2535 TIMBER CREEK	1.00	91.60	91.60	91.60
140-0-072-215	2531 TIMBER CREEK	1.00	91.60	91.60	91.60

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 23 (Greystone)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
140-0-072-225	2527 TIMBER CREEK	1.00	91.60	91.60	91.60
140-0-072-235	2523 TIMBER CREEK	1.00	91.60	91.60	91.60
140-0-072-245	2519 TIMBER CREEK	1.00	91.60	91.60	91.60
140-0-072-255	2500 KENTIA ST	1.00	91.60	91.60	91.60
140-0-072-265	2502 KENTIA ST	1.00	91.60	91.60	91.60
140-0-072-275	2504 KENTIA ST	1.00	91.60	91.60	91.60
140-0-072-305	2506 KENTIA ST	1.00	91.60	91.60	91.60
140-0-073-015	2472 KENTIA ST	1.00	91.60	91.60	91.60
140-0-073-025	2476 KENTIA ST	1.00	91.60	91.60	91.60
140-0-073-035	2480 KENTIA ST	1.00	91.60	91.60	91.60
140-0-073-045	2484 KENTIA ST	1.00	91.60	91.60	91.60
140-0-073-055	2490 KENTIA ST	1.00	91.60	91.60	91.60
140-0-073-065	2494 KENTIA ST	1.00	91.60	91.60	91.60
140-0-073-075	2504 TIMBER CREEK	1.00	91.60	91.60	91.60
140-0-073-085	2508 TIMBER CREEK TRL	1.00	91.60	91.60	91.60
140-0-073-095	2512 TIMBER CREEK	1.00	91.60	91.60	91.60
140-0-073-105	2516 TIMBER CREEK	1.00	91.60	91.60	91.60
140-0-073-115	2520 TIMBER CREEK	1.00	91.60	91.60	91.60
140-0-073-125	2524 TIMBER CREEK	1.00	91.60	91.60	91.60
140-0-073-135	2528 TIMBER CREEK	1.00	91.60	91.60	91.60
140-0-073-145	2532 TIMBER CREEK	1.00	91.60	91.60	91.60
140-0-073-155	2540 TIMBER CREEK	1.00	91.60	91.60	91.60
140-0-073-165	2544 TIMBER CREEK	1.00	91.60	91.60	91.60
140-0-073-175	2549 IRONSTONE ST	1.00	91.60	91.60	91.60
140-0-073-185	2545 IRONSTONE ST	1.00	91.60	91.60	91.60
140-0-073-195	2541 IRONSTONE ST	1.00	91.60	91.60	91.60
140-0-073-205	2537 IRONSTONE ST	1.00	91.60	91.60	91.60
140-0-073-215	2533 IRONSTONE ST	1.00	91.60	91.60	91.60
140-0-073-225	2529 IRONSTONE ST	1.00	91.60	91.60	91.60

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 23 (Greystone)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
140-0-073-235	2525 IRONSTONE ST	1.00	91.60	91.60	91.60
140-0-073-245	2521 IRONSTONE ST	1.00	91.60	91.60	91.60
140-0-073-255	2517 IRONSTONE ST	1.00	91.60	91.60	91.60
61 Accounts		**61.00**			**$5,587.60**

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 24 (Vineyards)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
140-0-061-015	2401 KENTIA ST	1.00	$183.00	$183.00	$183.00
140-0-061-025	2405 KENTIA ST	1.00	183.00	183.00	183.00
140-0-061-035	2409 KENTIA ST	1.00	183.00	183.00	183.00
140-0-061-045	2413 KENTIA ST	1.00	183.00	183.00	183.00
140-0-061-055	2417 KENTIA ST	1.00	183.00	183.00	183.00
140-0-061-065	2421 KENTIA ST	1.00	183.00	183.00	183.00
140-0-061-075	2425 KENTIA ST	1.00	183.00	183.00	183.00
140-0-061-085	2429 KENTIA ST	1.00	183.00	183.00	183.00
140-0-061-095	2433 KENTIA ST	1.00	183.00	183.00	183.00
140-0-061-105	2437 KENTIA ST	1.00	183.00	183.00	183.00
140-0-061-115	1030 QUAIL RUN WAY	1.00	183.00	183.00	183.00
140-0-062-015	1100 NIGHTINGALE PL	1.00	183.00	183.00	183.00
140-0-063-015	1051 ORION WAY	1.00	183.00	183.00	183.00
140-0-063-025	1041 ORION WAY	1.00	183.00	183.00	183.00
140-0-063-035	1031 ORION WAY	1.00	183.00	183.00	183.00
140-0-063-045	1021 ORION WAY	1.00	183.00	183.00	183.00
140-0-063-055	1011 ORION WAY	1.00	183.00	183.00	183.00
140-0-063-065	1001 ORION WAY	1.00	183.00	183.00	183.00
140-0-063-075	2435 JACARANDA DR	1.00	183.00	183.00	183.00
140-0-063-085	2439 JACARANDA DR	1.00	183.00	183.00	183.00
140-0-063-095	2443 JACARANDA DR	1.00	183.00	183.00	183.00
140-0-063-105	2447 JACARANDA DR	1.00	183.00	183.00	183.00
140-0-063-115	2451 JACARANDA DR	1.00	183.00	183.00	183.00
140-0-063-125	2455 JACARANDA DR	1.00	183.00	183.00	183.00
140-0-063-135	2459 JACARANDA DR	1.00	183.00	183.00	183.00
140-0-063-145	2463 JACARANDA DR	1.00	183.00	183.00	183.00
140-0-063-155	2467 JACARANDA DR	1.00	183.00	183.00	183.00
140-0-063-165	2471 JACARANDA DR	1.00	183.00	183.00	183.00
140-0-063-175	851 ROSEBUD DR	1.00	183.00	183.00	183.00

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 24 (Vineyards)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
140-0-063-185	841 ROSEBUD DR	1.00	183.00	183.00	183.00
140-0-063-195	831 ROSEBUD DR	1.00	183.00	183.00	183.00
140-0-063-215	2434 KENTIA ST	1.00	183.00	183.00	183.00
140-0-063-225	2438 KENTIA ST	1.00	183.00	183.00	183.00
140-0-063-235	2442 KENTIA ST	1.00	183.00	183.00	183.00
140-0-063-245	2446 KENTIA ST	1.00	183.00	183.00	183.00
140-0-063-255	2450 KENTIA ST	1.00	183.00	183.00	183.00
140-0-064-015	2470 IVORY WAY	1.00	183.00	183.00	183.00
140-0-064-025	2474 IVORY WAY	1.00	183.00	183.00	183.00
140-0-064-035	2478 IVORY WAY	1.00	183.00	183.00	183.00
140-0-064-045	2482 IVORY WAY	1.00	183.00	183.00	183.00
140-0-064-055	2486 IVORY WAY	1.00	183.00	183.00	183.00
140-0-064-065	2491 IVORY WAY	1.00	183.00	183.00	183.00
140-0-064-075	2487 IVORY WAY	1.00	183.00	183.00	183.00
140-0-064-085	2483 IVORY WAY	1.00	183.00	183.00	183.00
140-0-064-095	2479 IVORY WAY	1.00	183.00	183.00	183.00
140-0-064-105	2475 IVORY WAY	1.00	183.00	183.00	183.00
140-0-064-115	2471 IVORY WAY	1.00	183.00	183.00	183.00
140-0-064-125	2461 IVORY WAY	1.00	183.00	183.00	183.00
140-0-064-135	2451 IVORY WAY	1.00	183.00	183.00	183.00
140-0-064-145	2441 IVORY WAY	1.00	183.00	183.00	183.00
140-0-064-155	2431 IVORY WAY	1.00	183.00	183.00	183.00
140-0-064-165	2421 IVORY WAY	1.00	183.00	183.00	183.00
140-0-064-175	901 NIGHTINGALE PL	1.00	183.00	183.00	183.00
140-0-064-185	911 NIGHTINGALE PL	1.00	183.00	183.00	183.00
140-0-064-195	921 NIGHTINGALE PL	1.00	183.00	183.00	183.00
140-0-064-205	931 NIGHTINGALE PL	1.00	183.00	183.00	183.00
140-0-064-215	1001 NIGHTINGALE PL	1.00	183.00	183.00	183.00
140-0-064-225	1005 NIGHTINGALE PL	1.00	183.00	183.00	183.00

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 24 (Vineyards)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
140-0-064-235	1009 NIGHTINGALE PL	1.00	183.00	183.00	183.00
140-0-064-245	1013 NIGHTINGALE PL	1.00	183.00	183.00	183.00
140-0-064-255	1017 NIGHTINGALE PL	1.00	183.00	183.00	183.00
140-0-064-265		1.00	183.00	183.00	183.00
140-0-064-275	1050 ORION WAY	1.00	183.00	183.00	183.00
140-0-064-285	1040 ORION WAY	1.00	183.00	183.00	183.00
140-0-064-295	1030 ORION WAY	1.00	183.00	183.00	183.00
140-0-064-305	1020 ORION WAY	1.00	183.00	183.00	183.00
140-0-064-315	1010 ORION WAY	1.00	183.00	183.00	183.00
140-0-064-325	1002 ORION WAY	1.00	183.00	183.00	183.00
140-0-064-335	1000 ORION WAY	1.00	183.00	183.00	183.00
140-0-064-345	2424 ORION WAY	1.00	183.00	183.00	183.00
140-0-064-355	2428 JACARANDA DR	1.00	183.00	183.00	183.00
140-0-064-365	2432 JACARANDA DR	1.00	183.00	183.00	183.00
140-0-064-375	2436 JACARANDA DR	1.00	183.00	183.00	183.00
140-0-064-385	2440 JACARANDA DR	1.00	183.00	183.00	183.00
140-0-064-395	2444 JACARANDA DR	1.00	183.00	183.00	183.00
140-0-064-405	2448 JACARANDA DR	1.00	183.00	183.00	183.00
140-0-064-415	2452 JACARANDA DR	1.00	183.00	183.00	183.00
140-0-064-425	2456 JACARANDA DR	1.00	183.00	183.00	183.00
140-0-064-435	2460 JACARANDA DR	1.00	183.00	183.00	183.00
140-0-064-445	840 ROSEBUD DR	1.00	183.00	183.00	183.00
140-0-064-455	830 ROSEBUD DR	1.00	183.00	183.00	183.00
140-0-064-465	820 ROSEBUD DR	1.00	183.00	183.00	183.00
140-0-064-475	810 ROSEBUD DR	1.00	183.00	183.00	183.00
140-0-064-485	800 ROSEBUD DR	1.00	183.00	183.00	183.00
140-0-065-015	2450 IVORY WAY	1.00	183.00	183.00	183.00
140-0-065-025	2440 IVORY WAY	1.00	183.00	183.00	183.00
140-0-065-035	2430 IVORY WAY	1.00	183.00	183.00	183.00

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 24 (Vineyards)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
140-0-065-045	2420 IVORY WAY	1.00	183.00	183.00	183.00
140-0-065-055	2410 IVORY WAY	1.00	183.00	183.00	183.00
140-0-065-065	2400 IVORY WAY	1.00	183.00	183.00	183.00
140-0-065-075	900 NIGHTINGALE PL	1.00	183.00	183.00	183.00
140-0-065-085	910 NIGHTINGALE PL	1.00	183.00	183.00	183.00
140-0-065-095	920 NIGHTINGALE PL	1.00	183.00	183.00	183.00
140-0-065-105	930 NIGHTINGALE PL	1.00	183.00	183.00	183.00
140-0-065-115	1000 NIGHTINGALE PL	1.00	183.00	183.00	183.00
140-0-065-125	1004 NIGHTINGALE PL	1.00	183.00	183.00	183.00
140-0-065-135	1008 NIGHTINGALE PL	1.00	183.00	183.00	183.00
140-0-065-145	1012 NIGHTINGALE PL	1.00	183.00	183.00	183.00
140-0-065-155	1016 NIGHTINGALE PL	1.00	183.00	183.00	183.00
140-0-065-165	1020 NIGHTINGALE PL	1.00	183.00	183.00	183.00
100 Accounts		**100.00**			**$18,300.00**

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 25 (Pointe)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
185-0-141-015	601 ENSIGN PL	1.00	$110.18	$110.18	$110.18
185-0-141-025	611 ENSIGN PL	1.00	110.18	110.18	110.18
185-0-141-035	621 ENSIGN PL	1.00	110.18	110.18	110.18
185-0-141-045	631 ENSIGN PL	1.00	110.18	110.18	110.18
185-0-141-055	641 ENSIGN PL	1.00	110.18	110.18	110.18
185-0-141-065	701 ENSIGN PL	1.00	110.18	110.18	110.18
185-0-141-075	711 ENSIGN PL	1.00	110.18	110.18	110.18
185-0-141-085	721 ENSIGN PL	1.00	110.18	110.18	110.18
185-0-141-095	731 ENSIGN PL	1.00	110.18	110.18	110.18
185-0-141-105	741 ENSIGN PL	1.00	110.18	110.18	110.18
185-0-141-115	751 ENSIGN PL	1.00	110.18	110.18	110.18
185-0-141-125	2740 NEW HAVEN PL	1.00	110.18	110.18	110.18
185-0-141-135	2730 NEW HAVEN PL	1.00	110.18	110.18	110.18
185-0-141-145	2720 NEW HAVEN PL	1.00	110.18	110.18	110.18
185-0-141-155	2710 NEW HAVEN PL	1.00	110.18	110.18	110.18
185-0-141-165	2700 NEW HAVEN PL	1.00	110.18	110.18	110.18
185-0-141-175	2640 NEW HAVEN PL	1.00	110.18	110.18	110.18
185-0-141-185	2630 NEW HAVEN PL	1.00	110.18	110.18	110.18
185-0-142-015	602 ENSIGN PL	1.00	110.18	110.18	110.18
185-0-142-025	612 ENSIGN PL	1.00	110.18	110.18	110.18
185-0-142-035	622 ENSIGN PL	1.00	110.18	110.18	110.18
185-0-142-045	632 ENSIGN PL	1.00	110.18	110.18	110.18
185-0-142-055	642 ENSIGN PL	1.00	110.18	110.18	110.18
185-0-142-065	702 ENSIGN PL	1.00	110.18	110.18	110.18
185-0-142-075	712 ENSIGN PL	1.00	110.18	110.18	110.18
185-0-142-085	722 ENSIGN PL	1.00	110.18	110.18	110.18
185-0-142-095	732 ENSIGN PL	1.00	110.18	110.18	110.18
185-0-142-105	742 ENSIGN PL	1.00	110.18	110.18	110.18
185-0-142-115	743 DUNKIRK DR	1.00	110.18	110.18	110.18

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 25 (Pointe)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
185-0-142-125	733 DUNKIRK DR	1.00	110.18	110.18	110.18
185-0-142-135	723 DUNKIRK DR	1.00	110.18	110.18	110.18
185-0-142-145	713 DUNKIRK DR	1.00	110.18	110.18	110.18
185-0-142-155	703 DUNKIRK DR	1.00	110.18	110.18	110.18
185-0-142-165	643 DUNKIRK DR	1.00	110.18	110.18	110.18
185-0-142-175	633 DUNKIRK DR	1.00	110.18	110.18	110.18
185-0-142-185	623 DUNKIRK DR	1.00	110.18	110.18	110.18
185-0-142-195	613 DUNKIRK DR	1.00	110.18	110.18	110.18
185-0-143-015	624 DUNKIRK DR	1.00	110.18	110.18	110.18
185-0-143-025	634 DUNKIRK DR	1.00	110.18	110.18	110.18
185-0-143-035	644 DUNKIRK DR	1.00	110.18	110.18	110.18
185-0-143-045	704 DUNKIRK DR	1.00	110.18	110.18	110.18
185-0-143-055	714 DUNKIRK DR	1.00	110.18	110.18	110.18
185-0-143-065	724 DUNKIRK DR	1.00	110.18	110.18	110.18
185-0-143-075	2641 NEW HAVEN PL	1.00	110.18	110.18	110.18
185-0-143-085	2631 NEW HAVEN PL	1.00	110.18	110.18	110.18
185-0-151-015	733 NOVATO DR	1.00	110.18	110.18	110.18
185-0-151-025	723 NOVATO DR	1.00	110.18	110.18	110.18
185-0-151-035	713 NOVATO DR	1.00	110.18	110.18	110.18
185-0-151-045	703 NOVATO DR	1.00	110.18	110.18	110.18
185-0-151-055	663 NOVATO DR	1.00	110.18	110.18	110.18
185-0-151-065	653 NOVATO DR	1.00	110.18	110.18	110.18
185-0-151-075	643 NOVATO DR	1.00	110.18	110.18	110.18
185-0-151-085	633 NOVATO DR	1.00	110.18	110.18	110.18
185-0-151-095	623 NOVATO DR	1.00	110.18	110.18	110.18
185-0-151-105	613 NOVATO DR	1.00	110.18	110.18	110.18
185-0-151-115	603 NOVATO DR	1.00	110.18	110.18	110.18
185-0-152-015	2210 NEW HAVEN PL	1.00	110.18	110.18	110.18
185-0-152-025	2200 NEW HAVEN PL	1.00	110.18	110.18	110.18

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 25 (Pointe)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
185-0-153-015	2123 MISTRAL PL	1.00	110.18	110.18	110.18
185-0-153-025	2113 MISTRAL PL	1.00	110.18	110.18	110.18
185-0-153-035	2103 MISTRAL PL	1.00	110.18	110.18	110.18
185-0-153-045	2033 MISTRAL PL	1.00	110.18	110.18	110.18
185-0-153-055	2023 MISTRAL PL	1.00	110.18	110.18	110.18
185-0-153-065	2024 LANYARD WAY	1.00	110.18	110.18	110.18
185-0-153-075	2034 LANYARD WAY	1.00	110.18	110.18	110.18
185-0-153-085	2104 LANYARD WAY	1.00	110.18	110.18	110.18
185-0-153-095	2114 LANYARD WAY	1.00	110.18	110.18	110.18
185-0-153-105	2124 LANYARD WAY	1.00	110.18	110.18	110.18
185-0-154-015	676 SNIPE WK	1.00	110.18	110.18	110.18
185-0-154-025	686 SNIPE WK	1.00	110.18	110.18	110.18
185-0-154-035	696 SNIPE WK	1.00	110.18	110.18	110.18
185-0-154-045	2022 MISTRAL PL	1.00	110.18	110.18	110.18
185-0-154-055	2032 MISTRAL PL	1.00	110.18	110.18	110.18
185-0-154-065	2042 MISTRAL PL	1.00	110.18	110.18	110.18
185-0-154-075	2102 MISTRAL PL	1.00	110.18	110.18	110.18
185-0-154-085	2112 MISTRAL PL	1.00	110.18	110.18	110.18
185-0-154-095	2122 MISTRAL PL	1.00	110.18	110.18	110.18
185-0-154-105	2131 ORLOP PL	1.00	110.18	110.18	110.18
185-0-154-115	2121 ORLOP PL	1.00	110.18	110.18	110.18
185-0-154-125	2111 ORLOP PL	1.00	110.18	110.18	110.18
185-0-154-135	2101 ORLOP PL	1.00	110.18	110.18	110.18
185-0-154-145	2031 ORLOP PL	1.00	110.18	110.18	110.18
185-0-154-155	2021 ORLOP PL	1.00	110.18	110.18	110.18
185-0-154-165	2011 ORLOP PL	1.00	110.18	110.18	110.18
185-0-154-175	2001 ORLOP PL	1.00	110.18	110.18	110.18
185-0-154-185	767 TRANSOM WAY	1.00	110.18	110.18	110.18
185-0-154-195	757 TRANSOM WAY	1.00	110.18	110.18	110.18

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 25 (Pointe)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
185-0-154-205	747 TRANSOM WAY	1.00	110.18	110.18	110.18
185-0-154-215	737 TRANSOM WAY	1.00	110.18	110.18	110.18
185-0-154-225	727 TRANSOM WAY	1.00	110.18	110.18	110.18
185-0-154-235	717 TRANSOM WAY	1.00	110.18	110.18	110.18
185-0-154-245	707 TRANSOM WAY	1.00	110.18	110.18	110.18
185-0-154-255	647 TRANSOM WAY	1.00	110.18	110.18	110.18
185-0-154-265	637 TRANSOM WAY	1.00	110.18	110.18	110.18
185-0-154-275	627 TRANSOM WAY	1.00	110.18	110.18	110.18
185-0-154-285	617 TRANSOM WAY	1.00	110.18	110.18	110.18
185-0-154-295	607 TRANSOM WAY	1.00	110.18	110.18	110.18
185-0-154-305	2006 KITE DR	1.00	110.18	110.18	110.18
185-0-154-315	2016 KITE DR	1.00	110.18	110.18	110.18
185-0-154-325	2026 KITE DR	1.00	110.18	110.18	110.18
185-0-154-335	2036 KITE DR	1.00	110.18	110.18	110.18
185-0-154-345	2106 KITE DR	1.00	110.18	110.18	110.18
185-0-154-355	2116 KITE DR	1.00	110.18	110.18	110.18
185-0-154-365	2126 KITE DR	1.00	110.18	110.18	110.18
185-0-154-375	2136 KITE DR	1.00	110.18	110.18	110.18
185-0-154-385	2125 LANYARD WAY	1.00	110.18	110.18	110.18
185-0-154-395	2115 LANYARD WAY	1.00	110.18	110.18	110.18
185-0-154-405	2105 LANYARD WAY	1.00	110.18	110.18	110.18
185-0-154-415	2035 LANYARD WAY	1.00	110.18	110.18	110.18
185-0-154-425	2025 LANYARD WAY	1.00	110.18	110.18	110.18
185-0-154-435	2015 LANYARD WAY	1.00	110.18	110.18	110.18
185-0-154-445	636 SNIPE WK	1.00	110.18	110.18	110.18
185-0-154-455	646 SNIPE WK	1.00	110.18	110.18	110.18
185-0-154-465	656 SNIPE WK	1.00	110.18	110.18	110.18
185-0-155-015	708 TRANSOM WAY	1.00	110.18	110.18	110.18
185-0-155-025	718 TRANSOM WAY	1.00	110.18	110.18	110.18

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 25 (Pointe)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
185-0-155-035	728 TRANSOM WAY	1.00	110.18	110.18	110.18
185-0-155-045	738 TRANSOM WAY	1.00	110.18	110.18	110.18
185-0-155-055	748 TRANSOM WAY	1.00	110.18	110.18	110.18
185-0-155-065	758 TRANSOM WAY	1.00	110.18	110.18	110.18
185-0-155-075	768 TRANSOM WAY	1.00	110.18	110.18	110.18
185-0-156-015	608 TRANSOM WAY	1.00	110.18	110.18	110.18
185-0-156-025	618 TRANSOM WAY	1.00	110.18	110.18	110.18
185-0-156-035	628 TRANSOM WAY	1.00	110.18	110.18	110.18
185-0-156-045	638 TRANSOM WAY	1.00	110.18	110.18	110.18
185-0-156-055	648 TRANSOM WAY	1.00	110.18	110.18	110.18
185-0-161-015	625 CORNWALL DR	1.00	110.18	110.18	110.18
185-0-161-025	635 CORNWALL DR	1.00	110.18	110.18	110.18
185-0-161-035	645 CORNWALL DR	1.00	110.18	110.18	110.18
185-0-161-045	705 CORNWALL DR	1.00	110.18	110.18	110.18
185-0-161-055	715 CORNWALL DR	1.00	110.18	110.18	110.18
185-0-161-065	725 CORNWALL DR	1.00	110.18	110.18	110.18
185-0-161-075	2621 NEW HAVEN PL	1.00	110.18	110.18	110.18
185-0-161-085	2611 NEW HAVEN PL	1.00	110.18	110.18	110.18
185-0-162-015	606 CORNWALL DR	1.00	110.18	110.18	110.18
185-0-162-025	616 CORNWALL DR	1.00	110.18	110.18	110.18
185-0-162-035	626 CORNWALL DR	1.00	110.18	110.18	110.18
185-0-162-045	636 CORNWALL DR	1.00	110.18	110.18	110.18
185-0-162-055	646 CORNWALL DR	1.00	110.18	110.18	110.18
185-0-162-065	706 CORNWALL DR	1.00	110.18	110.18	110.18
185-0-162-075	716 CORNWALL DR	1.00	110.18	110.18	110.18
185-0-162-085	726 CORNWALL DR	1.00	110.18	110.18	110.18
185-0-162-095	736 CORNWALL DR	1.00	110.18	110.18	110.18
185-0-162-105	737	1.00	110.18	110.18	110.18
185-0-162-115	727 BINNACLE ST	1.00	110.18	110.18	110.18

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 25 (Pointe)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
185-0-162-125	717 BINNACLE ST	1.00	110.18	110.18	110.18
185-0-162-135	707 BINNACLE ST	1.00	110.18	110.18	110.18
185-0-162-145	647 BINNACLE ST	1.00	110.18	110.18	110.18
185-0-162-155	637 BINNACLE ST	1.00	110.18	110.18	110.18
185-0-162-165	627 BINNACLE ST	1.00	110.18	110.18	110.18
185-0-162-175	617 BINNACLE ST	1.00	110.18	110.18	110.18
185-0-162-185	607 BINNACLE ST	1.00	110.18	110.18	110.18
185-0-163-015	600 BINNACLE ST	1.00	110.18	110.18	110.18
185-0-163-025	608 BINNACLE ST	1.00	110.18	110.18	110.18
185-0-163-035	618 BINNACLE ST	1.00	110.18	110.18	110.18
185-0-163-045	628 BINNACLE ST	1.00	110.18	110.18	110.18
185-0-163-055	638 BINNACLE ST	1.00	110.18	110.18	110.18
185-0-163-065	648 BINNACLE ST	1.00	110.18	110.18	110.18
185-0-163-075	708 BINNACLE ST	1.00	110.18	110.18	110.18
185-0-163-085	718 BINNACLE ST	1.00	110.18	110.18	110.18
185-0-163-095	728 BINNACLE ST	1.00	110.18	110.18	110.18
185-0-163-105	738 BINNACLE ST	1.00	110.18	110.18	110.18
185-0-163-115	749 RAFT LN	1.00	110.18	110.18	110.18
185-0-163-125	739 RAFT LN	1.00	110.18	110.18	110.18
185-0-163-135	729 RAFT LN	1.00	110.18	110.18	110.18
185-0-163-145	719 RAFT LN	1.00	110.18	110.18	110.18
185-0-163-155	709 RAFT LN	1.00	110.18	110.18	110.18
185-0-163-165	649 RAFT LN	1.00	110.18	110.18	110.18
185-0-163-175	639 RAFT LN	1.00	110.18	110.18	110.18
185-0-163-185	629 RAFT LN	1.00	110.18	110.18	110.18
185-0-163-195	619 RAFT LN	1.00	110.18	110.18	110.18
185-0-163-205	609 RAFT LN	1.00	110.18	110.18	110.18
185-0-164-015	620 RAFT LN	1.00	110.18	110.18	110.18
185-0-164-025	630 RAFT LN	1.00	110.18	110.18	110.18

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 25 (Pointe)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
185-0-164-035	640 RAFT LN	1.00	110.18	110.18	110.18
185-0-164-045	650 RAFT LN	1.00	110.18	110.18	110.18
185-0-164-055	710 RAFT LN	1.00	110.18	110.18	110.18
185-0-164-065	720 RAFT LN	1.00	110.18	110.18	110.18
185-0-164-075	730 RAFT LN	1.00	110.18	110.18	110.18
185-0-164-085	740 RAFT LN	1.00	110.18	110.18	110.18
185-0-164-095	750 RAFT LN	1.00	110.18	110.18	110.18
185-0-164-105	741 PERTH PL	1.00	110.18	110.18	110.18
185-0-164-115	731 PERTH PL	1.00	110.18	110.18	110.18
185-0-164-125	721 PERTH PL	1.00	110.18	110.18	110.18
185-0-164-135	711 PERTH PL	1.00	110.18	110.18	110.18
185-0-164-145	701 PERTH PL	1.00	110.18	110.18	110.18
185-0-164-155	631 PERTH PL	1.00	110.18	110.18	110.18
185-0-164-165	621 PERTH PL	1.00	110.18	110.18	110.18
185-0-164-175	611 PERTH PL	1.00	110.18	110.18	110.18
185-0-164-185	601 PERTH PL	1.00	110.18	110.18	110.18
185-0-165-015	600 PERTH PL	1.00	110.18	110.18	110.18
185-0-165-025	602 PERTH PL	1.00	110.18	110.18	110.18
185-0-165-035	612 PERTH PL	1.00	110.18	110.18	110.18
185-0-165-045	622 PERTH PL	1.00	110.18	110.18	110.18
185-0-165-055	632 PERTH PL	1.00	110.18	110.18	110.18
185-0-165-065	702 PERTH PL	1.00	110.18	110.18	110.18
185-0-165-075	712 PERTH PL	1.00	110.18	110.18	110.18
185-0-165-085	722 PERTH PL	1.00	110.18	110.18	110.18
185-0-165-095	732 PERTH PL	1.00	110.18	110.18	110.18
185-0-165-105	742 PERTH PL	1.00	110.18	110.18	110.18
185-0-166-015	2620 NEW HAVEN PL	1.00	110.18	110.18	110.18
185-0-166-025	2610 NEW HAVEN PL	1.00	110.18	110.18	110.18
185-0-166-035	2600 NEW HAVEN PL	1.00	110.18	110.18	110.18

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 25 (Pointe)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
185-0-166-045	2530 NEW HAVEN PL	1.00	110.18	110.18	110.18
185-0-166-055	2520 NEW HAVEN PL	1.00	110.18	110.18	110.18
185-0-166-065	2510 NEW HAVEN PL	1.00	110.18	110.18	110.18
185-0-166-075	2500 NEW HAVEN PL	1.00	110.18	110.18	110.18
185-0-166-085	2430 NEW HAVEN PL	1.00	110.18	110.18	110.18
185-0-166-095	2420 NEW HAVEN PL	1.00	110.18	110.18	110.18
185-0-166-105	2410 NEW HAVEN PL	1.00	110.18	110.18	110.18
185-0-166-115	2400 NEW HAVEN PL	1.00	110.18	110.18	110.18
185-0-167-015	2320 NEW HAVEN PL	1.00	110.18	110.18	110.18
185-0-167-025	2310 NEW HAVEN PL	1.00	110.18	110.18	110.18
185-0-167-035	2300 NEW HAVEN PL	1.00	110.18	110.18	110.18
185-0-167-045	2230 NEW HAVEN PL	1.00	110.18	110.18	110.18
185-0-167-055	2220 NEW HAVEN PL	1.00	110.18	110.18	110.18
216 Accounts		**216.00**			**$23,798.88**

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 27 (Rose Island)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
221-0-232-015	1400 CRESPI DR	1.00	$514.40	$514.40	$514.40
221-0-232-025	1404 CRESPI DR	1.00	514.40	514.40	514.40
221-0-232-035	1408 CRESPI DR	1.00	514.40	514.40	514.40
221-0-232-045	1412 CRESPI DR	1.00	514.40	514.40	514.40
221-0-232-055	1422 CRESPI DR	1.00	514.40	514.40	514.40
221-0-232-065	1432 CRESPI DR	1.00	514.40	514.40	514.40
221-0-232-075	1442 CRESPI DR	1.00	514.40	514.40	514.40
221-0-232-085	1502 CRESPI DR	1.00	514.40	514.40	514.40
221-0-232-095	1512 CRESPI DR	1.00	514.40	514.40	514.40
221-0-232-105	1522 CRESPI DR	1.00	514.40	514.40	514.40
221-0-232-115	1532 CRESPI DR	1.00	514.40	514.40	514.40
221-0-232-125	1542 CRESPI DR	1.00	514.40	514.40	514.40
221-0-232-135	2960 VOLTAIRE DR	1.00	514.40	514.40	514.40
221-0-232-145	2950 VOLTAIRE DR	1.00	514.40	514.40	514.40
221-0-232-155	2940 VOLTAIRE DR	1.00	514.40	514.40	514.40
221-0-232-165	2920 VOLTAIRE DR	1.00	514.40	514.40	514.40
221-0-232-175	2910 VOLTAIRE DR	1.00	514.40	514.40	514.40
221-0-232-185	2900 VOLTAIRE DR	1.00	514.40	514.40	514.40
221-0-232-195	1541 LEVI WAY	1.00	514.40	514.40	514.40
221-0-232-205	1531 LEVI WAY	1.00	514.40	514.40	514.40
221-0-232-215	1521 LEVI WAY	1.00	514.40	514.40	514.40
221-0-232-225	1511 LEVI WAY	1.00	514.40	514.40	514.40
221-0-232-235	1501 LEVI WAY	1.00	514.40	514.40	514.40
221-0-232-245	1441 LEVI WAY	1.00	514.40	514.40	514.40
221-0-232-255	1431 LEVI WAY	1.00	514.40	514.40	514.40
221-0-232-265	1421 LEVI WAY	1.00	514.40	514.40	514.40
221-0-232-275	1411 LEVI WAY	1.00	514.40	514.40	514.40
221-0-232-285	1401 LEVI WAY	1.00	514.40	514.40	514.40
221-0-232-295	2901 PICO PL	1.00	514.40	514.40	514.40

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 27 (Rose Island)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
221-0-232-305	2911 PICO PL	1.00	514.40	514.40	514.40
221-0-232-315	2921 PICO PL	1.00	514.40	514.40	514.40
221-0-232-325	2931 PICO PL	1.00	514.40	514.40	514.40
221-0-232-335	2941 PICO PL	1.00	514.40	514.40	514.40
221-0-232-345	2951 PICO PL	1.00	514.40	514.40	514.40
221-0-232-355	1413 CRESPI DR	1.00	514.40	514.40	514.40
221-0-232-365	1423 CRESPI DR	1.00	514.40	514.40	514.40
221-0-232-375	1433 CRESPI DR	1.00	514.40	514.40	514.40
221-0-232-385	1443 CRESPI DR	1.00	514.40	514.40	514.40
221-0-232-395	1503 CRESPI DR	1.00	514.40	514.40	514.40
221-0-232-405	1513 CRESPI DR	1.00	514.40	514.40	514.40
221-0-232-415	1523 CRESPI DR	1.00	514.40	514.40	514.40
221-0-232-425	1533 CRESPI DR	1.00	514.40	514.40	514.40
221-0-232-435	1530 LEVI WAY	1.00	514.40	514.40	514.40
221-0-232-445	1520 LEVI WAY	1.00	514.40	514.40	514.40
221-0-232-455	1510 LEVI WAY	1.00	514.40	514.40	514.40
221-0-232-465	1500 LEVI WAY	1.00	514.40	514.40	514.40
221-0-232-475	1440 LEVI WAY	1.00	514.40	514.40	514.40
221-0-232-485	1430 LEVI WAY	1.00	514.40	514.40	514.40
221-0-232-495	1420 LEVI WAY	1.00	514.40	514.40	514.40
221-0-232-505	1400 LEVI WAY	1.00	514.40	514.40	514.40
50 Accounts		**50.00**			**$25,720.00**

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 28 (Harborside)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
142-0-221-015	2101 HERMOSA WAY	1.00	$333.19	$324.42	$324.42
142-0-221-025	2111 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-221-035	2121 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-221-045	2131 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-221-055	401 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-221-065	411 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-221-075	421 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-221-085	431 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-221-095	501 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-221-105	511 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-221-115	521 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-221-125	531 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-221-135	541 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-221-145	601 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-221-155	611 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-221-165	621 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-221-175	631 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-222-015	701 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-222-025	711 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-222-035	721 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-222-045	731 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-222-055	741 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-222-065	751 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-223-015	412 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-223-025	422 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-223-035	432 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-223-045	500 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-223-055	512 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-223-065	522 HERMOSA WAY	1.00	333.19	324.42	324.42

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 28 (Harborside)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
142-0-223-075	532 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-223-085	600 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-223-095	602 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-223-105	612 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-223-115	622 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-223-125	632 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-223-135	642 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-223-145	700 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-223-155	710 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-223-165	720 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-223-175	730 HERMOSA WAY	1.00	333.19	324.42	324.42
142-0-223-185	2133 INDIANA DR	1.00	333.19	324.42	324.42
142-0-223-195	2113 INDIANA DR	1.00	333.19	324.42	324.42
142-0-223-205	2103 INDIANA DR	1.00	333.19	324.42	324.42
142-0-223-215	2099 DULCE DR	1.00	333.19	324.42	324.42
142-0-223-225	2097 DULCE DR	1.00	333.19	324.42	324.42
142-0-223-235	2095 DULCE DR	1.00	333.19	324.42	324.42
142-0-223-245	2093 DULCE DR	1.00	333.19	324.42	324.42
142-0-223-255	2091 DULCE DR	1.00	333.19	324.42	324.42
142-0-223-265	2087 DULCE DR	1.00	333.19	324.42	324.42
142-0-223-275	2077 DULCE DR	1.00	333.19	324.42	324.42
142-0-223-285	2067 DULCE DR	1.00	333.19	324.42	324.42
142-0-223-295	2057 DULCE DR	1.00	333.19	324.42	324.42
142-0-223-305	2056 ENTRADA DR	1.00	333.19	324.42	324.42
142-0-223-315	2066 ENTRADA DR	1.00	333.19	324.42	324.42
142-0-223-325	2076 ENTRADA DR	1.00	333.19	324.42	324.42
142-0-223-335	2086 ENTRADA DR	1.00	333.19	324.42	324.42
142-0-223-345	2096 ENTRADA DR	1.00	333.19	324.42	324.42
142-0-223-355	2098 ENTRADA DR	1.00	333.19	324.42	324.42

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 28 (Harborside)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
142-0-223-365	549 GRANDE ST	1.00	333.19	324.42	324.42
142-0-223-375	539 GRANDE ST	1.00	333.19	324.42	324.42
142-0-223-385	529 GRANDE ST	1.00	333.19	324.42	324.42
142-0-223-395	519 GRANDE ST	1.00	333.19	324.42	324.42
142-0-223-405	509 GRANDE ST	1.00	333.19	324.42	324.42
142-0-223-415	501 GRANDE ST	1.00	333.19	324.42	324.42
142-0-223-425	459 GRANDE ST	1.00	333.19	324.42	324.42
142-0-223-435	449 GRANDE ST	1.00	333.19	324.42	324.42
142-0-223-445	439 GRANDE ST	1.00	333.19	324.42	324.42
142-0-223-455	429 GRANDE ST	1.00	333.19	324.42	324.42
142-0-223-465	419 GRANDE ST	1.00	333.19	324.42	324.42
142-0-224-015	2050 BAHIA DR	1.00	333.19	324.42	324.42
142-0-224-025	2060 BAHIA DR	1.00	333.19	324.42	324.42
142-0-224-035	2070 BAHIA DR	1.00	333.19	324.42	324.42
142-0-224-045	2080 BAHIA DR	1.00	333.19	324.42	324.42
142-0-224-055	2090 BAHIA DR	1.00	333.19	324.42	324.42
142-0-224-065	408 GRANDE ST	1.00	333.19	324.42	324.42
142-0-224-075	418 GRANDE ST	1.00	333.19	324.42	324.42
142-0-224-085	428 GRANDE ST	1.00	333.19	324.42	324.42
142-0-224-095	438 GRANDE ST	1.00	333.19	324.42	324.42
142-0-224-105	448 GRANDE ST	1.00	333.19	324.42	324.42
142-0-224-115	458 GRANDE ST	1.00	333.19	324.42	324.42
142-0-224-125	500 GRANDE ST	1.00	333.19	324.42	324.42
142-0-224-135	508 GRANDE ST	1.00	333.19	324.42	324.42
142-0-224-145	518 GRANDE ST	1.00	333.19	324.42	324.42
142-0-224-155	528 GRANDE ST	1.00	333.19	324.42	324.42
142-0-224-165	538 GRANDE ST	1.00	333.19	324.42	324.42
142-0-224-175	2085 ENTRADA DR	1.00	333.19	324.42	324.42
142-0-224-185	2075 ENTRADA DR	1.00	333.19	324.42	324.42

Slight variances may occur due to rounding

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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
142-0-224-195	2065 ENTRADA DR	1.00	333.19	324.42	324.42
142-0-225-015	2058 DULCE DR	1.00	333.19	324.42	324.42
142-0-225-025	2068 DULCE DR	1.00	333.19	324.42	324.42
142-0-225-035	2078 DULCE DR	1.00	333.19	324.42	324.42
142-0-225-045	2088 DULCE DR	1.00	333.19	324.42	324.42
142-0-225-055	2091 INDIANA DR	1.00	333.19	324.42	324.42
142-0-225-065	2081 INDIANA DR	1.00	333.19	324.42	324.42
142-0-225-075	2071 INDIANA DR	1.00	333.19	324.42	324.42
142-0-225-085	2061 INDIANA DR	1.00	333.19	324.42	324.42
142-0-240-045	2042 AVILA PL	1.00	333.19	324.42	324.42
142-0-240-055	2038 AVILA PL	1.00	333.19	324.42	324.42
142-0-240-065	2036 AVILA PL	1.00	333.19	324.42	324.42
142-0-240-075	2032 AVILA PL	1.00	333.19	324.42	324.42
142-0-240-085	2028 AVILA PL	1.00	333.19	324.42	324.42
142-0-240-095	2024 AVILA PL	1.00	333.19	324.42	324.42
142-0-240-105	2025 AVILA PL	1.00	333.19	324.42	324.42
142-0-240-115	2029 AVILA PL	1.00	333.19	324.42	324.42
142-0-240-125	2033 AVILA PL	1.00	333.19	324.42	324.42
142-0-240-135	2037 AVILA PL	1.00	333.19	324.42	324.42
142-0-240-145	2041 AVILA PL	1.00	333.19	324.42	324.42
142-0-240-155	2045 AVILA PL	1.00	333.19	324.42	324.42
142-0-240-165	2049 AVILA PL	1.00	333.19	324.42	324.42
142-0-240-205	2012 VERACRUZ LN	1.00	333.19	324.42	324.42
142-0-240-215	2008 VERACRUZ LN	1.00	333.19	324.42	324.42
142-0-240-225	2004 VERACRUZ LN	1.00	333.19	324.42	324.42
142-0-240-235	2000 VERACRUZ LN	1.00	333.19	324.42	324.42
142-0-240-265	244 BOLERO LN	1.00	333.19	324.42	324.42
142-0-240-275	240 BOLERO LN	1.00	333.19	324.42	324.42
142-0-240-285	236 BOLERO LN	1.00	333.19	324.42	324.42

Slight variances may occur due to rounding

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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
142-0-240-295	232 BOLERO LN	1.00	333.19	324.42	324.42
142-0-240-305	228 BOLERO LN	1.00	333.19	324.42	324.42
142-0-240-315	224 BOLERO LN	1.00	333.19	324.42	324.42
142-0-240-325	220 BOLERO LN	1.00	333.19	324.42	324.42
142-0-240-335	216 BOLERO LN	1.00	333.19	324.42	324.42
142-0-240-345	212 BOLERO LN	1.00	333.19	324.42	324.42
142-0-240-355	208 BOLERO LN	1.00	333.19	324.42	324.42
142-0-240-365	204 BOLERO LN	1.00	333.19	324.42	324.42
142-0-240-375	2001 VERACRUZ LN	1.00	333.19	324.42	324.42
142-0-240-385	2003 VERACRUZ LN	1.00	333.19	324.42	324.42
142-0-240-395	2007 VERACRUZ LN	1.00	333.19	324.42	324.42
142-0-240-405	2011 VERACRUZ LN	1.00	333.19	324.42	324.42
142-0-240-415	2015 VERACRUZ LN	1.00	333.19	324.42	324.42
142-0-240-425	2024 VERACRUZ LN	1.00	333.19	324.42	324.42
142-0-240-435	2020 VERACRUZ LN	1.00	333.19	324.42	324.42
142-0-240-445	2028 VERACRUZ LN	1.00	333.19	324.42	324.42
142-0-240-455	2032 VERACRUZ LN	1.00	333.19	324.42	324.42
142-0-240-465	2036 VERACRUZ LN	1.00	333.19	324.42	324.42
142-0-240-475	2040 VERACRUZ LN	1.00	333.19	324.42	324.42
142-0-240-485	2044 VERACRUZ LN	1.00	333.19	324.42	324.42
142-0-240-495	2023 VERACRUZ LN	1.00	333.19	324.42	324.42
142-0-240-505	2027 VERACRUZ LN	1.00	333.19	324.42	324.42
142-0-240-515	2031 VERACRUZ LN	1.00	333.19	324.42	324.42
142-0-240-525	2035 VERACRUZ LN	1.00	333.19	324.42	324.42
142-0-240-535	2039 VERACRUZ LN	1.00	333.19	324.42	324.42
142-0-240-545	2043 VERACRUZ LN	1.00	333.19	324.42	324.42
142-0-240-555	2045 VERACRUZ LN	1.00	333.19	324.42	324.42
142-0-240-565	2059 VERACRUZ LN	1.00	333.19	324.42	324.42
142-0-240-575	201 ELENA WAY	1.00	333.19	324.42	324.42

Slight variances may occur due to rounding

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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
142-0-240-585	205 ELENA WAY	1.00	333.19	324.42	324.42
142-0-240-595	209 ELENA WAY	1.00	333.19	324.42	324.42
142-0-240-605	213 ELENA WAY	1.00	333.19	324.42	324.42
142-0-240-615	217 ELENA WAY	1.00	333.19	324.42	324.42
142-0-240-625	221 ELENA WAY	1.00	333.19	324.42	324.42
142-0-240-635	225 ELENA WAY	1.00	333.19	324.42	324.42
142-0-240-645	229 ELENA WAY	1.00	333.19	324.42	324.42
142-0-240-655	2046 AVILA PL	1.00	333.19	324.42	324.42
142-0-240-665	2050 AVILA PL	1.00	333.19	324.42	324.42
142-0-240-675	2054 AVILA PL	1.00	333.19	324.42	324.42
142-0-240-685	2058 AVILA PL	1.00	333.19	324.42	324.42
142-0-240-695	2062 AVILA PL	1.00	333.19	324.42	324.42
142-0-240-705	2064 AVILA PL	1.00	333.19	324.42	324.42
142-0-240-715	2016 AVILA PL	1.00	333.19	324.42	324.42
142-0-240-725	2012 AVILA PL	1.00	333.19	324.42	324.42
142-0-240-735	2008 AVILA PL	1.00	333.19	324.42	324.42
142-0-240-745	2004 AVILA PL	1.00	333.19	324.42	324.42
142-0-240-755	2017 AVILA PL	1.00	333.19	324.42	324.42
142-0-240-765	2013 AVILA PL	1.00	333.19	324.42	324.42
142-0-240-775	2009 AVILA PL	1.00	333.19	324.42	324.42
142-0-251-015	2040 BAHIA DR	1.00	333.19	324.42	324.42
142-0-251-025	2030 BAHIA DR	1.00	333.19	324.42	324.42
142-0-251-035	2020 BAHIA DR	1.00	333.19	324.42	324.42
142-0-251-045	2010 BAHIA DR	1.00	333.19	324.42	324.42
142-0-251-055	2021 CORTO	1.00	333.19	324.42	324.42
142-0-251-065	2031 CORTO	1.00	333.19	324.42	324.42
142-0-251-075	2041 CORTO	1.00	333.19	324.42	324.42
142-0-251-085	2051 CORTO	1.00	333.19	324.42	324.42
142-0-251-095	2061 CORTO	1.00	333.19	324.42	324.42

Slight variances may occur due to rounding

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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
142-0-251-105	2071 CORTO TRL	1.00	333.19	324.42	324.42
142-0-251-115	417 FIRENZE ST	1.00	333.19	324.42	324.42
142-0-251-125	427 FIRENZE ST	1.00	333.19	324.42	324.42
142-0-251-135	437 FIRENZE ST	1.00	333.19	324.42	324.42
142-0-251-145	447 FIRENZE ST	1.00	333.19	324.42	324.42
142-0-251-155	457 FIRENZE ST	1.00	333.19	324.42	324.42
142-0-251-165	467 FIRENZE ST	1.00	333.19	324.42	324.42
142-0-251-175	477 FIRENZE ST	1.00	333.19	324.42	324.42
142-0-251-185	2074 DOMAR PL	1.00	333.19	324.42	324.42
142-0-251-195	2064 DOMAR PL	1.00	333.19	324.42	324.42
142-0-251-205	2054 DOMAR PL	1.00	333.19	324.42	324.42
142-0-251-215	2044 DOMAR PL	1.00	333.19	324.42	324.42
142-0-251-225	2034 DOMAR PL	1.00	333.19	324.42	324.42
142-0-251-235	2024 DOMAR PL	1.00	333.19	324.42	324.42
142-0-251-245	2014 DOMAR PL	1.00	333.19	324.42	324.42
142-0-251-255	2004 DOMAR PL	1.00	333.19	324.42	324.42
142-0-252-015	445 CALIENTE WAY	1.00	333.19	324.42	324.42
142-0-252-025	435 CALIENTE WAY	1.00	333.19	324.42	324.42
142-0-252-035	425 CALIENTE WAY	1.00	333.19	324.42	324.42
142-0-252-045	415 CALIENTE WAY	1.00	333.19	324.42	324.42
142-0-252-055	2022 CORTO	1.00	333.19	324.42	324.42
142-0-252-065	2032 CORTO	1.00	333.19	324.42	324.42
142-0-252-075	2042 CORTO	1.00	333.19	324.42	324.42
142-0-252-085	416 FIRENZE ST	1.00	333.19	324.42	324.42
142-0-252-095	426 FIRENZE ST	1.00	333.19	324.42	324.42
142-0-252-105	436 FIRENZE ST	1.00	333.19	324.42	324.42
142-0-252-115	446 FIRENZE ST	1.00	333.19	324.42	324.42
142-0-252-125	2053 DOMAR PL	1.00	333.19	324.42	324.42
142-0-252-135	2043 DOMAR PL	1.00	333.19	324.42	324.42

Slight variances may occur due to rounding

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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
142-0-252-145	2033 DOMAR PL	1.00	333.19	324.42	324.42
142-0-252-155	2023 DOMAR PL	1.00	333.19	324.42	324.42
142-0-253-015	412 BOLSA WAY	1.00	333.19	324.42	324.42
142-0-253-025	422 BOLSA WAY	1.00	333.19	324.42	324.42
142-0-253-035	432 BOLSA WAY	1.00	333.19	324.42	324.42
142-0-253-045	442 BOLSA WAY	1.00	333.19	324.42	324.42
142-0-253-055	502 BOLSA WAY	1.00	333.19	324.42	324.42
142-0-253-065	512 BOLSA WAY	1.00	333.19	324.42	324.42
142-0-253-075	522 BOLSA WAY	1.00	333.19	324.42	324.42
142-0-253-085	521 ALISO PL	1.00	333.19	324.42	324.42
142-0-253-095	511 ALISO PL	1.00	333.19	324.42	324.42
142-0-253-105	501 ALISO PL	1.00	333.19	324.42	324.42
142-0-253-115	441 ALISO PL	1.00	333.19	324.42	324.42
142-0-253-125	431 ALISO PL	1.00	333.19	324.42	324.42
142-0-253-135	421 ALISO PL	1.00	333.19	324.42	324.42
142-0-253-145	411 ALISO PL	1.00	333.19	324.42	324.42
142-0-254-015	413 BOLSA WAY	1.00	333.19	324.42	324.42
142-0-254-025	423 BOLSA WAY	1.00	333.19	324.42	324.42
142-0-254-035	433 BOLSA WAY	1.00	333.19	324.42	324.42
142-0-254-045	443 BOLSA WAY	1.00	333.19	324.42	324.42
142-0-254-055	453 BOLSA WAY	1.00	333.19	324.42	324.42
142-0-254-065	503 BOLSA WAY	1.00	333.19	324.42	324.42
142-0-254-075	513 BOLSA WAY	1.00	333.19	324.42	324.42
142-0-254-085	523 BOLSA WAY	1.00	333.19	324.42	324.42
142-0-254-095	1950 DEL AMO WAY	1.00	333.19	324.42	324.42
142-0-254-105	1940 DEL AMO WAY	1.00	333.19	324.42	324.42
142-0-254-115	1930 DEL AMO WAY	1.00	333.19	324.42	324.42
142-0-254-125	1920 DEL AMO WAY	1.00	333.19	324.42	324.42
142-0-254-135	1910 DEL AMO WAY	1.00	333.19	324.42	324.42

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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
142-0-254-145	1900 DEL AMO WAY	1.00	333.19	324.42	324.42
142-0-254-155	530	1.00	333.19	324.42	324.42
142-0-254-165	520 ALISO PL	1.00	333.19	324.42	324.42
142-0-254-175	510 ALISO PL	1.00	333.19	324.42	324.42
142-0-254-185	500 ALISO PL	1.00	333.19	324.42	324.42
142-0-254-195	440 ALISO PL	1.00	333.19	324.42	324.42
142-0-254-205	430 ALISO PL	1.00	333.19	324.42	324.42
142-0-254-215	420 ALISO PL	1.00	333.19	324.42	324.42
142-0-254-225	410 ALISO PL	1.00	333.19	324.42	324.42
142-0-254-235	400 ALISO PL	1.00	333.19	324.42	324.42
142-0-254-245	1903 CORTO PL	1.00	333.19	324.42	324.42
142-0-254-255	1913 CORTO PL	1.00	333.19	324.42	324.42
142-0-254-265	1923 CORTO PL	1.00	333.19	324.42	324.42
142-0-254-275	1933 CORTO PL	1.00	333.19	324.42	324.42
142-0-254-285	1943 CORTO PL	1.00	333.19	324.42	324.42
142-0-254-295	1953 CORTO PL	1.00	333.19	324.42	324.42
142-0-254-305	1963 CORTO PL	1.00	333.19	324.42	324.42
142-0-254-315	1973 CORTO PL	1.00	333.19	324.42	324.42
142-0-254-325	1983 CORTO	1.00	333.19	324.42	324.42
142-0-261-015	2055 ENTRADA DR	1.00	333.19	324.42	324.42
142-0-261-025	2045 ENTRADA DR	1.00	333.19	324.42	324.42
142-0-261-035	2035 ENTRADA DR	1.00	333.19	324.42	324.42
142-0-261-045	2027 ENTRADA DR	1.00	333.19	324.42	324.42
142-0-261-055	2025 ENTRADA DR	1.00	333.19	324.42	324.42
142-0-261-065	2015 ENTRADA DR	1.00	333.19	324.42	324.42
142-0-261-075	2005 ENTRADA DR	1.00	333.19	324.42	324.42
142-0-262-015	2046 ENTRADA DR	1.00	333.19	324.42	324.42
142-0-262-025	603 DULCE DR	1.00	333.19	324.42	324.42
142-0-262-035	613 DULCE DR	1.00	333.19	324.42	324.42

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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
142-0-262-045	623 DULCE DR	1.00	333.19	324.42	324.42
142-0-262-055	2047 DULCE DR	1.00	333.19	324.42	324.42
142-0-263-015	600 DULCE DR	1.00	333.19	324.42	324.42
142-0-263-025	610 DULCE DR	1.00	333.19	324.42	324.42
142-0-263-035	620 DULCE DR	1.00	333.19	324.42	324.42
142-0-263-045	630 DULCE DR	1.00	333.19	324.42	324.42
142-0-263-055	640 DULCE DR	1.00	333.19	324.42	324.42
142-0-263-065	2018 DULCE DR	1.00	333.19	324.42	324.42
142-0-263-075	2028 DULCE DR	1.00	333.19	324.42	324.42
142-0-263-085	2038 DULCE DR	1.00	333.19	324.42	324.42
142-0-263-095	2048 DULCE DR	1.00	333.19	324.42	324.42
142-0-263-105	2051 INDIANA DR	1.00	333.19	324.42	324.42
142-0-263-115	2041 INDIANA DR	1.00	333.19	324.42	324.42
142-0-263-125	2031 INDIANA DR	1.00	333.19	324.42	324.42
142-0-263-135	2021 INDIANA DR	1.00	333.19	324.42	324.42
142-0-263-145	2011 INDIANA DR	1.00	333.19	324.42	324.42
142-0-263-155	2001 INDIANA DR	1.00	333.19	324.42	324.42
142-0-263-165	731 CALIENTE WAY	1.00	333.19	324.42	324.42
142-0-263-175	721 CALIENTE WAY	1.00	333.19	324.42	324.42
142-0-263-185	711 CALIENTE WAY	1.00	333.19	324.42	324.42
142-0-263-195	701 CALIENTE WAY	1.00	333.19	324.42	324.42
142-0-263-205	631 CALIENTE WAY	1.00	333.19	324.42	324.42
142-0-263-215	621 CALIENTE WAY	1.00	333.19	324.42	324.42
142-0-263-225	611 CALIENTE WAY	1.00	333.19	324.42	324.42
142-0-263-235	601 CALIENTE WAY	1.00	333.19	324.42	324.42
142-0-264-015	600 CALIENTE WAY	1.00	333.19	324.42	324.42
142-0-264-025	610 CALIENTE WAY	1.00	333.19	324.42	324.42
142-0-264-035	620 CALIENTE WAY	1.00	333.19	324.42	324.42
142-0-264-045	630 CALIENTE WAY	1.00	333.19	324.42	324.42

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 28 (Harborside)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
142-0-264-055	700 CALIENTE WAY	1.00	333.19	324.42	324.42
142-0-264-065	710 CALIENTE WAY	1.00	333.19	324.42	324.42
142-0-264-075	720 CALIENTE WAY	1.00	333.19	324.42	324.42
142-0-264-085	730 CALIENTE WAY	1.00	333.19	324.42	324.42
142-0-270-015	230 GALANTE WAY	1.00	333.19	324.42	324.42
142-0-270-025	226 GALANTE WAY	1.00	333.19	324.42	324.42
142-0-270-035	222 GALANTE WAY	1.00	333.19	324.42	324.42
142-0-270-045	218 GALANTE WAY	1.00	333.19	324.42	324.42
142-0-270-055	214 GALANTE WAY	1.00	333.19	324.42	324.42
142-0-270-065	210 GALANTE WAY	1.00	333.19	324.42	324.42
142-0-270-075	206 GALANTE WAY	1.00	333.19	324.42	324.42
142-0-270-085	202 GALANTE WAY	1.00	333.19	324.42	324.42
142-0-270-095	2101 EMPRESA LN	1.00	333.19	324.42	324.42
142-0-270-105	2103 EMPRESA LN	1.00	333.19	324.42	324.42
142-0-270-115	2107 EMPRESA LN	1.00	333.19	324.42	324.42
142-0-270-125	2111 EMPRESA LN	1.00	333.19	324.42	324.42
142-0-270-135	2115 EMPRESA LN	1.00	333.19	324.42	324.42
142-0-270-145	2119 EMPRESA LN	1.00	333.19	324.42	324.42
142-0-270-155	2123 EMPRESA LN	1.00	333.19	324.42	324.42
142-0-270-165	2127 EMPRESA LN	1.00	333.19	324.42	324.42
142-0-270-175	2131 EMPRESA LN	1.00	333.19	324.42	324.42
142-0-270-185	2135 EMPRESA LN	1.00	333.19	324.42	324.42
142-0-270-195	2139 EMPRESA LN	1.00	333.19	324.42	324.42
142-0-270-205	2143 EMPRESA LN	1.00	333.19	324.42	324.42
142-0-270-215	203 HERMANO TRL	1.00	333.19	324.42	324.42
142-0-270-225	207 HERMANO TRL	1.00	333.19	324.42	324.42
142-0-270-235	211 HERMANO TRL	1.00	333.19	324.42	324.42
142-0-270-245	213 HERMANO TRL	1.00	333.19	324.42	324.42
142-0-270-255	2134 EMPRESA LN	1.00	333.19	324.42	324.42

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 28 (Harborside)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
142-0-270-265	2130 EMPRESA LN	1.00	333.19	324.42	324.42
142-0-270-275	2126 EMPRESA LN	1.00	333.19	324.42	324.42
142-0-270-285	2124 EMPRESA LN	1.00	333.19	324.42	324.42
142-0-270-295	2122 EMPRESA LN	1.00	333.19	324.42	324.42
142-0-270-305	2120 EMPRESA LN	1.00	333.19	324.42	324.42
142-0-270-315	2118 EMPRESA LN	1.00	333.19	324.42	324.42
142-0-270-325	2116 EMPRESA LN	1.00	333.19	324.42	324.42
142-0-270-335	215 GALANTE WAY	1.00	333.19	324.42	324.42
142-0-270-345	219 GALANTE WAY	1.00	333.19	324.42	324.42
142-0-270-355	223 GALANTE WAY	1.00	333.19	324.42	324.42
142-0-270-365	227 GALANTE WAY	1.00	333.19	324.42	324.42
142-0-270-395	217 HERMANO TRL	1.00	333.19	324.42	324.42
142-0-270-405	219 HERMANO TRL	1.00	333.19	324.42	324.42
142-0-270-415	221 HERMANO TRL	1.00	333.19	324.42	324.42
142-0-270-425	223 HERMANO TRL	1.00	333.19	324.42	324.42
142-0-270-435	225 HERMANO TRL	1.00	333.19	324.42	324.42
142-0-270-445	2140 AVILA PL	1.00	333.19	324.42	324.42
142-0-270-455	2136 AVILA PL	1.00	333.19	324.42	324.42
142-0-270-465	2132 AVILA PL	1.00	333.19	324.42	324.42
142-0-270-475	2128 AVILA PL	1.00	333.19	324.42	324.42
142-0-270-485	2124 AVILA PL	1.00	333.19	324.42	324.42
142-0-270-495	2120 AVILA PL	1.00	333.19	324.42	324.42
142-0-270-505	2116 AVILA PL	1.00	333.19	324.42	324.42
142-0-270-515	2112 AVILA PL	1.00	333.19	324.42	324.42
142-0-270-525	2108 AVILA PL	1.00	333.19	324.42	324.42
142-0-270-535	2104 AVILA PL	1.00	333.19	324.42	324.42
142-0-270-545	216 HERMANO TRL	1.00	333.19	324.42	324.42
142-0-270-555	218 HERMANO TRL	1.00	333.19	324.42	324.42
142-0-270-565	2133 AVILA PL	1.00	333.19	324.42	324.42

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 28 (Harborside)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
142-0-270-575	2129 AVILA PL	1.00	333.19	324.42	324.42
142-0-270-585	2125 AVILA PL	1.00	333.19	324.42	324.42
142-0-270-595	2121 AVILA PL	1.00	333.19	324.42	324.42
142-0-270-605	2117 AVILA PL	1.00	333.19	324.42	324.42
142-0-270-615	2113 AVILA PL	1.00	333.19	324.42	324.42
142-0-270-625	2109 AVILA PL	1.00	333.19	324.42	324.42
142-0-270-635	215 HERMANO TRL	1.00	333.19	324.42	324.42
355 Accounts		**355.00**			**$115,169.10**

Slight variances may occur due to rounding

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City of Oxnard

LMD No. 30 (Haas Automation)

Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
216-0-160-345		2.15	$772.01	$1,549.72	$1,549.72
216-0-160-355	2640 STURGIS RD	6.66	772.01	4,800.53	4,800.52
216-0-160-415	2800 STURGIS RD	17.35	772.01	12,505.88	12,505.88
216-0-160-485	2700 CHALLENGER PL	11.64	772.01	8,390.11	8,390.11
216-0-160-495	2900 CHALLENGER PL	17.71	772.01	12,765.37	12,765.36
216-0-160-505		2.71	772.01	1,953.37	1,953.36
216-0-160-515		0.99	772.01	713.59	713.59
216-0-160-585	2600 CHALLENGER PL	8.62	772.01	6,213.30	6,213.29
216-0-160-615		2.81	772.01	2,025.45	2,025.44
216-0-160-625		2.38	772.01	1,715.50	1,715.50
216-0-160-635		2.24	772.01	1,614.59	1,614.59
216-0-160-645		2.24	772.01	1,614.59	1,614.59
216-0-160-655		7.12	772.01	5,132.10	5,132.09
13 Accounts		**84.62**			**$60,994.04**

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 31 (Rancho De La Rosa)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-040-145	748 OLIVIA DR	1.00	$466.08	$466.08	$466.08
215-0-040-155	738 OLIVIA DR	1.00	466.08	466.08	466.08
215-0-040-165	728 OLIVIA DR	1.00	466.08	466.08	466.08
215-0-040-175	718 OLIVIA DR	1.00	466.08	466.08	466.08
215-0-040-185	708 OLIVIA DR	1.00	466.08	466.08	466.08
215-0-040-195	638 OLIVIA DR	1.00	466.08	466.08	466.08
215-0-040-205	628 OLIVIA DR	1.00	466.08	466.08	466.08
215-0-040-215	618 OLIVIA DR	1.00	466.08	466.08	466.08
215-0-040-225	608 OLIVIA DR	1.00	466.08	466.08	466.08
215-0-040-235	600 OLIVIA DR	1.00	466.08	466.08	466.08
215-0-040-245	749 OLIVIA DR	1.00	466.08	466.08	466.08
215-0-040-255	739 OLIVIA DR	1.00	466.08	466.08	466.08
215-0-040-265	729 OLIVIA DR	1.00	466.08	466.08	466.08
215-0-040-275	719 OLIVIA DR	1.00	466.08	466.08	466.08
215-0-040-285	709 OLIVIA DR	1.00	466.08	466.08	466.08
215-0-040-295	701 OLIVIA DR	1.00	466.08	466.08	466.08
215-0-040-305	629 OLIVIA DR	1.00	466.08	466.08	466.08
215-0-040-315	619 OLIVIA DR	1.00	466.08	466.08	466.08
215-0-040-325	609 OLIVIA DR	1.00	466.08	466.08	466.08
215-0-040-335	610 NINA DR	1.00	466.08	466.08	466.08
215-0-040-345	620 NINA DR	1.00	466.08	466.08	466.08
215-0-040-355	630 NINA DR	1.00	466.08	466.08	466.08
215-0-040-365	700 NINA DR	1.00	466.08	466.08	466.08
215-0-040-375	710 NINA DR	1.00	466.08	466.08	466.08
215-0-040-385	720 NINA DR	1.00	466.08	466.08	466.08
215-0-040-395	730 N NINA DR	1.00	466.08	466.08	466.08
215-0-040-405	740 NINA DR	1.00	466.08	466.08	466.08
215-0-040-415	750 NINA DR	1.00	466.08	466.08	466.08
215-0-040-425	1252 KATRINA WAY	1.00	466.08	466.08	466.08

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 31 (Rancho De La Rosa)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-040-435	1242 KATRINA WAY	1.00	466.08	466.08	466.08
215-0-040-445	1232 KATRINA WAY	1.00	466.08	466.08	466.08
215-0-040-455	1222 KATRINA WAY	1.00	466.08	466.08	466.08
215-0-040-465	1212 KATRINA WAY	1.00	466.08	466.08	466.08
215-0-040-475	1202 KATRINA WAY	1.00	466.08	466.08	466.08
215-0-040-485	1172 KATRINA WAY	1.00	466.08	466.08	466.08
215-0-040-495	1162 KATRINA WAY	1.00	466.08	466.08	466.08
215-0-040-505	1161 MARIA WAY	1.00	466.08	466.08	466.08
215-0-040-515	1171 MARIA WAY	1.00	466.08	466.08	466.08
215-0-040-525	1201 MARIA WAY	1.00	466.08	466.08	466.08
215-0-040-535	1211 MARIA WAY	1.00	466.08	466.08	466.08
215-0-040-545	1221 MARIA WAY	1.00	466.08	466.08	466.08
215-0-040-555	1231 MARIA WAY	1.00	466.08	466.08	466.08
215-0-040-565	1241 MARIA WAY	1.00	466.08	466.08	466.08
215-0-040-575	1251 MARIA WAY	1.00	466.08	466.08	466.08
215-0-040-595	1240 MARIA WAY	1.00	466.08	466.08	466.08
215-0-040-605	1230 MARIA WAY	1.00	466.08	466.08	466.08
215-0-040-615	1220 MARIA WAY	1.00	466.08	466.08	466.08
215-0-040-625	1210 MARIA WAY	1.00	466.08	466.08	466.08
215-0-040-635	1200 MARIA WAY	1.00	466.08	466.08	466.08
215-0-040-645	1170 MARIA WAY	1.00	466.08	466.08	466.08
215-0-040-655	1160 MARIA WAY	1.00	466.08	466.08	466.08
215-0-040-665	1150 MARIA WAY	1.00	466.08	466.08	466.08
215-0-040-675	623 MARIA WAY	1.00	466.08	466.08	466.08
215-0-040-685	633 MARIA WAY	1.00	466.08	466.08	466.08
215-0-040-695	711 MARIA WAY	1.00	466.08	466.08	466.08
215-0-040-705	721 MARIA WAY	1.00	466.08	466.08	466.08
215-0-040-715	731 MARIA WAY	1.00	466.08	466.08	466.08
215-0-091-015	741 TERESA ST	1.00	466.08	466.08	466.08

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 31 (Rancho De La Rosa)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-091-025	731 TERESA ST	1.00	466.08	466.08	466.08
215-0-091-035	721 TERESA ST	1.00	466.08	466.08	466.08
215-0-091-045	711 TERESA ST	1.00	466.08	466.08	466.08
215-0-091-055	701 TERESA ST	1.00	466.08	466.08	466.08
215-0-091-065	651 TERESA ST	1.00	466.08	466.08	466.08
215-0-091-075	641 TERESA ST	1.00	466.08	466.08	466.08
215-0-091-085	631 TERESA ST	1.00	466.08	466.08	466.08
215-0-091-095	621 TERESA ST	1.00	466.08	466.08	466.08
215-0-091-105	611 TERESA ST	1.00	466.08	466.08	466.08
215-0-091-115	601 TERESA ST	1.00	466.08	466.08	466.08
215-0-091-125	1521 GABRIELLA DR	1.00	466.08	466.08	466.08
215-0-091-135	1511 GABRIELLA DR	1.00	466.08	466.08	466.08
215-0-091-145	1501 GABRIELLA DR	1.00	466.08	466.08	466.08
215-0-091-155	600 SARA DR	1.00	466.08	466.08	466.08
215-0-091-165	610 SARA DR	1.00	466.08	466.08	466.08
215-0-091-175	620 SARA DR	1.00	466.08	466.08	466.08
215-0-091-185	630 SARA DR	1.00	466.08	466.08	466.08
215-0-091-195	640 SARA DR	1.00	466.08	466.08	466.08
215-0-091-205	700 SARA DR	1.00	466.08	466.08	466.08
215-0-091-215	710 SARA DR	1.00	466.08	466.08	466.08
215-0-091-225	720 SARA DR	1.00	466.08	466.08	466.08
215-0-091-235	730 SARA DR	1.00	466.08	466.08	466.08
215-0-091-245	740 SARA DR	1.00	466.08	466.08	466.08
215-0-092-015	753 URSULA DR	1.00	466.08	466.08	466.08
215-0-092-025	743 URSULA DR	1.00	466.08	466.08	466.08
215-0-092-035	733 URSULA DR	1.00	466.08	466.08	466.08
215-0-092-045	723 URSULA DR	1.00	466.08	466.08	466.08
215-0-092-055	713 URSULA DR	1.00	466.08	466.08	466.08
215-0-092-065	703 URSULA DR	1.00	466.08	466.08	466.08

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 31 (Rancho De La Rosa)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-092-075	643 URSULA DR	1.00	466.08	466.08	466.08
215-0-092-085	633 URSULA DR	1.00	466.08	466.08	466.08
215-0-092-095	623 URSULA DR	1.00	466.08	466.08	466.08
215-0-092-105	622 TERESA ST	1.00	466.08	466.08	466.08
215-0-092-115	632 TERESA ST	1.00	466.08	466.08	466.08
215-0-092-125	642 TERESA ST	1.00	466.08	466.08	466.08
215-0-092-135	652 TERESA ST	1.00	466.08	466.08	466.08
215-0-092-145	702 TERESA ST	1.00	466.08	466.08	466.08
215-0-092-155	712 TERESA ST	1.00	466.08	466.08	466.08
215-0-092-165	722 TERESA ST	1.00	466.08	466.08	466.08
215-0-092-175	732 TERESA ST	1.00	466.08	466.08	466.08
215-0-092-185	742 TERESA ST	1.00	466.08	466.08	466.08
215-0-093-015	1705 VALENTINA DR	1.00	466.08	466.08	466.08
215-0-093-025	1725 VALENTINA DR	1.00	466.08	466.08	466.08
215-0-093-035	1735 VALENTINA DR	1.00	466.08	466.08	466.08
215-0-093-045	1745 VALENTINA DR	1.00	466.08	466.08	466.08
215-0-093-055	1755 VALENTINA DR	1.00	466.08	466.08	466.08
215-0-093-065	1765 VALENTINA DR	1.00	466.08	466.08	466.08
215-0-094-015	745 VALENTINA DR	1.00	466.08	466.08	466.08
215-0-094-025	735 VALENTINA DR	1.00	466.08	466.08	466.08
215-0-094-035	725 VALENTINA DR	1.00	466.08	466.08	466.08
215-0-094-045	715 VALENTINA DR	1.00	466.08	466.08	466.08
215-0-094-055	705 VALENTINA DR	1.00	466.08	466.08	466.08
215-0-094-065	665 VALENTINA DR	1.00	466.08	466.08	466.08
215-0-094-075	655 VALENTINA DR	1.00	466.08	466.08	466.08
215-0-094-085	645 VALENTINA DR	1.00	466.08	466.08	466.08
215-0-094-095	635 VALENTINA DR	1.00	466.08	466.08	466.08
215-0-094-105	625 VALENTINA DR	1.00	466.08	466.08	466.08
215-0-094-115	615 VALENTINA DR	1.00	466.08	466.08	466.08

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City of Oxnard
LMD No. 31 (Rancho De La Rosa)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-094-125	605 VALENTINA DR	1.00	466.08	466.08	466.08
215-0-094-135	614 URSULA DR	1.00	466.08	466.08	466.08
215-0-094-145	624 URSULA DR	1.00	466.08	466.08	466.08
215-0-094-155	634 URSULA DR	1.00	466.08	466.08	466.08
215-0-094-165	644 URSULA DR	1.00	466.08	466.08	466.08
215-0-094-175	704 URSULA DR	1.00	466.08	466.08	466.08
215-0-094-185	714 URSULA DR	1.00	466.08	466.08	466.08
215-0-094-195	724 URSULA DR	1.00	466.08	466.08	466.08
215-0-095-015	1604 HILARIA ST	1.00	466.08	466.08	466.08
215-0-095-025	1614 HILARIA ST	1.00	466.08	466.08	466.08
215-0-095-035	1624 HILARIA ST	1.00	466.08	466.08	466.08
215-0-095-045	1634 HILARIA ST	1.00	466.08	466.08	466.08
215-0-095-055	1704 HILARIA ST	1.00	466.08	466.08	466.08
215-0-095-065	1714 HILARIA ST	1.00	466.08	466.08	466.08
215-0-095-075	1724 HILARIA ST	1.00	466.08	466.08	466.08
215-0-095-085	595 VALENTINA DR	1.00	466.08	466.08	466.08
215-0-095-095	585 VALENTINA DR	1.00	466.08	466.08	466.08
215-0-095-105	575 VALENTINA DR	1.00	466.08	466.08	466.08
215-0-095-115	565 VALENTINA DR	1.00	466.08	466.08	466.08
215-0-095-125	555 VALENTINA DR	1.00	466.08	466.08	466.08
215-0-095-135	545 VALENTINA DR	1.00	466.08	466.08	466.08
215-0-095-145	1733 GABRIELLA DR	1.00	466.08	466.08	466.08
215-0-095-155	1723 GABRIELLA DR	1.00	466.08	466.08	466.08
215-0-095-165	1713 GABRIELLA DR	1.00	466.08	466.08	466.08
215-0-095-175	1703 GABRIELLA DR	1.00	466.08	466.08	466.08
215-0-095-185	1633 GABRIELLA DR	1.00	466.08	466.08	466.08
215-0-095-195	1623 GABRIELLA DR	1.00	466.08	466.08	466.08
215-0-095-205	1613 GABRIELLA DR	1.00	466.08	466.08	466.08
215-0-095-215	1603 GABRIELLA DR	1.00	466.08	466.08	466.08

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 31 (Rancho De La Rosa)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-096-015	1602 GABRIELLA DR	1.00	466.08	466.08	466.08
215-0-096-025	1612 GABRIELLA DR	1.00	466.08	466.08	466.08
215-0-096-035	1622 GABRIELLA DR	1.00	466.08	466.08	466.08
215-0-096-045	1632 GABRIELLA DR	1.00	466.08	466.08	466.08
215-0-096-055	1642 GABRIELLA DR	1.00	466.08	466.08	466.08
215-0-096-065	1702 GABRIELLA DR	1.00	466.08	466.08	466.08
215-0-096-075	1712 GABRIELLA DR	1.00	466.08	466.08	466.08
215-0-096-085	1722 GABRIELLA DR	1.00	466.08	466.08	466.08
215-0-096-095	1732 GABRIELLA DR	1.00	466.08	466.08	466.08
215-0-096-105	535 VALENTINA DR	1.00	466.08	466.08	466.08
215-0-096-115	525 VALENTINA DR	1.00	466.08	466.08	466.08
215-0-096-135	1771 FLORENTINA DR	1.00	466.08	466.08	466.08
215-0-096-145	1761 FLORENTINA DR	1.00	466.08	466.08	466.08
215-0-096-155	1751 FLORENTINA DR	1.00	466.08	466.08	466.08
215-0-096-165	1741 FLORENTINA DR	1.00	466.08	466.08	466.08
215-0-096-175	1731 FLORENTINA DR	1.00	466.08	466.08	466.08
215-0-096-185	1721 FLORENTINA DR	1.00	466.08	466.08	466.08
215-0-096-195	1711 FLORENTINA DR	1.00	466.08	466.08	466.08
215-0-096-205	1681 FLORENTINA DR	1.00	466.08	466.08	466.08
215-0-096-215	1671 FLORENTINA DR	1.00	466.08	466.08	466.08
215-0-096-225	1661 FLORENTINA DR	1.00	466.08	466.08	466.08
215-0-096-235	1651 FLORENTINA DR	1.00	466.08	466.08	466.08
215-0-096-245	1641 FLORENTINA DR	1.00	466.08	466.08	466.08
215-0-096-255	1631 FLORENTINA DR	1.00	466.08	466.08	466.08
215-0-096-265	1621 FLORENTINA DR	1.00	466.08	466.08	466.08
215-0-096-275	1611 FLORENTINA DR	1.00	466.08	466.08	466.08
215-0-096-285	1601 FLORENTINA DR	1.00	466.08	466.08	466.08
215-0-097-015	1500 GABRIELLA DR	1.00	466.08	466.08	466.08
215-0-097-025	1510 GABRIELLA DR	1.00	466.08	466.08	466.08

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 31 (Rancho De La Rosa)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-097-035	1520 GABRIELLA DR	1.00	466.08	466.08	466.08
215-0-097-045	531 TERESA ST	1.00	466.08	466.08	466.08
215-0-097-055	521 TERESA ST	1.00	466.08	466.08	466.08
215-0-101-015	743 SARA DR	1.00	466.08	466.08	466.08
215-0-101-025	733 SARA DR	1.00	466.08	466.08	466.08
215-0-101-035	723 SARA DR	1.00	466.08	466.08	466.08
215-0-101-045	713 SARA DR	1.00	466.08	466.08	466.08
215-0-101-055	703 SARA DR	1.00	466.08	466.08	466.08
215-0-101-065	643 SARA DR	1.00	466.08	466.08	466.08
215-0-101-075	633 SARA DR	1.00	466.08	466.08	466.08
215-0-101-085	623 SARA DR	1.00	466.08	466.08	466.08
215-0-101-095	613 SARA DR	1.00	466.08	466.08	466.08
215-0-101-105	603 SARA DR	1.00	466.08	466.08	466.08
215-0-101-115	604 ROSALINDA DR	1.00	466.08	466.08	466.08
215-0-101-125	614 ROSALINDA DR	1.00	466.08	466.08	466.08
215-0-101-135	624 ROSALINDA DR	1.00	466.08	466.08	466.08
215-0-101-145	634 ROSALINDA DR	1.00	466.08	466.08	466.08
215-0-101-155	704 ROSALINDA DR	1.00	466.08	466.08	466.08
215-0-101-165	714 ROSALINDA DR	1.00	466.08	466.08	466.08
215-0-101-175	724 ROSALINDA DR	1.00	466.08	466.08	466.08
215-0-101-185	734 ROSALINDA DR	1.00	466.08	466.08	466.08
215-0-101-195	744 ROSALINDA DR	1.00	466.08	466.08	466.08
215-0-102-015	560 ROSALINDA DR	1.00	466.08	466.08	466.08
215-0-102-025	550 ROSALINDA DR	1.00	466.08	466.08	466.08
215-0-103-015	745 ROSALINDA DR	1.00	466.08	466.08	466.08
215-0-103-025	735 ROSALINDA DR	1.00	466.08	466.08	466.08
215-0-103-035	725 ROSALINDA DR	1.00	466.08	466.08	466.08
215-0-103-045	715 ROSALINDA DR	1.00	466.08	466.08	466.08
215-0-103-055	705 ROSALINDA DR	1.00	466.08	466.08	466.08

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 31 (Rancho De La Rosa)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-103-065	635 ROSALINDA DR	1.00	466.08	466.08	466.08
215-0-103-075	625 ROSALINDA DR	1.00	466.08	466.08	466.08
215-0-103-085	615 ROSALINDA DR	1.00	466.08	466.08	466.08
215-0-103-095	605 ROSALINDA DR	1.00	466.08	466.08	466.08
215-0-103-105	575 ROSALINDA DR	1.00	466.08	466.08	466.08
215-0-103-115	565 ROSALINDA DR	1.00	466.08	466.08	466.08
215-0-103-125	555 ROSALINDA DR	1.00	466.08	466.08	466.08
215-0-103-135	556 PRINCESSA DR	1.00	466.08	466.08	466.08
215-0-103-145	566 PRINCESSA DR	1.00	466.08	466.08	466.08
215-0-103-155	576 PRINCESSA DR	1.00	466.08	466.08	466.08
215-0-103-165	606 PRINCESSA DR	1.00	466.08	466.08	466.08
215-0-103-175	616 PRINCESSA DR	1.00	466.08	466.08	466.08
215-0-103-185	626 PRINCESSA DR	1.00	466.08	466.08	466.08
215-0-103-195	636 PRINCESSA DR	1.00	466.08	466.08	466.08
215-0-103-205	706 PRINCESSA DR	1.00	466.08	466.08	466.08
215-0-103-215	716 PRINCESSA DR	1.00	466.08	466.08	466.08
215-0-103-225	726 PRINCESSA DR	1.00	466.08	466.08	466.08
215-0-103-235	736 PRINCESSA DR	1.00	466.08	466.08	466.08
215-0-103-245	746 PRINCESSA DR	1.00	466.08	466.08	466.08
215-0-104-015	747 PRINCESSA DR	1.00	466.08	466.08	466.08
215-0-104-025	737 PRINCESSA DR	1.00	466.08	466.08	466.08
215-0-104-035	727 PRINCESSA DR	1.00	466.08	466.08	466.08
215-0-104-045	717 PRINCESSA DR	1.00	466.08	466.08	466.08
215-0-104-055	707 PRINCESSA DR	1.00	466.08	466.08	466.08
215-0-104-065	637 PRINCESSA DR	1.00	466.08	466.08	466.08
215-0-104-075	627 PRINCESSA DR	1.00	466.08	466.08	466.08
215-0-104-085	617 PRINCESSA DR	1.00	466.08	466.08	466.08
215-0-104-095	607 PRINCESSA DR	1.00	466.08	466.08	466.08
215-0-104-105	567 PRINCESSA DR	1.00	466.08	466.08	466.08

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 31 (Rancho De La Rosa)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-104-115	557 PRINCESSA DR	1.00	466.08	466.08	466.08
233 Accounts		**233.00**			**$108,596.64**

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 32 (Oak Park)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
142-0-280-015	601 ROBLE LN	1.00	$1,236.63	$977.18	$977.18
142-0-280-025	611 ROBLE LN	1.00	1,236.63	977.18	977.18
142-0-280-035	621 ROBLE LN	1.00	1,236.63	977.18	977.18
142-0-280-045	631 ROBLE LN	1.00	1,236.63	977.18	977.18
142-0-280-055	641 ROBLE LN	1.00	1,236.63	977.18	977.18
142-0-280-065	651 ROBLE LN	1.00	1,236.63	977.18	977.18
142-0-280-075	661 ROBLE LN	1.00	1,236.63	977.18	977.18
142-0-280-085	701 ROBLE LN	1.00	1,236.63	977.18	977.18
142-0-280-095	1973 INDIANA DR	1.00	1,236.63	977.18	977.18
142-0-280-105	1963 INDIANA DR	1.00	1,236.63	977.18	977.18
142-0-280-115	1953 INDIANA DR	1.00	1,236.63	977.18	977.18
142-0-280-125	711 ROBLE LN	1.00	1,236.63	977.18	977.18
142-0-280-135	721 ROBLE LN	1.00	1,236.63	977.18	977.18
142-0-280-145	1943 INDIANA DR	1.00	1,236.63	977.18	977.18
142-0-280-155	731 ROBLE LN	1.00	1,236.63	977.18	977.18
142-0-280-165	1933 INDIANA DR	1.00	1,236.63	977.18	977.18
142-0-280-175	760 ROBLE LN	1.00	1,236.63	977.18	977.18
142-0-280-185	750 ROBLE LN	1.00	1,236.63	977.18	977.18
142-0-280-195	740 ROBLE LN	1.00	1,236.63	977.18	977.18
142-0-280-205	730 ROBLE LN	1.00	1,236.63	977.18	977.18
142-0-280-215	720 ROBLE LN	1.00	1,236.63	977.18	977.18
142-0-280-235	710 ROBLE LN	1.00	1,236.63	977.18	977.18
142-0-280-255	1902 ENTRADA DR	1.00	1,236.63	977.18	977.18
142-0-280-265	1912 ENTRADA DR	1.00	1,236.63	977.18	977.18
142-0-280-275	1922 ENTRADA DR	1.00	1,236.63	977.18	977.18
142-0-280-285	1932 ENTRADA DR	1.00	1,236.63	977.18	977.18
142-0-280-295	1942 ENTRADA DR	1.00	1,236.63	977.18	977.18
27 Accounts		**27.00**			**$26,383.86**

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 33 (El Paso)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
214-0-111-015	700 PASEO ORTEGA	1.00	$425.21	$425.21	$425.21
214-0-111-025	714 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-111-035	724 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-111-045	734 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-111-055	744 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-111-065	754 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-111-075	764 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-111-085	774 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-111-095	784 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-111-105	800 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-111-115	804 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-111-125	814 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-111-135	824 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-112-015	783 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-112-025	773 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-112-035	763 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-112-045	753 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-112-055	743 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-112-065	733 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-112-075	723 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-112-085	713 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-112-095	712 PASEO NOGALES	1.00	425.21	425.21	425.21
214-0-112-105	722 PASEO NOGALES	1.00	425.21	425.21	425.21
214-0-112-115	732 PASEO NOGALES	1.00	425.21	425.21	425.21
214-0-112-125	742 PASEO NOGALES	1.00	425.21	425.21	425.21
214-0-112-135	752 PASEO NOGALES	1.00	425.21	425.21	425.21
214-0-112-145	762 PASEO NOGALES	1.00	425.21	425.21	425.21
214-0-112-155	772 PASEO NOGALES	1.00	425.21	425.21	425.21
214-0-112-165	782 PASEO NOGALES	1.00	425.21	425.21	425.21

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 33 (El Paso)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
214-0-113-015	781 PASEO NOGALES	1.00	425.21	425.21	425.21
214-0-113-025	771 PASEO NOGALES	1.00	425.21	425.21	425.21
214-0-113-035	761 PASEO NOGALES	1.00	425.21	425.21	425.21
214-0-113-045	751 PASEO NOGALES	1.00	425.21	425.21	425.21
214-0-113-055	741 PASEO NOGALES	1.00	425.21	425.21	425.21
214-0-113-065	731 PASEO NOGALES	1.00	425.21	425.21	425.21
214-0-113-075	730 PASEO MARGARITA	1.00	425.21	425.21	425.21
214-0-113-085	740 PASEO MARGARITA	1.00	425.21	425.21	425.21
214-0-113-095	750 PASEO MARGARITA	1.00	425.21	425.21	425.21
214-0-113-105	760 PASEO MARGARITA	1.00	425.21	425.21	425.21
214-0-113-115	770 PASEO MARGARITA	1.00	425.21	425.21	425.21
214-0-113-125	780 PASEO MARGARITA	1.00	425.21	425.21	425.21
214-0-114-015	779 PASEO MARGARITA	1.00	425.21	425.21	425.21
214-0-114-025	769 PASEO MARGARITA	1.00	425.21	425.21	425.21
214-0-114-035	759 PASEO MARGARITA	1.00	425.21	425.21	425.21
214-0-114-045	749 PASEO MARGARITA	1.00	425.21	425.21	425.21
214-0-114-055	739 PASEO MARGARITA	1.00	425.21	425.21	425.21
214-0-114-065	729 PASEO MARGARITA	1.00	425.21	425.21	425.21
214-0-114-075	719 PASEO MARGARITA	1.00	425.21	425.21	425.21
214-0-114-085	709 PASEO MARGARITA	1.00	425.21	425.21	425.21
214-0-114-095	708 PASEO LINDO	1.00	425.21	425.21	425.21
214-0-114-105	718 PASEO LINDO	1.00	425.21	425.21	425.21
214-0-114-115	728 PASEO LINDO	1.00	425.21	425.21	425.21
214-0-114-125	738 PASEO LINDO	1.00	425.21	425.21	425.21
214-0-114-135	748 PASEO LINDO	1.00	425.21	425.21	425.21
214-0-114-145	758 PASEO LINDO	1.00	425.21	425.21	425.21
214-0-114-155	768 PASEO LINDO	1.00	425.21	425.21	425.21
214-0-114-165	778 PASEO LINDO	1.00	425.21	425.21	425.21
214-0-115-015	2150 JACINTO DR	1.00	425.21	425.21	425.21

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 33 (El Paso)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
214-0-115-025	2148 JACINTO DR	1.00	425.21	425.21	425.21
214-0-115-035	2146 JACINTO DR	1.00	425.21	425.21	425.21
214-0-115-045	2144 JACINTO DR	1.00	425.21	425.21	425.21
214-0-115-055	2142 JACINTO DR	1.00	425.21	425.21	425.21
214-0-115-065	2140 JACINTO DR	1.00	425.21	425.21	425.21
214-0-115-075	2138 JACINTO DR	1.00	425.21	425.21	425.21
214-0-115-085	2136 JACINTO DR	1.00	425.21	425.21	425.21
214-0-115-095	2134 JACINTO DR	1.00	425.21	425.21	425.21
214-0-115-105	2132 JACINTO DR	1.00	425.21	425.21	425.21
214-0-115-115	2130 JACINTO DR	1.00	425.21	425.21	425.21
214-0-115-125	826 KOHALA ST	1.00	425.21	425.21	425.21
214-0-115-135	816 KOHALA ST	1.00	425.21	425.21	425.21
214-0-115-145	806 KOHALA ST	1.00	425.21	425.21	425.21
214-0-115-155	800 KOHALA ST	1.00	425.21	425.21	425.21
214-0-115-165	766 KOHALA ST	1.00	425.21	425.21	425.21
214-0-115-175	756 KOHALA ST	1.00	425.21	425.21	425.21
214-0-115-185	746 KOHALA ST	1.00	425.21	425.21	425.21
214-0-115-195	736 KOHALA ST	1.00	425.21	425.21	425.21
214-0-115-205	726 KOHALA ST	1.00	425.21	425.21	425.21
214-0-115-215	716 KOHALA ST	1.00	425.21	425.21	425.21
214-0-115-225	706 KOHALA ST	1.00	425.21	425.21	425.21
214-0-115-235	707 PASEO LINDO	1.00	425.21	425.21	425.21
214-0-115-245	717 PASEO LINDO	1.00	425.21	425.21	425.21
214-0-115-255	727 PASEO LINDO	1.00	425.21	425.21	425.21
214-0-115-265	737 PASEO LINDO	1.00	425.21	425.21	425.21
214-0-115-275	747 PASEO LINDA	1.00	425.21	425.21	425.21
214-0-115-285	757 PASEO LINDO	1.00	425.21	425.21	425.21
214-0-115-295	767 PASEO LINDO	1.00	425.21	425.21	425.21
214-0-115-305	777 PASEO LINDO	1.00	425.21	425.21	425.21

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 33 (El Paso)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
214-0-115-315	787 PASEO LINDO	1.00	425.21	425.21	425.21
214-0-115-325	2101 PASEO ISLA	1.00	425.21	425.21	425.21
214-0-115-335	2111 PASEO ISLA	1.00	425.21	425.21	425.21
214-0-115-345	2121 PASEO ISLA	1.00	425.21	425.21	425.21
214-0-115-355	2131 PASEO ISLA	1.00	425.21	425.21	425.21
214-0-115-365	2141 PASEO ISLA	1.00	425.21	425.21	425.21
214-0-115-375	2151 PASEO ISLA	1.00	425.21	425.21	425.21
214-0-115-385	2161 PASEO ISLA	1.00	425.21	425.21	425.21
214-0-115-395	2171 PASEO ISLA	1.00	425.21	425.21	425.21
214-0-115-405	2181 PASEO ISLA	1.00	425.21	425.21	425.21
214-0-115-415	2191 PASEO ISLA	1.00	425.21	425.21	425.21
214-0-121-015	2102 PASEO ELEGANTE	1.00	425.21	425.21	425.21
214-0-121-025	2110 PASEO ELEGANTE	1.00	425.21	425.21	425.21
214-0-121-035	2120 PASEO ELEGANTE	1.00	425.21	425.21	425.21
214-0-121-045	2130 PASEO ELEGANTE	1.00	425.21	425.21	425.21
214-0-121-055	2140 PASEO ELEGANTE	1.00	425.21	425.21	425.21
214-0-121-065	2142 PASEO ELEGANTE	1.00	425.21	425.21	425.21
214-0-121-075	2150 PASEO ELEGANTE	1.00	425.21	425.21	425.21
214-0-121-085	2152 PASEO ELEGANTE	1.00	425.21	425.21	425.21
214-0-121-095	2160 PASEO ELEGANTE	1.00	425.21	425.21	425.21
214-0-121-105	2162 PASEO ELEGANTE	1.00	425.21	425.21	425.21
214-0-121-115	2170 PASEO ELEGANTE	1.00	425.21	425.21	425.21
214-0-121-125	2172 PASEO ELEGANTE	1.00	425.21	425.21	425.21
214-0-121-135	2180 PASEO ELEGANTE	1.00	425.21	425.21	425.21
214-0-121-145	2182 PASEO ELEGANTE	1.00	425.21	425.21	425.21
214-0-121-155	2190 PASEO ELEGANTE	1.00	425.21	425.21	425.21
214-0-121-165	504 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-121-175	514 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-121-185	524 PASEO ORTEGA	1.00	425.21	425.21	425.21

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 33 (El Paso)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
214-0-121-195	534 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-121-205	544 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-121-215	604 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-121-225	614 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-121-235	624 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-121-245	634 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-121-255	644 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-121-265	654 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-122-015	653 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-122-025	643 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-122-035	633 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-122-045	623 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-122-055	613 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-122-065	553 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-122-075	543 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-122-085	533 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-122-095	523 PASEO ORTEGA	1.00	425.21	425.21	425.21
214-0-122-105	522 PASEO NOGALES	1.00	425.21	425.21	425.21
214-0-122-115	532 PASEO NOGALES	1.00	425.21	425.21	425.21
214-0-122-125	542 PASEO NOGALES	1.00	425.21	425.21	425.21
214-0-122-135	552 PASEO NOGALES	1.00	425.21	425.21	425.21
214-0-122-145	612 PASEO NOGALES	1.00	425.21	425.21	425.21
214-0-122-155	622 PASEO NOGALES	1.00	425.21	425.21	425.21
214-0-122-165	632 PASEO NOGALES	1.00	425.21	425.21	425.21
214-0-122-175	642 PASEO NOGALES	1.00	425.21	425.21	425.21
214-0-122-185	652 PASEO NOGALES	1.00	425.21	425.21	425.21
214-0-123-015	631 PASEO NOGALES	1.00	425.21	425.21	425.21
214-0-123-025	621 PASEO NOGALES	1.00	425.21	425.21	425.21
214-0-123-035	611 PASEO NOGALES	1.00	425.21	425.21	425.21

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 33 (El Paso)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
214-0-123-045	551 PASEO NOGALES	1.00	425.21	425.21	425.21
214-0-123-055	541 PASEO NOGALES	1.00	425.21	425.21	425.21
214-0-123-065	531 PASEO NOGALES	1.00	425.21	425.21	425.21
214-0-123-075	521 PASEO NOGALES	1.00	425.21	425.21	425.21
214-0-123-085	520 PASEO MARGARITA	1.00	425.21	425.21	425.21
214-0-123-095	530 PASEO MARGARITA	1.00	425.21	425.21	425.21
214-0-123-105	540 PASEO MARGARITA	1.00	425.21	425.21	425.21
214-0-123-115	550 PASEO MARGARITA	1.00	425.21	425.21	425.21
214-0-123-125	610 PASEO MARGARITA	1.00	425.21	425.21	425.21
214-0-123-135	620 PASEO MARGARITA	1.00	425.21	425.21	425.21
214-0-123-145	630 PASEO MARGARITA	1.00	425.21	425.21	425.21
214-0-124-015	649 PASEO MARGARITA	1.00	425.21	425.21	425.21
214-0-124-025	639 PASEO MARGARITA	1.00	425.21	425.21	425.21
214-0-124-035	629 PASEO MARGARITA	1.00	425.21	425.21	425.21
214-0-124-045	619 PASEO MARGARITA	1.00	425.21	425.21	425.21
214-0-124-055	609 PASEO MARGARITA	1.00	425.21	425.21	425.21
214-0-124-065	549 PASEO MARGARITA	1.00	425.21	425.21	425.21
214-0-124-075	539 PASEO MARGARITA	1.00	425.21	425.21	425.21
214-0-124-085	529 PASEO MARGARITA	1.00	425.21	425.21	425.21
214-0-124-095	519 PASEO MARGARITA	1.00	425.21	425.21	425.21
214-0-124-105	518 PASEO LINDO	1.00	425.21	425.21	425.21
214-0-124-115	528 PASEO LINDO	1.00	425.21	425.21	425.21
214-0-124-125	538 PASEO LINDO	1.00	425.21	425.21	425.21
214-0-124-135	548 PASEO LINDO	1.00	425.21	425.21	425.21
214-0-124-145	608 PASEO LINDO	1.00	425.21	425.21	425.21
214-0-124-155	618 PASEL LINDO	1.00	425.21	425.21	425.21
214-0-124-165	628 PASEO LINDO	1.00	425.21	425.21	425.21
214-0-124-175	638 PASEO LINDO	1.00	425.21	425.21	425.21
214-0-124-185	648 PASEO LINDO	1.00	425.21	425.21	425.21

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 33 (El Paso)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
214-0-125-015	646 KOHALA ST	1.00	425.21	425.21	425.21
214-0-125-025	636 KOHALA ST	1.00	425.21	425.21	425.21
214-0-125-035	626 KOHALA ST	1.00	425.21	425.21	425.21
214-0-125-045	616 KOHALA ST	1.00	425.21	425.21	425.21
214-0-125-055	606 KOHALA ST	1.00	425.21	425.21	425.21
214-0-125-065	602 KOHALA ST	1.00	425.21	425.21	425.21
214-0-125-075	2101 PASEO ELEGANTE	1.00	425.21	425.21	425.21
214-0-125-085	2103 PASEO ELEGANTE	1.00	425.21	425.21	425.21
214-0-125-095	2111 PASEO ELEGANTE	1.00	425.21	425.21	425.21
214-0-125-105	537 PASEO LINDO	1.00	425.21	425.21	425.21
214-0-125-115	547 PASEO LINDO	1.00	425.21	425.21	425.21
214-0-125-125	607 PASEO LINDO	1.00	425.21	425.21	425.21
214-0-125-135	617 PASEO LINDO	1.00	425.21	425.21	425.21
214-0-125-145	627 PASEO LINDO	1.00	425.21	425.21	425.21
214-0-125-155	637 PASEO LINDO	1.00	425.21	425.21	425.21
214-0-125-165	647 PASEO LINDO	1.00	425.21	425.21	425.21
190 Accounts		**190.00**			**$80,789.90**

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City of Oxnard
LMD No. 34 (Sunrise Pointe & Sunset Cove)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
214-0-091-015	510 ISELA ST	1.00	$307.43	$307.43	$307.43
214-0-091-025	508 ISELA PL	1.00	307.43	307.43	307.43
214-0-091-035	506 ISELA PL	1.00	307.43	307.43	307.43
214-0-091-045	504 ISELA PL	1.00	307.43	307.43	307.43
214-0-091-055	2050 DEL REY PL	1.00	307.43	307.43	307.43
214-0-091-065	2040 DEL REY PL	1.00	307.43	307.43	307.43
214-0-091-075	2030 DEL RAY PL	1.00	307.43	307.43	307.43
214-0-091-085	2020 DEL REY PL	1.00	307.43	307.43	307.43
214-0-091-095	2010 DEL REY PL	1.00	307.43	307.43	307.43
214-0-091-105	2000 DEL REY PL	1.00	307.43	307.43	307.43
214-0-091-135	2009 INEZ ST	1.00	307.43	307.43	307.43
214-0-091-145	2011 INEZ DR	1.00	307.43	307.43	307.43
214-0-091-155	2013 INEZ DR	1.00	307.43	307.43	307.43
214-0-091-165	2015 INEZ DR	1.00	307.43	307.43	307.43
214-0-091-175	2017 INEZ DR	1.00	307.43	307.43	307.43
214-0-091-185	2019 INEZ DR	1.00	307.43	307.43	307.43
214-0-091-195	2021 INEZ DR	1.00	307.43	307.43	307.43
214-0-091-205	2023 INEZ DR	1.00	307.43	307.43	307.43
214-0-091-215	2020 JACINTO DR	1.00	307.43	307.43	307.43
214-0-091-225	2018 JACINTO DR	1.00	307.43	307.43	307.43
214-0-091-235	2016 JACINTO DR	1.00	307.43	307.43	307.43
214-0-091-245	2014 JACINTO DR	1.00	307.43	307.43	307.43
214-0-091-265	2012 JACINTO DR	1.00	307.43	307.43	307.43
214-0-091-275	2010 JACINTO DR	1.00	307.43	307.43	307.43
214-0-091-285	2008 JACINTO DR	1.00	307.43	307.43	307.43
214-0-091-295	2006 JACINTO DR	1.00	307.43	307.43	307.43
214-0-091-305	2004 JACINTO DR	1.00	307.43	307.43	307.43
214-0-091-315	2002 JACINTO DR	1.00	307.43	307.43	307.43
214-0-091-325	2000 JACINTO DR	1.00	307.43	307.43	307.43

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 34 (Sunrise Pointe & Sunset Cove)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
214-0-091-335	2003 INEZ DR	1.00	307.43	307.43	307.43
214-0-091-345	2005 INEZ DR	1.00	307.43	307.43	307.43
214-0-091-355	2007 INEZ DR	1.00	307.43	307.43	307.43
214-0-091-365	819 FESTIVO ST	1.00	307.43	307.43	307.43
214-0-091-375	809 FESTIVO ST	1.00	307.43	307.43	307.43
214-0-091-385	801 FESTIVO ST	1.00	307.43	307.43	307.43
214-0-091-395	789 FESTIVO ST	1.00	307.43	307.43	307.43
214-0-091-405	779 FESTIVO ST	1.00	307.43	307.43	307.43
214-0-091-415	769 FESTIVO ST	1.00	307.43	307.43	307.43
214-0-091-425	759 FESTIVO ST	1.00	307.43	307.43	307.43
214-0-091-435	749 FESTIVO ST	1.00	307.43	307.43	307.43
214-0-091-445	739 FESTIVO ST	1.00	307.43	307.43	307.43
214-0-091-455	729 FESTIVO ST	1.00	307.43	307.43	307.43
214-0-091-465	719 FESTIVO ST	1.00	307.43	307.43	307.43
214-0-091-475	709 FESTIVO ST	1.00	307.43	307.43	307.43
214-0-091-485	639 FESTIVO ST	1.00	307.43	307.43	307.43
214-0-091-495	629 FESTIVO ST	1.00	307.43	307.43	307.43
214-0-091-505	619 FESTIVO ST	1.00	307.43	307.43	307.43
214-0-091-515	609 FESTIVE ST	1.00	307.43	307.43	307.43
214-0-091-525	529 FESTIVO ST	1.00	307.43	307.43	307.43
214-0-091-535	519 FESTIVO ST	1.00	307.43	307.43	307.43
214-0-091-545	509 FESTIVO ST	1.00	307.43	307.43	307.43
214-0-092-015	502 GALERITA ST	1.00	307.43	307.43	307.43
214-0-092-025	512 GALERITA ST	1.00	307.43	307.43	307.43
214-0-092-035	522 GALERITA ST	1.00	307.43	307.43	307.43
214-0-092-045	602 GALERITA ST	1.00	307.43	307.43	307.43
214-0-092-055	612 GALERITA ST	1.00	307.43	307.43	307.43
214-0-092-065	622 GALERITA ST	1.00	307.43	307.43	307.43
214-0-092-075	632 GALERITA ST	1.00	307.43	307.43	307.43

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 34 (Sunrise Pointe & Sunset Cove)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
214-0-092-085	702 GALERITA ST	1.00	307.43	307.43	307.43
214-0-092-095	712 GALERITA ST	1.00	307.43	307.43	307.43
214-0-092-105	722 GALERITA ST	1.00	307.43	307.43	307.43
214-0-092-115	732 GALERITA ST	1.00	307.43	307.43	307.43
214-0-092-125	742 GALERITA ST	1.00	307.43	307.43	307.43
214-0-092-135	752 GALERITA ST	1.00	307.43	307.43	307.43
214-0-092-145	762 GALERITA ST	1.00	307.43	307.43	307.43
214-0-092-155	772 GALERITA ST	1.00	307.43	307.43	307.43
214-0-092-165	773 ISELA ST	1.00	307.43	307.43	307.43
214-0-092-175	763 ISELA ST	1.00	307.43	307.43	307.43
214-0-092-185	753 ISELA ST	1.00	307.43	307.43	307.43
214-0-092-195	743 ISELA ST	1.00	307.43	307.43	307.43
214-0-092-205	733 ISELA ST	1.00	307.43	307.43	307.43
214-0-092-215	723 ISELA ST	1.00	307.43	307.43	307.43
214-0-092-225	713 ISELA ST	1.00	307.43	307.43	307.43
214-0-092-235	703 ISELA ST	1.00	307.43	307.43	307.43
214-0-092-245	633 ISELA ST	1.00	307.43	307.43	307.43
214-0-092-255	623 ISELA ST	1.00	307.43	307.43	307.43
214-0-092-265	613 ISELA ST	1.00	307.43	307.43	307.43
214-0-092-275	603 ISELA ST	1.00	307.43	307.43	307.43
214-0-092-285	601 ISELA ST	1.00	307.43	307.43	307.43
214-0-092-295	2051 DEL REY PL	1.00	307.43	307.43	307.43
214-0-093-015	604 ISELA ST	1.00	307.43	307.43	307.43
214-0-093-025	614 ISELA ST	1.00	307.43	307.43	307.43
214-0-093-035	624 ISELA ST	1.00	307.43	307.43	307.43
214-0-093-045	634 ISELA ST	1.00	307.43	307.43	307.43
214-0-093-055	704 ISELA ST	1.00	307.43	307.43	307.43
214-0-093-065	714 ISELA ST	1.00	307.43	307.43	307.43
214-0-093-075	724 ISELA ST	1.00	307.43	307.43	307.43

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 34 (Sunrise Pointe & Sunset Cove)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
214-0-093-085	734 ISELA ST	1.00	307.43	307.43	307.43
214-0-093-095	744 ISELA ST	1.00	307.43	307.43	307.43
214-0-093-105	754 ISELA ST	1.00	307.43	307.43	307.43
214-0-093-115	764 ISELA ST	1.00	307.43	307.43	307.43
214-0-093-125	774 ISELA ST	1.00	307.43	307.43	307.43
214-0-093-135	765 KOHALA ST	1.00	307.43	307.43	307.43
214-0-093-145	755 KOHALA ST	1.00	307.43	307.43	307.43
214-0-093-155	745 KOHALA ST	1.00	307.43	307.43	307.43
214-0-093-165	735 KOHALA ST	1.00	307.43	307.43	307.43
214-0-093-175	725 KOHALA ST	1.00	307.43	307.43	307.43
214-0-093-185	715 KOHALA ST	1.00	307.43	307.43	307.43
214-0-093-195	705 KOHALA ST	1.00	307.43	307.43	307.43
214-0-093-205	645 KOHALA ST	1.00	307.43	307.43	307.43
214-0-093-215	635 KOHALA ST	1.00	307.43	307.43	307.43
214-0-093-225	625 KOHALA ST	1.00	307.43	307.43	307.43
214-0-093-235	615 KOHALA ST	1.00	307.43	307.43	307.43
214-0-093-245	605 KOHALA ST	1.00	307.43	307.43	307.43
214-0-095-015	500 FESTIVO ST	1.00	307.43	307.43	307.43
214-0-095-025	510 FESTIVO ST	1.00	307.43	307.43	307.43
214-0-095-035	520 FESTIVO ST	1.00	307.43	307.43	307.43
214-0-095-045	600 FESTIVO ST	1.00	307.43	307.43	307.43
214-0-095-055	610 FESTIVO ST	1.00	307.43	307.43	307.43
214-0-095-065	620 FESTIVO ST	1.00	307.43	307.43	307.43
214-0-095-075	630 FESTIVO ST	1.00	307.43	307.43	307.43
214-0-095-085	700 FESTIVO ST	1.00	307.43	307.43	307.43
214-0-095-095	710 FESTIVO ST	1.00	307.43	307.43	307.43
214-0-095-105	720 FESTIVO ST	1.00	307.43	307.43	307.43
214-0-095-115	730 FESTIVO ST	1.00	307.43	307.43	307.43
214-0-095-125	740 FESTIVO ST	1.00	307.43	307.43	307.43

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City of Oxnard
LMD No. 34 (Sunrise Pointe & Sunset Cove)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
214-0-095-135	750 FESTIVO ST	1.00	307.43	307.43	307.43
214-0-095-145	760 FESTIVO ST	1.00	307.43	307.43	307.43
214-0-095-155	770 FESTIVO ST	1.00	307.43	307.43	307.43
214-0-095-165	771 GALERITA ST	1.00	307.43	307.43	307.43
214-0-095-175	761 GALERITA ST	1.00	307.43	307.43	307.43
214-0-095-185	751 GALERITA ST	1.00	307.43	307.43	307.43
214-0-095-195	741 GALERITA ST	1.00	307.43	307.43	307.43
214-0-095-205	731 GALERITA ST	1.00	307.43	307.43	307.43
214-0-095-215	721 GALERITA ST	1.00	307.43	307.43	307.43
214-0-095-225	711 GALERITA ST	1.00	307.43	307.43	307.43
214-0-095-235	701 GALERITA ST	1.00	307.43	307.43	307.43
214-0-095-245	631 GALERITA ST	1.00	307.43	307.43	307.43
214-0-095-255	621 GALERITA ST	1.00	307.43	307.43	307.43
214-0-095-265	611 GALERITA ST	1.00	307.43	307.43	307.43
214-0-095-275	601 GALERITA ST	1.00	307.43	307.43	307.43
214-0-095-285	521 GALERITA ST	1.00	307.43	307.43	307.43
214-0-095-295	511 GALERITA ST	1.00	307.43	307.43	307.43
214-0-095-305	501 GALERITA ST	1.00	307.43	307.43	307.43
214-0-101-055	2101 OCASO PL	1.00	307.43	307.43	307.43
214-0-101-065	2103 OCASO PL	1.00	307.43	307.43	307.43
214-0-101-075	2105 OCASO PL	1.00	307.43	307.43	307.43
214-0-101-085	2107 OCASO PL	1.00	307.43	307.43	307.43
214-0-101-095	2109 OCASO PL	1.00	307.43	307.43	307.43
214-0-101-105	2111 OCASO PL	1.00	307.43	307.43	307.43
214-0-101-115	2113 OCASO PL	1.00	307.43	307.43	307.43
214-0-102-015	970 KOHALA	1.00	307.43	307.43	307.43
214-0-102-025	960 KOHALA ST	1.00	307.43	307.43	307.43
214-0-102-035	950 KOHALA ST	1.00	307.43	307.43	307.43
214-0-102-045	940 KOHALA ST	1.00	307.43	307.43	307.43

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 34 (Sunrise Pointe & Sunset Cove)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
214-0-102-055	930 KOHALA ST	1.00	307.43	307.43	307.43
214-0-102-065	920 KOHALA ST	1.00	307.43	307.43	307.43
214-0-102-075	910 KOHALA ST	1.00	307.43	307.43	307.43
214-0-102-085	900 KOHALA ST	1.00	307.43	307.43	307.43
214-0-102-095	901 LUCERO ST	1.00	307.43	307.43	307.43
214-0-102-105	911 LUCERO ST	1.00	307.43	307.43	307.43
214-0-102-115	921 LUCERO ST	1.00	307.43	307.43	307.43
214-0-102-125	931 LUCERO ST	1.00	307.43	307.43	307.43
214-0-102-135	941 LUCERO ST	1.00	307.43	307.43	307.43
214-0-102-145	951 LUCERO ST	1.00	307.43	307.43	307.43
214-0-102-155	961 LUCERO ST	1.00	307.43	307.43	307.43
214-0-102-165	971 LUCERO ST	1.00	307.43	307.43	307.43
214-0-103-015	972 LUCERO ST	1.00	307.43	307.43	307.43
214-0-103-025	962 LUCERO ST	1.00	307.43	307.43	307.43
214-0-103-035	952 LUCERO ST	1.00	307.43	307.43	307.43
214-0-103-045	942 LUCERO ST	1.00	307.43	307.43	307.43
214-0-103-055		1.00	307.43	307.43	307.43
214-0-103-065	922 LUCERO ST	1.00	307.43	307.43	307.43
214-0-103-075	912 LUCERO ST	1.00	307.43	307.43	307.43
214-0-103-085	902 LUCERO ST	1.00	307.43	307.43	307.43
214-0-103-095	903 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-103-105	913 LOMBARD	1.00	307.43	307.43	307.43
214-0-103-115	923 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-103-125	933 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-103-135	943 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-103-145	953 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-103-155	963 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-103-165	973 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-104-015	974 LOMBARD ST	1.00	307.43	307.43	307.43

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City of Oxnard
LMD No. 34 (Sunrise Pointe & Sunset Cove)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
214-0-104-025	964 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-104-035	954 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-104-045	944 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-104-055	934 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-104-065	924 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-104-075	914 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-104-085	904 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-104-095	905 PASEO ORTEGA ST	1.00	307.43	307.43	307.43
214-0-104-105	915 PASEO ORTEGA ST	1.00	307.43	307.43	307.43
214-0-104-115	925 PASEO ORTEGA ST	1.00	307.43	307.43	307.43
214-0-104-125	935 PASEO ORTEGA	1.00	307.43	307.43	307.43
214-0-104-135	945 PASEO ORTEGA ST	1.00	307.43	307.43	307.43
214-0-104-145	955 PASEO ORTEGA ST	1.00	307.43	307.43	307.43
214-0-104-155	965 PASEO ORTEGA ST	1.00	307.43	307.43	307.43
214-0-104-165	975 PASEO ORTEGA	1.00	307.43	307.43	307.43
214-0-105-015	966 PASEO ORTEGA	1.00	307.43	307.43	307.43
214-0-105-025	956 PASEO ORTEGA ST	1.00	307.43	307.43	307.43
214-0-105-035	946 PASEO ORTEGA ST	1.00	307.43	307.43	307.43
214-0-105-045	936 PASEO ORTEGA ST	1.00	307.43	307.43	307.43
214-0-105-055	926 PASEO ORTEGA	1.00	307.43	307.43	307.43
214-0-105-065	916 PASEO ORTEGA ST	1.00	307.43	307.43	307.43
214-0-105-075	914 PASEO ORTEGA ST	1.00	307.43	307.43	307.43
214-0-105-085	906 PASEO ORTEGA	1.00	307.43	307.43	307.43
214-0-106-015	2201 OCASO PL	1.00	307.43	307.43	307.43
214-0-106-025	2203 OCASO PL	1.00	307.43	307.43	307.43
214-0-106-035	2205 OCASO PL	1.00	307.43	307.43	307.43
214-0-106-045	2207 OCASO PL	1.00	307.43	307.43	307.43
214-0-106-055	1166 PASEO ORTEGA ST	1.00	307.43	307.43	307.43
214-0-106-065	1156 PASEO ORTEGA	1.00	307.43	307.43	307.43

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 34 (Sunrise Pointe & Sunset Cove)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
214-0-106-075	1146 PASEO ORTEGA	1.00	307.43	307.43	307.43
214-0-106-085	1136 PASEO ORTEGA	1.00	307.43	307.43	307.43
214-0-106-095	1126 PASEO ORTEGA	1.00	307.43	307.43	307.43
214-0-106-105	1116 PASEO ORTEGA	1.00	307.43	307.43	307.43
214-0-106-115	1106 PASEO ORTEGA	1.00	307.43	307.43	307.43
214-0-106-125	1046 PASEO ORTEGA ST	1.00	307.43	307.43	307.43
214-0-106-135	1036 PASEO ORTEGA	1.00	307.43	307.43	307.43
214-0-106-145	1026 PASEO ORTEGA	1.00	307.43	307.43	307.43
214-0-106-155	1016 PASEO ORTEGA	1.00	307.43	307.43	307.43
214-0-106-165	1006 PASEO ORTEGA	1.00	307.43	307.43	307.43
214-0-107-015	1154 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-107-025	1144 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-107-035	1134 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-107-055	1114 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-107-065	1104 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-107-075	1034 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-107-085	1024 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-107-095	1014 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-107-105	1004 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-107-115	1124 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-107-125	1005 PASEO ORTEGA	1.00	307.43	307.43	307.43
214-0-107-135	1015 PASEO ORTEGA	1.00	307.43	307.43	307.43
214-0-107-145	1025 PASEO ORTEGA	1.00	307.43	307.43	307.43
214-0-107-155	1035 PASEO ORTEGA	1.00	307.43	307.43	307.43
214-0-107-165	1105 PASEO ORTEGA	1.00	307.43	307.43	307.43
214-0-107-175	1115 PASEO ORTEGA	1.00	307.43	307.43	307.43
214-0-107-185	1125 PASEO ORTEGA	1.00	307.43	307.43	307.43
214-0-107-195	1135 PASEO ORTEGA	1.00	307.43	307.43	307.43
214-0-107-205	1145 PASEO ORTEGA	1.00	307.43	307.43	307.43

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 34 (Sunrise Pointe & Sunset Cove)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
214-0-107-215	1155 PASEO ORTEGA	1.00	307.43	307.43	307.43
214-0-108-015	1152 LUCERO ST	1.00	307.43	307.43	307.43
214-0-108-025	1142 LUCERO ST	1.00	307.43	307.43	307.43
214-0-108-045	1122 LUCERO ST	1.00	307.43	307.43	307.43
214-0-108-055	1112 LUCERO ST	1.00	307.43	307.43	307.43
214-0-108-065	1102 LUCERO ST	1.00	307.43	307.43	307.43
214-0-108-075	1032 LUCERO ST	1.00	307.43	307.43	307.43
214-0-108-085	1022 LUCERO ST	1.00	307.43	307.43	307.43
214-0-108-095	1012 LUCERO ST	1.00	307.43	307.43	307.43
214-0-108-115	1132 LUCERO ST	1.00	307.43	307.43	307.43
214-0-108-135	1013 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-108-145	1023 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-108-155	1033 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-108-165	1103 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-108-175	1113 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-108-185	1123 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-108-195	1133 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-108-205	1143 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-108-215	1153 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-108-225	1003 LOMBARD ST	1.00	307.43	307.43	307.43
214-0-108-235	1002 LUCERO ST	1.00	307.43	307.43	307.43
214-0-109-015	1150 KOHALA ST	1.00	307.43	307.43	307.43
214-0-109-025	1140 KOHALA ST	1.00	307.43	307.43	307.43
214-0-109-035	1130 KOHALA ST	1.00	307.43	307.43	307.43
214-0-109-045	1120 KOHALA ST	1.00	307.43	307.43	307.43
214-0-109-055	1110 KOHALA ST	1.00	307.43	307.43	307.43
214-0-109-065	1100 KOHALA ST	1.00	307.43	307.43	307.43
214-0-109-075	1030 KOHALA ST	1.00	307.43	307.43	307.43
214-0-109-085	1020 KOHALA ST	1.00	307.43	307.43	307.43

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 34 (Sunrise Pointe & Sunset Cove)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
214-0-109-095	1010 KOHALA ST	1.00	307.43	307.43	307.43
214-0-109-135	1011 LUCERO ST	1.00	307.43	307.43	307.43
214-0-109-145	1021 LUCERO ST	1.00	307.43	307.43	307.43
214-0-109-155	1031 LUCERO ST	1.00	307.43	307.43	307.43
214-0-109-165	1101 LUCERO ST	1.00	307.43	307.43	307.43
214-0-109-175	1111 LUCERO ST	1.00	307.43	307.43	307.43
214-0-109-185	1121 LUCERO ST	1.00	307.43	307.43	307.43
214-0-109-195	1131 LUCERO ST	1.00	307.43	307.43	307.43
214-0-109-205	1141 LUCERO ST	1.00	307.43	307.43	307.43
214-0-109-215	1151 LUCERO ST	1.00	307.43	307.43	307.43
214-0-109-225	1001 LUCERO ST	1.00	307.43	307.43	307.43
214-0-109-235	1000 KOHALA ST	1.00	307.43	307.43	307.43
273 Accounts		**273.00**			**$83,928.39**

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City of Oxnard
LMD No. 36 (Villa Santa Cruz & Villa Carmel)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-051-025	1129 NINA DR	1.00	$610.26	$610.26	$610.26
215-0-051-035	1119 NINA DR	1.00	610.26	610.26	610.26
215-0-051-045	1109 NINA DR	1.00	610.26	610.26	610.26
215-0-051-055	1101 NINA DR	1.00	610.26	610.26	610.26
215-0-051-065	1049 NINA DR	1.00	610.26	610.26	610.26
215-0-051-075	1039 NINA DR	1.00	610.26	610.26	610.26
215-0-051-085	1029 NINA DR	1.00	610.26	610.26	610.26
215-0-051-095	1009 NINA DR	1.00	610.26	610.26	610.26
215-0-051-105	1003 NINA DR	1.00	610.26	610.26	610.26
215-0-051-115	1001 NINA DR	1.00	610.26	610.26	610.26
215-0-051-125	1227 MIKA WAY	1.00	610.26	610.26	610.26
215-0-051-135	1217 MIKA WAY	1.00	610.26	610.26	610.26
215-0-051-145	1207 MIKA WAY	1.00	610.26	610.26	610.26
215-0-051-155	1008 MELITO DR	1.00	610.26	610.26	610.26
215-0-051-165	1018 MELITO DR	1.00	610.26	610.26	610.26
215-0-051-175	1028 MELITO DR	1.00	610.26	610.26	610.26
215-0-051-185	1038 MELITO DR	1.00	610.26	610.26	610.26
215-0-051-195	1048 MELITO DR	1.00	610.26	610.26	610.26
215-0-051-205	1108 MELITO DR	1.00	610.26	610.26	610.26
215-0-051-215	1118 MELITO DR	1.00	610.26	610.26	610.26
215-0-051-225	1128 MELITO DR	1.00	610.26	610.26	610.26
215-0-051-235	1138 MELITO DR	1.00	610.26	610.26	610.26
215-0-051-245	1148 MELITO DR	1.00	610.26	610.26	610.26
215-0-052-025	1001 OTANO WAY	1.00	610.26	610.26	610.26
215-0-052-035	1021 OTANO WAY	1.00	610.26	610.26	610.26
215-0-052-045	1031 OTANO WAY	1.00	610.26	610.26	610.26
215-0-052-055	1171 OTANO WAY	1.00	610.26	610.26	610.26
215-0-052-065	1181 OTANO WAY	1.00	610.26	610.26	610.26
215-0-052-075	1191 OTANO WAY	1.00	610.26	610.26	610.26

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 36 (Villa Santa Cruz & Villa Carmel)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-053-015	1000 OTANO WAY	1.00	610.26	610.26	610.26
215-0-053-025	1020 OTANO WAY	1.00	610.26	610.26	610.26
215-0-053-035	1030 OTANO WAY	1.00	610.26	610.26	610.26
215-0-053-045	1170 OTANO WAY	1.00	610.26	610.26	610.26
215-0-053-055	1180 OTANO WAY	1.00	610.26	610.26	610.26
215-0-053-065	1190 OTANO WAY	1.00	610.26	610.26	610.26
215-0-053-075	1189 MORADO PL	1.00	610.26	610.26	610.26
215-0-053-085	1179 MORADO PL	1.00	610.26	610.26	610.26
215-0-053-095	1169 MORADO PL	1.00	610.26	610.26	610.26
215-0-053-105	1029 MORADO PL	1.00	610.26	610.26	610.26
215-0-053-115	1019 MORADO PL	1.00	610.26	610.26	610.26
215-0-053-125	1009 MORADO PL	1.00	610.26	610.26	610.26
215-0-054-025	1028 MORADO PL	1.00	610.26	610.26	610.26
215-0-054-035	1168 MORADO PL	1.00	610.26	610.26	610.26
215-0-054-045	1178 MORADO PL	1.00	610.26	610.26	610.26
215-0-054-055	1188 MORADO PL	1.00	610.26	610.26	610.26
215-0-054-065	1187 MIKA WAY	1.00	610.26	610.26	610.26
215-0-054-075	1177 MIKA WAY	1.00	610.26	610.26	610.26
215-0-054-085	1167 MIKA WAY	1.00	610.26	610.26	610.26
215-0-054-095	1027 MIKA WAY	1.00	610.26	610.26	610.26
215-0-054-105	1017 MIKA WAY	1.00	610.26	610.26	610.26
215-0-054-115	1007 MIKA WAY	1.00	610.26	610.26	610.26
215-0-055-015	1006 MIKA WAY	1.00	610.26	610.26	610.26
215-0-055-025	1016 MIKA WAY	1.00	610.26	610.26	610.26
215-0-055-035	1026 MIKA WAY	1.00	610.26	610.26	610.26
215-0-055-045	1166 MIKA WAY	1.00	610.26	610.26	610.26
215-0-055-055	1176 MIKA WAY	1.00	610.26	610.26	610.26
215-0-055-065	1186 MIKA WAY	1.00	610.26	610.26	610.26
215-0-055-075	1196 MIKA WAY	1.00	610.26	610.26	610.26

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City of Oxnard
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Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-055-085	1206 MIKA WAY	1.00	610.26	610.26	610.26
215-0-055-095	1216 MIKA WAY	1.00	610.26	610.26	610.26
215-0-055-105	1226 MIKA WAY	1.00	610.26	610.26	610.26
215-0-055-115	1236 MIKA WAY	1.00	610.26	610.26	610.26
215-0-055-125	1235 LIADA WAY	1.00	610.26	610.26	610.26
215-0-055-135	1225 LIADA WAY	1.00	610.26	610.26	610.26
215-0-055-145	1215 LIADA WAY	1.00	610.26	610.26	610.26
215-0-055-155	1205 LIADA WAY	1.00	610.26	610.26	610.26
215-0-055-165	1195 LIADA WAY	1.00	610.26	610.26	610.26
215-0-055-175	1185 LIADA WAY	1.00	610.26	610.26	610.26
215-0-055-185	1175 LIADA WAY	1.00	610.26	610.26	610.26
215-0-055-195	1165 LIADA WAY	1.00	610.26	610.26	610.26
215-0-055-205	1025 LIADA WAY	1.00	610.26	610.26	610.26
215-0-055-215	1015 LIADA WAY	1.00	610.26	610.26	610.26
215-0-055-225	1005 LIADA WAY	1.00	610.26	610.26	610.26
215-0-056-015	1004 LIADA WAY	1.00	610.26	610.26	610.26
215-0-056-025	1014 LIADA WAY	1.00	610.26	610.26	610.26
215-0-056-035	1024 LIADA WAY	1.00	610.26	610.26	610.26
215-0-056-045	1164 LIADA WAY	1.00	610.26	610.26	610.26
215-0-056-055	1174 LIADA WAY	1.00	610.26	610.26	610.26
215-0-056-065	1184 LIADA WAY	1.00	610.26	610.26	610.26
215-0-056-075	1194 LIADA WAY	1.00	610.26	610.26	610.26
215-0-056-085	1204 LIADA WAY	1.00	610.26	610.26	610.26
215-0-056-095	1214 LIADA WAY	1.00	610.26	610.26	610.26
215-0-056-105	1224 LIADA WAY	1.00	610.26	610.26	610.26
215-0-056-115	1234 LIADA WAY	1.00	610.26	610.26	610.26
215-0-056-125	1253 KATRINA WAY	1.00	610.26	610.26	610.26
215-0-056-135	1243 KATRINA WAY	1.00	610.26	610.26	610.26
215-0-056-145	1233 KATRINA WAY	1.00	610.26	610.26	610.26

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City of Oxnard
LMD No. 36 (Villa Santa Cruz & Villa Carmel)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-056-155	1223 KATRINA WAY	1.00	610.26	610.26	610.26
215-0-056-165	1213 KATRINA WAY	1.00	610.26	610.26	610.26
215-0-056-175	1203 KATRINA WAY	1.00	610.26	610.26	610.26
215-0-056-185	1173 KATRINA WAY	1.00	610.26	610.26	610.26
215-0-056-195	1163 KATRINA WAY	1.00	610.26	610.26	610.26
215-0-056-205	1023 KATRINA WAY	1.00	610.26	610.26	610.26
215-0-111-015	1130 ROSALINDA DR	1.00	610.26	610.26	610.26
215-0-111-025	1120 ROSALINDA DR	1.00	610.26	610.26	610.26
215-0-111-035	1110 ROSALINDA DR	1.00	610.26	610.26	610.26
215-0-111-045	1100 ROSALINDA DR	1.00	610.26	610.26	610.26
215-0-111-055	1040 ROSALINDA DR	1.00	610.26	610.26	610.26
215-0-111-065	1030 ROSALINDA DR	1.00	610.26	610.26	610.26
215-0-111-075	1020 ROSALINDA DR	1.00	610.26	610.26	610.26
215-0-111-085	1010 ROSALINDA DR	1.00	610.26	610.26	610.26
215-0-111-095	1011 SONIA DR	1.00	610.26	610.26	610.26
215-0-111-105	1021 SONIA DR	1.00	610.26	610.26	610.26
215-0-111-115	1031 SONIA DR	1.00	610.26	610.26	610.26
215-0-111-125	1041 SONIA DR	1.00	610.26	610.26	610.26
215-0-111-135	1101 SONIA DR	1.00	610.26	610.26	610.26
215-0-111-145	1111 SONIA DR	1.00	610.26	610.26	610.26
215-0-111-155	1121 SONIA DR	1.00	610.26	610.26	610.26
215-0-111-165	1131 SONIA DR	1.00	610.26	610.26	610.26
215-0-112-015	1132 SONIA DR	1.00	610.26	610.26	610.26
215-0-112-025	1122 SONIA DR	1.00	610.26	610.26	610.26
215-0-112-035	1112 SONIA DR	1.00	610.26	610.26	610.26
215-0-112-045	1102 SONIA DR	1.00	610.26	610.26	610.26
215-0-112-055	1042 SONIA DR	1.00	610.26	610.26	610.26
215-0-112-065	1032 SONIA DR	1.00	610.26	610.26	610.26
215-0-112-075	1022 SONIA DR	1.00	610.26	610.26	610.26

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 36 (Villa Santa Cruz & Villa Carmel)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-112-085	1012 SONIA DR	1.00	610.26	610.26	610.26
215-0-112-095	1013 TERESA ST	1.00	610.26	610.26	610.26
215-0-112-105	1023 TERESA ST	1.00	610.26	610.26	610.26
215-0-112-115	1033 TERESA ST	1.00	610.26	610.26	610.26
215-0-112-125	1043 TERESA ST	1.00	610.26	610.26	610.26
215-0-112-135	1103 TERESA ST	1.00	610.26	610.26	610.26
215-0-112-145	1113 TERESA ST	1.00	610.26	610.26	610.26
215-0-112-155	1123 TERESA ST	1.00	610.26	610.26	610.26
215-0-112-165	1133 TERESA ST	1.00	610.26	610.26	610.26
215-0-113-015	1607 OFELIA WAY	1.00	610.26	610.26	610.26
215-0-113-025	1617 OFELIA WAY	1.00	610.26	610.26	610.26
215-0-113-035	1627 OFELIA WAY	1.00	610.26	610.26	610.26
215-0-113-045	1637 OFELIA WAY	1.00	610.26	610.26	610.26
215-0-113-055	1647 OFELIA WAY	1.00	610.26	610.26	610.26
215-0-113-065	1657 OFELIA WAY	1.00	610.26	610.26	610.26
215-0-113-075	1667 OFELIA WAY	1.00	610.26	610.26	610.26
215-0-113-085	1677 OFELIA WAY	1.00	610.26	610.26	610.26
215-0-113-095	1707 OFELIA WAY	1.00	610.26	610.26	610.26
215-0-113-105	1717 OFELIA WAY	1.00	610.26	610.26	610.26
215-0-113-115	1727 OFELIA WAY	1.00	610.26	610.26	610.26
215-0-113-125	1737 OFELIA WAY	1.00	610.26	610.26	610.26
215-0-113-135	1747 OFELIA WAY	1.00	610.26	610.26	610.26
215-0-114-015	1616 OFELIA WAY	1.00	610.26	610.26	610.26
215-0-114-025	1626 OFELIA WAY	1.00	610.26	610.26	610.26
215-0-114-035	1636 OFELIA WAY	1.00	610.26	610.26	610.26
215-0-114-045	1646 OFELIA WAY	1.00	610.26	610.26	610.26
215-0-114-055	1656 OFELIA WAY	1.00	610.26	610.26	610.26
215-0-114-065	1045 VIVIANA DR	1.00	610.26	610.26	610.26
215-0-114-075	1035 VIVIANA DR	1.00	610.26	610.26	610.26

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 36 (Villa Santa Cruz & Villa Carmel)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-114-085	1025 VIVIANA DR	1.00	610.26	610.26	610.26
215-0-114-095	1015 VIVIANA DR	1.00	610.26	610.26	610.26
215-0-114-105	1005 VIVIANA DR	1.00	610.26	610.26	610.26
215-0-114-115	1655 NIDIA WAY	1.00	610.26	610.26	610.26
215-0-114-125	1645 NIDIA WAY	1.00	610.26	610.26	610.26
215-0-114-135	1635 NIDIA WAY	1.00	610.26	610.26	610.26
215-0-114-145	1625 NIDIA WAY	1.00	610.26	610.26	610.26
215-0-114-155	1615 NIDIA WAY	1.00	610.26	610.26	610.26
215-0-115-015	1614 NIDIA WAY	1.00	610.26	610.26	610.26
215-0-115-025	1624 NIDIA WAY	1.00	610.26	610.26	610.26
215-0-115-035	1634 NIDIA WAY	1.00	610.26	610.26	610.26
215-0-115-045	1644 NIDIA WAY	1.00	610.26	610.26	610.26
215-0-115-055	1654 NIDIA WAY	1.00	610.26	610.26	610.26
215-0-115-065	945 VIVIANA DR	1.00	610.26	610.26	610.26
215-0-115-075	935 VIVIANA DR	1.00	610.26	610.26	610.26
215-0-115-085	925 VIVIANA DR	1.00	610.26	610.26	610.26
215-0-115-095	915 VIVIANA DR	1.00	610.26	610.26	610.26
215-0-115-105	905 VIVIANA DR	1.00	610.26	610.26	610.26
215-0-115-115	1653 LOLA WAY	1.00	610.26	610.26	610.26
215-0-115-125	1643 LOLA WAY	1.00	610.26	610.26	610.26
215-0-115-135	1633 LOLA WAY	1.00	610.26	610.26	610.26
215-0-115-145	1623 LOLA WAY	1.00	610.26	610.26	610.26
215-0-115-155	1613 LOLA WAY	1.00	610.26	610.26	610.26
215-0-121-015	1514 MARSELLA DR	1.00	610.26	610.26	610.26
215-0-121-025	1524 MARSELLA DR	1.00	610.26	610.26	610.26
215-0-121-035	1534 MARSELLA DR	1.00	610.26	610.26	610.26
215-0-121-045	1544 MARSELLA DR	1.00	610.26	610.26	610.26
215-0-121-055	1554 MARSELLA DR	1.00	610.26	610.26	610.26
215-0-121-065	1564 MARSELLA DR	1.00	610.26	610.26	610.26

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 36 (Villa Santa Cruz & Villa Carmel)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-121-075	1574 MARSELLA DR	1.00	610.26	610.26	610.26
215-0-121-085	1584 MARSELLA DR	1.00	610.26	610.26	610.26
215-0-121-095	1583 LORENA DR	1.00	610.26	610.26	610.26
215-0-121-105	1573 LORENA DR	1.00	610.26	610.26	610.26
215-0-121-115	1563 LORENA DR	1.00	610.26	610.26	610.26
215-0-121-125	1553 LORENA DR	1.00	610.26	610.26	610.26
215-0-121-135	1543 LORENA DR	1.00	610.26	610.26	610.26
215-0-121-145	1533 LORENA WAY	1.00	610.26	610.26	610.26
215-0-121-155	1523 LORENA DR	1.00	610.26	610.26	610.26
215-0-121-165	1513 LORENA DR	1.00	610.26	610.26	610.26
215-0-122-015	840 ROSALINDA DR	1.00	610.26	610.26	610.26
215-0-122-025	830 ROSALINDA DR	1.00	610.26	610.26	610.26
215-0-122-035	820 ROSALINDA DR	1.00	610.26	610.26	610.26
215-0-122-045	810 ROSALINDA DR	1.00	610.26	610.26	610.26
215-0-122-055	1521 CAMINO DE LA LUNA	1.00	610.26	610.26	610.26
215-0-122-075	1522 LORENA DR	1.00	610.26	610.26	610.26
215-0-122-085	1532 LORENA DR	1.00	610.26	610.26	610.26
215-0-122-105	1561 CAMINO DE LA LUNA	1.00	610.26	610.26	610.26
215-0-122-115	1562 LORENA DR	1.00	610.26	610.26	610.26
215-0-122-125	841 TERESA ST	1.00	610.26	610.26	610.26
215-0-122-135	831 TERESA ST	1.00	610.26	610.26	610.26
215-0-122-145	821 TERESA ST	1.00	610.26	610.26	610.26
215-0-122-155	811 TERESA ST	1.00	610.26	610.26	610.26
215-0-123-015	1612 LOLA WAY	1.00	610.26	610.26	610.26
215-0-123-025	1622 LOLA WAY	1.00	610.26	610.26	610.26
215-0-123-035	1632 LOLA WAY	1.00	610.26	610.26	610.26
215-0-123-045	1642 LOLA WAY	1.00	610.26	610.26	610.26
215-0-123-055	1652 LOLA WAY	1.00	610.26	610.26	610.26
215-0-123-065	1662 LOLA WAY	1.00	610.26	610.26	610.26

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 36 (Villa Santa Cruz & Villa Carmel)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-123-075	885 VIVIANA DR	1.00	610.26	610.26	610.26
215-0-123-085	875 VIVIANA DR	1.00	610.26	610.26	610.26
215-0-123-095	865 VIVIANA DR	1.00	610.26	610.26	610.26
215-0-123-105	855 VIVIANA DR	1.00	610.26	610.26	610.26
215-0-123-115	845 VIVIANA DR	1.00	610.26	610.26	610.26
215-0-123-125	1671 LICHO WAY	1.00	610.26	610.26	610.26
215-0-123-135	1661 LICHO WAY	1.00	610.26	610.26	610.26
215-0-123-145	1651 LICHO WAY	1.00	610.26	610.26	610.26
215-0-123-155	1641 LICHO WAY	1.00	610.26	610.26	610.26
215-0-123-165	1631 LICHO WAY	1.00	610.26	610.26	610.26
215-0-123-175	1621 LICHO WAY	1.00	610.26	610.26	610.26
215-0-124-015	1610 LICHO WAY	1.00	610.26	610.26	610.26
215-0-124-025	1620 LICHO WAY	1.00	610.26	610.26	610.26
215-0-124-035	1630 LICHO WAY	1.00	610.26	610.26	610.26
215-0-124-045	1640 LICHO WAY	1.00	610.26	610.26	610.26
215-0-124-055	1650 LICHO WAY	1.00	610.26	610.26	610.26
215-0-124-065	1660 LICHO WAY	1.00	610.26	610.26	610.26
215-0-124-075	1670 LICHO WAY	1.00	610.26	610.26	610.26
215-0-124-085	1700 LICHO WAY	1.00	610.26	610.26	610.26
215-0-124-095	1710 LICHO WAY	1.00	610.26	610.26	610.26
215-0-124-105	1720 LICHO WAY	1.00	610.26	610.26	610.26
215-0-124-115	1730 LICHO WAY	1.00	610.26	610.26	610.26
215-0-124-125	1740 LICHO WAY	1.00	610.26	610.26	610.26
215-0-131-015	1131 OLIVIA DR	1.00	610.26	610.26	610.26
215-0-131-025	1121 OLIVIA DR	1.00	610.26	610.26	610.26
215-0-131-035	1111 OLIVIA DR	1.00	610.26	610.26	610.26
215-0-131-045	1101 OLIVIA DR	1.00	610.26	610.26	610.26
215-0-131-055	1041 OLIVIA DR	1.00	610.26	610.26	610.26
215-0-131-065	1031 OLIVIA DR	1.00	610.26	610.26	610.26

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 36 (Villa Santa Cruz & Villa Carmel)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-131-075	1021 OLIVIA DR	1.00	610.26	610.26	610.26
215-0-131-085	1375 MARSELLA DR	1.00	610.26	610.26	610.26
215-0-131-095	1365 MARSELLA DR	1.00	610.26	610.26	610.26
215-0-131-105	1355 MARSELLA DR	1.00	610.26	610.26	610.26
215-0-131-115	1020 NINA DR	1.00	610.26	610.26	610.26
215-0-131-125	1030 NINA DR	1.00	610.26	610.26	610.26
215-0-131-135	1040 NINA DR	1.00	610.26	610.26	610.26
215-0-131-145	1100 NINA DR	1.00	610.26	610.26	610.26
215-0-131-155	1110 NINA DR	1.00	610.26	610.26	610.26
215-0-131-165	1120 NINA DR	1.00	610.26	610.26	610.26
215-0-131-175	1130 NINA DR	1.00	610.26	610.26	610.26
215-0-132-015	1133 PINATA DR	1.00	610.26	610.26	610.26
215-0-132-025	1123 PINATA DR	1.00	610.26	610.26	610.26
215-0-132-035	1113 PINATA DR	1.00	610.26	610.26	610.26
215-0-132-045	1103 PINATA DR	1.00	610.26	610.26	610.26
215-0-132-055	1043 PINATA DR	1.00	610.26	610.26	610.26
215-0-132-065	1025 PINATA DR	1.00	610.26	610.26	610.26
215-0-132-075	1023 PINATA DR	1.00	610.26	610.26	610.26
215-0-132-085	1435 MARSELLA DR	1.00	610.26	610.26	610.26
215-0-132-095	1425 MARSELLA DR	1.00	610.26	610.26	610.26
215-0-132-105	1415 MARSELLA DR	1.00	610.26	610.26	610.26
215-0-132-115	1405 MARSELLA DR	1.00	610.26	610.26	610.26
215-0-132-125	1022 OLIVIA DR	1.00	610.26	610.26	610.26
215-0-132-135	1032 OLIVIA DR	1.00	610.26	610.26	610.26
215-0-132-145	1042 OLIVIA DR	1.00	610.26	610.26	610.26
215-0-132-155	1102 OLIVIA DR	1.00	610.26	610.26	610.26
215-0-132-165	1112 OLIVIA DR	1.00	610.26	610.26	610.26
215-0-132-175	1122 OLIVIA DR	1.00	610.26	610.26	610.26
215-0-132-185	1132 OLIVIA DR	1.00	610.26	610.26	610.26

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 36 (Villa Santa Cruz & Villa Carmel)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-133-015	1135 ROSALINDA DR	1.00	610.26	610.26	610.26
215-0-133-025	1125 ROSALINDA DR	1.00	610.26	610.26	610.26
215-0-133-035	1115 ROSALINDA DR	1.00	610.26	610.26	610.26
215-0-133-045	1105 ROSALINDA DR	1.00	610.26	610.26	610.26
215-0-133-055	1045 ROSALINDA DR	1.00	610.26	610.26	610.26
215-0-133-065	1035 ROSALINDA DR	1.00	610.26	610.26	610.26
215-0-133-075	1025 ROSALINDA DR	1.00	610.26	610.26	610.26
215-0-133-085	1475 MARSELLA DR	1.00	610.26	610.26	610.26
215-0-133-095	1465 MARSELLA DR	1.00	610.26	610.26	610.26
215-0-133-105	1455 MARSELLA DR	1.00	610.26	610.26	610.26
215-0-133-115	1024 PINATA DR	1.00	610.26	610.26	610.26
215-0-133-125	1034 PINATA DR	1.00	610.26	610.26	610.26
215-0-133-135	1044 PINATA DR	1.00	610.26	610.26	610.26
215-0-133-145	1104 PINATA DR	1.00	610.26	610.26	610.26
215-0-133-155	1114 PINATA DR	1.00	610.26	610.26	610.26
215-0-133-165	1124 PINATA DR	1.00	610.26	610.26	610.26
215-0-133-175	1134 PINATA DR	1.00	610.26	610.26	610.26
215-0-134-015	931 OLIVIA DR	1.00	610.26	610.26	610.26
215-0-134-025	921 OLIVIA DR	1.00	610.26	610.26	610.26
215-0-134-035	911 OLIVIA DR	1.00	610.26	610.26	610.26
215-0-134-045	901 OLIVIA DR	1.00	610.26	610.26	610.26
215-0-134-055	851 OLIVIA DR	1.00	610.26	610.26	610.26
215-0-134-065	841 OLIVIA DR	1.00	610.26	610.26	610.26
215-0-134-075	831 OLIVIA DR	1.00	610.26	610.26	610.26
215-0-134-085	821 OLIVIA DR	1.00	610.26	610.26	610.26
215-0-134-095	811 OLIVIA DR	1.00	610.26	610.26	610.26
215-0-134-105	810 NINA DR	1.00	610.26	610.26	610.26
215-0-134-115	820 NINA DR	1.00	610.26	610.26	610.26
215-0-134-125	830 NINA DR	1.00	610.26	610.26	610.26

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 36 (Villa Santa Cruz & Villa Carmel)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-134-135	840 NINA DR	1.00	610.26	610.26	610.26
215-0-134-145	850 NINA DR	1.00	610.26	610.26	610.26
215-0-134-155	900 NINA DR	1.00	610.26	610.26	610.26
215-0-134-165	910 NINA DR	1.00	610.26	610.26	610.26
215-0-134-175	920 NINA DR	1.00	610.26	610.26	610.26
215-0-134-185	930 NINA DR	1.00	610.26	610.26	610.26
215-0-135-015	1404 MARSELLA DR	1.00	610.26	610.26	610.26
215-0-135-025	1414 MARSELLA DR	1.00	610.26	610.26	610.26
215-0-135-035	1424 MARSELLA DR	1.00	610.26	610.26	610.26
215-0-135-045	1434 MARSELLA DR	1.00	610.26	610.26	610.26
215-0-135-055	1444 MARSELLA DR	1.00	610.26	610.26	610.26
215-0-135-065	1454 MARISELLA DR	1.00	610.26	610.26	610.26
215-0-135-075	1464 MARSELLA DR	1.00	610.26	610.26	610.26
215-0-135-085	1474 MARSELLA DR	1.00	610.26	610.26	610.26
215-0-135-095	1473 LORENA DR	1.00	610.26	610.26	610.26
215-0-135-105	1463 LORENA DR	1.00	610.26	610.26	610.26
215-0-135-115	1453 LORENA DR	1.00	610.26	610.26	610.26
215-0-135-125	1443 LORENA DR	1.00	610.26	610.26	610.26
215-0-135-135	1433 LORENA DR	1.00	610.26	610.26	610.26
215-0-135-145	1423 LORENA DR	1.00	610.26	610.26	610.26
215-0-135-155	1413 LORENA DR	1.00	610.26	610.26	610.26
215-0-135-165	1403 LORENA DR	1.00	610.26	610.26	610.26
215-0-136-015	842 OLIVIA DR	1.00	610.26	610.26	610.26
215-0-136-025	832 OLIVIA DR	1.00	610.26	610.26	610.26
215-0-136-035	1412 LORENA DR	1.00	610.26	610.26	610.26
215-0-136-045	1422 LORENA DR	1.00	610.26	610.26	610.26
215-0-136-055	1432 LORENA DR	1.00	610.26	610.26	610.26
215-0-136-065	1442 LORENA DR	1.00	610.26	610.26	610.26
215-0-136-075	1452 LORENA DR	1.00	610.26	610.26	610.26

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 36 (Villa Santa Cruz & Villa Carmel)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-136-085	845 ROSALINDA DR	1.00	610.26	610.26	610.26
215-0-136-095	835 ROSALINDA DR	1.00	610.26	610.26	610.26
215-0-136-105	825 ROSALINDA DR	1.00	610.26	610.26	610.26
215-0-136-115	815 ROSALINDA DR	1.00	610.26	610.26	610.26
215-0-136-125	1451 CAMINO DE LA LUNA	1.00	610.26	610.26	610.26
215-0-136-135	1441 CAMINO DE LA LUNA	1.00	610.26	610.26	610.26
215-0-136-145	1431 CAMINO DE LA LUNA	1.00	610.26	610.26	610.26
215-0-136-155	1421 CAMINO DE LA LUNA	1.00	610.26	610.26	610.26
215-0-136-165	1411 CAMINO DE LA LUNA	1.00	610.26	610.26	610.26
215-0-136-175	812 OLIVIA DR	1.00	610.26	610.26	610.26
215-0-136-185	822 OLIVIA DR	1.00	610.26	610.26	610.26
330 Accounts		**330.00**			**$201,385.80**

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 37 (Pacific Breeze)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
183-0-173-335	808 NAVIGATOR WAY	1.00	$377.33	$16.40	$16.40
183-0-173-345	818 NAVIGATOR WAY	1.00	377.33	16.40	16.40
183-0-173-355	828 NAVIGATOR WAY	1.00	377.33	16.40	16.40
183-0-173-365	838 NAVIGATOR WAY	1.00	377.33	16.40	16.40
183-0-173-375	848 NAVIGATOR WAY	1.00	377.33	16.40	16.40
183-0-173-385	858 NAVIGATOR WAY	1.00	377.33	16.40	16.40
183-0-173-395	1500 MAINSAIL LN	1.00	377.33	16.40	16.40
183-0-173-405	1510 MAINSAIL LN	1.00	377.33	16.40	16.40
183-0-173-415	1526 MAINSAIL LN	1.00	377.33	16.40	16.40
183-0-173-425	1530 MAINSAIL LN	1.00	377.33	16.40	16.40
183-0-173-435	1540 MAINSAIL LN	1.00	377.33	16.40	16.40
183-0-173-445	1550 MAINSAIL LN	1.00	377.33	16.40	16.40
183-0-173-455	1600 MAINSAIL LN	1.00	377.33	16.40	16.40
183-0-173-465	1610 MAINSAIL LN	1.00	377.33	16.40	16.40
183-0-173-475	1620 MAINSAIL LN	1.00	377.33	16.40	16.40
183-0-173-485	1630 MAINSAIL LN	1.00	377.33	16.40	16.40
183-0-173-495	1640 MAINSAIL LN	1.00	377.33	16.40	16.40
183-0-173-505	1650 MAINSAIL LN	1.00	377.33	16.40	16.40
183-0-173-515	851 PONTOON WAY	1.00	377.33	16.40	16.40
183-0-173-525	841 PONTOON WAY	1.00	377.33	16.40	16.40
183-0-173-535	831 PONTOON WAY	1.00	377.33	16.40	16.40
183-0-173-545	821 PONTOON WAY	1.00	377.33	16.40	16.40
183-0-174-015	803 PIVOT POINT WAY	1.00	377.33	16.40	16.40
183-0-174-025	813 PIVOT POINT WAY	1.00	377.33	16.40	16.40
183-0-174-035	823	1.00	377.33	16.40	16.40
183-0-174-045	833 PIVOT POINT WAY	1.00	377.33	16.40	16.40
183-0-174-055	843 PIVOT POINT WAY	1.00	377.33	16.40	16.40
183-0-174-065	842 PONTOON WAY	1.00	377.33	16.40	16.40
183-0-174-075	832 PONTOON WAY	1.00	377.33	16.40	16.40

Slight variances may occur due to rounding

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City of Oxnard
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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
183-0-174-085	822 PONTOON WAY	1.00	377.33	16.40	16.40
183-0-174-095	812 PONTOON WAY	1.00	377.33	16.40	16.40
183-0-174-105	802 PONTOON WAY	1.00	377.33	16.40	16.40
183-0-175-015	805 NOONTIDE WAY	1.00	377.33	16.40	16.40
183-0-175-025	815 NOONTIDE WAY	1.00	377.33	16.40	16.40
183-0-175-035	825 NOONTIDE WAY	1.00	377.33	16.40	16.40
183-0-175-045	835 NOONTIDE WAY	1.00	377.33	16.40	16.40
183-0-175-055	845 NOONTIDE WAY	1.00	377.33	16.40	16.40
183-0-175-065	844 PIVOT POINT WAY	1.00	377.33	16.40	16.40
183-0-175-075	834 PIVOT POINT WAY	1.00	377.33	16.40	16.40
183-0-175-085	824 PIVOT POINT WAY	1.00	377.33	16.40	16.40
183-0-175-095	814 PIVOT POINT WAY	1.00	377.33	16.40	16.40
183-0-175-105	804 PIVOT POINT WAY	1.00	377.33	16.40	16.40
183-0-176-015	807 NAVIGATOR WAY	1.00	377.33	16.40	16.40
183-0-176-025	817 NAVIGATOR WAY	1.00	377.33	16.40	16.40
183-0-176-035	827 NAVIGATOR WAY	1.00	377.33	16.40	16.40
183-0-176-045	837 NAVIGATOR WAY	1.00	377.33	16.40	16.40
183-0-176-055	847 NAVIGATOR WAY	1.00	377.33	16.40	16.40
183-0-176-065	846 NOONTIDE WAY	1.00	377.33	16.40	16.40
183-0-176-075	836 NOONTIDE WAY	1.00	377.33	16.40	16.40
183-0-176-085	826 NOONTIDE WAY	1.00	377.33	16.40	16.40
183-0-176-095	816 NOONTIDE WAY	1.00	377.33	16.40	16.40
183-0-176-105	806 NOONTIDE WAY	1.00	377.33	16.40	16.40
183-0-423-205	761 PONTOON WAY	1.00	377.33	16.40	16.40
183-0-423-215	751 PONTOON WAY	1.00	377.33	16.40	16.40
183-0-423-225	741 PONTOON WAY	1.00	377.33	16.40	16.40
183-0-423-235	731 PONTOON WAY	1.00	377.33	16.40	16.40
183-0-423-245	721 PONTOON WAY	1.00	377.33	16.40	16.40
183-0-423-255	711 PONTOON WAY	1.00	377.33	16.40	16.40

Slight variances may occur due to rounding

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City of Oxnard
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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
183-0-423-265	701 PONTOON WAY	1.00	377.33	16.40	16.40
183-0-423-275	1631 LAGOON LN	1.00	377.33	16.40	16.40
183-0-423-285	1621 LAGOON LN	1.00	377.33	16.40	16.40
183-0-423-295	1611 LAGOON LN	1.00	377.33	16.40	16.40
183-0-423-305	1601 LAGOON LN	1.00	377.33	16.40	16.40
183-0-423-315		1.00	377.33	16.40	16.40
183-0-423-325	1551	1.00	377.33	16.40	16.40
183-0-423-335	1541 LAGOON LN	1.00	377.33	16.40	16.40
183-0-425-015	713 PIVOT POINT WAY	1.00	377.33	16.40	16.40
183-0-425-025	723 PIVOT POINT WAY	1.00	377.33	16.40	16.40
183-0-425-035	733 PIVOT POINT WAY	1.00	377.33	16.40	16.40
183-0-425-045	743 PIVOT POINT WAY	1.00	377.33	16.40	16.40
183-0-425-055	753 PIVOT POINT WAY	1.00	377.33	16.40	16.40
183-0-425-065	763 PIVOT POINT WAY	1.00	377.33	16.40	16.40
183-0-425-075	801 PIVOT POINT WAY	1.00	377.33	16.40	16.40
183-0-425-085	800 PONTOON WAY	1.00	377.33	16.40	16.40
183-0-425-095	762 PONTOON WAY	1.00	377.33	16.40	16.40
183-0-425-105	752 PONTOON WAY	1.00	377.33	16.40	16.40
183-0-425-115	742 PONTOON WAY	1.00	377.33	16.40	16.40
183-0-425-125	732 PONTOON WAY	1.00	377.33	16.40	16.40
183-0-425-135	722 PONTOON WAY	1.00	377.33	16.40	16.40
183-0-425-145	712 PONTOON WAY	1.00	377.33	16.40	16.40
183-0-426-015	715 NOONTIDE WAY	1.00	377.33	16.40	16.40
183-0-426-025	725 NOONTIDE WAY	1.00	377.33	16.40	16.40
183-0-426-035	735 NOONTIDE WAY	1.00	377.33	16.40	16.40
183-0-426-045	745 NOONTIDE WAY	1.00	377.33	16.40	16.40
183-0-426-055	755 NOONTIDE WAY	1.00	377.33	16.40	16.40
183-0-426-065	765 NOONTIDE WAY	1.00	377.33	16.40	16.40
183-0-426-075	803 NOONTIDE WAY	1.00	377.33	16.40	16.40

Slight variances may occur due to rounding

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City of Oxnard
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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
183-0-426-085	802 PIVOT POINT WAY	1.00	377.33	16.40	16.40
183-0-426-095	764 PIVOT POINT WAY	1.00	377.33	16.40	16.40
183-0-426-105	754 PIVOT POINT WAY	1.00	377.33	16.40	16.40
183-0-426-115	744 PIVOT POINT WAY	1.00	377.33	16.40	16.40
183-0-426-125	734 PIVOT POINT WAY	1.00	377.33	16.40	16.40
183-0-426-135	724 PIVOT POINT WAY	1.00	377.33	16.40	16.40
183-0-426-145	714 PIVOT POINT WAY	1.00	377.33	16.40	16.40
183-0-427-015	717 NAVIGATOR WAY	1.00	377.33	16.40	16.40
183-0-427-025	727 NAVIGATOR WAY	1.00	377.33	16.40	16.40
183-0-427-035		1.00	377.33	16.40	16.40
183-0-427-045	747 NAVIGATOR WAY	1.00	377.33	16.40	16.40
183-0-427-055	757 NAVIGATOR WAY	1.00	377.33	16.40	16.40
183-0-427-065	767 NAVIGATOR WAY	1.00	377.33	16.40	16.40
183-0-427-075	805 NAVIGATOR WAY	1.00	377.33	16.40	16.40
183-0-427-085	804 NOONTIDE WAY	1.00	377.33	16.40	16.40
183-0-427-095	766 NOONTIDE WAY	1.00	377.33	16.40	16.40
183-0-427-105	756	1.00	377.33	16.40	16.40
183-0-427-115	746	1.00	377.33	16.40	16.40
183-0-427-125	736 NOONTIDE WAY	1.00	377.33	16.40	16.40
183-0-427-135	726 NOONTIDE WAY	1.00	377.33	16.40	16.40
183-0-427-145	716 NOONTIDE WAY	1.00	377.33	16.40	16.40
183-0-428-015	1521 LAGOON LN	1.00	377.33	16.40	16.40
183-0-428-025	1511 LAGOON LN	1.00	377.33	16.40	16.40
183-0-428-035	1501 LAGOON LN	1.00	377.33	16.40	16.40
183-0-428-045	700 NAVIGATOR WAY	1.00	377.33	16.40	16.40
183-0-428-055	708 NAVIGATOR WAY	1.00	377.33	16.40	16.40
183-0-428-065	718 NAVIGATOR WAY	1.00	377.33	16.40	16.40
183-0-428-075	728 NAVIGATOR WAY	1.00	377.33	16.40	16.40
183-0-428-085	738 NAVIGATOR WAY	1.00	377.33	16.40	16.40

Slight variances may occur due to rounding

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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
183-0-428-095	748 NAVIGATOR WAY	1.00	377.33	16.40	16.40
183-0-428-105	758 NAVIGATOR WAY	1.00	377.33	16.40	16.40
183-0-428-115	806 NAVIGATOR WAY	1.00	377.33	16.40	16.40
119 Accounts		**119.00**			**$1,951.60**

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 38 (Aldea Del Mar)
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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-141-095	1043 UNIDAD WAY	1.00	$499.31	$411.16	$411.16
215-0-141-105	1033 UNIDAD WAY	1.00	499.31	411.16	411.16
215-0-141-115	1023 UNIDAD WAY	1.00	499.31	411.16	411.16
215-0-141-125	1013 UNIDAD WAY	1.00	499.31	411.16	411.16
215-0-141-135	1003 UNIDAD WAY	1.00	499.31	411.16	411.16
215-0-141-145	1659 LIMONERO PL	1.00	499.31	411.16	411.16
215-0-141-155	1649 LIMONERO PL	1.00	499.31	411.16	411.16
215-0-141-165	1077 VAQUERO CIR	1.00	499.31	411.16	411.16
215-0-141-175	1075 VAQUERO CIR	1.00	499.31	411.16	411.16
215-0-141-185	1067 VAQUERO CIR	1.00	499.31	411.16	411.16
215-0-141-195	1065 VAQUERO CIR	1.00	499.31	411.16	411.16
215-0-141-205	1057 VAQUERO CIR	1.00	499.31	411.16	411.16
215-0-141-215	1055 VAQUERO CIR	1.00	499.31	411.16	411.16
215-0-141-225	1004 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-141-235	1006 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-141-245	1014 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-141-255	1016 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-141-265	1024 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-141-275	1026 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-142-135	1125 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-142-145	1127 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-142-155	1160 VAQUERO CIR	1.00	499.31	411.16	411.16
215-0-142-165	1158 VAQUERO CIR	1.00	499.31	411.16	411.16
215-0-142-175	1150 VAQUERO CIR	1.00	499.31	411.16	411.16
215-0-142-185	1148 VAQUERO CIR	1.00	499.31	411.16	411.16
215-0-142-195	1140 VAQUERO CIR	1.00	499.31	411.16	411.16
215-0-142-205	1138 VAQUERO CIR	1.00	499.31	411.16	411.16
215-0-142-215	1130 VAQUERO CIR	1.00	499.31	411.16	411.16
215-0-142-225	1128 VAQUERO CIR	1.00	499.31	411.16	411.16

Slight variances may occur due to rounding

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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-142-235	1120 VAQUERO CIR	1.00	499.31	411.16	411.16
215-0-142-245	1118 VAQUERO CIR	1.00	499.31	411.16	411.16
215-0-142-255	1110 VAQUERO CIR	1.00	499.31	411.16	411.16
215-0-142-265	1108 VAQUERO CIR	1.00	499.31	411.16	411.16
215-0-142-275	1015 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-142-285	1017 VAQUERO CIR	1.00	499.31	411.16	411.16
215-0-142-295	1025 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-142-305	1027 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-142-315	1035 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-142-325	1037 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-142-335	1105 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-142-345	1107 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-142-355	1115 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-142-365	1117 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-143-035	1202 VAQUERO CIR	1.00	499.31	411.16	411.16
215-0-143-045	1224 VAQUERO CIR	1.00	499.31	411.16	411.16
215-0-143-055	1220 VAQUERO CIR	1.00	499.31	411.16	411.16
215-0-143-065	1212 VAQUERO CIR	1.00	499.31	411.16	411.16
215-0-143-075	1210 VAQUERO CIR	1.00	499.31	411.16	411.16
215-0-144-015	1625 SNOW AVE	1.00	499.31	411.16	411.16
215-0-144-025	1635 SNOW AVE	1.00	499.31	411.16	411.16
215-0-144-035	1645 SNOW AVE	1.00	499.31	411.16	411.16
215-0-144-045	1655 SNOW AVE	1.00	499.31	411.16	411.16
215-0-144-055	1665 SNOW AVE	1.00	499.31	411.16	411.16
215-0-144-115	1103 UNIDAD WAY	1.00	499.31	411.16	411.16
215-0-144-125	1113 UNIDAD WAY	1.00	499.31	411.16	411.16
215-0-144-135	1123 UNIDAD WAY	1.00	499.31	411.16	411.16
215-0-144-145	1133 UNIDAD WAY	1.00	499.31	411.16	411.16
215-0-144-155	1143 UNIDAD WAY	1.00	499.31	411.16	411.16

Slight variances may occur due to rounding

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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-144-165	1664 NADADOR PL	1.00	499.31	411.16	411.16
215-0-144-175	1654 NADADOR PL	1.00	499.31	411.16	411.16
215-0-144-185	1644 NADADOR PL	1.00	499.31	411.16	411.16
215-0-144-195	1634 NADADOR PL	1.00	499.31	411.16	411.16
215-0-144-205	1146 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-144-215	1144 VAQUERO CIR	1.00	499.31	411.16	411.16
215-0-144-225	1136 VAQUERO CIR	1.00	499.31	411.16	411.16
215-0-144-235	1134 VAQUERO CIR	1.00	499.31	411.16	411.16
215-0-144-245	1126 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-144-255	1124 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-144-265	1116 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-144-275	1114 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-144-285	1106 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-144-295	1104 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-145-015	1643 NADADOR PL	1.00	499.31	411.16	411.16
215-0-145-025	1633 NADADOR PL	1.00	499.31	411.16	411.16
215-0-145-035	1632 MARINERO PL	1.00	499.31	411.16	411.16
215-0-145-045	1642 MARINERO PL	1.00	499.31	411.16	411.16
215-0-146-015	1641 MARINERO PL	1.00	499.31	411.16	411.16
215-0-146-025	1640 LIMONERO PL	1.00	499.31	411.16	411.16
215-0-151-025	1218 PESCADOR WAY	1.00	499.31	411.16	411.16
215-0-151-045	1206 PESCADOR WAY	1.00	499.31	411.16	411.16
215-0-151-055	1208 PESCADOR WAY	1.00	499.31	411.16	411.16
215-0-151-065	1226 PESCADOR WAY	1.00	499.31	411.16	411.16
215-0-151-075	1228 PESCADOR WAY	1.00	499.31	411.16	411.16
215-0-152-015	1306 PESCADOR WAY	1.00	499.31	411.16	411.16
215-0-152-025	1316 PESCADOR WAY	1.00	499.31	411.16	411.16
215-0-152-035	1326 PESCADOR WAY	1.00	499.31	411.16	411.16
215-0-152-045	1406 PESCADOR WAY	1.00	499.31	411.16	411.16

Slight variances may occur due to rounding

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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-152-055	1416 PESCADOR WAY	1.00	499.31	411.16	411.16
215-0-152-065	1424 PESCADOR WAY	1.00	499.31	411.16	411.16
215-0-152-075	1506 PESCADOR WAY	1.00	499.31	411.16	411.16
215-0-152-085	1516 PESCADOR WAY	1.00	499.31	411.16	411.16
215-0-152-095	1526 PESCADOR WAY	1.00	499.31	411.16	411.16
215-0-152-105	1536 PESCADOR WAY	1.00	499.31	411.16	411.16
215-0-152-115	1535 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-152-125	1525 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-152-135	1515 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-152-145	1505 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-152-155	1425 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-152-165	1415 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-152-175	1405 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-152-185	1335 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-152-195	1325 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-152-205	1315 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-153-015	1762 ALMANOR WAY	1.00	499.31	411.16	411.16
215-0-153-025	1752 ALMANOR ST	1.00	499.31	411.16	411.16
215-0-153-035	1742 ALMANOR ST	1.00	499.31	411.16	411.16
215-0-153-045	1732 ALMANOR ST	1.00	499.31	411.16	411.16
215-0-153-055	1722 ALMANOR WAY	1.00	499.31	411.16	411.16
215-0-153-065	1712 ALMANOR WAY	1.00	499.31	411.16	411.16
215-0-153-075	1702 ALMANOR ST	1.00	499.31	411.16	411.16
215-0-153-085	1642 ALMANOR ST	1.00	499.31	411.16	411.16
215-0-153-095	1632 ALMANOR ST	1.00	499.31	411.16	411.16
215-0-153-105	1622 ALMANOR WAY	1.00	499.31	411.16	411.16
215-0-154-015	1701 ALMANOR ST	1.00	499.31	411.16	411.16
215-0-154-025	1711 ALMANOR ST	1.00	499.31	411.16	411.16
215-0-154-035	1721 ALMANOR ST	1.00	499.31	411.16	411.16

Slight variances may occur due to rounding

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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-154-045	1731 ALMANOR WAY	1.00	499.31	411.16	411.16
215-0-154-055	1730 RANCHERO PL	1.00	499.31	411.16	411.16
215-0-154-065	1718 RANCHERO PL	1.00	499.31	411.16	411.16
215-0-154-075	1710 RANCHERO PL	1.00	499.31	411.16	411.16
215-0-154-085	1700 RANCHERO PL	1.00	499.31	411.16	411.16
215-0-154-095	1640 RANCHERO PL	1.00	499.31	411.16	411.16
215-0-154-105	1630 RANCHERO PL	1.00	499.31	411.16	411.16
215-0-154-115	1641 ALMANOR WAY	1.00	499.31	411.16	411.16
215-0-154-125	1631 ALMANOR ST	1.00	499.31	411.16	411.16
215-0-155-015	1424 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-155-025	1414 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-155-035	1404 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-155-045	1324 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-155-055	1314 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-155-065	1304 VAQUERO DR	1.00	499.31	411.16	411.16
215-0-155-075	1676 SNOW AVE	1.00	499.31	411.16	411.16
215-0-155-085	1666 SNOW AVE	1.00	499.31	411.16	411.16
215-0-155-095	1656 SNOW AVE	1.00	499.31	411.16	411.16
215-0-155-105	1646 SNOW AVE	1.00	499.31	411.16	411.16
215-0-155-115	1636 SNOW AVE	1.00	499.31	411.16	411.16
215-0-155-125	1626 SNOW AVE	1.00	499.31	411.16	411.16
215-0-155-135	1616 SNOW AVE	1.00	499.31	411.16	411.16
215-0-155-145	1205 UTIL CIR	1.00	499.31	411.16	411.16
215-0-155-155	1215 UTIL CIR	1.00	499.31	411.16	411.16
215-0-155-165	1225 UTIL CIR	1.00	499.31	411.16	411.16
215-0-155-175	1235 UTIL CIR	1.00	499.31	411.16	411.16
215-0-155-185	1245 UTIL CT	1.00	499.31	411.16	411.16
215-0-155-195	1305 UTIL CIR	1.00	499.31	411.16	411.16
215-0-155-205	1315 UTIL CIR	1.00	499.31	411.16	411.16

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 38 (Aldea Del Mar)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-155-215	1325 UTIL CIR	1.00	499.31	411.16	411.16
215-0-156-015	1230 UTIL CIR	1.00	499.31	411.16	411.16
215-0-156-025	1220 UTIL CIR	1.00	499.31	411.16	411.16
215-0-156-035	1200 UTIL CIR	1.00	499.31	411.16	411.16
215-0-161-015	1623 NADADOR PL	1.00	499.31	411.16	411.16
215-0-161-025	1613 NADADOR PL	1.00	499.31	411.16	411.16
215-0-161-035	1603 NADADOR PL	1.00	499.31	411.16	411.16
215-0-161-045	1543 NADADOR PL	1.00	499.31	411.16	411.16
215-0-161-055	1533 NADADOR PL	1.00	499.31	411.16	411.16
215-0-161-065	1523 NADADOR PL	1.00	499.31	411.16	411.16
215-0-161-075	1513 NADADOR PL	1.00	499.31	411.16	411.16
215-0-161-095	1512 MARINERO PL	1.00	499.31	411.16	411.16
215-0-161-105	1522 MARINERO PL	1.00	499.31	411.16	411.16
215-0-161-115	1532 MARINERO PL	1.00	499.31	411.16	411.16
215-0-161-125	1542 MARINERO PL	1.00	499.31	411.16	411.16
215-0-161-135	1602 MARINERO PL	1.00	499.31	411.16	411.16
215-0-161-145	1612 MARINERO PL	1.00	499.31	411.16	411.16
215-0-161-155	1622 MARINERO PL	1.00	499.31	411.16	411.16
215-0-162-015	1615 SNOW AVE	1.00	499.31	411.16	411.16
215-0-162-025	1624 NADADOR PL	1.00	499.31	411.16	411.16
215-0-162-035	1614 NADADOR PL	1.00	499.31	411.16	411.16
215-0-162-045	1604 NADADOR PL	1.00	499.31	411.16	411.16
215-0-162-055	1544 NADADOR PL	1.00	499.31	411.16	411.16
215-0-162-065	1534 NADADOR PL	1.00	499.31	411.16	411.16
215-0-162-075	1524 NADADOR PL	1.00	499.31	411.16	411.16
215-0-162-085	1514 NADADOR PL	1.00	499.31	411.16	411.16
215-0-162-095	1515 SNOW AVE	1.00	499.31	411.16	411.16
215-0-162-105	1525 SNOW AVE	1.00	499.31	411.16	411.16
215-0-162-115	1535 SNOW AVE	1.00	499.31	411.16	411.16

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 38 (Aldea Del Mar)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-162-125	1545 SNOW AVE	1.00	499.31	411.16	411.16
215-0-162-135	1555 SNOW AVE	1.00	499.31	411.16	411.16
215-0-162-145	1605 SNOW AVE	1.00	499.31	411.16	411.16
215-0-163-015	1231 MARTIN LUTHER KING JR DR	1.00	499.31	411.16	411.16
215-0-163-025	1221 MARTIN LUTHER KING JR DR	1.00	499.31	411.16	411.16
215-0-163-035	1211 MARTIN LUTHER KING JR DR	1.00	499.31	411.16	411.16
215-0-163-045	1201 MARTIN LUTHER KING JR DR	1.00	499.31	411.16	411.16
215-0-163-055	1131 MARTIN LUTHER KING JR DR	1.00	499.31	411.16	411.16
215-0-163-065	1121 MARTIN LUTHER KING JR DR	1.00	499.31	411.16	411.16
215-0-163-075	1111 MARTIN LUTHER KING JR DR	1.00	499.31	411.16	411.16
215-0-163-085	1101 MARTIN LUTHER KING JR DR	1.00	499.31	411.16	411.16
215-0-163-095	1031 MARTIN LUTHER KING JR DR	1.00	499.31	411.16	411.16
215-0-163-105	1021 MARTIN LUTHER KING JR DR	1.00	499.31	411.16	411.16
215-0-163-115	1011 MARTIN LUTHER KING JR DR	1.00	499.31	411.16	411.16
215-0-163-135	1012 TORERO DR	1.00	499.31	411.16	411.16
215-0-163-145	1022 TORERO DR	1.00	499.31	411.16	411.16
215-0-163-155	1032 TORERO DR	1.00	499.31	411.16	411.16
215-0-163-165	1102 TORERO DR	1.00	499.31	411.16	411.16
215-0-163-175	1112 TORERO DR	1.00	499.31	411.16	411.16
215-0-163-185	1122 TORERO DR	1.00	499.31	411.16	411.16
215-0-163-195	1132 TORERO DR	1.00	499.31	411.16	411.16
215-0-163-205	1202 TORERO DR	1.00	499.31	411.16	411.16
215-0-163-215	1212 TORERO DR	1.00	499.31	411.16	411.16
215-0-163-225	1222 TORERO DR	1.00	499.31	411.16	411.16
215-0-163-235	1232 TORERO DR	1.00	499.31	411.16	411.16
215-0-164-015	1639 LIMONERO PL	1.00	499.31	411.16	411.16
215-0-164-025	1629 LIMONERO PL	1.00	499.31	411.16	411.16
215-0-164-035	1619 LIMONERO PL	1.00	499.31	411.16	411.16
215-0-164-045	1609 LIMONERO PL	1.00	499.31	411.16	411.16

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 38 (Aldea Del Mar)
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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-164-055	1569 LIMONERO PL	1.00	499.31	411.16	411.16
215-0-164-065	1539 LIMONERO PL	1.00	499.31	411.16	411.16
215-0-164-075	1529 LIMONERO PL	1.00	499.31	411.16	411.16
215-0-164-085	1519 LIMONERO PL	1.00	499.31	411.16	411.16
215-0-164-095	1509 LIMONERO PL	1.00	499.31	411.16	411.16
215-0-164-105	1429 LIMONERO PL	1.00	499.31	411.16	411.16
215-0-164-115	1419 LIMONERO PL	1.00	499.31	411.16	411.16
215-0-165-015	1631 MARINERO PL	1.00	499.31	411.16	411.16
215-0-165-025	1621 MARINERO PL	1.00	499.31	411.16	411.16
215-0-165-035	1611 MARINERO PL	1.00	499.31	411.16	411.16
215-0-165-045	1601 MARINERO PL	1.00	499.31	411.16	411.16
215-0-165-055	1541 MARINERO PL	1.00	499.31	411.16	411.16
215-0-165-065	1531 MARINERO PL	1.00	499.31	411.16	411.16
215-0-165-075	1521 MARINERO PL	1.00	499.31	411.16	411.16
215-0-165-085	1511 MARINERO ST	1.00	499.31	411.16	411.16
215-0-165-095	1510 LIMONERO PL	1.00	499.31	411.16	411.16
215-0-165-105	1520 LIMONERO PL	1.00	499.31	411.16	411.16
215-0-165-115	1530 LIMONERO PL	1.00	499.31	411.16	411.16
215-0-165-125	1540 LIMONERO PL	1.00	499.31	411.16	411.16
215-0-165-135	1600 LIMONERO PL	1.00	499.31	411.16	411.16
215-0-165-145	1610 LIMONERO PL	1.00	499.31	411.16	411.16
215-0-165-155	1620 LIMONERO PL	1.00	499.31	411.16	411.16
215-0-165-165	1630 LIMONERO PL	1.00	499.31	411.16	411.16
215-0-171-015	1606 SNOW AVE	1.00	499.31	411.16	411.16
215-0-171-025	1556 SNOW AVE	1.00	499.31	411.16	411.16
215-0-171-035	1546 SNOW AVE	1.00	499.31	411.16	411.16
215-0-171-045	1536 SNOW AVE	1.00	499.31	411.16	411.16
215-0-171-055	1526 SNOW AVE	1.00	499.31	411.16	411.16
215-0-171-065	1516 SNOW AVE	1.00	499.31	411.16	411.16

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 38 (Aldea Del Mar)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-171-075	1335 UTIL CIR	1.00	499.31	411.16	411.16
215-0-171-085	1345 UTIL CIR	1.00	499.31	411.16	411.16
215-0-171-095	1355 UTIL CIR	1.00	499.31	411.16	411.16
215-0-171-105	1424 UTIL CIR	1.00	499.31	411.16	411.16
215-0-171-115	1434 UTIL CIR	1.00	499.31	411.16	411.16
215-0-171-125	1444 UTIL CIR	1.00	499.31	411.16	411.16
215-0-171-135	1454 UTIL CIR	1.00	499.31	411.16	411.16
215-0-171-145	1504 UTIL CIR	1.00	499.31	411.16	411.16
215-0-171-155	1514 UTIL CIR	1.00	499.31	411.16	411.16
215-0-171-165	1524 UTIL CIR	1.00	499.31	411.16	411.16
215-0-171-175	1534 UTIL CIR	1.00	499.31	411.16	411.16
215-0-171-245	1523 TORERO DR	1.00	499.31	411.16	411.16
215-0-171-255	1513 TORERO DR	1.00	499.31	411.16	411.16
215-0-171-265	1503 TORERO DR	1.00	499.31	411.16	411.16
215-0-171-275	1423 TORERO DR	1.00	499.31	411.16	411.16
215-0-171-285	1413 TORERO DR	1.00	499.31	411.16	411.16
215-0-171-295	1403 TORERO DR	1.00	499.31	411.16	411.16
215-0-171-305	1353 TORERO DR	1.00	499.31	411.16	411.16
215-0-171-315	1343 TORERO DR	1.00	499.31	411.16	411.16
215-0-171-325	1333 TORERO DR	1.00	499.31	411.16	411.16
215-0-172-015	1326 UTIL CIR	1.00	499.31	411.16	411.16
215-0-172-025	1619 RANCHERO PL	1.00	499.31	411.16	411.16
215-0-172-035	1346 UTIL CIR	1.00	499.31	411.16	411.16
215-0-172-045	1609 RANCHERO PL	1.00	499.31	411.16	411.16
215-0-173-015	1620 RANCHERO PL	1.00	499.31	411.16	411.16
215-0-173-025	1610 RANCHERO PL	1.00	499.31	411.16	411.16
215-0-173-035	1621 ALMANOR ST	1.00	499.31	411.16	411.16
215-0-173-045	1611 ALMANOR ST	1.00	499.31	411.16	411.16
215-0-174-015	1612 ALMANOR ST	1.00	499.31	411.16	411.16

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 38 (Aldea Del Mar)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-174-025	1602 ALMANOR ST	1.00	499.31	411.16	411.16
215-0-174-035	1532 ALMANOR ST	1.00	499.31	411.16	411.16
215-0-174-045	1522 ALMANOR ST	1.00	499.31	411.16	411.16
215-0-174-055	1512 ALMANOR ST	1.00	499.31	411.16	411.16
215-0-174-065	1502 ALMANOR ST	1.00	499.31	411.16	411.16
215-0-175-015	1402 TORERO DR	1.00	499.31	411.16	411.16
215-0-175-025	1412 TORERO DR	1.00	499.31	411.16	411.16
215-0-175-035	1422 TORERO DR	1.00	499.31	411.16	411.16
215-0-175-045	1432 TORERO	1.00	499.31	411.16	411.16
215-0-175-055	1512 TORERO DR	1.00	499.31	411.16	411.16
215-0-175-065	1522 TORERO DR	1.00	499.31	411.16	411.16
215-0-175-075	1532 TORERO DR	1.00	499.31	411.16	411.16
215-0-175-085	1542 TORERO DR	1.00	499.31	411.16	411.16
215-0-175-095	1531 MARTIN LUTHER KING JR DR	1.00	499.31	411.16	411.16
215-0-175-105	1521 MARTIN LUTHER KING JR DR	1.00	499.31	411.16	411.16
215-0-175-115	1511 MARTIN LUTHER KING JR DR	1.00	499.31	411.16	411.16
215-0-175-125	1501 MARTIN LUTHER KING JR DR	1.00	499.31	411.16	411.16
215-0-175-135	1431 MARTIN LUTHER KING JR DR	1.00	499.31	411.16	411.16
215-0-175-145	1421 MARTIN LUTHER KING JR DR	1.00	499.31	411.16	411.16
215-0-175-155	1411 MARTIN LUTHER KING JR DR	1.00	499.31	411.16	411.16
215-0-175-165	1401 MARTIN LUTHER KING JR DR	1.00	499.31	411.16	411.16
215-0-176-015	1341 MARTIN LUTHER KING JR DR	1.00	499.31	411.16	411.16
215-0-176-025	1331 MARTIN LUTHER KING JR DR	1.00	499.31	411.16	411.16
215-0-176-035	1321 MARTIN LUTHER KING JR DR	1.00	499.31	411.16	411.16
215-0-176-045	1311 MARTIN LUTHER KING JR DR	1.00	499.31	411.16	411.16
215-0-176-055	1301 MARTIN LUTHER KING JR DR	1.00	499.31	411.16	411.16
215-0-176-065	1241 MARTIN LUTHER KING JR DR	1.00	499.31	411.16	411.16
215-0-176-075	1242 TORERO DR	1.00	499.31	411.16	411.16
215-0-176-085	1302 TORERO DR	1.00	499.31	411.16	411.16

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 38 (Aldea Del Mar)
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APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-176-095	1312 TORERO DR	1.00	499.31	411.16	411.16
215-0-176-105	1322 TORERO DR	1.00	499.31	411.16	411.16
215-0-176-115	1332 TORERO DR	1.00	499.31	411.16	411.16
215-0-176-125	1342 TORERO DR	1.00	499.31	411.16	411.16
294 Accounts		**294.00**			**$120,881.04**

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City of Oxnard
LMD No. 39 (Promesa & Sueno)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-180-015	927 MORADO PL	1.00	$1,293.90	$1,110.82	$1,110.83
215-0-180-025	917 MORADO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-180-035	907 MORADO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-180-045	857 MORADO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-180-055	847 MORADO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-180-065	837 MORADO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-180-075	827 MORADO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-180-085	817 MORADO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-180-095	807 MORADO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-180-105	737 MORADO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-180-115	727 MORADO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-180-125	717 MORADO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-180-135	707 MORADO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-180-145	708 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-180-155	718 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-180-165	728 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-180-175	738 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-180-185	808 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-180-195	818 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-180-205	828 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-180-215	838 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-180-225	848 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-180-235	858 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-180-245	908 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-180-255	918 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-180-265	1106 IVAR PL	1.00	1,293.90	1,110.82	1,110.83
215-0-180-275	1116 IVAR PL	1.00	1,293.90	1,110.82	1,110.83
215-0-180-285	1126 IVAR PL	1.00	1,293.90	1,110.82	1,110.83
215-0-180-295	1136 IVAR PL	1.00	1,293.90	1,110.82	1,110.83

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City of Oxnard
LMD No. 39 (Promesa & Sueno)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-180-305	1146 IVAR PL	1.00	1,293.90	1,110.82	1,110.83
215-0-180-315	1147 JUANITA AVE	1.00	1,293.90	1,110.82	1,110.83
215-0-180-325	1137 JUANITA AVE	1.00	1,293.90	1,110.82	1,110.83
215-0-180-335	1127 JUANITA AVE	1.00	1,293.90	1,110.82	1,110.83
215-0-180-345	1117 JUANITA AVE	1.00	1,293.90	1,110.82	1,110.83
215-0-180-355	1107 JUANITA AVE	1.00	1,293.90	1,110.82	1,110.83
215-0-180-365	1027 JUANITA AVE	1.00	1,293.90	1,110.82	1,110.83
215-0-180-375	1017 JUANITA AVE	1.00	1,293.90	1,110.82	1,110.83
215-0-180-385	1007 JUANITA AVE	1.00	1,293.90	1,110.82	1,110.83
215-0-180-395	909 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-180-405	859 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-180-415	849 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-180-425	839 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-180-435	829 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-180-445	819 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-180-455	809 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-180-465	739 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-180-475	729 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-180-485	719 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-180-495	709 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-180-505	710 OCOTLAN WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-180-515	720 OCOTLAN WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-180-525	730 OCOTLAN WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-180-535	740 OCOTLAN WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-180-545	800 OCOTLAN WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-180-555	810 OCOTLAN WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-180-565	820 OCOTLAN WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-180-575	830 OCOTLAN WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-180-585	840 OCOTLAN WAY	1.00	1,293.90	1,110.82	1,110.83

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 39 (Promesa & Sueno)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-180-595	850 OCOTLAN WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-015	657 MORADO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-190-025	647 MORADO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-190-035	637 MORADO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-190-045	627 MORADO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-190-055	617 MORADO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-190-065	607 MORADO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-190-075	537 MORADO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-190-085	527 MORADO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-190-095	517 MORADO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-190-105	507 MORADO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-190-115	437 MORADO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-190-125	427 MORADO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-190-135	417 MORADO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-190-155	408 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-165	418 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-175	428 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-185	438 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-195	508 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-205	518 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-215	528 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-225	538 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-235	608 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-245	618 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-255	628 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-265	638 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-275	648 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-285	658 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-295	659 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83

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City of Oxnard
LMD No. 39 (Promesa & Sueno)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-190-305	649 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-315	639 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-325	629 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-335	619 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-345	609 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-355	539 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-365	529 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-375	519 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-385	509 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-395	439 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-405	429 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-415	419 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-425	409 NAVITO WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-435	1100 ENTRADA DR	1.00	1,293.90	1,110.82	1,110.83
215-0-190-445	1110 ENTRADA DR	1.00	1,293.90	1,110.82	1,110.83
215-0-190-455	1116 ENTRADA DR	1.00	1,293.90	1,110.82	1,110.83
215-0-190-465	1120 ENTRADA DR	1.00	1,293.90	1,110.82	1,110.83
215-0-190-475	1130 ENTRADA DR	1.00	1,293.90	1,110.82	1,110.83
215-0-190-495	1201 DOMINGO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-190-505	1200 ENTRADA DR	1.00	1,293.90	1,110.82	1,110.83
215-0-190-515	1203 EVITA PL	1.00	1,293.90	1,110.82	1,110.83
215-0-190-525	1202 DOMINGO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-190-545	1204 EVITA PL	1.00	1,293.90	1,110.82	1,110.83
215-0-190-565	640 OCOTLAN WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-575	630 OCOTLAN WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-585	620 OCOTLAN WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-595	610 OCOTLAN WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-605	600 OCOTLAN WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-615	530 OCOTLAN WAY	1.00	1,293.90	1,110.82	1,110.83

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 39 (Promesa & Sueno)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-190-625	520 OCOTLAN WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-635	510 OCOTLAN WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-645	500 OCOTLAN WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-655	440 OCOTLAN WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-665	430 OCOTLAN WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-675	420 OCOTLAN WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-685	410 OCOTLAN WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-190-695	400 OCOTLAN WAY	1.00	1,293.90	1,110.82	1,110.83
215-0-200-015	1214 EVITA PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-025	1224 EVITA PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-035	1234 EVITA PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-045	1244 EVITA PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-055	1304 EVITA PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-065	1314 EVITA PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-075	1324 EVITA PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-085	1334 EVITA PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-095	1344 EVITA PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-105	1354 EVITA PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-115	1364 EVITA PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-125	1363 EVITA PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-135	1353 EVITA PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-145	1343 EVITA PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-155	1333 EVITA PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-165	1323 EVITA PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-175	1313 EVITA PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-185	1303 EVITA PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-195	1243 EVITA PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-205	1233 EVITA PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-215	1223 EVITA PL	1.00	1,293.90	1,110.82	1,110.83

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 39 (Promesa & Sueno)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-200-225	1213 EVITA PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-235	1212 DOMINGO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-245	1222 DOMINGO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-255	1232 DOMINGO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-265	1242 DOMINGO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-275	1302 DOMINGO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-285	1312 DOMINGO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-295	1322 DOMINGO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-305	1332 DOMINGO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-315	1342 DOMINGO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-325	1352 DOMINGO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-335	1362 DOMINGO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-345	1361 DOMINGO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-355	1351 DOMINGO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-365	1341 DOMINGO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-375	1331 DOMINGO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-385	1321 DOMINGO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-395	1311 DOMINGO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-405	1301 DOMINGO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-415	1241 DOMINGO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-425	1231 DOMINGO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-435	1221 DOMINGO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-445	1211 DOMINGO PL	1.00	1,293.90	1,110.82	1,110.83
215-0-200-455	1206 ENTRADA DR	1.00	1,293.90	1,110.82	1,110.83
215-0-200-465	1210 ENTRADA DR	1.00	1,293.90	1,110.82	1,110.83
215-0-200-475	1214 ENTRADA DR	1.00	1,293.90	1,110.82	1,110.83
215-0-200-485	1220 ENTRADA DR	1.00	1,293.90	1,110.82	1,110.83
215-0-200-495	1300 ENTRADA DR	1.00	1,293.90	1,110.82	1,110.83
215-0-200-505	1310 ENTRADA DR	1.00	1,293.90	1,110.82	1,110.83

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 39 (Promesa & Sueno)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-200-515	1320 ENTRADA DR	1.00	1,293.90	1,110.82	1,110.83
215-0-200-525	1330 ENTRADA DR	1.00	1,293.90	1,110.82	1,110.83
215-0-200-535	1340 ENTRADA DR	1.00	1,293.90	1,110.82	1,110.83
215-0-200-545	1350 ENTRADA DR	1.00	1,293.90	1,110.82	1,110.83
215-0-200-555	1360 ENTRADA DR	1.00	1,293.90	1,110.82	1,110.83
179 Accounts		**179.00**			**$198,838.57**

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 39 (DR Horton)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-211-015	1217 BRIANA CIR	1.00	$1,226.33	$1,031.04	$1,031.05
215-0-211-025	1215 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-211-035	1213 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-211-045	1211 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-211-055	1209 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-211-065	1207 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-211-075	1205 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-211-085	1203 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-211-095	1201 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-211-105	1117 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-211-115	1115 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-211-125	1113 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-211-135	1111 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-211-145	1109 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-211-155	1107 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-211-165	1105 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-211-175	1103 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-211-185	1101 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-211-205	1014 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-211-215	1012 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-211-225	1010 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-211-235	1008 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-211-245	1006 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-211-255	1004 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-211-265	1002 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-211-275	1000 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-211-285	1051 ENTRADA DR	1.00	1,226.33	1,031.04	1,031.05
215-0-211-295	1061 ENTRADA DR	1.00	1,226.33	1,031.04	1,031.05
215-0-211-305	1071 ENTRADA DR	1.00	1,226.33	1,031.04	1,031.05

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City of Oxnard
LMD No. 39 (DR Horton)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-212-015	1216 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-025	1214 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-035	1210 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-045	1208 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-055	1206 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-065	1204 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-075	1202 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-085	1200 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-095	1116 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-105	1114 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-115	1112 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-125	1110 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-135	1104 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-145	1017 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-155	1015 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-165	1013 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-175	1011 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-185	1009 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-205	1111 ENTRADA DR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-215	1113 ENTRADA DR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-225	1115 ENTRADA DR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-235	1117 ENTRADA DR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-245	1119 ENTRADA DR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-255	1106 BRIANA CIR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-265	1108 BRIANA DR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-275	1125 ENTRADA DR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-285	1127 ENTRADA DR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-295	1129 ENTRADA DR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-305	1131 ENTRADA DR	1.00	1,226.33	1,031.04	1,031.05

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 39 (DR Horton)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-212-315	1201 ENTRADA DR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-325	1203 ENTRADA DR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-335	1205 ENTRADA DR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-345	1207 ENTRADA DR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-355	1209 ENTRADA DR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-365	1211 ENTRADA DR	1.00	1,226.33	1,031.04	1,031.05
215-0-212-375	1213 ENTRADA DR	1.00	1,226.33	1,031.04	1,031.05
65 Accounts		**65.00**			**$67,018.25**

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 40 (Cantada)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
213-0-110-085	1820 SOCORRO WAY	1.00	$917.47	$382.04	$382.04
213-0-110-095	1830 SOCORRO WAY	1.00	917.47	382.04	382.04
213-0-110-105	1381 CONCHA ST	1.00	917.47	382.04	382.04
213-0-110-115	1371 CONCHA ST	1.00	917.47	382.04	382.04
213-0-110-125	1361 CONCHA ST	1.00	917.47	382.04	382.04
213-0-110-135	1351 CONCHA ST	1.00	917.47	382.04	382.04
213-0-110-145	1331 CONCHA ST	1.00	917.47	382.04	382.04
213-0-110-155	1321 CONCHA ST	1.00	917.47	382.04	382.04
213-0-110-165	1311 CONCHA ST	1.00	917.47	382.04	382.04
213-0-110-175	1301 CONCHA ST	1.00	917.47	382.04	382.04
213-0-110-185	1831 CESAR CHAVEZ DR	1.00	917.47	382.04	382.04
213-0-110-195	1821 CESAR CHAVEZ DR	1.00	917.47	382.04	382.04
213-0-110-205	1811 CESAR CHAVEZ DR	1.00	917.47	382.04	382.04
213-0-110-215	1858 SOCORRO WAY	1.00	917.47	382.04	382.04
213-0-110-225	1862 SOCORRO WAY	1.00	917.47	382.04	382.04
213-0-110-235	1866 SOCORRO WAY	1.00	917.47	382.04	382.04
213-0-110-245	1870 SOCORRO WAY	1.00	917.47	382.04	382.04
213-0-110-255	1874 SOCORRO WAY	1.00	917.47	382.04	382.04
213-0-110-265	1878 SOCORRO WAY	1.00	917.47	382.04	382.04
213-0-110-275	1882 SOCORRO WAY	1.00	917.47	382.04	382.04
213-0-110-285	1886 SOCORRO WAY	1.00	917.47	382.04	382.04
213-0-110-295	1890 SOCORRO WAY	1.00	917.47	382.04	382.04
213-0-110-305	1894 SOCORRO WAY	1.00	917.47	382.04	382.04
213-0-110-315	1898 SOCORRO WAY	1.00	917.47	382.04	382.04
213-0-110-325	1897 RIBERA DR	1.00	917.47	382.04	382.04
213-0-110-335	1893 RIBERA DR	1.00	917.47	382.04	382.04
213-0-110-345	1889 RIBERA DR	1.00	917.47	382.04	382.04
213-0-110-355	1885 RIBERA DR	1.00	917.47	382.04	382.04
213-0-110-365	1881 RIBERA DR	1.00	917.47	382.04	382.04

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 40 (Cantada)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
213-0-110-375	1877 RIBERA DR	1.00	917.47	382.04	382.04
213-0-110-385	1873 RIBERA DR	1.00	917.47	382.04	382.04
213-0-110-395	1869 RIBERA DR	1.00	917.47	382.04	382.04
213-0-110-405	1865 RIBERA DR	1.00	917.47	382.04	382.04
213-0-110-415	1861 RIBERA DR	1.00	917.47	382.04	382.04
213-0-110-425	1857 RIBERA DR	1.00	917.47	382.04	382.04
213-0-110-435	1856 RIBERA DR	1.00	917.47	382.04	382.04
213-0-110-445	1860 RIBERA DR	1.00	917.47	382.04	382.04
213-0-110-455	1864 RIBERA DR	1.00	917.47	382.04	382.04
213-0-110-465	1868 RIBERA DR	1.00	917.47	382.04	382.04
213-0-110-475	1872 RIBERA DR	1.00	917.47	382.04	382.04
213-0-110-485	1876 RIBERA DR	1.00	917.47	382.04	382.04
213-0-110-495	1880 RIBERA DR	1.00	917.47	382.04	382.04
213-0-110-505	1884 RIBERA DR	1.00	917.47	382.04	382.04
213-0-110-515	1888 RIBERA DR	1.00	917.47	382.04	382.04
213-0-110-525	1892 RIBERA DR	1.00	917.47	382.04	382.04
213-0-110-535	1896 RIBERA DR	1.00	917.47	382.04	382.04
213-0-110-545	1895 CESAR CHAVEZ DR	1.00	917.47	382.04	382.04
213-0-110-555	1891 CESAR CHAVEZ DR	1.00	917.47	382.04	382.04
213-0-110-565	1887 CESAR CHAVEZ DR	1.00	917.47	382.04	382.04
213-0-110-575	1883 CESAR CHAVEZ DR	1.00	917.47	382.04	382.04
213-0-110-585	1879 CESAR CHAVEZ DR	1.00	917.47	382.04	382.04
213-0-110-595	1875 CESAR CHAVEZ DR	1.00	917.47	382.04	382.04
213-0-110-605	1871	1.00	917.47	382.04	382.04
213-0-110-615	1867 CESAR CHAVEZ DR	1.00	917.47	382.04	382.04
213-0-110-625	1863 CESAR CHAVEZ DR	1.00	917.47	382.04	382.04
213-0-110-635	1859 CESAR CHAVEZ DR	1.00	917.47	382.04	382.04
213-0-110-645	1855 CESAR CHAVEZ DR	1.00	917.47	382.04	382.04
213-0-120-035	1904 SOCORRO WAY	1.00	917.47	382.04	382.04

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 40 (Cantada)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
213-0-120-045	1908 SOCORRO WAY	1.00	917.47	382.04	382.04
213-0-120-055	1912 SOCORRO WAY	1.00	917.47	382.04	382.04
213-0-120-065	1916 SOCORRO WAY	1.00	917.47	382.04	382.04
213-0-120-075	1920 SOCORRO WAY	1.00	917.47	382.04	382.04
213-0-120-085	1924 SOCORRO WAY	1.00	917.47	382.04	382.04
213-0-120-095	1928 SOCORRO WAY	1.00	917.47	382.04	382.04
213-0-120-105	1932 SOCORRO WAY	1.00	917.47	382.04	382.04
213-0-120-115	1936 SOCORRO WAY	1.00	917.47	382.04	382.04
213-0-120-125	1940 SOCORRO WAY	1.00	917.47	382.04	382.04
213-0-120-135	1944 SOCORRO WAY	1.00	917.47	382.04	382.04
213-0-120-145	1948 SOCORRO WAY	1.00	917.47	382.04	382.04
213-0-120-155	1952 SOCORRO WAY	1.00	917.47	382.04	382.04
213-0-120-165	1956 SOCORRO WAY	1.00	917.47	382.04	382.04
213-0-120-175	1955 RIBERA DR	1.00	917.47	382.04	382.04
213-0-120-185	1951 RIBERA DR	1.00	917.47	382.04	382.04
213-0-120-195	1947 RIBERA DR	1.00	917.47	382.04	382.04
213-0-120-205	1943 RIBERA DR	1.00	917.47	382.04	382.04
213-0-120-215	1939 RIBERA DR	1.00	917.47	382.04	382.04
213-0-120-225	1935 RIBERA DR	1.00	917.47	382.04	382.04
213-0-120-235	1931 RIBERA DR	1.00	917.47	382.04	382.04
213-0-120-245	1927 RIBERA DR	1.00	917.47	382.04	382.04
213-0-120-255	1923 RIBERA DR	1.00	917.47	382.04	382.04
213-0-120-265	1919 RIBERA DR	1.00	917.47	382.04	382.04
213-0-120-275	1915 RIBERA DR	1.00	917.47	382.04	382.04
213-0-120-285	1911 RIBERA DR	1.00	917.47	382.04	382.04
213-0-120-295	1907 RIBERA DR	1.00	917.47	382.04	382.04
213-0-120-305	1903 RIBERA DR	1.00	917.47	382.04	382.04
213-0-120-315	1902 RIBERA DR	1.00	917.47	382.04	382.04
213-0-120-325	1906 RIBERA DR	1.00	917.47	382.04	382.04

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 40 (Cantada)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
213-0-120-335	1910 RIBERA DR	1.00	917.47	382.04	382.04
213-0-120-345	1914 RIBERA DR	1.00	917.47	382.04	382.04
213-0-120-355	1918 RIBERA DR	1.00	917.47	382.04	382.04
213-0-120-365	1922 RIBERA DR	1.00	917.47	382.04	382.04
213-0-120-375	1926 RIBERA DR	1.00	917.47	382.04	382.04
213-0-120-385	1930 RIBERA DR	1.00	917.47	382.04	382.04
213-0-120-395	1934 RIBERA DR	1.00	917.47	382.04	382.04
213-0-120-405	1938 RIBERA DR	1.00	917.47	382.04	382.04
213-0-120-415	1942 RIBERA DR	1.00	917.47	382.04	382.04
213-0-120-425	1946 RIBERA DR	1.00	917.47	382.04	382.04
213-0-120-435	1950 RIBERA DR	1.00	917.47	382.04	382.04
213-0-120-445	1954 RIBERA DR	1.00	917.47	382.04	382.04
213-0-120-455	1953	1.00	917.47	382.04	382.04
213-0-120-465	1949 CESAR CHAVEZ DR	1.00	917.47	382.04	382.04
213-0-120-475	1945 CESAR CHAVEZ DR	1.00	917.47	382.04	382.04
213-0-120-485	1941 CESAR CHAVEZ DR	1.00	917.47	382.04	382.04
213-0-120-495	1937 CESAR CHAVEZ DR	1.00	917.47	382.04	382.04
213-0-120-505	1933 CESAR CHAVEZ DR	1.00	917.47	382.04	382.04
213-0-120-515	1929 CESAR CHAVEZ DR	1.00	917.47	382.04	382.04
213-0-120-525	1925 CESAR CHAVEZ DR	1.00	917.47	382.04	382.04
213-0-120-535	1921 CESAR CHAVEZ DR	1.00	917.47	382.04	382.04
213-0-120-545	1917 CESAR CHAVEZ DR	1.00	917.47	382.04	382.04
213-0-120-555	1913 CESAR CHAVEZ DR	1.00	917.47	382.04	382.04
213-0-120-565	1909 CESAR CHAVEZ DR	1.00	917.47	382.04	382.04
213-0-120-575	1905 CESAR CHAVEZ DR	1.00	917.47	382.04	382.04
213-0-120-585	1901 CESAR CHAVEZ DR	1.00	917.47	382.04	382.04
113 Accounts		**113.00**			**$43,170.52**

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 41 (Pacific Cove)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
223-0-051-015	310 IRWIN WAY	1.00	$783.51	$284.24	$284.24
223-0-051-025	300 IRWIN WAY	1.00	783.51	284.24	284.24
223-0-051-035	290 IRWIN WAY	1.00	783.51	284.24	284.24
223-0-051-045	280 IRWIN WAY	1.00	783.51	284.24	284.24
223-0-052-015	250 IRWIN WAY	1.00	783.51	284.24	284.24
223-0-052-025	240 IRWIN WAY	1.00	783.51	284.24	284.24
223-0-052-035	230 IRWIN WAY	1.00	783.51	284.24	284.24
223-0-052-045	220 IRWIN WAY	1.00	783.51	284.24	284.24
223-0-052-055	210 IRWIN WAY	1.00	783.51	284.24	284.24
223-0-052-065	200 IRWIN WAY	1.00	783.51	284.24	284.24
223-0-052-075	5581 BARRYMORE DR	1.00	783.51	284.24	284.24
223-0-052-085	5571 BARRYMORE DR	1.00	783.51	284.24	284.24
223-0-052-095	5561 BARRYMORE DR	1.00	783.51	284.24	284.24
223-0-052-105	5551 BARRYMORE DR	1.00	783.51	284.24	284.24
223-0-052-115	5541 BARRYMORE DR	1.00	783.51	284.24	284.24
223-0-052-125	5531 BARRYMORE DR	1.00	783.51	284.24	284.24
223-0-052-135	5521 BARRYMORE DR	1.00	783.51	284.24	284.24
223-0-052-145	5511 BARRYMORE DR	1.00	783.51	284.24	284.24
223-0-052-155	5501 BARRYMORE DR	1.00	783.51	284.24	284.24
223-0-053-015	5562 BARRYMORE DR	1.00	783.51	284.24	284.24
223-0-053-025	5552 BARRYMORE DR	1.00	783.51	284.24	284.24
223-0-053-035	5542 BARRYMORE DR	1.00	783.51	284.24	284.24
223-0-053-045	5532 BARRYMORE DR	1.00	783.51	284.24	284.24
223-0-053-055	5522 BARRYMORE DR	1.00	783.51	284.24	284.24
223-0-053-065	5512 BARRYMORE DR	1.00	783.51	284.24	284.24
223-0-053-075	5502 BARRYMORE DR	1.00	783.51	284.24	284.24
223-0-053-085	5503 CONNER DR	1.00	783.51	284.24	284.24
223-0-053-095	5513 CONNER DR	1.00	783.51	284.24	284.24
223-0-053-105	5523 CONNER DR	1.00	783.51	284.24	284.24

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 41 (Pacific Cove)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
223-0-053-115	5533 CONNER DR	1.00	783.51	284.24	284.24
223-0-053-125	5543 CONNER DR	1.00	783.51	284.24	284.24
223-0-053-135	5553 CONNER DR	1.00	783.51	284.24	284.24
223-0-053-145	5563 CONNER DR	1.00	783.51	284.24	284.24
223-0-054-015	5564 CONNER DR	1.00	783.51	284.24	284.24
223-0-054-025	5554 CONNER DR	1.00	783.51	284.24	284.24
223-0-054-035	5544 CONNER DR	1.00	783.51	284.24	284.24
223-0-054-045	5534 CONNER DR	1.00	783.51	284.24	284.24
223-0-054-055	5524 CONNER DR	1.00	783.51	284.24	284.24
223-0-054-065	5514 CONNER DR	1.00	783.51	284.24	284.24
223-0-054-075	5504 CONNER DR	1.00	783.51	284.24	284.24
223-0-054-085	5505 DUNBAR DR	1.00	783.51	284.24	284.24
223-0-054-095	5515 DUNBAR DR	1.00	783.51	284.24	284.24
223-0-054-105	5525 DUNBAR DR	1.00	783.51	284.24	284.24
223-0-054-115	5535 DUNBAR DR	1.00	783.51	284.24	284.24
223-0-054-125	5545 DUNBAR DR	1.00	783.51	284.24	284.24
223-0-054-135	5555 DUNBAR DR	1.00	783.51	284.24	284.24
223-0-054-145	5565 DUNBAR DR	1.00	783.51	284.24	284.24
223-0-055-015	5566 DUNBAR DR	1.00	783.51	284.24	284.24
223-0-055-025	5556 DUNBAR DR	1.00	783.51	284.24	284.24
223-0-055-035	5546 DUNBAR DR	1.00	783.51	284.24	284.24
223-0-055-045	5536 DUNBAR DR	1.00	783.51	284.24	284.24
223-0-055-055	5526 DUNBAR DR	1.00	783.51	284.24	284.24
223-0-055-065	5516 DUNBAR DR	1.00	783.51	284.24	284.24
223-0-055-075	5506 DUNBAR DR	1.00	783.51	284.24	284.24
223-0-055-085	5500 DUNBAR DR	1.00	783.51	284.24	284.24
223-0-061-015	5491 BARRYMORE DR	1.00	783.51	284.24	284.24
223-0-061-025	5481 BARRYMORE DR	1.00	783.51	284.24	284.24
223-0-061-035	5471 BARRYMORE DR	1.00	783.51	284.24	284.24

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 41 (Pacific Cove)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
223-0-061-045	5461 BARRYMORE DR	1.00	783.51	284.24	284.24
223-0-061-055	5455 BARRYMORE DR	1.00	783.51	284.24	284.24
223-0-061-065	5453 BARRYMORE DR	1.00	783.51	284.24	284.24
223-0-061-075	5451 BARRYMORE DR	1.00	783.51	284.24	284.24
223-0-061-085	5441 BARRYMORE DR	1.00	783.51	284.24	284.24
223-0-061-095	5431 BARRYMORE DR	1.00	783.51	284.24	284.24
223-0-061-105	5421 BARRYMORE DR	1.00	783.51	284.24	284.24
223-0-061-115	5411 BARRYMORE DR	1.00	783.51	284.24	284.24
223-0-061-125	5401 BARRYMORE DR	1.00	783.51	284.24	284.24
223-0-062-015	262 E CLARA ST	1.00	783.51	284.24	284.24
223-0-062-025	252 CLARA ST	1.00	783.51	284.24	284.24
223-0-062-035	242 CLARA ST	1.00	783.51	284.24	284.24
223-0-062-045	232 CLARA ST	1.00	783.51	284.24	284.24
223-0-062-055	222 CLARA ST	1.00	783.51	284.24	284.24
223-0-062-065	212 CLARA ST	1.00	783.51	284.24	284.24
223-0-062-075	202 CLARA ST	1.00	783.51	284.24	284.24
223-0-062-085	201 GRISSOM WAY	1.00	783.51	284.24	284.24
223-0-062-095	211 GRISSOM WAY	1.00	783.51	284.24	284.24
223-0-062-105	221 GRISSOM WAY	1.00	783.51	284.24	284.24
223-0-062-115	231 GRISSOM WAY	1.00	783.51	284.24	284.24
223-0-062-125	241 GRISSOM WAY	1.00	783.51	284.24	284.24
223-0-062-135	251 GRISSOM WAY	1.00	783.51	284.24	284.24
223-0-062-145	261 GRISSOM WAY	1.00	783.51	284.24	284.24
223-0-063-015	5496 DUNBAR DR	1.00	783.51	284.24	284.24
223-0-063-025	5486 DUNBAR DR	1.00	783.51	284.24	284.24
223-0-063-035	5476 DUNBAR DR	1.00	783.51	284.24	284.24
223-0-063-045	5466 DUNBAR DR	1.00	783.51	284.24	284.24
223-0-063-055	5460 DUNBAR DR	1.00	783.51	284.24	284.24
223-0-063-065	5458 DUNBAR DR	1.00	783.51	284.24	284.24

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 41 (Pacific Cove)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
223-0-063-075	5456 DUNBAR DR	1.00	783.51	284.24	284.24
223-0-063-085	5436 DUNBAR DR	1.00	783.51	284.24	284.24
223-0-063-095	5426 DUNBAR DR	1.00	783.51	284.24	284.24
223-0-063-105	5416 DUNBAR DR	1.00	783.51	284.24	284.24
223-0-063-115	5406 DUNBAR DR	1.00	783.51	284.24	284.24
223-0-064-015	5455 DUNBAR DR	1.00	783.51	284.24	284.24
223-0-064-025	5457 DUNBAR DR	1.00	783.51	284.24	284.24
223-0-064-035	5459 DUNBAR DR	1.00	783.51	284.24	284.24
223-0-064-045	5465 DUNBAR DR	1.00	783.51	284.24	284.24
223-0-064-055	5475 DUNBAR DR	1.00	783.51	284.24	284.24
223-0-064-065	5485 DUNBAR DR	1.00	783.51	284.24	284.24
223-0-064-075	5495 DUNBAR DR	1.00	783.51	284.24	284.24
223-0-064-085	5494 CONNER DR	1.00	783.51	284.24	284.24
223-0-064-095	5484 CONNER DR	1.00	783.51	284.24	284.24
223-0-064-105	5474 CONNER DR	1.00	783.51	284.24	284.24
223-0-064-115	5464 CONNER DR	1.00	783.51	284.24	284.24
223-0-064-125	5458 CONNER DR	1.00	783.51	284.24	284.24
223-0-064-135	5456 CONNER DR	1.00	783.51	284.24	284.24
223-0-064-145	5454 CONNER DR	1.00	783.51	284.24	284.24
223-0-065-015	5453 CONNER DR	1.00	783.51	284.24	284.24
223-0-065-025	5455 CONNER DR	1.00	783.51	284.24	284.24
223-0-065-035	5457 CONNER DR	1.00	783.51	284.24	284.24
223-0-065-045	5463 CONNER DR	1.00	783.51	284.24	284.24
223-0-065-055	5473 CONNER DR	1.00	783.51	284.24	284.24
223-0-065-065	5483 CONNER DR	1.00	783.51	284.24	284.24
223-0-065-075	5493 CONNER DR	1.00	783.51	284.24	284.24
223-0-065-085	5492 BARRYMORE	1.00	783.51	284.24	284.24
223-0-065-095	5482 BARRYMORE DR	1.00	783.51	284.24	284.24
223-0-065-105	5472 BARRYMORE DR	1.00	783.51	284.24	284.24

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 41 (Pacific Cove)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
223-0-065-115	5462 BARRYMORE DR	1.00	783.51	284.24	284.24
223-0-065-125	5456 BARRYMORE DR	1.00	783.51	284.24	284.24
223-0-065-135	5454 BARRYMORE DR	1.00	783.51	284.24	284.24
223-0-065-145	5452 BARRYMORE DR	1.00	783.51	284.24	284.24
120 Accounts		**120.00**			**$34,108.80**

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 42 (Cantabria & Coronado)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-221-015	1625 URBANA LN	1.00	$1,177.79	$885.62	$885.63
215-0-221-025	1635 URBANA LN	1.00	1,177.79	885.62	885.63
215-0-221-035	1645 URBANA LN	1.00	1,177.79	885.62	885.63
215-0-221-045	1655 URBANA LN	1.00	1,177.79	885.62	885.63
215-0-221-055	1665 URBANA LN	1.00	1,177.79	885.62	885.63
215-0-221-065	1705 URBANA LN	1.00	1,177.79	885.62	885.63
215-0-221-075	1715 URBANA LN	1.00	1,177.79	885.62	885.63
215-0-221-085	1725 URBANA LN	1.00	1,177.79	885.62	885.63
215-0-221-095	1735 URBANA LN	1.00	1,177.79	885.62	885.63
215-0-221-105	1745 URBANA LN	1.00	1,177.79	885.62	885.63
215-0-221-115	1755 URBANA LN	1.00	1,177.79	885.62	885.63
215-0-221-125	1765 URBANA LN	1.00	1,177.79	885.62	885.63
215-0-221-135	1775 URBANA LN	1.00	1,177.79	885.62	885.63
215-0-221-155	1796 VALEROSA WAY	1.00	1,177.79	885.62	885.63
215-0-221-165	1786 VALEROSA WAY	1.00	1,177.79	885.62	885.63
215-0-221-175	1776 VALEROSA WAY	1.00	1,177.79	885.62	885.63
215-0-221-185	1766 VALEROSA WAY	1.00	1,177.79	885.62	885.63
215-0-221-195	1756 VALEROSA WAY	1.00	1,177.79	885.62	885.63
215-0-221-205	1746 VALEROSA WAY	1.00	1,177.79	885.62	885.63
215-0-221-215	1736 VALEROSA WAY	1.00	1,177.79	885.62	885.63
215-0-221-225	1726 VALEROSA WAY	1.00	1,177.79	885.62	885.63
215-0-221-235	1716 VALEROSA WAY	1.00	1,177.79	885.62	885.63
215-0-221-245	1706 VALEROSA WAY	1.00	1,177.79	885.62	885.63
215-0-221-255	1676 VALEROSA WAY	1.00	1,177.79	885.62	885.63
215-0-221-265	1666 VALEROSA WAY	1.00	1,177.79	885.62	885.63
215-0-221-275	1656 VALEROSA WAY	1.00	1,177.79	885.62	885.63
215-0-221-285	1646 VALEROSA WAY	1.00	1,177.79	885.62	885.63
215-0-221-295	1636 VALEROSA WAY	1.00	1,177.79	885.62	885.63
215-0-221-305	1626 VALEROSA WAY	1.00	1,177.79	885.62	885.63

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 42 (Cantabria & Coronado)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-222-015	1774 URBANA LN	1.00	1,177.79	885.62	885.63
215-0-222-025	1764 URBANA LN	1.00	1,177.79	885.62	885.63
215-0-222-035	1754 URBANA LN	1.00	1,177.79	885.62	885.63
215-0-222-045	1744 URBANA LN	1.00	1,177.79	885.62	885.63
215-0-222-055	1734 URBANA LN	1.00	1,177.79	885.62	885.63
215-0-222-065	1724 URBANA LN	1.00	1,177.79	885.62	885.63
215-0-222-075	1714 URBANA LN	1.00	1,177.79	885.62	885.63
215-0-222-085	1704 URBANA LN	1.00	1,177.79	885.62	885.63
215-0-222-095	1664 URBANA LN	1.00	1,177.79	885.62	885.63
215-0-222-105	1654 URBANA LN	1.00	1,177.79	885.62	885.63
215-0-222-115	1644 URBANA LN	1.00	1,177.79	885.62	885.63
215-0-222-125	1634 URBANA LN	1.00	1,177.79	885.62	885.63
215-0-222-135	1624 URBANA LN	1.00	1,177.79	885.62	885.63
215-0-222-145	1623 TIESA LN	1.00	1,177.79	885.62	885.63
215-0-222-155	1633 TIESA LN	1.00	1,177.79	885.62	885.63
215-0-222-165	1643 TIESA LN	1.00	1,177.79	885.62	885.63
215-0-222-175	1653 TIESA LN	1.00	1,177.79	885.62	885.63
215-0-222-185	1703 TIESA LN	1.00	1,177.79	885.62	885.63
215-0-222-195	1713 TIESA LN	1.00	1,177.79	885.62	885.63
215-0-222-205	1723 TIESA LN	1.00	1,177.79	885.62	885.63
215-0-222-215	1733 TIESA LN	1.00	1,177.79	885.62	885.63
215-0-222-225	1743 TIESA LN	1.00	1,177.79	885.62	885.63
215-0-222-235	1753 TIESA LN	1.00	1,177.79	885.62	885.63
215-0-222-245	1763 TIESA LN	1.00	1,177.79	885.62	885.63
215-0-222-255	1773 TIESA LN	1.00	1,177.79	885.62	885.63
215-0-222-265	1783 TIESA LN	1.00	1,177.79	885.62	885.63
215-0-223-015	1494 VIDA DR	1.00	1,177.79	885.62	885.63
215-0-223-025	1484 VIDA DR	1.00	1,177.79	885.62	885.63
215-0-223-035	1474 VIDA DR	1.00	1,177.79	885.62	885.63

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 42 (Cantabria & Coronado)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-223-045	1464 VIDA DR	1.00	1,177.79	885.62	885.63
215-0-224-015	1724 TIESA LN	1.00	1,177.79	885.62	885.63
215-0-224-025	1722 TIESA LN	1.00	1,177.79	885.62	885.63
215-0-224-035	1712 TIESA LN	1.00	1,177.79	885.62	885.63
215-0-224-045	1702 TIESA LN	1.00	1,177.79	885.62	885.63
215-0-224-055	1652 TIESA LN	1.00	1,177.79	885.62	885.63
215-0-224-065	1642 TIESA LN	1.00	1,177.79	885.62	885.63
215-0-224-075	1632 TIESA LN	1.00	1,177.79	885.62	885.63
215-0-231-015	1612 TIESA LN	1.00	1,177.79	885.62	885.63
215-0-231-025	1602 TIESA LN	1.00	1,177.79	885.62	885.63
215-0-231-035	1600 TIESA LN	1.00	1,177.79	885.62	885.63
215-0-231-045	1402 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-231-055	1412 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-231-065	1422 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-231-075	1432 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-231-105	1503 TERRONEZ PL	1.00	1,177.79	885.62	885.63
215-0-231-115	1513 TERRONEZ PL	1.00	1,177.79	885.62	885.63
215-0-231-125	1523 TERRONEZ PL	1.00	1,177.79	885.62	885.63
215-0-231-135	1533 TERRONEZ PL	1.00	1,177.79	885.62	885.63
215-0-231-145	1543 TERRONEZ PL	1.00	1,177.79	885.62	885.63
215-0-231-155	1603 TERRONEZ PL	1.00	1,177.79	885.62	885.63
215-0-231-165	1613 TERRONEZ PL	1.00	1,177.79	885.62	885.63
215-0-231-175	1623 TERRONEZ PL	1.00	1,177.79	885.62	885.63
215-0-231-185	1633 TERRONEZ PL	1.00	1,177.79	885.62	885.63
215-0-231-195	1643 TERRONEZ PL	1.00	1,177.79	885.62	885.63
215-0-231-205	1642 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-231-215	1632 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-231-225	1622 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-231-235	1612 SONATA DR	1.00	1,177.79	885.62	885.63

Slight variances may occur due to rounding

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City of Oxnard
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Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-231-245	1602 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-231-255	1542 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-231-265	1532 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-231-275	1522 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-231-285	1512 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-231-295	1502 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-232-035	1713 TERRONEZ PL	1.00	1,177.79	885.62	885.63
215-0-232-045	1723 TERRONEZ PL	1.00	1,177.79	885.62	885.63
215-0-232-055	1733 TERRONEZ PL	1.00	1,177.79	885.62	885.63
215-0-232-065	1743 TERRONEZ PL	1.00	1,177.79	885.62	885.63
215-0-232-075	1753 TERRONEZ PL	1.00	1,177.79	885.62	885.63
215-0-232-085	1763 TERRONEZ PL	1.00	1,177.79	885.62	885.63
215-0-232-095	1773 TERRONEZ PL	1.00	1,177.79	885.62	885.63
215-0-232-105	1803 TERRONEZ PL	1.00	1,177.79	885.62	885.63
215-0-232-115	1813 TERRONEZ PL	1.00	1,177.79	885.62	885.63
215-0-232-125	1823 TERRONEZ PL	1.00	1,177.79	885.62	885.63
215-0-232-135	1833 TERRONEZ PL	1.00	1,177.79	885.62	885.63
215-0-232-145	1843 TERRONEZ PL	1.00	1,177.79	885.62	885.63
215-0-232-155	1842 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-232-165	1832 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-232-175	1822 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-232-185	1812 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-232-195	1802 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-232-205	1772 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-232-215	1762 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-232-225	1752 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-232-235	1742 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-232-245	1732 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-232-255	1722 SONATA DR	1.00	1,177.79	885.62	885.63

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 42 (Cantabria & Coronado)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-232-265	1712 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-233-025	1501 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-233-035	1511 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-233-045	1521 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-233-055	1531 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-233-065	1541 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-233-075	1601 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-233-085	1611 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-233-095	1621 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-233-105	1631 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-233-115	1641 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-233-125	1651 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-233-135	1701 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-233-145	1711 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-233-155	1721 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-233-165	1731 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-233-175	1741 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-233-185	1751 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-233-195	1761 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-233-205	1771 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-233-215	1801 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-233-225	1811 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-233-235	1821 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-233-245	1831 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-234-025	1401 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-234-035	1411 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-234-045	1421 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-234-055	1431 SONATA DR	1.00	1,177.79	885.62	885.63
215-0-241-015	1601 MARTIN LUTHER KING JR DR	1.00	1,177.79	885.62	885.63

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 42 (Cantabria & Coronado)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-241-025	1603 MARTIN LUTHER KING JR DR	1.00	1,177.79	885.62	885.63
215-0-241-035	1352 TERESA ST	1.00	1,177.79	885.62	885.63
215-0-241-045	1342 TERESA ST	1.00	1,177.79	885.62	885.63
215-0-241-055	1332 TERESA ST	1.00	1,177.79	885.62	885.63
215-0-241-065	1322 TERESA ST	1.00	1,177.79	885.62	885.63
215-0-241-075	1312 TERESA ST	1.00	1,177.79	885.62	885.63
215-0-241-085	1302 TERESA ST	1.00	1,177.79	885.62	885.63
215-0-241-095	1262 TERESA ST	1.00	1,177.79	885.62	885.63
215-0-241-105	1252 TERESA ST	1.00	1,177.79	885.62	885.63
215-0-241-115	1242 TERESA ST	1.00	1,177.79	885.62	885.63
215-0-241-125	1232 TERESA ST	1.00	1,177.79	885.62	885.63
215-0-241-135	1233 VIDA DR	1.00	1,177.79	885.62	885.63
215-0-241-145	1243 VIDA DR	1.00	1,177.79	885.62	885.63
215-0-241-155	1253 VIDA DR	1.00	1,177.79	885.62	885.63
215-0-241-165	1263 VIDA DR	1.00	1,177.79	885.62	885.63
215-0-241-175	1273 VIDA DR	1.00	1,177.79	885.62	885.63
215-0-241-185	1303 VIDA DR	1.00	1,177.79	885.62	885.63
215-0-241-195	1313 VIDA DR	1.00	1,177.79	885.62	885.63
215-0-241-205	1323 VIDA DR	1.00	1,177.79	885.62	885.63
215-0-241-215	1333 VIDA DR	1.00	1,177.79	885.62	885.63
215-0-241-225	1343 VIDA DR	1.00	1,177.79	885.62	885.63
215-0-241-235	1403 VIDA DR	1.00	1,177.79	885.62	885.63
215-0-241-245	1413 VIDA DR	1.00	1,177.79	885.62	885.63
215-0-241-255	1423 VIDA DR	1.00	1,177.79	885.62	885.63
215-0-241-265	1433 VIDA DR	1.00	1,177.79	885.62	885.63
215-0-241-275	1443 DR	1.00	1,177.79	885.62	885.63
215-0-242-015	1444 VIDA DR	1.00	1,177.79	885.62	885.63
215-0-242-025	1434 VIDA DR	1.00	1,177.79	885.62	885.63
215-0-242-035	1424 VIDA DR	1.00	1,177.79	885.62	885.63

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City of Oxnard
LMD No. 42 (Cantabria & Coronado)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-242-045	1414 VIDA DR	1.00	1,177.79	885.62	885.63
215-0-242-055	1404 VIDA DR	1.00	1,177.79	885.62	885.63
215-0-242-065	1757 RUBIO CIR	1.00	1,177.79	885.62	885.63
215-0-242-075	1755 RUBIO CIR	1.00	1,177.79	885.62	885.63
215-0-242-085	1753 RUBIO CIR	1.00	1,177.79	885.62	885.63
215-0-242-095	1751 RUBIO CIR	1.00	1,177.79	885.62	885.63
215-0-242-105	1749 RUBIO CIR	1.00	1,177.79	885.62	885.63
215-0-243-015	1266 RUBIO CIR	1.00	1,177.79	885.62	885.63
215-0-243-025	1256 RUBIO CIR	1.00	1,177.79	885.62	885.63
215-0-243-035	1246 RUBIO CIR	1.00	1,177.79	885.62	885.63
215-0-243-045	1236 RUBIO CIR	1.00	1,177.79	885.62	885.63
215-0-243-055	1234 VIDA DR	1.00	1,177.79	885.62	885.63
215-0-243-065	1244 VIDA DR	1.00	1,177.79	885.62	885.63
215-0-243-075	1254 VIDA DR	1.00	1,177.79	885.62	885.63
215-0-243-085	1264 VIDA DR	1.00	1,177.79	885.62	885.63
215-0-244-015	1600 RUBIO CIR	1.00	1,177.79	885.62	885.63
215-0-244-025	1610 RUBIO CIR	1.00	1,177.79	885.62	885.63
215-0-244-035	1620 RUBIO CIR	1.00	1,177.79	885.62	885.63
215-0-244-045	1630 RUBIO CIR	1.00	1,177.79	885.62	885.63
215-0-244-055	1700 RUBIO CIR	1.00	1,177.79	885.62	885.63
215-0-244-065	1710 RUBIO CIR	1.00	1,177.79	885.62	885.63
215-0-244-075	1720 RUBIO CIR	1.00	1,177.79	885.62	885.63
215-0-244-085	1730 RUBIO CIR	1.00	1,177.79	885.62	885.63
197 Accounts		**197.00**			**$174,469.11**

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City of Oxnard
LMD No. 43 (Greenbelt)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
213-0-031-460	1500 TULIPAN CIR	20.81	$1,857.29	$1,857.29	$38,650.20
213-0-082-085	2180 WANKEL WAY	5.95	1,790.06	1,790.06	10,650.85
213-0-083-165	1611 MONTE VINA CIR	16.58	1,790.06	1,790.06	29,679.19
213-0-131-025	2260 PAJARO ST	1.00	340.94	340.94	340.94
213-0-131-035	2256 PAJARO ST	1.00	340.94	340.94	340.94
213-0-131-045	2252 PAJARO ST	1.00	340.94	340.94	340.94
213-0-131-055	2248 PAJARO ST	1.00	340.94	340.94	340.94
213-0-131-065	2244 PAJARO ST	1.00	340.94	340.94	340.94
213-0-131-075	2240 PAJARO ST	1.00	340.94	340.94	340.94
213-0-131-085	2236 PAJARO ST	1.00	340.94	340.94	340.94
213-0-131-095	2232 PAJARO ST	1.00	340.94	340.94	340.94
213-0-131-105	2228 PAJARO ST	1.00	340.94	340.94	340.94
213-0-131-115	2224 PAJARO ST	1.00	340.94	340.94	340.94
213-0-131-125	2220 PAJARO ST	1.00	340.94	340.94	340.94
213-0-131-135	2216 PAJARO ST	1.00	340.94	340.94	340.94
213-0-131-145	2212 PAJARO ST	1.00	340.94	340.94	340.94
213-0-132-015	2253 PAJARO ST	1.00	340.94	340.94	340.94
213-0-132-025	2249 PAJARO ST	1.00	340.94	340.94	340.94
213-0-132-035	2245 PAJARO ST	1.00	340.94	340.94	340.94
213-0-132-045	2241 PAJARO ST	1.00	340.94	340.94	340.94
213-0-132-055	2237 PAJARO ST	1.00	340.94	340.94	340.94
213-0-132-065	2233 PAJARO ST	1.00	340.94	340.94	340.94
213-0-132-075	2229 PAJARO ST	1.00	340.94	340.94	340.94
213-0-132-085	2225 PAJARO ST	1.00	340.94	340.94	340.94
213-0-132-095	2221 PAJARO ST	1.00	340.94	340.94	340.94
213-0-132-105	2217 PAJARO ST	1.00	340.94	340.94	340.94
213-0-132-115	2218 REINA CIR	1.00	340.94	340.94	340.94
213-0-132-125	2222 REINA CIR	1.00	340.94	340.94	340.94
213-0-132-135	2226 REINA CIR	1.00	340.94	340.94	340.94

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 43 (Greenbelt)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
213-0-132-145	2230 REINA CIR	1.00	340.94	340.94	340.94
213-0-132-155	2234 REINA CIR	1.00	340.94	340.94	340.94
213-0-132-165	2238 REINA CIR	1.00	340.94	340.94	340.94
213-0-132-175	2242 REINA CIR	1.00	340.94	340.94	340.94
213-0-132-185	2246 REINA CIR	1.00	340.94	340.94	340.94
213-0-132-195	2250 REINA CIR	1.00	340.94	340.94	340.94
213-0-132-205	2254 REINA CIR	1.00	340.94	340.94	340.94
213-0-133-015	2215 REINA CIR	1.00	340.94	340.94	340.94
213-0-133-025	2219 REINA CIR	1.00	340.94	340.94	340.94
213-0-133-035	2223 REINA CIR	1.00	340.94	340.94	340.94
213-0-133-045	2227 REINA CIR	1.00	340.94	340.94	340.94
213-0-133-055	2231 REINA CIR	1.00	340.94	340.94	340.94
213-0-133-065	2235 REINA CIR	1.00	340.94	340.94	340.94
213-0-133-075	2239 REINA CIR	1.00	340.94	340.94	340.94
213-0-133-085	2243 REINA CIR	1.00	340.94	340.94	340.94
213-0-133-095	2247 REINA CIR	1.00	340.94	340.94	340.94
213-0-133-105	2251 REINA CIR	1.00	340.94	340.94	340.94
213-0-133-115	2255 REINA CIR	1.00	340.94	340.94	340.94
213-0-133-145	2263 REINA CIR	1.00	340.94	340.94	340.94
213-0-133-155	2267 REINA CIR	1.00	340.94	340.94	340.94
213-0-133-165	2271 REINA CIR	1.00	340.94	340.94	340.94
213-0-133-175	2275 REINA CIR	1.00	340.94	340.94	340.94
213-0-133-185	2279 REINA CIR	1.00	340.94	340.94	340.94
213-0-133-195	2283 REINA CIR	1.00	340.94	340.94	340.94
213-0-140-015	2199 POSADA DR	1.00	340.94	340.94	340.94
213-0-140-025	2197 POSADA DR	1.00	340.94	340.94	340.94
213-0-140-035	2195 POSADA DR	1.00	340.94	340.94	340.94
213-0-140-045	2193 POSADA DR	1.00	340.94	340.94	340.94
213-0-140-075	2189 POSADA DR	1.00	340.94	340.94	340.94

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City of Oxnard
LMD No. 43 (Greenbelt)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
213-0-140-085	2187 POSADA DR	1.00	340.94	340.94	340.94
213-0-140-095	2185 POSADA DR	1.00	340.94	340.94	340.94
213-0-140-105	2183 POSADA DR	1.00	340.94	340.94	340.94
213-0-140-115	2181 POSADA DR	1.00	340.94	340.94	340.94
213-0-140-125	2166 POSADA DR	1.00	340.94	340.94	340.94
213-0-140-135	2168 POSADA DR	1.00	340.94	340.94	340.94
213-0-140-145	2170 POSADA DR	1.00	340.94	340.94	340.94
213-0-140-155	2172 POSADA DR	1.00	340.94	340.94	340.94
213-0-140-165	2174 POSADA DR	1.00	340.94	340.94	340.94
213-0-140-175	2176 POSADA DR	1.00	340.94	340.94	340.94
213-0-140-185	2178 POSADA DR	1.00	340.94	340.94	340.94
213-0-140-195	2180 POSADA DR	1.00	340.94	340.94	340.94
213-0-140-205	2182 POSADA DR	1.00	340.94	340.94	340.94
213-0-140-215	2184 POSADA DR	1.00	340.94	340.94	340.94
213-0-140-225	1221 LOMBARD ST	1.00	340.94	340.94	340.94
213-0-140-235	1211 LOMBARD ST	1.00	340.94	340.94	340.94
213-0-140-245	1201 LOMBARD ST	1.00	340.94	340.94	340.94
213-0-140-255	1191 LOMBARD ST	1.00	340.94	340.94	340.94
213-0-140-265	1181 LOMBARD ST	1.00	340.94	340.94	340.94
213-0-140-275	1171 LOMBARD ST	1.00	340.94	340.94	340.94
213-0-140-285	2200 PAJARO ST	1.00	340.94	340.94	340.94
213-0-140-295	2204 PAJARO ST	1.00	340.94	340.94	340.94
213-0-140-305	2208 PAJARO ST	1.00	340.94	340.94	340.94
213-0-140-315	2201 REINA CIR	1.00	340.94	340.94	340.94
213-0-140-325	2203 REINA CIR	1.00	340.94	340.94	340.94
213-0-140-335	2205 REINA CIR	1.00	340.94	340.94	340.94
213-0-140-345	2207 REINA CIR	1.00	340.94	340.94	340.94
213-0-140-355	2209 REINA CIR	1.00	340.94	340.94	340.94
213-0-140-365	2211 REINA CIR	1.00	340.94	340.94	340.94

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City of Oxnard
LMD No. 43 (Greenbelt)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
213-0-140-385	1250 LOMBARD ST	1.00	340.94	340.94	340.94
213-0-140-395	1240 LOMBARD ST	1.00	340.94	340.94	340.94
213-0-140-405	1230 LOMBARD ST	1.00	340.94	340.94	340.94
213-0-140-415	1220 LOMBARD ST	1.00	340.94	340.94	340.94
213-0-140-425	1210 LOMBARD ST	1.00	340.94	340.94	340.94
213-0-140-435	1200 LOMBARD ST	1.00	340.94	340.94	340.94
213-0-151-015	2001 RIBERA DR	1.00	427.04	427.04	427.04
213-0-151-025	2003 RIBERA DR	1.00	427.04	427.04	427.04
213-0-151-035	2005 RIBERA DR	1.00	427.04	427.04	427.04
213-0-151-045	2013 RIBERA DR	1.00	427.04	427.04	427.04
213-0-151-055	2023 RIBERA DR	1.00	427.04	427.04	427.04
213-0-151-065	2033 RIBERA DR	1.00	427.04	427.04	427.04
213-0-151-075	2043 RIBERA DR	1.00	427.04	427.04	427.04
213-0-151-085	2053 RIBERA DR	1.00	427.04	427.04	427.04
213-0-151-095	2063 RIBERA DR	1.00	427.04	427.04	427.04
213-0-151-105	2073 RIBERA DR	1.00	427.04	427.04	427.04
213-0-151-115	2083 RIBERA DR	1.00	427.04	427.04	427.04
213-0-151-135	2093 RIBERA DR	1.00	427.04	427.04	427.04
213-0-151-145	2103 RIBERA DR	1.00	427.04	427.04	427.04
213-0-151-155	2113 RIBERA DR	1.00	427.04	427.04	427.04
213-0-151-165	2123 RIBERA DR	1.00	427.04	427.04	427.04
213-0-151-175	2133 RIBERA DR	1.00	427.04	427.04	427.04
213-0-151-185	2143 RIBERA DR	1.00	427.04	427.04	427.04
213-0-151-195	2153 RIBERA DR	1.00	427.04	427.04	427.04
213-0-151-205	2163 RIBERA DR	1.00	427.04	427.04	427.04
213-0-151-215	2173 RIBERA DR	1.00	427.04	427.04	427.04
213-0-151-225	2183 RIBERA DR	1.00	427.04	427.04	427.04
213-0-151-235	1330 RIBERA DR	1.00	427.04	427.04	427.04
213-0-151-245	1320 RIBERA DR	1.00	427.04	427.04	427.04

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 43 (Greenbelt)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
213-0-151-255	1310 RIBERA DR	1.00	427.04	427.04	427.04
213-0-151-265	1300 RIBERA DR	1.00	427.04	427.04	427.04
213-0-152-015	2022 RIBERA DR	1.00	427.04	427.04	427.04
213-0-152-025	2032 RIBERA DR	1.00	427.04	427.04	427.04
213-0-152-035	2042 RIBERA DR	1.00	427.04	427.04	427.04
213-0-152-045	2052 RIBERA DR	1.00	427.04	427.04	427.04
213-0-152-055	2062 RIBERA DR	1.00	427.04	427.04	427.04
213-0-152-065	2072 RIBERA DR	1.00	427.04	427.04	427.04
213-0-152-075	2082 RIBERA DR	1.00	427.04	427.04	427.04
213-0-152-105	2101 POSADA DR	1.00	427.04	427.04	427.04
213-0-152-115	2091 POSADA DR	1.00	427.04	427.04	427.04
213-0-152-125	2081 POSADA DR	1.00	427.04	427.04	427.04
213-0-152-135	2071 POSADA DR	1.00	427.04	427.04	427.04
213-0-152-145	2061 POSADA DR	1.00	427.04	427.04	427.04
213-0-152-155	2051 POSADA DR	1.00	427.04	427.04	427.04
213-0-152-165	2041 POSADA DR	1.00	427.04	427.04	427.04
213-0-152-175	2031 POSADA DR	1.00	427.04	427.04	427.04
213-0-152-185	2021 POSADA DR	1.00	427.04	427.04	427.04
213-0-152-195	2092 RIBERA DR	1.00	427.04	427.04	427.04
213-0-152-205	2102 RIBERA DR	1.00	427.04	427.04	427.04
213-0-152-215	2112 RIBERA DR	1.00	427.04	427.04	427.04
213-0-152-225	2122 RIBERA DR	1.00	427.04	427.04	427.04
213-0-152-235	2132 RIBERA DR	1.00	427.04	427.04	427.04
213-0-152-245	2142 RIBERA DR	1.00	427.04	427.04	427.04
213-0-152-255	2152 RIBERA DR	1.00	427.04	427.04	427.04
213-0-152-265	2162 RIBERA DR	1.00	427.04	427.04	427.04
213-0-152-275	2161 POSADA DR	1.00	427.04	427.04	427.04
213-0-152-285	2151 POSADA DR	1.00	427.04	427.04	427.04
213-0-152-295	2141 POSADA DR	1.00	427.04	427.04	427.04

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City of Oxnard
LMD No. 43 (Greenbelt)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
213-0-152-305	2131 POSADA DR	1.00	427.04	427.04	427.04
213-0-152-315	2121 POSADA DR	1.00	427.04	427.04	427.04
213-0-152-325	2111 POSADA DR	1.00	427.04	427.04	427.04
213-0-153-045	2000 POSADA DR	1.00	427.04	427.04	427.04
213-0-153-055	2010 POSADA DR	1.00	427.04	427.04	427.04
213-0-153-065	2020 POSADA DR	1.00	427.04	427.04	427.04
213-0-153-075	2040 POSADA DR	1.00	427.04	427.04	427.04
213-0-153-085	2050 POSADA DR	1.00	427.04	427.04	427.04
213-0-153-095	2060 POSADA DR	1.00	427.04	427.04	427.04
213-0-153-105	2070 POSADA DR	1.00	427.04	427.04	427.04
213-0-153-115	2080 POSADA DR	1.00	427.04	427.04	427.04
213-0-153-125	2090 POSADA DR	1.00	427.04	427.04	427.04
213-0-153-135	2100 POSADA DR	1.00	427.04	427.04	427.04
213-0-153-145	2110 POSADA DR	1.00	427.04	427.04	427.04
213-0-153-155	2120 POSADA DR	1.00	427.04	427.04	427.04
213-0-153-165	2130 POSADA DR	1.00	427.04	427.04	427.04
213-0-153-175	2140 POSADA DR	1.00	427.04	427.04	427.04
213-0-153-185	2150 POSADA DR	1.00	427.04	427.04	427.04
213-0-153-195	2160 POSADA DR	1.00	427.04	427.04	427.04
164 Accounts		**204.34**			**$139,984.68**

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City of Oxnard
LMD No. 46 (Daily Ranch)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-251-015	504 HUERTA ST	1.00	$1,029.95	$1,029.95	$1,029.95
215-0-251-025	514 HUERTA ST	1.00	1,029.95	1,029.95	1,029.95
215-0-251-035	524 HUERTA ST	1.00	1,029.95	1,029.95	1,029.95
215-0-251-045	534 HUERTA ST	1.00	1,029.95	1,029.95	1,029.95
215-0-251-055	544 HUERTA ST	1.00	1,029.95	1,029.95	1,029.95
215-0-251-065	604 HUERTA ST	1.00	1,029.95	1,029.95	1,029.95
215-0-251-075	614 HUERTA ST	1.00	1,029.95	1,029.95	1,029.95
215-0-251-085	624 HUERTA ST	1.00	1,029.95	1,029.95	1,029.95
215-0-251-095	634 HUERTA ST	1.00	1,029.95	1,029.95	1,029.95
215-0-251-105	644 HUERTA ST	1.00	1,029.95	1,029.95	1,029.95
215-0-251-115	654 HUERTA ST	1.00	1,029.95	1,029.95	1,029.95
215-0-251-135	702 GITANO DR	1.00	1,029.95	1,029.95	1,029.95
215-0-251-145	712 GITANO DR	1.00	1,029.95	1,029.95	1,029.95
215-0-251-155	722 GITANO DR	1.00	1,029.95	1,029.95	1,029.95
215-0-251-165	732 GITANO DR	1.00	1,029.95	1,029.95	1,029.95
215-0-251-175	742 GITANO DR	1.00	1,029.95	1,029.95	1,029.95
215-0-251-185	752 GITANO DR	1.00	1,029.95	1,029.95	1,029.95
215-0-251-195	762 GITANO DR	1.00	1,029.95	1,029.95	1,029.95
215-0-251-205	772 GITANO DR	1.00	1,029.95	1,029.95	1,029.95
215-0-251-215	782 GITANO DR	1.00	1,029.95	1,029.95	1,029.95
215-0-251-225	792 GITANO DR	1.00	1,029.95	1,029.95	1,029.95
215-0-251-235	804 GITANO DR	1.00	1,029.95	1,029.95	1,029.95
215-0-251-245	812 GITANO DR	1.00	1,029.95	1,029.95	1,029.95
215-0-251-255	822 GITANO DR	1.00	1,029.95	1,029.95	1,029.95
215-0-251-265	832 GITANO DR	1.00	1,029.95	1,029.95	1,029.95
215-0-251-275	842 GITANO DR	1.00	1,029.95	1,029.95	1,029.95
215-0-251-285	852 GITANO DR	1.00	1,029.95	1,029.95	1,029.95
215-0-251-295	862 GITANO DR	1.00	1,029.95	1,029.95	1,029.95
215-0-251-305	872 GITANO DR	1.00	1,029.95	1,029.95	1,029.95

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City of Oxnard
LMD No. 46 (Daily Ranch)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-251-315	655 JUEGO ST	1.00	1,029.95	1,029.95	1,029.95
215-0-251-325	645 JUEGO ST	1.00	1,029.95	1,029.95	1,029.95
215-0-251-335	635 JUEGO ST	1.00	1,029.95	1,029.95	1,029.95
215-0-251-345	625 JUEGO ST	1.00	1,029.95	1,029.95	1,029.95
215-0-251-355	615 JUEGO ST	1.00	1,029.95	1,029.95	1,029.95
215-0-251-365	605 JUEGO ST	1.00	1,029.95	1,029.95	1,029.95
215-0-251-375	565 JUEGO ST	1.00	1,029.95	1,029.95	1,029.95
215-0-251-385	555 JUEGO ST	1.00	1,029.95	1,029.95	1,029.95
215-0-251-395	545 JUEGO ST	1.00	1,029.95	1,029.95	1,029.95
215-0-251-405	505 JUEGO ST	1.00	1,029.95	1,029.95	1,029.95
215-0-251-415	435 JUEGO ST	1.00	1,029.95	1,029.95	1,029.95
215-0-251-425	425 JUEGO ST	1.00	1,029.95	1,029.95	1,029.95
215-0-251-435	415 JUEGO ST	1.00	1,029.95	1,029.95	1,029.95
215-0-251-445	416 MORADO PL	1.00	1,029.95	1,029.95	1,029.95
215-0-251-455	426 MORADO PL	1.00	1,029.95	1,029.95	1,029.95
215-0-251-465	436 MORADO PL	1.00	1,029.95	1,029.95	1,029.95
215-0-251-475	506 MORADO PL	1.00	1,029.95	1,029.95	1,029.95
215-0-251-485	516 MORADO PL	1.00	1,029.95	1,029.95	1,029.95
215-0-251-495	526 MORADO PL	1.00	1,029.95	1,029.95	1,029.95
215-0-251-505	536 MORADO PL	1.00	1,029.95	1,029.95	1,029.95
215-0-251-515	546 MORADO PL	1.00	1,029.95	1,029.95	1,029.95
215-0-251-525	606 MORADO PL	1.00	1,029.95	1,029.95	1,029.95
215-0-251-535	616 MORADO PL	1.00	1,029.95	1,029.95	1,029.95
215-0-251-545	626 MORADO PL	1.00	1,029.95	1,029.95	1,029.95
215-0-251-555	636 MORADO PL	1.00	1,029.95	1,029.95	1,029.95
215-0-251-565	646 MORADO PL	1.00	1,029.95	1,029.95	1,029.95
215-0-251-575	656 MORADO PL	1.00	1,029.95	1,029.95	1,029.95
215-0-251-585	676 MORADO PL	1.00	1,029.95	1,029.95	1,029.95
215-0-251-595	686 MORADO PL	1.00	1,029.95	1,029.95	1,029.95

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City of Oxnard
LMD No. 46 (Daily Ranch)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-252-015	711 GITANO DR	1.00	1,029.95	1,029.95	1,029.95
215-0-252-025	721 GITANO DR	1.00	1,029.95	1,029.95	1,029.95
215-0-252-035	731 GITANO DR	1.00	1,029.95	1,029.95	1,029.95
215-0-252-045	741 GITANO DR	1.00	1,029.95	1,029.95	1,029.95
215-0-252-055	751 GITANO DR	1.00	1,029.95	1,029.95	1,029.95
215-0-252-065	761 GITANO DR	1.00	1,029.95	1,029.95	1,029.95
215-0-252-075	771 GITANO DR	1.00	1,029.95	1,029.95	1,029.95
215-0-252-085	781 GITANO DR	1.00	1,029.95	1,029.95	1,029.95
215-0-252-095	791 GITANO DR	1.00	1,029.95	1,029.95	1,029.95
215-0-252-105	803 GITANO DR	1.00	1,029.95	1,029.95	1,029.95
215-0-252-115	811 GITANO DR	1.00	1,029.95	1,029.95	1,029.95
215-0-252-125	821 GITANO DR	1.00	1,029.95	1,029.95	1,029.95
215-0-252-135	831 GITANO DR	1.00	1,029.95	1,029.95	1,029.95
215-0-252-145	841 GITANO DR	1.00	1,029.95	1,029.95	1,029.95
215-0-252-155	851 GITANO DR	1.00	1,029.95	1,029.95	1,029.95
215-0-252-165	850 FRESCA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-252-175	840 FRESCA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-252-185	830 FRESCA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-252-195	820 FRESCA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-252-205	810 FRESCA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-252-215	802 FRESCA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-252-225	790 FRESCA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-252-235	780 FRESCA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-252-245	770 FRESCA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-252-255	760 FRESCA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-252-265	750 FRESCA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-252-275	740 FRESCA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-252-285	730 FRESCA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-252-295	720 FRESCA DR	1.00	1,029.95	1,029.95	1,029.95

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 46 (Daily Ranch)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-252-305	710 FRESCA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-253-015	709 FRESCA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-253-025	719 FRESCA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-253-035	729 FRESCA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-253-045	739 FRESCA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-253-055	749 FRESCA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-253-065	759 FRESCA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-253-075	769 FRESCA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-253-085	789 FRESCA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-253-095	799 FRESCA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-253-105	801 FRESCA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-253-115	809 FRESCA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-253-125	819 FRESCA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-253-135	829 FRESCA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-253-145	839 FRESCA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-253-155	849 FRESCA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-253-165	848 ENTRADA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-253-175	838 ENTRADA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-253-185	828 ENTRADA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-253-195	818 ENTRADA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-253-205	808 ENTRADA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-253-215	800 ENTRADA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-253-225	788 ENTRADA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-253-235	778 ENTRADA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-253-245	768 ENTRADA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-253-255	758 ENTRADA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-253-265	748 ENTRADA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-253-275	738 ENTRADA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-253-285	728 ENTRADA DR	1.00	1,029.95	1,029.95	1,029.95

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 46 (Daily Ranch)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-253-295	718 ENTRADA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-253-305	708 ENTRADA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-261-045	356 JOYA ST	1.00	996.45	996.45	996.45
215-0-261-055	346 JOYA ST	1.00	996.45	996.45	996.45
215-0-261-065	336 JOYA ST	1.00	996.45	996.45	996.45
215-0-261-075	326 JOYA ST	1.00	996.45	996.45	996.45
215-0-261-085	316 JOYA ST	1.00	996.45	996.45	996.45
215-0-261-095	306 JOYA ST	1.00	996.45	996.45	996.45
215-0-261-105	246 JOYA ST	1.00	996.45	996.45	996.45
215-0-261-115	236 JOYA ST	1.00	996.45	996.45	996.45
215-0-261-125	226 JOYA ST	1.00	996.45	996.45	996.45
215-0-261-135	216 JOYA ST	1.00	996.45	996.45	996.45
215-0-261-145	206 JOYA ST	1.00	996.45	996.45	996.45
215-0-261-155	801 BELLEZA DR	1.00	996.45	996.45	996.45
215-0-261-165	811 BELLEZA DR	1.00	996.45	996.45	996.45
215-0-261-175	821 BELLEZA DR	1.00	996.45	996.45	996.45
215-0-261-185	831 BELLEZA DR	1.00	996.45	996.45	996.45
215-0-261-195	841 BELLEZA DR	1.00	996.45	996.45	996.45
215-0-261-205	851 BELLEZA DR	1.00	996.45	996.45	996.45
215-0-261-215	901 BELLEZA DR	1.00	996.45	996.45	996.45
215-0-261-225	911 BELLEZA DR	1.00	996.45	996.45	996.45
215-0-261-235	921 BELLEZA DR	1.00	996.45	996.45	996.45
215-0-261-245	931 BELLEZA DR	1.00	996.45	996.45	996.45
215-0-261-255	941 BELLEZA DR	1.00	996.45	996.45	996.45
215-0-261-265	951 BELLEZA DR	1.00	996.45	996.45	996.45
215-0-261-275	205 LIBRE DR	1.00	996.45	996.45	996.45
215-0-261-285	215 LIBRE DR	1.00	996.45	996.45	996.45
215-0-261-295	225 LIBRE DR	1.00	996.45	996.45	996.45
215-0-261-305	235 LIBRE ST	1.00	996.45	996.45	996.45

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 46 (Daily Ranch)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-261-315	245 LIBRE ST	1.00	996.45	996.45	996.45
215-0-261-325	305 LIBRE ST	1.00	996.45	996.45	996.45
215-0-261-335	315 LIBRE ST	1.00	996.45	996.45	996.45
215-0-261-345	325 LIBRE ST	1.00	996.45	996.45	996.45
215-0-261-355	335 LIBRE ST	1.00	996.45	996.45	996.45
215-0-261-365	373 INFINIDAD ST	1.00	889.91	889.91	889.91
215-0-261-375	363 INFINIDAD ST	1.00	889.91	889.91	889.91
215-0-261-385	353 INFINIDAD ST	1.00	889.91	889.91	889.91
215-0-261-395	343 INFINIDAD ST	1.00	889.91	889.91	889.91
215-0-261-405	333 INFINIDAD ST	1.00	889.91	889.91	889.91
215-0-261-415	323 INFINIDAD ST	1.00	889.91	889.91	889.91
215-0-261-425	313 INFINIDAD ST	1.00	889.91	889.91	889.91
215-0-261-435	303 INFINIDAD ST	1.00	889.91	889.91	889.91
215-0-261-445	253 INFINIDAD ST	1.00	889.91	889.91	889.91
215-0-261-455	243 INFINIDAD ST	1.00	889.91	889.91	889.91
215-0-261-465	233 INFINIDAD ST	1.00	889.91	889.91	889.91
215-0-261-475	223 INFINIDAD ST	1.00	889.91	889.91	889.91
215-0-261-485	213 INFINIDAD ST	1.00	889.91	889.91	889.91
215-0-261-495	203 INFINIDAD ST	1.00	889.91	889.91	889.91
215-0-261-505	761 BRAVO DR	1.00	889.91	889.91	889.91
215-0-261-515	751 BRAVO DR	1.00	889.91	889.91	889.91
215-0-261-525	741 BRAVO DR	1.00	889.91	889.91	889.91
215-0-261-535	731 BRAVO DR	1.00	889.91	889.91	889.91
215-0-261-545	721 BRAVO DR	1.00	889.91	889.91	889.91
215-0-261-555	711 BRAVO DR	1.00	889.91	889.91	889.91
215-0-261-565	701 BRAVO DR	1.00	889.91	889.91	889.91
215-0-261-585	210 HUERTA ST	1.00	889.91	889.91	889.91
215-0-261-595	220 HUERTA ST	1.00	889.91	889.91	889.91
215-0-261-605	230 HUERTA ST	1.00	889.91	889.91	889.91

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 46 (Daily Ranch)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-261-615	240 HUERTA ST	1.00	889.91	889.91	889.91
215-0-261-625	250 HUERTA ST	1.00	889.91	889.91	889.91
215-0-261-645	300 HUERTA ST	1.00	889.91	889.91	889.91
215-0-261-655	310 HUERTA ST	1.00	889.91	889.91	889.91
215-0-261-665	320 HUERTA ST	1.00	889.91	889.91	889.91
215-0-261-675	330 HUERTA ST	1.00	889.91	889.91	889.91
215-0-261-685	340 HUERTA ST	1.00	889.91	889.91	889.91
215-0-261-695	350 HUERTA ST	1.00	889.91	889.91	889.91
215-0-261-705	360 HUERTA ST	1.00	889.91	889.91	889.91
215-0-261-715	370 HUERTA ST	1.00	889.91	889.91	889.91
215-0-261-725	380 HUERTA ST	1.00	889.91	889.91	889.91
215-0-261-735	390 HUERTA ST	1.00	889.91	889.91	889.91
215-0-262-015	813 CARINA DR	1.00	996.45	996.45	996.45
215-0-262-025	823 CARINA DR	1.00	996.45	996.45	996.45
215-0-262-035	833 CARINA DR	1.00	996.45	996.45	996.45
215-0-262-045	843 CARINA DR	1.00	996.45	996.45	996.45
215-0-262-055	903 CARINA DR	1.00	996.45	996.45	996.45
215-0-262-065	913 CARINA DR	1.00	996.45	996.45	996.45
215-0-262-075	923 CARINA DR	1.00	996.45	996.45	996.45
215-0-262-085	933 CARINA DR	1.00	996.45	996.45	996.45
215-0-262-095	932 BELLEZA DR	1.00	996.45	996.45	996.45
215-0-262-105	922 BELLEZA DR	1.00	996.45	996.45	996.45
215-0-262-115	912 BELLEZA DR	1.00	996.45	996.45	996.45
215-0-262-125	902 BELLEZA DR	1.00	996.45	996.45	996.45
215-0-262-135	842 BELLEZA DR	1.00	996.45	996.45	996.45
215-0-262-145	832 BELLEZA DR	1.00	996.45	996.45	996.45
215-0-262-155	822 BELLEZA DR	1.00	996.45	996.45	996.45
215-0-262-165	812 BELLEZA DR	1.00	996.45	996.45	996.45
215-0-263-015	815 DICHA DR	1.00	996.45	996.45	996.45

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 46 (Daily Ranch)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-263-025	825 DICHA DR	1.00	996.45	996.45	996.45
215-0-263-035	835 DICHA DR	1.00	996.45	996.45	996.45
215-0-263-045	845 DICHA DR	1.00	996.45	996.45	996.45
215-0-263-055	905 DICHA DR	1.00	996.45	996.45	996.45
215-0-263-065	915 DICHA DR	1.00	996.45	996.45	996.45
215-0-263-075	925 DICHA DR	1.00	996.45	996.45	996.45
215-0-263-085	935 DICHA DR	1.00	996.45	996.45	996.45
215-0-263-095	934 CARINA DR	1.00	996.45	996.45	996.45
215-0-263-105	924 CARINA DR	1.00	996.45	996.45	996.45
215-0-263-115	914 CARINA DR	1.00	996.45	996.45	996.45
215-0-263-125	904 CARINA DR	1.00	996.45	996.45	996.45
215-0-263-135	844 CARINA DR	1.00	996.45	996.45	996.45
215-0-263-145	834 CARINA DR	1.00	996.45	996.45	996.45
215-0-263-155	824 CARINA DR	1.00	996.45	996.45	996.45
215-0-263-165	814 CARINA DR	1.00	996.45	996.45	996.45
215-0-264-015	807 ENTRADA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-264-025	817	1.00	1,029.95	1,029.95	1,029.95
215-0-264-035	827	1.00	1,029.95	1,029.95	1,029.95
215-0-264-045	837	1.00	1,029.95	1,029.95	1,029.95
215-0-264-055	847 ENTRADA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-264-065	907 ENTRADA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-264-075	917 ENTRADA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-264-085	927 ENTRADA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-264-095	937 ENTRADA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-264-105	947 ENTRADA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-264-115	957 ENTRADA DR	1.00	1,029.95	1,029.95	1,029.95
215-0-264-125	906 DICHA DR	1.00	996.45	996.45	996.45
215-0-264-135	846 DICHA DR	1.00	996.45	996.45	996.45
215-0-264-145	836 DICHA DR	1.00	996.45	996.45	996.45

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 46 (Daily Ranch)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-264-155	826 DICHA DR	1.00	996.45	996.45	996.45
215-0-264-165	816 DICHA DR	1.00	996.45	996.45	996.45
215-0-265-015	707 ENTRADA DR	1.00	889.91	889.91	889.91
215-0-265-025	717 ENTRADA DR	1.00	889.91	889.91	889.91
215-0-265-035	727 ENTRADA DR	1.00	889.91	889.91	889.91
215-0-265-045	737 ENTRADA DR	1.00	889.91	889.91	889.91
215-0-265-055	372 INFINIDAD ST	1.00	889.91	889.91	889.91
215-0-265-065	362 INFINIDAD ST	1.00	889.91	889.91	889.91
215-0-265-075	352 INFINIDAD ST	1.00	889.91	889.91	889.91
215-0-265-085	342 INFINIDAD ST	1.00	889.91	889.91	889.91
215-0-265-095	332 INFINIDAD ST	1.00	889.91	889.91	889.91
215-0-265-105	322 INFINIDAD ST	1.00	889.91	889.91	889.91
215-0-265-115	312 INFINIDAD ST	1.00	889.91	889.91	889.91
215-0-265-125	302 INFINIDAD ST	1.00	889.91	889.91	889.91
215-0-265-145	252 INFINIDAD ST	1.00	889.91	889.91	889.91
215-0-265-155	242 INFINIDAD ST	1.00	889.91	889.91	889.91
215-0-265-165	232 INFINIDAD ST	1.00	889.91	889.91	889.91
215-0-265-175	222 INFINIDAD ST	1.00	889.91	889.91	889.91
215-0-265-185	221 HUERTA ST	1.00	889.91	889.91	889.91
215-0-265-195	231 HUERTA ST	1.00	889.91	889.91	889.91
215-0-265-205	241 HUERTA ST	1.00	889.91	889.91	889.91
215-0-265-215	251 HUERTA ST	1.00	889.91	889.91	889.91
215-0-265-225	301 HUERTA ST	1.00	889.91	889.91	889.91
215-0-265-235	311 HUERTA ST	1.00	889.91	889.91	889.91
215-0-265-245	321 HUERTA ST	1.00	889.91	889.91	889.91
215-0-265-255	331 HUERTA ST	1.00	889.91	889.91	889.91
215-0-265-265	341 HUERTA ST	1.00	889.91	889.91	889.91
215-0-265-275	351 HUERTA ST	1.00	889.91	889.91	889.91
215-0-265-285	361 HUERTA ST	1.00	889.91	889.91	889.91

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 46 (Daily Ranch)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-265-295	371 HUERTA ST	1.00	889.91	889.91	889.91
262 Accounts		**262.00**			**$258,572.84**

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 47 (Sycamore Place)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
142-0-291-015	1005 CALIENTE WAY	1.00	$787.20	$787.20	$787.20
142-0-291-025	1015 CALIENTE WAY	1.00	787.20	787.20	787.20
142-0-291-035	1025 CALIENTE WAY	1.00	787.20	787.20	787.20
142-0-291-045	1035 CALIENTE WAY	1.00	787.20	787.20	787.20
142-0-291-055	1045 CALIENTE WAY	1.00	787.20	787.20	787.20
142-0-291-065	1055 CALIENTE WAY	1.00	787.20	787.20	787.20
142-0-291-075	1065 CALIENTE WAY	1.00	787.20	787.20	787.20
142-0-291-085	1075 CALIENTE WAY	1.00	787.20	787.20	787.20
142-0-291-095	1085 CALIENTE WAY	1.00	787.20	787.20	787.20
142-0-291-105	1105 CALIENTE WAY	1.00	787.20	787.20	787.20
142-0-291-115	1115 CALIENTE WAY	1.00	787.20	787.20	787.20
142-0-291-125	1125 CALIENTE WAY	1.00	787.20	787.20	787.20
142-0-291-135	1135 CALIENTE WAY	1.00	787.20	787.20	787.20
142-0-292-015	943 BANCAL WAY	1.00	787.20	787.20	787.20
142-0-292-025	1013 BANCAL WAY	1.00	787.20	787.20	787.20
142-0-292-035	1023 BANCAL WAY	1.00	787.20	787.20	787.20
142-0-292-045	1033 BANCAL WAY	1.00	787.20	787.20	787.20
142-0-292-055	1034 CALIENTE WAY	1.00	787.20	787.20	787.20
142-0-292-065	1024 CALIENTE WAY	1.00	787.20	787.20	787.20
142-0-292-075	1014 CALIENTE WAY	1.00	787.20	787.20	787.20
142-0-292-085	974 CALIENTE WAY	1.00	787.20	787.20	787.20
142-0-293-015	931 AURORA DR	1.00	787.20	787.20	787.20
142-0-293-025	1011 AURORA DR	1.00	787.20	787.20	787.20
142-0-293-035	1021 AURORA DR	1.00	787.20	787.20	787.20
142-0-293-045	1031 AURORA DR	1.00	787.20	787.20	787.20
142-0-293-055	1032 BANCAL WAY	1.00	787.20	787.20	787.20
142-0-293-065	1022 BANCAL WAY	1.00	787.20	787.20	787.20
142-0-293-075	1012 BANCAL WAY	1.00	787.20	787.20	787.20
142-0-293-085	942 BANCAL WAY	1.00	787.20	787.20	787.20

Slight variances may occur due to rounding

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City of Oxnard

LMD No. 47 (Sycamore Place)

Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
142-0-294-015	1921 NARANJA LN	1.00	787.20	787.20	787.20
142-0-294-025	1931 NARANJA LN	1.00	787.20	787.20	787.20
142-0-294-035	1941 NARANJA LN	1.00	787.20	787.20	787.20
142-0-294-045	1951 NARANJA LN	1.00	787.20	787.20	787.20
142-0-294-055	1961 NARANJA LN	1.00	787.20	787.20	787.20
142-0-294-065	1971 NARANJA LN	1.00	787.20	787.20	787.20
142-0-294-075	1981 NARANJA LN	1.00	787.20	787.20	787.20
142-0-294-085	1991 NARANJA LN	1.00	787.20	787.20	787.20
142-0-294-095	1990 MIRASOL LN	1.00	787.20	787.20	787.20
142-0-294-105	1980 MIRASOL LN	1.00	787.20	787.20	787.20
142-0-294-115	1970 MIRASOL LN	1.00	787.20	787.20	787.20
142-0-294-125	1960 MIRASOL LN	1.00	787.20	787.20	787.20
142-0-294-135	1950 MIRASOL LN	1.00	787.20	787.20	787.20
142-0-294-145	1940 MIRASOL LN	1.00	787.20	787.20	787.20
142-0-294-155	1930 MIRASOL LN	1.00	787.20	787.20	787.20
142-0-294-165	1920 MIRASOL LN	1.00	787.20	787.20	787.20
142-0-295-015	1901 SNOW AVE	1.00	787.20	787.20	787.20
142-0-295-025	1903 SNOW AVE	1.00	787.20	787.20	787.20
142-0-295-035	1913 SNOW AVE	1.00	787.20	787.20	787.20
142-0-295-045	1923 SNOW AVE	1.00	787.20	787.20	787.20
142-0-295-055	1925 SNOW AVE	1.00	787.20	787.20	787.20
142-0-295-065	1927 SNOW AVE	1.00	787.20	787.20	787.20
142-0-295-075	1933 SNOW AVE	1.00	787.20	787.20	787.20
142-0-295-085	1943 SNOW AVE	1.00	787.20	787.20	787.20
142-0-295-095	1992 NARANJA LN	1.00	787.20	787.20	787.20
142-0-295-105	1982 NARANJA LN	1.00	787.20	787.20	787.20
142-0-295-115	1972 NARANJA LN	1.00	787.20	787.20	787.20
142-0-295-125	1962 NARANJA LN	1.00	787.20	787.20	787.20
142-0-295-135	1952 NARANJA LN	1.00	787.20	787.20	787.20

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 47 (Sycamore Place)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
142-0-295-145	1942 NARANJA LN	1.00	787.20	787.20	787.20
142-0-295-155	1932 NARANJA LN	1.00	787.20	787.20	787.20
142-0-295-165	1922 NARANJA LN	1.00	787.20	787.20	787.20
142-0-301-015	815 CALIENTE WAY	1.00	787.20	787.20	787.20
142-0-301-025	825 CALIENTE WAY	1.00	787.20	787.20	787.20
142-0-301-035	835 CALIENTE WAY	1.00	787.20	787.20	787.20
142-0-301-045	845 CALIENTE WAY	1.00	787.20	787.20	787.20
142-0-301-055	905 CALIENTE WAY	1.00	787.20	787.20	787.20
142-0-301-065	915 CALIENTE WAY	1.00	787.20	787.20	787.20
142-0-301-075	925 CALIENTE WAY	1.00	787.20	787.20	787.20
142-0-301-085	935 CALIENTE WAY	1.00	787.20	787.20	787.20
142-0-301-095	945 CALIENTE WAY	1.00	787.20	787.20	787.20
142-0-301-105	955 CALIENTE WAY	1.00	787.20	787.20	787.20
142-0-302-015	1915 JUNTO LN	1.00	787.20	787.20	787.20
142-0-302-025	1925 JUNTO LN	1.00	787.20	787.20	787.20
142-0-302-035	1935 JUNTO LN	1.00	787.20	787.20	787.20
142-0-302-045	1945 JUNTO LN	1.00	787.20	787.20	787.20
142-0-302-055	1955 JUNTO LN	1.00	787.20	787.20	787.20
142-0-302-065	1965 JUNTO LN	1.00	787.20	787.20	787.20
142-0-302-075	1975 JUNTO LN	1.00	787.20	787.20	787.20
142-0-302-085	1985 JUNTO LN	1.00	787.20	787.20	787.20
142-0-302-095	1984 INDIANA DR	1.00	787.20	787.20	787.20
142-0-302-105	1974 INDIANA DR	1.00	787.20	787.20	787.20
142-0-302-115	1964 INDIANA DR	1.00	787.20	787.20	787.20
142-0-302-125	1954 INDIANA DR	1.00	787.20	787.20	787.20
142-0-302-135	1944 INDIANA DR	1.00	787.20	787.20	787.20
142-0-302-145	1934 INDIANA DR	1.00	787.20	787.20	787.20
142-0-302-155	1924 INDIANA DR	1.00	787.20	787.20	787.20
142-0-302-165	1914 INDIANA DR	1.00	787.20	787.20	787.20

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 47 (Sycamore Place)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
142-0-303-015	1917 LAGO LN	1.00	787.20	787.20	787.20
142-0-303-025	1927 LAGO LN	1.00	787.20	787.20	787.20
142-0-303-035	1937 LAGO LN	1.00	787.20	787.20	787.20
142-0-303-045	1947 LAGO LN	1.00	787.20	787.20	787.20
142-0-303-055	1957 LAGO LN	1.00	787.20	787.20	787.20
142-0-303-065	1967 LAGO LN	1.00	787.20	787.20	787.20
142-0-303-075	1977 LAGO LN	1.00	787.20	787.20	787.20
142-0-303-085	1987 LAGO LN	1.00	787.20	787.20	787.20
142-0-303-095	1986 JUNTO LN	1.00	787.20	787.20	787.20
142-0-303-105	1976 JUNTO LN	1.00	787.20	787.20	787.20
142-0-303-115	1966 JUNTO LN	1.00	787.20	787.20	787.20
142-0-303-125	1956 JUNTO LN	1.00	787.20	787.20	787.20
142-0-303-135	1946 JUNTO LN	1.00	787.20	787.20	787.20
142-0-303-145	1936 JUNTO LN	1.00	787.20	787.20	787.20
142-0-303-155	1926 JUNTO LN	1.00	787.20	787.20	787.20
142-0-303-165	1916 JUNTO LN	1.00	787.20	787.20	787.20
142-0-304-015	911 AURORA DR	1.00	787.20	787.20	787.20
142-0-304-025	921 AURORA DR	1.00	787.20	787.20	787.20
142-0-304-035	932 BANCAL WAY	1.00	787.20	787.20	787.20
142-0-304-045	922 BANCAL WAY	1.00	787.20	787.20	787.20
142-0-305-015	923 BANCAL WAY	1.00	787.20	787.20	787.20
142-0-305-025	933 BANCAL WAY	1.00	787.20	787.20	787.20
142-0-305-035	964 CALIENTE WAY	1.00	787.20	787.20	787.20
142-0-305-045	954 CALIENTE WAY	1.00	787.20	787.20	787.20
111 Accounts		**111.00**			**$87,379.20**

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 49 (Cameron Ranch)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
214-0-130-015	2003 OCASO PL	1.00	$688.30	$688.30	$688.30
214-0-130-025	2007 OCASO PL	1.00	688.30	688.30	688.30
214-0-130-035	2011 OCASO PL	1.00	688.30	688.30	688.30
214-0-130-045	2015 OCASO PL	1.00	688.30	688.30	688.30
214-0-130-055	2019 OCASO PL	1.00	688.30	688.30	688.30
214-0-130-065	2023 OCASO PL	1.00	688.30	688.30	688.30
214-0-130-075	2027 OCASO PL	1.00	688.30	688.30	688.30
214-0-130-085	2031 OCASO PL	1.00	688.30	688.30	688.30
214-0-130-095	2035 OCASO PL	1.00	688.30	688.30	688.30
214-0-130-105	2039 OCASO PL	1.00	688.30	688.30	688.30
214-0-130-115	2043 OCASO PL	1.00	688.30	688.30	688.30
214-0-130-125	2047 OCASO PL	1.00	688.30	688.30	688.30
214-0-130-135	2046 OCASO PL	1.00	688.30	688.30	688.30
214-0-130-145	2042 OCASO PL	1.00	688.30	688.30	688.30
214-0-130-155	2038 OCASO PL	1.00	688.30	688.30	688.30
214-0-130-165	2034 OCASO PL	1.00	688.30	688.30	688.30
214-0-130-175	2030 OCASO PL	1.00	688.30	688.30	688.30
214-0-130-185	2026 OCASO PL	1.00	688.30	688.30	688.30
214-0-130-195	2022 OCASO PL	1.00	688.30	688.30	688.30
214-0-130-205	2018 OCASO PL	1.00	688.30	688.30	688.30
214-0-130-215	2014 OCASO PL	1.00	688.30	688.30	688.30
214-0-130-225	2010 OCASO PL	1.00	688.30	688.30	688.30
214-0-130-235	2006 OCASO PL	1.00	688.30	688.30	688.30
214-0-130-245	2002 OCASO PL	1.00	688.30	688.30	688.30
214-0-130-255	2001 MILAGRO PL	1.00	688.30	688.30	688.30
214-0-130-265	2005 MILAGRO PL	1.00	688.30	688.30	688.30
214-0-130-275	2009 MILAGRO PL	1.00	688.30	688.30	688.30
214-0-130-285	2013 MILAGRO PL	1.00	688.30	688.30	688.30
214-0-130-295	2017 MILAGRO	1.00	688.30	688.30	688.30

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 49 (Cameron Ranch)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
214-0-130-305	2021 MILAGRO PL	1.00	688.30	688.30	688.30
214-0-130-315	2025 MILAGRO PL	1.00	688.30	688.30	688.30
214-0-130-325	2029 MILAGRO PL	1.00	688.30	688.30	688.30
214-0-130-335	2033 MILAGRO PL	1.00	688.30	688.30	688.30
214-0-130-345	2037 MILAGRO PL	1.00	688.30	688.30	688.30
214-0-130-355	2041 MILAGRO PL	1.00	688.30	688.30	688.30
35 Accounts		**35.00**			**$24,090.50**

Slight variances may occur due to rounding

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City of Oxnard

LMD No. 50 (Pleasant Valley Senior Housing)

Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
225-0-120-015	3720 SHAKESPEARE DR	1.00	$507.25	$96.68	$96.68
225-0-120-025	3740 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-035	3750 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-045	3760 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-055	3800 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-065	3810 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-075	3820 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-085	3830 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-095	3840 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-105	3850 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-115	3860 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-125	3870 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-135	2323 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-145	2321 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-155	3861 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-165	3851 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-175	3841 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-185	3831 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-195	3821 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-205	3811 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-215	3823 SHELLEY PL	1.00	507.25	96.68	96.68
225-0-120-225	3833 SHELLEY PL	1.00	507.25	96.68	96.68
225-0-120-235	3843 SHELLEY PL	1.00	507.25	96.68	96.68
225-0-120-245	3853 SHELLEY PL	1.00	507.25	96.68	96.68
225-0-120-255	3863 SHELLEY PL	1.00	507.25	96.68	96.68
225-0-120-265	3873 SHELLEY PL	1.00	507.25	96.68	96.68
225-0-120-275	3842 SHELLEY PL	1.00	507.25	96.68	96.68
225-0-120-285	3852 SHELLEY PL	1.00	507.25	96.68	96.68
225-0-120-295	2316 SHAKESPEARE DR	1.00	507.25	96.68	96.68

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 50 (Pleasant Valley Senior Housing)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
225-0-120-305	2318 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-315	2319 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-325	2317 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-335	2315 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-345	2313 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-355	2311 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-365	2309 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-375	2307 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-385	2305 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-395	2303 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-405	2301 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-415	3702 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-425	3704 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-435	3708 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-445	3710 SHAKESPEARE DR	1.00	507.25	96.68	96.68
225-0-120-455	3703 SHELLEY PL	1.00	507.25	96.68	96.68
225-0-120-465	3713 SHELLEY PL	1.00	507.25	96.68	96.68
225-0-120-475	3723 SHELLEY PL	1.00	507.25	96.68	96.68
225-0-120-485	3733 SHELLEY PL	1.00	507.25	96.68	96.68
225-0-120-495	3743 SHELLEY PL	1.00	507.25	96.68	96.68
225-0-120-505	3753 SHELLEY PL	1.00	507.25	96.68	96.68
225-0-120-515	3803 SHELLEY PL	1.00	507.25	96.68	96.68
225-0-120-525	3813 SHELLEY PL	1.00	507.25	96.68	96.68
225-0-120-535	3832 SHELLEY PL	1.00	507.25	96.68	96.68
225-0-120-545	3822 SHELLEY PL	1.00	507.25	96.68	96.68
225-0-120-555	3812 SHELLEY PL	1.00	507.25	96.68	96.68
225-0-120-565	3802 SHELLEY PL	1.00	507.25	96.68	96.68
225-0-120-575	3752 SHELLEY PL	1.00	507.25	96.68	96.68
225-0-120-585	3742 SHELLEY PL	1.00	507.25	96.68	96.68

Slight variances may occur due to rounding

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City of Oxnard

LMD No. 50 (Pleasant Valley Senior Housing)

Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
225-0-120-595	3732 SHELLEY PL	1.00	507.25	96.68	96.68
225-0-120-605	3722 SHELLEY PL	1.00	507.25	96.68	96.68
60 Accounts		**60.00**			**$5,800.80**

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 51 (Pfeiler)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-271-015	1355 JUANITA AVE	1.00	$799.57	$799.57	$799.57
215-0-271-025	1345 JUANITA AVE	1.00	799.57	799.57	799.57
215-0-271-035	1335 JUANITA AVE	1.00	799.57	799.57	799.57
215-0-271-045	1325 JUANITA AVE	1.00	799.57	799.57	799.57
215-0-271-055	1315 JUANITA AVE	1.00	799.57	799.57	799.57
215-0-271-065	1275 JUANITA AVE	1.00	799.57	799.57	799.57
215-0-271-075	1265 JUANITA AVE	1.00	799.57	799.57	799.57
215-0-271-085	1255 JUANITA AVE	1.00	799.57	799.57	799.57
215-0-271-095	1245 JUANITA AVE	1.00	799.57	799.57	799.57
215-0-271-105	1235 JUANITA AVE	1.00	799.57	799.57	799.57
215-0-272-015	1347 LUSTRE DR	1.00	799.57	799.57	799.57
215-0-272-025	1337 LUSTRE DR	1.00	799.57	799.57	799.57
215-0-272-035	1327 LUSTRE DR	1.00	799.57	799.57	799.57
215-0-272-045	1287 LUSTRE DR	1.00	799.57	799.57	799.57
215-0-272-055	1277 LUSTRE DR	1.00	799.57	799.57	799.57
215-0-272-065	1267 LUSTRE DR	1.00	799.57	799.57	799.57
215-0-272-075	1266 JUANITA AVE	1.00	799.57	799.57	799.57
215-0-272-085	1276 JUANITA AVE	1.00	799.57	799.57	799.57
215-0-272-095	1316 JUANITA AVE	1.00	799.57	799.57	799.57
215-0-272-105	1326 JUANITA AVE	1.00	799.57	799.57	799.57
215-0-272-115	1336 JUANITA AVE	1.00	799.57	799.57	799.57
215-0-272-125	1346 JUANITA AVE	1.00	799.57	799.57	799.57
215-0-272-135	1356 JUANITA AVE	1.00	799.57	799.57	799.57
215-0-273-015	1339 NOCHE DR	1.00	799.57	799.57	799.57
215-0-273-025	1329 NOCHE DR	1.00	799.57	799.57	799.57
215-0-273-035	1319 NOCHE DR	1.00	799.57	799.57	799.57
215-0-273-045	1289 NOCHE DR	1.00	799.57	799.57	799.57
215-0-273-055	1279 NOCHE DR	1.00	799.57	799.57	799.57
215-0-273-065	1113 RESPLANDOR WAY	1.00	799.57	799.57	799.57

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 51 (Pfeiler)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-273-075	1103 RESPLANDOR WAY	1.00	799.57	799.57	799.57
215-0-273-085	1101 RESPLANDOR WAY	1.00	799.57	799.57	799.57
215-0-273-095	1278 LUSTRE DR	1.00	799.57	799.57	799.57
215-0-273-105	1288 LUSTRE DR	1.00	799.57	799.57	799.57
215-0-273-115	1318 LUSTRE DR	1.00	799.57	799.57	799.57
215-0-273-125	1328 LUSTRE DR	1.00	799.57	799.57	799.57
215-0-273-135	1338 LUSTRE DR	1.00	799.57	799.57	799.57
215-0-274-015	1341 OPALO DR	1.00	799.57	799.57	799.57
215-0-274-025	1331 OPALO DR	1.00	799.57	799.57	799.57
215-0-274-035	1321 OPALO DR	1.00	799.57	799.57	799.57
215-0-274-045	1291 OPALO DR	1.00	799.57	799.57	799.57
215-0-274-055	1281 OPALO DR	1.00	799.57	799.57	799.57
215-0-274-065	1223 RESPLANDOR WAY	1.00	799.57	799.57	799.57
215-0-274-075	1213 RESPLANDOR WAY	1.00	799.57	799.57	799.57
215-0-274-085	1203 RESPLANDOR WAY	1.00	799.57	799.57	799.57
215-0-274-095	1280 NOCHE DR	1.00	799.57	799.57	799.57
215-0-274-105	1290 NOCHE DR	1.00	799.57	799.57	799.57
215-0-274-115	1320 NOCHE DR	1.00	799.57	799.57	799.57
215-0-274-125	1330 NOCHE DR	1.00	799.57	799.57	799.57
215-0-274-135	1340 NOCHE DR	1.00	799.57	799.57	799.57
215-0-275-015	1300 MARTIN LUTHER KING JR DR	1.00	799.57	799.57	799.57
215-0-275-025	1302 MARTIN LUTHER KING JR DR	1.00	799.57	799.57	799.57
215-0-275-035	1312 MARTIN LUTHER KING JR DR	1.00	799.57	799.57	799.57
215-0-275-045	1322 MARTIN LUTHER KING JR DR	1.00	799.57	799.57	799.57
215-0-275-055	1332 MARTIN LUTHER KING JR DR	1.00	799.57	799.57	799.57
215-0-275-065	1342 MARTIN LUTHER KING JR DR	1.00	799.57	799.57	799.57
215-0-275-075	1354 SOMBRA WAY	1.00	799.57	799.57	799.57
215-0-275-085	1344 SOMBRA WAY	1.00	799.57	799.57	799.57
215-0-275-095	1334 SOMBRA WAY	1.00	799.57	799.57	799.57

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 51 (Pfeiler)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-275-105	1324 SOMBRA WAY	1.00	799.57	799.57	799.57
215-0-275-115	1314 SOMBRA WAY	1.00	799.57	799.57	799.57
215-0-275-125	1304 SOMBRA WAY	1.00	799.57	799.57	799.57
215-0-276-015	1303 SOMBRA WAY	1.00	799.57	799.57	799.57
215-0-276-025	1313 SOMBRA WAY	1.00	799.57	799.57	799.57
215-0-276-035	1323 SOMBRA WAY	1.00	799.57	799.57	799.57
215-0-276-045	1333 SOMBRA WAY	1.00	799.57	799.57	799.57
215-0-276-055	1343 SOMBRA WAY	1.00	799.57	799.57	799.57
215-0-276-065	1353 SOMBRA WAY	1.00	799.57	799.57	799.57
215-0-276-075	1232 RESPLANDOR WAY	1.00	799.57	799.57	799.57
215-0-276-085	1222 RESPLANDOR WAY	1.00	799.57	799.57	799.57
215-0-276-095	1212 RESPLANDOR WAY	1.00	799.57	799.57	799.57
215-0-276-105	1202 RESPLANDOR WAY	1.00	799.57	799.57	799.57
215-0-276-115	1112 RESPLANDOR WAY	1.00	799.57	799.57	799.57
215-0-276-125	1102 RESPLANDOR WAY	1.00	799.57	799.57	799.57
215-0-276-135	1111 CESAR CHAVEZ DR	1.00	799.57	799.57	799.57
215-0-276-145	1121 CESAR CHAVEZ DR	1.00	799.57	799.57	799.57
215-0-276-155	1131 CESAR CHAVEZ DR	1.00	799.57	799.57	799.57
215-0-276-165	1201 CESAR CHAVEZ DR	1.00	799.57	799.57	799.57
215-0-276-175	1211 CESAR CHAVEZ DR	1.00	799.57	799.57	799.57
215-0-276-185	1221 CESAR CHAVEZ DR	1.00	799.57	799.57	799.57
215-0-277-015	1002 RESPLANDOR WAY	1.00	799.57	799.57	799.57
215-0-277-025	1022 RESPLANDOR WAY	1.00	799.57	799.57	799.57
215-0-277-035	1032 RESPLANDOR WAY	1.00	799.57	799.57	799.57
215-0-277-045	1042 RESPLANDOR WAY	1.00	799.57	799.57	799.57
215-0-277-055	1052 RESPLANDOR WAY	1.00	799.57	799.57	799.57
215-0-277-065	1051 CESAR CHAVEZ DR	1.00	799.57	799.57	799.57
215-0-277-075	1041 CEASAR CHAVEZ DR	1.00	799.57	799.57	799.57
215-0-277-085	1031 CESAR CHAVEZ DR	1.00	799.57	799.57	799.57

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 51 (Pfeiler)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-277-095	1021 CESAR CHAVEZ DR	1.00	799.57	799.57	799.57
215-0-277-105	1011 CESAR CHAVEZ DR	1.00	799.57	799.57	799.57
215-0-281-015	1355 FUENTE DR	1.00	799.57	799.57	799.57
215-0-281-025	1345 FUENTE DR	1.00	799.57	799.57	799.57
215-0-281-035	1335 FUENTE DR	1.00	799.57	799.57	799.57
215-0-281-045	1325 FUENTE DR	1.00	799.57	799.57	799.57
215-0-281-055	1315 FUENTE DR	1.00	799.57	799.57	799.57
215-0-281-065	1305 FUENTE DR	1.00	799.57	799.57	799.57
215-0-281-075	1265 FUENTE DR	1.00	799.57	799.57	799.57
215-0-281-085	1255 FUENTE DR	1.00	799.57	799.57	799.57
215-0-281-095	1245 FUENTE DR	1.00	799.57	799.57	799.57
215-0-281-105	1235 FUENTE DR	1.00	799.57	799.57	799.57
215-0-281-115	1225 FUENTE DR	1.00	799.57	799.57	799.57
215-0-281-125	1215 FUENTE DR	1.00	799.57	799.57	799.57
215-0-281-135	1205 FUENTE DR	1.00	799.57	799.57	799.57
215-0-282-015	1367 GRACIA DR	1.00	799.57	799.57	799.57
215-0-282-025	1357 GRACIA DR	1.00	799.57	799.57	799.57
215-0-282-035	1347 GRACIA DR	1.00	799.57	799.57	799.57
215-0-282-045	1337 GRACIA DR	1.00	799.57	799.57	799.57
215-0-282-055	1327 GRACIA DR	1.00	799.57	799.57	799.57
215-0-282-065	1317 GRACIA DR	1.00	799.57	799.57	799.57
215-0-282-075	1307 GRACIA DR	1.00	799.57	799.57	799.57
215-0-282-085	1277 GRACIA DR	1.00	799.57	799.57	799.57
215-0-282-095		1.00	799.57	799.57	799.57
215-0-282-105	1257 GRACIA DR	1.00	799.57	799.57	799.57
215-0-282-115	1247 GRACIA DR	1.00	799.57	799.57	799.57
215-0-282-125		1.00	799.57	799.57	799.57
215-0-282-135	1236 FUENTE DR	1.00	799.57	799.57	799.57
215-0-282-145	1246 FUENTE DR	1.00	799.57	799.57	799.57

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 51 (Pfeiler)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-282-155	1256 FUENTE DR	1.00	799.57	799.57	799.57
215-0-282-165	1266 FUENTE DR	1.00	799.57	799.57	799.57
215-0-282-175	1306 FUENTE DR	1.00	799.57	799.57	799.57
215-0-282-185	1316 FUENTE DR	1.00	799.57	799.57	799.57
215-0-282-195	1326 FUENTE DR	1.00	799.57	799.57	799.57
215-0-282-205	1336 FUENTE DR	1.00	799.57	799.57	799.57
215-0-282-215	1346 FUENTE DR	1.00	799.57	799.57	799.57
215-0-282-225	1356 FUENTE DR	1.00	799.57	799.57	799.57
215-0-283-015	1369 HACIENDA DR	1.00	799.57	799.57	799.57
215-0-283-025	1359 HACIENDA DR	1.00	799.57	799.57	799.57
215-0-283-035	1349 HACIENDA DR	1.00	799.57	799.57	799.57
215-0-283-045	1339 HACIENDA DR	1.00	799.57	799.57	799.57
215-0-283-055	1329 HACIENDA DR	1.00	799.57	799.57	799.57
215-0-283-065	1319 HACIENDA DR	1.00	799.57	799.57	799.57
215-0-283-075	1309 HACIENDA DR	1.00	799.57	799.57	799.57
215-0-283-085	1279 HACIENDA DR	1.00	799.57	799.57	799.57
215-0-283-095	1269 HACIENDA DR	1.00	799.57	799.57	799.57
215-0-283-105	1259 HACIENDA DR	1.00	799.57	799.57	799.57
215-0-283-115	1249 HACIENDA DR	1.00	799.57	799.57	799.57
215-0-283-125	1239 HACIENDA DR	1.00	799.57	799.57	799.57
215-0-283-135	1238 GRACIA DR	1.00	799.57	799.57	799.57
215-0-283-145	1248 GRACIA DR	1.00	799.57	799.57	799.57
215-0-283-155	1258 GRACIA DR	1.00	799.57	799.57	799.57
215-0-283-165	1268 GRACIA DR	1.00	799.57	799.57	799.57
215-0-283-175	1278 GRACIA DR	1.00	799.57	799.57	799.57
215-0-283-185	1308 GRACIA DR	1.00	799.57	799.57	799.57
215-0-283-195	1318 GRACIA DR	1.00	799.57	799.57	799.57
215-0-283-205	1328 GRACIA DR	1.00	799.57	799.57	799.57
215-0-283-215	1338 GRACIA DR	1.00	799.57	799.57	799.57

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 51 (Pfeiler)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-283-225	1348 GRACIA DR	1.00	799.57	799.57	799.57
215-0-283-235	1358 GRACIA DR	1.00	799.57	799.57	799.57
215-0-283-245	1368 GRACIA DR	1.00	799.57	799.57	799.57
215-0-284-015	1371 INCA DR	1.00	799.57	799.57	799.57
215-0-284-025	1361 INCA DR	1.00	799.57	799.57	799.57
215-0-284-035	1351 INCA DR	1.00	799.57	799.57	799.57
215-0-284-045	1341 INCA DR	1.00	799.57	799.57	799.57
215-0-284-055	1331 INCA DR	1.00	799.57	799.57	799.57
215-0-284-065	1321 INCA DR	1.00	799.57	799.57	799.57
215-0-284-075	1311 INCA DR	1.00	799.57	799.57	799.57
215-0-284-085	1281 INCA DR	1.00	799.57	799.57	799.57
215-0-284-095	1271 INCA DR	1.00	799.57	799.57	799.57
215-0-284-105	1261 INCA DR	1.00	799.57	799.57	799.57
215-0-284-115	1251 INCA DR	1.00	799.57	799.57	799.57
215-0-284-125	1241 INCA DR	1.00	799.57	799.57	799.57
215-0-284-135	1240 HACIENDA DR	1.00	799.57	799.57	799.57
215-0-284-145	1250 HACIENDA DR	1.00	799.57	799.57	799.57
215-0-284-155	1260 HACIENDA DR	1.00	799.57	799.57	799.57
215-0-284-165	1270 HACIENDA DR	1.00	799.57	799.57	799.57
215-0-284-175	1280 HACIENDA DR	1.00	799.57	799.57	799.57
215-0-284-185	1310 HACIENDA DR	1.00	799.57	799.57	799.57
215-0-284-195	1320 HACIENDA DR	1.00	799.57	799.57	799.57
215-0-284-205	1330 HACIENDA DR	1.00	799.57	799.57	799.57
215-0-284-215	1340 HACIENDA DR	1.00	799.57	799.57	799.57
215-0-284-225	1350 HACIENDA DR	1.00	799.57	799.57	799.57
215-0-284-235	1360 HACIENDA DR	1.00	799.57	799.57	799.57
215-0-284-245	1370 HACIENDA DR	1.00	799.57	799.57	799.57
215-0-285-015	1363 INDIO DR	1.00	799.57	799.57	799.57
215-0-285-025	1353 INDIO DR	1.00	799.57	799.57	799.57

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 51 (Pfeiler)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-285-035	1343 INDIO DR	1.00	799.57	799.57	799.57
215-0-285-045	1333 INDIO DR	1.00	799.57	799.57	799.57
215-0-285-055	1323 INDIO DR	1.00	799.57	799.57	799.57
215-0-285-065	1313 INDIO DR	1.00	799.57	799.57	799.57
215-0-285-075	1273 INDIO DR	1.00	799.57	799.57	799.57
215-0-285-085	1263 INDIO DR	1.00	799.57	799.57	799.57
215-0-285-095	1253 INDIO DR	1.00	799.57	799.57	799.57
215-0-285-105	1243 INDIO DR	1.00	799.57	799.57	799.57
215-0-285-115	1242 INCA DR	1.00	799.57	799.57	799.57
215-0-285-125	1252 INCA DR	1.00	799.57	799.57	799.57
215-0-285-135	1262 INCA DR	1.00	799.57	799.57	799.57
215-0-285-145	1272 INCA DR	1.00	799.57	799.57	799.57
215-0-285-155	1282 INCA DR	1.00	799.57	799.57	799.57
215-0-285-165	1312 INCA DR	1.00	799.57	799.57	799.57
215-0-285-175	1322 INCA DR	1.00	799.57	799.57	799.57
215-0-285-185	1332 INCA DR	1.00	799.57	799.57	799.57
215-0-285-195	1342 INCA DR	1.00	799.57	799.57	799.57
215-0-285-205	1352 INCA DR	1.00	799.57	799.57	799.57
215-0-285-215	1362 INCA DR	1.00	799.57	799.57	799.57
215-0-285-225	1372 INCA DR	1.00	799.57	799.57	799.57
215-0-286-015	1364 INDIO DR	1.00	799.57	799.57	799.57
215-0-286-025	1354 INDIO DR	1.00	799.57	799.57	799.57
215-0-286-035	1344 INDIO DR	1.00	799.57	799.57	799.57
215-0-286-045	1334 INDIO DR	1.00	799.57	799.57	799.57
215-0-286-055	1324 INDIO DR	1.00	799.57	799.57	799.57
215-0-286-065	1314 INDIO DR	1.00	799.57	799.57	799.57
215-0-286-075	1274 INDIO DR	1.00	799.57	799.57	799.57
215-0-286-085	1264 INDIO DR	1.00	799.57	799.57	799.57
215-0-286-095	1254 INDIO DR	1.00	799.57	799.57	799.57

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 51 (Pfeiler)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
215-0-286-105	1244 INDIO DR	1.00	799.57	799.57	799.57
215-0-286-115	1234 INDIO DR	1.00	799.57	799.57	799.57
215-0-286-125	850 PIEDRA WAY	1.00	799.57	799.57	799.57
215-0-286-135	840 PIEDRA WAY	1.00	799.57	799.57	799.57
215-0-286-145	830 PIEDRA WAY	1.00	799.57	799.57	799.57
215-0-286-155	820 PIEDRA WAY	1.00	799.57	799.57	799.57
215-0-286-165	810 PIEDRA WAY	1.00	799.57	799.57	799.57
215-0-286-175	800 PIEDRA WAY	1.00	799.57	799.57	799.57
215-0-286-185	730 PIEDRA WAY	1.00	799.57	799.57	799.57
215-0-286-195	720 PIEDRA WAY	1.00	799.57	799.57	799.57
215-0-286-205	710 PIEDRA WAY	1.00	799.57	799.57	799.57
215-0-286-215	700 PIEDRA WAY	1.00	799.57	799.57	799.57
215-0-286-225	630 PIEDRA WAY	1.00	799.57	799.57	799.57
215-0-286-235	620 PIEDRA WAY	1.00	799.57	799.57	799.57
215-0-286-245	610 PIEDRA WAY	1.00	799.57	799.57	799.57
215-0-286-255	600 PIEDRA WAY	1.00	799.57	799.57	799.57
219 Accounts		**219.00**			**$175,105.83**

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 52 (Wingfield)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
185-0-202-015	2924 DUNKIRK DR	1.00	$472.93	$97.40	$97.40
185-0-202-025	2922 DUNKIRK DR	1.00	472.93	97.40	97.40
185-0-202-035	2918 DUNKIRK DR	1.00	472.93	97.40	97.40
185-0-202-045	615 HALIFAX LN	1.00	472.93	97.40	97.40
185-0-202-055	625 HALIFAX LN	1.00	472.93	97.40	97.40
185-0-202-065	635 HALIFAX LN	1.00	472.93	97.40	97.40
185-0-202-075	645 HALIFAX LN	1.00	472.93	97.40	97.40
185-0-202-085	655 HALIFAX LN	1.00	472.93	97.40	97.40
185-0-202-095	665 HALIFAX LN	1.00	472.93	97.40	97.40
185-0-202-105	705 HALIFAX LN	1.00	472.93	97.40	97.40
185-0-202-115	715 HALIFAX LN	1.00	472.93	97.40	97.40
185-0-202-125	725 HALIFAX LN	1.00	472.93	97.40	97.40
185-0-202-135	735 HALIFAX LN	1.00	472.93	97.40	97.40
185-0-202-145	2919 NAPLES DR	1.00	472.93	97.40	97.40
185-0-202-155	2921 NAPLES DR	1.00	472.93	97.40	97.40
185-0-202-165	2923 NAPLES DR	1.00	472.93	97.40	97.40
185-0-202-175	736 IBIZA LN	1.00	472.93	97.40	97.40
185-0-202-185	726 IBIZA LN	1.00	472.93	97.40	97.40
185-0-202-195	716 IBIZA LN	1.00	472.93	97.40	97.40
185-0-202-205	706 IBIZA LN	1.00	472.93	97.40	97.40
185-0-202-215	666 IBIZA LN	1.00	472.93	97.40	97.40
185-0-202-225	656 IBIZA LN	1.00	472.93	97.40	97.40
185-0-202-235	646 IBIZA LN	1.00	472.93	97.40	97.40
185-0-202-245	636 IBIZA LN	1.00	472.93	97.40	97.40
185-0-202-255	626 IBIZA LN	1.00	472.93	97.40	97.40
185-0-202-265	616 IBIZA LN	1.00	472.93	97.40	97.40
185-0-203-015	2914 DUNKIRK DR	1.00	472.93	97.40	97.40
185-0-203-025	2912 DUNKIRK DR	1.00	472.93	97.40	97.40
185-0-203-035	2910 DUNKIRK DR	1.00	472.93	97.40	97.40

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 52 (Wingfield)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
185-0-203-045	613 GENOA LN	1.00	472.93	97.40	97.40
185-0-203-055	623 GENOA LN	1.00	472.93	97.40	97.40
185-0-203-065	633 GENOA LN	1.00	472.93	97.40	97.40
185-0-203-075	643 GENOA LN	1.00	472.93	97.40	97.40
185-0-203-085	653 GENOA LN	1.00	472.93	97.40	97.40
185-0-203-095	663 GENOA LN	1.00	472.93	97.40	97.40
185-0-203-105	703 GENOA LN	1.00	472.93	97.40	97.40
185-0-203-115	713 GENOA LN	1.00	472.93	97.40	97.40
185-0-203-125	723 GENOA LN	1.00	472.93	97.40	97.40
185-0-203-135	733 GENOA LN	1.00	472.93	97.40	97.40
185-0-203-145	2911 NAPLES DR	1.00	472.93	97.40	97.40
185-0-203-155	2913 NAPLES DR	1.00	472.93	97.40	97.40
185-0-203-165	2915 NAPLES DR	1.00	472.93	97.40	97.40
185-0-203-175	734 HALIFAX LN	1.00	472.93	97.40	97.40
185-0-203-185	724 HALIFAX LN	1.00	472.93	97.40	97.40
185-0-203-195	714 HALIFAX LN	1.00	472.93	97.40	97.40
185-0-203-205	704 HALIFAX LN	1.00	472.93	97.40	97.40
185-0-203-215	664 HALIFAX LN	1.00	472.93	97.40	97.40
185-0-203-225	654 HALIFAX LN	1.00	472.93	97.40	97.40
185-0-203-235	644 HALIFAX LN	1.00	472.93	97.40	97.40
185-0-203-245	634 HALIFAX LN	1.00	472.93	97.40	97.40
185-0-203-255	624 HALIFAX LN	1.00	472.93	97.40	97.40
185-0-203-265	614 HALIFAX LN	1.00	472.93	97.40	97.40
185-0-204-015	2906 DUNKIRK DR	1.00	472.93	97.40	97.40
185-0-204-025	2904 DUNKIRK DR	1.00	472.93	97.40	97.40
185-0-204-035	2902 DUNKIRK DR	1.00	472.93	97.40	97.40
185-0-204-045	611 FREEPORT LN	1.00	472.93	97.40	97.40
185-0-204-055	621 FREEPORT LN	1.00	472.93	97.40	97.40
185-0-204-065	631 FREEPORT LN	1.00	472.93	97.40	97.40

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 52 (Wingfield)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
185-0-204-075	641 FREEPORT LN	1.00	472.93	97.40	97.40
185-0-204-085	651 FREEPORT LN	1.00	472.93	97.40	97.40
185-0-204-095	661 FREEPORT LN	1.00	472.93	97.40	97.40
185-0-204-105	701 FREEPORT LN	1.00	472.93	97.40	97.40
185-0-204-115	711 FREEPORT LN	1.00	472.93	97.40	97.40
185-0-204-125	721 FREEPORT LN	1.00	472.93	97.40	97.40
185-0-204-135	731 FREEPORT LN	1.00	472.93	97.40	97.40
185-0-204-145	2903 NAPLES DR	1.00	472.93	97.40	97.40
185-0-204-155	2905 NAPLES DR	1.00	472.93	97.40	97.40
185-0-204-165	2907 NAPLES DR	1.00	472.93	97.40	97.40
185-0-204-175	732 GENOA LN	1.00	472.93	97.40	97.40
185-0-204-185	722 GENOA LN	1.00	472.93	97.40	97.40
185-0-204-195	712 GENOA LN	1.00	472.93	97.40	97.40
185-0-204-205	702 GENOA LN	1.00	472.93	97.40	97.40
185-0-204-215	662 GENOA LN	1.00	472.93	97.40	97.40
185-0-204-225	652 GENOA LN	1.00	472.93	97.40	97.40
185-0-204-235	642 GENOA LN	1.00	472.93	97.40	97.40
185-0-204-245	632 GENOA LN	1.00	472.93	97.40	97.40
185-0-204-255	622 GENOA LN	1.00	472.93	97.40	97.40
185-0-204-265	612 GENOA LN	1.00	472.93	97.40	97.40
185-0-205-015	600 FREEPORT LN	1.00	472.93	97.40	97.40
185-0-205-025	610 FREEPORT LN	1.00	472.93	97.40	97.40
185-0-205-035	620 FREEPORT LN	1.00	472.93	97.40	97.40
185-0-205-045	630 FREEPORT LN	1.00	472.93	97.40	97.40
185-0-205-055	640 FREEPORT LN	1.00	472.93	97.40	97.40
185-0-205-065	650 FREEPORT LN	1.00	472.93	97.40	97.40
185-0-205-075	660 FREEPORT LN	1.00	472.93	97.40	97.40
185-0-205-085	700 FREEPORT LN	1.00	472.93	97.40	97.40
185-0-205-095	710 FREEPORT LN	1.00	472.93	97.40	97.40

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 52 (Wingfield)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
185-0-205-105	720 FREEPORT LN	1.00	472.93	97.40	97.40
185-0-205-115	730 FREEPORT LN	1.00	472.93	97.40	97.40
185-0-205-125	740 FREEPORT LN	1.00	472.93	97.40	97.40
185-0-205-135	750 FREEPORT LN	1.00	472.93	97.40	97.40
185-0-205-145	760 FREEPORT LN	1.00	472.93	97.40	97.40
185-0-205-155	2900 NAPLES DR	1.00	472.93	97.40	97.40
185-0-205-165	2902 NAPLES DR	1.00	472.93	97.40	97.40
185-0-205-175	2904 NAPLES DR	1.00	472.93	97.40	97.40
185-0-205-185	2906 NAPLES DR	1.00	472.93	97.40	97.40
185-0-205-195	2908 NAPLES DR	1.00	472.93	97.40	97.40
185-0-205-205	2910 NAPLES DR	1.00	472.93	97.40	97.40
185-0-205-215	2912 NAPLES DR	1.00	472.93	97.40	97.40
185-0-205-225	2914 NAPLES DR	1.00	472.93	97.40	97.40
185-0-205-235	2916 NAPLES DR	1.00	472.93	97.40	97.40
185-0-205-245	2918 NAPLES DR	1.00	472.93	97.40	97.40
185-0-205-255	2920 NAPLES DR	1.00	472.93	97.40	97.40
185-0-205-285	2922 NAPLES DR	1.00	472.93	97.40	97.40
185-0-211-035	603 NORTHPORT LN	1.00	472.93	97.40	97.40
185-0-211-045	613 NORTHPORT LN	1.00	472.93	97.40	97.40
185-0-211-055	623 NORTHPORT LN	1.00	472.93	97.40	97.40
185-0-211-065	633 NORTHPORT LN	1.00	472.93	97.40	97.40
185-0-211-075	643 NORTHPORT LN	1.00	472.93	97.40	97.40
185-0-211-085	653 NORTHPORT LN	1.00	472.93	97.40	97.40
185-0-211-095	663 NORTHPORT LN	1.00	472.93	97.40	97.40
185-0-212-015	720 MARBELLA CT	1.00	472.93	97.40	97.40
185-0-212-025	710 MARBELLA CT	1.00	472.93	97.40	97.40
185-0-212-035	700 MARBELLA CT	1.00	472.93	97.40	97.40
185-0-212-045	660 MARBELLA CT	1.00	472.93	97.40	97.40
185-0-212-055	650 MARBELLA CT	1.00	472.93	97.40	97.40

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 52 (Wingfield)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
185-0-212-065	640 MARBELLA CT	1.00	472.93	97.40	97.40
185-0-212-075	630 MARBELLA CT	1.00	472.93	97.40	97.40
185-0-212-085	620 MARBELLA CT	1.00	472.93	97.40	97.40
185-0-212-095	3014 DUNKIRK DR	1.00	472.93	97.40	97.40
185-0-212-105	3012 DUNKIRK DR	1.00	472.93	97.40	97.40
185-0-212-115	3010 DUNKIRK DR	1.00	472.93	97.40	97.40
185-0-212-125	619 LAZARO LN	1.00	472.93	97.40	97.40
185-0-212-135	629 LAZARO LN	1.00	472.93	97.40	97.40
185-0-212-145	639 LAZARO LN	1.00	472.93	97.40	97.40
185-0-212-155	649 LAZARO LN	1.00	472.93	97.40	97.40
185-0-212-165	659 LAZARO LN	1.00	472.93	97.40	97.40
185-0-212-175	709 LAZARO LN	1.00	472.93	97.40	97.40
185-0-212-185	719 LAZARO LN	1.00	472.93	97.40	97.40
185-0-212-195	729 LAZARO LN	1.00	472.93	97.40	97.40
185-0-212-205	3009 NAPLES DR	1.00	472.93	97.40	97.40
185-0-212-215	3011 NAPLES DR	1.00	472.93	97.40	97.40
185-0-212-225	3013 NAPLES DR	1.00	472.93	97.40	97.40
185-0-212-235	3015 NAPLES DR	1.00	472.93	97.40	97.40
185-0-212-255	3101 NAPLES DR	1.00	472.93	97.40	97.40
185-0-212-265	3103 NAPLES DR	1.00	472.93	97.40	97.40
185-0-212-275	3105 NAPLES DR	1.00	472.93	97.40	97.40
185-0-212-285	712 NORTHPORT LN	1.00	472.93	97.40	97.40
185-0-212-295	702 NORTHPORT LN	1.00	472.93	97.40	97.40
185-0-212-305	672 NORTHPORT LN	1.00	472.93	97.40	97.40
185-0-212-315	662 NORTHPORT LN	1.00	472.93	97.40	97.40
185-0-212-325	652 NORTHPORT LN	1.00	472.93	97.40	97.40
185-0-212-335	642 NORTHPORT LN	1.00	472.93	97.40	97.40
185-0-212-345	632 NORTHPORT LN	1.00	472.93	97.40	97.40
185-0-212-355	622 NORTHPORT LN	1.00	472.93	97.40	97.40

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 52 (Wingfield)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
185-0-212-365	3104 DUNKIRK DR	1.00	472.93	97.40	97.40
185-0-212-375	3102 DUNKIRK DR	1.00	472.93	97.40	97.40
185-0-212-385	3100 DUNKIRK ST	1.00	472.93	97.40	97.40
185-0-212-395	621 MARBELLA CT	1.00	472.93	97.40	97.40
185-0-212-405	631 MARBELLA CT	1.00	472.93	97.40	97.40
185-0-212-415	641 MARBELLA CT	1.00	472.93	97.40	97.40
185-0-212-425	651 MARBELLA CT	1.00	472.93	97.40	97.40
185-0-212-435	661 MARBELLA CT	1.00	472.93	97.40	97.40
185-0-212-445	701 MARBELLA CT	1.00	472.93	97.40	97.40
185-0-212-455	711 MARBELLA CT	1.00	472.93	97.40	97.40
185-0-212-465	721 MARBELLA CT	1.00	472.93	97.40	97.40
185-0-213-015	3006 DUNKIRK DR	1.00	472.93	97.40	97.40
185-0-213-025	3004 DUNKIRK DR	1.00	472.93	97.40	97.40
185-0-213-035	3002 DUNKIRK DR	1.00	472.93	97.40	97.40
185-0-213-045	617 IBIZA LN	1.00	472.93	97.40	97.40
185-0-213-055	627 IBIZA LN	1.00	472.93	97.40	97.40
185-0-213-065	637 IBIZA LN	1.00	472.93	97.40	97.40
185-0-213-075	647 IBIZA LN	1.00	472.93	97.40	97.40
185-0-213-085	657 IBIZA LN	1.00	472.93	97.40	97.40
185-0-213-095	667 IBIZA LN	1.00	472.93	97.40	97.40
185-0-213-105	707 IBIZA LN	1.00	472.93	97.40	97.40
185-0-213-115	717 IBIZA LN	1.00	472.93	97.40	97.40
185-0-213-125	727 IBIZA LN	1.00	472.93	97.40	97.40
185-0-213-135	737 IBIZA LN	1.00	472.93	97.40	97.40
185-0-213-145	3001 NAPLES DR	1.00	472.93	97.40	97.40
185-0-213-155	3003 NAPLES DR	1.00	472.93	97.40	97.40
185-0-213-165	3005 NAPLES DR	1.00	472.93	97.40	97.40
185-0-213-175	738 LAZARO LN	1.00	472.93	97.40	97.40
185-0-213-185	728 LAZARO LN	1.00	472.93	97.40	97.40

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 52 (Wingfield)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
185-0-213-195	718 LAZARO LN	1.00	472.93	97.40	97.40
185-0-213-205	708 LAZARO LN	1.00	472.93	97.40	97.40
185-0-213-215	668 LAZARO LN	1.00	472.93	97.40	97.40
185-0-213-225	658 LAZARO LN	1.00	472.93	97.40	97.40
185-0-213-235	648 LAZARO LN	1.00	472.93	97.40	97.40
185-0-213-245	638 LAZARO LN	1.00	472.93	97.40	97.40
185-0-213-255	628 LAZARO LN	1.00	472.93	97.40	97.40
185-0-213-265	618 LAZARO LN	1.00	472.93	97.40	97.40
185-0-214-015	3014 NAPLES DR	1.00	472.93	97.40	97.40
185-0-214-025	3012 NAPLES DR	1.00	472.93	97.40	97.40
185-0-214-035	3010 NAPLES DR	1.00	472.93	97.40	97.40
185-0-214-045	3008 NAPLES DR	1.00	472.93	97.40	97.40
185-0-214-055	3006 NAPLES DR	1.00	472.93	97.40	97.40
185-0-214-065	3004 NAPLES DR	1.00	472.93	97.40	97.40
185-0-214-075	3002 NAPLES DR	1.00	472.93	97.40	97.40
185-0-214-105	3000 NAPLES DR	1.00	472.93	97.40	97.40
185-0-214-115	2924 NAPLES DR	1.00	472.93	97.40	97.40
185-0-215-015	3110 NAPLES DR	1.00	472.93	97.40	97.40
185-0-215-025	3108 NAPLES DR	1.00	472.93	97.40	97.40
185-0-215-035	3106 NAPLES DR	1.00	472.93	97.40	97.40
185-0-215-045	3104 NAPLES DR	1.00	472.93	97.40	97.40
185-0-215-055	3102 NAPLES DR	1.00	472.93	97.40	97.40
185-0-216-015	703 NORTHPORT LN	1.00	472.93	97.40	97.40
185-0-216-025	713 N PORT LN	1.00	472.93	97.40	97.40
185-0-216-035	723 N PORT LN	1.00	472.93	97.40	97.40
199 Accounts		**199.00**			**$19,382.60**

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 53 (Huff Court)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
181-0-194-015	1753 PENNY WAY	1.00	$581.83	$581.83	$581.83
181-0-194-025	1743 PENNY WAY	1.00	581.83	581.83	581.83
181-0-194-035	1733 PENNY WAY	1.00	581.83	581.83	581.83
181-0-194-045	1723 PENNY WAY	1.00	581.83	581.83	581.83
181-0-194-055	1703 PENNY WAY	1.00	581.83	581.83	581.83
181-0-194-065	1623 PENNY WAY	1.00	581.83	581.83	581.83
181-0-194-075	1613 PENNY WAY	1.00	581.83	581.83	581.83
181-0-194-085	1603 PENNY WAY	1.00	581.83	581.83	581.83
8 Accounts		**8.00**			**$4,654.64**

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 54 (Meadow Crest Villas)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
200-0-110-015	1013 AMBROSIA ST	1.00	$553.49	$36.84	$36.84
200-0-110-025	1014 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-035	1024 N A ST	1.00	553.49	36.84	36.84
200-0-110-045	1034 N A ST	1.00	553.49	36.84	36.84
200-0-110-055	1023 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-065	1033 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-075	1044 N A ST	1.00	553.49	36.84	36.84
200-0-110-085	1054 N A ST	1.00	553.49	36.84	36.84
200-0-110-095	1064 N A ST	1.00	553.49	36.84	36.84
200-0-110-105	1043 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-115	1053 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-125	1074 N A ST	1.00	553.49	36.84	36.84
200-0-110-135	1084 N A ST	1.00	553.49	36.84	36.84
200-0-110-145	1094 N A ST	1.00	553.49	36.84	36.84
200-0-110-155	1063 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-165	1113 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-175	1114 N A ST	1.00	553.49	36.84	36.84
200-0-110-185	1124 N A ST	1.00	553.49	36.84	36.84
200-0-110-195	1134 N A ST	1.00	553.49	36.84	36.84
200-0-110-205	1123 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-215	1133 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-225	1144 N A ST	1.00	553.49	36.84	36.84
200-0-110-235	1154 N A ST	1.00	553.49	36.84	36.84
200-0-110-245	1164 N A ST	1.00	553.49	36.84	36.84
200-0-110-255	1143 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-265	1142 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-275	1160 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-285	1150 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-295	1140 AMBROSIA ST	1.00	553.49	36.84	36.84

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 54 (Meadow Crest Villas)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
200-0-110-305	1132 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-315	1122 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-325	1130 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-335	1120 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-345	1110 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-355	1112 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-365	1062 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-375	1090 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-385	1080 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-395	1070 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-405	1052 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-415	1042 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-425	1060 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-435	1050 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-445	1040 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-455	1032 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-465	1022 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-475	1030 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-485	1020 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-495	1010 AMBROSIA ST	1.00	553.49	36.84	36.84
200-0-110-505	1012 AMBROSIA ST	1.00	553.49	36.84	36.84
50 Accounts		**50.00**			**$1,842.00**

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 55 (Wingfield West)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
185-0-221-055	641 RIVIERA CT	1.00	$902.74	$901.78	$901.78
185-0-221-065	631 RIVIERA CT	1.00	902.74	901.78	901.78
185-0-221-075	621 RIVIERA CT	1.00	902.74	901.78	901.78
185-0-221-085	640 RIVIERA CT	1.00	902.74	901.78	901.78
185-0-221-095	630 RIVIERA CT	1.00	902.74	901.78	901.78
185-0-221-105	620 RIVIERA CT	1.00	902.74	901.78	901.78
185-0-221-115	619 QUILAN CT	1.00	902.74	901.78	901.78
185-0-221-125	629 QUILAN CT	1.00	902.74	901.78	901.78
185-0-221-135	639 QUILAN CT	1.00	902.74	901.78	901.78
185-0-221-145	638 QUILAN CT	1.00	902.74	901.78	901.78
185-0-221-155	628 QUILAN CT	1.00	902.74	901.78	901.78
185-0-221-165	618 QUILAN CT	1.00	902.74	901.78	901.78
185-0-221-175	617 PORTOFINO PL	1.00	902.74	901.78	901.78
185-0-221-185	627 PORTOFINO PL	1.00	902.74	901.78	901.78
185-0-221-195	637 PORTOFINO PL	1.00	902.74	901.78	901.78
185-0-222-015	3306 DUNKIRK DR	1.00	902.74	901.78	901.78
185-0-222-025	3308 DUNKIRK DR	1.00	902.74	901.78	901.78
185-0-222-035	3310 DUNKIRK DR	1.00	902.74	901.78	901.78
185-0-222-045	3312 DUNKIRK DR	1.00	902.74	901.78	901.78
185-0-222-055	3314 DUNKIRK DR	1.00	902.74	901.78	901.78
185-0-222-065	3324 DUNKIRK DR	1.00	902.74	901.78	901.78
185-0-222-075	3334 DUNKIRK DR	1.00	902.74	901.78	901.78
185-0-222-085	3344 DUNKIRK DR	1.00	902.74	901.78	901.78
185-0-222-095	3404 DUNKIRK DR	1.00	902.74	901.78	901.78
185-0-222-105	3414 DUNKIRK DR	1.00	902.74	901.78	901.78
185-0-222-115	3424 DUNKIRK DR	1.00	902.74	901.78	901.78
185-0-222-125	3434 DUNKIRK DR	1.00	902.74	901.78	901.78
185-0-222-135	3444 DUNKIRK DR	1.00	902.74	901.78	901.78
185-0-222-145	3504 DUNKIRK DR	1.00	902.74	901.78	901.78

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 55 (Wingfield West)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
185-0-222-155	3514 DUNKIRK DR	1.00	902.74	901.78	901.78
185-0-222-165	3524 DUNKIRK DR	1.00	902.74	901.78	901.78
185-0-222-175	3534 DUNKIRK DR	1.00	902.74	901.78	901.78
185-0-222-185	3544 DUNKIRK DR	1.00	902.74	901.78	901.78
185-0-222-195	3554 DUNKIRK DR	1.00	902.74	901.78	901.78
185-0-222-205	3564 DUNKIRK DR	1.00	902.74	901.78	901.78
185-0-223-025	616 PORTOFINO PL	1.00	902.74	901.78	901.78
185-0-223-035	626 PORTOFINO PL	1.00	902.74	901.78	901.78
185-0-223-045	636 PORTOFINO PL	1.00	902.74	901.78	901.78
185-0-223-055	3309 DUNKIRK DR	1.00	902.74	901.78	901.78
185-0-223-065	3307 DUNKIRK DR	1.00	902.74	901.78	901.78
185-0-223-075	3305 DUNKIRK DR	1.00	902.74	901.78	901.78
41 Accounts		**41.00**			**$36,972.98**

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 58 (Westwind)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
223-0-070-035	5341 DAVIDSON DR	1.00	$580.12	$275.04	$275.04
223-0-070-045	5331 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-070-055	5321 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-070-065	5311 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-070-075	5301 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-070-085	5281 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-070-095	5271 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-070-105	5261 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-070-115	5251 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-070-125	5241 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-070-135	5231 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-070-145	5332 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-070-155	5322 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-070-165	5312 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-070-175	5302 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-070-185	5282 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-070-195	5272 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-070-205	5262 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-070-215	5252 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-070-225	5242 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-070-235	5232 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-070-245	5221 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-070-255	5211 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-070-265	5201 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-070-275	5191 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-070-285	5181 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-070-295	5171 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-070-305	5161 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-070-315	5151 DAVIDSON DR	1.00	580.12	275.04	275.04

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 58 (Westwind)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
223-0-070-325	5141 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-070-335	5131 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-070-345	231 BISHOP WAY	1.00	580.12	275.04	275.04
223-0-070-355	241 BISHOP WAY	1.00	580.12	275.04	275.04
223-0-070-365	251 BISHOP WAY	1.00	580.12	275.04	275.04
223-0-070-375	261 BISHOP WAY	1.00	580.12	275.04	275.04
223-0-070-385	271 BISHOP WAY	1.00	580.12	275.04	275.04
223-0-070-395	281 BISHOP WAY	1.00	580.12	275.04	275.04
223-0-070-405	5130 EDGAR ST	1.00	580.12	275.04	275.04
223-0-070-415	5140 EDGAR ST	1.00	580.12	275.04	275.04
223-0-070-425	5150 EDGAR ST	1.00	580.12	275.04	275.04
223-0-070-435	5160 EDGAR ST	1.00	580.12	275.04	275.04
223-0-070-445	5170 EDGAR ST	1.00	580.12	275.04	275.04
223-0-070-455	262 BISHOP WAY	1.00	580.12	275.04	275.04
223-0-070-465	252 BISHOP WAY	1.00	580.12	275.04	275.04
223-0-070-475	242 BISHOP WAY	1.00	580.12	275.04	275.04
223-0-070-485	232 BISHOP WAY	1.00	580.12	275.04	275.04
223-0-070-495	5222 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-070-505	5212 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-070-515	5202 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-070-525	254 CUMMINGS WAY	1.00	580.12	275.04	275.04
223-0-070-535	244 CUMMINGS WAY	1.00	580.12	275.04	275.04
223-0-070-545	234 CUMMINGS WAY	1.00	580.12	275.04	275.04
223-0-070-555	233 CUMMINGS WAY	1.00	580.12	275.04	275.04
223-0-070-565	243 CUMMINGS WAY	1.00	580.12	275.04	275.04
223-0-070-575	253 CUMMINGS WAY	1.00	580.12	275.04	275.04
223-0-070-585	263 CUMMINGS WAY	1.00	580.12	275.04	275.04
223-0-070-595	5180 EDGAR ST	1.00	580.12	275.04	275.04
223-0-070-605	5190 EDGAR ST	1.00	580.12	275.04	275.04

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 58 (Westwind)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
223-0-070-615	5200 EDGAR ST	1.00	580.12	275.04	275.04
223-0-070-625	5210 EDGAR ST	1.00	580.12	275.04	275.04
223-0-070-635	5220 EDGAR ST	1.00	580.12	275.04	275.04
223-0-070-645	5230 EDGAR ST	1.00	580.12	275.04	275.04
223-0-070-655	5240 EDGAR ST	1.00	580.12	275.04	275.04
223-0-070-665	5250 EDGAR ST	1.00	580.12	275.04	275.04
223-0-070-675	5260 EDGAR ST	1.00	580.12	275.04	275.04
223-0-070-685	5270 EDGAR ST	1.00	580.12	275.04	275.04
223-0-070-695	326 DYLAN DR	1.00	580.12	275.04	275.04
223-0-070-705	316 DYLAN DR	1.00	580.12	275.04	275.04
223-0-070-715	306 DYLAN DR	1.00	580.12	275.04	275.04
223-0-070-725	300 DYLAN DR	1.00	580.12	275.04	275.04
223-0-070-755	268 FIELD ST	1.00	580.12	275.04	275.04
223-0-070-765	278 FIELD ST	1.00	580.12	275.04	275.04
223-0-070-775	308 FIELD ST	1.00	580.12	275.04	275.04
223-0-070-785	318 FIELD ST	1.00	580.12	275.04	275.04
223-0-070-795	327 FIELD ST	1.00	580.12	275.04	275.04
223-0-070-805	317 FIELD ST	1.00	580.12	275.04	275.04
223-0-070-815	307 FIELD ST	1.00	580.12	275.04	275.04
223-0-070-825	301 FIELD ST	1.00	580.12	275.04	275.04
223-0-070-835	258 FIELD ST	1.00	580.12	275.04	275.04
223-0-070-845	5351 DAVIDSON DR	1.00	580.12	275.04	275.04
223-0-080-035	335 DYLAN DR	1.00	580.12	275.04	275.04
223-0-080-045	345 DYLAN DR	1.00	580.12	275.04	275.04
223-0-080-055	355 DYLAN DR	1.00	580.12	275.04	275.04
223-0-080-065	405 DYLAN DR	1.00	580.12	275.04	275.04
223-0-080-075	415 DYLAN DR	1.00	580.12	275.04	275.04
223-0-080-085	425 DYLAN DR	1.00	580.12	275.04	275.04
223-0-080-095	435 DYLAN DR	1.00	580.12	275.04	275.04

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 58 (Westwind)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
223-0-080-105	445 DYLAN DR	1.00	580.12	275.04	275.04
223-0-080-115	455 DYLAN DR	1.00	580.12	275.04	275.04
223-0-080-125	505 DYLAN DR	1.00	580.12	275.04	275.04
223-0-080-135	515 DYLAN DR	1.00	580.12	275.04	275.04
223-0-080-145	525 DYLAN DR	1.00	580.12	275.04	275.04
223-0-080-155	535 DYLAN DR	1.00	580.12	275.04	275.04
223-0-080-165	536 DYLAN DR	1.00	580.12	275.04	275.04
223-0-080-175	526 DYLAN DR	1.00	580.12	275.04	275.04
223-0-080-185	516 DYLAN DR	1.00	580.12	275.04	275.04
223-0-080-195	506 DYLAN DR	1.00	580.12	275.04	275.04
223-0-080-205	500 DYLAN DR	1.00	580.12	275.04	275.04
223-0-080-215	446 DYLAN DR	1.00	580.12	275.04	275.04
223-0-080-225	436 DYLAN DR	1.00	580.12	275.04	275.04
223-0-080-235	426 DYLAN DR	1.00	580.12	275.04	275.04
223-0-080-245	416 DYLAN DR	1.00	580.12	275.04	275.04
223-0-080-255	400 DYLAN DR	1.00	580.12	275.04	275.04
223-0-080-265	356 DYLAN DR	1.00	580.12	275.04	275.04
223-0-080-275	346 DYLAN DR	1.00	580.12	275.04	275.04
223-0-080-285	336 DYLAN DR	1.00	580.12	275.04	275.04
223-0-080-305	545 DYLAN DR	1.00	580.12	275.04	275.04
223-0-080-315	555 DYLAN DR	1.00	580.12	275.04	275.04
223-0-080-325	5300 HENRY PL	1.00	580.12	275.04	275.04
223-0-080-335	5306 HENRY PL	1.00	580.12	275.04	275.04
223-0-080-345	5316 HENRY PL	1.00	580.12	275.04	275.04
223-0-080-355	5326 HENRY PL	1.00	580.12	275.04	275.04
223-0-080-365	5336 HENRY PL	1.00	580.12	275.04	275.04
223-0-080-375	5456 HENRY PL	1.00	580.12	275.04	275.04
223-0-080-385	5466 HENRY PL	1.00	580.12	275.04	275.04
223-0-080-395	5476 HENRY PL	1.00	580.12	275.04	275.04

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 58 (Westwind)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
223-0-080-405	5335 HENRY PL	1.00	580.12	275.04	275.04
223-0-080-415	5345 HENRY PL	1.00	580.12	275.04	275.04
223-0-080-425	5355 HENRY PL	1.00	580.12	275.04	275.04
223-0-080-435	5465 HENRY PL	1.00	580.12	275.04	275.04
223-0-080-445	5475 HENRY PL	1.00	580.12	275.04	275.04
223-0-080-455	5485 HENRY PL	1.00	580.12	275.04	275.04
223-0-080-465	5354 GIBSON PL	1.00	580.12	275.04	275.04
223-0-080-475	5344 GIBSON PL	1.00	580.12	275.04	275.04
223-0-080-485	5334 GIBSON PL	1.00	580.12	275.04	275.04
223-0-080-495	5324 GIBSON PL	1.00	580.12	275.04	275.04
223-0-080-505	5314 GIBSON PL	1.00	580.12	275.04	275.04
223-0-080-515	5304 GIBSON PL	1.00	580.12	275.04	275.04
223-0-080-525	5303 GIBSON PL	1.00	580.12	275.04	275.04
223-0-080-535	5313 GIBSON PL	1.00	580.12	275.04	275.04
223-0-080-555	417 FIELD ST	1.00	580.12	275.04	275.04
223-0-080-565	407 FIELD ST	1.00	580.12	275.04	275.04
223-0-080-575	357 FIELD ST	1.00	580.12	275.04	275.04
223-0-080-585	347 FIELD ST	1.00	580.12	275.04	275.04
223-0-080-595	337 FIELD ST	1.00	580.12	275.04	275.04
223-0-080-605	328 FIELD ST	1.00	580.12	275.04	275.04
223-0-080-615	338 FIELD ST	1.00	580.12	275.04	275.04
223-0-080-625	348 FIELD ST	1.00	580.12	275.04	275.04
223-0-080-635	408 FIELD ST	1.00	580.12	275.04	275.04
223-0-080-645	418 FIELD ST	1.00	580.12	275.04	275.04
223-0-080-655	428 FIELD ST	1.00	580.12	275.04	275.04
223-0-080-665	438 FIELD ST	1.00	580.12	275.04	275.04
223-0-080-675	500 FIELD ST	1.00	580.12	275.04	275.04
223-0-080-685	508 FIELD ST	1.00	580.12	275.04	275.04
223-0-080-695	518 FIELD ST	1.00	580.12	275.04	275.04

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 58 (Westwind)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
223-0-080-705	528 FIELD ST	1.00	580.12	275.04	275.04
223-0-080-715	538 FIELD ST	1.00	580.12	275.04	275.04
223-0-080-725	548 FIELD ST	1.00	580.12	275.04	275.04
223-0-080-735	558 FIELD ST	1.00	580.12	275.04	275.04
223-0-080-745	568 FIELD ST	1.00	580.12	275.04	275.04
223-0-080-755	578 FIELD ST	1.00	580.12	275.04	275.04
223-0-080-765	5486 HENRY PL	1.00	580.12	275.04	275.04
223-0-080-775	430 CLARA ST	1.00	580.12	275.04	275.04
223-0-080-785	420 CLARA ST	1.00	580.12	275.04	275.04
223-0-080-795	410 CLARA ST	1.00	580.12	275.04	275.04
223-0-080-805	400 CLARA ST	1.00	580.12	275.04	275.04
156 Accounts		**156.00**			**$42,906.24**

Slight variances may occur due to rounding

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City of Oxnard
LMD No. 60 (Artisan)
Assessment Roll for Fiscal Year 2026/27

APN	Address	Benefit Units	Max Rate	Applied Rate	Assessment Total
213-0-031-540	2000 E GONZALES RD	1.00	$76,801.79	$37,575.06	$37,575.06
1 Accounts		**1.00**			**$37,575.06**
5,885 Total Accounts		**5,996.96**			**$2,435,033.73**

Slight variances may occur due to rounding

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10. APPENDICES

The following pages provide each appendix item previously referenced within this report.

10.1 Description of Boundaries of the Districts

Listed below are the Districts, along with their respective general locations and boundaries, based on the original diagrams and as confirmed and modified by the boundary audit.

District	General Location
LMD No. 3 (River Ridge)	The district generally consists of property north of W. Gonzales Road, east of N. Patterson Road, south of W. Vineyard Avenue, and west of Rhonda Street.
LMD No. 10 (Country Club Estates)	The district generally consists of property north of Carmen Way, along and east of River Ridge Road, south of W. Vineyard Avenue, and west of Ventura Road.
LMD No. 11 (St. Tropez)	The district generally consists of property along and north of Rosebud Drive, east of N. H Street, south of Violet Way, and along and west of Grapevine Drive.
LMD No. 12 (Standard Pacific)	The district generally consists of property along and north of Moraine Way, east of N. Patterson Road, south of W. Gonzales Road, and west of Joliet Place.
LMD No. 13 (Le Village)	The district generally consists of property north of W. Vineyard Avenue, east of N. Ventura Road, south of Stone Creek Drive, and along and west of Larkhaven Lane.
LMD No. 14 (California Cove)	The district generally consists of property north of Stone Creek Drive and along Upper Bay Drive, east and south of N. Ventura Road, and along and west of Honeysuckle Drive.
LMD No. 16 (California Lighthouse)	The district generally consists of property north of Ninth Street, east of S. Ventura Road, south of W. Seventh Street, and west of Kingfisher Way.
LMD No. 23 (Greystone)	The district generally consists of property along and north of Quail Run Way, east of Kentia Street, along and south of Timber Creek Trail, and west of N. H Street.
LMD No. 24 (Vineyards)	The district generally consists of property north of W. Vineyard Avenue, east of Kentia Street, south of Rosebud Drive, and west of N. H Street.
LMD No. 25 (The Pointe)	The district generally consists of property along and north of New Haven Place, east of S. Patterson Road, south of W. Fifth Street, and west of Saratoga Street.
LMD No. 27 (Rose Island)	The district generally consists of property north of Raiders Way, east of Dallas Drive, south of Channel Islands Boulevard, and west of Cota Drive.
LMD No. 28 (Harborside)	The district generally consists of property north of E. Gonzales Road, east of N. Oxnard Boulevard, along and south of Hermosa Way, and west of Indiana Drive.
LMD No. 30 (Haas Automation)	The district generally consists of property north of E. Fifth Street, east of S. Rice Avenue, south of Sturgis Road, and west of S. Del Norte Boulevard.
LMD No. 31 (Rancho De La Rosa)	The district generally consists of property north of Camino Del Sol, east of N. Juanita Avenue, south of Camino De La Luna, and west of N. Rose Avenue.

District	General Location
LMD No. 32 (Oak Park)	The district generally consists of property north of E. Gonzales Road, east of Entrada Drive, south of Caliente Way, and west of Indiana Drive.
LMD No. 33 (El Paseo)	The district generally consists of property north of Camino Del Sol, east of Kohala Street, south of Jacinto Drive, and west of Paseo Ortega.
LMD No. 34 (Sunrise Pointe & Sunset Cove)	The district generally consists of property north of Camino Del Sol, along and east of Festivo Street, south of Jacinto Drive, and west of Kohala Road and property north of Jacinto Drive, east of Kohala Road, along and east of Ocasa Place and along and west of Paseo Ortega.
LMD No. 36 (Villa Santa Cruz & Villa Carmel)	The district generally consists of property north of Camino De La Luna and Katrina Way, east of N. Juanita Avenue, south of Cesar Chavez Drive, and west of N. Rose Avenue.
LMD No. 37 (Pacific Breeze)	The district generally consists of property along and north of Mainsail Lane, east of Rialto Street, south of West Seventh Street, and west of S. Ventura Road.
LMD No. 38 (Aldea Del Mar)	The district generally consists of property north of Martin Luther King Jr. Drive, along and east of Limonero Place and Vacquero Circle, south of E. Gonzales Road, and west of Sonata Drive.
LMD No. 39 (Promesa/Sueno & DR Horton/Seawinds)	The district generally consists of property north of Morado Place, east of N. Oxnard Boulevard, south of Martin Luther King Jr. Drive and Ocotlan Way, and west of N. Juanita Avenue.
LMD No. 40 (Cantada)	The district generally consists of property north of Cesar Chavez Drive, east of N. Rose Avenue, south of Socorro Way, and west of Williams Drive.
LMD No. 41 (Pacific Cove)	The district generally consists of property north of E. Hueneme Road, east of Saviers Road, south of E. Clara Street, and along and west of Dunbar Drive.
LMD No. 42 (Cantabria & Coronado)	The district generally consists of property north of Cesar Chavez Drive, east of Sonata Drive and Teresa Street, south of E. Gonzales Road, and west of N. Rose Avenue.
LMD No. 43 (Greenbelt)	The district generally consists of property north of Cesar Chavez Drive, east of Williams Drive, south of Wankel Way, and west of Graves Avenue.
LMD No. 46 (Daily Ranch)	The district generally consists of property north of Camino Del Sol, east of Oxnard Boulevard, south of Morado Place, and west of Robert J. Frank Intermediate School.
LMD No. 47 (Sycamore Place)	The district generally consists of property north of E. Gonzales Road, east of Indiana Drive, south of Caliente Way, and west of Snow Avenue.
LMD No. 49 (Cameron Ranch)	The district generally consists of property north of Milagro Place, east of Gibralter Street, along and south of Ocaso Place, and west of Kohala Street.
LMD No. 50 (Pleasant Valley Senior Housing)	The district generally consists of property north of E. Pleasant Valley Road, east of Lemon Avenue, south and west of Butler Road.

District	General Location
LMD No. 51 (Pfeiler)	The district generally consists of property north of Cesar Chavez Drive, along and east of Fuente Drive, south of Martin Luther King Jr. Drive, and west of Pinata Drive.
LMD No. 52 (Wingfield)	The district generally consists of property along and north of Naples Road, along and east of Northport Lane, south of Dunkirk Drive, and west of S. Patterson Road.
LMD No. 53 (Huff Court)	The district generally consists of property north of Penny Way, east of Patricia Street, south of Firethorne Place, and west of Gina Drive.
LMD No. 54 (Meadowcrest Villas)	The district generally consists of property north of W. Robert Avenue, south and east of N. A Street, and west of N. Oxnard Boulevard.
LMD No. 55 (Wingfield West)	The district generally consists of property along and north of Dunkirk Road, east of Jolly Roger Way, south of W. Fifth Street, and west of Northport Lane.
LMD No. 58 (Westwind)	The district generally consists of property north of E. Clara Street, east of Columbus Place, south of Spruce Drive and Howell Road, and west of Cypress Road.
LMD No. 60 (Artisan)	The district generally consists of property north of Wankel Way, east of Williams Drive, south of Gonzales Road, and west of N. Lombard Street.

Please refer to Resolution 15,031 approved by City Council on June 20, 2017, for details related to the eighteen (18) additional districts previously dissolved. Further, please refer to Resolution 15,145 approved by City Council on June 5, 2018, for details related to the two (2) additional districts dissolved.

10.2 Description of Improvements by District

Listed below are the Districts along with a summary of their respective improvement descriptions.

District	District Improvements
LMD No. 3 (River Ridge)	Trees, shrubs, and ground cover
LMD No. 10 (Country Club Estates)	Trees, shrubs, and ground cover
LMD No. 11 (St. Tropez)	Trees, shrubs, and ground cover
LMD No. 12 (Standard Pacific)	Trees, shrubs, and ground cover
LMD No. 13 (Le Village)	Trees, shrubs, and ground cover
LMD No. 14 (California Cove)	Trees, shrubs, and ground cover
LMD No. 16 (California Lighthouse)	Trees, shrubs, and ground cover
LMD No. 23 (Greystone)	Trees, shrubs, and ground cover
LMD No. 24 (Vineyards)	Trees, shrubs, and ground cover
LMD No. 25 (The Pointe)	Trees, shrubs, and ground cover
LMD No. 27 (Rose Island)	Trees, shrubs, turf, sidewalks, screen walls/fencing, and ground cover
LMD No. 28 (Harborside)	Trees, shrubs, turf, sidewalks, sound and screen walls/fencing, and ground cover
LMD No. 30 (Haas Automation)	Trees, shrubs, turf, sidewalks, screen walls/fencing, and ground cover
LMD No. 31 (Rancho De La Rosa)	Trees, shrubs, turf, ornamental vegetation, parkways, sidewalks, sound and screen walls, mailboxes, and fences
LMD No. 32 (Oak Park)	Trees, shrubs, turf, sidewalks, sound and screen walls, ground cover and Borchard Oak Park
LMD No. 33 (El Paseo)	Trees, shrubs, turf, sidewalks, sound and screen walls/fencing, ground cover, theme light poles, and detention basins
LMD No. 34 (Sunrise Pointe & Sunset Cove)	Trees, shrubs, turf, sidewalks, sound and screen walls/fencing, ground cover, and detention basin
LMD No. 36 (Villa Santa Cruz & Villa Carmel)	Trees, shrubs, turf, sidewalks, theme light poles, sound and screen walls/fencing, ground cover, and detention basin
LMD No. 37 (Pacific Breeze)	Trees, shrubs, turf, sidewalks, and ground cover
LMD No. 38 (Aldea Del Mar)	Trees, shrubs, turf, sidewalks, theme light poles, sound and screen walls/fencing, ground cover, and detention basins
LMD No. 39 (Promesa/Sueno & DR Horton/Seawinds)	Trees, shrubs, turf, sidewalks, theme light poles, screen walls/fencing, mailboxes, ground cover, and detention basins
LMD No. 40 (Cantada)	Trees, shrubs, turf, sidewalks, theme light poles, screen walls/fencing, ground cover, and detention basins
LMD No. 41 (Pacific Cove)	Trees, shrubs, turf, sidewalks, theme light poles, sign monuments, and ground cover
LMD No. 42 (Cantabria & Coronado)	Trees, shrubs, turf, sidewalks, theme light poles, screen walls/fencing, ground cover, and detention basin
LMD No. 43 (Greenbelt)	Trees, shrubs, turf, sidewalks, theme light poles, park benches, trash containers, overhead structures, screen walls/fencing, and ground cover

District	District Improvements
LMD No. 46 (Daily Ranch)	Trees, shrubs, turf, sidewalks, theme light poles, park benches, trash containers, overhead structures, screen walls/fencing, mailboxes, detention basins, ground cover and Promesa/Sueno Park amenities
LMD No. 47 (Sycamore Place)	Trees, shrubs, turf, sidewalks, theme light poles, screen walls/fencing, entry sign monuments, mailboxes, and ground cover
LMD No. 49 (Cameron Ranch)	Trees, shrubs, turf, sidewalks, theme light poles, screen walls/fencing, and ground cover
LMD No. 50 (Pleasant Valley Senior Housing)	Trees, shrubs, turf, sidewalks, screen walls/fencing, and ground cover
LMD No. 51 (Pfeiler)	Trees, shrubs, turf, sidewalks, theme light poles, screen walls/fencing, mailboxes, detention basins, ground cover and Pfeiler Park amenities
LMD No. 52 (Wingfield)	Trees, shrubs, turf, sidewalks, ornamental lighting, mailboxes, and ground cover
LMD No. 53 (Huff Court)	Trees, shrubs, turf, sidewalks, screen walls/fencing, mailboxes, and ground cover
LMD No. 54 (Meadowcrest Villas)	Trees, shrubs, turf, sidewalks, theme light poles, and ground cover
LMD No. 55 (Wingfield West)	Trees, shrubs, turf, sidewalks, theme light poles, mailboxes, and ground cover
LMD No. 58 (Westwind)	Trees, shrubs, turf, sidewalks, theme light poles, ground cover and Garden City Acres Park amenities
LMD No. 60 (Artisan)	Trees, shrubs, turf, sidewalks, theme light poles, park benches, trash containers, doggie bag sections, overhead structures, screen walls/fencing, and ground cover

10.3 Map of Improvements

The following maps show the general location of the improvements for each District. The improvements listed may not be exhaustive and are subject to modification, further improvement and/or removal.

10.4 Levels of Service

Pursuant to City Council approved Maintenance and Funding Policy for Landscape Maintenance Districts, the City Council has set Maintenance Service Levels 1 – 6 and the approximate frequency of the services associated with each Service Level as described below. The list of services is not exhaustive, and the services actually provided in a District during the year are based on the needs of the District (which may include, but are not limited to, unforeseeable needs due to weather events, infrastructure failures, unusual deaths of plantings, and the like) and are subject to budget limitations.

Maintenance Service Level	Frequency
Service Level 1	Intensive services – scheduled services provided more frequently than weekly
Service Level 2	52 service visits annually – weekly scheduled service
Service Level 3	26 service visits annually – every other week scheduled service
Service Level 4	12 service visits annually – once a month scheduled service
Service Level 5	6 service visits annually – once every other month scheduled service
Service Level 6	4 service visits annually – once a quarter scheduled service

Landscape Maintenance District No. 3 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet
0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 3 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet
0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 10 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 10 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

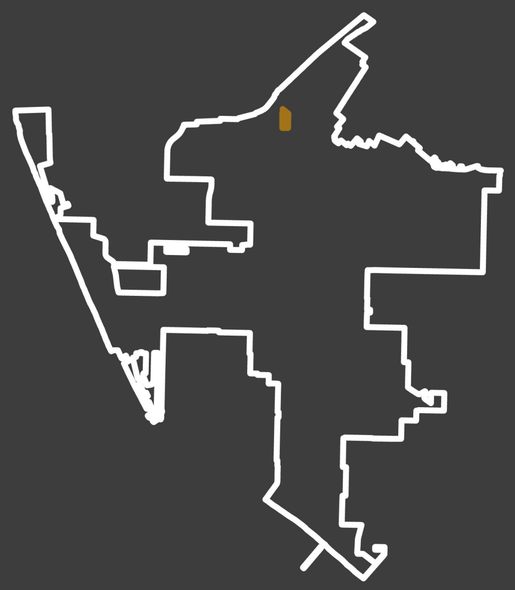
Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 11 District Boundary, Assessed Parcels, and Maintenance Areas



ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

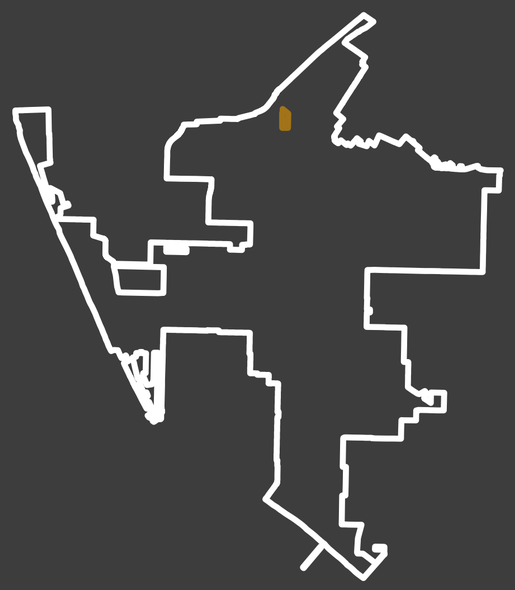
Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 11 District Boundary, Assessed Parcels, and Maintenance Areas



ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

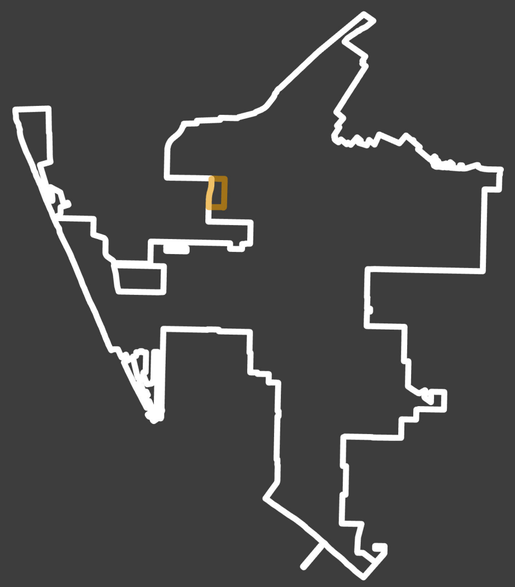
Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 12 District Boundary, Assessed Parcels, and Maintenance Areas



ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

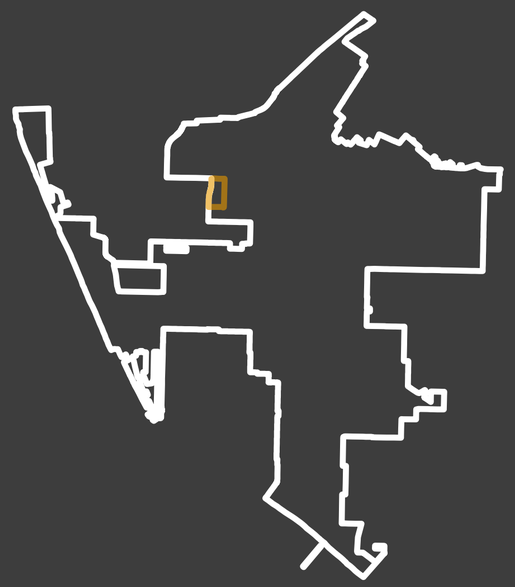
Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 12 District Boundary, Assessed Parcels, and Maintenance Areas



ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 13 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 13 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 14 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 14 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 16 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 16 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

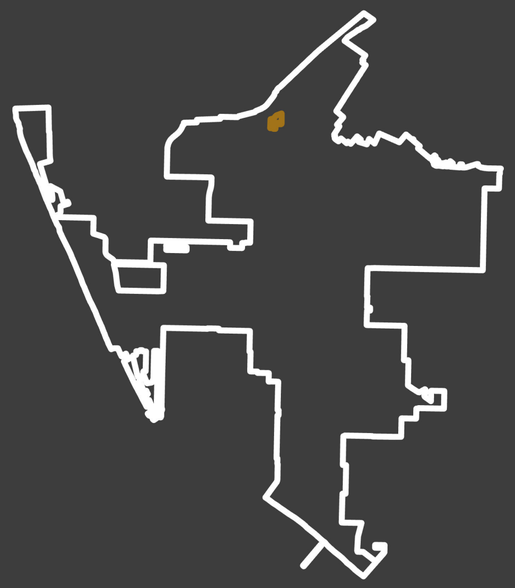
Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 23 District Boundary, Assessed Parcels, and Maintenance Areas



ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

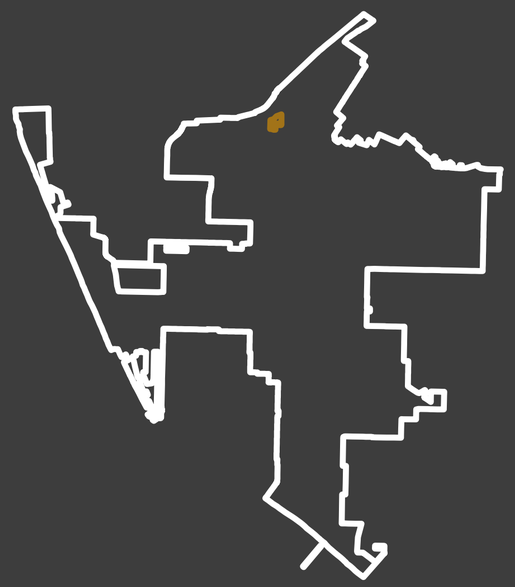
Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 23 District Boundary, Assessed Parcels, and Maintenance Areas



ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

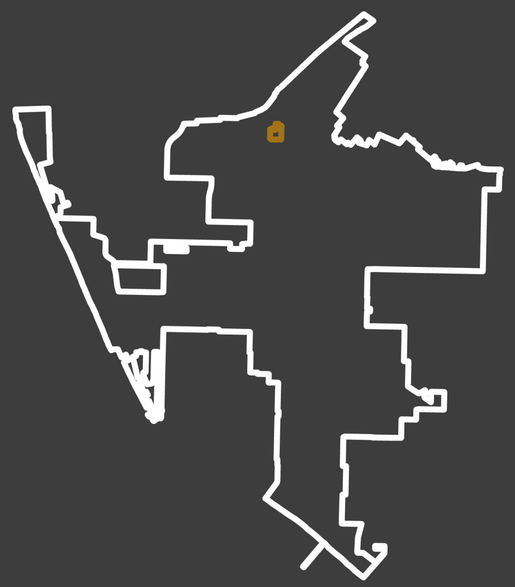
Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 24 District Boundary, Assessed Parcels, and Maintenance Areas



ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

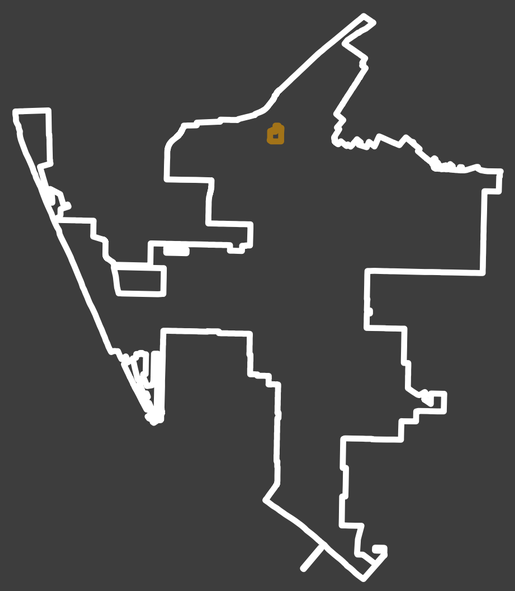
Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 24 District Boundary, Assessed Parcels, and Maintenance Areas



ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 25 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 25 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

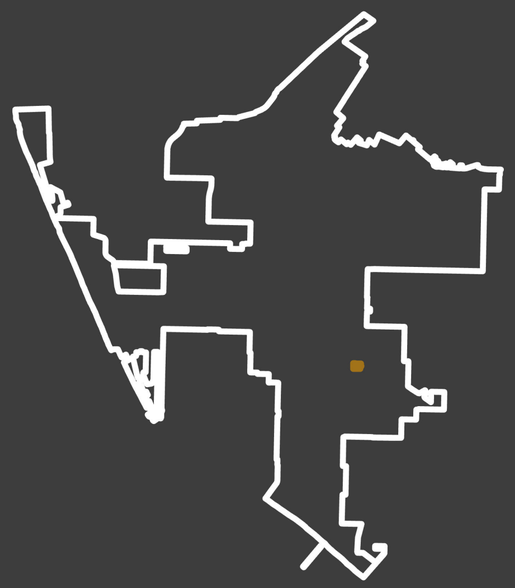
Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 27 District Boundary, Assessed Parcels, and Maintenance Areas



ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

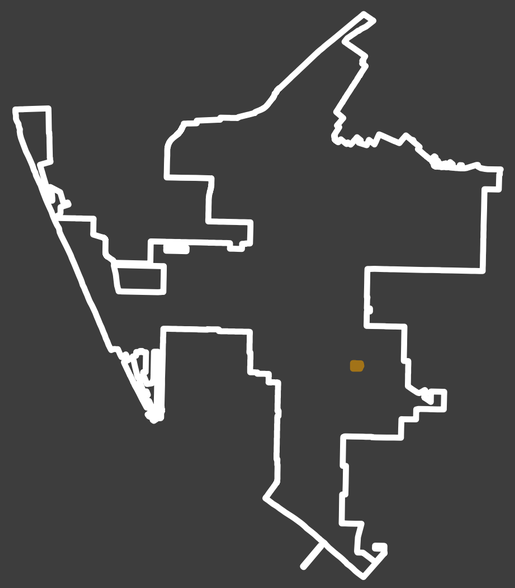
Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 27 District Boundary, Assessed Parcels, and Maintenance Areas



ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

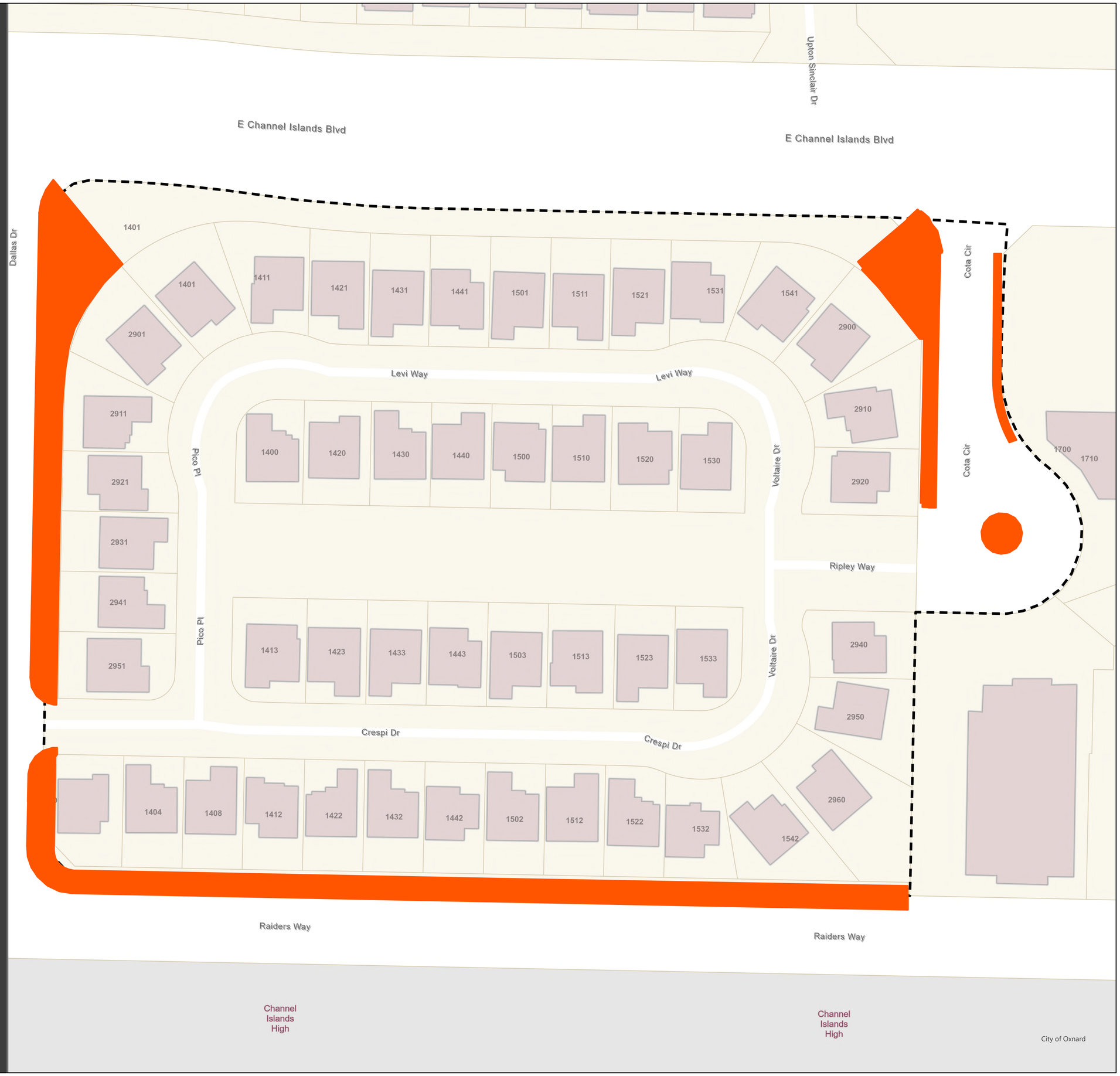
N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County



Landscape Maintenance District No. 28 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 28 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 30 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

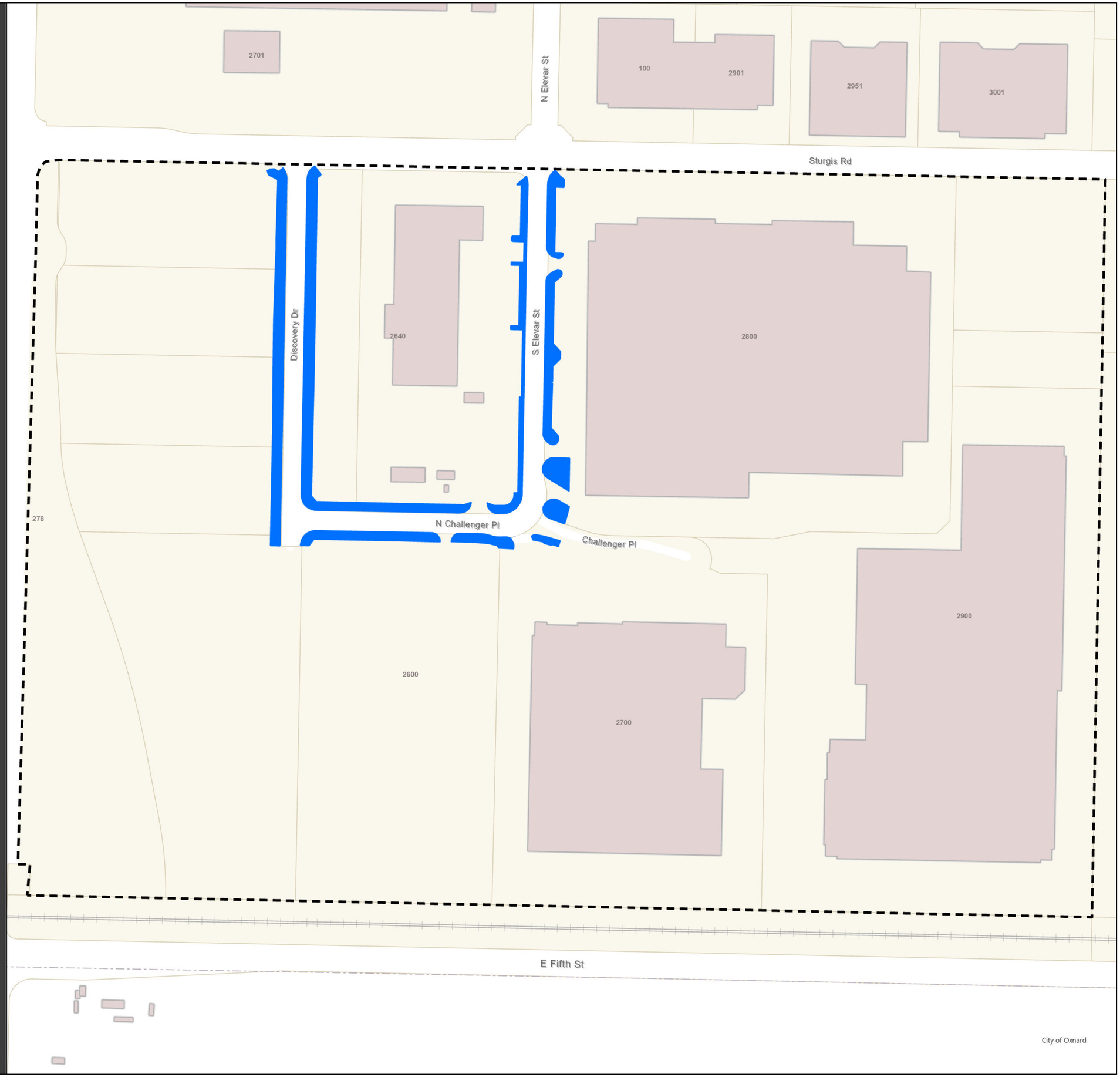
N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County



Landscape Maintenance District No. 30 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

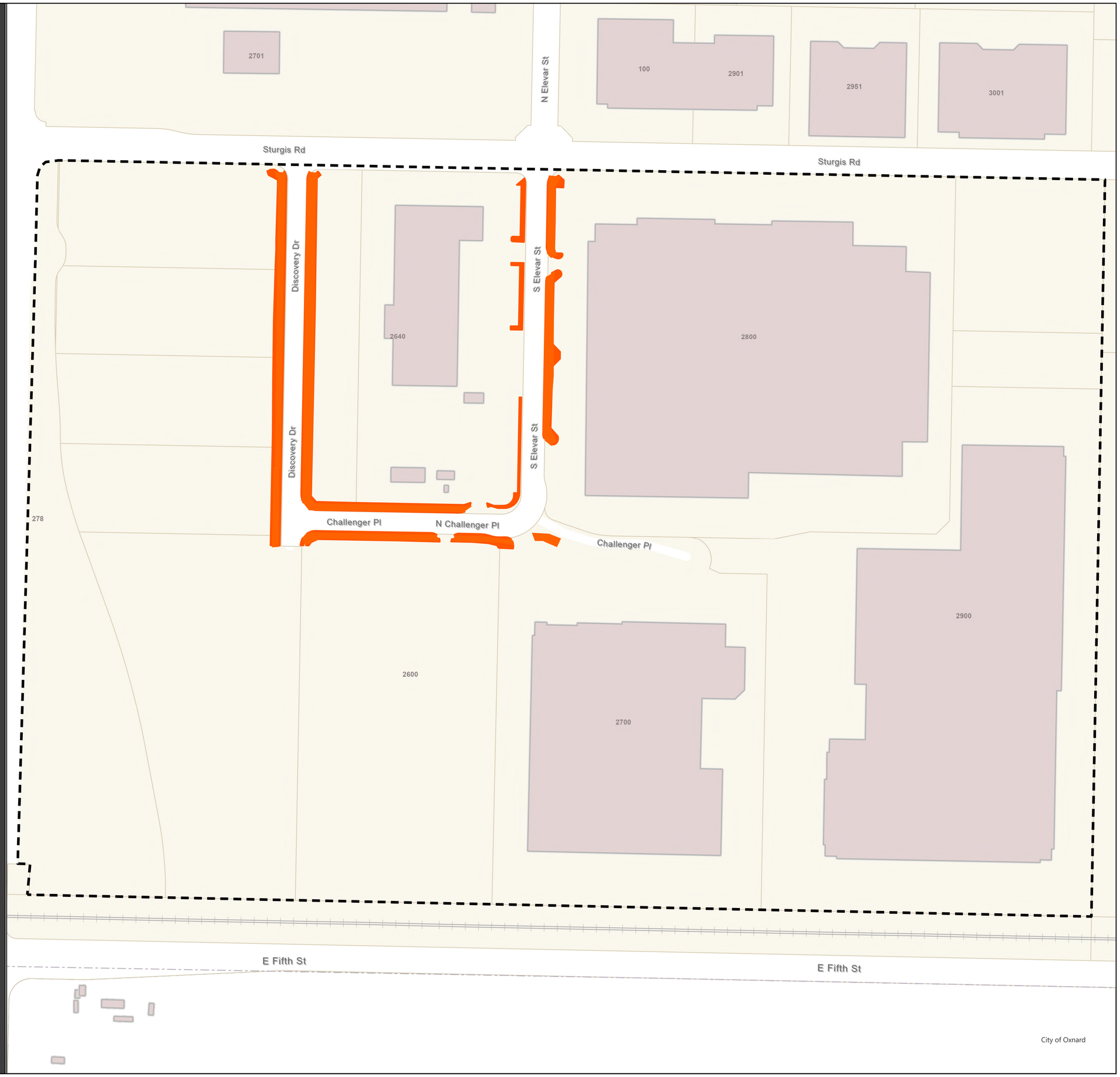
N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County



Landscape Maintenance District No. 31 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 31 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet
0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 32 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

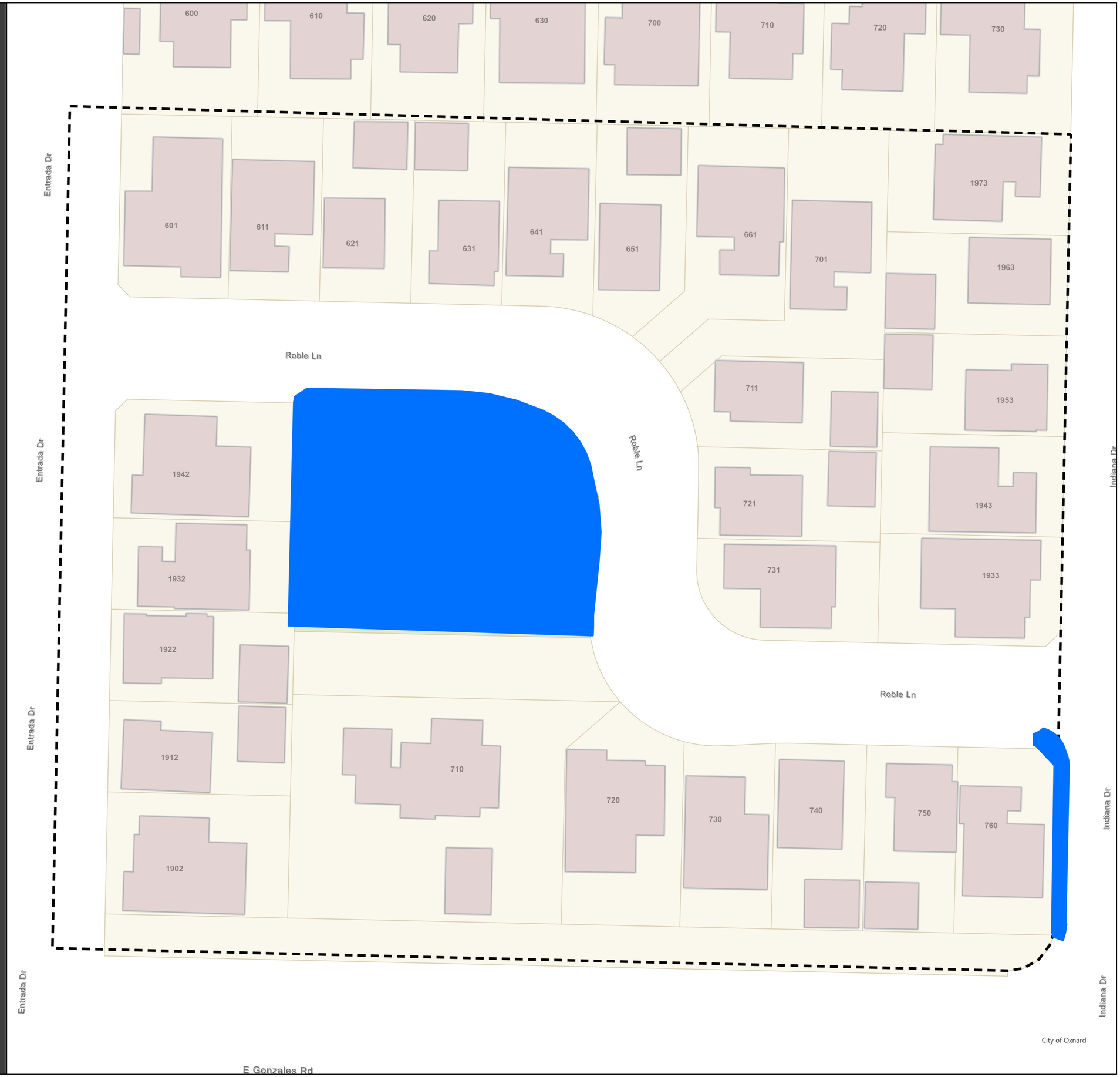
N

Feet

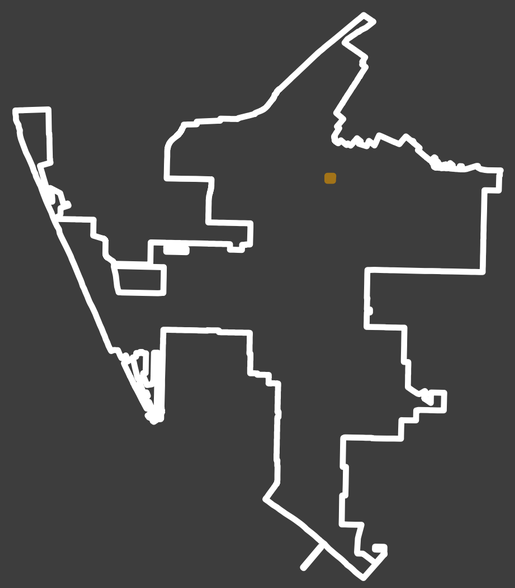
0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County



Landscape Maintenance District No. 32 District Boundary, Assessed Parcels, and Maintenance Areas



ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

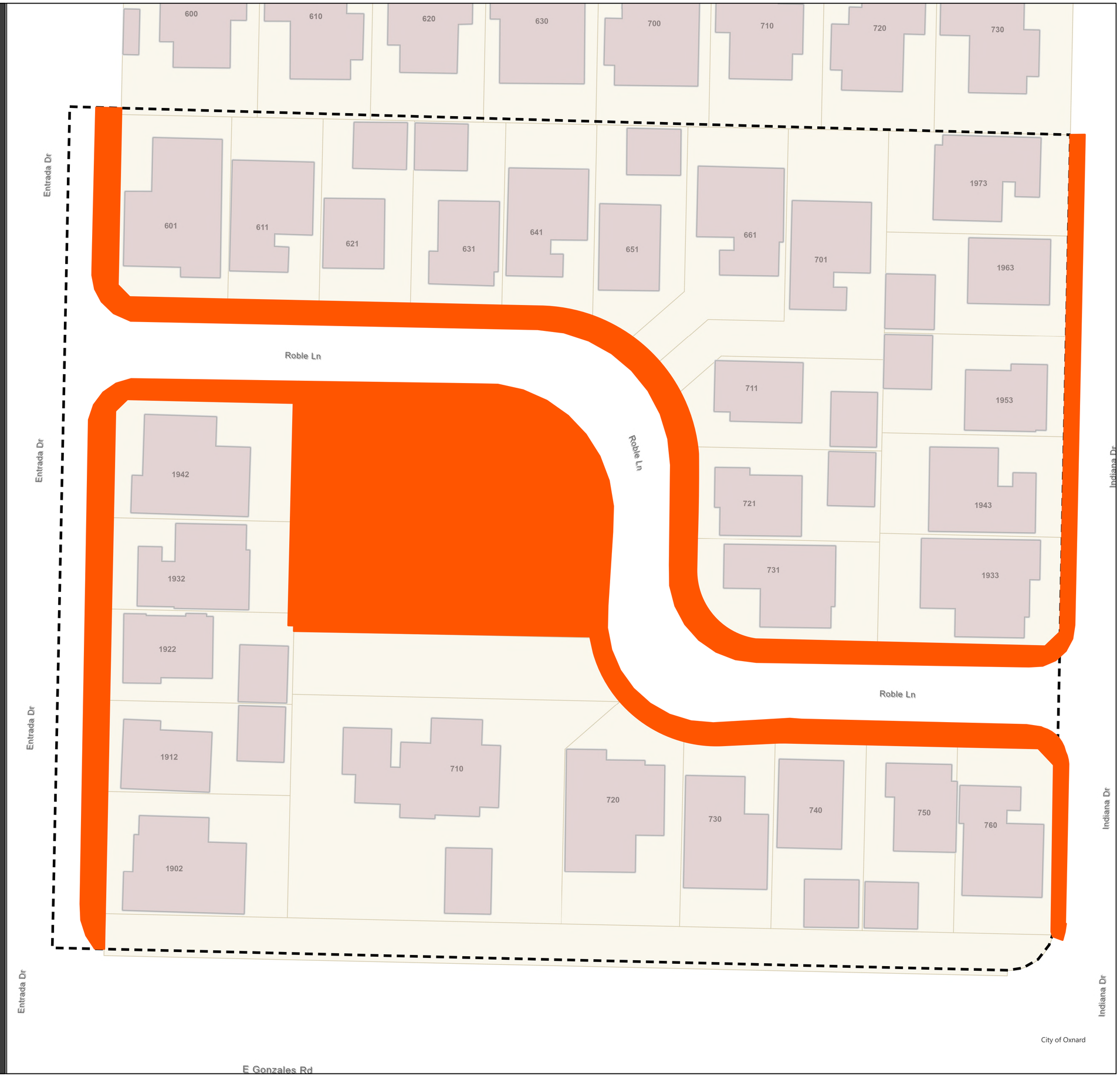
N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County



Landscape Maintenance District No. 33 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 33 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

LIGHTING AND TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 34 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 34 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 36 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 36 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

LIGHTING AND TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 37 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 37 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 38 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 38 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

LIGHTING AND TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 39 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 39 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

LIGHTING AND TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

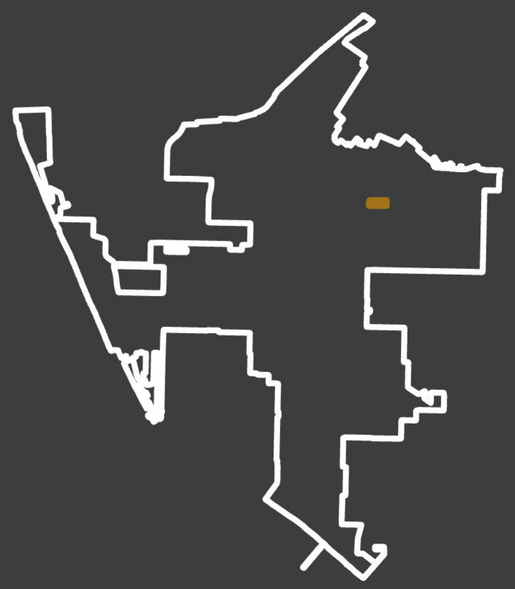
Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 40 District Boundary, Assessed Parcels, and Maintenance Areas



ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

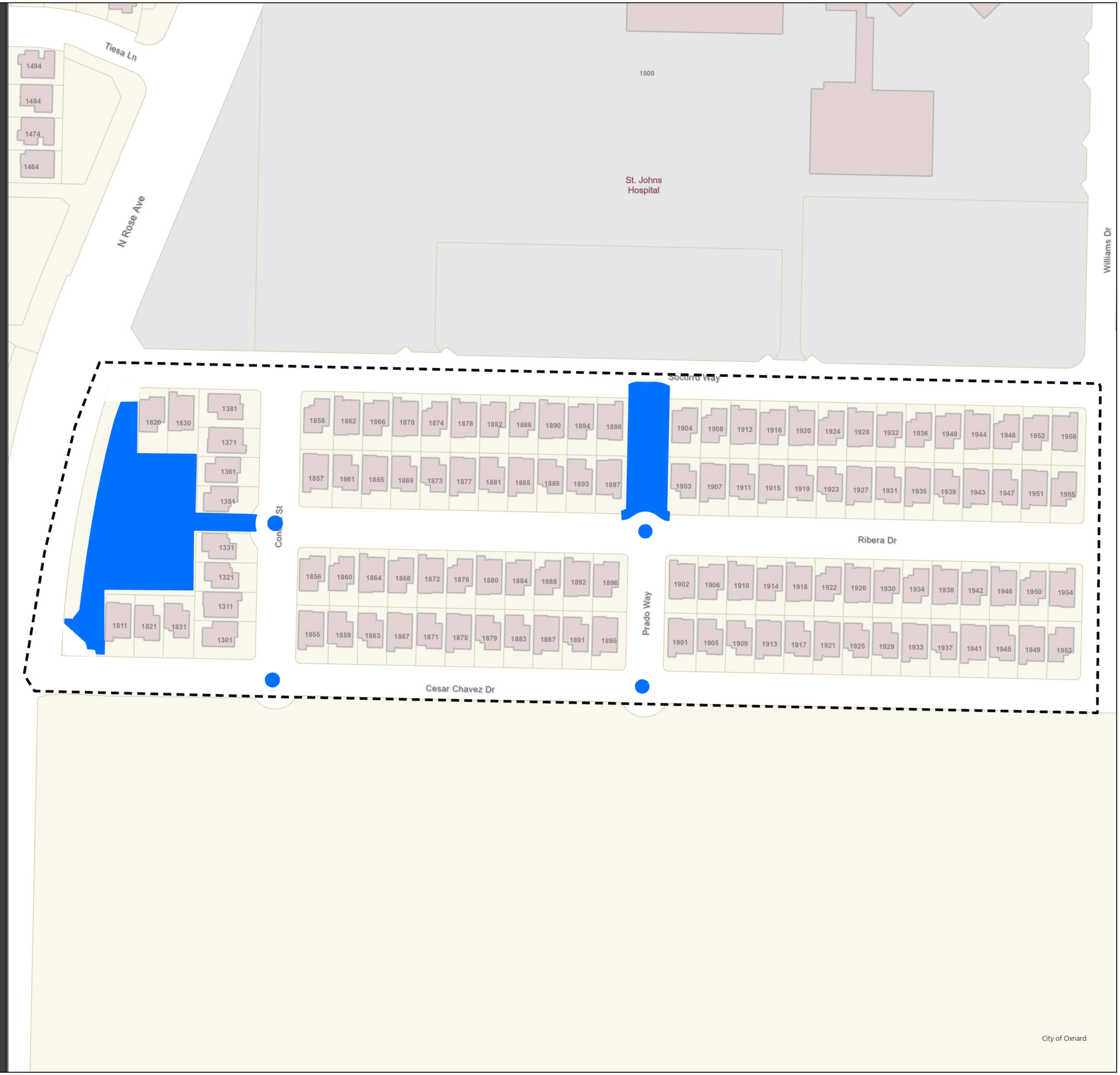
N

Feet

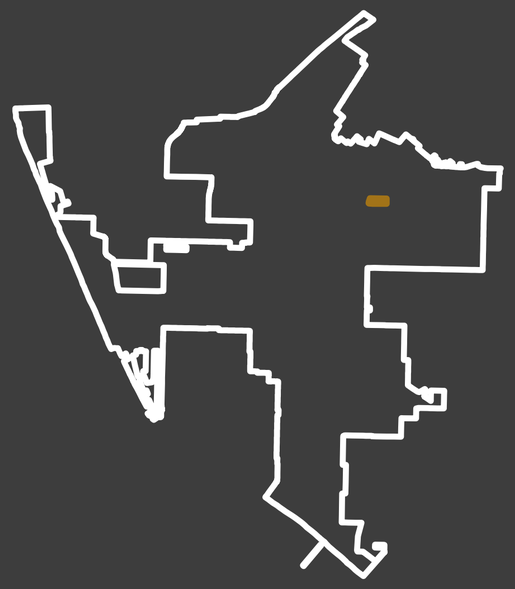
0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County



Landscape Maintenance District No. 40 District Boundary, Assessed Parcels, and Maintenance Areas



ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

LIGHTING AND TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

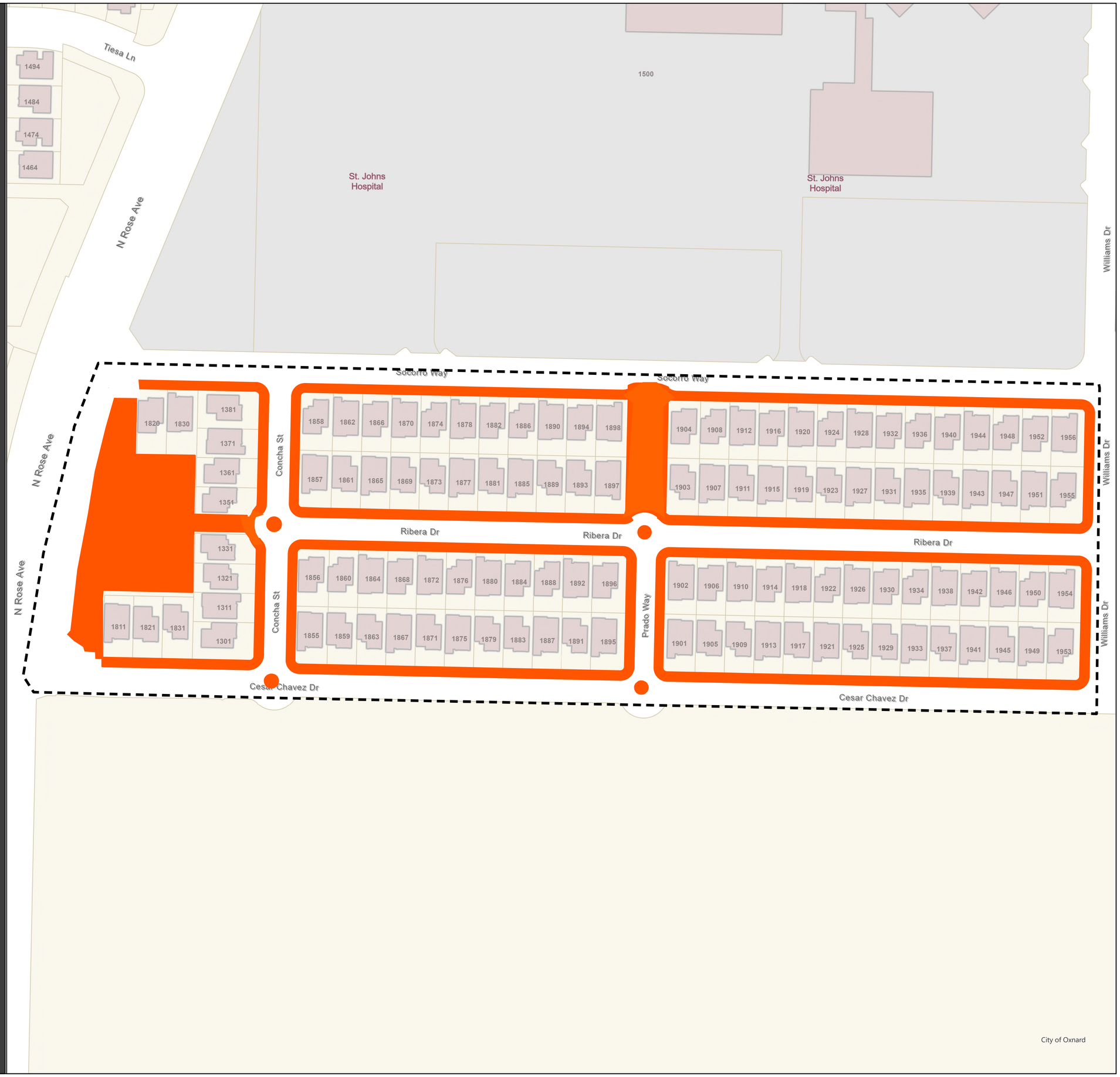
N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County



Landscape Maintenance District No. 41 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 41 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

LIGHTING AND TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 42 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

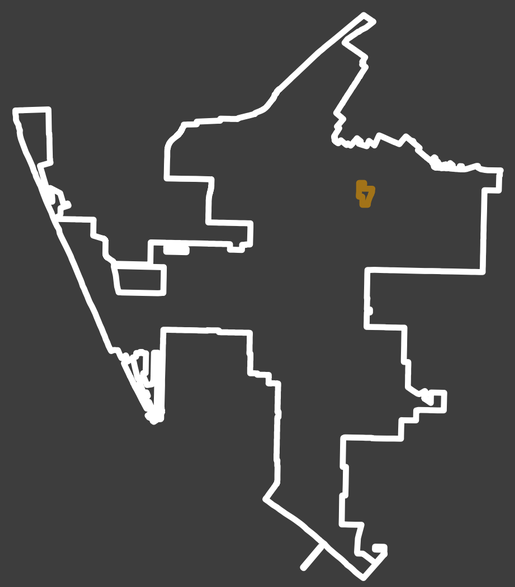
Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 42 District Boundary, Assessed Parcels, and Maintenance Areas



ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

LIGHTING AND TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 43 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 43 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

LIGHTING AND TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet
0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 46 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 46 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

LIGHTING AND TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 47 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 47 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

LIGHTING AND TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 49 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 49 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

LIGHTING AND TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 50 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 50 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 51 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 51 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

LIGHTING AND TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet
0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 52 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet
0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 52 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

LIGHTING AND TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet
0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 53 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 53 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

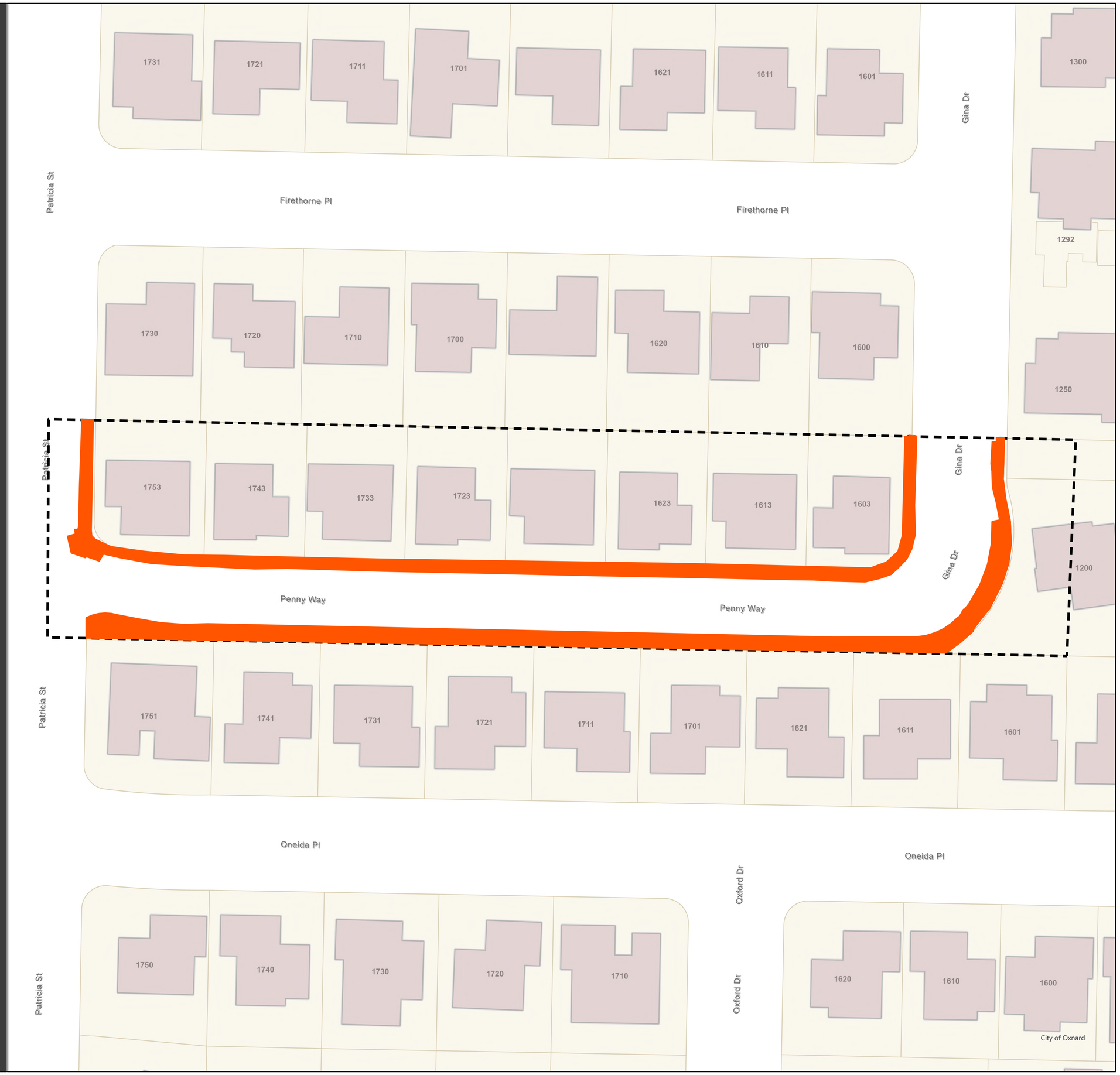
N

Feet

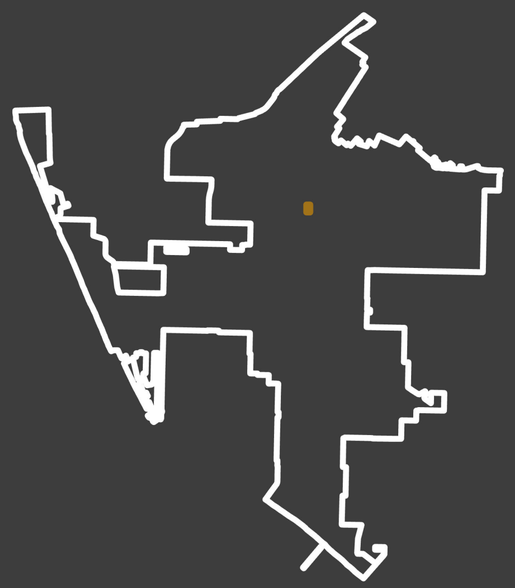
0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County



Landscape Maintenance District No. 54 District Boundary, Assessed Parcels, and Maintenance Areas



ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

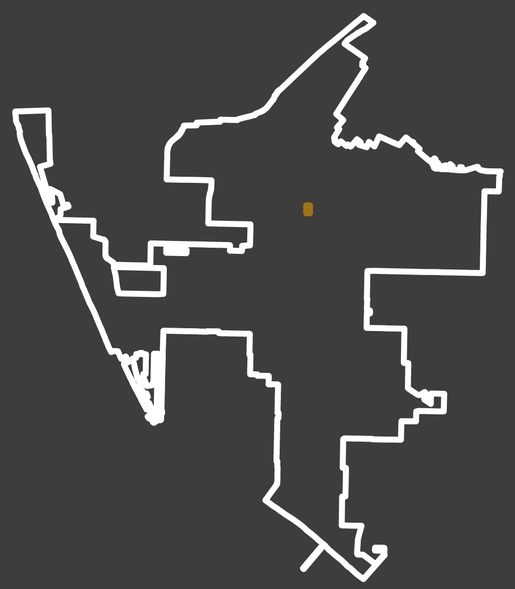
Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 54 District Boundary, Assessed Parcels, and Maintenance Areas



ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

LIGHTING AND TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 55 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

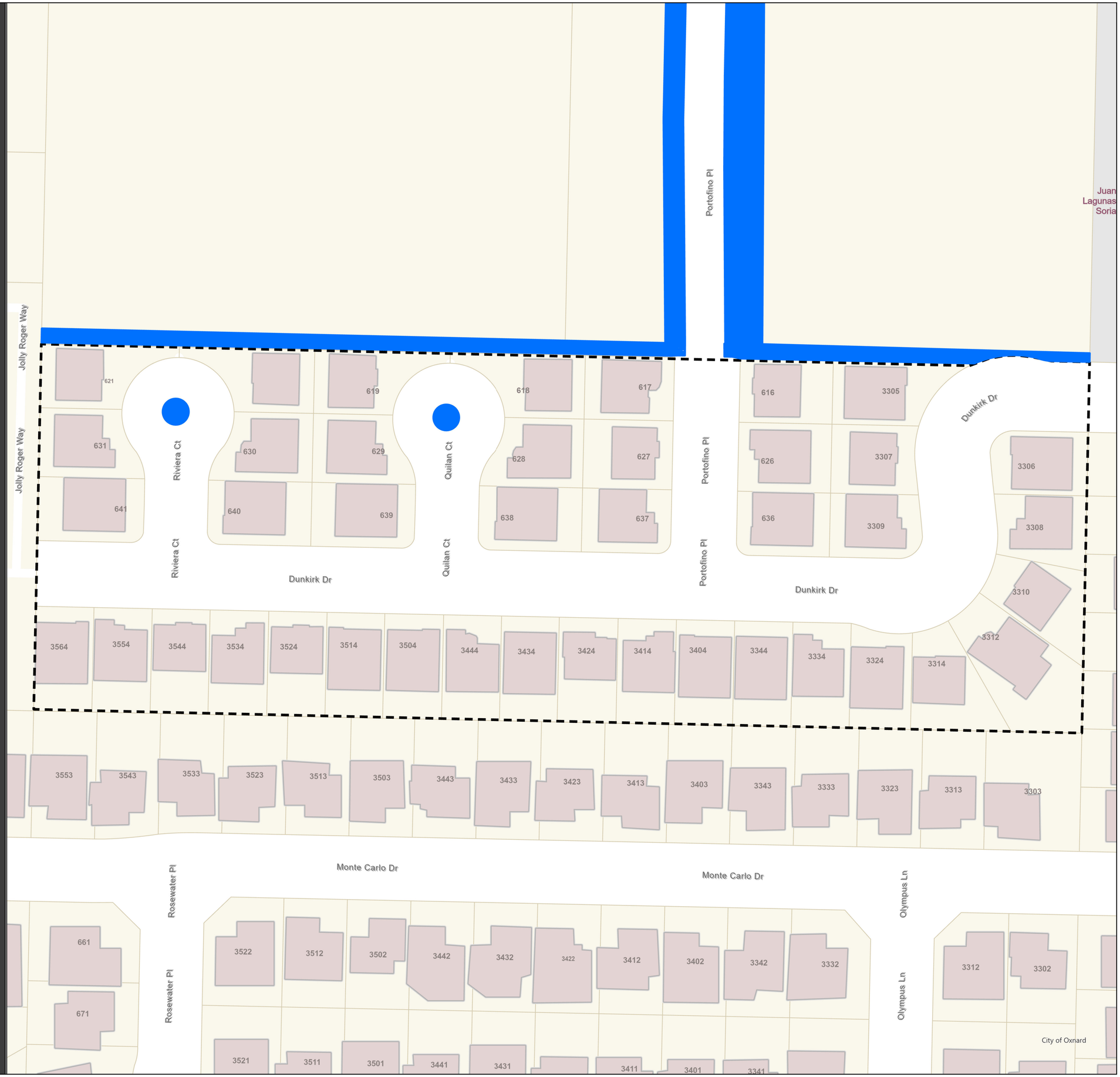
N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County



Landscape Maintenance District No. 55 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

LIGHTING AND TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 58 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 58 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

LIGHTING AND TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 60 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

Landscape Maintenance District No. 60 District Boundary, Assessed Parcels, and Maintenance Areas

ALL LOCATIONS ARE APPROXIMATE

SPECIAL DISTRICT BOUNDARY

LIGHTING AND TREE MAINTENANCE AREA

The maintenance areas shown provide special benefit to all parcels within the district boundary through enhanced aesthetics, safety, and neighborhood quality.

Parcel numbers correspond to street address numbers.

N

Feet

0 50 150

Coordinate System: NAD 1983 StatePlane California FIPS 0405 Feet

Source City of Oxnard & Ventura County

10.5 Special Benefit Landscape Calculations

10.5.1 LMD NO. 3 (RIVER RIDGE)

District Property Characteristics

Property Type	Trips Generated by Property Type[1]	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	516	7,436

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[1]
Not Applicable	*N/A*
Average Number of Vehicles per Day	**N/A**
Less: Estimated Special Benefit Trips	7,436
Estimated Number of Pass-Through Trips	**N/A**
General Benefit Percentage	*N/A*

(1) No landscaping classified as exterior being maintained by the District

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	0	0	0	NA	0
Interior	53,366	0	53,366	2.00%	1,067
Totals:	**53,366**	**0**	**53,366**		**1,067**
				Landscaping Improvements General Benefit	**2.00%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	0	0	0	NA	0
Interior	96	0	0	2.00%	2
Totals:	**96**	**0**	**0**		**2**
				Street Tree Improvements General Benefit	**2.00%**

10.5.2 LMD NO. 10 (COUNTRY CLUB ESTATES)

District Property Characteristics

Property Type	Trips Generated by Property Type[(1)]	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	152	2,190

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[(1)]
Not Applicable	*N/A*
Average Number of Vehicles per Day	**N/A**
Less: Estimated Special Benefit Trips	2,190
Estimated Number of Pass-Through Trips	**N/A**
General Benefit Percentage	*N/A*

(1) No landscaping classified as exterior being maintained by the District

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	0	0	0	NA	0
Interior	5,085	0	5,085	2.00%	102
Totals:	**5,085**	**0**	**5,085**		**102**
			Landscaping Improvements General Benefit		**2.00%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	0	0	0	NA	0
Interior	9	0	9	2.00%	1
Totals:	**9**	**0**	**9**		**1**
			Street Tree Improvements General Benefit		**2.00%**

10.5.3 LMD NO. 11 (ST. TROPEZ)

District Property Characteristics

Property Type	Trips Generated by Property Type[1]	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	83	1,196

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[1]
N H ST	1,807
Average Number of Vehicles per Day	**1,807**
Less: Estimated Special Benefit Trips	1,196
Estimated Number of Pass-Through Trips	**611**
General Benefit Percentage	*33.81%*

(1) Based on average trips generated by surrounding neighborhoods adjusted by number of district access points. Refer to Section 10.6 for the traffic calculations.

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	15,670	3,134	12,536	33.81%	4,239
Interior	16,684	0	16,684	2.00%	334
Totals:	**32,354**	**3,134**	**29,220**		**4,573**
			Landscaping Improvements General Benefit		**14.13%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	35	7	28	33.81%	9
Interior	19	0	19	2.00%	1
Totals:	**54**	**7**	**47**		**10**
			Street Tree Improvements General Benefit		**18.24%**

10.5.4 LMD NO. 12 (STANDARD PACIFIC)

District Property Characteristics

Property Type	Trips Generated by Property Type[1]	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	255	3,675

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[1]
Not Applicable	*N/A*
Average Number of Vehicles per Day	**N/A**
Less: Estimated Special Benefit Trips	3,675
Estimated Number of Pass-Through Trips	**N/A**
General Benefit Percentage	*N/A*

(1) No landscaping classified as exterior being maintained by the District

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	0	0	0	NA	0
Interior	4,720	0	4,720	2.00%	94
Totals:	**4,720**	**0**	**4,720**		**94**
			Landscaping Improvements General Benefit		**2.00%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	0	0	0	NA	0
Interior	11	0	11	2.00%	1
Totals:	**11**	**0**	**11**		**1**
			Street Tree Improvements General Benefit		**2.00%**

10.5.5 LMD NO. 13 (LE VILLAGE)

District Property Characteristics

Property Type	Trips Generated by Property Type[(1)]	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	160	2,306

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[(1)]
STONE CREEK	4,110
Average Number of Vehicles per Day	**4,110**
Less: Estimated Special Benefit Trips	2,306
Estimated Number of Pass-Through Trips	**1,804**
General Benefit Percentage	*43.90%*

(1) Based on average trips generated by surrounding neighborhoods adjusted by number of district access points. Refer to Section 10.6 for the traffic calculations.

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	7,607	1,521	6,086	43.90%	2,672
Interior	18,690	0	18,690	2.00%	374
Totals:	**26,297**	**1,521**	**24,776**		**3,046**
				Landscaping Improvements General Benefit	**11.58%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	10	2	8	43.90%	4
Interior	25	0	25	2.00%	1
Totals:	**35**	**2**	**33**		**5**
				Street Tree Improvements General Benefit	**11.46%**

10.5.6 LMD NO. 14 (CALIFORNIA COVE)

District Property Characteristics

Property Type	Trips Generated by Property Type[1]	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	212	3,055

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[1]
H STREET	3,653
STONE CREEK	4,559
Average Number of Vehicles per Day	**4,106**
Less: Estimated Special Benefit Trips	3,055
Estimated Number of Pass-Through Trips	**1,051**
General Benefit Percentage	*25.60%*

(1) Based on average trips generated by surrounding neighborhoods adjusted by number of district access points. Refer to Section 10.6 for the traffic calculations.

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	24,256	4,851	19,405	25.60%	4,968
Interior	57,154	0	57,154	2.00%	1,143
Totals:	**81,410**	**4,851**	**76,559**		**6,111**
				Landscaping Improvements General Benefit	**7.51%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	31	6	25	25.60%	7
Interior	65	0	65	2.00%	1
Totals:	**96**	**6**	**90**		**8**
				Street Tree Improvements General Benefit	**7.97%**

10.5.7 LMD NO. 16 (CALIFORNIA LIGHTHOUSE)

District Property Characteristics

Property Type	Trips Generated by Property Type[(1)]	Number of Units within District	Total Number of Trips (Special Benefit)
Condo	8.79	265	2,329

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 2.98 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[(1)]
7th ST	3,701
9th ST	3,505
Average Number of Vehicles per Day	**3,603**
Less: Estimated Special Benefit Trips	2,329
Estimated Number of Pass-Through Trips	**1,274**
General Benefit Percentage	*35.35%*

(1) Based on average trips generated by surrounding neighborhoods adjusted by number of district access points. Refer to Section 10.6 for the traffic calculations.

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	57,410	11,482	45,928	35.35%	16,235
Interior	0	0	0	NA	0
Totals:	**57,410**	**11,482**	**45,928**		**16,235**
				Landscaping Improvements General Benefit	**28.28%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	67	13	54	35.35%	19
Interior	0	0	0	NA	0
Totals:	**67**	**13**	**54**		**19**
				Street Tree Improvements General Benefit	**28.28%**

10.5.8 LMD NO. 23 (GREYSTONE)

District Property Characteristics

Property Type	Trips Generated by Property Type(1)	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	61	879

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[1]
H ST	2,088
Average Number of Vehicles per Day	**2,088**
Less: Estimated Special Benefit Trips	879
Estimated Number of Pass-Through Trips	**1,209**
General Benefit Percentage	*57.90%*

(1) Based on average trips generated by surrounding neighborhoods adjusted by number of district access points. Refer to Section 10.6 for the traffic calculations.

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	11,567	2,313	9,254	57.90%	2,475
Interior	0	0	0	2.00%	0
Totals:	**11,567**	**2,313**	**9,254**		**2,475**
				Landscaping Improvements General Benefit	**46.32%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	21	4	17	57.90%	4
Interior	82	0	82	2.00%	2
Totals:	**103**	**4**	**99**		**6**
				Street Tree Improvements General Benefit	**11.04%**

10.5.9 LMD NO. 24 (VINEYARDS)

District Property Characteristics

Property Type	Trips Generated by Property Type[(1)]	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	100	1,441

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[(1)]
H ST	3,541
Average Number of Vehicles per Day	**3,541**
Less: Estimated Special Benefit Trips	1,441
Estimated Number of Pass-Through Trips	**2,100**
General Benefit Percentage	*59.31%*

(1) Based on average trips generated by surrounding neighborhoods adjusted by number of district access points. Refer to Section 10.6 for the traffic calculations.

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	12,627	2,525	10,102	59.31%	5,991
Interior	10,192	0	10,192	2.00%	204
Totals:	**22,819**	**2,525**	**20,294**		**6,195**
				Landscaping Improvements General Benefit	**27.15%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	23	5	18	59.31%	11
Interior	127	0	127	2.00%	3
Totals:	**150**	**5**	**145**		**14**
				Street Tree Improvements General Benefit	**8.97%**

10.5.10 LMD NO. 25 (THE POINTE)

District Property Characteristics

Property Type	Trips Generated by Property Type[1]	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	216	3,113

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[1]
Not Applicable	*N/A*
Average Number of Vehicles per Day	**N/A**
Less: Estimated Special Benefit Trips	3,113
Estimated Number of Pass-Through Trips	**N/A**
General Benefit Percentage	*N/A*

(1) No landscaping classified as exterior being maintained by the District

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	0	0	0	NA	0
Interior	25,374	0	25,374	2.00%	507
Totals:	**25,374**	**0**	**25,374**		**507**
			Landscaping Improvements General Benefit		**2.00%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	0	0	0	NA	0
Interior	355	0	355	2.00%	7
Totals:	**355**	**0**	**355**		**7**
			Street Tree Improvements General Benefit		**2.00%**

10.5.11 LMD NO. 27 (ROSE ISLAND)

District Property Characteristics

Property Type	Trips Generated by Property Type[1]	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	50	721

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[1]
DALLAS	1,821
RAIDERS	3,302
Average Number of Vehicles per Day	**2,562**
Less: Estimated Special Benefit Trips	721
Estimated Number of Pass-Through Trips	**1,841**
General Benefit Percentage	*71.88%*

(1) Based on average trips generated by surrounding neighborhoods adjusted by number of district access points. Refer to Section 10.6 for the traffic calculations.

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	22,965	4,593	18,372	71.88%	13,205
Interior	5,204	0	5,204	2.00%	104
Totals:	**28,169**	**4,593**	**23,576**		**13,309**
				Landscaping Improvements General Benefit	**47.25%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	46	9	37	71.88%	26
Interior	22	0	22	2.00%	1
Totals:	**68**	**9**	**59**		**27**
				Street Tree Improvements General Benefit	**39.54%**

10.5.12 LMD NO. 28 (HARBORSIDE)

District Property Characteristics

Property Type	Trips Generated by Property Type[(1)]	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	225	3,242
Condo	8.79	130	1,143
Totals:		**355**	**4,385**

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trip/SFR and 2.98 trip/Condo unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[(1)]
Not Applicable	*N/A*
Average Number of Vehicles per Day	**N/A**
Less: Estimated Special Benefit Trips	4,385
Estimated Number of Pass-Through Trips	**N/A**
General Benefit Percentage	*N/A*

(1) No landscaping classified as exterior being maintained by the District

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	0	0	0	NA	0
Interior	56,047	0	56,047	2.00%	1,121
Totals:	**56,047**	**0**	**56,047**		**1,121**
				Landscaping Improvements General Benefit	**2.00%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	0	0	0	NA	0
Interior	174	0	174	2.00%	3
Totals:	**174**	**0**	**174**		**3**
				Street Tree Improvements General Benefit	**2.00%**

10.5.13 LMD NO. 30 (HAAS AUTOMATION)

District Property Characteristics

Property Type	Trips Generated by Property Type[1]	Gross Sq Ft of Leasable Area (thousands)	Total Number of Trips (Special Benefit)
Industrial Park	10.34/1,000sq ft	1,029	10,641

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 3.51 trips/1,000 sq ft to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[1]
Not Applicable	*N/A*
Average Number of Vehicles per Day	**N/A**
Less: Estimated Special Benefit Trips	10,641
Estimated Number of Pass-Through Trips	**N/A**
General Benefit Percentage	*N/A*

(1) No landscaping classified as exterior being maintained by the District

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	0	0	0	NA	0
Interior	68,756	0	68,756	2.00%	1,375
Totals:	**68,756**	**0**	**68,756**		**1,375**
				Landscaping Improvements General Benefit	**2.00%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	0	0	0	NA	0
Interior	108	0	108	2.00%	2
Totals:	**108**	**0**	**108**		**2**
				Street Tree Improvements General Benefit	**2.00%**

10.5.14 LMD NO. 31 (RANCHO DE LA ROSA)

District Property Characteristics

Property Type	Trips Generated by Property Type[1]	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	233	3,358

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[1]
JUANITA	6,939
Average Number of Vehicles per Day	**6,939**
Less: Estimated Special Benefit Trips	3,358
Estimated Number of Pass-Through Trips	**3,581**
General Benefit Percentage	*51.61%*

(1) Based on average trips generated by surrounding neighborhoods adjusted by number of district access points. Refer to Section 10.6 for the traffic calculations.

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	5,554	1,111	4,443	51.61%	2,293
Interior	73,370	0	73,370	2.00%	1,467
Totals:	**78,924**	**1,111**	**77,813**		**3,760**
Landscaping Improvements General Benefit					**4.77%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	12	2	10	51.61%	5
Interior	460	0	460	2.00%	9
Totals:	**472**	**2**	**470**		**14**
Street Tree Improvements General Benefit					**3.00%**

10.5.15 LMD NO. 32 (OAK PARK)

District Property Characteristics

Property Type	Trips Generated by Property Type(1)	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	27	389

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[1]
Not Applicable	*N/A*
Average Number of Vehicles per Day	**N/A**
Less: Estimated Special Benefit Trips	389
Estimated Number of Pass-Through Trips	**N/A**
General Benefit Percentage	*N/A*

(1) No landscaping classified as exterior being maintained by the District

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	0	0	0	NA	0
Interior	1,020	0	1,020	2.00%	20
Totals:	**1,020**	**0**	**1,020**		**20**
			Landscaping Improvements General Benefit		**2.00%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	0	0	0	NA	0
Interior	35	0	3,533	2.00%	1
Totals:	**35**	**0**	**3,533**		**1**
			Street Tree Improvements General Benefit		**2.00%**

10.5.16 LMD NO. 33 (EL PASEO)

District Property Characteristics

Property Type	Trips Generated by Property Type[1]	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	190	2,738

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[1]
Not Applicable	*N/A*
Average Number of Vehicles per Day	**N/A**
Less: Estimated Special Benefit Trips	2,738
Estimated Number of Pass-Through Trips	**N/A**
General Benefit Percentage	*N/A*

(1) No landscaping classified as exterior being maintained by the District

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	0	0	0	NA	0
Interior	33,752	0	33,752	2.00%	675
Totals:	**33,752**	**0**	**33,752**		**675**
			Landscaping Improvements General Benefit		**2.00%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	0	0	0	NA	0
Interior	276	0	276	2.00%	5
Totals:	**276**	**0**	**276**		**5**
			Street Tree Improvements General Benefit		**2.00%**

10.5.17 LMD NO. 34 (SUNRISE POINTE & SUNSET COVE)

District Property Characteristics

Property Type	Trips Generated by Property Type(1)	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	273	3,994

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[1]
Not Applicable	*N/A*
Average Number of Vehicles per Day	**N/A**
Less: Estimated Special Benefit Trips	3,994
Estimated Number of Pass-Through Trips	**N/A**
General Benefit Percentage	*N/A*

(1) No landscaping classified as exterior being maintained by the District

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	0	0	0	NA	0
Interior	50,461	0	50,461	2.00%	1,663
Totals:	**50,461**	**0**	**50,461**		**1,663**
				Landscaping Improvements General Benefit	**2.00%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	0	0	0	NA	0
Interior	455	0	455	2.00%	9
Totals:	**455**	**0**	**455**		**9**
				Street Tree Improvements General Benefit	**2.00%**

10.5.18 LMD NO. 36 (VILLA SANTA CRUZ & VILLA CARMEL)

District Property Characteristics

Property Type	Trips Generated by Property Type[(1)]	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	330	4,755

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[(1)]
CESAR CHAVEZ	7,990
JUANITA	5,786
Average Number of Vehicles per Day	**6,888**
Less: Estimated Special Benefit Trips	4,755
Estimated Number of Pass-Through Trips	**2,133**
General Benefit Percentage	*30.96%*

(1) Based on average trips generated by surrounding neighborhoods adjusted by number of district access points. Refer to Section 10.6 for the traffic calculations.

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	136,300	27,260	109,040	30.96%	33,760
Interior	81,711	0	81,711	2.00%	1,634
Totals:	**218,011**	**27,260**	**190,751**		**35,394**
				Landscaping Improvements General Benefit	**16.24%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	240	48	192	30.96%	60
Interior	637	0	637	2.00%	13
Totals:	**877**	**48**	**829**		**73**
				Street Tree Improvements General Benefit	**8.23%**

10.5.19 LMD NO. 37 (PACIFIC BREEZE)

District Property Characteristics

Property Type	Trips Generated by Property Type[1]	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	119	1,715

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[1]
7th ST	2,765
Average Number of Vehicles per Day	**2,765**
Less: Estimated Special Benefit Trips	1,715
Estimated Number of Pass-Through Trips	**1,050**
General Benefit Percentage	*37.97%*

(1) Based on average trips generated by surrounding neighborhoods adjusted by number of district access points. Refer to Section 10.6 for the traffic calculations.

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	13,603	2,721	10,882	37.97%	4,132
Interior	1,752	0	1,752	2.00%	35
Totals:	**15,355**	**2,721**	**12,634**		**4,167**
			Landscaping Improvements General Benefit		**27.14%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	24	5	19	37.97%	7
Interior	0	0	0	2.00%	0
Totals:	**24**	**5**	**19**		**7**
			Street Tree Improvements General Benefit		**30.38%**

10.5.20 LMD NO. 38 (ALDEA DEL MAR)

District Property Characteristics

Property Type	Trips Generated by Property Type[1]	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	238	3,430
Condo	8.79	56	492
Totals:		**294**	**3,922**

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/SFR unit and 2.98 trips/Condo unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[1]
Not Applicable	*N/A*
Average Number of Vehicles per Day	**N/A**
Less: Estimated Special Benefit Trips	3,922
Estimated Number of Pass-Through Trips	**N/A**
General Benefit Percentage	*N/A*

(1) No landscaping classified as exterior being maintained by the District

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	0	0	0	NA	0
Interior	65,303	0	65,303	2.00%	1,306
Totals:	**65,303**	**0**	**65,303**		**1,306**
				Landscaping Improvements General Benefit	**2.00%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	0	0	0	NA	0
Interior	489	0	489	2.00%	10
Totals:	**489**	**0**	**489**		**10**
				Street Tree Improvements General Benefit	**2.00%**

10.5.21 LMD NO. 39 (PROMESA/SUENO & DR HORTON/SEAWINDS)

Including both Tracts 5198-1 and 5198-2

District Property Characteristics

Property Type	Trips Generated by Property Type(1)	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	179	2,579
Condo	8.79	65	571
Totals:		**244**	**3,150**

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/SFR unit and 2.98 trips/Condo unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day(1)
Not Applicable	*N/A*
Average Number of Vehicles per Day	**N/A**
Less: Estimated Special Benefit Trips	3,150
Estimated Number of Pass-Through Trips	**N/A**
General Benefit Percentage	*N/A*

(1) No landscaping classified as exterior being maintained by the District

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	0	0	0	N/A	0
Interior	155,957	0	155,957	2.00%	3,119
Totals:	**155,957**	**0**	**155,957**		**3,119**
				Landscaping Improvements General Benefit	**2.00%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	0	0	0	N/A	0
Interior	434	0	434	2.00%	9
Totals:	**434**	**0**	**434**		**9**
				Street Tree Improvements General Benefit	**2.00%**

10.5.22 LMD NO. 40 (CANTADA)

District Property Characteristics

Property Type	Trips Generated by Property Type[1]	Number of Units within District	Total Number of Trips (Special Benefit)
Condo	8.79	113	993

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 2.98 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[1]
Not Applicable	*N/A*
Average Number of Vehicles per Day	**N/A**
Less: Estimated Special Benefit Trips	993
Estimated Number of Pass-Through Trips	**N/A**
General Benefit Percentage	*N/A*

(1) No landscaping classified as exterior being maintained by the District

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	0	0	0	N/A	0
Interior	43,408	0	43,408	2.00%	868
Totals:	**43,408**	**0**	**43,408**		**868**
			Landscaping Improvements General Benefit		**2.00%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	0	0	0	N/A	0
Interior	181	0	181	2.00%	4
Totals:	**181**	**0**	**181**		**4**
			Street Tree Improvements General Benefit		**2.00%**

10.5.23 LMD NO. 41 (PACIFIC COVE)

District Property Characteristics

Property Type	Trips Generated by Property Type[1]	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	120	1,729

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[1]
Not Applicable	*N/A*
Average Number of Vehicles per Day	**N/A**
Less: Estimated Special Benefit Trips	1,729
Estimated Number of Pass-Through Trips	**N/A**
General Benefit Percentage	*N/A*

(1) No landscaping classified as exterior being maintained by the District

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	0	0	0	N/A	0
Interior	10,615	0	10,615	2.00%	212
Totals:	**10,615**	**0**	**10,615**		**212**
			Landscaping Improvements General Benefit		**2.00%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	0	0	0	N/A	0
Interior	174	0	174	2.00%	3
Totals:	**174**	**0**	**174**		**3**
			Street Tree Improvements General Benefit		**2.00%**

10.5.24 LMD NO. 42 (CANTABRIA & CORONADO)

District Property Characteristics

Property Type	Trips Generated by Property Type[1]	Number of Units within District	Total Number of Trips (Special Benefit)
Condo	8.79	197	1,732

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 2.98 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[1]
CESAR CHAVEZ	3,312
Average Number of Vehicles per Day	**3,312**
Less: Estimated Special Benefit Trips	1,732
Estimated Number of Pass-Through Trips	**1,580**
General Benefit Percentage	*47.70%*

(1) Based on average trips generated by surrounding neighborhoods adjusted by number of district access points. Refer to Section 10.6 for the traffic calculations.

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	29,737	5,947	23,790	47.70%	11,349
Interior	133,030	0	133,030	2.00%	2,661
Totals:	**162,767**	**5,947**	**156,820**		**14,010**
				Landscaping Improvements General Benefit	**8.61%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	38	8	30	47.70%	14
Interior	447	0	447	2.00%	9
Totals:	**485**	**8**	**477**		**23**
				Street Tree Improvements General Benefit	**4.83%**

10.5.25 LMD NO. 43 (GREENBELT)

District Property Characteristics

Property Type	Trips Generated by Property Type[1]	Number of Units within District	Total Number of Trips (Special Benefit)
Condo	8.79	161	1,415
Multi-Family	10.06	777	7,817
Totals:		**938**	**9,232**

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 2.98 trips/Condo unit and 3.41 trips/Multi-Family unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[1]
Not Applicable	*N/A*
Average Number of Vehicles per Day	**N/A**
Less: Estimated Special Benefit Trips	9,232
Estimated Number of Pass-Through Trips	**N/A**
General Benefit Percentage	*N/A*

(1) No landscaping classified as exterior being maintained by the District

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	0	0	0	N/A	0
Interior	188,189	0	188,189	2.00%	3,764
Totals:	**188,189**	**0**	**188,189**		**3,764**
				Landscaping Improvements General Benefit	**2.00%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	0	0	0	N/A	0
Interior	235	0	235	2.00%	5
Totals:	**235**	**0**	**235**		**5**
				Street Tree Improvements General Benefit	**2.00%**

10.5.26 LMD NO. 46 (DAILY RANCH)

District Property Characteristics

Property Type	Trips Generated by Property Type[1]	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	262	3,775

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[1]
Not Applicable	*N/A*
Average Number of Vehicles per Day	**N/A**
Less: Estimated Special Benefit Trips	3,775
Estimated Number of Pass-Through Trips	**N/A**
General Benefit Percentage	*N/A*

(1) No landscaping classified as exterior being maintained by the District

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	0	0	0	N/A	0
Interior	115,927	0	115,927	2.00%	2,319
Totals:	**115,927**	**0**	**115,927**		**2,319**
			Landscaping Improvements General Benefit		**2.00%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	0	0	0	N/A	0
Interior	437	0	437	2.00%	9
Totals:	**437**	**0**	**437**		**9**
			Street Tree Improvements General Benefit		**2.00%**

10.5.27 LMD NO. 47 (SYCAMORE PLACE)

District Property Characteristics

Property Type	Trips Generated by Property Type[1]	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	111	1,600

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[1]
Not Applicable	*N/A*
Average Number of Vehicles per Day	**N/A**
Less: Estimated Special Benefit Trips	1,600
Estimated Number of Pass-Through Trips	**N/A**
General Benefit Percentage	*N/A*

(1) No landscaping classified as exterior being maintained by the District

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	0	0	0	N/A	0
Interior	28,033	0	28,033	2.00%	561
Totals:	**28,033**	**0**	**28,033**		**561**
			Landscaping Improvements General Benefit		**2.00%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	0	0	0	N/A	0
Interior	300	0	300	2.00%	6
Totals:	**300**	**0**	**300**		**6**
			Street Tree Improvements General Benefit		**2.00%**

10.5.28 LMD NO. 49 (CAMERON RANCH)

District Property Characteristics

Property Type	Trips Generated by Property Type[(1)]	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	35	504

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[(1)]
Not Applicable	*N/A*
Average Number of Vehicles per Day	**N/A**
Less: Estimated Special Benefit Trips	504
Estimated Number of Pass-Through Trips	**N/A**
General Benefit Percentage	*N/A*

(1) No landscaping classified as exterior being maintained by the District

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	0	0	0	N/A	0
Interior	24,685	0	24,685	2.00%	494
Totals:	**24,685**	**0**	**24,685**		**494**
			Landscaping Improvements General Benefit		**2.00%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	0	0	0	N/A	0
Interior	63	0	63	2.00%	1
Totals:	**63**	**0**	**63**		**1**
			Street Tree Improvements General Benefit		**2.00%**

10.5.29 LMD NO. 50 (PLEASANT VALLEY SENIOR HOUSING)

District Property Characteristics

Property Type	Trips Generated by Property Type[(1)]	Number of Units within District	Total Number of Trips (Special Benefit)
Condo	8.79	60	527

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 2.98 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[(1)]
BUTLER	1,200
Average Number of Vehicles per Day	**1,200**
Less: Estimated Special Benefit Trips	527
Estimated Number of Pass-Through Trips	**673**
General Benefit Percentage	*56.05%*

(1) Average Number of Vehicle Trips per Day per City staff.

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	14,124	2,825	11,299	56.05%	6,333
Interior	0	0	0	2.00%	0
Totals:	**14,124**	**2,825**	**11,299**		**6,333**
			Landscaping Improvements General Benefit		**44.84%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	31	6	25	56.05%	14
Interior	0	0	0	2.00%	0
Totals:	**31**	**6**	**25**		**14**
			Street Tree Improvements General Benefit		**44.84%**

10.5.30 LMD NO. 51 (PFEILER)

District Property Characteristics

Property Type	Trips Generated by Property Type[1]	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	219	3,156

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[1]
Not Applicable	*N/A*
Average Number of Vehicles per Day	**N/A**
Less: Estimated Special Benefit Trips	3,156
Estimated Number of Pass-Through Trips	**N/A**
General Benefit Percentage	*N/A*

(1) No landscaping classified as exterior being maintained by the District

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	0	0	0	N/A	0
Interior	60,627	0	60,627	2.00%	1,213
Totals:	**60,627**	**0**	**60,627**		**1,213**
			Landscaping Improvements General Benefit		**2.00%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	0	0	0	N/A	0
Interior	437	0	437	2.00%	9
Totals:	**437**	**0**	**437**		**9**
			Street Tree Improvements General Benefit		**2.00%**

10.5.31 LMD NO. 52 (WINGFIELD)

District Property Characteristics

Property Type	Trips Generated by Property Type[1]	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	199	2,868

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[1]
Not Applicable	*N/A*
Average Number of Vehicles per Day	**N/A**
Less: Estimated Special Benefit Trips	2,868
Estimated Number of Pass-Through Trips	**N/A**
General Benefit Percentage	*N/A*

(1) No landscaping classified as exterior being maintained by the District

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	0	0	0	N/A	0
Interior	4,884	0	4,884	2.00%	98
Totals:	**4,884**	**0**	**4,884**		**98**
			Landscaping Improvements General Benefit		**2.00%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	0	0	0	N/A	0
Interior	271	0	271	2.00%	5
Totals:	**271**	**0**	**271**		**5**
			Street Tree Improvements General Benefit		**2.00%**

10.5.32 LMD NO. 53 (HUFF COURT)

District Property Characteristics

Property Type	Trips Generated by Property Type[1]	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	8	115

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[1]
Not Applicable	*N/A*
Average Number of Vehicles per Day	**N/A**
Less: Estimated Special Benefit Trips	115
Estimated Number of Pass-Through Trips	**N/A**
General Benefit Percentage	*N/A*

(1) No landscaping classified as exterior being maintained by the District

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	0	0	0	N/A	0
Interior	7,854	0	7,854	2.00%	157
Totals:	**7,854**	**0**	**7,854**		**157**
			Landscaping Improvements General Benefit		**2.00%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	0	0	0	N/A	0
Interior	36	0	36	2.00%	1
Totals:	**36**	**0**	**36**		**1**
			Street Tree Improvements General Benefit		**2.00%**

10.5.33 LMD NO. 54 (MEADOWCREST VILLAS)

District Property Characteristics

Property Type	Trips Generated by Property Type[1]	Number of Units within District	Total Number of Trips (Special Benefit)
Condo	8.79	50	440

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 2.98 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[1]
ROBERT	1,200
Average Number of Vehicles per Day	**1,200**
Less: Estimated Special Benefit Trips	440
Estimated Number of Pass-Through Trips	**760**
General Benefit Percentage	*63.38%*

(1) Average Number of Vehicle Trips per Day per City staff.

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	5,365	1,073	4,292	63.38%	2,720
Interior	0	0	0	2.00%	0
Totals:	**5,365**	**1,073**	**4,292**		**2,720**
			Landscaping Improvements General Benefit		**50.70%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	23	5	18	63.38%	12
Interior	0	0	0	2.00%	0
Totals:	**23**	**5**	**18**		**12**
			Street Tree Improvements General Benefit		**50.70%**

10.5.34 LMD NO. 55 (WINGFIELD WEST)

District Property Characteristics

Property Type	Trips Generated by Property Type[1]	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	41	591

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[1]
Not Applicable	*N/A*
Average Number of Vehicles per Day	**N/A**
Less: Estimated Special Benefit Trips	591
Estimated Number of Pass-Through Trips	**N/A**
General Benefit Percentage	*N/A*

(1) No landscaping classified as exterior being maintained by the District

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	0	0	0	N/A	0
Interior	31,585	0	31,585	2.00%	632
Totals:	**31,585**	**0**	**31,585**		**632**
			Landscaping Improvements General Benefit		**2.00%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	0	0	0	N/A	0
Interior	199	0	199	2.00%	4
Totals:	**199**	**0**	**199**		**4**
			Street Tree Improvements General Benefit		**2.00%**

10.5.35 LMD NO. 58 (WESTWIND)

District Property Characteristics

Property Type	Trips Generated by Property Type[1]	Number of Units within District	Total Number of Trips (Special Benefit)
Condo	8.79	156	1,371

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 2.98 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[1]
CLARA	2,582
CYPRESS[2]	1,200
HOWELL[2]	1,200
Average Number of Vehicles per Day	**1,661**
Less: Estimated Special Benefit Trips	1,371
Estimated Number of Pass-Through Trips	**2,89**
General Benefit Percentage	*17.42%*

(1) Based on average trips generated by surrounding neighborhoods adjusted by number of district access points. Refer to Section 10.6 for the traffic calculations.

(2) Average Number of Vehicle Trips per Day per City staff.

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	31,659	6,332	25,327	17.42%	4,412
Interior	0	0	0	2.00%	0
Totals:	**31,659**	**6,332**	**25,327**		**4,412**
				Landscaping Improvements General Benefit	**13.94%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	69	14	55	17.42%	10
Interior	0	0	0	2.00%	0
Totals:	**69**	**14**	**55**		**10**
				Street Tree Improvements General Benefit	**13.94%**

10.5.36 LMD NO. 60 (ARTISAN)

District Property Characteristics

Property Type	Trips Generated by Property Type[1]	Number of Units within District	Total Number of Trips (Special Benefit)
Multi-Family	10.06	284	2,857

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 3.41 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day, Estimated Pass-Through Trips

Street Name	Average Number of Vehicle Trips per Day[1]
Not Applicable	*N/A*
Average Number of Vehicles per Day	**N/A**
Less: Estimated Special Benefit Trips	2,857
Estimated Number of Pass-Through Trips	**N/A**
General Benefit Percentage	*N/A*

(1) No landscaping classified as exterior being maintained by the District

Calculation of Landscaping Improvement General Benefit

Street Category	Total Square Footage	District Exclusive Special Benefit	Landscaping Square Footage Subject to General Benefits	General Benefit Percentage	General Benefit Square Footage
Exterior	0	0	0	N/A	0
Interior	19,369	0	19,369	2.00%	387
Totals:	**19,369**	**0**	**19,369**		**387**
			Landscaping Improvements General Benefit		**2.00%**

Calculation of Street Trees General Benefit

Street Category	Total Number of Trees	District Exclusive Special Benefit	Trees Subject to General Benefits	General Benefit Percentage	General Benefit Trees
Exterior	0	0	0	N/A	0
Interior	42	0	42	2.00%	1
Totals:	**42**	**0**	**42**		**1**
			Street Tree Improvements General Benefit		**2.00%**

10.6 Traffic Calculations

The following show the various traffic calculations utilized in determining the General Benefit quantification.

10.6.1 LMD NO. 11 (ST. TROPEZ)

District Property Characteristics

Property Type	Trips Generated by Property Type[(1)]	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	83	1,196

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Surrounding Neighborhoods Property Characteristics

Property Type	Trips Generated by Property Type[(1)]	Number of Units within District	Total Number of Trips
SFR	14.41	212	3,055

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day

Street Name	ADT from Surrounding Neighborhoods	Percent of Access Points	Adjusted ADT from Surrounding Neighborhoods	ADT from District	Total ADT
H STREET	3,055	20%	611	1,196	1,807
Estimated Average Number of Vehicles per Day					**1,807**

10.6.2 LMD NO. 13 (LE VILLAGE)

District Property Characteristics

Property Type	Trips Generated by Property Type[(1)]	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	160	2,306

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Surrounding Neighborhoods Property Characteristics

Property Type	Trips Generated by Property Type[(1)]	Number of Units within District	Total Number of Trips
SFR	14.41	212	3,055
ELEMENTARY SCHOOL	2.45	594	1,455
Totals:			**4,515**

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day

Street Name	ADT from Surrounding Neighborhoods	Percent of Access Points	Adjusted ADT from Surrounding Neighborhoods	ADT from District	Total ADT
STONE CREEK	4,515	40%	1,804	2,306	4,110
Estimated Average Number of Vehicles per Day					**4,110**

10.6.3 LMD NO. 14 (CALIFORNIA COVE)

District Property Characteristics

Property Type	Trips Generated by Property Type[(1)]	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	212	3,055

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Surrounding Neighborhoods Property Characteristics

Property Type	Trips Generated by Property Type[(1)]	Number of Units within District	Total Number of Trips
SFR	14.41	243	3,502
ELEMENTARY SCHOOL	2.45	594	1,455
Totals:			**4,957**

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day

Street Name	ADT from Surrounding Neighborhoods	Percent of Access Points	Adjusted ADT from Surrounding Neighborhoods	ADT from District	Total ADT
H STREET	1,196	50%	598	3,055	3,653
STONE CREEK	3,761	40%	1,504	3,055	4,559
Estimated Average Number of Vehicles per Day					**4,106**

10.6.4 LMD NO. 16 (CALIFORNIA LIGHTHOUSE)

District Property Characteristics

Property Type	Trips Generated by Property Type[(1)]	Number of Units within District	Total Number of Trips (Special Benefit)
CONDO	8.79	265	2,329

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Surrounding Neighborhoods Property Characteristics

Property Type	Trips Generated by Property Type[(1)]	Number of Units within District	Total Number of Trips
SFR	14.41	136	1,960
CONDO	8.79	312	2,742
Totals:			**4,702**

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day

Street Name	ADT from Surrounding Neighborhoods	Percent of Access Points	Adjusted ADT from Surrounding Neighborhoods	ADT from District	Total ADT
7th ST	2,742	50%	1,371	2,329	3,701
9th ST	1,960	60%	1,176	2,329	3,505
Estimated Average Number of Vehicles per Day					**3,603**

10.6.5 LMD NO. 23 (GREYSTONE)

District Property Characteristics

Property Type	Trips Generated by Property Type[(1)]	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	61	879

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Surrounding Neighborhoods Property Characteristics

Property Type	Trips Generated by Property Type[(1)]	Number of Units within District	Total Number of Trips
SFR	14.41	295	4,251

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day

Street Name	ADT from Surrounding Neighborhoods	Percent of Access Points	Adjusted ADT from Surrounding Neighborhoods	ADT from District	Total ADT
H STREET	4,251	28.44%	1,209	879	2,088
Estimated Average Number of Vehicles per Day					**2,088**

10.6.6 LMD NO. 24 (VINEYARDS)

District Property Characteristics

Property Type	Trips Generated by Property Type[(1)]	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	100	1,441

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Surrounding Neighborhoods Property Characteristics

Property Type	Trips Generated by Property Type[(1)]	Number of Units within District	Total Number of Trips
SFR	14.41	356	5,130

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day

Street Name	ADT from Surrounding Neighborhoods	Percent of Access Points	Adjusted ADT from Surrounding Neighborhoods	ADT from District	Total ADT
H STREET	5,130	40.94%	2,100	1,441	3,541
Estimated Average Number of Vehicles per Day					**3,541**

10.6.7 LMD NO. 27 (ROSE ISLAND)

District Property Characteristics

Property Type	Trips Generated by Property Type[1]	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	50	721

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Surrounding Neighborhoods Property Characteristics

Property Type	Trips Generated by Property Type[1]	Number of Units within District	Total Number of Trips
HIGH SCHOOL	1.71	2,575	4,403

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day

Street Name	ADT from Surrounding Neighborhoods	Percent of Access Points	Adjusted ADT from Surrounding Neighborhoods	ADT from District	Total ADT
DALLAS	4,403	25%	1,101	721	1,821
RAIDERS	4,403	75%	3,302	0	3,302
Estimated Average Number of Vehicles per Day					**2,562**

10.6.8 LMD NO. 31 (RANCHO DE LA ROSA)

District Property Characteristics

Property Type	Trips Generated by Property Type[(1)]	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	233	3,358

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Surrounding Neighborhoods Property Characteristics

Property Type	Trips Generated by Property Type[(1)]	Number of Units within District	Total Number of Trips
SFR	14.41	728	10,490
CONDO	8.79	65	571
MIDDLE SCHOOL	1.62	1,159	1,878
Totals:			**12,939**

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day

Street Name	ADT from Surrounding Neighborhoods	Percent of Access Points	Adjusted ADT from Surrounding Neighborhoods	ADT from District	Total ADT
JUANITA	12,939	27.68%	3,581	3,358	6,939
Estimated Average Number of Vehicles per Day					**6,939**

10.6.9 LMD NO. 36 (VILLA SANTA CRUZ & VILLA CARMEL)

District Property Characteristics

Property Type	Trips Generated by Property Type[(1)]	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	330	4,755

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Surrounding Neighborhoods Property Characteristics

Property Type	Trips Generated by Property Type[(1)]	Number of Units within District	Total Number of Trips
SFR	14.41	728	12,249
CONDO	8.79	65	571
ELEMENTARY SCHOOL	2.45	638	1,563
MIDDLE SCHOOL	1.62	1,159	1,878
Totals:			**16,261**

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day

Street Name	ADT from Surrounding Neighborhoods	Percent of Access Points	Adjusted ADT from Surrounding Neighborhoods	ADT from District	Total ADT
CESAR CHAVEZ	9,954	32.50%	3,235	4,755	7,990
JUANITA	6,307	16.34%	1,031	4,755	5,786
Estimated Average Number of Vehicles per Day					**6,888**

10.6.10 LMD NO. 37 (PACIFIC BREEZE)

District Property Characteristics

Property Type	Trips Generated by Property Type[(1)]	Number of Units within District	Total Number of Trips (Special Benefit)
SFR	14.41	119	1,715

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Surrounding Neighborhoods Property Characteristics

Property Type	Trips Generated by Property Type[(1)]	Number of Units within District	Total Number of Trips
SFR	14.41	216	3,113
MULTI-FAMILY	10.06	54	543
Totals:			**3,656**

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day

Street Name	ADT from Surrounding Neighborhoods	Percent of Access Points	Adjusted ADT from Surrounding Neighborhoods	ADT from District	Total ADT
7th ST	3,656	28.71%	1,050	1,715	2,765
Estimated Average Number of Vehicles per Day					**2,765**

10.6.11 LMD NO. 42 (CANTABRIA & CORONADO)

District Property Characteristics

Property Type	Trips Generated by Property Type[(1)]	Number of Units within District	Total Number of Trips (Special Benefit)
CONDO	8.79	197	1,732

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 2.98 trips/unit to account for City's density being greater than US average.

Surrounding Neighborhoods Property Characteristics

Property Type	Trips Generated by Property Type[(1)]	Number of Units within District	Total Number of Trips
SFR	14.41	330	4,755
ELEMENTARY SCHOOL	2.45	638	1,563
Totals:			**6,318**

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day

Street Name	ADT from Surrounding Neighborhoods	Percent of Access Points	Adjusted ADT from Surrounding Neighborhoods	ADT from District	Total ADT
CESAR CHAVEZ	6,318	25%	1,580	1,731	3,311
Estimated Average Number of Vehicles per Day					**3,311**

10.6.12 LMD NO. 58 (WESTWIND)

District Property Characteristics

Property Type	Trips Generated by Property Type[(1)]	Number of Units within District	Total Number of Trips (Special Benefit)
CONDO	8.79	156	1,371

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 2.98 trips/unit to account for City's density being greater than US average.

Surrounding Neighborhoods Property Characteristics

Property Type	Trips Generated by Property Type[(1)]	Number of Units within District	Total Number of Trips
SFR	14.41	120	1,729
CONDO	8.79	118	1,037
Totals:			**2,766**

(1) Institute of Transportation Engineers Trip Generation Report, 9th Edition; including additional 4.89 trips/unit to account for City's density being greater than US average.

Average Number of Vehicles per Day

Street Name	ADT from Surrounding Neighborhoods	Percent of Access Points	Adjusted ADT from Surrounding Neighborhoods	ADT from District	Total ADT
CLARA	2,766	43.75%	1,211	1,371	2,582
CYPRESS[1]	1,200	N/A	N/A	N/A	1,200
HOWELL[1]	1,200	N/A	N/A	N/A	1,200
Estimated Average Number of Vehicles per Day					**1,661**

(1) Average Number of Vehicle Trips per Day per City staff.

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CITY COUNCIL OF THE CITY OF OXNARD

RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OXNARD, CALIFORNIA, INITIATING PROCEEDINGS TO LEVY ASSESSMENTS AGAINST REAL PROPERTY FOR FISCAL YEAR 2026-27 IN CONNECTION WITH THE CITY'S LANDSCAPE MAINTENANCE DISTRICTS

WHEREAS, the City Council of the City of Oxnard has, by prior resolutions, established a number of Landscape Maintenance Districts (collectively the "Assessment Districts") pursuant to the Landscaping and Lighting Act of 1972 (Streets & Highways Code Section 22500 *et seq.*) (the "Act"); and

WHEREAS, a complete list of the Assessment Districts is attached hereto as Exhibit A and incorporated herein by reference as though fully set forth; and

WHEREAS, for each of the Assessment Districts, the City levies an annual assessment against real property to fund public improvements that specially benefit the parcels located in that Assessment District; and

WHEREAS, the City has engaged NBS (the "Assessment Engineer") to provide assessment engineering services in connection with the Assessment Districts; and

WHEREAS, the City Council desires to initiate proceedings to levy assessments in connection with the Assessment Districts for Fiscal Year (FY) 2026-27.

NOW, THEREFORE, the City Council of the City of Oxnard resolves:

1. Recitals. The above recitals are all true and correct.

2. Initiation of Proceedings. Pursuant to Section 22622 of the Act, the City Council hereby initiates proceedings in connection with the Assessment Districts for the levy of assessments for FY 2026-27.

3. Order to Engineer. The Assessment Engineer is hereby ordered to prepare and file reports pursuant to Section 22565 *et seq.* of the Act with respect to the FY 2026-27 levy of assessments in connection with each of the Assessment Districts. These reports may be consolidated into a single document for administrative convenience.

4. Improvements. The improvements associated with each of the Assessment Districts are substantially the same improvements as in FY 2025-26.

5. Projects. In accordance with Streets and Highways Code Section 22660(a), the City Council hereby determines that the estimated cost of certain proposed improvements are

greater than can conveniently be raised from a single assessment and, as a result, will be collected in installments. General descriptions of these improvements, as well as the estimated costs thereof, the number of annual installments and years during which they are to be collected, and the maximum amount of each annual installment, are described in the Exhibit B attached hereto and incorporated herein by reference as though fully set forth. Moneys collected from the annual installments shall be accumulated in the improvement fund until there are sufficient moneys to pay all or part of the cost of the improvements.

6. Severability. If any provision of this Resolution or the application of any such provision is held invalid, such invalidity shall not affect other provisions or applications of this Resolution that can be given effect without the invalid provision or application, and to this end the provisions of this Resolution are severable and that the City Council declares that it would have adopted this Resolution irrespective of the invalidity of any particular portion of this Resolution.

7. Effective Date. This Resolution shall be effective immediately upon adoption.

8. Certification. The City Clerk shall certify to the adoption of this Resolution, and shall maintain on file as a public record this Resolution.

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PASSED, APPROVED AND ADOPTED on this ____ day of JUNE, 2026 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

_____
Luis A. Mc Arthur, Mayor

ATTEST:

_____
Lourdes A. Lopéz, City Clerk

APPROVED AS TO FORM:

_____
Stephen M. Fischer, City Attorney

EXHIBIT A

CITY OF OXNARD
LANDSCAPE MAINTENANCE DISTRICTS

District Name	Formation	
	Date	Resolution No.
Landscape Maintenance District No. 3 (River Ridge)	March 18, 1986	8983
Landscape Maintenance District No. 10 (Country Club Estates)	December 13, 1988	9587
Landscape Maintenance District No. 11 (St. Tropez)	January 3, 1989	9603
Landscape Maintenance District No. 12 (Standard Pacific)	March 28, 1989	9665
Landscape Maintenance District No. 13 (Le Village)	March 20, 1990	9894
Landscape Maintenance District No. 14 (California Cove)	June 5, 1990	9972
Landscape Maintenance District No. 16 (California Lighthouse)	July 9, 1991	10206
Landscape Maintenance District No. 23 (Greystone)	June 18, 1996	11071
Landscape Maintenance District No. 24 (Vineyards)	June 18, 1996	11072
Landscape Maintenance District No. 25 (The Pointe)	June 18, 1996	11073
Landscape Maintenance District No. 27 (Rose Island)	June 24, 1997	11259
Landscape Maintenance District No. 28 (Harborside)	June 24, 1997	11260
Landscape Maintenance District No. 30 (Haas Automation)	June 24, 1997	11261
Landscape Maintenance District No. 31 (Rancho De La Rosa)	June 23, 1998	11415
Landscape Maintenance District No. 32 (Oak Park)	February 23, 1999	11505
Landscape Maintenance District No. 33 (El Paseo)	October 19, 1999	11653
Landscape Maintenance District No. 34 (Sunrise Pointe & Sunset Cove)	October 19, 1999	11654
Landscape Maintenance District No. 36 (Villa Santa Cruz & Villa Carmel)	January 25, 2000	11684
Landscape Maintenance District No. 37 (Pacific Breeze)	January 25, 2000	11685

District Name	Formation	
	Date	Resolution No.
Landscape Maintenance District No. 38 (Aldea Del Mar)	November 28, 2000	11863
Landscape Maintenance District No. 39 (Promesa/Sueno & DR Horton/Seawinds)	March 6, 2001	11905
Landscape Maintenance District No. 40 (Cantada)	January 8, 2002	12078
Landscape Maintenance District No. 41 (Pacific Cove)	January 8, 2002	12079
Landscape Maintenance District No. 42 (Cantabria & Coronado)	May 14, 2002	12144
Landscape Maintenance District No. 43 (Greenbelt)	January 7, 2003	12295
Landscape Maintenance District No. 46 (Daily Ranch)	June 24, 2003	12440
Landscape Maintenance District No. 47 (Sycamore Place)	April 22, 2003	12355
Landscape Maintenance District No. 49 (Cameron Ranch)	June 3, 2003	12394
Landscape Maintenance District No. 50 (Pleasant Valley Senior Housing)	June 10, 2003	12404
Landscape Maintenance District No. 51 (Pfeiler)	April 19, 2005	12799
Landscape Maintenance District No. 52 (Wingfield)	February 1, 2005	12768
Landscape Maintenance District No. 53 (Huff Court)	June 7, 2005	12879
Landscape Maintenance District No. 54 (Meadowcrest)	March 28, 2006	13024
Landscape Maintenance District No. 55 (Wingfield West)	March 28, 2006	13025
Landscape Maintenance District No. 58 (Westwind)	June 6, 2006	13069
Landscape Maintenance District No. 60 (Artisan)	March 3, 2009	13604

EXHIBIT B

CITY OF OXNARD
LANDSCAPE MAINTENANCE DISTRICT PROJECTS

EXHIBIT B

CITY OF OXNARD
LANDSCAPE MAINTENANCE DISTRICT PROJECTS

Account Code	District	Project Name	Annual Installments	FY 26/27 Project Total	FY 27/28 Project Total	FY 28/29 Project Total	FY 29/30 Project Total	FY 30/31 Project Total	5-Year Estimated Total Expense
21303801	LMD No. 13 (Le Village)	District-wide tree trimming	$0.00						*$2,189.00*
		Irrigation Installation							
		Landscape Installation		$2,189.00					
			Project Subtotal	$2,189.00	$0.00	$0.00	$0.00	$0.00	*$2,189.00*
			Annual Installment Totals	$0.00	$0.00	$0.00	$0.00	$0.00	*$0.00*
22703801	LMD No. 27 (Rose Island)	District-wide tree trimming	$0.00						*$15,000.00*
		Irrigation Installation							
		Landscape Installation							
		Sidewalk Installation; Wall/Fencing Installation	$5,000.00		$15,000.00				
			Project Subtotal	$0.00	$15,000.00	$0.00	$0.00	$0.00	*$15,000.00*
			Annual Installment Totals	$5,000.00	$5,000.00	$0.00	$0.00	$0.00	*$15,000.00*
23703801	LMD No. 37 (Pacific Breeze)	District-wide tree trimming	$0.00						*$63,000.00*
		Irrigation Installation	$6,500.00	$18,000.00					
		Landscape Installation							
		Sidewalk Installation							
			Project Subtotal	$18,000.00	$0.00	$0.00	$0.00	$0.00	*$63,000.00*
			Annual Installment Totals	$6,500.00	$0.00	$0.00	$0.00	$0.00	*$63,000.00*
25103801	LMD No. 51 (Pfeiler)	District-wide tree trimming	$0.00						*$155,000.00*
		Irrigation Installation							
		Landscape Installation							
		Amenities repair / replacement (sidewalks, fencing, monument signs, lights, playground)	$38,750.00		$155,000.00				
			Project Subtotal	$0.00	$155,000.00	$0.00	$0.00	$0.00	*$155,000.00*
			Annual Installment Totals	$38,750.00	$38,750.00	$0.00	$0.00	$0.00	*$155,000.00*
25203801	LMD No. 52 (Wingfield)	District-wide tree trimming	$0.00						*$45,000.00*
		Irrigation Installation							
		Landscape Installation	$3,000.00			$15,000.00			
		Amenities repair / replacement (sidewalks, fencing, mailboxes, lights)	$6,000.00			$30,000.00			
			Project Subtotal	$0.00	$0.00	$45,000.00	$0.00	$0.00	*$45,000.00*
			Annual Installment Totals	$9,000.00	$9,000.00	$9,000.00	$0.00	$0.00	*$45,000.00*
25403801	LMD No. 54 (Meadowcrest Villas)	District-wide tree trimming	$0.00						*$15,000.00*
		Irrigation Installation							
		Landscape Installation							
		Amenities repair / replacement (sidewalks, fencing)	$5,000.00	$15,000.00					
			Project Subtotal	$15,000.00	$0.00	$0.00	$0.00	$0.00	*$15,000.00*
			Annual Installment Totals	$5,000.00	$0.00	$0.00	$0.00	$0.00	*$15,000.00*

CITY COUNCIL OF THE CITY OF OXNARD

RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OXNARD, CALIFORNIA, APPROVING A CONSOLIDATED ENGINEER'S REPORT REGARDING ASSESSMENTS AGAINST REAL PROPERTY FOR FISCAL YEAR 2026-27 IN CONNECTION WITH THE CITY'S LANDSCAPE MAINTENANCE DISTRICTS

WHEREAS, the City Council of the City of Oxnard has, by prior resolutions, established a number of Landscape Maintenance Districts (collectively the "Assessment Districts") pursuant to the Landscaping and Lighting Act of 1972 (Streets & Highways Code Section 22500 *et seq.*) (the "Act"); and

WHEREAS, a complete list of the Assessment Districts is attached hereto as Exhibit A and incorporated herein by reference as though fully set forth; and

WHEREAS, in connection with each of the Assessment Districts, the City levies an annual assessment against real property to fund public improvements that specially benefit the parcels located in that Assessment District; and

WHEREAS, the City has engaged NBS (the "Assessment Engineer") to provide assessment engineering services in connection with the Assessment Districts; and

WHEREAS, by prior resolution the City Council ordered the Assessment Engineer to prepare and file reports pursuant to Section 22565 *et seq.* of the Act with respect to the FY 2026-27 levy of assessments for each of the Assessment Districts; and

WHEREAS, the Assessment Engineer has prepared and filed a consolidated report entitled "City of Oxnard Fiscal Year 2026-27 Consolidated Engineer's Report for Landscape Maintenance Districts," (the "Report") which is on file in the Office of the City Clerk, available for public inspection, and the Report is incorporated herein by this reference; and

WHEREAS, the City Council now desires to approve the Report

NOW, THEREFORE, the City Council of the City of Oxnard resolves:

1. Recitals. The above recitals are all true and correct and incorporated herein by this reference.

2. Approval of Report. The City Council hereby approves the Report as filed.

3. Severability. If any provision of this Resolution or the application of any such provision is held invalid, such invalidity shall not affect other provisions or applications of this Resolution that can be given effect without the invalid provision or application, and to this end the provisions of this Resolution are severable and that the City Council declares that

it would have adopted this Resolution irrespective of the invalidity of any particular portion of this Resolution.

6. Effective Date. This Resolution shall be effective immediately upon adoption.

7. Certification. The City Clerk shall certify to the adoption of this Resolution, and shall maintain on file as a public record this Resolution.

PASSED, APPROVED AND ADOPTED on this ____ day of JUNE, 2026 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

_____
Luis A. Mc Arthur, Mayor

ATTEST:

_____
Lourdes A. Lopéz, City Clerk

APPROVED AS TO FORM:

_____
Stephen M. Fischer, City Attorney

EXHIBIT A

CITY OF OXNARD
LANDSCAPE MAINTENANCE DISTRICTS

District Name	Formation	
	Date	Resolution No.
Landscape Maintenance District No. 3 (River Ridge)	March 18, 1986	8983
Landscape Maintenance District No. 10 (Country Club Estates)	December 13, 1988	9587
Landscape Maintenance District No. 11 (St. Tropez)	January 3, 1989	9603
Landscape Maintenance District No. 12 (Standard Pacific)	March 28, 1989	9665
Landscape Maintenance District No. 13 (Le Village)	March 20, 1990	9894
Landscape Maintenance District No. 14 (California Cove)	June 5, 1990	9972
Landscape Maintenance District No. 16 (California Lighthouse)	July 9, 1991	10206
Landscape Maintenance District No. 23 (Greystone)	June 18, 1996	11071
Landscape Maintenance District No. 24 (Vineyards)	June 18, 1996	11072
Landscape Maintenance District No. 25 (The Pointe)	June 18, 1996	11073
Landscape Maintenance District No. 27 (Rose Island)	June 24, 1997	11259
Landscape Maintenance District No. 28 (Harborside)	June 24, 1997	11260
Landscape Maintenance District No. 30 (Haas Automation)	June 24, 1997	11261
Landscape Maintenance District No. 31 (Rancho De La Rosa)	June 23, 1998	11415
Landscape Maintenance District No. 32 (Oak Park)	February 23, 1999	11505
Landscape Maintenance District No. 33 (El Paseo)	October 19, 1999	11653
Landscape Maintenance District No. 34 (Sunrise Pointe & Sunset Cove)	October 19, 1999	11654
Landscape Maintenance District No. 36 (Villa Santa Cruz & Villa Carmel)	January 25, 2000	11684
Landscape Maintenance District No. 37 (Pacific Breeze)	January 25, 2000	11685

District Name	Formation	
	Date	Resolution No.
Landscape Maintenance District No. 38 (Aldea Del Mar)	November 28, 2000	11863
Landscape Maintenance District No. 39 (Promesa/Sueno & DR Horton/Seawinds)	March 6, 2001	11905
Landscape Maintenance District No. 40 (Cantada)	January 8, 2002	12078
Landscape Maintenance District No. 41 (Pacific Cove)	January 8, 2002	12079
Landscape Maintenance District No. 42 (Cantabria & Coronado)	May 14, 2002	12144
Landscape Maintenance District No. 43 (Greenbelt)	January 7, 2003	12295
Landscape Maintenance District No. 46 (Daily Ranch)	June 24, 2003	12440
Landscape Maintenance District No. 47 (Sycamore Place)	April 22, 2003	12355
Landscape Maintenance District No. 49 (Cameron Ranch)	June 3, 2003	12394
Landscape Maintenance District No. 50 (Pleasant Valley Senior Housing)	June 10, 2003	12404
Landscape Maintenance District No. 51 (Pfeiler)	April 19, 2005	12799
Landscape Maintenance District No. 52 (Wingfield)	February 1, 2005	12768
Landscape Maintenance District No. 53 (Huff Court)	June 7, 2005	12879
Landscape Maintenance District No. 54 (Meadowcrest)	March 28, 2006	13024
Landscape Maintenance District No. 55 (Wingfield West)	March 28, 2006	13025
Landscape Maintenance District No. 58 (Westwind)	June 6, 2006	13069
Landscape Maintenance District No. 60 (Artisan)	March 3, 2009	13604

CITY COUNCIL OF THE CITY OF OXNARD

RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OXNARD, CALIFORNIA, DECLARING ITS INTENTION TO LEVY ASSESSMENTS AGAINST REAL PROPERTY FOR FISCAL YEAR 2026-27 IN CONNECTION WITH THE CITY'S LANDSCAPE MAINTENANCE DISTRICTS

WHEREAS, the City Council of the City of Oxnard has, by prior resolutions, established a number of Landscape Maintenance Districts (collectively the "Assessment Districts" and each an "Assessment District") pursuant to the Landscaping and Lighting Act of 1972 (Streets & Highways Code Section 22500 *et seq.*) (the "Act"); and

WHEREAS, a complete list of the Assessment Districts is attached hereto as Exhibit A and incorporated herein by reference; and

WHEREAS, in connection with each of the Assessment Districts, the City levies an annual assessment against real property to fund landscape maintenance that specially benefits the parcels located in that Assessment District; and

WHEREAS, the City has engaged NBS (the "Assessment Engineer") to provide assessment engineering services in connection with the Assessment Districts; and

WHEREAS, by prior resolution the City Council ordered the Engineer to prepare and file reports pursuant to Section 22565 *et seq.* of the Act with respect to the FY 2026-27 levy of assessments in connection with each of the Assessment Districts; and

WHEREAS, by prior resolution the City Council approved as filed a consolidated report of the Assessment Engineer entitled "City of Oxnard Fiscal Year 2026-27 Consolidated Engineer's Report for Landscape Maintenance Districts" (the "Report"), which is on file in the Office of the City Clerk, available for public inspection, and incorporated herein by reference; and

WHEREAS, the City Council desires to declare its intention to levy the assessments for FY 2026-27 as described in the Report.

NOW, THEREFORE, the City Council of the City of Oxnard resolves:

1. Recitals. The above recitals are all true and correct.

2. Declaration of Intent. The City Council hereby declares its intention to levy and collect assessments for FY 2026-27 within each Assessment District.

3. Name and Location of Assessment Districts. The name of each Assessment District is set forth in Exhibit A. The locations of each Assessment District are generally described in the name of the Assessment District and more specifically described in the Report.

4. Description of Improvements. Each Assessment District will fund landscape improvements, including, to the extent authorized by the formation documents for the District, associated hardscape, ornamental improvements, benches, lighting and other appurtenances. No substantial change to the improvements is proposed to be made for FY 2026-27.

5. Reference to Report. Reference is made to the Report for a full and detailed description of (i) the landscape improvements; (ii) the boundaries of the Assessment Districts; and (iii) the proposed assessments upon assessable lots and parcels of land within the Assessment Districts. The Report describes, among other things, each affected parcel of real property and the amount of the assessment for each such affected parcel for FY 2026-27.

6. As set forth in more detail in the Report, the assessments in connection with some of the Assessment Districts will be higher than in FY 2025-26. In no case will the rates for an Assessment District be higher than the maximum assessment rate previously approved for the Assessment District, as adjusted by any previously approved CPI adjustment.

7. Public Hearing. On June 16, 2026 at 6:00 p.m. or as soon thereafter as practical, in the City Council Chambers, at 305 West Third Street, Oxnard, California, the City Council will hold a full and fair public hearing on the question of the levy of the proposed assessments for FY 2026-27 (the "Hearing"). At the Hearing, the City Council will also hear and consider any objections or protests to the Report.

8. Notice. Notice of the Hearing shall be given in the manner set forth in Section 22626(a) of the Act.

9. Protest. Pursuant to Section 22628 of the Act, any interested person may, prior to the conclusion of the Hearing, file a written protest with the City Clerk of the City of Oxnard or, having previously filed a protest, may file a written withdrawal of that protest. A written protest shall state all grounds of objection. A protest by a property owner shall contain a description sufficient to identify the property owned by the property owner.

10. Severability. If any provision of this Resolution or the application of any such provision is held invalid, such invalidity shall not affect other provisions or applications of this Resolution that can be given effect without the invalid provision or application, and to this end the provisions of this Resolution are severable and that the City Council declares that it would have adopted this Resolution irrespective of the invalidity of any particular portion of this Resolution.

11. Effective Date. This Resolution shall be effective immediately upon adoption.

12. Certification. The City Clerk shall certify to the adoption of this Resolution, and shall maintain on file as a public record this Resolution.

PASSED, APPROVED AND ADOPTED on this ____ day of JUNE, 2026 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

_____
Luis A. Mc Arthur, Mayor

ATTEST:

_____
Lourdes A. Lopéz, City Clerk

APPROVED AS TO FORM:

_____
Stephen M. Fischer, City Attorney

EXHIBIT A

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LANDSCAPE MAINTENANCE DISTRICTS

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Landscape Maintenance District No. 54 (Meadowcrest)	March 28, 2006	13024
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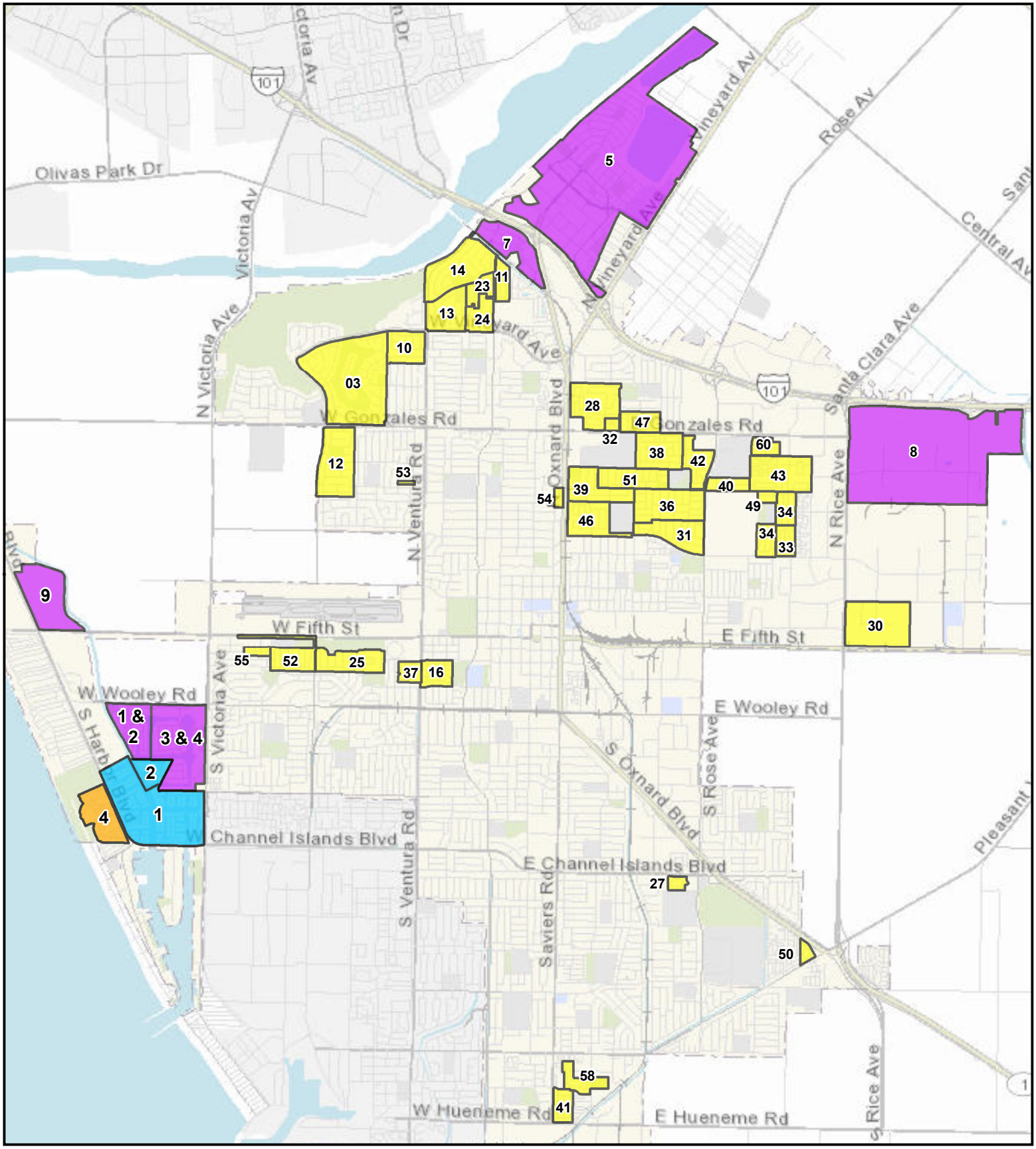
Landscape Maintenance District No. 58 (Westwind)	June 6, 2006	13069
Landscape Maintenance District No. 60 (Artisan)	March 3, 2009	13604

CITY OF OXNARD SPECIAL DISTRICTS



Maintenance Assessment District (District No.)

Community Facilities District (District No.)

Waterway Assessment District (Zone No.)

Landscape Maintenance District (District No.)

Created by:
CITY OF OXNARD
Geographic Information Systems Division
March 2023

3,000 0 3,000 6,000 Feet

This map is compiled by the City of Oxnard GIS Division, which is developed and operated solely for the convenience of the City. The City does not make any representations or warranties regarding the use, accuracy, reliability, and/or completeness of this map and no decision involving a risk of economic loss or physical injury should be made in reliance thereon.

N W E S

Data Source:
City of Oxnard GIS Division
County of Ventura GIS Program

CITY OF OXNARD – SPECIAL DISTRICTS

LANDSCAPE MAINTENANCE DISTRICT * COMMUNITY FACILITIES DISTRICTS
WATERWAYS ASSESSMENT DISTRICTS * MAINTENANCE ASSESSMENT DISTRICTS

COMMUNITY FACILITIES DISTRICTS	
1 & 2 – Westport at Mandalay Bay	7 – Wagon Wheel
3 & 4 – Seabridge at Mandalay Bay	8 – Sakioka Farms
5 – Riverpark	9 – Northshore at Mandalay Bay

LANDSCAPE MAINTENANCE DISTRICTS	
3 – Riverridge	37 – Pacific Cove
10 – Country Club	38 – Aldea Del Mar
11 – St Tropez	39 – El Sueno Promesa
12 – Standard Pacific	40 – Cantada
13 – Le Village	41 – Pacific Cove
14 – California Cove	42 – Cantabria/Coronado
16 – California Lighthouse	43 – Greenbelt
23 – Greystone	46 – Daily Ranch
24 – Vineyards	47 – Sycamore Place
25 – The Pointe	49 – Cameron Ranch
27 – Rose Island	50 – PV Senior Housing
28 – Harborside	51 – Pfeiler
30 – Haas Automation	52 – Wingfield
31 – Rancho De La Rosa	53 – Huff Court
32 – Oak Park	54 – Meadowcrest
33 – El Paseo	55 – Wingfield West
34 – Sunrise Pt/Sunset Cove	58 – Westwind
36 – Villa Santa Cruz	60 – Artisan

MAINTENANCE ASSESSMENT DISTRICT
4 – Mandalay Beach/Colony

WATERWAYS ASSESSEMENT DISTRICTS	
Zone 1 – Mandalay Bay Zone	2 – Harbour Island

Fiscal Year 2026-27 Landscape Maintenance Districts Initiation of Proceedings to Levy Assessments, Approval of a Consolidated Engineers Report and Declaration of Intention to Levy Assessments.

Finance & Governance Committee
May 12, 2026

City Council
June 1, 2026

Anthony Miller
Special Districts Manager

CITY OF OXNARD CALIFORNIA

RECOMMENDATION

That the Finance and Governance Committee recommend that the City Council, acting as the legislative body of the City of Oxnard Landscape Maintenance Districts (LMDs):

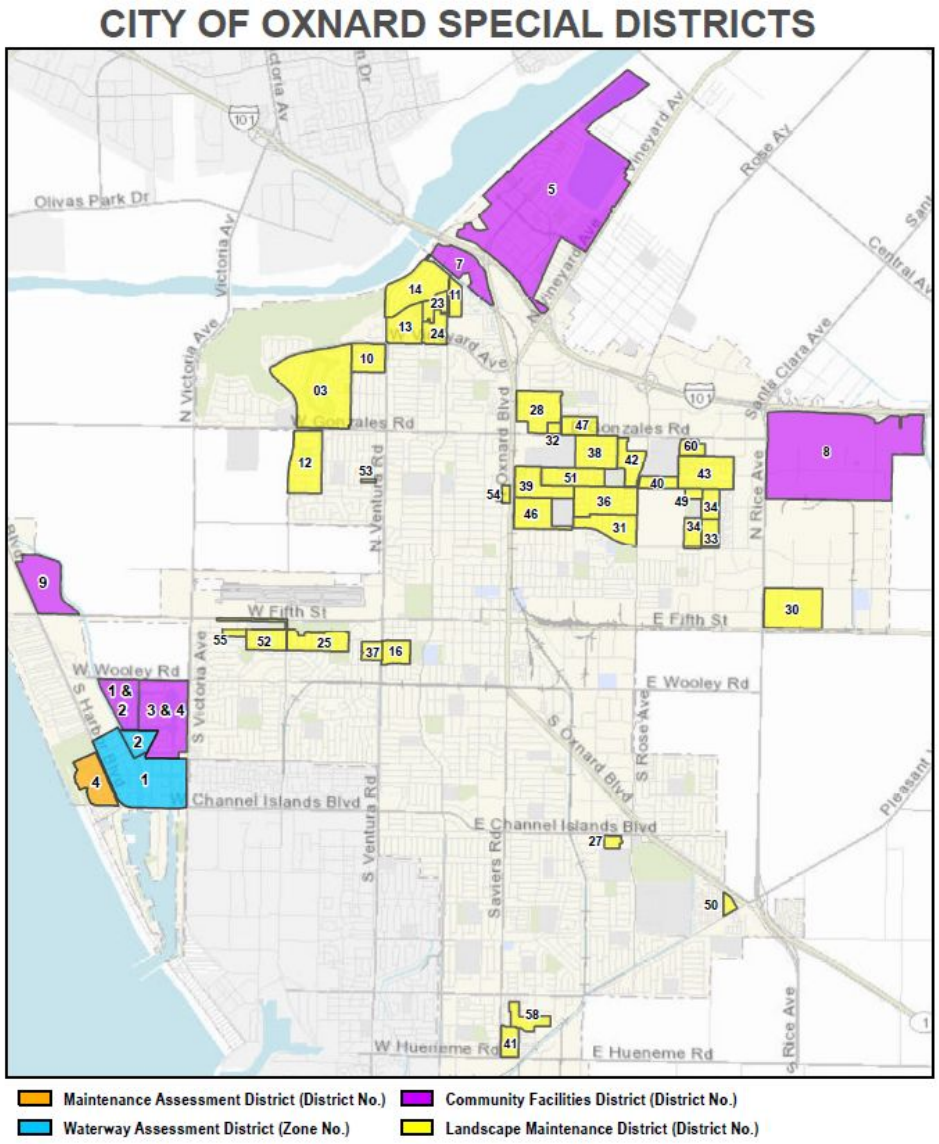
1. Adopt “A Resolution of the City Council of the City of Oxnard, California, initiating proceedings to levy assessments against real property for Fiscal Year 2026-27 in connection with the City’s Landscape Maintenance Districts”;
2. Adopt “A Resolution of the City Council of the City of Oxnard, California, approving a Consolidated Engineer’s Report regarding assessments against real property for Fiscal Year 2026-27 in connection with the City’s Landscape Maintenance Districts”; and
3. Adopt “A Resolution of the City Council of the City of Oxnard, California, declaring its intention to levy assessments against real property for Fiscal Year 2026-27 in connection with the City’s Landscape Maintenance Districts” setting the Public Hearing for June 16, 2026;

RECOMMENDATION

That the City Council, acting as the legislative body of the City of Oxnard Landscape Maintenance Districts (LMDs):

1. Adopt “A Resolution of the City Council of the City of Oxnard, California, initiating proceedings to levy assessments against real property for Fiscal Year 2026-27 in connection with the City’s Landscape Maintenance Districts”;
2. Adopt “A Resolution of the City Council of the City of Oxnard, California, approving a Consolidated Engineer’s Report regarding assessments against real property for Fiscal Year 2026-27 in connection with the City’s Landscape Maintenance Districts”; and
3. Adopt “A Resolution of the City Council of the City of Oxnard, California, declaring its intention to levy assessments against real property for Fiscal Year 2026-27 in connection with the City’s Landscape Maintenance Districts” setting the Public Hearing for June 16, 2026;

MAP OF SPECIAL DISTRICTS IN THE CITY OF OXNARD



More information can be found at:

www.oxnard.gov/public-works/special-districts

- The Special Districts Division of the Public Works Department manages 50 Special Financing Districts which includes 36 LMDs.

- The City has allowed property owners (i.e. developers) to use special financing districts (e.g. LMDs) to fund the annual cost of maintaining certain public improvements that benefit the properties within the district.

- Typically, the developer installed the public improvements at the time of development and benefiting property owners pay for the cost of maintaining the improvements (i.e., special benefit) through a special assessment included on the property's annual property tax bill.

- Revenue received from the assessment funds the cost to provide the Special Benefit, as outlined in the Consolidated Engineer's Report

- Assessments are levied annually and collected on the property tax roll. Each year, the City Council must conduct proceedings to levy the assessments.

- Revenue received from the assessments partially funds the ongoing maintenance of public improvements provided by each district and, in some cases, is collected for future work that is conducted on a less than annual basis.

- If the Committee approves the recommendation in this report a Public Hearing will be set for June 16, 2026, during which the City Council will consider three resolutions.

- If adopted by City Council, the Resolutions will:
  1) initiate proceedings to levy the annual assessments;
  2) approve the Consolidated Engineer's Report for the districts; and
  3) declare the intent to levy assessments on the FY 2026-27 property tax roll. As a part of the resolution declaring the intent to levy, a public hearing date is set (June 16, 2026) where a resolution confirming diagrams and assessments will be considered.

- This is a process that is required each year.

- The Landscaping and Lighting Assessment Act of 1972 requires the City Council to annually Initiate Proceedings by Resolution, approve the Consolidated Engineers Report through a Resolution, and state the Council's Intent to Levy the annual assessment through a Resolution

- In compliance with the Act, an annual review and evaluation of each district's revenues and expenditures, contained in the Consolidated Engineer's Report, is conducted.

- This Report consolidates the City's 36 LMDs into a single report, but evaluates each district individually.

- The Report includes a description of the improvements, the projected annual maintenance costs, and funding to be collected for projects done on a less than annual basis, if any, the method of assessment apportionment for each lot or parcel within each district's boundaries, and a diagram showing the parcels within that district.

- The Report also provides an analysis of each district's annual financial status.

- It separates and apportions the cost of General Benefit, other costs funded by a non-assessment fund, and the cost of Special Benefit to the benefiting properties is funded by the applied assessment rate.

- The actual services provided to each district varies from district to district and are based upon the property owner approved services and funding.

- The applied assessment rate is the amount needed to fund the services of each district and is the amount actually levied on the property tax roll.

- It cannot exceed the maximum assessment rate that was originally approved for each district.

- After completing an individual analysis of each district's current level of service, anticipated expenditures, fund balance, assigned reserve levels, and future work, it is recommended to set the applied rates as set forth in the Report.

- Parcel specific detail of the proposed maximum and applied assessment is included in the Report as attached and is also available from the City Clerk's office and accessible from the City's website (www.oxnard.gov).

- Costs considered to be of General Benefit, as defined in the Report, are not allowed to be assessed to the properties and therefore are apportioned as a non-assessment fund expense.

- The FY 2026-27 Proposed Operating Budget includes funds necessary to cover these costs.

- Funds received for the benefit of each district are restricted and can only be used within the district and for the purposes for which they were collected.

- Some of the District's applied assessment rates are proposed to increase from last year while others are expected to decrease. This is due to changes in expected maintenance expenses, completion of scheduled projects, services such as tree trimming, sidewalk grinding, removal and replacement of displaced sidewalks, irrigation repair, electrical systems repair, and lighting repair and replacement.

- In no district is the assessment levied at a rate that is higher than the maximum assessment.

- However, two districts, LMDs 25 and 53, are receiving further attention in due to projected end-of-year fund balances:

- LMD 25 (The Pointe) is located within the Sea Air neighborhood.

- It comprises 216 benefit units and is projected to have an estimated negative fund balance of $426 at the end of FY 2026-27.

- With a maximum total levy amount of $23,799, the district is unable to entirely fund its projected annual expenses of $39,142 for FY 2026-27.

- LMD 53 (Huff Court) is located within the Cabrillo neighborhood
- It comprises 8 benefit units and is projected to have an estimated negative fund balance of $2,017 at the end of FY 2026-27.
- With a maximum total levy amount of $4,655, the district is unable to entirely fund its projected annual expenses of $5,381 for FY 2026-27.
- Pursuant to the City's Maintenance and Funding Policy for Landscape Maintenance Districts, staff will inform property owners within both district of steps that can be taken to address the projected shortfall and what options the district property owners have within the upcoming fiscal year.

- The deadline for delivering the assessment information to Ventura County is July 6, 2026.

- For FY 2026-27, the proposed assessment calculations are as follows (rounded):
  - $2,435,030 in real property assessments;
  - $60,927 interest income;
  - a general benefit contribution of $217,455 from the General Fund;
  - a subsidy from the General Fund of $73,105 for utilities.

CITY OF OXNARD CALIFORNIA

QUESTIONS