



THE CITY OF SAN DIEGO



ANNUAL REPORT

for Fiscal Year 2026

WEBSTER – FEDERAL BOULEVARD MAINTENANCE ASSESSMENT DISTRICT

under the provisions of the

**San Diego Maintenance Assessment District Procedural Ordinance
of the San Diego Municipal Code**

Prepared For
City of San Diego, California



Prepared By
EFS Engineering, Inc.
P.O. Box 22370
San Diego, CA 92192-2370
(858) 752-3490

April 2025

CITY OF SAN DIEGO

Mayor

Todd Gloria

City Council Members

Joe LaCava
District 1 (Council President)

Jennifer Campbell
District 2

Stephen Whitburn
District 3

Henry L. Foster III
District 4

Marni von Wilpert
District 5

Kent Lee
District 6 (Council President Pro Tem)

Raul Campillo
District 7

Vivian Moreno
District 8

Sean Elo-Rivera
District 9

City Attorney

Heather Ferbert

City Clerk

Diana J.S. Fuentes

Independent Budget Analyst

Charles Modica

Deputy Chief Operating Officer, Neighborhood Services

Kristina Peralta

Director, Parks & Recreation Department

Andy Field

Table of Contents

Annual Report for Fiscal Year 2026

Webster – Federal Boulevard Maintenance Assessment District

Preamble	1
Executive Summary	2
Background	3
District Boundary	3
Project Description	3
Separation of General and Special Benefits	4
Cost Estimate.....	4
Annual Cost-Indexing	4
Method of Apportionment.....	4
Estimated Benefit of the Improvements	4
Apportionment Methodology	5
Sample Calculations	6
Summary Results.....	7

EXHIBITS

Exhibit A: District Boundary

Exhibit B: Estimated Budget – Revenue & Expense Statement
for Fiscal Year 2026

Exhibit C: Preliminary Assessment Roll for Fiscal Year 2026

Annual Report for Fiscal Year 2026

Webster – Federal Boulevard

Maintenance Assessment District

Preamble

Pursuant to §65.0220 of the “San Diego Maintenance Assessment District Procedural Ordinance” (being Division 2, Article 5, Chapter 6 of the *San Diego Municipal Code*) and City of San Diego Council Resolution No. R-310618 passed on July 22, 2016, authorizing the continued levy of assessments for the life of the WEBSTER – FEDERAL BOULEVARD MAINTENANCE ASSESSMENT DISTRICT (hereinafter referred to as “District”), and in accordance with applicable provisions of “Proposition 218” (being Article XIID of the California Constitution), and provisions of the “Proposition 218 Omnibus Implementation Act” (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as “applicable law”), and in accordance with Resolution No. _____, adopted by the CITY COUNCIL OF THE CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, and in connection with the annual proceedings for the District, EFS Engineering, Inc., as Assessment Engineer to the City of San Diego, submits herewith this annual report for the District as required by §65.0220 of the “San Diego Maintenance Assessment District Procedural Ordinance.”

DATE OF FINAL PASSAGE BY THE CITY OF SAN DIEGO,
COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ON THE
_____ DAY OF _____, 2025.

Diana J.S. Fuentes, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

Executive Summary

Project: Webster – Federal Boulevard
Maintenance Assessment District

Apportionment Method: Equivalent Dwelling Unit (EDU)

	FY 2025	FY 2026 ⁽¹⁾	Maximum Authorized
Total Parcels Assessed:	583	583	--
Total Estimated Assessment:	\$18,885	\$18,885	--
Total Number of EDUs:	997.12	997.12	--
Assessment per EDU:	\$18.94	\$18.94	\$18.94

⁽¹⁾ FY 2026 is the City's Fiscal Year 2026, which begins July 1, 2025 and ends June 30, 2026. Total Parcels Assessed, Total Estimated Assessment, and assessment apportionment factors may vary from prior fiscal year values due to parcel changes and/or land use re-classifications.

Annual Cost-Indexing: Indexing of assessments is not permitted under the current apportionment methodology.

Background

The Webster – Federal Boulevard Maintenance Assessment District (District), originally known as the “Federal Boulevard Landscape Maintenance District,” was established by the City of San Diego (City) on December 5, 1995 by City Council Resolution R-286737. The purpose of the District was, and still is, to fund specifically identified improvements and activities within the boundary of the District.

In conformity with §65.0221 of the “San Diego Maintenance Assessment District Procedural Ordinance,” the City adopted Resolution No. R-310618 on July 22, 2016, approving the annual budget and assessments for Fiscal Year 2017, and authorizing the levy of the assessments for the life of the District, consistent with the benefit findings and assessment apportionment method contained in the approved formational and all subsequently updated Engineer’s Reports (Engineer’s Reports). The Engineer’s Reports are on file with the City Clerk, and incorporated herein by reference.

The District is authorized and administered under the provisions of the “San Diego Maintenance Assessment District Procedural Ordinance.” This annual report has been prepared pursuant to the requirements of §65.0220 of the “San Diego Maintenance Assessment District Procedural Ordinance.”

District Boundary

The District boundary is generally depicted in **Exhibit A**. The District Boundary Map and Assessment Diagram are on file in the Maintenance Assessment Districts section of the Parks and Recreation Department of the City, and, by reference, are made a part of this annual report.

Project Description

The authorized assessments will be used to fund specifically identified improvements and activities within the District. The District improvements and activities generally consist of maintenance and servicing of landscaped and hardscaped medians on Federal Boulevard from Euclid Avenue to 47th Street in the District. The approximate location of the improvements is generally shown on **Exhibit A**.

For additional detail as to the location, type of improvements, and activities performed by the District, please refer to the maps, improvement plans, engineering drawings, maintenance specifications, the Engineer’s Reports and other associated documents on file with the Maintenance Assessment Districts section of the Parks and Recreation

Department of the City. These documents, collectively, are incorporated herein by reference and made part of this annual report.

Separation of General and Special Benefits

The identified improvements and activities provide benefits to the parcels located within the District. These benefits are “special benefits” to the extent that they are above and beyond the City’s standard level of service, and exclusive of those “general benefits” provided to the public at large or properties located outside the District. By law, only “special benefits” are assessable.

The assessments presented in this annual report are based on the cost of improvements and activities determined to provide “special benefits” in accordance with the Engineer’s Reports. For additional detail relative to the separation and quantification of general and special benefits for the District, please refer to the Engineer’s Reports, on file with the Maintenance Assessment Districts section of the Parks and Recreation Department of the City.

Cost Estimate

The estimated annual budget (Revenue & Expense Statement) is included as **Exhibit B**. The “Other Contributions (Non Assessment Source)” revenue contained in the budget includes the value of improvements and activities determined to provide “general benefits.” The District budget with full detail is available for public reference in the Maintenance Assessment Districts section of the Parks and Recreation Department of the City.

Annual Cost-Indexing

The maximum authorized assessment set forth in the Engineer’s Reports is not authorized to be indexed without a vote of the affected property owners.

Method of Apportionment

Estimated Benefit of the Improvements

The Transportation Element of the City’s General Plan and the general policy recommendations found in the local Community Plan establish several goals for the community’s transportation system. The District improvements and activities are consistent with the plans’ goals for public safety and pleasing aesthetics. All parcels within the District benefit from the enhanced District improvements and activities.

Apportionment Methodology

The total cost associated with District improvement and activities will be assessed to the various parcels within the District in proportion to the estimated Equivalent Dwelling Units (EDUs) assigned to a parcel in relationship to the total EDUs of all the parcels within the District.

EDUs for each parcel have been determined based on a Density Factor applicable to the subject land use as shown in the following equation:

$$\text{EDUs} = (\text{Acres or Units}) \times \text{Density Factor}$$

Table 1 summarizes the Density Factors for land uses within the District.

TABLE 1: Density Factors

Land Use/Zoning	Code	Density Factor
Single Family Residential (developed)	DSFD	1.0 per unit
Condominium (developed)	DCND	0.7 per unit
Multi-Family & Apartment (developed)	DAPT	0.7 per unit
Religious Use (developed)	DREL	1.0 per unit
Retail & Commercial (developed)	DRET	30.0 per acre
Exempt	EXE	0.0 per acre
R1-5000 Zoning	R1-5000	8.7 per acre

Sample Calculations

As described above, the number of Equivalent Dwelling Units (EDUs) assigned to each parcel in the District has been calculated based on each parcel's land use and the identified apportionment factors, as shown in the following equation:

$\text{EDUs} = (\text{Acres or Units}) \times \text{Density Factor}$
--

Shown below are sample EDU calculations for several common land uses found in the District.

- **1 Single-Family Residence**

$$\text{EDUs} = 1 \text{ unit} \times 1.00 = 1.00 \text{ EDUs}$$

- **1 Condominium**

$$\text{EDUs} = 1 \text{ unit} \times 0.70 = 0.70 \text{ EDUs}$$

- **10-unit Apartment Complex**

$$\text{EDUs} = 10 \text{ units} \times 0.70 = 7.00 \text{ EDUs}$$

- **½-acre Commercial Property**

$$\text{EDUs} = 0.5 \text{ acres} \times 30.00 = 15.00 \text{ EDUs}$$

The total assessment for each parcel in the District is based on the calculated EDUs for the parcel and the applicable unit assessment rate, as shown in the following equation:

$\text{Total Assessment} = \text{Total EDUs} \times \text{Unit Assessment Rate}$
--

The EDUs calculated for each property can be found in the Assessment Roll (**Exhibit C**).

Summary Results

The District Boundary is presented in **Exhibit A**.

An estimate of the annual costs of the improvements and activities provided by the District is included as **Exhibit B**.

The assessment methodology utilized is as described in the text of this annual report. Based on this methodology, the assessments for each parcel were calculated and are shown in the Preliminary Assessment Roll (**Exhibit C**).

Each lot or parcel of land within the District has been identified by unique County Assessor's Parcel Number in the Preliminary Assessment Roll and on the Boundary Map and Assessment Diagram referenced herein.

This annual report has been prepared and respectfully submitted by:

EFS ENGINEERING, INC.



A handwritten signature in blue ink that reads "Eugene F. Shank".

Eugene F. Shank, PE

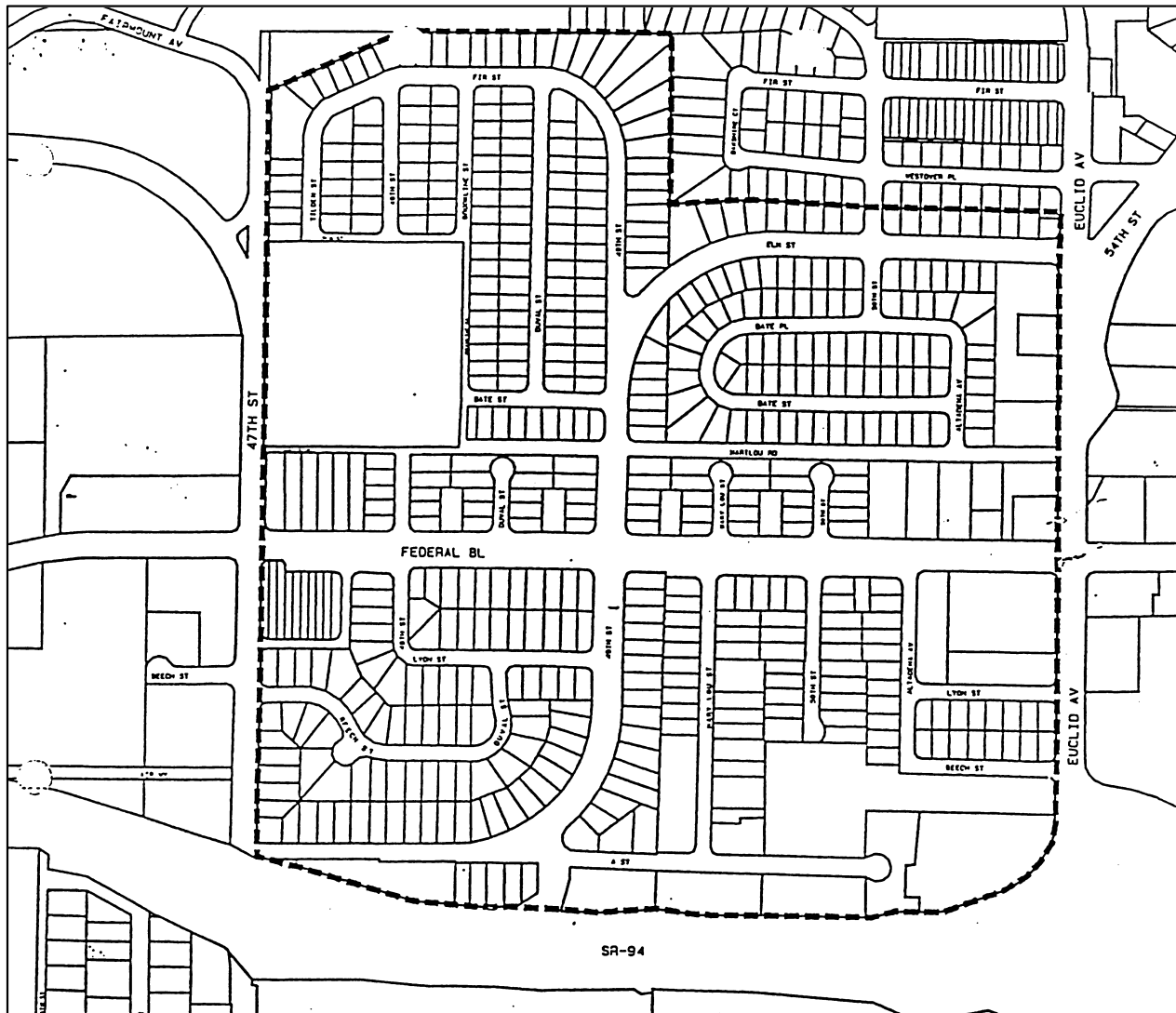
C 52792

A handwritten signature in blue ink that reads "Sharon F. Risse".

Sharon F. Risse

EXHIBIT A

District Boundary



WEBSTER - FEDERAL BOULEVARD
Maintenance Assessment District

EXHIBIT A

EXHIBIT B

**Estimated Budget – Revenue & Expense Statement
for Fiscal Year 2026**

EXHIBIT B

REVENUE AND EXPENSE STATEMENT

Webster Federal Blvd Maintenance Assessment District Fund 200066

	FY 2024 ACTUALS	FY 2025 ESTIMATE	FY 2026 PROPOSED
BEGINNING FUND BALANCE			
Surplus (or Deficit) from Prior Year	\$ 63,453.11	\$ 64,419.56	\$ 41,696.56
TOTAL BEGINNING FUND BALANCE	\$ 63,453.11	\$ 64,419.56	\$ 41,696.56
REVENUE			
Assessment Revenue	\$ 18,835.00	\$ 18,885.00	\$ 18,885.36
Interest	\$ 1,953.93	\$ 150.00	\$ 150.00
Other Contributions (Non Assessment Source)	\$ 9,333.00	\$ 10,375.00	\$ 12,563.47
TOTAL REVENUE	\$ 30,121.93	\$ 29,410.00	\$ 31,598.83
TOTAL BEGINNING FUND BALANCE & REVENUE	\$ 93,575.04	\$ 93,829.56	\$ 73,295.39
OPERATING EXPENSE			
Landscaping Improvements and Activities ⁽¹⁾	\$ 11,544.48	\$ 31,975.00	\$ 36,095.00
Tree Services	\$ 7,896.00	\$ 10,000.00	\$ 12,000.00
Special Districts Administration Cost	\$ 9,715.00	\$ 10,158.00	\$ 11,341.00
TOTAL OPERATING EXPENSE	\$ 29,155.48	\$ 52,133.00	\$ 59,436.00
TOTAL EXPENSE	\$ 29,155.48	\$ 52,133.00	\$ 59,436.00
TOTAL ENDING FUND BALANCE	\$ 64,419.56	\$ 41,696.56	\$ 13,859.39
NET ANNUAL REVENUE (OR EXPENSE)	\$ 966.45	\$ (22,723.00)	\$ (27,837.17)

⁽¹⁾ Includes related supplies and utility costs.

The District budget with full detail is available for public reference in the Maintenance Assessment Districts section of the Parks and Recreation Department of the City of San Diego.

EXHIBIT C

**Preliminary Assessment Roll
for Fiscal Year 2026**

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Webster - Federal Boulevard Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone	Land Use	EDU Factor	Total EDUs	Unit Cost (\$/EDU)	FY 2026 ⁽²⁾ Assessment	Owner Name
541 211 01 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 211 02 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 211 03 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 211 04 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 211 05 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 211 06 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 211 07 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 211 08 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 211 09 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 211 10 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 211 11 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 211 12 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 211 13 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 211 14 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 211 15 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 211 16 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 211 17 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 212 01 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 212 02 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 212 03 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 212 04 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 212 05 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 212 06 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 212 07 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 212 08 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 212 09 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 212 10 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 212 11 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 212 12 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 212 13 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 213 01 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 213 02 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 213 03 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 213 04 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 213 05 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 213 06 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 213 07 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 213 08 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 213 09 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 213 10 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 213 11 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 213 12 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 213 13 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 213 14 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 213 15 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 213 16 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 221 01 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 221 02 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 221 03 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 221 04 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 221 05 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 221 06 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 221 07 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 221 08 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 221 09 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 221 10 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Webster - Federal Boulevard Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone	Land Use	EDU Factor	Total EDUs	Unit Cost (\$/EDU)	FY 2026 ⁽²⁾ Assessment	Owner Name
541 221 11 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 221 12 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 221 13 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 221 14 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 221 15 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 221 16 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 221 17 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 221 18 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 222 01 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 222 02 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 222 03 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 222 04 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 222 05 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 222 06 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 222 07 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 222 08 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 222 09 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 222 10 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 222 11 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 222 12 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 222 13 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 222 14 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 222 15 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 223 01 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 223 02 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 223 03 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 223 04 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 223 05 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 223 06 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 223 07 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 223 08 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 223 09 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 223 10 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 223 11 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 223 12 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 223 13 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 223 14 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 223 15 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 223 16 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 223 17 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 223 18 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 231 01 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 231 02 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 231 03 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 231 04 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 231 05 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 231 06 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 231 07 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 231 08 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 231 09 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 231 10 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 231 11 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 231 12 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 231 13 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 231 14 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 231 15 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Webster - Federal Boulevard Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone	Land Use	EDU Factor	Total EDUs	Unit Cost (\$/EDU)	FY 2026 ⁽²⁾ Assessment	Owner Name
541 231 16 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 231 17 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 231 18 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 232 01 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 232 02 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 232 03 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 232 04 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 232 05 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 232 06 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 232 07 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 232 08 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 232 09 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 232 10 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 232 11 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 232 12 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 232 13 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 232 14 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 232 15 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 232 16 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 232 17 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 232 18 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 233 01 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 233 02 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 233 03 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 234 01 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 234 02 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 234 03 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 234 04 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 234 05 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 234 06 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 234 07 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 235 01 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 235 02 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 235 03 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 235 04 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 235 05 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 235 06 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 235 07 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 235 08 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 235 09 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 235 10 00	9.57	1	EXE	0.00	0.00	\$18.94	\$0.00	
541 310 02 00	0.37	1	DRET	30.00	11.10	\$18.94	\$210.22	
541 310 06 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 310 07 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 310 08 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 310 09 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 310 10 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 310 12 00	1.19	1	DRET	30.00	35.70	\$18.94	\$676.16	
541 310 13 00	0.24	1	DRET	30.00	7.20	\$18.94	\$136.36	
541 320 01 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 320 02 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 320 03 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 320 04 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 320 05 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 320 06 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 320 07 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Webster - Federal Boulevard Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone	Land Use	EDU Factor	Total EDUs	Unit Cost (\$/EDU)	FY 2026 ⁽²⁾ Assessment	Owner Name
541 320 08 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 320 09 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 320 10 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 320 11 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 320 12 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 320 13 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 320 14 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 320 15 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 320 16 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 320 17 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 320 18 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 320 19 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 320 20 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 320 21 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 320 22 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 330 01 00	0.12	1	DRET	30.00	3.60	\$18.94	\$68.18	
541 330 02 00	0.30	1	DRET	30.00	9.00	\$18.94	\$170.46	
541 330 03 00	0.25	1	DRET	30.00	7.50	\$18.94	\$142.04	
541 330 04 00	0.73	1	DRET	30.00	21.90	\$18.94	\$414.78	
541 330 05 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 330 06 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 330 07 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 330 08 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 330 09 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 330 10 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 330 11 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 330 12 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 330 13 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 330 14 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 330 15 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 330 16 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 330 17 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 330 18 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 330 19 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 330 20 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 330 21 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 330 22 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 330 23 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 330 24 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 330 25 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 330 26 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 340 01 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 340 02 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 340 03 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 340 04 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 340 05 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 340 06 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 340 07 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 340 08 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 340 09 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 340 10 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 340 11 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 340 12 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 340 13 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 340 14 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 340 15 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Webster - Federal Boulevard Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone	Land Use	EDU Factor	Total EDUs	Unit Cost (\$/EDU)	FY 2026 ⁽²⁾ Assessment	Owner Name
541 340 16 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 340 17 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 340 18 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 340 19 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 340 20 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 340 21 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 340 22 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 351 01 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 351 02 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 351 03 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 351 04 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 351 05 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 351 06 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 351 07 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 351 08 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 351 09 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 351 10 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 351 11 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 351 12 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 351 13 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 351 14 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 01 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 02 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 03 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 04 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 05 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 06 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 07 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 08 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 09 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 10 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 11 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 12 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 13 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 14 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 15 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 16 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 17 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 18 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 19 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 20 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 21 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 22 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 23 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 24 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 25 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 26 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 27 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 28 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 29 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 30 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 31 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 32 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 33 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 34 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 35 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Webster - Federal Boulevard Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone	Land Use	EDU Factor	Total EDUs	Unit Cost (\$/EDU)	FY 2026 ⁽²⁾ Assessment	Owner Name
541 352 36 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 37 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 38 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 39 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 40 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 41 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 42 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 43 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 44 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 45 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 46 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 47 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 48 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 49 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 50 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 51 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 52 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 53 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 54 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 55 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 56 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 57 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 352 58 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 353 01 01	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
541 353 01 02	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
541 353 01 03	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
541 353 01 04	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
541 353 01 05	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
541 353 01 06	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
541 353 02 00	10.00	1	DAPT	0.70	7.00	\$18.94	\$132.58	
541 353 03 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 353 04 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 353 05 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 353 06 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 353 07 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
541 353 13 00	0.13	1	EXE	0.00	0.00	\$18.94	\$0.00	
541 353 14 00	0.44	1	EXE	0.00	0.00	\$18.94	\$0.00	
541 353 15 00	1.00	1	DREL	1.00	1.00	\$18.94	\$18.94	
542 180 41 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 180 42 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 180 43 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 180 44 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 180 45 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 180 46 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 180 47 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 180 48 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 180 49 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 251 01 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 251 02 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 251 03 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 251 04 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 251 05 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 251 06 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 251 07 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 251 08 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 251 22 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Webster - Federal Boulevard Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone	Land Use	EDU Factor	Total EDUs	Unit Cost (\$/EDU)	FY 2026 ⁽²⁾ Assessment	Owner Name
542 261 01 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 01 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 02 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 03 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 04 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 05 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 06 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 07 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 08 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 09 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 10 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 11 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 12 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 13 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 14 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 15 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 16 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 17 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 18 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 19 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 20 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 21 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 22 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 23 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 24 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 25 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 26 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 27 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 28 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 29 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 30 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 31 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 32 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 33 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 34 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 262 35 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 263 01 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 263 02 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 263 03 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 263 04 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 263 05 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 263 06 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 263 07 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 263 08 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 263 10 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 263 11 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 263 12 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 263 13 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 263 14 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 263 15 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 263 18 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 281 01 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 281 02 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 281 03 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 281 04 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 281 05 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Webster - Federal Boulevard Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone	Land Use	EDU Factor	Total EDUs	Unit Cost (\$/EDU)	FY 2026 ⁽²⁾ Assessment	Owner Name
542 281 06 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 281 07 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 281 10 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 281 11 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 281 12 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 281 13 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 281 14 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 281 15 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 281 16 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 281 17 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 281 18 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 281 19 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 281 20 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 281 21 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 281 27 00	0.68	1	DRET	30.00	20.40	\$18.94	\$386.38	
542 281 28 00	1.71	1	DRET	30.00	51.30	\$18.94	\$971.62	
542 281 29 00	0.38	1	DRET	30.00	11.40	\$18.94	\$215.92	
542 282 01 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 282 02 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 282 03 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 282 04 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 282 05 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 282 06 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 283 01 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 283 02 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 283 03 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 283 04 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 283 05 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 283 06 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 283 07 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 283 08 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 283 09 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 283 10 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 283 11 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 283 12 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 340 01 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 340 02 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 340 03 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 340 04 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 340 05 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 340 06 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 340 07 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 340 08 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 340 09 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 340 10 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 340 11 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 340 12 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 340 13 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 340 14 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 340 15 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 340 16 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 340 17 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 340 18 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 340 19 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 340 20 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 340 21 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Webster - Federal Boulevard Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone	Land Use	EDU Factor	Total EDUs	Unit Cost (\$/EDU)	FY 2026 ⁽²⁾ Assessment	Owner Name
542 340 22 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 340 23 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 340 24 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 340 25 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 340 26 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 340 27 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 350 05 00	2.05	1	DRET	30.00	61.50	\$18.94	\$1,164.80	
542 350 06 00	0.92	1	DRET	30.00	27.60	\$18.94	\$522.74	
542 350 12 00	0.58	1	DRET	30.00	17.40	\$18.94	\$329.56	
542 350 14 00	0.45	1	DRET	30.00	13.50	\$18.94	\$255.68	
542 350 15 00	0.69	1	DRET	30.00	20.70	\$18.94	\$392.06	
542 350 17 01	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 17 02	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 17 03	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 17 04	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 17 05	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 17 06	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 17 07	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 17 08	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 17 09	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 17 10	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 17 11	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 17 12	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 17 13	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 17 14	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 17 15	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 18 00	0.22	1	DRET	30.00	6.60	\$18.94	\$125.00	
542 350 19 00	1.00	1	DREL	1.00	1.00	\$18.94	\$18.94	
542 350 20 01	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 20 02	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 20 03	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 20 04	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 20 05	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 20 06	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 20 07	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 20 08	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 20 09	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 20 10	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 20 11	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 20 12	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 20 13	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 20 14	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 20 15	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 20 16	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 20 17	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 20 18	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 20 19	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 20 20	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 20 21	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 20 22	1.00	1	DCND	0.70	0.70	\$18.94	\$13.26	
542 350 21 00	2.76	1	R1-5000	8.70	24.01	\$18.94	\$454.78	
542 350 22 00	58.00	1	DAPT	0.70	40.60	\$18.94	\$768.96	
542 370 01 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 370 02 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 370 03 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 370 04 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Webster - Federal Boulevard Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone	Land Use	EDU Factor	Total EDUs	Unit Cost (\$/EDU)	FY 2026 ⁽²⁾ Assessment	Owner Name
542 370 05 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 370 06 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 370 07 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 370 08 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 370 09 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 370 10 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 370 11 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 370 12 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 370 13 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 370 14 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 370 15 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 370 16 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 370 17 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 370 18 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 370 19 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 370 20 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 370 21 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 370 22 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 370 23 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 370 24 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 370 25 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 390 01 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 390 02 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 390 03 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 390 04 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 390 05 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 390 06 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 390 09 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 390 10 00	2.92	1	R1-5000	8.70	25.40	\$18.94	\$481.14	
542 390 12 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 390 13 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 390 14 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 390 17 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 390 18 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 390 19 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 390 20 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 390 21 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 390 22 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 390 23 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 390 24 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 390 25 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 390 26 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 390 27 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 401 01 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 401 02 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 401 03 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 401 04 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 401 05 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 401 06 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 401 07 00	4.00	1	DAPT	0.70	2.80	\$18.94	\$53.02	
542 401 08 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 401 09 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 401 10 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 401 11 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 401 12 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 401 13 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	

EXHIBIT C - Assessment Roll (Fiscal Year 2026)

Webster - Federal Boulevard Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone	Land Use	EDU Factor	Total EDUs	Unit Cost (\$/EDU)	FY 2026 ⁽²⁾ Assessment	Owner Name
542 401 14 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 401 15 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 401 16 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 401 17 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 402 01 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 402 02 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 402 03 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 402 04 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 402 05 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 402 06 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 402 07 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 402 08 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 402 09 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 402 10 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 402 11 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 402 12 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 402 13 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 402 14 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 402 15 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 402 16 00	1.00	1	DSFD	1.00	1.00	\$18.94	\$18.94	
542 403 01 00	0.86	1	DRET	30.00	25.80	\$18.94	\$488.64	
542 420 07 00	1.00	1	DREL	1.00	1.00	\$18.94	\$18.94	
542 420 08 00	1.00	1	DREL	1.00	1.00	\$18.94	\$18.94	

TOTAL	-	-	-	-	997.12	-	\$18,885.36	
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⁽¹⁾ Applicable units (acres or dwelling units) dependent upon Land Use Code

⁽²⁾ FY 2026 is the City's Fiscal Year 2026, which begins July 1, 2025 and ends June 30, 2026