



Landscaping and Lighting Assessment District 23-1 Orchard Grove

Fiscal Year 2023-24 Preliminary Engineer's Report

August 22, 2023

Prepared by

**FRANCISCO
AND ASSOCIATES**

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CITY OF BRENTWOOD

FORMATION OF LANDSCAPE & LIGHTING ASSESSMENT DISTRICT No. 23-1 (ORCHARD GROVE)

FISCAL YEAR 2023-24

CITY COUNCIL MEMBERS AND CITY STAFF

Joel R. Bryant
Mayor

Susannah Meyer
Vice Mayor

Jovita Mendoza
Council Member

Pa'tanisha Pierson
Council Member

Tony Oerlemans
Council Member

Tim Ogden
City Manager

Allen Baquilar
Interim City Engineer

Margaret Wimberly
City Clerk

Kerry Breen
Director of Finance & Information Systems


Bruce Mulder
Director of Parks & Recreation

Francisco & Associates
Assessment Engineer

ENGINEER'S REPORT
CITY OF BRENTWOOD
FORMATION OF LANDSCAPE & LIGHTING ASSESSMENT DISTRICT NO. 23-1
(ORCHARD GROVE)
FISCAL YEAR 2023-24

The undersigned, acting on behalf of *Francisco & Associates*, respectfully submits the enclosed Engineer's Report as directed by the City of Brentwood City Council pursuant to the provisions of Article XIIID, Section 4 of the California Constitution and provisions of the Landscaping and Lighting Act of 1972 commencing with Section 22500 et. seq. of the California Streets and Highways Code. The undersigned certifies that he is a Professional Engineer, registered in the State of California.

Dated: August 2, 2023

By: 
Eduardo Espinoza, P.E.
CE No. 83709

I HEREBY CERTIFY that the Engineer's Report, together with the Assessment Roll and Assessment District Diagram thereto attached was filed with me on the _____ day of _____, 2023.

Margaret Wimberly, City Clerk
City of Brentwood
Contra Costa County, California

By: _____

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and the Assessment District Diagram thereto attached, was approved and confirmed by the City Council of the City of Brentwood, Contra Costa County, California, on the _____ day of _____, 2023

Margaret Wimberly, City Clerk
City of Brentwood
Contra Costa County, California

By: _____

SECTION I

**INTRODUCTION
ENGINEER'S REPORT**

**FORMATION OF LANDSCAPE & LIGHTING ASSESSMENT DISTRICT NO. 23-1
(ORCHARD GROVE)
FISCAL YEAR 2023-24**

To ensure the proper flow of funds for the ongoing operation, maintenance, servicing and replacement of specific improvements within the City of Brentwood (the "City"), the City Council, through the Landscaping and Lighting Act of 1972, has previously approved the formation of sixty-six (66) Landscape & Lighting Assessment Districts (LLADs) and is currently proposing the formation of one (1) additional LLAD, which is the purpose of this Report. Improvements, which may be operated, maintained, serviced, and replaced by the LLADs, include, but are not limited to, landscaping, park, streetlighting, and trail improvements.

Generally, as a part of the conditions of approval to develop property within the City, property owners/developers are required to mitigate their project's financial impact to the City. Developers can provide their own financing mechanism to mitigate their impacts or they can form a new LLAD or when applicable, annex into an existing LLAD. The formation of these LLADs ensure that the operation, maintenance, servicing and replacement costs of these improvements are specifically paid for by those property owners who directly benefit from the improvements.

If formed, LLAD No. 23-1 (the "District") will include the Orchard Grove development which will consist of 45 single-family homes and six duets at build-out. In order to form the District, it will require approval from the District property owner(s), prior to final approval from City Council. This process is discussed in Section II, 'Impacts of Proposition 218' of this Report.

As required by the Landscaping and Lighting Act of 1972, the Engineer's Report includes: (1) a description of the improvements to be operated, maintained, serviced and replaced by the District, (2) a cost estimate for the District, and (3) a listing of the proposed maximum assessments to be levied upon each assessable lot or parcel within the District.

The City of Brentwood will hold a public hearing on September 26, 2023, regarding formation of the District. At the public hearing the City will provide an opportunity for any interested person to be heard. After the public input portion of the public hearing, the City Clerk will tabulate the assessment ballots. If the assessment ballot tabulation is favorable, the City Council may adopt a resolution forming the District and confirming the maximum assessment rates as originally proposed or as modified.

Payment of these annual assessments for each parcel will be made in the same manner and at the same time as payments are made for their annual property taxes. All funds

collected through the assessments must be placed in a special fund and can only be used for the purposes stated within this Report.

**SECTION II
IMPACT OF PROPOSITION 218**

**FORMATION OF LIGHTING & LANDSCAPE ASSESSMENT DISTRICT No. 23-1
(ORCHARD GROVE)
FISCAL YEAR 2023-24**

On November 5, 1996, California voters approved Proposition 218 entitled "Right to Vote On Taxes Act" which added Articles XIII C and XIII D to the California Constitution. While its title refers only to taxes, Proposition 218 established new procedural requirements for the formation and administration of assessment districts.

These procedures stipulate that even if assessments are initially exempt from Proposition 218, new or future increases in assessments must comply with the provisions of Proposition 218. However, if the increase in assessment was anticipated in the property owner approved assessment formula (e.g., CPI increase or assessment cap) then the assessment increase is compliant with the intent and provisions of Proposition 218.

In order to form the District, it will require voter approval from the District property owner(s), prior to final approval from City Council. In order to comply with the requirements of Proposition 218, the City of Brentwood has implemented the following procedures:

- 1) Every property owner within the District will be mailed a ballot, which allows the property owners to cast their votes either in favor or against the proposed formation of the assessment district. A notice describing the assessment, the individual property owner's maximum annual assessment rate, the duration of the assessment, the reason for the assessment, and the basis upon which the assessment is calculated will accompany the ballots.
- 2) After the close of the public input portion of the public hearing, the ballots, which have been returned to the City Clerk will be tabulated to determine whether a majority protest against the formation of the District exists.
- 3) When tabulating the assessment ballots, they will be weighted based on their proportionate maximum assessment amount.
- 4) Publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the improvements. Exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-ways, public greenbelts and public parkways, utility easements, and that portion of public property that is not used for business purposes similar to private residential,

commercial, industrial and institutional activities. Also exempted from the assessments are private streets, utility easements, HOA common areas (except club houses, community centers, parking lots, etc.) and any other parcels that do not receive a special and direct benefit from the improvements.

All property owners will be noticed in accordance with Proposition 218 a minimum of 45 days prior to the public hearing, unless a shorter notice period is agreed to by all affected property owners. After the public hearing and after the ballots have been tabulated, if a majority of the weighted ballots are in favor of the assessment, then the City Council may adopt a resolution forming the District and confirming the maximum assessment rate.

SECTION III

**ENGINEER'S REPORT PREPARED PURSUANT TO THE PROVISIONS OF THE
LANDSCAPING AND LIGHTING ACT OF 1972
SECTION 22500 THROUGH 22679
OF THE CALIFORNIA STREETS AND HIGHWAYS CODE**

Pursuant to the Landscaping and Lighting Act of 1972 (Part 2 of Division 15 of the Streets and Highways Code of the State of California), Proposition 218 and in accordance with the Resolution of Intention, being Resolution No. 2023-____, accepting the Preliminary Engineer's Report, adopted by the City Council of the City of Brentwood, on August 22, 2023, and in connection with the proceedings for:

**CITY OF BRENTWOOD
FORMATION OF LANDSCAPE & LIGHTING ASSESSMENT DISTRICT NO. 23-1
(ORCHARD GROVE)
FISCAL YEAR 2023-24**

Herein after referred to as the "District", I, Eduardo Espinoza, the duly appointed ENGINEER OF WORK, submit herewith the "Report" consisting of five (5) parts as follows:

PART A: PLANS AND SPECIFICATIONS

This part describes the improvements in the District. Plans and specifications for the improvements are as set forth on the lists thereof, attached hereto, and are on file in the Office of the Parks & Recreation Department and are incorporated herein by reference.

PART B: ESTIMATE OF COST

This part contains an estimate of the cost of the proposed improvements, including incidental costs and expenses in connection therewith, is as set forth on the lists thereof, attached hereto, and is on file in the Office of the Parks & Recreation and Engineering Department.

PART C: ASSESSMENT DIAGRAM

This part incorporates by reference a diagram showing the exterior boundaries of the District and the lines and dimensions of each lot or parcel of land within the District. The diagram has been prepared by the Engineer of Work and is on file in the Office of the Brentwood City Clerk. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the Contra Costa County Assessor for the year when this Report was prepared. The Assessor's maps and records are incorporated by reference herein and made part of this Report.

PART D: METHOD OF APPORTIONMENT OF ASSESSMENT

This part contains the method of apportionment of assessments, based upon parcel classification of land within the District, in proportion to the estimated benefits to be received.

PART E: PROPERTY OWNER LIST & ASSESSMENT ROLL

This part contains a list of the Contra Costa County Assessor's Parcel numbers, and the maximum amount to be assessed upon the benefited lands within the District. The Assessment Roll is filed in the Office of the Brentwood City Clerk and is incorporated in this Report by reference. The list is keyed to the records of the Contra Costa County Assessor, which are incorporated herein by reference.

PART A

PLANS AND SPECIFICATIONS

The facilities, constructed that benefit the District, and those which may be subsequently operated, maintained, serviced, and replaced are generally described as follows:

The operation, maintenance, servicing and replacement of streetlighting, landscaping, walls, monuments, trails, parks, open space areas, and associated facilities including but not limited to; personnel, electrical energy, utilities such as water, materials, contractual services, and other items necessary for the satisfactory operation, maintenance, servicing and replacement of the facilities as described below.

Streetlighting Facilities Along Arterial and Major Roadways

Median and roadside street lights located along arterial and major roadways as shown on the Arterial and Major Roadway Benefit Boundary Diagram (Appendix page B-2) and described in Table 2 of this Report consist of, but are not limited to poles, fixtures, bulbs, conduits, equipment including guys, anchors, posts and pedestals, metering devices, utilities and other appurtenant facilities within the public rights-of-way and easements benefitting parcels within the boundaries of the District.

Landscaping Facilities Along Arterial and Major Roadways

Median and roadside landscaping facilities located along arterial and major roadways as shown on the Arterial and Major Roadway Benefit Boundary Diagram (Appendix page B-2) and described in Table 3 of this Report consist of, but are not limited to landscaping, irrigation, planting, shrubbery, ground cover, trees, pathways, hardscapes, walls, fences, utilities, and other appurtenant facilities required to provide landscaping within the public rights-of-way and easements benefitting parcels within the boundaries of the District.

Parks Facilities

Community and neighborhood parks and open space facilities as shown on the Parks Benefit Boundary Diagram (Appendix page B-3) and described in Table 4 of this Report consist of, but are not limited to parks, open space, drainage areas, creeks, ponds, pathway materials, landscaping, trees, shrubbery, sidewalks, tot lots, park equipment, playgrounds, fences, etc. including the removal of trash and debris, and other appurtenant facilities within the public park areas, public rights-of-way, and easements benefitting parcels within the boundaries of the District.

In-Tract Streetlighting Facilities

In-tract streetlights located along in-tract roadways of the District are shown on the In-Tract Benefit Boundary Diagram (Appendix page B-4) and described in Table 5 of this

Report consist of, but are not limited to poles, fixtures, bulbs, conduits, equipment including guys, anchors, posts and pedestals, metering devices, utilities and other appurtenant facilities within the public rights-of-way and easements benefitting parcels within the boundaries of the District.

In-Tract Landscaping Facilities

In-tract landscaping facilities located within or adjacent to the District are shown on the In-Tract Benefit Boundary Diagram (Appendix page B-4) and described in Table 6 of this Report consist of, but are not limited to landscaping, irrigation, planting, shrubbery, ground cover, trees, pathways, hardscapes, walls, monuments, fences, utilities, and other appurtenant facilities required to provide landscaping within the public rights-of-way and easements benefitting parcels within the boundaries of the District.

Trail Facilities

Maintenance of trail facilities as shown on the Trail Benefit Diagram (Appendix page B-5) and described in Table 7 of this report consist of, but are not limited to: operation, maintenance, servicing, and replacement of open space areas, trails, etc. including landscaping, irrigation, hardscapes, pathway materials, removal of trash and debris, and other appurtenant facilities within the public rights-of-way and easements that benefit parcels within the boundaries of the District.

PART B

ESTIMATE OF COST

The 1972 Act requires that a special fund be set up for the collection of revenues and expenditures of each LLAD. The Act provides that the total cost of operation, maintenance, servicing and replacement of the street lighting, landscaping, trails, parks, open space areas, and associated facilities, etc. can be recovered by each LLAD. Incidental expenses including administration of the LLADs, engineering fees, legal fees and all other associated costs of the District can also be included.

Table No. 1 on the following page shows the total operation, maintenance, servicing, and replacement budgets upon completion of all improvements which could be assessed against the benefiting parcels within the District in FY 2023-24 dollars.

Table No. 1 - LLAD No. 23-1 Cost Estimate (FY 2023-24 Dollars)

Improvement Type	FY 2023-24 Cost	Special Benefit			General Benefit ³
		LLAD No. 23-1	Other LLAD Parcels ¹	Other Non- LLAD Parcels ²	
Arterial Streetlighting	\$385,961.80	\$773.77	\$292,094.36	\$82,238.49	\$10,855.18
Arterial Landscaping	\$4,112,187.60	\$9,371.34	\$3,537,633.52	\$498,006.26	\$67,176.48
Community and Neighborhood Parks	\$8,958,874.15	\$10,852.98	\$7,642,565.91	\$1,000,984.64	\$304,470.62
In-Tract Streetlighting ⁴	\$2,550.00	\$2,499.00	N/A	N/A	\$51.00
In-Tract Landscaping ⁴	\$37,134.50	\$36,391.81	N/A	N/A	\$742.69
Trail Landscaping	<u>\$1,051,394.15</u>	<u>\$8,574.12</u>	<u>\$844,901.89</u>	<u>\$124,320.55</u>	<u>\$73,597.59</u>
Maintenance Subtotal	\$14,548,102.20	\$68,463.02	\$12,317,195.68	\$1,705,549.94	\$456,893.56
<u>Local In-Tract Reserves</u>					
Capital Reserves ⁵	\$7,778.16	\$7,778.16	NA	NA	NA
Operating Reserves/Contingency ⁵	<u>\$4,047.82</u>	<u>\$3,889.08</u>	<u>NA</u>	<u>NA</u>	<u>\$158.74</u>
Reserves Subtotal	\$11,825.98	\$11,667.24	NA	NA	\$158.74
Total	\$14,559,928.19	\$80,130.26	\$12,317,195.68	\$1,705,549.94	\$457,052.30

¹ This represents the special benefit amounts allocated to parcels located within other existing City of Brentwood LLADs. These amounts will be paid for by parcels located within those LLADs.

² This represents the special benefit amounts allocated to parcels not located within existing City of Brentwood LLADs. These amounts will be funded by the City's General Fund or by some other non-LLAD funds until new development occurs on these parcels.

³ General Benefit will be funded by the City's General Fund or by some other non-LLAD funds.

⁴ Incidental costs such as County Collection Fees, Assessment Engineering, and City Administration costs have been applied exclusively to in-tract improvements and are included in the cost estimate shown for In-Tract Street Lighting and In-Tract Landscaping.

⁵ The Operating and Capital Reserves shown above only apply to In-Tract Improvements. Since the City transfers funds to LLAD No. 23-1 on July 1, there is no need to collect operating reserves from Other Non-District Parcels and the General Fund.

Revenues collected from the assessment shall be used only for the purposes as stated herein. Any balance remaining on July 1 at the end of the fiscal year must be carried over to the next fiscal year.

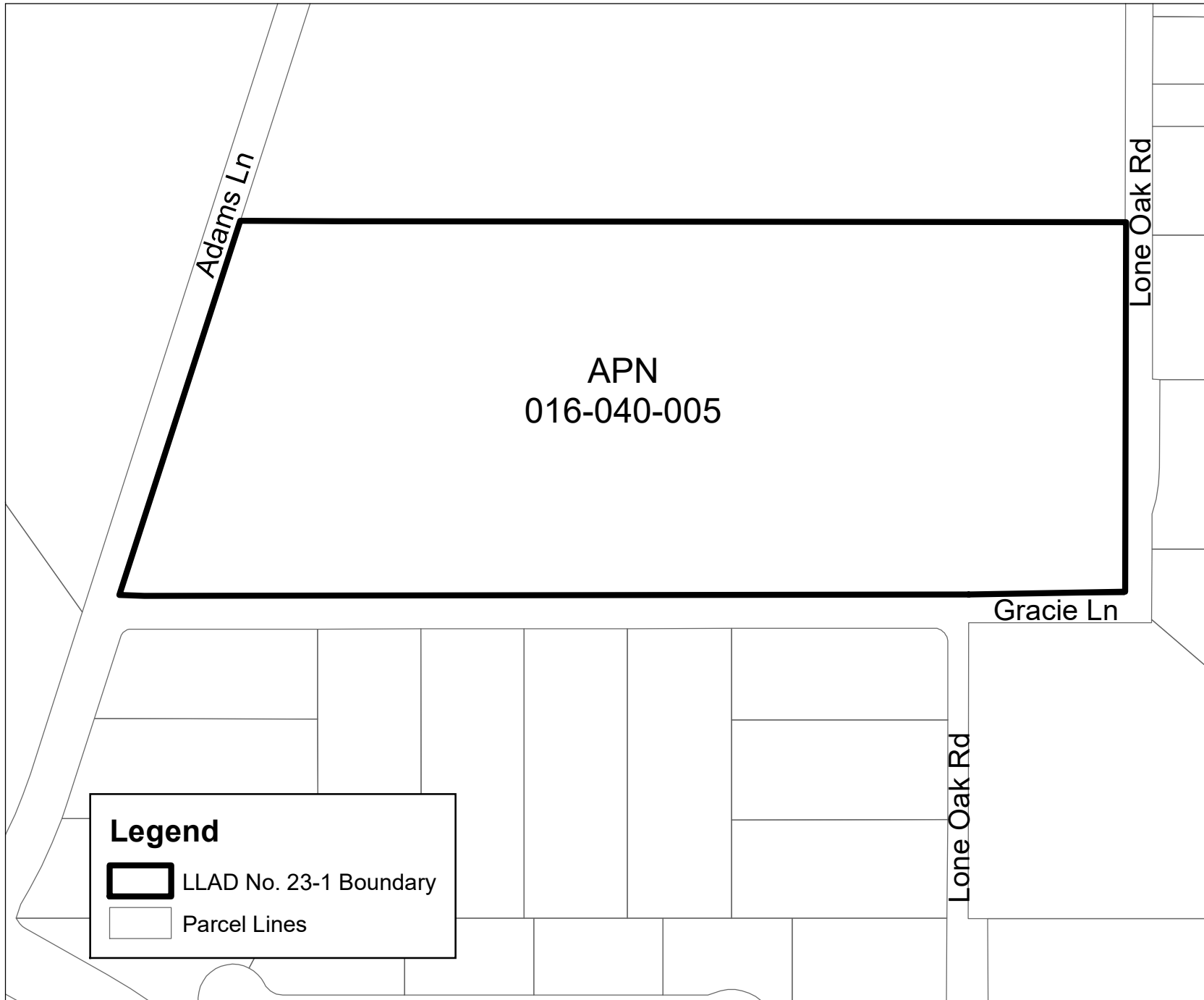
PART C

ASSESSMENT DISTRICT DIAGRAM


The boundaries of the District are completely within the boundaries of the City of Brentwood. The Assessment Diagram is on file in the Office of the City Clerk of the City of Brentwood and shown on the following page of this Report. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the Contra Costa County Assessor, for the year when this Report was prepared, and are incorporated by reference herein and made part of this Report.

A reduced copy of the Assessment Diagram for the District is included on the following page.

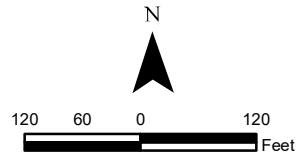
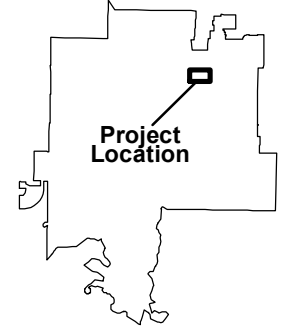
LLAD No. 23-1 (Orchard Grove) Assessment District Boundary Diagram



Legend

-  LLAD No. 23-1 Boundary
-  Parcel Lines

**City of Brentwood
Vicinity Map
(not to scale)**



PART D

METHOD OF APPORTIONMENT OF ASSESSMENT

Part 2 of Division 15 of the Streets and Highways Code, the Landscaping and Lighting Act of 1972, permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements which includes, but is not limited to the operation, maintenance, servicing and replacement of street lighting, landscaping, trails, park, and open space area facilities.

Section 22573 of the Landscape and Lighting Act of 1972 requires that maintenance assessments must be levied according to benefit rather than according to assessed value. This Section states:

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

In addition, Article XIID, of the California Constitution limits the amount of any assessment to the proportional "special benefit" conferred on the property. Article XIID provides that only special benefits are assessable, and the City must separate the general benefits from the special benefits conferred on a parcel. There is no widely accepted or statutory formula for determining general and special benefit. However, the constitution states that a special benefit is different from a general benefit in that it is "particular and distinct" and "over and above" general benefits received by other properties.

Article XIID provided that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. Exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-ways, public greenbelts and public parkways, utility easements, and that portion of public property that is not developed and used for business purposes similar to private residential, commercial, industrial and institutional activities.

The amount to be assessed may be apportioned by any formula or method which fairly distributes the amount among all assessable lots or parcels. Additionally, it's required that the City separate the general benefits from the special benefits, because only special benefits may be assessed.

ASSESSMENT METHODOLOGY

The operation, maintenance, servicing and replacement costs for the landscaping, streetlighting, parks, open space areas, and trail facilities are apportioned in accordance with a methodology that is consistent with standard assessment engineering practices.

Since the assessments are levied on the owners of properties as shown on the secured property tax rolls, the final assessments must be assigned by Assessor's Parcel Number. If assessments were to be allocated by parcel, not considering land use, benefit would not be allocated accurately, because a single-family parcel would be paying the same as a 50-unit apartment parcel or a large commercial establishment. Therefore, as previously stated, the total assessment costs are allocated to each parcel of land based on the benefit received by each parcel. The assessment methodology is based on Equivalent Dwelling Units (EDUs) as discussed below.

Single-Family Residential Parcels - The single-family residential parcel has been selected as the basic unit for the calculation of assessments since it represents approximately 90% of the parcels within the City. Therefore, the single-family residential parcel is defined as one EDU per parcel. The assessment methodology used to assign EDUs to other land uses in proportion to the special benefit they receive relative to the single-family residential parcel is discussed below.

Condominium, Duet, Townhome and Mobile Home Parcels - Condominiums, duets, townhomes, and mobile homes on average have approximately 75% of the building square footage compared to a single-family home. Furthermore, studies consistently show that these types of residential products impact public infrastructure approximately 75% as much as a single-family residential parcel. Therefore, all condominium, townhome and mobile home parcels are assessed 0.75 EDUs per parcel.

Multi-Family Residential Units - Multi-family residential units on average have approximately 50% of the building square footage compared to a single-family home. Furthermore, studies consistently show that multi-family residential units impact public infrastructure approximately 50% as much as a single-family home. Therefore, all multi-family parcels are assessed 0.50 EDUs per unit.

Non-Residential Parcels - Commercial, industrial, institutional, and other non-residential properties are assessed at three (3) EDUs per acre of land. The 3.00 EDU per acre allocation is based upon the average size of a single-family parcel in the City of Brentwood which is approximately 1/6 of an acre. For every acre of non-residential land approximately 6 single-family homes could be constructed on that acre of land which would equate to 6.00 EDUs per acre. Furthermore, it was determined that Non-Residential parcels benefit less than residential properties from the authorized improvements because their employees have less time and opportunity to use and benefit from the improvements, than residents who live within the City. Employees typically benefit or may use the improvements before work, during breaks and at lunch, or after work. Residents have the ability to use the improvements during the same times and on weekends and holidays, since they reside in the area. Based on this information, it is reasonable to assume that for non-residential property the opportunity to use and benefit from the improvements is approximately 50% of that realized by residential properties. Therefore, EDUs assigned to non-residential property are assessed three (3) EDUs per acre of land because they have been discounted by 50% to account for the differences in benefit from improvements conferred on residential and non-residential property.

Undeveloped Parcels – All undeveloped properties are assessed at 25% of the developed EDUs assigned for each parcel of land based on the properties land use classification. Undeveloped properties benefit less from the improvements than developed property because undeveloped properties do not have structures which house residents or utilize employees. However, the improvements funded by the City's LLADs do benefit undeveloped property because improvements have already been installed that allows for development to occur and to use the improvements immediately upon the initiation of development making the property more attractive. Based on this information, it is reasonable to assume that undeveloped property benefits less than developed property. To determine the difference in special benefit conferred on developed and undeveloped property, the Contra Costa County Assessor's assessed values for property within the City were reviewed to determine what percentage of assessed value is typically associated with the underlying land and what percentage is typically associated with the structure. Based upon the review, it was determined that approximately 25% of the assessed value of developed property in the City is associated with the underlying land. Based on the comparison of benefits of developed property to undeveloped property it is reasonable to assess the undeveloped property at 25% of the rate for developed property. Therefore, EDUs assigned to undeveloped residential and non-residential property have been discounted by 75% to account for the differences in benefit from improvements conferred on developed and undeveloped property.

Exempt Parcels - Publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the improvements. Exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-ways, public greenbelts and public parkways (all of which are typically not assigned an APN by the County), and that portion of public property that is not developed and used for business purposes similar to private commercial, industrial, and institutional activities (such as office buildings like a City Hall, etc.). Also exempted from the assessment would be utility rights-of-ways, common areas (such as in condominium complexes), and any other property that is deemed to be unable to develop by the City. These types of parcels do not benefit from the improvements. Also exempted from the assessments are private streets, utility easements, HOA common areas (except club houses, community centers, parking lots, etc.) and any other parcels that do not receive a special and direct benefit from the improvements.

Furthermore, parcels within the District may be assessed as developed once the final maps have been approved by the City of Brentwood and/or it is anticipated that improvements will need to be maintained or reserve funds will need to be collected for the ensuing fiscal year.

QUANTIFICATION OF BENEFIT

The District will provide a funding source for the operation, maintenance, servicing and replacement of streetlighting, landscaping, park, and open space area facilities authorized under the statute that benefit properties within the boundaries of the District. As previously discussed, it's required that the City separate the general benefits from the special benefits, because only special benefits may be assessed. In order for the City to separate out the costs associated with general and special benefits for each improvement type, an analysis of each improvement was conducted as described below.

Streetlighting Along Arterial and Major Roadways

Streetlighting located along the City's arterial and major roadways provide a benefit to parcels inside and outside the City. The benefits from streetlights are enhanced illumination which allows for:

- Safer vehicle and pedestrian access to and from property.
- Enhanced deterrence of criminal or suspicious activity such as property theft, vandalism, criminal acidity, illegal dumping, and damage to improvements and property.
- Improved ability of pedestrians and motorists to see.
- Improved traffic circulation and reduced nighttime accidents and personal property loss.
- Increased nighttime visibility resulting in enhanced safety on roads, streets, and in public areas.

To determine which properties benefit from streetlighting along the City's arterial and major roadways a benefit analysis was performed. The analysis utilized Google Maps to determine which arterial and major roadways within the City were most likely to be used by property owners/residents when driving or walking to various destinations inside and outside of the City. The analysis showed that all properties within the City would utilize the City's arterial and major roadway system when traveling to destinations within the City or to other cities and communities. The analysis also found that there are additional properties located outside the City limits that would utilize the City's arterial and major roadway system when traveling through the City to various destinations outside the City. Vehicular or pedestrian traffic flow commencing outside of the City but traveling to a destination inside the City was determined to be a special benefit to the destination parcel within the City. The analysis used each parcel's physical location as a starting destination and then selected ending destinations were inputted (e.g., neighboring cities or communities surrounding the City of Brentwood). If Google Maps showed the property owner/resident located outside the City would pass through and utilize the City's arterial and major roadway system to travel to a destination outside of the City, then they were considered to receive a benefit from the City's arterial and major roadway system. In addition, the analysis showed that most parcels outside of the City did not benefit from the improvements because they did not utilize the City's roadways to travel to a destination parcel outside of the City, but would in most circumstances, if not all rather

utilize Highway 4 to traverse the City or use an alternative route, therefore circumventing the City's arterial and major roadways.

In addition to the special and direct benefits the property owners within the City receive from these enhanced streetlighting improvements, there are also some incidental general benefits received by vehicular and pedestrian flow-through traffic (traffic that does not stop within the City) which originates from properties outside the City limits from individuals who use the City's arterial and major roadway system to travel to another destination outside of the City. It has been determined that some properties not located within the City, north of the City limits, utilize arterial and major roadways within the City when traveling to destinations south of the City and that some properties not located within City, south and east of the City limits, utilize arterial and major roadways within the City when traveling to a destination north of the City. Properties meeting these criteria have been identified and such benefits must be accounted for and cannot be assessed to the properties within the City's LLADs.

To quantify and separate the special benefits received by property owners within the City limits and the general benefit received by the property owners outside the City, EDUs were assigned to all benefitting properties (both inside and outside the City). The analysis resulted in a benefit boundary being drawn and EDUs being assigned to one of three categories of parcels: special benefits assigned to properties that lie within the City and not in a LLAD, special benefits assigned to properties that lie within the City and in a LLAD, and general benefits assigned to properties that lie outside the City. The aggregated EDU assignments for each categorization of property determined that 2.81% of the EDUs were attributed to properties located outside of the City. Therefore, it is estimated that 97.19% of the annual cost to operate, maintain, service and replace the arterial and major roadway streetlighting would be a special and direct benefit to the parcels within the City and 2.81% of the annual cost to operate, maintain, service and replace the arterial and major roadway streetlighting would be a general benefit.

Streetlighting Along Arterial and Major Roadway Cost Allocation

The 1,396 roadside and median streetlights located along arterial and major roadways within the Arterial and Major Roadway Benefit Boundary cost approximately \$386,000 per year to maintain in FY 2023-24 dollars. The cost to maintain the streetlighting along the arterial and major roadways are spread to all benefitting parcels identified within the Arterial and Major Roadway Benefit Boundary. The parcels identified to be within the Arterial and Major Roadway Benefit Boundary equate to 24,640 EDUs which results in an annual cost allocation of \$15.63 per EDU in FY 2023-24 dollars. As previously discussed, 97.19% of the annual cost to operate and maintain the streetlights would be a special and direct benefit to the parcels within the Arterial and Major Roadway Benefit Boundary. Table No. 2 shows the streetlight cost allocation associated with arterials and major roadways.

Table No. 2 - Arterial and Major Roadway Street Lighting Cost Allocation					
Improvement Type	Special Benefit			General Benefit	LLAD No. 23-1 Cost per EDU (FY 2023-24 Dollars) ¹
	LLAD No. 23-1	Other LLAD Parcels	Other Non LLAD Parcels		
	0.20%	75.68%	21.31%	2.81%	
Arterial and Major Roadway Streetlighting	\$773.77	\$292,094.36	\$82,238.49	\$10,855.18	\$15.63

¹ The LLAD No. 23-1 Cost per EDU was determined by dividing the LLAD No. 23-1 costs attributed to special benefit by the projected number of EDUs for LLAD No. 23-1.

Landscaping Along Arterial and Major Roadways

Landscaping located along the City’s arterial and major roadways provide a benefit to parcels within and outside the City. The benefits from landscaping include enhanced beautification which allows for:

- Enhanced desirability of property through association with the improvements.
- Improved aesthetic appeal of properties providing a positive representation of the area and properties.
- Enhanced beautification to the adjacent developments.
- Increased sense of pride in ownership of property within the LLADs resulting from well-maintained improvements associated with the properties.
- Enhanced quality of life through well-maintained green space and landscaped areas.
- Reduced criminal activity and property-related crimes (especially vandalism) against properties in the LLADs through well-maintained surroundings and amenities including abatement of graffiti.
- Environmental enhancement through improved erosion resistance, dust and debris control, and fire prevention.
- Enhanced environmental quality of the parcels by moderating temperatures, providing oxygenation, and attenuating noise.

To determine which properties benefit from landscaping along the City’s arterial and major roadways a benefit analysis was performed. The analysis utilized Google Maps to determine which arterial and major roadways within the City were most likely to be used by property owners/residents when driving or walking to various destinations inside and outside of the City. The analysis showed that all properties within the City would utilize the City’s arterial and major roadway system when traveling to destinations within the City or to other cities and communities. The analysis also found that there are additional properties located outside the City limits that would utilize the City’s arterial and major roadway system when traveling through the City to various destinations outside the City. Vehicular or pedestrian traffic flow commencing outside of the City but traveling to a destination inside the City was determined to be a special benefit to the destination parcel within the City. The analysis used each parcel’s physical location as a starting destination and then selected ending destinations were inputted (e.g. neighboring cities or communities surrounding the City of Brentwood). If Google Maps showed the property owner/resident located outside the City would pass through and utilize the City’s arterial

and major roadway system to travel to a destination outside of the City, then they were considered to receive a benefit from the City's arterial and major roadway system. In addition, the analysis showed that most parcels outside of the City did not benefit from the improvements because they did not utilize the City's roadways to travel to a destination parcel outside of the City, but would in most circumstances, if not all rather utilize Highway 4 to traverse the City or use an alternative route, therefore circumventing the City's arterial and major roadways.

In addition to the special and direct benefits the property owners within the City receive from these enhanced landscaping improvements, there are also some incidental general benefits received by vehicular and pedestrian flow-through traffic (traffic that does not stop within the City) which originates from properties outside the City limits from individuals who use the City's arterial and major roadway system to travel to another destination outside of the City. It has been determined that some properties not located within the City, north of the City limits, utilize arterial and major roadways within the City when traveling to destinations south of the City and that some properties not located within City, south and east of the City limits, utilize arterial and major roadways within the City when traveling to a destination north of the City. Properties meeting these criteria have been identified and such benefits must be accounted for and cannot be assessed to the properties within the City's LLADs.

To quantify and separate the special benefits received by property owners within the City limits and the general benefit received by the property owners outside the City, EDUs were assigned to all benefitting properties (both inside and outside the City). The analysis resulted in a benefit boundary being drawn and EDUs being assigned to one of three categories of parcels: special benefits assigned to properties that lie within the City and not in a LLAD, special benefits assigned to properties that lie within the City and in a LLAD, and general benefits assigned to properties that lie outside the City. It was determined that parcels within the categories that are not in a LLAD benefit less than parcels within the LLADs due to the proximity of the landscaping to the properties within the LLADs. This finding resulted in the EDUs assigned to parcels in the City and not in a LLAD and parcels outside the City being reduced by 50%. The aggregated EDU assignments for each categorization of property determined that 1.63% of the EDUs were attributed to properties located outside of the City. Therefore, it is estimated that 98.37% of the annual cost to operate, maintain, service and replace the arterial and major roadway landscaping would be a special and direct benefit to the parcels within the City and 1.63% of the annual cost to operate, maintain, service and replace the arterial and major roadway landscaping would be a general benefit.

Landscaping Along Arterial and Major Roadway Cost Allocation

The 115.717 acres of City-maintained landscaping along the arterial and major roadways within the Arterial and Major Roadway Benefit Boundary cost approximately \$4,112,000 per year to maintain in FY 2023-24 dollars. The cost to maintain the arterial and major roadway landscaping is spread to all benefitting parcels identified within the Arterial and Major Roadway Benefit Boundary. The parcels identified on the Arterial and Major Roadway Benefit Boundary equate to 21,721 EDUs which results in an annual cost

allocation of \$189.32 per EDU in FY 2023-24 dollars. As previously discussed, 98.37% of the annual cost to operate and maintain the roadside and median landscaping would be a special and direct benefit to the parcels within the Arterial and Major Roadway Benefit Boundary. Table 3 shows the landscaping cost allocation associated with arterials and major roadways.

Improvement Type	Special Benefit			General Benefit	LLAD No. 23-1 Cost per EDU (FY 2023-24 Dollars) ¹
	LLAD No. 23-1	Other District Parcels	Other Non District Parcels		
	0.23%	86.03%	12.11%	1.63%	
Arterial and Major Roadway Landscaping	\$9,371.34	\$3,537,633.52	\$498,006.26	\$67,176.48	\$189.32

¹ The LLAD No. 23-1 cost per EDU was determined by dividing the LLAD No. 23-1 costs attributed to special benefit by the projected number of EDUs for LLAD No. 23-1.

Park Facilities

The City of Brentwood’s General Plan policy is aimed at ensuring that recreational opportunities will continue to exist throughout the City and that an adequate park system continues to be developed and maintained to serve the City. In keeping with these policies, the City Council formed a Citywide Park Assessment district for park maintenance in 1997 to secure a funding mechanism for a portion of the benefits and associated costs to maintain community parks and neighborhood parks. In addition, the City’s LLADs were also established to fund park costs associated with each benefiting property for the community and neighborhood parks that could not be funded from the Citywide Park Assessment District. For the purposes of this report, community parks are defined as typically being larger parks that are designed with amenities to serve the City as a whole as described further in the Parks, Trails and Recreation Master Plan originally approved on August 23, 1994 and subsequently approved on June 25, 2002. Neighborhood parks are defined as being generally smaller than community parks and typically benefit those residents located within a one-half mile radius from the park and as further defined within the Parks, Trails and Recreation Master Plan previously referenced.

There are 98 Parks spread throughout the City serving a population of approximately 65,000 residents. Community and neighborhood parks provide a special and direct benefit to the parcels within the City. The special and direct benefit to the parcels consists of enhanced recreational opportunities, including baseball, soccer, swimming, basketball, walking, jogging, etc. and the use of improvements such as: picnic tables, barbecuing, playground equipment, community center rooms, green spaces, benches, bioswales, etc. The parks and the associated recreational opportunities provide for more aesthetically pleasing neighborhoods, environmental and health benefits, community gathering places, and an overall improved and healthier community image, etc. If these park improvements were not installed, property within the City’s LLADs would not look as appealing to property owners, prospective property buyers, and patrons alike, which would adversely affect the value of their property. Based on the Parks and Economic Development Report published in the American Planning Association, homes adjacent and near parks and

open space are typically valued at 8-20% higher than comparable properties, with positive price effect declining to zero about ½ mile away. Therefore, park improvements provide a special and direct benefit to property located within ½ miles of park improvements.

Furthermore, the Brentwood Parks, Trails, and Recreation Master Plan development guidelines as previously referenced herein, states that, neighborhood parks should service residents within a ½ mile +/- radius or approximately 1,000 to 2,000 people. The City maintains on average one neighborhood park per 800 residents. In addition to the special and direct benefits the property owners receive within the City from these enhanced park improvements, there are also some incidental benefits received by residents located from outside the City that may utilize the City’s community and neighborhood parks. Even though these are incidental benefits, they must be accounted for and cannot be assessed to the properties within the City’s LLADs.

Based on park user data, it is conservatively estimated that approximately 95% of the benefits associated with community parks are of benefit to property within the City and 98% of the benefits associated with neighborhood parks are of a special and direct benefit to properties within ½ mile distance (+/-). Therefore, 95% of the costs to annually operate, maintain, service and replace the community parks and 98% of the costs to annually operate, maintain, service and replace the neighborhood parks would be a special and direct benefit to the parcels within the City, and 5% and 2%, respectively of the annual costs to operate, maintain, service and replace the parks would be a general benefit.

Park Facilities Cost Allocation

The approximate 247.37 acres of community and neighborhood parks within the Park Benefit Boundary cost approximately \$8,958,900 to maintain in FY 2023-24 dollars. The cost to maintain the parks is spread to all benefitting parcels identified within the Parks Benefit Boundary.

The community parks within the Park Benefit Boundary cost approximately \$4,176,440 to maintain in FY 2023-24 dollars. As previously discussed, 95% of the annual cost to operate and maintain community parks is considered a special and direct benefit to the parcels within the park benefit boundary and 5% of the annual cost to operate and maintain community parks is considered a general benefit. The parcels identified within the Park Benefit Boundary equate to 22,710 EDUs, which results in an annual cost allocation of \$82.52 per EDU in FY 2023-24 dollars for community parks. Table 4A shows the cost allocation associated with community parks.

Table No. 4A - Community Park Cost Allocation					
Improvement Type	Special Benefit			General Benefit	LLAD No. 23-1 Cost per EDU (FY 2023-24 Dollars) ¹
	LLAD No. 23-1	Other District Parcels	Other Non District Parcels		
		0.10%	85.88%	9.02%	
Parks	\$4,084.82	\$3,586,782.74	\$376,748.55	\$208,821.90	\$82.52

¹ The LLAD No. 23-1 cost per EDU was determined by dividing the LLAD No. 23-1 costs attributed to special benefit by the projected number of EDUs for LLAD No. 23-1.

The neighborhood parks within the Park Benefit Boundary cost approximately \$4,782,440 to maintain in FY 2023-24 dollars. As previously discussed, approximately 98% of the annual cost to operate and maintain neighborhood parks is considered a special and direct benefit to the parcels within the park benefit boundary and 2% of the annual cost to operate and maintain neighborhood parks is considered a general benefit. The parcels identified within the Park Benefit Boundary equate to 22,710 EDUs, which results in an annual cost allocation of \$136.73 per EDU in FY 2023-24 dollars for neighborhood parks. Table 4B shows the cost allocation associated with neighborhood parks.

Improvement Type	Special Benefit			General Benefit	LLAD No. 23-1 Cost per EDU (FY 2023-24 Dollars) ¹
	LLAD No. 23-1	Other District Parcels	Other Non District Parcels		
	0.14%	84.81%	13.05%		
Parks	\$6,768.16	\$4,055,783.17	\$624,236.09	\$95,648.72	\$136.73

¹ The LLAD No. 23-1 cost per EDU was determined by dividing the LLAD No. 23-1 costs attributed to special benefit by the projected number of EDUs for LLAD No. 23-1.

The total annual cost allocation needed to maintain the community and neighborhood parks within the Park Benefit Boundary is \$219.25 per EDU in FY 2023-24 dollars as summarized in Table 4C below.

Community Park Cost per EDU	Neighborhood Park Cost per EDU	Parks Cost per EDU
\$82.52	\$136.73	\$219.25

In-Tract Streetlighting

To determine which properties benefit from in-tract or development specific streetlighting a benefit analysis was performed. Streetlighting located along and adjacent to the in-tract streets provide a special and direct benefit to parcels within the developments. The special and direct benefits from streetlights within the development consists of enhanced illumination which allows for safer vehicle and pedestrian access to and from property. In addition, this enhanced illumination helps deter criminal or suspicious activity such as property theft, vandalism, illegal dumping, etc.

Since the in-tract streets within the development are designed to have minimal flow through traffic, there are few reasons for vehicles to access the in-tract streets unless their destination is to or from a single-family residential parcel within the development. However, it is reasonable to conclude that some vehicular traffic may on a rare occasion utilize the in-tract streets due to the need to turn around or a mistaken turn into the development. The rare circumstance where a pedestrian or vehicle mistakenly uses the in-tract streets, have been determined to be a rare and infrequent circumstance. Even though these are rare and infrequent circumstances, they must be accounted for and cannot be assessed to the properties within the City's LLADs. Therefore, based on flow-through traffic it is conservatively estimated that approximately 98% of the annual trips

along in-tract roadways within the development would be a special and direct benefit to the parcels within the City’s LLADs and 2% of the annual trips along in-tract roadways within the development would be a general benefit.

To quantify and separate the special benefits received by all property within the development EDUs were assigned to all benefitting properties inside the development as identified. It was determined that 2% of the cost to operate, maintain, service and replace the in-tract street lighting were assigned to properties located outside of the development. Therefore, it is estimated that 98% of the annual cost to operate, maintain, service and replace the in-tract streetlighting would be a special and direct benefit to the parcels within each development and 2% of the annual cost to operate, maintain, service and replace the in-tract streetlighting would be a general benefit.

In-Tract Streetlighting Cost Allocation

The seventeen (17) in-tract streetlights within the In-Tract Benefit Boundary cost approximately \$2,550 to maintain in FY 2023-24 dollars. As previously discussed, 98% of the annual cost to operate and maintain the in-tract streetlights is a special and direct benefit to the parcels within the In-Tract Benefit Boundary and is spread to all benefitting parcels within the In-Tract Benefit Boundary. The parcels identified on the In-Tract Benefit Boundary equate to 49.50 EDUs which results in an annual cost allocation of \$50.48 per EDU in FY 2023-24 dollars. Table 5 shows the cost allocation associated with in-tract streetlights.

Table No. 5 - Local In-Tract Streetlighting Cost Allocation				
Improvement Type	FY 2023-24 Cost	LLAD No. 23-1	General Benefit	LLAD No. 23-1 Cost per EDU (FY 2023-24 Dollars) ¹
		98.00%	2.00%	
In-Tract Streetlighting	\$2,550.00	\$2,499.00	\$51.00	\$50.48

¹ The LLAD No. 23-1 cost per EDU was determined by dividing the LLAD No. 23-1 costs attributed to special benefit by the projected number of EDUs for LLAD No. 23-1.

In-Tract Landscaping

To determine which properties benefit from in-tract or development specific landscaping a benefit analysis was performed. Landscaping located along and adjacent to the in-tract streets provide a special and direct benefit to parcels within the development. The special and direct benefits from in-tract landscaping within the development consists of enhanced beautification to the entrances and along the roadsides within the development. Property owners who reside within these developments realize this enhanced aesthetic benefit when they are entering and exiting the development. If these in-tract landscape improvements were not installed, the developments would not look as appealing to property owners and prospective property buyers which would adversely affect the value of their property. Therefore, these landscape improvements provide a specific enhancement to their property values and not a general enhancement of property values.

Since the in-tract streets within the development are designed to have minimal flow through traffic, there are few reasons for vehicles to access the in-tract streets unless their destination is to or from a single-family residential parcel within the development. However, it is reasonable to conclude that some vehicular traffic may on a rare occasion utilize the in-tract streets due to the need to turn around or a mistaken turn into the development. The rare circumstance where a pedestrian or vehicle mistakenly uses the in-tract streets, have been determined to be a rare and infrequent circumstance. Even though these are rare and infrequent circumstances, they must be accounted for and cannot be assessed to the properties within the City’s LLADs. Therefore, based on flow-through traffic it is conservatively estimated that approximately 98% of the annual trips along in-tract roadways within the development would be a special and direct benefit to the parcels within the LLADs and 2% of the annual trips along in-tract roadways within the development would be a general benefit.

To quantify and separate the special benefits received by all property within the development EDUs were assigned was applied to all benefitting properties inside the development as identified. It was determined that 2% of the cost to operate, maintain, service and replace the in-tract landscaping were assigned to properties located outside of the development. Therefore, it is estimated that 98% of the annual cost to operate, maintain, service and replace the in-tract landscaping would be a special and direct benefit to the parcels within the development and 2% of the annual cost to operate, maintain, service and replace the in-tract landscaping would be a general benefit.

In-Tract Landscaping Cost Allocation

The 1.60 acres of in-tract landscaping within the In-Tract Benefit Boundary cost approximately \$37,130 to maintain in FY 2023-24 dollars. As previously discussed, 98% of the annual cost to operate and maintain the in-tract landscaping is a special and direct benefit to the parcels within the In-Tract Benefit Boundary and is spread to all benefitting parcels within the In-Tract Benefit Boundary. The parcels identified on the In-Tract Benefit Boundary equate to 49.50 EDUs which results in an annual cost allocation of \$735.19 per EDU in FY 2023-24 dollars. Table 6 shows the cost allocation associated with in-tract landscaping.

Table No. 6 - Local In-Tract Landscaping Cost Allocation				
Improvement Type	FY 2023-24 Cost	LLAD No. 23-2	General Benefit	LLAD No. 23-1 Cost per EDU (FY 2023-24 Dollars) ¹
		98.00%	2.00%	
In-Tract Landscaping/Fencing and Walls	\$37,134.50	\$36,391.81	\$742.69	\$735.19

¹ The LLAD No. 23-1 cost per EDU was determined by dividing the LLAD No. 23-1 costs attributed to special benefit by the projected number of EDUs for LLAD No. 23-1.

Trails

Trails provide special and direct benefits to the parcels located within a certain proximity to the trails. These special and direct benefits consist of enhanced recreational

opportunities such as walking, jogging, biking, etc. within and along their developments. These benefits allow for:

- Increases in options to exercise and incorporate recreational opportunities into daily routines.
- Increases in opportunities to travel and connect with places people may need or want to go.
- Enhanced environmental opportunities because of improvement in air quality due to people utilizing the trail verse driving to nearby destinations.
- Specific enhancements in property values due to the increase in walkability of an area and the increase in amenities.

In addition, the trails provide general benefits to the public-at-large since they it is a public trail system and anyone from the public can access it. To determine who is most likely to use trails, the City's Parks and Recreation Department staff performed a trail user survey over multiple days at different times and locations along existing trail segments over a three-month period. Based upon their survey findings, ninety-three percent (93%) of trail users were benefitting property owners located both within the City and those outside the City limits, who lived within ½-mile (+/-) of trails. The ½-mile benefit boundaries from each respective trail can vary slightly for trail segments due to the location of geographical features and major roadways. Therefore, it is estimated that 93% of the annual cost to operate, maintain, service and replace the trail improvements would be a special and direct benefit to the parcels within the ½-mile (+/-) distance both within and outside the City and 7% of the annual cost to operate, maintain, service and replace the trail improvements would be a general benefit. Special benefits assigned to properties that lie within a ½ mile (+/-) of trails that are not within a LLAD (in or outside the City), are special benefits that will be paid by the City because they cannot be assessed to parcels within LLADs. Only the benefits associated with properties within the City and within a LLAD that are within a ½ mile (+/-) distance of trails will be assessed.

Trails Assessment Allocation

The 27.828 acres of trails within the District Trail Benefit Boundary (Appendix B) cost approximately \$1,051,400 to maintain in FY 2023-24 dollars. As previously discussed, 93% of the annual cost to operate and maintain these trail segments are a special and direct benefit to the parcels within the Trail Benefit Boundary and is spread to all benefitting parcels within the Trail Benefit Boundary. The parcels identified to be within the Trail Benefit Boundary equate to 5,645.00 EDUs which results in an annual cost allocation of \$173.21 per EDU in FY 2023-24 dollars. Table No. 7 below shows the cost allocation associated with the District Trail Benefit Boundary.

Table No. 7 - Trail Cost Allocation					
Improvement Type	Special Benefit			General Benefit	LLAD No. 23-1 Cost per EDU (FY 2023-24 Dollars) ¹
	LLAD No. 23-1	Other District Parcels	Non District Parcels		
		0.82%	80.36%	11.82%	
City Trails	\$8,574.12	\$844,901.89	\$124,320.55	\$73,597.59	\$173.21

1 The LLAD No. 23-1 cost per EDU was determined by dividing the LLAD No. 23-1 costs attributed to special benefit by the projected number of EDUs for LLAD No. 23-1.

DISTRICT MAXIMUM ASSESSMENT RATE

The maximum assessment rate may be adjusted each subsequent fiscal year to correspond with the annual increase in the San Francisco Bay Area Urban Wage Earners Consumer Price Index from December to December of each year (Base Year of 2022), or 2% whichever is greater.

Parcels within the District become assessable once the final maps have been approved by the City of Brentwood or it is anticipated that improvements will need to be maintained or reserve funds will need to be collected in the ensuing fiscal year.

The following table outlines the total maximum assessment rate in FY 2023-24 dollars.

Table No. 8 - Total Maximum Assessment Calculation (FY 2023-24 Dollars)						
Improvement Type	FY 2023-24 Cost	LLAD No. 23-1 Special Benefit	Other District Parcel Special Benefit ¹	Other Non District Parcel Special Benefit ²	General Benefit ³	LLAD No. 23-1 Rate per EDU (FY 2023-24 Dollars)
Arterial and Major Roadway Streetlighting	\$385,961.80	\$773.77	\$292,094.36	\$82,238.49	\$10,855.18	\$15.63
Arterial and Major Roadway Landscaping	\$4,112,187.60	\$9,371.34	\$3,537,633.52	\$498,006.26	\$67,176.48	\$189.32
Community and Neighborhood Parks	\$8,958,874.15	\$10,852.98	\$7,642,565.91	\$1,000,984.64	\$304,470.62	\$219.25
In-Tract Streetlighting ⁴	\$2,550.00	\$2,499.00	N/A	N/A	\$51.00	\$50.48
In-Tract Landscaping ⁴	\$37,134.50	\$36,391.81	N/A	N/A	\$742.69	\$735.19
Trail Landscaping	\$1,051,394.15	\$8,574.12	\$844,901.89	\$124,320.55	\$73,597.59	\$173.21
Subtotal	\$14,548,102.20	\$68,463.02	\$12,317,195.68	\$1,705,549.94	\$456,893.56	\$1,383.09
Local In-Tract Reserves						
Capital Reserves ⁵	\$7,778.16	\$7,778.16	N/A	N/A	N/A	\$157.13
Operating Reserves/Contingency ⁵	\$4,047.82	\$3,889.08	N/A	N/A	\$158.74	\$78.57
Subtotal	\$11,825.98	\$11,667.24	N/A	N/A	\$158.74	\$235.70
Total	\$14,559,928.19	\$80,130.26	\$12,317,195.68	\$1,705,549.94	\$457,052.30	\$1,618.79

¹ This represents the special benefit amounts allocated to parcels located within other existing City of Brentwood LLADs. These amounts will be paid for by parcels located within those LLADs.

² This represents the special benefit amounts allocated to parcels not located within existing City of Brentwood LLADs. These amounts will be funded by the City's General Fund by some other non-LLAD funds until new development occurs on these parcels.

³ General Benefit will be funded by the City's General Fund or by some other non-LLAD funds.

⁴ Incidental costs such as County Collection Fees, Assessment Engineering, and City Administration costs have been applied exclusively to in-tract improvements and are include the cost estimate for In-Tract Street Lighting and In-Tract Landscaping.

⁵ The Operating and Capital Reserves shown above only apply to In-Tract Improvements. Since the City transfers funds to LLAD No. 23-1 on July 1, there is no need to collect op reserves from Other Non-District Parcels and the General Fund.

PART E

PROPERTY OWNER LIST & ASSESSMENT ROLL

A list of names and addresses of the owners of all parcels, and the description of each lot or parcel proposed for the District is shown on the last equalized Property Tax Roll of the Contra Costa County Assessor, which by reference is hereby made a part of this Report.

This list is keyed to the Assessor's Parcel Numbers as shown on the Assessment Roll, which includes the maximum proposed amount of assessments apportioned to each lot or parcel. The Maximum Assessment Roll is on file in the Office of the City Clerk of the City of Brentwood and is shown in this Report as Appendix "A".

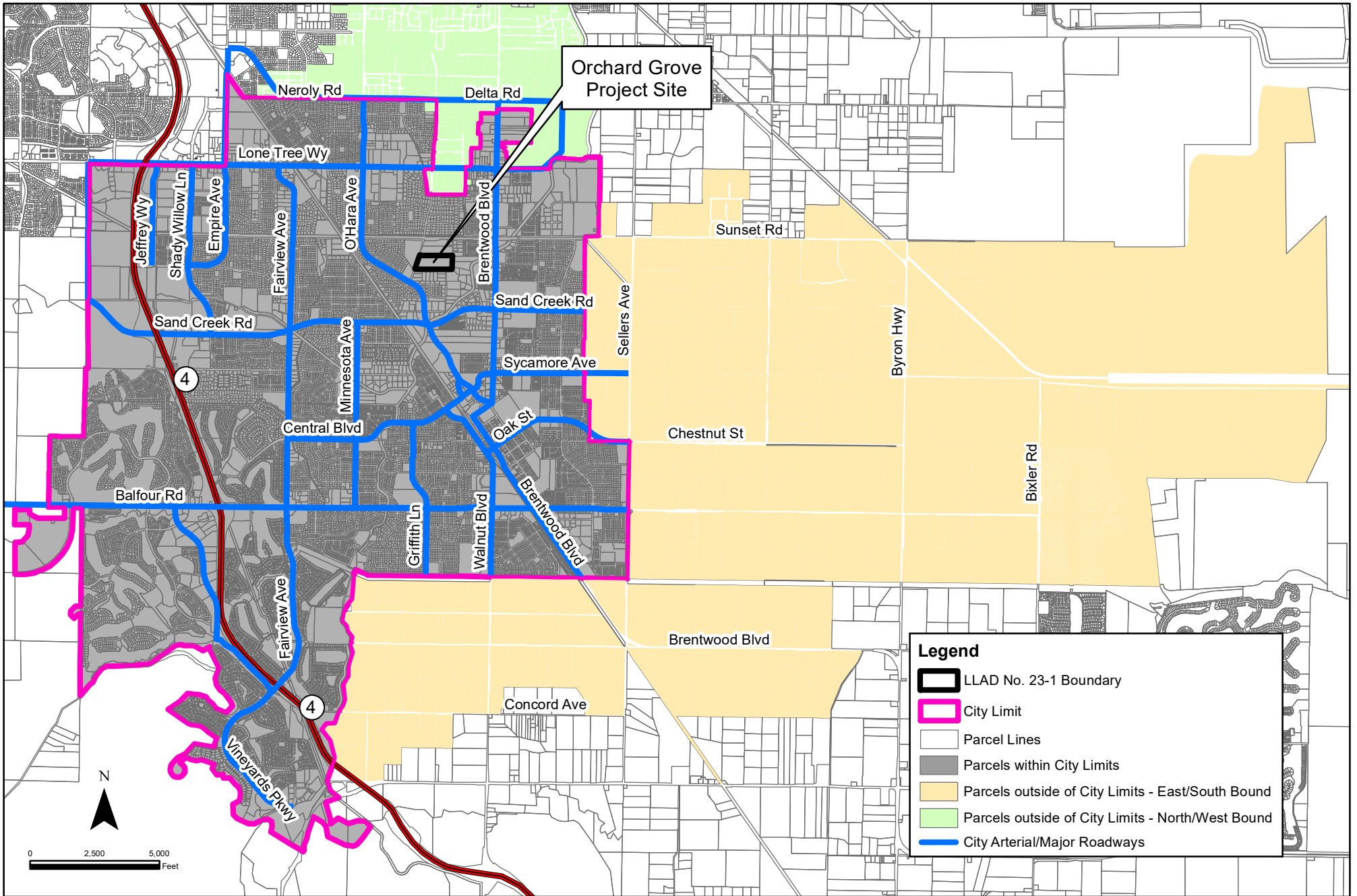
APPENDIX A
MAXIMUM ASSESSMENT ROLL

LLAD No. 23-1 (Orchard Grove)		
Assessor Parcel Number(s)	Development Name	Maximum FY 2023-24 Assessment
016-040-005	Orchard Grove	\$80,130.26

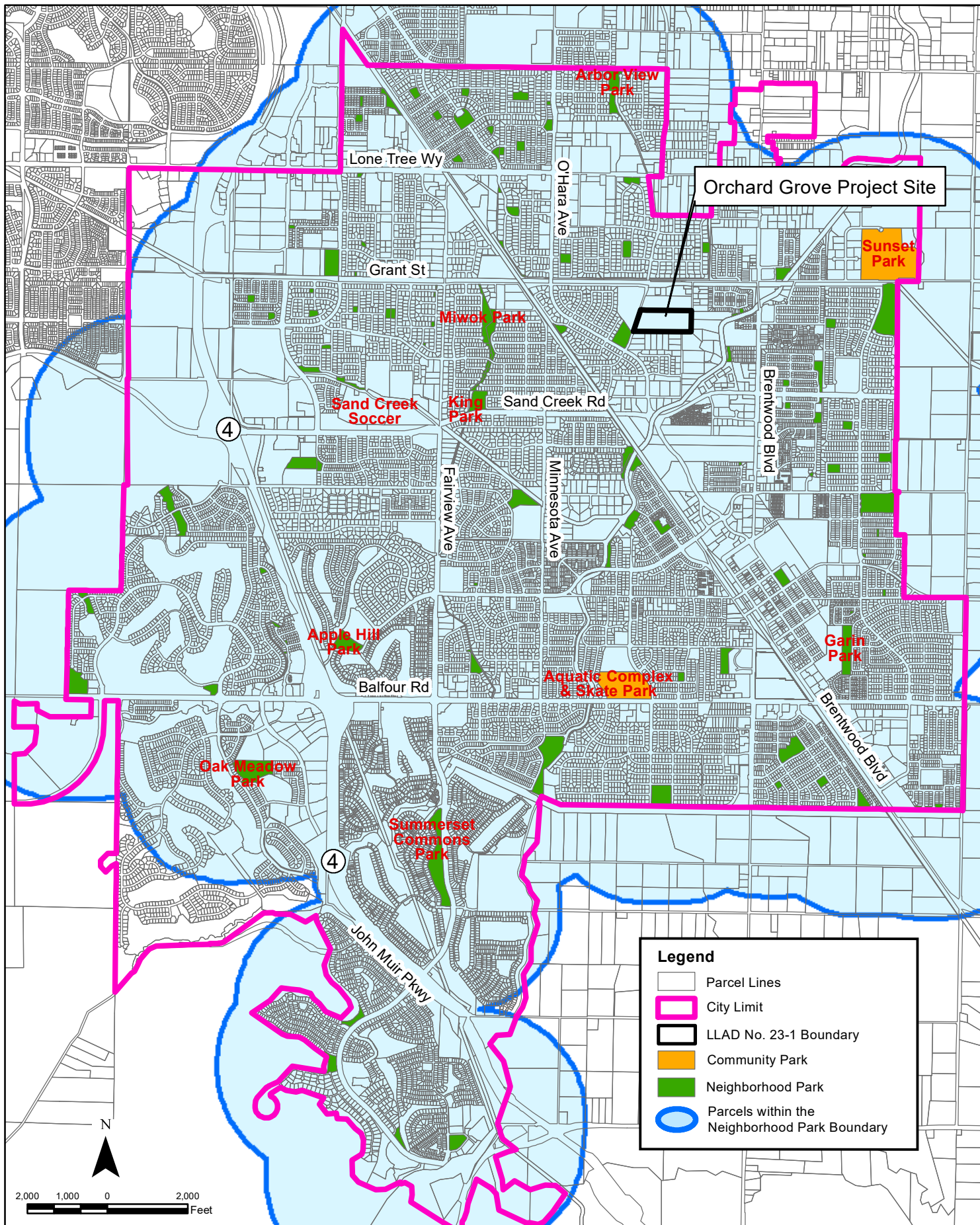
APPENDIX B
BENEFIT BOUNDARY DIAGRAMS

LLAD No. 23-1

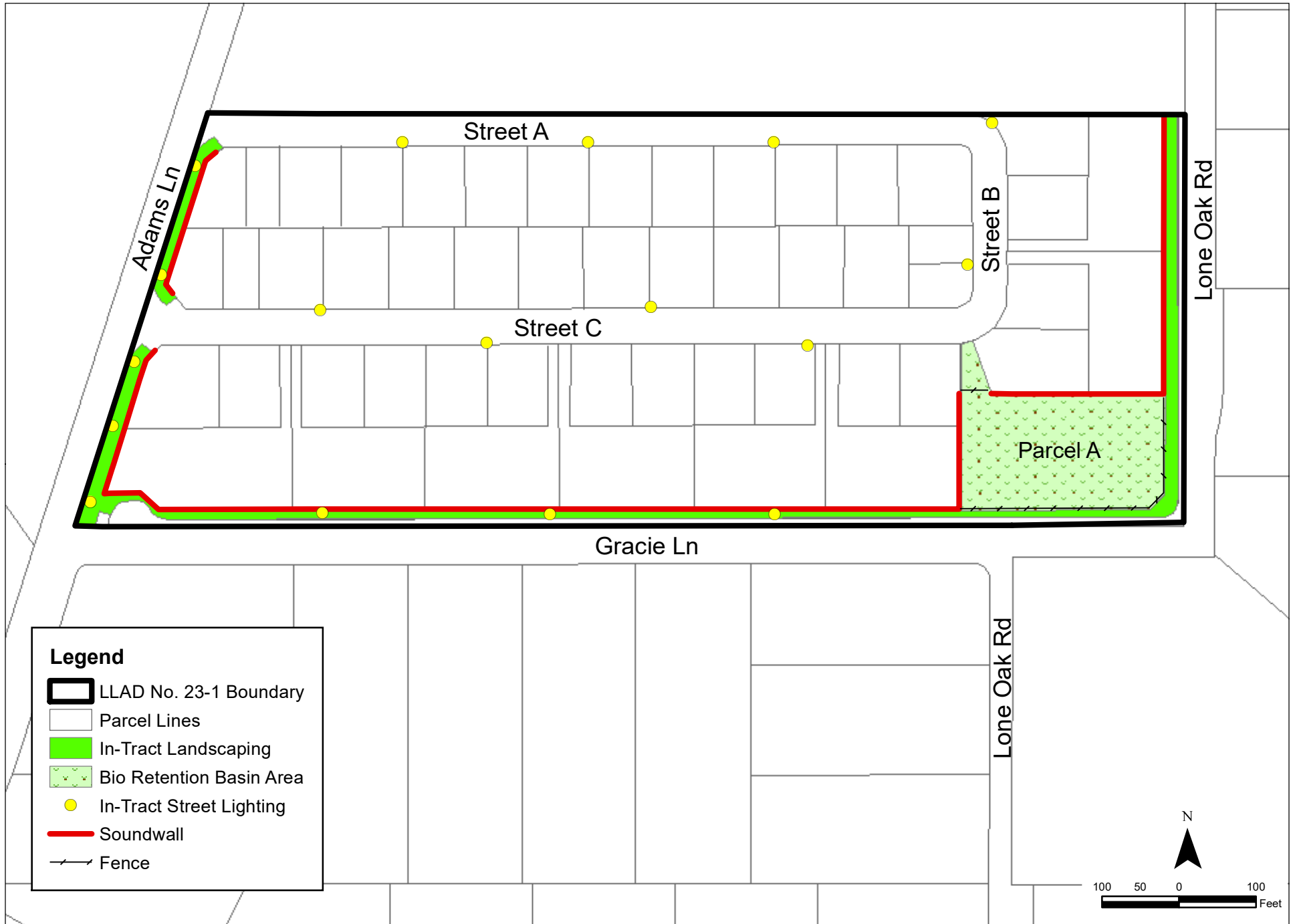
Street Lighting and Landscaping along Arterial and Major Roadways Benefit Boundary Diagram



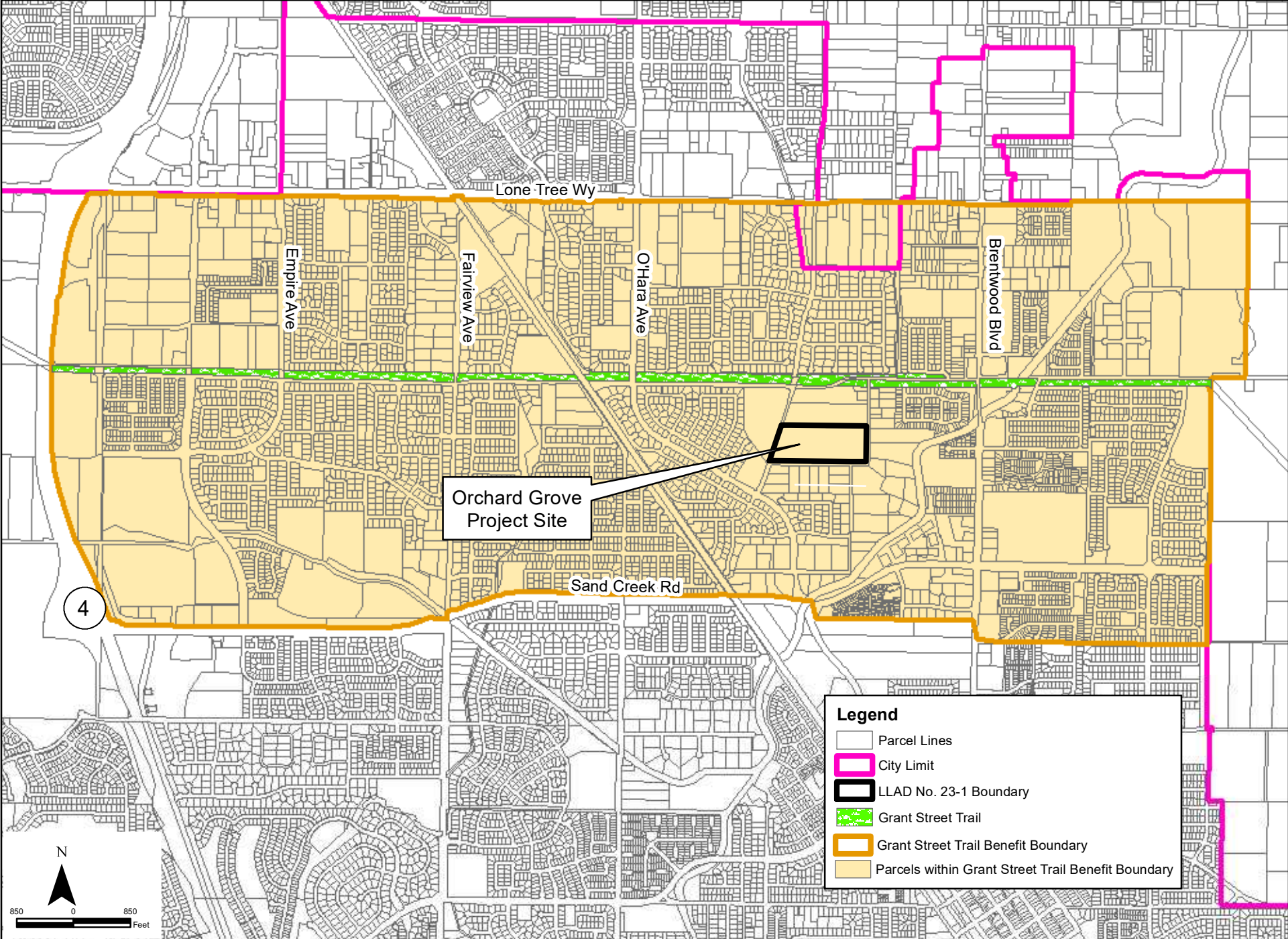
LLAD No. 23-1 Parks Benefit Diagram



LLAD No. 23-1 In-Tract Benefit Diagram



LLAD No. 23-1 Trail Benefit Diagram



Legend

- Parcel Lines
- City Limit
- LLAD No. 23-1 Boundary
- Grant Street Trail
- Grant Street Trail Benefit Boundary
- Parcels within Grant Street Trail Benefit Boundary