



**Landscape and Lighting
Assessment District No. 19-3
(Citywide & Local Maintenance Services)**

Fiscal Year 2024-25

April 23, 2024

Prepared by

**FRANCISCO
AND ASSOCIATES**

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CITY OF BRENTWOOD

LANDSCAPE & LIGHTING ASSESSMENT DISTRICT No. 19-3
(CITYWIDE AND LOCAL MAINTENANCE SERVICES)

CITY COUNCIL MEMBER AND CITY STAFF

FISCAL YEAR 2024-25

City Council Members

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
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

**LANDSCAPE & LIGHTING ASSESSMENT DISTRICT No. 19-3
(CITYWIDE AND LOCAL MAINTENANCE SERVICES)**

FISCAL YEAR 2024-25

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 XIID, Section 4 of the California Constitution and provisions of the Landscaping and Lighting Act of 1972 (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: March 28, 2024

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

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and Assessment Diagram thereto attached was filed with me on the _____ day of _____, 2024.

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 Assessment Diagram, thereto attached, was approved, and confirmed by the City Council of the City of Brentwood, Contra Costa County, California, on the _____ day of _____, 2024.

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

By _____

SECTION I

**INTRODUCTION
ENGINEER'S REPORT**

**LANDSCAPE & LIGHTING ASSESSMENT DISTRICT NO. 19-3
(CITYWIDE AND LOCAL MAINTENANCE SERVICES)**

FISCAL YEAR 2024-25

Background Information

To ensure the proper flow of funds for the ongoing operation, maintenance, and servicing of specific improvements within the boundaries of the City of Brentwood, the City Council, through the Landscaping and Lighting Act of 1972, previously approved the formation of the Landscape & Lighting Assessment District No. 19-3 (Citywide and Local Maintenance Services) (the "District") in May of 2019. Since that time, additional properties have been annexed into the District. A historical listing of the date each annexation occurred since formation follows:

- Annexation No. 1 (December 10, 2019)
- Annexation No. 2 (August 25, 2020)
- Annexation No. 3 (September 8, 2020)
- Annexation No. 4 (March 23, 2021)
- Annexation No. 5 (September 14, 2021)
- Annexation No. 6 (September 13, 2022)

Following the approval of the annexation(s) listed above, the District consists of the following seventeen (17) zones of benefit:

- Zone A (Arterial and Major Roadway Street Lighting)
- Zone B (Arterial and Major Roadway Landscaping)
- Zone C (City Parks)
- Zone D (Grant Street Trail)
- Zone E (Local Street Lighting)
- Zone F-01 (Lone Tree Plaza Local Landscaping)
- Zone F-02 (Arco AM/PM Local Landscaping)
- Zone F-03 (Dutch Bros. Coffee Local Landscaping)
- Zone F-04 (7-Eleven/Carwash Local Landscaping)
- Zone F-05 (Love for Learning)
- Zone F-06 (Silvergate)
- Zone F-07 (Western Dental)
- Zone F-08 (Grocery Outlet)
- Zone F-09 (Amber Lane Apartments)
- Zone F-10 (Rotten Robbie)
- Zone F-11 (Zip Thru Car Wash)
- Zone F-12 (Sciortino Ranch Market Place)

Improvements, which may be constructed, operated, maintained, and serviced by the District, include, but are not limited to:

Landscaping, street lighting, parks, open space facilities, trails, Contra Costa County Flood Control channel landscaping and associated appurtenant facilities.

The improvements that may be acquired, constructed, operated, maintained, and serviced by each of the zones of benefit have been further defined within Section III, Part A of this report.

Generally, the public improvements are installed as a part of the conditions of approval to construct new housing or commercial/industrial developments. The ongoing operation, maintenance, servicing, and replacement of these improvements are funded through the Landscape and Lighting Assessment Districts (the "LLADs"). The formation of these LLADs ensure that the operation, maintenance, servicing, and replacement of the improvements are specifically paid for by those property owners who directly benefit from the improvements.

Current Annual Administration

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, and serviced by the District, (2) a cost estimate for the District, and (3) a listing of the proposed Fiscal Year 2024-25 assessments to be levied upon each assessable lot or parcel within the District.

The City of Brentwood will hold a Public Hearing on May 28, 2024, regarding this District which will provide an opportunity for any interested person to be heard. At the conclusion of the Public Hearing, the City Council may adopt a resolution confirming the 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

IMPACTS OF PROPOSITION 218

**LANDSCAPE & LIGHTING ASSESSMENT DISTRICT No. 19-3
(CITYWIDE AND LOCAL MAINTENANCE SERVICES)**

FISCAL YEAR 2024-25

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

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), and in accordance with the Resolution of Initiation, being Resolution No. 2024-29, which directs the preparation and filing of the Engineer's Report, adopted by the City Council of the City of Brentwood, on March 26, 2024, and in connection with the proceedings for:

**CITY OF BRENTWOOD
LANDSCAPE & LIGHTING ASSESSMENT DISTRICT NO. 19-3**

Herein after referred to as the "District", I, Eduardo R. Espinoza, P.E., 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 each 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 Brentwood City Clerk and Engineering 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 City's Park and Recreation Department.

PART C: ASSESSMENT DISTRICT DIAGRAM

This part incorporates by reference a diagram of the District showing the exterior boundaries of the District, the boundaries of any zones within 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 and Park and Recreation Department. 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 net 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

IMPROVEMENTS AND SERVICES

The improvements and services authorized by the provisions of the Landscape and Lighting Act of 1972, being Part 2 of Division 15 of the Streets and Highways Code, commencing with Section 22500 (hereafter referred to as the “1972 Act”), that may be applicable to these Districts and associated assessments may include one or more of the following definitions:

- “Improvement” means one or any combination of the following:
 - The installation or planting of landscaping.
 - The installation or construction of statuary, fountains, and other ornamental structures and facilities.
 - The installation or construction of public lighting facilities, including, but not limited to, traffic signals.
 - The installation or construction of any facilities which are appurtenant to any of the forgoing or which are necessary or convenient for the maintenance or servicing thereof, including, but not limited to, grading, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities.
 - The installation of park or recreational improvements, including, but not limited to all the following:
 - Land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks, and drainage.
 - Lights, playground equipment, play courts, and public restrooms.
 - The maintenance or servicing, or both, of any of the forgoing, and of any improvements authorized below.
 - The acquisition of land for park, recreational, or open space purposes.
 - The acquisition of any existing improvement otherwise authorized herein.
 - The acquisition or construction of any community center, municipal auditorium or hall, or similar public facility for the indoor presentation of performances, shows, stage productions, fairs, conventions, exhibitions, pageants, meetings, parties, or other group events, activities, or functions, whether those events, activities, or functions are public or private.

- “Incidental expenses” include all the following:
 - The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment.
 - The costs of printing, advertising, and giving of published, posted, and mailed notices.
 - Compensation payable to the county for collection of assessments.

- Compensation of any engineer or attorney employed to render services in proceedings pursuant to this part.
 - Any other expenses incidental to the construction, installation, or maintenance and servicing of improvements.
 - Any expenses incidental to the construction, installation, or maintenance and servicing of the improvements.
 - Any expenses incidental to the issuance of bonds or notes.
 - Costs associated with any elections held for the approval of a new or increased assessment.
- “Landscaping” means trees, shrubs, grass, or other ornamental vegetation.
 - “Maintain” or “maintenance” means the furnishing of services and materials for the ordinary and usual maintenance, operation, and services of any improvement, including:
 - Repair, removal or replacement of all or any part of any improvement.
 - Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury.
 - The removal of trimmings, rubbish, debris, and other solid waste.
 - The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.
 - “Public lighting facilities” means all works or improvements used or useful for the lighting of any public places, including ornamental standards, luminaries, poles, supports, tunnels, manholes, vaults, conduits, pipes, wires, conductors, guys, stubs, platforms, braces, transformers, insulators, contacts, switches, capacitors, meters, communication circuits, appliances, attachments, and appurtenances.
 - “Service” or “servicing” means the furnishing of:
 - Electric current or energy, gas, or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements.
 - Water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

DESCRIPTION OF DISTRICT IMPROVEMENTS

The facilities, which have been constructed that benefit LLAD No. 19-3, and those which may be subsequently constructed, will be operated, maintained, and serviced, are generally described as follows:

The operation, maintenance, servicing, and replacement of landscaping and street lighting located along arterial and local roadways, Grant Street Trail, parks and recreational facilities, and appurtenant facilities including but not limited to; personnel, electrical energy, utilities such as water, materials, contractual services, and other items necessary for the

satisfactory operation of these services and facilities as described below.

A more detailed description of the facilities which either have or will be constructed, operated, maintained, and serviced within each of the benefit zones follows.

Zone A - Street Lighting Along Arterial and Major Roadways

Maintenance of the median and roadside streetlights located along arterial and major roadways in the City, consist of, but are not limited to operation, maintenance, servicing, and replacement of poles, fixtures, bulbs, conduits, equipment including guys, anchors, posts and pedestals, metering devices and other appurtenant facilities within the public rights-of-way and easements benefitting parcels within the boundaries of Zone A.

Zone B - Landscaping Along Arterial and Major Roadways

Maintenance of the median and roadside landscaping facilities located along arterial and major roadways in the City, consist of, but are not limited to operation, maintenance, servicing, and replacement of landscaping, irrigation, planting, shrubbery, ground cover, trees, pathways, hardscapes, walls, fences, and other appurtenant facilities required to provide landscaping within the public rights-of-way and easements benefitting parcels within the boundaries of Zone B.

Zone C – City Parks

Maintenance of community and neighborhood parks and associated open space facilities in the City, consist of, but are not limited to operation, maintenance, servicing, and replacement of park, open space 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 Zone C.

Zone D - Grant Street Trail

Maintenance of Grant Street trail facilities 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 Zone D.

Zone E - Local Street Lighting

Maintenance of the median and roadside streetlights located along local and collector roadways and the portion of maintenance attributed to the local benefit of median and roadside streetlights located along arterial and major roadways, consist of, but are not limited to: operation, maintenance, servicing, and replacement of poles, fixtures, bulbs, conduits, equipment including guys, anchors, posts and pedestals, metering devices and other appurtenant facilities within the public rights-of-way and easements benefitting parcels within the boundaries of Zone E.

Zones F-01, F-02, F-03, F-04, F-05, F-06, F-07, F-08, F-09, F-10, F-11, and F-12 - Local Landscaping

Maintenance of the frontage landscaping facilities located along local and collector roadways and the portion of maintenance attributed to the local benefit of frontage landscaping located along arterial and major roadways, consist of, but are not limited to operation, maintenance, servicing, and replacement of landscaping, irrigation, planting, shrubbery, ground cover, trees, pathways, hardscapes, walls, fences, and other appurtenant facilities required to maintain and provide landscaping within the public rights-of-way and easements benefitting parcels within the boundaries of Zone F-01, F-02, F-03, F-04, F-05, F-06, F-07, F-08, F-09, F-10, F-11, and F-12.

The plans and specifications for the improvements associated with all the zones described above are on file in the Office of the Parks & Recreation Department of the City of Brentwood.

PART B

ESTIMATE OF COST

The Landscape and Lighting Act of 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 construction, operation, maintenance, servicing, and replacement of the landscaping, street lighting, trails, open space, parks, and recreational facilities can be recovered by the District. Incidental expenses including administration of the LLADs, engineering fees, County collection fees, legal fees and all other ancillary costs associated with the construction, operation, maintenance, servicing, and replacement of the District can also be included.

Revenues collected from the assessments shall be used only for the expenditures represented above. A contribution to the District by the City may be made to reduce assessments, as the City deems appropriate. Any balance remaining on July 1 at the end of the fiscal year must be carried over to the next fiscal year unless the funds are being accumulated for future capital improvements or operating reserves.

The table on the following page shows the total operation, maintenance, servicing, and reserve estimate of cost for all improvements which could be assessed against the benefitting parcels within the District and the associated zones of benefit.

For a detailed breakdown of the revenues and cost estimates for the District please refer to the City's budget for Fiscal Year 2024-25.

FISCAL YEAR 2024-25 COST ESTIMATE Landscape & Lighting District No. 19-3 Citywide and Local Maintenance Services	
	Proposed Fiscal Year 2024-25
Fund Balance available for Operating Reserves as of July 1, 2024	\$15,699
Operating Expenses by Zone	
Zone A - Arterial and Major Roadway Street Lighting	(\$1,482)
Zone B - Arterial and Major Roadway Street Landscaping	(\$25,100)
Zone C - City Parks	\$0
Zone D - Grant Street Trail	\$0
	(\$26,582)
Incidental Expenses	
Assessment Engineering & Legal Fees	(\$654)
Administration	(\$4,145)
County Collection Fees & Investment Fees	(\$17)
	(\$4,816)
Citywide Improvement Operating Expenses¹	
Grant Street Trail	(\$29,090)
Arterial Landscaping	(\$52,115)
Arterial Lighting	(\$5,058)
Parks	(\$63,654)
	(\$149,917)
Reserves	
Operating Reserves	\$0
Transfer out to Capital Reserves (708 account)	\$0
	\$0
City Contribution for General Benefit ²	\$628
Fund Balance Credit	\$16,131
Additional City Contribution	\$0
	\$16,131
TOTAL AMOUNT TO BE ASSESSED³	\$148,829

¹ A City account has been setup for each citywide improvement. In addition, a budget for each citywide improvement has been established. The amounts allocated above are net of any general benefits or City contributions and are to be collected within in each District and will be transferred to the applicable citywide improvement fund to pay for annual costs.

² The costs associated with General Benefits will be paid for by the City using an unrestricted revenue source. The General Benefit amounts associated with Citywide improvements were determined and will be paid for by the City using an unrestricted revenue source.

³ Amount may not foot to District levy due to County required rounding.

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.

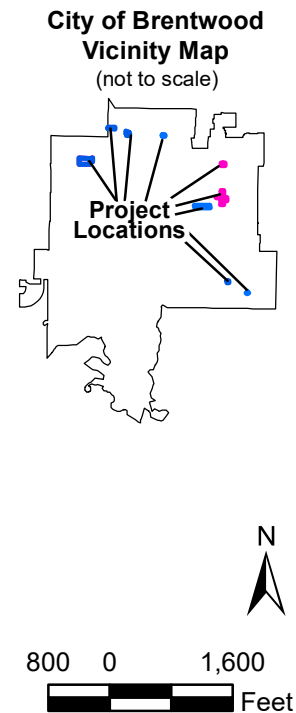
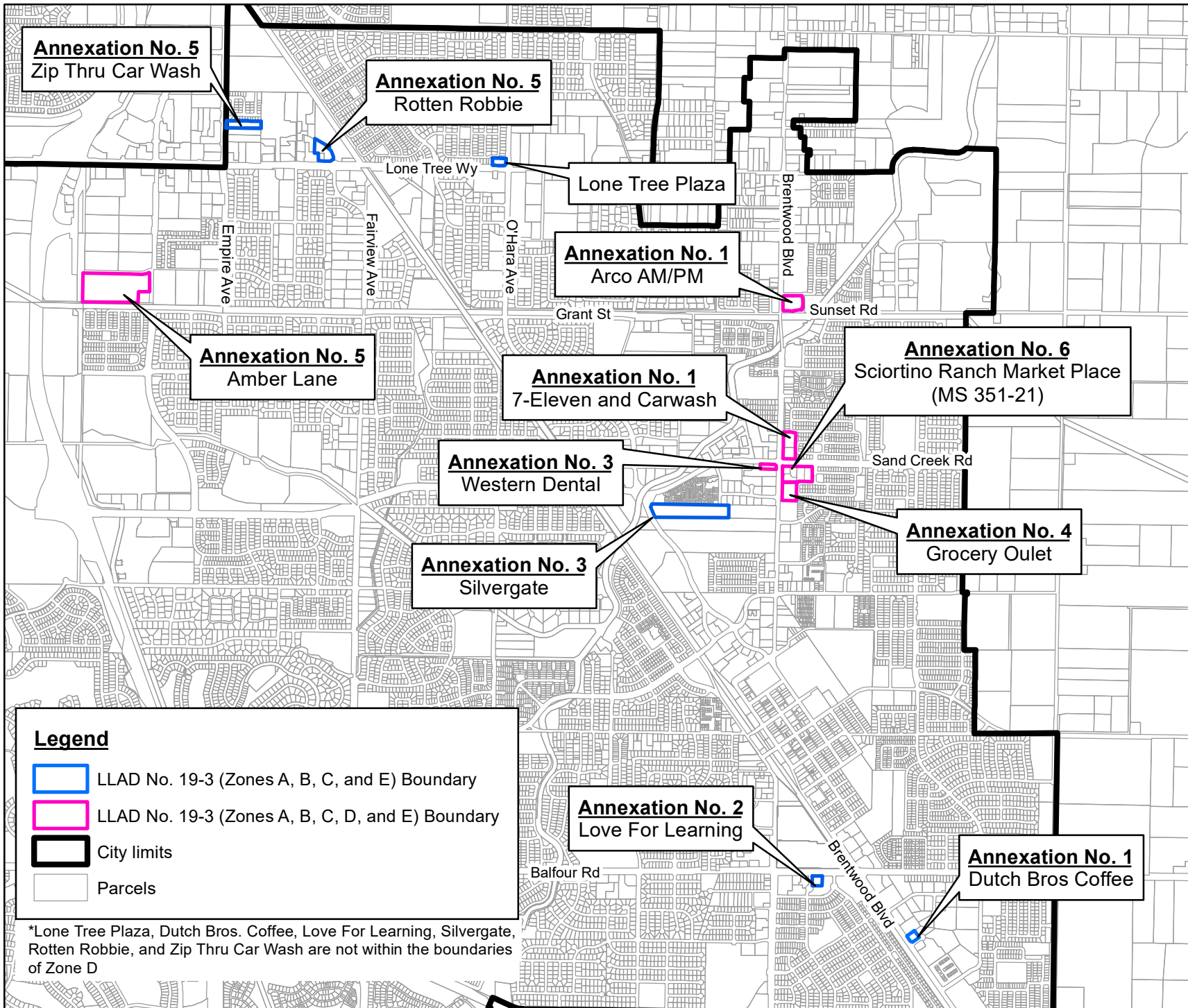
PART C

ASSESSMENT DISTRICT DIAGRAM

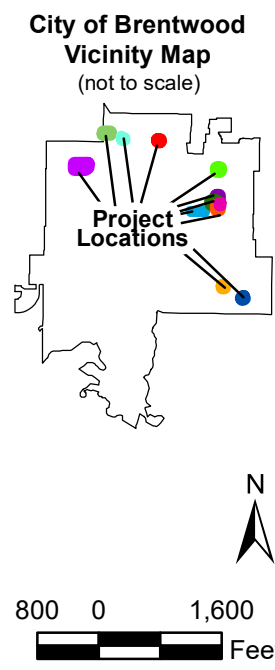
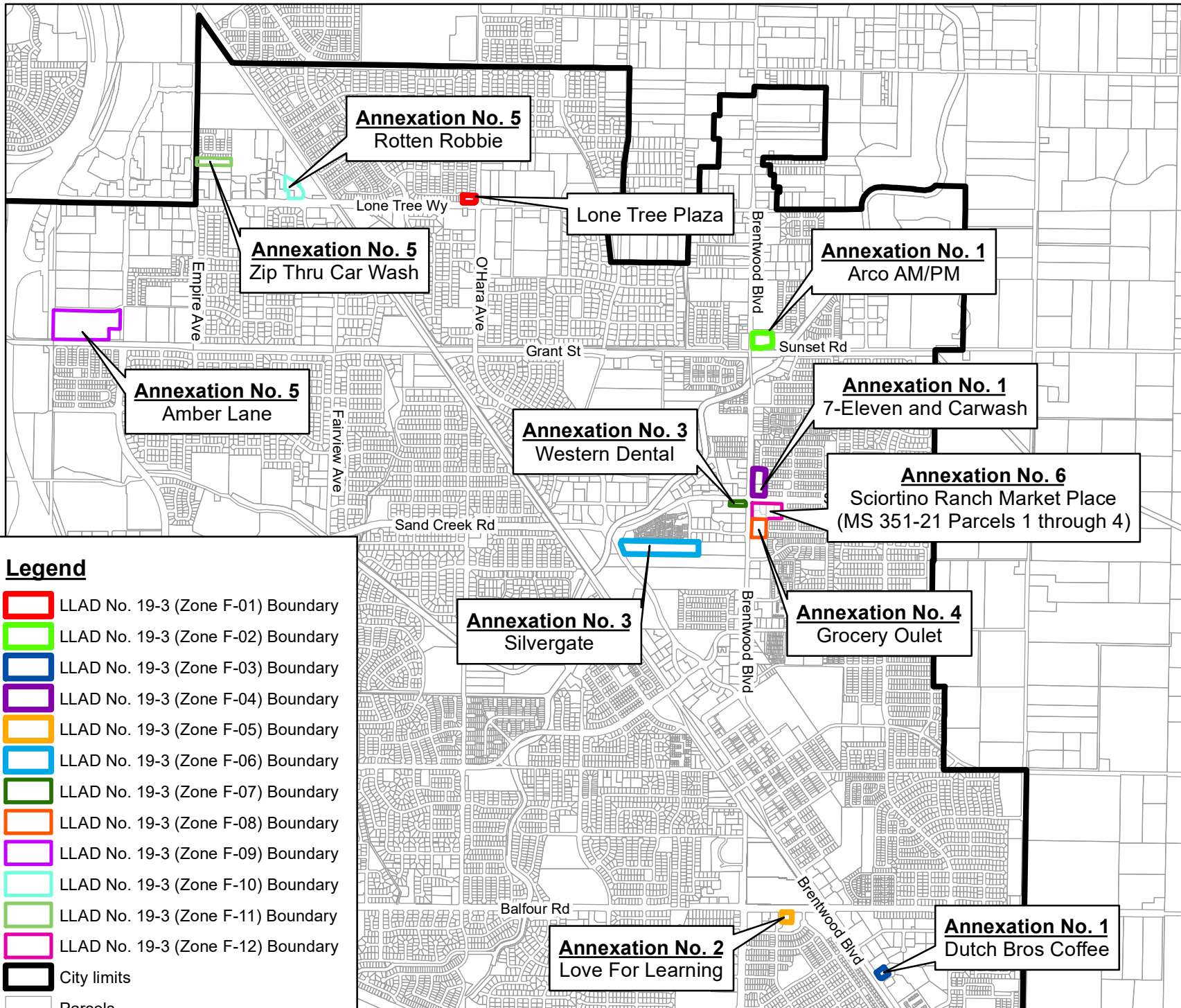
The boundaries of the District are completely within the boundaries of the City of Brentwood. The Assessment Diagram is on file in the Office of the City Clerk of the City of Brentwood and shown on the following page of this report. The lines and dimensions of each lot or parcel within the District are 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 and the associated zones of benefit are included on the following pages.

LLAD No. 19-3 (Zones A, B, C, D, and E) Assessment District Diagram *



LLAD No. 19-3 (Zone F) Assessment District Diagram



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 construction, operation, maintenance, servicing and replacement of street lighting, landscaping, trails, open space, and park improvements.

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.

The Act permits the designation of zones of benefit within any individual assessment district if "by reasons or variations in the nature, location, and extent of the improvements, the various areas will receive different degrees of benefit from the improvement" (Sec. 22574). Thus, the 1972 Act requires the levy of a true "assessment" rather than a "special tax".

Article XIID provides 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 is required that the City separate the general benefits from the special benefits, because only special benefits may be assessed. A summary of the quantification and separation of general benefit from special benefits follows for each of the proposed zones of benefit.

QUANTIFICATION OF BENEFIT

The District will provide a funding source for the operation, maintenance, servicing, and replacement of landscaping, parks, street lighting, trails and other facilities authorized under the statute that benefit properties within the boundaries of the District. Due to the varying degrees of operation, maintenance, and benefit conferred to property for each improvement type throughout the District, seventeen (17) specific benefit zones have been created. These zones are necessary to accurately track the operation, maintenance, servicing, and replacement costs for each improvement type.

Parcels benefiting from the streetlight improvements along arterial and major roadways are located in Zone A. Parcels benefiting from landscaping improvements along arterial and major roadways are located in Zone B. Parcels benefiting from community and neighborhood park improvements are located in Zone C. Parcels benefiting from Grant Street Trail are located in Zone D. Parcels benefiting from local street lighting are located in Zone E. Parcels benefiting from local landscaping are located in Zones F-01, F-02, F-03, F-04, F-05, F-06, F-07, F-08, F-09, F-10, F-11, and F-12.

In order for the City to separate the general benefits from the special benefits, because only special benefits may be assessed, both the general benefits and special benefits must be identified. In order to more clearly identify the properties that receive a benefit, a citywide analysis was performed on all landscaping, street lighting, park, and trail improvements within the City. The analysis reviewed the costs of each improvement type, the purpose and users of each improvement, and then identified the properties both within and outside the City, within and outside each LLAD, including the District, and then allocated the costs to maintain, service, and replace each improvement type to each identified property. Furthermore, the costs for each improvement type associated with special benefit are assigned to the District, other LLADs, and the City. Any costs associated with general benefits or special benefits assigned to properties (both within and outside and the City) not in the District are to be paid for by the City. Only the costs associated with the special benefits conferred on property within the District from the authorized improvements are assessable, and therefore assessed herein. A summary of the analysis that occurred for each zone of benefit and the method of allocating costs for the associated improvement types follow:

Zone A - Street Lighting Along Arterial and Major Roadways

Street lighting located along the City's arterial and major roadways provides 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 activity, 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 street lighting 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 street lighting 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 Districts.

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, Equivalent Dwelling Units (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 District, special benefits assigned to properties that lie within the City and in a District, and general benefits assigned to properties that lie outside the City. It was determined that 2.81% of the EDUs were assigned 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 street lighting 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 street lighting would be a general benefit. Therefore, the arterial street lighting costs associated with special benefit are assigned to the District, other LLADs, and the City.

Zone B - Landscaping Along Arterial and Major Roadways

Landscaping located along the City's arterial and major roadways provides 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 Districts 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 District 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 District.

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 benefiting 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 District, special benefits assigned to properties that lie within the City and in a District, and general benefits assigned to properties that lie outside the City. It was determined that parcels within the categories that are not in a District benefit less than parcels within the Districts due to the proximity of the landscaping to the properties within the Districts. This finding resulted in the EDUs assigned to parcels in the City and not in a District and parcels outside the City being reduced by 50%.

It was determined that 1.63% of the EDUs were assigned 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. Therefore, the arterial landscaping costs associated with special benefit are assigned to the District, other LLADs, and the City.

Zone C - City Parks

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 Assessment District for park maintenance in 1997 to secure a funding mechanism for a portion of the costs to maintain community parks and neighborhood parks. In addition, LLADs were also established to fund park costs associated with each benefiting property for the community and neighborhood parks.

There are 101 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 facilities such as: picnic tables, barbequing, playground equipment, community center rooms, etc. The parks and the associated recreational opportunities provide for more aesthetically pleasing neighborhoods, and an overall improved and healthier community image, etc. If these park improvements were not installed, property within the District would not look as appealing to property owners, prospective property buyers, and patrons alike, which would adversely affect the value of their property.

The Brentwood Parks, Trails, and Recreation Master Plan development guidelines states that, neighborhood parks should service residents, property owners, and employees 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 District.

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.

Zone D - Grant Street Trail

Grant Street trail provides special and direct benefits to the parcels located within a certain proximity to the trail. 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 trail provides general benefits to the public-at-large since this is a public trail system and anyone from the public can access it. To determine who was using the trail, City's Parks and Recreation Department staff performed a trail user survey over multiple days at different times and locations along the trail over a three-month period. Based upon their survey findings, ninety-three percent (93%) of the trail users were benefitting property owners located both within the City and those outside the City limits, who lived within a ½-mile (+/-) of the trail. Therefore, it is estimated that 93.00% 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 radius (+/-) both within and outside the City and 7.00% 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 ½ mile (+/-) of the trail that are not within a District (in or outside the City), are special benefits that will be paid by the City because they cannot be assessed in the Districts. Only the benefits associated with properties within the City and within a District that are within the ½ distance (+/-) of the trail will be assessed to the Districts.

Zone E - Local Street Lighting

Street lighting located along City streets provides a special and direct local benefit to the adjacent parcels. The special and direct local benefit from streetlights 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.

The City has established street lighting standards and determined that streetlights installed on a local residential or local commercial/industrial street should have a maximum spacing of 180 feet to adequately provide the local benefits stated above. Since the local streets are designed to have minimal flow through traffic, there are few reasons for vehicles to access the local streets unless their destination is to or from a

specified parcel within Zone E. However, it is reasonable to conclude that some vehicular traffic may on a rare occasion utilize the local streets due to the need to turn around or a mistaken turn into the property. The rare circumstance where a pedestrian or vehicle mistakenly uses the local 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 Zone E. Therefore, based on flow-through traffic it is conservatively estimated that approximately 98% of the annual trips along local roadways would be a special and direct benefit to the parcels within Zone E and 2% of the annual trips along local roadways would be a general benefit.

To quantify and separate the special benefits received by all property within Zone E, EDUs were assigned to all benefitting properties identified. It was determined that 2.00% of the cost to operate, maintain, service and replace the street lighting were assigned to pass through traffic not intended for properties located inside of Zone E. Therefore, it is estimated that 98.00% of the annual cost to operate, maintain, service and replace the local street lighting would be a special and direct benefit to the parcels within Zone E and 2.00% of the annual cost to operate, maintain, service and replace the local street lighting would be a general benefit.

Furthermore, the Zone E assessment for each property is based on the cost to maintain one streetlight per 180 linear feet of frontage to a City street. Since the streetlights located along arterial and major roadways also provide a special and direct local benefit to adjacent parcels, parcels abutting City arterial and major roadways are also subject to the local streetlighting assessment for the local benefit conferred to their property.

**Zones F-01, F-02, F-03, F-04, F-05, F-06, F-07, F-08, F-09, F-10, F-11, and F-12 -
Local Landscaping**

Frontage Landscaping located along City streets provide a special and direct local benefit to the adjacent parcels. The special and direct benefits from frontage landscaping consists of providing enhanced beautification to the property entrances and creates a safety buffer from the adjacent road. Property owners realize the enhanced aesthetic benefit when they are entering and exiting the project. If these frontage landscape improvements were not installed, the projects 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. Frontage landscaping also provides a safety buffer to property from vehicular, bicycle, and pedestrian traffic that is generated by the adjacent road. The City has established landscape setback standards and determined that there should be a 10-foot landscape setback between local residential or local commercial/industrial streets and adjacent property lines to adequately provide the local benefits stated above.

Since the local streets are designed to have minimal flow through traffic, there are few reasons for vehicles to access the local streets unless their destination is to or from the

specified parcels within Zones F-01, F-02, F-03, F-04, F-05, F-06, F-07, F-08, F-09, F-10, F-11, and F-12. However, it is reasonable to conclude that some vehicular traffic may on a rare occasion utilize the local streets due to the need to turn around or a mistaken turn into one of the properties within the zones. The rare circumstance where a pedestrian or vehicle mistakenly uses the local 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 Zones F-01, F-02, F-03, F-04, F-05, F-06, F-07, F-08, F-09, F-10, F-11, and F-12. Therefore, based on flow-through traffic it is conservatively estimated that approximately 98% of the annual trips along local roadways within the zones would be a special and direct benefit to the parcels within the zones and 2% of the annual trips along local roadways within the zones would be a general benefit.

To quantify and separate the special benefits received by all property, EDUs were assigned and applied to all benefitting properties inside the zones. It was determined that 2.00% of the cost to operate, maintain, service and replace the local landscaping were assigned to pass through traffic not intended for parcels within the zones. Therefore, it is estimated that 98.00% of the annual cost to operate, maintain, service and replace the local landscaping would be a special and direct benefit to the parcels within the zones and 2.00% of the annual cost to operate, maintain, service and replace the in-tract landscaping would be a general benefit.

Furthermore, the zone's assessment for each project is based on the cost to maintain a 10-foot-wide landscape strip along the project's frontage to a City street. Since frontage landscaping located along arterial and major roadways also provides a special and direct local benefit to adjacent parcels, parcels abutting City arterial and major roadways are also subject to the zone's assessment for the local benefit conferred to their property. Parcels will not be assessed under Zone F if the associated frontage landscaping is privately maintained to the City's satisfaction.

ASSESSMENT METHODOLOGY

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

As certain subdivisions develop throughout the City of Brentwood, they may be annexed into an existing District or a new District may be created. Each new subdivision is evaluated to determine which improvements are of a specific and direct benefit to the parcels within the subdivision and then a determination is made whether to annex them into an existing District or form a new District. The parcels, which benefit from the improvements, are then identified and a benefit assessment methodology is developed to allocate the costs of the improvements to the benefitting parcels. As a benefit-based assessment, parcels receiving benefit from improvements maintained by the District are subject to the assessment and will not be exempted if benefit is received.

Since the assessments are levied on the owners of properties as shown on the secured property tax rolls, the final charges must be assigned by Assessor's Parcel Number. If assessments were to be allocated by parcel, not considering land use, this would not be equitable, 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 generally explained below for Zones A, B, C, and D.

The assessment methodology utilizes the Equivalent Dwelling Unit (EDU) methodology 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 (1.00) Equivalent Dwelling Unit (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, Townhome and Mobile Home Parcels - Condominiums, 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 from 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 Districts 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, public parkways, public property designated open space, and any 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 assessable parcels within Zones E, F-01, F-02, F-03, F-04, F-05, F-06, F-07, F-08, F-09, F-10, F-11, and F-12 that benefit from the Zones E, Zone F-01, F-02, F-03, F-04, F-05, F-06, F-07, F-08, F-09, F-10, F-11, and/or F-12 improvements shall be assessed for each linear foot of parcel frontage to a City street as previously mentioned.

Parcels within each zone 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.

The table below summarizes both the maximum and applied assessment rates for Fiscal Year 2024-25.

LLAD No. 19-3 Benefit Zone	Maximum Assessment Rate	Applied Assessment Rate
Zone A - Arterial and Major Roadway Street Lighting	\$16.07	\$16.07
Zone B - Arterial and Major Roadway Landscaping	\$136.33	\$136.33
Zone C - City Parks	\$225.38	\$225.38
Zone D - Grant Street Trail	\$178.05	\$178.05
Zone E - Local Street Lighting	\$1.31	\$1.31
Zone F-01 - Local Landscaping	\$6.19	\$0.00
Zone F-02 - Local Landscaping	\$6.19	\$0.00
Zone F-03 - Local Landscaping	\$6.19	\$0.00
Zone F-04 - Local Landscaping	\$6.19	\$0.00
Zone F-05 - Local Landscaping	\$6.19	\$0.00
Zone F-06 - Local Landscaping ⁽¹⁾	\$6.19	\$6.19
Zone F-07 - Local Landscaping	\$6.19	\$0.00
Zone F-08 - Local Landscaping	\$6.19	\$0.00
Zone F-09 - Local Landscaping ⁽¹⁾	\$6.19	\$6.19
Zone F-10 - Local Landscaping	\$6.19	\$0.00
Zone F-11 - Local Landscaping	\$6.19	\$0.00
Zone F-12 - Local Landscaping	\$6.19	\$0.00

⁽¹⁾ The City maintains local landscaping for multi-family properties.

Maximum Assessment Rate Increases

The maximum assessment rates for each Zone may be adjusted annually to correspond with the annual increase in the San Francisco Bay Area Urban Wage Earners Consumer Price Index from to December to December of each year, or 2% whichever is greater.

Adjustment of Assessments

Any property owner who demonstrates that the amount of their assessment is in error as a result of incorrect information being used to apply the foregoing method of spread, may file a written appeal with the Director of Parks and Recreation. Any such appeal is limited to correction of an assessment during the then current or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the Director of Parks and Recreation shall promptly review the information provided by the property owner and if he/she finds that the assessment should be modified, the Director of Parks and Recreation shall have the authority to make the appropriate changes in the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the Director of Parks and Recreation is authorized to refund to the property owner the amount of any approved reduction if the District reserve is adequate. Claims against the City for adjustments not granted by the Director of Parks and Recreation shall be governed by the City's written claim procedures under the Tort Claims Act (Government Code Section 810 and following).

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 Secured 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 assessments apportioned to each lot or parcel. The Assessment Roll is on file in the Office of the City Clerk of the City of Brentwood and is also shown in this Report as Appendix "A".

**APPENDIX A
ASSESSMENT ROLL**

Assessor's Parcel Number	Fiscal Year 2024-25 Zone A Assessment	Fiscal Year 2024-25 Zone B Assessment	Fiscal Year 2024-25 Zone C Assessment	Fiscal Year 2024-25 Zone D Assessment	Fiscal Year 2024-25 Zone E Assessment	Fiscal Year 2024-25 Zone F Assessment ⁽¹⁾	Fiscal Year 2024-25 Assessment ⁽²⁾
010-160-029	\$30.37	\$257.67	\$425.97	\$0.00	\$368.11	\$0.00	\$1,082.12
010-171-014	\$10.62	\$90.12	\$148.98	\$0.00	\$437.54	\$0.00	\$687.26
016-110-026	\$29.75	\$252.35	\$417.18	\$329.57	\$441.47	\$0.00	\$1,470.30
016-120-037	\$1,333.81	\$11,315.40	\$18,706.54	\$0.00	\$356.32	\$1,683.68	\$33,395.74
016-170-038	\$54.57	\$462.98	\$765.39	\$604.66	\$476.84	\$0.00	\$2,364.44
016-170-039	\$73.18	\$620.83	\$1,026.38	\$810.84	\$327.50	\$0.00	\$2,858.72
016-170-043	\$108.52	\$920.64	\$1,521.99	\$0.00	\$476.84	\$0.00	\$3,027.98
016-170-045	\$33.55	\$284.66	\$470.59	\$0.00	\$163.75	\$0.00	\$952.54
016-170-046	\$22.56	\$191.41	\$316.43	\$0.00	\$394.31	\$0.00	\$924.70
016-170-047	\$7.17	\$60.80	\$100.52	\$0.00	\$172.92	\$0.00	\$341.40
016-170-048	\$47.78	\$405.31	\$670.05	\$0.00	\$197.81	\$0.00	\$1,320.94
016-170-049	\$11.22	\$95.16	\$157.32	\$0.00	\$186.02	\$0.00	\$449.70
018-070-017	\$9.38	\$79.61	\$131.62	\$0.00	\$420.51	\$0.00	\$641.12
018-190-035	\$95.94	\$813.90	\$1,345.52	\$0.00	\$1,464.58	\$0.00	\$3,719.94
019-010-016	\$24.11	\$204.50	\$338.07	\$0.00	\$120.52	\$0.00	\$687.18
019-010-043	\$18.13	\$153.77	\$254.23	\$0.00	\$144.10	\$0.00	\$570.22
019-010-044	\$89.96	\$763.18	\$1,261.68	\$0.00	\$909.14	\$0.00	\$3,023.94
019-031-006	\$2,314.08	\$19,630.08	\$32,454.72	\$25,639.20	\$1,968.93	\$9,303.57	\$91,310.58
Total	\$4,314.70	\$36,602.35	\$60,513.18	\$27,384.27	\$9,027.21	\$10,987.25	\$148,828.82

⁽¹⁾ APN 016-120-025 is in Benefit Zone F-06 and APN 019-031-006 is in Benefit Zone F-09.

⁽²⁾ Amounts may not foot to District final levy due to County required rounding.