



**DUBLIN**  
CALIFORNIA

**Landscape & Lighting  
District No. 1986-1  
Fiscal Year 2022-23  
Final Engineer's Report**

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June 21, 2022

Prepared by

**FRANCISCO  
AND ASSOCIATES**

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**ENGINEER'S REPORT  
CITY OF DUBLIN  
LANDSCAPE AND LIGHTING DISTRICT NO. 1986-1  
FISCAL YEAR 2022-23**

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

Dated: May 18, 2022

By:   
Eduardo Espinoza, P.E.  
RCE # 83709



## SECTION I

### INTRODUCTION

The City of Dublin (“City”) levies and collects special assessments on parcels within Landscape and Lighting District No. 1986-1 (“District”) to maintain the improvements within the Villages in the Willow Creek area.

The assessments and method of apportionment described in this Report utilize commonly accepted assessment engineering practices and have been calculated and proportionately spread to each parcel based on the special benefits received as approved by the City Council at the time the District was formed.

#### **General Description of the District**

The District was initially formed in 1986 to provide a dedicated source of funding for the ongoing maintenance of landscaping, including fencing and sound walls, along the west side of Dougherty Road from Amador Valley Boulevard to the northerly City Limit, along Amador Valley Boulevard from Dougherty Road to Wildwood Road, along Wildwood Road and Fall Creek Road, and certain landscaped areas within the Ridgecreek single-family home development. Landscaping within the condominium and apartment developments is the responsibility of the homeowners' association(s) or property owner(s) for those individual developments.

A reduced copy of the Assessment Diagram showing the exterior boundaries of the District is provided in Part C of this Report.

#### **Compliance with the California Constitution**

Assessments are levied annually within the District pursuant to the Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (“1972 Act”). All assessments described in this Report and approved by the City Council are prepared in accordance with the 1972 Act and are in compliance with the provisions of the California Constitution Article XIID (“Article XIID”), which was enacted with the passage of Proposition 218 in November 1996.

In Fiscal Year 2001-02, the assessments in the District were increased by 54% with the approval of property owners in compliance with the requirements of Proposition 218. The increase in the assessment rate was required as the reserve funds had become depleted and could no longer be used to offset utility and maintenance cost increases. The property owners also approved an escalation clause for future years that allows the assessment to increase according to the annual percentage change of the Consumer Price Index and the utility cost to increase according to the actual cost of utilities.

Any future increase in the assessment rate in excess of the maximum allowable rate or substantial changes in the services provided would require the approval of the property owners subject to the assessment based upon a mailed ballot which would be sent to each property owner.

**Summary of District**

A summary of the assessments to be levied in Fiscal Year 2022-23 for each property type is shown in the table below.

TABLE 1: SUMMARY OF PROPOSED ASSESSMENTS Landscape & Lighting District No. 1986-1		
<u>Property Type</u>	<u>EDU Factor</u>	<u>Assessment Rate</u>
Single Family Residential (SFR)	1.00 per Parcel	\$298.03 per Parcel
Multi Family Residential (MFR)	0.50 per Unit	\$149.02 per Unit
Commercial	4.00 per Parcel	\$1,192.10 per Parcel
Exempt, Cemeteries, Common Open Space	0.00 per Parcel	\$0.00 per Parcel

## SECTION II

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

#### CITY OF DUBLIN

#### LANDSCAPE AND LIGHTING DISTRICT NO. 1986-1 FISCAL YEAR 2022-23

Pursuant to the Landscaping and Lighting Act of 1972 (Part 2 Division 15 of the Streets and Highways Code of the State of California, commencing with Section 22500), and in accordance with the Resolution of Intention, adopted by the City Council of the City of Dublin on May 17, 2022, I, Eduardo Espinoza, the duly appointed Engineer of Work, Assessment Engineer for the City of Dublin Landscape and Lighting District No. 1986-1 (the "District") submit the following Report, consisting of Section I (Introduction), and this, Section II, which consists of five (5) parts as follows:

#### **PART A: PLANS AND SPECIFICATIONS**

This part describes the improvements maintained by the District. Plans and specifications for the improvements are on file in the Office of the Director of Public Works of the City of Dublin and are incorporated herein by reference.

#### **PART B: ESTIMATE OF COST**

This part contains an estimate of the cost of the proposed improvements to be maintained for Fiscal Year 2022-23, including incidental costs and expenses in connection therewith. The estimate is attached hereto and is on file in the Office of the Director of Public Works of the City of Dublin.

#### **PART C: ASSESSMENT DISTRICT DIAGRAM**

This part incorporates 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. This Diagram has been prepared by the Engineer of Work and is on file in the Office of the Director of Public Works of the City of Dublin.

The lines and dimension of each lot or parcel within the District are those lines and dimensions shown on the maps of the Alameda County Assessor for the year when this Report was prepared. The Assessor's maps and records are incorporated by reference herein and made a part of this Report.

### **PART D: METHOD OF APPORTIONMENT OF ASSESSMENTS**

This part describes the method of apportionment of assessments, based upon each parcel's land use classification within the District in proportion to the estimated special benefits to be received.

### **PART E: ASSESSMENT ROLL**

This part contains an assessment of the estimated cost of the improvements apportioned to each benefited parcel of land within the District. The Assessment Roll is filed in the Office of the City Clerk of the City of Dublin and is incorporated in this Report. The list is keyed to the records of the Alameda County Assessor, which are incorporated herein by reference.

## PART A

### PLANS AND SPECIFICATIONS

The District provides for the continued maintenance and servicing of landscaping, including fencing and sound-walls within the public rights-of-way and within public easements within private streets, which provide special benefit to parcels and properties within the District. The specific improvements maintained by the District include:

- a. The median and roadside landscaping along the north side of Willow Creek Drive.
- b. Roadside landscaping along Shady Creek Drive within Lots 1, 2, 3, 4, 5, 6, 15, 16, 37, 38, and south of Lot 145, all within Tract 5511.
- c. Roadside landscaping, wall, fence, and pathway improvements along the west side of Dougherty Road, between Amador Valley Boulevard and the northerly City limit, and along the north side of Amador Valley Boulevard, between Dougherty Road and Wildwood Road.
- d. Roadside landscaping, fence, and pathway improvements on the west side of Wildwood Road.
- e. Roadside landscaping, fence, wall, and pathway improvements on the west side of Dougherty Road and the south side of Amador Valley Boulevard, adjacent to Lot 150.
- f. Roadside landscaping, fence, and pathway improvements on the west and north sides of Fall Creek Road.
- g. Roadside landscaping and emergency access surfacing at the north end of Crossridge Road within the street right-of-way.

Pursuant to the 1972 Act:

"Maintain" or "maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including repair, removal, or replacement of all or any part of any improvement.

"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.

Drawings showing the specific locations of the improvements are on file in the City's Public Works Department and are made a part of this report by reference.



## PART B

### ESTIMATE OF COSTS

All landscaping and other eligible improvements within the District are maintained and serviced on a regular basis. The proposed cost estimate for the District is shown on a following page herein. This includes an estimate of the costs of utilities, operations, services, administration, and maintenance associated with the improvements, including all labor, personnel, equipment, materials, and administrative expenses. The summary also shows the estimated fund balance, and the projected contribution/(transfer) based upon the estimated expenditures and assessment revenue. Projected cost estimates are also shown for the next two (2) fiscal years.

The following describes the general services and costs shown in the cost estimate.

#### **District Costs**

**Maintenance Landscape** – The cost of maintenance and repair of the landscaping and open space areas within the District.

**Utilities Water** – The cost of furnishing water for maintenance of landscape and irrigation systems within the District.

**Utilities Electricity** – The cost of electricity for maintenance of landscape and powering of irrigation systems within the District.

**Miscellaneous Expenses** – Costs that cannot easily be categorized into any of the other District Costs defined above.

**Legal Notices** – The cost of legal notices includes costs associated with preparation and publishing of any, and all required legal notices associated with the District.

**District Administration** – The costs of contracting with professionals to provide services specific to the annual levy administration, including preparation of the Engineer's Report, resolutions, and levy submittal to the County. These fees can also include any additional administrative, legal, or engineering services specific to the District such as the cost to prepare and mail notices of the public meeting and hearing.

**Public Works Administration** – The cost of public works administration includes costs derived by the City's Public Works Department or other department in relation to the administration and management of the District.

**County Collection Fee** – The cost to the District for the County to collect assessments on the annual secured property tax bills. Alameda County charges 1.7% of the total levy amount.

**Miscellaneous Costs and Collections/(Credits) Applied to Levy**

**Reserve Collection/(Transfer)** – The 1972 Act pursuant to *Chapter 1, Article 4 Section 22569 (a)*, provides for a District Reserve Fund for operations. Negative amounts shown for this cost estimate item represent transfers from the Reserve Fund that reduces the Balance to Levy. Maintaining a fully funded Operating Reserve eliminates the need for the City to transfer funds from non-District accounts to pay for operational expenses during the first half of the Fiscal Year and provides the District with sufficient funds to address any unforeseen or unusual expenditures that may occur during the year.

**Capital Improvement Fund Collection/(Transfer)** – The 1972 Act pursuant to *Chapter 5, beginning with Section 22660*, provides for the District to establish by resolution an assessment installment plan for proposed improvements and expenditures that are greater than can be conveniently raised from a single annual assessment. Depending on the nature of the planned improvements, the collection of funds necessary to complete the project may be collected over a period up to thirty years, but typically not more than five years. The funds collected shall be accumulated in a separate improvement fund commonly referred to as a Capital Improvement Fund (CIF) and are not considered part of the regular maintenance of the improvements or the Reserve Fund.

Because the money accumulated in the Capital Improvement Fund is for a specific planned project (budgeted separately), the amount shown for this item in the annual cost estimate will typically be a positive number representing the amount being collected that year as part of the Balance to Levy. A negative number (Transfer) should only occur after the project has been completed and excess funds are being credited back to the District's regular accounts. The actual fund balances and expenditures for Capital Improvements are clearly identified under the Fund Balance Information section of the Cost Estimate.

**Balance to Levy** – This is the total amount to be collected for the current fiscal year through the annual assessments (for special benefits). The Balance to Levy represents the sum of Total District (Direct and Administration) Costs, Reserve Fund Contributions or Transfers, Contributions from Other Revenue Sources, and the Contribution Replenishment (if any). Only those costs related to the improvements identified as conferring special benefits to property within District are levied and collected on the tax roll.

The following page shows the cost estimates for Fiscal Year 2022-23 and 2023-24.

Table 2: City of Dublin Landscape & Lighting District No. 1986-1		
	FY 2022-23 Cost Estimate	Projected FY 2023-24 Cost Estimate
<b>DISTRICT REVENUES</b>		
Estimated Assessment Revenues	\$ 194,169	\$ 198,052
Contributions from Other Revenue Sources	\$ 4,500	\$ 4,950
<b>Total District Revenues<sup>1</sup></b>	<b>\$ 198,669</b>	<b>\$ 203,002</b>
<b>DISTRICT COSTS</b>		
Maintenance - Landscape (MCE Base Amount)	\$ 45,768	\$ 45,981
Maintenance - Landscape (MCA Additional)	\$ -	\$ -
Utilities - Water	\$ 73,143	\$ 76,800
Utilities - Electricity	\$ 2,356	\$ 2,474
Miscellaneous Expenses	\$ -	\$ -
Legal Notices	\$ 575	\$ 592
District Administration	\$ 3,410	\$ 3,512
Public Works Administration	\$ -	\$ -
County Collection Fee	\$ 2,850	\$ 2,936
<b>Total District Costs</b>	<b>\$ 128,102</b>	<b>\$ 132,295</b>
<b>MISCELLANEOUS COSTS AND COLLECTIONS/(CREDITS) APPLIED TO LEVY</b>		
Reserve Collection/(Transfer)	\$ -	\$ 2,097
Capital Improvement Fund (CIF) Collection/(Transfer)	\$ 70,567	\$ 68,611
<b>Total Miscellaneous Costs and Collections/(Credits) Applied to Levy</b>	<b>\$ 70,567</b>	<b>\$ 70,707</b>
<b>Balance to Levy</b>	<b>\$ 194,169</b>	<b>\$ 198,052</b>
Variance Between Estimated Assessment Revenues and Balance to Levy	\$ -	\$ -
<b>Total Assessment Revenue at Maximum Rate<sup>2</sup></b>	<b>\$ 194,169</b>	<b>\$ 198,052</b>
Variance above/(below) Maximum Assessment Revenue	\$ -	\$ -
<b>FUND BALANCE INFORMATION</b>		
Beginning Operating Reserve Fund Balance (est. 7/1/22 and 7/1/23)	\$ 64,051	\$ 64,051
Reserve Fund Adjustments	\$ -	\$ 2,097
Transfer From/(To) Capital Improvement Fund	\$ -	\$ -
Prior/Penalties/Public Damage	\$ -	\$ -
Interest	\$ -	\$ -
<b>Ending Operating Reserve Fund Balance (est. 6/30/23 and 6/30/24)</b>	<b>\$ 64,051</b>	<b>\$ 66,148</b>
Beginning CIF Balance (est. 7/1/22 and 7/1/23) <sup>3</sup>	\$ 36,928	\$ 107,495
CIF Adjustment	\$ 70,567	\$ 68,610
Transfer From/(To) Reserve Fund	\$ -	\$ -
Prior/Penalties/Public Damage	\$ -	\$ -
Interest	\$ -	\$ -
<b>Ending CIF Balance (est. 6/30/23 and 6/30/24)<sup>3</sup></b>	<b>\$ 107,495</b>	<b>\$ 176,105</b>

<sup>1</sup>Total District Revenues includes the estimated assessment revenues for each fiscal year and contributions from other revenue sources such as interest earnings, etc.

<sup>2</sup>The Maximum Assessment Revenue for Fiscal Year (FY) 2023/24 was estimated to be equal to the FY 2022/23 Maximum Assessment Revenues and escalated by 2%.

<sup>3</sup>The City is planning to utilize the CIF Balance to contribute towards the cost for future fencing projects throughout the District.

### Capital Improvement Projects

In addition to collecting funds annually for maintenance, funds are also allowed to be collected for capital improvement projects. Capital improvement projects generally include the repair and replacement of public improvements authorized to be maintained by the District. These funds are collected and often accumulated in a separate fund and are not considered to be a part of the regular maintenance of the improvements.

Following is a list of capital improvement projects the City plans to address utilizing District funds in the upcoming fiscal year and thereafter.

**General Improvements:** The City has identified the need for additional plantings, as well as sidewalk repairs, which fall outside of the regular maintenance budget for this District. Repairs will be addressed based upon need and available fund balance in the upcoming two-year cycle.

**Alamo Creek Park and Assessment District - Fence Replacement:** The City has identified the need to remove, replace, and/or repair tubular steel fencing throughout the District and around and within Alamo Creek Park. The projects costs associated with Alamo Creek Park fencing is not funded by the District, but is funded by the City's General Fund. District funding for the project is currently \$400,000.

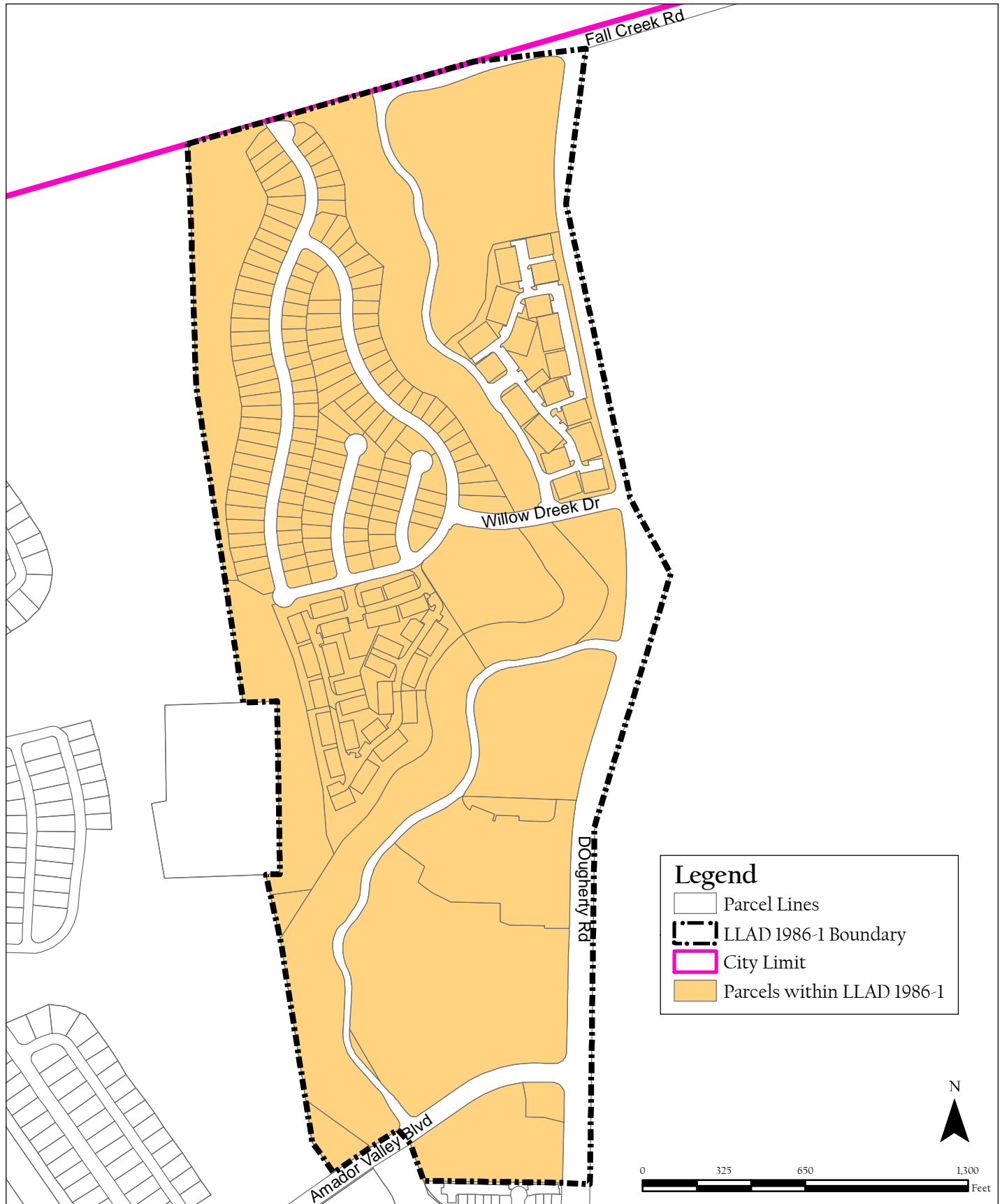
## PART C

### ASSESSMENT DISTRICT DIAGRAM

The boundaries of the District are shown herein. The lines and dimensions of each parcel within the District are those lines and dimensions shown on the maps of the Alameda County Assessor for the year in which this Report was prepared and are incorporated by reference herein and made part of this Report.

A reduced copy of the Assessment Diagram is shown on the following page.

# City of Dublin Landscape and Lighting District No. 1986-1 Assessment Diagram



Prepared by Francisco & Associates, Inc.

## PART D

### METHOD OF APPORTIONMENT OF ASSESSMENTS

#### General

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements which include the construction, maintenance and servicing of public lights, landscaping, and appurtenant facilities. The 1972 Act further requires that the cost of these improvements be levied according to benefit rather than assessed value:

*“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 benefits to be received by each such lot or parcel from the improvements.”*

The formula used for calculating assessments in the District therefore reflects the composition of the parcels, and the improvements and services provided, to fairly apportion the costs based on estimated benefit to each parcel. In addition, pursuant to Article XIID Section 4:

*“No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel.”*

#### Benefit Analysis

Each of the improvements have been carefully reviewed by the City and the corresponding assessments have been proportionately spread to each parcel based on special benefits received from the improvements as determined at the time the District was established.

**General Benefits** — In reviewing each of the District improvements, the proximity of those improvements to both properties within the District and those outside the District, as well as the reasons for installing and constructing such improvements, it is evident that the improvements are solely the result of developing properties within the District, and the ongoing maintenance and operation of these improvements will directly affect the properties within the District. Although the improvements include public areas, easements, rights-of-way, and other amenities available or visible to the public at large, the construction and installation of these improvements were only necessary for the development of properties within the District and were not required, nor necessarily desired by any properties or developments outside the District boundary and any public access or use of the improvements by others is incidental. Therefore, it has been

determined that the improvements and the ongoing maintenance, servicing and operation of those improvements provide no measurable general benefit to properties outside the District or to the public at large, but clearly provide distinct and special benefits to properties within the District.

**Special Benefits** — The method of apportionment (method of assessment) established herein is based on the premise that each assessed parcel within the District receives special benefits from the improvements and the desirability of those properties is enhanced by the presence of well-maintained landscaping near those properties.

The special benefits associated with landscape improvements are specifically:

- 1) Enhanced desirability of properties through association with the improvements.
- 2) Improved aesthetic appeal of properties providing a positive representation of the area and properties.
- 3) Enhanced adaptation of the urban environment within the natural environment from adequate green space and landscaping.
- 4) Environmental enhancement through improved erosion resistance, dust and debris control, and fire prevention.
- 5) Increased sense of pride in ownership of property within the District resulting from well-maintained improvements associated with the properties.
- 6) Enhanced quality of life through well-maintained green space and landscaped areas.
- 7) Reduced criminal activity and property-related crimes (especially vandalism) against properties in the District through well-maintained surroundings and amenities including abatement of graffiti.
- 8) Enhanced environmental quality of the parcels by moderating temperatures, providing oxygenation, and attenuating noise.

The preceding special benefits contribute to the aesthetic value and desirability of each of the assessed parcels within the District and thereby provide a special enhancement of the properties. Furthermore, it has been determined that the lack of funding to properly service and maintain the District improvements would have a negative impact on the properties within the District.

**Non-Assessable Properties** — Within the boundaries of the District, there are several types of properties that are considered to receive no special benefit from the District improvements and are therefore not assessed. These parcels include:

- 1) Publicly owned parcels that are reserved as public open space or are developed as City parks for active recreation and are maintained and serviced by the District;
- 2) Publicly owned wetland parcels;
- 3) Certain public utility parcels;
- 4) Privately owned open space parcels; and
- 5) Privately owned "sliver" parcels that have resulted from a lot line adjustment with an adjacent larger parcel.



**Assessment Methodology**

The special benefits received by each parcel within the District and each parcel's proportional annual assessment are calculated on the basis of a formula that utilizes Equivalent Dwelling Units. The Equivalent Dwelling Unit (EDU) method of apportionment establishes a proportional benefit relationship between the various parcels within the District and the improvements maintained by the District. The typical single family residential parcel is assigned 1.00 EDU.

EDU's are assigned to the other land uses based upon the property's development status, and type of development (County of Alameda land use code) as shown in the table below.

TABLE 3: ASSESSMENT METHODOLOGY Landscape & Lighting District No. 1986-1	
<b>Property Type</b>	<b>EDU Factor</b>
Single Family Residential (SFR)	1.00 per Parcel
Multi Family Residential (MFR)	0.50 per Unit
Commercial	4.00 per Parcel
Exempt, Cemeteries, Common Open Space	0.00 per Parcel

**Single-Family Residential (SFR)** — (County land use 1x) This land use identifies properties that are developed for single-family residential use and are assigned a factor of 1.00 EDU per parcel. This is the base value that all other land use types are compared and weighted against using EDUs.

**Multi-Family Residential** — This land use identifies properties that are developed for multi-family use and are assigned a factor of 0.50 EDU per unit.

**Commercial** — This land use identifies properties that are classified for commercial use and are assigned a factor of 4.00 EDU per parcel/lot.

**Common Open Space, Cemeteries & Other Exempt Property** — This land use identifies properties that are exempt from assessment and are assigned 0.00 EDU.

The following formulas are used to calculate each property's assessment:

$$\text{Total Balance to Levy} / \text{Total EDUs} = \text{Levy per EDU (Rate)}$$

$$\text{Parcel EDU} \times \text{Levy per EDU} = \text{Parcel Levy Amount}$$

**Maximum Assessment Rate**

It is recognized that the cost of maintaining the District improvements increases slightly every year because of inflation. In Fiscal Year 2001-02, the property owners approved a formula for increasing assessments for each future fiscal year to offset increases in costs due to inflation.

The maximum assessment amount for each property type shall be increased each fiscal year in an amount equal to the annual percentage increase of the local San Francisco-Oakland-San Jose Area Consumer Price Index (“Index”) for “All Urban Wage Earners and Clerical Workers” which is applied to all costs except utilities (water and electricity), plus the actual percentage increase in utility costs (collectively, “Annual Escalation Factor”).

In order to implement the District’s Annual Escalation Factor annually, two rates were developed based on the cost estimate that was prepared at the time the property owners approved the annual escalator. The first rate (the “CPI Rate”) was created to encompass the annual District cost increases except for utilities. The second rate (the “Utility Rate”) was created to encompass the annual utility cost increases.

The Index is to be applied annually to the prior year’s maximum CPI Rate for each property type to pay for all costs except utilities. The maximum Utility Rate was established to pay for all utility costs for each property type and is to be increased annually by the percentage change in the budgeted amount for utilities as shown in the District’s annual fiscal year Engineer’s Reports. The increase in utility costs shall be calculated by taking the upcoming fiscal year’s budgeted amount for utilities and subtracting the District’s previous highest yearly budgeted amount for utilities. This difference is used to calculate the annual increase in the Utility Rate for each property type. The combination of the maximum CPI Rate and maximum Utility Rate (collectively, “Maximum Assessment Rate”) shall equal the Maximum Assessment Rate for the upcoming fiscal year. Please see Table 3 for details regarding the Maximum Assessment Rate for Fiscal Year 2022-23.

The timing of the annual percentage increase of the Index was changed beginning in 2018 and for each year thereafter for administrative purposes, to ensure the City is allowed the time necessary to have all annual documents prepared and approved by the City Council by June of each year, and to meet both County submittal and statutory requirements. Each fiscal year starting in 2018, the City shall identify the annual percentage difference in the Index between the most recent calendar year and that of the prior calendar year; more specifically, the annual percentage change used to escalate the prior year’s assessment rates for Fiscal Year 2022-23 was determined based on the difference using the annual amount for calendar years 2021 and 2020. Should the Bureau of Labor Statistics revise such Index or discontinue the preparation of such Index, the City shall use the revised index or comparable index as approved by the City Council for determining fluctuations in the cost of living. The following table shows the Maximum Assessment Rates allowable for Fiscal Year 2022-23.

TABLE 3: MAXIMUM ASSESSMENT RATE	
Landscape & Lighting District No. 1986-1	
CPI for 2020 Calendar Year <sup>1</sup>	292.601
CPI for 2021 Calendar Year <sup>1</sup>	304.602
% Change in CPI - Increase	4.10%
FY 2021/22 Maximum Rate per EDU - CPI Rate	\$163.61
FY 2022/23 Maximum Rate per EDU - CPI Rate	\$170.32
Prior Year Maximum Utility Budget <sup>2</sup>	\$83,200
Utility Budget for FY 2022/23	\$75,499
% Change in Utility Rate - Increase <sup>3</sup>	0.000%
FY 2021/22 Maximum Rate per EDU - Utility Rate	\$127.71
FY 2022/23 Maximum Rate per EDU - Utility Rate	\$127.71
FY 2021/22 Maximum Assessment Rate per EDU	\$291.32
FY 2022/23 Maximum Assessment Rate per EDU <sup>4</sup>	\$298.03

<sup>1</sup> CPI is based off of the All Urban Wage Earners and Clerical Workers.

<sup>2</sup> The FY 2017/18 Budget Amount for Utilities was the previous highest amount budgeted for utility costs.

<sup>3</sup> Equals the % difference between the FY 2021/22 and FY 2022/23 Maximum Utility Rate. If the Utility Budget does not increase, no increase will be realized.

<sup>4</sup> Equals the FY 2022/23 Maximum CPI Rate + Maximum Utility Rate.

If the City Council determines that an inflation adjustment is not required for a given fiscal year, the City Council may authorize the ensuing fiscal year’s assessment without applying the adjustment formula to the amount levied. If the cost estimate and assessments for the District require an increase greater than the adjustment set forth in the formula, then the proposed increase would be subject to approval by the District property owners. Each fiscal year, the maximum assessment rate shall increase at the maximum amount allowable regardless of whether the increase is levied to the parcels within the District.

## PART E

### ASSESSMENT ROLL

The proposed assessment and the amount of the assessment apportioned to each lot or parcel, as shown on the latest roll at the Assessor's Office, are on file under separate cover with the City Clerk. Furthermore, the description of each lot or parcel is part of the records of the Assessor of the County of Alameda and those records are, by reference, made part of this report. The assessments shown will be submitted to the County Auditor/Controller and included on the property tax roll for each parcel shown in the assessment roll for Fiscal Year 2022-23.

Parcel identification, the lines and dimensions of each lot, parcel, and subdivision of land within the District, are inclusive of the parcels as shown on the Alameda County Assessor's Parcel Maps as they existed at the time of the passage of the Resolution of Intention, and shall include subsequent subdivisions, lot line adjustments or parcel changes therein. Reference is hereby made to the Alameda County Assessor's maps for a detailed description of the lines and dimensions of each lot and parcel of land within the District.