



STAFF REPORT TO THE CITY COUNCIL

DATE: Special Meeting of August 29, 2024

TO: Mayor and Members of the City Council

VIA: Dante Hall, City Manager

SUBMITTED BY: Mike Roberts, Public Works Director/City Engineer

SUBJECT: Service Levels for Victoria by the Bay Landscaping and Lighting Assessment District (Continued from the July 23, 2024 Council Meeting)

RECOMMENDED ACTION:

It is recommended the City Council provide direction to City Staff by minute order on the timing of the service level reductions for the residential parkway strips in the Victoria by the Bay Landscaping and Lighting Assessment District (LLAD), which Staff recommends begin on September 30, 2024.

EXECUTIVE SUMMARY:

This agenda item is a continuation from the July 23, 2024 City Council meeting. As such, the information contained in that staff report remains applicable to tonight's discussion (Attach - 1).

At the July 23 meeting, the City Council set the FY 2024-25 assessment rates for Victoria by the Bay LLAD at \$617.03 per single family home, which is a 2.37% increase from last year's. The 2.37% increase is equal to the applicable Consumer Price Index (CPI) and is the maximum allowable rate increase, given the property owners voted not to raise rates by a higher amount by a wide margin of 70.7% to 29.3%. Under Proposition 218, a majority of the weighted returned ballots must support the increase to be able to implement it. The discussion regarding service level reductions was continued to a future meeting by the 3 Councilmembers in attendance to allow a full Council discussion to occur.

Previously, at their March 26, 2024 meeting, City Council selected the elimination of irrigation and landscape maintenance (excepting trees) of the residential planter strips as the cost cutting measure to cure the structural deficit and eliminate the fund deficit over a 10-year period if the Proposition 218 process was not successful. City Council also added the caveat that the timing of the elimination of these services would be at Council's direction.

With the severity of the District's structural deficit in mind – which is estimated to be \$449K beginning FY 2024-2025 and to increase \$14K each subsequent month – staff is recommending the service cuts occur as soon as is reasonably possible. This would include time for a transition to occur to allow for:

- Notification to property owners of the pending service cuts via a mailed postcard.
- Negotiating a modified scope of work with the City's landscape contractor.
- Dialoging with the HOAs on the viability of having them assume the maintenance responsibility of the residential parkway strips.

Taking into account the time needed for this transition to occur, staff is recommending the service cuts be implemented starting September 30, 2024.

City staff is currently in discussions with the Alexandria HOA Board regarding assuming maintenance responsibilities and is waiting to hear back from the Victoria by the Bay HOA to see if their Board is willing to convene a special meeting prior to tonight's discussion. Staff will provide a full update on these ongoing discussions at the meeting.

ATTACHMENTS:

1. July 23, 2024 Staff Report
2. June 25, 2024 Staff Report
3. Final Engineers Report



STAFF REPORT TO THE CITY COUNCIL

DATE: Regular Meeting of July 23, 2024

TO: Mayor and Members of the City Council

VIA: Dante Hall, City Manager

SUBMITTED BY: Mike Roberts, Public Works Director/City Engineer

SUBJECT: Fiscal Year 2024/25 Assessment Rates and Service Levels for Victoria by the Bay Landscaping and Lighting Assessment District (Continued from the June 25 Council Meeting)

RECOMMENDED ACTION:

It is recommended the City Council:

- a. Hold a Public Hearing to receive testimony regarding the proposed increase to the maximum assessment rate for the City of Hercules Landscaping and Lighting Assessment District No. 2002-1 (Victoria by the Bay LLAD) commencing with FY 2024/25;
- b. Adopt a Resolution Declaring the Results of the Ballot Tabulation Regarding the Proposed Increase to the Maximum Assessment Rate for the Victoria by the Bay LLAD commencing Fiscal Year 2024/25;
- c. Adopt a Resolution Approving the Final Engineer's Report, Confirming Diagram and Assessments, and Ordering Levy of Assessments for Fiscal Year 2024/25 for the Victoria by the Bay LLAD pursuant to the Landscaping and Lighting Act of 1972;
- d. Provide direction to City Staff on the timing of Service Level Reductions for the Residential Parkway Strips in the Victoria by the Bay LLAD, which Staff recommends occur on September 1, 2024; and
- e. Review and provide direction to Staff on a Draft Promissory Note outlining terms for repayment of the Victoria by the Bay LLAD cumulative fund deficit.

BACKGROUND:

This agenda item is a continuation from the June 25, 2024 City Council meeting. As such, past events and information regarding the financial status of the Victoria by the Bay LLAD and proposed assessment increase leading up to the June 25 meeting are covered in detail in the staff report of the same (Attachment #1).

In brief, on May 8, 2024, notices and ballots regarding a proposed assessment increase to cure a structural deficit for Victoria by the Bay LLAD were mailed to all affected property owners in accordance with Proposition 218. The instructions included ballots had to be returned by mail by 5:00 PM on June 25, 2024, or in person by the conclusion of public testimony of the Public Hearing to be held that night at the City Council meeting.

Immediately following the public hearing on June 25, the returned ballots were publicly tabulated outside the City Council Chambers. Property owners voted 70.7% **not in** favor of increasing their maximum assessment rates. Given the proposed assessment increase for Fiscal Year 2024/25 can only go into effect if a majority of the weighted ballots returned support the increase, the increase cannot be implemented.

Curing the structural deficit the District is experiencing will require other means.

ANALYSIS:

At the March 26, 2024 City Council meeting, the City Council selected by minute order service cuts per the excerpt below as the alternative means to cure the structural deficit should the assessment increase fail:

“the cessation of irrigation and maintenance of the landscaping on residential streets, excepting trees, as the preferred cost-cutting option to balance the budget and eliminate the deficit over a 10-year period, should the Proposition 218 proceedings to increase the assessments not pass, and authorize(d) staff to communicate the same to property owners in advance of said proceedings.”

In addition to this minute order, City Council added the caveat that said service cuts could occur only at the time directed by the City Council.

In accordance with the Council-provided authorization, language on the cost-cutting measures were included in both the notice to the property owners and the ballot itself to provide clarity and transparency on what would occur if the assessment increase was not approved, in contrast to the prior Proposition 218 effort last Fall which included no such measures.

Excerpt from Proposition 218 Notice

Why am I receiving this notice?

Your Victoria by the Bay Landscaping and Lighting Assessment District (LLAD) is experiencing a funding shortfall primarily due to higher-level tree pruning, water rate increases and increased irrigation demand from more extreme weather patterns. Increased property assessments are needed to maintain current levels of service. **Without this increase, the City of Hercules (City) will stop maintaining the residential parkway strips, excluding trees, within the Victoria by the Bay neighborhood as shown on page 3 of this notice in order to balance the budget. Residential parkway strips are the landscaped areas between the curb and the sidewalk on residential streets.**

Excerpt from Proposition 218 Ballot

No, I OPPOSE increasing my maximum annual assessment beginning in FY 2024-25 and again in FY 2025-26 as shown below. I understand that a majority no vote means the City will stop maintaining the residential parkway strips, excluding trees, within the Victoria by the Bay neighborhood and the Current Maximum Assessment shown below will continue with annual inflationary adjustments.

Given the results from the ballot tabulation conducted on June 25, 2024 confirmed that Victoria by the Bay LLAD property owners did not approve the proposed increase to their assessments by a **70.7%** to **29.3%** margin, staff is seeking direction from City Council on when to implement the service cuts.

With the severity of the District's structural deficit in mind – which is estimated to be \$449K beginning FY 2024-2025 and to increase \$14K each subsequent month – staff is recommending the service cuts occur as soon as is reasonably possible. This would include time for a transition to occur to allow for:

- Notification to property owners of the pending service cuts via a mailed postcard.
- Negotiating a modified scope of work with the City's landscape contractor.
- Notifying the HOAs of their obligations under the original Development Agreement per the Condition of Approval below, then entering into dialogue on the viability of the HOAs assuming maintenance responsibility of the residential parkway strips.

4.5 Participation in Landscaping and Lighting Assessment District. The parties understand and acknowledge the necessity of participation in Landscaping and Lighting Assessment Districts ("LLA District") to provide for the long-term operation and maintenance of the public landscaped parkways and recreational improvements on the Project Site. This long-term operation and maintenance shall be performed, as appropriate, by two existing LLA Districts within the City, one for San Pablo Avenue and one for City Parks, and one new LLA District to be formed by the City following the Effective Date, pursuant to Streets and Highways Code Section 23500 *et seq.* and other applicable laws. Hercules LLC shall support formation of the new LLA District. On behalf of itself and its successors and assigns, Hercules LLC hereby waives any and all rights which it may have to protest or oppose the use of the LLA District laws to fund such operation and maintenance activities. Hercules LLC shall cooperate with the City as requested by the City, from time to time, to make changes to the existing and new LLA District's boundaries and to the amount of the assessments, and to take other actions reasonably necessary to implement this Section.

Taking into account the time needed for this transition to occur, staff is recommending the service cuts be implemented starting September 1, 2024.

To levy assessments for Victoria by the Bay in FY 2024/25, City Council is required to approve the attached Victoria by the Bay LLAD Engineer's Report and adopt the resolution confirming the Victoria by the Bay LLAD assessments, which staff is recommending be increased by the change in the applicable Consumer Price Index (CPI), the maximum legally permissible. The applicable change in the CPI for Fiscal Year 2024/25 is 2.37%, which equates to an assessment of \$617.03 per single-family home for Fiscal Year 2024/25, versus \$602.76 for Fiscal Year 2023/24, as outlined in the attached Engineer's Report.

The Victoria by the Bay LLAD budget within the attached Final Engineer's Report (Attachment #4) reflects the estimated cost reductions from the Draft Engineer's report approved in March in water, landscaping and City personnel in the amount of \$114,223, \$98,994, and \$16,783 respectively, which would be attributed to the elimination of services to the residential parkway strips, excepting trees. This budget represents a full fiscal year commencing July 1, 2024 to be consistent with the Engineer's Reports for the 4 other Districts and based upon current projections the aforementioned savings associated with the service cuts will cure the operating deficit and allow the fund deficit to be eliminated within 10 years. Once the service cuts have been implemented, the City's budget will be modified to reflect the change in staffing costs. Staff also intends to bring a promissory note to City Council for approval when the final fund deficit is known. The promissory note will outline the terms for repayment for the loan from the General Fund to the District that is now occurring to cover the fund deficit. The Draft Promissory Note is included as Attachment #5.

FISCAL IMPACT:

Implementing the recommended service cuts will reduce annual expenditures to allow the Victoria by the Bay LLAD cumulative fund deficit to be paid off in 10 years. If service cuts are not implemented, the Victoria by the Bay LLAD fund deficit is estimated to increase by \$42k per quarter.

ATTACHMENTS:

1. June 25, 2024 Staff Report
2. Resolution Declaring the Results of the Property Owner Protest Balloting Proceedings for LLAD No. 2002-1 (Victoria by the Bay LLAD)
3. Resolution Confirming Diagrams and FY 2024/25 Assessments for LLAD No. 2002-1 (Victoria by the Bay LLAD)
4. FY 2024/25 Final Engineer's Reports for LLAD No. 2002-1 (Victoria by the Bay)

5. Promissory Note for repayment of the Victoria by the Bay LLAD cumulative fund deficit.



STAFF REPORT TO THE CITY COUNCIL

DATE: Regular Meeting of June 25, 2024

TO: Mayor and Members of the City Council

VIA: Dante Hall, City Manager

SUBMITTED BY: Mike Roberts, Public Works Director/City Engineer

SUBJECT: Landscaping and Lighting Assessment Districts (LLADs) – Hold Public Hearings for the City’s Five LLADs, Hold Public Hearing regarding Proposed Assessment Increase for the Victoria by the Bay LLAD, and Adopt Resolutions Confirming Diagrams and Assessments for the City’s five LLADs for Fiscal Year 2024/25

RECOMMENDED ACTION:

City staff is recommending City Council take the following actions:

- 1) Hold a Public Hearing and Adopt a Resolution Confirming Diagram and Assessments and Ordering Levy of Assessments for Fiscal Year (FY) 2024/25 for the City of Hercules Landscaping and Lighting Assessment District No. 83-2 pursuant to the Landscaping and Lighting Act of 1972;
- 2) Hold a Public Hearing and Adopt a Resolution Confirming Diagram and Assessments and Ordering Levy of Assessments for FY 2024/25 for the City of Hercules LLAD 2002-2 (Hercules Village) pursuant to the Landscaping and Lighting Act of 1972;
- 3) Hold a Public Hearing and Adopt a Resolution Confirming Diagram and Assessments and Ordering Levy of Assessments for FY 2024/25 for the City of Hercules LLAD 2004-1 (Baywood) pursuant to the Landscaping and Lighting Act of 1972;
- 4) Hold a Public Hearing and Adopt a Resolution Confirming Diagram and Assessments and Ordering Levy of Assessments for FY 2024/25 for the City of Hercules LLAD 2005-1 (Bayside) pursuant to the Landscaping and Lighting Act of 1972; and

5) Victoria by the Bay LLAD Action Items:

- a. Hold a Public Hearing to receive testimony regarding the proposed increase to the maximum assessment rate for the City of Hercules Landscaping and Lighting Assessment District No. 2002-1 (Victoria by the Bay LLAD) commencing with FY 2024/25;
- b. Prior to the conclusion of public testimony, request any remaining assessment ballots for the Victoria by the Bay LLAD be delivered to the City Clerk, close public testimony and declare the balloting period closed, and any ballots received after that time shall be considered invalid and not counted;
- c. Declare that the assessment ballots will be tabulated on June 25, 2024 outside City Council Chambers upon close of the balloting period and that any interested person may attend and watch the tabulation process;
- d. Announce the results of the ballot tabulation will be declared at the July 23, 2024 City Council meeting and this agenda item will be continued until that time;
- e. On July 23, 2024 adopt a Resolution declaring the results of the ballot tabulation regarding the proposed increase to the maximum assessment rate for the Victoria by the Bay LLAD commencing Fiscal Year 2024/25;
- f. On July 23, 2024 adopt a Resolution Approving the Final Engineer's Report, Confirming Diagram and Assessments and Ordering Levy of Assessments for FY 2024/25 for the Victoria by the Bay LLAD pursuant to the Landscaping and Lighting Act of 1972; and

EXECUTIVE SUMMARY:

This Council Agenda item, which consists of holding the public hearings and confirming the Engineer's Reports and assessments for FY 2024/25, is the final step in the annual process to levy assessments for the City of Hercules (City) Landscaping and Lighting Assessment Districts (LLADs). Per the Preliminary Engineer's Reports which were previously approved by City Council on April 23rd, all five of the City's LLADs are proposed to be assessed at or below the change in the Consumer Price Index (CPI) except the Victoria by the Bay LLAD, which is undergoing a Proposition 218 process to increase its assessments. These increases are needed to cure a financial structural deficit.

For the Victoria by the Bay LLAD, City Council will hold a Public Hearing this evening to receive testimony regarding the proposed assessment increase to the maximum assessment rate, accept assessments ballots until the conclusion of the public testimony portion of the Public Hearing, declare that the Victoria by the Bay LLAD assessment

ballots will be tabulated on June 25, 2024 outside City Council Chambers upon conclusion of the public testimony, and continue the item until July 23, 2024 at which time the results of the ballot tabulation will be declared, and the Victoria by the Bay LLAD Final Engineer's Report and assessments for FY 2024/25 will be approved in accordance with the results of the ballot tabulation.

BACKGROUND:

The City annually levies and collects special assessments to maintain certain improvements within the City's five LLADs. The LLADs provide for well-maintained, attractive landscaping and serviceable streetlighting along public streets as well as fire breaks adjacent to open space. They also provide for the upkeep of playgrounds, fields, park furniture, tennis courts, graffiti abatement, lighting, landscaping, water features, and trails in City parks. The expenses associated with the maintenance of these LLADs include labor, material, equipment, utilities, repairs, and administration.

Each LLAD provides continued maintenance, servicing, administration, and operations of various landscaping and lighting improvements and other improvements benefitting parcels within each LLAD. Each property is assessed only for the cost of the improvements from which benefit is received. City Council has followed a multi-step Council meeting process each year, including the preparation of annual Engineer's Reports, to approve the levy of assessments on parcels within each respective LLAD in accordance with the Landscaping and Lighting Act of 1972. The Victoria by the Bay LLAD is experiencing an operating and cumulative deficit, which is currently being covered by a de facto loan from the General Fund and needs to be addressed as part of the FY 2024/25 LLAD annual approval process.

Findings from 5-year financial projections for the City's five LLADs were presented to City Council on May 23, 2023 for review. In short, the 5-year financial projections showed that the operating budgets for LLAD No. 83-2 (comprised of eleven Benefit Zones), LLAD No. 2004-1 (Baywood), and LLAD No. 2005-1 (Bayside) are trending positively through FY 2027-28. This was in part due to successful Proposition 218 proceedings conducted between FY 2017/18 to FY 2021/22 that resulted in increased assessments for six (6) Benefit Zones of LLAD No. 83-2. The Victoria by the Bay LLAD and Hercules Village Landscaping and Lighting Assessment District No. 2002-2 are currently experiencing annual operating deficits primarily due to the need for higher-level tree pruning work, the need for increased irrigation watering due to climate change, and East Bay Municipal Utility District water rate increases which have far exceeded the maximum allowable increase to the annual LLAD assessments, which is based on the published CPI.

In addition to the 5-year financial projections, an independent evaluation of the Victoria by the Bay LLAD presented to City Council in October 2023 confirmed that its funding shortfalls would not be self-correcting. On October 19, 2023, notices and ballots were mailed to Victoria by the Bay LLAD property owners, in accordance with Proposition 218, to approve a two-step \$150 per year assessment increase for a total annual increase of \$300. Results from the ballot tabulation conducted on December 5, 2023 confirmed

property owners did not approve the proposed increase to their Victoria by the Bay LLAD assessments by a 77% to 23% margin.

Given all five of the City LLADs have been self-funded through LLAD assessments, balancing the operating budget and eliminating the fund deficit for the Victoria by the Bay LLAD requires either increasing assessment revenues or cutting cost by reducing levels of service. The financial status of the Victoria by the Bay LLAD was discussed in detail at the February 27, 2024 and March 26, 2024 City Council meetings. On April 9, 2024, City Council adopted resolutions initiating the FY 2024/25 annual approval process for the City's five LLADs and authorized Proposition 218 proceedings to notice and ballot property owners within the Victoria by the Bay LLAD again to approve a two-step fixed assessment increase to be implemented in FY 2024/25 and FY 2025/26. Also, City Council directed staff to prepare a job description for the previously recommended LLAD Coordinator Position to be considered for approval at a future Council meeting. If the assessment increase is not approved by Victoria by the Bay LLAD property owners, cost cutting measures for the in-tract residential parkway strips will be implemented during FY 2024/25 upon City Council direction.

On April 23, 2024, City Council adopted resolutions approving the Preliminary Engineer's Reports and setting a Public Hearing for June 25, 2024 for the LLADs. On May 8, 2024, notices and ballots were mailed to all affected property owners in the Victoria by the Bay LLAD, in accordance with Proposition 218, with instructions that ballots must be returned by mail by 5:00 PM on June 25, 2024, or in person by the conclusion of public testimony of the Public Hearing to be held at the June 25, 2024 City Council meeting. On May 21, 2024, City staff conducted a hybrid community workshop for the property owners within Victoria by the Bay LLAD to inform them about the mail balloting process, how to properly submit their ballot and the potential cost cutting measures should property owners oppose the assessment increase. Door hangers were placed on all the homes in Victoria notifying the occupants of the community workshop.

Ballots returned to the City will be tabulated outside City Council Chambers upon conclusion of public testimony this evening. Any interested parties may attend and observe the tabulation. If a majority of ballots returned do not oppose the proposed assessment increase, City Council may approve the assessment increase. If a majority of ballots returned oppose the proposed assessment increase, the currently authorized Victoria by the Bay LLAD assessment will continue to be imposed and cost cutting measures will be implemented at City Council's direction. Ballots are weighted according to the proportional financial obligation of the affected property. This means one vote for each dollar of assessment. The results of the ballot tabulation are anticipated to be reported to City Council on July 23, 2024.

ANALYSIS:

The Final Engineer's Reports provide that the maximum annual assessment per parcel may be increased each fiscal year by the prior year's increase in the CPI for San Francisco-Oakland-San Jose Area – All Urban Consumers. The prior year's increase in

the CPI was 2.37%. All LLADs/Zones are proposed to be assessed at their current maximum assessment rates in FY 2024/25, except for Benefit Zone Nos. 2 (Foxboro), 5A (Business Park), 5B (Commercial Properties), 8 (Trees and Flowers) of LLAD No. 83-2, Baywood Landscaping and Lighting Assessment District No. 2004-1, and the Victoria by the Bay LLAD. Below is a summary table of the LLADs/Zones recommended to be assessed **below** their respective maximum assessment rates for FY 2024/25.

LLAD/Zone Description	Recommendation for FY 2024-25 Assessment
LLAD No. 83-2 (Zone 2 - Foxboro)	No assessment increase
LLAD No. 83-2 (Zone 5A - Business Park)	2.37% increase
LLAD No. 83-2 (Zone 5B - Commercial)	No assessment increase
LLAD No. 83-2 (Zone 8 - Trees and Flowers)	2.37% increase
LLAD No. 2004-1 (Baywood)	7% increase

For the Victoria by the Bay LLAD, the City is proposing a two-step fixed assessment increase to be implemented in FY 2024/25 and FY 2025/26 to address the current annual operating deficit and cumulative fund deficit. The Victoria by the Bay LLAD maximum annual assessment for each single-family home would increase by \$150 for FY 2024/25 and would increase again by \$150 for FY 2025/26. Assuming favorable results, commencing in FY 2026/27, the maximum annual assessments for the Victoria by the Bay LLAD would be increased annually by the change in CPI to keep up with inflationary increases in maintenance costs. The current and proposed rates per Equivalent Residential Unit (ERU) for each LLAD and Zone are set forth in the table below.

LLAD ZONES/DISTRICTS	CURRENT ASSESSMENT*		PROPOSED ASSESSMENT* FY 2024/25		DIFFERENCE	
	NEIGHBORHOOD COMPONENT ASSESSMENT	CITYWIDE ASSESSMENT (ZONE 10)	NEIGHBORHOOD COMPONENT ASSESSMENT	CITYWIDE ASSESSMENT (ZONE 10)	NEIGHBORHOOD COMPONENT ASSESSMENT	CITYWIDE ASSESSMENT (ZONE 10)
Benefit Zone 1 (Cottage Ln, Coventry, and Olympian Hills)	\$85.21	\$149.51	\$87.23	\$153.04	\$2.03	\$3.53
Benefit Zone 1 (Other Parcels)	\$142.52	\$149.51	\$145.90	\$153.04	\$3.38	\$3.53
Benefit Zone 2 (Foxboro)	\$129.83	\$149.51	\$129.83	\$153.04	\$0.00	\$3.53
Benefit Zone 3&4 (Non-Residential Parcels)	\$93.00	\$149.51	\$95.20	\$153.04	\$2.20	\$3.53
Benefit Zone 3&4 (Residential Parcels)	\$139.04	\$149.51	\$141.24	\$153.04	\$2.20	\$3.53
Benefit Zone 5A (Business Park)	\$146.52	\$149.51	\$149.98	\$153.04	\$3.47	\$3.53
Benefit Zone 5B (Commercial Parcels)	\$140.07	\$149.51	\$140.07	\$153.04	\$0.00	\$3.53
Benefit Zone 5C (Misc. Parcels)	\$67.18	\$149.51	\$68.77	\$153.04	\$1.59	\$3.53
Benefit Zone 6 (Arbors Senior Housing Center)	\$35.17	\$149.51	\$36.00	\$153.04	\$0.83	\$3.53
Benefit Zone 6 (Westwood Duets)	\$195.67	\$149.51	\$198.19	\$153.04	\$2.52	\$3.53
Benefit Zone 6 (Other Condominiums)	\$118.21	\$149.51	\$120.04	\$153.04	\$1.83	\$3.53
Benefit Zone 7 (Bay Pointe, Bravo, Caprice)	\$86.07	\$149.51	\$88.10	\$153.04	\$2.03	\$3.53
Benefit Zone 7 (Other Parcels)	\$148.19	\$149.51	\$151.69	\$153.04	\$3.50	\$3.53
Benefit Zone 8 (Trees and Flowers)	\$125.44	\$149.51	\$128.40	\$153.04	\$2.97	\$3.53
Benefit Zone 9 (Country Run)	\$110.87	\$149.51	\$113.49	\$153.04	\$2.62	\$3.53
LLAD No. 2002-1 (Victoria by the Bay)	\$617.03	\$149.51	\$767.03	\$153.04	\$150.00	\$3.53
LLAD No. 2002-2 (Promenade)	\$758.90	\$149.51	\$776.86	\$153.04	\$17.96	\$3.53
LLAD No. 2004-1 (Baywood)	\$2,048.41	\$149.51	\$2,191.80	\$153.04	\$143.39	\$3.53
LLAD No. 2005-1 (Bayside)	\$276.54	\$149.51	\$283.08	\$153.04	\$6.54	\$3.53

*The rates shown above are for single-family homes, which equal one Equivalent Residential Unit. Condominiums and Apartment Units are assessed at 75% and 64% the amount of a single-family home respectively. The current assessment for the Victoria by the Bay LLAD reflects the authorized maximum assessment for FY 2024/25.

At the June 11th City Council Meeting, a LLAD Coordinator position was approved to provide better customer service to residents and higher-level oversight of the landscaping and tree trimming contracts. Due to the reassignment of existing staffing to Facilities Maintenance, the addition of the LLAD Coordinator position will be cost-neutral for all LLADs, except for LLAD No. 83-2 (Zone 10 – Citywide).

FISCAL IMPACT:

If assessments for the LLADs are not levied, there would be an estimated revenue loss of \$3.3 million for FY 2024/25 to fund the maintenance and operations associated with the City's public parks, landscaping, streetlighting, and open space areas. Conducting the public hearings and adoption of the attached resolutions is the third and final required Council action to approve the FY 2024/25 LLAD assessments. If the Victoria by the Bay LLAD property owners do not approve the proposed assessment increase, the City will need to cut an estimated \$218,600 corresponding to the maintenance of the in-tract residential parkway strips commencing in Fiscal Year 2024/25.

For FY 2024/25, Baywood LLAD No. 2004-1 will make an installment payment to repay a 10-year loan borrowed for a tree replacement project. Also, Benefit Zone Nos. 1 (Hercules by the Bay), 3 & 4 (Gems/Birds), 6 (Village Parkway) and 7 (Heights) associated with LLAD No. 83-2 will continue to repay their respective 10-year loans borrowed to replace failing wooden streetlight poles with new energy-efficient LED streetlights on metal poles.

ATTACHMENTS:

1. Resolutions Confirming Diagrams and FY 2024/25 Assessments for LLAD No. 83-2, LLAD No. 2002-1 (Victoria by the Bay LLAD), LLAD No. 2002-2 (Hercules Village), LLAD No. 2004-1 (Baywood), and LLAD No. 2005-1 (Bayside)
2. Resolution Declaring the Results of the Property Owner Protest Balloting Proceedings for LLAD No. 2002-1 (Victoria by the Bay LLAD)
3. FY 2024/25 Final Engineer's Reports for LLAD No. 83-2, LLAD No. 2002-1 (Victoria by the Bay), LLAD No. 2002-2 (Hercules Village), LLAD No. 2004-1 (Baywood), and LLAD No. 2005-1 (Bayside)



City of Hercules

Victoria By The Bay Landscaping and Lighting Assessment District No. 2002-1 Fiscal Year 2024-25 Final Engineer's Report

July 23, 2024

Prepared by

**FRANCISCO
AND ASSOCIATES**

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CITY OF HERCULES

**VICTORIA BY THE BAY
LANDSCAPING AND LIGHTING
ASSESSMENT DISTRICT No. 2002-1**

FISCAL YEAR 2024-25

CITY COUNCIL MEMBERS AND STAFF

Dan Romero
Mayor

Dion Bailey
Vice Mayor

Chris Kelley
Council Member

Alexander Walker-Griffin
Council Member

Tiffany Grimsley
Council Member

Dante Hall
City Manager

Patrick Tang
City Attorney

Eibleis Melendez
City Clerk

Edwin Gato
Finance Director


Mike Roberts
Public Works Director

Francisco & Associates
Assessment Engineer

ENGINEER'S REPORT
CITY OF HERCULES
**VICTORIA BY THE BAY
LANDSCAPING AND LIGHTING
ASSESSMENT DISTRICT No. 2002-1**
FISCAL YEAR 2024-25

The undersigned respectfully submits the enclosed Engineer's Report as directed by the City Council.

Dated: July 1, 2024

By 
Eduardo R. Espinoza, P.E.
RCE 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.

By _____
Eibleis Melendez, City Clerk
City of Hercules
Contra Costa County, California

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 Hercules, Contra Costa County, California, on the ____ day of _____ 2024.

By _____
Eibleis Melendez, City Clerk
City of Hercules
Contra Costa County, California

SECTION I

INTRODUCTION

Background Information

The land corresponding to Subdivision 8455, (known hereafter as “Victoria by the Bay”) was formerly assessed as vacant commercial land, designated as Zone 5C within City of Hercules Landscaping and Lighting Assessment District No. 83-2 (LLAD No. 83-2). The developer for Victoria by the Bay was required to install landscaping, streetlighting, park and recreational improvements as a condition of approval for development. The Victoria by the Bay improvements are distinct from other improvements within existing LLAD No. 83-2 and require a higher level of maintenance. In April of 2002, an assessment ballot was mailed to the property owners within the boundaries of Victoria by the Bay on the matter of detaching the subject property from existing LLAD No. 83-2, forming the Victoria by the Bay Landscaping and Lighting Assessment District No. 2002-1 (the “District”), approving a maximum amount of individual assessments for future years, and authorizing an index by which the stated maximum amount of the individual assessments could be increased in future years without the need for an assessment ballot procedure otherwise required by Section 4 of Article XIID for an “increased assessment”.

The City Council adopted Resolution 02-050 on May 14, 2002. This resolution detached Victoria by the Bay from LLAD No. 83-2, formed the District, and authorized the levy of the first annual assessment to be adjusted annually according to the index as set forth in the Engineer’s Report. The index defined in the Engineer’s Report is the annual change in the Bay Area’s Consumer Price Index – All Urban Consumers (CPI) for the previous calendar year.

The District is experiencing a funding shortfall, which is currently being covered by a de facto loan from the General Fund. A 5-year financial projection completed in May 2023 and an independent evaluation in October 2023 confirmed the shortfall would not be self-correcting. On October 19, 2023, notices and ballots were mailed to the District property owners, in accordance with Proposition 218, to approve a two-step \$150 per year assessment increase for a total annual increase of \$300. Results from the ballot tabulation conducted on December 5, 2023 confirmed property owners did not approve the proposed increase to their District assessments by a 77% to 23% margin.

Current Annual Administration

As required by the 1972 Act, this Report describes the improvements to be constructed, operated, maintained and serviced by the District for FY 2024-25, provides an estimated budget for the District and lists the proposed assessments to be levied upon each assessable lot or parcel within the District.

The Hercules City Council may amend the method of assessment from time to time in order to apportion the costs in relation to the special benefits being received. However,

any increase in the assessments from the prior year, other than the annual increase from the CPI adjustment, will be subject to the applicable requirements of Proposition 218.

The City mailed notices and ballots to the affected property owners a minimum of 45 days prior to the Public Hearing set for June 25, 2024. At the Public Hearing, the City provided an opportunity for an interested person to provide testimony. After the public hearing input portion, the City Council asked if there were any remaining ballots to be turned in or if anyone wanted to change their vote. Ballots were not accepted beyond that point. The City Council then continued the Public Hearing to July 23, 2024. The results of the ballot tabulation were presented to City Council at the continued Public Hearing on July 23, 2024. A majority of the ballots returned did not approve the proposed assessment increase commencing with FY 2024-25. Ballots were weighted according to the proportional financial obligation of the affected properties. This means one vote for each one dollar of assessment.

At the conclusion of the continued Public Hearing the City Council may adopt a resolution confirming the levy of assessments as originally proposed. Following the adoption of this resolution, the Final Assessor's Roll will be prepared and filed with the Contra Costa County Auditor's Office, to be included on the FY 2024-25 tax roll.

Payment of the assessment for each parcel will be made in the same manner and at the same time as payments are made for property taxes. All funds collected through the District must be placed in a special fund and will only be used for the purposes stated within this Report.

SECTION II

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**

CITY OF HERCULES

**VICTORIA BY THE BAY
LANDSCAPING AND LIGHTING
ASSESSMENT DISTRICT No. 2002-1**

FISCAL YEAR 2024-25

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, being Resolution No. 24-025 adopted by the City Council of the City of Hercules on April 23, 2024, I, Eduardo R. Espinoza, the duly appointed Engineer of Work, Assessment Engineer for the City of Hercules Victoria by the Bay Landscaping and Lighting Assessment District No. 2002-1 (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 Hercules, 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 FY 2024-25, 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 Hercules.

PART C: ASSESSMENT DISTRICT DIAGRAM

This part incorporates a Diagram of the District showing the exterior boundaries of 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 Hercules.

The lines and dimension 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 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: PROPERTY OWNER LIST & ASSESSMENT ROLL

This part contains the assessment on each benefited parcel of land within the District. The Assessment Roll is filed in the Office of the City Clerk of the City of Hercules and is incorporated in this Report. The list is keyed to the records of the Contra Costa County Assessor, which are incorporated herein by reference.

PART A

PLANS AND SPECIFICATIONS

The facilities that have been constructed benefitting parcels of land within the District, and those which may be subsequently constructed, operated, maintained and serviced are generally described and defined below:

The landscaping, parks, and streetlighting improvements to be maintained by the District are shown on the Landscape Plans for Victoria by the Bay prepared by The Collaborative West, dated November 2001, and Isaacson, Wood & Associates, dated December 2001 and the final landscape plans submitted, which plans are available for review in the Office of the Director of Public Works and are incorporated into this Report by reference. Areas to be maintained are located within public rights of way, which are dedicated to the City on the subdivision final maps. An “Improvements Diagram” is included in Appendix “A” of this Report. This diagram depicts the improvements funded by District assessments.

The “Neighborhood” improvements to be maintained generally include landscaping along the Victoria Crescent Drive corridor, linear parks located within the District, and in-tract streetlighting improvements within the District. More specifically, the improvements to be maintained include trees, shrubs, vines, ground cover, turf, Victoria Park and Arbor Park improvements and in-tract streetlights. The services to be provided include, but are not limited to, litter and debris removal, graffiti abatement, irrigation system adjustments, maintenance and repairs; landscape structure repairs and painting; pruning, staking, fertilizing, plant replacement and restoration; weed control; erosion control; tree trimming and removal of debris in the area. Residential Parkway strips as shown in the Improvements Diagram will no longer be maintained by the District commencing in FY 2024-25.

The “City-wide” improvements to be maintained and paid for by District assessments generally consists of arterial/major roadway landscape and streetlighting maintenance. More specifically, the improvements to be maintained include trees, shrubs, vines, ground cover, turf, and streetlights located along John Muir Parkway, Refugio Valley Road, San Pablo Avenue, Sycamore Avenue, and Willow Avenue. The services to be provided include but are not limited to litter and debris removal, graffiti abatement, irrigation system adjustments, maintenance and repairs; landscape structure repairs and painting; pruning, staking, fertilizing, plant replacement and restoration; weed control; erosion control; tree trimming and removal of debris in the area.

Improvements 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; the installation or construction of any facilities which are appurtenant to any of the foregoing 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 maintenance or servicing, or both, of any of the foregoing; the acquisition of any existing improvement otherwise authorized pursuant to this section.

Maintenance means the furnishing of services and materials for the ordinary and usual operations, maintenance and servicing of the landscaping, streetlighting, public park, sidewalks, and recreational facilities and appurtenant facilities, including repair, removal or replacement of all or part of any of the landscaping, streetlighting, public park, sidewalks, and recreational facilities or appurtenant facilities; providing for the life, growth, health and beauty of the landscaping, including cultivation, irrigation, trimming, spraying, fertilizing and treating for disease or injury; the removal of trimmings, rubbish, debris and other solid waste; and the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

Servicing means the furnishing of water for the irrigation of the landscaping and the maintenance of any streetlighting facilities or appurtenant facilities and the furnishing of electric current or energy, gas or other illuminating agent for the streetlighting, public park and recreational facilities or appurtenant facilities.

Incidental expenses associated with the improvements including, but not limited to: the cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment; the costs of printing, advertising, and the publishing, posting and mailing of notices; compensation payable to the County for collection of assessments; compensation of any engineer or attorney employed to render services; any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements; any expenses incidental to the issuance of bonds or notes pursuant to Section 22662.5 of the Landscape and Lighting Act of 1972; costs associated with any elections held for the approval of a new or increased assessment.

PART B

ESTIMATE OF COST

The 1972 Act provides that the total cost of installation, construction, operation, maintenance, servicing, and incidentals associated with landscaping, streetlighting and park and recreational facilities can be recovered by the District. Maintenance can include the repair and replacement of existing facilities, including graffiti removal. Servicing can include electricity and associated costs from a public utility. Incidental expenses, including administration of the District, engineering fees, legal fees, printing, posting and mailing of notices and all other costs associated with the annual collection process can also be included.

The 1972 Act requires that a special fund be set up for the revenues and expenditures of the District. Funds generated by the assessments shall be used only for the purpose as stated herein.

The operation, maintenance and servicing costs for FY 2024-25 are summarized in Table 1 on the following page. Cost Cutting measures for the in-tract residential parkway strips will be implemented during FY 2024-25 because property owners did not approve the proposed assessment increase. These cost estimates were provided by the City of Hercules.

TABLE 1

LANDSCAPING AND LIGHTING DISTRICT NO. 2002-1 (VICTORIA BY THE BAY) PROPOSED INCOME AND EXPENSE FISCAL YEAR 2024-25	
REVENUES	
	FY 2024-25
Assessments	\$512,497
Public Agency Assessments	\$8,072
General Benefit Contribution	<u>\$8,452</u>
TOTAL REVENUES:	\$529,021
ESTIMATED EXPENDITURES	
Personnel	\$105,564
Transfer for Arterials/Major Roads L&L Maintenance	\$29,529
Landscaping, Open Space, and Associated Repairs	\$96,006
Tree Trimming	\$25,000
Electricity and Streetlight Repairs	\$50,000
Landscape and Facilities Water	\$110,777
Assessment Engineering Cost	\$5,000
Incidental / Direct Admin Cost	\$29,379
County Fees	<u>\$854</u>
TOTAL ANNUAL EXPENDITURES:	\$452,109
CAPITAL IMPROVEMENT PROJECTS (CIP)	
Miscellaneous Capital Improvement Projects including Tree Mitigation	<u>\$25,000</u>
TOTAL CIP EXPENDITURES:	\$25,000
TOTAL EXPENDITURES	
TOTAL ANNUAL AND CIP EXPENDITURES:	\$477,109
FUND BALANCE INFORMATION	
Beginning Balance - Projected July 1, 2024	(\$449,090)
FY 2024-25 Reserve Collection Increase/(Decrease)	<u>\$51,912</u>
Ending Balance - Projected June 30, 2025	(\$397,178)
Recommended Operating Reserves	\$238,554
Available Operating Reserves	(\$397,178)
Available Capital Reserves	\$0
DISTRICT STATISTICS	
Total Parcels	839
Total Parcels Levied	794
Equivalent Residential Units (ERU)	843.682
Proposed Levy per Benefit Unit	\$617.03

*All parcels in the City pay their share of special benefit conferred to property on a per ERU basis for costs related to the City's Arterials/Major Roads landscaping and streetlighting improvements. The FY 2024-25 estimated budget for the City's Arterial/Major Roads landscaping and streetlighting improvements is approximately \$362,000 and the transfer amounts for Arterials/Major Roads landscaping and lighting are based on an allocation to each parcel of \$35.00/ERU.

PART C

ASSESSMENT DISTRICT DIAGRAM

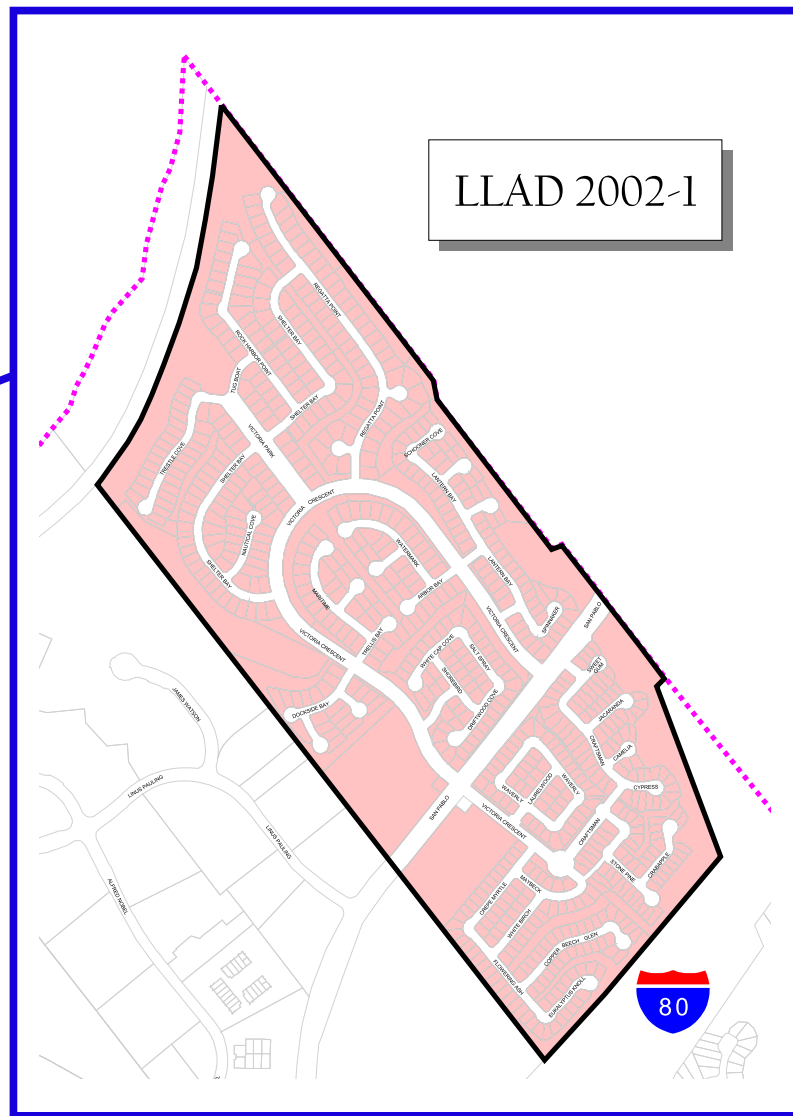
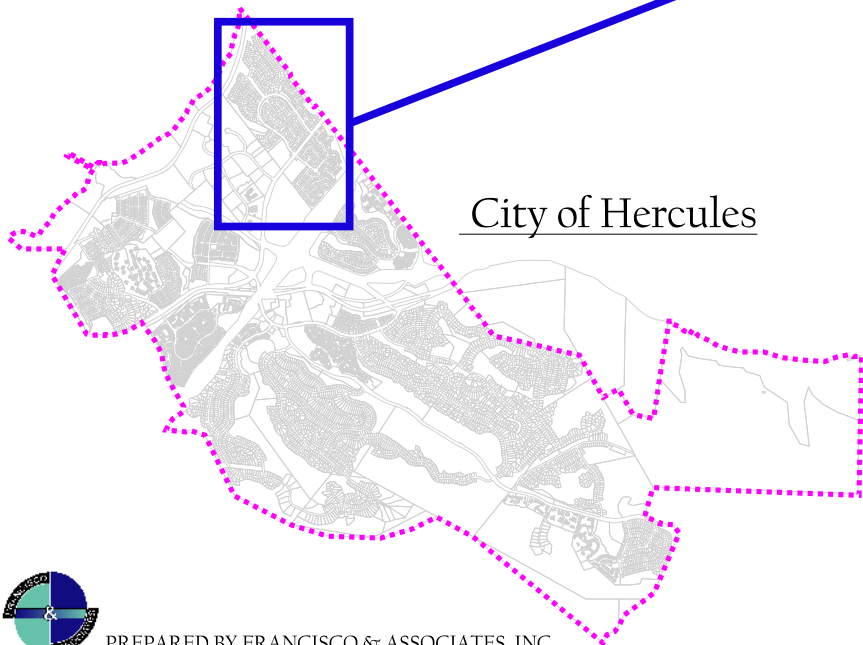
The boundaries of the District are contiguous with the boundaries of Subdivision 8455. The lines and dimensions of each parcel within the District are those lines and dimensions shown on the maps of the Contra Costa County Assessor for the year in which this Report was prepared and are incorporated by reference herein and made part of this Report.

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

CITY OF HERCULES LANDSCAPING & LIGHTING DISTRICT ASSESSMENT DIAGRAM LLAD 2002-1

LEGEND

- Parcels located within the LLAD 2002-1
- LLAD 2002-1 Boundary
- Basemap
- City Limit



PART D

METHOD OF APPORTIONMENT OF ASSESSMENTS

INTRODUCTION

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 include the operation, maintenance and servicing of landscaping, streetlighting and park and recreational facilities.

Section 22573 of the Landscaping and Lighting Act of 1972 requires that maintenance assessments be levied according to special 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.

The determination of whether a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000)) [of the Streets and Highways Code, State of California].”

Because assessments are levied on the basis of special benefit, they are not considered a tax, and therefore, are not governed by Article XIII A of the California Constitution. Article XIII D 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 are the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, and public alleys.

GENERAL BENEFIT

Under Article XIII D of the State Constitution (Proposition 218), general benefit to the public at large is not assessable to property owners within the District. The various types of general benefit associated with this district are described below:

Neighborhood Improvements: There is insignificant flow through traffic for the in-tract neighborhood streets associated with the District. However, to acknowledge the rare and incidental occasion on which residents commencing from a location outside the boundaries of the District utilize the in-tract neighborhood streets to access other destinations outside the boundary of the

District, an industry standard of 2% of the cost to maintain the District Improvements is attributed to general benefit, and will be paid by the City.

Arterial/Major Roads Landscape and Streetlighting Maintenance: The arterial/major roadways allow residents to easily access all areas of the City and provide a clear benefit to all properties in the City. Therefore, landscape and streetlighting maintenance costs associated with the arterial/major roads are spread proportionately to all parcels in the City. The roads that fall into this category are John Muir Parkway, San Pablo Avenue, Refugio Valley Road, Sycamore Avenue, and Willow Avenue. Although these roads are mostly utilized by people coming to and from Hercules, there is some general benefit that can be attributed to flow through traffic generated from properties outside of City limits. Based on a prior circulation analysis, it is estimated that an average of 6% of traffic on these roads can be attributed to flow through traffic and therefore, 6% of the cost to maintain landscaping and streetlighting located along arterial/major roads is attributed to general benefit and will be paid by the City.

SPECIAL BENEFIT

Most of the improvements to be serviced and maintained by the District have been constructed as a condition of approval of the Victoria by the Bay development and are of special benefit to the various parcels of land within this development. These special benefits are summarized below.

Streetlighting: Streetlighting is critical for public safety. Well-maintained streetlighting provides security to the adjacent properties by deterring crime and allowing Hercules police the ability to identify and control suspicious and criminal activity. It allows for safe pedestrian and vehicular traffic flow and circulation by improving the ability of pedestrians and motorists to see and to enter and exit property, which helps reduce night time accidents resulting in lower police, fire and paramedic costs to the City and its residents. Streetlighting also increases the promotion of business during nighttime hours in the case of commercial property.

Landscaped Streetscapes and Medians: The District keeps the City's landscaped streetscapes and medians well-groomed and irrigated which enhances property values within the District. These services include, landscape maintenance, plant replacement, irrigation, tree pruning, and litter control. Some of the special benefits properties receive from well-maintained landscaping include:

- The aesthetic value of green space;
- Improved aesthetic appeal of nearby parcels;
- Enhanced adaptation of the urban environment within the natural environment;
- Improved erosion control;
- Improved dust and debris control;

- Reduced air pollution; and
- Enhanced sense of pride within the development and community.

Public Parks and Recreational Facilities: The District provides landscape and recreational facility maintenance at Victoria Park and Arbor Park, which are in close proximity to parcels within the District and enhance property values within the District. These services include, landscape maintenance, playground equipment cleaning and replacement, irrigation, tree pruning, plant replacement and litter control.

Open Space Cleanup and Graffiti Abatement

Miscellaneous improvements such as the removal of litter, debris, and graffiti are of special benefit to each property within the District.

The special benefits received may best be evaluated in terms of the property devaluation that would occur if the District maintenance activities were suspended or terminated. The resultant reduction in the quality of life could be significant. In contrast to the current conditions, one could find streets without lights, parks parched from lack of water, hillsides littered with debris, unkempt community facilities with graffiti and traffic medians overtaken by weeds. The resulting loss to property in terms of the desirability of the City of Hercules as a place to live and work would be obvious. Clearly the continuation of the City's maintenance effort is of special benefit to each property owner within the District.

ASSESSMENT METHODOLOGY

The total operation, maintenance and servicing costs for the landscaping, streetlighting and public park and recreational facilities are apportioned in accordance with the methodology stated herein. The method for spreading the costs to each parcel is based on an Equivalent Residential Unit (ERU) factor.

1. Detached Single-Family Residences

Approximately 99% of the residential parcels in the District are detached single-family residential (SFR) parcels. Although the individual parcel size, building square footage and population for each SFR parcel may vary from parcel to parcel, the benefit received from the improvements is approximately the same. Therefore, one (1) SFR parcel shall be equal to one (1) ERU. Because the majority of parcels in the District are SFRs, it is also reasonable to measure the relative benefits received by other residential land use in terms of that received by an SFR parcel.

2. Multi-Family Residential / Deed-Restricted Affordable Housing Units

The special benefit received by Multi-family Residential (MFR) units may be determined by comparing them to SFRs. The building square footage of an MFR unit (e.g., apartment, duplex, tri-plex, mobile home, etc.) is significantly less than the building square footage of an SFR. Therefore, it is reasonable to assume MFR units have less occupants per unit on average as compared to an SFR and therefore have less of an impact to District improvements.

The District includes one MFR parcel comprised of deed-restricted affordable housing units. The deed-restricted affordable housing site consists of 132 units on approximately 8 acres; this amounts to approximately 2,640 square feet of land per unit. An average SFR lot in Victoria by the Bay has approximately 6,000 sq. ft. One can assume the average building area of an SFR unit will be 2,300 square feet and one MFR unit to be 900 square feet. Based upon density studies for neighboring communities, it is reasonable to assume that an SFR and MFR will have 3 and 2 persons per unit, respectively. Studies have shown that a vacant lot will require 25% the maintenance effort as compared to an improved (occupied) lot. The remaining 75% of the benefit may be said to be related to parcel use. Therefore, Equivalent Residential Units (ERU) for the affordable housing MFR units is calculated as follows:

$$\text{Relative Benefits} = \frac{0.25 (\text{Lot Area} / \text{Person})}{(\text{SFR Lot Area} / \text{Person})} + \frac{0.75 (\text{Bldg. Area} / \text{Person})}{(\text{SFR Bldg. Area} / \text{Person})}$$

Assume MFR = 2,600 SF_{Lot} / Unit
 900 SF_{Bldg.} / Unit
 2.0 Persons per Unit

Assume SFR = 6,000 SF_{Lot} / Unit
 2,300 SF_{Bldg.} / Unit
 3.0 Persons per Unit

$$\text{Benefit} = \frac{0.25 (2,600 / 2)}{(6,000 / 3)} + \frac{0.75 (900 / 2)}{(2,300 / 3)}$$

MFR Benefit = 0.16 + 0.44 = 0.60 ERU

The deed-restricted affordable housing units, by virtue of the non-profit use to which they have been indefinitely committed, are deprived from receiving comparable economic benefit from District improvements. Therefore, these deed-restricted affordable housing units are assessed at 50% of the assessment for typical MFR units, reflecting this reduced special benefit, or = 0.60 x 50% = 0.30 ERU per unit.

3. Vacant (Unimproved) Land

This underlying benefit of parks and recreation facilities, public landscaping, weed abatement, and streetlighting accrues to the land and relates to the permanent nature of certain improvements. The maintenance effort is of benefit to all land within the

District. The minimum level of maintenance required to preserve street landscaping, lighting, park and recreation facilities in the District is estimated to be 25% of the required maintenance for build-out conditions. Accordingly, the estimated benefit received by an unimproved parcel of land with approved development potential is 25% of that received by an improved parcel, equal in size. This assumes that unimproved land will have no use of the facilities. Therefore, vacant (unimproved) land is assessed at 25% of the developed ERU rate for the property.

4. Public Properties

City parks benefit from the neighborhood services provided by the District in which they are located. The benefit received is closely related to the improved frontage and not the area of the lot or the building. If one assumes that the depth of a standard lot in the City is 100 feet, the number of ERU's corresponding to this frontage benefit would be equal to the street frontage of the park or recreation facility times 100 feet divided by 8,485, the average size of an SFR in Contra Costa County. This same frontage benefit analysis is used for other public properties in the City of Hercules. Therefore, improved public properties are assigned ERUs using the following formula:

$$\text{Lot Frontage} \times 100 / 8,485 = \text{ERUs}$$

Open space in residential neighborhoods may be seen to benefit from the safety provided to the land by streetlighting but not from other user related services. The ERU for public open space are therefore estimated to be equal to the parcel frontage times 100 feet of lot depth times 25% divided by 8,485. Therefore, open space parcels are assigned ERUS using the following formula:

$$\text{Lot Frontage} \times 100 / 8,485 \times 25\% = \text{ERUs}$$

However, Lot Frontage x 100 cannot exceed the actual area of the parcel.

5. Exempt Parcels

Certain properties do not benefit from landscaping, lighting, park and recreational improvements and have not been assessed. City parks, recreational facilities and open space do not benefit from the features, which are the subject of the assessment. These properties on the other hand may benefit from the neighborhood landscaping and lighting services provided in the neighborhoods in which they are located. Public streets and right of ways do not benefit from landscaping and lighting improvements or from park and recreation facilities. Railroad right of ways and pipeline easements or fee strips generally do not benefit. The assessments for the special benefits received by common areas are included in the assessment for the residential units with which they are associated. Common areas themselves are not assessed.

CALCULATION OF ASSESSMENTS

The costs shown in Table 1 of Part B (Estimate of Cost) have been distributed amongst the various parcels of land within the District in accordance with the rationale described above to determine the applied assessment rate. The applied assessment rate is then multiplied by each parcel’s assigned ERUs to derive the annual assessment for that parcel.

Assessments for public property are listed in Appendix “B”. Assessments for all parcels are listed in Appendix “C”. The total ERUs and the applied assessment rates are shown in Table 1, Part B, Estimate of Cost. The following table shows the FY 2024-25 assessments for various land use classifications.

District Land Use Classification	FY 2024-25 Maximum Assessment		FY 2024-25 Applied Assessment	
Single-Family Residential	\$617.03	per lot	\$617.03	per lot
Undeveloped Vacant Single-Family Residential	\$154.26	per lot	\$154.26	per lot
Multi-Family Residential	\$370.22	per unit	\$370.22	per unit
Deed-Restricted Affordable Housing Residential	\$185.11	per unit	\$185.11	per unit

CPI INCREASES TO MAXIMUM ASSESSMENTS

The City can levy assessments every year up to the maximum assessment, which is increased by the annual change in the Consumer Price Index (CPI), San Francisco Bay Region All Urban Consumers. The applicable increase in the maximum assessment for FY 2024-25 is 2.37%.

MAXIMUM ASSESSMENT

For any given fiscal year, the amount of the assessment will not exceed the maximum amounts established in this Report, as adjusted by the CPI increase described above unless a special proceeding is conducted and affirmed according to law.

DURATION OF ASSESSMENTS

Assessments will be levied in perpetuity unless otherwise determined by City Council.

PART E

PROPERTY OWNER LIST & ASSESSMENT ROLL

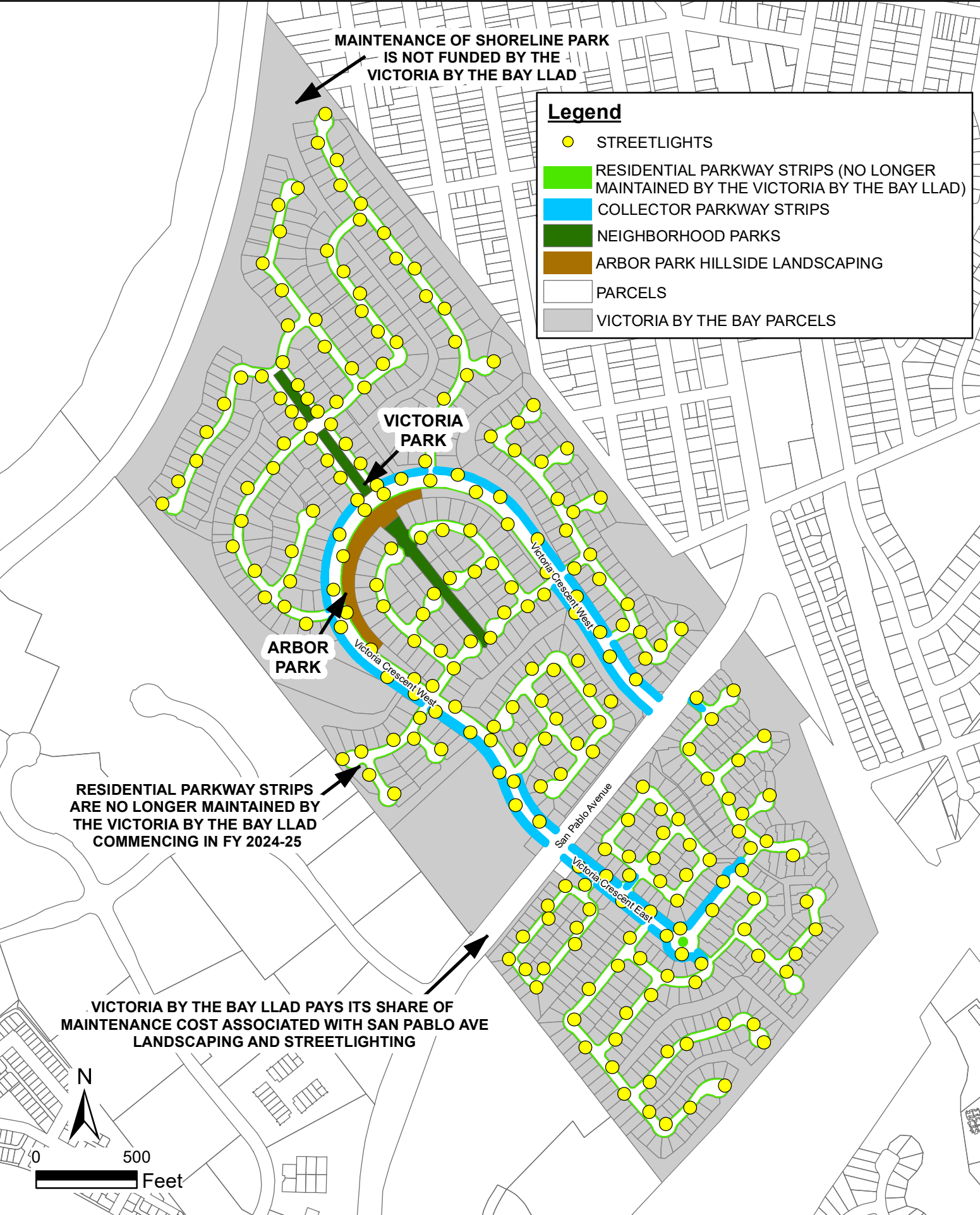
A list of names and addresses of the owners of all parcels, and the description of each parcel within the District is shown on the last equalized Secured Property Tax Roll of the Contra Costa County Assessor, which by reference is hereby made a part of this Report.

This list is keyed to the Assessor's Parcel Numbers as shown on the Assessment Roll, which includes the proposed amount of assessments for FY 2024-25 apportioned to each lot or parcel. The Assessment Roll is on file in the Office of the City Clerk of the City of Hercules and is shown in this Report as Appendix "C".

The total proposed assessment for FY 2024-25 is \$520,569.18.

**APPENDIX “A”
IMPROVEMENTS DIAGRAM**

LANDSCAPING & LIGHTING ASSESSMENT DISTRICT NO. 2002-1 (VICTORIA BY THE BAY) IMPROVEMENTS DIAGRAM



**APPENDIX “B”
PUBLIC PROPERTY ASSESSMENTS**

**CITY OF HERCULES
VICTORIA BY THE BAY LANDSCAPING
AND LIGHTING DISTRICT NO. 2002-1**

**PUBLIC PROPERTY ASSESSMENTS
FY 2024-25**

APN	Owner/Use	Location	Units	Acres	ERU	Neighborhood Amount
404030045	City/Open Space	VICTORIA CRESCENT	0	11.402	0.589	\$363.42
404520035	City/Park	VICTORIA CRESCENT	0	2.500	12.493	\$7,708.56
Total:			0	13.902	13.082	\$8,071.98

**APPENDIX “C”
ASSESSMENT ROLL**

**CITY OF HERCULES
VICTORIA BY THE BAY
LANDSCAPING AND LIGHTING DISTRICT NO. 2002-1
ASSESSMENT ROLL
FISCAL YEAR 2024-25**

Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount
404030045	\$363.42	404500053	\$617.02	404510046	\$617.02
404030050	\$24,434.38	404500054	\$617.02	404510047	\$617.02
404500001	\$617.02	404500055	\$617.02	404510048	\$617.02
404500002	\$617.02	404500056	\$617.02	404510049	\$617.02
404500003	\$617.02	404500057	\$617.02	404510050	\$617.02
404500004	\$617.02	404500058	\$617.02	404510051	\$617.02
404500005	\$617.02	404500059	\$617.02	404510052	\$617.02
404500006	\$617.02	404500060	\$617.02	404510053	\$617.02
404500007	\$617.02	404500061	\$617.02	404510054	\$617.02
404500008	\$617.02	404510001	\$617.02	404510055	\$617.02
404500009	\$617.02	404510002	\$617.02	404510056	\$617.02
404500010	\$617.02	404510003	\$617.02	404520001	\$617.02
404500011	\$617.02	404510004	\$617.02	404520002	\$617.02
404500012	\$617.02	404510005	\$617.02	404520003	\$617.02
404500013	\$617.02	404510006	\$617.02	404520004	\$617.02
404500014	\$617.02	404510007	\$617.02	404520005	\$617.02
404500015	\$617.02	404510008	\$617.02	404520006	\$617.02
404500016	\$617.02	404510009	\$617.02	404520007	\$617.02
404500017	\$617.02	404510010	\$617.02	404520008	\$617.02
404500018	\$617.02	404510011	\$617.02	404520009	\$617.02
404500019	\$617.02	404510012	\$617.02	404520010	\$617.02
404500020	\$617.02	404510013	\$617.02	404520011	\$617.02
404500021	\$617.02	404510014	\$617.02	404520012	\$617.02
404500022	\$617.02	404510015	\$617.02	404520013	\$617.02
404500023	\$617.02	404510016	\$617.02	404520014	\$617.02
404500024	\$617.02	404510017	\$617.02	404520015	\$617.02
404500025	\$617.02	404510018	\$617.02	404520016	\$617.02
404500026	\$617.02	404510019	\$617.02	404520017	\$617.02
404500027	\$617.02	404510020	\$617.02	404520018	\$617.02
404500028	\$617.02	404510021	\$617.02	404520019	\$617.02
404500029	\$617.02	404510022	\$617.02	404520020	\$617.02
404500030	\$617.02	404510023	\$617.02	404520021	\$617.02
404500031	\$617.02	404510024	\$617.02	404520022	\$617.02
404500032	\$617.02	404510025	\$617.02	404520023	\$617.02
404500033	\$617.02	404510026	\$617.02	404520024	\$617.02
404500034	\$617.02	404510027	\$617.02	404520025	\$617.02
404500035	\$617.02	404510028	\$617.02	404520026	\$617.02
404500036	\$617.02	404510029	\$617.02	404520027	\$617.02
404500037	\$617.02	404510030	\$617.02	404520028	\$617.02
404500038	\$617.02	404510031	\$617.02	404520029	\$617.02
404500039	\$617.02	404510032	\$617.02	404520030	\$617.02
404500040	\$617.02	404510033	\$617.02	404520031	\$617.02
404500041	\$617.02	404510034	\$617.02	404520032	\$617.02
404500042	\$617.02	404510035	\$617.02	404520033	\$617.02
404500043	\$617.02	404510036	\$617.02	404520034	\$617.02
404500044	\$617.02	404510037	\$617.02	404520035	\$7,708.56
404500045	\$617.02	404510038	\$617.02	404530001	\$617.02
404500046	\$617.02	404510039	\$617.02	404530002	\$617.02
404500047	\$617.02	404510040	\$617.02	404530003	\$617.02
404500048	\$617.02	404510041	\$617.02	404530004	\$617.02
404500049	\$617.02	404510042	\$617.02	404530005	\$617.02
404500050	\$617.02	404510043	\$617.02	404530006	\$617.02
404500051	\$617.02	404510044	\$617.02	404530007	\$617.02
404500052	\$617.02	404510045	\$617.02	404530008	\$617.02

**CITY OF HERCULES
VICTORIA BY THE BAY
LANDSCAPING AND LIGHTING DISTRICT NO. 2002-1
ASSESSMENT ROLL
FISCAL YEAR 2024-25**

Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount
404530009	\$617.02	404540027	\$617.02	404560027	\$617.02
404530010	\$617.02	404540028	\$617.02	404560028	\$617.02
404530011	\$617.02	404540029	\$617.02	404560029	\$617.02
404530012	\$617.02	404540030	\$617.02	404560030	\$617.02
404530013	\$617.02	404540031	\$617.02	404560031	\$617.02
404530014	\$617.02	404540032	\$617.02	404560032	\$617.02
404530015	\$617.02	404540033	\$617.02	404560033	\$617.02
404530016	\$617.02	404540034	\$617.02	404560034	\$617.02
404530017	\$617.02	404540035	\$617.02	404560035	\$617.02
404530018	\$617.02	404540036	\$617.02	404560036	\$617.02
404530019	\$617.02	404540037	\$617.02	404560037	\$617.02
404530020	\$617.02	404540038	\$617.02	404560038	\$617.02
404530021	\$617.02	404540039	\$617.02	404560039	\$617.02
404530022	\$617.02	404550001	\$617.02	404560040	\$617.02
404530023	\$617.02	404550002	\$617.02	404560041	\$617.02
404530024	\$617.02	404550003	\$617.02	404560042	\$617.02
404530025	\$617.02	404550004	\$617.02	404560043	\$617.02
404530026	\$617.02	404550005	\$617.02	404560044	\$617.02
404530027	\$617.02	404550006	\$617.02	404560045	\$617.02
404530028	\$617.02	404550007	\$617.02	404570001	\$617.02
404530029	\$617.02	404550008	\$617.02	404570002	\$617.02
404530030	\$617.02	404550009	\$617.02	404570003	\$617.02
404530031	\$617.02	404550010	\$617.02	404570004	\$617.02
404530032	\$617.02	404550011	\$617.02	404570005	\$617.02
404530033	\$617.02	404550012	\$617.02	404570006	\$617.02
404530034	\$617.02	404550013	\$617.02	404570007	\$617.02
404530035	\$617.02	404550014	\$617.02	404570008	\$617.02
404530036	\$617.02	404550015	\$617.02	404570009	\$617.02
404540001	\$617.02	404560001	\$617.02	404570010	\$617.02
404540002	\$617.02	404560002	\$617.02	404570011	\$617.02
404540003	\$617.02	404560003	\$617.02	404570012	\$617.02
404540004	\$617.02	404560004	\$617.02	404570013	\$617.02
404540005	\$617.02	404560005	\$617.02	404570014	\$617.02
404540006	\$617.02	404560006	\$617.02	404570015	\$617.02
404540007	\$617.02	404560007	\$617.02	404570016	\$617.02
404540008	\$617.02	404560008	\$617.02	404570017	\$617.02
404540009	\$617.02	404560009	\$617.02	404570018	\$617.02
404540010	\$617.02	404560010	\$617.02	404570019	\$617.02
404540011	\$617.02	404560011	\$617.02	404570020	\$617.02
404540012	\$617.02	404560012	\$617.02	404570021	\$617.02
404540013	\$617.02	404560013	\$617.02	404570022	\$617.02
404540014	\$617.02	404560014	\$617.02	404570023	\$617.02
404540015	\$617.02	404560015	\$617.02	404570024	\$617.02
404540016	\$617.02	404560016	\$617.02	404570025	\$617.02
404540017	\$617.02	404560017	\$617.02	404570026	\$617.02
404540018	\$617.02	404560018	\$617.02	404570027	\$617.02
404540019	\$617.02	404560019	\$617.02	404570028	\$617.02
404540020	\$617.02	404560020	\$617.02	404570029	\$617.02
404540021	\$617.02	404560021	\$617.02	404570030	\$617.02
404540022	\$617.02	404560022	\$617.02	404570031	\$617.02
404540023	\$617.02	404560023	\$617.02	404570032	\$617.02
404540024	\$617.02	404560024	\$617.02	404570033	\$617.02
404540025	\$617.02	404560025	\$617.02	404570034	\$617.02
404540026	\$617.02	404560026	\$617.02	404570035	\$617.02

**CITY OF HERCULES
VICTORIA BY THE BAY
LANDSCAPING AND LIGHTING DISTRICT NO. 2002-1
ASSESSMENT ROLL
FISCAL YEAR 2024-25**

Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount
404570036	\$617.02	404580033	\$617.02	404590006	\$617.02
404570037	\$617.02	404580034	\$617.02	404590007	\$617.02
404570038	\$617.02	404580035	\$617.02	404590008	\$617.02
404570039	\$617.02	404580036	\$617.02	404590009	\$617.02
404570040	\$617.02	404580037	\$617.02	404590010	\$617.02
404570041	\$617.02	404580038	\$617.02	404590011	\$617.02
404570042	\$617.02	404580039	\$617.02	404590012	\$617.02
404570043	\$617.02	404580040	\$617.02	404590013	\$617.02
404570044	\$617.02	404580041	\$617.02	404590014	\$617.02
404570045	\$617.02	404580042	\$617.02	404590015	\$617.02
404570046	\$617.02	404580043	\$617.02	404590016	\$617.02
404570047	\$617.02	404580044	\$617.02	404590017	\$617.02
404570048	\$617.02	404580045	\$617.02	404590018	\$617.02
404570049	\$617.02	404580046	\$617.02	404590019	\$617.02
404570050	\$617.02	404580047	\$617.02	404590020	\$617.02
404570051	\$617.02	404580048	\$617.02	404590021	\$617.02
404570052	\$617.02	404580049	\$617.02	404590022	\$617.02
404570053	\$617.02	404580050	\$617.02	404590023	\$617.02
404570054	\$617.02	404580051	\$617.02	404590024	\$617.02
404570055	\$617.02	404580052	\$617.02	404590025	\$617.02
404570056	\$617.02	404580053	\$617.02	404590026	\$617.02
404570057	\$617.02	404580054	\$617.02	404590027	\$617.02
404580001	\$617.02	404580055	\$617.02	404590028	\$617.02
404580002	\$617.02	404580056	\$617.02	404590029	\$617.02
404580003	\$617.02	404580057	\$617.02	404590030	\$617.02
404580004	\$617.02	404580058	\$617.02	404590031	\$617.02
404580005	\$617.02	404580059	\$617.02	404590032	\$617.02
404580006	\$617.02	404580060	\$617.02	404590033	\$617.02
404580007	\$617.02	404580061	\$617.02	404590034	\$617.02
404580008	\$617.02	404580062	\$617.02	404590035	\$617.02
404580009	\$617.02	404580063	\$617.02	404590036	\$617.02
404580010	\$617.02	404580064	\$617.02	404590037	\$617.02
404580011	\$617.02	404580065	\$617.02	404590038	\$617.02
404580012	\$617.02	404580066	\$617.02	404590039	\$617.02
404580013	\$617.02	404580067	\$617.02	404590040	\$617.02
404580014	\$617.02	404580068	\$617.02	404590041	\$617.02
404580015	\$617.02	404580069	\$617.02	404590042	\$617.02
404580016	\$617.02	404580070	\$617.02	404590043	\$617.02
404580017	\$617.02	404580071	\$617.02	404590044	\$617.02
404580018	\$617.02	404580072	\$617.02	404590045	\$617.02
404580019	\$617.02	404580073	\$617.02	404590046	\$617.02
404580020	\$617.02	404580074	\$617.02	404590047	\$617.02
404580021	\$617.02	404580075	\$617.02	404590048	\$617.02
404580022	\$617.02	404580076	\$617.02	404590049	\$617.02
404580023	\$617.02	404580077	\$617.02	404590050	\$617.02
404580024	\$617.02	404580078	\$617.02	404590051	\$617.02
404580025	\$617.02	404580079	\$617.02	404590052	\$617.02
404580026	\$617.02	404580080	\$617.02	404590053	\$617.02
404580027	\$617.02	404580081	\$617.02	404590054	\$617.02
404580028	\$617.02	404590001	\$617.02	404590055	\$617.02
404580029	\$617.02	404590002	\$617.02	404590056	\$617.02
404580030	\$617.02	404590003	\$617.02	404590057	\$617.02
404580031	\$617.02	404590004	\$617.02	404590058	\$617.02
404580032	\$617.02	404590005	\$617.02	404590059	\$617.02

**CITY OF HERCULES
VICTORIA BY THE BAY
LANDSCAPING AND LIGHTING DISTRICT NO. 2002-1
ASSESSMENT ROLL
FISCAL YEAR 2024-25**

Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount
404590060	\$617.02	404590114	\$617.02	404610018	\$617.02
404590061	\$617.02	404590115	\$617.02	404610019	\$617.02
404590062	\$617.02	404590116	\$617.02	404610020	\$617.02
404590063	\$617.02	404590117	\$617.02	404610021	\$617.02
404590064	\$617.02	404600001	\$617.02	404610022	\$617.02
404590065	\$617.02	404600002	\$617.02	404610023	\$617.02
404590066	\$617.02	404600003	\$617.02	404610024	\$617.02
404590067	\$617.02	404600004	\$617.02	404610025	\$617.02
404590068	\$617.02	404600005	\$617.02	404610026	\$617.02
404590069	\$617.02	404600006	\$617.02	404610027	\$617.02
404590070	\$617.02	404600007	\$617.02	404610028	\$617.02
404590071	\$617.02	404600008	\$617.02	404610029	\$617.02
404590072	\$617.02	404600009	\$617.02	404610030	\$617.02
404590073	\$617.02	404600010	\$617.02	404610031	\$617.02
404590074	\$617.02	404600011	\$617.02	404610032	\$617.02
404590075	\$617.02	404600012	\$617.02	404610033	\$617.02
404590076	\$617.02	404600013	\$617.02	404610034	\$617.02
404590077	\$617.02	404600014	\$617.02	404610035	\$617.02
404590078	\$617.02	404600015	\$617.02	404610036	\$617.02
404590079	\$617.02	404600016	\$617.02	404610037	\$617.02
404590080	\$617.02	404600017	\$617.02	404610038	\$617.02
404590081	\$617.02	404600018	\$617.02	404610039	\$617.02
404590082	\$617.02	404600019	\$617.02	404610040	\$617.02
404590083	\$617.02	404600020	\$617.02	404610041	\$617.02
404590084	\$617.02	404600021	\$617.02	404620001	\$617.02
404590085	\$617.02	404600022	\$617.02	404620002	\$617.02
404590086	\$617.02	404600023	\$617.02	404620003	\$617.02
404590087	\$617.02	404600024	\$617.02	404620004	\$617.02
404590088	\$617.02	404600025	\$617.02	404620005	\$617.02
404590089	\$617.02	404600026	\$617.02	404620006	\$617.02
404590090	\$617.02	404600027	\$617.02	404620007	\$617.02
404590091	\$617.02	404600028	\$617.02	404620008	\$617.02
404590092	\$617.02	404600029	\$617.02	404620009	\$617.02
404590093	\$617.02	404600030	\$617.02	404620010	\$617.02
404590094	\$617.02	404600031	\$617.02	404620011	\$617.02
404590095	\$617.02	404600032	\$617.02	404620012	\$617.02
404590096	\$617.02	404600033	\$617.02	404620013	\$617.02
404590097	\$617.02	404610001	\$617.02	404620014	\$617.02
404590098	\$617.02	404610002	\$617.02	404620015	\$617.02
404590099	\$617.02	404610003	\$617.02	404620016	\$617.02
404590100	\$617.02	404610004	\$617.02	404620017	\$617.02
404590101	\$617.02	404610005	\$617.02	404620018	\$617.02
404590102	\$617.02	404610006	\$617.02	404620019	\$617.02
404590103	\$617.02	404610007	\$617.02	404620020	\$617.02
404590104	\$617.02	404610008	\$617.02	404620021	\$617.02
404590105	\$617.02	404610009	\$617.02	404620022	\$617.02
404590106	\$617.02	404610010	\$617.02	404620023	\$617.02
404590107	\$617.02	404610011	\$617.02	404620024	\$617.02
404590108	\$617.02	404610012	\$617.02	404620025	\$617.02
404590109	\$617.02	404610013	\$617.02	404620026	\$617.02
404590110	\$617.02	404610014	\$617.02	404620027	\$617.02
404590111	\$617.02	404610015	\$617.02	404620028	\$617.02
404590112	\$617.02	404610016	\$617.02	404620029	\$617.02
404590113	\$617.02	404610017	\$617.02	404620030	\$617.02

**CITY OF HERCULES
VICTORIA BY THE BAY
LANDSCAPING AND LIGHTING DISTRICT NO. 2002-1
ASSESSMENT ROLL
FISCAL YEAR 2024-25**

Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount
404620031	\$617.02	404680005	\$617.02	404740006	\$617.02
404620032	\$617.02	404680006	\$617.02	404740007	\$617.02
404620033	\$617.02	404680007	\$617.02	404740008	\$617.02
404620034	\$617.02	404680008	\$617.02	404740009	\$617.02
404620035	\$617.02	404680009	\$617.02	404740010	\$617.02
404620036	\$617.02	404680010	\$617.02	404740011	\$617.02
404620037	\$617.02	404680011	\$617.02	404740012	\$617.02
404620038	\$617.02	404680012	\$617.02	404740013	\$617.02
404620039	\$617.02	404680013	\$617.02	404740014	\$617.02
404620040	\$617.02	404680014	\$617.02	404740015	\$617.02
404620041	\$617.02	404680015	\$617.02	404740016	\$617.02
404620042	\$617.02	404680016	\$617.02	404740017	\$617.02
404620043	\$617.02	404680017	\$617.02	404740018	\$617.02
404620044	\$617.02	404680018	\$617.02	404740019	\$617.02
404620045	\$617.02	404680019	\$617.02	404740020	\$617.02
404620046	\$617.02	404680020	\$617.02	404740021	\$617.02
404620047	\$617.02	404680021	\$617.02	404740022	\$617.02
404620048	\$617.02	404680022	\$617.02	404740023	\$617.02
404620049	\$617.02	404680023	\$617.02	404740024	\$617.02
404620050	\$617.02	404680024	\$617.02	404740025	\$617.02
404620051	\$617.02	404680025	\$617.02	404740026	\$617.02
404620052	\$617.02	404680026	\$617.02	404740027	\$617.02
404620053	\$617.02	404680027	\$617.02	404740028	\$617.02
404620054	\$617.02	404680028	\$617.02	404740029	\$617.02
404620055	\$617.02	404680029	\$617.02	404740030	\$617.02
404620056	\$617.02	404680030	\$617.02	404740031	\$617.02
404620057	\$617.02	404680031	\$617.02	404740032	\$617.02
404620058	\$617.02	404680032	\$617.02	404740033	\$617.02
404620059	\$617.02	404680033	\$617.02	404740034	\$617.02
404640001	\$617.02	404680034	\$617.02	404740035	\$617.02
404640002	\$617.02	404680035	\$617.02	404740036	\$617.02
404640003	\$617.02	404680036	\$617.02	404740037	\$617.02
404640004	\$617.02	404680037	\$617.02	404740038	\$617.02
404640005	\$617.02	404680038	\$617.02	404740039	\$617.02
404640006	\$617.02	404680039	\$617.02	404740040	\$617.02
404640007	\$617.02	404680040	\$617.02	404740041	\$617.02
404640008	\$617.02	404680041	\$617.02	404740042	\$617.02
404640009	\$617.02	404680042	\$617.02	404740043	\$617.02
404640010	\$617.02	404680043	\$617.02		
404640011	\$617.02	404680044	\$617.02		
404640012	\$617.02	404680045	\$617.02		
404640013	\$617.02	404680046	\$617.02		
404640014	\$617.02	404680047	\$617.02		
404640015	\$617.02	404680048	\$617.02		
404640016	\$617.02	404680049	\$617.02		
404640017	\$617.02	404680050	\$617.02		
404640018	\$617.02	404680051	\$617.02		
404640019	\$617.02	404680052	\$617.02		
404640020	\$617.02	404680053	\$617.02		
404640021	\$617.02	404740001	\$617.02		
404680001	\$617.02	404740002	\$617.02		
404680002	\$617.02	404740003	\$617.02		
404680003	\$617.02	404740004	\$617.02		
404680004	\$617.02	404740005	\$617.02		
					\$520,569.18