



CITY OF HERCULES

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



Fiscal Year 2019-20 Preliminary Engineer's Report

May 14, 2019

Prepared by:
Francisco & Associates, Inc.
231 Market Place, Suite 543
San Ramon, CA 94583
(925) 867-3400



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CITY OF HERCULES

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

FISCAL YEAR 2019-20

CITY COUNCIL MEMBERS AND CITY STAFF

Dan Romero
Mayor

Roland Esquivias
Vice Mayor

Dion Bailey
Council Member

Chris Kelley
Council Member

Gerard Boulanger
Council Member

David Biggs
City Manager

Patrick Tang
City Attorney

Lori Martin
Administrative Services Director/City Clerk

Edwin Gato
Finance Director

Mike Roberts
Public Works Director

Francisco & Associates, Inc.
Assessment Engineer

ENGINEER'S REPORT

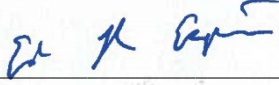
CITY OF HERCULES

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

FISCAL YEAR 2019-20

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

Dated: April 30, 2019

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 _____, 2019.

Lori Martin, City Clerk
City of Hercules
Contra Costa County, California

By _____

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and Assessment Diagram, thereto attached, was approved and confirmed by the City Council of the City of Hercules, Contra Costa County, California, on the _____ day of _____, 2019.

Lori Martin, City Clerk
City of Hercules
Contra Costa County, California

By _____

SECTION 1

INTRODUCTION

Background Information

The land which lies within the boundaries of the Vesting Tentative Map for 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 83-2). Victoria by the Bay was required to install landscaping, street lighting, park and recreational improvements as a condition of approval of the development. The Victoria by the Bay improvements are distinct from other improvements within the existing LLAD 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 the existing LLAD 83-2, forming the Victoria by the Bay Landscaping and Lighting Assessment District No. 2002-1 (the "District"), approving a maximum amount of individual maintenance assessments for future years and authorizing an index by which the stated maximum amount of individual maintenance assessments could be increased in future years without the need for an assessment ballot procedure otherwise required by Section 4 of Article XIIID for an "increased assessment."

The City Council adopted Resolution 02-050 on May 14, 2002. This resolution detached Victoria by the Bay from LLAD 83-2, formed the District, levied the first annual assessment and authorized the City Council to annually adjust assessment rates according to the index as set forth in the Engineer's Report. The index defined in the Engineer's Report is the change in the Bay Area's Annual Consumer Price Index – All Urban Consumers (CPI) for the previous calendar year.

Current Annual Administration

As required by 1972 Act, this Report describes the improvements to be constructed, operated, maintained and serviced by the District for FY 2019-20, 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 Hercules City Council will hold a Public Hearing on July 9, 2019 to provide an opportunity for any interested person to be heard. At the conclusion of the public hearing the City Council may adopt a resolution confirming the 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 2019-20 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 assessment must be placed in a special fund and can only be used for the purposes stated within this Report.

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 HERCULES

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

FISCAL YEAR 2019-20

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. 19-__ adopted by the City Council of the City of Hercules on May 14, 2019, 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 2019-20, 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, 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 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 an assessment of the estimated cost of the improvements 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 within the District boundaries, and those which may be subsequently constructed, will be operated, maintained and serviced as generally described and defined below:

The park landscaping and street lighting 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 rights of way, which are dedicated to the public on the subdivision final maps. An "Improvements Diagram" is included in Appendix "A" of this report. This diagram is a plan of improvements and maintenance services to be funded by the District. The areas indicated on the improvements diagram to be maintained by the Homeowners Association or "HOA" have not been dedicated to the public and are not funded by District assessments.

The "Neighborhood" improvements to be maintained are defined as landscaping and lighting improvements along public streets and parkways and the linear parks within the development. Improvements to be maintained include trees, shrubs, vines, ground cover, turf, Victoria Park and Arbor Park improvements and streetlights. The services to be provided include but are not limited to litter and debris removal, graffiti abatement, irrigation system adjustment, maintenance and repairs; landscape structure repairs and painting; pruning, staking, fertilizing, plant replacement and restoration; weed control; erosion control; trimming of vegetation and removal of debris in the area.

The "City-wide" improvements to be maintained and paid for by Victoria by the Bay property owners are generally defined as arterial/major roadway landscape and lighting maintenance. Improvements to be maintained include trees, shrubs, vines, ground cover, turf, and streetlights. The services to be provided include but are not limited to litter and debris removal, graffiti abatement, irrigation system adjustment, maintenance and repairs; landscape structure repairs and painting; pruning, staking, fertilizing, plant replacement and restoration; weed control; erosion control; trimming of vegetation 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, street lighting, public park and recreational facilities and appurtenant facilities, including repair, removal or replacement of all or part of any of the landscaping, street lighting, public park 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 street lighting facilities or appurtenant facilities and the furnishing of electric current or energy, gas or other illuminating agent for the street lighting, 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; 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 and servicing of landscaping, street lighting 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 electrical 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 raised by the assessments shall be used only for the purpose as stated herein. A contribution by the City of Hercules may be made to reduce assessments, as the City Council deems appropriate. Any balance remaining on July 1 must be carried over to the next fiscal year unless the funds are being accumulated for future capital improvements and operating reserves.

The operation, maintenance and servicing costs for FY 2019-20 are summarized on the following page. 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 2019-20**

REVENUES	
Assessments	\$432,427.36
Public Agency Assessments	\$6,810.86
General Benefit Contribution	\$8,920.15
TOTAL REVENUES	\$448,158.37
DIRECT COSTS	
Personnel	76,484.00
City Major Roads/Arterials	
Landscape and Lighting Maintenance	\$24,960.27
Landscaping & Irrigation	146,611.00
Fire Breaks / Discing	\$0.00
Street Lighting	25,080.00
Water	117,446.00
Assessment Engineering Cost	4,046.00
Incidental / Direct Admin Cost	25,487.20
County Fees	\$853.44
Capital Improvement	\$50,000.00
TOTAL DIRECT COSTS	\$470,967.91
COLLECTIONS/(CREDITS) APPLIED TO LEVY	
Reserve Collection (Transfer)	(22,809.54)
DISTRICT STATISTICS	
Total Parcels	839
Total Parcels Levied	794.00
Total Equivalent Residential Units (ERU)	843.68
Annual Applied Levy per Benefit Unit	\$520.63
Annual Maximum Levy per Benefit Unit	\$520.63
FUND BALANCE INFORMATION	
Beginning Balance - Projected July 1, 2019	\$217,578.05
Reserve Fund Adjustments	(\$22,809.54)
Ending Balance - Projected June 30, 2019	\$194,768.51

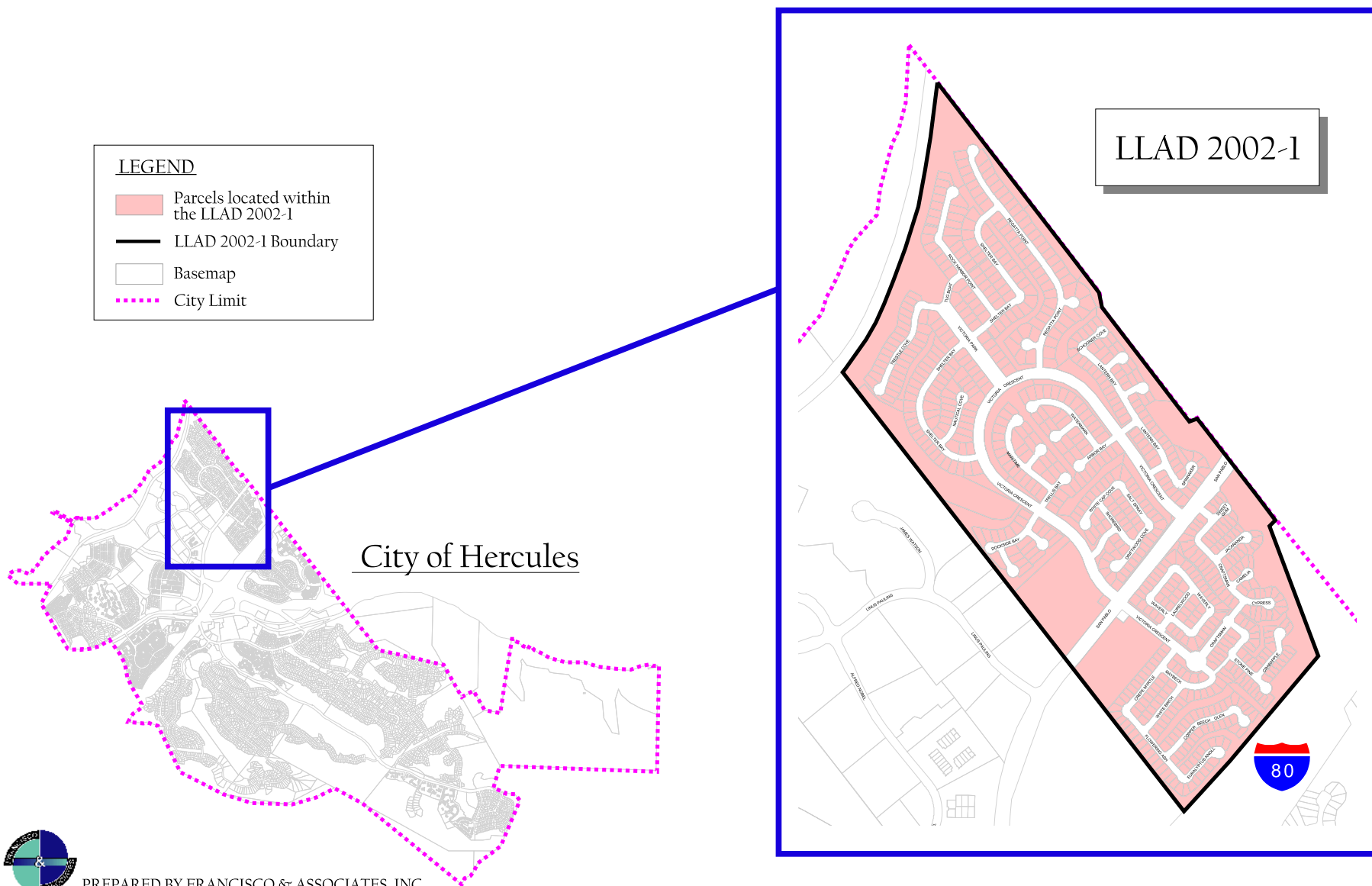
PART C

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



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, street lighting and park and recreational facilities.

Section 22573 of the Landscaping and Lighting Act of 1972 requires that maintenance assessments must 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.

The Act permits the designation of zones of benefit within any individual assessment district if “by reason of variations in the nature, location, and extent of the improvements, the various areas will receive different degrees of benefit from the improvements” (Sec. 22574).

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

GENERAL BENEFIT

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

Neighborhood Improvements: It is anticipated that there will be minimal flow through traffic within the in-tract neighborhood streets associated with LLAD No. 2002-1. However, there is a possibility for pedestrians and vehicles to access a destination outside of the development through the in-tract streets and therefore the in-tract street lighting and landscape improvements provide a minimal general benefit to the public-at-large or to the parcels outside of LLAD 2002-1. Based on the industry standard for comparable neighborhoods, 2% of the annual cost to operate and maintain the in-tract street lighting and landscape improvements is considered to be a general benefit.

Arterial/Major Roads Landscape and Lighting 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 lighting 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 an initial circulation analysis, it is estimated that an average of 6% of traffic on these roads can be attributed to flow through traffic. The City will conduct a study to better estimate the percentage of flow through traffic.

SPECIAL BENEFIT

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

Street Lighting: Street lighting is critical for public safety. Well-maintained street lighting 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. Street Lighting also increases the promotion of business during nighttime hours in the case of commercial property.

Landscaped Streetscapes and Roadway Medians: The District keeps the City's landscaped streetscapes and roadway medians well-groomed and irrigated which enhances property values throughout the City. 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;
- Enhanced sense of pride within the development and community.

Parks and Recreational Facilities: The District provides landscape and recreational facility maintenance at Victoria Park and Arbor Park which enhances 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 by these 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.

The City's maintenance effort, referred to as the "improvements" can be described as follows:

a. Street Lighting and Landscape Maintenance

The street lights and landscaping improvements within the District were installed as a condition of approval of the development. The benefits received from these improvements are easily identified with the individual properties within the District. Street lighting increases security for homeowners and improves the appearance of property frontage during the hours of darkness. Street lighting also improves safety for motorists and safety for pedestrians. Security and appearance are property benefits. Traffic and pedestrian safety are related to parcel use or occupancy. Increased levels of lighting are required for increased use.

Landscaping on public streets improves the appearance of private property. Landscaping that is not maintained will perish and the cost of replacement may be prohibitively expensive. Landscaping on public streets is therefore of benefit to property. Landscaping on public streets also improves the quality of life on a day-to-day basis. Increased use generally requires increased levels of service. Hence, as with street lighting benefits, landscaping benefits are seen to be proportionate to parcel size and to parcel use.

b. Neighborhood Park and Recreation Facility Maintenance

Neighborhood parks are of special benefit to the properties within the District. Neighborhood parks are designed to serve the immediate parcels within the neighborhood. The determination as to whether or not a park is of local or City-wide benefit is based upon the activities at the park. If structured City-wide events are conducted at a park, then it is attributed to citywide benefits as opposed to localized or neighborhood benefits. City-wide park costs are paid from Zone 10 of LLAD 83-2.

c. 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.

ASSESSMENT METHODOLOGY

The total operation, maintenance and servicing costs for the landscaping, street lighting 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 is approximately the same from the improvements. Even though a SFR may have more building square footage than another it does not necessarily mean that the larger home receives a greater benefit. Therefore one (1) SFR parcel shall be equal to one (1) ERU. Because the majority of parcels in the District are SFR it is also reasonable to measure the relative benefits received by other residential land use in terms of that received by a detached 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. In this District, the MFR parcels will contain deed-restricted affordable housing units. Benefits per dwelling unit are observed to be greater for SFR units than for MFR units. MFR units receive decreased benefits per dwelling unit from the improvements in terms of property benefit because the number of units supporting the fixed improvements is larger than for SFR detached units. On the other hand MFR units receive increased benefits from parks and recreation facilities. The Urban Land Institute has established a series of land use intensity ratings, which indicate the smaller units require more public open space and recreational areas per unit than do SFR parcels.

The deed-restricted affordable housing site will consist 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 a SFR unit will be 2,300 square feet and MFR unit to be 900 square feet. Based upon density studies for neighboring communities, it is reasonable to assume that SFR and MFR will have 3 and 2 persons per unit, respectively. It is reasonable to assume that a vacant lot will require 25% the maintenance effort for an improved (occupied) lot. The remaining 75% of the benefit

may be said to be related to parcel use. Equivalent Residential Units (ERU) for MFR units are calculated as follows:

$$\begin{aligned}
 \text{Relative Benefits} &= \frac{0.25 (\text{Lot Area} / \text{Person})}{(\text{SFR Lot Area} / \text{Person})} + \frac{0.75 (\text{Bldg. Area} / \text{Person})}{(\text{SFR Bldg. Area} / \text{Person})} \\
 \text{Assume MFR} &= 2,600 \text{ SF}_{\text{Lot}} / \text{Unit} \\
 &900 \text{ SF}_{\text{Bldg.}} / \text{Unit} \\
 &2.0 \text{ Persons per Unit} \\
 \text{Assume SFR} &= 6,000 \text{ SF}_{\text{Lot}} / \text{Unit} \\
 &2,300 \text{ SF}_{\text{Bldg.}} / \text{Unit} \\
 &3.0 \text{ Persons per Unit} \\
 \text{Benefit} &= \frac{0.25 (2,600 / 2)}{(6,000 / 3)} + \frac{0.75 (900 / 2)}{(2,300 / 3)} \\
 \text{MFR Benefit} &= 0.16 + 0.44 = 0.60 \text{ ERU}
 \end{aligned}$$

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. These units have been assessed at 50% of the assessment for MFR units, reflecting this reduced special benefit, or = $0.60 \times 50\% = 0.30$ ERU per unit.

3. Vacant (Unimproved) Land

This underlying benefit of parks and recreation facilities, public landscaping weed abatement and street lighting 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 for build-out maintenance cost. Accordingly, the estimated benefit received by an unimproved parcel of land with in an 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 neighborhood 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 a SFR in Hercules. 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 street lighting 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 does 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 Part B, Estimate of Cost, have been distributed among the various parcels of land within the assessment district in accordance with the rationale as described above. The annual assessment rate is calculated by dividing the total costs by the total number of ERUs in the District to derive the assessment rate. The 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 2019-20 assessments for various land use classifications:

Classification	FY 2019-20 Maximum Assessment		FY 2019-20 Applied Assessment	
Single-Family Residence	\$520.63	per lot	\$520.63	per lot
Vacant Single-Family	\$130.16	per lot	\$130.16	per lot
Multi-Family Residential	\$312.38	per unit	\$312.38	per unit
Deed-Restricted Affordable Housing Unit	\$156.19	per unit	\$156.19	per unit

CPI INCREASE

The City proposes to increase the assessment amounts to their maximum assessment levels indexed for inflation according the annual increase in the Consumer Price Index (CPI), San Francisco Bay Region All Urban Consumers. The maximum assessment rates are being increased by the prior year's increase in the CPI (3.526%).

MAXIMUM ASSESSMENT

In any given 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

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.

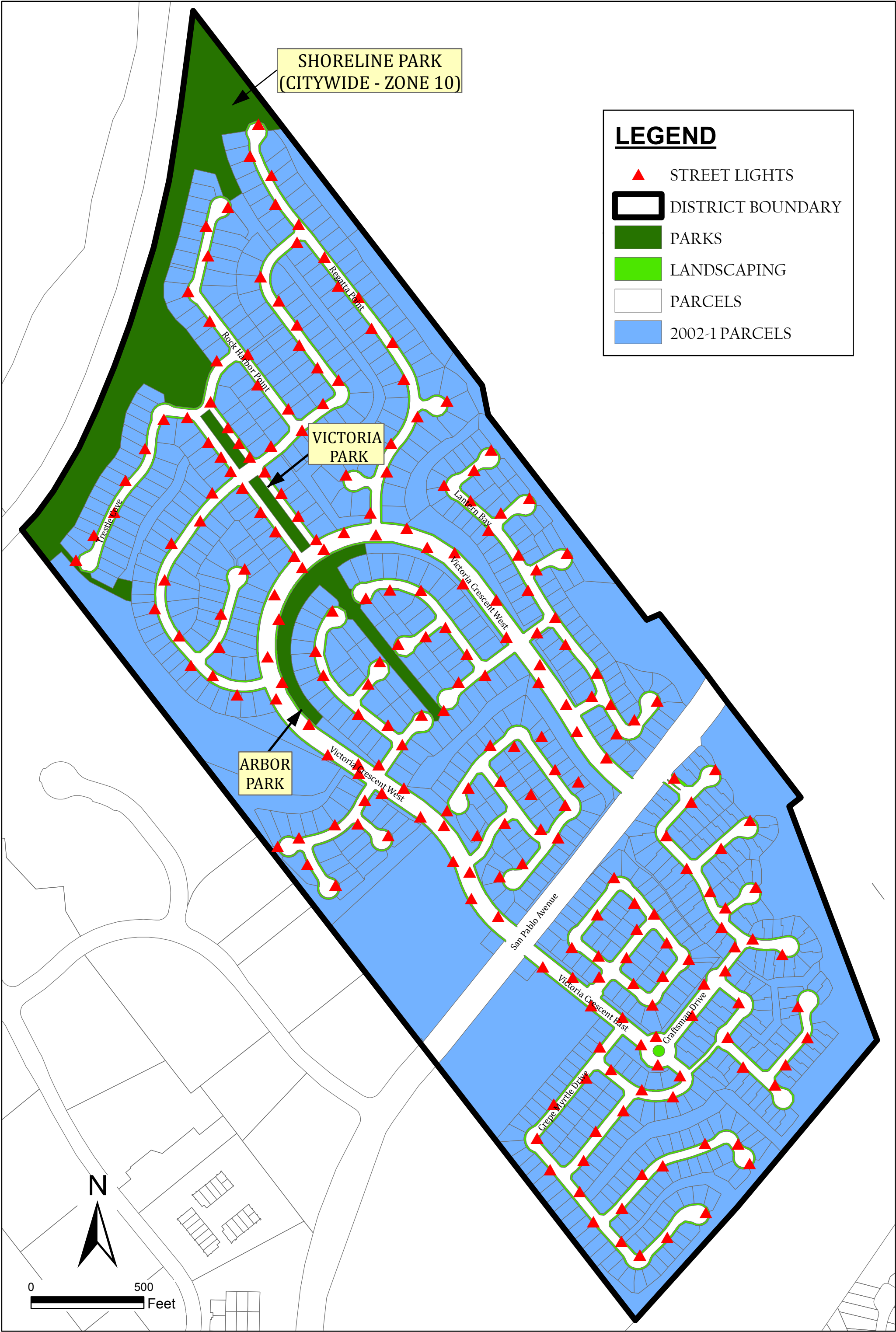
This list is keyed to the Assessor's Parcel Numbers as shown on the Assessment Roll, which includes the proposed amount of assessments for FY 2019-20 apportioned to each lot or parcel. The Assessment Roll is on file in the Office of the City Clerk of the City of Hercules and is shown in this Report as Appendix "C".

The total proposed assessment for FY 2019-20 is \$439,238.22

APPENDIX “A”
IMPROVEMENTS DIAGRAM

LLAD NO. 2002-1

NEIGHBORHOOD MAINTENANCE IMPROVEMENT DIAGRAM



APPENDIX “B”

PUBLIC PROPERTY ASSESSMENTS

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

PUBLIC PROPERTY ASSESSMENTS
FY 2019-20

APN	Owner/Use	Location	Units	Acres	ERU	Neighborhood Amount
404030045	City/Open Space	VICTORIA CRESCENT	0	11.402	0.589	\$306.64
404520035	City/Park	VICTORIA CRESCENT	0	2.500	12.493	\$6,504.22
Total:			0	13.902	13.082	\$6,810.86

APPENDIX “C”
ASSESSMENT ROLL

CITY OF HERCULES
VICTORIA BY THE BAY
LANDSCAPING AND LIGHTING DISTRICT NO. 2002-1
PRELIMINARY ASSESSMENT ROLL
FISCAL YEAR 2019-20

Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount
404030045	\$306.64	404500053	\$520.62	404510046	\$520.62
404030050	\$20,616.94	404500054	\$520.62	404510047	\$520.62
404500001	\$520.62	404500055	\$520.62	404510048	\$520.62
404500002	\$520.62	404500056	\$520.62	404510049	\$520.62
404500003	\$520.62	404500057	\$520.62	404510050	\$520.62
404500004	\$520.62	404500058	\$520.62	404510051	\$520.62
404500005	\$520.62	404500059	\$520.62	404510052	\$520.62
404500006	\$520.62	404500060	\$520.62	404510053	\$520.62
404500007	\$520.62	404500061	\$520.62	404510054	\$520.62
404500008	\$520.62	404510001	\$520.62	404510055	\$520.62
404500009	\$520.62	404510002	\$520.62	404510056	\$520.62
404500010	\$520.62	404510003	\$520.62	404520001	\$520.62
404500011	\$520.62	404510004	\$520.62	404520002	\$520.62
404500012	\$520.62	404510005	\$520.62	404520003	\$520.62
404500013	\$520.62	404510006	\$520.62	404520004	\$520.62
404500014	\$520.62	404510007	\$520.62	404520005	\$520.62
404500015	\$520.62	404510008	\$520.62	404520006	\$520.62
404500016	\$520.62	404510009	\$520.62	404520007	\$520.62
404500017	\$520.62	404510010	\$520.62	404520008	\$520.62
404500018	\$520.62	404510011	\$520.62	404520009	\$520.62
404500019	\$520.62	404510012	\$520.62	404520010	\$520.62
404500020	\$520.62	404510013	\$520.62	404520011	\$520.62
404500021	\$520.62	404510014	\$520.62	404520012	\$520.62
404500022	\$520.62	404510015	\$520.62	404520013	\$520.62
404500023	\$520.62	404510016	\$520.62	404520014	\$520.62
404500024	\$520.62	404510017	\$520.62	404520015	\$520.62
404500025	\$520.62	404510018	\$520.62	404520016	\$520.62
404500026	\$520.62	404510019	\$520.62	404520017	\$520.62
404500027	\$520.62	404510020	\$520.62	404520018	\$520.62
404500028	\$520.62	404510021	\$520.62	404520019	\$520.62
404500029	\$520.62	404510022	\$520.62	404520020	\$520.62
404500030	\$520.62	404510023	\$520.62	404520021	\$520.62
404500031	\$520.62	404510024	\$520.62	404520022	\$520.62
404500032	\$520.62	404510025	\$520.62	404520023	\$520.62
404500033	\$520.62	404510026	\$520.62	404520024	\$520.62
404500034	\$520.62	404510027	\$520.62	404520025	\$520.62
404500035	\$520.62	404510028	\$520.62	404520026	\$520.62
404500036	\$520.62	404510029	\$520.62	404520027	\$520.62
404500037	\$520.62	404510030	\$520.62	404520028	\$520.62
404500038	\$520.62	404510031	\$520.62	404520029	\$520.62
404500039	\$520.62	404510032	\$520.62	404520030	\$520.62
404500040	\$520.62	404510033	\$520.62	404520031	\$520.62
404500041	\$520.62	404510034	\$520.62	404520032	\$520.62
404500042	\$520.62	404510035	\$520.62	404520033	\$520.62
404500043	\$520.62	404510036	\$520.62	404520034	\$520.62
404500044	\$520.62	404510037	\$520.62	404520035	\$6,504.22
404500045	\$520.62	404510038	\$520.62	404530001	\$520.62
404500046	\$520.62	404510039	\$520.62	404530002	\$520.62
404500047	\$520.62	404510040	\$520.62	404530003	\$520.62
404500048	\$520.62	404510041	\$520.62	404530004	\$520.62
404500049	\$520.62	404510042	\$520.62	404530005	\$520.62
404500050	\$520.62	404510043	\$520.62	404530006	\$520.62
404500051	\$520.62	404510044	\$520.62	404530007	\$520.62
404500052	\$520.62	404510045	\$520.62	404530008	\$520.62

CITY OF HERCULES
VICTORIA BY THE BAY
LANDSCAPING AND LIGHTING DISTRICT NO. 2002-1
PRELIMINARY ASSESSMENT ROLL
FISCAL YEAR 2019-20

Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount
404530009	\$520.62	404540027	\$520.62	404560027	\$520.62
404530010	\$520.62	404540028	\$520.62	404560028	\$520.62
404530011	\$520.62	404540029	\$520.62	404560029	\$520.62
404530012	\$520.62	404540030	\$520.62	404560030	\$520.62
404530013	\$520.62	404540031	\$520.62	404560031	\$520.62
404530014	\$520.62	404540032	\$520.62	404560032	\$520.62
404530015	\$520.62	404540033	\$520.62	404560033	\$520.62
404530016	\$520.62	404540034	\$520.62	404560034	\$520.62
404530017	\$520.62	404540035	\$520.62	404560035	\$520.62
404530018	\$520.62	404540036	\$520.62	404560036	\$520.62
404530019	\$520.62	404540037	\$520.62	404560037	\$520.62
404530020	\$520.62	404540038	\$520.62	404560038	\$520.62
404530021	\$520.62	404540039	\$520.62	404560039	\$520.62
404530022	\$520.62	404550001	\$520.62	404560040	\$520.62
404530023	\$520.62	404550002	\$520.62	404560041	\$520.62
404530024	\$520.62	404550003	\$520.62	404560042	\$520.62
404530025	\$520.62	404550004	\$520.62	404560043	\$520.62
404530026	\$520.62	404550005	\$520.62	404560044	\$520.62
404530027	\$520.62	404550006	\$520.62	404560045	\$520.62
404530028	\$520.62	404550007	\$520.62	404570001	\$520.62
404530029	\$520.62	404550008	\$520.62	404570002	\$520.62
404530030	\$520.62	404550009	\$520.62	404570003	\$520.62
404530031	\$520.62	404550010	\$520.62	404570004	\$520.62
404530032	\$520.62	404550011	\$520.62	404570005	\$520.62
404530033	\$520.62	404550012	\$520.62	404570006	\$520.62
404530034	\$520.62	404550013	\$520.62	404570007	\$520.62
404530035	\$520.62	404550014	\$520.62	404570008	\$520.62
404530036	\$520.62	404550015	\$520.62	404570009	\$520.62
404540001	\$520.62	404560001	\$520.62	404570010	\$520.62
404540002	\$520.62	404560002	\$520.62	404570011	\$520.62
404540003	\$520.62	404560003	\$520.62	404570012	\$520.62
404540004	\$520.62	404560004	\$520.62	404570013	\$520.62
404540005	\$520.62	404560005	\$520.62	404570014	\$520.62
404540006	\$520.62	404560006	\$520.62	404570015	\$520.62
404540007	\$520.62	404560007	\$520.62	404570016	\$520.62
404540008	\$520.62	404560008	\$520.62	404570017	\$520.62
404540009	\$520.62	404560009	\$520.62	404570018	\$520.62
404540010	\$520.62	404560010	\$520.62	404570019	\$520.62
404540011	\$520.62	404560011	\$520.62	404570020	\$520.62
404540012	\$520.62	404560012	\$520.62	404570021	\$520.62
404540013	\$520.62	404560013	\$520.62	404570022	\$520.62
404540014	\$520.62	404560014	\$520.62	404570023	\$520.62
404540015	\$520.62	404560015	\$520.62	404570024	\$520.62
404540016	\$520.62	404560016	\$520.62	404570025	\$520.62
404540017	\$520.62	404560017	\$520.62	404570026	\$520.62
404540018	\$520.62	404560018	\$520.62	404570027	\$520.62
404540019	\$520.62	404560019	\$520.62	404570028	\$520.62
404540020	\$520.62	404560020	\$520.62	404570029	\$520.62
404540021	\$520.62	404560021	\$520.62	404570030	\$520.62
404540022	\$520.62	404560022	\$520.62	404570031	\$520.62
404540023	\$520.62	404560023	\$520.62	404570032	\$520.62
404540024	\$520.62	404560024	\$520.62	404570033	\$520.62
404540025	\$520.62	404560025	\$520.62	404570034	\$520.62
404540026	\$520.62	404560026	\$520.62	404570035	\$520.62

CITY OF HERCULES
VICTORIA BY THE BAY
LANDSCAPING AND LIGHTING DISTRICT NO. 2002-1
PRELIMINARY ASSESSMENT ROLL
FISCAL YEAR 2019-20

Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount
404570036	\$520.62	404580033	\$520.62	404590006	\$520.62
404570037	\$520.62	404580034	\$520.62	404590007	\$520.62
404570038	\$520.62	404580035	\$520.62	404590008	\$520.62
404570039	\$520.62	404580036	\$520.62	404590009	\$520.62
404570040	\$520.62	404580037	\$520.62	404590010	\$520.62
404570041	\$520.62	404580038	\$520.62	404590011	\$520.62
404570042	\$520.62	404580039	\$520.62	404590012	\$520.62
404570043	\$520.62	404580040	\$520.62	404590013	\$520.62
404570044	\$520.62	404580041	\$520.62	404590014	\$520.62
404570045	\$520.62	404580042	\$520.62	404590015	\$520.62
404570046	\$520.62	404580043	\$520.62	404590016	\$520.62
404570047	\$520.62	404580044	\$520.62	404590017	\$520.62
404570048	\$520.62	404580045	\$520.62	404590018	\$520.62
404570049	\$520.62	404580046	\$520.62	404590019	\$520.62
404570050	\$520.62	404580047	\$520.62	404590020	\$520.62
404570051	\$520.62	404580048	\$520.62	404590021	\$520.62
404570052	\$520.62	404580049	\$520.62	404590022	\$520.62
404570053	\$520.62	404580050	\$520.62	404590023	\$520.62
404570054	\$520.62	404580051	\$520.62	404590024	\$520.62
404570055	\$520.62	404580052	\$520.62	404590025	\$520.62
404570056	\$520.62	404580053	\$520.62	404590026	\$520.62
404570057	\$520.62	404580054	\$520.62	404590027	\$520.62
404580001	\$520.62	404580055	\$520.62	404590028	\$520.62
404580002	\$520.62	404580056	\$520.62	404590029	\$520.62
404580003	\$520.62	404580057	\$520.62	404590030	\$520.62
404580004	\$520.62	404580058	\$520.62	404590031	\$520.62
404580005	\$520.62	404580059	\$520.62	404590032	\$520.62
404580006	\$520.62	404580060	\$520.62	404590033	\$520.62
404580007	\$520.62	404580061	\$520.62	404590034	\$520.62
404580008	\$520.62	404580062	\$520.62	404590035	\$520.62
404580009	\$520.62	404580063	\$520.62	404590036	\$520.62
404580010	\$520.62	404580064	\$520.62	404590037	\$520.62
404580011	\$520.62	404580065	\$520.62	404590038	\$520.62
404580012	\$520.62	404580066	\$520.62	404590039	\$520.62
404580013	\$520.62	404580067	\$520.62	404590040	\$520.62
404580014	\$520.62	404580068	\$520.62	404590041	\$520.62
404580015	\$520.62	404580069	\$520.62	404590042	\$520.62
404580016	\$520.62	404580070	\$520.62	404590043	\$520.62
404580017	\$520.62	404580071	\$520.62	404590044	\$520.62
404580018	\$520.62	404580072	\$520.62	404590045	\$520.62
404580019	\$520.62	404580073	\$520.62	404590046	\$520.62
404580020	\$520.62	404580074	\$520.62	404590047	\$520.62
404580021	\$520.62	404580075	\$520.62	404590048	\$520.62
404580022	\$520.62	404580076	\$520.62	404590049	\$520.62
404580023	\$520.62	404580077	\$520.62	404590050	\$520.62
404580024	\$520.62	404580078	\$520.62	404590051	\$520.62
404580025	\$520.62	404580079	\$520.62	404590052	\$520.62
404580026	\$520.62	404580080	\$520.62	404590053	\$520.62
404580027	\$520.62	404580081	\$520.62	404590054	\$520.62
404580028	\$520.62	404590001	\$520.62	404590055	\$520.62
404580029	\$520.62	404590002	\$520.62	404590056	\$520.62
404580030	\$520.62	404590003	\$520.62	404590057	\$520.62
404580031	\$520.62	404590004	\$520.62	404590058	\$520.62
404580032	\$520.62	404590005	\$520.62	404590059	\$520.62

CITY OF HERCULES
VICTORIA BY THE BAY
LANDSCAPING AND LIGHTING DISTRICT NO. 2002-1
PRELIMINARY ASSESSMENT ROLL
FISCAL YEAR 2019-20

Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount
404590060	\$520.62	404590114	\$520.62	404610018	\$520.62
404590061	\$520.62	404590115	\$520.62	404610019	\$520.62
404590062	\$520.62	404590116	\$520.62	404610020	\$520.62
404590063	\$520.62	404590117	\$520.62	404610021	\$520.62
404590064	\$520.62	404600001	\$520.62	404610022	\$520.62
404590065	\$520.62	404600002	\$520.62	404610023	\$520.62
404590066	\$520.62	404600003	\$520.62	404610024	\$520.62
404590067	\$520.62	404600004	\$520.62	404610025	\$520.62
404590068	\$520.62	404600005	\$520.62	404610026	\$520.62
404590069	\$520.62	404600006	\$520.62	404610027	\$520.62
404590070	\$520.62	404600007	\$520.62	404610028	\$520.62
404590071	\$520.62	404600008	\$520.62	404610029	\$520.62
404590072	\$520.62	404600009	\$520.62	404610030	\$520.62
404590073	\$520.62	404600010	\$520.62	404610031	\$520.62
404590074	\$520.62	404600011	\$520.62	404610032	\$520.62
404590075	\$520.62	404600012	\$520.62	404610033	\$520.62
404590076	\$520.62	404600013	\$520.62	404610034	\$520.62
404590077	\$520.62	404600014	\$520.62	404610035	\$520.62
404590078	\$520.62	404600015	\$520.62	404610036	\$520.62
404590079	\$520.62	404600016	\$520.62	404610037	\$520.62
404590080	\$520.62	404600017	\$520.62	404610038	\$520.62
404590081	\$520.62	404600018	\$520.62	404610039	\$520.62
404590082	\$520.62	404600019	\$520.62	404610040	\$520.62
404590083	\$520.62	404600020	\$520.62	404610041	\$520.62
404590084	\$520.62	404600021	\$520.62	404620001	\$520.62
404590085	\$520.62	404600022	\$520.62	404620002	\$520.62
404590086	\$520.62	404600023	\$520.62	404620003	\$520.62
404590087	\$520.62	404600024	\$520.62	404620004	\$520.62
404590088	\$520.62	404600025	\$520.62	404620005	\$520.62
404590089	\$520.62	404600026	\$520.62	404620006	\$520.62
404590090	\$520.62	404600027	\$520.62	404620007	\$520.62
404590091	\$520.62	404600028	\$520.62	404620008	\$520.62
404590092	\$520.62	404600029	\$520.62	404620009	\$520.62
404590093	\$520.62	404600030	\$520.62	404620010	\$520.62
404590094	\$520.62	404600031	\$520.62	404620011	\$520.62
404590095	\$520.62	404600032	\$520.62	404620012	\$520.62
404590096	\$520.62	404600033	\$520.62	404620013	\$520.62
404590097	\$520.62	404610001	\$520.62	404620014	\$520.62
404590098	\$520.62	404610002	\$520.62	404620015	\$520.62
404590099	\$520.62	404610003	\$520.62	404620016	\$520.62
404590100	\$520.62	404610004	\$520.62	404620017	\$520.62
404590101	\$520.62	404610005	\$520.62	404620018	\$520.62
404590102	\$520.62	404610006	\$520.62	404620019	\$520.62
404590103	\$520.62	404610007	\$520.62	404620020	\$520.62
404590104	\$520.62	404610008	\$520.62	404620021	\$520.62
404590105	\$520.62	404610009	\$520.62	404620022	\$520.62
404590106	\$520.62	404610010	\$520.62	404620023	\$520.62
404590107	\$520.62	404610011	\$520.62	404620024	\$520.62
404590108	\$520.62	404610012	\$520.62	404620025	\$520.62
404590109	\$520.62	404610013	\$520.62	404620026	\$520.62
404590110	\$520.62	404610014	\$520.62	404620027	\$520.62
404590111	\$520.62	404610015	\$520.62	404620028	\$520.62
404590112	\$520.62	404610016	\$520.62	404620029	\$520.62
404590113	\$520.62	404610017	\$520.62	404620030	\$520.62

Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount	Assessor's Parcel Number	Neighborhood Amount
404620031	\$520.62	404680005	\$520.62	404740006	\$520.62
404620032	\$520.62	404680006	\$520.62	404740007	\$520.62
404620033	\$520.62	404680007	\$520.62	404740008	\$520.62
404620034	\$520.62	404680008	\$520.62	404740009	\$520.62
404620035	\$520.62	404680009	\$520.62	404740010	\$520.62
404620036	\$520.62	404680010	\$520.62	404740011	\$520.62
404620037	\$520.62	404680011	\$520.62	404740012	\$520.62
404620038	\$520.62	404680012	\$520.62	404740013	\$520.62
404620039	\$520.62	404680013	\$520.62	404740014	\$520.62
404620040	\$520.62	404680014	\$520.62	404740015	\$520.62
404620041	\$520.62	404680015	\$520.62	404740016	\$520.62
404620042	\$520.62	404680016	\$520.62	404740017	\$520.62
404620043	\$520.62	404680017	\$520.62	404740018	\$520.62
404620044	\$520.62	404680018	\$520.62	404740019	\$520.62
404620045	\$520.62	404680019	\$520.62	404740020	\$520.62
404620046	\$520.62	404680020	\$520.62	404740021	\$520.62
404620047	\$520.62	404680021	\$520.62	404740022	\$520.62
404620048	\$520.62	404680022	\$520.62	404740023	\$520.62
404620049	\$520.62	404680023	\$520.62	404740024	\$520.62
404620050	\$520.62	404680024	\$520.62	404740025	\$520.62
404620051	\$520.62	404680025	\$520.62	404740026	\$520.62
404620052	\$520.62	404680026	\$520.62	404740027	\$520.62
404620053	\$520.62	404680027	\$520.62	404740028	\$520.62
404620054	\$520.62	404680028	\$520.62	404740029	\$520.62
404620055	\$520.62	404680029	\$520.62	404740030	\$520.62
404620056	\$520.62	404680030	\$520.62	404740031	\$520.62
404620057	\$520.62	404680031	\$520.62	404740032	\$520.62
404620058	\$520.62	404680032	\$520.62	404740033	\$520.62
404620059	\$520.62	404680033	\$520.62	404740034	\$520.62
404640001	\$520.62	404680034	\$520.62	404740035	\$520.62
404640002	\$520.62	404680035	\$520.62	404740036	\$520.62
404640003	\$520.62	404680036	\$520.62	404740037	\$520.62
404640004	\$520.62	404680037	\$520.62	404740038	\$520.62
404640005	\$520.62	404680038	\$520.62	404740039	\$520.62
404640006	\$520.62	404680039	\$520.62	404740040	\$520.62
404640007	\$520.62	404680040	\$520.62	404740041	\$520.62
404640008	\$520.62	404680041	\$520.62	404740042	\$520.62
404640009	\$520.62	404680042	\$520.62	404740043	\$520.62
404640010	\$520.62	404680043	\$520.62		
404640011	\$520.62	404680044	\$520.62		
404640012	\$520.62	404680045	\$520.62		
404640013	\$520.62	404680046	\$520.62		
404640014	\$520.62	404680047	\$520.62		
404640015	\$520.62	404680048	\$520.62		
404640016	\$520.62	404680049	\$520.62		
404640017	\$520.62	404680050	\$520.62		
404640018	\$520.62	404680051	\$520.62		
404640019	\$520.62	404680052	\$520.62		
404640020	\$520.62	404680053	\$520.62		
404640021	\$520.62	404740001	\$520.62		
404680001	\$520.62	404740002	\$520.62		
404680002	\$520.62	404740003	\$520.62		
404680003	\$520.62	404740004	\$520.62		
404680004	\$520.62	404740005	\$520.62		
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