

EAST BAY REGIONAL PARK DISTRICT

Engineer's Report for:

**Alameda County – Contra Costa County
Landscaping and Lighting Assessment
District No. 1 (ACC-1)**

Fiscal Year 2024/25

Prepared by:



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SECTION 1. EXECUTIVE SUMMARY

On March 19, 2024, the Board of Directors of the East Bay Regional Park District (the “EBRPD”), State of California, under the Landscaping and Lighting Act of 1972 (the “Act”), adopted its Resolution Initiating Proceedings for the Annual Levy of Assessments and Ordering the Preparation of an Engineer’s Report for the Alameda County – Contra Costa County Regional Trails Landscaping and Lighting Assessment District No. 1 (the “District”).

The Resolution of Initiation directed NBS to prepare and file a report presenting plans and specifications describing the general nature, location, and extent of the improvements to be maintained, an estimate of cost of the maintenance, operations, and servicing of the improvements for the District for the referenced fiscal year, a diagram for the District, showing the area and properties proposed to be assessed, and an assessment of the estimated costs of the maintenance, operations, and servicing the improvements, assessing the net amount upon all assessable lots and/or parcels within the District in proportion to the special benefit received.

The following assessment is made to cover the portion of the estimated cost of maintenance, operation, and servicing of said improvements to be paid by the assessable real property within the District in proportion to the special benefit received:

SUMMARY OF ASSESSMENT

Zone	Fiscal Year 2024/25 Proposed Assessment	Fiscal Year 2024/25 Maximum Assessment
ACC-1 (General Zone)	\$4,503,984.08	\$4,503,984.08
Five Canyons Zone of Benefit (ZB-1)	62,835.32	62,835.32
Dublin Hills Zone of Benefit (ZB-2)	27,645.12	27,645.12
Walpert Ridge Zone of Benefit (ZB-3)	142,458.30	142,458.30
San Ramon Hills Zone of Benefit (ZB-4)	7,308.00	7,308.00
Stone Valley Zone of Benefit (ZB-5)	8,472.36	8,472.36
Sibley Volcanic Regional Preserve Zone of Benefit (ZB-6)	31,663.80	31,663.80
Totals:	\$4,784,366.98	\$4,784,366.98

The assessment has been levied in accordance with the assessment methodology adopted and approved by the Board of Directors at the time of District formation.

The District (as well as ZB-1 and ZB-2) was formed prior to the passage of Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Article XIIC and XIID of the California Constitution. Although this assessment is consistent with Proposition 218, the California judiciary has generally referred to pre-Proposition 218 assessments as "grandfathered assessments" and held them to a lower standard than post Proposition 218 assessments. As required by Proposition 218, the voters of Alameda and Contra Costa counties approved the continuation of the District in November of 1996 (Measure KK). This measure passed with 78.6% approval.

SECTION 2. PLANS AND SPECIFICATIONS

Description of the District Boundaries

The District includes all of Alameda County and all of Contra Costa County. Murray Township in eastern Alameda County and Liberty Union High School District in eastern Contra Costa County are exempt from the assessment. Zones of Benefit 1, 2, and 3 lie within the District and Alameda County and Zones of Benefit 4, 5, and 6 lie within the District and Contra Costa County. The parcels of land, which have been determined to be within the boundaries of the District, are those parcels shown in the assessment roll for the District.

Five Canyons Zone of Benefit (ZB-1):

This zone was established in 1994 and includes the initial 960 unit residential development and 126 units were added in 1996 near the Don Castro Recreation Area in Alameda County. In 2006, an annexation called Highland Estates was completed, adding 25 additional units. There are currently 1,088 assessable parcels in ZB-1.

Dublin Hills Zone of Benefit (ZB-2):

This zone was established on April 16, 1996, to serve the local trails and regional park needs of these 320 parcels in Alameda County in the City of Dublin. In 2006, an annexation called Schaefer Ranch Estates was completed, adding 302 parcels. There are currently 662 assessable parcels in ZB-2.

Walpert Ridge Zone of Benefit (ZB-3):

This zone was established on July 7, 1998, to provide for servicing of regional parkland, habitat maintenance, irrigation, trails, fencing, gates, signs, and associated appurtenant facilities for 152 parcels, 136 of which are assessable, in the ridge land above the City of Hayward, Alameda County. In 2006, an annexation of the Stonebrae development was completed, adding 570 additional parcels. There are currently 765 assessable parcels in ZB-3.

San Ramon Hills Zone of Benefit (ZB-4):

This zone was established on March 2, 1999, to provide for servicing of trails, fencing, gates, signs, and associated appurtenant facilities for these 140 assessable parcels in a subdivision in the western portion of the City of San Ramon, Contra Costa County.

Stone Valley Zone of Benefit (ZB-5):

The zone was completed in 2006 for trail and regional parkland maintenance, and other improvements for the dedicated regional parkland from the Alamo Crest development off Stone Valley Road within Alamo, Contra Costa County. There are 39 assessable parcels in ZB-5.

Sibley Volcanic Regional Preservation Zone of Benefit (ZB-6):

The formation of this zone was completed in early 2007 for funding of trail maintenance and other improvements to the dedicated regional parkland adjacent to the Montanera development off Gateway Boulevard near the City of Orinda, Contra Costa County. There are 245 assessable parcels in ZB-6.

Description of Areas to be Improved

The acquisitions and improvements to be maintained, improved, and serviced by the assessments include parklands, trails, and related parkland access improvements throughout the District. The District improvements are generally as follows:

Current and to be developed, paved and unpaved trails located within the District's parklands, and regional trails as shown on the District's current Master Plan map, as amended by the Board of Directors through the date of this report.

The following projects will be funded with excess District funds:

ACC-1 (General Zone)

\$750,000 – Point Molate Bay Trail Extension (project planned to begin in Summer 2024)

Dublin Hills Zone of Benefit (ZB-2)

\$50,000 – Installation of water meter to provide separate water service (estimated completion 2025)

Walpert Ridge Zone of Benefit (ZB-3)

\$140,000 – Grazing, fencing & water infrastructure improvements (estimated completion 2024)

San Ramon Hills Zone of Benefit (ZB-4)

\$25,000 – Purchase of slope mower for mowing, mulching, and road grading repair operations (equipment shared between ZB-4 and ZB-5; estimated completion 2024)

Stone Valley Zone of Benefit (ZB-5)

\$75,000 – Purchase of slope mower for mowing, mulching, and road grading repair operations (equipment shared between ZB-4 and ZB-5; estimated completion 2024)

Description of Improvements

The operations, maintenance, and servicing include, but are not limited to: trail maintenance, culvert service and repair, drinking fountains repair, entry structure repair, erosion control, fence repair, fire suppression, inlet, pipeline and outfall service and repair, litter control, mowing, painting, ranger patrol, repaving/crack repair, restroom maintenance, sign maintenance, stair tread repair, tree/shrubbery trim and removal, weed abatement, landscaping, grading, and soil preparation. The operations, maintenance, and service include personnel, electrical energy, utilities such as water, materials, contractual services, administrative costs, and other items as necessary.

Specific resources for the six Zones of Benefit, including operation, maintenance, and servicing of trails, regional parks, and supporting facilities are included within these improvements.

The level of construction, operation, maintenance, and servicing will be consistent with the standards defined in the EBRPD Master Plan. All revenue requirements reflect the funding necessary to achieve an acceptable standard that ensures that facilities used by community residents will be appropriate in terms of aesthetics, environmental, and safety considerations. Any plans for these improvements will be filed with the EBRPD and are incorporated herein by reference.

Identification of Benefit

This District provides for maintenance and operation, and related services and expenses, of the EBRPD trail system in Alameda and Contra Costa Counties.

By definition, all of EBRPD's trails systems are a part of a regional two-county network; therefore, benefits are received equally by all property owners in Alameda and Contra Costa Counties. Thus, all areas in the two counties are included in the District. However, because the lands which are included in the Liberty Union High School District (eastern Contra Costa County) and Murray Township (eastern Alameda County) already contribute to regional trails operations by virtue of a separate assessment district or special, separate agreement with EBRPD, these areas are included in the District, but at a zero-assessment rate.

SECTION 3. ESTIMATE OF COSTS

The EBPRD receives revenue funding from the District. Revenue from this source will be used for the improvement, maintenance, and servicing of the public facilities within the District.

The budget for the General Zone of the District for Fiscal Year 2024/25 is shown in the following table:

Description	Amount
Sources	
Beginning Fund Balance, January 1, 2024	\$1,901,307
Total Assessment Revenue	4,502,004
County Collection Fees	(310,057)
Interest	<u>57,715</u>
Total Sources	\$6,150,969
Uses	
Maintenance Expenditures:	
Salaries and Benefits	\$5,136,403
Supplies	89,640
Services	142,670
Capital Outlay	0
Administrative Expenses:	
Intra-District Charges	0
Engineer Charges	21,100
Transfers Out	<u>750,000</u>
Total Uses	\$6,139,813
Projected Change in Fund Balance	(\$1,890,151)
Projected Ending Fund Balance, December 31, 2024	\$11,156

The budget for the Five Canyons Zone of Benefit (ZB-1) for Fiscal Year 2024/25 is shown in the following table:

Description	Amount
Sources	
Beginning Fund Balance, January 1, 2024	\$135,743
Total Assessment Revenue	62,035
County Collection Fees	(1,000)
Interest	<u>4,990</u>
Total Sources	\$201,768
Uses	
Maintenance Expenditures:	
Salaries and Benefits	\$51,500
Supplies	3,250
Services	0
Administrative Expenses:	
Intra-District Charges	0
Engineer Charges	500
Transfers Out	<u>0</u>
Total Uses	\$55,250
Projected Change in Fund Balance	10,775
Projected Ending Fund Balance, December 31, 2024	\$146,518

The budget for the Dublin Hills Zone of Benefit (ZB-2) for Fiscal Year 2024/25 is shown in the following table:

Description	Amount
Sources	
Beginning Fund Balance, January 1, 2024	\$66,456
Total Assessment Revenue	27,294
County Collection Fees	(440)
Interest	<u>3,161</u>
Total Sources	\$96,471
Uses	
Maintenance Expenditures:	
Salaries and Benefits	\$8,534
Supplies	2,100
Capital Outlay	0
Administrative Expenses:	
Intra-District Charges	0
Engineer Charges	0
Transfers Out	<u>50,000</u>
Total Uses	\$60,634
Projected Change in Fund Balance	(\$30,619)
Projected Ending Fund Balance, December 31, 2024	\$35,837

The budget for the Walpert Ridge Zone of Benefit (ZB-3) for Fiscal Year 2024/25 is shown in the following table:

Description	Amount
Sources	
Beginning Fund Balance, January 1, 2024	\$108,979
Total Assessment Revenue	140,638
County Collection Fees	(2,265)
Interest	<u>3,615</u>
Total Sources	\$250,967
Uses	
Maintenance Expenditures:	
Salaries and Benefits	\$37,746
Supplies	9,520
Services	0
Capital Outlay	0
Administrative Expenses:	
Intra-District Charges	0
Engineer Charges	500
Transfers Out	<u>0</u>
Total Uses	\$47,766
Projected Change in Fund Balance	\$94,222
Projected Ending Fund Balance, December 31, 2024	\$203,201

The budget for the San Ramon Hills Zone of Benefit (ZB-4) for Fiscal Year 2024/25 is shown in the following table:

Description	Amount
Sources	
Beginning Fund Balance, January 1, 2024	\$35,182
Total Assessment Revenue	7,214
County Collection Fees	(120)
Interest	<u>1,189</u>
Total Sources	\$43,465
Uses	
Maintenance Expenditures:	
Salaries and Benefits	\$0
Supplies	500
Services	0
Administrative Expenses:	
Intra-District Charges	0
Engineer Charges	0
Transfers Out	<u>25,000</u>
Total Uses	\$25,500
Projected Change in Fund Balance	(\$17,216)
Projected Ending Fund Balance, December 31, 2024	\$17,965

The budget for the Stone Valley Zone of Benefit (ZB-5) for Fiscal Year 2024/25 is shown in the following table:

Description	Amount
Sources	
Beginning Fund Balance, January 1, 2024	\$91,482
Total Assessment Revenue	8,364
County Collection Fees	(33)
Interest	<u>3,306</u>
Total Sources	\$103,119
Uses	
Maintenance Expenditures:	
Salaries and Benefits	\$0
Supplies	630
Services	0
Administrative Expenses:	
Intra-District Charges	0
Engineer Charges	0
Transfers Out	<u>75,000</u>
Total Uses	\$75,630
Projected Change in Fund Balance	(\$63,993)
Projected Ending Fund Balance, December 31, 2024	\$27,489

The budget for the Sibley Volcanic Regional Preserve Zone of Benefit (ZB-6) for Fiscal Year 2024/25 is shown in the following table:

Description	Amount
Sources	
Beginning Fund Balance, January 1, 2024	\$36,310
Total Assessment Revenue	31,257
County Collection Fees	(209)
Interest	<u>1,413</u>
Total Sources	\$68,771
Uses	
Maintenance Expenditures:	
Salaries and Benefits	\$37,746
Supplies	0
Services	0
Administrative Expenses:	
Intra-District Charges	0
Engineer Charges	0
Transfers Out	<u>0</u>
Total Uses	\$37,746
Projected Change in Fund Balance	(\$5,285)
Projected Ending Fund Balance, December 31, 2024	\$31,025

SECTION 4. ASSESSMENT DIAGRAM

An Assessment Diagram for the District has been submitted to the EBRPD Clerk in the format required under the provision of the Act. The Assessment Diagram is on file with the EBRPD Clerk and by reference herein is made part of this Report. The lines and dimensions shown on maps of the County Assessor of the Counties of Alameda and Contra Costa for the current year are incorporated by reference herein and made part of this report.

SECTION 5. ASSESSMENTS

The actual assessments for Fiscal Year 2024/25, apportioned to each parcel as shown on the latest equalized roll at the County Assessor's office, are listed and attached at the end of this Report for the District. The description of each lot or parcel is part of the records of the County Assessors of the County of Alameda and the County of Contra Costa and such records are, by reference, part of this Report.

Method of Apportionment

The assessments for the individual parcels in the General Zone of the District (excluding Murray Township and Liberty Union High School District), are based upon the following schedule:

1. For all residential, industrial, and commercial parcels in Alameda and Contra Costa County (except as noted below), an annual parcel assessment of \$5.44 is established for Fiscal Year 2024/25.

For Fiscal Year 2024/25, there are 370,523 assessable units within Alameda County for a total of \$2,015,332.32; there are 302,656 assessable units within Contra Costa County for a total of \$1,645,619.04.

2. For all multi-family residential parcels of two or more units per parcel, an annual assessment of \$2.72 per unit is established for Fiscal Year 2024/25.

For Fiscal Year 2024/25, there are 228,162 assessable units within Alameda County for a total of \$620,574.80; there are 81,792 assessable units within Contra Costa County for a total of \$222,457.92.

3. The parcels in Murray Township (East Alameda County) and the Liberty Union High School District (ECCC-1 or East Contra Costa County) are included in the District, but at a zero assessment.
4. With regard to those lands defined by the County Assessor in each county as agricultural or ranch property, the annual assessment is made exclusively for those parcels on which a residence is located.
5. Public utility owned or leased properties, common areas, and church properties are excluded from assessment, in accordance with legal statute or accepted assessment practice in the two-county area.
6. Senior citizens whose annual income is below the State of California defined poverty level, are entitled to a 50% discount on their assessment.

All assessments are rounded down to an even cent for placement on the Alameda County and Contra Costa County property tax roll.

Zones of Benefit

The methodology for the zones was developed to calculate the total assessment for each zone based upon Equivalent Dwelling Units (EDU). An improved single-family parcel is the base unit for calculation of benefit assessments and is defined as one EDU. The assessment rates within the six zones of benefit within the

District increase annually by the percentage change in the December Consumer Price Index for the San Francisco Area.

For 2024/25, this increase amounts to 2.62%. The Fiscal Year 2024/25 assessment rates for the various zones are as follows:

Five Canyons Zone of Benefit (ZB-1)

An annual assessment of \$57.71 per EDU is established within the Five Canyons Zone of Benefit for Fiscal Year 2024/25. There are 1,089 assessable EDUs for a total of \$62,835.32.

Dublin Hills Zone of Benefit (ZB-2)

An annual assessment of \$41.77 per EDU is established within the Dublin Hills Zone of Benefit for Fiscal Year 2024/25. There are 662 assessable EDUs for a total of \$27,645.12.

Walpert Ridge Zone of Benefit (ZB-3)

An annual assessment of \$186.23 per EDU is established within the Walpert Ridge Zone of Benefit for Fiscal Year 2024/25. There are 765 assessable EDUs for a total of \$142,458.30.

San Ramon Hills Zone of Benefit (ZB-4)

An annual assessment of \$52.21 per EDU is established within the San Ramon Hills Zone of Benefit for Fiscal Year 2024/25. There are 140 assessable EDUs for a total of \$7,308.00.

Stone Valley Zone of Benefit (ZB-5)

An annual assessment of \$217.25 per EDU is established within the Stone Valley Zone of Benefit for Fiscal Year 2024/25. There are 39 assessable EDUs for a total of \$8,472.36.

Sibley Volcanic Regional Preserve Zone of Benefit (ZB-6)

An annual assessment of \$129.24 per EDU is established within the Sibley Volcanic Regional Preserve Zone of Benefit for Fiscal Year 2024/25. There are 245 assessable EDUs for a total of \$31,663.80.

All assessments are rounded down to an even cent for placement on the Alameda County and Contra Costa County property tax roll.

Appeals of Assessment Levy to Property

Any property owner, who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment, may file a written appeal with the Chief Financial Officer of the EBRPD, or designee. Any such appeal is limited to correction of an assessment during the then current or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the Chief Financial Officer or designee will promptly review the appeal and any information provided by the property owner. If the Chief Financial Officer or designee finds the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County of collection, the Chief Financial Officer or designee is authorized to refund the property owner the amount of any approved reduction. Any dispute over the decision of the Chief Financial Officer or designee shall be referred to the EBRPD Board of Directors and the decision of the Board shall be final.

Assessment Roll

The EBRPD has obtained a detailed listing of all parcels within the District boundaries. For each county, a county parcel use code was secured and all statutorily tax-exempt parcels have been excluded from the assessment. A comprehensive listing of all parcels to be assessed, including parcel address and proposed amount of assessment, is on file at the EBRPD headquarters office, 2950 Peralta Oaks Court, Oakland. In all instances of the District, parcel references will be based upon standard Alameda County and Contra Costa County parcel numbers and use codes, in order to avoid confusion or misunderstanding by property owners. Based on County Assessor's secured roll data, current assessor's parcels, including corrected and/or new assessor's parcels, will be submitted and/or resubmitted to the County Auditor/Controller. The annual assessment amount to be levied and collected for the resubmitted parcel(s) shall be determined in accordance with the method of apportionment and assessment rate approved in this Report. Therefore, if a single assessor's parcel has a status change in development, other land use change, or subdivides into multiple assessor's parcels, the assessment amounts applied to each of the new assessor's parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment amount.