

EAST BAY REGIONAL PARK DISTRICT

Engineer's Report for:

**East Contra Costa County Landscaping
and Lighting Assessment District No. 1
(ECCC-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 East Contra Costa County 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

Fiscal Year 2024/25 Proposed Assessment	Fiscal Year 2024/25 Maximum Assessment
\$853,053.88	\$853,053.88

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 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 XIII C and XIII D 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 eastern Contra Costa County approved the continuation of the District in November of 1996 (Measure LL). This measure passed with 67.8% approval from the voters within the District.

SECTION 2. PLANS AND SPECIFICATIONS

Description of the District Boundaries

The District is defined by the boundaries of the Liberty Union High School District in East Contra Costa County (the “County”). The parcels of land, which have been determined to be within the boundaries of the District using County Tax Rate Areas, are those parcels shown in the assessment roll for the District.

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:

Marsh Creek Trail

7.62 miles - Big Break Trail to Creekside Park:

The Creekside Park to Cypress Road portion of this trail is 6.25 miles long and was opened in phases from December 1992 to 1997. Construction costs for the first phase (Cypress Road to Dainty Avenue) were \$775,000 for the trail and \$260,000 for bridges. In 2001, the operation of the Dainty Avenue to Balfour Road section of the trail was transferred to the EBRPD from the City of Brentwood. The 0.25 mile Balfour Road to Creekside Park portion of the trail was built by subdivision developers in 1996/97 and opened in 1997. Beginning in Fiscal Year 2005/06, the EBRPD has maintained responsibility for a trail tunnel beneath O'Hara Avenue and a tunnel beneath Sand Creek Road. The EBRPD expects to maintain a 9/10 mile extension to the Delta Shoreline Trail after completion of a restoration project.

The Cypress Road to Delta Shoreline portion is 1.12 miles long and opened May 31, 1997, with a construction cost of \$421,000 for the trail and railroad underpass.

Delta/De Anza Trail

Approximately 3.37 miles - Cypress Road to Hillcrest Ave:

The Cypress Road to Neroly Road portion of the trail is about 2.03 miles long and opened June 1, 1996, with a construction cost of \$355,000 (trail and screen fencing). The Hillcrest to Ridgeline segment opened Fiscal Year 2007/08 and added 0.54 miles of trail. The .8 mile section of trail between Ridgeline and Neroly Road was completed and opened in 2014.

Big Break Trail

2.5 miles – Marsh Creek Bridge to Big Break Bridge:

The Marsh Creek Bridge to Jordan Lane section of trail, which opened in 1998, is 1.7 miles in length and cost \$525,000 to construct. Additionally, a 0.8 mile trail from Jordan Lane to Big Break Bridge has been constructed and is being maintained.

ECCC Trails Service Yard

Adjacent to the Iron Horse Sanitation District facilities in the City of Oakley:

The Iron Horse Sanitation District Plant (IHSD) in the City of Oakley opened September of 1994. The EBRPD acquired land from IHSD nearby for a permanent service yard, which was completed in 2003. The ECCC Trails Service Yard provides necessary support for the continued growth of the District Trails and Park Program.

Vasco Caves Regional Preserve / Vasco Hills / Byron Vernal Pools

The original 750-acre property of the Vasco Caves was acquired by the Contra Costa Water District and the EBRPD in Fiscal Year 1997/98 at a cost of \$1,360,000. The area is maintained by the EBRPD. It opened in Fiscal Year 1999/00 for public use by reservation only. An additional 617 acres were acquired on December 23, 2004, at a cost of \$2,961,600. There is a security residence at this location. The Vasco Hills and Vasco Caves parklands continued to be augmented in 2010 - 2012, and the 199.43-acre Coelho - Machado property was acquired in 2016 at a cost of \$1.5 million. In total, Vasco now encompasses almost 4,000 acres. Beginning in 2009, additional land in the Vasco area was acquired, known as the Byron Vernal Pools. Byron Vernal Pools totals 1,600 acres acquired at a total cost of \$10.7 million.

Round Valley Regional Preserve

The Purviance property of 1,165 acres was acquired in 1995 at a cost of \$2,058,500. The Aswad property of 160 acres was acquired in April of 1996 at a cost of \$224,000. The Cowell property was leased to the EBRPD in 1996 and opened in 1998. The construction cost of staging area and access was \$921,500. An additional 45 acres was added on January 31, 2000, at a cost of \$313,250. There is also a security residence at this location. A group campsite, which may be reserved, opened in 2007, and a bridge was installed in 2012 to complete the loop trail. Two additional acquisitions in 2018 increased the size of the park: the 9.24-acre Heiser property and the 271.91-acre Nunn Property conservation easement. In total, Round Valley Regional Preserve encompasses 2,191 acres. There are 9.66 miles of trail in Round Valley.

Delta Access

The EBRPD acquired the Fallman property on June 20, 2002, at a cost of \$1,500,000. The property is 276 acres in size and is located adjacent to the Werner Dredger Cut, east of Knightsen, in the Orwood Tract. The property is currently in agricultural use and will be kept in land bank status until funding is obtained for the development and operation of a delta access facility. An additional 90 acres of Delta access, known as the Aginson Prime property, was acquired in September of 2013 at a cost of \$1,165,000. The purchase price included a security residence and a dock that may eventually allow small boat access to the Delta. The District participated in the replacement of the Orwood Bridge, which crosses the Dredger Cut adjacent to the Fallman property. The bridge, completed in 2022, includes a segment of the Mokelumne Coast to Crest Trail. In January 2016, at a cost of \$6,072,000, the District acquired the 646-acre Nunn property to provide a key opportunity to protect and restore rare delta habitat.

Big Break Visitors Center at the Delta

In 2012, the Big Break Visitor Center at the Delta was completed. The 5,500 square foot pre-fabricated building project was partially funded by a \$2.5 million grant from the State of California's Proposition 84.

This interpretive center includes displays about the Delta and is staffed by EBRPD naturalists who can give information about the park and specific activities in the area, including wetland walks and adjoining trails. Big Break Regional Shoreline offers picnic and meadow areas, a small, shaded amphitheater, boat and kayak launch facilities, and a fishing pier. It also includes the Delta Discovery Experience with covered, outdoor use areas for interpretive and educational exhibits and programs highlighting the Delta, its ecosystems, and wildlife. A 1,200 square foot interactive map of the Delta allows visitors to see how water flows through the region. The map was designed, fabricated and installed by Scientific Art Studio, based in Richmond, California.

In Fiscal Year 2017/18, \$100,000 was appropriated for exhibit repair and enhancement at the Big Break Visitor Center, including improvements to the Delta Map. An additional \$150,000 was allocated to repair and expand on storage at the Big Break Visitor Center, in order to protect the kayaks, lifejackets and other gear used for naturalist and interpretive recreation programs.

Deer Valley Regional Park

In 2014, the District acquired the 960-acre Dainty Ranch and the 1,885 acre Roddy Ranch to begin the process of creating the Deer Valley Regional Park, as described in the District's Master Plan. In 2016, the District acquired an additional 76.46 acres known as the SMD-Hanson Property. In 2017, the EBRPD acquired an additional 40 acres of land from the Jack and Donna Roddy family, to become part of the Deer Valley Park. These properties are currently in land bank status. In 2018, an additional 230 acres of the adjacent Roddy Golf Club were acquired. The 120-acre Olsen property was acquired in 2019. The Habitat Restoration and Public Access Plan for the 230-acre former Roddy Ranch golf course was approved by the Board of Directors in November 2022, enabling the Park District to move forward with next steps in planning the opening of the property to the public.

The following projects will be funded with excess District funds:

\$50,000 – Vasco Caves Rangeland Management and Restoration Projects (planned to begin in 2024)

Description of Improvements

The level of operations, maintenance, and servicing include, but are not limited to: 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 and crack repair, rest room maintenance, sign maintenance, stair tread repair, tree and shrubbery trimming and removal, weed abatement, landscaping, grading and soil preparation. The operations, maintenance and servicing include personnel, electrical energy, and utilities such as water, materials, contractual services, administrative costs, and other items as necessary. All work will be performed to an acceptable standard and in accordance with applicable safety, environmental, aesthetic, and building standards and regulations. Any plans for these improvements will be filed with the EBRPD and are incorporated herein by reference.

Identification of Benefit

The District provides funds needed to maintain, operate, and construct parks, trails, open space, and other related park and access improvements within the District, as prescribed in the State of California Streets

and Highways Code. Cost of acquisition and development of the regional facilities is funded primarily through Federal and State grants, bond issuances, and various public and private donations.

By definition, all District lands maintained with the assessment revenues are directly related to property within the District, and benefits are received equally by all residential property owners within the District. A single zone of benefit for residential properties is in effect throughout the entire area of the District, and assessments are established accordingly. Assessments are directed exclusively to owners of all individual residential parcels which include a residence or residences as defined by the County Assessor, according to the method of apportionment defined below in this Report. The method of apportionment reflects varying rates of assessment, dependent upon the number and type of residential units located on the various parcels.

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 Fiscal Year 2024/25 is shown in the following table:

Description	Amount
Sources	
Beginning Fund Balance, January 1, 2024	\$826,361
Total Assessment Revenue	852,537
County Collection Fees	(35,462)
Interest	<u>25,142</u>
Total Sources	\$1,668,578
Uses	
Maintenance Expenditures:	
Salaries and Benefits	\$759,053
Supplies	0
Services	4,600
Capital Outlay	0
Administrative Expenses:	
Intra-District Charges	0
Engineer Charges	4,400
Transfers Out	<u>50,000</u>
Total Uses	\$818,053
Projected Change in Fund Balance	\$24,164
Projected Ending Fund Balance, December 31, 2024	\$850,525

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 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 Assessor and such records are, by reference, made part of this report.

Method of Apportionment

Assessments for individual parcel owners will be included as a part of the annual tax bill. Senior citizens, whose annual income is below the State of California defined poverty level, are entitled to a 50% discount on their assessment. Assessments for the individual parcels in the District, consistent with approved residential property assessment practices in other County special assessment districts, are based upon the schedule shown below.

1. Single family residential units on a single parcel (single family home, condominium, townhouse, mobile home, rural residential) are assessed \$19.70 per unit
For Fiscal Year 2024/25, there are 41,410 assessable units for a total of \$815,619.24.
2. Two or more residential units, up to a maximum of four residential units, on a single parcel (homes, duplex, triplex, mobile home) are assessed \$19.70 per individual living unit
For Fiscal Year 2024/25, there are 614 assessable units for a total of \$12,076.10.
3. Multiple living units (apartments of five living units or more) are assigned 0.5 units per individual living unit and are assessed \$9.85 per individual living unit
For Fiscal Year 2024/25, there are 2,061 assessable units for a total of \$20,300.78.
4. Living units in hotels, motels, and mobile home parks are assigned 0.25 units per individual living unit and are assessed \$4.92 per individual living unit
For Fiscal Year 2024/25, there are 1,028 assessable units for a total of \$5,057.76.

All assessments are rounded down to an even cent for placement on the 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 of Directors shall be final.

Assessment Roll

Each year the EBRPD obtains a current listing of all parcels located within the District boundaries from the County Assessor. The listing identifies each individual parcel, its owner, and defines the County Assessor Use Code for the parcel. The complete listing of all parcels to be assessed, including name of owner, parcel address, and amount of the proposed assessment, is on file at the EBRPD headquarters office. Parcel references are consistent with County Assessor parcel numbers, in order to avoid confusion or misunderstanding by residential 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.