


20. Adoption of Resolution of Intention to Order Improvements, Grant Preliminary Approval to the Draft Engineer's Report, Establish Date of Public Hearing and Instruct the Clerk of the Board to Provide Appropriate Public Notice of Hearing: Alameda County/Contra Costa County Regional Trails Landscaping and Lighting Assessment District (Two County LLD), including ZB-1 (Five Canyons), ZB-2 (Dublin Hills), ZB-3 (Walpert Ridge), ZB-4 (San Ramon Hills), ZB-5 (Stone Valley), and ZB-6 (Gateway Valley/Sibley Volcanic) (Zones of Benefit)



**EAST BAY REGIONAL PARK DISTRICT  
BOARD OF DIRECTORS MEETING  
AGENDA STAFF REPORT**

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<b>DATE</b>	May 6, 2025
<b>TITLE</b>	Adoption of Resolution of Intention to Order Improvements, Grant Preliminary Approval to the Draft Engineer's Report, Establish Date of Public Hearing and Instruct the Clerk of the Board to Provide Appropriate Public Notice of Hearing: Alameda County/Contra Costa County Regional Trails Landscaping and Lighting Assessment District (Two County LLD), including ZB-1 (Five Canyons), ZB-2 (Dublin Hills), ZB-3 (Walpert Ridge), ZB-4 (San Ramon Hills), ZB-5 (Stone Valley), and ZB-6 (Gateway Valley/Sibley Volcanic) (Zones of Benefit)
<b>DIVISION</b>	Finance and Management Services
<b>FROM</b>	Deborah Spaulding, Assistant General Manager, Finance and Management Services/CFO  Deborah Spaulding, Assistant General Manager, Finance and Management Services/CFO
<b>APPROVED</b>	Sabrina Landreth, General Manager 

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**RECOMMENDATION**

The General Manager recommends that the Board of Directors:

- (1.) Adopt a Resolution of Intention to Order Improvements.
- (2.) Grant preliminary approval of the draft Engineer's Report for the proposed operation of the Alameda County/Contra Costa County Regional Trails Landscaping and Lighting Assessment District (Two County LLD), including the following Zones of Benefit (ZB): ZB-1 (Five Canyons), ZB-2 (Dublin Hills), ZB-3 (Walpert Ridge), ZB-4 (San Ramon Hills), ZB-5 (Stone Valley), and ZB-6 (Gateway Valley/Sibley Volcanic) for fiscal year 2025/2026 (7/1/2025 - 6/30/2026).
- (3.) Establish Tuesday, the 20th day of May 2025, at the hour of 1:00 p.m. as the time to conduct a public hearing and instruct the Clerk of the Board to provide appropriate public notice of the hearing, as required by the Landscaping and Lighting Act of 1972.

**BACKGROUND**

The East Bay Regional Park District's (Park District) regional trail system enjoys widespread citizen appreciation and support throughout the two-county jurisdiction. Various funding sources are available for the acquisition of regional trails. However, the maintenance and operations of regional trails is funded almost entirely through property assessments and the General Fund.

In 1993, the Board of Directors formed the Alameda County/Contra Costa County Landscaping and Lighting District (Two County LLD). It was determined that the formation of this special assessment district would provide an equitable funding source to finance the cost of the regional trails within the Two County LLD by the property owners within the Two County LLD boundaries.

The Two County LLD was formed prior to the passage of Proposition 218 and is considered a “grandfathered assessment.” In 1996, 78.6% of voters in the two counties reaffirmed the continuation of the Two County LLD, as required by Proposition 218.

## **ANALYSIS**

The assessment rate of \$5.44 per equivalent dwelling unit was authorized and has remained unchanged over the years. For 2025/2026 there are 368,342 residential, industrial and commercial assessable parcels in Alameda County and 302,974 in Contra Costa County. Additionally, there are 231,780 assessable multi-family residential parcels in Alameda County and 82,683 in Contra Costa County, which are assessed at \$2.72 per unit.

Subsequent to the formation of, and within the boundaries of the Two County LLD, Zones of Benefit were developed to address specific trail maintenance priorities for certain development projects, including the following:

- Five Canyons Zone of Benefit (ZB-1), in Castro Valley, was established in 1994 and currently includes 1,089 units, which are proposed to be assessed at \$59.08 each.
- Dublin Hills Zone of Benefit (ZB-2), in the City of Dublin, was established in 1996 and currently includes 663 units, which are proposed to be assessed at \$42.76 each.
- Walpert Ridge Zone of Benefit (ZB-3), in the City of Hayward, was established in 1998 and currently includes 765 units, which are proposed to be assessed at \$190.66 each.
- San Ramon Hills Zone of Benefit (ZB-4), in the City of San Ramon, was established in 1999 and currently includes 140 units, which are proposed to be assessed at \$53.45 each.
- Stone Valley Zone of Benefit (ZB-5), near Las Trampas Regional Wilderness Area, was established in 2006 and currently includes 39 units, which are proposed to be assessed at \$222.41 each.
- Sibley Volcanic Regional Preserve Zone of Benefit (ZB-6), near the City of Orinda, was established in 2007 and currently includes 245 units, which are proposed to be assessed at \$132.31 each.

Over the past several years, within certain ZOBs, additional fund balance has accumulated. Some of these funds will be recommended to be appropriated via Board action on May 20th to specific projects that will fulfill the purpose of these ZOBs. The recommendations are as follows:

- (1.) An appropriation of \$50,000 from the Five Canyons Zone of Benefit ZB-1 (Fund 222) to purchase a Dingo to assist in transporting a skid steer.
- (2.) An appropriation of \$20,000 from the Sibley Volcanic Zone of Benefit ZB-6 (Fund 228) for a tilt plate attachment and a track carrier to support trail work projects. The remainder of appropriation funds will be spent on trail rock materials.

**FISCAL IMPACT**

In total, assessment revenues of \$4,793,220 are expected to be raised from the Two County LLD and the Zones of Benefit. These revenues are anticipated in the 2025 and 2026 District budgets and are restricted to fund regional trail maintenance and improvements as specified in the attached draft Engineer's Report. The Adopted 2025 Budget in these funds totaled \$5,928,267. Prior year fund balance is intended to be expended.

At the May 20, 2025, Board of Directors meeting, a request will be made for a \$50,000 appropriation from the Five Canyons Zone of Benefit ZB-1 (Fund 222) to purchase a Dingo for transporting a skid steer. Additionally, a \$20,000 appropriation from the Sibley Volcanic Zone of Benefit ZB-6 (Fund 228) will be requested to purchase equipment and materials to support trail work projects.

**ATTACHMENTS**

Attachment A: Draft 2025/26 Engineer's Report for Alameda County – Contra Costa County Landscaping and Lighting Assessment District No. 1 (ACC-1)



**EAST BAY REGIONAL PARK DISTRICT  
RESOLUTION NO. 2025 – 05 -  
MAY 6, 2025**

**ADOPTION OF RESOLUTION OF INTENTION TO ORDER IMPROVEMENTS, GRANT PRELIMINARY APPROVAL TO THE DRAFT ENGINEER'S REPORT, ESTABLISH DATE OF PUBLIC HEARING AND INSTRUCT THE CLERK OF THE BOARD TO PROVIDE APPROPRIATE PUBLIC NOTICE OF HEARING: ALAMEDA COUNTY/CONTRA COSTA COUNTY REGIONAL TRAILS LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT (TWO COUNTY LLD), INCLUDING ZB-1 (FIVE CANYONS), ZB-2 (DUBLIN HILLS), ZB-3 (WALPERT RIDGE), ZB-4 (SAN RAMON HILLS), ZB-5 (STONE VALLEY), AND ZB-6 (GATEWAY VALLEY/SIBLEY VOLCANIC) (ZONES OF BENEFIT)**

**WHEREAS**, the Alameda County/Contra Costa County Regional Trails Landscaping and Lighting Assessment District (Two County LLD) was established by EBRPD Board action on June 1, 1993 and will complete its current fiscal year of operation on June 30, 2025; and

**WHEREAS**, the fiscal year 2024/2025 maintenance and operation program for Two County LLD and Zones of Benefit is being implemented; and

**WHEREAS**, operation and maintenance funds are required in fiscal year 2025/2026 for Two County LLD and Zones of Benefit to maintain parklands, open space, trails and related parkland access; and

**WHEREAS**, the Board of Directors of the East Bay Regional Park District (Park District) desires to take the necessary steps, including the adoption of resolutions and the required public hearing, to continue operation of Two County LLD and Zones of Benefit in the fiscal year 2025/2026 (July 1, 2025 through June 30, 2026), in the manner set forth in the report presented this date; and

**WHEREAS**, on March 18, 2025 the Board of Directors approved the resolution initiating proceedings and ordering filing of the annual report for the Two County LLD and Zones of Benefit (Resolution No. 2025-03-51); and

**NOW, THEREFORE BE IT RESOLVED**, that the Board of Directors of the East Bay Regional Park District hereby receives and preliminarily approves the draft 2025/26 Engineer's Report for the Alameda County/Contra Costa County Regional Trails Landscaping and Lighting Assessment District (Two County LLD), including ZB-1 (Five Canyons), ZB-2 (Dublin Hills), ZB-3 (Walpert Ridge), ZB-4 (San Ramon Hills), ZB-5 (Stone Valley), and ZB-6 (Sibley Volcanic), which describes work to be performed in fiscal year 2025/2026, the budget for the fiscal year, the assessment roll and the proposed assessment rate as presented to the Board on May 6, 2025; and

**BE IT FURTHER RESOLVED**, that it is the intention of the Board of Directors to levy and collect assessments within Two County LLD and Zones of Benefit during fiscal year 2025/2026. The area of land to be assessed is all of the jurisdictional territory included within the boundaries of

Alameda County and Contra Costa County. The actions taken to levy and collect assessments are pursuant to the State of California Landscaping and Lighting Act of 1972, subsequent amendments and the provisions of State Proposition 218. The improvements to be maintained and operated in Fiscal Year 2025/2026 in the assessment district are the Park District's regional trails, both within the Park District's parklands and connecting regional parks; and

**BE IT FURTHER RESOLVED**, that the Board of Directors hereby sets Tuesday, May 20, 2025, at the hour of 1:00 p.m. as the date, time and place for a public hearing to review the Engineer's Report and to determine the work program and the assessment rate for fiscal year 2025/2026; and

**BE IT FURTHER RESOLVED**, that the Board of Directors hereby instructs the Clerk of the Board to proceed with and provide the legally-required public notice defining the purpose of the public hearing and the date and location of the hearing; and

**BE IT FURTHER RESOLVED**, that the General Manager and the Chief Financial Officer are hereby authorized and directed, on behalf of the Park District and in its name, to execute and deliver such documents and to do such acts as may be deemed necessary and appropriate to accomplish the intentions of this resolution.

Moved by Director \_\_\_\_\_, and seconded by Director \_\_\_\_\_, and adopted  
May 6, 2025, by the following vote:

FOR:

AGAINST:

ABSTAIN:

ABSENT:

# **EAST BAY REGIONAL PARK DISTRICT**

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*Engineer's Report for:*

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

**Fiscal Year 2025/26**

Prepared by:



# TABLE OF CONTENTS

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<b>Section 1.</b>	<b>EXECUTIVE SUMMARY.....</b>	<b>1</b>
<b>Section 2.</b>	<b>PLANS AND SPECIFICATIONS.....</b>	<b>2</b>
	Description of the District Boundaries.....	2
	Description of Areas to be Improved.....	3
	Description of Improvements.....	4
	Identification of Benefit.....	4
<b>Section 3.</b>	<b>ESTIMATE OF COSTS.....</b>	<b>5</b>
<b>Section 4.</b>	<b>ASSESSMENT DIAGRAM.....</b>	<b>12</b>
<b>Section 5.</b>	<b>ASSESSMENTS.....</b>	<b>13</b>
	Method of Apportionment.....	13
	Appeals of Assessment Levy to Property.....	14
	Assessment Roll.....	15



## SECTION 1. EXECUTIVE SUMMARY

On March 18, 2025, 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 2025/26 Proposed Assessment	Fiscal Year 2025/26 Maximum Assessment
ACC-1 (General Zone)	\$4,506,108.40	\$4,506,108.40
Five Canyons Zone of Benefit (ZB-1)	64,338.12	64,338.12
Dublin Hills Zone of Benefit (ZB-2)	28,349.88	28,349.88
Walpert Ridge Zone of Benefit (ZB-3)	145,854.90	145,854.90
San Ramon Hills Zone of Benefit (ZB-4)	7,481.60	7,481.60
Stone Valley Zone of Benefit (ZB-5)	8,673.60	8,673.60
Sibley Volcanic Regional Preserve Zone of Benefit (ZB-6)	32,413.50	32,413.50
<b>Totals:</b>	<b>\$4,793,220.00</b>	<b>\$4,793,220.00</b>

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 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 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

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### **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 (estimated completion end of 2026); No appropriation for Fiscal Year 2025/26

### **Five Canyons Zone of Benefit (ZB-1):**

\$50,000 – Purchase of equipment to facilitate transporting a skid steer (estimated completion 2025)

### **Dublin Hills Zone of Benefit (ZB-2)**

\$50,000 – Installation of water meter to provide separate water service (estimated completion 2025); No appropriation for Fiscal Year 2025/26

### **Walpert Ridge Zone of Benefit (ZB-3)**

\$140,000 – Grazing, fencing, and water infrastructure improvements (water projects completed 2024, fencing improvements estimated completion 2025); No appropriation for Fiscal Year 2025/26

### **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; the mower has been delivered but is not yet in service. EBRPD is currently waiting for the delivery and installation of the protection cage (estimated completion 2025); No appropriation for Fiscal Year 2025/26

### **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; the mower has been delivered but is not yet in service. EBRPD is currently waiting for the delivery and installation of the protection cage (estimated completion 2025); No appropriation for Fiscal Year 2025/26

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

\$20,000 – Purchase of a tilt plate attachment and a track carrier to support trail work projects. Remainder of appropriation funds to be spent on trail rock materials (estimated completion 2025)

## **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 2025/26 is shown in the following table:

Description	Amount
<b>Sources</b>	
Beginning Fund Balance, January 1, 2025	\$299,125
Total Assessment Revenue	4,513,527
County Collection Fees	(311,171)
Interest	<u>42,174</u>
<b>Total Sources</b>	<b>\$4,543,655</b>
<b>Uses</b>	
Maintenance Expenditures:	
Salaries and Benefits	\$3,999,690
Supplies	86,780
Services	136,960
Capital Outlay	0
Administrative Expenses:	
Intra-District Charges	0
Engineer Charges	21,100
Transfers Out	<u>0</u>
<b>Total Uses</b>	<b>\$4,244,530</b>
Projected Change in Fund Balance	\$0
<b>Projected Ending Fund Balance, December 31, 2025</b>	<b>\$299,125</b>

The budget for the Five Canyons Zone of Benefit (ZB-1) for Fiscal Year 2025/26 is shown in the following table:

Description	Amount
<b>Sources</b>	
Beginning Fund Balance, January 1, 2025	\$195,866
Total Assessment Revenue	63,592
County Collection Fees	(1,037)
Interest	<u>10,713</u>
<b>Total Sources</b>	<b>\$269,134</b>
<b>Uses</b>	
Maintenance Expenditures:	
Salaries and Benefits	\$25,889
Supplies	3,250
Services	4,500
Administrative Expenses:	
Intra-District Charges	0
Engineer Charges	500
Transfers Out	<u>50,000</u>
<b>Total Uses</b>	<b>\$84,139</b>
Projected Change in Fund Balance	(\$10,871)
<b>Projected Ending Fund Balance, December 31, 2025</b>	<b>\$184,995</b>

The budget for the Dublin Hills Zone of Benefit (ZB-2) for Fiscal Year 2025/26 is shown in the following table:

Description	Amount
<b>Sources</b>	
Beginning Fund Balance, January 1, 2025	\$36,875
Total Assessment Revenue	28,022
County Collection Fees	(457)
Interest	<u>2,677</u>
<b>Total Sources</b>	<b>\$67,117</b>
<b>Uses</b>	
Maintenance Expenditures:	
Salaries and Benefits	\$14,271
Supplies	2,100
Capital Outlay	0
Administrative Expenses:	
Intra-District Charges	0
Engineer Charges	0
Transfers Out	<u>0</u>
<b>Total Uses</b>	<b>\$16,371</b>
Projected Change in Fund Balance	\$13,871
<b>Projected Ending Fund Balance, December 31, 2025</b>	<b>\$50,746</b>

The budget for the Walpert Ridge Zone of Benefit (ZB-3) for Fiscal Year 2025/26 is shown in the following table:

Description	Amount
<b>Sources</b>	
Beginning Fund Balance, January 1, 2025	\$210,362
Total Assessment Revenue	144,160
County Collection Fees	(2,351)
Interest	<u>10,469</u>
<b>Total Sources</b>	<b>\$362,640</b>
<b>Uses</b>	
Maintenance Expenditures:	
Salaries and Benefits	\$45,548
Supplies	9,520
Services	0
Capital Outlay	0
Administrative Expenses:	
Intra-District Charges	0
Engineer Charges	500
Transfers Out	<u>0</u>
<b>Total Uses</b>	<b>\$55,568</b>
Projected Change in Fund Balance	\$96,710
<b>Projected Ending Fund Balance, December 31, 2025</b>	<b>\$307,072</b>



The budget for the San Ramon Hills Zone of Benefit (ZB-4) for Fiscal Year 2025/26 is shown in the following table:

Description	Amount
<b>Sources</b>	
Beginning Fund Balance, January 1, 2025	\$18,571
Total Assessment Revenue	7,395
County Collection Fees	(120)
Interest	<u>1,286</u>
<b>Total Sources</b>	<b>\$27,132</b>
<b>Uses</b>	
Maintenance Expenditures:	
Salaries and Benefits	\$5,150
Supplies	500
Services	0
Administrative Expenses:	
Intra-District Charges	0
Engineer Charges	0
Transfers Out	<u>0</u>
<b>Total Uses</b>	<b>\$5,650</b>
Projected Change in Fund Balance	\$2,911
<b>Projected Ending Fund Balance, December 31, 2025</b>	<b>\$21,482</b>

The budget for the Stone Valley Zone of Benefit (ZB-5) for Fiscal Year 2025/26 is shown in the following table:

Description	Amount
<b>Sources</b>	
Beginning Fund Balance, January 1, 2025	\$27,347
Total Assessment Revenue	8,573
County Collection Fees	(33)
Interest	<u>2,523</u>
<b>Total Sources</b>	<b>\$38,410</b>
<b>Uses</b>	
Maintenance Expenditures:	
Salaries and Benefits	\$5,150
Supplies	630
Services	0
Administrative Expenses:	
Intra-District Charges	0
Engineer Charges	0
Transfers Out	<u>0</u>
<b>Total Uses</b>	<b>\$5,780</b>
Projected Change in Fund Balance	\$5,283
<b>Projected Ending Fund Balance, December 31, 2025</b>	<b>\$32,630</b>

The budget for the Sibley Volcanic Regional Preserve Zone of Benefit (ZB-6) for Fiscal Year 2025/26 is shown in the following table:

Description	Amount
<b>Sources</b>	
Beginning Fund Balance, January 1, 2025	\$53,783
Total Assessment Revenue	32,038
County Collection Fees	(210)
Interest	<u>2,787</u>
<b>Total Sources</b>	<b>\$88,398</b>
<b>Uses</b>	
Maintenance Expenditures:	
Salaries and Benefits	\$40,398
Supplies	0
Services	0
Administrative Expenses:	
Intra-District Charges	0
Engineer Charges	0
Transfers Out	<u>20,000</u>
<b>Total Uses</b>	<b>\$60,398</b>
Projected Change in Fund Balance	(\$25,783)
<b>Projected Ending Fund Balance, December 31, 2025</b>	<b>\$28,000</b>

## SECTION 4. ASSESSMENT DIAGRAM

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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

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The actual assessments for Fiscal Year 2025/26, 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. Senior citizens whose annual income is below the State of California defined poverty level, are entitled to a 50% discount on their assessment.
2. 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 2025/26.

For Fiscal Year 2025/26, there are 368,342 assessable units within Alameda County for a total of \$2,003,464.96. Included in this total is 116 assessable units totaling \$315.52 with the 50% senior discount applied. There are 302,974 assessable units within Contra Costa County for a total of \$1,647,351.68. Included in this total are 304 assessable units totaling \$826.88 with the 50% senior discount applied.

3. 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 2025/26.

For Fiscal Year 2025/26, there are 231,780 assessable units within Alameda County for a total of \$630,413.04. Included in this total are 21 assessable units totaling \$28.56 with the 50% senior discount applied. There are 82,683 assessable units within Contra Costa County for a total of \$224,878.72. Included in this total are 14 assessable units totaling \$19.04 with the 50% senior discount applied.

4. 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.
5. 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.
6. 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.

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 2025/26, this increase amounts to 2.38%. The Fiscal Year 2025/26 assessment rates for the various zones are as follows:

### **Five Canyons Zone of Benefit (ZB-1)**

An annual assessment of \$59.08 per EDU is established within the Five Canyons Zone of Benefit for Fiscal Year 2025/26. There are 1,089 assessable EDUs for a total of \$64,338.12.

### **Dublin Hills Zone of Benefit (ZB-2)**

An annual assessment of \$42.76 per EDU is established within the Dublin Hills Zone of Benefit for Fiscal Year 2025/26. There are 663 assessable EDUs for a total of \$28,349.88.

### **Walpert Ridge Zone of Benefit (ZB-3)**

An annual assessment of \$190.66 per EDU is established within the Walpert Ridge Zone of Benefit for Fiscal Year 2025/26. There are 765 assessable EDUs for a total of \$145,854.90.

### **San Ramon Hills Zone of Benefit (ZB-4)**

An annual assessment of \$53.45 per EDU is established within the San Ramon Hills Zone of Benefit for Fiscal Year 2025/26. There are 140 assessable EDUs for a total of \$7,481.60.

### **Stone Valley Zone of Benefit (ZB-5)**

An annual assessment of \$222.41 per EDU is established within the Stone Valley Zone of Benefit for Fiscal Year 2025/26. There are 39 assessable EDUs for a total of \$8,673.60.

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

An annual assessment of \$132.31 per EDU is established within the Sibley Volcanic Regional Preserve Zone of Benefit for Fiscal Year 2025/26. There are 245 assessable EDUs for a total of \$32,413.50.

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.