

CITY OF OAKLAND
AGENDA REPORT

FILED
OFFICE OF THE CITY CLERK
OAKLAND

2005 APR 16 PM 7:16

To: Office of the City Administrator
Attn: Deborah Edgerly
From: Budget Office
Date: April 26, 2005

**Re: RESOLUTION OF INTENTION AND ACCEPTING THE FISCAL YEAR
2005-06 PRELIMINARY ENGINEER'S REPORT FOR THE CITY OF
OAKLAND LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT
AND SETTING THE DATE FOR A PUBLIC HEARING**

SUMMARY

A resolution has been prepared declaring the City Council's intent to levy and collect assessments for FY 2005-06 for the Landscaping and Lighting Assessment District (LLAD), accepting the Preliminary Engineer's Report for the LLAD, and setting a public hearing date for June 16, 2005 at 5:00 p.m.

Francisco & Associates, Inc., the District Engineer, has prepared the FY 2005-06 Preliminary Engineer's Report for the LLAD. The Preliminary Engineer's Report is attached.

FISCAL IMPACT

There is no direct fiscal impact from City Council action on this report. However, City Council action does affect the process for assessing and collecting revenues from the LLAD for FY 2005-06. For FY 2005-06, the City anticipates revenues of approximately \$17.4 million from the LLAD. LLAD revenues are used to support City services directly related to the installation, maintenance, and servicing of public landscaping and lighting. The baseline LLAD expenditures for FY 2005-06 are projected at **\$20.4 million**, with a gap of **\$3.0 million**. Balancing measures will be presented as part of the FY 2005-07 Proposed Budget.

The service and cost of preparing the Preliminary Engineer's Report is included as part of the contractual agreement with Francisco & Associates, Inc., approved by the City Council on November 9, 2004 and expiring on December 31, 2006.

BACKGROUND

The California Landscaping and Lighting Act of 1972 (California Streets and Highways Code 22500-22509) allows local governmental agencies to form assessments districts for the purpose of financing the costs and expenses of landscaping and lighting public areas. The City of Oakland formed a Landscaping and Lighting Assessment District on June 23, 1989. In 1994, the City of Oakland voters defeated a ballot measure challenging the LLAD and confirmed its existence. The LLAD, utilizing a direct benefit assessment, provides a funding source for the operation and maintenance of public landscaping, fountains, general lighting, recreational, playground, and park facilities, and street lighting in defined benefit zones that encompass the City of Oakland.

In addition, the California Streets and Highways Code, Section 22620-22631, applies to all assessments that are to be levied and collected for a fiscal year. The code describes the requirements for levying assessments, which are as follows:

1. Adopt a resolution describing any proposed new improvements or any substantial changes in existing improvements and ordering the engineer to prepare and file a report. (The resolution of initiation was discussed at the Finance and Management Committee of March 8, 2005 and adopted by the City Council on March 15, 2005.)
2. Approve engineer's report and adopt a resolution of intention. The resolution of intention declares the City Council's intention to levy and collect assessments within the LLAD for the fiscal year. It also states whether the assessment is proposed to change from the previous year and sets a date, hour, and place for a public hearing. (This step is the subject of this report and resolution.)
3. Conduct the public hearing affording all interested parties the opportunity to hear and be heard. (Staff proposes that the public hearing occur on June 16, 2005 as part of the FY 2005-07 budget review process.)
4. Adopt a resolution confirming the engineer's report and the levy of the assessment within the LLAD for the 2005-06 fiscal year. (Staff will forward this item directly to the City Council in June, as part of the FY 2005-07 Budget deliberation and adoption process.)

Upon fulfillment of these requirements, the City of Oakland must submit the assessments in August to the Alameda County Auditor for inclusion in the FY 2005-06 property tax roll. The City of Oakland collects the LLAD assessments through the County of Alameda property tax bill.

DISCUSSION

The purpose of this report and resolution is to declare the City Council's intention to levy and collect assessments within the LLAD for FY 2005-06, and set a date, hour, and place for a public hearing.

The resolution states that the City of Oakland does not intend to increase assessments for the LLAD for FY 2005-06. The assessment rate structure has been in place since FY 1993-94. The following table, taken directly from the Preliminary Engineer's Report, summarizes the assessment rates for one equivalent dwelling unit benefit by zone and general land use.

Summary of Assessments for One Equivalent Dwelling Unit Benefit by Zone and General Land Use

Benefit Zones	Residential	Non-Residential
Zone 1 - Lighting	\$11.87	\$24.44
Zone 1 - Parks	\$90.77	\$88.36
Total Zone 1	\$102.64	\$112.80
Zone 2 - Lighting	\$11.99	\$24.76

Benefit Zones	Residential	Non-Residential
Zone 2 - Parks	\$99.55	\$97.24
Total Zone 2	\$111.54	\$122.00
Zone 3 - Lighting	NA	\$40.71
Zone 3 - Parks	NA	\$189.79
Total Zone 3	NA	\$230.50

The Preliminary Engineer's Report estimates revenues of **\$17.4 million** in FY 2005-06 and appropriations of **\$20.4 million**, yielding an approximate gap of **\$3.0 million** based on the baseline cost of services (i.e. keeping the services the same as currently provided). Balancing measures for the LLAD fund will be included in the FY 2005-07 Proposed Policy Budget.

There is one attachment to the Preliminary Engineer's Report that is not included with this report. Appendix A is the FY 2005-06 Assessment Roll, a document that lists all properties within the assessment district by Assessor's Parcel Number, provides each property's use code, and indicates the property's assessment amount. The FY 2005-06 Assessment Roll is on file with the City Clerk.

Pursuant to the California Streets and Highways Code, the City Council must hold a public hearing to provide an opportunity for any interested party to be heard. Staff proposes that the date of the public hearing be set for Thursday, June 16, 2005 at 5:00 p.m., or as soon thereafter as the item may be heard, in the City Council Chambers.

SUSTAINABLE OPPORTUNITIES

There are no direct economic, environmental, or social equity opportunities or impacts associated with the City Council action requested in this report.

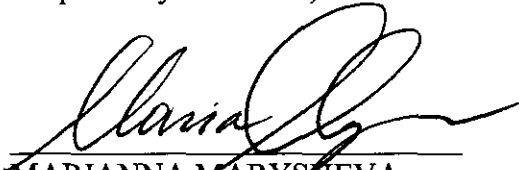
DISABILITY AND SENIOR ACCESS

LLAD revenues support the installation, maintenance, and servicing of public park and recreational facilities, and landscaping improvements, which are made accessible to persons with disabilities and seniors in accordance with the Americans with Disabilities Act.

RECOMMENDATION

Staff recommends that the City Council approve the proposed resolution.

Respectfully submitted,




MARIANNA MARYSHEVA
Budget Director

Prepared by:

Cheryl L. Taylor
Principal Financial Analyst
City Administrator's Budget Office

APPROVED AND FORWARDED TO THE
FINANCE AND MANAGEMENT COMMITTEE


Office of the City Administrator

B. P. P. P.
FILED
OFFICE OF THE CITY CLERK
OF OAKLAND

OAKLAND CITY COUNCIL

2005 APR 13 PM 7:16

RESOLUTION NO. _____ C.M.S.

**RESOLUTION OF INTENTION AND ACCEPTING THE
FISCAL YEAR 2005-06 PRELIMINARY ENGINEER'S REPORT FOR THE
CITY OF OAKLAND LANDSCAPING AND LIGHTING ASSESSMENT
DISTRICT AND SETTING THE DATE FOR A PUBLIC HEARING**

WHEREAS, pursuant to the California Streets and Highways Code, Sections 22500, et seq., known as the Landscaping and Lighting Act of 1972 (Act of 1972), the City has taken a series of actions preliminary to ordering the establishment of the Landscaping and Lighting Assessment District ("District") and did establish such District on June 23, 1989; and

WHEREAS, pursuant to the California Streets and Highway Code Sections 22500, et seq., the City has renewed the District each subsequent year; and

WHEREAS, the voters of the City of Oakland previously approved the continuation of the District, thereby exempting the District from the procedural requirements of the enacted Article XIII D of the California Constitution (Proposition 218); and

WHEREAS, the City Administrator filed with the City Clerk and presented before the Finance and Management Committee of the City Council, on April 26, 2005, reports for the continuation of the Landscaping and Lighting Assessment District in order to raise revenues for the installation, maintenance, and servicing of public landscaping and lighting; and

WHEREAS, the District Engineer has submitted a Preliminary Engineer's Report for the District confirming the applicability of the existing assessment rates for FY 2005-2006, which is on file with the City Clerk; now, therefore be it

RESOLVED: That the City Council intends to levy and collect assessments within the City of Oakland Landscaping and Lighting Assessment District for FY 2005-2006, with no increase in assessments from prior years; and be it

FURTHER RESOLVED: That the City Council accepts the Preliminary Engineer's Report for the Landscaping and Lighting Assessment District for discussion purposes; and be it

FURTHER RESOLVED: That all the area of land to be assessed is located in the City of Oakland, Alameda County; and be it

FURTHER RESOLVED: That a public hearing is set for June 16, 2005 at 5:00 p.m., or soon thereafter as the item may be heard, in the City Council Chambers, Oakland City Hall, One Frank H. Ogawa Plaza, Oakland, California regarding the FY 2005-06 Landscaping and Lighting Assessment District and the levy of assessments; and be it

FURTHER RESOLVED: That the Office of the City Administrator is directed to publish notice of the public hearing no later than June 1, 2005.

IN COUNCIL, OAKLAND, CALIFORNIA, _____, 2005

PASSED BY THE FOLLOWING VOTE:

AYES--- BROOKS, BRUNNER, CHANG, NADEL, QUAN, REID and PRESIDENT DE LA FUENTE

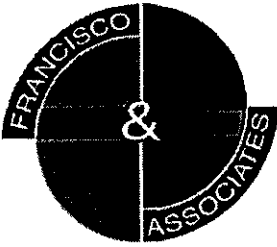
NOES---

ABSENT---

ABSTENTION---

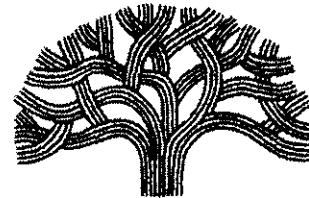
ATTEST: _____

LATONDA SIMMONS
Interim City Clerk and Clerk of the Council
of the City of Oakland, California



PRELIMINARY ENGINEER'S REPORT

CITY OF OAKLAND



CITY OF OAKLAND LANDSCAPING & LIGHTING
ASSESSMENT DISTRICT

Fiscal Year 2005-06

Prepared for:
City of Oakland
Alameda County, California

Prepared by:
Francisco & Associates, Inc.

April 26, 2005

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APPENDIX

Appendix A - Assessment Roll (under separate cover)

CITY OF OAKLAND
CITY COUNCIL MEMBERS AND CITY STAFF

FISCAL YEAR 2005-06

MAYOR

Jerry Brown

CITY COUNCIL MEMBERS

Jane Brunner, District 1
Council Member

Vacant, District 2
Council Member

Nancy Nadel, District 3
Council Member

Jean Quan, District 4
Council Member

Ignacio De La Fuente, District 5
President of the Council

Desley Brooks, District 6
Council Member

Larry Reid, District 7
Council Member

Henry Chang, At Large
Council Member

CITY STAFF MEMBERS

Deborah Edgerly
City Administrator

John Russo
City Attorney

La Tonda Simmons
Interim City Clerk

Marianna A. Marysheva
Budget Director, Budget Office

Francisco & Associates, Inc.
Assessment Engineer

CITY OF OAKLAND
LANDSCAPING AND LIGHTING
ASSESSMENT DISTRICT
FISCAL YEAR 2005-06

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

Dated: _____

By _____
Jennifer A. White, P.E.
RCE No. 63464

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and the Assessment Diagram thereto attached, was filed with me on the _____ day of _____, 2005.

La Tonda Simmons, Interim City Clerk
City of Oakland
Alameda County, California

By _____

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and the Assessment Diagram thereto attached was approved and confirmed by the City Council of the City of Oakland, Alameda County, California, on the _____ day of _____, 2005.

La Tonda Simmons, Interim City Clerk
City of Oakland
Alameda County, California

By _____

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and the Assessment Diagram thereto attached was filed with the County Auditor of the County of Alameda, on the _____ day of _____ 2005.

By _____
Francisco & Associates, Inc.

SECTION I
INTRODUCTION
ENGINEER'S REPORT
CITY OF OAKLAND
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT
FISCAL YEAR 2005-06

Background Information

The purpose of this Report is to set forth findings and the engineering analysis for the City of Oakland's Landscaping and Lighting Assessment District (the "District") for FY 2005-06. The District was originally formed on June 23, 1989 and subsequently approved by the registered voters. This District, utilizing direct benefit assessments, provides a funding source for the operation and maintenance of landscaping, park and recreation facilities, and street lighting in selected areas (benefit zones) within the City of Oakland.

The cost of operation, maintenance, and servicing of improvements to be funded by the District is apportioned to each parcel within the City based upon the special benefit it receives. The Oakland City Council may amend the method of assessment from time to time, in order to apportion the costs in relation to the special benefit being received. However, any increase in the assessments from the prior year, will be subject to the applicable requirements of Proposition 218.

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 Engineer's Report.

As required by the Landscaping and Lighting Act of 1972, this Engineer's Report describes the improvements to be constructed, operated, maintained, and serviced by the District for FY 2005-06, 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 Oakland City Council will hold a Public Hearing on June 16, 2005 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 or as modified. Following the adoption of this resolution, the final Assessor's roll will be prepared and filed with the County Auditor's Office to be included on the FY 2005-06 tax roll.

SECTION II

**ENGINEER'S REPORT PREPARED PURSUANT TO THE PROVISIONS OF THE
LANDSCAPING AND LIGHTING ACT OF 1972
SECTION 22500 THROUGH 22679
OF THE CALIFORNIA STREETS AND HIGHWAY CODE**

**CITY OF OAKLAND
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT**

FISCAL YEAR 2005-06

Pursuant to the Landscaping and Lighting Act of 1972 (Part 2 of Division 15 of the Streets and Highways Code of the State of California), the Act, and in accordance with the Resolution of Intention, being Resolution No. _____, adopted May 3, 2005, by the City Council, of the City of Oakland, State of California, and in connection with the proceedings for:

**CITY OF OAKLAND
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT**

Hereinafter referred to as the "Assessment District" or "District", I, Jennifer A. White, P.E., the authorized representative of Francisco & Associates, Inc., and the duly appointed ENGINEER OF WORK, submit herewith the "Report" consisting of five (5) parts as follows:

PART A: PLANS AND SPECIFICATIONS

This part describes the improvements to be maintained within the District. Plans and specifications for the improvements are as set forth on the lists thereof, attached hereto, and are on file in the Public Works Agency and are incorporated herein by reference.

PART B: ESTIMATE OF COST

This part contains an estimate of the cost of the proposed improvements that are supported by assessment revenues for FY 2005-06, including incidental costs and expenses in connection therewith. This estimate is as set forth on the lists thereof, attached hereto, and is on file in the Office of the Oakland City Clerk and incorporated herein by reference.

PART C: ASSESSMENT DISTRICT DIAGRAM

This part incorporates a Diagram of the Assessment 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, and is on file in the Office of the Oakland City Clerk. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions shown on the maps of the Assessor of the County of Alameda for the fiscal year when this Report was prepared. The Assessor's maps and records are incorporated by reference herein and made part of this Report.

PART D: METHOD OF APPORTIONMENT OF ASSESSMENT

This part describes the method of apportionment of assessments based upon parcel classification of land, and location within the District, in proportion to the estimated special benefit to be received.

PART E: PROPERTY OWNER LIST & ASSESSMENT ROLL

This list contains a list of the Assessor Parcel numbers of Alameda County, and the net amount to be assessed upon the benefited lands within the District for FY 2005-06. The Assessment Roll is filed in the Office of the Oakland City Clerk and is incorporated in this Report by reference. The list is keyed to the records of the Alameda County Assessor, which are incorporated herein by reference.

PART A

PLANS AND SPECIFICATIONS

The facilities and improvements that have been constructed and those that may be subsequently constructed within the District, which will be maintained and serviced consist of: street lighting; landscaping; public park and recreation facilities; and appurtenant facilities including, but not limited to, personnel, electrical energy, utilities such as water, materials, contractual services, and other items necessary for the facilities.

Street Lighting:

The street lighting system includes all street lights within the public right-of-way, easements, and other exterior lighting not part of a building system and which will be operated, maintained, and serviced by the District. Street lights and appurtenant facilities include, but are not limited to, poles, fixtures, bulbs, conduits, equipment including guys, anchors, posts, pedestals, and metering devices as required to provide safe lighting within the boundaries of the District. The locations of street lighting improvements are shown on a Street Light Base Map kept on file at the City's Electrical Engineering Section. There are more than 32,000 streetlights on residential, arterial, and collector streets, plus several hundred other public lights along pathways and outside buildings. Undergrounding projects, in accordance with PG&E programs, may also be included in the District improvements.

As lights are installed and upgraded, the District's operating and maintenance costs are impacted. Cost estimates prepared by the Public Works Agency, take into account the projected additional energy and maintenance costs for improvements to be installed during FY 2005-06.

Public Park and Recreational Facilities:

The public park and recreational facilities, and landscape improvements, which are located within the incorporated limits of the City of Oakland, will be operated, maintained, and serviced by the District. Public park and recreational facilities include, but are not limited to: landscaping; irrigation systems; hardscapes; plazas; street trees; sidewalks; trails; fixtures; and appurtenant facilities including but not limited to lights, playground equipment, including tot lots, play courts, public restrooms, sports fields, sports courts, parkways; and designated easements; and buildings or structures used for the support of park and recreational programs such as, but not limited to, recreation centers, swimming pools, picnic facilities, water-based recreation facilities, and nature oriented facilities.

All landscaping, park, and recreational improvements in Oakland, maintained by the City on public lands, are included in the District. The District includes approximately 2,500 acres of street, park, and plaza landscaping; 35,000 official street trees; more than 100,000 unofficial street trees; more than 100 City park and public grounds; and 25 recreation, community and interpretive centers.

Tables 1, 2, and 3 on the following pages, present a partial list of the District's landscaping, and park and recreational facilities by each Benefit Zone. This list is not exclusive and many small facilities (e.g., street channels and islands) are not included. The benefit zones are those depicted on the Assessment Diagram for Residential and Nonresidential Zones.

**CITY OF OAKLAND LANDSCAPING AND LIGHTING
ASSESSMENT DISTRICT FY 2005-06**

**SECTION II
PART A**

Table 1. BENEFIT ZONE 1			
Name of Park/Facility	Address	Name of Park/Facility	Address
25th Street Mini-Park	2425 Martin L. King Jr. Way	Greenman Field	1390 - 66th Avenue
85th Avenue Mini-Park	1712 - 85th Avenue	Grove Shafter Park	Martin L. King Jr Way / 36th Street
88th Avenue Mini-Park	1722 88th Avenue	Hellman Estates	3400 Malcolm Avenue
Allendale Park / Recreation Center	3711 Suter Street	Holly Mini-Park	9830 Holly Street
Arroyo Viejo Park / Recreation Center	7701 Krause Avenue	Ira Jinkins Recreation Center	9175 Edes Avenue
Arroyo Viejo Tennis Courts	7921 Olive Street	Jefferson Playground	2035 - 49th Avenue
Athol Plaza Plaza and Tennis Courts	Foothill Boulevard / Lakeshore Ave	John Marshall	3400 Malcolm Avenue
Beaumont Park	Beaumont Avenue / East 28th Street	Josie de la Cruz / Sanborn Park	1637 Fruitvale Avenue
Bella Vista Park	1025 East 28th Street	King Estates Playground	8251 Fontaine Street
Bella Vista Tennis Courts	1025 East 28th Street	Knowland Park	9777 Golf Links Road
Bertha Port Tot Lot	1756 Goss Street	Lazear Playground	824 - 29th Avenue
Brookdale Park / Recreation Center	2535 High Street	Linden Park	998 - 42nd Street
Brookdale Tennis Courts	2535 High Street	Lions Pool	3860 Hanly Road
Brookfield Playground / Tennis Courts	525 Jones Avenue	Live Oak Pool	1055 MacArthur Boulevard
Brooklyn Park	14th Avenue / Foothill Boulevard	Lowell Park / Playground	1180 - 14th Street
Burckhalter Park	4062 Edwards Avenue	Manzanita Park / Recreation Center	2701 - 22nd Avenue
Burckhalter Playground / Tennis Courts	4062 Edwards Avenue	Marston Campbell Park	17th Street / West Street
Carmen Flores Recreation Center	1637 Fruitvale Avenue	Maxwell House Park and Playground	4618 Allendale Avenue
Carney Park	10501 Acalanes Drive	McClymonds Mini-Park	2528 Linden Street
Central Reservoir Park	2506 East 29th Street	Morcom Rose Garden / Buildings	Jean Street / Olive Street
Central Reservoir Playground	2506 East 29th Street	Morgan Plaza	2601 Highland Drive
Chester Tot Lot	319 Chester	Nicol Park	Nicol Avenue / Coolidge Avenue
Clinton Square Park	1230 6th Street	Oak Glen Park	3390 Richmond Boulevard
Coliseum Gardens Park	966 - 66th Avenue	Oak Park	3239 Kempton Avenue
Coliseum Playground	5885 Oak Port Street	Peralta Hacienda House and Park	2500 - 34th Avenue
Columbian Gardens Playground	Heskett Road / Empire Road	Peralta Oaks Park	Peralta Oaks Court / 106th Avenue
Concordia Park / Tennis Courts	2901 64th Avenue	Pine Knoll Park	Lakeshore Avenue / Hanover Avenue
Curt Flood Playground	School Street / Coolidge Avenue	Poplar Park / Recreation Center	3131 Union Street
Davies Tennis Stadium	198 Oak Road	Poplar Playground	3131 Union Street
Defremery Park / Recreation Center	1651 Adeline Street	Raimondi (Ernie) Park	1800 Wood Street
Defremery Playground / Tennis Courts	16th Street / Poplar Street	Raimondi Field	18th Street / Wood Street
Defremery Pool	1269 - 18th Street	Rainbow Park / Recreation Center	5800 International Boulevard
Dimond Park / Recreation Center	3860 Hanly Road	Rainbow Tennis Courts	5800 International Boulevard
Dimond Tennis Courts	Fruitvale Avenue / Lyman Avenue	Rancho Peralta Park	34 East 10th Street
Durant Mini-Park	725 Grand Avenue	Saint Andrews Park	32nd Street / San Pablo Avenue
Eastshore Park	550 El Embarcadero / Lakeshore Ave	San Antonio Park / Recreation Center	1701 East 19th Street
Elmhurst Park	1990 - 98th Avenue	San Antonio Playground / Tennis Courts	1701 East 19th Street
Elmhurst Playground / Tennis Courts	1900 - 98th Avenue	Sheffield Village Park / Recreation Center	251 Marlowe Drive
Estuary Channel Park	5 Embarcadero	Sobranite Park / Playground	470 El Paseo Drive
F.M. Smith Park	1969 Park Boulevard	South Prescott Park	3rd Street/ Chester St.
F.M. Smith Recreation Center	1969 Park Boulevard	Splash Pad Park	Grand Avenue / Lake Park
Foothill Meadows Park	3705 Foothill Boulevard	Stonehurst Park / Playground	10315 E Street
Franklin Park / Recreation Center	1010 East 15th Street	Studio One	365 - 45th Street
Franklin Playground	1010 East 15th Street	Tassafaronga Park / Recreation Center	975 - 85th Avenue
Fremont Pool	4550 Foothill Boulevard	Tassafaronga Playground	975 - 85th Avenue
Fruitvale Bridge Park	3205 Alameda Avenue	Vantage Point Park	1198 - 13th Avenue
Fruitvale Field	3200 Boston Avenue	Verdese Carter Park / Recreation Center	9600 Sunnyside Street
Fruitvale Plaza	1412 - 35th Avenue	Wade Johnson Park	1250 Kirkham Street
Garfield Playground	Foothill Boulevard / 23th Avenue	Willow Mini-Park	14th Street / Willow
Glen Daniels / King Estates Park	8251 Fontaine Street	Wood Park	2920 McKillop Road
Glen Echo Creek Park	Panama Court / Monte Vista Avenue		

Table 2: BENEFIT ZONE 2			
Name of Park/Facility	Address	Name of Park/Facility	Address
Avenue Terrace Park	4369 Bennett Place	McCrea Trout Pond	4460 Shepherd Street
Bushrod Park / Recreation Center	560 - 59th Street	Montclair Park / Recreation Center	6300 Moraga Avenue
Bushrod Playground / Tennis Courts	560 - 59th Street	Montclair Playgound/ Tennis Courts	6300 Moraga Avenue
Caldecott Playground	6900 Broadway	Mosswood Park / Recreation Center	3612 Webster Street
Chabot Park	6850 Chabot Road	Mosswood Playground Tennis Courts	3612 Webster Street
Chabot Playground / Tennis Courts	6850 Chabot Road	Ostrander Park	6151 Broadway Terrace
Colby Park	61st / Colby Street	Pinto Park (Jones Field)	5000 Redwood Road
Dunsmuir Estate Park	61 Covington Street	Ranger Station	3450 Joaquin Miller Road
Garber Park	Alvarado Road / Claremont Avenue	Redwood Heights Park / Recreation Center	3883 Aliso Avenue
Gateway Gardens	Tunnel Road / Caldecott Lane	Rockridge Park	6090 Rockridge Boulevard
Golden Gate Playground / Recreation Center	1075 - 62nd Avenue	Sequoia Park / Lodge	2666 Mountain Boulevard
Hardy Park	491 Hardy Street	Shepherd Canyon Park	6000 Shepherd Canyon Road
Joaquin Miller Community Center	3590 Sanborn Drive	Temescal Creek Park	Cavour / Clifton Street
Joaquin Miller Park	3304 Joaquin Miller Road	Temescal Pool	371 - 45th Street
Leona Heights Park	4444 Mountain Boulevard	Woodminister Theater	3304 Joaquin Miller Road
Leona Lodge	4444 Mountain Boulevard	Woodminster Cascades	3304 Joaquin Miller Road
McCrea Park	4460 Shepherd Street		

Table 3: BENEFIT ZONE 3			
Name of Park/Facility	Address	Name of Park/Facility	Address
Bandstand	Lakeside and Lakeshore	Lakeside Park	Lakeside Drive along Lake Merritt
Boat Repairs	666 Bellevue Avenue	Lakeside Show Gardens	666 Bellevue Avenue
Bowling Clubhouse	666 Bellevue Avenue	Latham Square Fountain	15th Street / Broadway
Bowling Green	666 Bellevue Avenue	Lincoln Square Park	261 - 11th Street
Channel Park	21 - 7th Street & 1 East 10th Street	Lincoln Square Recreation Center	250 - 10th Street
Children's Fairyland	209 Grand Avenue	Madison Square Park	810 Jackson Street
Chinese Garden (Rilea, Railroad) Park	7th Street & Harrison Street	McElroy Fountain	666 Bellevue Avenue
Duck Islands	666 Bellevue Avenue	Necklace of Lights	633 Bellevue Avenue
Frank H. Ogawa Plaza (Civic Center)	One Frank H. Ogawa Plaza	P&R Office - Lakeside Drive	1520 Lakeside Drive
Garden Center	666 Bellevue Avenue	Peralta Park	94 East 10th Street
Lafayette Square Park	635 - 11th Street	Rotary Nature Center	600 Bellevue Avenue
Lake Merritt	468 Bellevue Avenue	Sailboat House	666 Bellevue Avenue
Lake Merritt Boating Center	568 Bellevue Avenue	Science Perm Exhibit	666 Bellevue Avenue
Lakeside Nursery	666 Bellevue Avenue	Snow Park	19th & Harrison

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; and the removal of trimmings, rubbish, debris, and other solid waste. 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.

The plans and specifications for the improvements are on file in the Public Works Agency of the City of Oakland.

PART B

ESTIMATE OF COST

The City's FY 2005-06 Baseline budget summary for the District is shown below in Table 4.

Table 4: Estimate of Revenues and Costs City of Oakland Landscaping and Lighting Assessment District Fiscal Year 2005-06	
Estimated Revenues	
Property Assessments	\$17,798,363
County Administrative Fee for Assessment Collections	(\$289,343)
Recoveries for Damaged Lights	\$17,891
Tree Removal Permits	\$27,000
Sidewalk Repair Service Charges	\$4,230
Total Revenues	\$17,558,141
Estimated Expenditures	
City Attorney Advisory Services	\$140,448
City Manager - Budget Office Budget Analysis & Operations	\$88,384
Finance & Management - Revenue & Info Technology Revenue Collections Application Development & Support	\$127,341 \$33,792
<i>Subtotal</i>	\$161,133
Cultural Arts Cultural Arts Oversight Museum Visitor Services	\$60,000 \$265,692
<i>Subtotal</i>	\$325,692
Public Works Custodial Services Grounds Recreation, Cultural, Civic Trees Electrical & Energy Efficiency Facilities Management & Development Keep Oakland Clean & Beautiful Streets & Sidewalks Mgmt & Development	\$0 \$7,644,572 \$0 \$2,818,416 \$3,861,967 \$2,379,618 \$30,001 \$287,493
<i>Subtotal</i>	\$17,022,067
Parks & Recreation Central Administration Recreation, Cultural, Civic Competitive Sports Aquatics Ball Fields	\$138,597 \$1,767,580 \$237,392 \$334,893 \$241,654
<i>Subtotal</i>	\$2,720,116
Total Expenditures	\$20,457,840
Contribution to/(from) Fund Balance	(\$2,899,699)
Estimated Ending Fund Balance	(\$2,799,253)

*Note: The figures provided are estimates as of the printing of this document. They are subject to change based upon a) the Mayor's / City Administrator's budget changes, as presented in the FY 2005-07 Proposed Budget, and b) the City Council budget deliberations and adoption of the FY 2005-07 budget.

The summary on the previous page includes the allocation of costs borne to the District and are required to maintain and operate the improvements within the District and which can be supported by District revenues. The 1972 Act provides that the total cost for operations, maintenance and servicing of those facilities or improvements, which provide a "special benefit" to the parcels being assessed, can be recovered in the assessment spread including incidental expenses. The latter can include engineering fees, legal fees, printing, mailing, postage, publishing, and all other related costs identified with the district proceedings.

The District's total Assessment amount is apportioned by Benefit Zone as shown below in Table 5. The location of the zones of benefit and the method of apportionment are described in Part D of this Report.

Table 5. ASSESSMENTS BY BENEFIT ZONE						
DESCRIPTION	Zone 1 Budget		Zone 2 Budget		Zone 3	Total All Zones
	Residential	Non Residential	Residential	Non Residential	Residential	
Lighting	\$1,053,146	\$769,343	\$391,222	\$97,724	\$180,153	\$2,491,588
Landscaping	\$8,053,416	\$2,781,470	\$3,248,224	\$383,792	\$839,874	\$15,306,775
Total Estimated Assessments	\$9,106,561	\$3,550,812	\$3,639,446	\$481,516	\$1,020,027	\$17,798,363

The 1972 Act requires that a special fund be set up for the revenues and expenditures of the District. Funds raised by the assessment shall be used only for the purpose as stated herein. A contribution to the District by the City may be made to reduce assessments, as the City Council deems appropriate. Any balance or deficit remaining on July 1 must be carried over to the next fiscal year.

PART C

ASSESSMENT DISTRICT DIAGRAM

Assessment District

The boundaries of the City of Oakland's Landscaping and Lighting Assessment District coincide with the boundaries of the City of Oakland and encompass all parcels of land within the City. The District Diagram is located on the following pages of this Report.

The District Diagram presents the District boundary, the Zones of Benefit, and City streets. The lines and dimensions of each parcel of land within the District, are those lines and dimensions of the Assessor's parcel maps on file at the Alameda County Assessor's office. The Assessor's maps are incorporated by reference into the Assessment Diagram. The Assessor's parcel number is adopted as the distinctive designation of each lot or parcel.

Benefit Zone Boundaries

The District is divided by two benefit zone systems, residential and non-residential. Consequently, the District Diagram is presented in two sheets, one depicting residential Benefit Zones 1 and 2, and the other depicting non-residential Benefit Zones 1, 2, and 3. For each sheet of the Assessment District Diagram, the dividing line between Benefit Zones 1 and 2 begins at I-580 and the northerly City Park District Limits, then continues easterly along I-580 and northerly along Piedmont Avenue to the City Limits of Piedmont. It then begins at Park Boulevard and the southerly boundary of Piedmont and meanders southerly to State Road 13 near Seminary Avenue, and easterly to the Oakland City Limits.

Non-residential Benefit Zone 3 encompasses the downtown business district bordered by Grand Avenue, El Embarcadero, Lakeshore Avenue, the Nimitz Freeway, Highway 24 and 27th Street.

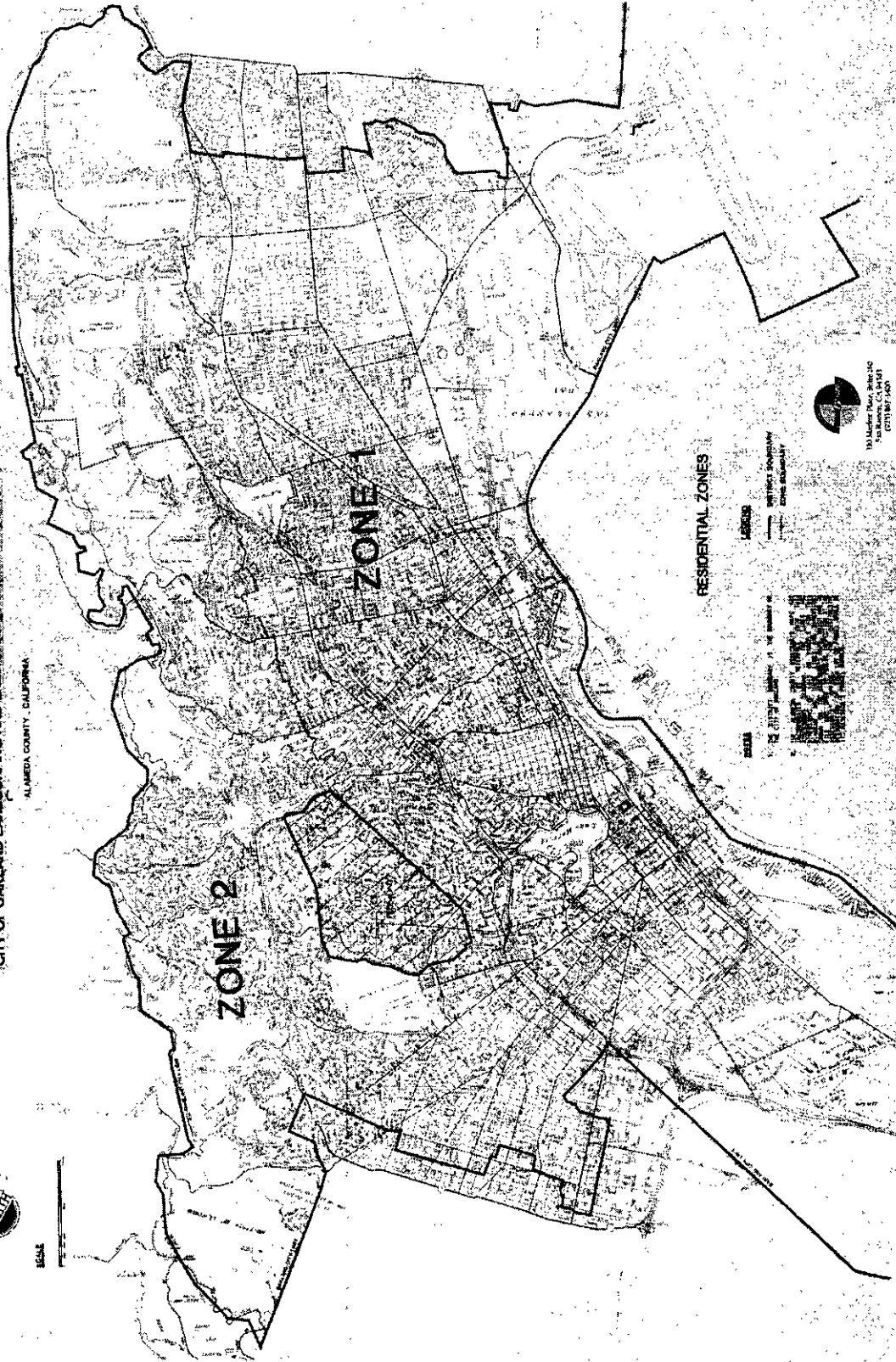
ASSESSMENT DIAGRAM

CITY OF OAKLAND LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT

ALAMEDA COUNTY, CALIFORNIA



SCALE



13 Alameda Street, Suite 210
Oakland, CA 94612
(510) 763-1000



PART D

METHOD OF APPORTIONMENT OF ASSESSMENT

GENERAL

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, maintaining, and servicing certain public improvements, which include the construction, maintenance, and servicing of street lights, traffic signals, and landscaping facilities.

Section 22573 of the 1972 Act requires that assessments be levied according to 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 benefits to be received by each such lot or parcel from the improvements.”

“The determination of whether or not 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].”

The 1972 Act permits the designation of zones of benefit within any individual assessment district if “by reasons or variations in the nature, location, and extent of the improvements, the various areas will receive different degrees of benefit from the improvements”. (Sec. 22574). Thus, the 1972 Act requires the levy of a true “assessment” rather than a “special tax”.

In addition, Article XIIIID, Section 4(a) of the California State Constitution requires that a parcel’s assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. Section 4 provides that only special benefits are assessable and the City must separate the general benefits from the special benefits.

SPECIAL BENEFIT DETERMINATION

Street Lighting

The proper functioning of street lighting is imperative for the welfare and safety of the property owners throughout the City. Proper operation, maintenance, and servicing of a street lighting system benefits property by providing increased illumination for ingress and egress, safe traveling at night, improved security, protection of property, and the reduction in traffic accidents.

Landscaping

Trees, landscaping, hardscaping, and appurtenant facilities, if well maintained, provide beautification, shade and enhancement of the desirability of the surroundings, and therefore, increase property desirability and value. In Parkways and Land Values, written by John Nolan

and Henry V. Hubbard in 1937, it is stated:

“... there is no lack of opinion, based on general principals and experience and common sense, that parkways do in fact add value to property, even though the amount cannot be determined exactly... Indeed, in most cases where public money has been spent for parkways, the assumption has been definitely made that the proposed parkway will show a provable financial profit to the City. It has been believed that the establishment of parkways causes a rise in real estate values throughout the City or in parts of the City...”

It should be noted that the definition of “parkways” above includes all roadway landscaping including medians and entranceways.

Parks and Recreation

Property values in communities are increased, and the overall quality of life and desirability of an area are enhanced, when public park and recreational facilities are in place, improved, operable, safe, clean, and maintained. Conversely, property values decrease when park and recreational facilities are non-existent, unsafe, or destroyed by the elements or vandalism.

Property values in an area also increase when there is an increase in the number of parks, recreation centers, and sports facilities. These park and recreational facilities enable property owners to participate in sporting events, leisure activities, picnics, organized social events, and other miscellaneous activities.

Studies in a number of communities, including counties and cities throughout the United States, have indicated that recreation areas and facilities, if well maintained and administered, have caused an increase in the property values of parcels within the community. Consequently, such park and recreational facilities have proved a potent factor in maintaining a sound economic condition and a high standard of livability in the community. These studies confirm the opinion long held by planning authorities as to the economic value of parks and recreational facilities in a community.

“The recreation value is realized as a rise in the value of land and other property in or near the recreation area, is of both private interest to the landowner and others holding an economic stake in the area, and of public interest to the taxpayers, who have a stake in a maximum of total assessed values.” (National Recreation and Park Association, June 1985)

The benefit of parks and recreational facilities to residential and commercial/industrial properties has been summarized by a number of studies. The United States Department of the Interior, National Park Service, in a publication of June 1984, concluded that:

- “Park and recreation improvements stimulate business and generate tax revenues.”
- “Park and recreation improvements help conserve land, energy, and resources.”
- “An investment in park and recreational improvements helps reduce pollution and noise, makes communities more livable, and increases property values.”
- Public recreation benefits all employers by providing continuing opportunities to

maintain a level of fitness throughout one's working life, and through helping individuals cope with the stress of a fast-paced and demanding life."

BENEFIT ZONES

Benefit Zones have been established to distinguish geographic areas with differing degrees of benefit received by parcels of similar size and use. These distinctions arise from variations in the nature, location, and extent of improvements. Within a Benefit Zone, parcels of similar size and use are estimated to receive the same degree of benefit. For the City of Oakland Landscaping and Lighting Assessment District, two benefit zone systems are used; one for residential parcels and one for non-residential parcels.

Street Lighting Improvements

By resolution, the Oakland City Council has established minimum standards for residential street lighting that are uniformly applied throughout the City. The District's lighting budget includes funds to maintain all residential streets at these standards. Because of the resulting uniform lighting intensity, a residential zone would not be required on the basis of street lighting alone. However, some residential properties are located in areas that are predominantly non-residential areas. This brighter lighting on collector and arterial streets is primarily for the benefit of non-residential uses and is not specifically attributed to the residential parcels located on such streets. Because all residences benefit from the brighter lighting on major streets, a portion (30 percent) of the collector street lighting is included in the City staff's estimate of residential lighting costs and is included in the residential assessments.

Landscaping Improvements

The District is divided into residential benefit Zones for several reasons regarding the landscaping. One reason for establishing Benefit Zones is relative location of and access to improvements. The District's Benefit Zones reflect the common transportation corridors used to reach landscaping and park improvements within a Benefit Zone. Another reason for the Benefit Zone structure used here is the variation in density of park and landscaping improvements throughout the City. Residential Benefit Zone 1 has a higher density of improvements than does residential Benefit Zone 2.

Parks and Recreation

Finally, a long-standing system of City Park Maintenance Districts provides another basis for placement of Benefit Zone boundaries. These Park District boundaries were initially established on the basis of location and density of park and landscaping improvements, in an effort to establish areas requiring equivalent input of resources.

For non-residential parcels, it is appropriate to make the same distinction between Benefit Zones 1 and 2 for benefits received from park improvements. In addition, for non-residential parcels, a distinction is necessary for benefits received from street lighting. Throughout the City, street lighting is similar among non-residential areas. One exception to this similarity in lighting among non-residential areas is the downtown area, which is more intensely lighted than are other non-residential areas. To account for this difference in lighting intensity, Benefit Zone 3 encompassing the central business district, is created for non-residential properties.

In addition to distinguishing lighting intensity, the Benefit Zone 3 boundary serves another purpose. The highest density of park improvements is in the downtown area. Downtown improvements include Lake Merritt. Clearly, areas outside Benefit Zone 3 also benefit from the downtown improvements. Portions of the Benefit Zone 3 park benefits are therefore attributed to Benefit Zones 1 and 2.

Estimates of the benefits received outside Benefit Zone 3 are based on interviews with City staff and other persons possessing extensive knowledge of City parks and their usage. Twenty-five percent of Benefit Zone 3 parks benefits are attributed solely to the non-residential parcels in Benefit Zone 3. Fifty percent of Benefit Zone 3 parks benefits are attributed to non-residential and residential Benefit Zones 1 (including the residential parcels downtown), and 25 percent of Benefit Zone 3 parks benefits are attributed to non-residential and residential Benefit Zones 2.

In summary, several zones of benefit are established as follows:

Zone 1	Residential
Zone 1	Non-Residential
Zone 2	Residential
Zone 2	Non-Residential
Zone 3	Non-Residential

BENEFIT UNITS

Since the assessment must be based upon the type of use and the size of the property, an assessment methodology has been developed based on both land use and size. The assessment methodology developed determines the number of Benefit Units assigned to each parcel. In determining the number of Benefit Units assigned, three factors are considered: parcel size, parcel frontage, and land use. For non-residential buildings exceeding five stories in height, the net rentable area of each building is incorporated into the assessment formula.

Each parcel is assigned benefit units in proportion to the estimated benefit the parcel receives from the lighting, landscape, and park improvements. The total number of benefit units are then divided into the annual revenue requirement to determine the cost per benefit unit. The benefit assessment for each parcel is then determined by multiplying the number of benefit units for each parcel by the cost per benefit unit.

Calculation of the Benefit Units to be assessed for the improvements on each parcel is based upon land use (intensity of development) and parcel size as noted above, including frontage. Equivalent Dwelling Units (EDUs) have been selected as the measure for land use.

Single Family

Since the single-family parcel represents over 66% of the total parcels within the District, it is used as the basic unit and is defined as 1.00 EDU. Single family parcels are defined as parcels that have a land use classification as single family residential with the Alameda County Assessor's Office and are located within the boundaries of the District.

Condominium

Condominium parcels are considered 0.75 EDUs due to their reduced population density and size of structure relative to the typical single family residence. Condominium parcels are defined as parcels that have a land use classification as condominium, attached planned unit development or co-op with the Alameda County Assessor's Office and are located within the boundaries of the District.

Multi-Family

Multi-family residential parcels are also given a reduction of EDUs because of their reduced benefit received as the number of units increase. By decreasing the equivalency factor as the number of units increases, a reasonable benefit assessment per parcel is achieved. The equivalency factors for multi-family parcels are shown on Table No. 6 below. Multi-family parcels are defined as parcels that have a land use classification as multi-family, which includes duplexes, triplexes, apartments, etc., with the Alameda County Assessor's Office and are located within the boundaries of the District.

Table 6: Multi-Family Residential EDU Calculations			
Number or Range of Units Per Parcel	Single-Family Equivalent Benefits Per Unit	Number or Range of Units Per Parcel	Single-Family Equivalent Benefits Per Unit
1	1.000	31-34	0.514
2	0.700	35-39	0.511
3	0.650	40-44	0.508
4	0.600	45-49	0.505
5	0.550	50-59	0.502
6	0.547	60-69	0.499
7	0.544	70-79	0.496
8	0.541	80-99	0.493
9	0.538	100-129	0.490
10	0.535	130-159	0.487
11	0.532	160-199	0.484
12	0.529	200-249	0.481
13-15	0.526	250-299	0.478
16-19	0.523	300-349	0.475
20-24	0.520	350-500	0.472
25-30	0.517		

Commercial and Institutional

The commercial and institutional land use category represents the largest non-residential category. Although the parcel area and frontage equating to the benefit received by a single family residential parcel is incapable of exact determination, reasoned judgment establishes estimates resulting in fair assessments. Commercial and institutional parcels are defined as parcels that have a land use classification as commercial or institutional with the Alameda County Assessor's Office and are located within the boundaries of the District.

Parcel area and frontage for a "typical" or "average" single family parcel are approximately 40 foot by 80 foot to 50 foot by 100 foot. If one further estimates that the benefits received by a "typical" parcel are attributable one-half to its frontage on the street and one-half to its area, one-half of a

single family parcel's benefit can be attributed to a frontage of 40 to 50 feet and another one-half of a benefit unit can be attributed to an area of 3,200 to 5,000 square feet. It is this range of estimates that is applied to the commercial / institutional and industrial (see below) land use categories.

As noted in the following table and illustrated in the example calculation, one EDU benefit is attributed to a commercial/institutional parcel for each 80 feet of frontage and for each 6,400 square feet of parcel area.

AREA AND FRONTAGE PER EQUIVALENT DWELLING UNIT BENEFIT
BY LAND USE CATEGORY

Land Use Category	Frontage (FT)	Area (SF)
Commercial/Institutional	80	6,400
Industrial	100	10,000
Public Utility	1,000	100,000
Golf Course	1,000	200,000
Quarry	1,000	250,000

Example benefit estimation for a commercial or institutional parcel with a frontage of 160 feet and an area of 12,800 square feet:

<u>Frontage</u>		<u>Area</u>		
<u>160 FT</u>		<u>12,800 SF</u>		
80 FT/SFE	+	6,400 SF/SFE	=	4 SFE Benefit Units

Industrial

For the industrial land use category, estimates are taken from the other end of the range discussed above. One EDU benefit is represented by 100 feet of frontage and by 10,000 square feet of parcel area. It is estimated that, for a given increment of frontage or area, an industrial parcel benefits less than does a commercial or institutional parcel. The distinction in frontage or area per unit benefit is designed to take this difference into account.

Predominantly industrial areas are generally less intensely lighted than are predominantly commercial areas. This less intense lighting is accounted for by using larger frontage and area factors to represent the unit benefit. Moreover, basic differences in land use result in less benefit being received per unit area or frontage by industrial uses than for commercial or institutional uses. Industrial uses are typically less intense, requiring greater areas and generating fewer occupants and pedestrians than do commercial or institutional uses. In addition, the enhanced image created by the presence of parks and landscaping is generally more important to commercial and institutional uses than to industrial uses.

Public Utilities

Properties owned or leased by investor owned public utilities are established as a separate land use category. Many of the parcels in this category have large areas and frontages and would receive unreasonably large assessments unless a distinction is made in the frontage and area representing a unit benefit. Most of these parcels contain equipment and facilities that receive relatively little benefit from public lighting, landscaping, and parks. These parcels were allocated 1.00 EDU benefit for each 1,000 FT of frontage and for each 100,000 SF of area.

Public Agency Parcels

Public property that is developed and used for business purposes similar to private commercial, industrial, and institutional activities will be assessed the at same rate as commercial, industrial or institutional parcels. A majority of the publicly owned parcels within the District are owned by the Port of Oakland.

Golf Courses

The District contains three golf courses consisting of six parcels. These parcels represent very large areas and frontages. Moreover, most of the area of golf courses is permanent open space. Golf courses do contain clubhouses and other structures and do benefit from public lighting, landscaping and parks, but estimation of their benefits requires a formula different from that applied to other land uses. The golf courses are allotted 1.00 EDU benefit for each 1,000 FT of frontage and for each 200,000 SF of area.

Quarries

Two parcels have the use code for quarries. These parcels are very large and derive little benefit from the District's improvements. Among all use categories, quarries are estimated to receive the least benefit per frontage and area and are allotted 1.00 EDU benefit for each 1,000 FT of frontage and 250,000 SF of parcel area.

Mobile Home Parks

The three mobile home parks in the District are assigned a commercial use code by the Assessor, but it is more appropriate to base their assessment on the residential method. Their benefit is estimated at 0.75 EDU benefits per mobile home.

Non-Residential Condominiums

There are a number of condominiums with use codes in the commercial and industrial land use categories. Parcel area and frontage data from the Assessor's parcel maps pertain to a condominium complex as a whole. These data were used to compute an assessment for the total complex. A third variable, each parcel's percentage interest in the condominium, was derived from documents in the County Recorder's Office and was used to prorate the assessment for the total complex. Because of small percentage interests, some computations resulted in unreasonable low benefit estimates; therefore, a minimum estimated benefit of 0.20 EDU benefit was established.

Tall Non-Residential Buildings

Tall buildings make relatively intense use of public lighting, landscaping, and parks because of their high rates of occupancy and pedestrian generation. Because of the small ratio of building footprint to floor area for a tall building, the benefits received from this intense use are not fairly

measured by parcel area and frontage alone. In estimating the benefits received by tall buildings, area and frontage measures are supplemented by net rentable area of the building.

A tall building is defined as a building of more than five stories. For tall buildings, the normal benefit computation is performed on the basis of parcel area and frontage. Added to that result is an estimated additional benefit of one EDU per 5,000 SF of net rentable area. To avoid unreasonably large benefit estimates for tall buildings on large parcels, a maximum estimated benefit of 100 EDU's is established.

One building appears as separate parcels for each of nine levels. For this building, site area, street frontage, and building net rentable area is allocated equally to each parcel.

Vacant

Vacant parcels are defined as parcels that have no improvements constructed thereon and have a land use classification as vacant with the Alameda County Assessor's Office and are located within the boundaries of the District.

Exempt

Exempted from the assessment would be public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-way, public greenbelts and public parkways, and that portion of public property that is not developed and not used for business purposes similar to private commercial, industrial, and institutional activities.

SUMMARY OF ASSESSMENTS

The methods described above are applied to estimate the benefits received by each assessable parcel in the District from lighting, landscaping, parks, and recreational improvements. These estimates are expressed as Equivalent Dwelling Unit (EDU) benefits. The total of equivalent benefit units for each Zone is then computed for both residential and non-residential land uses. A *Summary of Single-Family Equivalent Benefits by Zone and General Land Use* is presented below.

<i>Table 7 - Summary of Equivalent Dwelling Units By Benefit Zone and General Land Use</i>			
<i>Benefit Zone</i>	<i>Residential</i>	<i>Non-Residential</i>	<i>Combined</i>
1	88,723.31	31,478.83	120,202.14
2	32,629.07	3,946.85	36,575.92
3	N/A	4,425.28	4,425.28
Total	121,352.38	39,850.96	161,203.34

These EDU benefits are then divided into the appropriate budget item subtotal (see Cost Estimate) to obtain the assessment for lighting and for parks and landscaping, for residential and non-residential uses in each Benefit Zone. A *Summary of Assessments for One Equivalent Dwelling Unit Benefit by Zone and General Land Use* is as follows:

SUMMARY OF ASSESSMENTS
 FOR ONE EQUIVALENT DWELLING UNIT BENEFIT
 BY ZONE AND GENERAL LAND USE

Zone 1	Residential	Non-Residential
Lighting	\$11.87	\$24.44
Parks	\$90.77	\$88.36
Total	\$102.64	\$112.80

Zone 2	Residential	Non-Residential
Lighting	\$11.99	\$24.76
Parks	\$99.55	\$97.24
Total	\$111.54	\$122.00

Zone 3	Residential	Non-Residential
Lighting	N/A	\$40.71
Parks	N/A	\$189.79
Total	N/A	\$230.50

The assessment for a particular parcel is then computed by multiplying that parcel's estimated benefit units as expressed in EDU's by the appropriate assessment per benefit unit. The assessments for residential and non-residential parcels within each Zone are presented in the following table:

Benefit Zone	Residential	Non-Residential	Combined
1	\$9,106,561	\$3,550,812	\$12,657,373
2	\$3,639,446	\$481,516	\$4,120,962
3	N/A	\$1,020,027	\$1,020,027
Total	\$12,746,006	\$5,052,356	\$17,798,363

PART E

PROPERTY OWNER LIST & ASSESSMENT ROLL

A list of names and addresses of the owners of all parcels, and the description of each lot or parcel within the City of Oakland Landscaping and Lighting Assessment District is shown on the last equalized Property Tax Roll of the Alameda 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 2005-06 apportioned to each lot or parcel. The Assessment Roll is on file in the Office of the City Clerk of the City of Oakland and is shown in this Report as Appendix "A".

APPENDIX 'A'
FY 2005-06 ASSESSMENT ROLL
(On File with the City Clerk)