



# City of Irvine

## Landscape, Lighting and Park Maintenance Assessment

### FISCAL YEAR 2025-2026 ENGINEER'S REPORT

**Finance Commission: April 7, 2025**

**Intent Meeting: April 8, 2025**

**Public Hearing: May 27, 2025**

**Declaration of Election Results: June 10, 2025**

27368 Via Industria  
Suite 200  
Temecula, CA 92590  
T 951.587.3500 | 800.755.6864  
F 951.587.3510

[www.willdan.com](http://www.willdan.com)



**ENGINEER'S REPORT AFFIDAVIT**  
**City of Irvine**  
**Landscape, Lighting and Park Maintenance Assessment**

**City of Irvine**  
**County of Orange, State of California**

This Report describes the Assessment and all the improvements, budgets, parcels, and assessments to be levied for Fiscal Year 2025-2026 as they exist at the time of the passage of the Resolution of Intention. Reference is hereby made to the Orange County Assessor's maps for a detailed description of the lines and dimensions of parcels within the Assessment boundary. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this 15th day of April, 2025.

Willdan Financial Services  
Assessment Engineer  
On Behalf of the City of Irvine

By:   
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Susana Hernandez, Senior Project Manager  
District Administration Services

By:   
\_\_\_\_\_  
Tyrone Peter  
PE # C 81888



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## Introduction

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Pursuant to the provisions of Section 2-7-710 through 2-7-725 of the City of Irvine, California Municipal Code, being Article C, "Maintenance Assessments" (the "Code"), this Engineer's Report is prepared in compliance with the requirements of Article 4, Chapter 1, of the Landscaping and Lighting Act of 1972 (the "1972 Act"), which is Part 2, of Division 15 of the California Streets and Highways Code and in compliance with the substantive and procedural requirements of the California State Constitution, Article XIID ("Article XIID").

This Engineer's Annual Levy Report ("Report") describes the City of Irvine ("City") Landscape, Lighting and Park Maintenance Assessment ("District") and the proposed assessments for Fiscal Year 2025-2026. The annual budget for the maintenance and operation of the improvements is based on estimated expenses for the upcoming fiscal year, net of general fund contribution to cover general benefit and shortfall. Parcels within the District are assessed proportionately for only those improvements and services that are a special benefit to those properties. The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessor's Parcel Number ("APN") by the Orange County Assessor's Office. The Orange County Auditor/Controller uses Assessor Parcel Numbers and specific Fund Numbers, to identify on the tax roll, properties assessed for special district benefit assessments.

This Report has been prepared pursuant to Chapter 1, Article 4 and Chapter 3 of the 1972 Act, and presented to the City Council for their consideration and approval of the improvements and services to be provided within the District; and the levy and collection of the proposed new/increased annual assessments related thereto to partially fund, alongside the City's General Fund contribution, the increased costs and expenses required to service and maintain the improvements that provide special benefits to those parcels commencing in fiscal year 2025-2026.

Annually, the City determines the District's assessments based on an estimate of the costs to maintain, operate and service the improvements in conjunction with available revenues including fund balances, general benefit contributions, additional City contributions, and assessment limits. The District's budget recently experienced significant cost increases largely due to expanding landscape maintenance expenses, the City's strong fiscal position allows it to absorb most of the increased costs from its General Fund. However, financial analysis indicates that the scale of cost increases are projected to outpace the City's revenue growth within the next three to four years, potentially leading to future budgetary challenges. In recent years, the net special benefit expenses budgeted for the District (total annual expenses minus the City-funded general benefit expenses) has exceeded the amount that can be collected through property owner assessments at the currently authorized maximum special benefit assessment rates. As a result, budget adjustments have been made including increasing general fund contributions to cover special benefit costs and eliminating some eligible costs from the budget. To address a portion of these increased costs, the City is proposing an assessment increase for property owners in the District.

The District has maintained Irvine's parks and lighting systems to high standards since 2002. The District receives funding from assessments paid by property owners within the district, along with additional funding from the City of Irvine's General Fund. In recent years, the City's contribution has exceeded the amount collected through property owner assessments.

The District budget has recently experienced significant cost increases due to shifts in landscape maintenance expenses. The City's General Fund will absorb most of the increased costs, given the City's strong fiscal position. However, financial analysis indicates that the scale of cost increases is projected to outpace the City's revenue growth within the next three to four years, potentially leading to future budgetary challenges.

To address a portion of these increased costs, the City is proposing an assessment increase for property owners in the District. This increase is subject to approval under Proposition 218, which requires property owners to vote on the proposed change through an official ballot process. Under this proposal:

- The total increased cost for District services is \$4.6 million.
- The proposed assessment increase would generate an additional \$1.3 million from property owners in the District.
- The City would continue to fund the majority of the increase, covering the remaining \$3.3 million from the General Fund.

The proposed \$1.3 million assessment increase would be used to offset a portion of the increased costs associated with:

- Inflationary pressures
- Minimum wage increases in California
- Electrification of landscaping equipment

Two scenarios are presented in this Report. Scenario 1 shows the expenses, revenue and contributions budgeted that would be obtained with the current rates based on the previously approved inflationary adjustment. Scenario 2 shows the expenses, revenue and contribution budgeted that would be realized if there is no majority protest to the new/increased maximum assessment rates.

If any section, subsection, sentence, clause, phrase, portion, zone, or subzone of this Engineer's Report is, for any reason, held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of the Engineer's Report and each section, subsection, subdivision, sentence, clause, phrase, portion, zone, or subzone thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, portions, zones, or subzones might subsequently be declared invalid or unconstitutional.

## Ballot Proceedings

Pursuant to the provisions of Article XIII D, Section 4 of the California Constitution and the Omnibus Act, the City shall conduct a property owner protest ballot proceeding ("Ballot Proceeding") for the proposed levy of new or increased assessments as described in this Report. In conjunction with this Ballot Proceeding, the City Council will conduct a noticed public hearing to consider public testimony, comments, and written protests regarding the establishment of the new/increased assessment. Upon conclusion of the public hearing, property owner protest ballots received will be opened and tabulated to determine whether a majority protest exists as defined in Article XIII D of the California Constitution and the Omnibus Act.

*"A majority protest exists if, upon the conclusion of the hearing, ballots submitted in opposition to the assessment exceed the ballots submitted in favor of the assessment. In tabulating the ballots, the ballots shall be weighted according to the proportional financial obligation of the affected property."*

After completion of the ballot tabulation, the City Council will confirm the results of the balloting. If a majority protest exists for the new/increased assessment and the assessment range formula presented and described herein, further proceedings to implement the new assessments shall be abandoned at this time. However, the City Council may continue to levy and collect annual assessments based on the budget in Scenario 1 on these parcels to support the improvements currently provided and funded through the District at the assessment rates and method of apportionment previously approved and adopted by the City Council for that District.

If tabulation of the ballots indicate that a majority protest does not exist for the new/increased assessment and the assessment range formula presented and described herein, the City Council may adopt this Report (as submitted or amended); approve the District Diagram contained herein; direct the improvements to be made; and confirm and approve the levy and collection of the assessments based on Scenario 2 as outlined in this Report.

The assessment rate and method of apportionment described in this Report, as approved or modified by the City Council, establishes the Fiscal Year 2025-2026 maximum assessment rates for the District which includes an annual inflationary adjustment (referred to as an Assessment Range Formula), and the assessments to be submitted to the Orange County Auditor/Controller for inclusion on the fiscal year 2025-2026 property tax roll.

Each subsequent fiscal year, an annual Report for the District shall be prepared and presented to the City Council to address any proposed changes to the District, improvements, budget, and assessments for that fiscal year. The City Council shall annually hold a noticed public hearing regarding these matters prior to approving and ordering the levy of assessments for the upcoming fiscal year. The assessments as approved and ordered will be submitted to the Orange County Auditor/Controller for inclusion on the property tax roll for each affected parcel for that fiscal year. Such assessments shall not exceed the annually adjusted maximum assessment as calculated and authorized herein unless the proposed new or increased assessments are approved by the property owners in a ballot protest proceeding.

## **Report Content and Annual Proceedings**

This Report has been prepared pursuant to Chapter 1, Article 4 and Chapter 3 of the 1972 Act, and presented to the City Council for their consideration and approval of the proposed improvements and services to be provided within the District and the levy and collection of annual assessments related thereto for Fiscal Year 2025-2026.

This Report outlines the District structure, the improvements, and the proposed assessments to be levied in connection with the benefits the properties will receive from the maintenance and servicing of the District improvements for Fiscal Year 2025-2026. The annual assessments to be levied on properties within the District provide a funding source for the continued operation and maintenance of landscaping, parks and public lighting improvements within various zones of benefit (“Zones”) that provide special benefits to the properties within the District and each respective Zone. A description of these Zones is provided in Part II – Method of Apportionment, “Zones of Benefit” section of this Report. Each fiscal year, the City establishes the District’s assessments based on an estimate of the costs to maintain, operate and service the improvements and based upon available revenues including fund balances, general benefit contributions and additional City contributions and assessment limits. The budgeted costs of the improvements and the proposed annual assessments to be levied against properties within the District may include, but are not limited to, the estimated expenditures for regular annual maintenance and repairs; incidental expenditures related to the operation and administration of the District; deficits or surpluses from prior years; revenues from other sources; and the collection of funds for operational reserves or for periodic maintenance and improvement rehabilitation

projects as authorized by the 1972 Act. Each parcel is assessed proportionately for only those improvements, services and expenses for which the parcel will receive special benefit.

Each Zone outlined in this Report is a reflection of the various improvements and the types of improvements and services to be provided by the District for the properties that are directly associated with and benefit from those improvements. The net annual cost to provide the improvements are allocated to the benefiting properties within each Zone using a weighted method of apportionment that calculates the proportional special benefit and assessment for each parcel as compared to other properties that benefit from the District improvements and services. A description of this weighted method of apportionment is provided in Part II – Method of Apportionment, “Assessment Methodology” section of this Report.

As required by the 1972 Act, this Report describes the improvements to be provided, maintained and serviced by the District, an estimated budget for the District improvements, and the proposed assessments to be levied upon each assessable lot or parcel within the District for Fiscal Year 2025-2026.

This Report consists of five (5) parts:

## Part I

**Plans and Specifications:** This section provides a general description of the District and the improvements for which parcels are assessed. The proposed assessments as outlined in this Report are based on the improvements that provide a special benefit to the properties within the District and generally include the operation, servicing, and maintenance of landscaping, public lighting facilities, parks, recreation improvements and related appurtenant facilities, including but not limited to, electrical energy, water, materials, contracting services, personnel, and other items necessary for the satisfactory operation, maintenance and servicing of those improvements authorized pursuant to the 1972 Act. The plans and specifications contained in this Report generally describe the nature and extent of the improvements. More detailed information regarding the specific plans and specifications associated with each Zone are on file in the Public Works and Transportation Department and by reference are made part of this Report.

## Part II

**Method of Apportionment:** This section includes a discussion of the general and special benefits associated with the various improvements to be provided within the District (“Benefit Analysis”), which includes a discussion of the proportional costs of the special benefits and a separation of costs considered to be of general benefit and therefore not assessed. This section of the Report also outlines the method of calculating each property’s proportional special benefit necessary to calculate the property’s annual assessment. This method of apportionment is consistent with the previously adopted method of apportionment for the District that was approved by the property owners in a protest ballot proceeding conducted in 2002.

## Part III

**Estimate of Costs:** An estimate of the annual costs (“Budget Fiscal Year 2025-2026”) to operate, maintain, and service the landscaping, public lighting facilities, parks, recreation improvements and related appurtenant facilities including, but not limited to: labor, materials, utilities, equipment, and administration expenses as well as the collection of other appropriate funding authorized by the 1972 Act and deemed necessary to support the improvements. Those improvements and/or

costs determined to be of general benefit shall be funded by a City contribution. In addition to the general benefit costs, the City may provide additional funding to support the maintenance and operation of the improvements considered to be of special benefit. This report provides two scenarios for the budget: 1) Budget based on maximum assessment rates that are in line with the currently approved inflationary adjustment and 2) Budget with balloted proposed increased maximum assessment rates.

## Part IV

**Assessment Roll:** The current and balloted, assessment amounts to be levied and collected in Fiscal Year 2025-2026 for each parcel are based on the parcel's calculated proportional special benefit as outlined in the Method of Apportionment (Part II of this Report) and the annual assessment rates established by the estimated budgets (Part III of this Report). If majority protest does not exist after ballot tabulation, the maximum balloted assessments will be levied for Fiscal Year 2025-2026. If majority protest exists, the current assessments will be levied and collected for Fiscal Year 2025-2026. Due to the number of parcels within the District, the Assessment Rolls for Fiscal Year 2025-2026 have been filed electronically with the City Clerk rather than displayed in this Report and by reference the listing of the Assessor's Parcel Numbers and the corresponding assessment amounts are made part of this Report.

## Part V

**District Diagrams:** This section of the Report contains a series of diagrams showing the boundaries of the Zones within the District for Fiscal Year 2025-2026 which incorporate the parcels determined to receive special benefits from the various District improvements. Parcel identification, the lines and dimensions of each lot, parcel and subdivision of land within the District and Zones are shown on the Orange County Assessor's Parcel Maps, and shall include any subsequent lot line adjustments or parcel changes therein. Reference is hereby made to the Orange County Assessor's Parcel Maps for a detailed description of the lines and dimensions of each lot and parcel of land within the District.



## Part I - Plans and Specifications

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### A. District Overview

The territory within the District consists of all lots or parcels of land within the City of Irvine and the boundaries of the District are coterminous with the City boundaries. The purpose of this District is to provide in part through annual assessments, funding for the ongoing operation, servicing, and maintenance of landscaping, public lighting facilities, parks, recreation improvements and related appurtenant facilities throughout the City. The lines and dimensions of each parcel subject to the assessments are those parcels within the City as shown on the Maps of the Assessor of the County of Orange for Fiscal Year 2025-2026 and said maps are incorporated by reference herein and made part of this Report. A diagram showing the boundaries of the District for Fiscal Year 2025-2026 is contained in Part V – District Diagrams of this Report.

Each of the parcels located within the District and subject to special benefit assessments are those parcels listed on the latest County of Orange Secured Property Tax Roll at the time this Report was prepared and such parcels including all subsequent new parcels created from subdivisions, consolidations, or lot line adjustments for Fiscal Year 2025-2026 are incorporated by reference herein and made part of this Report. For Fiscal Year 2025-2026, all parcels within the District have been assigned to one or more Zones based on the special benefits received by each parcel from the improvements provided by the District. A description of these Zones is provided in Part II – Method of Apportionment, “Zones of Benefit” section of this Report.

Subsequent to the adoption of this Report as well as in subsequent fiscal years, any new parcels created from subdivisions, consolidations, or lot line adjustments will cause the assessments for such parcels to be recomputed and the new parcels will be incorporated into the District boundary and designated Zone(s) based on the improvements that provide special benefits to such parcels and the resulting recalculated assessments for those parcels will be applied and submitted to the County Auditor/Controller for inclusion on the County tax rolls.

### B. District Improvements and Services

#### 1. Improvements Authorized by the 1972 Act

As applicable or may be applicable to this District, the 1972 Act generally defines “Improvements” to mean one or any combination of the following:

- The installation or planting of landscaping.
- The installation or construction of statuary, fountains, and other ornamental structures and facilities.
- The installation or construction of public lighting facilities.
- The installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof, including, but not limited to, grading, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities.
- The installation of park or recreational improvements, including, but not limited to, all of the following:
  - Land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks, and drainage.
  - Lights, playground equipment, play courts, and public restrooms.

- The maintenance or servicing, or both, of any of the foregoing.
- The acquisition of land for park, recreational, or open-space purposes.
- The acquisition of any existing improvement otherwise authorized pursuant to this section.
- The acquisition or construction of any community center, municipal auditorium or hall, or similar public facility for the indoor presentation of performances, shows, stage productions, fairs, conventions, exhibitions, pageants, meetings, parties, or other group events, activities, or functions, whether those events, activities, or functions are public or private.
- Incidental expenses associated with the improvements or District including, but not limited to:
  - The cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment;
  - The costs of printing, advertising, and the publishing, posting and mailing of notices;
  - Compensation payable to the County for collection of assessments;
  - Compensation of any engineer or attorney employed to render services related to the District;
  - Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements;
  - Any expenses incidental to the issuance of bonds or notes pursuant to Section 22662.5.
  - Costs associated with any elections held for the approval of a new or increased assessment.

As applicable or may be applicable to this District, the 1972 Act defines "maintain" or "maintenance" to mean furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including:

- Repair, removal, or replacement of all or any part of any improvement.
- Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury.
- The removal of trimmings, rubbish, debris, and other solid waste.
- The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

As applicable or may be applicable to this District, the 1972 Act identifies "service" or "servicing" to mean the furnishing of:

- Electric current or energy, gas, or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements.
- Water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

## 2. Description of the District Improvements and Services

It is the goal and intent for this District to provide a stable revenue source that will allow the City to provide for the ongoing maintenance and servicing of public lighting, landscaping and the park and recreational facilities that directly affect the properties within the District and quality of life for residents, tenants, employees and owners of those properties. The special benefit assessments to be levied for the District in accordance with this Report for Fiscal Year 2025-2026 are intended to fund in whole or in part various improvements and activities that specially benefit properties within the District. The items that may be funded through the District are defined in the 1972 Act as Improvements and those improvements include, but are not limited to:

### Street Lighting and Appurtenant Facilities

Lighting and appurtenant facilities for the District may include but is not limited to street lighting improvements in the public rights-of-way and easements, and lighting facilities within the parks, recreational facilities and other public areas within the City. The City is responsible for the electrical costs of 18,216 street lights citywide. It is estimated that the City will acquire 50 to 100 additional street lights this year. The City currently owns and operates 382 signalized intersections and 9 enhanced visibility crosswalks citywide. It is estimated that the City will acquire 3 additional signalized intersections and 2 enhanced visibility crosswalks this year. Additionally, the City owns and operates 8 closed circuit televisions that monitor roundabouts. These lighting improvements may include, but are not limited to the poles, fixtures, bulbs, conduits, equipment including guys, anchors, posts and pedestals, metering devices and related appurtenant facilities.

### Park and Recreation Improvements and Appurtenant Facilities

Park and recreation improvements and appurtenant facilities for the District include, but are not limited to trees, turf, ground cover, shrubs, plantings, irrigation and drainage systems, hardscapes, fixtures, sidewalks, paths, athletic fields, courts, playgrounds, playground equipment, public restrooms, park furniture, site amenities, lights and appurtenant facilities in public parks and recreation facilities within the boundaries of the City.

The park and recreational facilities being maintained and serviced through the District for Fiscal Year 2025-2026 include, but are not necessarily limited to the following community parks and neighborhood parks:

### PARK AND RECREATIONAL FACILITIES

District Community Parks	
Central Bark Park	Mike Ward Woodbridge Park
Colonel Bill Barber Marine Corps Memorial	Northwood Park
Cypress Park	Oak Creek Park
David Sills Lower Peters Canyon Park	Portola Springs Park
Deerfield Park	Quail Hill Park
Harvard Park	The Great Park
Heritage Park	Turtle Rock Park
Hicks Canyon Park	University Park
Las Lomas Park & Sepulveda Vista Point	Windrow Park
Los Olivos Park	Woodbury Park
Mark Daily Athletic Field	

District Neighborhood Parks		
Alderwood Park	Eastwood Park	San Carlo Park
Blue Gum Park	Flagstone Park	San Leandro Park
Bommer Vista Point Park	Hoepfner Park	San Marco Park
Brywood Park	Homestead Park	Settlers Park
Canyon Park	Knollcrest Park	Silkwood Park
Carrotwood Park	Meadowood Park	Stonegate Park
Chaparral Park	Orchard Park	Sweet Shade Park
Citrusglen Park	Orchard Trails Park	Sycamore Park
College Park	Pepperwood Park	Trabuco Center Park
Comstock Park	Pinewood Park	Valencia Park
Coralwood Park	Plaza Park	Valley Oak Park
Creekview Park	Presley Park	Willows Park
Cypress Grove Park	Racquet Club Park	
Dovecreek Park	Ranch Park	

As authorized by the 1972 Act, the aforementioned improvements provided by the District and associated with each Zone incorporate various landscaping, public lighting facilities, parks, recreation improvements and related appurtenant facilities that are maintained and serviced for the benefit of real property within the District. These improvements were either installed in direct connection with the development of properties in the District or were considered necessary for the development of those properties to their full and best use. The work to be performed may include, but is not limited to (as applicable), the personnel, materials, equipment, electricity, water, contract services, repair and rehabilitation of the improvements, and incidental expenses required or necessary to ensure the satisfactory operation of the District and provide for the improvements and services. The maintenance and servicing of these improvements may include, but is not limited to:

- Repair, removal or replacement of all or part of any of the landscaping, public lighting facilities, park and recreation improvements, 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;
- Removal of trimmings, rubbish, debris and other solid waste; the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti;
- Furnishing of electric current or energy, gas or other illuminating agent for the public lighting facilities, and any lighting associated with the park and recreation improvements; and
- Furnishing of electric current and water for operation of the landscaping irrigation and/or park facilities and related appurtenances.

## Part II - Method of Apportionment

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### A. Key Provisions of the 1972 Act

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements including, the acquisition, construction, installation, maintenance and servicing of public lighting, landscaping within public right-of-ways or easements, and park and recreational improvements and facilities. The 1972 Act requires that the cost of these improvements be levied according to benefit rather than assessed value, notably:

Section 22573 defines the net amount to be assessed as follows:

*“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.”*

Section 22574 provides for zones as follows:

*“The diagram and assessment may classify various areas within an assessment district into different zones where, by reason of variations in the nature, location, and extent of the improvements, the various areas will receive differing degrees of benefit from the improvements. A zone shall consist of all territory which will receive substantially the same degree of benefit from the improvements.”*

### B. Proposition 218 Benefit Analysis

The improvements provided by this District and for which properties are assessed are public improvements and related amenities that have been identified and allocated to parcels within the District based on proportional special benefit. The assessments and method of apportionment is based on the premise that these improvements would not have been required without the development of parcels within the District. In conjunction with the provisions of the 1972 Act, the California Constitution Article XIID addresses several key criteria for the levy of assessments, notably:

Article XIID Section 2 (d) defines District as follows:

*“District means an area determined by an agency to contain all parcels which will receive a special benefit from a proposed public improvement or property-related service”;*

Article XIID Section 2 (i) defines Special Benefit as follows:

*“Special benefit” means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute “special benefit.”*

Article XIID Section 4 (a) defines proportional special benefit assessments as follows:

*“An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”*

## C. Benefit Analysis

The method of apportionment (method of assessment) set forth in the Report is based on the premise that each assessed property receives special benefits from the various lighting, landscaping, parks, and recreational improvements to be funded by the assessments. The formulas used for calculating assessments and the designation of Zones herein reflect the composition of parcels within the District and the improvements and activities to be provided, and have been designed to fairly apportion the cost of providing those improvements based on a determination of the proportional special benefits to each parcel, and the assessment obligation for each parcel reflects that parcel’s proportional special benefits as compared to other properties that receive special benefits.

To identify and determine the proportional special benefit to each parcel within the District, it is necessary to consider the entire scope of the improvements provided as well as the properties that benefit from those improvements. The improvements and the associated costs described in this Report, have been identified and allocated based on a benefit rationale and calculations that proportionally allocate the net cost of only those improvements determined to be of special benefit to properties within the District. The various public improvements and the associated costs have been identified as either “general benefit” (not assessed) or “special benefit”, consistent with the provisions of the 1972 Act and Article XIII D of the California Constitution (Proposition 218).

### 1. General Benefits

#### Parks and Recreational Facility General Benefit

Assessments are established on the basis of a calculated proportional special benefit to properties within a district. Because general benefits are not assessable, the general benefit costs are excluded from the assessment calculation. With respect to this District, the various park and recreational improvements to be installed, serviced, and maintained are located within the public right-of-ways, dedicated public easements or other public areas, including designated community parks and neighborhood parks, sports facilities, recreation and activity centers and facilities within the City. Although these improvements are located throughout the City and clearly provide a special benefit to properties within the District, it is also recognized that these improvements are public facilities that will occasionally be utilized by the public at large (general public) and may even be in proximity to some properties outside the District that are not assessed. The fact that these improvements are accessible to the general public and may even be in proximity to some properties outside the District boundaries or special benefit service areas (properties that are not assessed) would suggest that at least a portion of the cost to provide the improvements is of general benefit.

For this District, the typical park service area and utilization standards developed by the National Recreation and Parks Association have been used as a guide to establish the special benefit conferred from public park and recreational improvements as compared to the general benefit conferred. Well-maintained public parks provide both a general benefit to the public at large and a special benefit to properties located within a reasonable distance of the park facility. The standards developed by the

National Recreation and Parks Association indicate that properties within three (3) miles of a community park, and one to one and one-half (1-1½) miles of a neighborhood park regularly utilize and benefit from these improvements and facilities. Although these standard distances are commonly utilized in developing park and recreational infrastructure and often used as the basis for determining special benefit, to ensure properties are not assessed for more than their proportional special benefit, this District utilizes reduced distances from improvements (“special benefit radius” or “service area radius”) for assigning special benefits for both community parks and neighborhood parks are shown in the table below:

Park	Special Benefit Radius
Neighborhood	½ mile
Community	1 ½ mile

A review and analysis of the District’s park and recreational improvements and surrounding properties reveals that the 1½ mile service area radius established for community parks incorporates approximately 35,280 acres, of which approximately 28,790 acres is within the boundaries of the District, but approximately 6,490 acres or slightly less than nineteen percent (19%) of this total acreage is outside the City and District boundaries. While many of these parcels are likely served more directly by park and recreational facilities outside of the District or encompass largely undeveloped areas, these properties have proximity to the improvements associated with the District and it can be assumed that the owners, residents and employees of these parcels may occasionally utilize or reasonably have access to the improvements within the District. Therefore, it is reasonable to conclude that nineteen percent (19%) of the total cost to fund the community parks and recreational improvements is non-assessable and of general benefit. In addition, although all parcels within the ½ mile service area established for neighborhood parks are currently within the District boundaries, potentially additional neighborhood parks may be constructed within the District near the City boundaries resulting in some general benefit to properties outside the District. However, because the service radius for these neighborhood parks is one-third (1/3) that of a community park, it is reasonable to conclude that no more than one-third (1/3) or approximately six percent (6%) of the total cost to fund the neighborhood parks and recreational improvements is non-assessable and of general benefit.

In addition to the general benefit attributable to properties outside the District, approximately five percent (5%) all properties within the District boundaries are located outside the 1½ mile special benefit service area for the designated community parks and/or the ½ mile special benefit service area for the designated neighborhood parks. Although it may be reasonable to conclude that the owners, residents and employees of these parcels may utilize the District’s park and recreational improvements, multiple studies suggest that proximity to park and recreational improvements is a key factor in the utilization of those facilities, and conservatively it is reasonable to conclude that the benefits these parcels receive from the existing community parks and neighborhood parks is more general than special. Therefore, five percent (5%) of the total cost to fund these improvements are considered non-assessable and of general benefit to properties within the District for both community parks and neighborhood parks.

As noted above, the District improvements clearly provide some measure of general benefit to properties outside the District and to properties within the District as well, but it is also recognized that park and recreational improvements inherently provide general benefit to people and the public in general. While much of the benefits to people are more directly tied to Recreational Programs (which are not part of the funding provided by the District or contemplated by this Report), the park and recreational facilities themselves provide indirect benefits to people within the District and the public in general, such as:

- Health, social and self-improvement benefits derived from utilizing the facilities;

- Increased social opportunities and active involvement for children, teens and senior citizens;
- Group participation, character building, mentoring, and coaching for the youth in the community, that provides a positive atmosphere and reduces idle time that might otherwise result in criminal activities;
- Family and group activities that help to strengthen family value and reduce ethnic and social tensions.

These indirect benefits may be considered more general than special, but are difficult to measure quantitatively. The need for, and the utility of, park and recreational improvements is created by the development of residential and non-residential land uses. Benefits to people are largely secondary benefits created by the primary benefits of increased recreational access of more concentrated developments and conservatively, it is estimated that no more than ten percent (10%) of the cost to provide and maintain such improvements is attributable or considered a general benefit to the overall public.

Based on the preceding discussion, collectively, it has been determined that approximately thirty-four percent (34%) of the costs to provide the District's community park and recreational improvements and approximately twenty-one percent (21%) of the costs of the District's neighborhood park and recreational improvements are attributable to general benefit. Due to the broad nature of community parks and to be conservative, this Report assumes general benefit to be approximately forty percent (40%) of the total annual maintenance costs for community parks and twenty-five percent (25%) of the total annual maintenance costs for neighborhood parks.

### **Street Lighting General Benefit**

The District streetlight and traffic signal improvements are located throughout the City and based on the location and extent of those lighting improvements within the City (traffic signals, neighborhood street lighting, perimeter street lighting, arterial and collector street lighting, etc.), it is evident that these improvements were primarily installed in connection with the development of the properties or would otherwise be shared by and required for the development of those properties. It is also evident that the maintenance and servicing of these improvements has a direct and particular impact (special benefit) on those properties in proximity to those improvements and the benefits to the public at large or properties outside the District is limited to those street lighting improvements which would be necessary or required for traffic circulation to ensure the safety and protection of the general public and property in general.

While all parcels within the City (excluding those identified as exempt parcels) directly benefit from the street lighting improvements provided by the District and are proportionately assessed, the local/neighborhood streetlights associated with several developments (largely residential developments) are provided and funded privately by an association or similar entity. These private streetlights are not included as part of the District's street lighting improvements nor funded by District assessments. However, those parcels and developments that have and pay for private street lighting also receive special benefit and proportionately share (at reduced benefit units) in the expenses to operate and maintain the District street lighting.

Although the District streetlights and traffic signals were clearly the direct result of property development, it is recognized that some of the District lights, particularly those on arterial streets, collector streets (development perimeter lights), and traffic signals provide some measure of general benefit to the public and to properties in general resulting from nighttime traffic safety and circulation. The American National Standard Practice for Roadway Lighting and various related traffic and street lighting studies suggest that more than eighty percent (80%) of the street lights installed on primary and secondary streets in urban areas are directly the result of property development (both residential



and non-residential development). In turn these developments increase traffic circulation and ultimately dictate the type of lighting, spacing and number of lights required and without such development, both the need and quantity of those lights would be dramatically reduced. Therefore, it is reasonable to conclude that no more than twenty percent (20%) of the street lights and associated costs to service and maintain the District street lights would be considered general benefit.

However, to ensure that no parcel is assessed for more than its proportional special benefit for street lighting, in addition to contributing an amount equal to twenty percent (20%) of the budgeted street lighting expenses, for Fiscal Year 2025-2026 the City will contribute additional funds to reduce the amount to be assessed as special benefit.

## 2. Special Benefits

### Parks and Recreational Facility Special Benefits

Studies conducted in a number of communities indicate that recreation and park facilities have proved a potent factor in maintaining a sound economic condition and a high standard of livability in a community. These studies confirm the opinion long held by planning authorities as to the economic and social values of parks and recreational facilities in a community and the direct correlation between the amount of parkland necessary to support the overall development of property in the community.

The City of Irvine's park and recreational facilities provide properties within the District the special benefit of nearby access to facilities and spaces which are too specialized and/or large to be maintained within the individual properties and would be cost prohibitive to include within individual property development, including:

- Substantial outdoor areas increase the available recreational space and outdoor facilities, (picnic areas, playground equipment, open turf areas, sports fields and full size courts, etc.), that are typically limited on individual parcels.
- Facilities (activity centers, parks) available for large gatherings, meetings and community events that could otherwise not be accommodated by the individual properties.

These facilities expand the use of each property within the District by providing these properties with access to a desirable mix of recreational facilities beyond those that can conveniently be included on an individual property or within individual residential and non-residential developments (including those in an association that may have some type of park or recreational facilities). The common-use development of these various park and recreational facilities by the District frees property-owners from the burden of having to provide extensive privately owned recreation facilities or having a property that lacks access to such facilities. The availability and proximity to a wide range of facilities is a distinct special benefit to the assessed parcels because the assessed parcels, unlike parcels outside the District are within the immediate proximity of the facilities and can easily use the facilities as a substitute for (and enhancement of) recreational facilities that would otherwise need to be provided on or for the parcel (or simply foregone). Each parcel to be assessed in the District is within a defined and limited park radius ("service area") of the various park and recreational improvements and facilities offered and provided by the District, they are not remote, but available for frequent and everyday use with minimal travel.

Most parcels within the District are located within close proximity to a park, and therefore, benefit from the improvements provided in that park. However, as previously discussed in the General Benefit section of this Report, this District has established and utilizes benefit radii (distances from improvements) to determine proximity and the special benefit service areas associated with both community and neighborhood parks and the special benefit radius for each are shown in the table below.

Park	Special Benefit Radius
Neighborhood	½ mile
Community	1 ½ mile

While many parcels in the District are within both the ½ mile service area established for neighborhood parks and the 1½ mile service area established for community parks, some parcels are within the 1½ mile community park service area, but not the ½ mile neighborhood park service area. Others may be within the ½ mile neighborhood park service area, but not the 1½ community park service area, and still others may not be within either park radius. Because of these differences in proximity and special benefit, zones of benefit (“Zones”) have been established within the District to identify and group parcels together that benefit from these various District improvements. These different “Zones of Benefit” are identified and summarized later in this section of the Report.

### Street Lighting Special Benefits

Street lighting in the District is primarily useful for illuminating the streets that provide access to the properties in the District as well as the sidewalks and parking lanes associated with those properties. While it is recognized that both street lights and traffic signals serve in part to enhance traffic safety, installation and construction of these improvements were clearly required by the development of properties within the District and these improvements provide three main special benefits to those properties: (i) property security benefit, (ii) parkway/roadway egress benefit, and (iii) personal/pedestrian safety benefit which can be directly correlated to lighting intensity. Furthermore, because traffic circulation in the City is largely the result of local traffic to and from these properties by the property owners and guests, it is reasonable to assume that these properties derive a particular and distinct benefit from the street lights and traffic signals that support the safe access to the properties and essentially all pedestrians and parking vehicles in the lit areas will, after dark, be directly associated with the assessed properties. As a result, the maintenance of these lighting improvements is a particular and distinct benefit to the properties and developments within the District.

In this District, the amount of benefit received will vary with the different land use of the property and the proportional special benefit calculated for each land use (total special benefit) is derived based on the weighted proportionality of the following benefit considerations:

- Security and Safety Benefit. Reduces vandalism, such as damage to improvements or property, and other criminal acts; enhances pedestrian safety and results in the alleviation of the fear of crime.
- Traffic Circulation Benefit. Improves traffic circulation and reduces nighttime accidents. Increases promotion of business during nighttime hours in the case of commercial properties.
- Lighting Intensity Benefit. As the lighting levels increase, so do the benefits associated with the lighting. The City Standard Plans require approximately twice the level of lighting in commercial/industrial areas than in residential areas.

Parcels which are located on streets with street lights receive a special lighting benefit and are assessed for those benefits. Parcels which are located on private streets receive a substantially reduced benefit from publicly funded local lighting due to proximity and separate private street lighting which is outlined in the method of assessment section of the Report. Parcels which do not have any local street lights (vacant rural and parcels classified as exempt) receive no benefit from Street Lighting and are not assessed.

## **D. Zones of Benefit**

### **Parks and Recreational Facility Zones**

As part of an ongoing effort to clarify and ensure that the annual District assessments are consistent with the substantive provisions of the California Constitution Article XIII D (Proposition 218) and the provisions of the 1972 Act, zones of benefit have been established for parks and recreational facilities within this District in accordance with Section 22574 of the 1972 Act, to address variations in the nature, location, and extent of the improvements that provide special benefits to parcels in the District. Historically, parcels within the District have always been assessed for only those improvements that provide special benefits to each parcel and the implementation of this Zone structure does not change the calculation of the assessments nor the proportional assessment amount levied on any parcel, but rather provides a layer of assurance that each parcel is proportionately assessed for only those improvements for which it receives special benefits.

Within the District, each parcel has been identified and grouped into one of eight (8) designated Parks and Recreational Facility Zones (Zones 01 through 08), the boundaries of which collectively are coterminous with the City boundaries. Each of these eight Zones has been established to reflect the proportional special benefit properties within the District receive from the District maintained landscaping, community parks, neighborhood parks and related recreational facility improvements. The boundaries of each Zone are based on the 1½ mile service area (special benefit radius) established for designated community parks and the ½ mile service area (special benefit radius) established for designated neighborhood parks, as shown on the Park Radius Diagram in Part V-District Diagrams, as well as a separation and identification of those parcels within the Great Park Community Facilities District (“Great Park CFD”). The eight Parks and Recreational Facility Zones are summarized in the following descriptions:

#### **Zone 01**

The properties within this Parks and Recreational Facility Zone are within the 1½ mile service area (special benefit radius) established for community parks, but are not within the ½ mile service area (special benefit radius) established for neighborhood parks. These parcels receive special benefit from the maintenance, servicing, and operation of the District’s community parks and proportionately share in the cost of maintaining those community parks and related recreational facilities.

#### **Zone 02**

The properties within this Parks and Recreational Facility Zone are within the 1½ mile service area (special benefit radius) established for community parks and within in the ½ mile service area (special benefit radius) established for neighborhood parks. These parcels receive special benefit from the maintenance, servicing, and operation of the District’s community parks and neighborhood parks and proportionately share in the cost of maintaining both the community parks, neighborhood parks and related recreational facilities.

#### **Zone 03**

The properties within this Parks and Recreational Facility Zone are within the ½ mile service area (special benefit radius) established for neighborhood parks, but are not within the 1½ mile service area (special benefit radius) established for community parks. These parcels receive special benefit from the maintenance, servicing, and operation of the District’s neighborhood parks and proportionately share in the cost of maintaining the neighborhood parks and related recreational facilities.

#### **Zone 04**

The properties within this Parks and Recreational Facility Zone are within the 1½ mile service area (special benefit radius) established for community parks, but are not within the ½ mile service area (special benefit radius) established for neighborhood parks. These parcels receive special benefit from the maintenance, servicing, and operation of the District's community parks and proportionately share in the cost of maintaining those community parks and related recreational facilities. However, these parcels are also part of the Great Park CFD and through that CFD the parcels may be assessed in part for the maintenance, servicing, and operation of the Great Park which is identified as one of the District's community parks. Those funds to be collected each year through the Great Park CFD for maintenance, servicing, and operation of the Great Park are applied as a credit to the community park expenses budgeted for this Zone, which will offset the amount to be levied in this Zone for community parks.

#### **Zone 05**

The properties within this Parks and Recreational Facility Zone are within the 1½ mile service area (special benefit radius) established for community parks and within the ½ mile service area (special benefit radius) established for neighborhood parks. These parcels receive special benefit from the maintenance, servicing, and operation of the District's community parks and neighborhood parks and proportionately share in the cost of maintaining both the community parks, neighborhood parks and related recreational facilities. However, these parcels are also part of the Great Park CFD and through that CFD the parcels may be assessed in part for the maintenance, servicing, and operation of the Great Park which is identified as one of the District's community parks. Those funds to be collected each year through the Great Park CFD for maintenance, servicing, and operation of the Great Park are applied as a credit to the community park expenses budgeted for this Zone, which will offset the amount to be levied in this Zone for community parks.

#### **Zone 06**

The properties within this Parks and Recreational Facility Zone are within the ½ mile service area (special benefit radius) established for neighborhood parks, but are not within the 1½ mile service area (special benefit radius) established for community parks. These parcels receive special benefit from the maintenance, servicing, and operation of the District's neighborhood parks and proportionately share in the cost of maintaining the neighborhood parks and related recreational facilities. These parcels, like those in Zone 04 and Zone 05, are part of the Great Park CFD and through that CFD, these parcels may be assessed in part for the maintenance, servicing, and operation of the Great Park which is identified as one of the District's community parks. However, unlike those parcels in Zone 04 and Zone 05, these parcels proportionately benefit and share in the cost of maintaining neighborhood parks (not community parks) and therefore no credit is applied to the expenses budgeted for this Zone.

#### **Zone 07**

The properties within this Parks and Recreational Facility Zone are identified as those parcels within the District that are not currently within the 1½ mile service area (special benefit radius) established for community parks or the ½ mile service area (special benefit radius) established for neighborhood parks. Therefore, these parcels currently do not receive special benefits from the maintenance, servicing, and operation of the District's community parks or neighborhood parks and are not assessed for those improvements.

#### **Zone 08**

The properties within this Parks and Recreational Facility Zone are identified as those parcels within the District and are part of the Great Park CFD, but not currently within the 1½ mile service area (special benefit radius) established for community parks or the ½ mile service area (special benefit radius)

established for neighborhood parks. Therefore, these parcels currently do not receive special benefits from the maintenance, servicing, and operation of the District’s community parks or neighborhood parks and are not assessed for those improvements.

The following table summarizes the Parks and Recreational Facility Zones.

Summary of Parks and Recreational Facility Zones			
Zone	In Community Park Radius	In Neighborhood Park Radius	Part of Great Park CFD
Zone 01	Yes	No	No
Zone 02	Yes	Yes	No
Zone 03	No	Yes	No
Zone 04	Yes	No	Yes
Zone 05	Yes	Yes	Yes
Zone 06	No	Yes	Yes
Zone 07	No	No	No
Zone 08	No	No	Yes

Note: Community parks serve as neighborhood parks to those parcels within a half mile radius.

## E. Assessment Methodology

### 1. Reason for Assessment

The assessments described herein are for the proportional special benefit to properties within the District and annually fund a portion of the costs of the operation, servicing and maintenance of parks, recreation improvements, landscaping, lighting and appurtenant facilities, including but not limited to the personnel, materials, equipment, electricity, water, contract services, repair and rehabilitation of the improvements, and incidental expenses required or necessary to ensure the satisfactory operation of the District and provide for the improvements and services.

### 2. Equivalent Benefit Units

In order to establish the proportionate share of the benefit to any parcel of land in relation to the total special benefits to be received by landscape, lighting and park maintenance, it is necessary to establish a benchmark to relate that one parcel to all others. This benchmark is called the Equivalent Benefit Unit (“EBU”). Since over 80% of the parcels in the City of Irvine were single-family residences at the time of formation, the District used a single-family residence as the benchmark and has defined it as one EBU. All other land uses will be compared to the benchmark of the Single-Family Residence to gain a comparative Equivalent Benefit Unit based on land use and parcel size. Parcels containing apartments are converted to EBUs based on the number of dwelling units on each parcel of land; commercial and industrial parcels are converted based on the lot size of each parcel of land.

The Levy per Equivalent Benefit Unit, or Rate, applied to each parcel is the result of dividing the total Balance to Levy, by the sum of the District EBUs, for the fiscal year. This Rate is multiplied by each parcel’s individual EBU to determine the parcel’s levy amount. The following formulas are used to calculate the assessment for each parcel:

$$\text{Total Balance to Levy} / \text{Total Number of EBUs} = \text{Levy per EBU}$$

### **Parcel EBU x Levy per EBU = Parcel Levy Amount**

The EBU method of apportioning benefit is typically seen as the most appropriate and equitable assessment methodology for calculating benefit in Districts formed under the 1972 Act, as the benefit to each parcel from the improvements are apportioned as a function of land-use type, size and development. The following outlines the EBU applied to the various parcels and properties within this District:

**Residential:** Residential properties are assigned EBUs based on the number of dwelling units on the property. Single-family residents, condominiums, apartments and mobile homes are all considered residential properties and are assigned 1.0 EBU per dwelling unit.

**Non-Residential:** In converting Improved Commercial, Industrial and Institutional properties to EBUs, the factor used for this District is based on the average single-family residential density within the City of six dwelling units per acre. Therefore, Non-Residential parcels are assigned proportional EBUs based on 6.0 EBUs per acre or any portion thereof.

**Vacant:** Vacant property consists of parcels with no improved structures. Based upon the opinions of professional appraisers, appraising current market property values for real estate in California, the land value portion of a property typically ranges from 20 to 30 percent of the total value of the property, which is an average of 25 percent. Although property value is not the basis used to determine benefit, it is reasonable to derive that vacant property, when compared to developed property, receives about a quarter of the benefit. Therefore, vacant properties are assigned proportional EBUs that reflect a benefit that is 25 percent of the benefit applied to improved properties as follows:

**Vacant Single-Family Residential** parcels are assessed at 0.25 EBU per parcel.

**Vacant Non Single-Family Residential** parcels are assessed based upon the acreage of the parcel. The parcels are assigned EBUs that are of 25 percent of the developed non-residential properties, or 1.5 EBUs per acre, up to a maximum of 5 acres per parcel. The portion of a vacant parcel that exceeds 5 acres is considered to be similar to open space and therefore that portion will not be assessed.

### **3. Benefit Factors**

There are varying levels of benefit to property from the operation and maintenance of street lighting, parks and street landscaping based on the different types of property use. Because the benefit to property varies depending on the type of land use of the property, a Benefit Factor is applied to the EBU formula for each property for each type of improvement to obtain Benefit Units for each property as follows:

$$\text{Equivalent Benefit Units} \times \text{Benefit Factor} = \text{Benefit Units}$$

#### **Park Special Benefit**

Proper maintenance and operation of the parks within the City specifically benefits those properties within close proximity to the various Neighborhood Parks and Community Parks within the District by providing local aesthetics and recreational facilities. The amount of special benefit received will vary with the different land use on the property. There are two categories from which the total special benefit of a parcel is derived:

**Aesthetics Benefit:** The improvement of the visual aesthetics and attractiveness of the community as a place to live and work and do business.

**Recreation Facilities Benefit:** The availability of usable and safe parks and recreational facilities within a close proximity to properties.

The following table outlines the Benefit Factors for parks:

Park Special Benefit Factors			
	Land Use	Residential	Non-Residential
1	Aesthetic Enhancement	0.50	0.50
2	Recreation Enhancement	0.50	0.00
		<b>1.00</b>	<b>0.50</b>

Institutional properties, such as churches, receive a similar benefit as commercial property. Schools, which are considered as parks in the City’s planning documents, and park property do not receive special benefit from parks.

The following table outlines the Benefit Unit calculation for various properties:

Park Special Benefit Unit Calculations							
	Land Use	EBU Factor			Benefit Factor	Benefit Units	
	Residential Developed	1.00	per unit	x	1.00 =	1.000	per unit
	Commercial/Industrial Developed	6.00	per acre	x	0.50 =	3.000	per acre
	Institutional Developed	6.00	per acre	x	0.50 =	3.000	per acre
	Single Family Vacant Lot	0.25	per parcel	x	0.50 =	0.125	per parcel
	Vacant Residential	1.50	per acre	x	0.50 =	0.750	per acre
	Vacant Commercial/Institutional/Industrial/Rural (Neighborhood)	1.50	per acre	x	0.50 =	0.750	per acre
	Vacant Commercial/Institutional/Industrial/Rural (Community)	1.50	per acre	x	0.05 =	0.080	per acre

### Neighborhood Parks

As previously noted, the special benefit service area for a neighborhood park has been established as those parcels within a ½ mile radius, which is generally within walking distance from the park. Those parcels that are within ½ mile from a park receive a special benefit from neighborhood parks. However, a neighborhood park service area is not considered to cross major streets or channels and thus this ½ mile radius may be limited by streets and channels in some areas of the District. All neighborhood park service areas are located completely within the City of Irvine.

### Community Parks

The City of Irvine’s community parks on average are approximately 20 acres (17.57 acres), and as previously noted, the special benefit service area for these community parks has been established as those parcels within a 1½ mile radius. Those parcels that are within a 1½ mile radius from a community park receive a special benefit for community parks. The total area served by community parks for Fiscal Year 2025-2026 is approximately 70 square miles.

**Furthermore, community parks serve as neighborhood parks to those parcels within a ½ mile radius.** A portion of the community parks’ budget equal to the ratio of service areas of neighborhood and community parks is assessed as part of the neighborhood park benefit. The total estimated assessment amount for neighborhood parks includes direct costs for park operation and maintenance, and a portion of the community parks budget attributable to neighborhood parks. The total estimated assessment amount for community parks includes direct costs for park operation and maintenance.

This estimated cost excludes a portion of the community parks budget attributable to neighborhood parks and to parcels outside of the City boundaries.

The following tables provide a preliminary summary of Park Benefit Units.

<b>Summary of Community Park Benefit Units <sup>(1)</sup></b>				
<b>Land Use</b>	<b>Parcels</b>	<b>Assessed Dwellings/Acres</b>	<b>Benefit Factor</b>	<b>Benefit Units <sup>(2)</sup></b>
Residential Developed	71,851	115,958.000	1.000	115,958.000
Commercial/Industrial Developed	1,784	4,663.000	3.000	13,989.001
Institutional Developed	62	303.534	3.000	910.602
Single-Family Vacant Lot	2,097	2,097.000	0.125	262.125
Vacant Residential	17	15.085	0.750	11.314
Vacant Commercial/Institutional/Industrial/Rural	2,751	2,118.072	0.080	169.446
<b>Total</b>	<b>78,562</b>			<b>131,300.487</b>

<sup>(1)</sup> Table includes the parcels that are funded by the Great Park CFD.

<sup>(2)</sup> Variances may exist due to rounding.

**Community Parks Scenario 1 (Budget with Current Maximum Assessment Rates):** If majority protest does exist against the Proposition 218 ballot measure, the Community Parks Budget proposed to be assessed is \$7,238,444. The amount to be assessed for Fiscal Year 2025-2026, excludes the calculated proportional special benefit assessment revenues of \$314,722 for Zone 04 and Zone 05. The proportional Community Park assessments for these two Zones are funded by a contribution from the Great Park CFD, which are collected from these parcels through the Great Park CFD. Based on the amount to be assessed, the Maximum Assessment Rate for Community Parks is established at \$57.53 per BU for Fiscal Year 2025-2026. Therefore, a single-family residential parcel's assessment would equal 1 BU x \$57.53 / BU = \$57.53. These amounts represent a 3.01% increase from last year.

**Community Parks Scenario 2 (Budget with Proposed Balloted Increased Assessment Rates):** If majority protest does not exist against the Proposition 218 ballot measure, the Community Parks Budget proposed to be assessed is \$7,939,836. The amount to be assessed for Fiscal Year 2025-2026, excludes the calculated proportional special benefit assessment revenues of \$345,218 for Zone 04 and Zone 05. The proportional Community Park assessments for these two Zones are funded by a contribution from the Great Park CFD, which are collected from these parcels through the Great Park CFD. Based on the amount to be assessed, the Maximum Assessment Rate for Community Parks is established at \$63.10 per BU for Fiscal Year 2025-2026. Therefore, a single-family residential parcel's assessment would equal 1 BU x \$63.10 / BU = \$63.10.



Summary of Neighborhood Park Benefit Units					
Land Use	Parcels	Assessed Dwellings/Acres		Benefit Factor	Benefit Units <sup>(1)</sup>
Residential Developed	47,153	68,262.00	du	1	68,262.000
Commercial/Industrial Developed	376	1,228.706	acres	3	3,686.119
Institutional Developed	35	181.569	acres	3	544.707
Single-Family Vacant Lot	796	796.00	parcels	0.125	99.500
Vacant Residential	7	8.477	acres	0.75	6.358
Vacant Commercial/Institutional/Industrial/Rural	1,119	639.9391	acres	0.75	479.954
<b>Total</b>	<b>49,486</b>				<b>73,078.638</b>

<sup>(1)</sup> Variances may exist due to rounding.

Neighborhood Parks Scenario 1 (Budget with Current Maximum Assessment Rates): If majority protest does exist against the Proposition 218 ballot measure, the Neighborhood Parks Budget proposed to be assessed is \$5,359,982. Based on the amount to be assessed, the Maximum Assessment Rate for Community Parks is established at \$73.35 per BU for Fiscal Year 2025-2026. Therefore, a single-family residential parcel's assessment would equal 1 BU x \$73.35 / BU = \$73.35. These amounts represent a 3.01% increase from last year.

Neighborhood Parks Scenario 2 (Budget with Proposed Balloted Increased Assessment Rates): If majority protest does not exist against the Proposition 218 ballot measure, the Neighborhood Parks Budget proposed to be assessed is \$5,378,581. Based on the amount to be assessed, the Maximum Assessment Rate for Neighborhood Parks is established at \$73.60 per BU for Fiscal Year 2025-2026. Therefore, a single-family residential parcel's assessment would equal 1 BU x \$73.60 / BU = \$73.60.

### Street Lighting Benefit

The City is responsible for the electrical costs of 18,216 street lights citywide. It is estimated that the City will acquire 50 to 100 additional street lights this year. The City currently owns and operates 382 signalized intersections citywide. It is estimated that the City will acquire 3 additional signalized intersections this year and 2 enhanced visibility crosswalks. Parcels within the City are assessed based on land use classification, proximity, and type of lighting.

The following table outlines the Benefit Factors for street lighting.

Street Lighting Benefit Factors				
	Residential	Residential on Private Streets	Commercial/Industrial	Commercial/Industrial on Private Streets
1 Security and Safety	1.00	0.25	1.00	0.25
2 Traffic Circulation	1.00	0.25	1.00	0.25
3 Lighting Intensity	1.00	0.00	2.00	0.00
	<b>3.00</b>	<b>0.50</b>	<b>4.00</b>	<b>0.50</b>

Institutional properties, such as schools and churches, will receive a residential benefit factor, as they tend to be in residential areas and benefit similarly to residential property. Parks are assessed as vacant land and also receive a residential benefit factor.

There is an exemption to the standard benefit received for some relatively large parcels which are interlaced with private streets. The distance from the public streets is much greater than other parcels in the district. The benefit factor to these parcels, which includes security and safety, community

character and vitality and lighting intensity, is 3.00 for the first 100 feet adjacent to a public street. The portion of the parcels beyond 100 feet receives a reduced benefit, 0.5, similar to all the other parcels on private streets.

Parcels designated as “rural” by the Orange County Assessor’s Roll are unimproved agricultural/open space parcels that have only safety lighting adjacent to them. Therefore, these parcels do not receive any local lighting benefit.

The following table outlines the Benefit Unit calculation for various land uses:

Street Lighting Special Benefit Unit Calculations							
Land Use	EBU Factor			Benefit Factor	Benefit Units		
Residential Developed Public Street	1.00	per unit	x	3.00	=	3.000	per unit
Residential Developed Private Street	1.00	per unit	x	0.50	=	0.500	per unit
Commercial/Industrial Developed Public Street	6.00	per acre	x	4.00	=	24.000	per acre
Commercial/Industrial Developed Private Street	6.00	per acre	x	0.50	=	3.000	per acre
Institutional Developed - Public Street	6.00	per acre	x	3.00	=	18.000	per acre
Institutional Developed - Private Street	6.00	per acre	x	0.50	=	3.000	per acre
Single-Family Vacant Lot - Public Street	0.25	per parcel	x	3.00	=	0.750	per parcel
Single-Family Vacant Lot - Private Street	0.25	per parcel	x	0.50	=	0.125	per parcel
Vacant Residential (Parks) - Public Street	1.50	per acre	x	3.00	=	4.500	per acre
Vacant Residential (Parks) - Private Street	1.50	per acre	x	0.50	=	0.750	per acre
Vacant Commercial/Industrial - Public Street	1.50	per acre	x	4.00	=	6.000	per acre
Vacant Commercial/Industrial - Private Street	1.50	per acre	x	0.50	=	0.750	per acre
Vacant – Institutional - Public Street	1.50	per acre	x	3.00	=	4.500	per acre
Vacant – Institutional - Private Street	1.50	per acre	x	0.50	=	0.750	per acre
Vacant - Rural	1.50	per acre	x	0.00	=	0.000	per acre

The following table provides a preliminary summary of Street Lighting Benefit Units:

Summary of Street Lighting Benefit Units					
Land Use	Parcels	Assessed Dwellings/Acres		Factor	Benefit Units <sup>(1)</sup>
Residential Developed Public Street	34,180	59,574.00	du	3.000	178,722.000
Residential Developed Private Street	40,852	60,120.00	du	0.500	30,060.000
Commercial/Industrial Developed Public Street	2,658	6,030.89	acres	24.000	144,741.338
Commercial/Industrial Developed Private Street	31	117.96	acres	3.000	353.868
Institutional Developed - Public Street	89	681.51	acres	18.000	12,267.090
Institutional Developed - Private Street	10	889.06	acres	3.000	2,667.180
Single-Family Vacant Lot - Public Street	2,111	2,111.00	parcel	0.750	1,583.250
Single-Family Vacant Lot - Private Street	623	623.00	parcel	0.125	77.875
Vacant Residential (Parks) - Public Street	412	751.69	acres	4.500	3,382.584
Vacant Residential (Parks) - Private Street	58	92.06	acres	0.750	69.042
Vacant Commercial/Industrial - Public Street	267	474.34	acres	6.000	2,846.040
Vacant Commercial/Industrial - Private Street	8	17.77	acres	0.750	13.326
Vacant – Institutional - Public Street	39	141.49	acres	4.500	636.683
Vacant – Institutional - Private Street	11	30.04	acres	0.750	22.533
Vacant - Rural	3,169	2,451.32	acres	0.000	0.000
<b>Total</b>	<b>84,518</b>				<b>377,442.810</b>

<sup>(1)</sup> Variances may exist due to rounding.

Street Lighting Scenario 1 (Budget with Current Assessment Rates): If majority protest exists against the Proposition 218 ballot measure, the Street Lighting Budget proposed to be assessed is \$1,080,996. Based on the amount to be assessed, the Maximum Assessment Rate for Street Lighting is established at \$2.86 per BU for Fiscal Year 2025-2026. Therefore, a single-family residential parcel’s assessment would equal 3 BU x \$2.86 / BU = \$8.59. These amounts represent a 3.01% increase from last year.

Street Lighting Scenario 2 (Budget with Proposed Balloted Increased Assessment Rates): If majority protest does not exist against the Proposition 218 ballot measure, the Street Lighting Budget proposed to be assessed is \$1,177,613. Based on the amount to be assessed, the Maximum Assessment Rate for Street Lighting is established at \$3.12 per BU for Fiscal Year 2025-2026. Therefore, a single-family residential parcel’s assessment would equal 3 BU x \$3.12 / BU = \$9.90.

#### 4. Annual Inflationary Adjustment (Assessment Range Formula)

In April 2002, the District’s Assessments were established pursuant to City Council resolution following a property owner protest ballot proceeding, conducted in compliance with the provisions of Article XIID Section 4, to approve and confirm the District’s Maximum Assessments and an Assessment Range Formula (inflationary adjustment).

Accordingly, commencing with Fiscal Year 2003-2004, the District’s maximum assessments may be increased each year, based upon the Consumer Price Index (“CPI”), All Urban Consumers, for the Orange County Area, from March to March of the current calendar year. Since then, the Assessment Engineer has computed the percentage difference between CPI for March of the current year and CPI for the previous March, and then adjust the previous fiscal year’s maximum assessment rates by an

amount not to exceed such percentage for the upcoming fiscal year, not to exceed an increase of more than 3.5% per year.

### **Proposed New Assessment Range Formula for the District (No Majority Protest)**

Commencing Fiscal Year 2026/2027, and each fiscal year thereafter, the Maximum Assessment Rates shall be increased annually by the percentage increase from the February index of the previous year to the February index of the current year as shown in the California Construction Cost Index (CCCI). The CCCI is developed based upon Building Cost Index (BCI) cost indices average for San Francisco and Los Angeles ONLY as produced by Engineering News Record (ENR) and reported in the second issue each month. The following website depicts the aforementioned index and such website may be updated from time to time:

<https://www.dgs.ca.gov/RES/RES/Resourcing/Real-Estate-Services-Division-Resources-List-Folder/DGS-California-Construction-Cost-Index-CCCI>.

Should the ENR revise or discontinue the preparation of such index, the City may use the revised index or comparable system for determining inflationary adjustments.

In the event that the City Council determines that the maximum inflation adjustment allowed on the assessments is not required for a given fiscal year, the City Council may adopt assessment rates less than the allowable maximum assessments for that year. If the budget and assessments for the District do not require an increase or the increase is less than the allowable adjustment, then the budget and resulting assessments shall be applied. However, the maximum assessments rates shall increase by the CCCI each year, independent of the actual assessment rates levied in each fiscal year, and the city may levy up to the maximum assessment rates each year.

If the calculated assessment (based on the estimated budget) is greater than the adjusted maximum assessment for that fiscal year, then the assessment would be considered an increased assessment and would require property owner approval through a protest ballot proceeding before imposing such an increase. Otherwise, it would be necessary to reduce the budget or provide a contribution from other sources to reduce the Balance to Levy (amount to be assessed) to an amount that can be supported by assessment rates that are less than or equal to the maximum assessment rates authorized for that fiscal year.

The following table summarizes the current maximum and proposed rates for Fiscal Year 2025-2026:

	<b>Current Maximum Rate per BU</b>	<b>Proposed Maximum Rate per BU</b>
Community Parks	\$57.53	\$63.10
Neighborhood Parks	\$73.35	\$73.60
Street Lighting	\$2.86	\$3.12

## Part III - Estimate of Costs (Budget)

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### A. Description of Budget Items

The following is a brief description of the costs associated with the improvements and services funded through the District though all of these items may not apply in each fiscal year.

**Maintenance Costs/Labor** — Includes all regularly scheduled labor and general maintenance cost including all wages, salaries, benefits and contract services required to properly maintain and ensure the satisfactory condition of all improvements and appurtenant facilities.

**Park Lighting** — The furnishing of electricity required for the operation and maintenance of the improvements and facilities.

**Equipment and Supplies** — Includes all materials, supplies, (e.g. pipe, fertilizer, insecticides, fuel, cleaning material, etc.), and equipment, (e.g. communication, small tools, rentals, machinery, etc.), required to operate, maintain and ensure the satisfactory condition of all improvements and appurtenant facilities.

**Repairs and Miscellaneous Expenses** — This item includes repairs to the improvements and facilities that are not included in the yearly maintenance costs. This may include repair of damaged amenities due to vandalism, storms, etc. Also, included may be planned upgrades or replacements of the improvements and equipment that provide a direct benefit to the District.

**District Administration** — May include all or a portion of the administrative and professional service costs associated with the coordination of District services and operations including response to public concerns and education and procedures associated with the levy and collection of assessments. This budget item also includes the costs of contracting with professionals to provide administrative, legal or engineering services specific to the District.

**County Administration Fee** — This is the cost to the District for the County to collect assessments on the property tax bills.

### B. Budget Fiscal Year 2025-2026

The estimated costs of the operation, servicing and maintenance of the improvements for Fiscal Year 2025-2026, as described above, are summarized on the following pages.

Administration of the assessment will be performed annually. This administration includes updating the annual assessment roll to ensure consistency with the assessment methodology detailed in this Assessment Report. The administration will also include an analysis of the revenues and expenditures from the previous fiscal year and preparation of an annual report for submittal to the City Council for approval for the proposed fiscal year assessments and expenditures.

# Budget with Current Assessment Rates (Majority Protest on Increased Assessments)



Category	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Zone 6	Zone 7	Zone 8	Lighting	Total Budget <sup>(3)</sup>
<b>Expenses</b>										
<b>Street Lighting</b>										
Streetlights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,694,495	\$ 4,694,495
Traffic Signals	-	-	-	-	-	-	-	-	938,703	938,703
Traffic Signals Maint./Operations	-	-	-	-	-	-	-	-	4,347,277	4,347,277
<b>Subtotal Street Lighting</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,980,475</b>	<b>\$ 9,980,475</b>
<b>Community Park Facilities</b>										
Park Utility Expenditures	\$ 889,857	\$ 1,212,663	\$ -	\$ 90,042	\$ 1,374	\$ -	\$ -	\$ -	\$ -	\$ 2,193,936
Community Park Landscape and Landscape Maint.	2,397,449	3,267,155	-	242,592	3,701	-	-	-	-	5,910,897
Athletic & Sports Field Maint.	1,741,790	2,373,647	-	176,247	2,689	-	-	-	-	4,294,373
Maintenance Cost	1,603,615	2,185,348	-	162,266	2,476	-	-	-	-	3,953,704
<b>Subtotal Community Park Facilities</b>	<b>\$ 6,632,711</b>	<b>\$ 9,038,813</b>	<b>\$ -</b>	<b>\$ 671,147</b>	<b>\$ 10,239</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,352,911</b>
<b>Neighborhood Park Facilities</b>										
Park Utility Expenditures	\$ -	\$ 1,306,649	\$ 573	\$ -	\$ 1,504	\$ -	\$ -	\$ -	\$ -	\$ 1,308,727
Neighborhood Park Landscape and Landscape Maint.	-	3,130,790	1,373	-	3,604	-	-	-	-	3,135,767
Athletic & Sports Field Maint.	-	950,493	417	-	1,094	-	-	-	-	952,004
Maintenance Cost	-	1,736,537	762	-	1,999	-	-	-	-	1,739,298
<b>Subtotal Neighborhood Park Facilities</b>	<b>\$ -</b>	<b>\$ 7,124,470</b>	<b>\$ 3,125</b>	<b>\$ -</b>	<b>\$ 8,201</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,135,796</b>
<b>Administration Costs</b>										
	\$ 24,849	\$ 60,555	\$ 12	\$ 2,514	\$ 69	\$ -	\$ -	\$ -	\$ 22,000	\$ 110,000
<b>TOTAL 2025-2026 BUDGET</b>	<b>\$ 6,657,561</b>	<b>\$ 16,223,839</b>	<b>\$ 3,136</b>	<b>\$ 673,661</b>	<b>\$ 18,509</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,002,475</b>	<b>\$ 33,579,181</b>
<b>Revenue &amp; Contributions</b>										
Street Lighting Ad Valorem Tax Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,181,272)	\$ (4,181,272)
Great Park CFD Contribution <sup>(1)</sup>	-	-	-	(309,993)	(4,729)	-	-	-	-	(314,722)
Miscellaneous Revenue Credit	(25,350)	(34,546)	-	(2,565)	(39)	-	-	-	(50,000)	(112,500)
<b>General Fund Contributions (General Benefit) to:</b>										
Community Parks General Benefit (40%)	\$ 2,922,966	\$ 3,983,310	\$ -	\$ (361,104)	\$ (5,509)	\$ -	\$ -	\$ -	\$ -	\$ 6,539,664
Neighborhood Parks General Benefit (25%)	-	(1,781,118)	(781)	-	(2,050)	-	-	-	-	(1,783,949)
Lights General Benefit <sup>(2)</sup>	-	-	-	-	-	-	-	-	(1,996,095)	(1,996,095)
<b>Estimated General Fund &amp; Great Park CFD Contributions to:</b>	<b>\$ 2,922,966</b>	<b>\$ 2,202,193</b>	<b>\$ (781)</b>	<b>\$ (361,104)</b>	<b>\$ (7,559)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,996,095)</b>	<b>\$ 2,759,620</b>
Community Parks Special Benefit (General Fund Contribution)	\$ (6,491,627)	\$ (8,846,548)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,338,175)
Neighborhood Parks Special Benefit (General Fund Contribution)	-	(18,571)	(8)	-	(21)	-	-	-	-	(18,600)
Lights Special Benefit (General Fund Contribution)	-	-	-	-	-	-	-	-	(2,694,111)	(2,694,111)
Community Parks Special Benefit (Great Park Fund Contribution)	-	-	-	(309,993)	(4,729)	-	-	-	-	(314,722)
<b>Reserve for Great Park Fund</b>	<b>\$ (6,491,627)</b>	<b>\$ (8,865,119)</b>	<b>\$ (8)</b>	<b>\$ (309,993)</b>	<b>\$ (4,751)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,694,111)</b>	<b>\$ (18,365,609)</b>
	-	-	-	309,993	4,729	-	-	-	-	314,722
<b>BALANCE TO LEVY</b>	<b>\$ 3,063,551</b>	<b>\$ 9,526,366</b>	<b>\$ 2,347</b>	<b>\$ -</b>	<b>\$ 6,160</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,080,996</b>	<b>\$ 13,679,420</b>
<b>District Statistics</b>										
<b>Total Benefit Units</b>										
Total Lighting Benefit Units	-	-	-	-	-	-	-	-	377,443	377,443
Total Community Park Benefit Units	53,255	72,574	-	5,389	82	-	-	-	-	131,300
Total Neighborhood Park Benefit Units	-	72,963	32	-	84	-	-	-	-	73,079
<b>Applied Rates</b>										
Applied Lighting Rate per BU <sup>(4)</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2.86	\$ -
Applied Community Park Rate per BU <sup>(4)</sup>	\$ 57.53	\$ 57.53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Applied Neighborhood Park Rate per BU <sup>(4)</sup>	\$ -	\$ 73.35	\$ 73.35	\$ -	\$ 73.35	\$ -	\$ -	\$ -	\$ -	\$ -
<b>District Assessment Revenues</b>										
Street Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,080,996	\$ 1,080,996
Community Park Facilities	3,063,551	4,174,893	-	-	-	-	-	-	-	7,238,444
Neighborhood Park Facilities	-	5,351,473	2,347	-	6,160	-	-	-	-	5,359,980
<b>Total District Assessment Revenue</b>	<b>\$ 3,063,551</b>	<b>\$ 9,526,366</b>	<b>\$ 2,347</b>	<b>\$ -</b>	<b>\$ 6,160</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,080,996</b>	<b>\$ 13,679,420</b>

<sup>(1)</sup> The Community Park Special Benefit Revenues are funded in part by a contribution from the Great Park CFD of \$314,722 with the remainder by District assessments.

<sup>(2)</sup> The Lights General Benefit is 20%.

<sup>(3)</sup> May not tie due to rounding.

<sup>(4)</sup> Rounded to the nearest two decimals.

# Budget with Balloted Proposed Increased Assessment Rates (No Majority Protest)



Category	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Zone 6	Zone 7	Zone 8	Lighting	Total Budget <sup>(3)</sup>
<b>Expenses</b>										
<b>Street Lighting</b>										
Streetlights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,694,495	\$ 4,694,495
Traffic Signals	-	-	-	-	-	-	-	-	938,703	938,703
Traffic Signals Maint./Operations	-	-	-	-	-	-	-	-	4,347,277	4,347,277
<b>Subtotal Street Lighting</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,980,475</b>	<b>\$ 9,980,475</b>
<b>Community Park Facilities</b>										
Park Utility Expenditures	\$ 889,857	\$ 1,212,663	\$ -	\$ 90,042	\$ 1,374	\$ -	\$ -	\$ -	\$ -	\$ 2,193,936
Community Park Landscape and Landscape Maint.	2,397,449	3,267,155	-	242,592	3,701	-	-	-	-	5,910,897
Athletic & Sports Field Maint.	1,741,790	2,373,647	-	176,247	2,689	-	-	-	-	4,294,373
Maintenance Cost	1,603,615	2,185,348	-	162,266	2,476	-	-	-	-	3,953,704
<b>Subtotal Community Park Facilities</b>	<b>\$ 6,632,711</b>	<b>\$ 9,038,813</b>	<b>\$ -</b>	<b>\$ 671,147</b>	<b>\$ 10,239</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,352,911</b>
<b>Neighborhood Park Facilities</b>										
Park Utility Expenditures	\$ -	\$ 1,306,650	\$ 573	\$ -	\$ 1,504	\$ -	\$ -	\$ -	\$ -	\$ 1,308,727
Neighborhood Park Landscape and Landscape Maint.	-	3,130,791	1,373	-	3,604	-	-	-	-	3,135,767
Athletic & Sports Field Maint.	-	950,493	417	-	1,094	-	-	-	-	952,004
Maintenance Cost	-	1,736,538	762	-	1,999	-	-	-	-	1,739,298
<b>Subtotal Neighborhood Park Facilities</b>	<b>\$ -</b>	<b>\$ 7,124,471</b>	<b>\$ 3,125</b>	<b>\$ -</b>	<b>\$ 8,201</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,135,796</b>
<b>Administration Costs</b>										
	\$ 24,849	\$ 60,555	\$ 12	\$ 2,514	\$ 69	\$ -	\$ -	\$ -	\$ 22,000	\$ 110,000
<b>TOTAL 2025-2026 BUDGET</b>	<b>\$ 6,657,561</b>	<b>\$ 16,223,839</b>	<b>\$ 3,136</b>	<b>\$ 673,661</b>	<b>\$ 18,509</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,002,475</b>	<b>\$ 33,579,181</b>
<b>Revenue &amp; Contributions</b>										
Street Lighting Ad Valorem Tax Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,181,272)	\$ (4,181,272)
Great Park CFD Contribution <sup>(1)</sup>	-	-	-	(340,031)	(5,188)	-	-	-	-	(345,218)
Miscellaneous Revenue Credit	(25,350)	(34,546)	-	(2,565)	(39)	-	-	-	(50,000)	(112,500)
<b>General Fund Contributions (General Benefit) to:</b>										
Community Parks General Benefit (40%)	\$ (2,653,085)	\$ (3,615,525)	\$ -	\$ (331,065)	\$ (5,051)	\$ -	\$ -	\$ -	\$ -	\$ (6,604,726)
Neighborhood Parks General Benefit (25%)	-	(1,781,118)	(781)	-	(2,050)	-	-	-	-	(1,783,949)
Lights General Benefit <sup>(2)</sup>	-	-	-	-	-	-	-	-	(1,996,095)	(1,996,095)
<b>Estimated General Fund &amp; Great Park CFD Contributions to:</b>	<b>\$ (2,653,085)</b>	<b>\$ (5,396,643)</b>	<b>\$ (781)</b>	<b>\$ (331,065)</b>	<b>\$ (7,101)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,996,095)</b>	<b>\$ (10,384,770)</b>
Community Parks Special Benefit (General Fund Contribution)	\$ (618,726)	(843,169)	-	-	-	-	-	-	-	(1,461,896)
Neighborhood Parks Special Benefit (General Fund Contribution)	-	-	-	-	-	-	-	-	-	-
Lights Special Benefit (General Fund Contribution)	-	-	-	-	-	-	-	-	(2,597,494)	(2,597,494)
Community Parks Special Benefit (Great Park Fund Contribution)	-	-	-	(340,031)	(5,188)	-	-	-	-	(345,218)
<b>Reserve for Great Park Fund</b>	<b>\$ (618,726)</b>	<b>\$ (843,169)</b>	<b>\$ -</b>	<b>\$ (340,031)</b>	<b>\$ (5,188)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,597,494)</b>	<b>\$ (4,404,608)</b>
<b>BALANCE TO LEVY</b>	<b>\$ 3,360,400</b>	<b>\$ 9,949,481</b>	<b>\$ 2,355</b>	<b>\$ -</b>	<b>\$ 6,181</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,177,613</b>	<b>\$ 14,496,031</b>
<b>District Statistics</b>										
<b>Total Benefit Units</b>										
Total Lighting Benefit Units	-	-	-	-	-	-	-	-	377,443	377,443
Total Community Park Benefit Units	53,255	72,574	-	5,389	82	-	-	-	-	131,300
Total Neighborhood Park Benefit Units	-	72,963	32	-	84	-	-	-	-	73,079
<b>Applied Rates</b>										
Applied Lighting Rate per BU <sup>(4)</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3.12	\$ -
Applied Community Park Rate per BU <sup>(4)</sup>	\$ 63.10	\$ 63.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Applied Neighborhood Park Rate per BU <sup>(4)</sup>	\$ -	\$ 73.60	\$ 73.60	\$ -	\$ 73.60	\$ -	\$ -	\$ -	\$ -	\$ -
<b>District Assessment Revenues</b>										
Street Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,177,613	\$ 1,177,613
Community Park Facilities	3,360,400	4,579,437	-	-	-	-	-	-	-	7,939,836
Neighborhood Park Facilities	-	5,370,045	2,355	-	6,181	-	-	-	-	5,378,581
<b>Total District Assessment Revenue</b>	<b>\$ 3,360,400</b>	<b>\$ 9,949,481</b>	<b>\$ 2,355</b>	<b>\$ -</b>	<b>\$ 6,181</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,177,613</b>	<b>\$ 14,496,031</b>

<sup>(1)</sup> The Community Park Special Benefit Revenues are funded in part by a contribution from the Great Park CFD of \$345,218 with the remainder by District assessments.

<sup>(2)</sup> The Lights General Benefit is 20%.

<sup>(3)</sup> May not tie due to rounding.

<sup>(4)</sup> Rounded to the nearest two decimals.

### C. Balloted Increased Assessment Rate Summary

The following tables summarize the benefit calculations and both the current and balloted increased assessment rates by land use for each of the improvement types. The Community Park, Neighborhood Park, and Street Lighting rates reflect an increase from Fiscal Year 2024-2025 to Fiscal Year 2025-2026 which is being balloted for.

Community Park Special Benefit Calculations and Assessment Rates						
Land Use	EBU Factor	Benefit Factor	Benefit Units	Current Assessment Rates	Proposed Increase Assessment Rates	
Residential Developed - (Public & Private)	1.00 per unit	x 1.00 =	1.000	\$57.53 per unit	\$63.10 per unit	
Commercial/Industrial Developed - (Public & Private)	6.00 per acre	x 0.50 =	3.000	\$172.58 per acre	\$189.30 per acre	
Institutional Developed - (Public & Private)	6.00 per acre	x 0.50 =	3.000	\$172.58 per acre	\$189.30 per acre	
Single Family Vacant Lot - (Public & Private)	0.25 per parcel	x 0.50 =	0.125	\$7.19 per parcel	\$7.88 per parcel	
Vacant Residential - (Public & Private)	1.50 per acre	x 0.50 =	0.750	\$43.14 per acre	\$47.32 per acre	
Vacant Commercial/Institutional/Industrial/Rural - (Public & Private)	1.50 per acre	x 0.05 =	0.080	\$4.60 per acre	\$5.04 per acre	

Neighborhood Park Special Benefit Calculations and Assessment Rates						
Land Use	EBU Factor	Benefit Factor	Benefit Units	Current Assessment Rates	Proposed Increase Assessment Rates	
Residential Developed - (Public & Private)	1.00 per unit	x 1.00 =	1.000	\$73.34 per unit	\$73.60 per unit	
Commercial/Industrial Developed - (Public & Private)	6.00 per acre	x 0.50 =	3.000	\$220.03 per acre	\$220.80 per acre	
Institutional Developed - (Public & Private)	6.00 per acre	x 0.50 =	3.000	\$220.03 per acre	\$220.80 per acre	
Single Family Vacant Lot - (Public & Private)	0.25 per parcel	x 0.50 =	0.125	\$9.16 per parcel	\$9.20 per parcel	
Vacant Residential - (Public & Private)	1.50 per acre	x 0.50 =	0.750	\$55.00 per acre	\$55.20 per acre	
Vacant Commercial/Institutional/Industrial/Rural - (Public & Private)	1.50 per acre	x 0.50 =	0.750	\$55.00 per acre	\$55.20 per acre	

Street Lighting Special Benefit Calculations and Assessment Rates						
Land Use	EBU Factor	Benefit Factor	Benefit Units	Current Assessment Rates	Proposed Assessments	
Residential Developed Public Street	1.00 per unit	x 3.00 =	3.000	\$8.59 per unit	\$9.36 per unit	
Residential Developed Private Street	1.00 per unit	x 0.50 =	0.500	\$1.43 per unit	\$1.56 per unit	
Commercial/Industrial Developed Public Street	6.00 per acre	x 4.00 =	24.000	\$68.73 per acre	\$74.88 per acre	
Commercial/Industrial Developed Private Street	6.00 per acre	x 0.50 =	3.000	\$8.59 per acre	\$9.36 per acre	
Institutional Developed Public Street	6.00 per acre	x 3.00 =	18.000	\$51.55 per acre	\$56.16 per acre	
Institutional Developed Private Street	6.00 per acre	x 0.50 =	3.000	\$8.59 per acre	\$9.36 per acre	
Single Family Vacant Lot Private Street	0.25 per parcel	x 0.50 =	0.125	\$0.35 per parcel	\$0.39 per parcel	
Single Family Vacant Lot Public Street	0.25 per parcel	x 3.00 =	0.750	\$2.14 per parcel	\$2.34 per parcel	
Vacant Residential (Parks) Public Street	1.50 per acre	x 3.00 =	4.500	\$12.88 per acre	\$14.04 per acre	
Vacant Residential (Parks) Private Street	1.50 per acre	x 0.50 =	0.750	\$2.14 per acre	\$2.34 per acre	
Vacant Commercial/Industrial Public Street	1.50 per acre	x 4.00 =	6.000	\$17.18 per acre	\$18.72 per acre	
Vacant Commercial/Industrial Private Street	1.50 per acre	x 0.50 =	0.750	\$2.14 per acre	\$2.34 per acre	
Vacant - Rural	1.50 per acre	x 0.00 =	0.000	\$0.00 per acre	\$0.00 per acre	
Vacant - Institutional Public Street	1.50 per acre	x 3.00 =	4.500	\$12.88 per acre	\$14.04 per acre	
Vacant - Institutional Private Street	1.50 per acre	x 0.50 =	0.750	\$2.14 per acre	\$2.34 per acre	

Note: For reporting purposes, the per unit assessment is rounded to two decimal places.



### Proposed Assessments by Land Use (Majority Protest)

The allowable maximum combined parks and lighting assessments for Fiscal Year 2025-2026 by land use for each Park and Recreational Facility Zone are shown below. These amounts also represent the assessment rates if the proposed increased balloted rates are not approved. These combined assessments for each land use below reflect the combination of improvements (lighting, community parks, and neighborhood parks) that benefit parcels in each Zone. The Fiscal Year 2025-2026 adjusted maximum assessment rates (rounded down to two decimals) are \$2.86 per BU for lights, \$57.53 per BU for community parks, and \$73.35 per BU for neighborhood parks.

Land Use	Zone 01 Parcels	Zone 02 Parcels	Zone 03 Parcels	Zone 04 Parcels	Zone 05 Parcels	Zone 06 Parcels	Zone 07 Parcels	Zone 08 Parcels
Residential Developed	\$66.12 per unit	\$139.47 per unit	\$81.94 per unit	\$66.12 per unit	\$139.47 per unit	\$81.94 per unit	\$8.59 per unit	\$8.59 per unit
Residential Developed – Private Streets	\$58.96 per unit	\$132.31 per unit	\$74.78 per unit	\$58.96 per unit	\$132.31 per unit	\$74.78 per unit	\$1.43 per unit	\$1.43 per unit
Commercial / Industrial Developed	\$241.32 per acre	\$461.36 per acre	\$288.77 per acre	\$241.32 per acre	\$461.36 per acre	\$288.77 per acre	\$68.74 per acre	\$68.74 per acre
Commercial / Industrial Developed – Private Streets	\$181.18 per acre	\$401.21 per acre	\$228.63 per acre	\$181.18 per acre	\$401.21 per acre	\$228.63 per acre	\$8.59 per acre	\$8.59 per acre
Institutional Developed	\$224.14 per acre	\$444.17 per acre	\$271.59 per acre	\$224.14 per acre	\$444.17 per acre	\$271.59 per acre	\$51.55 per acre	\$51.55 per acre
Institutional Developed – Private Streets	\$181.18 per acre	\$401.21 per acre	\$228.63 per acre	\$181.18 per acre	\$401.21 per acre	\$228.63 per acre	\$8.59 per acre	\$8.59 per acre
Single Family Vacant Lot	\$9.34 per parcel	\$18.51 per parcel	\$11.32 per parcel	\$9.34 per parcel	\$18.51 per parcel	\$11.32 per parcel	\$2.15 per parcel	\$2.15 per parcel
Single Family Vac Lot – Private Streets	\$7.55 per parcel	\$16.72 per parcel	\$9.53 per parcel	\$7.55 per parcel	\$16.72 per parcel	\$9.53 per parcel	\$0.36 per parcel	\$0.36 per parcel
Vacant Residential (Parks)	\$56.03 per acre	\$111.04 per acre	\$67.90 per acre	\$56.03 per acre	\$111.04 per acre	\$67.90 per acre	\$12.89 per acre	\$12.89 per acre
Vacant Residential (Parks) – Private Streets	\$45.29 per acre	\$100.30 per acre	\$57.16 per acre	\$45.29 per acre	\$100.30 per acre	\$57.16 per acre	\$2.15 per acre	\$2.15 per acre
Vacant Commercial / Industrial	\$21.79 per acre	\$76.80 per acre	\$72.19 per acre	\$21.79 per acre	\$76.80 per acre	\$72.19 per acre	\$17.18 per acre	\$17.18 per acre
Vacant Commercial / Industrial – Private Streets	\$6.75 per acre	\$61.76 per acre	\$57.16 per acre	\$6.75 per acre	\$61.76 per acre	\$57.16 per acre	\$2.15 per acre	\$2.15 per acre
Vacant Institutional	\$17.49 per acre	\$72.50 per acre	\$67.90 per acre	\$17.49 per acre	\$72.50 per acre	\$67.90 per acre	\$12.89 per acre	\$12.89 per acre
Vacant Institutional – Private Streets	\$6.75 per acre	\$61.76 per acre	\$57.16 per acre	\$6.75 per acre	\$61.76 per acre	\$57.16 per acre	\$2.15 per acre	\$2.15 per acre
Vacant Rural	\$4.60 per acre	\$59.61 per acre	\$55.01 per acre	\$4.60 per acre	\$59.61 per acre	\$55.01 per acre	\$0.00 per acre	\$0.00 per acre

Note: For Fiscal Year 2025-2026 the Community Park Special Benefit that would otherwise be assessed to parcels in Zone 04 and Zone 05 are funded by a contribution from the Great Park CFD in the amount of \$314,722. Therefore, the proposed combined parks and lighting assessments for Fiscal Year 2025-2026 by land use for Zone 04 and Zone 05 do not include a community park assessment.

\$2.86 per BU for Lights, which is equal to the adjusted maximum assessment rate, but represents an increase of \$0.08 or 3.01% per BU over the \$2.78 applied in Fiscal Year 2024-2025;

\$57.53 per BU for Community Parks, which is equal to the adjusted maximum assessment rate, but represents an increase of \$1.69 or 3.01% per BU over the \$55.84 applied in Fiscal Year 2024-2025;

\$73.35 per BU for Neighborhood Parks, which is equal to the adjusted maximum assessment rate, but represents an increase of \$2.16 or 3.01% per BU from the \$71.19 applied in Fiscal Year 2024-2025.

### Combined Balloted Increased Maximum Assessments by Land Use (No Majority Protest)

The allowable maximum combined parks and lighting assessments for Fiscal Year 2025-2026 by land use for each Park and Recreational Facility Zone are shown below based on the balloted increased maximum assessment rates. These combined assessments for each land use below reflect the combination of improvements (lighting, community parks, and neighborhood parks) that benefit parcels in each Zone. The Fiscal Year 2025-2026 balloted maximum assessment rates are \$3.12 per BU for lights, \$63.10 per BU for community parks, and \$73.60 per BU for neighborhood parks.

Land Use	Zone 01 Parcels	Zone 02 Parcels	Zone 03 Parcels	Zone 04 Parcels	Zone 05 Parcels	Zone 06 Parcels	Zone 07 Parcels	Zone 08 Parcels
Residential Developed	\$72.46 per unit	\$146.06 per unit	\$82.96 per unit	\$72.46 per unit	\$146.06 per unit	\$82.96 per unit	\$9.36 per unit	\$9.36 per unit
Residential Developed – Private Streets	\$64.66 per unit	\$138.26 per unit	\$75.16 per unit	\$64.66 per unit	\$138.26 per unit	\$75.16 per unit	\$1.56 per unit	\$1.56 per unit
Commercial / Industrial Developed	\$264.18 per acre	\$484.98 per acre	\$295.68 per acre	\$264.18 per acre	\$484.98 per acre	\$295.68 per acre	\$74.88 per acre	\$74.88 per acre
Commercial / Industrial Developed – Private Streets	\$198.66 per acre	\$419.46 per acre	\$230.16 per acre	\$198.66 per acre	\$419.46 per acre	\$230.16 per acre	\$9.36 per acre	\$9.36 per acre
Institutional Developed	\$245.46 per acre	\$466.26 per acre	\$276.96 per acre	\$245.46 per acre	\$466.26 per acre	\$276.96 per acre	\$56.16 per acre	\$56.16 per acre
Institutional Developed – Private Streets	\$198.66 per acre	\$419.46 per acre	\$230.16 per acre	\$198.66 per acre	\$419.46 per acre	\$230.16 per acre	\$9.36 per acre	\$9.36 per acre
Single Family Vacant Lot	\$10.23 per parcel	\$19.43 per parcel	\$11.54 per parcel	\$10.23 per parcel	\$19.43 per parcel	\$11.54 per parcel	\$2.34 per parcel	\$2.34 per parcel
Single Family Vac Lot – Private Streets	\$8.28 per parcel	\$17.48 per parcel	\$9.59 per parcel	\$8.28 per parcel	\$17.48 per parcel	\$9.59 per parcel	\$0.39 per parcel	\$0.39 per parcel
Vacant Residential (Parks)	\$61.37 per acre	\$116.57 per acre	\$69.24 per acre	\$61.37 per acre	\$116.57 per acre	\$69.24 per acre	\$14.04 per acre	\$14.04 per acre
Vacant Residential (Parks) – Private Streets	\$49.67 per acre	\$104.87 per acre	\$57.54 per acre	\$49.67 per acre	\$104.87 per acre	\$57.54 per acre	\$2.34 per acre	\$2.34 per acre
Vacant Commercial / Industrial	\$23.77 per acre	\$78.97 per acre	\$73.92 per acre	\$23.77 per acre	\$78.97 per acre	\$73.92 per acre	\$18.72 per acre	\$18.72 per acre
Vacant Commercial / Industrial – Private Streets	\$7.39 per acre	\$62.59 per acre	\$57.54 per acre	\$7.39 per acre	\$62.59 per acre	\$57.54 per acre	\$2.34 per acre	\$2.34 per acre
Vacant Institutional	\$19.09 per acre	\$74.29 per acre	\$69.24 per acre	\$19.09 per acre	\$74.29 per acre	\$69.24 per acre	\$14.04 per acre	\$14.04 per acre
Vacant Institutional – Private Streets	\$7.39 per acre	\$62.59 per acre	\$57.54 per acre	\$7.39 per acre	\$62.59 per acre	\$57.54 per acre	\$2.34 per acre	\$2.34 per acre
Vacant Rural	\$5.05 per acre	\$60.25 per acre	\$55.20 per acre	\$5.05 per acre	\$60.25 per acre	\$55.20 per acre	\$0.00 per acre	\$0.00 per acre

## Part IV – Assessment Roll (Fiscal Year 2025-2026)

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All assessed lots or parcels of real property within the District are listed on the assessment roll, which is on file in the office of the City Clerk and the City Engineer, and is hereby made a part of this Engineer's Report by reference. The assessment roll shows the Fiscal Year 2025-2026 assessment upon each lot and parcel within the District and identifies each assessable lot or parcel of land within the District. The description of each lot or parcel is part of the records of the Assessor of the County of Orange and these records are, by reference, made part of this Report.

Non-assessable lots or parcels include areas of public streets and other roadways. These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment.

If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the current fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County Auditor/Controller. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment rate approved in this Report. Therefore, if a single parcel has changed to multiple parcels, the assessment amount applied to each of the new 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.

The following tables summarize the special benefit units and Fiscal Year 2025-2026 revenues by land use for each of the improvement types based on Current FY 2025/2026 Revenue (previously approved) and Proposed Increased FY 2025/2026 Revenue (proposed balloted increased). A slight difference from budgets may exist in the number of Benefit Units and Assessment Revenue amounts due to rounding.

Summary of Community Park Special Benefit Revenues				
Land Use	Parcels	Benefit Units	Current FY 2025-2026 Revenue <sup>(1)</sup>	Proposed Increased FY 2025-2026 Revenue <sup>(1)</sup>
Residential Developed	71,851	115,958.000	\$6,670,576.72	\$7,316,949.80
Commercial/Industrial Developed	1,784	13,989.001	804,728.47	882,705.96
Institutional Developed	62	910.602	52,383.11	57,458.99
Single Family Vacant Lot	2,097	262.125	15,078.95	16,540.09
Vacant Residential	17	11.314	650.83	713.90
Vacant Commercial/Institutional/Industrial/Rural	2,751	169.446	9,747.50	10,692.03
<b>Total</b>	<b>78,562</b>	<b>131,300.487</b>	<b>\$7,553,165.58</b>	<b>\$8,285,060.77</b>

<sup>(1)</sup> The Community Park Special Benefit Revenues are funded in part by a contribution from the Great Park CFD of \$314,722 with \$7,238,444 funded by District assessments.

<sup>(2)</sup> The Community Park Special Benefit Revenues are funded in part by a contribution from the Great Park CFD of \$345,218 with \$7,939,836 funded by District assessments.

Summary of Neighborhood Park Special Benefit Revenues				
Land Use	Parcels	Benefit Units	Current FY 2025-2026 Revenue	Proposed Increased FY 2025-2026 Revenue
Residential Developed	47,153	68,262.000	\$5,006,703.69	\$5,024,083.20
Commercial/Industrial Developed	376	3,686.119	270,359.84	271,298.33
Institutional Developed	35	544.707	39,951.75	40,090.44
Single Family Vacant Lot	796	99.500	7,297.87	7,323.20
Vacant Residential	7	6.358	466.31	467.93
Vacant Commercial/Institutional/Industrial/Rural	1,119	479.954	35,202.44	35,324.64
<b>Total</b>	<b>49,486</b>	<b>73,078.638</b>	<b>\$5,359,981.90</b>	<b>\$5,378,587.74</b>

Summary of Street Lighting Special Benefit Revenues				
Land Use	Parcels	Benefit Units	Current FY 2025-2026 Revenue	Proposed Increased FY 2025-2026 Revenue
Residential Developed	34,180	178,722.000	\$511,859.81	\$557,612.64
Residential Developed - Private Streets	40,852	30,060.000	\$86,091.84	\$93,787.20
Commercial/Industrial Developed	2,658	144,741.338	\$414,539.19	\$451,592.98
Commercial/Industrial Developed - Private Streets	31	353.868	\$1,013.48	\$1,104.07
Institutional Developed	89	12,267.090	\$35,132.95	\$38,273.32
Institutional Developed - Private Streets	10	2,667.180	\$7,638.80	\$8,321.60
Single Family Vacant Lot	2,111	1,583.250	\$4,534.43	\$4,939.74
Single Family Vacant Lot - Private Streets	623	77.875	\$223.03	\$242.97
Vacant Residential (Park)	412	3,382.584	\$9,687.72	\$10,553.66
Vacant Residential (Park) - Private Streets	58	69.042	\$197.74	\$215.41
Vacant Commercial/Industrial	267	2,846.040	\$8,151.06	\$8,879.64
Vacant Commercial/Industrial - Private Streets	8	13.326	\$38.17	\$41.58
Vacant Institutional	39	636.683	\$1,823.46	\$1,986.45
Vacant Institutional - Private Streets	11	22.533	\$64.53	\$70.30
Vacant Rural	3,169	0.000	0.00	0.00
<b>Total</b>	<b>84,518</b>	<b>377,442.810</b>	<b>\$1,080,996.21</b>	<b>\$1,177,621.56</b>

## Part V – District Diagrams

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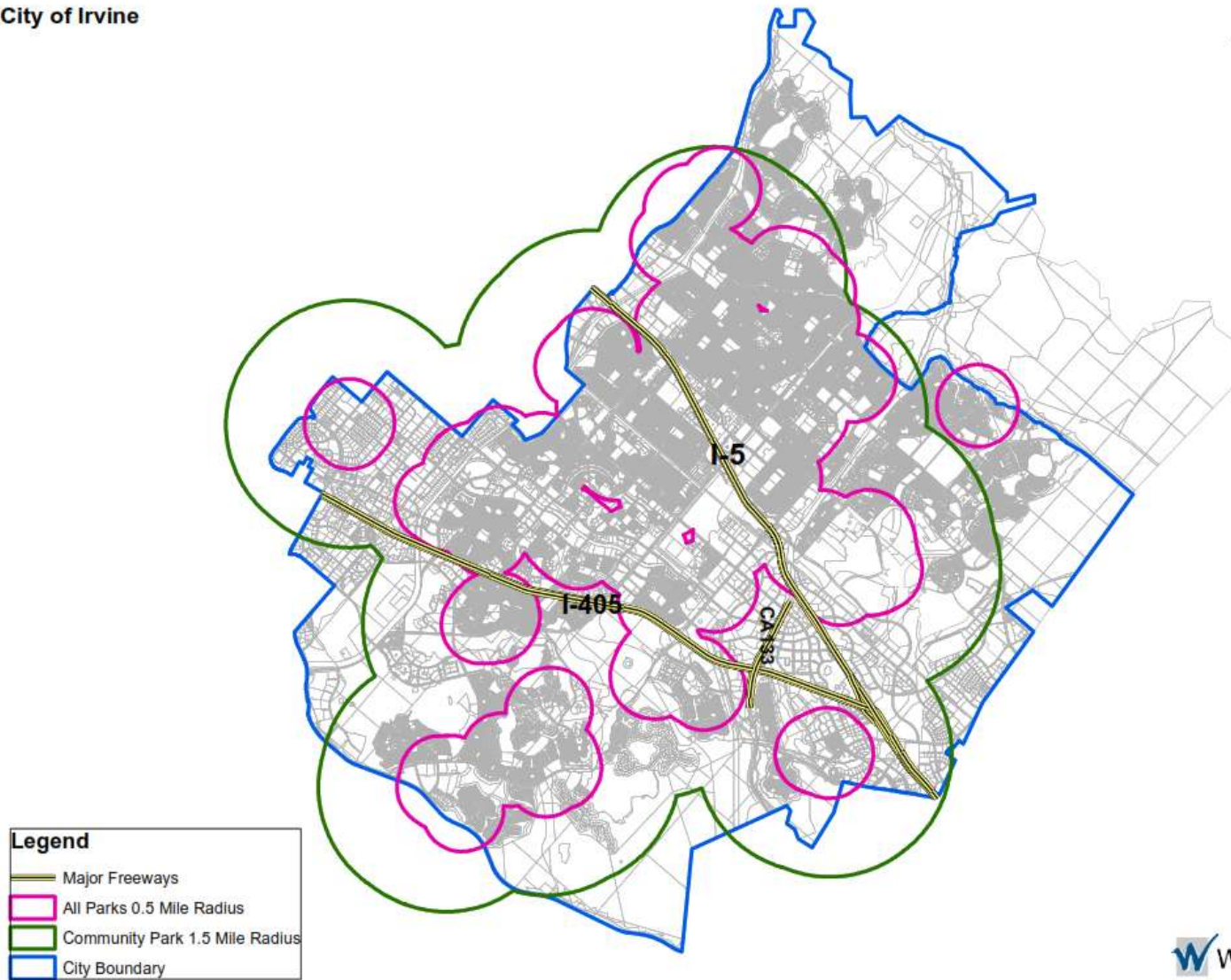
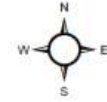
The boundary of the City of Irvine Landscape, Lighting and Park Maintenance Assessment (“District”) is coterminous with the City boundaries and consists of all lots, parcels and subdivisions of land within the City of Irvine. The following section contains various diagrams that show the boundaries of the Zones within the District that were previously identified and discussed.

The parcels within each Zone consist of all lots, parcels and subdivisions of land within the boundaries as depicted by these diagrams and shall consist and be dictated by the lines and dimensions as those lots, parcels and subdivisions of land shown on the Orange County Assessor’s parcel maps for the current year and by reference the Orange County Assessor’s parcel maps are incorporated herein and made part of this Report. The following diagrams show the boundaries of the Zones for Fiscal Year 2025-2026. These diagrams along with the Assessment Roll incorporated in this Report by reference constitute the District Assessment Diagram for Fiscal Year 2025-2026.

An Assessment District Boundary Map has been prepared for the District in the format required by the Act, and is on file with the City Clerk, and is, by reference, made part of this Report. The Boundary Map is available for inspection at the Office of the City Clerk, during normal business hours.

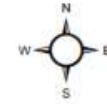
# Park Radii Diagram

City of Irvine

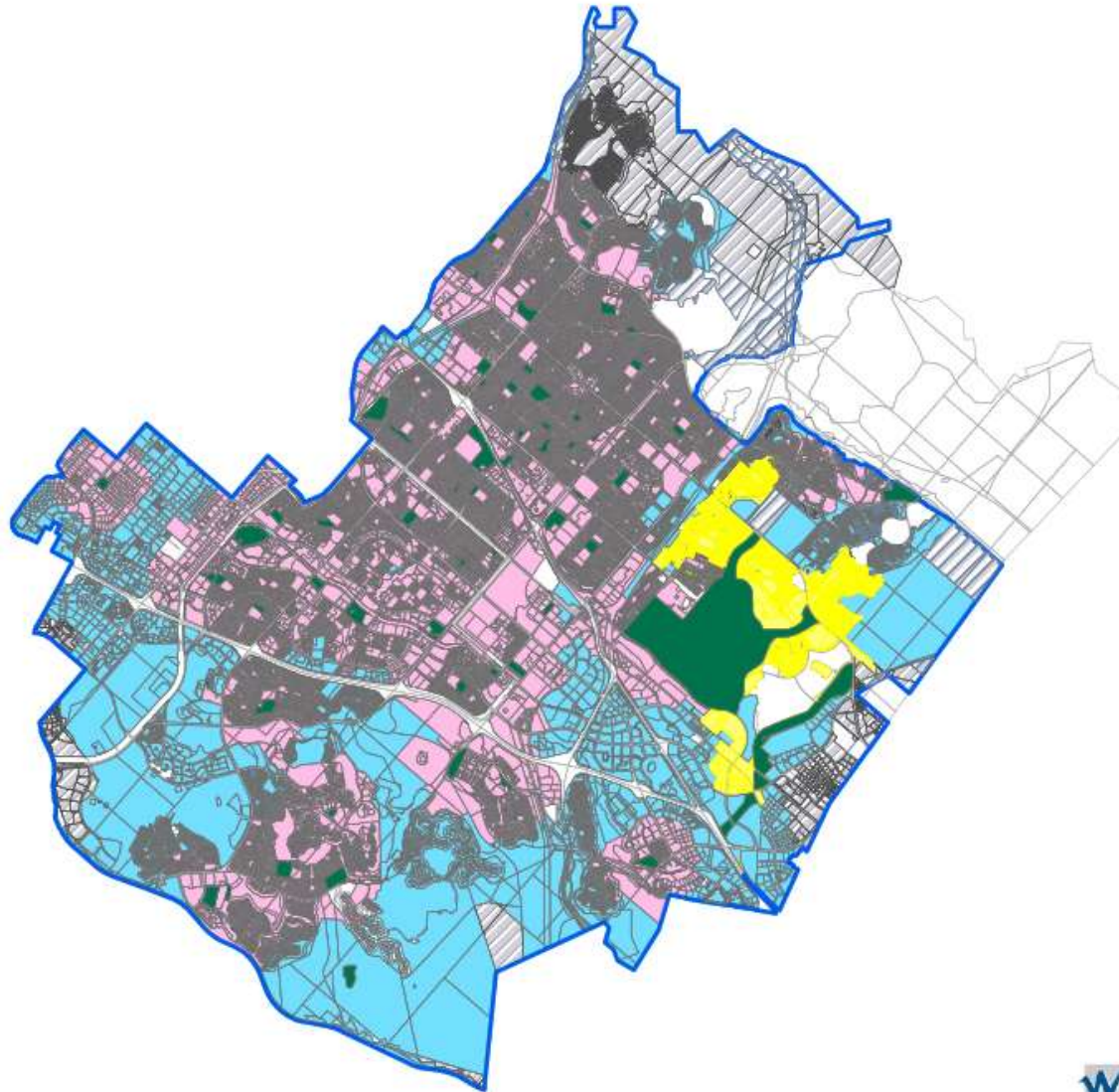


# Parks and Recreational Facility Zone Diagram

City of Irvine

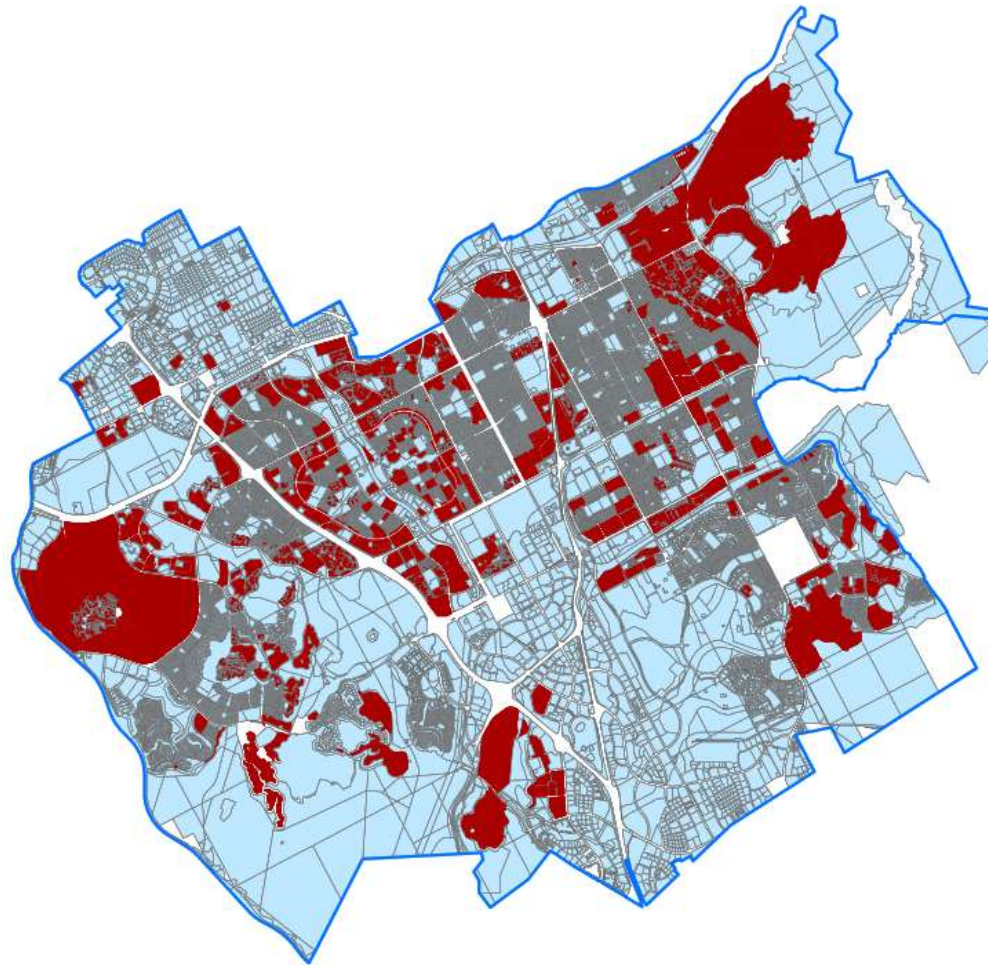


Legend	
LLPM 2025	
ZONE	
	01
	02
	03
	04
	05
	07
	08
	All Parks
	City Boundary



# Street Lighting Diagram

City of Irvine



Light Category	
	PRIVATE
	PUBLIC
	City Boundary