



Office of the City Manager

CONSENT CALENDAR  
June 16, 2026

To: Honorable Mayor and Members of the City Council  
 From: Paul Buddenhagen, City Manager  
 Submitted by: Wahid Amiri, Interim Director, Department of Public Works  
 Subject: Declaration of Intent – Fiscal Year 2027 Street Lighting Assessments

RECOMMENDATION

Adopt two Resolutions granting the City Manager the authority to:

1. Approve the Engineer's Reports;
2. Set a public hearing to be held before the Council of the City of Berkeley at its July 14, 2026, meeting; and
3. Authorize the City Clerk to publish a Notice of the Public Hearing for Fiscal Year 2027 Levy of Assessments for Berkeley Street Lighting Assessment District No. 1982-1 and Street Lighting Assessment District 2018.

SUMMARY

The attached Resolutions declare the City's intent to levy FY 2027 assessments for the two Berkeley Street Lighting Assessment Districts — District No. 1982-1 and Street Lighting Assessment District 2018 — which together fund operations and maintenance of the City's street lighting program. The 1982 District rates are unchanged. The 2018 District is subject to a voter-approved CPI adjustment of up to 3% applied to the combined assessment base of both districts, resulting in an effective increase of approximately 7.49% to the 2018 District rates. Both adjustments are exempt from Proposition 218 protest procedures. Adoption approves the Engineer's Reports, sets a public hearing for July 14, 2026, and authorizes publication of the required notice. Projected FY 2027 net assessment revenue of \$2,484,760 against program expenditures of \$2,640,223 leaves a \$155,463 shortfall, to be covered from reserves.

FISCAL IMPACTS OF RECOMMENDATION

The Resolutions would conditionally approve, pending the public hearing and final Council authorization thereafter, the continued levying of assessments in Fiscal Year (FY) 2027 for Berkeley Street Lighting Assessment District No. 1982-1 and Street Lighting Assessment District 2018, collectively referred to herein as the Districts.

The assessments are to be filed with the Alameda County Auditor and included on the County's assessment roll. After collection by the County, the total amount of the

assessment minus a County collection fee is paid to the City. The Street Light Assessment District Fund (Fund 142) posts the revenue.

The projected net shortfall of \$155,463 will be backfilled by reserves. A summary of forecasted FY 2027 revenue and expenditures for the Districts is shown in Table 1.

**Table 1: FY 2027 Street Light Assessment Revenue & Expenditures Forecast**

<b>Street Lighting Program Expenditures</b>	<b>\$ 2,640,223</b>
<b>Projected Assessments</b>	
Street Light Assessment District 1982-1	\$ 1,445,789
Street Light Assessment District 2018	\$ 979,145
Misc. Revenue	\$ 59,827
<b>Projected Net Assessments</b>	<b>\$ 2,484,760</b>
<b>From Reserves</b>	<b>\$ (155,463)</b>

Allowable annual adjustments of the 2018 District assessment rates are expected to raise revenues over the coming years. The amount funded from reserves reflects past years' work and funding fluctuations. Reserves are the accumulated balance in the street lighting assessment fund (Fund 142), which can only be used for street lighting maintenance or improvements. The California Energy Commission loan for the citywide LED retrofit was fully repaid in FY 2026, eliminating approximately \$370,000 in annual debt service beginning in FY 2027.

Staff anticipate the fund will have a reserve balance of approximately \$2.3 million at the end of FY 2026, which is adequate to support the projected FY 2027 deficit of approximately \$79,000. Capital expenditures in FY 2027 include \$200,000 for design and construction of the Streetlight Pole Replacement and Painting project, which addresses streetlight poles identified for replacement or repair. While the fund remains structurally stable, annual operating cost growth is expected to outpace assessment revenue growth in the near term, and staff will continue to monitor the fund balance and adjust capital project timing as needed.

CURRENT SITUATION AND ITS EFFECTS

The proposed FY 2027 rates for Assessment District 1982-1 (1982 District) are incorporated into the Engineer's Report (Attachment 3) and reflect no changes to assessment rates in FY 2027. Accordingly, this action is exempt from the notice, protest, and hearing requirements of State Proposition 218 as set forth in Government Code Section 53753.5 (Article XIII D, Sec. 5). Any increase or change in the formula for the assessments would make the annual assessment subject to procedures and approval process of Proposition 218 (Government Code Section 53750-53754): Table 2 (next page) details this District's prior year and proposed FY 2027 assessment rates.

**Table 2: Street Lighting Assessment District No. 1982-1 Rate Schedule**

<b>Rate Category</b>	<b>Assessment FY 2026</b>	<b>Proposed Assessment FY 2027</b>	<b>Unit</b>
Residential and Institutional	\$ 0.0108	\$ 0.0108	BSF <sup>1</sup>
Industrial and Utility	\$ 0.0216	\$ 0.0216	BSF
Commercial	\$ 0.0432	\$ 0.0432	BSF

The assessment for Street Lighting Assessment District 2018 (2018 District) is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 3%. For the period beginning in December 2024 and ending in December 2025, the CPI increased by 3.04% <sup>2</sup>, therefore, the assessment CPI adjustment for Fiscal Year 2027 may not exceed 3%. As approved by voters, the total annual adjustment may be calculated by taking the sum of the 1982-1 District and 2018 District assessments and multiplying the sum by the allowable CPI increase. Calculating the adjustment in this manner allows for including a 1982-1 District adjustment as part of the 2018 District adjustment. The CPI adjustment of 3% is applied to the combined total of the 1982-1 and 2018 District assessments, resulting in a total effective rate increase of approximately 7.49% for the 2018 District.

These rate increases and the methodology used in their calculation are in accordance with the voter-approved measure; therefore, the proposed adjustments are exempt from the notice, protest, and hearing requirements of State Proposition 218 as set forth in Government Code Section 53753.5 (Article XII D, Sec. 5).

Table 3 (next page) details FY 2026 and proposed FY 2027 assessment rates for this district. A detailed calculation of the annual adjustment and the corresponding rate increases are included in the 2018 District Engineer's Report (Attachment 4).

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<sup>1</sup> Building Square Footage (BSF)

<sup>2</sup> Bureau of Labor Statistics, Data Series CUUSS49BSA0

**Table 3: Street Lighting Assessment District 2018 Rate Schedule**

<b>Rate Category</b>	<b>Assessment FY 2026</b>	<b>Proposed Assessment FY 2027</b>	<b>Unit</b>
<b>Residential</b>			
Single Family	\$ 19.08	\$ 20.51	parcel
Multi-Family<5 units	\$ 15.26	\$ 16.41	unit
Multi-Family 5 or more units	\$ 11.45	\$ 12.31	unit
Condominium	\$ 15.26	\$ 16.41	parcel
Mobile Home	\$ 9.54	\$ 10.26	unit
Multiple SFR on parcel	\$ 19.08	\$ 20.51	unit
<b>Non-Residential</b>			
General Commercial	\$ 286.20	\$ 307.65	acre
Industrial / Warehouse	\$ 28.62	\$ 30.77	acre
Auto Repair	\$ 190.80	\$ 205.10	acre
Hotel / Motel / Boarding	\$ 190.80	\$ 205.10	acre
Hospital	\$ 119.25	\$ 128.19	acre
Retirement Home	\$ 23.85	\$ 25.64	acre
School / Day Care	\$ 42.93	\$ 46.15	acre
Medical / Dental / Vet	\$ 238.50	\$ 256.38	acre
Church	\$ 14.31	\$ 15.38	acre
Mortuary	\$ 4.77	\$ 5.13	acre
Recreational	\$ 47.70	\$ 51.28	acre
Parking / Transportation	\$ 95.40	\$ 102.55	acre
Mini Storage	\$ 14.31	\$ 15.38	acre
Office	\$ 71.55	\$ 76.91	acre
Bank	\$ 238.50	\$ 256.38	acre
Park / Open Space / Agriculture	\$ 0.95	\$ 1.03	acre
Vacant	<i>Not assessed</i>		

Revenue from the assessments will provide funding for installing, maintaining, and servicing public lighting facilities, including but not limited to street lights, traffic signals, and related electrical facilities. The improvements and services support the Strategic Plan goals of creating a resilient, safe, connected, and prepared city and providing state-of-the-art, well-maintained infrastructure, amenities, and facilities.

### BACKGROUND

The Berkeley Street Lighting Assessment District No. 1982-1 was established under the Landscaping and Lighting Act of 1972 (Streets and Highway Code Section 22620-22631) on July 27, 1982 (Resolution No. 51,449-N.S.)<sup>3</sup>. The Street Lighting Assessment

<sup>3</sup> State of California legislation (Streets & Highways §22500) allows local governmental agencies to form

District 2018 was established under the same Act on June 12, 2018 (Resolution No. 68,482-N.S.). Even if there is no proposed rate increase, the Landscaping and Lighting Act of 1972 still requires the Council to annually adopt the Engineer's Report and set a public hearing.

In accordance with the Landscaping and Lighting Act of 1972, the Council sets a date for a public hearing and authorizes the publication of a notice at least ten days prior to the date of that hearing to allow owners of assessed properties within each district to make an oral or written protest against the annual levy. During the course of, or upon conclusion of the public hearing, the Council may order changes in any of the matters provided in the respective Engineer's Report, including changes in improvements; zones within the assessment district; and the proposed district diagram, or the proposed assessment, as long as any proposed changes are less than the proposed annual levy.

Copies of the Engineer's Reports with FY 2027 assessments are to be filed with the City Clerk and at the reference desk of the main branch of the Berkeley Public Library. Electronic copies of the reports and finalized assessment rolls will also be available to the public upon request.

#### ENVIRONMENTAL SUSTAINABILITY AND CLIMATE IMPACTS

The City exclusively uses LED (light emitting diode) street lighting. LED lights achieve the City's illumination standards and last longer than high-pressure sodium lamps, reducing maintenance costs, and providing environmental benefits by reducing the level of greenhouse gases emitted, reducing the level of toxic materials disposed, and maximizing energy efficiency.

#### RATIONALE FOR RECOMMENDATION

The Landscaping and Lighting Act of 1972, under which the Districts were formed, requires a public hearing to be held each year during a regular City Council Meeting to consider adopting an annual budget and changes to the Engineer's Report.

#### ALTERNATIVE ACTIONS CONSIDERED

No alternatives were considered. Failing to meet these requirements would prevent the City from collecting assessments for the Districts in FY 2027.

#### CONTACT PERSON

Wahid Amiri, Interim Director, Department of Public Works, (510) 981-6396  
Terrence Salonga, Supervising Civil Engineer, Public Works, (510) 981-6447

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Landscape & Lighting Maintenance Districts. A 1972 Act Landscaping and Lighting District is a flexible tool used by local government agencies to pay for landscaping, lighting and other improvements and services in public areas. It is based on the concept of assessing only those properties that benefit from improvements financed, either directly, or indirectly through increased property values.

<http://www.californiataxdata.com/pdf/1972LLact.pdf>

**Attachments:**

- 1: Resolution – Declaration of Intent – Street Lighting Assessment District 1982-1
- 2: Resolution – Declaration of Intent – Street Lighting Assessment District 2018
- 3: Engineer's Report - Street Lighting Assessment District 1982-1 Fiscal Year 2027
- 4: Engineer's Report - Street Lighting Assessment District 2018 Fiscal Year 2027

RESOLUTION NO. ##,###-N.S.

DECLARATION OF INTENT – ASSESSMENTS FOR FY 2027 STREET LIGHTING  
ASSESSMENT DISTRICT 1982-1

WHEREAS, on July 27, 1982, the Council Adopted Resolution No. 51,449–N.S. that completed proceedings to form the Berkeley Street Lighting Assessment District No. 1982-1; and

WHEREAS, pursuant to Chapter III of the Landscaping and Lighting Act of 1972 Street and Highway Code Section 22620-22631, the Department of Public Works, Engineering Division, Engineer of Work for Berkeley Street Lighting Assessment District No. 1982-1, prepared and filed an annual report for levy of annual assessments for Fiscal Year (FY) 2027 with the City Clerk.

NOW THEREFORE, BE IT RESOLVED by the Council of the City of Berkeley that the Council of the City of Berkeley approves the Engineer’s Report, dated May 2026, on levy of FY 2027 for Berkeley Street Lighting Assessment District 1982-1 assessments. The area of land to be assessed is located in the City of Berkeley, Alameda County.

BE IT FURTHER RESOLVED that the Council of the City of Berkeley declares its intention to levy and collect assessments within the Berkeley Street Lighting Assessment District 1982-1 for FY 2027.

BE IT FURTHER RESOLVED that the City Clerk shall publish a notice at least ten (10) days prior to the date of the public hearing listing the date, hour, and place of the public hearing for annual levy and collection of assessments in accordance with Streets and Highway Code Sections 22625, 22626, 22552, and 22553 and Section 6061 of the Government Code.

BE IT FURTHER RESOLVED that improvements to be made in this assessment district are generally described as maintenance or servicing of existing and future public lighting facilities, including, but not limited to street lights, traffic signals, and related electrical facilities; and the installation and construction of public lighting including but not limited to grading, clearing, removal of debris, installation and construction of curbs, gutters, walls, sidewalk, paving, irrigation, and drainage as needed for the installation of public lighting or related electrical facilities.

BE IT FURTHER RESOLVED that the annual report for Fiscal Year 2027 for which assessments are to be levied and collected to pay the costs of the improvements described in the report prepared by the Department of Public Works, Engineering Division, in accordance with the Landscaping and Lighting Act of 1972 is filed with the Office of City Clerk. All interested persons are referred to that report for a full and detailed

description of improvements, boundaries of the assessment district, and proposed assessments upon assessable lots and parcels of land within the assessment district.

BE IT FURTHER RESOLVED that at 6:00 PM on Tuesday, July 14, 2026 the City Council will conduct a public hearing. The hearing may be held in the School District Board Room at 1231 Addison Street, Berkeley, CA 94702. The Council will consider all objections or protests, if any, to the proposed assessment. Any interested person may present written or oral testimony at the public hearing.

RESOLUTION NO. ##,###-N.S.

DECLARATION OF INTENT – ASSESSMENTS FOR FY 2027 STREET LIGHTING  
ASSESSMENT DISTRICT 2018

WHEREAS, on June 12, 2018, the Council Adopted Resolution No. 68,482–N.S. that completed proceedings to form the Street Lighting Assessment District 2018; and

WHEREAS, pursuant to Chapter III of the Landscaping and Lighting Act of 1972 Street and Highway Code Section 22620-22631, the Department of Public Works, Engineering Division, Engineer of Work for Street Lighting Assessment District 2018, prepared and filed an annual report for levy of annual assessments for Fiscal Year (FY) 2027 with the City Clerk.

NOW THEREFORE, BE IT RESOLVED by the Council of the City of Berkeley approves the Engineer’s Report, dated May 2026, on the levy of assessments for FY 2027 for Street Lighting Assessment District 2018. The area of land to be assessed is located in the City of Berkeley, Alameda County.

BE IT FURTHER RESOLVED that the proposed annual adjustments of assessments are in compliance with the provisions of Proposition 218 because adjustments are in accordance with adjustment formulas established when the assessment district was formed.

BE IT FURTHER RESOLVED that the Council of the City of Berkeley declares its intention to levy and collect assessments within the Street Lighting Assessment District 2018 for FY 2027.

BE IT FURTHER RESOLVED that the City Clerk shall publish a notice at least ten (10) days prior to the date of the public hearing listing the date, hour, and place of the public hearing for annual levy and collection of assessments in accordance with Streets and Highway Code Sections 22625, 22626, 22552, and 22553 and Section 6061 of the Government Code.

BE IT FURTHER RESOLVED that improvements to be made in this assessment district are generally described as maintenance or servicing of existing and future public lighting facilities, including, but not limited to street lights, traffic signals, and related electrical facilities; and the installation and construction of public lighting, including but not limited to grading, clearing, removal of debris, installation and construction of curbs, gutters, walls, sidewalk, paving, irrigation, and drainage as needed for the installation of public lighting or related electrical facilities.

BE IT FURTHER RESOLVED that the annual report for Fiscal Year 2027 for which assessments are to be levied and collected to pay the costs of the improvements

described in the report prepared by the Department of Public Works, Engineering Division, in accordance with the Landscaping and Lighting Act of 1972 is filed with the Office of City Clerk. All interested persons are referred to that report for a full and detailed description of improvements, boundaries of the assessment district, and proposed assessments upon assessable lots and parcels of land within the assessment district.

BE IT FURTHER RESOLVED that a public hearing will be held at 6:00 PM on Tuesday, July 14, 2026. The hearing may be held in the School District Board Room at 1231 Addison Street, Berkeley, CA, 94702. The City Council will consider all objections or protests, if any, to the proposed assessment. Any interested person may present written or oral testimony at the public hearing.

CITY OF BERKELEY

# **STREET LIGHTING ASSESSMENT DISTRICT No. 1982-1**

## **ENGINEER'S REPORT**

on the  
Levy of an Assessment  
for  
Fiscal Year 2027

May 2026

Prepared by

TERRENCE SALONGA, PE  
CITY OF BERKELEY  
DEPARTMENT OF PUBLIC WORKS  
ENGINEERING DIVISION

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**BACKGROUND**

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By its Resolution 51,230 N.S., adopted April 6, 1982, the Berkeley City Council initiated proceedings under the provisions of Division 15, Part 2, of the California Streets and Highways Code, entitled "Landscaping and Lighting Act of 1972". The required public hearing was held on July 20, 1982, at which time the Council ordered the improvements and the formation of the assessment district, and confirmed the diagram and assessment. The district so formed was designated the "City of Berkeley Street Lighting Assessment District 1982-1". Assessments have been levied for the 1983 through 2026 fiscal years.

This report was prepared and filed pursuant to Division 15, Part 2, of the California Streets and Highway Code Section 2250, and is exempt from Government Code Section 53753 since the proposed assessment for FY 2027 will not be increased.

**PLANS AND SPECIFICATIONS**

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The plans and specifications for this assessment district were prepared and filed with the Engineer's Report for the 1983 fiscal year, which plans and specifications are incorporated herein by this reference thereto.

**METHODOLOGY**

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The benefit to individual parcels within the Assessment District was established in 1982 based on the median light intensity a parcel receives. Parcel's Land Use Code (LUC) is used to categorize the parcels. The assessment is calculated by multiplying the building square footage on the parcel times the rate of its category. The rate structure has three categories: 1) Residential and Institutional, 2) Industrial, 3) Commercial. An industrial area has twice the median light intensity of a residential area and a commercial area has four times the median light intensity; therefore, the rates are two and four times higher, respectively, than the residential rate. The rates are:

Residential and Institutional	\$0.0108/Building Square Footage
Industrial and Utility	\$0.0216/Building Square Footage
Commercial	\$0.0432/Building Square Footage

**ESTIMATE OF COSTS**

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The improvements to be made in this assessment district are generally described as the maintenance or servicing of existing and future public lighting facilities, including, but not limited to street lights, traffic signals, and related electrical facilities; and the installation and construction of public lighting including grading, clearing, removal of debris, installation and construction of curbs, gutters, walls, sidewalks, paving, irrigation, and drainage as needed for the installation of public lighting or related electrical facilities.

An estimate of costs for the maintenance of the improvements is provided in the fiscal year (FY) 2027 Street Light Assessment Fund (Fund 142) forecast provided below.

**Table 1- FY 2027 Street Light Fund Forecast**

<b>Expenses</b>	
Personnel Expenses	\$ 733,653
Other Operating Expenses	\$ 1,342,181
Capital Expenses	\$ 564,389
<b>Total Expenses</b>	<b>\$ 2,640,223</b>
<b>Assessments &amp; Other Revenue</b>	
Street Light Assessment District 1982-1	\$ 1,445,790
Street Light Assessment District 2018	\$ 979,145
Misc. Revenue	\$ 59,827
<b>Total Revenue</b>	<b>\$ 2,484,760</b>
<b>Deficit – From Reserves</b>	<b>\$ (155,463)</b>

**DIAGRAM**

The diagram for this assessment district was prepared and filed with the Engineer's Report for the 1983 fiscal year.

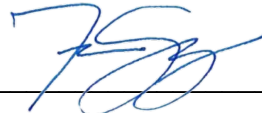
**ASSESSMENT**

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Except as described below, the assessments to be made against the assessable lots and parcels of land within this assessment district are contained in the "2025 Assessment Roll" for this district, which roll is filed herewith and incorporated herein by this reference thereto.

Said assessment roll filed herewith is based on data contained in the City's 2026 Library Tax tape and the County Assessor's 2026 maps. In the event that data contained in the 2026 Library Tax tape and 2026 maps, when issued, conflict therewith, assessments to be made against the affected parcels for this 2027 Fiscal Year shall be based upon the revised data contained in said 2027 tape and 2027 maps.

Dated: May 7, 2026



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Terrence Salonga, RCE 82615  
Engineer of Work

**APPENDIX A: FY 2027 ASSESSMENT ROLL**

An Assessment Roll (a listing of all parcels assessed within the City of Berkeley Street Lighting Assessment District 1982-1 and the amount of the assessment) has been filed with the City Engineer, and is, by reference, made part of this report and will be available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference, made part of this report. These records shall govern all details concerning the description of the lots or parcels.

FY 2027

# City of Berkeley

## Street Lighting Assessment District 2018

June 2026

Engineer of Work:



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Fairfield, California 94534  
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**CITY OF BERKELEY**

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**City Council**

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Igor Tregub, District 4  
Shoshana O'Keefe, District 5  
Brent Blackaby, District 6  
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**City Manager**

Paul Buddenhagen

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**Public Works Department**

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Ricardo Salcedo, Associate Civil Engineer

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Farimah Brown

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**Engineer of Work**

John Bliss, P.E., SCI Consulting Group

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## Introduction

### Overview

The City of Berkeley (“City”) provides maintenance and servicing of certain publicly-owned street lights throughout the City. In order to fund the installation, maintenance and operation (the “Services”) of these improvements (“Improvements”), the City formed a city-wide street light assessment district in 1982. The rates for the 1982 assessment district have never been increased. Revenues from these assessments are placed into the streetlight fund (Fund 142).

In time, the financial outlook of the Streetlight fund began to cause concern as the costs increased for energy, labor and materials, while the revenue remained relatively static. Accordingly, the Streetlight fund no longer had enough funds to fund the Street light program. As a result, beginning in Fiscal Year 2006<sup>1</sup> the Streetlight fund began to receive a subsidy from the City’s General Fund in order to balance revenues with expenditures. However, because of other demands on the General Fund, that subsidy ended beginning Fiscal Year 2018. The modest fund balance was sufficient for Fiscal Year 2018 to cover that year’s anticipated expenses, but under those conditions it was expected to be depleted during Fiscal Year 2019. To establish financial sustainability for the Streetlight fund and avoid significant reductions in service levels, in 2018 the City conducted a funding measure to increase the assessment revenue for street light services.

With the passage of Proposition 218 in 1996, any increase in assessments must be approved by the affected property owners through a specified ballot proceeding. In addition, Proposition 218 and related subsequent court decisions create strict criteria for how assessments can be apportioned to the various properties, and the existing 1982 assessment structure may not be adequately consistent with these newer criteria. While the 1982 assessment structure may continue as a “grandfathered” assessment, any increase must be implemented in accordance with Proposition 218 and court decisions. For this reason, a new district, Street Lighting Assessment District 2018 (“District”), was formed separately, leaving the 1982 assessment structure in place, as is. The District was formed and the assessments levied pursuant to Part 2 of Division 15 of the *California Streets and Highways Code*, commonly known as the Landscape and Lighting Act of 1972 (“Act”), and Article XIID of the California Constitution (“Article”).

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<sup>1</sup> Fiscal years are referenced in this Report by the year that fiscal period ends. For example, Fiscal Year 2006 would cover the period from July 1, 2005 through June 30, 2006.

## Assessment Formation Process

This Engineer's Report ("Report") describes the Street Lighting Assessment District 2018 ("District"), along with the boundaries, a description of the facilities and public improvements to be improved, serviced and maintained by the assessments (the "Improvements"), and the proposed assessments for Fiscal Year 2027 ("Assessments").

At its meeting on April 3, 2018, the City Council passed a resolution directing that a notice of assessment and assessment ballot be mailed to property owners within the District whose property receives special benefit from the Improvements. The notice included a description of the Improvements to be funded by the Assessments, the proposed assessment amount for each parcel owned, and an explanation of the method of completing and submitting the ballot. Ballots were mailed on or about April 11, 2018.

On May 29, 2018, a public hearing was held for the purpose of allowing public testimony regarding the proposed Assessments. At the Public Hearing, the public had the opportunity to speak on the issue, voice any concerns or protests, and obtain further information about the proposed Assessments.

The returned ballots were then tabulated, and the ballot results were announced at the City Council meeting on June 12, 2018. It was determined that the assessment ballots submitted in opposition to the proposed Assessments did not exceed the assessment ballots submitted in favor of the Assessments (each ballot was weighted by the proportional financial obligation of the property for which the ballot was submitted), so the Council was able to take action to approve the levying of Assessments for Fiscal Year 2019. The Assessments were confirmed and approved, and the Assessment information was submitted to the County Auditor/Controller. The County Auditor/Controller included the Assessments on the property tax roll beginning in Fiscal Year 2019. Assessments may now be continued by the City Council from year to year.

## Legal Requirements

### Proposition 218

This Assessment District was formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996 and is now codified as Articles XIII C and XIII D of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.

Proposition 218 describes a number of important requirements, including property-owner balloting for the imposition, increase and extension of assessments, and these requirements are satisfied by the process used to establish this Assessment District.

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### **Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority**

In July 2008, the California Supreme Court decided *Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority* (“SVTA”), the most significant court case clarifying the substantive assessment requirements of Proposition 218. Several of the most important elements of the decision included further emphasis that:

- Benefit assessments are for special benefits to property, not general benefits.
- The services and/or improvements funded by assessments must be clearly defined.
- Assessment districts must be drawn to contain all parcels that receive a special benefit from a proposed public improvement.
- Assessments paid in each assessment district must be proportional to the special benefit received by each such parcel from the improvements and services funded by the assessment.

This Engineer’s Report and the process used to establish the Assessments are consistent with the *SVTA* decision and with the requirements of Article XIIC and XIID of the California Constitution based on the following factors:

1. The District is narrowly drawn to include only the properties that receive special benefit from the specific Improvements. Thus, zones of benefit are not required, and the assessment revenue derived from real property in the District is extended only on the Improvements in the District.
2. The Improvements which will be constructed and maintained with Assessment proceeds in the District are located in close proximity to the real property subject to the Assessment. The Improvements provide illumination to streets and sidewalks enabling improved access to the residents of such assessed property. The proximity of the Improvements to the assessed parcels and the improved access and increased safety provided to the residents of the assessed parcels by the Improvements provides a special benefit to the parcel being assessed pursuant to the factors outlined by the Supreme Court in that decision.

3. Due to their proximity to the assessed parcels, the Improvements financed with Assessment revenues in the District benefit the properties in that District in a manner different in kind from the benefit that other parcels of real property in the area derive from such Improvements, and the benefits conferred on such property in the District are more extensive than a general increase in property values.
4. The assessments paid in the District are proportional to the special benefit that each parcel within the District receives from the Improvements because:
  - a) The costs of the specific lighting Improvements and maintenance and utility costs in the District are specified in this Report; and
  - b) Such Improvement and maintenance costs in the District are allocated among different types of property located within the District and equally among those properties which have similar characteristics, such as single-family residential parcels, multi-family residential parcels, commercial parcels, industrial parcels, etc.

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#### **Dahms v. Downtown Pomona Property**

On June 8, 2009, the Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona in *Dahms v. Downtown Pomona Property* (“*Dahms*”). On July 22, 2009, the California Supreme Court denied review. In *Dahms* the Court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

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#### **Bonander v. Town of Tiburon**

On December 31, 2009, in *Bonander v. Town of Tiburon* (“*Bonander*”), the Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments primarily on the grounds that the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of the overall cost of the improvements and the overall proportional special benefits.

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### **Beutz v. County of Riverside**

On May 26, 2010 the Court of Appeals issued a decision in *Steven Beutz v. County of Riverside* (“*Beutz*”). This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services was not explicitly calculated, quantified and separated from the special benefits.

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### **Golden Hill Neighborhood Association v. City of San Diego**

On September 22, 2011, the Court of Appeal issued a decision in *Golden Hill Neighborhood Association v. City of San Diego* appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The Court described two primary reasons for its decision. First, like in *Beutz*, the Court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the Court found that the City failed to record the basis for the assessment on its own parcels.

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### **Compliance with Current Law**

This Engineer’s Report is consistent with the requirements of Articles XIIC and XIID of the California Constitution and with the *SVTA* decision because the Improvements to be funded are clearly defined; the Improvements are directly available to and will directly benefit property in the District; and the Improvements provide a direct advantage to property in the District that would not be received in absence of the Assessments.

This Engineer’s Report is consistent with *Beutz*, *Dahms* and *Greater Golden Hill* because the Improvements will directly benefit property in the District and the general benefits have been explicitly calculated and quantified and excluded from the Assessments. The Engineer’s Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall cost of the Improvements and Services and proportional special benefit to each property.

## Plans and Specifications

The work and Improvements to be undertaken by the City and the cost paid from the levy of the annual assessment provide special benefit to assessor parcels within the District defined in the Method of Assessment herein. Consistent with the Act, the Improvements are generally described as follows:

The installation, maintenance, and servicing of local street lights in close proximity to certain lots and parcels which provide a direct special benefit to such lots or parcels.

The installation, maintenance, and servicing of peripheral street light structures which provide a special benefit to all the assessable parcels within the District whether or not such parcels are in close proximity to such lighting.

The installation or construction of public lighting facilities, or the acquisition of any new improvements.

Plans and Specifications for the Improvements for the District are voluminous and are not bound in this Report but by this reference are incorporated and made a part of this Report. The Plans and Specifications are on file in the Public Works Engineering Office where they can be made available for public inspection.

Article XIII D of the California Constitution defines "maintenance and servicing expenses" as, "the cost of rent, repair, replacement, rehabilitation, fuel, power, electrical current, care and supervision necessary to properly operate and maintain a permanent public improvement." The Improvement funding includes, but is not limited to, the removal, repair, replacement or relocation of light standards, poles, bulbs, fixtures and appurtenances, electrical energy, supplies, engineering and incidental costs relating to the maintenance and servicing of the local lighting improvements benefiting the parcels within the District.

The Improvements to be maintained and serviced within the District are to be part of the local street light system of the City of Berkeley that confers special benefit to the District's parcels. The specific location of local street light Improvements within the City can be found in the Streetlight Condition Assessment by Tanko Lighting, which is on file in the office of the Director of Public Works, where it is available for public inspection.

The Improvements to be maintained and serviced within the District include City-owned street lights within the right of way of the local public streets located within the boundaries of the District. These lights are all within close proximity to the parcels within the District identified as receiving local lighting benefit in the Method of Assessment, and, as such, provide special benefit to these parcels.

All street light maintenance will be performed by the City of Berkeley or its contractors.

## Fiscal Year 2027 Budget

A summary budget for fiscal year 2027 for the maintenance of the Improvements is provided below. The full Itemized budget for the Assessment District is voluminous and is not bound in this report but by reference is incorporated and made a part of this report. The Itemized budget is on file in the Department of Public Works where it is available for public inspection.

**Table 1 – FY 2027 Budget Summary**

	FY 2027
<b>Revenue</b>	
1982 Assessment Dist	\$ 1,445,789
SLAD 2018 Assessments <sup>1</sup>	979,145
Misc. Revenue	59,827
<b>TOTAL REVENUE</b>	<b>\$ 2,484,760</b>
<b>Expenses</b>	
<b><u>Personnel Expenses</u></b>	
Personnel	733,653
<b><u>Other Operating Expenses</u></b>	
Non-Personnel	1,304,814
County Collection Fee	37,367
<b>Other Operating Subtotal</b>	<b>\$ 1,342,181</b>
<b><u>Capital Expenses</u></b>	
Capital Expenses	564,389
<b>Capital Subtotal</b>	<b>\$ 564,389</b>
<b>TOTAL EXPENSES</b>	<b>\$ 2,640,223</b>
<b>To (from) General Fund and/or Reserves</b>	<b>\$ (155,463)</b>
<b>Budget Allocation to Parcels</b>	
Total Street Light 2018 Assessments <sup>1</sup>	\$ 979,145
Total Street Light 2018 SFEs	47,741.757
<b>Assessment per SFE <sup>2</sup></b>	<b>\$ 20.51</b>

**Notes on the Budget:**

- The Act requires that proceeds from the Assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the District. Moreover, funds raised by the Assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the Fiscal Year, June 30, must be carried over to the next Fiscal Year. The City may also establish a reserve fund for contingencies and special projects, as well as a capital improvement fund for accumulating funds for

larger capital improvement projects or capital renovation needs. Any remaining balance would either be placed in the reserve fund, the capital improvement fund, or would be used to reduce future years' assessments.

2. The rate shown here is for a Single-Family Equivalent ("SFE"), which is a single-family home or its equivalent. For the definition of the term SFE and rates for other types of property, see the section titled, "Method of Assessment" and the sections following it in this report.

## Method of Assessment

This section of the Engineer's Report includes an explanation of the benefits derived from the installation, maintenance and servicing of the Improvements throughout the District and the Assessment methodology used to apportion the total Assessment to properties within the District.

The District consists of all assessor parcels within the boundaries as defined by the Assessment Diagram and the parcels identified by the Assessor Parcel Numbers listed with the levy roll included with this Report. The parcel list includes all assessable privately and publicly owned parcels within the boundaries. The method used for apportioning the Assessment is based on the proportional special benefits to be derived by the properties in the District over and above general benefits conferred on real property or to the public at large. The apportionment of special benefit is a two-step process: the first step is to identify the types of special benefit arising from the Improvements and the second step is to allocate the Assessments to property based on the estimated relative special benefit for each type of property.

## Discussion of Benefit

In summary, the Assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. Moreover, such benefit is not based on any one property owner's use of the Improvements or a property owner's specific demographic status. With reference to the requirements for Assessments, Section 22573 of the Act states:

*The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.*

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that Assessments must be based on the special benefit to property:

*No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.*

## Special Benefit

Street lighting is an optional improvement, not required by state or federal law, that is an enhancement over and above requisite infrastructure, and thus is a special benefit. The majority of the benefits of the street lights are received by the benefited property, with a small portion of the benefits received by the general public on major streets only. This portion received by the general public is captured and quantified in the following section.

The factors that determine special benefit conferred on parcels are detailed below:

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### Improved Visibility and Safety

Well maintained, effective street lighting provides special benefit to proximate parcels, within range of the light, because it allows for safer and improved use of the property in the evenings, early morning, and at night. Street lighting provides special benefit because it increases neighborhood safety and, at least indirectly, reduces the likelihood of crime on the proximate parcels. Over time, the Improvements continue to confer a particular and distinct special benefit upon parcels within the District because of the nature of the Improvements. The proper maintenance of the street lights and appurtenant facilities increases visibility and local human presence and, in many situations, helps reduce property-related crimes, especially vandalism, against assessed properties in the District.

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### Improved Access, Navigation and Traffic Safety

Well maintained, effective street lighting enhances ingress, egress and accessibility of all forms to the assessed parcels in the evening, early morning, and at night by increasing visibility. Improved visibility also helps prevent local automobile, bicycle, and pedestrian traffic accidents related to the assessed parcels. This benefit includes a reduction in accidents during non-daylight hours.

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### Improved Community Character and Vitality

Well maintained, effective street lighting promotes evening and nighttime social interaction of residents and customers of businesses and industry. This creates a positive atmosphere and enhanced community image in the evening and at night for the assessed parcels.

All of the above-mentioned items also contribute to a specific enhancement to each of the parcels within the District. The proximate street lights make each parcel safer, more visible, more accessible, more useful, more valuable and more desirable; and this further strengthens the basis of these Assessments.

### General Versus Special Benefit

The proceeds from the Assessments are used to fund the described Improvements and increased levels of maintenance to the other City facilities that serve and benefit the properties in the District. In absence of the Street Lighting Assessment District 2018, such Improvements would not be properly maintained. Therefore, the District's purpose is to ensure that the necessary and beneficial public facilities for property in the District are properly maintained, operated and repaired over time. The Assessments will ensure that street lighting and associated improvements within and adjacent to the District are functional, well maintained and effective. These public resources directly benefit the property in the District and will confer distinct and special benefits to the properties within the District.

The Improvements and Services are specifically designed, located and created to provide additional and improved resources for property inside the District and not the public at large although the Improvements maintained by the Services may be available to the general public. Other properties that are outside the District do not enjoy the unique proximity and other special benefit factors described previously. These Improvements and Services are of special benefit to properties located within the District because they provide a direct advantage to properties in the District that would not be provided in the absence of the Assessments. Any general benefits to surrounding properties outside of the Assessment District, if any, are collateral and conferred concomitantly.

### Quantification of General Benefit

Although the analysis used to support these assessments concludes that the benefits are solely special, as described above, consideration is made for the suggestion that a portion of the benefits are general. General benefits cannot be funded by these assessments. The funding for general benefits must come from other sources.

The maintenance and servicing of these Improvements is also partially funded, directly and indirectly, from other sources, including the City of Berkeley, Alameda County, and the State of California. This funding comes in the form of grants, development fees, special programs, and general funds, as well as direct maintenance and servicing of facilities (e.g. curbs, gutters, streets, drainage systems, etc.). This funding from other sources more than compensates for general benefits, if any, received by the properties within the Assessment District.

In the 2009 *Dahms* case, the Court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided within the assessment district. It is also important to note that the improvements and services funded by the assessments in Pomona are similar to the improvements and services funded by the Assessments described in this Engineer's Report and the Court found these improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer's Report fund Improvements and Services directly provided within the District and every benefiting property in the District enjoys proximity and access to the Improvements. Therefore, *Dahms* establishes a basis for minimal or zero general benefits from the Assessments. Nonetheless, possible general benefits have been liberally calculated below and then shown to be more than offset by resources from non-assessment sources.

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### Calculation of General Benefit

The Illumination Engineering Society of North America provides a widely-used standard for street lighting which has become the de-facto industry standard. This standard specifies footcandle requirements as a measurement of illumination at the roadway level, which are different for local, collector, and major streets using three levels (low/medium/high) of pedestrian activity. The three street classifications and pedestrian activity levels are described below with a discussion of their general benefit contribution from the street light system.

Local Streets – a street that is used to gain access to the property bordering it. The street lights on local streets primarily serve the adjacent property owner. Therefore, per industry standard, the street lights on local streets have no general benefit component.

Collector Streets – low to moderate capacity roads which serve to move traffic from local streets to arterial roads. Similar to local streets, collector streets are primarily used by local residents and per industry standard are also deemed to have no general benefit component. This street classification will be used as the baseline for this analysis.

Arterials – high capacity streets that serve as the principal network for through traffic flow. These routes connect areas of principal traffic generation and important regional roadways traversing the City. As such, this traffic includes a significant number of drivers from outside the District and the street light Improvements may confer some general benefit on those drivers.

On average, arterial streets require a 45% increase in lighting levels from the baseline collector streets.<sup>2</sup> This increase in lighting reinforces the special benefits to the abutting properties as defined above: increased visibility and safety; improved access, navigation and traffic safety; and improved community character and vitality. In addition to these benefits, the through traffic flow, which includes drivers from outside the District, receives the additional benefit of reduction in nighttime accidents due to enhanced lighting. The degree to which each of these benefits can be considered general benefit is shown in Table 2 below.

**Table 2 – General Benefit for Arterial Streets**

<b>Benefit Factor</b>	<b>Relative Weight</b>	<b>General Benefit Contribution</b>	<b>Relative General Benefit</b>
Improved Nighttime Visibility and Safety	25	0%	0.0%
Improved Access, Navigation and Traffic Safety	25	50%	12.5%
Improved Community Character and Vitality	25	0%	0.0%
Reduction in Nighttime Accidents	25	75%	18.8%
<b>General Benefit on Arterial Streets from Improved Lighting</b>			<b>31.3%</b>

The general benefit from arterial streets must be combined with the general benefit from all other streets in the District. Each category of street has its unique general benefit weight, prorated by center line miles of streets. This calculation is shown in Table 3 below.

**Table 3 – Calculation of General Benefit**

<b>Street Classification</b>	<b>Centerline Miles</b>	<b>General Benefit Weight</b>	<b>General Benefit</b>
Local	158	73.1%	0.0%
Collector	37	17.1%	0.0%
Arterial	21	9.7%	3.0%
<b>TOTAL</b>	<b>216</b>	<b>100%</b>	<b>3.0%</b>

<sup>2</sup> Based on values from the Illumination Engineering Society of North America, "American National Standard Practice for Roadway Lighting."

As a result, the City of Berkeley will contribute at least 3.0% of the total budget from sources other than the Assessment. This contribution offsets any general benefits from the Assessment Services.

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### Calculation of the Current General Benefit Contribution from the City

This general benefit contribution is the sum of the following components:

The City of Berkeley owns, maintains, rehabilitates and replaces curb and gutter along the border of the Assessment District improvements. This curb and gutter serves to support, contain, retain, manage irrigation flow and growth, and provide a boundary for the Improvements. The contribution from the City of Berkeley toward general benefit from the maintenance, rehabilitation, and replacement of the curb and gutter is conservatively estimated to be 1%.

The City of Berkeley owns and maintains a storm drainage system along the border of the District's Improvements. This system serves to prevent flooding and associated damage to the Improvements and to manage urban runoff including local pollutants loading from the Improvements. The contribution from the City of Berkeley toward general benefit from the maintenance and operation of the local storm drainage system is conservatively estimated to be 1%.

The City of Berkeley owns and maintains local public streets throughout the District. These public streets provide access to the Improvements for its enjoyment as well as efficient maintenance. The contribution from the City of Berkeley toward general benefit from the maintenance of local public streets is conservatively estimated to be 1%.

The value of the construction of the existing street light Improvements can be quantified and monetized as an annuity. Since this construction was performed and paid for by funds other than these Assessments, this "annuity" can be used to offset general benefit costs and is conservatively estimated to contribute 25%.

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### General Benefit is More than Offset by City Contribution

Therefore, the total general benefit is liberally quantified at 3.0%, which is more than offset by the total non-assessment contribution toward general benefit of 28%.

## Method of Assessment

As previously discussed, the proposed Assessments will provide comprehensive Improvements that will clearly confer special benefits to properties in the proposed District. The allocation of special benefits to property is partially based on the type of property and the size of property.

The development of an Assessment methodology requires apportioning to determine the relative special benefit for each property. To determine the special benefit received by individual parcels, the use of that parcel must be considered. Each category of property can benefit from street lights in a unique way, and those characteristics must be quantified. As noted above, the special benefit factors are as follows:

- Improved visibility and safety
- Improved access, navigation and traffic safety
- Improved community character and vitality

The basis for apportioning Assessments is traffic generated to and from a particular parcel. This is used because the amount of traffic generated by a parcel is directly proportional to, and effectively models, the relative quantity of the three special benefit factors. For instance, the more people that come and go from a site, the more the site benefits from the improved visibility and safety. The same reasoning applies to the other special benefit factors.

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### **Residential Traffic**

The typical single-family residence (“SFR”) generates approximately ten vehicular trips per day. Condominium units generate approximately eight trips per day and apartment units generate approximately six trips per day per unit. The trip generation rates that are used for each land use are based on the trip generation rates published by the San Diego Association of Governments and the Encinitas Ranch Austin Foust Traffic Study. The trip generation rates are included in Appendix A of this report.

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### **Non-Residential Traffic**

Trip generation for non-residential parcels vary depending on their designated land use as well as size of parcel. The trip generation data for non-residential land uses are based on trips per acre. For instance, a commercial parcel on two acres typically will have twice the traffic of a commercial parcel on one acre. It follows that the two-acre parcel will then receive twice the benefit from the street lighting as the one-acre parcel. Various land uses were grouped into categories with similar traffic characteristics, resulting in the fee categories shown later in this report.

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### Darkness

Non-residential parcels typically do not operate all night long. The average period of darkness is 12 hours, but non-residential uses will only operate for approximately three hours of that time. For that reason, a non-residential darkness factor of  $(3 \div 12 =)$  25% is applied to those parcels. For two non-residential categories, the darkness factor is different, as shown below:

- Offices and banks typically close earlier than other non-residential uses so they are assigned a darkness factor of 12.5%.
- Hotels, motels and boarding houses typically have activity further into the night than other non-residential uses, so they are assigned a darkness factor of 50%.

Non-residential trip generation is then adjusted for the darkness factor for each rate category.

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### Single-Family Equivalents

The SFR category is used as the baseline for calculating the special benefit for all other land uses and sizes. Each rate category is assigned a single-family equivalent (“SFE”) rate using the following formula:

$$\frac{ADT \times \text{Darkness Factor}}{ADT \text{ for SFR}} = \text{SFE Rate}$$

Where:

- ADT = Average Daily Trips for each category
- ADT for SFR = ADT for single-family residential, which is used as a baseline figure for SFE rate
- SFE Rate = SFEs per unit shown (parcel, [living] unit, or acre)

The results of these calculations for each rate category are shown in Table 4 below.

Table 4 – Single-Family Equivalent Rates

Landuse Category	ADT	Darkness Factor	Adj ADT	SFE Rate	Unit
<b>Residential</b>					
Single Family	10	1	10	1.000	parcel
Multi-Family < 5 units	8	1	8	0.800	unit
Multi-Family 5 or more units	6	1	6	0.600	unit
Condominium	8	1	8	0.800	parcel
Mobile Home	5	1	5	0.500	unit
Multiple SFR on parcel	10	1	10	1.000	unit
<b>Non-Residential</b>					
General Commercial	600	0.25	150	15.000	acre
Industrial / Warehouse	60	0.25	15	1.500	acre
Auto Repair	400	0.25	100	10.000	acre
Hotel / Motel / Boarding	200	0.5	100	10.000	acre
Hospital	250	0.25	62.5	6.250	acre
Retirement Home	50	0.25	12.5	1.250	acre
School / Day Care	90	0.25	22.5	2.250	acre
Medical / Dental / Vet	500	0.25	125	12.500	acre
Church	30	0.25	7.5	0.750	acre
Mortuary	10	0.25	2.5	0.250	acre
Recreational	100	0.25	25	2.500	acre
Parking / Transportation	200	0.25	50	5.000	acre
Mini Storage	30	0.25	7.5	0.750	acre
Office	300	0.125	37.5	3.750	acre
Bank	1000	0.125	125	12.500	acre
Park / Open Space / Agriculture	2	0.25	0.5	0.050	acre
Vacant	0			na	

### Annual Assessment Increase

The Assessment is subject to an annual adjustment tied to the San Francisco-Oakland-Hayward Consumer Price Index-U as of December of each succeeding year (“CPI”), with a maximum annual adjustment not to exceed 3%. In order for the City’s dedicated Streetlight fund revenue sources to satisfy cost requirements into the future, the maximum rate per SFE is calculated based upon the sum of the 1982 assessment and the Street Light Assessment District 2018 Assessment.

**Table 5 – Maximum Single-Family Equivalent Rate Calculation**

	FY 2026	FY 2027
2018 District Maximum for FY 25	\$ 908,515.40	\$ 908,515.40
1982 District Maximum for FY 25	<u>\$ 1,445,788.78</u>	
Total for FY 25	\$ 2,354,304.18	
Maximum Increase of 3.00% of Total for FY 27		<u>\$ 70,629.13</u>
FY 26 Maximum Assessment		\$ 979,144.53
Total SFEs		47,741.757
<b>FY 27 Maximum Rate per SFE</b>		<b>\$ 20.51</b>

### Duration of Assessment

The Assessments may be continued every year after their formation, so long as the public Improvements need to be maintained and improved and the City requires funding from the Assessments for these Improvements in the District. As noted previously, the Assessment can continue to be levied annually after the City Council approves an annually updated Engineer's Report, budget for the Assessment, Improvements to be provided and other specifics of the Assessment. In addition, the City Council must hold an annual public hearing to continue the Assessment.

### Appeals and Interpretation

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

## Assessment Statement

WHEREAS, on April 21, 2026, the City Council of the City of Berkeley, County of Alameda, California, adopted a Resolution initiating proceedings for the levy of Assessments for fiscal year 2027 within the Street Light Assessment District 2018, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIID of the California Constitution (collectively “the Act”);

WHEREAS, the City of Berkeley directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Assessment District and an assessment of the estimated costs of the Improvements upon all assessable parcels within the Assessment District, to which the description of the proposed Improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under the Act and the order of the City Council of the City of Berkeley, hereby make the following assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the Assessment District.

The amount to be paid for the Improvements and the expense incidental thereto to be paid by the City of Berkeley Street Lighting Assessment District 2018 for the fiscal year 2027 are generally as listed in Table 1.

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of the City of Berkeley Street light Assessment District 2018. The distinctive number of each parcel or lot of land in the City of Berkeley Street light Assessment District 2018 is its Assessor Parcel Number appearing on the Assessment Roll.

And I do hereby assess and apportion the net amount of the cost and expenses of the Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within the City of Berkeley Street Lighting Assessment District 2018, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the cost estimate and method of assessment hereto attached and by reference made a part hereof.

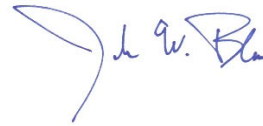
The Assessments are made upon the parcels or lots of land within the City of Berkeley Street Lighting Assessment District 2018 in proportion to the special benefits to be received by the parcels or lots of land from the Improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Alameda for the fiscal year 2027. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of the County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2027 for each parcel or lot of land within the City of Berkeley Street Lighting Assessment District 2018.

Dated: May 5, 2026

Engineer of Work



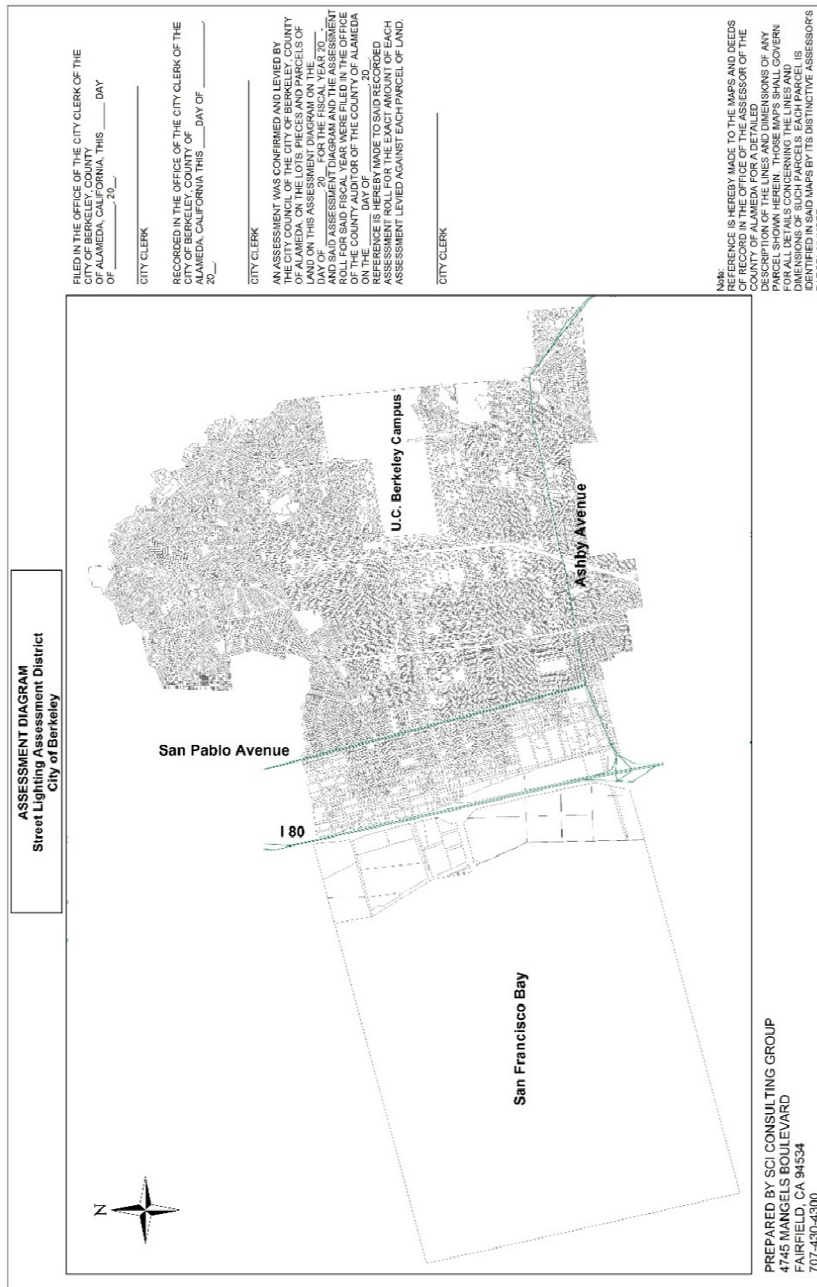
By \_\_\_\_\_  
John Bliss, License No. C52091



# Assessment Diagram

The boundaries of the City of Berkeley Street Light Maintenance Assessment Districts and Annexations are displayed on the Assessment Diagram below.

Figure 1 – Assessment Diagram



# Appendix A – SANDAG Trip Generation Tables

**(NOT SO)**  
**BRIEF GUIDE OF VEHICULAR TRAFFIC GENERATION RATES**  
**FOR THE SAN DIEGO REGION**



APRIL 2002

NOTE: This listing only represents a *guide* of average, or estimated, traffic generation "driveway" rates and some very general trip data for land uses (emphasis on acreage and building square footage) in the San Diego region. These rates (both local and national) are subject to change as future documentation becomes available, or as regional sources are updated. For more specific information regarding traffic data and trip rates, please refer to the San Diego Traffic Generators manual. **Always check with local jurisdictions for their preferred or applicable rates.**

LAND USE	TRIP CATEGORIES (PRIMARY:DIVERTED:PASS-BY)*	ESTIMATED WEEKDAY VEHICLE TRIP GENERATION RATE (DRIVEWAY)	HIGHEST PEAK HOUR % (plus IN:OUT ratio) Between 6:00-9:30 A.M. Between 3:00-6:30 P.M.	TRIP LENGTH (Miles) <sup>1</sup>
AGRICULTURE (Open Space)	[80:18:2]	2/acre**		10.8
AIRPORT	[78:20:2]			12.5
Commercial		60/acre, 100/flight, 70/1000 sq. ft.* **	5% (6:4)	5% (5:5)
General Aviation		6/acre, 2/flight, 6/based aircraft* **	9% (7:3)	15% (5:5)
Heliports		100/acre**		
AUTOMOBILE <sup>5</sup>				
Car Wash				
Automatic		900/site, 600/acre**	4% (5:5)	9% (5:5)
Self-serve		100/wash stall**	4% (5:5)	8% (5:5)
Gasoline	[21:51:28]			2.8
with/Food Mart		160/vehicle fueling space**	7% (5:5)	8% (5:5)
with/Food Mart & Car Wash		155/vehicle fueling space**	8% (5:5)	9% (5:5)
Older Service Station Design		150/vehicle fueling space, 900/station**	7% (5:5)	8% (5:5)
Sales (Dealer & Repair)		50/1000 sq. ft., 300/acre, 60/service stall**	5% (7:3)	9% (4:6)
Auto Repair Center		20/1000 sq. ft., 400/acre, 20/service stall**	8% (7:3)	11% (4:6)
Auto Parts Sales		60/1000 sq. ft., **	4%	10%
Quick Lube		40/service stall**	7% (6:4)	10% (5:5)
Tire Store		25/1000 sq. ft., 30/service stall**	7% (6:4)	11% (5:5)
CEMETERY		5/acre*		
CHURCH (or Synagogue)	[64:25:11]	9/1000 sq. ft., 30/acre** (quadruple rates for Sunday, or days of assembly)	5% (6:4)	8% (5:5)
COMMERCIAL/RETAIL <sup>5</sup>				
Super Regional Shopping Center (More than 80 acres, more than 800,000 sq. ft., w/usually 3+ major stores)		35/1000 sq. ft., 400/acre*	4% (7:3)	10% (5:5)
Regional Shopping Center (40-80 acres, 400,000-800,000 sq. ft., w/usually 2+ major stores)	[54:35:11]	50/1000 sq. ft., 500/acre*	4% (7:3)	9% (5:5)
Community Shopping Center (15-40 acres, 125,000-400,000 sq. ft., w/usually 1 major store, detached restaurant(s), grocery and drugstore)	[47:31:22]	80/1000 sq. ft., 700/acre* **	4% (6:4)	10% (5:5)
Neighborhood Shopping Center (Less than 15 acres, less than 125,000 sq. ft., w/usually grocery & drugstore, cleaners, beauty & barber shop, & fast food services)		120/1000 sq. ft., 1200/acre* **	4% (6:4)	10% (5:5)
Commercial Shops	[45:40:15]			4.3
Specialty Retail/Strip Commercial		40/1000 sq. ft., 400/acre*	3% (6:4)	9% (5:5)
Electronics Superstore		50/1000 sq. ft.**		10% (5:5)
Factory Outlet		40/1000 sq. ft.**	3% (7:3)	9% (5:5)
Supermarket		150/1000 sq. ft., 2000/acre* **	4% (7:3)	10% (5:5)
Drugstore		90/1000 sq. ft.**	4% (6:4)	10% (5:5)
Convenience Market (15-16 hours)		500/1000 sq. ft.**	8% (5:5)	8% (5:5)
Convenience Market (24 hours)		700/1000 sq. ft.**	9% (5:5)	7% (5:5)
Convenience Club (w/gasoline pumps)		850/1000 sq. ft., 550/vehicle fueling space**	8% (5:5)	7% (5:5)
Discount Store		60/1000 sq. ft., 600/acre**	7% (7:3)	9% (5:5)
Furniture Store		6/1000 sq. ft., 100/acre* **	3% (6:4)	8% (5:5)
Lumber Store		30/1000 sq. ft., 150/acre**	7% (6:4)	9% (5:5)
Home Improvement Superstore		40/1000 sq. ft.**	3% (6:4)	8% (5:5)
Hardware/Paint Store		60/1000 sq. ft., 600/acre**	2% (6:4)	9% (5:5)
Garden Nursery		40/1000 sq. ft., 90/acre**	3% (6:4)	10% (5:5)
Mixed Use: Commercial (w/supermarket)/Residential		110/1000 sq. ft., 2000/acre* (commercial only) 5/dwelling unit, 200/acre* (residential only)	3% (6:4) 9% (3:7)	9% (5:5) 13% (6:4)
EDUCATION				
University (4 years)	[91:9:0]	2.4/student, 100 acre*	10% (8:2)	9% (3:7)
Junior College (2 years)	[92:7:1]	1.2/student, 24/1000 sq. ft., 120/acre* **	12% (8:2)	9% (6:4)
High School	[75:19:6]	1.3/student, 15/1000 sq. ft., 60/acre* **	20% (7:3)	10% (4:6)
Middle/Junior High	[63:25:12]	1.4/student, 12/1000 sq. ft., 50/acre* **	30% (6:4)	9% (4:6)
Elementary	[57:25:10]	1.6/student, 14/1000 sq. ft., 90/acre* **	32% (6:4)	9% (4:6)
Day Care	[28:58:14]	5/child, 18/1000 sq. ft.**	17% (5:5)	18% (5:5)
FINANCIAL <sup>5</sup>	[35:42:23]			3.4
Bank (Walk-In only)		150/1000 sq. ft., 1000/acre* **	4% (7:3)	8% (4:6)
with Drive-Through		200/1000 sq. ft., 1500/acre*	5% (6:4)	10% (5:5)
Drive-Throughonly		250 (125 one-way)/lane*	3% (5:5)	13% (5:5)
Savings & Loan		60/1000 sq. ft., 600/acre**	2%	9%
Drive-Throughonly		100 (50 one-way)/lane**	4%	15%
HOSPITAL	[73:25:2]			8.3
General		20/bed, 25/1000 sq. ft., 250/acre*	8% (7:3)	10% (4:6)
Convalescent/Nursing		3/bed**	7% (6:4)	7% (4:6)
INDUSTRIAL				
Industrial/Business Park (commercial included)	[79:19:2]	16/1000 sq. ft., 200/acre* **	12% (8:2)	12% (2:8)
Industrial Park (no commercial)		8/1000 sq. ft., 90/acre**	11% (8:1)	12% (2:8)
Industrial Plant (multiple shifts)	[92:5:3]	10/1000 sq. ft., 120/acre*	14% (8:2)	15% (3:7)
Manufacturing/Assembly		4/1000 sq. ft., 50/acre**	19% (9:1)	20% (2:8)
Warehousing		5/1000 sq. ft., 60/acre**	13% (7:3)	15% (4:6)
Storage		2/1000 sq. ft., 0.2/vault, 30/acre*	6% (5:5)	9% (5:5)
Science Research & Development		8/1000 sq. ft., 80/acre*	16% (9:1)	14% (1:9)
Landfill & Recycling Center		6/acre	11% (5:5)	10% (4:6)

(OVER)

MEMBER AGENCIES: Cities of Carlsbad, Chula Vista, Coronado, Del Mar, El Cajon, Encinitas, Escondido, Imperial Beach, La Mesa, Lemon Grove, National City, Oceanside, Poway, San Diego, San Marcos, Santee, Solana Beach, Vista and County of San Diego.

ADVISORY/LIAISON MEMBERS: California Department of Transportation, County Water Authority, U.S. Department of Defense, S.D. Unified Port District and Tijuana/Baja California.

LAND USE	TRIP CATEGORIES [PRIMARY-DIVERTED-PASS-BY]*	ESTIMATED WEEKDAY VEHICLE TRIP GENERATION RATE (DRIVEWAY)	HIGHEST PEAK HOUR % (plus IN:OUT ratio)		TRIP LENGTH (Miles) <sup>1</sup>
			Between 6:00-9:30 A.M.	Between 3:00-6:30 P.M.	
LIBRARY	[44:44:12]	50/1000 sq. ft., 400/acre**	2%	(7:3) 10%	(5:5) 3.9
LODGING	[58:38:4]				7.6
Hotel (w/convention facilities/restaurant)		10/occupied room, 300/acre	6%	(6:4) 8%	(6:4)
Motel		9/occupied room, 200/acre*	8%	(4:6) 9%	(6:4)
Resort Hotel		8/occupied room, 100/acre*	5%	(6:4) 7%	(4:6)
Business Hotel		7/occupied room**	8%	(4:6) 9%	(6:4)
MILITARY	[82:16:2]	2.5/military & civilian personnel*	9%	(9:1) 10%	(2:8) 11.2
OFFICE					
Standard Commercial Office (less than 100,000 sq. ft.)	[77:19:4]	20/1000 sq. ft., 300/acre*	14%	(9:1) 13%	(2:8) 8.8
Large (High-Rise) Commercial Office (more than 100,000 sq. ft., 6+ stories)	[82:15:3]	17/1000 sq. ft., 600/acre*	13%	(9:1) 14%	(2:8) 10.0
Office Park (400,000+ sq. ft.)		12/1000 sq. ft., 200/acre**	13%	(9:1) 13%	(2:8)
Single Tenant Office		14/1000 sq. ft., 180/acre*	15%	(9:1) 15%	(2:8)
Corporate Headquarters		7/1000 sq. ft., 110/acre*	17%	(9:1) 16%	(1:9)
Government (Civic Center)	[50:34:16]	30/1000 sq. ft., 1*	9%	(9:1) 12%	(3:7) 6.0
Post Office		90/1000 sq. ft.**	9%		7%
Central/Walk-In Only		200/1000 sq. ft., 1300/acre*	6%	(6:4) 9%	(5:5)
Community (not including mail drop lane)		300/1000 sq. ft., 2000/acre*	7%	(5:5) 10%	(5:5)
Community (w/mail drop lane)		1500 (750 one-way)/lane*	7%	(5:5) 12%	(5:5)
Mail Drop Lane only		180/1000 sq. ft., 900/acre**	6%	(6:4) 10%	(4:6)
Department of Motor Vehicles		50/1000 sq. ft., 500/acre*	6%	(8:2) 11%	(3:7) 6.4
Medical-Dental	[60:30:10]				
PARKS	[66:28:6]				5.4
City (developed w/meeting rooms and sports facilities)		50/acre*	4%		8%
Regional (developed)		20/acre*	13%	(5:5) 9%	(5:5)
Neighborhood/County (undeveloped)		5/acre (add for specific sport uses), 6/picnic site**			
State (average 1000 acres)		1/acre, 10/picnic site**			
Amusement (Theme)		80/acre, 130/acre (summer only)**			6%
San Diego Zoo		115/acre*			(6:4)
Sea World		80/acre*			
RECREATION					
Beach, Ocean or Bay	[52:39:9]	600/1000 ft. shoreline, 60/acre*			6.3
Beach, Lake (fresh water)		50/1000 ft. shoreline, 5/acre*			
Bowling Center		30/1000 sq. ft., 300/acre, 30/lane**	7%	(7:3) 11%	(4:6)
Campground		4/campsite**	4%		8%
Golf Course		7/acre, 40/hole, 700/course**	7%	(8:2) 9%	(3:7)
Driving Range only		70/acre, 14/tee box*	3%	(7:3) 9%	(5:5)
Marinas		4/berth, 20/acre**	3%	(3:7) 7%	(6:4)
Multi-purpose (miniature golf, video arcade, batting cage, etc.)		90/acre	2%		6%
Racquetball/Health Club		30/1000 sq. ft., 300/acre, 40/court*	4%	(6:4) 9%	(6:4)
Tennis Courts		16/acre, 30/court**	5%		11%
Sports Facilities					
Outdoor Stadium		50/acre, 0.2/seat*			
Indoor Arena		30/acre, 0.1/seat*			
Racetrack		40/acre, 0.5/seat**			
Theaters (multiplex w/matinee)	[66:17:17]	80/1000 sq. ft., 1.8/seat, 360/screen*	13%		8%
RESIDENTIAL	[86:11:3]				7.9
Estate, Urban or Rural (average 1-2 DU/acre)		12/dwelling unit**	8%	(3:7) 10%	(7:3)
Single Family Detached (average 3-6 DU/acre)		10/dwelling unit**	8%	(3:7) 10%	(7:3)
Condominium (or any multi-family 6-20 DU/acre)		8/dwelling unit**	8%	(2:8) 10%	(7:3)
Apartment (or any multi-family units more than 20 DU/acre)		6/dwelling unit**	8%	(2:8) 9%	(7:3)
Military Housing (off-base, multi-family)					
(less than 6 DU/acre)		8/dwelling unit	7%	(3:7) 9%	(6:4)
(6-20 DU/acre)		6/dwelling unit	7%	(3:7) 9%	(6:4)
Mobile Home					
Family		5/dwelling unit, 40/acre*	8%	(3:7) 11%	(6:4)
Adults Only		3/dwelling unit, 20/acre*	9%	(3:7) 10%	(6:4)
Retirement Community		4/dwelling unit**	5%	(4:6) 7%	(6:4)
Congregate Care Facility		2.5/dwelling unit**	4%	(6:4) 8%	(5:5)
RESTAURANT <sup>5</sup>	[51:37:12]				4.7
Quality		100/1000 sq. ft., 3/seat, 500/acre***	7%	(6:4) 8%	(7:3)
Sit-down, high turnover		160/1000 sq. ft., 6/seat, 1000/acre***	8%	(5:5) 8%	(6:4)
Fast Food (w/drive through)		650/1000 sq. ft., 20/seat, 3000/acre***	7%	(6:5) 7%	(6:5)
Fast Food (without drive-through)		700/1000 sq. ft.**	5%	(6:4) 7%	(5:5)
Delicatessen (7am-4pm)		150/1000 sq. ft., 11/seat*	9%	(6:4) 3%	(3:7)
TRANSPORTATION					
Bus Depot		25/1000 sq. ft.**			
Truck Terminal		10/1000 sq. ft., 7/bay, 80/acre**	9%	(4:6) 8%	(5:5)
Waterport/Marine Terminal		170/berth, 12/acre**			
Transit Station (Light Rail w/parking)		300/acre, 2 <sup>1/2</sup> /parking space (4/occupied)**	14%	(7:3) 15%	(3:7)
Park & Ride Lots		400/acre (600/paved acre), 5/parking space (8/occupied)**	14%	(7:3) 15%	(3:7)

\* Primary source: San Diego Traffic Generators.

\*\* Other sources: ITE Trip Generation Report (6th Edition), Trip Generation Rates (other agencies and publications), various SANDAG & CALTRANS studies, reports and estimates.

<sup>1</sup> Trip category percentage ratios are daily from local household surveys, often cannot be applied to very specific land uses, and do not include non-resident drivers (draft SANDAG Analysis of Trip Diversion, revised November, 1990).

PRIMARY - one trip directly between origin and primary destination.

DIVERTED - linked trip (having one or more stops along the way to a primary destination) whose distance compared to direct distance ≥ 1 mile.

PASS-BY - undiverted or diverted < 1 mile.

<sup>2</sup> Trip lengths are average weighted for all trips to and from general land use site. (All trips system-wide average length = 6.9 miles)

<sup>3</sup> Fitted curve equation:  $\ln(T) = 0.502 \ln(x) + 6.945$  } T = total trips, x = 1,000 sq. ft.

<sup>4</sup> Fitted curve equation:  $\ln(T) = 0.756 \ln(x) + 3.950$  }

<sup>5</sup> Fitted curve equation:  $t = -2.169 \ln(d) + 12.85$  } t = trips/DU, d = density (DU/acre), DU = dwelling unit

<sup>6</sup> Suggested PASS-BY (undiverted or diverted < 1 mile) percentages for trip rate reductions only during P.M. peak period (based on combination of local data/review and Other sources\*\*):

COMMERCIAL/RETAIL	
Regional Shopping Center	20%
Community	30%
Neighborhood	40%
Specialty Retail/Strip Commercial (other)	10%
Supermarket	40%
Convenience Market	50%
Discount Club/Store	30%
FINANCIAL	
Bank	25%
AUTOMOBILE	
Gasoline Station	50%
RESTAURANT	
Quality	10%
Sit-down high turnover	20%
Fast Food	40%

<sup>7</sup> Trip Reductions - In order to help promote regional "smart growth" policies, and acknowledge San Diego's expanding mass transit system, consider vehicle trip rate reductions (with proper documentation and necessary adjustments for peak periods). The following are some examples:

[1] A 5% daily trip reduction for land uses with transit access or near transit stations accessible within 1/4 mile.

[2] Up to 10% daily trip reduction for mixed-use developments where residential and commercial retail are combined (demonstrate mode split of walking trips to replace vehicular trips).

## Appendix B – Assessment Roll

An Assessment Roll (a listing of all parcels assessed within the City of Berkeley Street Lighting Assessment District 2018 and the amount of the assessment) has been filed with the City Engineer, and is, by reference, made part of this report and will be available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this report. These records shall govern all details concerning the description of the lots or parcels.