

Engineer's Report

Tustin Landscape and Lighting District Fiscal Year 2024-25

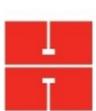
April 25, 2024

Prepared for:



City of Tustin
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**ENGINEER'S REPORT
TUSTIN
LANDSCAPE AND LIGHTING DISTRICT**

The undersigned respectfully submit the enclosed report as directed by the City Council. The undersigned certifies that he or she is a Professional Engineer, registered in the State of California.

DATED: April 25, 2024

Harris & Associates





BY: Alison Bouley, P.E.
R.C.E. No. C61383

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment Roll and Assessment Diagram thereto attached, was filed in the office of the City Clerk on the ____ day of _____, 2024.

City of Tustin
Orange County, California

By _____

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment Roll thereto attached, was approved and confirmed by the City Council of the City of Tustin, California, on the _____ day of _____, 2024.

_____, City Clerk,
City of Tustin
Orange County, California

By _____

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Introduction

History

The purpose of this report is to set forth findings and the engineering analysis to levy the assessments in the Tustin Landscape and Lighting District (the “District”) for the 2024-25 fiscal year.

The District was formed on July 15, 1985 to install and maintain certain street lighting and landscaping in the area bounded by Browning Avenue, Irvine Boulevard, Jamboree Road (formerly Myford Road) and the I-5 Freeway within the City of Tustin. Assessments for the benefiting property were confirmed for the first fiscal year, 1985-86, and each fiscal year thereafter. As property developed in the Tustin Ranch area, such development was required to annex to the District. The current boundary is shown on the Assessment Diagram/Boundary Map, which is included in the Appendix.

As a result of the new procedures required by Proposition 218 (Prop. 218), which was approved on the November 1996 Statewide ballot and added Article XIII D to the State Constitution, the City re-analyzed the District regarding the special benefits associated with the improvements for each property in the District, for the 1997-98 fiscal year. Notices and ballots to approve the Assessment, including a Consumer Price Index (CPI) adjustment, were mailed to all property owners in the District, and a majority of the returned Assessment ballots approved the Assessment, including potential adjustments for increases in the CPI in future years.

Annual landscape rehabilitation projects have occurred every year since 2009 to improve the aesthetics of The District and ensure the landscaping meets the expectations of property owners. The rise in annual service costs has significantly outpaced the rise in annual district revenue resulting in the planned use of funds from the Reassessment District No. 95-1 (“RAD 95-1”). RAD 95-1 no longer has sufficient funds to cover the annual landscape rehabilitation projects. In 2021, proceedings were initiated to revise the assessments in order to cover ensure the additional expense of ongoing plant replacement and irrigation repairs. A Public Hearing was conducted, ballots were tabulated and there was a majority protest which did not allow for any changes to the current assessment methodology. As a result, the assessment methodology has remained the same and landscape maintenance levels have been reduced.

Improvements

The District improvements consist solely of parkway landscaping, trail landscaping, slope landscaping, arterial and collector street lighting, and local residential street lighting in public rights-of-way and dedicated easements. The District does not install or maintain parks or median islands in roadways.

Scope of Report

This report covers the levy of annual assessments for the 2024-25 fiscal year, based on the methodology adopted by the City Council in the 1997-98 fiscal year. The base assessment rate which may be levied for each Equivalent Dwelling Unit (EDU) may be increased by the CPI for all Urban Consumers for the Los Angeles, Long Beach, Anaheim Area in any calendar year. The intent of applying the annual CPI adjustment to the base assessment rate is to maintain the value of the maintenance work, in relation to the increased cost of the maintenance. Therefore, the rates applied in FY 1997-98 are equal to the maximum rates today, when you consider the increased cost of living. In 1997, property owners within the District were noticed for and they approved, by assessment ballot proceeding, potential adjustments in the rates based on the annual CPI. The base assessment rate which may be levied for each Equivalent Dwelling Unit (EDU) may be increased by the CPI for all Urban Consumers for the Los Angeles, Long Beach and Anaheim areas (Los Angeles-Long Beach-Anaheim¹¹, CA, CPI-U) in any calendar year. The CPI for Calendar Year 2023 (December 2022 to December 2023) is 3.5%. Since the notice to property owners in 1997 included a potential CPI adjustment each subsequent year, and the property owners approved the potential range of rates, it is not necessary to hold an assessment ballot proceeding any year in which such an adjustment is made. For the calculation of the maximum assessment for each Fiscal Year, please refer to the Appendix.

¹ (CPI-U) Los Angeles- Anaheim- Riverside was used prior to December 2017 when the Inland Empire was split off to become a new CPI reporting area and Long Beach replaced Riverside in the name for the remaining CPI reporting area.

CITY OF TUSTIN
FISCAL YEAR 2024-25
ENGINEER'S REPORT
PREPARED PURSUANT TO THE PROVISIONS OF THE
LANDSCAPING AND LIGHTING ACT OF 1972
SECTION 22500 THROUGH 22679
OF THE CALIFORNIA STREETS AND HIGHWAYS CODE
AND ARTICLE XIID OF THE
CALIFORNIA CONSTITUTION

Pursuant to Part 2 of Division 15 of the Streets and Highways Code of the State of California (the 1972 Act), Article XIID of the California Constitution and in accordance with the Resolution of Initiation adopted by the City Council of the City of Tustin, State of California, in connection with the proceedings for:

TUSTIN
LANDSCAPE AND LIGHTING DISTRICT

hereinafter referred to as the "Assessment District" or "District", I, Alison Bouley, P.E., the authorized representative of Harris & Associates, the duly appointed ENGINEER OF WORK, submit herewith the "Report" consisting of six (6) parts as follows:

SECTION 1
PLANS AND SPECIFICATIONS

Plans and specifications for the improvements are as set forth on the lists thereof, are on file in the Office of the City Engineer and are incorporated herein by reference.

SECTION 2
ESTIMATE OF COST

An estimate of the costs of the proposed improvements, including incidental costs and expenses in connection therewith, is as set forth on the lists thereof, attached hereto, and are on file in the Office of the City Clerk and incorporated herein by reference.

SECTION 3
ASSESSMENT ROLL

An assessment of the estimated cost of the improvements on each benefited lot or parcel of land within the Assessment District is on file in the Office of the City Clerk and incorporated herein by reference.

SECTION 4 METHOD OF APPORTIONMENT

The method of apportionment of assessments indicates the proposed assessment of the net amount of the costs and expenses of the improvements to be assessed upon the several lots and parcels of land within the Assessment District in proportion to the estimated special benefits to be received by such lots and parcels.

SECTION 5 PROPERTY OWNER LIST

A list of the names and addresses of the owners of real property within this Assessment District, as shown on the last equalized roll of the Assessor of the County of Orange, is keyed to the records of the Assessor of the County of Orange which are incorporated herein by reference.

SECTION 6 ASSESSMENT DISTRICT DIAGRAM

The Diagram of the Assessment District Boundaries showing the exterior boundaries of the Assessment District, the boundaries of any benefit areas within the Assessment District and the lines and dimensions of each lot or parcel of land within the Assessment District is on file in the Office of the City Engineer and is incorporated herein by reference.

The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions shown on the maps of the Assessor of the County of Orange for the fiscal year to which this Report applies. The Assessor's maps and records are incorporated by reference herein and made part of this Report.

Section 1 Plans and Specifications

The facilities, which have been constructed within the City of Tustin, and those which may be subsequently constructed, will be serviced and maintained as generally described as follows:

DESCRIPTION OF IMPROVEMENTS FOR THE CITY OF TUSTIN LANDSCAPE AND LIGHTING DISTRICT FISCAL YEAR 2024-25

The existing facilities to be maintained and serviced include street lighting and arterial landscaping as described herein.

LIGHTING

In 2018, the City purchased all the street lights from Edison and converted them from High Pressure Sodium Vapor to Light Emitting Diode (LED). The purchase and LED Conversion was funded through the City's General Fund and Street Lighting Fund.

The street lighting system in the District consists of 760 lights. A summary by type and size follows:

<u>No.</u>	<u>Size of Lumens</u>	<u>Type of Light</u>
386	6,550	Light Emitting Diode
374	2,900	Light Emitting Diode

The area is built-out; therefore no additional street lights are anticipated.

LANDSCAPING

The arterial landscaping includes parkway, slope and trail landscaping in the Tustin Ranch area, specifically:

- The southerly side of Bryan Avenue between Browning Avenue and Tustin Ranch Road
- The northerly side of Bryan Avenue between Browning Avenue and Jamboree Road, excepting that portion adjacent to the SCE substation
- The easterly side of Browning Avenue between the northerly corner of Tract No. 13094 (southerly of Bent Twig Lane) and El Camino Real, including area from APN 500-201-02 for a future overcrossing, but excepting that portion adjacent to the SCE substation
- The westerly side of Tustin Ranch Road between the Santa Ana I-5 Freeway and Jamboree Road, excepting that portion between the northerly boundary of Tract No. 16782 (~350 feet northerly of Rawlings Way) and Portola Parkway

- The easterly side of Tustin Ranch Road between Bryan Avenue and Jamboree Road, excepting that portion adjacent to Heritage Park between Heritage Way and Kinsman Circle, that portion adjacent to the Golf Course northerly and southerly of the main entrance, and that portion adjacent to the Citrus Ranch Park site at Tustin Ranch Road and Portola Parkway
- The southerly side of Irvine Boulevard between the westerly boundary of Tract No. 13053 and the easterly boundary of Tract No. 13038 (± 630 feet easterly of Myford Road)
- The northerly side of Irvine Boulevard between the westerly City limits and Jamboree Road
- The westerly side of Jamboree Road from Bryan Avenue northerly 1,100 feet to the northerly boundary of Tract No. 13030
- The westerly side of Jamboree Road between Irvine Boulevard and the northerly City limits, except that portion adjacent to the Tustin Sports Park
- The slopes on the westerly side of Jamboree Road between the northerly City limits and 600 feet southerly
- The slopes and parkways on the easterly side of Jamboree Road between the northerly City limits and Tustin Ranch Road, including the slopes granted to the City by the Transportation Corridor Agency per Instrument No. 1999048101 recorded January 22, 1999 (net acreage increase of 4.11 acres)
- La Colina Drive, northerly and southerly sides, between Tustin Ranch Road and the westerly City limits
- Portola Parkway, both northerly and southerly sides, between Jamboree Road and Tustin Ranch Road
- Equestrian/Hiking Trail between Tustin Ranch Road/Portola Parkway and Peters Canyon Regional Park
- Paseo for public access between Jamboree Road and Pioneer Road adjacent to Tract Numbers 14366 and 14576

The total landscaped area is approximately 51 acres. These areas are shown on the Landscape Maintenance Facilities Map, in the Appendix.

The District will fund costs in connection with the District maintenance and servicing including, but not limited to, personnel, electrical energy, water, materials, contracting services, and other expenses necessary for the satisfactory operation of these facilities. Reference is made to Part "D" of this report for a discussion of the Benefit Areas and the facilities associated with them which are serviced and maintained. The facilities are described as follows:

Landscaping and Appurtenant Facilities

Facilities include but are not limited to: Landscaping, planting, shrubbery, trees, irrigation systems, hardscapes, fixtures, sidewalk maintenance resulting from landscape growth and appurtenant facilities, in public rights-of-way, parkways, and dedicated easements within the boundaries of said Assessment District.

Lighting and Appurtenant Facilities

Facilities include but are not limited to: poles, fixtures, bulbs, conduits, conductors, equipment including guys, anchors, posts and pedestals, metering devices and appurtenant facilities as required to provide lighting in public rights-of-way and dedicated easements within the boundaries of said Assessment District.

The public lighting system shall be maintained to provide adequate illumination. Electricity for street lights shall be furnished by the Southern California Edison Company, and it shall be adequate for the intended purpose. Rates for power shall be those authorized by the California Public Utilities Commission.

Maintenance means the furnishing of services and materials for the ordinary and usual operation, maintenance and servicing of the landscaping, public lighting facilities and appurtenant facilities, including repair, removal or replacement of all or part of any of the landscaping, public lighting facilities or appurtenant facilities; providing for the life, growth, health and beauty of the landscaping, including cultivation, irrigation, trimming, spraying, fertilizing and treating for disease or injury; the removal of trimmings, rubbish, debris and other solid waste.

Servicing means the furnishing of water for the irrigation of the landscaping and the maintenance of any of the public lighting facilities or appurtenant facilities and the furnishing of electric energy for the public lighting facilities, or for the lighting or operation of landscaping or appurtenant facilities.

The plans and specifications for the improvements, showing the general nature, location and the extent of the improvements to be serviced and maintained, are on file in the office of the City Engineer and are by reference herein made a part of this report.

Section 2 Estimate of Costs

The City's budget for the maintenance and service costs, shown below, details the estimated costs and fund balances for Fiscal Year 2024-25 as available at the time of preparation of this report. The 1972 Act provides that the total cost can be recovered in the assessment spread including incidental expenses. This was not changed by Article XIID of the California Constitution. The costs can include engineering fees, legal fees, printing, mailing, postage, publishing, and all other related costs identified with the district proceedings.

FY 2024-25 BUDGET & ASSESSMENT						
Service Category	Budget	Reserve (50% Max.)	District Admin. (*No. 6018)	Less Projected Fund Balance 6/30/2024	General Benefit Contribution	Total to Asmt
Arterial and Collector Street Lighting *Object No. 6220	\$87,000	\$0	\$1,413	\$0	(\$23,922)	\$64,491
Local Residential Lighting *Object No. 6220	\$10,000	\$0	\$162	\$0	\$0	\$10,162
Parkway, Slope and Trail Landscaping *Object Nos. 6028, 6132, 6335, 6350	\$789,400	\$0	\$12,825	\$0	(\$63,616)	\$738,609
Totals	\$886,400	\$0	\$14,400	\$0	(\$87,538)	\$813,262
Total to Assessment:						\$813,262

* For descriptions of the object numbers, refer to the 'Budget Detail' table in the Appendix.

Note: District Administration Costs are prorated based on the Budget Amounts and include Orange County's charge of 0.3% of the assessment for placement and collection on the property tax roll.

The District Administration has been prorated based on the budget amounts.

The Total to Assessment shows the total amount that can be spread to the parcels within the district.

The 1972 Act requires that a special fund be set-up for the revenues and expenditures of the District. Funds raised by assessment shall be used only for the purpose as stated herein. The City will make funds available to the District to ensure adequate cash flow and will be reimbursed upon receipt of assessments. Any balance or deficit remaining on July 1 must be carried over to the next fiscal year. The 1972 Act allows a reserve for cash flow not to exceed 50% of the budget.

For a breakdown of the costs by Service Category and Benefit Area, please see "Benefit Areas" on page 4-7 of this report.

Section 3 Assessment Roll

The Assessment Roll is a listing of the proposed assessment and the amount of assessment for Fiscal Year 2024-25 apportioned to each lot or parcel, as shown on the latest roll at the Assessor's Office, and contained in the Assessment Roll on file in the office of the City Clerk of the City of Tustin, which is incorporated herein by reference.

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.

Section 4 Method of Apportionment of Assessment

GENERAL

The 1972 Act permits the establishment of assessment districts by cities for the purpose of providing certain public improvements which include the construction, maintenance and servicing of street lights, traffic signals and landscaping facilities.

Street and Highways Code Section 22573 requires that maintenance assessments be levied according to benefit rather than according to assessed value. This section states:

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

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

In addition, Proposition 218 (Prop. 218), the "Right to Vote on Taxes Act" which was approved on the November 1996 Statewide ballot and added Article XIID to the California Constitution, requires that a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. Prop. 218 provides that only special benefits are assessable and the City must separate the general benefits from the special benefits. Prop. 218 also requires that publicly owned property which benefit from the improvements be assessed.

REASON FOR THE ASSESSMENT

The assessment is proposed to be levied to defray the costs of the maintenance and servicing of landscaping, lighting and appurtenant facilities, including but not limited to, personnel, electrical energy, utilities such as water, materials, contracting services, and other items necessary for the satisfactory operation of these services.

EQUIVALENT DWELLING UNITS

Since the assessment will be levied against parcels of property as shown on the tax roll, the final charges must be assigned by Assessor's Parcel Number. If assessments were to be spread just by parcel, not considering land use or parcel size, a single family parcel would be paying the same as a 50 unit apartment parcel or a large commercial establishment in a similar zone and this would not be equitable.

The single family residential lot has been selected as the basic unit for calculation of assessments and is defined as one Equivalent Dwelling Unit (EDU). A methodology has been developed to calculate the EDU's for other residential land uses and for non-residential parcels. Every land-use is converted to EDU's: parcels containing apartments are converted to EDU's based on the number of dwelling units on each parcel of land; commercial parcels are converted based on the lot size of each parcel of land.

The EDU method is seen as the most appropriate and equitable method of spread for landscape and lighting districts, as the benefit to each parcel from the improvements are apportioned as a function of land-use type and size.

Single Family Residential (SFR). Parcels zoned for single family residential uses are assessed 1 EDU per dwelling unit. Parcels designated as SFR land-use will be assessed 1 EDU per dwelling unit, including vacant subdivided residential lots and vacant land zoned for single family residential uses with a tentative or final tract map.

Multiple Family Residential. Multiple-residential (including condominiums) land use equivalencies are determined based on the number of dwelling units on each parcel. Due to population density and size of structure relative to the typical single family residence, each dwelling unit defined as multi-family residential, including condominiums, would be 0.75 EDU.

The EDU's assigned to a multiple-residential parcel are calculated by multiplying the number of dwelling units by the EDU factor of 0.75. This includes vacant multi-family residential parcels zoned for multiple-residential uses with a tentative or final tract map.

Non-Residential. In converting non-residential properties to EDU's, the factor used is the City of Tustin's typical standard single family residential lot area and the number of lots that could be subdivided into an acre of land. All properties that are developed for non-residential uses are therefore assigned 6 EDU's per acre. These include commercial, industrial, church, school and other non-residential uses.

Vacant Parcels with No Development Designation. Vacant parcels with no development designation or without a tentative or final map are assigned a reduced equivalency due to their current lack of immediate development potential. Based upon the opinions of professional appraisers appraising current market property values for real estate in Southern California, the land value portion of a property typically ranges from 20 to 30 percent of the total value of the property. In Tustin Ranch, the land value portion of a single family detached residence appears to be typically one-third or higher of the total value based on the County Assessor's tax rolls. Therefore, vacant parcels are assigned equivalency units at the rate of one-third of improved property which is 6

EDU/acre x one-third = 2 EDU/acre. Park parcels are also considered as vacant with no development potential and are assessed at that rate.

Peters Canyon Regional Park is a large, natural, open space park with very few facilities, which straddles the cities of Orange and Tustin and a portion of unincorporated county area. The park has many access points around its perimeter and one is within the Tustin Ranch area. This park receives a very small amount of benefit relative to its size, and it seems reasonable to compare it to other existing parks within Tustin Ranch. At the time the district was formed, there were seven developed parks, five public parks (Camino Real, Cedar Grove, Heritage, Laurel Glen, and the Tustin Sports Park) and two private parks, with an average park size of 6.26 acres. Therefore, 6.26 acres have been used to estimate the relative benefit Peters Canyon Regional Park receives.

Golf Course Property. Golf Course parcels containing the clubhouse are considered developed commercial property and therefore assigned 6 EDU's per acre. The Golf Course parcels that contain the course greens are also considered developed commercial property, but the development is at a very low level. Therefore, golf course parcels are assessed at a rate between developed and vacant land, at twice the rate of vacant parcels with no development designation, which is 2.0 EDU/acre x 2 = 4.0 EDU/acre.

Public Property. Article XIIID of the California Constitution requires that all benefiting public properties be assessed for their fair share of the special benefit. Public property which is designated for residential or non-residential purposes (such as schools and fire stations) will be assessed the same as private property with the same designation. Public parks will be assessed the same as vacant parcels with no development designation.

Exempt Property. Excepted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public drainage, public easements and rights-of-ways, public greenbelts and parkways. Also excepted from assessment would be utility rights-of-way, common areas (such as in condominium complexes), landlocked parcels, unbuildable parcels vacated by the City, and parcels designated on Tract or Parcel Maps for landscaping.

EQUIVALENT DWELLING UNIT (EDU) FORMULA					
Land Use	Basic Unit	x	EDU Factor	=	EDU Rates
Single Family Res. (SFR)	1 D.U.	x	1.00	=	1 EDU/DU
Multi-family Res. (including Condos)	1 D.U.	x	0.75	=	0.75 EDU/DU
Commercial/Industrial and other					
Non-Residential (including Schools)	1 Acre	x	6.00	=	6.0 EDU/ac
Vacant (including Parks)	1 Acre	x	2.00	=	2.0 EDU/ac
Golf Courses - Greens	1 Acre	x	4.00	=	4.0 EDU/ac

BENEFIT ANALYSIS

STREET LIGHTING BENEFIT

Proper maintenance and servicing of the street lighting system benefits all properties within the District by providing security, safety and community character and vitality as outlined below. Street lights provide only incidental benefits to motorists traveling to, from or through the area.

SPECIAL BENEFITS OF STREET LIGHTING

Security and Safety

- Mitigates crime
- Alleviates the fear of crime
- Enhances pedestrian safety

Community Character and Vitality

- Promotes social interaction
 - Promotes business and industry
 - Contributes to a positive nighttime visual image
-

A large portion of the City of Tustin is within an Ad Valorem Lighting Maintenance District and is paying for the operation and maintenance of street lights in a similar manner. The area covered by this District was not a part of this Ad Valorem Maintenance District. Therefore, in 1985, to fund the public street lights in the developing area, the City established the 1972 Landscape and Lighting District. Those properties that are adjacent to private streets pay for their local private street lights through their Home Owners Association fees.

Arterial and Collector Lighting. Street lighting on the arterial and collector streets provides special and direct benefits to all properties within the District, as these lighting benefits are directly related to the positive enhancement of the Community and therefore increase property desirability and quality of life. All properties within the District receive a special benefit from lighting on the arterials and collectors.

The portion of the arterial lighting above what is required to illuminate a typical residential neighborhood is for vehicular traffic and is a general benefit. The typical local light is 2,900 lumens whereas the arterial light is 6,550 lumens, therefore 55.73% of the arterial light cost is general benefit and the remaining 44.27% is special benefit, representing the local lighting portion of the arterial lights.

Lighting at intersections, which is defined as safety lighting, is considered to be the minimum lighting requirement for vehicular safety; therefore, safety lighting represents the general benefit portion of street lighting and is not assessed. Traffic Signals are also considered to provide a general benefit and are not assessed.

Street lights which are not adjacent to the development in the District are deemed not to benefit the area. Street lights on the east side of Jamboree Road, north of the I-5 Freeway, which

provide benefit to the property on the east side of Jamboree, are not included in this District and the costs will not be assessed.

The following table shows the number of parcels, dwellings, acres and EDUs for each land use type that receive this benefit.

Arterial & Collector Lighting Benefit								
By Land Use	FY 2023-24				FY 2024-25			
	Parcels	Dwellings	Acres	EDU's	Parcels	Dwellings	Acres	EDU's
Single Family Res.	2,626	2,626		2,626.000	2,626	2,626		2,626.000
Multi-family Res.	2,974	5,100		3,825.000	2,974	5,100		3,825.000
Non-Residential	60		184.487	1,106.922	60		184.487	1,106.922
Schools	10		48.573	291.438	10		48.573	291.438
Vacant	0		0.000	0.000	0		0.000	0.000
Parks	22		72.135	144.270	22		72.135	144.270
Golf Course	12		151.991	607.964	12		151.991	607.964
Total:	5,704	7,726	457.186	8,601.594	5,704	7,726	457.186	8,601.594

Local Residential Lighting. Many of the residential units in the District have private street lighting systems directly adjacent to their homes. This lighting is usually provided by a Home Owners Association, and payment for the lights are usually made through association dues or assessments. Parcels that have local residential street lighting provided by the City receive special and direct local lighting benefit and are assessed for those local lights. There are ninety-one local residential street lights. The cost for these lights is assessed only to these benefiting parcels.

The following table shows the number of parcels, dwellings and EDUs that receive this benefit. There were no changes from the previous fiscal year.

Local Residential Lighting Benefit			
By Land Use	Parcels	Dwellings	EDU's
Single Family Residential	369	369	369.000
	369	369	369.000

LANDSCAPING BENEFIT

The District enjoys a higher level of landscaping and streetscaping in their parkways and slopes than the rest of the City of Tustin. Trees, landscaping, hardscaping and appurtenant facilities, if well maintained, provide beautification, shade and enhancement of the desirability of the surroundings. The City provides funding for the landscaped medians in the area, so these costs are not assessed. Additionally, a pedestrian and equestrian trail, linked with the regional trail system, is landscaped and beautified by the District. The landscape improvements along the arterial and collector streets, in the parkways and slopes, and the regional trail enhance the beauty of the area and benefit all parcels in the community.

Excepted from this landscaping benefit are the Tustin Marketplace, Tustin Annex, and the Tustin Auto Center, which provide their own landscaping adjacent to their properties at an even higher level than the rest of the District. Landscaping along roadways provides only incidental benefits to motorists traveling to, from or through the area.

Slopes along the easterly side of Jamboree Road are considered general benefit and reflect 8.1% of the total landscaping maintained in the district (4.11 AC/51 AC).

The following table shows the number of parcels, dwellings, acres and EDUs for each land use type that receive this benefit.

Landscaped Parkway, Slope & Trail Benefit								
By Land Use	FY 2023-24				FY 2024-25			
	Parcels	Dwellings	Acres	EDU's	Parcels	Dwellings	Acres	EDU's
Single Family Res.	2,626	2,626		2,626.000	2,626	2,626		2,626.000
Multi-family Res.	2,974	5,100		3,825.000	2,974	5,100		3,825.000
Non-Residential	19	0	32.624	195.744	19	0	32.624	195.744
Schools	10	0	48.573	291.438	10	0	48.573	291.438
Vacant	0	0	0.000	0.000	0	0	0.000	0.000
Parks	22	0	72.135	144.270	22	0	72.135	144.270
Golf Course	12	0	151.991	607.964	12	0	151.991	607.964
Total:	5,663	7,726	305.323	7,690.416	5,663	7,726	305.323	7,690.416

BENEFIT AREAS

There are three benefit areas within the District:

Benefit Area A - parcels that receive only Arterial and Collector Street Light benefit.

Benefit Area B - parcels that receive Arterial and Collector Street Light benefit and Parkway, Slope, and Trail Landscaping benefit.

Benefit Area C - parcels that receive Arterial and Collector Street Light benefit, Parkway, Slope, and Trail Landscaping benefit, and Local Residential Lighting benefit.

The following table provide a summary of parcels, dwellings, acres and EDU's by Benefit Area for the District.

By Benefit Area	FY 2023-24				FY 2024-25			
	Parcels	Dwellings	Acres	EDU's	Parcels	Dwellings	Acres	EDU's
A	41	--	151.863	911.178	41	--	151.863	911.178
B	5,294	7,357	305.323	7,321.416	5,294	7,357	305.323	7,321.416
C	369	369	0.000	369.000	369	369	0.000	369.000
Total:	5,704	7,726	457.186	8,601.594	5,704	7,726	457.186	8,601.594

The Service Category Costs are based on the EDU's and rates for each Benefit Area. The Special Benefit Costs broken out by Benefit Area and Service Category is shown in the following table.

Special Benefit Costs Breakdown								
	FY 2023-24				FY 2024-25			
Benefit Area	Local Portion of Arterial & Collector Street Lights	Local Residential Lighting	Parkway, Slope & Trail Landscaping	Total	Local Portion of Arterial & Collector Street Lights	Local Residential Lighting	Parkway, Slope & Trail Landscaping	Total
A	\$3,773			\$3,773	\$6,832			\$6,832
B	\$30,316		\$702,200	\$732,516	\$54,892		\$703,169	\$758,061
C	\$1,528	\$7,119	\$35,391	\$44,038	\$2,767	\$10,162	\$35,440	\$48,369
Totals	\$35,617	\$7,119	\$737,591	\$780,327	\$64,491	\$10,162	\$738,609	\$813,262

Note: FY 2024-25 totals may differ from the budgeted totals for each category due to rounding of the assessments.

ASSESSMENT RATE SUMMARY

The table below summarize the calculated service amounts per EDU for each Service Category in order to recover the full costs.

Service Category	Cost of Service	EDU's	FY 2024-25 Service Costs
ACLT - Arterial & Collector Lighting	\$64,491	8601.594	\$7.50 / EDU
LRLT - Local Residential Lighting	\$10,162	369.000	\$27.54 / EDU
PSTL - Pkwy, Slope & Trail Landscape	\$738,609	7690.416	\$96.04 / EDU

The base assessment rate which may be levied for each Equivalent Dwelling Unit (EDU) may be increased by the CPI for all Urban Consumers for the Los Angeles, Long Beach and Anaheim areas (Los Angeles-Long Beach-Anaheim, CA, CPI-U) in any calendar year by City Council approval each year. The CPI change for Calendar Year 2023 (December 2022 to December 2023) is 3.5%.

As discussed previously, each benefit area assessment rate is a combination of the service category cost per EDU. The maximum assessment rates per benefit area are fixed rates that increase based on CPI. The proposed assessed rates for each Benefit Area are equal to or less than the maximum allowable rates.

The following table summarizes the calculated assessment rates and the maximum assessment rates for each Benefit Area.

ASSESSMENT RATE SUMMARY					
Benefit Area	FY 2023-24	FY 2024-25			
	Actual Asmt Rates	Calculated Service Costs	Max. Asmt Rates (incl. CPI)*	Actual Asmt Rates	Total from Asmt
Benefit Area A (ACLT)	\$4.14 / EDU	\$7.50 / EDU	\$16.25 / EDU	\$7.50 / EDU	\$6,832
Benefit Area B (ACLT + PSTL)	\$100.05 / EDU	\$103.54 / EDU	\$103.55 / EDU	\$103.54 / EDU	\$758,061
Benefit Area C (ACLT + PSTL + LRLT)	\$119.34 / EDU	\$131.08 / EDU	\$143.83 / EDU	\$131.08 / EDU	\$48,369
					\$813,262

* See "Maximum Assessment Rate Calculations" in the Appendix for details on the calculation of the Max. Assessment Rates

Previously, cost of services for Benefit Areas B and C exceeded the amount generated at the maximum allowable rate for these Benefit Areas. Therefore, historically an additional City contribution is required to cover the deficit for the PSTL service category. Since FY 2022-23, the City reduced their landscape maintenance budget and no additional City contribution amounts will be required.

	Special Benefit Cost for Service	Total Assessment to be Collected	Additional City Contribution Required
Benefit Area A (ACLT)	\$6,832	\$6,832	\$0
Benefit Area B (ACLT + PSTL)	\$758,061	\$758,061	\$0
Benefit Area C (ACLT + PSTL + LRLT)	\$48,369	\$48,369	\$0
	\$813,262	\$813,262	\$0

The proposed assessment rates by land use category for each Benefit Area are shown below.

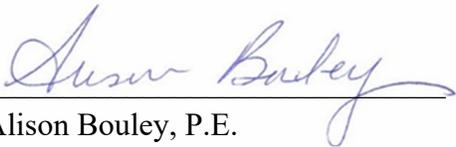
ASSESSMENT RATE SUMMARY BY LAND USE						
BENEFIT AREA:	FY 2023-24			FY 2024-25		
	A	B	C	A	B	C
LAND USE	ACLT	ACLT + PSTL	ACLT + PSTL + LRLT	ACLT	ACLT + PSTL	ACLT + PSTL + LRLT
Single Family Res. (\$/ Dwelling Unit)		\$100.05 / DU	\$119.34 / DU		\$103.54 / DU	\$131.08 / DU
Multi-family Res. (\$/ Dwelling Unit)		\$75.04 / DU			\$77.66 / DU	
Non-Residential (\$/ac)		\$600.30 / ac			\$621.24 / ac	
Non-Res - Tustin Market Place (\$/ac)	\$24.84 / ac			\$45.00 / ac		
Golf Course (\$/ac)		\$400.20 / ac			\$414.16 / ac	
Vacant and Parks (\$/ac)		\$200.10 / ac			\$207.08 / ac	

I, Alison Bouley, P.E. the authorized representative of Harris & Associates, the duly appointed Assessment Engineer, am of the opinion that the assessments have been apportioned in accordance with the estimated special benefit derived by each parcel and that the assessments do not exceed the reasonable cost of the proportional special benefit, per the assessment apportionment methodology approved by the City Council and the property owners within the assessment district via a property owner balloting proceeding in 1997 per the provisions of Article XIID of the California Constitution.

DATED: April 25, 2024

Harris & Associates



By: 
Alison Bouley, P.E.
ASSESSMENT ENGINEER
R.C.E. No. C61383

Section 5 Property Owner List

The property owner list with the names and addresses of each property owner of each lot or parcel, as shown on the Assessment Diagram referenced in Part F herein, is the list of property owners within the District boundaries as shown on the last equalized roll of the Assessor of the County of Orange and is, by reference, made part of this report.

Section 6 Assessment Diagram

An Assessment Diagram for the District is on file in the office of the City Clerk. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the Assessor of the County of Orange, for the year when this Report was prepared, and are incorporated by reference herein and made part of this Report.

Appendix A: Budget Detail / Maximum Assessment Rate Calculations

**BUDGET DETAIL
FY 2024-25
DISTRICT ANALYSIS WORKSHEET**

Object No.	Description	City's Budget (\$)	District Estimate of Costs (\$)	Comments
6018	Architect/Eng Services	14,400	12,000 2,400	Annual Engineer's Report - Dist. Admin. County charge of 0.3% for placement on property tax bills
6028	Landscape Maintenance	465,000	465,000	Contract - Maintenance & Rehab Projects
6132	Tree Trimming Contract	148,500	148,500	Contract - approx. 1,500 trees/yr
6220	Street Light Energy	97,000	87,000 10,000	Street lights - Arterial & Collector Street lights - Local
6335	Electric	10,400	10,400	For irrigation equipment
6350	Water	165,500	165,500	IRWD service areas
DISTRICT TOTAL		900,800	900,800	

**Maximum Assessment Rate Calculations
by Consumer Price Index (CPI) increases
FY 2024-25 CPI WORKSHEET**

Base Year	Benefit Area A			Benefit Area B			Benefit Area C		
	CPI	Max Rate (\$)	Actual Rate (\$)	CPI	Max Rate (\$)	Actual Rate (\$)	CPI	Max Rate (\$)	Actual Rate (\$)
FY 1997-1998		7.91	7.91		50.38	50.38		69.96	69.96
FY 1998-1999	1.2%	8.00	7.87	1.2%	50.98	50.98	1.2%	70.80	70.27
FY 1999-2000	2.2%	8.18	8.04	2.2%	52.10	52.10	2.2%	72.36	71.82
FY 2000-2001	2.8%	8.41	8.04	2.8%	53.56	52.10	2.8%	74.39	71.82
FY 2001-2002	3.7%	8.72	8.40	3.7%	55.54	55.54	3.7%	77.14	76.38
FY 2002-2003	2.1%	8.90	8.90	2.1%	56.71	56.71	2.1%	78.76	78.76
FY 2003-2004	3.7%	9.23	9.23	3.7%	58.81	58.81	3.7%	81.67	81.67
FY 2004-2005	1.8%	9.40	9.40	1.8%	59.87	59.87	1.8%	83.14	83.14
FY 2005-2006	4.4%	9.81	9.81	4.4%	62.50	62.50	4.4%	86.80	86.80
FY 2006-2007	4.5%	10.25	10.25	4.5%	65.31	65.31	4.5%	90.71	90.71
FY 2007-2008	3.3%	10.59	9.79	3.3%	67.47	67.47	3.3%	93.70	93.70
FY 2008-2009	4.2%	11.03	10.82	4.2%	70.30	70.30	4.2%	97.64	97.18
FY 2009-2010	0.1%	11.04	11.04	0.1%	70.37	70.37	0.1%	97.74	97.74
FY 2010-2011	1.8%	11.24	11.24	1.8%	71.64	71.64	1.8%	99.50	99.50
FY 2011-2012	1.3%	11.39	11.39	1.3%	72.57	72.57	1.3%	100.79	100.79
FY 2012-2013	2.2%	11.64	8.29	2.2%	74.17	64.89	2.2%	103.01	103.01
FY 2013-2014	1.9%	11.86	8.29	1.9%	75.58	66.85	1.9%	104.97	104.97
FY 2014-2015	1.1%	11.99	8.29	1.1%	76.41	68.03	1.1%	106.12	106.12
FY 2015-2016	0.7%	12.07	8.52	0.7%	76.94	76.94	0.7%	106.86	106.86
FY 2016-2017	2.0%	12.31	8.92	2.0%	78.48	78.48	2.0%	109.00	109.00
FY 2017-2018	2.0%	12.56	9.34	2.0%	80.05	80.05	2.0%	111.18	111.18
FY 2018-2019	3.6%	13.01	9.34	3.6%	82.93	82.93	3.6%	115.18	115.18
FY 2019-2020	3.2%	13.43	4.11	3.2%	85.58	85.58	3.2%	118.87	118.87
FY 2020-2021	3.0%	13.83	4.88	3.0%	88.15	88.15	3.0%	122.44	122.44
FY 2021-2022	1.5%	14.04	4.11	1.5%	89.47	89.47	1.5%	124.28	124.28
FY 2022-2023	6.6%	14.97	4.14	6.6%	95.38	95.38	6.6%	132.48	114.69
FY 2023-2024	4.9%	15.70	4.14	4.9%	100.05	100.05	4.9%	138.97	119.34
FY 2024-2025	3.5%	16.25	7.50	3.5%	103.55	103.54	3.5%	143.83	131.08

Appendix B: Cost & Assessment Comparison

FY 2024-25 Cost & Assessment

FY 2024-25 COSTS, CONTRIBUTIONS & ASSESSMENTS				
Service Category	Total Cost of Service	Benefit Contribution	City Contribution	Total from Assessment
Arterial and Collector Street Lighting	\$88,413	\$23,922	\$0	\$64,491
Local Residential Lighting	\$10,162	\$0	\$0	\$10,162
Parkway, Slope and Trail Landscaping	\$802,225	\$63,616	\$0	\$738,609
	\$900,800	\$87,538	\$0	\$813,262

FY 2023-24 Cost & Assessment (from previous year)

FY 2023-24 COSTS, CONTRIBUTIONS & ASSESSMENTS				
Service Category	Total Cost of Service	Benefit Contribution	City Contribution	Total from Assessment
Arterial and Collector Street Lighting	\$48,815	\$13,198	\$0	\$35,617
Local Residential Lighting	\$7,119	\$0	\$0	\$7,119
Parkway, Slope and Trail Landscaping	\$801,070	\$63,480	\$0	\$737,590
	\$857,004	\$76,678	\$0	\$780,326

Lighting and Landscape District Fund Balance Projection

Landscape and Lighting District Fund Balance Projection	
Beginning Fund Balance, 7/01/2023	\$0 per Mid Year Budget
Projected Expenditures, FY 2023-24	\$935,500 * per Mid Year Budget Projections
Projected Revenues, FY 2023-24	\$780,000 Projected annual Assessment District Revenues
Projected Contribution to make budget whole	\$155,500 * Projected contribution from RAD 95-1 Construction Fund and City Contribution
Projected Ending Fund Balance, 6/30/2024	\$0

*amounts provided by the City

Appendix C: Government Parcels

GOVERNMENT PARCELS

APN	BENEFIT AREA	CURRENT LANDUSE	ACRES	DU'S	FY 2024-25 ASSESSMENT	FY 2023-24 ASSESSMENT	OWNER	COMMENTS
104-290-38	B	PRK	6.26	0	\$1,296.32	\$1,252.62	COUNTY OF ORANGE	PETERS CANYON PARK
500-203-01	B	PRK	4.251	0	\$880.30	\$850.63	CITY OF TUSTIN	CAMINO REAL PARK
500-221-07	B	PRK	3.6	0	\$745.49	\$720.36	CITY OF TUSTIN	HERITAGE PARK
500-221-10	B	PRK	1.358	0	\$281.21	\$271.73	CITY OF TUSTIN	HERITAGE PARK
500-233-02	B	PRK	3.008	0	\$622.90	\$601.90	CITY OF TUSTIN	LAUREL GLEN PARK
500-291-26	A	C/I	1.562	0	\$70.29	\$38.80	CITY OF TUSTIN	Gov owned in Froll19, open car storage per aerial
501-095-01	B	PRK	15.275	0	\$3,163.15	\$3,056.53	CITY OF TUSTIN	CITRUS RANCH PARK
501-095-08	B	PRK	1.26	0	\$260.92	\$252.12	CITY OF TUSTIN	CITRUS RANCH PARK
501-095-09	B	PRK	0.38	0	\$78.69	\$76.04	CITY OF TUSTIN	CITRUS RANCH PARK
501-112-01	B	SCH	5.81	0	\$3,609.40	\$3,487.74	SCHOOL, TUSTIN UNIFIED DISTRICT	TUSTIN RANCH ELEM. SCHOOL
501-112-05	B	PRK	1.8	0	\$372.74	\$360.18	CITY OF TUSTIN	TUSTIN SPORTS PARK
501-112-06	B	PRK	1.66	0	\$343.75	\$332.16	CITY OF TUSTIN	TUSTIN SPORTS PARK
501-112-07	B	PRK	0.24	0	\$49.70	\$48.03	CITY OF TUSTIN	TUSTIN SPORTS PARK
501-112-08	B	PRK	14.23	0	\$2,946.75	\$2,847.42	CITY OF TUSTIN	TUSTIN SPORTS PARK
501-112-12	B	PRK	0.463	0	\$95.88	\$92.64	CITY OF TUSTIN	TUSTIN SPORTS PARK
501-112-13	B	SCH	1.297	0	\$805.75	\$778.59	SCHOOL, TUSTIN UNIFIED DISTRICT	TUSTIN RANCH ELEM. SCHOOL
501-112-14	B	PRK	1.21	0	\$250.57	\$242.12	CITY OF TUSTIN	TUSTIN SPORTS PARK
501-112-15	B	SCH	0.79	0	\$490.78	\$474.23	SCHOOL, TUSTIN UNIFIED DISTRICT	TUSTIN RANCH ELEM. SCHOOL
501-112-16	B	PRK	0.45	0	\$93.19	\$90.05	CITY OF TUSTIN	TUSTIN SPORTS PARK
501-112-17	B	SCH	2.08	0	\$1,292.18	\$1,248.63	SCHOOL, TUSTIN UNIFIED DISTRICT	TUSTIN RANCH ELEM. SCHOOL
501-281-35	B	SCH	9.901	0	\$6,150.90	\$5,943.57	SCHOOL, TUSTIN UNIFIED DISTRICT	LADERA ELEMENTARY SCHOOL

APN	BENEFIT AREA	CURRENT LANDUSE	ACRES	DU'S	FY 2024-25 ASSESSMENT	FY 2023-24 ASSESSMENT	OWNER	COMMENTS
502-451-24	B	SCH	3.11	0	\$1,932.06	\$1,866.93	TUSTIN UNIFIED SCHOOL DISTRICT	PETERS CANYON ELEM. SCHOOL
502-451-25	B	PRK	2.07	0	\$428.66	\$414.21	CITY OF TUSTIN	CEDAR GROVE PARK
502-451-27	B	PRK	2.23	0	\$461.79	\$446.22	CITY OF TUSTIN	CEDAR GROVE PARK
502-451-28	B	SCH	5.07	0	\$3,149.69	\$3,043.52	TUSTIN UNIFIED SCHOOL DISTRICT	PETERS CANYON ELEM. SCHOOL
502-451-29	B	SCH	1.08	0	\$670.94	\$648.33	TUSTIN UNIFIED SCHOOL DISTRICT	PETERS CANYON ELEM. SCHOOL
502-451-30	B	PRK	1.53	0	\$316.83	\$306.15	CITY OF TUSTIN	CEDAR GROVE PARK
502-451-31	B	PRK	3.88	0	\$803.47	\$776.39	CITY OF TUSTIN	CEDAR GROVE PARK
502-451-32	B	SCH	1.1	0	\$683.36	\$660.33	TUSTIN UNIFIED SCHOOL DISTRICT	PETERS CANYON ELEM. SCHOOL
502-453-13	B	C/I	1.25	0	\$776.55	\$750.38	CITY OF TUSTIN	FIRE STATION
502-521-07	B	SCH	18.335	0	\$11,390.44	\$11,006.50	SCHOOL, TUSTIN UNIFIED DIST	PIONEER MIDDLE SCHOOL
525-022-03	B	PRK	2.98	0	\$617.10	\$596.29	CITY OF TUSTIN	PIONEER ROAD PARK

Appendix D: District Maps

- Landscape Maintenance Facilities Map**
- Assessment Diagram/Boundary Map**
- Land Use Map**

CITY OF TUSTIN
LANDSCAPE AND LIGHTING DISTRICT
ASSESSMENT DIAGRAM
FOR THE
2024-25 FISCAL YEAR
LANDSCAPE MAINTENANCE FACILITIES MAP

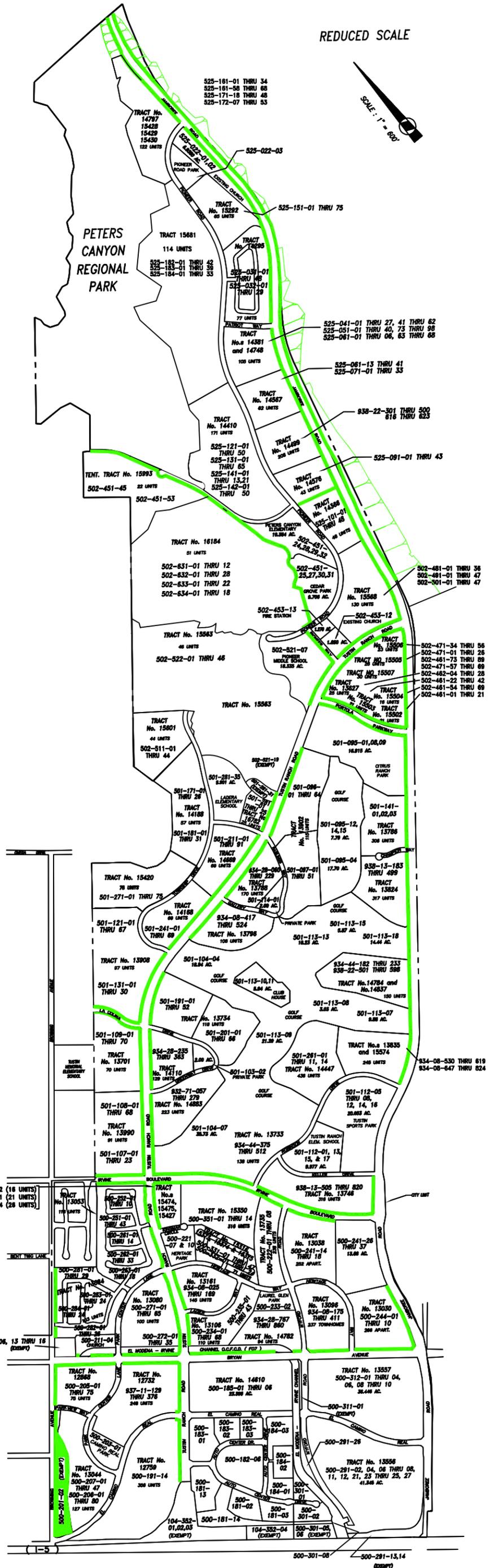
REDUCED SCALE



LEGEND

- LANDSCAPE MAINTENANCE
- ⌋ SLOPE MAINTENANCE

TRACT No. 15474: 500-341-37 THRU 52 (16 UNITS)
 TRACT No. 15475: 500-341-01 THRU 21 (21 UNITS)
 TRACT No. 15427: 500-341-59 THRU 74 (26 UNITS)

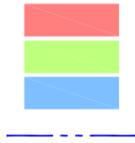


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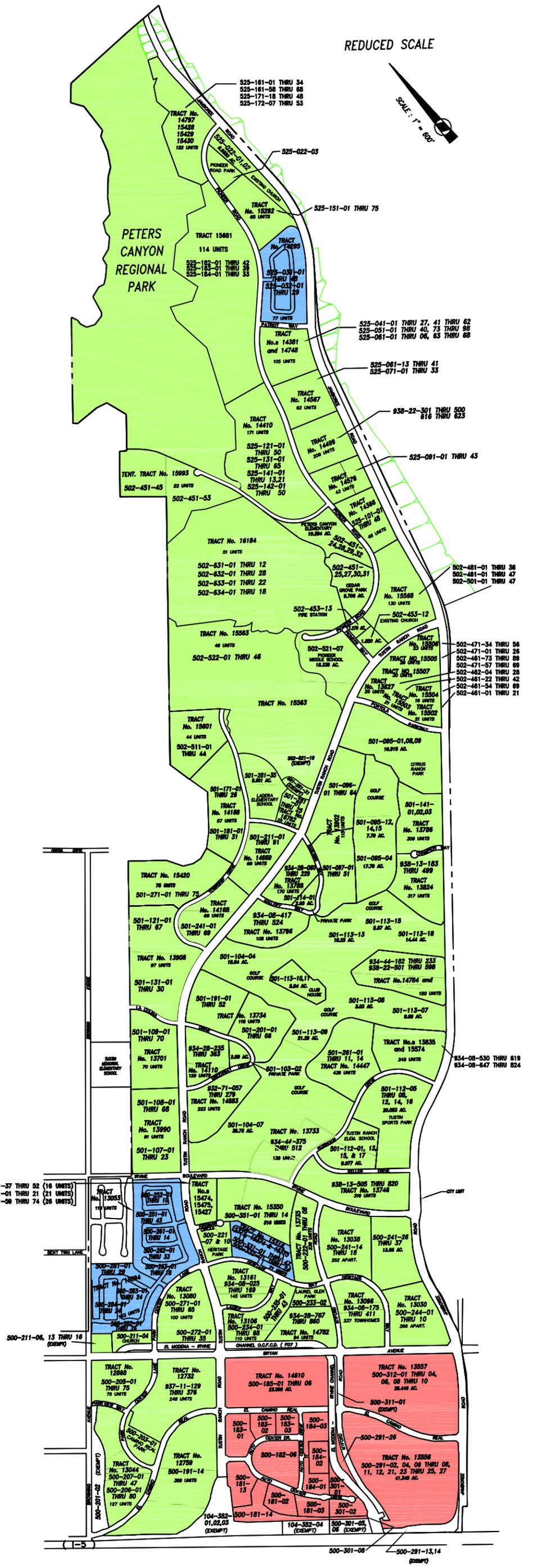
CITY OF TUSTIN LANDSCAPE AND LIGHTING DISTRICT ASSESSMENT DIAGRAM FOR THE 2024-25 FISCAL YEAR ASSESSMENT DIAGRAM/BOUNDARY MAP

LEGEND

- BENEFIT AREA A
- BENEFIT AREA B
- BENEFIT AREA C
- CITY BOUNDARY



REDUCED SCALE



TRACT No. 15474: 500-341-37 THRU 52 (16 UNITS)
TRACT No. 15475: 500-341-01 THRU 21 (21 UNITS)
TRACT No. 15427: 500-341-58 THRU 74 (26 UNITS)



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