



City of Lincoln

Landscaping and Lighting District No. 1

Fiscal Year 2025-26

Final Engineer's Report

June 10, 2025

Prepared by

**FRANCISCO
AND ASSOCIATES**

Where Innovative Strategies
Fund Tomorrow's Communities

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**CITY OF LINCOLN
CITY COUNCIL MEMBERS AND CITY STAFF**

FISCAL YEAR 2025-26

City Councilmembers

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Mayor

Ben Brown
Mayor Pro Tem

John Reedy
Councilmember

Richard Pearl
Councilmember

Whitney Eklund
Councilmember

Agency Staff Members

Sean Scully
City Manager

Nita Wracker
Assistant City Manager

Matthew Medill
Public Works Director

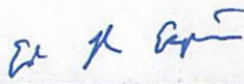
Vin Cay
City Engineer

Francisco & Associates
Assessment Engineer

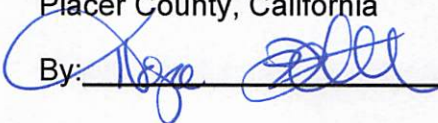
ENGINEER'S REPORT
CITY OF LINCOLN
ENGINEER'S REPORT FOR THE CITY'S
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT NO. 1
FISCAL YEAR 2025-26

The undersigned, acting on behalf of the City of Lincoln, respectfully submits the enclosed Engineer's Report as directed by the City of Lincoln City Council pursuant to the provisions of Article XIID, Section 4 of the California Constitution, provisions of the Landscaping and Lighting Act of 1972, and Section 22500 et seq of the California Streets and Highways Code. The undersigned certifies that he is a Professional Engineer, registered in the State of California.

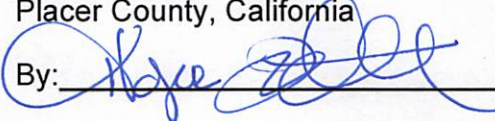
Dated: May 23, 2025

By: 
Eduardo R. Espinoza, P.E.
RCE No. 83709

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and the Assessment Diagram thereto attached, was filed with me on the 27th day of May, 2025.

Hope Ithurnburn, Interim City Clerk
City of Lincoln
Placer County, California
By: 

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and the Assessment Diagram thereto attached was directed and adopted by the City Council of the City of Lincoln, Placer County, California, on the 10th day of June, 2025.

Hope Ithurnburn, Interim City Clerk
City of Lincoln
Placer County, California
By: 

SECTION I

**INTRODUCTION
ENGINEER'S REPORT**

**CITY OF LINCOLN
ENGINEER'S REPORT FOR THE CITY'S
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT NO. 1**

FISCAL YEAR 2025-26

Background Information

Generally, as part of their development conditions of approval, developers are required to construct improvements which benefit their development and establish a financing mechanism to fund the ongoing operation, maintenance, and servicing of these improvements. To provide funding for the ongoing construction, operation, maintenance, and servicing of specific improvements within the boundaries of the City of Lincoln ("City"), the City Council, through the Landscaping and Lighting Act of 1972, previously approved the formation of Landscaping and Lighting Assessment District No. 1 (the "District") with the Original Zone of Benefit.

As new development in the City occurred, thirty-two (32) other Zones of Benefit were created within the District to ensure the operation, maintenance, and servicing of certain improvements are specifically paid for by those property owners who directly benefit from those improvements. On November 10, 2020, City Council approved Resolution No. 2020-209 ordering the detachment of territory known as the Cresleigh Grove development (Benefit Zone 23) from the District. The services previously provided by the District for Benefit Zone 23 are now provided by Community Facilities District No. 2018-1 (City Maintenance Services) ("CFD No. 2018-1"). It is City policy that any territory annexed into CFD No. 2018-1, and previously part of the District, will not be assessed under the District because the ongoing construction, operation, maintenance, and servicing of specific improvements associated with said annexed territory will be funded through CFD No. 2018-1.

The District is currently comprised of the Original Zone of Benefit and thirty-one (31) other Zones of Benefit as described in this Report. Improvements, which may be constructed, operated, maintained, and serviced by the District, include, but are not limited to:

Maintenance of Parks, Open Space Areas, Landscaping and Lighting improvements, Traffic Signals, and associated appurtenant facilities.

Current Annual Administration

As required by the Landscaping and Lighting Act of 1972, the Engineer's Report includes for the ensuing fiscal year: (1) a general description of the improvements to be constructed, operated, maintained and serviced by the District, (2) an estimated budget to construct, operate, maintain and service the improvements, (3) the method used to distribute the costs of services to the benefiting property owners, (4) a diagram of the

District and associated Zones of Benefit, and (5) a listing of the proposed Fiscal Year (FY) 2025-26 assessments to be levied upon each assessable lot or parcel within the District.

The City of Lincoln will hold a Public Hearing on June 10, 2025, regarding the Fiscal Year 2025-26 annual levy and collection of assessments for all Zones of Benefit within the District. At the Public Hearing all property owners and interested persons will be given an opportunity to be heard. At the conclusion of the Public Hearing, the City Council may adopt a resolution confirming the Fiscal Year 2025-26 levy and collection of assessments for all Zones of Benefit as originally proposed or as modified.

Payment of these annual assessments for each parcel will be made in the same manner and at the same time as payments are made for their annual property taxes. All funds collected through the assessments must be placed in a special fund and can only be used for the purposes stated within this Report.

SECTION II

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

Pursuant to the Landscaping and Lighting Act of 1972 (Part 2 of Division 15 of the Streets and Highways Code of the State of California), and in accordance with Resolution No. 2025-053 initiating proceedings for the levy and collection of assessments and ordering the preparation of the annual Engineer's Report and Resolution No. 2025-054 approving the Preliminary Engineer's Report and Declaring the Intention for Levy and Collection of Assessments, adopted by the City Council of the City of Lincoln, on May 13, 2025, and in connection with the proceedings for:

**CITY OF LINCOLN
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT NO. 1**

Herein after referred to as the "District", I, Eduardo R. Espinoza, the duly appointed ENGINEER OF WORK, submit herewith the "Report" consisting of five (5) parts as follows:

PART A: PLANS AND SPECIFICATIONS

This part describes the improvements to be financed by the District. Plans and specifications for the improvements are as set forth on the lists thereof, attached hereto, and are on file in the Office of Public Services Department and are incorporated herein by reference.

PART B: ESTIMATE OF COST

This part contains an estimate of the cost of the proposed improvements, including incidental costs and expenses, and is on file in the Development Services Department.

PART C: ASSESSMENT DISTRICT DIAGRAM

This part incorporates by reference a diagram of the District showing the boundaries of any Zones of Benefit within the District and the lines and dimensions of each lot or parcel of land within the District. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the Placer County Assessor for the year when this Report was prepared. The Assessor's maps and records are incorporated by reference and made part of this Report.

PART D: METHOD OF APPORTIONMENT OF ASSESSMENT

This part contains the method of apportionment of assessments, based upon parcel classification of land within the District, in proportion to the estimated benefits to be received.

PART E: PROPERTY LIST AND ASSESSMENT ROLL

This part contains a list of the Placer County Assessor's Parcel Numbers, and the amount to be assessed upon the benefited lands within the District. The Assessment Roll is filed in the Office of the Lincoln City Clerk and is incorporated in this Report by reference. The list is keyed to the records of the Placer County Assessor, which are incorporated herein by reference.

PART A

PLANS AND SPECIFICATIONS

The facilities, both within the City of Lincoln and which may be subsequently constructed within the City, that will be operated, maintained, and serviced are generally described as follows:

Landscaped parkways, medians, slopes, open space areas, parks and park facilities, trees, sidewalk, trails, streetlighting and traffic signal systems and associated appurtenant facilities including but not limited to: personnel, electrical energy, utilities such as water, materials, contractual services, and other items necessary for the satisfactory construction, operation, maintenance of these services and facilities as described below.

Parks, Open Space, and Trail Facilities

Park, open space, and trail facilities consist of, but are not limited to: construction, operation, maintenance and servicing of parks, park facilities, open space areas, trails, drainage areas, creeks, ponds, etc. including landscaping, irrigation, hardscapes, play equipment, pathway materials, removal of trash and debris, sediment, natural and manmade vegetation and other appurtenant facilities within the public rights-of-way and easements within the boundaries of the District.

The City park facilities currently maintained through the district are the following:

- 12 Bridges Park
- Aitken Park
- Atkinson Park
- Auburn Ravine Park
- Brown Park
- Coyote Pond Park
- Joiner Park
- Lincoln Highlands Park
- Machado Park
- Markham Ravine Park
- Nathan Dubin Park
- Palo Verde Park
- Pete Demas Park
- Peter Singer Park
- Robert Jimenez
- Scheiber Park
- Sheffield Park
- Wilson Park
- Foskett Regional Park
- McBean Park

The open space and trail facilities currently maintained through the district are the following:

- 3-D South Preserve
- Brookview Estates Preserve
- Foskett Ranch Preserve
- Joiner Park Preserve
- Lincoln Air Park/Markham Ravine Preserve
- Lincoln Crossing Nature Preserve
- Lincoln Palisades Preserve
- McBean Park Preserve
- Rodeo Grounds
- Sterling Pointe Preserve
- Twelve Bridges Preserve
- Wastewater Treatment Plant Mitigation Area

Landscaping Facilities

Landscaping facilities consist of, but are not limited to: construction, operation, maintenance and servicing of landscaping, irrigation, planting, shrubbery, ground cover, trees, pathways, hardscapes, sidewalks, walls, fences, and other appurtenant facilities required to provide landscaping within the public rights-of-way and easements within the boundaries of the City.

The landscaping facilities currently maintained through the district are the following:

- 12 Bridges Dr at East Joiner Parkway, SE corner
- 12 Bridges Dr from Eastridge Dr to end of landscape East of Dunlewy Dr
- 12 Bridges Dr from Hwy 65 to East Joiner Parkway
- 12 Bridges Dr open space from East Joiner Parkway to South Creek Dr
- 12 Bridges entry at Sierra College Blvd
- 12 Bridges median from East Joiner Parkway to Eastridge
- 3D entry, Moore and Delancy
- 3D South, Moore Rd frontage
- 3rd Street sound wall
- Airport office
- Aviation Parkway
- Bradborne Dr
- Catta Verdera frontage
- City Corp yard
- City Parking lot- corner of 4th and H St
- City Parking lot- corner of F and 6th St
- City parking lot - F Street between 6th and 7th St
- City Parking lot - next to Fire House 1
- Cobble area- East Ave from 193 to 6th St
- Drainage channel at Southcreek entry
- Eastridge Dr Ext. from Old Kenmare to end of Eastridge Dr
- Eastridge Dr from 12 Bridges to South Creek Dr
- Eastridge Dr open space frontage - South Creek to Old Kenmare
- East side of Eastridge from 12 Bridges Dr to Old Kenmare (Pulte Homes)
- Foxworth Estates- Virginiatown and McCourtney Rd
- 1st and Fuller median
- Gateway Dr and E St
- Joiner Pkwy from Nicolaus Rd to Lakeside Dr
- Joiner Pkwy Overpass
- Joiner Pkwy islands from Nicolaus Rd to Moore Rd
- Lakeside Dr from Nicolaus Rd to Venture Dr
- Lakeside Green belt
- Lakeside Dr/Joiner Pkwy streetscape
- Lincoln Blvd from McBean Park Drive to 7th Street
- Mariner Circle
- Nicolaus Rd from Joiner Pkwy to Teal Hollow Dr
- Nicolaus Rd/Aviation cobble area
- Ravine Meadows pump station- end of Ferrari Way
- Sorrento, Ferrari Ranch Rd
- Southcreek Dr
- Sterling Parkway
- Teal Hollow South from Nicolaus Rd to Floradale Way
- Teal Hollow North from Venture Dr to Meadowland Way
- The Grove - East 12th St
- Veneto Way Street Frontage
- Venture Dr from Teal Hollow Dr North to Lakeside Dr
- Venture Dr/McClain Dr corridor
- Westview Dr and East Joiner Parkway, South end of East Joiner Parkway

Streetlighting Facilities

Streetlighting facilities consist of, but are not limited to: construction, operation, maintenance, and servicing of poles, fixtures, bulbs, conduits, equipment including guys, anchors, posts and pedestals, metering devices, and other appurtenant facilities within the public rights-of-way and easements within the boundaries of the City.

Traffic Signal Facilities

Traffic signal facilities consist of, but are not limited to: construction, operation, maintenance, and servicing of poles, fixtures, bulbs, conduits, equipment including guys, anchors, posts and pedestals, metering devices, electricity, and other appurtenant facilities within the public rights-of-way and easements within the boundaries of the City.

Traffic signal facilities that are located at State Highway ramps joining City streets are owned by the State; however, maintenance of these traffic signals is partially shared by the City.

Below is a detailed description of the improvements that are being constructed, operated, maintained, and serviced for each Zone of Benefit within the District.

Original Benefit Zone

The Original Benefit Zone is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas;
5. Neighborhood Parks – Machado, Markham, Palo Verde, and Scheiber;
6. Localized median and frontage landscaping – Lakeside Drive from Nicholas Road to Venture Drive, Venture Drive from Teal Hollow Drive North to Lakeside Drive, Teal Hollow North from Venture Drive to Meadowland Way, Teal Hollow South from Nicholas Road to Floradale Way, Lakeside Drive Green Belt, Lakeside and Joiner streetscape, 3rd Street sound wall, Mariner Circle, 3D entry on Moore Rd and Delancy Way, Southcreek Drive, Westview Drive and south end of East Joiner Parkway, Foxworth estates (Virginiatown Rd and McCourtney Rd), First Street and Fuller Lane median, and Cobble area on Fieldstone Drive; and
7. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 1 – Lincoln Crossing Phase I

Benefit Zone 1 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;

2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas;
5. Neighborhood Parks – Peter Singer, Machado, and Sheffield; and
6. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 2 – Twelve Bridges & Verdera at Twelve Bridges (Villages 13-1, 13-2, 13-3, 14-1, 14-2, 15, 16, 17, 18 & 20)

Benefit Zone 2 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean; and
4. Prorated share of all City Open Space and Trails areas.

Benefit Zone 3 – Twelve Bridges (Village 8-4)

Benefit Zone 3 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas;
5. Neighborhood Parks – Twelve Bridges Park;
6. Localized median and frontage landscaping – Eastridge Drive from Twelve Bridges Drive to South Creek Drive; and
7. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 4 – Clayton Village

Benefit Zone 4 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas; and
5. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 5 – Lincoln Crossing Phases II, IIIA & IIIB

Benefit Zone 5 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas;
5. Neighborhood Parks – Nathan Dubin, Pete Demas, and Peter Singer; and
6. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 6 – Foskett Ranch

Benefit Zone 6 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas;
5. Localized median and frontage landscaping – Joiner Road from Nicholas Road to Lakeside Drive; and
6. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 7 – Joiner Village (Beazer Homes)

Benefit Zone 7 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas; and
5. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 8 – Lincoln Terrace Apartments

Benefit Zone 8 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean; and
4. Prorated share of all City Open Space and Trails areas.

Benefit Zone 9 – Twelve Bridges (Village 8, Units 5 & 6)

Benefit Zone 9 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas;
5. Neighborhood Parks – Coyote Pond, and Twelve Bridges;
6. Localized median and frontage landscaping – Eastridge Drive open space frontage (South Creek Drive to Old Kenmare Road) and east side of Eastridge Drive from Twelve Bridges Drive to Old Kenmare Road; and
7. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 10 – Twelve Bridges (Village 19, Units A & B)

Benefit Zone 10 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean; and
4. Prorated share of all City Open Space and Trails areas.

Benefit Zone 11 – Sterling Pointe (Parcel A)

Benefit Zone 11 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas;
5. Localized median and frontage landscaping – Sterling Parkway; and
6. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 12 – Sterling Pointe (Parcel B)

Benefit Zone 12 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;

3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas;
5. Localized median and frontage landscaping – Sterling Parkway; and
6. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 13 – Lakeside 6 (Units 1 thru 5)

Benefit Zone 13 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas;
5. Neighborhood Parks – Atkinson and Brown;
6. Localized median and frontage landscaping – Lakeside Drive from Nicholas Road to Venture Drive, Venture Drive from Teal Hollow Drive North to Lakeside Drive, Venture McClain corridor, Lakeside Drive Greenbelt, Lakeside Drive and Venture Drive streetscape, and Orly Court; and
7. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 14 – Roznowski Parcel Map

Benefit Zone 14 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean; and
4. Prorated share of all City Open Space and Trails areas.

Benefit Zone 15 – Lincoln Gateway Residential

Benefit Zone 15 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas;
5. Localized median and frontage landscaping – Ravine Meadows pump station (end of Ferrari Way) and Gateway Drive and E Street; and
6. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 16 – Aviation Business Park

Benefit Zone 16 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas; and
5. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 17 – 3D South

Benefit Zone 17 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas;
5. Localized median and frontage landscaping – 3D South Moore Road frontage; and
6. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 18 – Aitken Ranch – Sorrento (Villages 1-9)

Benefit Zone 18 is currently responsible for the maintenance and operation of the following improvements. Additional improvements may be maintained by this zone at buildout, in the future.

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas;
5. Neighborhood Parks – Aitken;
6. Localized median and frontage landscaping – intersection of Moore Road and Sorrento Parkway, Sorrento Parkway, and Veneto Way; and
7. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 19 – Twelve Bridges (Village 9, Units 1-4)

Benefit Zone 19 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas;
5. Neighborhood Parks – Coyote Pond and Twelve Bridges;
6. Localized median and frontage landscaping – Eastridge Drive open space frontage (South Creek Drive to Old Kenmare Road), Eastridge Drive extension from Old Kenmare Road to end of Eastridge Drive, Bradborne Drive, east side of Eastridge Drive from Twelve Bridges Drive to Old Kenmare Road; and
7. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 20 – Twelve Bridges (Village 12)

Benefit Zone 20 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean; and
4. Prorated share of all City Open Space and Trails areas.

Benefit Zone 21 – Twelve Bridges – Main Village Commercial

Benefit Zone 21 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas; and
5. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 22 – Sterling Pointe (Parcel C)

Benefit Zone 22 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean; and
4. Prorated share of all City Open Space and Trails areas.

Benefit Zone 23 – Cresleigh Grove

On November 10, 2020, City Council approved Resolution No. 2020-209 ordering the detachment of the Cresleigh Grove development from the District. The services previously provided by the District for Benefit Zone 23 are now provided by CFD No. 2018-1.

Benefit Zone 24 – Lincoln Highlands

Benefit Zone 24 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas;
5. Neighborhood Parks – Palo Verde;
6. Localized median and frontage landscaping – KB Home frontage & outfall at McCourtney Road and Virginiatown Road; and
7. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 25 – Verdera (Village 23)

Benefit Zone 25 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean; and
4. Prorated share of all City Open Space and Trails areas.

Benefit Zone 26 – Lincoln Gateway Commercial

Benefit Zone 26 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas; and
5. Localized median and frontage landscaping – Gateway Drive and E Street.

Benefit Zone 27 – Lincoln Square Commercial

Benefit Zone 27 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas;
5. Localized median and frontage landscaping – Sterling Parkway; and
6. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 28 – Lincoln 270 Industrial

Benefit Zone 28 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean; and
4. Prorated share of all City Open Space and Trails areas.

Benefit Zone 29 – Village Walk Town Houses

Benefit Zone 29 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas; and
5. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 30 – Venture Drive Business Condominiums

Benefit Zone 30 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas;

5. Localized median and frontage landscaping – Teal Hollow North from Venture Drive to Meadowland Way; and
6. Localized interior Streetlighting including future LED upgrades.

Benefit Zone 31 – Clover Meadows

Benefit Zone 31 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean; and
4. Prorated share of all City Open Space and Trails areas.

Benefit Zone 32 – Lincoln Stake Center

Benefit Zone 32 is responsible for the maintenance and operation of the following improvements:

1. Prorated share of all City arterial/major roadway landscape, streetlighting, and traffic signal improvements;
2. Prorated share of City Community Parks – Auburn Ravine, Joiner, Robert Jimenez, and Wilson;
3. Prorated share of City Regional Parks – Foskett and McBean;
4. Prorated share of all City Open Space and Trails areas; and
5. Localized interior Streetlighting including future LED upgrades.

PART B

ESTIMATE OF COST

The 1972 Act requires that a special fund be set up for the collection of revenues and expenditures for the District. The Act provides that the total cost of construction, operation, maintenance, and servicing of the public landscaping, parks, park facilities, open space, trails, streetlighting, traffic signal facilities, etc. can be recovered by the District. Incidental expenses including administration of the District, engineering fees, legal fees, and all other costs associated with the District can also be included.

Revenues collected from the assessments shall be used only for the expenditures authorized under the 1972 Act. A contribution to the District by the City may be made to reduce assessments, as the City Council deems appropriate. Any balance remaining at the end of the fiscal year must be carried over to the next fiscal year.

Table 1 on the following page provides a summary of the total estimated revenues for Fiscal Year 2025-26, by Zone.

For a detailed breakdown of the revenues and expenditures for each Zone of Benefit within the District please refer to both Appendix A in this report, and the City's adopted budget for Fiscal Year 2025-26.

Table No. 1: Summary of Estimated Revenue by Zone	
Benefit Zone Description	Estimated FY 2025-26 Revenue*
Original Benefit Zone	\$497,153
Benefit Zone 1 - Lincoln Crossing Phase I	\$296,614
Benefit Zone 2 - Twelve Bridges & Verderas at Twelve Bridges (Villages 13-1, 13-2, 13-3, 14-1, 14-2, 15, 16, 17, 18 & 20)	\$160,734
Benefit Zone 3 - Twelve Bridges (Village 8-4)	\$68,459
Benefit Zone 4 - Clayton Village	\$4,157
Benefit Zone 5 - Lincoln Crossing Phases II, IIIA & IIIB	\$901,423
Benefit Zone 6 - Foskett Ranch	\$254,362
Benefit Zone 7 - Joiner Village (Beazer Homes)	\$34,627
Benefit Zone 8 - Lincoln Terrace Apartments	\$22,802
Benefit Zone 9 - Twelve Bridges (Village 8, Units 5 & 6)	\$143,667
Benefit Zone 10 - Twelve Bridges (Village 19, Units A & B)	\$16,035
Benefit Zone 11 - Sterling Pointe (Parcel A)	\$27,407
Benefit Zone 12 - Sterling Pointe (Parcel B)	\$29,513
Benefit Zone 13 - Lakeside 6 (Units 1 thru 5)	\$207,039
Benefit Zone 14 - Rozonwski Parcel Map	\$1,900
Benefit Zone 15 - Lincoln Gateway Residential	\$23,849
Benefit Zone 16 - Aviation Business Park	\$32,736
Benefit Zone 17 - 3D South	\$97,060
Benefit Zone 18 - Aitken Ranch - Sorrento (Villages 1 - 9)	\$466,812
Benefit Zone 19 - Twelve Bridges (Village 9, Units 1 - 4)	\$252,510
Benefit Zone 20 - Twelve Bridges (Village 12)	\$13,161
Benefit Zone 21 - Twelve Bridges - Main Village Commercial	\$32,167
Benefit Zone 22 - Sterling Pointe (Parcel C)	\$36,386
Benefit Zone 23 - Cypress Meadows/Cresleigh Grove	\$0
Benefit Zone 24 - Lincoln Highlands	\$101,981
Benefit Zone 25 - Verderas (Village 23)	\$25,472
Benefit Zone 26 - Lincoln Gateway Commercial	\$12,856
Benefit Zone 27 - Lincoln Square Commercial	\$19,300
Benefit Zone 28 - Lincoln 270 Industrial	\$22,050
Benefit Zone 29 - Village Walk Town Houses	\$962
Benefit Zone 30 - Venture Drive Business Condominiums	\$20,148
Benefit Zone 31 - Clover Meadows	\$13,018
Benefit Zone 32 - Lincoln Stake Center	\$11,885
	\$3,848,245

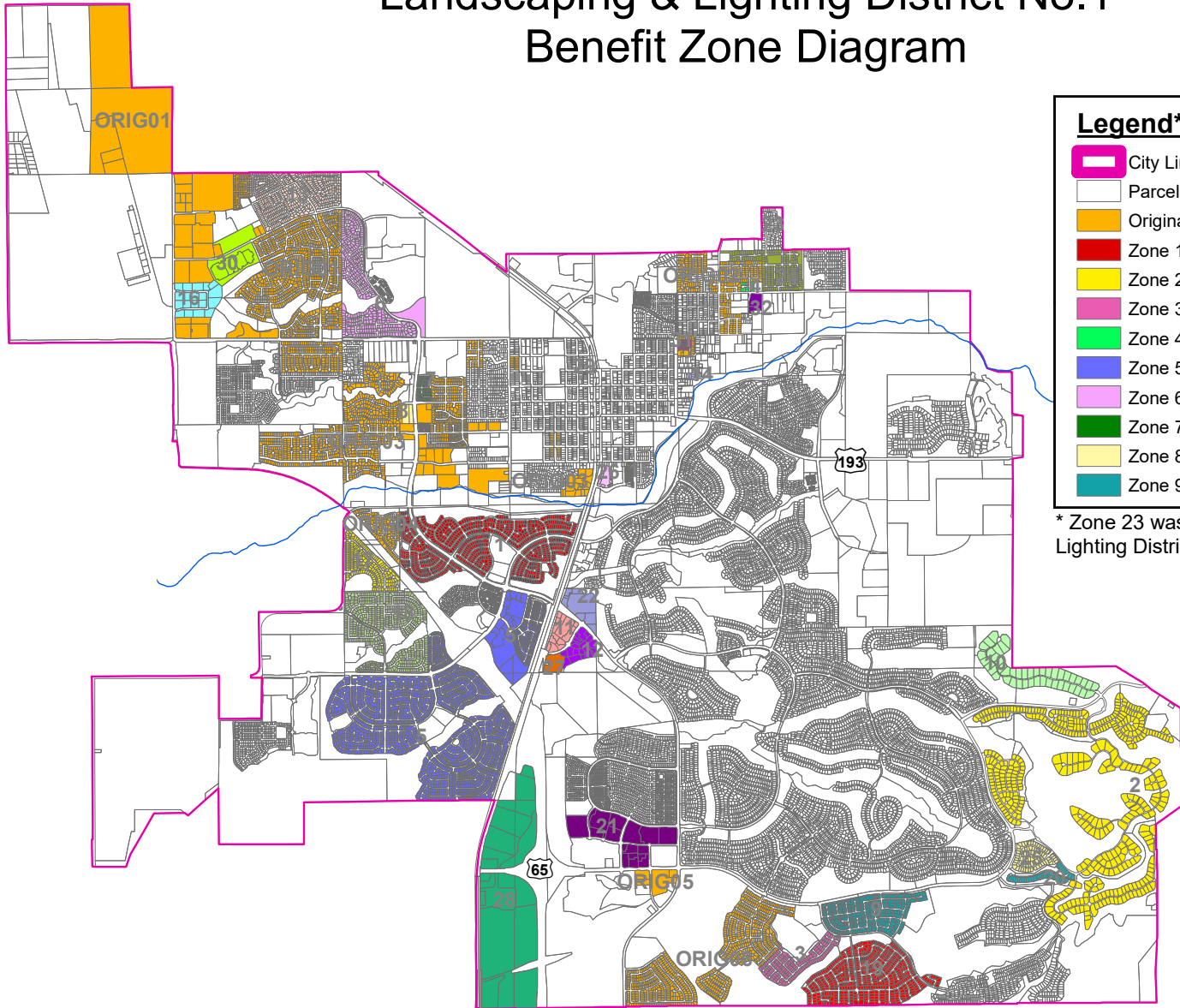
*County only accepts assessments in even pennies. Therefore, the assessment revenue shown above may differ than what is placed on the property tax rolls.

PART C

ASSESSMENT DISTRICT DIAGRAM

The boundary of the District is completely within the boundaries of the City of Lincoln. The Assessment Diagram for the Original Zone and the 31 Zones of Benefit are on file in the Office of the City Clerk of the City of Lincoln and shown on the following page of this Report. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the Placer County Assessor, for the year when this Report was prepared, and are incorporated by reference herein and made part of this Report.

City of Lincoln Landscaping & Lighting District No.1 Benefit Zone Diagram



Legend*

City Limits	Zone 10	Zone 22
Parcel Lines	Zone 11	Zone 24
Original Zone	Zone 12	Zone 25
Zone 1	Zone 13	Zone 26
Zone 2	Zone 14	Zone 27
Zone 3	Zone 15	Zone 28
Zone 4	Zone 16	Zone 29
Zone 5	Zone 17	Zone 30
Zone 6	Zone 18	Zone 31
Zone 7	Zone 19	Zone 32
Zone 8	Zone 20	
Zone 9	Zone 21	

* Zone 23 was detached from the Landscaping & Lighting District No. 1 on November 10, 2020.



PART D

METHOD OF APPORTIONMENT OF ASSESSMENT

This section explains the benefits to be derived from the improvements and the methodology used to apportion the total assessments to the properties within the District.

The method used for apportioning the assessment is based upon the relative special benefits to be derived by the properties in each Zone of Benefit of the District over and above the general benefits conferred on real property to the public at large. The assessment is apportioned to each parcel in proportion to the relative cost of the special benefits from the improvements.

Discussion of Benefit

Part 2 of Division 15 of the Streets and Highways Code, the Landscaping and Lighting Act of 1972, permits the establishment of assessment districts by Agencies for the purpose of providing certain public improvements which include the construction, operation, maintenance and servicing of landscaping, parks, open space, streetlighting, and traffic signal improvements.

Section 22573 of the Landscaping and Lighting Act of 1972 requires that maintenance assessments must 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 benefit to be received by each such lot or parcel from the improvements.”

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

Article XIID, Section 4(a) of the California Constitution (also known as Proposition 218) limits the amount of any assessment to the proportional special benefit conferred on the property.

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

Article XIID provides that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the

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

Arterial/Major Roadway Landscape and Streetlighting Benefit Determination

Arterial/major roadways allow property owners and residents to easily and efficiently access all areas of the City and therefore provide a special and direct benefit to properties in the City. The arterial/major roadways within the City that fall into this category are Aviation Blvd, East Ave, Ferrari Ranch Rd, Joiner Pkwy, Lincoln Blvd, McBean Park Dr, Nicolaus Rd, Twelve Bridges Dr, and Virginiatown Rd.

The special and direct benefit conferred on property within the City from the roadside and median landscaping consists of enhanced beautification throughout the City and enhanced beautification to entrances of the newer developments. If these landscape improvements were not installed, the property would not look as appealing to property owners, patrons, and prospective buyers which would adversely affect the desirability of their property. Therefore, these landscape improvements provide a specific enhancement to their property values and not a general enhancement of property values.

The special and direct benefit conferred on property within the City from streetlights located along the arterial/major roadways consists of safer pedestrian and vehicular access, improved aesthetics, and crime deterrence during nighttime hours.

In addition to the special and direct benefits the property owners within the City of Lincoln receive from these enhanced landscaping and streetlighting improvements, there are also general benefits received by property owners and residents located outside of the City. These general benefits occur when vehicular and pedestrian flow-through traffic originates from outside the City's limits from individuals who use the City's arterial/major roadways to travel to another destination outside of the City without stopping at a property within the City. These general benefits cannot be assessed to the properties within the City. It has been determined that vehicular and pedestrian flow-through traffic along the City's arterial/major roadways, which originates from outside the City's limits and ends at another destination outside of the City, is minimal because State Highway 65 provides the best and quickest access to and from neighboring cities. It is estimated that arterial/major roadway landscape and streetlighting improvements provide 1% general benefit to the public at large and to the parcels outside of the City and therefore 1% of the annual cost to operate and maintain these arterial/major roadway improvements is paid for by the City and is not assessed to the parcels within the LLAD.

Arterial/Major Roadway Traffic Signals Benefit Determination

When properly located and operated, traffic signals on arterial/major roadways are an invaluable tool for the safe and efficient movement of vehicles and pedestrian traffic throughout the City. Proper operation, maintenance, and servicing of a traffic signal system benefits properties by providing efficient ingress and egress from and to each development and safe traveling at night. Therefore, traffic signals on arterial/major

roadways provide a special and direct benefit to all properties in the City.

In addition to the special and direct benefits the property owners within the City of Lincoln receive from traffic signal improvements, there are also general benefits received by property owners and residents located outside of the City. These general benefits occur when vehicular and pedestrian flow-through traffic originates from outside the City’s limits from individuals who use the City’s arterial/major roadways to travel to another destination outside of the City without stopping at a property within the City. These general benefits cannot be assessed to the properties within the City. It has been determined that vehicular and pedestrian flow-through traffic along the City’s arterial/major roadways, which originates from outside the City’s limits and ends at another destination outside of the City, is minimal because State Highway 65 provides the best and quickest access to and from neighboring cities. It is estimated that traffic signal improvements provide 1% general benefit to the public at large and to the parcels outside of the City and therefore 1% of the annual cost to operate and maintain these traffic signal improvements is paid for by the City and is not assessed to the parcels within the LLAD.

Public Park and Recreation Benefit Determination

Park and recreational facilities enable property owners to participate in sporting events, leisure activities, picnics, organized social events, and other neighborly activities. Studies in a number of neighborhoods and communities, including counties and cities throughout the United States, have indicated that park and recreational facilities, if well maintained, have caused an increase in the desirability to live within these communities. These studies confirm the opinion long held by planning authorities as to the economic value to parcels from park and recreational facilities located nearby. Therefore, parcels realize a direct enhancement of property values from having direct access to park and recreational facilities. In addition, studies have also shown that direct enhancement of property values increase more when the park and recreational facilities are in place, improved, operable, safe, clean, and well maintained near their parcels. Conversely, property values decrease when park and recreational facilities are non-existent, unsafe, or destroyed by the elements or vandalism. Park and Recreational facilities in the City are separated into four categories: Community Parks, Large Neighborhood Parks, Small Neighborhood Parks, and Regional Parks. A summary of the City’s parks with the corresponding category is provided in Table 2 below.

Table No. 2: City of Lincoln Parks
Community Parks
Auburn Ravine Park, Joiner Park, Robert Jimenez Park, and Wilson Park
Large Neighborhood Parks
Aitken Park, Coyote Pond Park, Peter Singer Park, Twelve Bridges Park, and Nathan Dubin Park
Small Neighborhood Parks
Atkinson Park, Brown Park, Machado Park, Markham Park, Pete Demas Park, Scheiber Park, Sheffield Park, and Palo Verde Park
Regional Parks
Foskett Regional Park and McBean Park

Community and Regional Parks provide amenities and recreational facilities that can be utilized by property owners throughout the City for sporting events, leisure activities, organized City-wide social events, etc. Therefore, Regional and Community Parks confer special benefits on all property within the City. In addition, it is possible, but not likely due to limited accessibility, that Regional and Community Parks will be utilized by people who reside outside the City limits. This incidental use, which may not be paid for by the LLAD property owners, is considered to be the general benefit and is estimated to be 2% of the annual cost to operate and maintain Regional and Community Park improvements.

Neighborhood Parks are generally much smaller in size and provide amenities and recreational facilities that are designed to serve the adjacent neighborhood parcels within developments. Therefore, they are of special benefit to the properties within the corresponding development. Neighborhood parks have limited parking and visibility to the public at large which makes use of these parks by people that reside out of the respective developments highly unlikely. The general benefit is estimated to be 2% of the annual cost to operate and maintain large Neighborhood Parks and 1% of the annual cost to operate and maintain small Neighborhood Parks.

Open Space and Trail Benefit Determination

Open space and trail facilities are located throughout the City and provide a special and direct benefit to all properties within the City. The overall quality of life and desirability of the City is enhanced when open space and trail facilities are safe, clean, and well-maintained. Property desirability in an area also increases when there is an increased number of open space and trail facilities. These open space and trail facilities enable property owners to participate in leisure activities such as picnics and other miscellaneous activities. It is possible, but not likely due to limited accessibility, that the City's open space areas and trails will be utilized by people who reside outside the City limits. This incidental use, which may not be paid for by the LLAD property owners, is considered to be the general benefit and is estimated to be 2% of the annual cost to operate and maintain City open space and trail improvements.

In-Tract or Localized Landscape and Streetlighting Benefit Determination

The in-tract landscaping and streetlighting improvements provide a special and direct benefit to all parcels within their respective Zones of Benefit. The special and direct benefit conferred on property from roadside and entryway landscaping consists of enhanced beautification throughout the neighborhood. If these landscape improvements were not installed, the property would not look as appealing to property owners and prospective buyers which would adversely affect the desirability of their property. Therefore, these landscape improvements provide a specific enhancement to their property values and not a general enhancement of property values. The special and direct benefit conferred on property from streetlights located along the roadways consists of safer pedestrian and vehicular access, improved aesthetics, and crime deterrence during nighttime hours.

It is anticipated that there will be minimal flow through traffic within the in-tract or local streets associated with the Zones of Benefit. However, there is a possibility for pedestrians and vehicles to access a destination outside of the development through the in-tract streets and therefore the in-tract streetlighting and landscape improvements provide a minimal general benefit to the public at large or to the parcels outside of each neighborhood Zone. Based on the industry standard for comparable neighborhoods, 1% of the annual cost to operate and maintain the in-tract streetlighting and landscape improvements is considered to be general benefit.

Assessment Methodology

The total cost to construct, operate, maintain, and service the landscaping, parks, park facilities, open spaces, trails, streetlighting, and traffic signal facilities are apportioned in accordance with a methodology that is consistent with standard assessment engineering practices.

As new development occurs throughout the City, the new development may be annexed into an existing Zone of Benefit or a new Zone of Benefit may be formed within the District. This process ensures that there is a viable funding source to construct, operate, maintain, and service the facilities listed above. Each new development is evaluated to determine which improvements are of a specific and direct benefit to the parcels within the development and then a benefit assessment methodology is developed to allocate the costs of the improvements to the benefiting parcels.

Since the assessments are levied on the owners of properties as shown on the secured property tax rolls, the final charges must be assigned by Assessor's Parcel Number. If assessments were to be allocated by parcel, not considering land use, this would not be equitable, because a single-family parcel would be paying the same as a 50-unit apartment parcel or a large commercial establishment. Therefore, as previously stated, the total assessment costs are allocated to each parcel of land based on the special benefit they receive from the improvements.

The single-family residential parcel has been selected as the basic unit for the calculation of assessments since it represents over 80% of the parcels within the City. Therefore, the single-family residential parcel is defined as one (1.00) Equivalent Dwelling Unit (EDU).

The assessment methodology used to assign EDUs to other types of land uses in proportion to the special benefit they receive relative to the single-family residential parcel for each Zone of Benefit is explained on the following pages.

Exempted from the assessments would be the areas of all public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, all easements and rights-of-way, all public parks, greenbelts, parkways, and all other public property designated as open space.

City-wide Improvements

City-wide improvements provide a special and direct benefit to properties within City limits and consist of the following: arterial/major roadway landscape and lighting improvements, regional and community parks, and open space/trail areas. The special benefit boundary for city-wide improvements is contiguous with City limits and is therefore comprised of parcels both within the LLAD and not in the LLAD (non-LLAD parcels).

To allocate costs associated with City-wide improvements proportionately and equitably to each parcel within the City the Equivalent Dwelling Unit (EDU) methodology will be used. The EDU methodology is described below.

Single-Family Residential (SFR)

Since the developed single-family residential parcel represents over 80% of the total parcels within the City, it is used as the basic unit for calculation of EDUs and is defined as **1.00 EDU**. Developed SFR parcels are defined as parcels that have a land use classification as single-family residential with the Placer County Assessor's Office.

Residential Condominiums (CON)

The building square footage of a residential condominium unit is typically 75% of the building square footage of an SFR home. Therefore, this can correlate to a condominium unit having 25% less residents on average per unit than an SFR home. Since there are 25% fewer residents, the impact to improvements is less. Therefore, the benefit for a condominium unit is equal to 75% of a single-family home, or **0.75 EDUs/parcel**. CON parcels are defined as parcels that have a land use classification as condominium or townhome, with the Placer County Assessor's Office.

Multi-Family Residential & Mobile Home Parks (MFR)

The building square footage of a multi-family unit (e.g. apartment, duplex, tri-plex, mobile home, etc.) is typically 50% of the building square footage of a SFR home. Therefore, this can correlate to a multi-family unit having 50% less residents on average per unit than an SFR home. Since there are 50% fewer residents the impact to improvements is less. Therefore, the benefit for a multi-family unit is equal to 50% of a single-family home, or **0.50 EDUs/unit**. MFR parcels are defined as parcels that have a land use classification as multi-family, which includes duplexes, triplexes, apartments, mobile homes, etc., with the Placer County Assessor's Office.

Non-Residential Property (including Public Property)

Non-residential properties such as commercial (COM), industrial (IND), institutional (INST), office (OFC), and medical (MED) properties also benefit from the City-wide improvements. The special benefit arises from the opportunity for employees to utilize arterial/major roadway improvements to get to and from work, utilize park and recreational facilities before work, during lunch or after work, etc. Non-residential properties are assigned EDUs based on their employee population compared to a typical single-family home. To determine the number of employees for a non-residential parcel, the building square footage was obtained from the County Assessor's office. The employee population can then be estimated by multiplying by the employee density shown in Table No. 3 below by the parcel's building square footage.

Table No. 3: Non-residential Employee Density	
Land use	Employee Density
COM	2 per 1,000 SF
IND	1 per 1,000 SF
INST	2 per 1,000 SF
OFC	3 per 1,000 SF

The SFR home has an average of 2.85 residents per home. Table No. 4 below shows the EDU calculations for each class of property.

Table No. 4: EDUs by Property Class		
<i>Residential Property</i>		
Single-Family	1.000	EDUs/Unit
Condominium	0.750	EDUs/Unit
Multi-Family	0.500	EDUs/Unit
<i>Non-Residential Property</i>		
Commercial	0.702	EDUs/1,000 SF
Industrial	0.351	EDUs/1,000 SF
Institutional	0.702	EDUs/1,000 SF
Medical	1.053	EDUs/1,000 SF
Office	1.053	EDUs/1,000 SF

Example Commercial Parcel calculation: A commercial building that is 1,000 sq. ft. in size has 2 employees on average (see Table No. 3 above) compared to 2.85 residents per SFR home. Therefore, the commercial building would have 0.702 EDUs/1,000 sq. ft. of building space (2.00 employees/2.85 residents = 0.702 EDUs).

To further apportion costs equitably based on the benefit received from City-wide improvements, the following benefit reduction factors have been applied:

Arterial/Major Roadway Landscaping

Parcels located within a LLAD Zone of Benefit have enhanced landscaping installed along the Arterial/Major Roadways accessing their developments. Parcels in the City of Lincoln that are not in a LLAD Zone of Benefit are generally located in the older parts of the City and do not have this enhanced level of landscaping located at the entrances to their developments. Therefore, an enhanced beautification benefit factor of 0.5 is applied to all parcels in the City that are not located in a LLAD Zone of Benefit.

Community Parks, Regional Parks, Open Space/Trail areas

Non-residential parcels benefit less than the residential parcels because their employees have less time/opportunity to use the parks and open space/trail facilities than residents who live in the City. Employees can typically use the parks and open space/trail facilities before work, during lunch, and after work. Residents can use the parks and open space/trail facilities during the same time and on weekends since they live in the area. This reduction in employee usage is demonstrated by the typical park construction standards which are to build 3.0 acres of park per 1,000 residents vs. 0.5 acres of park per 1,000 employees. Based on this information, it is reasonable to assume that for non-residential properties the opportunity to use and benefit from the park and open space/trail facilities is approximately 16.7% (0.5 acres / 3.0 acres) of that for residential properties. Therefore, a non-residential benefit factor of 0.167 is applied to non-residential properties within the City.

Vacant (Unimproved) Land

The underlying benefit of City-wide improvements accrues to the land and relates to the permanent nature of certain improvements. The maintenance effort is of benefit to all land within the City. The minimum level of service required to maintain improvements in the City is estimated to be 25% of that required for build-out maintenance costs. Accordingly, the estimated benefit received by an unimproved parcel of land with an approved development potential is 25% of that received by an improved parcel, equal in size assuming that the unimproved land will have no use of the facilities. Therefore, an undeveloped benefit factor of 0.25 is applied to vacant (unimproved) properties in the City.

Based on the assessment methodology described above for City-wide improvements, the maintenance cost responsibility is summarized in Table No. 5 below:

Table No. 5: City-wide Improvements Maintenance Responsibility			
Maintenance/Improvement Type	% Special Benefit (LLAD Parcels)	% Special Benefit* (Non-LLAD Parcels)	% General* Benefit
Arterial/Major Roadway Street Lighting and Traffic Signal Improvements	46.7%	52.3%	1%
Arterial/Major Roadway Landscape Improvements	71.1%	27.9%	1%
Community Parks	66.0%	32.0%	2%
Regional Parks	66.0%	32.0%	2%
Open Space Areas	66.0%	32.0%	2%

*The % Special Benefit (Non-LLAD Parcels) and % General Benefit should not be paid with LLAD assessment revenue

Below is a listing of each of the Zones of Benefit, their corresponding number and type of parcels/units/acres within each Zone of Benefit and the method of apportioning the costs of the improvements (both pro-rated share of City-wide improvements and local improvements excluding the general benefit portion) to the benefiting parcels.

Original Benefit Zone

The Original Benefit Zone is comprised of approximately 3,500 parcels which include single-family residential, multi-family residential, condominiums, town houses, commercial, industrial, and vacant (undeveloped) parcels. This Zone of Benefit includes all parcels in Landscaping and Lighting District No. 1 that were annexed prior to Fiscal Year 2004-05. The maximum assessment per equivalent dwelling unit (EDU) vary for each development within the Original Benefit Zone. The maximum rates per development were established based upon the estimated cost to construct, operate, maintain and service the improvements within each development. These maximum assessment rates do not increase each fiscal year.

City Council has approved the annexation of the Twelve Bridges Village 11, 1401 Aviation Blvd, Lakeside 6, Twelve Bridges Village 1, Twelve Bridges Village 2, Cresleigh Grove, and Magnolia Village developments into CFD No. 2018-1. The ongoing maintenance of park, landscaping, streetlighting, open space, and trail improvements associated with these developments will be funded through CFD No. 2018-1.

In Fiscal Year 2025-26 the total assessment revenue that will be collected to construct, operate, maintain and service the facilities benefiting the Original Benefit Zone is \$497,153.

The maximum assessment rates for Benefit Zones No. 1 through 32 include an approved annual adjustment for inflation. The annual adjustment is based upon the Consumer Price Index (CPI) for the San Francisco Bay Area - All Urban Consumers. The maximum rates for Fiscal Year 2025-26 include a 2.69% inflation adjustment over the Fiscal Year 2024-25 maximum assessment rates.

Benefit Zone 1 – Lincoln Crossing Phase I

Benefit Zone 1 is comprised of 828 single-family residential parcels. This Zone of Benefit was formed in Fiscal Year 2004-05 and the maximum assessment rate was set at \$200.22 per EDU with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2004. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2025-26 there are 828.00 EDUs that are assessable, and the total assessment revenue to be collected is \$296,614. This results in the following assessments that will be levied:

**Maximum Rate: \$358.23 / EDU
Fiscal Year 2025-26 Rate: \$358.23 / EDU**

Benefit Zone 2 – Twelve Bridges & Verdera at Twelve Bridges (Villages 13-1, 13-2, 13-3, 14-1, 14-2, 15, 16, 17, 18 & 20)

Benefit Zone 2 is comprised of 454 single-family residential parcels. This Zone of Benefit was formed in Fiscal Year 2004-05 and the maximum assessment rate was set at \$197.88 per EDU with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2004. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2025-26 there are 454.00 EDUs that are assessable, and the total assessment revenue to be collected is \$160,734. This results in the following assessments that will be levied:

Maximum Rate: \$354.04 / EDU
Fiscal Year 2025-26 Rate: \$354.04 / EDU

Benefit Zone 3 - Twelve Bridges (Village 8-4)

Benefit Zone 3 is comprised of 146 single-family residential parcels. This Zone of Benefit was formed in Fiscal Year 2004-05 and the maximum assessment rate was set at \$262.08 per EDU with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2004. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2025-26 there are 146.00 EDUs that are assessable, and the total assessment revenue to be collected is \$68,459. This results in the following assessments to be levied:

Maximum Rate: \$468.90 / EDU
Fiscal Year 2025-26 Rate: \$468.90 / EDU

Benefit Zone 4 – Clayton Village

Benefit Zone 4 is comprised of 13 single-family residential parcels. This Zone of Benefit was formed in Fiscal Year 2004-05 and the maximum assessment rate was set at \$178.74 per EDU with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2004. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2025-26 there are 13.00 EDUs that are assessable, and the total assessment revenue to be collected is \$4,157. This results in the following assessments to be levied:

Maximum Rate: \$319.79 / EDU
Fiscal Year 2025-26 Rate: \$319.79 / EDU

Benefit Zone 5 – Lincoln Crossing Phases II, IIIA & IIIB

Benefit Zone 5 is comprised of 1,899 single-family residential parcels, 174 condominium residential parcels and 47.77 acres of commercial parcels. This Zone of Benefit was formed in Fiscal Year 2005-06 and the maximum assessment rate was set at \$212.56 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2005. Single-family and condominium parcels are assessed at 1.00 EDU/parcel and commercial parcels are assessed at 7.00 EDUs/acre.

In Fiscal Year 2025-26 there are 2,407.39 EDUs that are assessable, and the total assessment revenue to be collected is \$901,423. This results in the following assessments that will be levied:

Maximum Rate: \$374.44 / EDU
Fiscal Year 2025-26 Rate: \$374.44 / EDU

Benefit Zone 6 – Foskett Ranch

Benefit Zone 6 is comprised of 322 single-family residential parcels, 113 condominium residential parcels and 11.90 acres of commercial parcels. This Zone of Benefit was formed in Fiscal Year 2005-06 and the maximum assessment rate was set at \$306.76 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2005. Single-family and condominium parcels are assessed at 1.00 EDU/parcel and commercial parcels are assessed at 3.00 EDUs/acre.

In Fiscal Year 2025-26 there are 470.70 EDUs that are assessable, and the total assessment revenue to be collected is \$254,362. This results in the following assessments to be levied:

Maximum Rate: \$540.39 / EDU
Fiscal Year 2025-26 Rate: \$540.39 / EDU

Benefit Zone 7 – Joiner Village (Beazer Homes)

Benefit Zone 7 is comprised of 96 single-family residential parcels. This Zone of Benefit was formed in Fiscal Year 2005-06 and the maximum assessment rate was set at \$204.76 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2005. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2025-26 there are 96.00 EDUs that are assessable, and the total assessment revenue to be collected is \$34,627. This results in the following assessments to be levied:

Maximum Rate: \$360.70 / EDU
Fiscal Year 2025-26 Rate: \$360.70 / EDU

Benefit Zone 8 – Lincoln Terrace Apartments

Benefit Zone 8 is comprised of two (2) multi-family residential parcels consisting of 80 apartment units combined. This Zone of Benefit was formed in Fiscal Year 2005-06 and the maximum assessment rate was set at \$161.80 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2005. Each multi-family unit is assessed at 1.00 EDU/unit.

In Fiscal Year 2025-26 there are 80.00 EDUs that are assessable, and the total assessment revenue to be collected is \$22,802. This results in the following assessments to be levied:

Maximum Rate: \$285.03 / EDU
Fiscal Year 2025-26 Rate: \$285.03 / EDU

Benefit Zone 9 – Twelve Bridges (Village 8, Units 5 & 6)

Benefit Zone 9 is comprised of 306 single-family residential parcels. This Zone of Benefit was formed in Fiscal Year 2005-06 and the maximum assessment rate was set at \$266.52 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2005. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2025-26 there are 306.00 EDUs that are assessable, and the total assessment revenue to be collected is \$143,667. This results in the following assessments to be levied:

Maximum Rate: \$469.50 / EDU
Fiscal Year 2025-26 Rate: \$469.50 / EDU

Benefit Zone 10 – Twelve Bridges (Village 19, Units A & B)

Benefit Zone 10 is comprised of 46 single-family residential parcels. This Zone of Benefit was formed in Fiscal Year 2005-06 and the maximum assessment rate was set at \$197.88 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2005. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2025-26 there are 46.00 EDUs that are assessable, and the total assessment revenue to be collected is \$16,035. This results in the following assessments to be levied:

Maximum Rate: \$348.58 / EDU
Fiscal Year 2025-26 Rate: \$348.58 / EDU

Benefit Zone 11 – Sterling Pointe (Parcel A)

Benefit Zone 11 is comprised of commercial and industrial parcels totaling 16.348 acres. This Zone of Benefit was formed in Fiscal Year 2005-06 and the maximum assessment rate was set at \$253.78 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2005. Commercial and industrial parcels are assessed at 5.00 EDU/acre.

In Fiscal Year 2025-26 there are 81.74 EDUs that are assessable, and the total assessment revenue to be collected is \$27,407. This results in the following assessments to be levied:

Maximum Rate: \$447.06 / EDU
Fiscal Year 2025-26 Rate: \$335.30 / EDU

Benefit Zone 12 – Sterling Pointe (Parcel B)

Benefit Zone 12 is comprised of commercial parcels totaling 17.199 acres. This Zone of Benefit was formed in Fiscal Year 2005-06 and the maximum assessment rate was set at \$259.76 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2005. Commercial parcels are assessed at 5.00 EDU/acre.

City Council approved the annexation of the 871 Sterling Parkway development into CFD No. 2018-1. The ongoing maintenance of park, landscaping, streetlighting, open space, and trail improvements associated with this development will be funded through CFD No. 2018-1.

In Fiscal Year 2025-26 there are 86.00 EDUs that are assessable, and the total assessment revenue to be collected is \$29,513. This results in the following assessments that will be levied:

Maximum Rate: \$457.59 / EDU
Fiscal Year 2025-26 Rate: \$343.19 / EDU

Benefit Zone 13 – Lakeside 6 (Units 1, 3, 4 & 5)

Benefit Zone 13 is comprised of 458 single-family residential parcels. This Zone of Benefit was formed in Fiscal Year 2006-07 and the maximum assessment rate was set at \$264.14 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2006. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2025-26 there are 458.00 EDUs that are assessable, and the total assessment revenue to be collected is \$207,039. This results in the following assessments to be levied:

Maximum Rate: \$452.05 / EDU
Fiscal Year 2025-26 Rate: \$452.05 / EDU

Benefit Zone 14 – Roznowski Parcel Map

Benefit Zone 14 is comprised of 5 single-family residential parcels. This Zone of Benefit was formed in Fiscal Year 2006-07 and the maximum assessment rate was set at \$222.00 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2006. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2025-26 there are 5.00 EDUs that are assessable, and the total assessment revenue to be collected is \$1,900. This results in the following assessments to be levied:

Maximum Rate: \$379.93 / EDU
Fiscal Year 2025-26 Rate: \$379.93 / EDU

Benefit Zone 15 - Lincoln Gateway Residential

Benefit Zone 15 is comprised of 51 single-family residential parcels. This Zone of Benefit was formed in Fiscal Year 2006-07 and the maximum assessment rate was set at \$273.24 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2006. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2025-26 there are 51.00 EDUs that are assessable, and the total assessment revenue to be collected is \$23,849. This results in the following assessments to be levied:

Maximum Rate: \$467.62 / EDU
Fiscal Year 2025-26 Rate: \$467.62 / EDU

Benefit Zone 16 – Aviation Business Park

Benefit Zone 16 is comprised of industrial parcels totaling 31.2 acres. This Zone of Benefit was formed in Fiscal Year 2006-07 and the maximum assessment rate was set at \$272.48 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2006. Industrial parcels are assessed at 3.00 EDU/acre.

In Fiscal Year 2025-26 there are 93.60 EDUs that are assessable, and the total assessment revenue to be collected is \$32,736. This results in the following assessments to be levied:

**Maximum Rate: \$466.32 / EDU
Fiscal Year 2025-26 Rate: \$349.74 / EDU**

Benefit Zone 17 – 3D South

Benefit Zone 17 is comprised of 185 single-family residential parcels. This Zone of Benefit was formed in Fiscal Year 2006-07 and the maximum assessment rate was set at \$306.56 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2006. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2025-26 there are 185.00 EDUs that are assessable, and the total assessment revenue to be collected is \$97,060. This results in the following assessments to be levied:

**Maximum Rate: \$524.65 / EDU
Fiscal Year 2025-26 Rate: \$524.65 / EDU**

Benefit Zone 18 – Aitken Ranch – Sorrento (Villages 1-10)

Benefit Zone 18 is comprised of 458 single-family residential parcels and 39 medium density residential units. This Zone of Benefit was formed in Fiscal Year 2006-07 and the maximum assessment rate was set at \$252.04 per EDU. However, in Fiscal Year 2007-08 park improvements were added to this Zone of Benefit and the maximum assessment rate was increased through a Proposition 218 ballot process to \$566.28 per equivalent dwelling unit with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2007. Single-family parcels are assessed at 1.00 EDU/parcel, multi-family residential parcels are assessed at 0.50 EDU/unit and vacant residential parcels that have not subdivided are not assessed.

In Fiscal Year 2025-26 there are 497.00 EDUs that are assessable, and the total assessment revenue to be collected is \$466,812. This results in the following assessments to be levied:

**Maximum Rate: \$939.26 / EDU
Fiscal Year 2025-26 Rate: \$939.26 / EDU**

Benefit Zone 19 – Twelve Bridges (Village 9, Units 1-4)

Benefit Zone 19 is comprised of 485 single-family residential parcels. This Zone of Benefit was formed in Fiscal Year 2006-07 and the maximum assessment rate was set at \$304.22 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area

- All Urban Consumers as of February 2006. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2025-26 there are 485.00 EDUs that are assessable, and the total assessment revenue to be collected is \$252,510. This results in the following assessments to be levied:

Maximum Rate: \$520.64 / EDU
Fiscal Year 2025-26 Rate: \$520.64 / EDU

Benefit Zone 20 – Twelve Bridges (Village 12)

Benefit Zone 20 is comprised of 38 single-family residential parcels. This Zone of Benefit was formed in Fiscal Year 2006-07 and the maximum assessment rate was set at \$202.38 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2006. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2025-26 there are 38.00 EDUs that are assessable, and the total assessment revenue to be collected is \$13,161. This results in the following assessments to be levied:

Maximum Rate: \$346.35 / EDU
Fiscal Year 2025-26 Rate: \$346.35 / EDU

Benefit Zone 21 – Twelve Bridges – Main Village Commercial

Benefit Zone 21 is comprised of commercial parcels totaling 72.55 acres. This Zone of Benefit was formed in Fiscal Year 2006-07 and the maximum assessment rate was set at \$428.62 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2006. Commercial parcels are assessed at 7.00 EDU/acre.

In Fiscal Year 2025-26 there are 507.85 EDUs that are assessable, and the total assessment revenue to be collected is \$32,167. This results in the following assessments to be levied below the maximum rate:

Maximum Rate: \$733.54 / EDU
Fiscal Year 2025-26 Rate: \$63.34 / EDU

Benefit Zone 22 – Sterling Pointe (Parcel C)

Benefit Zone 22 is comprised of commercial parcels totaling 21.028 acres. This Zone of Benefit was formed in Fiscal Year 2006-07 and the maximum assessment rate was set at \$269.62 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area

- All Urban Consumers as of February 2006. Commercial parcels are assessed at 5.00 EDU/acre.

In Fiscal Year 2025-26 there are 105.14 EDUs that are assessable, and the total assessment revenue to be collected is \$36,386. This results in the following assessments to be levied:

Maximum Rate: \$461.43 / EDU
Fiscal Year 2025-26 Rate: \$346.07 / EDU

Benefit Zone 23 – Cypress Meadows/Cresleigh Grove

This Zone of Benefit was formed in Fiscal Year 2007-08 and formally detached from the District on November 10, 2020.

Benefit Zone 24 – Lincoln Highlands

Benefit Zone 24 is comprised of 180 single-family residential parcels. This Zone of Benefit was formed in Fiscal Year 2007-08 and the maximum assessment rate was set at \$341.58 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2007. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2025-26 there are 180.00 EDUs that are assessable, and the total assessment revenue to be collected is \$101,981. This results in the following assessments to be levied:

Maximum Rate: \$566.56 / EDU
Fiscal Year 2025-26 Rate: \$566.56 / EDU

Benefit Zone 25 – Verdera (Village 23)

Benefit Zone 25 is comprised of 75 single-family residential parcels. This Zone of Benefit was formed in Fiscal Year 2007-08 and the maximum assessment rate was set at \$204.76 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2007. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2025-26 there are 75.00 EDUs that are assessable, and the total assessment revenue to be collected is \$25,472. This results in the following assessments to be levied:

Maximum Rate: \$339.62 / EDU
Fiscal Year 2025-26 Rate: \$339.62 / EDU

Benefit Zone 26 – Lincoln Gateway Commercial

Benefit Zone 26 is comprised of commercial parcels totaling 4.743 acres. This Zone of Benefit was formed in Fiscal Year 2008-09 and the maximum assessment rate was set at \$335.89 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of April 2008. Commercial parcels are assessed at 5.00 EDU/acre.

In Fiscal Year 2025-26 there are 23.72 EDUs that are assessable, and the total assessment revenue to be collected is \$12,856. This results in the following assessments to be levied:

Maximum Rate: \$542.09 / EDU
Fiscal Year 2025-26 Rate: \$542.09 / EDU

Benefit Zone 27 – Lincoln Square Commercial

Benefit Zone 27 is comprised of commercial parcels totaling 8.70 acres. This Zone of Benefit was formed in Fiscal Year 2008-09 and the maximum assessment rate was set at \$366.54 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of April 2008. Industrial parcels are assessed at 5.00 EDU/acre.

In Fiscal Year 2025-26 there are 43.50 EDUs that are assessable, and the total assessment revenue to be collected is \$19,300. This results in the following assessments to be levied:

Maximum Rate: \$591.56 / EDU
Fiscal Year 2025-26 Rate: \$443.67 / EDU

Benefit Zone 28 – Lincoln 270 Industrial

Benefit Zone 28 is comprised of industrial parcels totaling up to 139.20 acres (or a total of 105.00 acres if Phase E is not developed). This Zone of Benefit was formed in Fiscal Year 2010-11 and the maximum assessment rate was set at \$170.33 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2010. Industrial parcels are assessed at 5.00 EDUs/acre.

In Fiscal Year 2025-26 there are 525.00 EDUs that are assessable, and the total assessment revenue to be collected is \$22,050. This results in the following assessments to be levied:

Maximum Rate: \$266.95 / EDU
Fiscal Year 2025-26 Rate: \$42.00 / EDU

Benefit Zone 29 – Village Walk Town Houses

Benefit Zone 29 is comprised of four (4) town house parcels. This Zone of Benefit was formed in Fiscal Year 2010-11 and the maximum assessment rate was set at \$153.42 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2010. Town houses are assessed at 1.00 EDU/parcel.

In Fiscal Year 2025-26 there are 4.00 EDUs that are assessable, and the total assessment revenue to be collected is \$962. This results in the following assessments to be levied:

Maximum Rate: \$240.45 / EDU
Fiscal Year 2025-26 Rate: \$240.45 / EDU

Benefit Zone 30 – Venture Drive Business Condominiums

Benefit Zone 30 is comprised of business condominium parcels totaling 38.6 acres. This Zone of Benefit was formed in Fiscal Year 2015-16 and the maximum assessment rate has been set at \$112.90 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of February 2011. Business Condominiums are assessed at 3.00 EDUs/acre.

In Fiscal Year 2025-26 there are 115.80 EDUs that are assessable, and the total assessment revenue to be collected is \$20,148. This results in the following assessments to be levied:

Maximum Rate: \$173.99 / EDU
Fiscal Year 2025-26 Rate: \$173.99 / EDU

Benefit Zone 31 – Clover Meadows

Benefit Zone 31 is comprised of 29 single-family residential parcels. This Zone of Benefit was formed in Fiscal Year 2015-16 and the maximum assessment rate has been set at \$319.51 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of December 2014. Single-family parcels are assessed at 1.00 EDU/parcel.

In Fiscal Year 2025-26 there are 29.00 EDUs that are assessable, and the total assessment revenue to be collected is \$13,018. This results in the following assessments to be levied:

Maximum Rate: \$448.90 / EDU
Fiscal Year 2025-26 Rate: \$448.90 / EDU

Benefit Zone 32 – Lincoln Stake Center

Benefit Zone 32 is comprised of commercial parcels totaling 5.09 acres. This Zone of Benefit was formed in Fiscal Year 2015-16 and the maximum assessment rate was set at \$457.73 per EDU, with an allowance for a CPI increase each fiscal year. The CPI increase is based upon the Consumer Price Index for the San Francisco Bay Area - All Urban Consumers as of December 2015. Commercial parcels are assessed at 5.00 EDU/acre.

In Fiscal Year 2025-26 there are 25.43 EDUs that are assessable, and the total assessment revenue to be collected is \$11,885. This results in the following assessments to be levied:

Maximum Rate: \$623.28 / EDU
Fiscal Year 2025-26 Rate: \$467.46 / EDU

PART E

PROPERTY LIST AND ASSESSMENT ROLL

A list of the addresses of all parcels and the description of each lot or parcel within each benefit zone of the City of Lincoln's Landscape and Lighting District is shown on the last equalized Property Tax Roll of the Placer County Assessor, which by reference is hereby made a part of this Report.

This list is keyed to the Assessor's Parcel Numbers as shown on the Assessment Roll, which includes the maximum proposed amount of assessments apportioned to each lot or parcel. The Assessment Roll is on file in the Office of the City Clerk of the City of Lincoln as shown in this Report in Appendix B.

APPENDIX A
DETAILED PROJECT COST BREAKDOWN

FY 2025-26 Assessments for 4,146.50 EDUs

COST ESTIMATE FY 2025-26 Original Benefit Zone	
	Proposed FY 2025-26
Estimated Beginning Fund Balance	(\$1,127,606)
Projected Assessment Revenue	\$497,153
City Contribution (Non-LLAD funds)	\$279,251
	\$776,405
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	(\$216,939)
Parks (Community, Neighborhood, Regional) and Open Space	(\$604,265)
Localized Landscaping	(\$107,392)
Localized Streetlighting	(\$77,400)
	(\$1,005,996)
Incidental Expenses	
City Administration and Personnel	(\$447,242)
Materials, Supplies, Equipment, and Contingencies	(\$369,767)
County Collection Fees	(\$4,972)
	(\$821,981)
Total Expenses:	(\$1,827,977)
Reserve Collection:	(\$1,051,572)
Estimated Ending Fund Balance	(\$2,179,179)
Assessment Rate	Varies

FY 2025-26 Assessments for 828.00 EDUs

COST ESTIMATE FY 2025-26 Benefit Zone 1 (Annexed FY 2004-05) Lincoln Crossing Phase I	
	Proposed FY 2025-26
Estimated Beginning Fund Balance	\$304,835
Projected Assessment Revenue	\$296,614
City Contribution (Non-LLAD funds)	\$57,255
	\$353,869
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	(\$39,205)
Parks (Community, Neighborhood, Regional) and Open Space	(\$144,029)
Localized Landscaping	\$0
Localized Streetlighting	(\$20,700)
	(\$203,934)
Incidental Expenses	
City Administration and Personnel	(\$90,664)
Materials, Supplies, Equipment, and Contingencies	(\$74,959)
County Collection Fees	(\$2,966)
	(\$168,589)
Total Expenses:	(\$372,523)
Reserve Collection:	(\$18,654)
Estimated Ending Fund Balance	\$286,181
Assessment Rate	\$358.23/EDU

Maximum FY 2025-26 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **\$358.23 per EDU**

FY 2025-26 Assessment Rates

Assessment Rate per equivalent dwelling unit is **\$358.23 per EDU**
 (County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units	EDU Rate
Single-Family Residential	828	1.00
	No. of EDUs	Revenue
	828.00	\$296,614.44

FY 2025-26 Assessments for 454.00 EDUs

COST ESTIMATE FY 2025-26	
Benefit Zone 2 (Annexed FY 2004-05)	
Twelve Bridges & Verderas at Twelve Bridges	
	Proposed FY 2025-26
Estimated Beginning Fund Balance	\$452,942
Projected Assessment Revenue	\$160,734
City Contribution (Non-LLAD funds)	\$28,211
	\$188,945
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	(\$19,780)
Parks (Community, Neighborhood, Regional) and Open Space	(\$59,685)
Localized Landscaping	\$0
Localized Streetlighting	\$0
	(\$79,465)
Incidental Expenses	
City Administration and Personnel	(\$35,328)
Materials, Supplies, Equipment, and Contingencies	(\$29,208)
County Collection Fees	(\$1,607)
	(\$66,144)
Total Expenses:	(\$145,609)
Reserve Collection:	\$43,336
Estimated Ending Fund Balance	\$496,278
Assessment Rate	\$354.04/EDU

Maximum FY 2025-26 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **\$354.04 per EDU**

FY 2025-26 Assessment Rates

Assessment Rate per equivalent dwelling unit is **\$354.04 per EDU**
 (County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units	EDU Rate
Single-Family Residential	454	1.00
	No. of EDUs	Revenue
	454.00	\$160,734.16

FY 2025-26 Assessments for 146.00 EDUs

COST ESTIMATE FY 2025-26	
Benefit Zone 3 (Annexed FY 2004-05)	
Twelve Bridges (Village 8-4)	
	Proposed FY 2025-26
Estimated Beginning Fund Balance	\$17,943
Projected Assessment Revenue	\$68,459
City Contribution (Non-LLAD funds)	\$10,286
	\$78,745
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	(\$6,913)
Parks (Community, Neighborhood, Regional) and Open Space	(\$27,357)
Localized Landscaping	(\$2,767)
Localized Streetlighting	(\$4,500)
	(\$41,537)
Incidental Expenses	
City Administration and Personnel	(\$18,466)
Materials, Supplies, Equipment, and Contingencies	(\$15,267)
County Collection Fees	(\$685)
	(\$34,419)
Total Expenses:	(\$75,956)
Reserve Collection:	\$2,789
Estimated Ending Fund Balance	\$20,732
Assessment Rate	\$468.90/EDU

Maximum FY 2025-26 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **\$468.90 per EDU**

FY 2025-26 Assessment Rates

Assessment Rate per equivalent dwelling unit is **\$468.90 per EDU**
 (County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units	EDU Rate
Single-Family Residential	146	1.00
	No. of EDUs	Revenue
	146.00	\$68,459.40

FY 2025-26 Assessments for 13.00 EDUs

COST ESTIMATE FY 2025-26 Benefit Zone 4 (Annexed FY 2004-05) Clayton Village	
	Proposed FY 2025-26
Estimated Beginning Fund Balance	\$7,602
Projected Assessment Revenue	\$4,157
City Contribution (Non-LLAD funds)	\$885
	\$5,042
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	(\$616)
Parks (Community, Neighborhood, Regional) and Open Space	(\$1,857)
Localized Landscaping	\$0
Localized Streetlighting	(\$270)
	(\$2,743)
Incidental Expenses	
City Administration and Personnel	(\$1,219)
Materials, Supplies, Equipment, and Contingencies	(\$1,008)
County Collection Fees	(\$42)
	(\$2,270)
Total Expenses:	(\$5,013)
Reserve Collection:	\$30
Estimated Ending Fund Balance	\$7,631
Assessment Rate	\$319.79/EDU

Maximum FY 2025-26 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **\$319.79 per EDU**

FY 2025-26 Assessment Rates

Assessment Rate per equivalent dwelling unit is **\$319.79 per EDU**
 (County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units	EDU Rate
Single-Family Residential	13	1.00
	No. of EDUs	Revenue
	13.00	\$4,157.27

FY 2025-26 Assessments for 2,407.39 EDUs

COST ESTIMATE FY 2025-26 Benefit Zone 5 (Annexed FY 2005-06) Lincoln Crossing Phases II, IIIA & IIIB	
	Proposed FY 2025-26
Estimated Beginning Fund Balance	\$1,444,207
Projected Assessment Revenue	\$901,423
City Contribution (Non-LLAD funds)	<u>\$151,699</u>
	\$1,053,122
<u>Estimated Operating Expenses</u>	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	(\$116,711)
Parks (Community, Neighborhood, Regional) and Open Space	(\$377,533)
Localized Landscaping	(\$1,219)
Localized Streetlighting	(\$40,680)
	(\$536,143)
<u>Incidental Expenses</u>	
City Administration and Personnel	(\$238,356)
Materials, Supplies, Equipment, and Contingencies	(\$197,066)
County Collection Fees	(\$9,014)
	(\$444,437)
Total Expenses:	(\$980,580)
Reserve Collection:	\$72,543
Estimated Ending Fund Balance	\$1,516,749
Assessment Rate	\$374.44/EDU

Maximum FY 2025-26 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **\$374.44 per EDU**

FY 2025-26 Assessment Rates

Assessment Rate per equivalent dwelling unit is **\$374.44 per EDU**
 (County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Single-Family Residential	1899	1.00
Condominium Residential	174	1.00
Commercial	47.77	7.00
	No. of EDUs	Revenue
Single-Family Residential	1,899.00	\$711,061.56
Condominium Residential	174.00	\$65,152.56
Commercial	<u>334.39</u>	<u>\$125,208.99</u>
	2,407.39	\$901,423.11

FY 2025-26 Assessments for 470.70 EDUs

COST ESTIMATE FY 2025-26 Benefit Zone 6 (Annexed FY 2005-06) Foskett Ranch	
	Proposed FY 2025-26
Estimated Beginning Fund Balance	\$373,288
Projected Assessment Revenue	\$254,362
City Contribution (Non-LLAD funds)	\$31,222
	\$285,584
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	(\$22,426)
Parks (Community, Neighborhood, Regional) and Open Space	(\$59,709)
Localized Landscaping	(\$72,425)
Localized Streetlighting	(\$6,570)
	(\$161,130)
Incidental Expenses	
City Administration and Personnel	(\$71,635)
Materials, Supplies, Equipment, and Contingencies	(\$59,225)
County Collection Fees	(\$2,544)
	(\$133,404)
Total Expenses:	(\$294,534)
Reserve Collection:	(\$8,950)
Estimated Ending Fund Balance	\$364,338
Assessment Rate	\$540.39/EDU

Maximum FY 2025-26 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **\$540.39 per EDU**

FY 2025-26 Assessment Rates

Assessment Rate per equivalent dwelling unit is **\$540.39 per EDU**
 (County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Single-Family Residential	322	1.00
Condominium Residential	113	1.00
Commercial	11.9	3.00
	No. of EDUs	Revenue
Single-Family Residential	322.00	\$174,005.58
Condominium Residential	113.00	\$61,064.07
Commercial	<u>35.70</u>	<u>\$19,291.92</u>
	470.70	\$254,361.57

FY 2025-26 Assessments for 96.00 EDUs

COST ESTIMATE FY 2025-26	
Benefit Zone 7 (Annexed FY 2005-06)	
Joiner Village (Beazer Homes)	
	Proposed FY 2025-26
Estimated Beginning Fund Balance	\$85,917
Projected Assessment Revenue	\$34,627
City Contribution (Non-LLAD funds)	\$6,483
	\$41,110
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	(\$4,546)
Parks (Community, Neighborhood, Regional) and Open Space	(\$13,716)
Localized Landscaping	\$0
Localized Streetlighting	\$0
	(\$18,261)
Incidental Expenses	
City Administration and Personnel	(\$8,118)
Materials, Supplies, Equipment, and Contingencies	(\$6,712)
County Collection Fees	(\$346)
	(\$15,176)
Total Expenses:	(\$33,437)
Reserve Collection:	\$7,673
Estimated Ending Fund Balance	\$93,589
Assessment Rate	\$360.70/EDU

Maximum FY 2025-26 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **\$360.70 per EDU**

FY 2025-26 Assessment Rates

Assessment Rate per equivalent dwelling unit is **\$360.70 per EDU**
 (County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Single-Family Residential	96	1.00
	No. of EDUs	Revenue
	96.00	\$34,627.20

FY 2025-26 Assessments for 80.00 EDUs

COST ESTIMATE FY 2025-26 Benefit Zone 8 (Annexed FY 2005-06) Lincoln Terrace Apartments	
	Proposed FY 2025-26
Estimated Beginning Fund Balance	\$85,040
Projected Assessment Revenue	\$22,802
City Contribution (Non-LLAD funds)	\$2,704
	\$25,506
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	(\$1,894)
Parks (Community, Neighborhood, Regional) and Open Space	(\$5,715)
Localized Landscaping	\$0
Localized Streetlighting	(\$90)
	(\$7,699)
Incidental Expenses	
City Administration and Personnel	(\$3,423)
Materials, Supplies, Equipment, and Contingencies	(\$2,830)
County Collection Fees	(\$228)
	(\$6,481)
Total Expenses:	(\$14,180)
Reserve Collection:	\$11,326
Estimated Ending Fund Balance	\$96,366
Assessment Rate	\$285.03/EDU

Maximum FY 2025-26 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **\$285.03 per EDU**

FY 2025-26 Assessment Rates

Assessment Rate per equivalent dwelling unit is **\$285.03 per EDU**
 (County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Multi-Family Residential	80	1.00
	No. of EDUs	Revenue
	80.00	\$22,802.40

FY 2025-26 Assessments for 306.00 EDUs

COST ESTIMATE FY 2025-26	
Benefit Zone 9 (Annexed FY 2005-06)	
Twelve Bridges (Village 8, Units 5 & 6)	
	Proposed FY 2025-26
Estimated Beginning Fund Balance	(\$51,032)
Projected Assessment Revenue	\$143,667
City Contribution (Non-LLAD funds)	\$22,654
	\$166,321
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	(\$14,489)
Parks (Community, Neighborhood, Regional) and Open Space	(\$77,861)
Localized Landscaping	(\$20,165)
Localized Streetlighting	(\$9,900)
	(\$122,415)
Incidental Expenses	
City Administration and Personnel	(\$54,423)
Materials, Supplies, Equipment, and Contingencies	(\$44,995)
County Collection Fees	(\$1,437)
	(\$100,855)
Total Expenses:	(\$223,270)
Reserve Collection:	(\$56,949)
Estimated Ending Fund Balance	(\$107,981)
Assessment Rate	\$469.50/EDU

Maximum FY 2025-26 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **\$469.50 per EDU**

FY 2025-26 Assessment Rates

Assessment Rate per equivalent dwelling unit is **\$469.50 per EDU**
 (County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Single-Family Residential	306	1.00
	No. of EDUs	Revenue
	306.00	\$143,667.00

FY 2025-26 Assessments for 46.00 EDUs

COST ESTIMATE FY 2025-26 Zone 10 (Annexed FY 2005-06) Twelve Bridges (Village 19, Units A & B)	
	Proposed FY 2025-26
Estimated Beginning Fund Balance	\$53,952
Projected Assessment Revenue	\$16,035
City Contribution (Non-LLAD funds)	\$3,106
	\$19,141
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	(\$2,178)
Parks (Community, Neighborhood, Regional) and Open Space	(\$6,572)
Localized Landscaping	\$0
Localized Streetlighting	\$0
	(\$8,750)
Incidental Expenses	
City Administration and Personnel	(\$3,890)
Materials, Supplies, Equipment, and Contingencies	(\$3,216)
County Collection Fees	(\$160)
	(\$7,266)
Total Expenses:	(\$16,016)
Reserve Collection:	\$3,125
Estimated Ending Fund Balance	\$57,077
Assessment Rate	\$348.58/EDU

Maximum FY 2025-26 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **\$348.58 per EDU**

FY 2025-26 Assessment Rates

Assessment Rate per equivalent dwelling unit is **\$348.58 per EDU**
 (County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Single-Family Residential	46	1.00
	No. of EDUs	Revenue
	46.00	\$16,034.68

FY 2025-26 Assessments for 81.74 EDUs

COST ESTIMATE FY 2025-26 Benefit Zone 11 (Annexed FY 2005-06) Sterling Pointe (Parcel A)	
	Proposed FY 2025-26
Estimated Beginning Fund Balance	\$122,385
Projected Assessment Revenue	\$27,407
City Contribution (Non-LLAD funds)	\$2,763
	\$30,170
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	(\$5,088)
Parks (Community, Neighborhood, Regional) and Open Space	(\$2,563)
Localized Landscaping	(\$1,595)
Localized Streetlighting	(\$810)
	(\$10,056)
Incidental Expenses	
City Administration and Personnel	(\$4,471)
Materials, Supplies, Equipment, and Contingencies	(\$3,696)
County Collection Fees	(\$274)
	(\$8,441)
Total Expenses:	(\$18,497)
Reserve Collection:	\$11,674
Estimated Ending Fund Balance	\$134,058
Assessment Rate	\$335.30/EDU

Maximum FY 2025-26 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **\$447.06 per EDU**

FY 2025-26 Assessment Rates

Assessment Rate per equivalent dwelling unit is **\$335.30 per EDU**
 (County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Commercial	16.348	5.00
	No. of EDUs	Revenue
	81.74	\$27,407.01

FY 2025-26 Assessments for 86.00 EDUs

COST ESTIMATE FY 2025-26 Benefit Zone 12 (Annexation FY 2005-06) Sterling Pointe (Parcel B)	
	Proposed FY 2025-26
Estimated Beginning Fund Balance	\$152,738
Projected Assessment Revenue	\$29,513
City Contribution (Non-LLAD funds)	\$2,036
	\$31,549
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	(\$3,731)
Parks (Community, Neighborhood, Regional) and Open Space	(\$1,879)
Localized Landscaping	(\$1,595)
Localized Streetlighting	(\$540)
	(\$7,745)
Incidental Expenses	
City Administration and Personnel	(\$3,443)
Materials, Supplies, Equipment, and Contingencies	(\$2,847)
County Collection Fees	(\$295)
	(\$6,585)
Total Expenses:	(\$14,330)
Reserve Collection:	\$17,219
Estimated Ending Fund Balance	\$169,957
Assessment Rate	\$343.19/EDU

Maximum FY 2025-26 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **\$457.59 per EDU**

FY 2025-26 Assessment Rates

Assessment Rate per equivalent dwelling unit is **\$343.19 per EDU**
 (County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Commercial	10.767	5.00
Vacant Commercial	6.432	5.00
	No. of EDUs	Revenue
	86.00	\$29,512.84

FY 2025-26 Assessments for 458.00 EDUs

COST ESTIMATE FY 2025-26 Benefit Zone 13 (Annexed FY 2006-07) Lakeside 6 (Units 1, 3, 4 & 5)	
	Proposed FY 2025-26
Estimated Beginning Fund Balance	\$100,694
Projected Assessment Revenue	\$207,039
City Contribution (Non-LLAD funds)	\$32,709
	\$239,748
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	(\$21,686)
Parks (Community, Neighborhood, Regional) and Open Space	(\$75,847)
Localized Landscaping	(\$46,157)
Localized Streetlighting	(\$11,160)
	(\$154,850)
Incidental Expenses	
City Administration and Personnel	(\$68,843)
Materials, Supplies, Equipment, and Contingencies	(\$56,917)
County Collection Fees	(\$2,070)
	(\$127,830)
Total Expenses:	(\$282,680)
Reserve Collection:	(\$42,932)
Estimated Ending Fund Balance	\$57,763
Assessment Rate	\$452.05/EDU

Maximum FY 2025-26 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **\$452.05 per EDU**

FY 2025-26 Assessment Rates

Assessment Rate per equivalent dwelling unit is **\$452.05 per EDU**
 (County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Single-Family Residential	458	1.00
	No. of EDUs	Revenue
Single-Family Residential	458.00	\$207,038.90

FY 2025-26 Assessments for 5.00 EDUs

COST ESTIMATE FY 2025-26 Benefit Zone 14 (Annexed FY 2006-07) Roznowski Parcel Map	
	Proposed FY 2025-26
Estimated Beginning Fund Balance	\$7,450
Projected Assessment Revenue	\$1,900
City Contribution (Non-LLAD funds)	\$186
	\$2,085
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	(\$130)
Parks (Community, Neighborhood, Regional) and Open Space	(\$393)
Localized Landscaping	\$0
Localized Streetlighting	\$0
	(\$523)
Incidental Expenses	
City Administration and Personnel	(\$233)
Materials, Supplies, Equipment, and Contingencies	(\$192)
County Collection Fees	(\$19)
	(\$444)
Total Expenses:	(\$967)
Reserve Collection:	\$1,119
Estimated Ending Fund Balance	\$8,569
Assessment Rate	\$379.93/EDU

Maximum FY 2025-26 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **\$379.93 per EDU**

FY 2025-26 Assessment Rates

Assessment Rate per equivalent dwelling unit is **\$379.93 per EDU**
 (County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Single-Family Residential	5	1.00
	No. of EDUs	Revenue
	5.00	\$1,899.65

FY 2025-26 Assessments for 51.00 EDUs

COST ESTIMATE FY 2025-26 Benefit Zone 15 (Annexed FY 2006-07) Lincoln Gateway Residential	
	Proposed FY 2025-26
Estimated Beginning Fund Balance	(\$15,044)
Projected Assessment Revenue	\$23,849
City Contribution (Non-LLAD funds)	\$3,768
	\$27,616
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	(\$2,415)
Parks (Community, Neighborhood, Regional) and Open Space	(\$7,286)
Localized Landscaping	(\$11,483)
Localized Streetlighting	(\$630)
	(\$21,815)
Incidental Expenses	
City Administration and Personnel	(\$9,698)
Materials, Supplies, Equipment, and Contingencies	(\$8,018)
County Collection Fees	(\$238)
	(\$17,955)
Total Expenses:	(\$39,770)
Reserve Collection:	(\$12,153)
Estimated Ending Fund Balance	(\$27,198)
Assessment Rate	\$467.62/EDU

Maximum FY 2025-26 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **\$467.62 per EDU**

FY 2025-26 Assessment Rates

Assessment Rate per equivalent dwelling unit is **\$467.62 per EDU**
 (County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Single-Family Residential	51	1.00
	No. of EDUs	Revenue
	51.00	\$23,848.62

FY 2025-26 Assessments for 93.60 EDUs

COST ESTIMATE FY 2025-26 Benefit Zone 16 (Annexed FY 2006-07) Aviation Business Park	
	Proposed FY 2025-26
Estimated Beginning Fund Balance	\$138,199
Projected Assessment Revenue	\$32,736
City Contribution (Non-LLAD funds)	\$1,810
	\$34,545
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	(\$2,998)
Parks (Community, Neighborhood, Regional) and Open Space	(\$1,514)
Localized Landscaping	(\$8,262)
Localized Streetlighting	\$0
	(\$12,775)
Incidental Expenses	
City Administration and Personnel	(\$5,679)
Materials, Supplies, Equipment, and Contingencies	(\$4,696)
County Collection Fees	(\$327)
	(\$10,702)
Total Expenses:	(\$23,477)
Reserve Collection:	\$11,068
Estimated Ending Fund Balance	\$149,267
Assessment Rate	\$349.74/EDU

Maximum FY 2025-26 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **\$466.32 per EDU**

FY 2025-26 Assessment Rates

Assessment Rate per equivalent dwelling unit is **\$349.74 per EDU**
 (County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Industrial	31.200 acres	3.00
	No. of EDUs	Revenue
	93.60	\$32,735.66

FY 2025-26 Assessments for 185.00 EDUs

COST ESTIMATE FY 2025-26 Benefit Zone 17 (Annexed FY 2006-07) 3D South	
	Proposed FY 2025-26
Estimated Beginning Fund Balance	\$166,433
Projected Assessment Revenue	\$97,060
City Contribution (Non-LLAD funds)	\$12,950
	\$110,010
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	(\$8,760)
Parks (Community, Neighborhood, Regional) and Open Space	(\$26,431)
Localized Landscaping	(\$12,006)
Localized Streetlighting	(\$5,400)
	(\$52,597)
Incidental Expenses	
City Administration and Personnel	(\$23,383)
Materials, Supplies, Equipment, and Contingencies	(\$19,333)
County Collection Fees	(\$971)
	(\$43,687)
Total Expenses:	(\$96,284)
Reserve Collection:	\$13,726
Estimated Ending Fund Balance	\$180,159
Assessment Rate	\$524.65/EDU

Maximum FY 2025-26 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **\$524.65 per EDU**

FY 2025-26 Assessment Rates

Assessment Rate per equivalent dwelling unit is **\$524.65 per EDU**
 (County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Single-Family Residential	185	1.00
	No. of EDUs	Revenue
	185.00	\$97,060.25

FY 2025-26 Assessments for 497.00 EDUs

COST ESTIMATE FY 2025-26	
Benefit Zone 18 (Annexed FY 2007-08)	
Aitken Ranch - Sorrento (Villages 1-9)	
	Proposed FY 2025-26
Estimated Beginning Fund Balance	\$1,040,790
Projected Assessment Revenue	\$466,812
City Contribution (Non-LLAD funds)	\$36,748
	\$503,560
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	(\$23,532)
Parks (Community, Neighborhood, Regional) and Open Space	(\$120,090)
Localized Landscaping	(\$38,131)
Localized Streetlighting	(\$15,480)
	(\$197,233)
Incidental Expenses	
City Administration and Personnel	(\$87,685)
Materials, Supplies, Equipment, and Contingencies	(\$72,496)
County Collection Fees	(\$4,668)
	(\$164,849)
Total Expenses:	(\$362,082)
Reserve Collection:	\$141,479
Estimated Ending Fund Balance	\$1,182,269
Assessment Rate	\$939.26/EDU

Maximum FY 2025-26 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **\$939.26 per EDU**

FY 2025-26 Assessment Rates

Assessment Rate per equivalent dwelling unit is **\$939.26 per EDU**
(County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Village 1 (built out)	102	1.00
Village 2 (FM Aug 2013)	41	1.00
Village 3 (FM Aug 2013)	46	1.00
Village 4 (FM Nov 2013)	42	1.00
Village 5 (FM Mar 2014, no APN as of July 2014)	37	1.00
Village 6 (FM June 24, 2014)	44	1.00
Village 7 (FM June 24, 2014)	48	1.00
Village 8 (FM Nov 2013)	57	1.00
Village 9 (FM June 24, 2014)	41	1.00
Village 10 Medium Density Residential	39	1.00
	497	

Subdivision	No. of EDUs	Revenue
Village 1 (built out)	102.00	\$95,804.52
Village 2 (FM Aug 2013)	41.00	\$38,509.66
Village 3 (FM Aug 2013)	46.00	\$43,205.96
Village 4 (FM Nov 2013)	42.00	\$39,448.92
Village 5 (FM Mar 2014, no APN as of July 2014)	37.00	\$34,752.62
Village 6 (FM June 24, 2014)	44.00	\$41,327.44
Village 7 (FM June 24, 2014)	48.00	\$45,084.48
Village 8 (FM Nov 2013)	57.00	\$53,537.82
Village 9 (FM June 24, 2014)	41.00	\$38,509.66
Village 10 Medium Density Residential	<u>39.00</u>	<u>\$36,631.14</u>
	497.00	\$466,812.22

FY 2025-26 Assessments for 485.00 EDUs

COST ESTIMATE FY 2025-26 Benefit Zone 19 (Annexed FY 2006-07) Twelve Bridges (Village 9, Units 1-4)	
	Proposed FY 2025-26
Estimated Beginning Fund Balance	\$128,952
Projected Assessment Revenue	\$252,510
City Contribution (Non-LLAD funds)	\$35,725
	\$288,235
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	(\$22,964)
Parks (Community, Neighborhood, Regional) and Open Space	(\$101,469)
Localized Landscaping	(\$54,012)
Localized Streetlighting	(\$15,390)
	(\$193,836)
Incidental Expenses	
City Administration and Personnel	(\$86,175)
Materials, Supplies, Equipment, and Contingencies	(\$71,247)
County Collection Fees	(\$2,525)
	(\$159,947)
Total Expenses:	(\$353,783)
Reserve Collection:	(\$65,548)
Estimated Ending Fund Balance	\$63,404
Assessment Rate	\$520.64/EDU

Maximum FY 2025-26 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **\$520.64 per EDU**

FY 2025-26 Assessment Rates

Assessment Rate per equivalent dwelling unit is **\$520.64 per EDU**
 (County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Single-Family Residential	485	1.00
	No. of EDUs	Revenue
	485.00	\$252,510.40

FY 2025-26 Assessments for 38.00 EDUs

COST ESTIMATE FY 2025-26 Benefit Zone 20 (Annexed FY 2006-07) Twelve Bridges (Village 12)	
	Proposed FY 2025-26
Estimated Beginning Fund Balance	\$37,036
Projected Assessment Revenue	\$13,161
City Contribution (Non-LLAD funds)	\$2,566
	\$15,727
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	(\$1,799)
Parks (Community, Neighborhood, Regional) and Open Space	(\$5,429)
Localized Landscaping	\$0
Localized Streetlighting	\$0
	(\$7,228)
Incidental Expenses	
City Administration and Personnel	(\$3,213)
Materials, Supplies, Equipment, and Contingencies	(\$2,657)
County Collection Fees	(\$132)
	(\$6,002)
Total Expenses:	(\$13,230)
Reserve Collection:	\$2,497
Estimated Ending Fund Balance	\$39,534
Assessment Rate	\$346.35/EDU

Maximum FY 2025-26 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **\$346.35 per EDU**

FY 2025-26 Assessment Rates

Assessment Rate per equivalent dwelling unit is **\$346.35 per EDU**
 (County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Single-Family Residential	38	1.00
	No. of EDUs	Revenue
	38.00	\$13,161.30

FY 2025-26 Assessments for 507.85 EDUs

COST ESTIMATE FY 2025-26	
Benefit Zone 21 (Annexed FY 2006-07)	
Twelve Bridges - Main Village Commercial	
	Proposed FY 2025-26
Estimated Beginning Fund Balance	\$156,954
Projected Assessment Revenue	\$32,167
City Contribution (Non-LLAD funds)	\$5,546
	\$37,713
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	(\$10,187)
Parks (Community, Neighborhood, Regional) and Open Space	(\$5,252)
Localized Landscaping	\$0
Localized Streetlighting	(\$3,690)
	(\$19,129)
Incidental Expenses	
City Administration and Personnel	(\$8,504)
Materials, Supplies, Equipment, and Contingencies	(\$7,031)
County Collection Fees	(\$322)
	(\$15,857)
Total Expenses:	(\$34,986)
Reserve Collection:	\$2,727
Estimated Ending Fund Balance	\$159,681
Assessment Rate	\$63.34/EDU

Maximum FY 2025-26 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **\$733.54 per EDU**

FY 2025-26 Assessment Rates

Assessment Rate per equivalent dwelling unit is **\$63.34 per EDU**
 (County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Commercial	72.550 acres	7.00
	No. of EDUs	Revenue
	507.85	\$32,167.22

FY 2025-26 Assessments for 105.14 EDUs

COST ESTIMATE FY 2025-26 Benefit Zone 22 (Annexed FY 2006-07) Sterling Pointe (Parcel C)	
	Proposed FY 2025-26
Estimated Beginning Fund Balance	\$196,536
Projected Assessment Revenue	\$36,386
City Contribution (Non-LLAD funds)	\$3,294
	\$39,680
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	(\$6,207)
Parks (Community, Neighborhood, Regional) and Open Space	(\$3,126)
Localized Landscaping	\$0
Localized Streetlighting	\$0
	(\$9,333)
Incidental Expenses	
City Administration and Personnel	(\$4,149)
Materials, Supplies, Equipment, and Contingencies	(\$3,430)
County Collection Fees	(\$364)
	(\$7,944)
Total Expenses:	(\$17,277)
Reserve Collection:	\$22,403
Estimated Ending Fund Balance	\$218,940
Assessment Rate	\$346.07/EDU

Maximum FY 2025-26 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **\$461.43 per EDU**

FY 2025-26 Assessment Rates

Assessment Rate per equivalent dwelling unit is **\$346.07 per EDU**
 (County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Commercial	21.028 acres	5.00
	No. of EDUs	Revenue
	105.14	\$36,386.06

FY 2025-26 Assessments for 180.00 EDUs

COST ESTIMATE FY 2025-26 Benefit Zone 24 (Annexed FY 2007-08) Lincoln Highlands	
	Proposed FY 2025-26
Estimated Beginning Fund Balance	\$184,954
Projected Assessment Revenue	\$101,981
City Contribution (Non-LLAD funds)	\$12,653
	\$114,634
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	(\$8,523)
Parks (Community, Neighborhood, Regional) and Open Space	(\$32,054)
Localized Landscaping	(\$9,123)
Localized Streetlighting	(\$3,510)
	(\$53,210)
Incidental Expenses	
City Administration and Personnel	(\$23,656)
Materials, Supplies, Equipment, and Contingencies	(\$19,558)
County Collection Fees	(\$1,020)
	(\$44,234)
Total Expenses:	(\$97,444)
Reserve Collection:	\$17,190
Estimated Ending Fund Balance	\$202,144
Assessment Rate	\$566.56/EDU

Maximum FY 2025-26 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **\$566.56 per EDU**

FY 2025-26 Assessment Rates

Assessment Rate per equivalent dwelling unit is **\$566.56 per EDU**
 (County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Single-Family Residential	180	1.00
	No. of EDUs	Revenue
	180.00	\$101,980.80

FY 2025-26 Assessments for 75.00 EDUs

COST ESTIMATE FY 2025-26 Benefit Zone 25 (Annexed FY 2007-08) Verderas (Village 23)	
	Proposed FY 2025-26
Estimated Beginning Fund Balance	\$105,447
Projected Assessment Revenue	\$25,472
City Contribution (Non-LLAD funds)	\$5,065
	\$30,536
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	(\$3,551)
Parks (Community, Neighborhood, Regional) and Open Space	(\$10,715)
Localized Landscaping	\$0
Localized Streetlighting	\$0
	(\$14,267)
Incidental Expenses	
City Administration and Personnel	(\$6,343)
Materials, Supplies, Equipment, and Contingencies	(\$5,244)
County Collection Fees	(\$255)
	(\$11,842)
Total Expenses:	(\$26,109)
Reserve Collection:	\$4,427
Estimated Ending Fund Balance	\$109,874
Assessment Rate	\$339.62/EDU

Maximum FY 2025-26 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **\$339.62 per EDU**

FY 2025-26 Assessment Rates

Assessment Rate per equivalent dwelling unit is **\$339.62 per EDU**
 (County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Single-Family Residential	75	1.00
	No. of EDUs	Revenue
	75.00	\$25,471.50

FY 2025-26 Assessments for 23.72 EDUs

COST ESTIMATE FY 2025-26 Benefit Zone 26 (Annexed FY 2009-10) Lincoln Gateway Commercial	
	Proposed FY 2025-26
Estimated Beginning Fund Balance	(\$10,813)
Projected Assessment Revenue	\$12,856
City Contribution (Non-LLAD funds)	\$1,598
	\$14,453
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	(\$2,522)
Parks (Community, Neighborhood, Regional) and Open Space	(\$1,270)
Localized Landscaping	(\$9,381)
Localized Streetlighting	\$0
	(\$13,173)
Incidental Expenses	
City Administration and Personnel	(\$5,856)
Materials, Supplies, Equipment, and Contingencies	(\$4,842)
County Collection Fees	(\$129)
	(\$10,827)
Total Expenses:	(\$24,000)
Reserve Collection:	(\$9,547)
Estimated Ending Fund Balance	(\$20,361)
Assessment Rate	\$542.09/EDU

Maximum FY 2025-26 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **\$542.09 per EDU**

FY 2025-26 Assessment Rates

Assessment Rate per equivalent dwelling unit is **\$542.09 per EDU**
 (County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Commercial	4.743	5.00
	No. of EDUs	Revenue
	23.72	\$12,855.66

FY 2025-26 Assessments for 43.50 EDUs

COST ESTIMATE FY 2025-26 Benefit Zone 27 (Annexed FY 2009-10) Lincoln Square Commercial	
	Proposed FY 2025-26
Estimated Beginning Fund Balance	\$105,102
Projected Assessment Revenue	\$19,300
City Contribution (Non-LLAD funds)	\$399
	\$19,698
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	(\$630)
Parks (Community, Neighborhood, Regional) and Open Space	(\$317)
Localized Landscaping	(\$1,621)
Localized Streetlighting	(\$180)
	(\$2,748)
Incidental Expenses	
City Administration and Personnel	(\$1,222)
Materials, Supplies, Equipment, and Contingencies	(\$1,010)
County Collection Fees	(\$193)
	(\$2,425)
Total Expenses:	(\$5,173)
Reserve Collection:	\$14,525
Estimated Ending Fund Balance	\$119,628
Assessment Rate	\$443.67/EDU

Maximum FY 2025-26 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **\$591.56 per EDU**

FY 2025-26 Assessment Rates

Assessment Rate per equivalent dwelling unit is **\$443.67 per EDU**
 (County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Commercial	8.70 acres	5.00
	No. of EDUs	Revenue
	43.50	\$19,299.65

FY 2025-26 Assessments for 525.00 EDUs

COST ESTIMATE FY 2025-26 Benefit Zone 28 (Annexed FY 2010-11) Lincoln 270 Industrial	
	Proposed FY 2025-26
Estimated Beginning Fund Balance	\$170,757
Projected Assessment Revenue	\$22,050
City Contribution (Non-LLAD funds)	\$4,661
	\$26,711
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	(\$8,781)
Parks (Community, Neighborhood, Regional) and Open Space	(\$4,425)
Localized Landscaping	\$0
Localized Streetlighting	\$0
	(\$13,206)
Incidental Expenses	
City Administration and Personnel	(\$5,871)
Materials, Supplies, Equipment, and Contingencies	(\$4,854)
County Collection Fees	(\$221)
	(\$10,946)
Total Expenses:	(\$24,152)
Reserve Collection:	\$2,559
Estimated Ending Fund Balance	\$173,316
Assessment Rate	\$42.00/EDU

Maximum FY 2025-26 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is \$266.95 per EDU

FY 2025-26 Assessment Rates

Assessment Rate per equivalent dwelling unit is \$42.00 per EDU
 (County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Commercial (with Phase "E" developed)	139.20	5.00
	No. of EDUs	Revenue
Commercial (with Phase "E" developed)	696.00	\$29,232.00
Subdivision	No. of Units/Acres	EDU Rate
Commercial (without Phase "E" developed)	105.00	5.00
	No. of EDUs	Revenue
Commercial (without Phase "E" developed)	525.00	\$22,050.00

FY 2025-26 Assessments for 4.00 EDUs

COST ESTIMATE FY 2025-26 Benefit Zone 29 (Annexed FY 2010-11) Village Walk Town Houses	
	Proposed FY 2025-26
Estimated Beginning Fund Balance	(\$717)
Projected Assessment Revenue	\$962
City Contribution (Non-LLAD funds)	\$275
	\$1,237
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	(\$189)
Parks (Community, Neighborhood, Regional) and Open Space	(\$571)
Localized Landscaping	\$0
Localized Streetlighting	(\$180)
	(\$941)
Incidental Expenses	
City Administration and Personnel	(\$418)
Materials, Supplies, Equipment, and Contingencies	(\$346)
County Collection Fees	(\$10)
	(\$774)
Total Expenses:	(\$1,715)
Reserve Collection:	(\$479)
Estimated Ending Fund Balance	(\$1,196)
Assessment Rate	\$240.45/EDU

Maximum FY 2025-26 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **\$240.45 per EDU**

FY 2025-26 Assessment Rates

Assessment Rate per equivalent dwelling unit is **\$240.45 per EDU**
 (County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Residential Townhomes	4.00	1.00
	No. of EDUs	Revenue
	4.00	\$961.80

FY 2025-26 Assessments for 115.80 EDUs

COST ESTIMATE FY 2025-26 Benefit Zone 30 (Annexed FY 2011-12) Venture Drive Business Condominiums	
	Proposed FY 2025-26
Estimated Beginning Fund Balance	\$21,078
Projected Assessment Revenue	\$20,148
City Contribution (Non-LLAD funds)	\$6,834
	\$26,982
<u>Estimated Operating Expenses</u>	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	(\$12,832)
Parks (Community, Neighborhood, Regional) and Open Space	(\$6,466)
Localized Landscaping	(\$702)
Localized Streetlighting	(\$180)
	(\$20,180)
<u>Incidental Expenses</u>	
City Administration and Personnel	(\$8,972)
Materials, Supplies, Equipment, and Contingencies	(\$7,417)
County Collection Fees	(\$201)
	(\$16,590)
Total Expenses:	(\$36,770)
Reserve Collection:	(\$9,787)
Estimated Ending Fund Balance	\$11,290
Assessment Rate	\$173.99/EDU

Maximum FY 2025-26 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **\$173.99 per EDU**

FY 2025-26 Assessment Rates

Assessment Rate per equivalent dwelling unit is **\$173.99 per EDU**
 (County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Business Condominium (12 units) APN 021-562-017	12.70	3.00
	No. of EDUs	Revenue
Business Condominium (12 units) APN 021-562-017	38.10	\$6,629.02
	No. of Units/Acres	EDU Rate
Business Condominium (4 units) APN 021-564-002 through 005	25.90	3.00
	No. of EDUs	Revenue
Business Condominium (4 units) APN 021-564-002 through 005	77.70	\$13,519.02

FY 2025-26 Assessments for 29.00 EDUs

COST ESTIMATE FY 2025-26 Benefit Zone 31 (Annexed FY 2014-15) Clover Meadows	
	Proposed FY 2025-26
Estimated Beginning Fund Balance	\$39,533
Projected Assessment Revenue	\$13,018
City Contribution (Non-LLAD funds)	\$1,958
	\$14,976
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	(\$1,373)
Parks (Community, Neighborhood, Regional) and Open Space	(\$4,143)
Localized Landscaping	\$0
Localized Streetlighting	\$0
	(\$5,516)
Incidental Expenses	
City Administration and Personnel	(\$2,452)
Materials, Supplies, Equipment, and Contingencies	(\$2,027)
County Collection Fees	(\$130)
	(\$4,610)
Total Expenses:	(\$10,126)
Reserve Collection:	\$4,851
Estimated Ending Fund Balance	\$44,384
Assessment Rate	\$448.90/EDU

Maximum FY 2025-26 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **\$448.90 per EDU**

FY 2025-26 Assessment Rates

Assessment Rate per equivalent dwelling unit is **\$448.90 per EDU**
 (County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Single-Family Residential	29.00	1.00
	No. of EDUs	Revenue
	29.00	\$13,018.10

FY 2025-26 Assessments for 25.43 EDUs

COST ESTIMATE FY 2025-26 Benefit Zone 32 (Annexed FY 2015-16) Lincoln Stake Center	
	Proposed FY 2025-26
Estimated Beginning Fund Balance	\$56,790
Projected Assessment Revenue	\$11,885
City Contribution (Non-LLAD funds)	\$371
	\$12,257
Estimated Operating Expenses	
Prorated Share of Arterial Roads (Landscape and Streetlighting)	(\$699)
Parks (Community, Neighborhood, Regional) and Open Space	(\$353)
Localized Landscaping	\$0
Localized Streetlighting	\$0
	(\$1,052)
Incidental Expenses	
City Administration and Personnel	(\$468)
Materials, Supplies, Equipment, and Contingencies	(\$387)
County Collection Fees	(\$119)
	(\$973)
Total Expenses:	(\$2,025)
Reserve Collection:	\$10,231
Estimated Ending Fund Balance	\$67,021
Assessment Rate	\$467.46/EDU

Maximum FY 2025-26 Assesment Rate

Maximum assmt. rate per equivalent dwelling unit is **\$623.28 per EDU**

FY 2025-26 Assessment Rates

Assessment Rate per equivalent dwelling unit is **\$467.46 per EDU**
 (County only accepts assessments in even pennies so the property tax bill payments can be split evenly in two)

Subdivision	No. of Units/Acres	EDU Rate
Institutional	5.09	5.00
	No. of EDUs	Revenue
	25.43	\$11,885.17

APPENDIX B

ASSESSMENT ROLL
(on file with the City Clerk)