

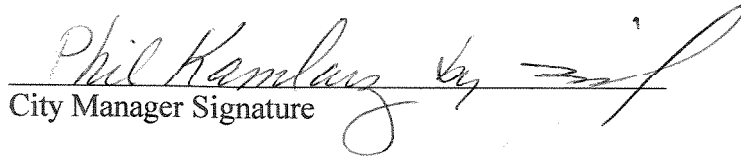
Office of the City Manager

TO BE DELIVERED AGENDA MATERIAL

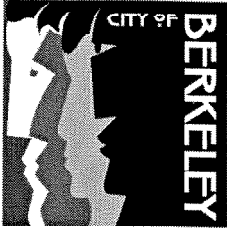
Meeting Date: July 20, 2004

Item Number: 35

Item Description: Thousand Oaks Undergrounding Utility Assessment


City Manager Signature

(This cover sheet should be used only if the agenda item the material refers to was listed on the agenda as To Be Delivered)



Office of the City Manager

ACTION CALENDAR
July 20, 2004

To: Honorable Mayor and
Members of the City Council

From: *PK* Phil Kamlarz, City Manager

Subject: Public Hearing on the Establishment of the Proposed Thousand Oaks Heights Applicant
Financed Utility Underground District No.1

RECOMMENDATION

Open, and continue to September 21, 2004, a public hearing on the formation of the Thousand Oaks Heights Applicant Financed Utility Underground District No. 1 ("the District"); reject unopened participant ballots already received; and approve the reissue of participant ballots for count at the September 21, 2005 Council meeting.

SUMMARY

Staff originally planned to ask Council to conduct and close the public hearing this evening, and to count the ballots. If applicants approved the District, award of the construction contract was to be requested. However, two occurrences make continuance of the hearing appropriate: One, costs have been lowered making the individual assessments per parcel significantly lower than cited on the current ballots; and two, it has been brought to staff's attention by at least one member of the proposed District that the description of how the assessments were calculated was unclear as stated on the ballot materials.

Therefore, on the advice of both City Attorney and outside bond counsel, and in the interests of full disclosure and assuring that all District members can fully understand the costs and benefits of the District, staff is recommending that the Public Hearing be continued to September 21, 2004; that current ballots remain unopened and nullified; and that the District participants have an opportunity to recast their ballots based on this new and/or clarified information, which will be sent out no later than August 5, 2004.

By law, the City Council must conduct a public hearing to provide the opportunity for all persons to hear and be heard on the issue of establishing the assessment District for the Thousand Oaks Heights Applicant Financed Utility Underground District No. 1 (TOH AFUUD No. 1 or "the District"). When applicant approval occurs as verified by ballot count, Council will be asked to take action to implement the District and award the construction contract. This is expected to occur September 21, 2004.

The Final Engineer's Report has been modified from the Preliminary Engineer's Report submitted to Council on June 1, 2004, and is attached to this report as Attachment A. On June 1, 2004, Council authorized the elimination of the debt service reserve fund, and reduced the

threshold percentage for District approval by residents from 70% to 60%, this later action causing some controversy among participants. Since June 1st, the construction bid proposals came in favorably, and PG&E submitted their not-to-exceed number, both of which resulted in a savings in District costs, which were reduced from \$3,080,000 to \$2,335,000.

FISCAL IMPACTS OF RECOMMENDATION

Fiscal Impact on the City: There is no fiscal impact to the City as a result of the formation and implementation of this District: any costs incurred by the City are included and paid for within the project. There is possible risk exposure under extraordinary circumstances. If a participant in the District fails to make their payments, by law, the City is obligated to exercise aggressive collection, up to, and including timely foreclosure in order to protect all other participants in the District. Should this be necessary, it is likely that the City will have to “front” the delinquent payments. However, these payments will be reimbursed to the City either by the homeowner paying up to avoid foreclosure or by the foreclosure process itself.

Fiscal Impact on the District: The Final Assessment Engineer’s report reflects the revised District cost as \$2,335,000, and incorporates the lowest responsible bid proposal; PG&E’s revised price not-to-exceed \$375,000 to complete the electrical system, cable, equipment, and conversion of the parcels overhead services; and reduced financing costs. In addition, there will be annual administrative costs not to exceed \$14,000. This covers County-processing costs through the property taxes, city costs for administration and tax roll preparation, the annual Engineer’s Report, and any costs of the fiscal agent.

The costs of the District will be paid through a 30-year bond at an estimated rate of 6.5%, which will be repaid by the participants over the life of the bond. The percentage rate cannot be determined until the bonds are sold. The City’s Financial Consultant has used a conservative rate that should be bettered at the time of bond sale.

The project is carrying \$243, 298.83 in construction contingencies. Any savings in contingencies will be credited back to the District in the same proportions as was used to determine the assessment amounts. If construction costs go over the contingency allowance, the District will be requested to fund the overrun through a new assessment process similar to the one being currently being conducted (i.e., announcement of the amount, a vote of the participants, and Council action.) It is not anticipated that such an overrun will occur. The District will be paying the entire cost to design and underground the utilities in its proposed borders. (Refer to Attachment B: Expenditure Summary.)

Fiscal Impact on Participants: Based on the known costs and the 30-year bond at an estimated 6.5%, property owners will pay the following depending on how they choose to finance their share, and the benefit they receive from the District:

- Zone 1 – Primary View Properties: \$24,267.96 or \$1,858.38 annually;
- Zone 2 –Standard Properties: \$21,102.58 or \$1,615.98 annually;

- Zone 2 – Standard Properties-Vacant: \$10,551.29 or \$807.99 annually; and
- Zone 3 Transitional Properties: \$17, 937.19 or \$1,373.58 annually.

In 2002, 70% of the property owners paid \$183, 945 to the City for the design, plans, and specification preparation for the District. If the District is approved, the amounts they paid will be credited back to their assessments and their assessments lowered by the amount originally paid. If the District fails to be approved, the money has been spent and cannot be returned.

CURRENT SITUATION AND ITS EFFECTS

On July 13, 2004, the City received a letter from Kerr & Wagstaffe, representing Ms. Ruth King, a homeowner in the Thousand Oaks Heights neighborhood. The letter objected to two aspects of the proposed assessment. First, it objected to the decision mentioned above to reduce the approval level required to establish an applicant-financed utility underground district from 70 to 60 percent. While this change may have been contrary to the wishes of some property owners, it does not raise any legal issues. The question of the percentage required for approval was noticed on the Council's agenda of June 1, 2004; was publicly discussed at this meeting; and the change to 60% was formally adopted prior to any balloting.

The letter also raised issues about how the amount of the assessment was calculated for each property owner, and whether or not those calculations were made available to the affected property owners. The ballots did indicate that the assessment for each property was based on a benefit-related comparison factor (as described above in the Fiscal Impacts section of this report), and the amount each property would be assessed depended on its ranking. The ballots refer to the Engineer's Report for complete details of how the benefit is spread. Finally, the ballots state the amount each property would be assessed.

The letter urges that Council reconsider Resolution No. 62,504 and reinstate the 70% voter approval requirement. It further requests that the City vacate the upcoming election until the perceived deficiencies in the ballot are corrected. Finally, it urges Council to "...develop alternatives to the existing method of imposing the proposed assessment that will address the...financial concerns of...Ms. King..." who is represented as being unable to pay the assessment should the proposed District be approved.

Staff concurs that the language describing how assessments were calculated should be clearer. In the meantime, the applicants have received the positive news that assessments will be lower than originally stated on the ballots because both PG&E and construction costs came in lower than projected. Therefore, on the advice of both City Attorney and outside bond counsel, and in the interests of full disclosure and assuring that all District members can fully understand the costs and benefits of the District, staff is recommending that the Public Hearing be continued to September 21, 2004; that current ballots remain unopened and nullified; and that the District participants have an opportunity to recast their ballots based on this new and/or clarified information, which will be sent out no later than August 5, 2004.

Residents in the 1000 Oaks Heights neighborhood of the City have been in the process of forming an Applicant-Financed Utility Underground District No.1. On June 1, 2004, the Preliminary Assessment Engineer's report was presented to Council for approval, and staff asked Council to set a public hearing for July 20, 2004. Ballots were prepared and mailed on June 4, 2004 by Shilts Consultants, Inc. to all affected property owners, and were originally due back no later than tonight (before the close of the public hearing.)

On June 1, 2004, Council passed Resolution No. 62,504-N.S. to reduce the approval level required to establish an applicant-financed utility underground district from 70 to 60 percent of ballots weighted according to the proportional financial obligation of the affected property owners in favor of the assessment.

The organizing committee sent notices out to the affected property owners on June 2, 2004 announcing this action. At the close of the public hearing in September, and when the ballots cast are tallied, Council will need to decide whether the resolution will apply to the TOH AFUUD No. 1 since it was in the process of being established at the time the resolution action was enacted.

BACKGROUND

On December 19, 2000, Council endorsed the policy and procedures that form Applicant-Financed Utility Underground Districts (AFUUD). The Council also passed a motion that prior to publishing the AFUUD procedures and starting the public process, property owners were required to advance funds for the design and creation of an underground utility district. A motion to refer to the City Council any requests for subsidies from low-income property owners in designated districts, who could not afford to participate, did not pass.

Staff prepared and released the Applicant-Financed Utility Under-grounding District (AFUUD) Information Packet in December 2001. A general meeting was held in January 2002 to explain the procedures and information in the packet.

In early 2002, the Thousand Oaks Height parcel owners circulated Petition No. 1 requesting an informational meeting be held. The proposed District met the minimum size requirements of the adopted procedures. The estimated pre-design cost was approximately \$1.8 million with 4,531 linear feet of trench or \$397.26 per linear feet of trench.

The Organizing Committee circulated Petition 2, gathering signatures and up-front utility design costs. Petition 2 received a 75% affirmative response (procedures require a minimum 70% affirmative response), and checks totaling \$183,945 were submitted to cover the up-front design costs in late August 2002.

Contracts were issued with utility companies for the design of their facilities. The City issued a Request for Proposals for an Assessment Engineer. After a delay, design of the proposed district started in June 2003. In October 2003, the City received the utility designs and started preparing the composite joint trench drawings and civil design for the project. Preliminary composite joint

trench drawings and each utility company's apportioned costs for their facilities were submitted to the Utility Companies in early February 2004.

On March 23, 2004, Council adopted Resolution No. 62,412-N.S., the resolution of intention to prepare an Engineer's Report and to solicit substructure bids for the TOH AFUUD No. 1.

On June 1, 2004, Council adopted Resolution No. 62,505-N.S. approving a modified Preliminary Assessment Engineer's report eliminating the debt service reserve fund and making the City guaranty the payment of the bonds. Authorized the ballots to be mailed to affected property owners with their proposed assessment.

On June 1, 2004, Council also adopted Resolution No. 62,504-N.S. which set 60 percent of the ballots weighted according to the proportional financial obligation of the affected property owners in favor of the assessment as the approval level required to establish an applicant financed utility underground District.

On June 4, 2004, ballots were prepared and mailed out to all the affected property owners starting the 45-day balloting period.

On June 16, 2004, the composite joint trench drawings were released for bids. The engineer's estimate for the substructure work was \$1,547,639 for 7,768 linear feet of trench.

On July 8, 2004, the bid proposals were opened. Nine bid proposals were received. The high bid proposal was for \$1,587,773. The lowest bid of \$1,216,494.10 was received from Manuel Bros., Inc. Staff has checked out Manuel Bros., Inc references and declares that Manuel Bros., Inc is the lowest responsible bidder for the project. The Non-Discrimination Conference will be held after September 21, 2004 should the District be approved. If the District fails on September 21, 2004, a notice will be sent to all bidders that all bids have been rejected because the applicant District failed to approve the financing for the project.

The pre-design estimate was \$1,756,073 based on a total trench length of 4,531 feet. The final estimate is \$2,335,000 based on a total trench length of 7,768 feet. The pre-design financing costs were also under estimated at 5 percent. The final estimate financing costs were 11.8 percent. The revised project cost is \$2,335,000 for the 7768 linear feet utility under-grounding District or \$300.59 per linear foot. This is \$96.69 less per linear foot than the \$397.26 pre-design linear foot cost. Staff will do a complete review and analysis to correct the pre-design estimate sheets for any future applicant financed utility under-grounding District that would like to go through the process to be formed to improve the available information for them

If Council so directs tonight, on September 21, 2004, property owners will cast their ballots on the amount shown to determine the percentage level of support for the District. Should the assessment District pass on September 21, 2004 the following steps would be implemented:

1. September 21, 2004 -- Council adopts the following resolutions:

- a. Resolution determining unpaid assessments,
 - b. Resolution authorizing issuance of bonds,
 - c. Resolution approving bond financing documents, and
 - d. Resolution establishing the District and its related and specific boundaries.
2. September 28, 2004 -- confirming assessment amounts mailed to affected property owners, notifying them of the cash payment opportunity.
 3. October 27, 2004 -- the expiration of the cash payment period. All cash payments need to be received by the City before October 27, 2004.

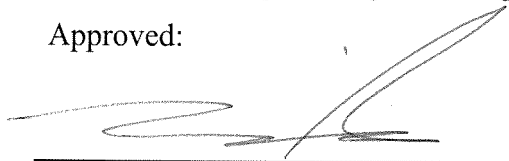
RATIONALE FOR RECOMMENDATION

The proposed recommendation is on the advice of both the City Attorney and outside Bond Counsel. It strengthens the applicant voting process and assures that all participants are voting with full and accurate knowledge of District formation details and related costs. If approved, it is the next step in the process of establishing the assessment District for the proposed improvements.

CONTACT PERSON

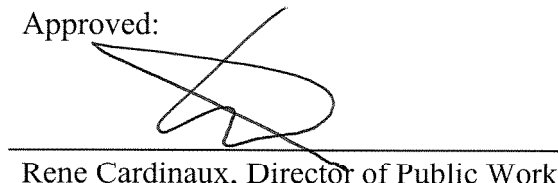
Rene Cardinaux, Director of Public Works.....	981-6303
Frances David, Director of Finance.....	981-7399
Jeffrey L. Egeberg, Manager of Engineering.....	981-6406
Lorin Jensen, Supervising Civil Engineer.....	981-6411

Approved:



Frances David, Director of Finance

Approved:



Rene Cardinaux, Director of Public Works

Attachments:

- 1: Final Assessment Engineer's Report, Dated July 2004 (Attachment A)
- 2: Summary of Construction Costs (Attachment B)

Attachment A

CITY OF BERKELEY

**Thousand Oaks Heights
Applicant Funded Utility Undergrounding District No. 1**

FINAL ENGINEER'S REPORT

July 2004
(Final)

Engineer of Work
Shilts Consultants, Inc.
2300 Boynton Avenue, Suite 201
Fairfield, CA 94533
(707) 426-5016

CITY OF BERKELEY
Thousand Oaks Heights Applicant Funded Utility Undergrounding District No. 1

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I. INTRODUCTION

In order to improve public safety, utility reliability, neighborhood aesthetics, viewsheds and quality of life, the City of Berkeley ("City") seeks to facilitate the undergrounding of utilities and the replacement of streetlighting in the proposed Thousand Oaks Heights Applicant Funded Utility Undergrounding District No. 1. ("TOH AFUUD"). The proposed improvements to this 105 parcel district are briefly summarized as the undergrounding of existing overhead utility facilities, removal of existing poles and related above ground facilities, replacement of streetlighting, with appurtenant work and improvements and including incidental costs and expenses of project design and construction supervision, legal proceedings, and bond financing.

This Engineer's Report ("Report") was prepared to establish the estimated costs for the utility undergrounding and streetlighting replacement, (collectively known as the "Improvements") that would be funded by the proposed assessments of the TOH AFUUD (the "Assessment District"), and to determine the special benefits received from the Improvements within the Assessment District and the method of assessment apportionment to lots and parcels within the Assessment District. This Report and the proposed assessments have been made pursuant to the Municipal Improvement Act of 1913 (the "1913 Act"), the Improvement Bond Act of 1915 (the "1915 Act"), the Special Assessment Investigation, Limitation and Majority Protest Act of 1931 (the "1931 Act") and Article XIID of the California Constitution (the "Article"). This report is hereby submitted as required by Sections 2961 and 10204 of the California Streets and Highways Code.

CITY OF BERKELEY
Thousand Oaks Heights Applicant Funded Utility Undergrounding District No. 1

II. CERTIFICATES

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



By, _____
John W. Bliss, License No. C52091

2. I, the City Clerk of the City of Berkeley, County of Alameda, California, hereby certify that the enclosed Engineer's Report, together with the Assessment and Assessment Diagram thereto attached, was filed and recorded with me on May 25, 2004.

Sherry M. Kelly, City Clerk

3. I, the City Clerk of the City of Berkeley, County of Alameda, California, hereby certify that on _____, 2004, the Assessment in this Engineer's Report and the Assessment Diagram attached, all as confirmed and approved by the City Council of the City of Berkeley were recorded in the office of the official of the City of Berkeley who is the Engineer of the City of Berkeley.

Sherry M. Kelly, City Clerk

4. I, the City Clerk of the City of Berkeley, County of Alameda, California, hereby certify that on _____, 2004, A Notice of Assessment was recorded and the Assessment Diagram was filed in the office of the County Recorder of the County of Alameda, California.

Sherry M. Kelly, City Clerk

5. I, the City Clerk of the City of Berkeley, County of Alameda, California, hereby certify that on _____, 2004, a certified copy of the Assessment and Assessment Diagram were recorded in the Office of the Superintendent of Streets of the City of Berkeley, California.

Sherry M. Kelly, City Clerk

III. ASSESSMENT

WHEREAS, on March 23, 2004, the Council of the City of Berkeley ("Council"), State of California, under the Municipal Improvement Act of 1913 (the "1913 Act"), adopted its Resolution of Intention to Make Improvements (the "Resolution of Intention"), Resolution # 62,412-N.S., for the undergrounding of utilities and the replacement of streetlighting (collectively, the "Improvements") more particularly therein described in and for the Assessment District;

WHEREAS, with respect to the Improvements, the Resolution of Intention directed the undersigned to make and file a report presenting a general description of any works and appliances already installed and any other property necessary or convenient for the operation of the Improvements, plans and specifications for the proposed construction, estimate of costs, maps and descriptions of lands and easements to be acquired, and diagram and assessment of and upon the subdivisions of land within the Assessment District, to which Resolution and the description of the Improvements therein contained, reference is hereby made for further particulars;

SUMMARY COST ESTIMATE

	As Preliminarily <u>Approved</u>
Cost of Improvements	\$2,120,602
Incidental Expenses	<u>\$214,398</u>
TOTAL COST	\$2,335,000
Less:	
Contributions	<u>\$0</u>
BALANCE TO ASSESSMENT	<u>\$2,335,000</u>

NOW, THEREFORE, the following assessment is made to cover the portion of the estimated cost of the Improvements and the costs and expenses incidental thereto to be paid by the assessments:

I do hereby assess and apportion the Balance to Assessment of the Total Cost of the work and improvements upon the several lots, pieces or parcels or portions of lots or subdivisions of land liable therefore and benefited thereby, and hereinafter numbered to correspond with the numbers upon the Assessment Diagram incorporated herein, upon each, severally and respectively, in accordance with the benefits to be received by such subdivisions, respectively, from the Improvements, and more particularly set forth in the Assessment Roll hereto attached and by reference made a part hereof.

I do hereby assess and apportion the annual costs of the Improvements consisting of the undergrounding of utilities and the replacement of streetlighting upon the several lots, pieces or parcels or portions of lots or subdivisions of land liable therefore and benefited thereby, and hereinafter numbered to correspond with the numbers upon the Assessment Diagram incorporated herein, upon each, severally and respectively, in accordance with the benefits to be received by such subdivisions, respectively, from the maintenance, and more particularly set forth in the list hereto attached and by reference made a part hereof. Such maintenance costs are incurred annually in order to maintain the level of benefit to the assessed parcels.

The assessments are made upon the several subdivisions of land within the Assessment District in proportion to the estimated special benefits to be received by the subdivisions, respectively, from the Improvements. An Assessment Diagram is incorporated herein showing the Assessment District and also the boundaries and dimensions of the respective subdivisions of land within the Assessment District as the same existed at the time of the passage of the Resolution of Intention, each of which subdivision having been given a separate number upon the Assessment Diagram. The distinctive number of each parcel or lot of land in the said Assessment District is its Assessor Parcel Number appearing on the Assessment Roll and Assessment Diagram.

Each subdivision of land assessed is described in the Assessment Roll contained herein by reference to its parcel number as shown on the Assessor's Maps of the County of Alameda for the fiscal year 2004-2005 and includes all of such parcels excepting those portions thereof within existing public roads or right of way for public road purposes. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of the County of Alameda.

Notice is hereby given that serial and/or term improvement bonds to represent unpaid assessments and bear interest at the rate of not to exceed the maximum rate of interest as may be authorized by applicable law at the time of sale of such bonds, will be issued by the City in the manner provided by Division 10 of the Streets and Highways Code, the 1915 Act, and the last installment of such bonds shall mature not to exceed thirty (30) years from the second day of September next succeeding twelve (12) months from their date.

Under the Resolution of Intention, the requirements of the 1931 Act shall be satisfied with Part 7.5 of said 1931 Act, for which the following is presented:

1. The total amount, as near as can be determined, of the total principal amount of all unpaid special assessments and special assessments required or proposed to be levied under any completed or pending assessment proceedings, other than contemplated in the instant proceedings is \$1,467,887.00 (from 3/23/04 report by Cal-Muni.)
2. The total amount of the principal sum of the special assessments (the "Balance to Assessment") proposed to be levied in the instant proceedings is \$2,335,000.00.
3. The total amount of the principal sum of unpaid special assessments levied against the parcels proposed to be assessed, as computed pursuant to paragraph 1

above, plus the principal amount of the special assessment proposed to be levied in the instant proceedings from paragraph 3 above is \$3,802,887.00.

4. Limited obligation improvement bonds shall be issued, representing unpaid assessments and bearing an interest rate not to exceed 7% per annum.

5. The total true value, as near as may be determined, of the parcels of land and improvements which are proposed to be assessed in the instant proceedings, as determined by the full cash value of the parcels as shown upon the last equalized assessment roll of the County of Alameda is \$29,688,136.

Dated: May 18, 2004

Engineer of Work



By, _____
John W. Bliss, License No. C52091



IV. WORK AND IMPROVEMENTS

A. Description of Work and Improvements

The work and improvements (collectively, the "Improvements") shall consist of, but not be limited to, the following:

- Removal of existing overhead poles, electric conductor wires, communications wires, cross arms, guys and braces as well as appliances, appurtenances, switches, transformers and other attachments; and other related above ground facilities,
- Undergrounding of existing overhead utility facilities including installation and construction of trenched substructure facilities, conduits, tunnels, handholes, manholes, vaults, pullboxes, cabinets, risers, pipes, wires, conductors, appliances, switches, transformers and other attachments and appurtenances.
- Removal and replacement of streetlighting facilities.
- Connection, testing and start-up of undergrounded facilities.
- Reconstruction of local streetscape infrastructure including roadway pavements, sidewalk, curb and gutter, and associated structures and facilities, as needed due to damage by utility undergrounding work.
- Repair and/or replacement of private improvements disturbed during construction activities.

Improvements include incidental costs and expenses of project design and construction supervision, legal proceedings, and bond financing. Improvements shall also include legal fees and court costs and all costs related to the issuance of bonds, including underwriting fees, legal fees, capitalized interest, other bond proceedings costs and the allocable costs of the City in the authorization and issuance of bonds.

Further reference is made to the plans and specifications for the Improvements on file with the Street Superintendent of the City of Berkeley and such plans and specifications are incorporated herein by reference.

V. ESTIMATE OF COSTS AND BUDGET

A. Estimate of Costs

The following is an estimate of costs of the Improvements that would be funded by the Assessment District.

Table 1 - Estimate of Costs

CITY OF BERKELEY THOUSAND OAKS HEIGHTS APPLICANT FUNDED UTILITY UNDERGROUNDING DISTRICT Estimate of Cost		
	<i>Total Cost</i>	<i>Net Cost to Assessment</i>
Improvements		
PG& E Engineering	\$50,000	\$50,000
SBC Engineering	\$26,400	\$26,400
Comcast Engineering	\$2,807	\$2,807
Street Light Design	\$28,000	\$28,000
Survey of District	\$10,000	\$10,000
Civil Engineering	\$10,000	\$10,000
Drawings	\$20,600	\$20,600
Assessment Engineer	\$18,000	\$18,000
PG&E Construction	\$612,487	\$612,487
SBC Construction	\$396,578	\$396,578
Comcast Construction	\$348,959	\$348,959
Street Light Construction	\$101,771	\$101,771
Project Contingency	\$0	\$0
PG&E Equipment & Installation	\$375,000	\$375,000
Project Management	\$120,000	\$120,000
Subtotal	\$2,120,602	\$2,120,602
Other Expenses		
Capitalized Interest	\$125,000	\$125,000
Debt Service Reserve Fund	\$0	\$0
Cost of issuance	\$104,000	\$104,000
Underwriter's Discount	\$46,700	\$46,700
Additional Proceeds	\$103	\$103
Comcast Credit	(\$61,405)	(\$61,405)
Subtotal	\$214,398	\$214,398
Total Costs to Assessment	\$2,335,000	\$2,335,000



Total Assessment	\$2,335,000.00
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Notes to Estimate of Costs:

1. Does not include annual administration costs in sources and uses of assessment engineering, county collection charges and does not include annual administration costs in sources or uses.
2. The total assessment per SFE is the total cost for the improvements per single family equivalent benefit unit. This cost would be bonded and paid over a period of not to exceed 30 years, with an interest rate not to exceed 7%.
3. Based on the current financial market estimation of average coupon rate of 6.5% and \$2,335,000 in par amount of bonds would result in an average annual payment for debt service of approximately \$1750.00 per single family home (SFE).
4. Administration cost includes assessment engineering, county collection charges and other annual costs related to the administration of the assessments.

VI. METHOD OF ASSESSMENT APPORTIONMENT

A. Method of Apportionment

This section includes an explanation of the special benefits to be derived from the Improvements, the criteria for the expenditure of assessments and proceeds of bonds to ensure equal levels of benefit for properties of similar type, and the methodology used to apportion the total assessments to properties within the Assessment District.

The method used for apportioning the assessment is based upon the proportional special benefits to be derived by the properties in the Assessment District over and above general benefits conferred on real property or to the public at large. The apportionment of special benefit is a three step process: the first step is to identify the types of special benefits arising from the Improvements and maintenance to be funded by the assessments; the second step is to establish the criteria that shall ensure that properties within the Assessment District of similar use type and features receive generally equal levels of special benefits from the assessments; and the third step is to allocate the assessments to property based on the estimated relative special benefit for each type of property.

B. Discussion of Benefit

The assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. Proposition 218 (Article XIID of the California Constitution), has confirmed that assessments must be based on the special benefit to property:

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

The following benefit categories are the types of special benefits to residential and vacant property, from the undergrounding of utilities and the replacement of streetlighting.

1. Improvement to Public Safety – Utility Undergrounding

The removal of utility poles and other above-ground facilities within the proposed district will effectively reduce the number of roadway obstacles, and potential collisions accordingly, for the traveling public and will increase safety for properties in the Assessment District.

During a natural disaster such as an earthquake, fire or extreme wind storm, overhead utility facilities may become a falling hazard as well as restrict egress of residents and ingress of emergency service providers. Live electrical conductors are a particularly serious threat - a uniformed firefighter was electrocuted by a downed conductor wire during the Oakland Hills Fire of 1992. The undergrounding of utilities will improve public safety specifically for properties in the Assessment District by effectively eliminating this threat.

2. Improved Utility Reliability

The undergrounding of utilities will diminish the possibility of damage to facilities by external forces such as wind, fire and vehicular collision and improve reliability.

3. Enhancement of Neighborhood Aesthetics

The undergrounding of utilities will remove unattractive visual elements of the neighborhood, and provide for a more natural and aesthetically pleasing neighborhood.

4. Enhanced Views

Residential properties specifically benefit from the enhanced, unobstructed panoramic views of the San Francisco Bay and surroundings, canyons, hillsides, local neighborhoods and other vistas. Utility undergrounding will eliminate many visual obstructions and enhance viewsheds. In some cases this includes enhanced views of the City of San Francisco skyline and/or the Golden Gate Bridge, which are recognized as amongst the most well-known in the country.

5. Enhanced Property Desirability and Value

The above benefit factors ultimately increase the desirability and value of properties in the Assessment District. This is a distinct and special benefit for properties in the Assessment District. Real estate appraisers recognize that enhanced views can add materially to the value of real property. On Monday, April 19, 2004, the San Francisco Chronicle reported that in neighboring El Cerrito, "real estate agents ... say an El Cerrito home with a breathtaking three- bridge view can command a premium of \$100,000 or more over a similar home without such a view."

C. General versus Special Benefit

As noted above, the Improvements are localized in nature and the special benefits from these improvements are specifically conferred on properties in the Assessment District. Properties in other areas of the City or outside of the Assessment District do not receive benefits from the Improvements. Therefore, the Improvements confer solely special benefits to properties within the Assessment District.

D. Zones of Benefit

There are three distinct Zones of Benefit within the District:

- Zone 1 - Primary View Property
- Zone 2 – Standard Property
- Zone 3 - Transitional Property

Zone 1 - Primary View Properties have a panoramic view of the City of San Francisco and/or the Golden Gate Bridge out of their primary, street-side window, and this view is currently obstructed by overhead utility facilities. Zone 1 is defined by its topography and the design, orientation and configuration of the structure. Existing trees and vegetation and other non-permanent items are not used to define inclusion with Zone 1. Zone 1 parcels receive more special benefit than Standard Properties and accordingly, are assessed 115 % of the rate of Standard Lots.

There are 44 Zone 1 parcels within the District.

Zone 2 – Standard Properties are all properties that do not satisfy the requirements for inclusion within Zone 1 or Zone 3

There are 58 Zone 2 parcels within the District.

Zone 3 - Transitional Properties are directly adjacent to the boundaries of the District in cases where this adjacent area does not have undergrounded utilities. In these cases, the property may have a utility pole or other above-ground facility very close to it. Zone 3 parcels receive most, but not all of the special benefit when compared with standard lots, and accordingly, are assessed 85% of the rate of Standard Lots.

There are 3 Zone 3 parcels within the District.

Special Note on Zones

There are several properties that fall within Zone 1 and perhaps satisfy the criteria for Zone 3. In these cases, the benefit received by the primary view offsets the diminished benefit due to the transition zone and the parcels are considered part of Zone 2.

E. Method of Assessment

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a "benchmark" property, a single family detached dwelling on one parcel (one "Single Family Equivalent Benefit Unit" or "SFE"). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefits and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. In this Engineer's Report, all properties are assigned an SFE value, which is each property's relative benefit in relation to a single family home on one parcel.

1. Residential Properties

All improved residential properties with a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Detached or attached houses, zero-lot line houses and town homes are included in this category. There are 4 properties within the

District designated as multi-family residential properties. However, they do not receive any additional special benefit from the Improvements because their benefits are deemed to be similar to single family properties in the Assessment District.

2. Vacant Properties

The benefits to be received from the Improvements for vacant properties are passive benefits, which are generally not related to active use of the property. The benefit to vacant properties is determined to be proportional to the corresponding benefits for similar type developed properties; however, at a lower rate due to the lack of active benefits conferred to vacant properties. A measure of the benefits accruing to the underlying land is the average value of land in relation to improvements for developed property. An analysis of the assessed valuation data from the County of Alameda, found that nearly 50% of the assessed value of improved properties is classified as the land value. It is reasonable to assume, therefore, that approximately 50% of the benefits are related to the underlying land and 50% are related to the day-to-day use of the property. Using this ratio, the SFE factor for vacant parcels is 0.50 per parcel. Currently, there is only one vacant property with the District.

3. Summary of Assessment Methodology

A summary of the Assessment Methodology has been presented in Table 2. Table 3 provides a complete description of assessment for each parcel. See Section VIII for a complete roll.

Table 2 – Assessment Methodology

Zone	Use	SFE/Property	Assessment
Zone 1	Residential	1.15	\$24,267.96
Zone 2	Residential	1.0	\$21,102.58
Zone 2	Vacant	0.5	\$10,551.29
Zone 3	Residential	0.85	\$17,937.19

Table 3 – Parcel Summary

TOH AFUUD PARCEL SUMMARY									
Total Project Costs		\$2,335,000.00							
		Rate							
		Adjustment	Count	SFE	Zone	Rate			
Zone 1		1.15	44	44		\$24,267.96			
Zone 2		1	58	57.5		\$21,102.58			
Zone 3		0.85	3	3		\$17,937.19			
		105		104.5					
Assessment Number	APN	SFE	Zone	Zone Rate	Total Assessment	Already Paid	Amount Due	Estimated Annual Assessment	
1	062 -2939-001-00		1	1	\$24,267.96	\$24,267.96	\$0.00	\$24,267.96	\$1,858.38
2	062 -2939-002-00		1	2	\$21,102.58	\$21,102.58	\$0.00	\$21,102.58	\$1,615.98
3	062 -2939-003-00		1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
4	062 -2939-004-00		1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
5	062 -2939-005-00		1	2	\$21,102.58	\$21,102.58	\$0.00	\$21,102.58	\$1,615.98
6	062 -2939-006-00		1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
7	062 -2939-007-01		1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
8	062 -2939-007-02		1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
9	062 -2939-008-00		1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
10	062 -2939-009-00		1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
11	062 -2939-010-00		1	2	\$21,102.58	\$21,102.58	\$500.00	\$20,602.58	\$1,577.69
12	062 -2939-011-00		1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
13	062 -2939-012-00		1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
14	062 -2939-013-00		1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
15	062 -2939-014-00		1	2	\$21,102.58	\$21,102.58	\$500.00	\$20,602.58	\$1,577.69
16	062 -2939-015-00		0.5	2	\$21,102.58	\$10,551.29		\$10,551.29	\$807.99
17	062 -2939-016-00		1	2	\$21,102.58	\$21,102.58		\$21,102.58	\$1,615.98
18	062 -2939-017-01		1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
19	062 -2939-053-00		1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
20	062 -2939-054-00		1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
21	062 -2939-055-00		1	1	\$24,267.96	\$24,267.96		\$24,267.96	\$1,858.38
22	062 -2939-056-00		1	1	\$24,267.96	\$24,267.96	\$2,500.00	\$21,767.96	\$1,666.93
23	062 -2939-057-02		1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
24	062 -2939-058-04		1	2	\$21,102.58	\$21,102.58	\$50.00	\$21,052.58	\$1,612.15
25	062 -2939-058-05		1	2	\$21,102.58	\$21,102.58		\$21,102.58	\$1,615.98
26	062 -2939-058-06		1	2	\$21,102.58	\$21,102.58		\$21,102.58	\$1,615.98
27	062 -2939-059-01		1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08

28	062 -2939-059-02	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
29	062 -2939-060-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
30	062 -2939-061-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
31	062 -2939-062-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
32	062 -2940-022-00	1	3	\$17,937.19	\$17,937.19		\$17,937.19	\$1,373.58
33	062 -2940-023-01	1	2	\$21,102.58	\$21,102.58		\$21,102.58	\$1,615.98
34	062 -2940-023-02	1	2	\$21,102.58	\$21,102.58		\$21,102.58	\$1,615.98
35	062 -2940-024-00	1	2	\$21,102.58	\$21,102.58		\$21,102.58	\$1,615.98
36	062 -2940-025-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
37	062 -2940-026-00	1	3	\$17,937.19	\$17,937.19	\$2,519.00	\$15,418.19	\$1,180.69
38	062 -2942-025-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
39	062 -2942-026-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
40	062 -2943-015-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
41	062 -2943-016-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
42	062 -2944-002-00	1	3	\$17,937.19	\$17,937.19		\$17,937.19	\$1,373.58
43	062 -2944-003-01	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
44	062 -2944-004-02	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
45	062 -2944-005-00	1	2	\$21,102.58	\$21,102.58	\$500.00	\$20,602.58	\$1,577.69
46	062 -2944-006-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
47	062 -2944-007-00	1	2	\$21,102.58	\$21,102.58		\$21,102.58	\$1,615.98
48	062 -2944-008-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
49	062 -2944-009-00	1	2	\$21,102.58	\$21,102.58		\$21,102.58	\$1,615.98
50	062 -2944-010-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
51	062 -2944-011-00	1	2	\$21,102.58	\$21,102.58		\$21,102.58	\$1,615.98
52	062 -2944-012-00	1	2	\$21,102.58	\$21,102.58		\$21,102.58	\$1,615.98
53	062 -2944-013-00	1	2	\$21,102.58	\$21,102.58		\$21,102.58	\$1,615.98
54	062 -2944-014-00	1	2	\$21,102.58	\$21,102.58		\$21,102.58	\$1,615.98
55	062 -2944-015-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
56	062 -2944-016-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
57	062 -2944-017-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
58	062 -2944-018-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
59	062 -2944-019-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
60	062 -2944-020-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
61	062 -2944-021-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
62	062 -2944-022-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
63	062 -2944-023-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
64	062 -2945-022-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
65	062 -2945-023-01	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
66	062 -2945-023-03	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
67	062 -2945-024-02	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
68	062 -2945-025-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
69	062 -2945-026-00	1	1	\$24,267.96	\$24,267.96		\$24,267.96	\$1,858.38
70	062 -2945-027-00	1	1	\$24,267.96	\$24,267.96		\$24,267.96	\$1,858.38
71	062 -2945-028-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
72	062 -2945-029-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
73	062 -2945-030-00	1	1	\$24,267.96	\$24,267.96	\$5,038.00	\$19,229.96	\$1,472.58
74	062 -2945-031-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48

75	062 -2945-032-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
76	062 -2945-033-00	1	1	\$24,267.96	\$24,267.96		\$24,267.96	\$1,858.38
77	062 -2945-034-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
78	062 -2945-035-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
79	062 -2945-036-00	1	1	\$24,267.96	\$24,267.96	\$2,520.00	\$21,747.96	\$1,665.40
80	062 -2945-037-00	1	1	\$24,267.96	\$24,267.96	\$2,520.00	\$21,747.96	\$1,665.40
81	062 -2945-038-00	1	1	\$24,267.96	\$24,267.96		\$24,267.96	\$1,858.38
82	062 -2945-039-00	1	2	\$21,102.58	\$21,102.58	\$2,520.00	\$18,582.58	\$1,423.01
83	062 -2945-040-00	1	1	\$24,267.96	\$24,267.96		\$24,267.96	\$1,858.38
84	062 -2946-028-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
85	062 -2946-029-00	1	1	\$24,267.96	\$24,267.96	\$400.00	\$23,867.96	\$1,827.75
86	062 -2946-030-01	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
87	062 -2946-032-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
88	062 -2946-033-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
89	062 -2946-034-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
90	062 -2949-002-00	1	2	\$21,102.58	\$21,102.58	\$1,000.00	\$20,102.58	\$1,539.40
91	062 -2949-003-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
92	062 -2949-004-00	1	2	\$21,102.58	\$21,102.58		\$21,102.58	\$1,615.98
93	062 -2949-005-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
94	062 -2949-006-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
95	062 -2949-007-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
96	062 -2949-008-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
97	062 -2949-009-00	1	2	\$21,102.58	\$21,102.58	\$2,520.00	\$18,582.58	\$1,423.01
98	062 -2949-010-00	1	2	\$21,102.58	\$21,102.58	\$0.00	\$21,102.58	\$1,615.98
99	062 -2949-011-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
100	062 -2949-012-00	1	2	\$21,102.58	\$21,102.58		\$21,102.58	\$1,615.98
101	062 -2949-013-00	1	2	\$21,102.58	\$21,102.58	\$2,520.00	\$18,582.58	\$1,423.01
102	062 -2949-014-01	1	2	\$21,102.58	\$21,102.58	\$2,520.00	\$18,582.58	\$1,423.01
103	062 -2949-016-00	1	1	\$24,267.96	\$24,267.96		\$24,267.96	\$1,858.38
104	062 -2949-017-00	1	1	\$24,267.96	\$24,267.96	\$2,159.00	\$22,108.96	\$1,693.05
105	062 -2949-018-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48

4. Appeals of Assessments Levied to Property

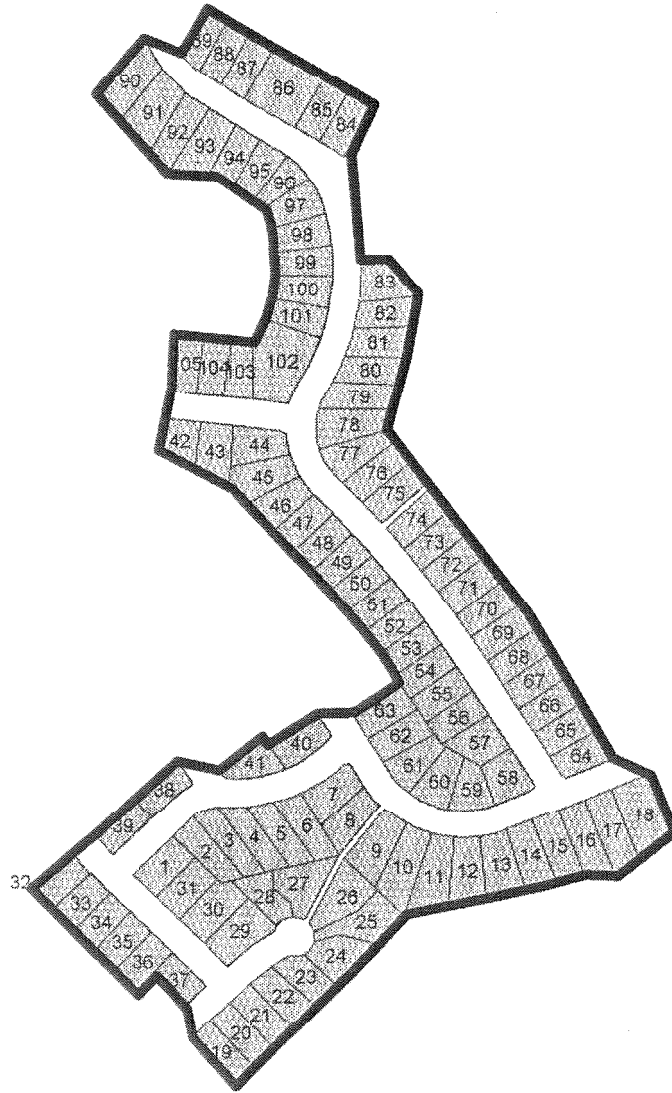
Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment, may file a written appeal with the Director of Finance of the City of Berkeley or her or his designee. Any such appeal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

his designee shall be referred to the City Council and the decision of the City Council shall be final.

VII. Assessment Diagram

The Assessment Diagram, being too bulky to be bound herein, is on file with the Clerk of the City of Berkeley and reference is hereby made to the Assessment Diagram for further particulars. The assessment number for each parcel within the Assessment District is the Assessor Parcel Number listed within the Assessment Diagram. A reduced copy of the Assessment Diagram is presented on the following page.

THOUSAND OAKS HEIGHTS
APPLICANT FINANCED UTILITY UNDERGROUND DISTRICT



VIII. ASSESSMENT ROLL (SPREAD OF COSTS)

An Assessment Roll, which is a listing of all parcels within the Assessment District and the amount of the proposed assessments, is filed with the Clerk of the Council and is, by reference, made part of this Report.

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

TOH AFUUD PARCEL SUMMARY								
Total Project Costs		\$2,335,000.00						
Rate								
		Adjustment	Count	SFE	Zone	Rate		
Zone 1	1.15	44	44			\$24,267.96		
Zone 2	1	58	57.5			\$21,102.58		
Zone 3	0.85	3	3			\$17,937.19		
			105			104.5		

Assessment Number	APN	SFE	Zone	Zone Rate	Total Assessment	Already Paid	Amount Due	Estimated Annual Assessment
1	062 -2939-001-00	1	1	\$24,267.96	\$24,267.96	\$0.00	\$24,267.96	\$1,858.38
2	062 -2939-002-00	1	2	\$21,102.58	\$21,102.58	\$0.00	\$21,102.58	\$1,615.98
3	062 -2939-003-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
4	062 -2939-004-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
5	062 -2939-005-00	1	2	\$21,102.58	\$21,102.58	\$0.00	\$21,102.58	\$1,615.98
6	062 -2939-006-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
7	062 -2939-007-01	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
8	062 -2939-007-02	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
9	062 -2939-008-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
10	062 -2939-009-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
11	062 -2939-010-00	1	2	\$21,102.58	\$21,102.58	\$500.00	\$20,602.58	\$1,577.69
12	062 -2939-011-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
13	062 -2939-012-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
14	062 -2939-013-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
15	062 -2939-014-00	1	2	\$21,102.58	\$21,102.58	\$500.00	\$20,602.58	\$1,577.69
16	062 -2939-015-00	0.5	2	\$21,102.58	\$10,551.29		\$10,551.29	\$807.99
17	062 -2939-016-00	1	2	\$21,102.58	\$21,102.58		\$21,102.58	\$1,615.98
18	062 -2939-017-01	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08

19	062 -2939-053-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
20	062 -2939-054-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
21	062 -2939-055-00	1	1	\$24,267.96	\$24,267.96		\$24,267.96	\$1,858.38
22	062 -2939-056-00	1	1	\$24,267.96	\$24,267.96	\$2,500.00	\$21,767.96	\$1,666.93
23	062 -2939-057-02	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
24	062 -2939-058-04	1	2	\$21,102.58	\$21,102.58	\$50.00	\$21,052.58	\$1,612.15
25	062 -2939-058-05	1	2	\$21,102.58	\$21,102.58		\$21,102.58	\$1,615.98
26	062 -2939-058-06	1	2	\$21,102.58	\$21,102.58		\$21,102.58	\$1,615.98
27	062 -2939-059-01	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
28	062 -2939-059-02	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
29	062 -2939-060-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
30	062 -2939-061-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
31	062 -2939-062-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
32	062 -2940-022-00	1	3	\$17,937.19	\$17,937.19		\$17,937.19	\$1,373.58
33	062 -2940-023-01	1	2	\$21,102.58	\$21,102.58		\$21,102.58	\$1,615.98
34	062 -2940-023-02	1	2	\$21,102.58	\$21,102.58		\$21,102.58	\$1,615.98
35	062 -2940-024-00	1	2	\$21,102.58	\$21,102.58		\$21,102.58	\$1,615.98
36	062 -2940-025-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
37	062 -2940-026-00	1	3	\$17,937.19	\$17,937.19	\$2,519.00	\$15,418.19	\$1,180.69
38	062 -2942-025-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
39	062 -2942-026-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
40	062 -2943-015-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
41	062 -2943-016-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
42	062 -2944-002-00	1	3	\$17,937.19	\$17,937.19		\$17,937.19	\$1,373.58
43	062 -2944-003-01	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
44	062 -2944-004-02	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
45	062 -2944-005-00	1	2	\$21,102.58	\$21,102.58	\$500.00	\$20,602.58	\$1,577.69
46	062 -2944-006-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
47	062 -2944-007-00	1	2	\$21,102.58	\$21,102.58		\$21,102.58	\$1,615.98
48	062 -2944-008-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
49	062 -2944-009-00	1	2	\$21,102.58	\$21,102.58		\$21,102.58	\$1,615.98
50	062 -2944-010-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
51	062 -2944-011-00	1	2	\$21,102.58	\$21,102.58		\$21,102.58	\$1,615.98
52	062 -2944-012-00	1	2	\$21,102.58	\$21,102.58		\$21,102.58	\$1,615.98
53	062 -2944-013-00	1	2	\$21,102.58	\$21,102.58		\$21,102.58	\$1,615.98
54	062 -2944-014-00	1	2	\$21,102.58	\$21,102.58		\$21,102.58	\$1,615.98
55	062 -2944-015-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
56	062 -2944-016-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
57	062 -2944-017-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
58	062 -2944-018-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
59	062 -2944-019-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
60	062 -2944-020-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
61	062 -2944-021-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
62	062 -2944-022-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
63	062 -2944-023-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
64	062 -2945-022-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48

65	062 -2945-023-01	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
66	062 -2945-023-03	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
67	062 -2945-024-02	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
68	062 -2945-025-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
69	062 -2945-026-00	1	1	\$24,267.96	\$24,267.96		\$24,267.96	\$1,858.38
70	062 -2945-027-00	1	1	\$24,267.96	\$24,267.96		\$24,267.96	\$1,858.38
71	062 -2945-028-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
72	062 -2945-029-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
73	062 -2945-030-00	1	1	\$24,267.96	\$24,267.96	\$5,038.00	\$19,229.96	\$1,472.58
74	062 -2945-031-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
75	062 -2945-032-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
76	062 -2945-033-00	1	1	\$24,267.96	\$24,267.96		\$24,267.96	\$1,858.38
77	062 -2945-034-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
78	062 -2945-035-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
79	062 -2945-036-00	1	1	\$24,267.96	\$24,267.96	\$2,520.00	\$21,747.96	\$1,665.40
80	062 -2945-037-00	1	1	\$24,267.96	\$24,267.96	\$2,520.00	\$21,747.96	\$1,665.40
81	062 -2945-038-00	1	1	\$24,267.96	\$24,267.96		\$24,267.96	\$1,858.38
82	062 -2945-039-00	1	2	\$21,102.58	\$21,102.58	\$2,520.00	\$18,582.58	\$1,423.01
83	062 -2945-040-00	1	1	\$24,267.96	\$24,267.96		\$24,267.96	\$1,858.38
84	062 -2946-028-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
85	062 -2946-029-00	1	1	\$24,267.96	\$24,267.96	\$400.00	\$23,867.96	\$1,827.75
86	062 -2946-030-01	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
87	062 -2946-032-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
88	062 -2946-033-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
89	062 -2946-034-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48
90	062 -2949-002-00	1	2	\$21,102.58	\$21,102.58	\$1,000.00	\$20,102.58	\$1,539.40
91	062 -2949-003-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
92	062 -2949-004-00	1	2	\$21,102.58	\$21,102.58		\$21,102.58	\$1,615.98
93	062 -2949-005-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
94	062 -2949-006-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
95	062 -2949-007-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
96	062 -2949-008-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
97	062 -2949-009-00	1	2	\$21,102.58	\$21,102.58	\$2,520.00	\$18,582.58	\$1,423.01
98	062 -2949-010-00	1	2	\$21,102.58	\$21,102.58	\$0.00	\$21,102.58	\$1,615.98
99	062 -2949-011-00	1	2	\$21,102.58	\$21,102.58	\$2,519.00	\$18,583.58	\$1,423.08
100	062 -2949-012-00	1	2	\$21,102.58	\$21,102.58		\$21,102.58	\$1,615.98
101	062 -2949-013-00	1	2	\$21,102.58	\$21,102.58	\$2,520.00	\$18,582.58	\$1,423.01
102	062 -2949-014-01	1	2	\$21,102.58	\$21,102.58	\$2,520.00	\$18,582.58	\$1,423.01
103	062 -2949-016-00	1	1	\$24,267.96	\$24,267.96		\$24,267.96	\$1,858.38
104	062 -2949-017-00	1	1	\$24,267.96	\$24,267.96	\$2,159.00	\$22,108.96	\$1,693.05
105	062 -2949-018-00	1	1	\$24,267.96	\$24,267.96	\$2,519.00	\$21,748.96	\$1,665.48

In addition, an annual assessment shall be made upon each of the several subdivisions of land described in the foregoing Assessment Roll to pay costs incurred by the City and not otherwise reimbursed which result from the annual administration and collection of assessments or from the administration or registration of any associated bonds and reserves or other related funds, in the maximum amount of \$14,000.00 per such subdivision.

CITY OF BERKELEY
THOUSAND OAKS HEIGHTS
APPLICANT FUNDED UTILITY UNDERGROUNDING DISTRICT
Estimate of Cost

	<i>Total Cost</i>	<i>Net Cost to Assessment</i>
Improvements		
PG& E Engineering	\$50,000	\$50,000
SBC Engineering	\$26,400	\$26,400
Comcast Engineering	\$2,807	\$2,807
Street Light Design	\$28,000	\$28,000
Survey of District	\$10,000	\$10,000
Civil Engineering	\$10,000	\$10,000
Drawings	\$20,600	\$20,600
Assessment Engineer	\$18,000	\$18,000
PG&E Construction	\$612,487	\$612,487
SBC Construction	\$396,578	\$396,578
Comcast Construction	\$348,959	\$348,959
Street Light Construction	\$101,771	\$101,771
Project Contingency	\$0	\$0
PG&E Equipment & Installation	\$375,000	\$375,000
Project Management	\$120,000	\$120,000
Subtotal	\$2,120,602	\$2,120,602
Other Expenses		
Capitalized Interest	\$125,000	\$125,000
Debt Service Reserve Fund	\$0	\$0
Cost of issuance	\$104,000	\$104,000
Underwriter's Discount	\$46,700	\$46,700
Additional Proceeds	\$103	\$103
Comcast Credit	(\$61,405)	(\$61,405)
Subtotal	\$214,398	\$214,398
Total Costs to Assessment	\$2,335,000	\$2,335,000



Total Assessment **\$2,335,000.00**

Zone	Rate Factor	SFEs	Assessment/SFE	
Zone 1	1.15	44.00	\$24,267.96	\$1,067,790.33
Zone 2	1	57.50	\$21,102.58	\$1,213,398.10
Zone 3	0.85	3.00	\$17,937.19	\$53,811.57

Total Assessment \$2,335,000.00