DOWNTOWN DOWNEY COMMUNITY BENEFIT DISTRICT

Prepared pursuant to the City of Downey Community Benefit District Ordinance Section 400 Downey City Charter Codified as Municipal Code Article 2, Chapter 14

DISTRICT ASSESSMENT ENGINEER'S REPORT

Prepared by
Edward V. Henning
California Registered Professional Engineer # 26549
Edward Henning & Associates

April 5, 2018

DISTRICT ASSESSMENT ENGINEER'S REPORT

To Whom It May Concern:

I hereby certify to the best of my professional knowledge and experience that each of the identified benefiting properties located within the proposed Downtown Downey Community Benefit District ("Downtown Downey CBD") being formed for a fifteen (15) year term will receive a special benefit over and above the benefits conferred on the public at large and that the amount of the proposed assessment is proportional to, and no greater than the benefits conferred on each respective property.

Prepared by Edward V. Henning, California Registered Professional Engineer # 26549

Edward V. Henning

May 24, 2018

RPE #26549

(NOT VALID WITHOUT SIGNATURE AND CERTIFICATION SEAL HERE)

Introduction

This report serves as the "detailed engineer's report" required by Section 4(b) of Article XIIID of the California Constitution (Proposition 218) to support the benefit property assessments proposed to be levied within the proposed Downtown Downey CBD in the City of Downey, California being formed for a fifteen (15) year term. The discussion and analysis contained within this Report constitutes the required "nexus" of rationale between assessment amounts levied and special benefits derived by properties within the Downtown Downey CBD.

The Downtown Downey CBD is a is a property-based benefit assessment district being formed for a fifteen (15) year term pursuant to the City of Downey Community Benefit District Ordinance, Section 400 – Downey City Charter and codified under Municipal Code Article 2, Chapter 14 (the "CBD Ordinance") which is based in part on Section 36600 et seq. of the California Streets and Highways Code, also known as the Property and Business Improvement District Law of 1994 (the

"Act"). Due to the benefit assessment nature of assessments levied within a Property Business Improvement District ("PBID"), district program costs are to be distributed amongst all identified benefiting properties based on the proportional amount of special program benefit each property is expected to derive from the assessments levied. Within the Ordinance and Act, frequent references are made to the concept of relative "benefit" received from PBID programs and activities versus amount of assessment levied. Only those properties expected to derive special benefits from PBID funded programs and activities may be assessed and only in an amount proportional to the relative special benefits expected to be received.

Supplemental Proposition 218 Procedures and Requirements

Proposition 218, approved by the voters of California in November of 1996, adds a supplemental array of procedures and requirements to be carried out prior to levying a property-based assessment like the Downtown Downey CBD. These requirements are in addition to requirements imposed by State and local assessment enabling laws. These requirements were "chaptered" into law as Article XIIID of the California Constitution.

Since Prop 218 provisions will affect all subsequent calculations to be made in the final assessment formula for the Downtown Downey CBD, Prop 218 requirements will be taken into account. The key provisions of Prop 218 along with a description of how the Downtown Downey CBD complies with each of these provisions are delineated below.

(Note: All section references below pertain to Article XIII of the California Constitution):

<u>Finding 1.</u> From Section 4(a): "Identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed"

There are 113 parcels within the Downtown Downey CBD "identified" as assessable parcels with assessable property characteristics that will derive special benefit from the proposed District programs and activities. The benefits are special and unique only to the identified parcels within the District because programs and services (i.e. sidewalk operations/beautification; district identity; program management; and, contingency/reserve) will only be provided directly for the benefit of the identified parcels. These identified benefiting parcels are located within the Downtown Downey CBD perimeter boundary which is shown on the Boundary Map attached as Appendix 2 to this Report and are listed in Appendix 1 to this Report - identified by assessor parcel number. Any future development and/or land subdivisions will adhere to the assessment rate structures described herein. There are two benefit zones within the Downtown Downey CBD.

The Downtown Downey CBD is centered approximately at Firestone Boulevard and Downey Avenue, extending three blocks north of Firestone Boulevard and one block south and extending 3 blocks west of Downey Avenue and two blocks east. The parcels selected to be included in the Downtown Downey CBD form a unique retail, commercial business and

government center core that has long been recognized and identified by the Downey community as a pedestrian friendly retail and commercial neighborhood. Keeping the District clean and attractive will increase pedestrian traffic and consumer activity and help create a strong symbiotic economic relationship between the Downtown Downey CBD and the customers it serves. There are two benefit zones in the proposed Downtown Downey CBD. The Downtown Downey CBD boundaries are shown on the District Map in Appendix 2 of this Report. The assessment rates vary based on the proportionate levels of special benefit services to be provided for each parcel within the CBD.

Downtown Downey CBD Boundary:

The boundaries of the proposed Downtown Downey CBD are described as follows:

- Northern boundary: Beginning at parcel 6254 016 912 (City Hall), head westward on 3rd Street running in a line down the middle of the street including all of the southern parcels until parcel 6254 018 024 at the northeast corner of the intersection of 3rd Street and Downey Avenue. Proceed northeasterly up Downey Avenue to include the parcels on both sides of the street up to the south side of 4th Street. Proceed westward to New Street, run southward to include the parcels fronting 3rd Street including parcels 6254 007 013, 6254 007 004, and parcel 6254 004 028 at the northwest corner of the intersection of La Reina Avenue and 3rd Street.
- Southern boundary: Beginning at parcel 6255 002 023 at the northwestern corner of the intersection of Burns Avenue and Brookshire Avenue, proceed westward including all of the parcels fronting on the north side of Burns Avenue including parcel 6255 003 900, (the City parking lot) at the intersection of La Reina Avenue and Burns Avenue.
- Eastern boundary: Beginning at parcel 6255 002 023 at the northwestern corner of the intersection of Burns Avenue and Brookshire Avenue, proceed northward including all of the parcels on the west side of Brookshire up to City Hall, parcel number 6254 -16 912.
- Western boundary: Beginning at the parcel 6255 003 900, (the City parking lot) at the intersection of La Reina Avenue and Burns Avenue, proceed northward including the parcels on both sides of the street fronting on La Reina Avenue up to the parcel 6254 004 028 at the northwestern corner of the intersection of La Reina Avenue and 3rd Street. The western boundary will also include parcel 6254 002 023 which is found to the west of parcel 6254 002 024.

All identified parcels within the above-mentioned boundaries shall be assessed to fund special benefit programs, services and improvements as outlined herein. Services, programs and improvements will only be provided to these parcels inside the District boundaries and none will be provided outside of the District boundaries. Each of the individual parcels

assessed shall receive special benefits from the proposed programs, services and improvements. All Downtown Downey CBD funded programs, services and improvements are considered supplemental above normal base level services provided by the City of Downey and are only provided for the special benefit of assessed parcels within the boundaries of the Downtown Downey CBD.

<u>Finding 2.</u> From Section 4(a): "Separate general benefits (if any) from the special benefits conferred on parcel(s). Only special benefits are assessable."

BENEFIT ANALYSIS

As stipulated by Proposition 218, assessment District programs and activities confer a combination of general and special benefits to properties, but the only program benefits that can be assessed are those that provide special benefit to the assessed properties. Special Benefit" as defined by the California State Constitution means "a particular and distinct benefit over and above general benefits conferred on real property located in the District or to the public at large. For the purposes of this analysis, "General Benefits" are benefits from the Downtown Downey CBD activities and improvements that are not special in nature, are not "particular and distinct" and are not over and above the benefits that other parcels receive. General benefits are not restricted to benefits conferred only on persons and property outside the assessment district, but can include benefits both conferred on real property located in the district or to the public at large. "At large" means not limited to any particular person - means all members of the public - including those who live, work, and shop within the district - and not simply transient visitors.

The property uses within the boundaries of the Downtown Downey CBD which will receive special benefits from Downtown Downey CBD funded programs and services are currently a mix of retail, service, office, government, religious, residential and parking. Services, programs and improvements provided by the Downtown Downey CBD are primarily designed to provide special benefits to identified parcels within the boundaries of the District.

There are four basic categories of special benefit services that will be funded by the Downtown Downey CBD. All of these services will confer a special benefit to the individual parcels within the CBD. The categories of special benefits are as follows:

 Sidewalk Operations, Beautification and Order: This includes all sidewalk and gutter cleaning services, sidewalk steam cleaning services, graffiti removal, trash removal, as well as enhanced services to beautify the district. Sidewalk operations services totals

\$ 130,000 or 51% of the first year annual budget of the new CBD.

- 2. *District Identity*: These services include the branding of the Downtown Downey area, marketing and promotions, newsletter, public relations, media relations, social media, publicity, special events, website development and maintenance, public space develop and holiday decorations. These services equal \$ 60,000 or 24% of the first year annual budget of the new district.
- 3. Enhanced Residential Improvements: Though there are currently not any single residential units in the form of residential condos within the boundaries of the district, future condo developments that will be constructed within the CBD boundaries will be assessed to fund their particular special benefits. These special benefit services will include, but are not limited to: enhanced beautification in blocks with a high density of condos, public space development, implementation of pet related services and administrative costs. These assessments will be allocated based on the percentage that the costs for the enhances residential improvements form of the overall budget."
- 4. *Program Management and Corporate Operations*: These services equal \$53,000 or 21% of the first year annual budget of the new district.
- Contingency/Reserve. This contingency anticipates a "historic" non-payment rate percentage of 2 to 4%, and
 any City or County collection fees. This fund equals \$10,589 or 4% of the first year annual budget of the new
 district.

Assessed parcels within the CBD are conferred proportionate and unique special benefits from CBD funded programs, services and improvements. Commercial parcels that receive these programs, services and improvements attract more customers, employees, visitors, tenants and investors as a result of these programs, services and improvements, thereby increasing business volumes, sales transactions, occupancies, rental income and return on investments. Parcels with single family residential uses specially benefit proportionately but different than commercial parcels. These differences are discussed later in this Report and incorporated into the assessment formula used to calculate assessments for these types of parcels. CBD special benefits are particular and distinct in that they are not provided to non-assessed parcels outside of the District. These programs, services and improvements will only be provided for the direct benefit of each individual assessed parcel within the Downtown Downey CBD boundaries and confer" special benefits" on each assessed parcel. Existing City of Downey services will be enhanced, not replaced or duplicated, by Downtown Downey CBD services.

In the case of the Downtown Downey CBD, the very nature of the purpose of this District is to fund supplemental programs, improvements and services within the Downtown Downey CBD boundaries above and beyond what is being currently funded either via normal tax supported methods or other funding sources. These services, programs and improvements, are designed to enhance the pedestrian and retail commercial core uses, increase tenancy and marketing of the mix of retail, entertainment, service, office, government, religious, residential and parking properties in the Downtown

Downey CBD and improve the aesthetic appearance of each identified parcel. All benefits derived from the assessments to be levied on parcels within the Downtown Downey CBD are for services, programs and improvements directly benefiting each individual parcel within this area and support increased cleanliness, commerce, business attraction and retention, increased commercial property rental income and improved District identity. No Downtown Downey CBD funded services, activities or programs will be provided outside of the Downtown Downey CBD boundaries.

These special benefits are particular and distinct to each and every assessed parcel within the Downtown Downey CBD and are not provided to non-assessed parcels outside of the District. The City of Downey does not provide these supplemental programs, services or improvements.

While every attempt is made to provide CBD services and programs to confer benefits only to those identified assessed parcels within the CBD, the California State Constitution was amended via Proposition 218 to stipulate that general benefits exist, either by design or unintentional, in all assessment districts and that a portion of the program costs must be considered attributable to general benefits and assigned a value. General benefits cannot be funded by assessment revenues. General benefits might be conferred on parcels within the District, or "spillover" onto parcels surrounding the District, or to the public at large who might be passing through the District with no intention of transacting business within the District or interest in the District itself.

Empirical assessment engineering analysis throughout California has found that general benefits within a given business improvement district tend to range from 1-5% of the total costs. There are three methods that have been used by this Engineer for determining general and special benefit values within assessment districts:

- (1) The parcel by parcel allocation method
- (2) The program/activity line item allocation method, and
- (3) The composite district overlay determinant method.

A majority of PBIDs in California for which this Assessment Engineer has provided assessment engineering services since the enactment of Proposition 218, have used Method #3, the composite district overlay determinant method which will be used for the CBD. This method of computing the value of general benefit involves a composite of three distinct types of general benefit – general benefit to assessed parcels within the District, general benefit to the public at large within the District and general benefit to parcels outside the District.

General Benefit – Assessed Parcels within District

CBD funded programs are narrowly designed and carefully implemented to specially benefit the assessed District parcels and are only provided for the special benefit to each and every assessed parcel within the District. It is the opinion of this Engineer, based on over 30 years of professional assessment engineering experience, that 100% of benefits conferred on assessed parcels within the District are distinct and special and that there are 0% general benefits conferred on these

parcels. This is because the CBD funded programs and services are specially geared to the unique needs of each assessed parcel within the CBD and are directed specially only to these assessed parcels within the CBD. This concept is further reinforced by the proportionality of special benefits conferred on each assessed parcel within the District as determined by the special benefit assessment formula as it is applied to the unique and varying property characteristics unique to each assessed parcel.

General Benefit - Public At Large

While the CBD funded programs are narrowly designed and carefully implemented to specially benefit the assessed District properties and are only provided for the special benefit to each and every assessed parcel within the District, these CBD funded programs may also provide an incidental general benefit to the public at large within the District. Assessment Engineering experience in California has found that generally over 95% of people moving about within CBD boundaries are engaged in business related to assessed parcels and businesses contained on them within the District, while the public at large "just passing through" is typically much less than 5%. Based on this experience curve and the focused nature of the proposed Downtown Downey CBD funded programs and over 30 years of assessment engineering experience, it is the opinion of this Engineer that a general benefit factor of 0.03 (3%) of CBD funded special benefit program costs that might provide an immediate general benefit to the public at large will be applied to these applicable program costs in order to compute the dollar and percent value of general benefits to the public at large. It is the opinion of this Engineer that the programs that may provide immediate general benefits to the public at large are the SOBO programs. The dollar value of this general benefit type equates to \$1,989 as delineated in the following chart:

General Benefits To "Public At Large"

	A	В	C	D	E
Program Element	Dollar Allocation	% Allocation of Special Benefit Cost	General Benefit	General Benefit Percent (B x C)	General Benefit Value (A x D)
SOBO Services	\$130,000	51%	0.03	1.53%	\$1,989

General Benefits - Outside Parcels

While District programs and services will not be provided directly to parcels outside the District boundaries, it is reasonable to conclude that District services may confer an indirect general benefit on parcels outside the District boundaries. An inventory of the District boundaries finds that the District is surrounded by 40 parcels, either tangent to assessed parcels within the District or across streets and alleys from the District boundaries. Of these 40 parcels, 16 parcels are non-commercial. Based on over 30 years of assessment engineering experience, it is the opinion of this Engineer that general benefits are not conferred on non-commercial parcels lying outside of the District boundaries. This leaves 24 parcels outside of the District that can reasonably be assumed to receive some level of indirect general benefit as a result of CBD funded programs, services and improvements. Of the 24 parcels, 6 parcels have commercial uses and are directly tangent to assessed parcel within the District and 16 parcels have commercial uses but are separated from the

District boundaries by either public streets or alleys.

Based on over 30 years of assessment engineering experience, it is the opinion of this Engineer that a benefit factor of 1.0 be attributed to the 90 identified and assessed parcels within the District; a benefit factor of 0.05 be attributed to general benefits conferred on the 6 commercial parcels tangent to assessed parcels within the District; and, a benefit factor of 0.01 be attributed to general benefits conferred on the 18 commercial parcels across streets and alleys from the exterior boundaries of the District. The cumulative dollar value of this general benefit type equates to \$1,352 (\$845 + \$507) as delineated in the chart below.

General "Spillover" Benefits To Parcels Outside District

Parcel Type		Benefit Factor	Benefit Units	Benefit Percent	Benefit Value
Parcels in the District	90	1.00	90.00	99.4695%	\$253,589
Commercial parcels outside District (tangent)	6	0.05	0.30	0.3316%	\$845
All other commercial "spillover" parcels outside the District	18	0.01	0.18	0.1989%	<u>\$507</u>
TOTAL			90.48	100.00%	\$254,941

Composite General Benefit

Based on the general benefit values delineated in the three sections above, the total value of general benefits conferred on assessed parcels within the District, the public at large and parcels outside the District equates to \$3,341 (\$0 +\$1,989 + \$1,352) or 1.30% of total program costs of \$256,930 [\$253,589 (special benefit) + \$3,341 (general benefits)]. For the purposes of this analysis, this 1.30% value will be conservatively rounded up to 2%. This leaves a value of 98% assigned to special benefit related costs. The 2% general benefit value now equates to \$5,175 and when added to the special benefit value of \$253,589 (Year 1 –2018/19 assessments) equates to a total Year 1 – 2018/19 program cost of \$258,764. Remaining costs that are attributed to general benefits of \$5,175 will need to be derived from other sources. A comparison of special and general benefit funding sources is shown on the chart on page 23, later in this Report.

Downtown Downey CBD Programs and Improvements

The total special and general benefit program activities and budget allocations that will be provided to each individual parcel assessed in the proposed Downtown Downey CBD are shown in the chart below:

Total Year 1 – 2019 - Special + General Benefit Revenue

Service Category	YR 1 – 2018 Assessment Costs	YR 1 – 2018 Non-Assessment Costs	YR 1 – 2018 Total Costs	% of Total
Sidewalk Operations	\$130,000	\$2,654	\$132,654	51%
District Identity	\$60,000	\$ 1,224	\$61,224	24%

Program Management	\$53,000	\$1,081	\$54,081	21%
Contingency/Reserve	\$10,589	\$216	\$10,805	4%
Total	\$253,589.00	\$5,175	\$258,764.00	100%

The Year 1 special benefit budget cost allocations are shown in the table below:

Year 1 – 2019 Proposed Special Benefit Work Plan and Budget Allocations

Service Category	Annual Allocation - % of budget
Sidewalk Operations (curb to property line services)	\$130,000 – 51%
District Identity – District Promotion	\$ 60,000 – 24%
Program Management/Corporate operations	\$ 53,000 – 21%
Contingency	\$ 10,589 – 4%
Total Annual Revenue	\$ 253,589.00

It is recognized that market conditions may cause the cost of providing goods and services to fluctuate from year to year. Accordingly, the Board of the Association shall have the right to reallocate up to 10% of the budget line item within the budget categories based on such cost fluctuations subject to the review and approval by the Board and included in the Annual Planning Report that will be approved by the Downey City Council pursuant to the CBD Ordinance. Accrued interest or delinquent payments may be expended in any budget category.

Any funds remaining after the fifteenth year of operation will be rolled over into the renewal budget or returned to property owners proportionately to their individual assessments. Also, costs for the CBD renewal may be expended from funds available at the time of renewal. If the District is not renewed or terminated for any reason, unexpended funds will be returned to the property owners pursuant to the CBD Ordinance.

The proposed Downtown Downey CBD services are described in more detail as follows:

SIDEWALK OPERATIONS, BEAUTIFICATION, ORDER: \$130,000 51%

Examples of these special benefit services and costs may include, but are not limited to:

- Regular sidewalk and gutter sweeping
- Regular sidewalk steam cleaning
- Beautification of the district
- ☐ Enhanced trash emptying (over and above city services)
- ☐ Timely graffiti removal, within 24 hours as necessary
- ☐ Tree and vegetation maintenance (over and above city services)
- ☐ Special events maintenance and set up
- ☐ Maintenance of existing and new public spaces
- ☐ Hanging plants, planting flowers throughout the district
- Possible private security and/or camera system
- ☐ Administration of the sidewalk operations services or staff

SOBO Services will assist in enhancing the image of each individual assessed parcel in the CBD. This activity is designed to increase vehicular and pedestrian traffic within the CBD that is intended to increase commerce and customer activity, attract and retain new business and patrons for assessed parcels within the CBD boundaries, as well as increase commercial rents and commercial occupancies. In the case of assessed publicly owned parcels and facilities, CBD funded Clean services provide cleaner entrances and perimeters for their employees, visitors, vendors and users of these public facilities. In the case of assessed residential uses, CBD funded programs and services improve the aesthetic appeal for tenants, visitors and owners, which, in turn, increase occupancies and rental income.

DISTRICT IDENT	ITY AND STREETSCAPE IMPROVEMENTS:	\$60,000	24%
Examples of these	e special benefit services and costs may include, but a	re not limited to:	
	Web site development and updating		
	App development		
	Management and coordination of special events		
	Social media		
	Public relations firm		
	Holiday and seasonal decorations		
	Branding of Downtown Downey so a positive image	e is built	
	Banner programs		
	Public art displays		
	Downtown landmark sign and maintenance		
	Logo development		
	Public space design and improvements		
	Administration of District Identity Service		

Assessed commercial parcels will specially benefit from the DISI programs by attracting more customers, employees, tenants and investors as a result of positive communications between and among CBD parcels that will result in an enhanced marketing image of the District intended to increase business volume, sales transactions, commercial occupancies, commercial rental income, and investment return. In the case of assessed publicly owned parcels and facilities, CBD funded DISI programs will publicize public facilities and events on District website and outreach communications for the special benefit of each assessed publicly owned parcel which will draw more employees, visitors, vendors and users to these public facilities. In the case of assessed residential uses, CBD funded programs and services improve communications of District activities and programs to tenants, visitors and owners, which, in turn, may increase occupancies and rental income.

ENHANCED RESIDENTIAL CONDO UNIT IMPROVEMENTS: (future developments) \$

Examples of these special benefit services and costs may include::

Future residential condos built within the boundaries of the Downtown Downey CBD will be assessed separately due to their unique parcel status and special benefit needs in the district. Residential condos buildings or Town Homes will have the following special benefit services conferred on the frontage their parcels. These services in the future will include, but will not be limited to:

☐ Installation, stocking and upkeep of pet waste distribution stations on the frontages adjacent to the high concentrations of residential condo individually assessed parcels;

□ Enhancement and beautification of sidewalks on the frontages adjacent to the high concentrations of residential individually assessed parcels;

☐ Installation of hanging plants, and enhanced upkeep in the sidewalks surrounding these frontages adjacent to these residential condos;

Other services requested by the residents that confer special benefit to the areas directly adjacent to the parcels with high concentrations of residential condos;

Proportional share of the Administrative and Contingency costs to cover the oversight of the Enhanced beautification special benefit services.

PROGRAM MANAGEMENT AND CORPORATE OPERATIONS: \$53,000 24 %

Examples of these special benefit services and costs may include, but are not limited to:

□ Staff and administrative costs

□ Directors and Officers Insurance

☐ Office related expenses

□ Rent

Financial reporting and accounting

■ Legal work

This component is key to the proper expenditure of CBD assessment funds and the administration of CBD programs and activities that are intended to specially benefit each identified and assessed parcel in the proposed CBD.

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CONTINGENCY/CITY AND COUNTY FEES/RESERVE: \$10,589 4%

Examples of these special benefit services and costs include, but are not limited to:

Delinquencies

City Fees

County fees

Reserves

This component is key to the proper expenditure of CBD assessment funds and the administration of CBD programs and activities that are intended to specially benefit each identified and assessed parcel in the proposed CBD.

Parcels that receive the programs, services and improvements described above attract more customers, employees, tenants and investors as a result of these programs, services and improvements, thereby increasing business volumes, sales transactions, occupancies, rental income and return on investments. These benefits are particular and distinct in that they are not provided to non-assessed parcels within or outside of the District. Because these programs, services and improvements will only be provided to each individual assessed parcel within the Downtown Downey CBD boundaries, these programs, services and improvements will constitute "special benefits". Existing City of Downey services will be enhanced, not replaced or duplicated, by Downtown Downey CBD services.

In the case of the Downtown Downey CBD, the very nature of the purpose of this District is to fund supplemental programs, improvements and services within the Downtown Downey CBD boundaries above and beyond what is being currently funded either via normal tax supported methods or other funding sources. These services, programs and improvements, are designed to enhance the pedestrian and retail commercial core uses, increase tenancy and marketing of the mix of retail, entertainment, service, office, government, religious, residential and parking parcels and land uses in the Downtown Downey CBD and improve the aesthetic appearance of each identified parcel. All benefits derived from the assessments to be levied on parcels within the Downtown Downey CBD are for services, programs and improvements directly benefiting each individual parcel within this area and support increased cleanliness, commerce, business attraction and retention, increased commercial property rental income and improved District identity. No Downtown Downey CBD funded services, activities or programs will be provided outside of the Downtown Downey CBD boundaries.

<u>Finding 3.</u> From Section 4(a): "(Determine) the proportionate special benefit derived by each parcel in relationship to the entirety of the......cost of public improvement(s) or the maintenance and operation expenses......or the cost of the property related service being provided.

Each identified parcel within the district will be assessed based on property characteristics unique only to that parcel.

Parcels will be assessed based on a combination of factors: building area, land area and street frontage. The calculated assessment rates are applied to the actual measured parameters of each parcel and thereby are proportional to each and every other identified parcel within the district as a whole. Larger parcels and ones with larger building areas or larger street frontages are expected to impact the demand for services and programs to a greater extent than smaller land and/or building areas, and, thus, are assigned a higher proportionate degree of assessment program and service costs. The proportionality is further achieved by setting targeted formula component weights for the respective parcel by parcel identified property attributes.

The proportionate special benefit cost for each parcel has been calculated based on optimum proportionate formula components and is listed as an attachment to this Report as Appendix 1. The individual percentages (i.e. proportionate relationship to the total special benefit related program and activity costs) are computed by dividing the individual parcel assessment by the total special benefit program costs.

<u>Finding 4.</u> From Section 4(a): "No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

Not only are the proposed program costs reasonable due to the benefit of group purchasing and contracting which would be possible through the Downtown Downey CBD, they are also considerably less than other options considered by the Downtown Downey CBD renewal proponent group. The actual assessment rate for each parcel within the Downtown Downey CBD directly relate to the level of service and, in turn, special benefit to be provided based on the respective building area, land area, street frontage. There are two benefit zones. It is noted that residential condominiums are assessed based on the individual building area of each unit.

<u>Finding 5.</u> From Section 4(a): "Parcels......that are owned or used by any (public) agency shall not be exempt from assessment......"

There are 13 identified and assessable publicly owned parcels within the Downtown Downey CBD for which CBD funded special benefit programs, services and improvements will be provided. All 13 of the publicly owned parcels are owned by the City of Downey or its Community Development Commission.

For publicly owned parcels and facilities within the CBD, each of these parcels specially benefit from CBD funded programs services and improvements. The special benefits include cleaner facility entrances and perimeters for their employees, visitors, vendors and other users of these public locations and facilities. Publicly owned parcels and facilities will be included in all maps, directories and District advertisements and web displays and are active components of the Uptown Whittier CBD identity and fabric.

Each identified and assessable publicly owned parcel and facility within the CBD will proportionately specially benefit as delineated herein from the CBD funded supplemental services, programs and improvements. These services are designed to improve the cleanliness for visitors, their employees and users of public facilities on publicly owned parcels within the CBD by reducing litter and debris, each considered detractions to employment, visitation and use of public facilities if not contained and properly managed. In turn, these CBD services will serve to enhance the public service levels provided by public facilities and parcels within the CBD.

There is no compelling evidence that these identified assessable publicly owned parcels and facilities would not proportionately specially benefit from all other CBD funded programs, services and improvements as delineated herein and, thus, will be assessed accordingly. All current publicly owned parcels within the CBD are shown in the following chart:

				Year 1 – 2017/18	
APN	Legal Owner	Site #	Site Street	Assessment	Percent
6254 008 901	City of Downey	8201	2nd St	\$ 5,104.96	2.01%
6254 009 900	City of Downey	11102	La Reina Ave	\$ 3,115.98	1.23%
6254 016 912	City of Downey	11111	Brookshire Ave	\$ 16,610.87	6.55%
6254 019 900	City of Downey	8321	2nd St	\$ 446.34	0.18%
6254 019 901	City of Downey	8320	3rd St	\$ 446.31	0.18%
6254 020 903	City of Downey	8313	Firestone Blvd	\$ 85.76	0.03%
6254 021 919	City of Downey	11131	Brookshire Ave	\$ 6,620.60	2.61%
6254 021 922	City of Downey	8435	Firestone Blvd	\$ 110.49	0.04%
6254 021 923	City of Downey	8435	Firestone Blvd	\$ 3,145.08	1.24%
6255 002 900	City of Downey	8356	Firestone Blvd	\$ 4,349.90	1.72%
6255 003 900	City of Downey		*no Site Address*	\$ 6,385.72	2.52%
			TOTAL	\$ 46,422.02	18.31%
6254 019 904	Community Dev Commission of Downey City	11022	Downey Ave	\$ 1,479.15	0.58%
6254 020 913	Community Dev Commission of Downey		Firestone Blvd	. =,	
	City	8355	Firestone BIVd	\$ 1,165.79	0.46%
			TOTAL	\$ 2,644.94	1.04%

<u>Finding 6.</u> From Section 4(b): "All assessments must be supported by a detailed engineer's report prepared by a registered professional engineer certified by the State of California".

This report serves as the "detailed engineer's report" to support the benefit property assessments proposed to be levied

within the Downtown Downey CBD.

<u>Finding 7.</u> From Section 4(c): "The amount of the proposed assessment for each parcel shall be calculated (along with) the total amount thereof chargeable to the entire district, the duration of such payments, the reason for such assessment and the basis upon which the amount of the proposed assessment was calculated."

The individual and total parcel assessments attributable to special property benefits are shown on Appendix 1 to the Management District Plan and this Report. The District and resultant assessment payments will continue for 10 more years and may be renewed again at that time. The reasons (purposes) for the proposed assessments are outlined in Finding 2 above as well as in the Management District Plan. The calculation basis of the proposed assessment is attributed to building area, land area, street frontage. There are two benefit zones. It is noted that residential condominiums are assessed based on the individual building area of each unit.

Assessment Formula Methodology

Introduction

The method used to determine special benefits derived by each identified property within a CBD begins with the selection of a suitable and tangible basic benefit unit. For property related services, such as those proposed in the Downtown Downey CBD, the benefit unit may be measured in linear feet of street frontage or parcel size in square feet or building size in square feet or number of building floors or any combination of these factors. Factor quantities for each parcel are then measured or otherwise ascertained. From these figures, the amount of benefit units to be assigned to each property can be calculated. Special circumstances such as unique geography, land uses, development constraints etc. are carefully reviewed relative to specific programs and improvements to be funded by the CBD in order to determine any levels of different benefit which may apply on a parcel-by-parcel or categorical basis.

Based on the factors described above such as geography and nature of programs and activities proposed, an assessment formula is developed which is derived from a singular or composite basic benefit unit factor or factors. Within the assessment formula, different factors may be assigned different "weights" or percentage of values based on their relationship to programs/services to be funded.

Next, all program and activity costs, including incidental costs, District administration and ancillary program costs, are estimated. It is noted, as stipulated in Proposition 218, and now required of all property based assessment Districts, indirect or general benefits may not be incorporated into the assessment formula and levied on the District properties; only direct or "special" benefits and costs may be considered. Indirect or general benefit costs, if any, must be identified, calculated and factored out of the assessment cost basis to produce a "net" cost figure. In addition, Proposition 218 no longer automatically exempts government owned property from being assessed and if special benefit is determined to be conferred upon such properties, they must be assessed in proportion to special benefits conferred in a manner similar to privately owned property assessments.

From this, the value of a basic benefit unit or "basic net unit cost" can be computed by dividing the total amount of estimated net program costs by the total number of benefit units. The amount of assessment for each parcel can be computed at this time by multiplying the Net Unit Cost times the number of Basic Benefit Units per parcel. This is known as "spreading the assessment" or the "assessment spread" in that all special benefit costs are allocated proportionally or "spread" based on special benefits conferred on benefitting properties within the PBID.

The method and basis of spreading program costs varies from one PBID to another based on local geographic conditions, types of programs and activities proposed, and size and development complexity of the District. PBIDs may require secondary benefit zones to be identified to allow for a tiered assessment formula for variable or "stepped-down" benefits derived.

Step 1. Select "Basic Benefit Unit(s)"

Based on the specific needs and corresponding nature of the program activities to be funded by the Downtown Downey CBD (i.e. sidewalk operations and beautification; district identity; administration/management services; and, contingency/reserve) it is the opinion of this Assessment Engineer that the assessment factors on which to base assessment rates relate directly to the proportionate amount of building area, land area and street frontage, except as noted herein, within two benefit zones.

The interactive application of building area, land area and street frontage quantities are a proven method of fairly and equitably spreading special benefit costs to the primary beneficiaries of Downtown Downey CBD funded services, programs and improvements. Each of these factors, except as noted herein, directly relates to the degree of special benefit each parcel will receive from Downtown Downey CBD funded activities.

<u>Building area</u> is a direct measure of the static utilization of each parcel and its corresponding impact or draw on certain Downtown Downey CBD funded activities (i.e. 100% allocated to district identity costs). In the opinion of this Assessment Engineer, the targeted weight of this factor, building area, based on measured property characteristics, should generate approximately <u>23%</u> of the total Downtown Downey CBD revenue to proportionately fund the special benefit costs for these related programs and services. It is noted that Benefit Zone 2 shall not be assessed for building area.

Land area is a direct measure of the current and future development capacity of each parcel and its corresponding impact or draw on certain Downtown Downey CBD funded activities (i.e. 50% allocated to sidewalk operations/beautification costs, and balance will fund 100% of program management costs and 100% of contingency/reserve costs). In the opinion of this Assessment Engineer, the targeted weight of this factor, land area, should generate approximately 25% of the total Downtown Downey CBD revenue to proportionately fund the special benefit costs for these related programs and

services. It is noted that Benefit Zone 2 shall not be assessed for land area.

Street frontage is a direct measure of the static utilization of each parcel and its corresponding impact or draw on certain Downtown Downey CBD funded activities (i.e. 100% allocated to fund sidewalk operations/beautification). In the opinion of this Assessment Engineer, the targeted weight of this factor, street frontage, should generate approximately 52% of the total Downtown Downey CBD revenue to proportionately fund the special benefit costs for these related programs and services.

Special Circumstances

1. Future Residential Condominiums

In the case of any future residential condominiums, land area and street frontage quantities do not relate precisely to the building orientation and configurations of multi-unit, multi floor residential condominium complexes. Thus, it is the opinion of this Engineer that the condo unit building area is a proven method of fairly and equitably spreading special benefit costs to these unique property ownerships and land uses. This assessment factor directly relates to the proportionate amount of special benefit each residential condominium parcel will receive from targeted Downtown Downey CBD funded activities for this land use.

2. Future Commercial and Mixed-Use Condominiums

While there are no current commercial or mixed-use condominiums within the proposed Downtown Downey CBD, it is the opinion of this Engineer that such units, if and when built, shall be assessed based on actual land area covered, condo building area and direct street frontage for each unit. Because such uses are typically developed as part of a multi-floor mixed-use complex, special methodologies are needed to address the levy of assessments on such land uses as follows:

Multi-Floor Commercial Only Condominiums

- Building area assessed at respective building area rate
- Land assessed at land area rate but pro-rated for each unit relative to total building area
- Frontage assessed at frontage rate but pro-rated relative to total building area

Multi-Floor Mixed-Use Condominiums

- Commercial condo building area assessed at respective commercial building area rate
- Residential condo units would be assessed at 20 cents per square foot of building area plus any annual approved rate adjustments
- Land assessed at land area rate (assessed on 1st floor commercial condos for land area covered)
- Frontage assessed at frontage rate (assessed on 1st floor commercial. condos for actual street frontage)

Other Future Development

Other than future maximum rates and the assessment methodology delineated in this Report, per State Law (Government Code Section 53750), future assessments may increase for any given parcel if such an increase is attributable to events other than an increased rate or revised methodology, such as a change in the density, intensity, or nature of the use of land. Any change in assessment formula methodology or rates other than as stipulated in this Report would require a new Proposition 218 ballot procedure in order to approve any such changes.

The "Basic Benefit Units" will be expressed as a combined function of gross building square footage (Benefit Unit "A") land square footage (Benefit Unit "B"), street frontage (Benefit Unit "C") and residential condominium building area (Benefit Unit "D"). Based on the shape of the Downtown Downey CBD, as well as the nature of the District program elements, it is determined that all identified properties will gain a direct and proportionate degree of special benefit based on the respective amount of building size, parcel size and street frontage, except as noted herein, within two benefit zones. Residential condominiums will gain a direct and proportionate degree of special benefit based on the individual building area of each unit.

There are two Benefit Zones within the proposed Downtown Downey CBD. Except as noted herein, assessments are based on three formula components: building square footage; land square footage and street frontage. Residential condominiums assessments if/when built will be based on the individual building area of each unit.

The Basic Benefit Units are delineated as follows: 1) Benefit Units for the building area, "Unit A", 2) Benefit Units for the land area, "Unit B"; 3) Benefit Units for street frontage, "Unit C"; and, 4) Benefit Units for future residential condominium building area, "Unit D".

Step 2. Quantify Total Basic Benefit Units

Taking into account all identified benefiting properties and their respective assessable benefit units, there are 1,153,991 Benefit Units A, 2,049,768 Benefit Units B, 15,195 Benefit Units C and 0 Benefit Units D. The measurable assessable quantities and corresponding revenue generated by each factor are shown in the tables below:

Benefit Unit Quantities by Zone for YR 1 – 2018/19

	Quantity
Building Area Sq Ft (Unit A)	1,153,991
Land Area Sq Ft (Unit B)	2,049,768
Street Frontage Linear Ft (Unit C)	15,195
Residential Building Area (Unit D)	0

Assessment Revenue by Factor for YR 1 – 2018/19

	Assmt Revenue
Building Area Sq Ft (Unit A)	\$58,542
Land Area Sq Ft (Unit B)	\$63,326
Street Frontage Linear Ft (Unit C)	\$131,720
Residential Building Area (Unit D)	\$0

Step 3. Calculate Benefit Units for Each Property.

The number of Benefit Units for each identified benefiting parcel within the Downtown Downey CBD was computed from data extracted from County Assessor records and maps. These data sources delineate current land uses, building areas, property areas and dimensions of record for each tax parcel. While it is understood that this data does not represent legal field survey measurements or detailed title search of recorded land subdivision maps or building records, it does provide an acceptable basis for the purpose of calculating property based assessments. All respective property data being used for assessment computations will be provided to each property owner in the Downtown Downey CBD for their review. All known or reported discrepancies, errors or misinformation will be corrected.

Step 4. Determine Assessment Formula

Based on the nature of the programs to be funded as well as other rationale outlined in Step 1 above, it is the opinion of this Engineer that the Downtown Downey CBD assessments will be based on building area, land area, and street frontage except as noted within.

The proposed assessment formula is as follows:

Assessment = Building Area (Unit A) Sq Ft x Unit A Rate, plus

Land Area (Unit B) Sq Ft x Unit B Rate, plus

Street Frontage (Unit C) Lin Ft x Unit C Rate

Residential Condominium Assessments = Building Area (Unit D) Sq Ft x Unit D Rate

Assessment Formula Unit Rates Year 1 - 2018/19

Zone 1 Building Area Rate (Unit A) \$58,542.47 / 1,153,991 sq ft

= \$0.050608/sq ft

Zone 1 Land Area Rate (Unit B)

\$63,326.19 / 2,049,768 sq ft = \$0.030540/sq ft

Zone 1 &2 Street Frontage Rate (Unit C)

\$131,720.86 / 15,195 linear ft = \$8.166254/lin ft

Residential Condo Rate (Unit D) = \$0.20/sq ft

The complete Yr 1 - 2018/19 assessment roll of all parcels to be assessed by this CBD is included as Appendix I.

Step 5. Estimate District Costs

The projected 15 year special benefit District costs for 2019 - 2034 of the Downtown Downey CBD are shown below in the Table below assuming a 5% increase per year.

15 Year Projected District Special Benefit Costs (not to exceed 5% annual increase)

Service Category	FY1	FY2	FY3	FY4	FY5	FY6	FY7	
Sidewalk Operations, Beautification and Order	\$130,000.00	\$136,500.00	\$143,325.00	\$150,491.25	\$158,015.81	\$165,916.60	\$174,212.43	
District Identity	\$60,000.00	\$63,000.00	\$66,150.00	\$69,457.50	\$72,930.38	\$76,576.89	\$80,405.74	
Program. Management - Corp. Operations	\$53,000.00	\$55,650.00	\$58,432.50	\$61,354.13	\$64,421.83	\$67,642.92	\$71,025.07	
Contingency/Reserve	\$10,589.00	\$11,118.45	\$11,674.37	\$12,258.09	\$12,871.00	\$13,514.55	\$14,190.27	
Total	\$253,589.00	\$266,268.45	\$279,581.87	\$293,560.97	\$308,239.01	\$323,650.97	\$339,833.51	
Service Category	FY8	FY9	FY10	FY11	FY12	FY13	FY14	FY15
Sidewalk Operations, Beautification and Order	\$182,923.05	\$192,069.21	\$201,672.67	\$211,756.30	\$222,344.12	\$233,461.32	\$245,134.39	\$245,718.04
District Identity	\$84,426.03	\$88,647.33	\$93,079.69	\$97,733.68	\$102,620.36	\$107,751.38	\$113,138.95	\$113,408.33
Program. Management - Corp. Operations	\$74,576.32	\$78,305.14	\$82,220.40	\$86,331.42	\$90,647.99	\$95,180.39	\$99,939.40	\$100,177.36
Contingency/Reserve	\$14,899.79	\$15,644.78	\$16,427.01	\$17,248.37	\$18,110.78	\$19,016.32	\$19,967.14	\$20,014.68
Total	\$356,825.19	\$374,666.45	\$393,399.77	\$413,069.76	\$433,723.25	\$455,409.41	\$478,179.88	\$479,318.40

It is recognized that market conditions may cause the cost of providing goods and services to fluctuate from year to year. Accordingly, the Association Board shall have the right to reallocate up to 10% of the budget line item within the budget categories based on such cost fluctuations subject to the review and approval by the Board of Directors and included in the Annual Planning Report that will be approved by the Oakland City Council. Accrued interest or delinquent payments may be expended in any budget category.

Any funds remaining after the fifteenth year of operation will be rolled over into the renewal budget or returned to stakeholders. Also, CBD funds may be used to pay for renewal costs in Operating Years 14 and 15. If the District is not renewed or terminated for any reason, unexpended funds will be returned to the property owners pursuant to State PBID Law.

Step 6. Separate General Benefits from Special Benefits and Related Costs (Prop 218)

Total costs are estimated at \$258,764 (see Table below). General benefits are factored at 2% of total (see Finding 2 on page 8 of this report) with special benefits set at 98%. Prop 218 limits the levy of property assessments to costs attributed to special benefits only. The 2% general benefit cost is computed to be \$5,175 with a resultant 98% special benefit limit computed at \$253,589. This is the maximum amount of revenue that can be derived from property assessments from the subject CBD.

Total Year 1 – 2019 - Special + General Benefit Revenue

Service	YR 1 – 2018 Assessment Costs	YR 1 – 2018 Non-Assessment Costs	YR 1 – 2018 Total Costs	% of Total
Sidewalk Operations	\$130,000	\$2,654	\$132,654	51%
District Identity	\$60,000	\$ 1,224	\$61,224	24%
Program Management	\$53,000	\$1,081	\$54,081	21%
Contingency/Reserve	\$10,589	\$216	\$10,805	4%
Total	\$253,589.00	\$5,175	\$258,764.00	100%

All program costs associated with general benefits (\$9,184) will be derived from monetary sources other than Downtown Downey CBD assessments.

General + Special Benefit Revenue Sources

Revenue Source	Cost
Downtown Downey CBD Assessment Revenue - Year 1 – 2018)	\$253,589
Other revenues to fund general benefit costs (grants, dues, program income)	\$5,175
Total Costs – General and special benefits	\$258,764

Step 7. Calculate "Basic Unit Cost"

With a YR 1 – 2018 budget of \$253,589 (special benefit only), the Basic Unit Costs (rates) are delineated above in Step 4. Since the Downtown Downey CBD is being formed for a 15 year term, maximum assessments for future years (2019-2032) must be set at the inception of the CBD. An annual inflationary assessment rate increase not to exceed 5% may be imposed for future year assessments, on approval by the Association Board. The maximum assessment rates for the 15 year CBD term of 2019-2032 are shown in the Table below. The assessment rates listed constitute the maximum assessment rates that may be imposed for future years of the Downtown Downey CBD (2018-2032).

FIFTEEN (15) YEAR MAXIMUM ASSESSMENT RATES (Not to exceed 5% per year)

Assessment Formula Component		FY1		FY2		FY3		FY4		FY5
Linear Frontage	\$	8.1663	\$	8.5746	\$	9.0033	\$	9.4535	\$	9.9261
Building Sq. Ft.	\$	0.050608	\$	0.053138	\$	0.055795	\$	0.058585	\$	0.061514
Lot Square Ft.	\$	0.030540	\$	0.032067	\$	0.033670	\$	0.035354	\$	0.037122
Condo Sq. Ft.	\$	0.20000	\$	0.21000	\$	0.22050	\$	0.23153	\$	0.24310
Condo 3q. 1 t.	٧	0.20000	٧	0.21000	, ,	0.22030	<u>,</u>	0.23133	7	0.24310
Assessment Formula Component		FY6		FY7		FY8		FY9		FY10
·										
Linear Frontage	\$	10.4224	\$	10.9436	\$	11.4907	\$	12.0653	\$	12.6685
Building Sq. Ft.	\$	0.064590	\$	0.067820	\$	0.071211	\$	0.074771	\$	0.078510
Lot Square Ft.	\$	0.038978	\$	0.040927	\$	0.042973	\$	0.045121	\$	0.047378
Condo Sq. Ft.	\$	0.25526	\$	0.26802	\$	0.28142	\$	0.29549	\$	0.31027
Assessment Formula										
Component		FY11		FY12		FY13		FY14		FY15
Linear Frontage	\$	13.3020	\$	13.9671	\$	14.6654	\$	15.3987	\$	16.1686
Building Sq. Ft.	\$	0.082435	\$	0.086557	\$	0.090885	\$	0.095429	\$	0.100200
Lot Square Ft.	\$	0.049746	\$	0.052234	\$	0.054845	\$	0.057588	\$	0.060467
Condo Sq. Ft.	\$	0.32578	\$	0.34207	\$	0.35917	\$	0.37713	\$	0.39599

Step 8. Spread the Assessments

The resultant assessment spread calculation results for each parcel within the Downtown Downey CBD are shown in the Management District Plan and were determined by applying the District assessment formula to each identified benefiting property.

Miscellaneous District Provisions

Bonds: No bonds are to be issued in conjunction with this proposed CBD.

Duration As allowed by local CBD Law, the District will have a 15 year operational term beginning December 1, 2018. At that time the District may be renewed again in accordance with the provisions of the CBD Ordinance. If the District is not renewed, unencumbered surplus funds will be returned to property owners based upon each parcel's percentage contribution to the previous fiscal year's assessments.

APPENDIX 1

YR 1 - 2018/2019ASSESSMENTS

APN	Annual	6254 008 005	\$8,513.20
	Assessment	6254 008 901	\$5,104.96
6254 001 014	\$2,843.36	6254 009 002	\$2,017.23
6254 001 017	\$4,157.61	6254 009 012	\$3,328.59
6254 002 023	\$7,060.88	6254 009 013	\$773.36
6254 002 024	\$7,097.53	6254 009 014	\$1,341.13
6254 002 028	\$95.71	6254 009 900	\$3,115.98
6254 002 029	\$113.60	6254 010 033	\$4,042.44
6254 002 030	\$105.08	6254 010 034	\$2,905.38
6254 002 031	\$122.83	6254 010 035	\$5,517.83
6254 002 032	\$122.12	6254 011 003	\$2,010.28
6254 002 033	\$105.08	6254 011 008	\$699.90
6254 002 034	\$113.60	6254 011 010	\$809.41
6254 002 035	\$90.88	6254 011 012	\$5,262.62
6254 002 036	\$128.51	6254 011 013	\$2,435.07
6254 002 037	\$127.09	6254 011 014	\$1,188.60
6254 002 038	\$125.67	6254 012 008	\$596.39
6254 002 039	\$133.27	6254 012 009	\$623.02
6254 002 042	\$127.09	6254 012 010	\$2,137.21
6254 002 043	\$135.68	6254 012 011	\$3,523.33
6254 002 044	\$133.27	6254 012 013	\$3,996.82
6254 002 045	\$133.27	6254 012 015	\$1,559.58
6254 002 046	\$133.27	6254 016 912	\$16,610.87
6254 002 047	\$133.27	6254 018 005	\$538.97
6254 002 048	\$133.27	6254 018 023	\$969.39
6254 002 049	\$95.71	6254 018 024	\$3,682.74
6254 002 050	\$113.39	6254 018 028	\$863.92
6254 002 051	\$111.90	6254 019 001	\$2,445.95
6254 002 052	\$128.65	6254 019 003	\$758.41
6254 002 053	\$128.65	6254 019 004	\$761.41
6254 002 054	\$111.90	6254 019 027	\$2,148.53
6254 002 055	\$113.39	6254 019 028	\$4,613.93
6254 002 056	\$95.71	6254 019 900	\$446.34
6254 002 057	\$133.27	6254 019 901	\$446.31
6254 004 028	\$3,695.31	6254 019 904	\$1,479.15
6254 007 004	\$2,676.44	6254 020 001	\$119.80
6254 007 013	\$3,881.48	6254 020 002	\$717.73

6254 020 003	\$951.15	6255 002 008	\$2,204.26
6254 020 014	\$1,160.47	6255 002 009	\$3,231.19
6254 020 017	\$1,739.08	6255 002 010	\$977.35
6254 020 020	\$836.77	6255 002 011	\$1,115.64
6254 020 023	\$1,623.42	6255 002 012	\$3,416.56
6254 020 024	\$451.43	6255 002 013	\$4,067.92
6254 020 025	\$533.85	6255 002 023	\$2,775.94
6254 020 027	\$8,257.93	6255 002 028	\$4,739.43
6254 020 028	\$1,909.16	6255 002 032	\$5,888.06
6254 020 029	\$2,003.14	6255 002 033	\$2,255.23
6254 020 808	\$2,158.96	6255 002 034	\$2,831.13
6254 020 903	\$85.76	6255 002 900	\$4,349.90
6254 020 913	\$1,165.79	6255 003 001	\$3,114.60
6254 021 023	\$2,059.57	6255 003 005	\$891.16
6254 021 025	\$1,072.70	6255 003 006	\$564.85
6254 021 030	\$5,032.22	6255 003 007	\$1,153.76
6254 021 031	\$16,260.95	6255 003 015	\$2,659.70
6254 021 919	\$6,620.60	6255 003 018	\$8,010.09
6254 021 922	\$110.49	6255 003 019	\$2,185.15
6254 021 923	\$3,145.08	6255 003 900	\$6,385.72
6255 001 012	\$724.83		

APPENDIX 2

DOWNTOWN DOWNEY CBD BOUNDARY MAP

