

**GREATER DOWNTOWN GLENDALE
COMMUNITY BENEFIT DISTRICT**

Being Formed pursuant to the City of Glendale
Community Benefit District Ordinance #5771 of the
Glendale Municipal Code and Resolution No.12-117

**DISTRICT
ASSESSMENT ENGINEER’S
REPORT**

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

June 3, 2018

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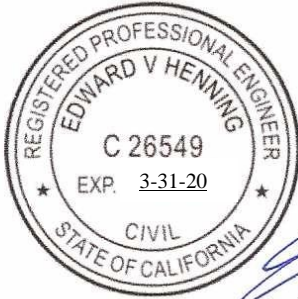
GREATER DOWNTOWN GLENDALE COMMUNITY BENEFIT DISTRICT – ENGINEER’S REPORT

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 Greater Downtown Glendale Community Benefit District ("Greater Downtown Glendale CBD") being formed for a ten (10) 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

RPE #26549

June 3, 2018

Date

(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 XIID of the California Constitution (Proposition 218) to support the benefit property assessments proposed to be levied within the proposed Greater Downtown Glendale CBD in the City of Glendale, California being formed for a ten (10) 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 Greater Downtown Glendale CBD.

The Greater Downtown Glendale CBD is a property-based benefit assessment district being formed for a ten (10) year term pursuant to the City of Glendale Community Benefit District Ordinance #5771 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

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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 conferred on each property.

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 Greater Downtown Glendale CBD. These requirements are in addition to requirements imposed by State and local assessment enabling laws. These requirements were added as article XIII D of the California Constitution.

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

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

Finding 1. 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 281 parcels within the Greater Downtown Glendale 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; district identity; administration; and, contingency) will only be provided directly for the benefit of the identified parcels. These identified benefiting parcels are located within the Greater Downtown Glendale 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 is one benefit zone within the proposed Greater Downtown Glendale CBD.

The Greater Downtown Glendale CBD is centered along Brand Blvd. between E. Stocker St. on the north and E. Colorado Blvd. on the south. The parcels selected to be included in the Greater Downtown Glendale CBD form a unique retail, office, commercial business and government center core that has long been recognized and identified by the Glendale

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community as a the Downtown center of Glendale. Keeping the District clean and attractive will increase pedestrian traffic and consumer activity and help create a strong symbiotic economic relationship between the Greater Downtown Glendale CBD and the customers it serves. There is one benefit zone in the proposed Greater Downtown Glendale CBD. The Greater Downtown Glendale 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.

Greater Downtown Glendale CBD Boundary:

The proposed Greater Downtown Glendale CBD consists of approximately 35 square blocks consisting of 281 parcels owned by 162 property owners including the City of Glendale. The District is generally bounded by:

- *On the west:* Beginning at the northwest corner of the Greater Downtown Glendale CBD; At the intersection of the westerly property line of the parcel fronting N. Brand Boulevard at the southwest corner of N. Brand Blvd. and W. Stocker Street with the southerly right-of-way line of W. Stocker Street, thence southerly along the westerly property lines of the parcels fronting on N. Brand Blvd., from Stocker to the Centerline of W. Dryden Street, 60 feet wide, thence westerly along the centerline of E. Dryden Street to the northerly extension of the easterly right-of-way line of N. Central Avenue to Goode Avenue and the 134 Freeway. Then continuing across the 134 Freeway to Sanchez Drive. Thence continuing south of Sanchez Drive along the westerly property lines of the parcels fronting along N Brand Boulevard, to W. Milford Street. Thence continuing southerly along the easterly right-of-way line of N. Central Avenue From W. Milford Street to W. Broadway. Then westerly along the southerly right-of-way line of W. Broadway to S. Columbus Avenue. Thence southerly from W. Broadway along the easterly right-ow-way line of S. Columbus Avenue. to the Northerly right-of-way line of Colorado Street.;
- *On the south:* Thence continuing easterly along the northerly right-of-way line of Colorado Street To the First Alley easterly of Brand Boulevard;
- *On the east:* Thence continuing northerly from Colorado Street along the westerly right-of-way line of the First Alley easterly of Brand Boulevard to the northerly right-of-way line of E. Harvard Street, thence continuing easterly along the northerly right-of-way line of E. Harvard Street to easterly property lines of the parcels fronting along S. Maryland Avenue, thence continue northerly along the easterly property lines of the parcels fronting along S. Maryland Avenue. Thence continuing northerly across E Broadway along the easterly property lines of the parcels fronting along N. Maryland Avenue to the southerly right-of-way line of E. Wilson Avenue. Thence continuing westerly along the southerly right-of-way line of E. Wilson Avenue to the southerly extension of the westerly right-of-way line of N. Maryland Avenue. Thence northerly along the westerly right-of-way line of N. Maryland Avenue to the southerly right-of-way line of

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the 134 Freeway. Then continuing across the 134 Freeway to the easterly property line of the parcel fronting along N. Brand Boulevard, thence northerly along the easterly property line of the parcel fronting N. Brand Boulevard to the southerly right-of-way line of Monterey Road, thence easterly along southerly right-of-way line of Monterey Road to the westerly right-of-way line of N. Louise Street. Thence northerly along the westerly right-of-way line of N. Louise Street to the southerly line of Parcel 5644-018-908 (Verdugo Wash). Thence westerly along the southerly line of Parcel 5644-018-908 to the southwest corner of the parcel, thence northwesterly along the westerly property line of Parcel 5644-018-908 to easterly property line of the parcel fronting on N. Brand Boulevard at E. Glenoaks Boulevard. Thence northerly along the easterly property line of the parcel fronting on N. Brand Boulevard at E. Glenoaks Boulevard. Thence continue due east to the southerly extension of the easterly property line of the parcel fronting along N. Brand Boulevard. Thence northerly along the easterly property line of the parcel fronting along N. Brand Boulevard to the southerly property line of Parcel 5644-014-018, thence easterly and northerly along the southerly and easterly property lines of Parcel 5644-014-018. Thence continuing northerly and westerly along the easterly and northerly property lines of the parcel fronting along N. Brand Boulevard to the easterly property line of Parcel 5644-014-009. Thence northerly along the easterly property lines of Parcels 5644-014-009 and 5644-011-009. Thence continuing westerly along the northerly property line of Parcel 5644-011-009 to the easterly property line of the parcel fronting along N. Brand Boulevard at E. Dryden Street. Thence northerly along the easterly property line of the parcel fronting along N. Brand Boulevard at E. Dryden Street to the Centerline of E. Dryden Street, 60 feet wide, thence westerly along the centerline of E. Dryden Street to the southerly extension of the easterly property lines of the parcels fronting N. Brand Boulevard, thence continuing northerly along the easterly property lines of the parcels fronting along N. Brand Boulevard to the southerly right-of-way line of E. Stocker Street. Thence continuing westerly along the southerly right-of-way line of E. Stocker Street across N. Brand Boulevard to the easterly property line of the parcel fronting N. Brand Boulevard at E. Stocker Street, and the point of beginning.

- *And excluding Parcels 5644-003-072, 5644-003-073, 5644-003-079, and 5644-003-33.*

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 Greater Downtown Glendale CBD funded programs, services and improvements are considered supplemental above normal base level services provided by the City of Glendale and are only provided for the special benefit of assessed parcels within the boundaries of the Greater Downtown Glendale CBD.

Finding 2. From Section 4(a): “Separate general benefits (if any) from the special benefits conferred on parcel(s).

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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 Greater Downtown Glendale 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 Greater Downtown Glendale CBD which will receive special benefits from Greater Downtown Glendale CBD funded programs and services are currently a mix of retail, entertainment, service, office, government, residential and parking properties. Services, programs and improvements provided by the Greater Downtown Glendale 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 Greater Downtown Glendale CBD - sidewalk operations; district identity; administration services; and, contingency. All of these programs and services will confer proportionate special benefits to the individual assessed parcels within the CBD.

Assessed parcels within the CBD are conferred proportionately and fund unique special benefits from CBD 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 in a way that is different than benefits conferred on 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 Greater Downtown Glendale CBD boundaries and confer" special benefits” on each assessed parcel. Existing City of Glendale services will be enhanced, not replaced or duplicated, by Greater Downtown Glendale CBD services.

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In the case of the Greater Downtown Glendale CBD, the very nature of the purpose of this District is to fund supplemental programs, improvements and services within the Greater Downtown Glendale 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, residential and parking properties in the Greater Downtown Glendale CBD and improve the aesthetic appearance of each identified parcel. All benefits derived from the assessments to be levied on parcels within the Greater Downtown Glendale 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 CBD funded services, activities or programs will be provided outside of the Greater Downtown Glendale CBD boundaries.

These special benefits are particular and distinct to each and every assessed parcel within the Greater Downtown Glendale CBD and are not provided to non-assessed parcels outside of the District. The City of Glendale 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 provide that when general benefits exist, either by design or unintentionally, 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

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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 nearly 100% of benefits conferred on assessed parcels within the District are distinct and special but in the case of the Greater Downtown Glendale CBD, it is projected that there are 0.25% general benefits conferred on these assessed parcels. This high ratio of special benefits to general benefits 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 of each assessed parcel. The computed 0.25% general benefit value on assessed parcels within the CBD equates to \$3,654 (.25% x \$1,461,630).

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 well 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 Greater Downtown Glendale CBD funded programs and over 30 years of assessment engineering experience, it is the opinion of this Engineer that general benefit factors for each of the CBD funded special benefit program element costs that might provide an immediate general benefit to the public at large are as shown in the chart below. These factors are applied to each program element costs in order to compute the dollar and percent value of general benefits to the public at large. The total dollar value of this general benefit type equates to \$16,058 as delineated in the following chart:

General Benefits To “Public At Large”

	A	B	C	E
Program Element	Dollar Allocation	General Benefit Percent	General Benefit Factor	General Benefit Value (A x C)
SOBO	\$875,000	1.50%	0.0150	\$13,125
District Identity	\$290,000	0.50%	0.0050	\$1,450
Administration	\$230,000	0.50%	0.0050	\$1,150

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Contingency	\$66,630	0.50%	0.0050	\$333
Total	\$1,461,630			\$16,058

General Benefits – “Spillover” to 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 “spillover” general benefit on parcels outside the District boundaries as a result of BID funded programs, services and improvements. An inventory of the District boundaries finds that the District is surrounded by 171 parcels. Of these 171 parcels, 63 are commercial and 108 are non-commercial (i.e. non-profit or residential).

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 281 identified and assessed parcels within the District; a benefit factor of 0.02 be attributed to general benefits conferred on the 63 commercial parcels surrounding the District; and, a benefit factor of 0.01 be attributed to general benefits conferred on the 108 non-commercial parcels surrounding the District. The cumulative dollar value of this general benefit type equates to \$9,361 (\$6,553 + \$2,808) as delineated in the chart below.

General “Spillover” Benefits To Parcels Outside District

Parcel Type	Quantity	Benefit Factor	Benefit Units	Benefit Percent	Benefit Value
Identified assessed parcels in the District	281	1.000	281.00	99.3635%	\$1,461,630
Commercial parcels outside District	63	0.020	1.26	0.4455%	\$6,553
All other "spillover parcels outside District	108	0.005	0.54	<u>0.1909%</u>	<u>\$2,808</u>
TOTAL			282.80	100.00%	\$1,470,993

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 \$29,073 (\$3,654 + \$16,058 + \$9,361) or 1.95% of total adjusted program costs of \$1,490,703 [\$1,461,630 (special benefit) + \$29,073 (general benefits)]. For the purposes of this analysis, this 1.95% 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 equates to \$29,829 and when added to the special benefit value of \$1,461,630 (Year 1 assessments) equates to a total adjusted Year 1 program cost of \$1,491,459. Remaining costs that are attributed to general benefits of \$29,829 will need to be derived from other sources. A comparison of special and general benefit funding sources is shown on the chart on page 21, later in this Report.

Greater Downtown Glendale CBD Programs and Improvements

The total adjusted special and general benefit program activities and budget allocations that will be provided to each

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individual parcel assessed in the proposed Greater Downtown Glendale CBD are shown in the chart below:

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Total Year 1 - Special + General Benefit Costs

Service Category	YR 1 – 2019 Assessment Costs	YR 1 – 2019 Non-Assessment Costs	YR 1 – 2019 Total Adjusted Costs	% of Total
Sidewalk Operations	\$875,000	\$17,857	\$892,857	60%
District Identity	\$290,000	\$5,918	\$295,918	20%
Administration	\$230,000	\$4,694	\$234,694	16%
Contingency	<u>\$66,630</u>	<u>\$1,360</u>	<u>\$67,990</u>	<u>4%</u>
Total	\$1,461,630	\$29,829	\$1,491,459	100%

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

Year 1 Proposed Special Benefit Work Plan and Budget Allocations

Service Category	Year 1 Allocation - % of budget
Sidewalk Operations	\$875,000– 60%
District Identity	\$ 290,000 – 20%
Administration	\$230,000 – 16%
Contingency	\$66,630 – 4%
Total Year 1 Budget	\$1,461,630 – 100%

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 Glendale City Council pursuant to the CBD Ordinance. Accrued interest or delinquent payments may be expended in any budget category.

Any funds remaining after the tenth 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 Greater Downtown Glendale CBD services are described in more detail as follows:

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SIDEWALK OPERATIONS BEAUTIFICATION AND SECURITY

Examples of this category of special benefit services and costs may include, but is not limited to:

- Regular sidewalk and gutter sweeping
- Regular sidewalk steam cleaning
- Beautification programs throughout 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)
- Maintenance of existing and new public spaces
- Installation of and maintenance of hanging plants, planting flowers throughout the district
- In cooperation with the City and specifically the Glendale Police Department, provide private security or case workers to respond to homeless issues, aggressive panhandling and individuals behaving poorly in the public rights of way, and explore implementation of a district wide camera system if approved by the City

Sidewalk Operation services (a.k.a. Clean and Safe) will assist in creating a safe and secure environment for each assessed parcel in the District. A dirty or unsafe environment deters commerce and may fail to attract patrons and visitors, and reduce commercial rents and commercial occupancies. For parcels with general commercial, retail, office and commercial parking uses, this activity is designed to increase vehicular and pedestrian traffic, increase commerce and customer activity, attract and retain new business and patrons, and may increase commercial rents and commercial occupancies for the assessed parcels within the BID boundaries. In the case of assessed publicly owned parcels, District funded clean and safe programs and services provide these parcels with safer and enhanced facility entrances and perimeters and better public facilities in turn for their employees, visitors, vendors and users of these public facilities. Further, in the case of assessed residential use parcels, District funded clean and safe programs and services are designed to improve the security of entrances and perimeters for the special benefit of each assessed residential parcel and in turn their tenants, visitors and owners, which, in turn, may increase occupancies and rental income. Each assessed parcel will specially benefit from the clean and safe programs and services which will only be provided to, and for the direct benefit of, each identified assessed parcel within the District boundaries

DISTRICT IDENTITY AND STREETScape IMPROVEMENTS:

Examples of this category of special benefit services and costs may include, but is not limited to:

- App development
- Management and coordination of special events
- Funding social media and a public relations firm
- Install holiday and seasonal decorations
- Branding of the Greater Downtown CBD properties so a positive image is promoted to the public and demand is created to bring in new tenants and visitors

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- Create a unique and innovative banner program
- Implementing public art displays in cooperation with the City and property owners
- Create and activate public spaces, design and improvements

For parcels with general commercial, retail, office and commercial parking uses, district identity services are specifically designed to attract more customers, employees, tenants and investors for the special benefit of assessed parcels as a result of marketing assessed parcels and the goods and services and spaces available on these assessed parcels. This in turn, is intended to increase business volumes, sales transactions, commercial occupancies, commercial rental income and investment return. In the case of publicly owned parcels that are assessed for these programs, District funded marketing and district identity creates better public facilities and services on these assessed parcels by fostering better informed public employees, visitors, vendors and users of these public facilities. Further, in the case of residential use parcels, District funded marketing and district identity specially benefits each assessed residential parcel and creates better informed tenants, visitors and owners, which, in turn, enhance livability and may increase residential occupancies and rental income. The marketing and district identity program will only be provided to, and for the direct and special benefit of, each identified assessed parcel within the District.

ADMINISTRATION/PROGRAM MANAGEMENT

Examples of this category of special benefit services and costs may include, but is not limited to:

- Staff and administrative costs
- General liability as well as Directors and Officers Insurance
- Office related expenses
- Rent
- Financial reporting and accounting
- Legal work

CONTINGENCY/CITY AND COUNTY FEES/RESERVE

Examples of this category of special benefit services and costs include, but is not limited to:

- Delinquencies, City/County fees, reserves and special projects

These latter program components, Administration and Contingency, are 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. District Organization & Contingency exists only for the purposes of the District and directly relates to the implementation of clean, safe, marketing and district identity programs, which specially benefit each identified assessed parcel within the District boundaries.

Parcels that receive special benefits from the array of programs, services and improvements described above attract more

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customers, employees, tenants and investors as a result of these programs, services and improvements, thereby increasing business volumes, sales transactions, occupancies, and rental income. 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 Greater Downtown Glendale CBD boundaries, these programs, services and improvements will constitute "special benefits". Existing City of Glendale services will be enhanced, not replaced or duplicated, by Greater Downtown Glendale CBD services.

In summary, all District funded services, programs and improvements described above confer special benefits to identified assessed parcels inside the District boundaries and none will be provided outside of the District. Each assessed parcel within the Greater Downtown Glendale CBD will proportionately specially benefit from the Sidewalk Operations; District Identity, Administration and Contingency. These services, programs and improvements are intended to improve commerce, employment, livability, rents, occupancy rates and investment return of parcels, businesses and residences within the Greater Downtown Glendale CBD by reducing crime, litter and debris, and professionally marketing goods, services and spaces available within the District, all considered necessary in a competitive properly managed contemporary mixed-use business district. All District funded services programs and improvements are considered supplemental, above normal base level services provided by the City of Glendale and are only provided for the special benefit of each and every assessed parcel within the boundaries of the Greater Downtown Glendale CBD.

Finding 3. 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.

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Finding 4. 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 Greater Downtown Glendale CBD, they are also considerably less than other options considered by the Greater Downtown Glendale CBD renewal proponent group. The actual assessment rate for each parcel within the Greater Downtown Glendale 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.

Finding 5. From Section 4(a): “Parcels.....that are owned or used by any (public) agency shall not be exempt from assessment.....”

There are 43 identified and assessable publicly owned parcels within the Greater Downtown Glendale CBD for which CBD funded special benefit programs, services and improvements will be provided. All 43 of the publicly owned parcels are owned by the City of Glendale or its Redevelopment Successor Agency.

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 Greater Downtown Glendale 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 detractors 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:

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Government Owned Parcels in the Greater Downtown Glendale CBD

APN	Legal Owner	Site #	Site Street	Assessment	Percent
5642 004 900	GLENDALE CITY	205	W HARVARD	\$ 1,667.98	0.11%
5642 004 906	GLENDALE CITY			\$ 837.50	0.06%
5642 004 907	GLENDALE CITY	136	S MARYLAND AVE	\$ 1,876.99	0.13%
5642 004 908	GLENDALE CITY	124	S MARYLAND AVE	\$ 837.50	0.06%
5642 004 909	GLENDALE CITY	120	S MARYLAND AVE	\$ 921.50	0.06%
5642 004 910	GLENDALE CITY	128	S MARYLAND AVE	\$ 837.50	0.06%
5642 005 920	GLENDALE CITY			\$ 30.29	0.00%
5642 005 922	GLENDALE CITY	117	N MARYLAND	\$ 2,215.26	0.15%
5642 005 924	GLENDALE CITY	115	N MARYLAND	\$ 11,715.18	0.80%
5642 013 902	GLENDALE CITY	216	S BRAND BLVD	\$ 1,006.25	0.07%
5642 013 903	GLENDALE CITY	218	S BRAND BLVD	\$ 1,006.25	0.07%
5642 013 904	GLENDALE CITY	212	S BRAND BLVD	\$ 428.13	0.03%
5642 014 951	GLENDALE CITY			\$ 1,588.15	0.11%
5642 014 952	GLENDALE CITY			\$ 6,482.63	0.44%
5642 015 900	GLENDALE CITY	232	N ORANGE AVE	\$ 2,561.25	0.18%
5642 015 901	GLENDALE CITY			\$ 853.75	0.06%
5642 015 902	GLENDALE CITY	210	N ORANGE AVE	\$ 853.75	0.06%
5642 015 904	GLENDALE CITY	222	N ORANGE AVE	\$ 9,320.55	0.64%
5642 015 905	GLENDALE CITY	227	N BRAND BLVD	\$ 502.50	0.03%
5642 015 906	GLENDALE CITY			\$ 788.75	0.05%
5642 015 907	GLENDALE CITY	246	N ORANGE AVE	\$ 2,661.28	0.18%
5642 016 902	GLENDALE CITY			\$ 1,226.26	0.08%
5642 016 903	GLENDALE CITY			\$ 448.88	0.03%
5642 016 904	GLENDALE CITY			\$ 615.40	0.04%
5642 016 905	GLENDALE CITY			\$ 780.63	0.05%
5642 016 906	GLENDALE CITY			\$ 780.63	0.05%
5642 016 908	GLENDALE CITY	216	N BRAND BLVD	\$ 2,268.25	0.16%
5642 016 909	GLENDALE CITY	216	N BRAND BLVD	\$ 2,268.25	0.16%
5642 016 911	GLENDALE CITY	216	N BRAND BLVD	\$ 1,093.64	0.07%
5643 019 900	GLENDALE CITY	303	N MARYLAND AVE	\$ 3,333.44	0.23%
5643 020 906	GLENDALE CITY			\$ 4,268.75	0.29%
5644-018-927	GLENDALE CITY	100	E GLENOAKS BLVD	\$ 2,596.54	0.18%
5647-003-900	GLENDALE CITY			\$ 2,753.46	0.19%
5695 005 936	GLENDALE CITY			\$ 1,665.50	0.11%
5695 005 937	GLENDALE CITY			\$ 1,680.05	0.11%
			TOTAL	\$ 74,772.56	5.12%
5644-013-907	REDEVELOPMENT AGENCY OF GLENDALE CITY			\$ 161.07	0.01%
5644-013-914	REDEVELOPMENT AGENCY OF GLENDALE CITY			\$ 3,218.09	0.22%
5644-013-919	REDEVELOPMENT AGENCY OF GLENDALE CITY			\$ 97.05	0.01%
5644-013-921	REDEVELOPMENT AGENCY OF GLENDALE CITY			\$ 71.37	0.00%
5644-013-923	REDEVELOPMENT AGENCY OF GLENDALE CITY			\$ 199.62	0.01%
5644-013-925	REDEVELOPMENT AGENCY OF GLENDALE CITY			\$ 242.84	0.02%
5644-013-935	REDEVELOPMENT AGENCY OF GLENDALE CITY			\$ 3,968.03	0.27%

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5644-013-936	REDEVELOPMENT AGENCY OF GLENDALE CITY		\$ 2,884.72	0.20%	
			TOTAL	\$ 10,842.77	0.74%

Finding 6. 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 Greater Downtown Glendale CBD.

Finding 7. 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 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 Greater Downtown Glendale 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

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relationship to programs/services to be funded.

Next, all program and activity costs, including incidental costs, District administration and ancillary program costs, are estimated. As provided under Proposition 218, indirect or general benefits for property-related Districts 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 does not exempt 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 Greater Downtown Glendale CBD (i.e. sidewalk operations; district identity; administration services; and, contingency) 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 within one benefit zone. Residential condominiums assessments will be based on the individual building area of each unit.

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 Greater Downtown Glendale 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 Greater Downtown Glendale CBD funded activities.

Building area is a direct measure of the static utilization of each parcel and its corresponding impact or draw on District funded activities. In the opinion of this Assessment Engineer, the targeted weight of this factor, building area, should generate approximately 40% of the total District revenue (39.4253676% when adjusted for precise parcel measurements

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and program costs and service levels).

Land area is a direct measure of the current and future development capacity of each parcel and its corresponding impact or draw on District funded activities. In the opinion of this Assessment Engineer, the targeted weight of this factor, land area, should generate approximately 30% of the total District revenue (32.3893872% when adjusted for precise parcel measurements and program costs and service levels).

Street Frontage is a direct measure of the static utilization of each parcel and its corresponding impact or draw on District funded activities, many of which are linear in nature (i.e. Sidewalk Operations). In the opinion of this Assessment Engineer, the targeted weight of this factor, street frontage, should generate approximately 30% of the total District revenue (28.1852452% when adjusted for precise parcel measurements and program costs and service levels).

Special Circumstances

1. Residential Condominiums (Future)

In the case of 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 Greater Downtown Glendale CBD funded activities for this land use.

2. Future Commercial Condominiums

While there are no current commercial condominiums within the proposed Greater Downtown Glendale CBD, it is the opinion of this Engineer that such units, if and when built, which are typically located on ground floors shall be assessed based on actual land area covered, condo building area and direct street frontage for each unit

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

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(Benefit Unit “D”). Based on the shape of the Greater Downtown Glendale 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 one benefit zone. Residential condominiums will gain a direct and proportionate degree of special benefit based on the individual building area of each unit.

There is one benefit zone within the proposed Greater Downtown Glendale CBD. Assessments are based on three formula components: building square footage; land square footage and street frontage. Residential condominiums assessments 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 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 14,406,336 Benefit Units A, 7,283,282 Benefit Units B, 58,852 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 for Year 1

Assessment Factor	Quantity
Building Area Sq Ft (Unit A)	14,406,336
Land Area Sq Ft (Unit B)	7,283,282
Street Frontage Linear Ft (Unit C)	58,852
Residential Condo Building Area (Unit D)	0

Assessment Revenue by Factor for Year 1

Assessment Factor	Assmt Revenue	% Total
Building Area Sq Ft (Unit A)	\$576,253	39.4253676%
Land Area Sq Ft (Unit B)	\$473,413	32.3893872%
Street Frontage Linear Ft (Unit C)	\$411,964	28.1852452%
R Condo Building Area (Unit D)	\$0	0.00%
Total Year 1 Assessment Revenue	\$1,461,630	100.00%

Step 3. Calculate Benefit Units for Each Property.

The number of Benefit Units for each identified benefiting parcel within the Greater Downtown Glendale CBD was computed from data extracted from County Assessor records and maps. These data sources delineate current land uses,

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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 Greater Downtown Glendale 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 Greater Downtown Glendale CBD assessments will be based on building area, land area, and street frontage except as noted within.

The proposed assessment formula is as follows:

$$\begin{aligned} \text{Assessment} &= \text{Building Area (Unit A) Sq Ft x Unit A Rate, plus} \\ &\quad \text{Land Area (Unit B) Sq Ft x Unit B Rate, plus} \\ &\quad \text{Street Frontage (Unit C) Lin Ft x Unit C Rate} \end{aligned}$$

$$\text{Residential Condominium Assessments} = \text{Building Area (Unit D) Sq Ft x Unit D Rate}$$

Assessment Formula Unit Rates Year 1

Building Area Rate (Unit A)

$$\$1,461,630 \times 39.4253676\% / 14,406,336 \text{ sq ft} = \underline{\$0.04/\text{sq ft}}$$

Land Area Rate (Unit B)

$$\$1,461,630 \times 32.3893872\% / 7,283,282 \text{ sq ft} = \underline{\$0.065/\text{sq ft}}$$

Street Frontage Rate (Unit C)

$$\$1,461,630 \times 28.1852452\% / 58,852 \text{ linear ft} = \underline{\$7/\text{lin ft}}$$

Residential Condo Rate (Unit D)

$$= \underline{\$0.20/\text{sq ft}}$$

The complete Year 1 assessment roll of all parcels to be assessed by this CBD is included as Appendix I.

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Step 5. Estimate District Costs

The projected 10 year special benefit District costs for 2019 – 2028 of the Greater Downtown Glendale CBD are shown in the Table below assuming a 5% increase per year.

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

Projected Budget	FY 1	FY 2	FY 3	FY 4	FY 5
Sidewalk Operations	\$875,000.00	\$918,750.00	\$964,687.50	\$1,012,921.88	\$1,063,567.97
District Identity	\$290,000.00	\$304,500.00	\$319,725.00	\$335,711.25	\$352,496.81
Administration	\$230,000.00	\$241,500.00	\$253,575.00	\$266,253.75	\$279,566.44
Contingency	\$66,630.00	\$69,961.50	\$73,459.58	\$77,132.55	\$80,989.18
Total	\$1,461,630.00	\$1,534,711.50	\$1,611,447.08	\$1,692,019.43	\$1,776,620.40
Projected Budget	FY 6	FY 7	FY 8	FY 9	FY 10
Sidewalk Operations	\$1,116,746.37	\$1,172,583.69	\$1,231,212.87	\$1,292,773.51	\$1,357,412.19
District Identity	\$370,121.65	\$388,627.74	\$408,059.12	\$428,462.08	\$449,885.18
Administration	\$293,544.76	\$308,222.00	\$323,633.10	\$339,814.75	\$356,805.49
Contingency	\$85,038.64	\$89,290.57	\$93,755.10	\$98,442.86	\$103,365.00
Total	\$1,865,451.42	\$1,958,723.99	\$2,056,660.19	\$2,159,493.20	\$2,267,467.86

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 Glendale City Council. Accrued interest or delinquent payments may be expended in any budget category.

Any funds remaining after the tenth year of operation will be rolled over into the renewal budget or returned to property owners. Also, CBD funds may be used to pay for renewal costs in Operating Years 9 and 10. If the District is not renewed or terminated for any reason, unexpended funds will be returned to the property owners pursuant to local statute.

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

Total Year 1 total adjusted costs are estimated at \$1,491,459 (see Table below). General benefits are factored at 2% of total (see Finding 2 beginning on page 4 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 \$29,829 with a resultant 98% special benefit limit computed at \$1,461,630. *This is the maximum amount of revenue that can be*

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assessed on current development during the first fiscal year.

Total Year 1 - Special + General Benefit Revenue

Service Category	YR 1 – 2019 Assessment Costs	YR 1 – 2019 Non-Assessment Costs	YR 1 – 2019 Total Adjusted Costs	% of Total
Sidewalk Operations	\$875,000	\$17,857	\$892,857	60%
District Identity	\$290,000	\$5,918	\$295,918	20%
Administration	\$230,000	\$4,694	\$234,694	16%
Contingency	<u>\$66,630</u>	<u>\$1,360</u>	<u>\$67,990</u>	<u>4%</u>
Total	\$1,461,630	\$29,829	\$1,491,459	100%

All program costs associated with general benefits (\$29,829) will be derived from monetary sources other than CBD assessments.

General + Special Benefit Revenue Sources

Revenue Source	Cost
Greater Downtown Glendale CBD Assessment Revenue - Year 1)	\$1,461,630
Other revenues to fund general benefit costs (grants, dues, program income)	\$29,829
Total Costs – General and special benefits	\$1,491,459

Step 7. Calculate “Basic Unit Cost”

With a YR 1 budget of \$1,461,630 (special benefit only), the Basic Unit Costs (rates) are delineated above in Step 4. Since the Greater Downtown Glendale CBD is being formed for a 10 year term, maximum assessments for future years 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 10 year CBD term are shown in the Table below. The assessment rates listed constitute the maximum assessment rates that may be imposed on current development for future years of the Greater Downtown Glendale CBD. Future development will be assessed applying the same methodology used for current development.

TEN (10) YEAR MAXIMUM ASSESSMENT RATES (Not to exceed 5% per year)

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Projected Assessment Rates	FY 1	FY 2	FY 3	FY 4	FY 5
Street Frontage (\$/LF)	\$7.00000	\$7.35000	\$7.71750	\$8.10338	\$8.50854
Building Area (\$/SF)	\$0.04000	\$0.04200	\$0.04410	\$0.04631	\$0.04862
Land Area (\$/SF)	\$0.06500	\$0.06825	\$0.07166	\$0.07525	\$0.07901
Projected Assessment Rates	FY 6	FY 7	FY 8	FY9	FY 10
Street Frontage (\$/LF)	\$8.9340	\$9.3807	\$9.8497	\$10.3422	\$10.8593
Building Area (\$/SF)	\$0.05105	\$0.05360	\$0.05628	\$0.05910	\$0.06205
Land Area (\$/SF)	\$0.08296	\$0.08711	\$0.09146	\$0.09603	\$0.10084

Step 8. Spread the Assessments

The resultant assessment spread calculation results for each parcel within the Greater Downtown Glendale 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 10 year operational term beginning January 1, 2019 through December 31, 2028. 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

YEAR 1

ASSESSMENTS

APN	Year 1 Assessment
5637-001-229	\$48,823.32
5637-002-146	\$878.52
5637-002-147	\$878.52
5637-002-148	\$878.52
5637-002-149	\$2,731.95
5637-002-153	\$4,518.15
5637-002-154	\$878.52
5637-003-048	\$1,291.95
5637-003-050	\$2,033.65
5637-003-051	\$1,103.79
5637-003-052	\$1,332.11
5637-003-053	\$3,057.35
5642-001-075	\$1,715.90
5642-001-081	\$11,429.70
5642-001-082	\$28,171.02
5642-001-083	\$8,325.60
5642-001-802	\$2,120.44
5642-001-923	\$3,474.63
5642-001-944	\$7,304.83
5642-002-054	\$6,169.68
5642-002-056	\$15,481.35
5642-002-090	\$7,802.89
5642-002-092	\$24,096.66
5642-002-096	\$5,145.15
5642-002-097	\$15,142.37
5642-002-098	\$3,332.05
5642-003-032	\$1,871.90
5642-003-033	\$962.04
5642-003-039	\$12,671.97

5642-003-040	\$12,550.51
5642-003-041	\$2,980.81
5642-003-042	\$4,029.69
5642-003-043	\$3,966.86
5642-004-047	\$11,889.70
5642-004-900	\$1,667.98
5642-004-906	\$837.50
5642-004-907	\$1,876.99
5642-004-908	\$837.50
5642-004-909	\$921.50
5642-004-910	\$837.50
5642-005-024	\$1,737.88
5642-005-029	\$1,790.56
5642-005-030	\$1,202.04
5642-005-031	\$3,868.33
5642-005-032	\$727.19
5642-005-033	\$574.35
5642-005-034	\$3,196.50
5642-005-042	\$2,469.25
5642-005-043	\$985.29
5642-005-044	\$902.81
5642-005-057	\$3,036.20
5642-005-066	\$254.08
5642-005-079	\$5,133.98
5642-005-081	\$1,937.26
5642-005-083	\$2,312.05
5642-005-087	\$703.85
5642-005-089	\$2,316.29
5642-005-090	\$1,669.22
5642-005-091	\$9,943.82
5642-005-920	\$30.29

5642-005-922	\$2,215.26
5642-005-924	\$11,715.18
5642-013-001	\$2,405.83
5642-013-002	\$632.07
5642-013-003	\$1,109.83
5642-013-006	\$1,048.25
5642-013-007	\$986.25
5642-013-008	\$968.00
5642-013-014	\$5,181.50
5642-013-902	\$1,006.25
5642-013-903	\$1,006.25
5642-013-904	\$428.13
5642-014-061	\$98.40
5642-014-062	\$1,462.76
5642-014-063	\$1,600.60
5642-014-064	\$1,829.52
5642-014-069	\$12,414.08
5642-014-072	\$1,838.97
5642-014-074	\$2,959.60
5642-014-076	\$1,937.60
5642-014-078	\$6,900.33
5642-014-079	\$4,882.65
5642-014-080	\$1,786.76
5642-014-185	\$1,298.37
5642-014-186	\$6,350.80
5642-014-187	\$9,392.82
5642-014-189	\$1,365.68
5642-014-190	\$8,520.23
5642-014-193	\$5,952.50
5642-014-196	\$1,552.55
5642-014-197	\$7,058.42

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5642-014-198	\$3,840.90
5642-014-200	\$5,856.02
5642-014-201	\$1,365.68
5642-014-202	\$20,874.46
5642-014-951	\$1,588.15
5642-014-952	\$6,482.63
5642-015-026	\$2,348.95
5642-015-027	\$1,067.50
5642-015-028	\$1,117.50
5642-015-029	\$1,146.10
5642-015-030	\$987.50
5642-015-032	\$1,592.50
5642-015-033	\$1,410.50
5642-015-034	\$1,137.50
5642-015-035	\$1,277.50
5642-015-036	\$4,048.31
5642-015-037	\$1,298.49
5642-015-038	\$987.39
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5642-015-046	\$2,286.13
5642-015-047	\$1,000.39
5642-015-048	\$312.43
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5642-015-050	\$343.41
5642-015-051	\$307.69
5642-015-052	\$340.67
5642-015-054	\$1,200.70
5642-015-055	\$1,094.44
5642-015-056	\$916.61
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5642-015-058	\$13,829.59
5642-015-059	\$982.25
5642-015-060	\$7,637.80
5642-015-900	\$2,561.25
5642-015-901	\$853.75
5642-015-902	\$853.75
5642-015-904	\$9,320.55
5642-015-905	\$502.50

5642-015-906	\$788.75
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5642-016-057	\$3,057.48
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5642-016-071	\$1,099.70
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5642-016-079	\$6,265.71
5642-016-902	\$1,226.26
5642-016-903	\$448.88
5642-016-904	\$615.40
5642-016-905	\$780.63
5642-016-906	\$780.63
5642-016-908	\$2,268.25
5642-016-909	\$2,268.25
5642-016-911	\$1,093.64
5643-001-040	\$4,386.72
5643-001-052	\$36,872.13
5643-001-053	\$9,212.77
5643-001-059	\$4,325.14
5643-001-064	\$2,765.27
5643-001-069	\$12,889.12
5643-001-071	\$7,389.26
5643-001-072	\$6,340.74
5643-001-081	\$19,783.29
5643-002-049	\$54,316.88
5643-002-052	\$10,120.44
5643-003-001	\$3,022.32
5643-003-002	\$1,213.53
5643-003-003	\$1,251.25
5643-003-024	\$1,008.75
5643-003-025	\$1,067.50
5643-003-036	\$3,444.52

5643-003-037	\$16,153.86
5643-003-039	\$13,761.29
5643-003-040	\$7,693.00
5643-004-048	\$41,385.76
5643-004-049	\$19,667.22
5643-004-057	\$13,395.81
5643-004-058	\$17,140.56
5643-018-031	\$1,018.12
5643-018-032	\$12,038.00
5643-018-084	\$11,851.65
5643-019-040	\$965.89
5643-019-041	\$2,028.59
5643-019-042	\$1,024.86
5643-019-043	\$2,008.45
5643-019-044	\$2,047.41
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5643-019-900	\$3,333.44
5643-020-028	\$2,476.15
5643-020-029	\$934.03
5643-020-030	\$1,171.43
5643-020-031	\$1,119.63
5643-020-032	\$1,065.81
5643-020-038	\$2,812.60
5643-020-039	\$2,241.39
5643-020-040	\$951.97
5643-020-046	\$983.75
5643-020-047	\$1,385.75
5643-020-048	\$2,071.58
5643-020-049	\$3,229.30
5643-020-050	\$1,107.50
5643-020-051	\$1,654.78
5643-020-052	\$1,063.50
5643-020-053	\$1,046.46
5643-020-054	\$1,128.86
5643-020-055	\$2,495.80
5643-020-056	\$1,637.50
5643-020-057	\$4,435.82
5643-020-058	\$5,635.41
5643-020-066	\$8,704.43

GREATER DOWNTOWN GLENDALE COMMUNITY BENEFIT DISTRICT – ENGINEER’S REPORT

5643-020-067	\$8,234.43
5643-020-068	\$935.00
5643-020-069	\$3,119.70
5643-020-906	\$4,268.75
5644-003-054	\$12,588.34
5644-003-066	\$21,900.30
5644-003-078	\$8,239.36
5644-003-080	\$13,287.64
5644-003-081	\$1,652.00
5644-011-009	\$1,039.47
5644-011-010	\$1,010.53
5644-011-013	\$7,039.97
5644-011-022	\$4,484.06
5644-012-008	\$888.58
5644-012-020	\$4,741.42
5644-012-021	\$15,317.51
5644-012-023	\$841.74
5644-012-024	\$5,545.24
5644-013-001	\$3,245.96
5644-013-036	\$11,031.71
5644-013-040	\$851.22
5644-013-041	\$20,822.76
5644-013-043	\$4,029.74
5644-013-907	\$161.07

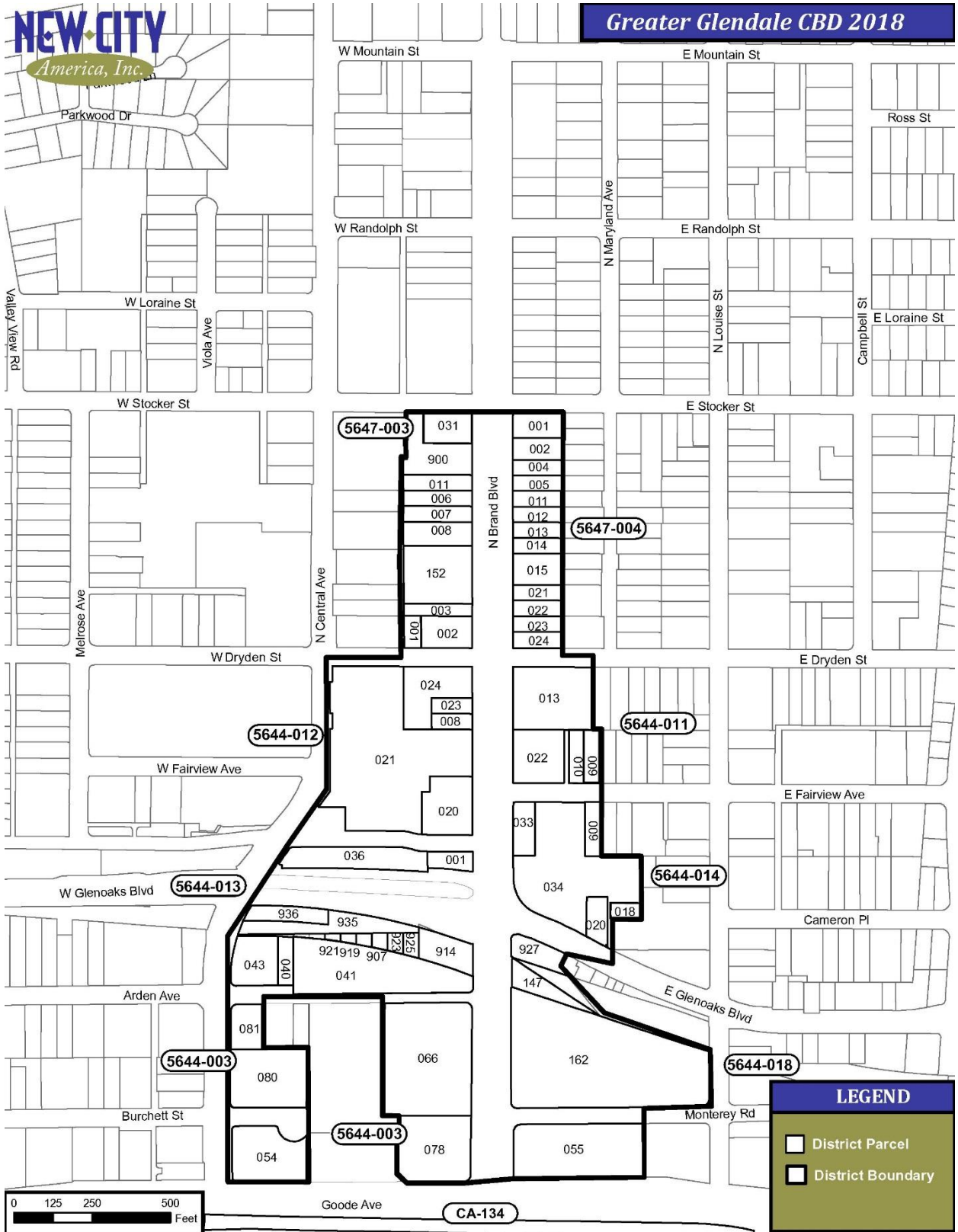
5644-013-914	\$3,218.09
5644-013-919	\$97.05
5644-013-921	\$71.37
5644-013-923	\$199.62
5644-013-925	\$242.84
5644-013-935	\$3,968.03
5644-013-936	\$2,884.72
5644-014-009	\$913.10
5644-014-018	\$309.27
5644-014-020	\$1,523.49
5644-014-033	\$2,946.00
5644-014-034	\$10,875.26
5644-018-055	\$17,204.74
5644-018-147	\$1,513.81
5644-018-162	\$57,035.39
5644-018-927	\$2,596.54
5647-003-001	\$868.20
5647-003-002	\$3,694.69
5647-003-003	\$954.02
5647-003-006	\$1,242.53
5647-003-007	\$1,073.71
5647-003-008	\$1,906.70
5647-003-011	\$1,928.40
5647-003-031	\$225.32

5647-003-152	\$6,313.93
5647-003-900	\$2,753.46
5647-004-001	\$2,751.31
5647-004-002	\$1,357.62
5647-004-004	\$946.88
5647-004-005	\$937.57
5647-004-011	\$979.13
5647-004-012	\$932.72
5647-004-013	\$954.85
5647-004-014	\$1,060.85
5647-004-015	\$1,965.18
5647-004-021	\$1,381.70
5647-004-022	\$1,278.99
5647-004-023	\$955.19
5647-004-024	\$1,994.33
5695-005-040	\$15,885.87
5695-005-043	\$14,753.96
5695-005-047	\$15,005.01
5695-005-048	\$54,333.16
5695-005-935	\$56,548.46
5695-005-936	\$1,665.50
5695-005-937	\$1,680.05

APPENDIX 2

GREATER DOWNTOWN GLENDALE CBD BOUNDARY MAP

GREATER DOWNTOWN GLENDALE COMMUNITY BENEFIT DISTRICT – ENGINEER’S REPORT



GREATER DOWNTOWN GLENDALE COMMUNITY BENEFIT DISTRICT – ENGINEER’S REPORT

