

CITY OF CULVER CITY

Fiscal Year 2026/27 Engineer's Report for:

**Benefit Assessment District
West Washington Boulevard No. 1**

May 2026

Prepared by:



TABLE OF CONTENTS

1. ENGINEER'S LETTER	1
2. PLANS AND SPECIFICATIONS	2
2.1 Description of the District Boundaries	2
2.2 Description of Improvements and Services	2
3. ESTIMATE OF COSTS	3
3.1 District Budget.....	3
3.2 Definition of Budget Items	4
4. METHOD OF APPORTIONMENT.....	5
4.1 General	5
4.2 Special Benefit	5
4.3 General Benefit	6
4.4 Method of Assessment Spread	6
4.5 Cost of Living Inflator	7
5. ASSESSMENT DIAGRAM.....	8
6. ASSESSMENT ROLL.....	9

1. ENGINEER'S LETTER

WHEREAS, the City Council of the City of Culver City, State of California, under the Culver City Municipal Code (the "CCMC"), adopted its Resolution Initiating Proceedings for the Annual Levy of Assessments and Ordering the Preparation of an Engineer's Report (the "Resolution of Initiation") for the Benefit Assessment District West Washington Boulevard No. 1 (the "District");

WHEREAS, the Resolution of Initiation directed NBS to prepare and file a report presenting plans and specifications describing the general nature, location and extent of the improvements to be maintained, an estimate of cost of the maintenance, operations and servicing of the improvements for the District for the referenced fiscal year, a diagram for the District, showing the area and properties proposed to be assessed, and an assessment of the estimated costs of the maintenance, operations and servicing the improvements, assessing the net amount upon the assessable lots and/or parcels within the District in proportion to the special benefit received;

NOW THEREFORE, the following assessment is made to cover the portion of the estimated cost of maintenance, operation, and servicing of said improvements to be paid for by the assessable real property within the District in proportion to the special benefit received:

SUMMARY OF ASSESSMENT

Description	FY 2026/27
	Amount
Total Budget Costs	\$37,358.25
Amount Carried Over from prior fiscal years	(7,744.80)
Total Assessable Budget Costs	\$29,613.45
Total District Parcels	33
Total Assessable Linear Front Footage	1,863.05
Total Assessable Building Square Footage	132,564
Proposed Assessment per Linear Front Foot	\$10.58010
Proposed Assessment per Building Square Foot	\$0.07469
Maximum Assessment per Linear Square Foot	\$10.58010
Maximum Assessment per Building Square Foot	\$0.07469

2. PLANS AND SPECIFICATIONS

The District provides for the continued administration, maintenance, operations, and servicing of various improvements located within the public right-of-way and dedicated easements within the boundaries of the District.

2.1 Description of the District Boundaries

The District is located in the City of Culver City (the “City”). Its boundaries are generally described as the area west of Wade Street, east of Beethoven Street, and along West Washington Boulevard.

2.2 Description of Improvements and Services

The improvements are the operation, maintenance, and servicing of eleven medians, landscaping, lighting, and appurtenant facilities, including, but not limited to, labor costs, utilities, material, contracting services, and any other items necessary for the satisfactory maintenance and operation of the improvements as described below.

Reference is made to the plans and specifications for the improvements, which are on file with the City Clerk. The table below lists specific improvements within the District to be maintained:

Medians
Landscaping
Lighting
Irrigation

3. ESTIMATE OF COSTS

The estimated cost of administration, maintenance, operations, and servicing of the improvements, as described in the Plans and Specifications, are summarized below. The costs and expenses are reviewed yearly, and the annual costs are projected for the following fiscal year.

3.1 District Budget

Budget Items	FY 2026/27 Budget
ANNUAL DIRECT MAINTENANCE COSTS	
Water Costs	\$3,500.00
Electricity Costs	7,500.00
Contractual Services & Administrative Costs	25,700.00
Subtotal Annual Direct Maintenance Costs	\$36,700.00
ANNUAL ADMINISTRATION COSTS	
City Administration, Public Noticing, and County Fees	\$658.25
Consultants	0.00
Subtotal Annual Administration Costs	\$658.25
Total Annual Costs	\$37,358.25
REPAIR PROJECTS	
Median Repair and Replanting	0.00
RESERVE FUNDING	
Allocation to Reserves	0.00
Total Budget Costs	\$37,358.25
Amount to be Carried Over from prior fiscal years	\$7,744.80
Contributions from Other Sources	0.00
Total Assessable Budget Costs	\$29,613.45
Rounding Adjustment	(0.30)
Total Balance to Levy	\$29,613.15
Total District Parcels	33
Total Assessable Linear Front Footage	1,863.05
Total Assessable Building Square Footage	132,564
Assessment Per Linear Front Foot	\$10.58010
Assessment Per Building Square Foot	\$0.07469

3.2 Definition of Budget Items

The following definitions describe the services and costs included in the District Budget:

Direct Costs

Landscape Maintenance Costs include all labor, material and equipment required to properly maintain and ensure the satisfactory condition of all medians, palm trees, landscaping, lighting, and appurtenant facilities, on a bi-monthly basis.

Water Costs include the furnishing of water required for the operation and maintenance of the landscape and irrigation systems.

Electricity Costs include the furnishing of electricity required for the operation and maintenance of the palm tree up-lights.

Mulch Replacement Costs include once annually replenishment of mulch as required for the operation and maintenance of the landscaping and median facilities.

Plant Replacement Costs include the replacement of plants as required to ensure the satisfactory condition of the landscaping and median facilities (does not include replacement of palm trees).

Administration Costs

City Administration includes the cost to the departments and staff of the City for providing the coordination of the District services, operations and maintenance of the improvements, response to public concerns and education, and procedures associated with the levy and collection of assessments.

Consultants include the costs associated with contracting with professionals to provide services specific to the administration of the annual assessment levy.

County Fee includes fees charged by the County of Los Angeles for placing the assessments onto the tax rolls on a yearly basis. This fee is \$0.25 per parcel plus \$50 per district.

Repair Projects

Median Repair and Replanting includes all labor, material, and equipment necessary to repair damaged medians within the District and additional plant replacement needed to ensure satisfactory condition of medians.

4. METHOD OF APPORTIONMENT

4.1 General

Under the CCMC and Article XIID of the California Constitution, parcels that have a special benefit conferred upon them as a result of the maintenance and operation of improvements and services shall be identified, and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire costs of the maintenance and operation of improvements. The net amount to be assessed may be apportioned by any formula or method that fairly distributes the net amount among the assessable lots or parcels. Proposition 218, approved by the voters in November 1996, requires the City to separate general benefits from special benefits, whereas only special benefits are assessed.

Each parcel within the District receives special and direct benefit from the improvements and associated appurtenances located within the District.

4.2 Special Benefit

The City installed the landscape and median improvements, and continued maintenance is guaranteed through the establishment (formation) of the District. Since these improvements benefit the properties within the District and those properties receive special benefits from their maintenance, only the property owners within the District are assessed for the maintenance of improvements.

The ongoing and proper landscaping maintenance improves the aesthetic appeal of the properties within the District, providing a positive representation and enhancing the desirability of properties through association with the improvements. This increase in desirability provides a distinct special benefit to the parcels within the District, which includes higher occupancy rates and increased rental activity. Also, as the primary use of parcels within the District is business/retail, studies have proven that greenery and associated landscaping attract shoppers to the area and stimulate economic growth (Kathleen Wolf, University of Washington: Economic and Public Value of Urban Forests).

According to Virginia Cooperative Extension, a past study has found that consumers are willing to pay a premium of up to 12% for goods purchased in retail establishments that are accompanied by quality landscaping. The ongoing and proper maintenance of the landscaping and appurtenant facilities primarily benefits parcels within the District by enhancing the environmental quality of the parcels and making them more desirable by improving air quality, providing shade from solar radiation, reducing temperatures through evaporation and transpiration and absorbing heat (according to data from Planet, professional landscape network).

Safety benefits are also attributable to parcels within the District, as the installation and maintenance of raised medians improve pedestrian and traffic safety for those walking or driving within the District. According to the US Department of Transportation Federal Highway Administration, raised medians provide pedestrian protection by “reducing pedestrian-involved crashes by 45 percent and fatalities by 78 percent,” and after analysis of crash data in seven states, “raised medians reduce crashes by over 40 percent in urban areas.”

4.3 General Benefit

In addition to the special benefits received by the parcels within the District, the proposed improvements confer incidental general benefits. It is recognized that the proper maintenance of the medians and landscaping improvements provide only incidental benefit to the public, including traffic and pedestrian safety for those passing through the District. Also, according to Projectevergreen.com Economic Fact Sheet, the installation and proper landscaping maintenance can protect the City's drainage systems.

In addition, properly maintaining landscaping, lighting, and appurtenant facilities reduces property-related crimes (especially vandalism) against properties near the improvements (Diane Relf, Extension Specialist and Environmental Horticulture of Virginia Tech). Finally, proper landscaping maintenance provides a positive visual experience for people passing through the District, which is only an incidental benefit. The aforementioned constitutes incidental, general benefits conferred by the improvements.

Thus, the total benefits are a combination of the special benefits to the parcels within the District, the general benefits to the public at large, and the benefits to the adjacent properties. Because the median and landscaping improvements are located immediately in front of the properties within the District and are maintained for the benefit of said properties, any benefit received by properties outside the District is merely coincidental.

4.4 Method of Assessment Spread

Each parcel within the District is deemed to receive special benefit from the improvements. Each parcel with a special benefit conferred upon it due to the maintenance and operation of improvements is identified. The proportionate special benefit derived from each identified parcel is determined in relationship to the entire costs of the maintenance and operation of the improvements. The initial, base year maximum assessment rates per linear front foot and building square foot were determined as follows:

Assessment per Linear Front Foot = (Total Costs X 0.70) / Total District Linear Front Feet

Assessment per Building Square Foot = (Total Costs X 0.30) / Total District Building Square Feet

Changes to a parcel's underlying characteristics, such as its building square footage, will cause this 70/30 relationship to change. However, as described later in this report, maximum assessment rates in the future will be determined by increasing these initial assessment rates with cost-of-living inflation.

Only parcels that receive direct, special benefits are assessed, and each parcel is assessed in proportion to the estimated benefit received by the formula listed below:

$$\begin{array}{lcl} \text{Parcel's Linear Front Footage X} & & \text{Parcel's Building Square Footage X} \\ \text{Assessment per Linear Foot} & + & \text{Assessment per Building Square Foot} \\ & & = \\ & & \text{Assessment Per} \\ & & \text{Parcel} \end{array}$$

There are 33 total assessable parcels within the District, with 1,863.05 total linear front feet and 132,564 total building square feet. The assessment spreads as followed:

Fiscal Year 2026/27 Total Assessable Budget Costs:	\$29,613.15
Total District Linear Front Footage:	1,863.05
Total District Building Square Footage:	132,564
Fiscal Year 2026/27 Assessment per Linear Front Foot:	\$10.58010
Fiscal Year 2026/27 Assessment per Building Square Foot:	\$0.07469

4.5 Cost of Living Inflator

The maximum assessments in future years will be based upon the initial, base year, assessment rates, as determined using the methodology above. The proposed maximum assessment sets the initial maximum assessment and is stated in Fiscal Year 2009/10 dollars. As of February 1, of each fiscal year, beginning Fiscal Year 2010/11, the maximum assessment amount shall be increased by the February Consumer Price Index for All Urban Consumers for the Los Angeles-Long Beach-Anaheim area (formerly for the Los Angeles, Riverside and Orange County area). The annual assessment shall not exceed the maximum assessment unless the appropriate *Proposition 218* proceedings are conducted by the City to authorize an increase beyond the maximum assessment amount.

The following table shows the historical maximum and actual assessments for the District:

Fiscal Year	CPI	Maximum Assessment Per Linear Front Foot	Actual Assessment Per Linear Front Foot	Maximum Assessment Per Building Square Foot	Actual Assessment Per Building Square Foot
2009/10	-	\$6.72534	\$5.41000	\$0.04748	\$0.04000
2010/11	1.44%	6.82195	5.50690	0.04816	0.03888
2011/12	2.27%	6.97712	1.41160	0.04926	0.00997
2012/13	2.09%	7.12314	4.22491	0.05029	0.02983
2013/14	2.22%	7.28156	7.27143	0.05141	0.05134
2014/15	0.54%	7.32122	3.69904	0.05169	0.02612
2015/16	0.10%	7.32845	4.15047	0.05174	0.02930
2016/17	2.41%	7.50509	7.50509	0.05299	0.05299
2017/18	2.71%	7.70864	4.79401	0.05442	0.03796
2018/19	3.62%	7.98796	5.89893	0.05640	0.04664
2019/20	2.51%	8.18829	8.17131	0.05781	0.05769
2020/21	3.36%	8.46312	2.78184	0.05975	0.02199
2021/22	0.97%	8.54481	5.12127	0.06033	0.02753
2022/23	7.40%	9.17705	9.17705	0.06479	0.05979
2023/24	5.10%	9.64498	7.35534	0.06810	0.04430
2024/25	3.36%	9.96876	7.02245	0.07038	0.04230
2025/26	3.11%	10.27873	10.27845	0.07257	0.07257
2026/27	2.93%	10.58010	10.58010	0.07469	0.07469

5. ASSESSMENT DIAGRAM

An Assessment Diagram for the District has been submitted to the City Clerk in the format required under the provision of the CCMC. The lines and dimensions shown on maps of the County Assessor of the County of Los Angeles for the current year are incorporated by reference herein and are made a part of this Report.

ASSESSMENT DIAGRAM

BENEFIT ASSESSMENT DISTRICT WEST WASHINGTON BOULEVARD NO. 1

CITY OF CULVER CITY
COUNTY OF LOS ANGELES
STATE OF CALIFORNIA

APN	Assessment Number
4230-023-001	1
4230-023-002	2
4230-023-005	3
4230-023-027	4
4230-023-036	5
4231-027-001	6
4231-027-004	7
4231-027-008	8
4231-027-029	9
4231-027-030	10
4231-027-031	11
4231-027-902	12
4231-028-001	13
4231-028-024	14
4231-028-025	15
4231-028-026	16
4231-028-027	17
4231-028-028	18
4231-028-037	19
4231-028-038	20
4231-028-039	21
4231-028-040	22
4236-020-001	23
4236-020-002	24
4236-020-003	25
4236-020-004	26
4236-020-005	27
4236-020-006	28
4236-021-001	29
4236-021-002	30
4236-021-003	31
4236-021-004	32
4236-021-005	33
4236-021-006	34
4236-021-900	35
4236-021-901	36
4236-021-902	37
4236-021-903	38

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF CULVER CITY
THIS _____ DAY OF _____, 200__.

CITY CLERK
CITY OF CULVER CITY
LOS ANGELES COUNTY, CALIFORNIA

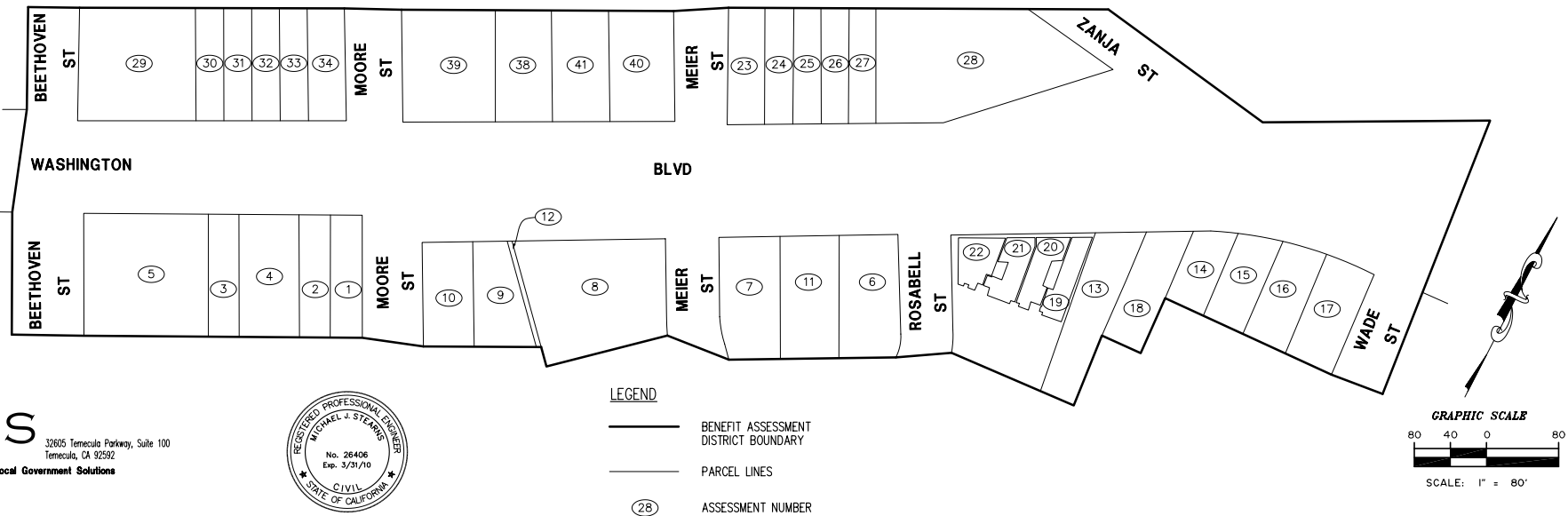
I HEREBY CERTIFY THAT THE WITHIN DIAGRAM SHOWING THE PROPOSED FORMATION OF BENEFIT ASSESSMENT DISTRICT WEST WASHINGTON BOULEVARD NO. 1, CITY OF CULVER CITY, COUNTY OF LOS ANGELES, STATE OF CALIFORNIA WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF CULVER CITY AT A REGULAR MEETING THEREOF HELD ON THE _____ DAY OF _____, 200__, BY ITS RESOLUTION NO. _____.

CITY CLERK
CITY OF CULVER CITY
LOS ANGELES COUNTY, CALIFORNIA

FILED THIS _____ DAY OF _____, 200__, AT THE HOUR OF _____ O'CLOCK _____ M., IN BOOK _____ AT PAGE _____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF LOS ANGELES, STATE OF CALIFORNIA.

DEPUTY
COUNTY RECORDER
COUNTY OF LOS ANGELES

NOTE: FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF EACH PARCEL WITHIN THE DISTRICT REFER TO THE COUNTY OF LOS ANGELES ASSESSOR'S MAPS.



NBS

32605 Temecula Parkway, Suite 100
Temecula, CA 92592
Local Government Solutions



6. ASSESSMENT ROLL

For each lot or parcel within the District, the parcel identification shall be the parcel as shown on the Los Angeles County Assessor's map for the year in which this Report is prepared.

A listing of parcels assessed within the District and the assessment amounts is included on the following page. Suppose any parcel submitted for collection is identified by the County Auditor/Controller as an invalid parcel number for the current fiscal year. In that case, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County Auditor/Controller. The assessment amount to be levied and collected for the resubmitted parcel(s) shall be based on the method of apportionment spread approved in this Report. Therefore, if a single parcel has changed to multiple parcels, the assessment amounts applied to each new parcel shall be recalculated and applied according to the approved method of apportionment spread rather than a proportionate share of the original assessment.

City of Culver City
West Washington Boulevard No. 1
Final Billing Detail Report for Fiscal Year 2026/27

APN	Linear Front Footage	Building Square Footage	Actual Linear Rate	Actual Building Rate	Linear Front Footage Assessment	Building Square Footage Assessment	Total Levy
4230-023-001-5	27.31	2,300	\$10.58010	\$0.07470	\$288.94	\$171.80	\$460.74
4230-023-002-4	25.00	864	10.58010	0.07470	264.50	64.53	329.03
4230-023-005-1	25.00	0	10.58010	0.07470	264.50	0.00	264.50
4230-023-027-5	25.00	3,700	10.58010	0.07470	264.50	276.38	540.88
4230-023-036-4	102.30	2,040	10.58010	0.07470	1,082.34	152.38	1,234.72
4231-027-001-5	56.50	3,370	10.58010	0.07470	597.77	251.73	849.50
4231-027-004-2	56.50	3,736	10.58010	0.07470	597.77	279.06	876.83
4231-027-008-8	153.56	5,000	10.58010	0.07470	1,624.68	373.48	1,998.16
4231-027-029-3	32.96	2,409	10.58010	0.07470	348.72	179.94	528.66
4231-027-030-0	50.83	3,111	10.58010	0.07470	537.78	232.38	770.16
4231-027-031-9	56.00	3,248	10.58010	0.07470	592.48	242.61	835.09
4231-028-001-3	50.00	744	10.58010	0.07470	529.00	55.57	584.57
4231-028-026-4	43.50	664	10.58010	0.07470	460.23	49.59	509.82
4231-028-027-3	55.19	1,626	10.58010	0.07470	583.91	121.45	705.36
4231-028-029-1	45.91	3,232	10.58010	0.07470	485.73	241.42	727.15
4231-028-037-1	21.20	1,863	10.58010	0.07470	224.29	139.16	363.45
4231-028-039-9	29.30	1,860	10.58010	0.07470	309.99	138.93	448.92
4231-028-040-6	48.40	1,822	10.58010	0.07470	512.07	136.09	648.16
4231-028-058-5	35.60	3,406	10.58010	0.07470	376.65	254.41	631.06
4231-028-059-4	90.38	12,885	10.58010	0.07470	956.22	962.47	1,918.69
4236-020-001-5	32.70	2,450	10.58010	0.07470	345.96	183.00	528.96
4236-020-002-4	25.00	0	10.58010	0.07470	264.50	0.00	264.50
4236-020-003-3	25.00	0	10.58010	0.07470	264.50	0.00	264.50
4236-020-004-2	25.00	0	10.58010	0.07470	264.50	0.00	264.50
4236-020-005-1	25.00	0	10.58010	0.07470	264.50	0.00	264.50
4236-020-006-0	219.05	0	10.58010	0.07470	2,317.57	0.00	2,317.57
4236-021-001-3	107.70	6,875	10.58010	0.07470	1,139.47	513.54	1,653.01
4236-021-002-2	25.00	1,400	10.58010	0.07470	264.50	104.57	369.07
4236-021-003-1	25.00	1,120	10.58010	0.07470	264.50	83.66	348.16

Slight variances may occur due to rounding

City of Culver City
West Washington Boulevard No. 1
Final Billing Detail Report for Fiscal Year 2026/27

APN	Linear Front Footage	Building Square Footage	Actual Linear Rate	Actual Building Rate	Linear Front Footage Assessment	Building Square Footage Assessment	Total Levy
4236-021-004-0	25.00	1,585	10.58010	0.07470	264.50	118.39	382.89
4236-021-005-9	25.00	1,875	10.58010	0.07470	264.50	140.05	404.55
4236-021-006-8	32.73	1,588	10.58010	0.07470	346.28	118.61	464.89
4236-021-093-2	240.43	57,791	10.58010	0.07470	2,543.77	4,316.83	6,860.60
33 Accounts	1,863.05	132,564			\$19,711.12	\$9,902.03	\$29,613.15