



THE PRESERVE LANDSCAPING & LIGHTING DISTRICT

FY 2026/27 Reserve Study & Preliminary Operating Budget

Finance Committee - April 29, 2026

FY 2026/27 Reserve Study & Preliminary Operating Budget Overview

01

L&L Background
• District

Operating Costs

• Total Cost

02

Existing
Improvements

05

Assessment
Methodology

03

Planned Zone Projects

06

Next Steps



BACKGROUND

- District formed in 2018.
- Assessments fund maintenance of public landscaping and other amenities.
- All improvements expected to be maintained by the City in FY 2026/27.
- Maximum Assessment Rate is tied to Inflation and the February CPI.

Existing Improvements East Entrance



Existing
Improvements
East side
Faria Preserve
Parkway



Existing
Improvements
West side Faria
Preserve
Parkway



Existing Improvements West Entrance

2.1



Existing Improvements Irrigation



- Ginkgo Biloba trees, located in the park strips and center median on Faria Preserve Parkway, are in decline due to rodent damage. Staff will select replacement trees with a root system less appetizing to rodents.

Other planned improvements include;

- Adding a “binder” to the DG (gold decomposed granite) path. The path, on the east and west side of Faria Preserve Parkway, is failing due a couple of factors;
 - It’s on a slope, allowing rain and irrigation water to run, carving fishers.
 - Inadequate binder during installation or installed during rainy weather.
- Infill of dead and dying plant material.

* A Binder or Stabilizing Agent creates a firm, durable surface by binding aggregate particles together.



OPERATING COSTS

Item	Cost
Staff	\$37,110
Contracts	\$26,574
Utilities	\$64,700
Materials	\$1,500
Yard and miscellaneous	\$15,588
Total Cost	\$145,472

TOTAL COSTS TO BE ASSESSED

Description	Budget
Estimated Annual Operating and Replacement Costs	\$207,906
Less: General Benefit Contribution - 7.92% (General Fund)	(\$16,466)
Total Assessable Direct Costs	\$191,440
Incidental Costs (Tax Roll Fees and Administration)	\$8,500
Total Maximum Costs that can be Assessed - 92.08%	\$199,940

ASSESSMENT METHODOLOGY

Maximum Allowable Assessment

Original maximum assessment	\$363.13
Maximum Assessment Rate (FY 2025/26)	\$443.96
Inflation Adjustment Feb. 2026 CPI	2.5%
Maximum Allowable Annual Assessment (FY 2026/27)	\$455.06

Actual Assessment Determination

Total Maximum Costs that can be Assessed (minus unidentified reserve)	\$165,139
Assessment Units within the District	524
Proposed Annual Assessment (FY 2026/27)	\$315.15
Total Expected Revenue (FY 2026/27)	\$165,139

FINAL STEPS TO REESTABLISH THE DISTRICT



Steps taken annually by the Finance Committee and City Council:



Adopt a Resolution Describing New Improvements and Ordering the Preparation and Filing of the Engineer's Report - March 24, 2026 – Complete



Finance Committee reviews the reserve study and preliminary FY 2026/27 operating and capital budget. - April 29, 2026



Approve the Engineer's Report and Adopt a Resolution of Intention to Levy and Collect Assessments and Setting a Public Hearing – May 26, 2026



Conduct a Public Hearing and Adopt a Resolution Confirming the Diagram and Assessments and Levying the Assessments – June 9 , 2026







LANDSCAPING & LIGHTING DISTRICT 1984-1

FY 2026/27 Reserve Study & Preliminary Operating Budget

FY 2026/27 Reserve Study & Preliminary Operating Budget Overview

01

L&L Background

- District

04

Annual Assessment Rates

- Proposed Changes/No Change

02

Purpose

- Reserve Study

05

Underfunded Zones

- West Branch Public Outreach

03

Maximum Assessment Rates

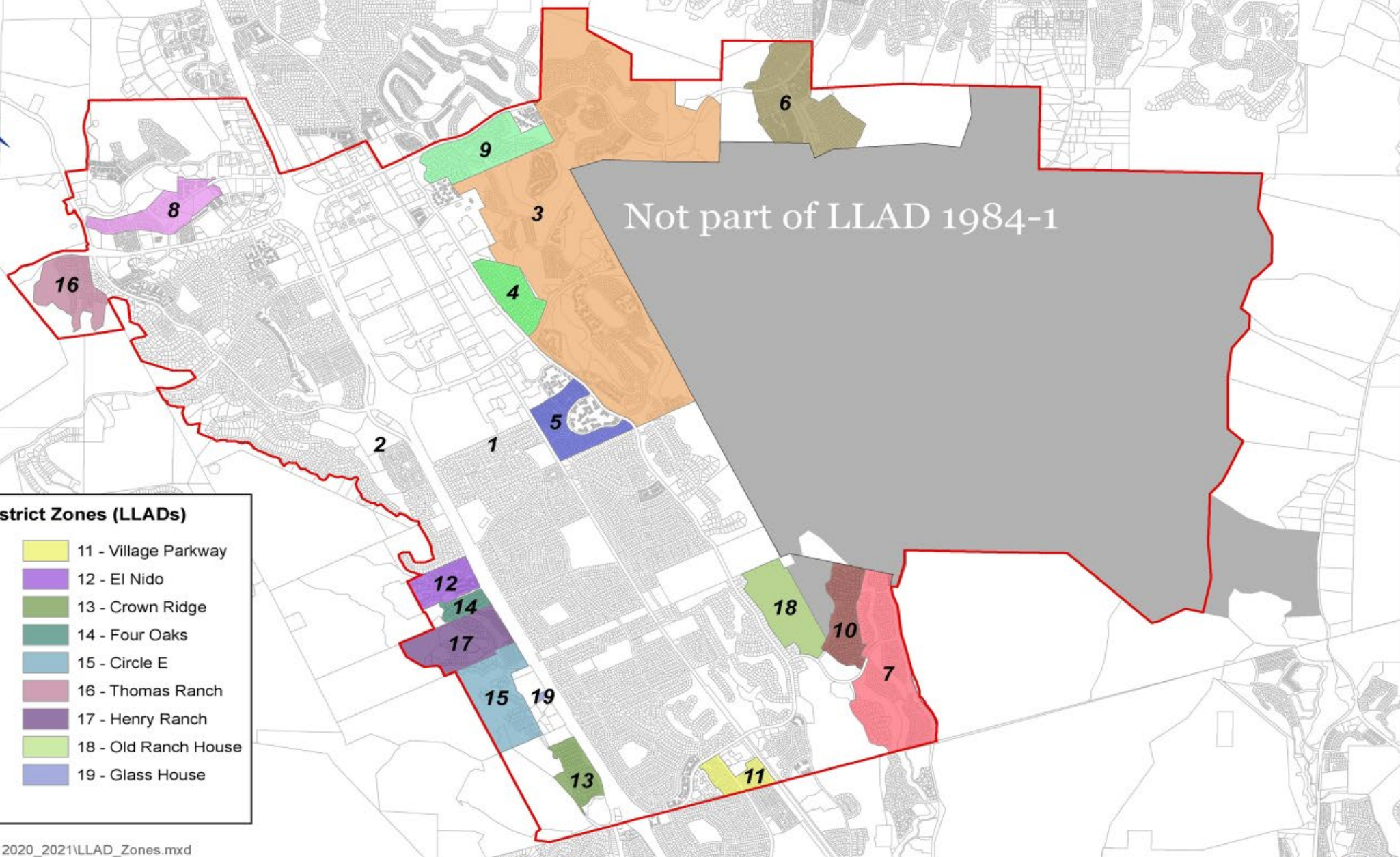
- Methodology

06

Summary of Completed Improvements

Landscaping & Lighting District 1984-1

- District formed in 1984.
- Amount assessed is not based on property valuation but on the estimated benefit to each parcel:
 - General (arterial) – All residents within San Ramon
 - Special (interior) – Only Zone Residents
- Assessments fund maintenance of landscaping, lighting, and other improvements within each zone.
- 19 Separate Zones – 19 Separate Funds:
 - 2 Citywide Zones
 - 17 Special Zones
- District is reestablished each year by Council Action.
- Compliant with Prop 218 – “Right to Vote on Taxes Act”.



Landscaping and Lighting District Zones (LLADs)

- | | |
|--------------------------|----------------------|
| 1 - Citywide Lighting | 11 - Village Parkway |
| 2 - Citywide Landscaping | 12 - El Nido |
| 3 - Canyon Lakes | 13 - Crown Ridge |
| 4 - Vista San Ramon | 14 - Four Oaks |
| 5 - Summerwood Loop | 15 - Circle E |
| 6 - Westbranch | 16 - Thomas Ranch |
| 7 - Bent Creek | 17 - Henry Ranch |
| 8 - Deerwood | 18 - Old Ranch House |
| 9 - Countryview | 19 - Glass House |
| 10 - Old Ranch Estates | |

Document Path: R:\Project Maps\Tax Roll\FY 2020_2021\LLAD_Zones.mxd



0 0.25 0.5 1 Miles

CITY OF SAN RAMON
ENGINEERING SERVICES
7000 Bollinger Canyon Rd, San Ramon, CA 94583



PURPOSE OF RESERVE STUDY



Assess adequacy of funds over 30 years.

Ensure solvency of the Zone by maintaining adequate reserves to:

► Maintain existing improvements

► Make planned replacements

► Make planned improvements

ASSESSMENT RATE VS. MAXIMUM RATE

Levied Assessment Rate

- ▶ Actual assessment charged annually to property owners on property tax bill.
- ▶ Assessments may be increased or decreased by City Council action, up to the maximum assessment rate.

Maximum Assessment Rate

- ▶ “Not to Exceed” assessment amount voted on and approved by property owners for each Zone.

MAXIMUM ASSESSMENT RATE METHODOLOGY

2.2

Citywide Zones 1 & 2

- ▶ The City may increase the maximum rate annually based on the Feb. CPI up to 2% per property owner approved ballot in 2006.

Special Zones 3 - 12

- ▶ Maximum rate set by property owner ballot in 1997.
- ▶ Zone 4 by special ballot election in June 2023, maximum rate based on Feb. CPI (no max. or min.).
- ▶ Zone 5 by special ballot election in July 1997.

Special Zones 13 – 17

- ▶ Maximum rate established after 1997 through property owner ballot at the time of Zone creation.

Special Zones 18 & 19

- ▶ Maximum rate established after 1997 through property owner ballot at the time of Zone creation.
- ▶ The City may increase the maximum rate annually based on the Feb. CPI up to 2% per property owner approved ballot in 2006.

CITYWIDE RECOMENDATIONS

Max Assessment Increases



Feb. 2026
CPI – 2.5%

FY 2026/27
2.0% max increase
Zone 1 - \$0.72
Zone 2 - \$1.55

= \$2.27 per unit

- Zone 1 – Citywide Lighting - Approximately 3,900 Street Lights.
- Zone 2 – Citywide Landscaping - Landscaping in public right-of-way.
- 2006 Property Owner Approved Ballot:
 - Allows for annual maximum assessment rate adjustment based on CPI, not to exceed 2%.

Zone	Current Assessment Rate	Current Maximum Rate	Proposed Assessment Rate	Proposed Maximum Rate
1	\$35.98	\$35.98	\$36.70	\$36.70
2	\$77.73	\$77.73	\$79.28	\$79.28
Zones 1 & 2 Combined	\$113.71	\$113.71	\$115.98	\$115.98

RECOMMENDED INCREASES/DECREASES

Zone	Maximum Assessment Rate	Current Assessment FY 2025/26	Proposed Assessment FY 2026/27	Change
3 - Canyon Lakes	\$110	\$80	\$90	+\$10 increase
4 - Vista San Ramon	\$405	\$300	\$300	-
5 - Summerwood Loop	\$160	\$130	\$140	+\$10 increase
6 - West Branch	\$380	\$380	\$380	-
7 - Bent Creek	\$445	\$445	\$445	-
8 - Deerwood	\$115	\$115	\$115	-
9 - Country View	\$100	\$80	\$80	-
10 - Old Ranch Estates	\$380	\$380	\$380	-
11 - Village Parkway	\$110	\$110	\$110	-
12 - El Nido	\$125	\$125	\$125	-
13 - Crown Ridge	\$1,000	\$780	\$780	-
14 - Four Oaks	\$175	\$175	\$175	-
15 - Circle E	\$300	\$235	\$235	-
16 - Thomas Ranch	\$100	\$85	\$85	-
17 - Henry Ranch	\$375	\$275	\$300	+\$25 increase
18 - Old Ranch Summit	\$1,858	\$400	\$400	-
19 - Glass House	\$16,440	\$16,118	\$16,440	+\$322 increase

GLASS HOUSE - ZONE 19



- Comprised of 3 parcels
- Allows for annual maximum assessment rate adjustment based on the February CPI, not to exceed 2%.

Feb. 2025
CPI – 2.7%

FY 2026/27
2.0% increase

FY 2026/27 Proposed
Assessment
\$16,440.42

	FY 2025/26 Assessment	FY 2026/27 Assessment	Change
Glass House (SR)	\$8,494.21	\$8,664.10	+\$169.89
Brave Church (CH)	\$1,386.16	\$1,413.88	+\$27.72
Valley Vista Senior Housing (VV)	\$6,237.69	\$6,362.44	+\$124.75
Totals:	\$16,118.05	\$16,440.42	\$322.37

UNDERFUNDED SPECIAL ZONES



Special Zone	Projected Negative Balance Year
Zone 1 – Citywide Lighting	FY 2032/33
Zone 5 – Summerwood Loop	FY 2034/35
*Zone 6 – West Branch	FY 2033/34
*Zone 7 – Bent Creek	FY 2031/32
Zone 10 – Old Ranch Estates	FY 2033/34
*Zone 11 – Village Parkway	FY 2032/33
*Zone 12 – El Nido	FY 2033/34
Zone 14 – Four Oaks	FY 2031/32
Zone 19 – Glass House	FY 2031/32

* At Maximum Assessment Rate

ZONE 6 – WEST BRANCH



Landscape Maintenance
Zone 6
West Branch

- 631.75 parcels
- Four HOAs
 - Portola
 - Miravilla
 - Trevari
 - Vestrella
- Alta Mira – 167 parcels not in a HOA
- Max Annual Rate: \$380
- Current Annual Rate: \$380
- Max Annual Rate approved in 1997
- At Max Rate since 2009
- Fund negative in FY 2033/2034

ZONE 6 – WEST BRANCH

FY 2026/27 Operating Budget



- Annual Maintenance Contract - Step Fountain - \$0
- Annual Maintenance Contract - Reflection Fountain - \$20,964
- Landscape/Tree Maintenance Contract - \$43,485
- Maintenance Equipment, Misc. Repairs, and Supplies - \$21,350
- PG&E - \$32,000
- Water & Sewer - \$70,000
- The Zone is only solvent through FY 2033/34 due to savings in utility costs from Step Fountain being out of operation.
- Step Fountain infrastructure upgrades deferred.



ZONE 6 – WEST BRANCH

Fountain Maintenance Projects



Step Fountain		Reflections Fountain	
Component	Cost	Component	Cost
FY 22/23 Display Pumps/Motors	\$110,000	FY 26/27 CL2 Tablet Feeders	\$2,800
FY 24/25 Backwash Valve	\$3,000	FY 26/27 Sump Pump	\$2,800
FY 25/26 Display Pumps/Motors	\$78,400	FY 26/27 Sand Filter	\$6,800
FY 25/26 Reseal	\$444,940	FY 26/27 Filter Pump	\$6,800
FY 26/27 CL2 Tablet Feeders	\$2,800	FY 27/28 Display Pumps/Motors	\$9,800
FY 26/27 Sump Pump	\$5,600	FY 29/30 Reseal	\$240,000
FY 26/27 Sand Filter	\$17,400		
FY 26/27 Filter Pump #1	\$13,500		
FY 27/28 Filter Pump #2	\$7,200		
Step Fountain Total 5-year Cost:	\$682,840	Reflections Fountain Total 5-year Cost:	\$269,000
Total CIP 5-Year Cost: \$951,840			

ZONE 6 – WEST BRANCH

Other Improvements

Additional improvements, many of which are aging or need long term deferred maintenance planning:

- Fountains
- Asphalt Trail Surface
- Timber Vehicle Bridge
- Timber Pedestrian Bridges (2)
- Gazebos (3)
- Sound Walls
- Wooden Split Rail Fence
- Plants, Trees, and Groundcover
- Irrigation Upgrades



The 30-year replacement cost for these improvements, not including the fountains, is approximately \$7M.

ZONE 6 – WEST BRANCH

Budget Challenges



- Step Fountain components were damaged when a valve failed, allowing water to infiltrate the vault. FY 2022/23 included \$110,000 to replace those damaged components. Purchase was delayed and fountain shut off to keep the Zone solvent.
- Alternatively, funds may be used for;
 - Maintenance activities related to the Reflection Fountain;
 - Development of alternatives to the current Step Fountain;
 - Evaluation of funding alternatives for repair of the fountain in its current configuration; and/or
 - Return to the Zone operating budget to fund deferred maintenance.
- Currently at its maximum assessment rate and unable to fund large projects.
- Scheduled maintenance will be limited to landscape, irrigation, and Reflection Fountain maintenance.
- Operating Budget will be utilized to replace dead/dying plant material.

ZONE 6 – WEST BRANCH

Public Outreach – Resident Feedback

LANDSCAPE & GENERAL AESTHETICS

Overall Satisfaction

Residents expressed general satisfaction with the current landscape condition and appearance.

Interest in Improvements

While no urgent concerns were raised, residents indicated interest in aesthetic enhancements over time.

STEP FOUNTAIN — PRIMARY FOCUS

Central Discussion Point

The majority of resident discussion centered on the step fountain — its current condition, repair costs, and long-term maintenance and component replacement costs.

Resident concern focused on whether fixing the fountain is a sound long-term investment relative to the ongoing maintenance obligations it creates.

ZONE 6 – WEST BRANCH

Step Fountain – Options

Three options were discussed with residents for consideration. No decision has been made.

1

Keep As-Is

No Immediate Action

Maintain the fountain site in its current non-operational state. Defer any improvements or conversion while the zone continues to be evaluated.

2

Convert to Landscape

Remove Fountain Infrastructure

Repurpose the step fountain site as planted landscape area, eliminating ongoing mechanical maintenance and component replacement obligations.

3

Restore & Operate

Full Fountain Rehabilitation

Repair the step fountain to fully operational condition. Requires capital investment and carries long-term maintenance and component replacement costs.

ZONE 6 – WEST BRANCH

Public Outreach – Next Steps

01**Additional Resident Meeting Required**

A follow-up meeting will be scheduled to allow residents to review options in greater detail, ask questions, and provide direction prior to any recommendation being advanced. This step is critical and should not be rushed.

02**Engineer's Report & Assessment Process**

Any change in the Maximum Assessment will follow the required process under the Landscaping and Lighting Act of 1972 and Prop 218 notice requirements.

03**Staff Recommendation**

Following resident input, staff will develop a recommendation for the Finance Committee and City Council.

SUMMARY OF COMPLETED FY 2025/26 PROJECTS

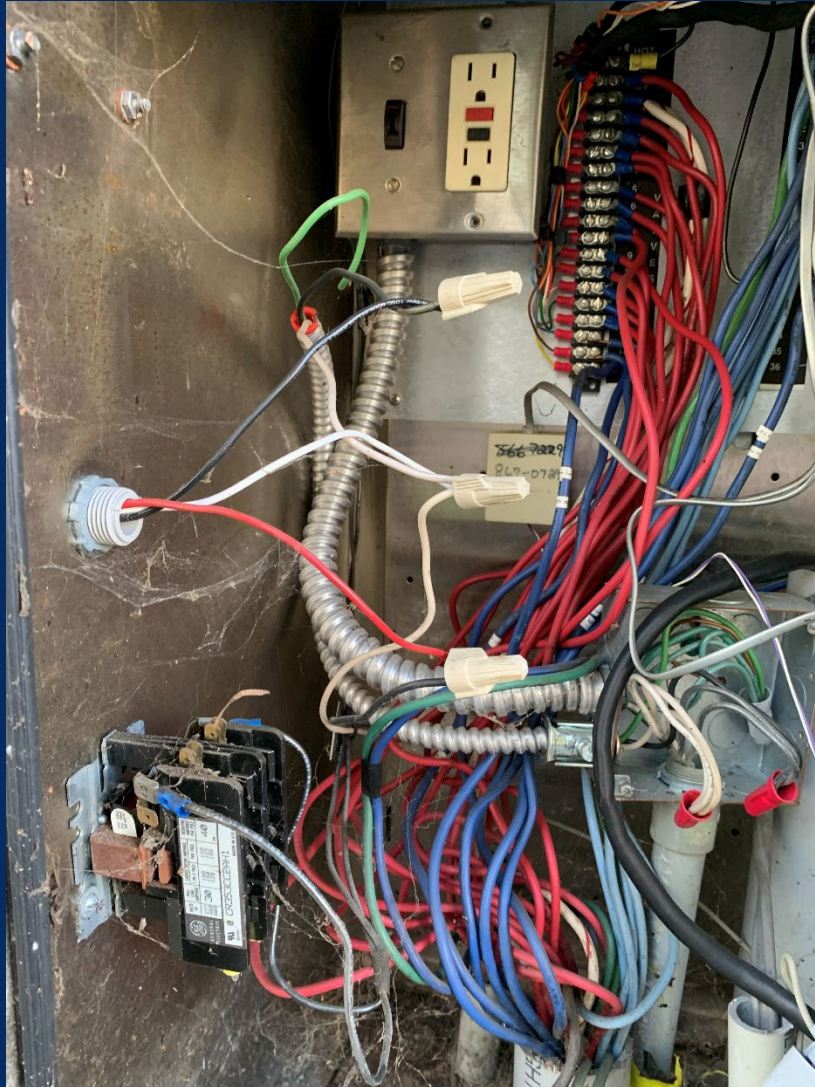
Zone 6 – West Branch



Zone 6 –West Branch (Cont.)



Zone 9 – Vista San Ramon



Zone 5 – Summerwood Loop



ZONE 1 - CITYWIDE LIGHTING

IRON HORSE TRAIL OVERCROSSING



- No capital improvements in FY 2026/27.
- Limited to scheduled maintenance and routine inspections.

NO IMPROVEMENT PROJECT FUNDING IN FY 2026/27



Zone 1 – Citywide Lighting
Zone 2 – Citywide Landscaping
Zone 3 – Canyon Lakes
Zone 6 – West Branch
Zone 7 – Bent Creek
Zone 8 – Deerwood
Zone 9 – Country View
Zone 10 – Old Ranch Estates
Zone 13 – Crown Ridge
Zone 14 – Four Oaks
Zone 15 – Circle E
Zone 17 – Henry Ranch
Zone 18 – Old Ranch Summit

- Zones had significant landscape and irrigation upgrades over the last two fiscal years.
- Operating Budget may be used for improvements.

FINAL STEPS TO REESTABLISH THE DISTRICT



Steps taken annually by the Finance Committee and City Council:



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Finance Committee reviews the reserve study and preliminary FY 2026/27 operating and capital budget. - April 29, 2026



Approve the Engineer's Report and Adopt a Resolution of Intention to Levy and Collect Assessments and Setting a Public Hearing – May 26, 2026



Conduct a Public Hearing and Adopt a Resolution Confirming the Diagram and Assessments and Levying the Assessments – June 9 , 2026



File final Engineer's Report, with the assessment roll and the assessment diagram, with Contra Costa County Assessor's Office – August 10, 2026



QUESTIONS?

Quarterly Investment Report

March 31, 2026



Investment Policies

#1 Priority	Safety of Principal
#2 Priority	Liquidity
#3 Priority	Return on Investments



FINANCIAL INSTITUTIONS	BALANCE AS OF 03/31/2026 (In Millions)	ACCOUNT PURPOSE	INTEREST RATE
JP Morgan Bank	\$6.7	City operations	1.71%
Meeder Public Funds	\$104.8	Investment income	3.88%
US Bank	\$6.5	Liquidity & investment income	3.52%
LAIF (Local Agency Investment Fund)	\$0.7	Liquidity & investment income	3.83%
BNY (Bank of New York)	\$0.1	Fund for debt service	3.41%
Computershare	\$3.4	Fund for debt service	2.98%
Total:	\$122.2		

MEEDER PUBLIC FUNDS INVESTMENT TYPES	BALANCE AS OF 03/31/2026 (In Millions)	PERCENTAGE
Federal Agency Securities	\$16.8	16%
Treasury Securities	\$54.1	52%
Supranationals	\$3.5	3%
Corporate Bonds	\$22.3	21%
Negotiable CD's (FDIC Insured)	\$2.7	3%
CD'S (FDIC Insured)	\$5.4	5%
Total:	\$104.8	100%

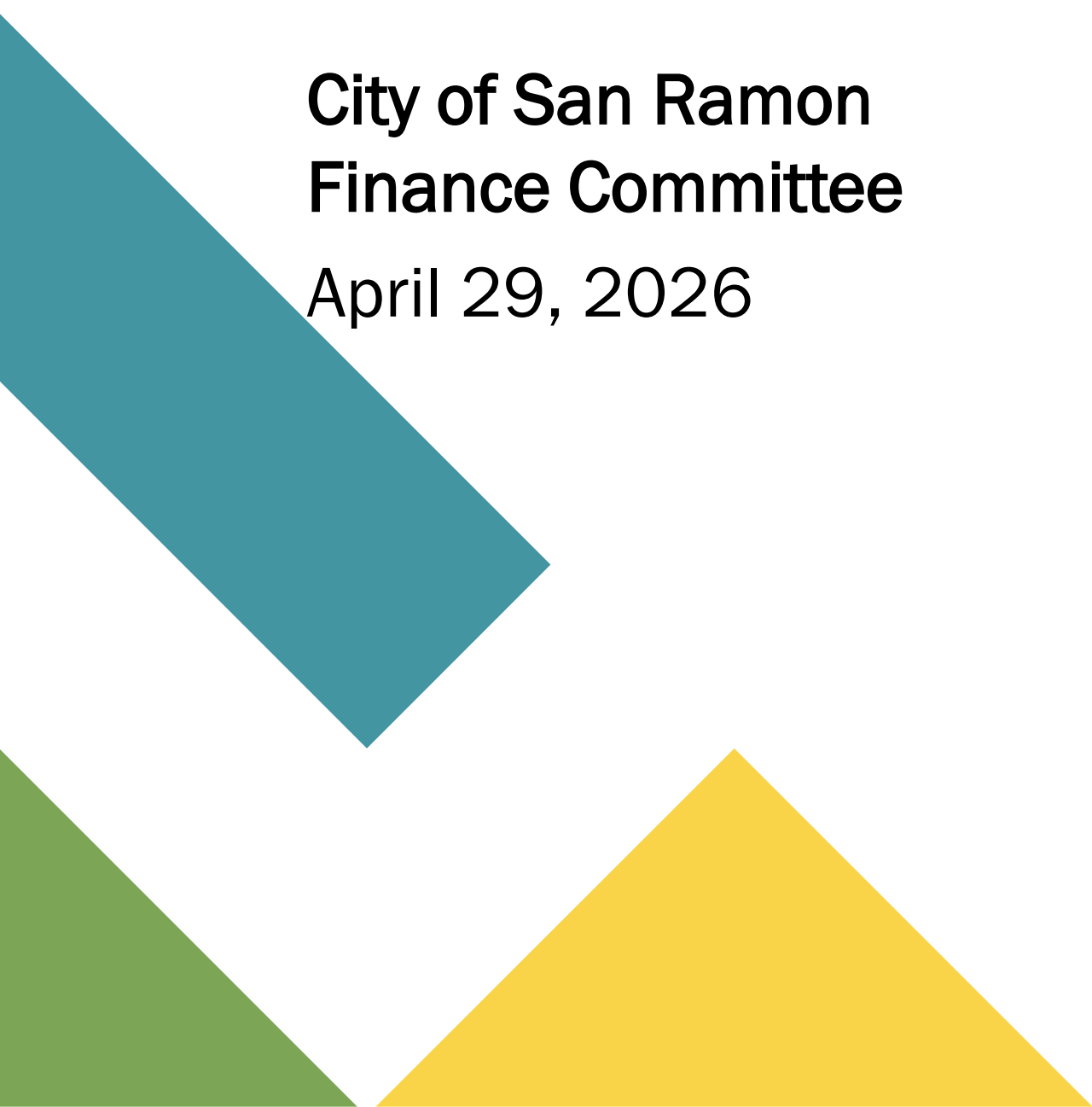


Quarterly Investment Report

March 31, 2026

Questions?





City of San Ramon
Finance Committee
April 29, 2026

FY 2025-26 Budget to Actuals

July 2025 – March 2026

Purpose of presentation:

- Enhance transparency
- Continue develop a series of reporting tools to support City Council in making informed financial decisions
- Receive feedback for future reporting
- **NOTE:** Current report present Information for 9 month of FY 2026.

Updated Revenue – 9 month

	FY 2026 Revised Budget*	Actual Jul-2025 - March 2026	% of Budget Used
REVENUE			
Property Tax	\$ 26,311,354	\$ 15,889,301	60.39%
Sales and Use Tax	13,179,800	7,321,605	55.55%
Measure N	14,841,584	8,209,087	55.31%
Property Transfer Tax	638,282	373,944	58.59%
Transient Occupancy Taxes (TOT)	2,441,856	1,454,233	59.55%
Franchise Fees	6,244,990	2,773,545	44.41%
Licenses and Permits	3,621,223	4,405,685	121.66%
Intergovernmental	2,326,496	1,279,428	54.99%
Charges for Services	6,848,087	5,482,028	80.05%
Fines and Forfeitures	200,000	96,937	48.47%
Investment Income	418,005	(255,827)	-61.20%
Miscellaneous Revenue	3,907,227	2,186,868	55.97%
TOTAL REVENUES	\$ 80,978,903	\$ 49,216,835	60.78%

Updated Expenditures - 9 months

EXPENDITURES			
City Administration - TOTAL	\$ 7,993,068	\$ 4,380,586	54.80%
<i>Personnel</i>	\$ 5,278,853	\$ 2,987,088	56.59%
<i>Non-Personnel</i>	\$ 2,714,215	\$ 1,393,497	51.34%
Human Resources *** - TOTAL	\$ 1,681,106	\$ 762,444	45.35%
<i>Personnel</i>	\$ 1,272,245	\$ 607,428	47.74%
<i>Non-Personnel</i>	\$ 408,861	\$ 146,590	35.85%
Finance ** - TOTAL	2,412,381	1,279,739	53.05%
<i>Personnel</i>	\$ 2,153,239	\$ 1,092,583	50.74%
<i>Non-Personnel</i>	\$ 259,142	\$ 178,649	68.94%
Community Development - TOTAL	6,622,082	3,601,042	54.38%
<i>Personnel</i>	\$ 5,414,164	\$ 2,741,572	50.64%
<i>Non-Personnel</i>	\$ 1,207,918	\$ 828,052	68.55%
Police Services - TOTAL	23,098,947	12,405,542	53.71%
<i>Personnel</i>	\$ 18,918,031	\$ 11,102,147	58.69%
<i>Non-Personnel</i>	\$ 4,180,916	\$ 1,303,395	31.17%
Public Works - TOTAL	19,940,876	10,692,924	53.62%
<i>Personnel</i>	\$ 12,525,406	\$ 6,906,102	55.14%
<i>Non-Personnel</i>	\$ 7,415,470	\$ 3,786,822	51.07%
Parks & Community Services - TOTAL	10,284,904	5,932,224	57.68%
<i>Personnel</i>	\$ 8,048,031	\$ 4,655,945	57.85%
<i>Non-Personnel</i>	\$ 2,236,873	\$ 1,276,280	57.06%
Non-Departmental	50,000	0	0.00%
<i>Non-Personnel</i>	\$ 50,000	\$ -	0.00%
Total Expenditures	72,083,364	39,054,501	54.18%
TOTAL EXPENDITURES	\$ 72,083,364	\$ 39,054,501	54.18%
OTHER FINANCING SOURCES (USES) ****			
Operating Transfers In	\$ 1,765,525	\$ -	
Operating Transfers Out	(7,944,976)	\$ -	
TOTAL OTHER FINANCING SOURCES (USES)	\$ (6,179,451)	\$ -	

Dougherty Valley CSA

Description	FY 2026 Revised Budget*	Actual Jul-2025 - March 2026	% of Budget Used
REVENUE			
CSA Special Assessment	\$ 23,225,582	\$ 12,094,577	44.18%
Miscellaneous Revenue	650	173	
TOTAL REVENUES	23,226,232	12,094,750	52.07%
EXPENDITURES			
Non-Departmental	-		
Police Services	12,372,856	6,605,328	51.32%
Public Works	14,740,141	8,346,936	55.93%
TOTAL EXPENDITURES	\$ 27,112,997	\$ 14,952,264	55.15%
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	4,149,817		
Operating Transfers Out	(151,327)	-	
TOTAL OTHER FINANCING SOURCES (USES)	\$ 3,998,490	\$ -	

Questions?