

2026-2032

**DOWNTOWN NAPA
PROPERTY & BUSINESS IMPROVEMENT DISTRICT
RENEWAL**

MANAGEMENT DISTRICT PLAN

*Being Renewed for a 7 Year Term Pursuant to
California Streets and Highways Code Section 36600 et seq.
Property & Business Improvement District Act of 1994, as amended*

April 17, 2025

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MANAGEMENT DISTRICT PLAN

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DOWNTOWN NAPA PBID – MANAGEMENT DISTRICT PLAN

MANAGEMENT DISTRICT PLAN SUMMARY

The Downtown Napa Property & Business Improvement District (DNPBID) is being renewed for a 7 year period by a consortium of business and property owners within the Downtown Napa business district. The DNPBID is a pedestrian friendly retail, restaurant, service and office district centered along 1st Street and Main Street in Historic Downtown Napa. The purpose of the DNPBID is to continue to provide and manage unique services, activities and improvements for this historic business center. The DNPBID will enable the DNPBID property owners, working as a unit, to continue to fund needed property and business related programs above what is provided by tax supported City of Napa base level services.

Name: The name of the district is the Downtown Napa Property & Business Improvement District

Location: The DNPBID is centered along 1st Street and Main Street in Historic Downtown Napa.

Zones: There are two benefit zones within the proposed renewed DNPBID.

Services: Beautification, Maintenance & Infrastructure; Marketing, Ambassador & Safekeeping; and, Advocacy & Administration

Finance: Benefit assessment of 273 parcels of real property. No bonds will be used to fund any portion of the DNPBID work plan.

Budget: DNPBID assessment revenue for Year 1-2026 is projected to be \$536,924. It is noted that the Assessment Engineer has determined that general benefits equate to 2.5% of the total adjusted DNPBID program costs of \$550,691 or \$13,767. General benefits shall be funded from non-assessment revenue sources such as grants, event proceeds, membership dues etc.

Year 1 – 2026 PROPOSED BUDGET (ASSESSMENT REVENUES/SPECIAL BENEFIT COSTS)

BENEFIT ZONE	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	MARKETING, AMBASSADOR & SAFEKEEPING	ADVOCACY & ADMINISTRATION	TOTAL \$	TOTAL %
%	60.00%	30.00%	10.00%		100.00%
1	\$218,024	\$109,012	\$36,337	\$363,373	67.6768%
2	<u>\$104,131</u>	<u>\$52,065</u>	<u>\$17,355</u>	<u>\$173,551</u>	<u>32.3232%</u>
TOTAL	\$322,155	\$161,077	\$53,692	\$536,924	100.00%

Benefits: “General Benefit” is defined as: “A benefit to properties in the area and in the surrounding community or benefit to the public in general resulting from the improvement, activity, or service to be provided by the assessment levied”. “Special Benefit” as defined by the California State Constitution means a distinct benefit over and above general benefits conferred on real property located in the DNPBID.

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Formula: The proposed DNPBID assessments are based on one factor: parcel land area. There are two benefit zones in the DNPBID. It is noted that the Assessment Engineer has determined that certain land-uses/ownership types will not specially benefit from PBID funded programs and services and will not be assessed. These include: residential parcels with four units or less, residential condominiums, common areas, parcels owned and occupied by private nonprofits, flood control parcels, and railroad right-of-way parcels. (A map showing the DNPBID boundaries and benefit zones is shown on Appendix 2 attached to this Plan). The Year 1 property assessment rates per parcel are as follows:

YEAR 1 –2026 Assessment Rates

BENEFIT ZONE	RETAIL LAND AREA RATE (\$/SF)	NON- RETAIL LAND AREA RATE (\$/SF)	PARKING LAND AREA RATE (\$/SF)	VACANT LAND AREA RATE (\$/SF)
	A	B	C	D
1	\$0.2578	\$0.1722	\$0.0855	\$0.0427
2	\$0.0855	\$0.0855	\$0.0427	\$0.0427

Cap: Assessment increases are capped at a maximum of 5% per year, subject to approval by the DNPBID Property Owner Association Board of Directors. It is noted that the 5% maximum annual rate increase includes up to 3% per year for program cost increases plus up to 2% per year for special projects with an accrual allowance to fund the actual cost of special programs in any given future year or years of the 7 year renewal term.

Renewal: DNPBID renewal is a two-step process. First, petitions signed by DNPBID property owners representing at least 50% of the total assessment to be levied must be secured. Second, property owners will be sent a ballot to vote on the DNPBID renewal. Returned ballots in support of the DNPBID renewal must outweigh those in opposition based on the amount of assessment to be levied as stated on the ballots.

Duration: The renewed DNPBID will have a term of seven (7) years. After seven years, the petition and balloting process must be repeated in order to renew the DNPBID and continue to levy assessments. Future renewals may extend up to 10 years at a time.

DOWNTOWN NAPA PBID – MANAGEMENT DISTRICT PLAN**II. DNPBID BOUNDARIES****Setting**

The DNPBID is located east of State Highway 29 in the historic center of Downtown Napa at the confluence of the Napa River and Napa Creek. The name of the proposed renewed PBID is the Downtown Napa Property and Business Improvement District (DNPBID or District).

General Boundary Description

The boundaries of the District have been determined based on the concentrated commercially zoned, pedestrian oriented, retail-related properties in the heart of Downtown Napa. The DNPBID is centered along Main Street and 1st Street, varying one to four blocks in each direction.

The District is bounded on all sides by either natural barriers (i.e. the Napa River), non-pedestrian commercial nodes or residentially zoned parcels and neighborhoods which, according to State of California Streets and Highways Code Section 36632(c), are conclusively presumed to not benefit from DNPBID funded activities and therefore cannot be assessed. The DNPBID boundaries are set to exclude any whole parcels zoned solely for residential purposes.

The DNPBID consists of 631 parcels, of which 273 are identified by the Assessment Engineer as assessable and on which proportionate and special benefits will be conferred. The remaining 358 parcels are deemed non-assessable by the Assessment Engineer in that they consist of the following: residential parcels with 1-4 units, including residential condominium units; non-profit owned and used parcels; flood control parcels; and, railroad rights of way parcels. It has been determined by the Assessment Engineer that none of these land use and ownership types will specially benefit from the proposed DNPBID programs, activities and improvements and thus, will not be assessed. No DNPBID funded programs activities and improvements will be provided for the direct and special benefit of any of the non-assessed parcels.

Benefit Zones

There are two benefit zones in the DNPBID.

Zone 1 is the core retail center of Downtown Napa and consists of commercially zoned properties centered along Main Street and 1st Street. Retail activity and pedestrian traffic are highest in this portion of the DNPBID, and thus these parcels require the highest level of programmed and response DNPBID services. As a result, Zone 1 parcels will receive 100% of their proportionate special benefit from Zone 1 DNPBID funded levels of services and will be assessed at higher rates per square foot of parcel land area than Zone 2 parcels as delineated in this Plan and the Engineer's Report. These rates and the resulting Zone 1 assessment revenue are reflected in the budget allocation of funds for Zone 1 and the corresponding proportionate special benefits conferred on Zone 1 parcels.

Zone 2 consists of the remaining commercially zoned parcels within the DNPBID boundaries. Zone 2 has less retail activity and pedestrian traffic than the Zone 1 parcels and requires lower levels of programmed and response service from the DNPBID. As a result, Zone 2 parcels will receive 100% of their proportionate special benefit from Zone 2 DNPBID funded levels of services and will be assessed at lower rates per square foot of parcel land area than Zone 1 as delineated in this Plan and the Engineer's Report. These rates and

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the resulting Zone 2 assessment revenue are reflected in the budget allocation of funds for Zone 2 and the corresponding proportionate special benefits conferred on Zone 2 parcels.

A list of all parcels included in the proposed renewed DNPBID is shown as Appendix 1, attached to this Plan identified by their respective Napa County assessor parcel number. The boundary of the proposed renewed DNPBID and benefit zones are shown on the map of the proposed renewed DNPBID attached as Appendix 2 to this Plan.

All identified assessed parcels within the above-described boundaries shall be assessed to fund supplemental special benefit programs, services and improvements as outlined in this Plan. All DNPBID funded services, programs and improvements provided within the above described boundaries shall confer special benefit to identified assessed parcels inside the DNPBID boundaries and none will be provided outside of the DNPBID. Each assessed parcel within the DNPBID will proportionately specially benefit from the DNPBID funded programs and services (i.e. Beautification, Maintenance & Infrastructure; Marketing, Ambassador & Safekeeping; and, Advocacy & Administration). These services, programs and improvements are intended to improve commerce, employment, rents and occupancy rates and investment viability of individually assessed parcels and businesses on them within the DNPBID. The DNPBID confers special benefits on each and every individually assessed parcel by deterring crime, reducing litter and debris, improving aesthetics and marketing goods and services available from assessed parcels and the businesses on them within the DNPBID, all considered necessary in a competitive, properly managed business district. All DNPBID funded services, programs and improvements are considered supplemental, above normal base level services provided by the City of Napa, and are only provided for the special benefit of assessed parcels within the boundaries of the proposed renewed DNPBID.

III. PROPOSED 7 YEAR DNPBID WORK PLAN AND BUDGET**Overview**

Services, programs and improvements provided and funded by the District include Beautification, Maintenance & Infrastructure; Marketing, Ambassador & Safekeeping; and, Advocacy & Administration. Each of these is designed to provide special benefits as described below to each and every identified assessed parcel within the boundaries of the District. The property uses within the boundaries of the District that will receive special benefits from District funded programs, services and improvements are currently a unique mix of retail, restaurant, office, service and general commercial.

These special benefits are particular and distinct to each and every identified assessed parcel within the DNPBID and are not provided to non-assessed parcels within or outside of the District. These programs, services and improvements will only be provided to each individual assessed parcel within the District boundaries and, in turn, confer proportionate "special benefits" to each assessed parcel.

The very nature of the purpose of the DNPBID is to fund supplemental programs, services and improvements to assessed parcels within the DNPBID boundaries above and beyond the base line services provided by the City of Napa. The City of Napa does not provide these supplemental programs and services. All benefits derived from the assessments to be levied on assessed parcels within the DNPBID are for

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services, programs and improvements directly benefiting each individual assessed parcel within the DNPBID. No DNPBID funded services, activities or programs will be provided outside of the DNPBID boundaries.

The program special benefit cost allocations of the DNPBID assessment revenues for Year 1 (2026) are shown in the Table on page 9 of this Plan. The projected program special benefit cost allocations of the DNPBID assessment revenues for the 7-year DNPBID term, assuming a 5% maximum annual assessment rate increase (3% for programs + 2% for special projects), are shown in the Table on page 10 of this Plan.

WORK PLAN DETAILS

The services to be provided by the DNPBID are all designed to contribute to the cohesive commercial fabric of Downtown Napa and to ensure economic success and vitality of the District. The assessed parcels in the DNPBID will specially benefit from the District programs in the form of increasing commerce and improving economic success and vitality through meeting the DNPBID goals: to improve cleanliness, public safety, beautification, landscaping, and to attract and retain businesses and services, and ultimately to increase commerce and improve the economic viability of each individual assessed parcel.

The following programs, services and improvements are proposed by the DNPBID to specially benefit each and every individually assessed parcel within the DNPBID boundaries. DNPBID services, programs and improvements will not be provided to non-assessed parcels within or outside the DNPBID boundary. Assessment funds generated in each benefit zone shall only be used to provide services which specially benefit individual assessed parcels within that benefit zone.

Beautification, Maintenance, Infrastructure

\$322,155 (Special Benefits) + \$8,261 (General Benefits) = \$330,416 (60%)

“Beautification” includes physical improvements for the special benefit of each identified and assessed parcel within the DNPBID. Types of physical improvements may include: street furniture such as benches and trash bins; additional tree planting and decorative tree wells; painting of street light poles; decorative amenities such hanging planter baskets, street light pole flags/seasonal banners; Christmas decorations, lighting and garland; freestanding landscape containers; beautification and decorative enhancements to and within public parking structures; and, other improvements, as approved by the Owners’ Association.

“Maintenance” is described as follows: With the use of day porters, sidewalks and parking garages will be kept clean and graffiti free. Tree wells will be kept clear of trash and debris, weeded as needed, and will be watered on a regular basis until mature enough to be self-sustaining. Sidewalk and gutter areas will be pressure washed on a regular basis. Hanging planter baskets will be watered and kept fresh and attractive. Maintenance service levels will be higher in Zone 1 and less in Zone 2, commensurate with the assessment rate structure.

“Infrastructure” includes utility box aesthetic wraps and could include other streetscape upgrades such as decorative sidewalk and crosswalk enhancements

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The Beautification, Maintenance, Infrastructure component is designed to specially benefit each identified and assessed parcel within the DNPBID by professionally managing the appearance of each parcel as an attractive and inviting place to work, transact business, shop and dine. This component is designed to attract more commercial customers and clients, employees, tenants and investors which are intended to increase business volumes, sales transactions, commercial occupancies, commercial rental income and return on investments. A poorly maintained environment deters commerce and may fail to attract patrons and visitors, and reduce commercial rents and commercial occupancies. Beautification, Maintenance, Infrastructure services and improvements will be provided only within the DNPBID boundaries and for the special benefit of identified and assessed parcels within the DNPBID.

Marketing, Ambassador, Safekeeping

$\$161,077$ (Special Benefits) + $\$4,130$ (General Benefits) = $\$165,207$ (30%)

“Marketing” may include, but is not limited to, newsletters, website and social media management, development and distribution of promotional materials (such as event flyers, business coupon books, business directories/maps), special events, media advertising and other programs that will promote the array of goods and services available within the DNPBID. The Marketing program helps meet the goals of business attraction and retention and increased commerce.

The Marketing program is designed with the intent to increase the public’s awareness of the DNPBID as a single destination in order to attract consumers to the array of attractions, events, and services which are intended to increase commerce for each assessed parcel in the DNPBID. Marketing efforts will be designed to improve the commercial core by implementing programs to attract pedestrians, increase lease rates, commercial rentals, parking revenues, retail customers, restaurant patrons for the assessed parcels in the DNPBID. The Owners’ Association will continue to use the website supported by the Tourist Improvement District and Downtown Napa Association to promote the assessed DNPBID parcels in an effort to increase awareness of the District as a destination for consumers and tenants and increase occupancy and commerce on the assessed parcels. The website is designed to provide visitors information about the DNPBID in order to attract these visitors and attract more business from out of the area, to increase commerce and improve the economic vitality of assessed parcels.

For the array of land uses within the DNPBID (i.e. retail, restaurant, office, service and general commercial) this work plan component is specifically designed to attract more customers, employees, tenants and investors. Special benefit will be conferred on each and every assessed parcel in the DNPBID 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 viability. The Marketing work plan component will only be provided to, and for the direct and special benefit of, each identified assessed parcel within the DNPBID.

“Ambassador, Safekeeping” - Ambassadors are trained by safety professionals and will regularly patrol the District. Their duties include providing directional and other assistance to guide pedestrians to assessed parcels and serving as “eyes and ears” on the street to enable fast responses to issues that negatively impact the assessed parcels. Ambassador services are more concentrated in the areas with the highest foot traffic and those identified by police and tenants as requiring the most coverage. Ambassadors will regularly patrol the district to assist patrons and monitor cleanliness and safety.

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The “Ambassador, Safekeeping” component is designed to specially benefit each identified and assessed parcel and land use within the DNPBID. This element is designed to establish and keep the DNPBID area a safe place to visit, work, transact business, shop and dine. These services are designed to attract more customers, clients, employees, tenants and investors which potentially would increase business volumes, sales transactions, occupancies, rental income and return on investments. “Ambassador, Safekeeping” services will be provided only within the DNPBID boundaries and for the special benefit of identified and assessed parcels and land uses within the DNPBID.

Advocacy & Administration

\$53,692 (Special Benefits) + \$1,376 (General Benefits) = \$55,068 (10%)

“Advocacy & Administration” includes the cost of personnel to oversee implementation of the Management District Plan and the various programs, services and improvement projects delineated in the Plan during the District’s 5-year term. This element also includes oversight of the Owners’ Association’s compliance with the terms of its contract with the City. This component also includes accounting/bookkeeping/legal fees and expenses, Directors & Officers and General Liability insurance and other operating expenses such as rent, equipment, printing, postage, supplies, production of the Annual Report and Budget and other reporting. This component also includes positioning the Owners’ Association to advocate for the priorities, funding and needs of DNPBID from the various levels of government. This component also includes County collection fees, allowance for delinquent assessment payments and other variable and unforeseen expenses related to each program element. This program element may also include assessment reserves being held for future special projects. Assessment funds remaining in the last two years of the proposed DNPBID renewal term may be used to develop the Management District Plan, Engineer’s Report and related renewal costs for the following renewal term.

This component is key to the proper expenditure of DNPBID assessment funds and the administration of DNPBID programs and activities that are intended to provide consistent and effective services for the special benefit of assessed properties within the DNPBID which may in turn, increase business volumes, commercial occupancies and rental income and return on investments for each parcel and business within the DNPBID. This component pertains only to the administration and operation of the DNPBID and will only be provided for matters pertaining to each individual assessed parcel within the DNPBID boundaries that will, in turn, specially benefit from this activity.

In summary, all DNPBID funded services, programs and improvements described above confer special benefits to identified assessed parcels inside the DNPBID boundaries, and none will be provided outside of the DNPBID. Each assessed parcel within the DNPBID will proportionately specially benefit from the Beautification, Maintenance & Infrastructure; Marketing, Ambassador & Safekeeping; and, Advocacy & Administration. These services, programs and improvements are intended to improve commerce, employment, rents, occupancy rates and investment viability of assessed parcels within the DNPBID by reducing litter and debris, deterring crime, maintaining landscaping and physical improvements and professionally marketing goods, services and spaces available within the DNPBID, all considered necessary in a competitive, properly managed contemporary business district. All DNPBID funded services, programs and improvements are considered supplemental, above normal base level services provided by the City of

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Napa and are only provided for the special benefit of each and every assessed parcel within the boundaries of the DNPBID.

PROGRAM & ACTIVITY BUDGET

Each identified assessed parcel within the DNPBID will be assessed the full amount of the proportionate special benefit conferred upon it based on the level of DNPBID funded services provided within each benefit zone. The projected DNPBID program special benefit (assessments) allocation budget for Year 1 (2026) is shown in the following Table:

DNPBID Year 1 (2026) Special Benefit Assessment Budget By Zone

BENEFIT ZONE	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	MARKETING, AMBASSADOR & SAFEKEEPING	ADVOCACY & ADMINISTRATION	TOTAL \$	TOTAL %
%	60.00%	30.00%	10.00%		100.00%
1	\$218,024	\$109,012	\$36,337	\$363,373	67.6768%
2	<u>\$104,131</u>	<u>\$52,065</u>	<u>\$17,355</u>	<u>\$173,551</u>	<u>32.3232%</u>
TOTAL	\$322,155	\$161,077	\$53,692	\$536,924	100.00%

In order to carry out the District programs outlined in the previous section, a Year 1 assessment budget of \$546,488 is projected. Since the District is planned for a 7-year term, projected program costs for future years (Years 2-7) are set at the inception of the District. While future inflationary and other program cost increases are unknown at this point, a maximum increase of 5% per annum, commensurate to special benefits received by each assessed parcel, is incorporated into the projected program costs and assessment rates for the 7-year District term. It is noted that the 5% maximum annual rate increase includes up to 3% per year for program cost increases plus up to 2% per year for special projects with an accrual allowance to fund the actual cost of special programs in any given future year or years of the 7 year renewal term.

Funding carryovers, if any, may be reapportioned the following year for related programs, services and improvements. Detailed annual budgets will be prepared by the Owner's Association Board and included in an Annual Plan for the City Council's review and approval.

It is recognized that market conditions may cause the cost of providing goods and services to fluctuate from year to year during the 7-year term of the proposed renewed District. Accordingly, the Owners' Association shall have the ability to reallocate up to 25% of any budget line item, within the budget categories, based on such cost fluctuations subject to the review and approval by the Owners' Association Board. Such reallocation will be included in the Annual Planning Report for the approval by the Napa City Council pursuant to the Streets and Highways Code Section 36650. Any accrued interest or delinquent payments may be expended in any budget category.

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A 7-year projected DNPBID special benefit budget is shown in the following Table:

YEAR 1-7 PROJECTED DNPBID ASSESSMENT BUDGET SUMMARY (Special Benefits)

(Assumes 5% max rate increase per year – 3% plus 2% for special projects)

YEAR	BENEFIT ZONE	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	MARKETING, AMBASSADOR, SAFEKEEPING	ADVOCACY & ADMINISTRATION	TOTAL
	%	60.00%	30.00%	10.00%	100%
1	1	\$218,024	\$109,012	\$36,337	\$363,373
	2	\$104,131	\$52,065	\$17,355	\$173,551
	TOTAL	\$322,155	\$161,077	\$53,692	\$536,924
2	1	\$228,925	\$114,463	\$38,154	\$381,542
	2	\$109,338	\$54,668	\$18,223	\$182,229
	TOTAL	\$338,263	\$169,131	\$56,377	\$563,771
3	1	\$240,371	\$120,186	\$40,062	\$400,619
	2	\$114,805	\$57,401	\$19,134	\$191,340
	TOTAL	\$355,176	\$177,587	\$59,196	\$591,959
4	1	\$252,390	\$126,195	\$42,065	\$420,650
	2	\$120,545	\$60,271	\$20,091	\$200,907
	TOTAL	\$372,935	\$186,466	\$62,156	\$621,557
5	1	\$265,010	\$132,505	\$44,168	\$441,683
	2	\$126,572	\$63,285	\$21,096	\$210,953
	TOTAL	\$391,582	\$195,790	\$65,264	\$652,636
6	1	\$278,261	\$139,130	\$46,376	\$463,767
	2	\$132,901	\$66,449	\$22,151	\$221,501
	TOTAL	\$411,162	\$205,579	\$68,527	\$685,268
7	1	\$292,174	\$146,087	\$48,695	\$486,956
	2	\$139,546	\$69,771	\$23,259	\$232,576
	TOTAL	\$431,720	\$215,858	\$71,954	\$719,532

The DNPBID assessments may increase for each individual parcel each year during the 7-year effective operating period, but not to exceed 5% per year, commensurate to special benefits received by each assessed parcel, and must be approved by the Owners’ Association Board of Directors, included in the Annual Planning Report and adopted by the City of Napa City Council. It is noted that the 5% maximum annual rate increase includes up to 3% per year for program cost increases plus up to 2% per year for special projects with an accrual allowance to fund the actual cost of special programs in any given future year or years of the 7 year renewal term. Any accrued interest and delinquent payments will be expended within the budgeted categories. The Owners’ Association Board of the Directors (“Property Owners’ Association

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of the DNPBID) shall determine the percentage increase to the annual assessment and the methodology employed to determine the amount of the increase. The Owners’ Association Executive Director shall communicate the annual increase to the City each year in which the District operates in documents provided for the Annual Report or at a time determined in the Administration Contract held between the Owners’ Association and the City of Napa.

No bonds are to be issued in conjunction with the proposed renewed District.

Pursuant to Section 36671 of the Streets and Highways Code, any unexpended/unencumbered funds remaining after the 7th year of operation will be rolled over into the renewal budget or returned to stakeholders if the District is not renewed in accordance with State Law. District assessment funds may be used to pay for costs related to the following District renewal term.

Special and General Benefits

The Assessment Engineer (see attached Engineer’s Report) has found that the general benefits (i.e. general benefits to assessed parcels within the DNPBID, the public at large and surrounding parcels outside the DNPBID) of the proposed programs, services and improvements (i.e. Beautification, Maintenance & Infrastructure; Marketing, Ambassador & Safekeeping; and, Advocacy & Administration) represent 2.5% of the total benefits generated (see Finding 2 on pages 5-12 of the attached Engineer’s Report) with special benefits set at 97.5%. Article XIID Section 4(b) of the California Constitution limits the levy of property assessments to costs attributed to special benefits only. The 2.5% general benefit value is computed to be \$13,767 with a resultant 97.5% special benefit computed at \$536,924 of the total estimated program costs of \$550,691. All program costs associated with general benefits will be derived from sources other than DNPBID assessments such as grants, event proceeds, membership dues etc.

A breakdown of projected special and general benefits for each year of the 7-year renewal term is shown in the following Table:

7 Year Special + General Benefits

(Assumes 5% max rate increase per year – 3% for programs + 2% for special projects)

YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 1 - 2026	1	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$218,024	\$5,493	\$223,517	60.00%
		MARKETING, AMBASSADOR & SAFEKEEPING	\$109,012	\$2,746	\$111,758	30.00%
		ADVOCACY & ADMINISTRATION	\$36,337	\$915	\$37,252	10.00%
		TOTAL	\$363,373	\$9,154	\$372,527	100.00%
	2	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$104,131	\$2,768	\$106,899	60.00%
		MARKETING, AMBASSADOR & SAFEKEEPING	\$52,065	\$1,384	\$53,449	30.00%
		ADVOCACY & ADMINISTRATION	\$17,355	\$461	\$17,816	10.00%
		TOTAL	\$173,551	\$4,613	\$178,164	100.00%
	1&2	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$322,155	\$8,261	\$330,416	60.00%

ATTACHMENT 2

DOWNTOWN NAPA PBID – MANAGEMENT DISTRICT PLAN

	1&2	MARKETING, AMBASSADOR & SAFEKEEPING	\$161,077	\$4,130	\$165,207	30.00%
	1&2	ADVOCACY & ADMINISTRATION	<u>\$53,692</u>	<u>\$1,376</u>	<u>\$55,068</u>	<u>10.00%</u>
	1&2	TOTAL	\$536,924	\$13,767	\$550,691	100.00%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 2 - 2027	1	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$228,925	\$5,768	\$234,693	60.00%
		MARKETING, AMBASSADOR & SAFEKEEPING	\$114,463	\$2,883	\$117,346	30.00%
		ADVOCACY & ADMINISTRATION	<u>\$38,154</u>	<u>\$961</u>	<u>\$39,115</u>	<u>10.00%</u>
		TOTAL	\$381,542	\$9,612	\$391,154	100.00%
	2	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$109,338	\$2,906	\$112,244	60.00%
		MARKETING, AMBASSADOR & SAFEKEEPING	\$54,668	\$1,453	\$56,121	30.00%
		ADVOCACY & ADMINISTRATION	<u>\$18,223</u>	<u>\$484</u>	<u>\$18,707</u>	<u>10.00%</u>
		TOTAL	\$182,229	\$4,843	\$187,072	100.00%
	1&2	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$338,263	\$8,674	\$346,937	60.00%
	1&2	MARKETING, AMBASSADOR & SAFEKEEPING	\$169,131	\$4,336	\$173,467	30.00%
	1&2	ADVOCACY & ADMINISTRATION	<u>\$56,377</u>	<u>\$1,445</u>	<u>\$57,822</u>	<u>10.00%</u>
	1&2	TOTAL	\$563,771	\$14,455	\$578,226	100.00%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 3 - 2028	1	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$240,371	\$6,056	\$246,427	60.00%
		MARKETING, AMBASSADOR & SAFEKEEPING	\$120,186	\$3,027	\$123,213	30.00%
		ADVOCACY & ADMINISTRATION	<u>\$40,062</u>	<u>\$1,009</u>	<u>\$41,071</u>	<u>10.00%</u>
		TOTAL	\$400,619	\$10,092	\$410,711	100.00%
	2	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$114,805	\$3,051	\$117,856	60.00%
		MARKETING, AMBASSADOR & SAFEKEEPING	\$57,401	\$1,526	\$58,927	30.00%
		ADVOCACY & ADMINISTRATION	<u>\$19,134</u>	<u>\$508</u>	<u>\$19,642</u>	<u>10.00%</u>
		TOTAL	\$191,340	\$5,085	\$196,425	100.00%
	1&2	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$355,176	\$9,107	\$364,283	60.00%
	1&2	MARKETING, AMBASSADOR & SAFEKEEPING	\$177,587	\$4,553	\$182,140	30.00%
	1&2	ADVOCACY & ADMINISTRATION	<u>\$59,196</u>	<u>\$1,517</u>	<u>\$60,713</u>	<u>10.00%</u>
	1&2	TOTAL	\$591,959	\$15,177	\$607,136	100.00%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 4 - 2029	1	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$252,390	\$6,359	\$258,749	60.00%
		MARKETING, AMBASSADOR & SAFEKEEPING	\$126,195	\$3,178	\$129,373	30.00%
		ADVOCACY & ADMINISTRATION	<u>\$42,065</u>	<u>\$1,059</u>	<u>\$43,124</u>	<u>10.00%</u>
		TOTAL	\$420,650	\$10,596	\$431,246	100.00%
	2	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$120,545	\$3,204	\$123,749	60.00%
		MARKETING, AMBASSADOR & SAFEKEEPING	\$60,271	\$1,602	\$61,873	30.00%
		ADVOCACY & ADMINISTRATION	<u>\$20,091</u>	<u>\$533</u>	<u>\$20,624</u>	<u>10.00%</u>
		TOTAL	\$200,907	\$5,339	\$206,246	100.00%

ATTACHMENT 2

DOWNTOWN NAPA PBID – MANAGEMENT DISTRICT PLAN

	1&2	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$372,935	\$9,563	\$382,498	60.00%
	1&2	MARKETING, AMBASSADOR & SAFEKEEPING	\$186,466	\$4,780	\$191,246	30.00%
	1&2	ADVOCACY & ADMINISTRATION	<u>\$62,156</u>	<u>\$1,592</u>	<u>\$63,748</u>	<u>10.00%</u>
	1&2	TOTAL	\$621,557	\$15,935	\$637,492	100.00%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 5 - 2030	1	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$265,010	\$6,677	\$271,687	60.00%
		MARKETING, AMBASSADOR & SAFEKEEPING	\$132,505	\$3,337	\$135,842	30.00%
		ADVOCACY & ADMINISTRATION	<u>\$44,168</u>	<u>\$1,112</u>	<u>\$45,280</u>	<u>10.00%</u>
		TOTAL	\$441,683	\$11,126	\$452,809	100.00%
	2	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$126,572	\$3,364	\$129,936	60.00%
		MARKETING, AMBASSADOR & SAFEKEEPING	\$63,285	\$1,682	\$64,967	30.00%
		ADVOCACY & ADMINISTRATION	<u>\$21,096</u>	<u>\$560</u>	<u>\$21,656</u>	<u>10.00%</u>
		TOTAL	\$210,953	\$5,606	\$216,559	100.00%
	1&2	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$391,582	\$10,041	\$401,623	60.00%
	1&2	MARKETING, AMBASSADOR & SAFEKEEPING	\$195,790	\$5,019	\$200,809	30.00%
	1&2	ADVOCACY & ADMINISTRATION	<u>\$65,264</u>	<u>\$1,672</u>	<u>\$66,936</u>	<u>10.00%</u>
	1&2	TOTAL	\$652,636	\$16,732	\$669,368	100.00%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 6 - 2031	1	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$278,261	\$7,011	\$285,272	60.00%
		MARKETING, AMBASSADOR & SAFEKEEPING	\$139,130	\$3,504	\$142,634	30.00%
		ADVOCACY & ADMINISTRATION	<u>\$46,376</u>	<u>\$1,168</u>	<u>\$47,544</u>	<u>10.00%</u>
		TOTAL	\$463,767	\$11,683	\$475,450	100.00%
	2	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$132,901	\$3,532	\$136,433	60.00%
		MARKETING, AMBASSADOR & SAFEKEEPING	\$66,449	\$1,766	\$68,215	30.00%
		ADVOCACY & ADMINISTRATION	<u>\$22,151</u>	<u>\$588</u>	<u>\$22,739</u>	<u>10.00%</u>
		TOTAL	\$221,501	\$5,886	\$227,387	100.00%
	1&2	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$411,162	\$10,543	\$421,705	60.00%
	1&2	MARKETING, AMBASSADOR & SAFEKEEPING	\$205,579	\$5,270	\$210,849	30.00%
	1&2	ADVOCACY & ADMINISTRATION	<u>\$68,527</u>	<u>\$1,756</u>	<u>\$70,283</u>	<u>10.00%</u>
	1&2	TOTAL	\$685,268	\$17,569	\$702,837	100.00%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 7 - 2032	1	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$292,174	\$7,362	\$299,536	60.00%
		MARKETING, AMBASSADOR & SAFEKEEPING	\$146,087	\$3,679	\$149,766	30.00%
		ADVOCACY & ADMINISTRATION	<u>\$48,695</u>	<u>\$1,226</u>	<u>\$49,921</u>	<u>10.00%</u>
		TOTAL	\$486,956	\$12,267	\$499,223	100.00%
	2	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$139,546	\$3,709	\$143,255	60.00%
		MARKETING, AMBASSADOR & SAFEKEEPING	\$69,771	\$1,854	\$71,625	30.00%
		ADVOCACY & ADMINISTRATION	<u>\$23,259</u>	<u>\$617</u>	<u>\$23,876</u>	<u>10.00%</u>
		TOTAL	\$232,576	\$6,180	\$238,756	100.00%

DOWNTOWN NAPA PBID – MANAGEMENT DISTRICT PLAN

	1&2	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$431,720	\$11,071	\$442,791	60.00%
	1&2	MARKETING, AMBASSADOR & SAFEKEEPING	\$215,858	\$5,533	\$221,391	30.00%
	1&2	ADVOCACY & ADMINISTRATION	\$71,954	\$1,843	\$73,797	10.00%
	1&2	TOTAL	\$719,532	\$18,447	\$737,979	100.00%

Duration

As allowed by State PBID Law, the DNPBID will have a seven (7) year operational term from January 1, 2026 to December 31, 2032. The proposed renewed DNPBID operation is expected to begin services on January 1, 2026. If the DNPBID is not renewed again at the end of the proposed 7 year renewal term, services will end on December 31, 2032.

Manner of Collection

Assessments shall be collected at the same time and in the same manner as ad valorem taxes paid to the County of Napa (Operation Years 2026-2032). The DNPBID assessments shall appear as a separate line item on the property tax bills issued by the Napa County Assessor. The City of Napa is authorized to collect any assessments not placed on the County tax rolls, or to place assessments, unpaid delinquent assessments, or penalties on the County tax rolls as appropriate to implement the Management District Plan.

IV PROPOSED ASSESSMENT FORMULA

The DNPBID programs and services described in this Management District Plan will be funded through benefit assessments against real property in the DNPBID and non-assessment revenues to fund the costs associated with general benefits conferred on assessed parcels within the DNPBID, the public at large and surrounding parcels outside of the DNPBID boundaries. The assessment formula has been developed by the Assessment Engineer to ensure that no parcel will be assessed an amount that exceeds the cost of the proportional special benefit that parcel derives from the programs, services and improvements to be funded by the proposed benefit assessments. The assessment rates are based on the anticipated benefit to be derived by each individual parcel within the boundary of the DNPBID.

Based on the specific needs and corresponding nature of the program activities to be funded by the proposed renewed DNPBID (i.e. Beautification, Maintenance & Infrastructure; Marketing, Ambassador & Safekeeping; and, Advocacy & Administration) it is the opinion of the Assessment Engineer that the assessment factors on which to base assessment rates relate directly to the proportionate amount of land area of each parcel and the predominant land use on each within two benefit zones.

The DNPBID consists of 631 parcels, of which 273 are identified by the Assessment Engineer as assessable and on which proportionate and special benefits will be conferred. The remaining 358 parcels are deemed non-assessable by the Assessment Engineer in that they consist of the following: residential parcels with 1-4 units, including residential condominium units; non-profit owned and used parcels; flood control parcels; and, railroad rights of way parcels. It has been determined by the Assessment Engineer that none of these land use and ownership types will specially benefit from the proposed DNPBID programs, activities and improvements and thus, will not be assessed. No DNPBID funded programs activities and improvements will be provided for the direct and special benefit of any of the non-assessed parcels.

DOWNTOWN NAPA PBID – MANAGEMENT DISTRICT PLAN

The “Basic Benefit Units” will be expressed as a function of land square footage within two benefit zones. Based on the shape of the proposed renewed DNPBID, as well as the nature of the DNPBID program elements, it is determined that all identified assessed properties will gain a direct and proportionate degree of special benefit based on the respective amount of land area of each parcel and the predominant land use on each within two benefit zones.

For the array of land uses within the DNPBID and the low profile building patterns, parcel land area quantity is a proven method of fairly and equitably spreading special benefits to these beneficiaries of DNPBID funded services, programs and improvements. This single factor directly relates to the amount of special benefit each assessed parcel will receive from DNPBID funded activities within each benefit zone.

In the opinion of the Assessment Engineer, the targeted weight of Zone 1 revenue to match the projected costs of Zone 1 services, should generate approximately 70% of the total DNPBID revenue (67.6768% when adjusted for precise parcel measurements and program costs and service levels).

In the opinion of the Assessment Engineer, the targeted weight of Zone 2 revenue to match the projected costs of Zone 2 services, should generate approximately 30% of the total DNPBID revenue (32.3232% when adjusted for precise parcel measurements 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 DNPBID funded activities. In the opinion of the Assessment Engineer, the targeted weight of this factor, land area, should generate 100% of the total DNPBID.

Taking into account all identified specially benefiting parcels within the DNPBID and their respective assessable benefit units, the rates, cumulative quantities and assessment revenues by factor and zone are shown in the following Tables:

Year 1 – 2026 - Assessable Benefit Units

BENEFIT ZONE	RETAIL LAND AREA (SF)	NON- RETAIL LAND AREA (SF)	PARKING LAND AREA (SF)	VACANT LAND AREA (SF)	# OF ASSESSABLE PARCELS
1	1,009,556	320,456	522,286	76,613	167
2	1,067,246	385,349	472,627	683,213	106
TOTAL	2,076,802	705,805	994,913	759,826	273

Year 1 – 2026 Projected Assessment Revenue

BENEFIT ZONE	RETAIL LAND AREA ASSMT REVENUE	NON-RETAIL LAND AREA ASSMT REVENUE	PARKING LAND AREA ASSMT REVENUE	VACANT LAND AREA ASSMT REVENUE	TOTAL REVENUE	% OF TOTAL
1	\$260,263.54	\$55,182.52	\$44,655.45	\$3,271.38	\$363,372.89	66.4923%
2	\$110,355.53	\$32,947.34	\$17,149.39	\$22,663.15	\$183,115.41	33.5077%
TOTAL	\$370,619.07	\$88,129.86	\$61,804.84	\$25,934.53	\$546,488.30	100.00%

DOWNTOWN NAPA PBID – MANAGEMENT DISTRICT PLAN

Zone 1 %	47.6247%	10.0977%	8.1713%	0.5986%	66.4923%	
Zone 2 %	20.1936%	6.0289%	3.1381%	4.1471%	33.5077%	
Total %	67.8183%	16.1266%	11.3094%	4.7457%	100.00%	

The number of Benefit Units for each identified benefiting parcel within the proposed renewed DNPBID was computed from data extracted from County Assessor records and maps. These data sources delineate current land uses, 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 District for their review. If a property owner believes there is an error on a parcel's assessed units and/or land uses or ownership type, the District may confirm the data with the Napa County Assessor's office or the City of Napa. If District data matches Assessor's and/or City data, the property owner may opt to work with the Assessor's office or City to correct the data so that the District assessment may be corrected.

Assessment Formula

In the opinion of the Assessment Engineer the assessment formula for the proposed renewed DNPBID is as follows:

$$\text{Assessment} = \text{Land Area (Sq Ft)} \times \text{Zone Rate (\$/SF)}$$

There are four land use/occupancy types that further determine the parcel land area assessment rate in each Zone based on a commercial component and type of commercial land use. Each land use type is determined by the predominant land use of a given parcel each year when assessments are determined for all parcels before placing the assessments on the County's Property Tax Rolls. The four land use types are:

- Type A. Retail Uses
- Type B. Non-Retail Uses
- Type C. Parking Uses (Surface or structured)
- Type D. Vacant Land or Vacant Buildings

The Year 1 assessment rates for each land use type for each benefit zone are shown in the Table below:

YEAR 1 –2021 Assessment Rates

BENEFIT ZONE	RETAIL LAND AREA RATE (\$/SF)	NON- RETAIL LAND AREA RATE (\$/SF)	PARKING LAND AREA RATE (\$/SF)	VACANT LAND AREA RATE (\$/SF)
	A	B	C	D
1	\$0.2578	\$0.1722	\$0.0855	\$0.0427
2	\$0.0855	\$0.0855	\$0.0427	\$0.0427

DOWNTOWN NAPA PBID – MANAGEMENT DISTRICT PLAN***Non-Assessed Parcels***

It is noted that the Assessment Engineer has determined that certain land-uses/ownership types will not specially benefit from PBID funded programs and services and will not be assessed. These include: residential parcels with four units or less, residential condominiums, common areas, parcels owned and occupied by private nonprofits, flood control parcels, and railroad right-of-way parcels.

Changes to Parcel Size, Land Use or Ownership Type

Any changes in parcel size as a result of land adjustments including but not limited to lot splits, consolidations, subdivisions, street dedications, right of way setbacks shall have their assessment adjusted upon final City approval of such parcel adjustments. Any changes in land use or ownership type may cause a change in assessment rate category or change from a parcel being assessed to not being assessed or change from a parcel not being assessed to being assessed.

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 complete Year 1 – 2026 assessment roll of all parcels to be assessed by the DNPBID is included in this Plan as Appendix 1.

Assessment Formula Unit Rates

Using figures from the Assessable Benefit Units Table and the Projected Assessment Revenue Table on page 15 of this Plan, the assessment rates and weighted multipliers for each factor and zone are calculated as follows:

Since the DNPBID is planned for a seven-year term, maximum assessment rates for future years (Years 2-7) must be set at the inception of the DNPBID. While future inflationary and other program cost increases are unknown at this point, a maximum increase of 5% per annum is incorporated into the projected program costs and, in turn, the resultant assessment rates for the seven year term of the DNPBID. These figures are shown in the table below. Assessment rates may not exceed those indicated below. It is noted that the 5% maximum annual rate increase includes up to 3% per year for program cost increases plus up to 2% per year for special projects with an accrual allowance to fund the actual cost of special programs in any given future year or years of the 7 year renewal term.

In addition, any annual budget surplus or deficit will be incorporated into the subsequent year's DNPBID budget. Within the constraints of the annual adjustment, annual assessments will be set to account for surpluses or deficits carried forward.

DOWNTOWN NAPA PBID – MANAGEMENT DISTRICT PLAN

DNPBID – 7 Year Maximum Assessment Rates

(Includes 3%/Yr. max increase for programs or 5% including 2% for special projects)

BENEFIT ZONE	RETAIL LAND AREA RATE (\$/SF)	NON- RETAIL LAND AREA RATE (\$/SF)	PARKING LAND AREA RATE (\$/SF)	VACANT LAND AREA RATE (\$/SF)
<u>YEAR 1</u>	A	B	C	D
1	\$0.2578	\$0.1722	\$0.0855	\$0.0427
2	\$0.0855	\$0.0855	\$0.0427	\$0.0427
<u>YEAR 2 (3%)</u>				
1	\$0.2655	\$0.1774	\$0.0881	\$0.0440
2	\$0.0881	\$0.0881	\$0.0440	\$0.0440
<u>YEAR 2 (5%)</u>				
1	\$0.2707	\$0.1808	\$0.0898	\$0.0448
2	\$0.0898	\$0.0898	\$0.0448	\$0.0448
<u>YEAR 3 (3%)</u>				
1	\$0.2735	\$0.1827	\$0.0907	\$0.0453
2	\$0.0907	\$0.0907	\$0.0453	\$0.0453
<u>YEAR 3 (5%)</u>				
1	\$0.2842	\$0.1898	\$0.0943	\$0.0470
2	\$0.0943	\$0.0943	\$0.0470	\$0.0470
<u>YEAR 4 (3%)</u>				
1	\$0.2817	\$0.1882	\$0.0934	\$0.0467
2	\$0.0934	\$0.0934	\$0.0467	\$0.0467
<u>YEAR 4 (5%)</u>				
1	\$0.2984	\$0.1993	\$0.0990	\$0.0494
2	\$0.0990	\$0.0990	\$0.0494	\$0.0494
<u>YEAR 5 (3%)</u>				
1	\$0.2902	\$0.1938	\$0.0962	\$0.0481
2	\$0.0962	\$0.0962	\$0.0481	\$0.0481
<u>YEAR 5 (5%)</u>				
1	\$0.3133	\$0.2093	\$0.1040	\$0.0519
2	\$0.1040	\$0.1040	\$0.0519	\$0.0519
<u>YEAR 6 (3%)</u>				
1	\$0.2989	\$0.1996	\$0.0991	\$0.0495
2	\$0.0991	\$0.0991	\$0.0495	\$0.0495
<u>YEAR 6 (5%)</u>				

DOWNTOWN NAPA PBID – MANAGEMENT DISTRICT PLAN

1	\$0.3290	\$0.2198	\$0.1092	\$0.0545
2	\$0.1092	\$0.1092	\$0.0545	\$0.0545
YEAR 7 (3%)				
1	\$0.3079	\$0.2056	\$0.1021	\$0.0510
2	\$0.1021	\$0.1021	\$0.0510	\$0.0510
YEAR 7 (5%)				
1	\$0.3455	\$0.2308	\$0.1147	\$0.0572
2	\$0.1147	\$0.1147	\$0.0572	\$0.0572

The complete Year 1 – 2026 assessment roll of all parcels to be assessed by the DNPBID is included in this Report as Appendix 1.

ZONE 1

Land Area Rate (Unit 1-A Retail)

$$(\$536,924.13 \times 48.4731\%)/1,009,556 \text{ units} = \$0.2578/\text{sq ft land area}$$

Land Area Rate (Unit 1-B Non-Retail)

$$(\$536,924.13 \times 10.2775\%)/320,456 \text{ units} = \$0.1722/\text{sq ft land area}$$

Land Area Rate (Unit 1-C Parking)

$$(\$536,924.13 \times 8.3169\%)/522,286 \text{ units} = \$0.0855/\text{sq ft land area}$$

Land Area Rate (Unit 1-D Vacant)

$$(\$536,924.13 \times 0.6093\%)/76,613 \text{ units} = \$0.0427/\text{sq ft land area}$$

ZONE 2

Land Area Rate (Unit 2-A Retail)

$$(\$536,924.13 \times 16.9949\%)/1,067,246 \text{ units} = \$0.0855/\text{sq ft land area}$$

Land Area Rate (Unit 2-B Non-Retail)

$$(\$536,924.13 \times 6.1363\%)/385,349 \text{ units} = \$0.0855/\text{sq ft land area}$$

DOWNTOWN NAPA PBID – MANAGEMENT DISTRICT PLAN**Land Area Rate (Unit 2-C Parking)**

$$(\$536,924.13 \times 3.7587\%) / 472,627 \text{ units} = \$0.0427/\text{sq ft land area}$$

Land Area Rate (Unit 2-D Vacant)

$$(\$536,924.13 \times 5.4334\%) / 683,213 \text{ units} = \$0.0427/\text{sq ft land area}$$

V. PUBLICLY OWNED PARCELS

The State Constitution - Article 13D (Proposition 218) states that “parcels within a District that are owned or used by any agency, the State of California or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly-owned parcels in fact receive no special benefit.”

There currently are 29 publicly/quasi-publicly owned parcels within the proposed renewed DNPBID. Each of the 29 publicly/quasi-publicly owned parcels are identified as assessable by the Assessment Engineer and for which special benefit services will be provided.

Each of these publicly/quasi-publicly owned parcels will directly receive and proportionately specially benefit from DNPBID funded security, cleaning, marketing/events and administration. These 29 identified assessed publicly/quasi-publicly owned parcels/facilities will specially benefit from District funded programs and services from cleaner and safer facility entrances and street frontages. District services and programs are designed to improve the safety and cleanliness and usability of each publicly/quasi-publicly owned assessed parcel and facility within the District by reducing litter and debris and deterring crime, each considered detractors to visitation and use of publicly/quasi-publicly owned parcels and facilities if not contained and properly managed. These publicly/quasi-publicly owned parcels will further benefit from marketing /events in that public and private facilities and uses on them will be listed in directories and DNPBID maps.

In the opinion of the Assessment Engineer, there is no clear and convincing evidence that these 29 publicly/quasi-publicly owned parcels will not proportionately specially benefit from District services, programs and improvements; therefore, each publicly/quasi-publicly owned parcel will be assessed at the full rates with assessments to be based on the land areas of each parcel.

DOWNTOWN NAPA PBID – MANAGEMENT DISTRICT PLAN**VI. DNPBID GOVERNANCE**

The governance or management of the DNPBID requires an “Owners’ Association” to carry out the DNPBID services and activities. State PBID Law (36600 Streets & Highways Code) also requires that the Owners’ Association carry out specific additional functions. This includes preparation of an Annual Report to the City Council on the DNPBID activities for the past fiscal year and those proposed for the next fiscal year. The Owners’ Association may also recommend to the City Council from time to time, changes to the DNPBID boundaries, benefit zones, assessment formula or DNPBID programs and activities, all subject to public notification and, in some cases petition/balloting requirements. The Napa Downtown Association shall serve as the Owners’ Association described in the Streets and Highways Code §36651. The Board of Directors of Napa Downtown Association and its staff are charged with the day-to-day operations of the DNPBID.

An Owners' Association is a private entity and may not be considered a public entity for any purpose, nor may its board members or staff be considered to be public officials for any purpose. The Owners’ Association is, however, subject to government regulations relating to transparency, namely the Ralph M. Brown Act and the California Public Records Act. These regulations are designed to promote public accountability. The Owners’ Association is considered a legislative body under the Ralph M. Brown Act (Government Code §54950 et seq.). Thus, meetings of the Napa Downtown Association board of directors and certain committees must be held in compliance with the public notice and other requirements of the Brown Act. The Owners’ Association is also subject to the record keeping and disclosure requirements of the California Public Records Act.

VII. PROPOSED RULES AND REGULATION APPLIED TO THE DNPBID

There are no specific rules or regulations applied to this DNPBID

VIII. OTHER ITEMS

No bonds will be issued for any DNPBID projects in conjunction with this renewal.

IX. PLAN AUTHOR

The author and preparer of this Plan is Ed Henning of Edward Henning & Associates

DOWNTOWN NAPA PBID – MANAGEMENT DISTRICT PLAN

X. IMPLEMENTATION TIMETABLE

The renewed DNPBID is expected to begin operation by January 1, 2026. In order to meet this goal, the following procedural timeline is proposed:

<u>Date</u>	<u>Action/Task</u>
October 2024	• Develop/finalize DNPBID Management District Plan
Fall 2024	• Initiate petition drive
Late 2024 – Mar ‘25	• Collect petitions signed by property owners
March 2025	• Submit majority support petitions to City along with final Management Plan
April 2025	• City Council adopts Resolution of Intention to renew the DNPBID
April 2025	• City sends notice of DNPBID public hearing and a ballot to property owners within DNPBID
June 2025	• City Council conducts hearing (ballots due by this date)
June 2025	• Providing no majority ballot protest is filed at the hearing, Council approves Resolution of Renewal for the DNPBID
July 2025	• Assessment roll submitted to Napa County Assessor
Dec 10/Apr 10 (due)	• Assessments billed and collected by Napa County with property taxes
1st Qtr. ‘26	• Initial revenues remitted to Owners’ Association per contract with City
(7 Yrs.)	• Owners’ Association carries out renewed DNPBID programs and services

APPENDIX 1

YR 1 – 2026 ASSESSMENT ROLL

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APN		ADDRESS	BENEFIT ZONE	LAND USE / ASSMT TYPE	YEAR 1 ASSMT RATE / SF LAND	LAND AREA (SF)	YEAR 1 ASSMT
003-133-007-000	1219	COOMBS	1	NRETAIL1	\$0.1722	5,227	\$900.09
003-133-008-000	1213	COOMBS	1	NRETAIL1	\$0.1722	3,049	\$525.04
003-133-009-000	1207	COOMBS	1	NRETAIL1	\$0.1722	3,049	\$525.04
003-134-003-000	1150	PEARL	1	PARK1	\$0.0855	9,583	\$819.35
003-136-002-000	1343	MAIN	1	RETAIL1	\$0.2578	7,405	\$1,909.01
003-136-003-000	1327	MAIN	1	VACANT1	\$0.0427	7,405	\$316.19
003-136-006-000	1020	CLINTON	1	RETAIL1	\$0.2578	7,405	\$1,909.01
003-136-009-000	1000	CLINTON	1	RETAIL1	\$0.2578	8,712	\$2,245.95
003-136-010-000	1313	MAIN	1	RETAIL1	\$0.2578	6,534	\$1,684.47
003-137-003-000	1245	MAIN	1	RETAIL1	\$0.2578	1,742	\$449.09
003-137-004-000	1219	MAIN	1	PARK1	\$0.0855	4,356	\$372.44
003-137-005-000	1201	MAIN	1	VACANT1	\$0.0427	6,748	\$288.14
003-137-008-000	1231	MAIN	1	PARK1	\$0.0855	23,087	\$1,973.94
003-142-001-000	1350	MAIN	1	RETAIL1	\$0.2578	3,920	\$1,010.58
003-142-013-000	1300	MAIN	1	RETAIL1	\$0.2578	7,405	\$1,909.01
003-142-014-000	1326	MAIN	1	RETAIL1	\$0.2578	14,375	\$3,705.88
003-143-009-000	950	PEARL	1	RETAIL1	\$0.2578	17,424	\$4,491.91
003-143-010-000	1250	MAIN	1	RETAIL1	\$0.2578	14,375	\$3,705.88
003-153-008-000	1315	CALISTOGA	1	RETAIL1	\$0.2578	6,534	\$1,684.47
003-161-001-000	1339	PEARL	1	RETAIL1	\$0.2578	5,663	\$1,459.92
003-161-002-000	1335	PEARL	1	NRETAIL1	\$0.1722	19,166	\$3,300.39
003-161-005-000	1300	CLAY	1	NRETAIL1	\$0.1722	17,860	\$3,075.49
003-161-007-000	1114	FRANKLIN	1	NRETAIL1	\$0.1722	9,148	\$1,575.29
003-161-008-000	1128	FRANKLIN	1	VACANT1	\$0.0427	1,742	\$74.38
003-164-004-000	1015	COOMBS	1	VACANT1	\$0.0427	3,049	\$130.19
003-164-005-000	1005	COOMBS	1	RETAIL1	\$0.2578	2,178	\$561.49
003-164-017-000	1201	PEARL	1	PARK1	\$0.0855	51,836	\$4,431.98
003-164-023-000	1230	FIRST	1	RETAIL1	\$0.2578	17,253	\$4,447.82
003-164-024-000	1270	FIRST	1	RETAIL1	\$0.2578	4,854	\$1,251.36
003-164-025-000	1234	FIRST	1	RETAIL1	\$0.2578	4,846	\$1,249.30
003-164-026-000	1214	FIRST	1	RETAIL1	\$0.2578	10,099	\$2,603.52
003-164-027-000	1300	FIRST	1	RETAIL1	\$0.2578	127,195	\$32,790.87
003-166-004-000	1130	FIRST	1	RETAIL1	\$0.2578	11,761	\$3,031.99
003-166-010-000	1116	FIRST	1	RETAIL1	\$0.2578	68,825	\$17,743.09
003-166-011-000	1115	PEARL	1	PARK1	\$0.0855	30,492	\$2,607.07
003-166-013-000	1106	FIRST	1	RETAIL1	\$0.2578	3,049	\$786.03

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003-166-016-000	1118	FIRST	1	RETAIL1	\$0.2578	10,890	\$2,807.44
003-167-010-000	1006	FIRST	1	RETAIL1	\$0.2578	7,405	\$1,909.01
003-167-011-000	1026	FIRST	1	RETAIL1	\$0.2578	4,792	\$1,235.38
003-167-020-000	1147	PEARL	1	PARK1	\$0.0855	52,272	\$4,469.26
003-172-002-000	1000	MAIN	1	RETAIL1	\$0.2578	8,276	\$2,133.55
003-172-003-000	1030	MAIN	1	RETAIL1	\$0.2578	7,834	\$2,019.61
003-172-007-000	1040	MAIN	1	NRETAIL1	\$0.1722	12,197	\$2,100.32
003-172-009-000	1105	WEST	1	PARK1	\$0.0855	52,708	\$4,506.53
003-172-010-000	1142	MAIN	1	RETAIL1	\$0.2578	6,534	\$1,684.47
003-172-011-000	1122	MAIN	1	RETAIL1	\$0.2578	20,909	\$5,390.34
003-173-012-000	825	PEARL	1	PARK1	\$0.0855	30,492	\$2,607.07
003-182-007-000	728	FIRST	1	RETAIL1	\$0.2578	6,970	\$1,796.87
003-182-009-000	708	FIRST	1	RETAIL1	\$0.2578	14,810	\$3,818.02
003-182-012-000	1031	MCKINSTRY	1	RETAIL1	\$0.2578	3,484	\$898.18
003-182-013-000	1031	MCKINSTRY	1	RETAIL1	\$0.2578	2,533	\$653.01
003-182-016-000	728	FIRST	1	RETAIL1	\$0.2578	2,571	\$662.80
003-182-017-000	728	FIRST	1	RETAIL1	\$0.2578	989	\$254.96
003-182-018-000	746	FIRST	1	PARK1	\$0.0855	4,792	\$409.72
003-183-004-000	644	FIRST	1	RETAIL1	\$0.2578	24,394	\$6,288.77
003-183-008-000	610	FIRST	1	RETAIL1	\$0.2578	20,038	\$5,165.80
003-183-009-000	610	FIRST	1	RETAIL1	\$0.2578	19,602	\$5,053.40
003-197-003-000	1431	POLK	1	PARK1	\$0.0855	9,583	\$819.35
003-197-004-000	1427	POLK	1	PARK1	\$0.0855	7,405	\$633.13
003-197-009-000	1408	CLAY	1	RETAIL1	\$0.2578	6,534	\$1,684.47
003-197-014-000	1400	CLAY	1	RETAIL1	\$0.2578	26,136	\$6,737.86
003-198-002-000	1523	CLAY	1	PARK1	\$0.0855	6,970	\$595.94
003-198-003-000	1511	CLAY	1	PARK1	\$0.0855	5,663	\$484.19
003-198-004-000	1503	CLAY	1	PARK1	\$0.0855	2,178	\$186.22
003-198-018-000	1564	FIRST	1	RETAIL1	\$0.2578	5,663	\$1,459.92
003-198-019-000	1580	FIRST	1	NRETAIL1	\$0.1722	6,534	\$1,125.15
003-198-021-000	1501	CLAY	1	PARK1	\$0.0855	436	\$37.28
003-198-022-000	1401	CLAY	1	PARK1	\$0.0855	30,492	\$2,607.07
003-198-025-000	1500	FIRST	1	RETAIL1	\$0.2578	19,166	\$4,940.99
003-199-013-000	930	SEMINARY	1	NRETAIL1	\$0.1722	20,909	\$3,600.53
003-199-014-000	955	SCHOOL	1	NRETAIL1	\$0.1722	129,373	\$22,278.03
003-204-006-000	1400	SECOND	1	RETAIL1	\$0.2578	6,970	\$1,796.87
003-204-007-000	1424	SECOND	1	RETAIL1	\$0.2578	6,098	\$1,572.06
003-204-010-000	935	FRANKLIN	1	RETAIL1	\$0.2578	36,155	\$9,320.76
003-205-001-000	842	SCHOOL	1	PARK1	\$0.0855	6,098	\$521.38
003-205-006-000	1420	THIRD	1	NRETAIL1	\$0.1722	5,227	\$900.09

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003-205-007-000	828	SCHOOL	1	NRETAIL1	\$0.1722	6,098	\$1,050.08
003-205-010-000	1405	SECOND	1	RETAIL1	\$0.2578	1,307	\$336.94
003-205-011-000	1417	SECOND	1	RETAIL1	\$0.2578	4,356	\$1,122.98
003-205-012-000	833	FRANKLIN	1	NRETAIL1	\$0.1722	5,663	\$975.17
003-205-013-000	830	SCHOOL	1	NRETAIL1	\$0.1722	6,970	\$1,200.23
003-206-001-000	1441	THIRD	1	RETAIL1	\$0.2578	7,841	\$2,021.41
003-206-006-000	1426	FOURTH	1	NRETAIL1	\$0.1722	5,227	\$900.09
003-206-007-000	1436	FOURTH	1	PARK1	\$0.0855	4,356	\$372.44
003-207-001-000	950	FRANKLIN	1	RETAIL1	\$0.2578	5,663	\$1,459.92
003-207-003-000	1307	FIRST	1	RETAIL1	\$0.2578	3,485	\$898.43
003-207-004-000	1301	FIRST	1	RETAIL1	\$0.2578	3,920	\$1,010.58
003-207-005-000	923	RANDOLPH	1	NRETAIL1	\$0.1722	7,405	\$1,275.14
003-207-006-000	1310	SECOND	1	NRETAIL1	\$0.1722	12,197	\$2,100.32
003-207-007-000	916	FRANKLIN	1	RETAIL1	\$0.2578	8,712	\$2,245.95
003-207-008-000	920	FRANKLIN	1	RETAIL1	\$0.2578	5,663	\$1,459.92
003-207-011-000	1321	FIRST	1	RETAIL1	\$0.2578	6,098	\$1,572.06
003-207-012-000	1315	FIRST	1	RETAIL1	\$0.2578	7,841	\$2,021.41
003-208-001-000	1351	SECOND	1	VACANT1	\$0.0427	28,483	\$1,216.22
003-208-002-000	819	RANDOLPH	1	RETAIL1	\$0.2578	14,810	\$3,818.02
003-208-003-000	1324	THIRD	1	RETAIL1	\$0.2578	2,614	\$673.89
003-208-004-000	1350	THIRD	1	RETAIL1	\$0.2578	11,761	\$3,031.99
003-209-007-000	1340	FOURTH	1	NRETAIL1	\$0.1722	7,841	\$1,350.22
003-211-001-000	1227	FIRST	1	RETAIL1	\$0.2578	6,534	\$1,684.47
003-211-006-000	1260	SECOND	1	PARK1	\$0.0855	17,860	\$1,527.03
003-211-009-000	950	RANDOLPH	1	RETAIL1	\$0.2578	3,920	\$1,010.58
003-211-010-000	901	COOMBS	1	PARK1	\$0.0855	13,068	\$1,117.31
003-212-001-000	1251	SECOND	1	PARK1	\$0.0855	20,473	\$1,750.44
003-212-002-000	853	COOMBS	1	RETAIL1	\$0.2578	15,682	\$4,042.82
003-212-004-000	1234	THIRD	1	RETAIL1	\$0.2578	8,712	\$2,245.95
003-214-001-000	926	COOMBS	1	RETAIL1	\$0.2578	3,049	\$786.03
003-214-002-000	1141	FIRST	1	RETAIL1	\$0.2578	3,049	\$786.03
003-214-011-000	1127	FIRST	1	NRETAIL1	\$0.1722	26,136	\$4,500.62
003-214-012-000	1139	FIRST	1	RETAIL1	\$0.2578	3,485	\$898.43
003-214-013-000	1100	SECOND	1	PARK1	\$0.0855	25,265	\$2,160.16
003-221-011-000	915	MAIN	1	PARK1	\$0.0855	10,890	\$931.10
003-221-012-000	901	MAIN	1	RETAIL1	\$0.2578	7,405	\$1,909.01
003-221-013-000	928	BROWN	1	PARK1	\$0.0855	3,485	\$297.97
003-221-014-000	1005	FIRST	1	VACANT1	\$0.0427	6,969	\$297.58
003-222-001-000	840	BROWN	1	RETAIL1	\$0.2578	3,920	\$1,010.58
003-222-002-000	841	MAIN	1	RETAIL1	\$0.2578	1,307	\$336.94

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003-222-003-000	835	MAIN	1	RETAIL1	\$0.2578	2,178	\$561.49
003-222-005-000	829	MAIN	1	RETAIL1	\$0.2578	871	\$224.54
003-222-006-000	823	MAIN	1	RETAIL1	\$0.2578	2,178	\$561.49
003-222-007-000	815	MAIN	1	RETAIL1	\$0.2578	1,742	\$449.09
003-222-008-000	813	MAIN	1	RETAIL1	\$0.2578	1,742	\$449.09
003-222-009-000	807	MAIN	1	RETAIL1	\$0.2578	1,307	\$336.94
003-222-010-000	1010	THIRD	1	RETAIL1	\$0.2578	3,485	\$898.43
003-222-011-000	810	BROWN	1	VACANT1	\$0.0427	3,485	\$148.81
003-222-012-000	822	BROWN	1	VACANT1	\$0.0427	1,307	\$55.81
003-222-014-000	820	BROWN	1	VACANT1	\$0.0427	1,307	\$55.81
003-222-015-000	828	BROWN	1	RETAIL1	\$0.2578	1,307	\$336.94
003-222-016-000	830	BROWN	1	RETAIL1	\$0.2578	4,356	\$1,122.98
003-231-001-000	942	MAIN	1	RETAIL1	\$0.2578	5,663	\$1,459.92
003-231-003-000	930	MAIN	1	PARK1	\$0.0855	3,049	\$260.69
003-231-005-000	926	MAIN	1	PARK1	\$0.0855	3,049	\$260.69
003-231-006-000	924	MAIN	1	PARK1	\$0.0855	5,663	\$484.19
003-231-008-000	902	MAIN	1	RETAIL1	\$0.2578	5,663	\$1,459.92
003-231-012-000	975	FIRST	1	RETAIL1	\$0.2578	1,742	\$449.09
003-231-013-000	967	FIRST	1	RETAIL1	\$0.2578	4,792	\$1,235.38
003-235-003-000	825	FIRST	1	VACANT1	\$0.0427	6,970	\$297.62
003-235-004-000	823	FIRST	1	VACANT1	\$0.0427	3,485	\$148.81
003-235-005-000	803	FIRST	1	VACANT1	\$0.0427	3,049	\$130.19
003-235-006-000	819	FIRST	1	VACANT1	\$0.0427	2,614	\$111.62
003-241-006-000	731	FIRST	1	RETAIL1	\$0.2578	6,900	\$1,778.82
003-243-001-000	645	FIRST	1	RETAIL1	\$0.2578	5,227	\$1,347.52
003-243-005-000	611	FIRST	1	RETAIL1	\$0.2578	4,193	\$1,080.96
003-243-006-000	605	FIRST	1	RETAIL1	\$0.2578	6,098	\$1,572.06
003-275-003-000	1091	FIFTH	1	PARK1	\$0.0855	27,443	\$2,346.38
003-275-004-000	700	BROWN	1	RETAIL1	\$0.2578	11,326	\$2,919.84
003-277-002-000	500	MAIN	1	RETAIL1	\$0.2578	12,632	\$3,256.53
003-277-003-000	500	MAIN	1	RETAIL1	\$0.2578	8,276	\$2,133.55
003-277-006-000	500	MAIN	1	RETAIL1	\$0.2578	9,583	\$2,470.50
003-277-008-000	500	MAIN	1	RETAIL1	\$0.2578	15,246	\$3,930.42
003-300-014-000	821	COOMBS	1	NRETAIL1	\$0.1722	2,486	\$428.09
003-300-015-000	821	COOMBS	1	RETAIL1	\$0.2578	3,649	\$940.71
003-300-017-000	811	COOMBS	1	RETAIL1	\$0.2578	2,315	\$596.81
003-300-018-000	1226	THIRD	1	RETAIL1	\$0.2578	2,369	\$610.73
003-300-019-000	801	COOMBS	1	NRETAIL1	\$0.1722	4,338	\$747.00
003-310-002-000	1030	SEMINARY	1	NRETAIL1	\$0.1722	1,307	\$225.07
003-310-003-000	1030 B	SEMINARY	1	NRETAIL1	\$0.1722	871	\$149.99

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003-310-004-000	1030 C	SEMINARY	1	NRETAIL1	\$0.1722	1,307	\$225.07
003-310-005-000	1030 D	SEMINARY	1	NRETAIL1	\$0.1722	871	\$149.99
003-320-001-000	700	MAIN	1	PARK1	\$0.0855	59,242	\$5,065.19
003-320-003-000	700	MAIN	1	RETAIL1	\$0.2578	17,860	\$4,604.31
003-320-005-000	600	MAIN	1	RETAIL1	\$0.2578	32,670	\$8,422.33
003-320-008-000	700	MAIN	1	RETAIL1	\$0.2578	17,860	\$4,604.31
003-320-013-000	700	MAIN	1	RETAIL1	\$0.2578	18,295	\$4,716.45
003-330-002-000	1460	FIRST	1	RETAIL1	\$0.2578	3,920	\$1,010.58
003-330-003-000	1450	FIRST	1	RETAIL1	\$0.2578	13,068	\$3,368.93
003-330-004-000	1410	FIRST	1	RETAIL1	\$0.2578	7,405	\$1,909.01
006-133-002-000	930	THIRD	1	RETAIL1	\$0.2578	12,197	\$3,144.39
003-062-030-000	1727	MAIN	2	RETAIL2	\$0.0855	14,810	\$1,266.26
003-104-005-000	1519	MAIN	2	RETAIL2	\$0.0855	7,405	\$633.13
003-104-006-000	1024	NAPA	2	RETAIL2	\$0.0855	7,405	\$633.13
003-105-005-000	1600	MAIN	2	NRETAIL2	\$0.0855	7,841	\$670.41
003-105-008-000	1620	MAIN	2	RETAIL2	\$0.0855	5,663	\$484.19
003-105-009-000	1624	MAIN	2	RETAIL2	\$0.0855	8,276	\$707.60
003-106-015-000	1502	MAIN	2	RETAIL2	\$0.0855	6,098	\$521.38
003-106-016-000	1506	MAIN	2	RETAIL2	\$0.0855	1,742	\$148.94
003-135-012-000	1443	MAIN	2	NRETAIL2	\$0.0855	1,307	\$111.75
003-135-013-000	1443	MAIN	2	NRETAIL2	\$0.0855	2,614	\$223.50
003-135-014-000	1443	MAIN	2	NRETAIL2	\$0.0855	1,307	\$111.75
003-135-016-000	1443	MAIN	2	NRETAIL2	\$0.0855	14,375	\$1,229.06
003-181-004-000	1275	MCKINSTRY	2	PARK2	\$0.0427	13,504	\$576.62
003-183-015-000	540	FIRST	2	RETAIL2	\$0.0855	479,596	\$41,005.46
003-191-002-000	1525	POLK	2	RETAIL2	\$0.0855	7,405	\$633.13
003-191-004-000	1600	CLAY	2	NRETAIL2	\$0.0855	14,810	\$1,266.26
003-191-007-000	1630	CLAY	2	PARK2	\$0.0427	37,897	\$1,618.20
003-191-008-000	1620	CLAY	2	VACANT2	\$0.0427	74,923	\$3,199.21
003-192-002-000	1700	FIRST	2	RETAIL2	\$0.0855	35,719	\$3,053.97
003-192-005-000	1750	FIRST	2	NRETAIL2	\$0.0855	34,412	\$2,942.23
003-193-004-000	1778	SECOND	2	NRETAIL2	\$0.0855	7,841	\$670.41
003-193-008-000	1790	SECOND	2	NRETAIL2	\$0.0855	6,098	\$521.38
003-193-010-000	1737	FIRST	2	NRETAIL2	\$0.0855	9,148	\$782.15
003-193-011-000	1755	FIRST	2	RETAIL2	\$0.0855	10,454	\$893.82
003-194-001-000	1721	FIRST	2	NRETAIL2	\$0.0855	9,148	\$782.15
003-194-004-000	1754	SECOND	2	NRETAIL2	\$0.0855	9,583	\$819.35
003-194-005-000	1776	SECOND	2	NRETAIL2	\$0.0855	9,148	\$782.15
003-194-006-000	1711	FIRST	2	RETAIL2	\$0.0855	9,583	\$819.35
003-195-001-000	1600	FIRST	2	NRETAIL2	\$0.0855	56,192	\$4,804.42

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003-196-002-000	1635	FIRST	2	NRETAIL2	\$0.0855	5,663	\$484.19
003-196-005-000	1607	FIRST	2	RETAIL2	\$0.0855	4,880	\$417.24
003-196-006-000	931	SEMINARY	2	PARK2	\$0.0427	4,356	\$186.00
003-196-010-000	1700	SECOND	2	NRETAIL2	\$0.0855	42,689	\$3,649.91
003-201-006-000	1538	THIRD	2	RETAIL2	\$0.0855	6,534	\$558.66
003-202-001-000	1553	SECOND	2	NRETAIL2	\$0.0855	6,970	\$595.94
003-202-002-000	1541	SECOND	2	NRETAIL2	\$0.0855	5,940	\$507.87
003-202-003-000	1505	SECOND	2	PARK2	\$0.0427	7,841	\$334.81
003-202-011-000	827	SCHOOL	2	RETAIL2	\$0.0855	12,632	\$1,080.04
003-203-001-000	1531	THIRD	2	RETAIL2	\$0.0855	4,792	\$409.72
003-203-002-000	1517	THIRD	2	RETAIL2	\$0.0855	8,276	\$707.60
003-203-003-000	1501	THIRD	2	PARK2	\$0.0427	7,405	\$316.19
003-203-005-000	705	SCHOOL	2	RETAIL2	\$0.0855	3,920	\$335.16
003-242-004-000	601	FIRST	2	PARK2	\$0.0427	20,909	\$892.81
003-242-005-000	585	FIRST	2	PARK2	\$0.0427	5,227	\$223.19
003-242-006-000	601	FIRST	2	PARK2	\$0.0427	33,541	\$1,432.20
003-242-007-000	585	FIRST	2	VACANT2	\$0.0427	152,460	\$6,510.04
003-242-008-000	933	WATER	2	PARK2	\$0.0427	71,002	\$3,031.79
003-251-005-000	1763	SECOND	2	NRETAIL2	\$0.0855	8,276	\$707.60
003-251-011-000	1715	SECOND	2	NRETAIL2	\$0.0855	5,663	\$484.19
003-251-012-000	837	SEMINARY	2	NRETAIL2	\$0.0855	3,920	\$335.16
003-251-013-000	835	SEMINARY	2	PARK2	\$0.0427	3,485	\$148.81
003-251-014-000	821	SEMINARY	2	PARK2	\$0.0427	5,663	\$241.81
003-251-019-000	1766	THIRD	2	NRETAIL2	\$0.0855	6,970	\$595.94
003-251-020-000	1776	THIRD	2	NRETAIL2	\$0.0855	6,534	\$558.66
003-251-021-000	1790	THIRD	2	NRETAIL2	\$0.0855	6,534	\$558.66
003-251-028-000	880	JEFFERSON	2	RETAIL2	\$0.0855	24,394	\$2,085.69
003-251-029-000	1752	THIRD	2	PARK2	\$0.0427	37,026	\$1,581.01
003-290-001-000	1500	THIRD	2	NRETAIL2	\$0.0855	871	\$74.47
003-290-002-000	1500	THIRD	2	NRETAIL2	\$0.0855	871	\$74.47
003-290-003-000	1500	THIRD	2	NRETAIL2	\$0.0855	871	\$74.47
003-290-004-000	1500	THIRD	2	NRETAIL2	\$0.0855	871	\$74.47
003-290-005-000	1500	THIRD	2	NRETAIL2	\$0.0855	871	\$74.47
003-290-006-000	1500	THIRD	2	NRETAIL2	\$0.0855	1,307	\$111.75
003-290-007-000	1500	THIRD	2	NRETAIL2	\$0.0855	871	\$74.47
003-290-008-000	1500	THIRD	2	NRETAIL2	\$0.0855	871	\$74.47
003-290-009-000	1500	THIRD	2	NRETAIL2	\$0.0855	436	\$37.28
003-290-010-000	1500	THIRD	2	NRETAIL2	\$0.0855	436	\$37.28
003-290-011-000	1500	THIRD	2	NRETAIL2	\$0.0855	436	\$37.28
003-290-012-000	1500	THIRD	2	NRETAIL2	\$0.0855	6,970	\$595.94

ATTACHMENT 2

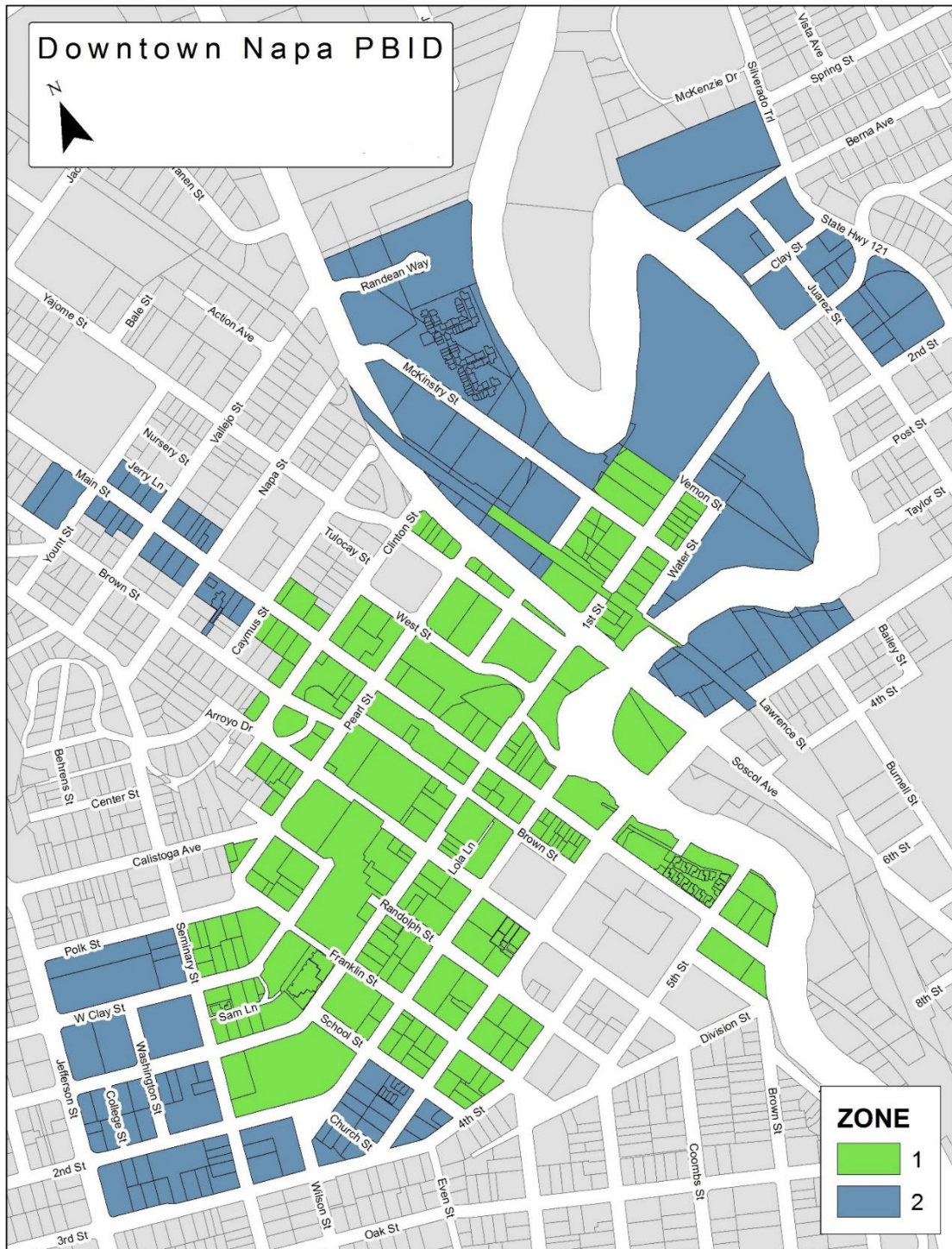
DOWNTOWN NAPA PBID – MANAGEMENT DISTRICT PLAN

003-352-002-000	1675	SECOND	2	RETAIL2	\$0.0855	2,731	\$233.50
003-352-003-000	1625	SECOND	2	RETAIL2	\$0.0855	2,731	\$233.50
006-061-001-000	1405	JUAREZ	2	VACANT2	\$0.0427	41,818	\$1,785.63
006-062-002-000	400	CLAY	2	VACANT2	\$0.0427	7,405	\$316.19
006-062-003-000	420	CLAY	2	VACANT2	\$0.0427	42,689	\$1,822.82
006-063-001-000	426	FIRST	2	VACANT2	\$0.0427	43,124	\$1,841.39
006-064-001-000	1312	JUAREZ	2	VACANT2	\$0.0427	37,462	\$1,599.63
006-065-002-000	1221	SILVERADO	2	VACANT2	\$0.0427	7,405	\$316.19
006-065-003-000	376	FIRST	2	VACANT2	\$0.0427	7,405	\$316.19
006-065-005-000	1215	SILVERADO	2	VACANT2	\$0.0427	7,405	\$316.19
006-065-006-000	356	FIRST	2	VACANT2	\$0.0427	6,970	\$297.62
006-065-007-000	1215	SILVERADO	2	VACANT2	\$0.0427	20,909	\$892.81
006-073-003-000	345	FIRST	2	PARK2	\$0.0427	7,405	\$316.19
006-073-004-000	301	FIRST	2	VACANT2	\$0.0427	32,670	\$1,395.01
006-073-007-000	1120	JUAREZ	2	PARK2	\$0.0427	9,583	\$409.19
006-073-008-000	302	SECOND	2	PARK2	\$0.0427	37,462	\$1,599.63
006-073-013-000	359	FIRST	2	NRETAIL2	\$0.0855	13,939	\$1,191.78
006-131-006-000	802	THIRD	2	RETAIL2	\$0.0855	9,148	\$782.15
006-131-007-000	820	THIRD	2	RETAIL2	\$0.0855	6,970	\$595.94
006-131-011-000	807	SOSCOL	2	RETAIL2	\$0.0855	26,276	\$2,246.60
006-132-001-000	770	THIRD	2	PARK2	\$0.0427	13,504	\$576.62
006-132-002-000	750	THIRD	2	PARK2	\$0.0427	4,356	\$186.00
006-132-006-000	760	THIRD	2	PARK2	\$0.0427	53,143	\$2,269.21
006-144-016-000	640	THIRD	2	RETAIL2	\$0.0855	12,197	\$1,042.84
006-144-018-000	618	THIRD	2	RETAIL2	\$0.0855	7,405	\$633.13
044-250-029-000	1500	SOSCOL	2	NRETAIL2	\$0.0855	58,806	\$5,027.91
044-250-030-000	711	RIVER TERR WAY	2	NRETAIL2	\$0.0855	13,939	\$1,191.78
044-250-031-000	1650	SOSCOL	2	RETAIL2	\$0.0855	16,553	\$1,415.28
044-250-032-000	1600	SOSCOL	2	PARK2	\$0.0427	24,394	\$1,041.62
044-250-033-000	1600	SOSCOL	2	RETAIL2	\$0.0855	147,233	\$12,588.42
044-250-035-000	1274	MCKINSTRY	2	VACANT2	\$0.0427	23,279	\$994.01
044-260-003-000	1275	MCKINSTRY	2	PARK2	\$0.0427	26,572	\$1,134.62
044-260-005-000	1275	MCKINSTRY	2	PARK2	\$0.0427	48,352	\$2,064.63
044-260-007-000	1275	MCKINSTRY	2	RETAIL2	\$0.0855	50,965	\$4,357.51
044-540-001-000	1314	MCKINSTRY	2	RETAIL2	\$0.0855	51,401	\$4,394.79
044-540-002-000	1314	MCKINSTRY	2	RETAIL2	\$0.0855	74,052	\$6,331.45
045-100-002-000	1515	SILVERADO	2	VACANT2	\$0.0427	177,289	\$7,570.24
							\$536,924.13

APPENDIX 2

DNPBID BOUNDARY MAP

DOWNTOWN NAPA PBID – MANAGEMENT DISTRICT PLAN



ATTACHMENT 1

ASSESSMENT ENGINEER'S REPORT

ATTACHMENT 1

2026-2032

DOWNTOWN NAPA PROPERTY & BUSINESS IMPROVEMENT DISTRICT RENEWAL

ASSESSMENT ENGINEER'S REPORT

*Being Renewed for a 7 Year Term Pursuant to
California Streets and Highways Code Section 36600 et seq.
Property & Business Improvement District Act of 1994, as amended*

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

April 17, 2025

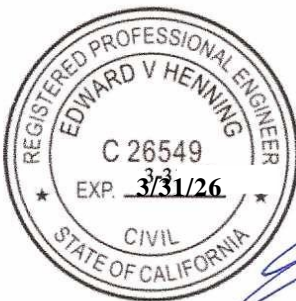
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DOWNTOWN NAPA PBID – ASSESSMENT ENGINEER’S REPORT**ASSESSMENT ENGINEER’S REPORT**

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 renewed Downtown Napa Property & Business Improvement District ("DNPBID") being renewed for a seven (7) 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 special benefits conferred on each respective property.

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



A handwritten signature in blue ink, appearing to read "Edward V. Henning", written over a horizontal line.

RPE #26549

April 17, 2025

Edward V. Henning

Date

(NOT VALID WITHOUT SIGNATURE AND CERTIFICATION SEAL HERE)

Introduction

This Assessment Engineer’s Report (“Report”) serves as the “detailed engineer’s report” required by Section 4(b) of Article XIIIID of the California Constitution (Proposition 218) to support the benefit property assessments to be levied within the proposed DNPBID in the City of Napa, California being renewed for a seven (7) year term. The term “District” and “DNPBID” are used interchangeably throughout this Report. The discussion and analysis contained within this Report constitutes the required “nexus” of rationale between assessment amounts levied and special benefits derived by real properties within the proposed renewed DNPBID.

DOWNTOWN NAPA PBID – ASSESSMENT ENGINEER’S REPORT**Background**

The DNPBID is a property-based benefit assessment type district being renewed for a seven (7) year term pursuant to Section 36600 et seq. of the California Streets and Highways Code (as amended), 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 and business improvement district (“PBID”), district program costs are to be distributed amongst all identified benefiting properties based on the proportionate amount of special program benefit each property is projected to derive from the assessments levied. Only those properties expected to derive special benefits from PBID funded programs and activities may be assessed and only in an amount proportionate to the special benefits expected to be conferred on each assessed property.

Supplemental Article XIIID Section 4(b) California Constitution**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 DNPBID. These requirements are in addition to requirements imposed by State and local assessment enabling laws. These requirements were “chaptered” into law as Article XIIID Section 4(b) of the California Constitution (hereinafter Article XIIID).

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

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

DOWNTOWN NAPA PBID – ASSESSMENT ENGINEER’S REPORT

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”

Setting

The DNPBID is located east of State Highway 29 in the historic center of Downtown Napa at the confluence of the Napa River and Napa Creek. The name of the proposed renewed PBID is the Downtown Napa Property and Business Improvement District (DNPBID or District).

General Boundary Description

The boundaries of the District have been determined based on the concentrated commercially zoned, pedestrian oriented, retail-related properties in the heart of Downtown Napa. The DNPBID is centered along Main Street and 1st Street, varying one to four blocks in each direction.

The District is bounded on all sides by either natural barriers (i.e. the Napa River), non-pedestrian commercial nodes or residentially zoned parcels and neighborhoods which, according to State of California Streets and Highways Code Section 36632(c), are conclusively presumed to not benefit from DNPBID funded activities and therefore cannot be assessed. The DNPBID boundaries are set to exclude any whole parcels zoned solely for residential purposes.

The DNPBID includes 631 parcels, of which 273 are identified by this Assessment Engineer as assessable and on which proportionate and special benefits will be conferred. The remaining 358 parcels are deemed non-assessable by this Assessment Engineer in that they consist of the following: residential parcels with 1-4 units, including residential condominium units; non-profit owned and used parcels; flood control parcels; and, railroad rights of way parcels. It has been determined by this Assessment Engineer that none of these land use and ownership types will specially benefit from the proposed DNPBID programs, activities and improvements and thus, will not be assessed. No DNPBID funded programs activities and improvements will be provided for the direct and special benefit of any of the non-assessed parcels.

Benefit Zones

There are two benefit zones in the DNPBID.

Zone 1 is the core retail center of Downtown Napa and consists of commercially zoned properties centered along Main Street and 1st Street. Retail activity and pedestrian traffic are highest in this portion of the DNPBID, and thus these parcels require the highest level of programmed and response DNPBID services. As a result, Zone 1 parcels will receive 100% of their proportionate special benefit from Zone 1 DNPBID funded levels of services and will be assessed at higher rates per square foot of parcel land area than Zone 2 parcels as delineated in this Report and the Management District Plan. These rates and the resulting Zone 1 assessment revenue are reflected in the budget allocation of funds for Zone 1 and the corresponding proportionate special benefits conferred on Zone 1 parcels.

Zone 2 consists of the remaining commercially zoned parcels within the DNPBID boundaries. Zone 2 has less retail activity and pedestrian traffic than the Zone 1 parcels and requires lower levels of programmed and response service from the DNPBID. As a result, Zone 2 parcels will receive 100% of their proportionate special benefit from Zone 2 DNPBID funded levels of services and will be assessed at lower rates per square foot of parcel land area than Zone 1 as delineated in this Report and the Management District Plan. These rates and the resulting Zone 2 assessment revenue are reflected in the budget

DOWNTOWN NAPA PBID – ASSESSMENT ENGINEER’S REPORT

allocation of funds for Zone 2 and the corresponding proportionate special benefits conferred on Zone 2 parcels.

A list of all parcels included in the proposed renewed DNPBID is shown as Appendix 1, attached to this Report identified by their respective Napa County assessor parcel number. The boundary of the proposed renewed DNPBID and benefit zones are shown on the map of the proposed renewed DNPBID attached as Appendix 2 to this Report.

All identified assessed parcels within the above-described boundaries shall be assessed to fund supplemental special benefit programs, services and improvements as outlined in this Report and in the Management District Plan. All DNPBID funded services, programs and improvements provided within the above described boundaries shall confer special benefit to identified assessed parcels within the District boundaries and none will be provided outside of the District. Each assessed parcel within the DNPBID will proportionately and specially benefit from the District funded programs and services (i.e. Beautification, Maintenance & Infrastructure; Marketing, Ambassador & Safekeeping; and, Advocacy & Administration). These services, programs and improvements are intended to improve commerce, employment, rents and occupancy rates and investment viability of individually assessed parcels and businesses on them within the DNPBID. The DNPBID confers special benefits on each and every individually assessed parcel by reducing litter and debris, deterring crime, improving aesthetics and marketing goods and services available from assessed parcels and the businesses on them within the District, all considered necessary in a competitive properly managed business district. All District funded services programs and improvements are considered supplemental, above normal base level services provided by the City of Napa and are only provided for the special benefit of assessed parcels within the boundaries of the proposed renewed DNPBID.

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

QUANTITATIVE BENEFIT ANALYSIS

As stipulated in Article XIID Section 4(b) of the California Constitution, 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. For the purposes of this analysis, a “general benefit” is hereby defined as: “A benefit to properties in the area and in the surrounding community or benefit to the public in general resulting from the improvement, activity, or service to be provided by the assessment levied”. “Special benefit” as defined by the California State Constitution means a distinct benefit over and above general benefits conferred on real property located in the district.

The property uses within the boundaries of the District that will receive special benefits from District funded programs and services are currently a mix of retail, restaurant, office, service and general commercial. Services, programs and improvements provided and funded by the District (i.e. Beautification, Maintenance & Infrastructure; Marketing, Ambassador & Safekeeping; and, Advocacy & Administration) are primarily designed to provide special benefits to identified assessed parcels and the array of land uses within the boundaries of the DNPBID as described in the Work Plan Details starting on

DOWNTOWN NAPA PBID – ASSESSMENT ENGINEER’S REPORT

page 12 of this Report.

The proposed renewed District programs, improvements and services and Year 1 – 2026 budget allocation by Zone are shown in the Table below:

Year 1 – 2026 DNPBID Special Benefit Budget By Zone (Assessment Revenue Only)

BENEFIT ZONE	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	MARKETING, AMBASSADOR & SAFEKEEPING	ADVOCACY & ADMINISTRATION	TOTAL \$	TOTAL %
%	60.00%	30.00%	10.00%		100.00%
1	\$218,024	\$109,012	\$36,337	\$363,373	67.6768%
2	\$104,131	\$52,065	\$17,355	\$173,551	32.3232%
TOTAL	\$322,155	\$161,077	\$53,692	\$536,924	100.00%

The special benefits conferred on assessed parcels within the DNPBID are particular and distinct to each and every identified assessed parcel within the DNPBID and are not provided to non-assessed parcels outside of the DNPBID. These programs, services and improvements will only be provided to each individual assessed parcel within the District boundaries and, in turn, confer proportionate “special benefits” to each assessed parcel.

In the case of the DNPBID, the very nature of the purpose of this DNPBID is to fund supplemental programs, services and improvements to assessed parcels within the District boundaries above and beyond what is being currently funded either via normal tax supported methods or other funding sources. The City of Napa does not provide these programs and services. All benefits derived from the assessments to be levied on assessed parcels within the District are for services, programs and improvements directly benefiting each individual assessed parcel within the District. No District funded services, activities or programs will be provided outside of the District boundaries.

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

Empirical assessment engineering analysis throughout California has found that general benefits within a given business improvement district tend to range from 2-6% 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

DOWNTOWN NAPA PBID – ASSESSMENT ENGINEER’S REPORT

(3) The composite district overlay determinant method.

A majority of PBIDs in California for which this Assessment Engineer has provided assessment engineering services in conformance with Article XIID Section 4(b) of the California Constitution have used Method #3, the composite district overlay determinant method which will be used for the DNPBID. 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 DNPBID, general benefit to the public at large within the DNPBID and general benefit to parcels outside the DNPBID.

General Benefit – Assessed Parcels within District

DNPBID 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. In the case of the DNPBID, 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 DNPBID funded programs and services are specially geared to the unique needs of each assessed parcel within the DNPBID and are directed specially only to these assessed parcels. 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 and land uses of each assessed parcel. The computed 0.25% general benefit value on assessed parcels within the DNPBID equates to \$1,342 or $(.25\% \times \$536,924)$.

General Benefit – Public At Large

While the DNPBID 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 District funded programs may also provide an incidental general benefit to the public at large within the District.

For the proposed DNPBID activities, assessment engineering experience in California, including very extensive professionally conducted intercept surveys, has found that generally over 95% of people moving about within similar district boundaries are engaged in business related to assessed parcels and businesses located within them, while the public at large “just passing through” is typically 5% or less.

Based on typical general benefit factors used in similar districts throughout California, it is the opinion of this Engineer that general benefit factors for each of the District 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 \$5.905 as delineated in the following Table:

DOWNTOWN NAPA PBID – ASSESSMENT ENGINEER’S REPORT

Year 1 – 2026 DNPBID 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)
BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$322,155	1.50%	0.0150	\$4,832
MARKETING, AMBASSADOR & SAFEKEEPING	\$161,077	0.50%	0.0050	\$805
ADVOCACY & ADMINISTRATION	<u>\$53,692</u>	0.50%	0.0050	<u>\$268</u>
TOTAL	\$536,924			\$5,905

Spillover General Benefits to Parcels Outside of District

While District programs and services will not be provided directly to parcels outside the District boundaries nor non-assessed parcels within the DNPBID, it is reasonable to conclude that District services may confer an indirect general benefit on non-assessed parcels within the DNPBID and those immediately outside and adjacent to the District boundaries. An inventory of the District boundaries finds that the District is surrounded by 142 parcels (32 adjacent to Zone 1 and 110 adjacent to Zone 2). Of these, 44 are parcels with commercial uses (2 adjacent to Zone 1 and 42 adjacent to Zone 2) and 98 are parcels with residential, government or non-profit uses (30 adjacent to Zone 1 and 68 adjacent to Zone 2). There are 358 non-identified (i.e. not assessed) exempt parcels within the DNPBID boundaries (134 in Zone 1 and 224 in Zone 2). These exempt parcels are primarily residential condominium units with a few non-profit ownerships and uses.

The 142 parcels outside the District boundaries adjacent to or across streets or alleys from assessed parcels within the District can reasonably be assumed to receive some indirect general benefit as a result of DNPBID funded programs, services and improvements. 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 273 identified assessed parcels within the District; a benefit factor of 0.0075 be attributed to general benefits conferred on the 358 non-assessed parcels within the DNPBID as well as the 44 commercial parcels adjacent to or across a street or alley from the DNPBID; and a benefit factor of 0.0025 be attributed to general benefits conferred on the 98 residential, government and non-profit owned/used parcels adjacent to or across a street or alley from the DNPBID. These benefit factors are further adjusted for each benefit zone by a factor of 0.67 for Zone 1 and 0.33 for Zone 2 as shown in the Table below:

Year 1 – 2026 DNPBID “Spillover” Benefit Factors

<u>Inventory & Assigned factors</u>	Zone	# of Parcels	Full Benefit Factor	Zone Adj	Adj Benefit Factor
Assessed Parcels Within BID	1	167	1.0000	0.6650	0.6650
Unassessed Parcels Within BID	1	134	0.0075	0.6650	0.0050
Comm Parcels Out	1	2	0.0075	0.6650	0.0050

DOWNTOWN NAPA PBID – ASSESSMENT ENGINEER’S REPORT

Other Parcels Out	1	30	0.0025	0.6650	0.0017
Assessed Parcels Within BID	2	106	1.0000	0.3350	0.3350
Unassessed Parcels Within BID	2	224	0.0075	0.3350	0.0025
Comm Parcels Out	2	42	0.0075	0.3350	0.0025
Other Parcels Out	2	68	0.0025	0.3350	0.0008

The cumulative dollar value of the Spillover general benefit type equates to \$5,959 (Zone 1: \$2,192 + \$33 + \$167 = \$2,392 and Zone 2: \$2,778 + \$521 + \$268 = \$3,567) as delineated in the Table below.

YEAR 1 – 2026 DNPBID “Spillover” General Benefits

Parcel Type	Quantity	Adjusted Benefit Factor	Benefit Units	Benefit Percent	Benefit Value
ZONE 1					
Assessed Parcels Within BID	167	0.6650	111.055	99.3461%	\$363,373
Unassessed Within BID	134	0.0050	0.670	0.5994%	\$2,192
Comm Parcels Out	2	0.0050	0.010	0.0089%	\$33
Other Parcels Out	30	0.0017	<u>0.051</u>	<u>0.0456%</u>	<u>\$167</u>
SUBTOTAL			111.786	100.00%	\$365,765
ZONE 2					
Assessed Parcels Within BID	106	0.3300	34.980	97.9859%	\$173,551
Unassessed Within BID	224	0.0025	0.560	1.5687%	\$2,778
Comm Parcels Out	42	0.0025	0.105	0.2941%	\$521
Other Parcels Out	68	0.0008	<u>0.054</u>	<u>0.1513%</u>	<u>\$268</u>
SUBTOTAL			35.699	100.00%	\$177,118

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 \$13,206 (\$1,342 + \$5,905 + \$5,959) or 2.4005%. This leaves a value of 97.5955% assigned to special benefit related costs. For the purposes of this analysis, the general benefit value of 2.4005% will be conservatively rounded up to 2.5% or \$13,767. Total program costs are estimated to be \$550,691. Subtracting the composite general benefit value of \$13,767 from the total estimated program cost of \$550,691 results in a special benefit value of \$536,924. This is the total amount of assessments to be levied on the 273 assessed parcels in the proposed renewed DNPBID for Year 1-2026. General benefit costs of \$13,767 will need to be funded by other non-assessment sources such as grants, event proceeds, dues and fees.

The program special benefit related cost allocations of the District assessment revenues for Year 1 (2026) are shown in the Table on page 16 of this Report. The projected program special benefit related cost allocations of the District assessment revenues for the 7-year District term, assuming a 5% maximum

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annual assessment rate increase (3% for programs + 2% for special projects), are shown in the Table on page 17 of this Report.

A breakdown of projected special and general benefits for each year of the 7-year renewal term, assuming a 5% maximum annual assessment rate increase (3% for programs + 2% for special projects) is shown in the following Table:

7 Year Special + General Benefits

(Assumes 5% max rate increase per year – 3% for programs + 2% for special projects)

YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 1 - 2026	1	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$218,024	\$5,493	\$223,517	60.00%
		MARKETING, AMBASSADOR & SAFEKEEPING	\$109,012	\$2,746	\$111,758	30.00%
		ADVOCACY & ADMINISTRATION	\$36,337	\$915	\$37,252	10.00%
		TOTAL	\$363,373	\$9,154	\$372,527	100.00%
	2	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$104,131	\$2,768	\$106,899	60.00%
		MARKETING, AMBASSADOR & SAFEKEEPING	\$52,065	\$1,384	\$53,449	30.00%
		ADVOCACY & ADMINISTRATION	\$17,355	\$461	\$17,816	10.00%
		TOTAL	\$173,551	\$4,613	\$178,164	100.00%
	1&2	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$322,155	\$8,261	\$330,416	60.00%
		MARKETING, AMBASSADOR & SAFEKEEPING	\$161,077	\$4,130	\$165,207	30.00%
		ADVOCACY & ADMINISTRATION	\$53,692	\$1,376	\$55,068	10.00%
		TOTAL	\$536,924	\$13,767	\$550,691	100.00%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 2 - 2027	1	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$228,925	\$5,768	\$234,693	60.00%
		MARKETING, AMBASSADOR & SAFEKEEPING	\$114,463	\$2,883	\$117,346	30.00%
		ADVOCACY & ADMINISTRATION	\$38,154	\$961	\$39,115	10.00%
		TOTAL	\$381,542	\$9,612	\$391,154	100.00%
	2	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$109,338	\$2,906	\$112,244	60.00%
		MARKETING, AMBASSADOR & SAFEKEEPING	\$54,668	\$1,453	\$56,121	30.00%
		ADVOCACY & ADMINISTRATION	\$18,223	\$484	\$18,707	10.00%
		TOTAL	\$182,229	\$4,843	\$187,072	100.00%
	1&2	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$338,263	\$8,674	\$346,937	60.00%
		MARKETING, AMBASSADOR & SAFEKEEPING	\$169,131	\$4,336	\$173,467	30.00%
		ADVOCACY & ADMINISTRATION	\$56,377	\$1,445	\$57,822	10.00%
		TOTAL	\$563,771	\$14,455	\$578,226	100.00%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 3 - 2028	1	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$240,371	\$6,056	\$246,427	60.00%
		MARKETING, AMBASSADOR & SAFEKEEPING	\$120,186	\$3,027	\$123,213	30.00%
		ADVOCACY & ADMINISTRATION	\$40,062	\$1,009	\$41,071	10.00%

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		TOTAL	\$400,619	\$10,092	\$410,711	100.00%
	2	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$114,805	\$3,051	\$117,856	60.00%
		MARKETING, AMBASSADOR & SAFEKEEPING	\$57,401	\$1,526	\$58,927	30.00%
		ADVOCACY & ADMINISTRATION	<u>\$19,134</u>	<u>\$508</u>	<u>\$19,642</u>	<u>10.00%</u>
		TOTAL	\$191,340	\$5,085	\$196,425	100.00%
	1&2	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$355,176	\$9,107	\$364,283	60.00%
	1&2	MARKETING, AMBASSADOR & SAFEKEEPING	\$177,587	\$4,553	\$182,140	30.00%
	1&2	ADVOCACY & ADMINISTRATION	<u>\$59,196</u>	<u>\$1,517</u>	<u>\$60,713</u>	<u>10.00%</u>
	1&2	TOTAL	\$591,959	\$15,177	\$607,136	100.00%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 4 - 2029	1	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$252,390	\$6,359	\$258,749	60.00%
		MARKETING, AMBASSADOR & SAFEKEEPING	\$126,195	\$3,178	\$129,373	30.00%
		ADVOCACY & ADMINISTRATION	<u>\$42,065</u>	<u>\$1,059</u>	<u>\$43,124</u>	<u>10.00%</u>
		TOTAL	\$420,650	\$10,596	\$431,246	100.00%
	2	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$120,545	\$3,204	\$123,749	60.00%
		MARKETING, AMBASSADOR & SAFEKEEPING	\$60,271	\$1,602	\$61,873	30.00%
		ADVOCACY & ADMINISTRATION	<u>\$20,091</u>	<u>\$533</u>	<u>\$20,624</u>	<u>10.00%</u>
		TOTAL	\$200,907	\$5,339	\$206,246	100.00%
	1&2	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$372,935	\$9,563	\$382,498	60.00%
	1&2	MARKETING, AMBASSADOR & SAFEKEEPING	\$186,466	\$4,780	\$191,246	30.00%
	1&2	ADVOCACY & ADMINISTRATION	<u>\$62,156</u>	<u>\$1,592</u>	<u>\$63,748</u>	<u>10.00%</u>
	1&2	TOTAL	\$621,557	\$15,935	\$637,492	100.00%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 5 - 2030	1	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$265,010	\$6,677	\$271,687	60.00%
		MARKETING, AMBASSADOR & SAFEKEEPING	\$132,505	\$3,337	\$135,842	30.00%
		ADVOCACY & ADMINISTRATION	<u>\$44,168</u>	<u>\$1,112</u>	<u>\$45,280</u>	<u>10.00%</u>
		TOTAL	\$441,683	\$11,126	\$452,809	100.00%
	2	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$126,572	\$3,364	\$129,936	60.00%
		MARKETING, AMBASSADOR & SAFEKEEPING	\$63,285	\$1,682	\$64,967	30.00%
		ADVOCACY & ADMINISTRATION	<u>\$21,096</u>	<u>\$560</u>	<u>\$21,656</u>	<u>10.00%</u>
		TOTAL	\$210,953	\$5,606	\$216,559	100.00%
	1&2	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$391,582	\$10,041	\$401,623	60.00%
	1&2	MARKETING, AMBASSADOR & SAFEKEEPING	\$195,790	\$5,019	\$200,809	30.00%
	1&2	ADVOCACY & ADMINISTRATION	<u>\$65,264</u>	<u>\$1,672</u>	<u>\$66,936</u>	<u>10.00%</u>
	1&2	TOTAL	\$652,636	\$16,732	\$669,368	100.00%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 6 - 2031	1	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$278,261	\$7,011	\$285,272	60.00%
		MARKETING, AMBASSADOR & SAFEKEEPING	\$139,130	\$3,504	\$142,634	30.00%
		ADVOCACY & ADMINISTRATION	<u>\$46,376</u>	<u>\$1,168</u>	<u>\$47,544</u>	<u>10.00%</u>

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		TOTAL	\$463,767	\$11,683	\$475,450	100.00%
	2	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$132,901	\$3,532	\$136,433	60.00%
		MARKETING, AMBASSADOR & SAFEKEEPING	\$66,449	\$1,766	\$68,215	30.00%
		ADVOCACY & ADMINISTRATION	<u>\$22,151</u>	<u>\$588</u>	<u>\$22,739</u>	<u>10.00%</u>
		TOTAL	\$221,501	\$5,886	\$227,387	100.00%
	1&2	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$411,162	\$10,543	\$421,705	60.00%
	1&2	MARKETING, AMBASSADOR & SAFEKEEPING	\$205,579	\$5,270	\$210,849	30.00%
	1&2	ADVOCACY & ADMINISTRATION	<u>\$68,527</u>	<u>\$1,756</u>	<u>\$70,283</u>	<u>10.00%</u>
	1&2	TOTAL	\$685,268	\$17,569	\$702,837	100.00%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 7 - 2032	1	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$292,174	\$7,362	\$299,536	60.00%
		MARKETING, AMBASSADOR & SAFEKEEPING	\$146,087	\$3,679	\$149,766	30.00%
		ADVOCACY & ADMINISTRATION	<u>\$48,695</u>	<u>\$1,226</u>	<u>\$49,921</u>	<u>10.00%</u>
		TOTAL	\$486,956	\$12,267	\$499,223	100.00%
	2	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$139,546	\$3,709	\$143,255	60.00%
		MARKETING, AMBASSADOR & SAFEKEEPING	\$69,771	\$1,854	\$71,625	30.00%
		ADVOCACY & ADMINISTRATION	<u>\$23,259</u>	<u>\$617</u>	<u>\$23,876</u>	<u>10.00%</u>
		TOTAL	\$232,576	\$6,180	\$238,756	100.00%
	1&2	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	\$431,720	\$11,071	\$442,791	60.00%
	1&2	MARKETING, AMBASSADOR & SAFEKEEPING	\$215,858	\$5,533	\$221,391	30.00%
	1&2	ADVOCACY & ADMINISTRATION	<u>\$71,954</u>	<u>\$1,843</u>	<u>\$73,797</u>	<u>10.00%</u>
	1&2	TOTAL	\$719,532	\$18,447	\$737,979	100.00%

DISTRICT WORK PLAN

Overview

Services, programs and improvements provided and funded by the District include Beautification, Maintenance & Infrastructure; Marketing, Ambassador & Safekeeping; and, Advocacy & Administration. Each of these is designed to provide special benefits as described below to each and every identified assessed parcel within the boundaries of the District. The property uses within the boundaries of the District that will receive special benefits from District funded programs, services and improvements are currently a unique mix of retail, restaurant, office, service and general commercial.

These special benefits are particular and distinct to each and every identified assessed parcel within the DNPBID and are not provided to non-assessed parcels within or outside of the District. These programs, services and improvements will only be provided to each individual assessed parcel within the District boundaries and, in turn, confer proportionate "special benefits" to each assessed parcel.

In the case of the DNPBID, the very nature of the purpose of this District is to fund supplemental programs, services and improvements to assessed parcels within the District boundaries above and beyond the base line services provided by the City of Napa. The City of Napa does not provide these supplemental

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programs and services. All benefits derived from the assessments to be levied on assessed parcels within the District are for services, programs and improvements directly benefiting each individual assessed parcel within the District. No District funded services, activities or programs will be provided outside of the District boundaries.

The program special benefit cost allocations of the District assessment revenues for Year 1 (2026) are shown in the Table on page 16 of this Report. The projected program special benefit cost allocations of the District assessment revenues for the 7-year District term, assuming a 5% maximum annual assessment rate increase (3% for programs + 2% for special projects), are shown in the Table on page 17 of this Report.

WORK PLAN DETAILS

The services to be provided by the DNPBID are all designed to contribute to the cohesive commercial fabric and to ensure economic success and vitality of the District. The assessed parcels in the DNPBID will specially benefit from the District programs in the form of increasing commerce and improving economic success and vitality through meeting the DNPBID goals: to improve cleanliness, public safety, beautification, landscaping, and to attract and retain businesses and services, and ultimately to increase commerce and improve the economic viability of each individual assessed parcel.

The following programs, services and improvements are proposed by the DNPBID to specially benefit each and every individually assessed parcel within the District boundaries. DNPBID services, programs and improvements will not be provided to parcels outside the District boundary. Assessment funds generated in each benefit zone shall only be used to provide services which specially benefit individual assessed parcels within that benefit zone.

Beautification, Maintenance, Infrastructure

\$322,155 (Special Benefits) + \$8,261 (General Benefits) = \$330,416 (60%)

“Beautification” includes physical improvements for the special benefit of each identified and assessed parcel within the DNPBID. Types of physical improvements may include: street furniture such as benches and trash bins; additional tree planting and decorative tree wells; painting of street light poles; decorative amenities such hanging planter baskets, street light pole flags/seasonal banners; Christmas decorations, lighting and garland; freestanding landscape containers; and other improvements, as approved by the Owners’ Association.

“Maintenance” is described as follows: With the use of day porters, sidewalks and parking garages will be kept clean and graffiti free. Tree wells will be kept clear of trash and debris, weeded as needed, and will be watered on a regular basis until mature enough to be self-sustaining. Sidewalk and gutter areas will be pressure washed on a regular basis. Hanging planter baskets will be watered and kept fresh and attractive. Maintenance service levels will be higher in Zone 1 and less in Zone 2, commensurate with the assessment rate structure.

“Infrastructure” includes utility box aesthetic wraps and could include other streetscape upgrades such as decorative sidewalk and crosswalk enhancements

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The Beautification, Maintenance, Infrastructure component is designed to specially benefit each identified and assessed parcel within the DNPBID by professionally managing the appearance of each parcel as an attractive and inviting place to work, transact business, shop and dine. This component is designed to attract more commercial customers and clients, employees, tenants and investors which are intended to increase business volumes, sales transactions, commercial occupancies, commercial rental income and return on investments. A poorly maintained environment deters commerce and may fail to attract patrons and visitors, and reduce commercial rents and commercial occupancies. Beautification, Maintenance, Infrastructure services and improvements will be provided only within the DNPBID boundaries and for the special benefit of identified and assessed parcels within the DNPBID.

Marketing, Ambassador, Safekeeping

\$161,077 (Special Benefits) + \$4,130 (General Benefits) = \$165,207 (30%)

“Marketing” may include, but is not limited to, newsletters, website and social media management, development and distribution of promotional materials (such as event flyers, business coupon books, business directories/maps), special events, media advertising and other programs that will promote the array of goods and services available within the DNPBID. The Marketing program helps meet the goals of business attraction and retention and increased commerce.

The Marketing program is designed with the intent to increase the public’s awareness of the DNPBID as a single destination in order to attract consumers to the array of attractions, events, and services which are intended to increase commerce for each assessed parcel in the DNPBID. Marketing efforts will be designed to improve the commercial core by implementing programs to attract pedestrians, increase lease rates, commercial rentals, parking revenues, retail customers, restaurant patrons for the assessed parcels in the DNPBID. The Owners’ Association will continue to use the website supported by the Tourist Improvement District and Downtown Napa Association to promote the assessed DNPBID parcels in an effort to increase awareness of the District as a destination for consumers and tenants and increase occupancy and commerce on the assessed parcels. The website is designed to provide visitors information about the DNPBID in order to attract these visitors and attract more business from out of the area, to increase commerce and improve the economic vitality of assessed parcels.

For the array of land uses within the DNPBID (i.e. retail, restaurant, office, service and general commercial) this work plan component is specifically designed to attract more customers, employees, tenants and investors. Special benefit will be conferred on each and every assessed parcel in the DNPBID 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 viability. The Marketing work plan component will only be provided to, and for the direct and special benefit of, each identified assessed parcel within the DNPBID.

“Ambassador, Safekeeping” - Ambassadors are trained by safety professionals and will regularly patrol the District. Their duties include providing directional and other assistance to guide pedestrians to assessed parcels and serving as “eyes and ears” on the street to enable fast responses to issues that negatively impact the assessed parcels. Ambassador services are more concentrated in the areas with the highest foot traffic and those identified by police and tenants as requiring the most coverage. Ambassadors will regularly patrol the district to assist patrons and monitor cleanliness and safety.

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The “Ambassador, Safekeeping” component is designed to specially benefit each identified and assessed parcel and land use within the DNPBID. This element is designed to establish and keep the DNPBID area a safe place to visit, work, transact business, shop and dine. These services are designed to attract more customers, clients, employees, tenants and investors which potentially would increase business volumes, sales transactions, occupancies, rental income and return on investments. “Ambassador, Safekeeping” services will be provided only within the DNPBID boundaries and for the special benefit of identified and assessed parcels and land uses within the DNPBID.

Advocacy & Administration

\$53,692 (Special Benefits) + \$1,376 (General Benefits) = \$55,068 (10%)

“Advocacy & Administration” includes the cost of personnel to oversee implementation of the Management District Plan and the various programs, services and improvement projects delineated in the Plan during the District’s 5-year term. This element also includes oversight of the Owners’ Association’s compliance with the terms of its contract with the City. This component also includes accounting/bookkeeping/legal fees and expenses, Directors & Officers and General Liability insurance and other operating expenses such as rent, equipment, printing, postage, supplies, production of the Annual Report and Budget and other reporting. This component also includes positioning the Owners’ Association to advocate for the priorities, funding and needs of DNPBID from the various levels of government. This component also includes County collection fees, allowance for delinquent assessment payments and other variable and unforeseen expenses related to each program element. This program element may also include assessment reserves being held for future special projects. Assessment funds remaining in the last two years of the proposed DNPBID renewal term may be used to develop the Management District Plan, Engineer’s Report and related renewal costs for the following renewal term.

This component is key to the proper expenditure of DNPBID assessment funds and the administration of DNPBID programs and activities that are intended to provide consistent and effective services for the special benefit of assessed properties within the DNPBID which may in turn, increase business volumes, commercial occupancies and rental income and return on investments for each parcel and business within the DNPBID. This component pertains only to the administration and operation of the DNPBID and will only be provided for matters pertaining to each individual assessed parcel within the DNPBID boundaries that will, in turn, specially benefit from this activity.

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 DNPBID will proportionately and specially benefit from the Beautification, Maintenance & Infrastructure; Marketing, Ambassador & Safekeeping; and, Advocacy & Administration. These services, programs and improvements are intended to improve commerce, employment, rents, occupancy rates and investment viability of assessed parcels within the DNPBID by reducing litter and debris, deterring crime, maintaining landscaping and physical improvements and professionally marketing goods, services and spaces available within the District, all considered necessary in a competitive, properly managed, contemporary business district. All District funded services programs and improvements are considered supplemental, above normal base level services provided by the City of Napa and are only provided for the special benefit of each and every assessed parcel within the boundaries

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of the DNPBID.

PROGRAM & ACTIVITY BUDGET

Each identified assessed parcel within the DNPBID will be assessed the full amount of the proportionate special benefit conferred upon it based on the level of District funded services provided within each benefit zone. The projected District program special benefit (assessment) cost allocation budget for Year 1 (2026) is shown in the following Table:

DNPBID Year 1 (2026) Special Benefit Assessment Budget By Zone

BENEFIT ZONE	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	MARKETING, AMBASSADOR & SAFEKEEPING	ADVOCACY & ADMINISTRATION	TOTAL \$	TOTAL %
%	60.00%	30.00%	10.00%		100.00%
1	\$218,024	\$109,012	\$36,337	\$363,373	66.4923%
2	<u>\$104,131</u>	<u>\$52,065</u>	<u>\$17,355</u>	<u>\$173,551</u>	<u>33.5077%</u>
TOTAL	\$322,155	\$161,077	\$53,692	\$536,924	100.0000%

In order to carry out the District programs outlined in the previous section, a Year 1 assessment budget of \$536,924 is projected. Since the District is planned for a 7-year term, projected program costs for future years (Years 2-7) are set at the inception of the District. While future inflationary and other program cost increases are unknown at this point, a maximum increase of 5% per annum, commensurate to special benefits received by each assessed parcel, is incorporated into the projected program costs and assessment rates for the 7-year District term. It is noted that the 5% maximum annual rate increase includes up to 3% per year for program cost increases plus up to 2% per year for special projects with an accrual allowance to fund the actual cost of special programs in any given future year or years of the 7 year renewal term.

Funding carryovers, if any, may be reapportioned the following year for related programs, services and improvements. Detailed annual budgets will be prepared by the Owners’ Association Board and included in an Annual Plan for the City Council’s review and approval.

It is recognized that market conditions may cause the cost of providing goods and services to fluctuate from year to year during the 7-year term of the proposed renewed District. Accordingly, the Owners’ Association shall have the ability to reallocate up to 25% of any budget line item, within the budget categories, based on such cost fluctuations subject to the review and approval by the Owners’ Association Board. Such reallocation will be included in the Annual Planning Report for the approval by the Napa City Council pursuant to the Streets and Highways Code Section 36650. Any accrued interest or delinquent payments may be expended in any budget category.

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A 7-year projected DNPBID special benefit budget is shown in the following Table:

YEAR 1-7 PROJECTED DNPBID ASSESSMENT BUDGET SUMMARY (Special Benefits)

(Assumes 5% max rate increase per year – 3% plus 2% for special projects)

YEAR	BENEFIT ZONE	BEAUTIFY, MAINTENANCE, INFRASTRUCTURE	MARKETING, AMBASSADOR, SAFEKEEPING	ADVOCACY & ADMINISTRATION	TOTAL
	%	60.00%	30.00%	10.00%	100%
1	1	\$218,024	\$109,012	\$36,337	\$363,373
	2	<u>\$104,131</u>	<u>\$52,065</u>	<u>\$17,355</u>	<u>\$173,551</u>
	TOTAL	\$322,155	\$161,077	\$53,692	\$536,924
2	1	\$228,925	\$114,463	\$38,154	\$381,542
	2	<u>\$109,338</u>	<u>\$54,668</u>	<u>\$18,223</u>	<u>\$182,229</u>
	TOTAL	\$338,263	\$169,131	\$56,377	\$563,771
3	1	\$240,371	\$120,186	\$40,062	\$400,619
	2	<u>\$114,805</u>	<u>\$57,401</u>	<u>\$19,134</u>	<u>\$191,340</u>
	TOTAL	\$355,176	\$177,587	\$59,196	\$591,959
4	1	\$252,390	\$126,195	\$42,065	\$420,650
	2	<u>\$120,545</u>	<u>\$60,271</u>	<u>\$20,091</u>	<u>\$200,907</u>
	TOTAL	\$372,935	\$186,466	\$62,156	\$621,557
5	1	\$265,010	\$132,505	\$44,168	\$441,683
	2	<u>\$126,572</u>	<u>\$63,285</u>	<u>\$21,096</u>	<u>\$210,953</u>
	TOTAL	\$391,582	\$195,790	\$65,264	\$652,636
6	1	\$278,261	\$139,130	\$46,376	\$463,767
	2	<u>\$132,901</u>	<u>\$66,449</u>	<u>\$22,151</u>	<u>\$221,501</u>
	TOTAL	\$411,162	\$205,579	\$68,527	\$685,268
7	1	\$292,174	\$146,087	\$48,695	\$486,956
	2	<u>\$139,546</u>	<u>\$69,771</u>	<u>\$23,259</u>	<u>\$232,576</u>
	TOTAL	\$431,720	\$215,858	\$71,954	\$719,532

The DNPBID assessments may increase for each individual parcel each year during the 7-year effective operating period, but not to exceed 5% per year, commensurate to special benefits received by each assessed parcel, and must be approved by the Owners’ Association Board of Directors, included in the Annual Planning Report and adopted by the City of Napa City Council. It is noted that the 5% maximum annual rate increase includes up to 3% per year for program cost increases plus up to 2% per year for special projects with an accrual allowance to fund the actual cost of special programs in any given future year or years of the 7 year renewal term. Any accrued interest and delinquent payments will be expended within the budgeted categories. The Owners’ Association Board of the Directors (“Property Owners’ Association of the DNPBID”) shall determine the percentage increase to the annual assessment and the

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methodology employed to determine the amount of the increase. The Owners’ Association Executive Director shall communicate the annual increase to the City each year in which the District operates in documents provided for the Annual Report or at a time determined in the Administration Contract held between the Owners’ Association and the City of Napa.

No bonds are to be issued in conjunction with the proposed renewed District.

Pursuant to Section 36671 of the Streets and Highways Code, any unexpended/unencumbered funds remaining after the 7th year of operation will be rolled over into the renewal budget or returned to stakeholders if the District is not renewed in accordance with State Law. District assessment funds may be used to pay for costs related to the following District renewal term.

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 assessed parcel within the district will be assessed based on property characteristics unique only to that parcel. Based on the specific needs and corresponding nature of the program activities to be funded by the proposed renewed DNPBID (i.e. Beautification, Maintenance & Infrastructure; Marketing, Ambassador & Safekeeping; and, Advocacy & Administration). It is the opinion of this Assessment Engineer that the assessment factor on which to base assessment rates relates directly to the proportionate amount of land area of each parcel and the predominant land use on each within two benefit zones.

The calculated assessment rates are applied to the actual measured parameters of each parcel and thereby are proportional to each and every other identified assessed parcel within the district as a whole and the Benefit Zone in which it is located. Larger parcels and/or ones located in Zone 1 are expected to impact the demand for services and programs to a greater extent than smaller land areas and/or located in Zone 2 and thus, are assigned a greater 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 proportionate formula components and is listed as an attachment to the Management District Plan and this Report. 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 related costs.

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 proposed renewed DNPBID, they are also considerably less than other options considered by the DNPBID Renewal Committee. The actual assessment rates for each parcel within the District directly relate to the level of service and, in turn, special benefit to be conferred on each

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parcel based on the respective land area of each parcel and the predominant land use on each within two benefit zones.

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

The State Constitution - Article XIII D (Proposition 218) states that “parcels within a District that are owned or used by any agency, the State of California or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly-owned parcels in fact receive no special benefit.”

There currently are 29 publicly/quasi-publicly owned parcels within the proposed renewed DNPBID. Each of the 29 publicly/quasi-publicly owned parcels is identified as assessable by this Assessment Engineer and for which special benefit services will be provided.

Each of these publicly/quasi-publicly owned parcels will directly receive and proportionately specially benefit from DNPBID funded security, cleaning, marketing/events and administration. These 29 identified assessed publicly/quasi-publicly owned parcels/facilities will specially benefit from District funded programs and services from cleaner and safer facility entrances and street frontages. District services and programs are designed to improve the safety and cleanliness and usability of each publicly/quasi-publicly owned assessed parcel and facility within the District by deterring crime and reducing litter and debris, each considered detractors to visitation and use of publicly/quasi-publicly owned parcels and facilities if not contained and properly managed. These publicly/quasi-publicly owned parcels will further benefit from marketing /events in that public and private facilities and uses on them will be listed in directories and DNPBID maps.

In the opinion of this Assessment Engineer, there is no clear and convincing evidence that these 29 publicly/quasi-publicly owned parcels will not proportionately specially benefit from District services, programs and improvements; therefore, each publicly/quasi-publicly owned parcel will be assessed at the full rates with assessments to be based on the land areas of each parcel within 2 benefit zones.

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 proposed renewed DNPBID.

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 benefits are shown in Appendix 1 to the Management District Plan and this Report. The proposed renewed District and resultant assessment levies will continue for 7-years and may be renewed again at that time. The reasons for the proposed assessments

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are outlined in Finding 2 above as well as in the Management District Plan. The calculation basis of the proposed assessment is attributed to the respective land area of each parcel and the predominant land use on each within two benefit zones.

Assessment Formula Methodology**Step 1. Select “Basic Benefit Unit(s)”****Background – Method of Assessment Formula Development**

The method used to determine special benefits derived by each identified assessed property within a PBID begins with the selection of a suitable and tangible basic benefit unit. For property related services, such as those proposed in the DNPBID, 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 any combination of these factors. Factor quantities for each parcel are then obtained. 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 PBID in order to determine any levels of different special benefit that may apply on a parcel-by-parcel or categorical basis.

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

Next, all program and activity costs, including incidental costs, District administration and ancillary program costs, are estimated. It is noted, as stipulated in Article XIID Section 4(b) of the California Constitution, and now required of all property-based assessment Districts, indirect or general benefit related costs may not be incorporated into the assessment formula and levied on the District properties; only direct or “special” benefits related costs may be considered. Indirect or general benefits, if any, must be identified and, if quantifiable, calculated and factored out of the assessment cost basis to produce a “net” cost figure. In addition, Article XIID Section 4(b) of the California Constitution does not exempt publicly owned property from being assessed unless the respective public agency can provide clear and convincing evidence that their property does not specially benefit from the programs and services to be funded by the proposed special assessments. 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. (See page 19 of this Report for discussion regarding publicly owned parcels within the DNPBID).

From the estimated net program costs, 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 costs are allocated proportionally or “spread” amongst all benefitting properties within the PBID.

The method and basis of spreading program costs varies from one PBID to another based on local

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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.

DNPBID Assessment Formula

Based on the specific needs and corresponding nature of the program activities to be funded by the proposed renewed DNPBID (i.e. Beautification, Maintenance & Infrastructure; Marketing, Ambassador & Safekeeping; and, Advocacy & Administration) 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 land area of each identified and assessed parcel and the predominant land use on each within two benefit zones.

The DNPBID includes 631 parcels, of which 273 are identified by this Assessment Engineer as assessable and on which proportionate and special benefits will be conferred. The remaining 358 parcels are deemed non-assessable by this Assessment Engineer in that they consist of the following: residential parcels with 1-4 units, including residential condominium units; non-profit owned and used parcels; flood control parcels; and, railroad rights of way parcels. It has been determined by this Assessment Engineer that none of these land use and ownership types will specially benefit from the proposed DNPBID programs, activities and improvements and thus, will not be assessed. No DNPBID funded programs activities and improvements will be provided for the direct and special benefit of any of the non-assessed parcels.

The “Basic Benefit Units” will be expressed as a function of land square footage within two benefit zones. Based on the shape of the proposed renewed DNPBID, as well as the nature of the District program elements, it is determined that all identified assessed properties will gain a direct and proportionate degree of special benefit based on the respective amount of land area of each parcel and the predominant land use on each within two benefit zones.

For the array of land uses within the District and the low profile building patterns, parcel land area quantity is a proven method of fairly and equitably spreading special benefits to these beneficiaries of District funded services, programs and improvements. This single factor directly relates to the amount of special benefit each assessed parcel will receive from District funded activities within each benefit zone.

In the opinion of this Assessment Engineer, the targeted weight of Zone 1 revenue to match the projected costs of Zone 1 services, should generate approximately 70% of the total District revenue (67.6768% when adjusted for precise parcel measurements and program costs and service levels).

In the opinion of this Assessment Engineer, the targeted weight of Zone 2 revenue to match the projected costs of Zone 2 services, should generate approximately 30% of the total District revenue (32.3232% when adjusted for precise parcel measurements 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 100% of the total District.

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Step 2. Quantify Total Basic Benefit Units

Taking into account all identified specially benefiting parcels within the District and their respective assessable benefit units, the rates, cumulative quantities and assessment revenues by factor and zone are shown in the following Tables:

Year 1 – 2026 - Assessable Benefit Units

BENEFIT ZONE	RETAIL LAND AREA (SF)	NON- RETAIL LAND AREA (SF)	PARKING LAND AREA (SF)	VACANT LAND AREA (SF)	# OF ASSESSABLE PARCELS
1	1,009,556	320,456	522,286	76,613	167
2	<u>1,067,246</u>	<u>385,349</u>	<u>472,627</u>	<u>683,213</u>	<u>106</u>
TOTAL	2,076,802	705,805	994,913	759,826	273

Year 1 – 2026 Projected Assessment Revenue

BENEFIT ZONE	RETAIL LAND AREA ASSMT REVENUE	NON- RETAIL LAND AREA ASSMT REVENUE	PARKING LAND AREA ASSMT REVENUE	VACANT LAND AREA ASSMT REVENUE	TOTAL REVENUE	% OF TOTAL
1	\$260,263.54	\$55,182.52	\$44,655.45	\$3,271.38	\$363,372.89	67.6768%
2	<u>\$91,249.53</u>	<u>\$32,947.34</u>	<u>\$20,181.17</u>	<u>\$29,173.20</u>	<u>\$173,551.24</u>	<u>32.3232%</u>
TOTAL	\$351,513.07	\$88,129.86	\$64,836.62	\$32,444.58	\$536,924.13	100.00%
Zone 1 %	48.4731%	10.2775%	8.3169%	0.6093%	67.6768%	
Zone 2 %	<u>16.9949%</u>	<u>6.1363%</u>	<u>3.7587%</u>	<u>5.4334%</u>	<u>32.3233%</u>	
Total %	65.4680%	16.4138%	12.0756%	6.0427%	100.00%	

Step 3. Calculate Benefit Units for Each Property.

The number of Benefit Units for each identified benefiting parcel within the proposed renewed DNPBID was computed from data extracted from County Assessor records and maps. These data sources delineate current land uses, 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 District for their review. If a property owner believes there is an error on a parcel’s assessed units and/or land uses or ownership type, the District may confirm the data with the Napa County Assessor’s office or the City of Napa. If District data matches Assessor’s and/or City data, the property owner may opt to work with the Assessor’s office or City to correct the data so that the District assessment may be corrected.

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Step 4. Determine Assessment Formula

In the opinion of this Assessment Engineer the assessment formula for the proposed renewed DNPBID is as follows:

$$\text{Assessment} = \text{Land Area (Sq Ft)} \times \text{Zone Rate (\$/SF)}$$

There are four land use/occupancy types that further determine the parcel land area assessment rate in each Zone based on a commercial component and type of commercial land use. Each land use type is determined by the predominant land use of a given parcel each year when assessments are determined for all parcels before placing the assessments on the County’s Property Tax Rolls. The four land use types are:

Type A. Retail Uses

Type B. Non-Retail Uses

Type C. Parking Uses (Surface or structured)

Type D. Vacant Land/Buildings (Note: Vacant building space does not include space available for lease)

The Year 1 assessment rates for each land use type for each benefit zone are shown in the Table below:

YEAR 1 –2026 Assessment Rates

BENEFIT ZONE	RETAIL LAND AREA RATE (\\$/SF)	NON- RETAIL LAND AREA RATE (\\$/SF)	PARKING LAND AREA RATE (\\$/SF)	VACANT LAND AREA RATE (\\$/SF)
	A	B	C	D
1	\$0.2578	\$0.1722	\$0.0855	\$0.0427
2	\$0.0855	\$0.0855	\$0.0427	\$0.0427

Non-Assessed Parcels

It is noted that this Assessment Engineer has determined that certain land-uses/ownership types will not specially benefit from PBID funded programs and services and will not be assessed. These include: residential parcels with four units or less, residential condominiums, common areas, parcels owned and occupied by private nonprofits, flood control parcels, and railroad right-of-way parcels.

Changes to Parcel Size, Land Use or Ownership Type

Any changes in parcel size as a result of land adjustments including but not limited to lot splits, consolidations, subdivisions, street dedications, right of way setbacks shall have their assessment adjusted upon final City approval of such parcel adjustments. Any changes in land use or ownership type may cause a change in assessment rate category or change from a parcel being assessed to not being assessed or change from a parcel not being assessed to being assessed.

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

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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 complete Year 1 – 2026 assessment roll of all parcels to be assessed by this District is included in this Report as Appendix 1

Assessment Formula Unit Rates

Using figures from the Assessable Benefit Units Table and the Projected Assessment Revenue Table on page 22 of this Report, the assessment rates and weighted multipliers for each factor and zone are calculated as follows:

ZONE 1**Land Area Rate (Unit 1-A Retail)**

$$(\$536,924.13 \times 48.4731\%) / 1,009,556 \text{ units} = \$0.2578/\text{sq ft land area}$$

Land Area Rate (Unit 1-B Non-Retail)

$$(\$536,924.13 \times 10.2775\%) / 320,456 \text{ units} = \$0.1722/\text{sq ft land area}$$

Land Area Rate (Unit 1-C Parking)

$$(\$536,924.13 \times 8.3169\%) / 522,286 \text{ units} = \$0.0855/\text{sq ft land area}$$

Land Area Rate (Unit 1-D Vacant)

$$(\$536,924.13 \times 0.6093\%) / 76,613 \text{ units} = \$0.0427/\text{sq ft land area}$$

ZONE 2**Land Area Rate (Unit 2-A Retail)**

$$(\$536,924.13 \times 16.9949\%) / 1,067,246 \text{ units} = \$0.0855/\text{sq ft land area}$$

Land Area Rate (Unit 2-B Non-Retail)

$$(\$536,924.13 \times 6.1363\%) / 385,349 \text{ units} = \$0.0855/\text{sq ft land area}$$

Land Area Rate (Unit 2-C Parking)

$$(\$536,924.13 \times 3.7587\%) / 472,627 \text{ units} = \$0.0427/\text{sq ft land area}$$

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Land Area Rate (Unit 2-D Vacant)

$$(\$536,924.13 \times 5.4334\%) / 683,213 \text{ units} = \$0.0427/\text{sq ft land area}$$

Step 5. Estimate Total District Costs

The total projected 7-year special benefits for 2026 – 2032 of the District are shown in the Table on page 15 of this Report assuming a maximum increase per year, commensurate to special benefits received by each assessed parcel.

Step 6. Separate General Benefits from Special Benefits and Related Costs (Article XIID Section 4(b) of the California Constitution – Proposition 218)

Total Year 1 costs (special and general benefits) are estimated at \$550,691. General benefits are factored at 2.5% of the total benefit value (see Finding 2 on pages 5-12 of this Report) with special benefits set at 97.5%. Article XIID Section 4(b) of the California Constitution limits the levy of property assessments to costs attributed to special benefits only. The 2.5% general benefit value is computed to be \$13,767 with a resultant 97.5% special benefit limit computed at \$536,924. All program costs associated with general benefits will be derived from sources other than District assessments.

Step 7. Calculate “Basic Unit Cost” for the 5-Year DNPBID Term

With a YR 1 - 2026 assessment revenue portion of the budget set at \$536,924 (special benefit only), the Basic Unit Costs (rates) are shown earlier in Step 4. Since the District is proposed to be renewed for a 7 - year term, maximum assessments for future years (2027-2032) must be set at the inception of the proposed renewed District. A maximum annual assessment rate increase of up to 5%, commensurate to special benefits received by each assessed parcel, may be imposed for future year assessments, on approval by the District Property Owners’ Association. It is noted that the 5% maximum annual rate increase includes up to 3% per year for program cost increases plus up to 2% per year for special projects with an accrual allowance to fund the actual cost of special programs in any given future year or years of the 7 year renewal term. The maximum assessment rates for the 7-year proposed renewed District term of 2026 – 2032 are shown in the Table below. The assessment rates listed constitute the maximum assessment rates that may be imposed for each year of the proposed renewed District term (2026-2032).

DNPBID – 7 Year Maximum Assessment Rates

(Includes 3%/Yr. max increase for programs or 5% including 2% for special projects)

BENEFIT ZONE	RETAIL LAND AREA RATE (\$/SF)	NON- RETAIL LAND AREA RATE (\$/SF)	PARKING LAND AREA RATE (\$/SF)	VACANT LAND AREA RATE (\$/SF)
<u>YEAR 1</u>	A	B	C	D
1	\$0.2578	\$0.1722	\$0.0855	\$0.0427
2	\$0.0855	\$0.0855	\$0.0427	\$0.0427

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<u>YEAR 2 (3%)</u>				
1	\$0.2655	\$0.1774	\$0.0881	\$0.0440
2	\$0.0881	\$0.0881	\$0.0440	\$0.0440
<u>YEAR 2 (5%)</u>				
1	\$0.2707	\$0.1808	\$0.0898	\$0.0448
2	\$0.0898	\$0.0898	\$0.0448	\$0.0448
<u>YEAR 3 (3%)</u>				
1	\$0.2735	\$0.1827	\$0.0907	\$0.0453
2	\$0.0907	\$0.0907	\$0.0453	\$0.0453
<u>YEAR 3 (5%)</u>				
1	\$0.2842	\$0.1898	\$0.0943	\$0.0470
2	\$0.0943	\$0.0943	\$0.0470	\$0.0470
<u>YEAR 4 (3%)</u>				
1	\$0.2817	\$0.1882	\$0.0934	\$0.0467
2	\$0.0934	\$0.0934	\$0.0467	\$0.0467
<u>YEAR 4 (5%)</u>				
1	\$0.2984	\$0.1993	\$0.0990	\$0.0494
2	\$0.0990	\$0.0990	\$0.0494	\$0.0494
<u>YEAR 5 (3%)</u>				
1	\$0.2902	\$0.1938	\$0.0962	\$0.0481
2	\$0.0962	\$0.0962	\$0.0481	\$0.0481
<u>YEAR 5 (5%)</u>				
1	\$0.3133	\$0.2093	\$0.1040	\$0.0519
2	\$0.1040	\$0.1040	\$0.0519	\$0.0519
<u>YEAR 6 (3%)</u>				
1	\$0.2989	\$0.1996	\$0.0991	\$0.0495
2	\$0.0991	\$0.0991	\$0.0495	\$0.0495
<u>YEAR 6 (5%)</u>				
1	\$0.3290	\$0.2198	\$0.1092	\$0.0545
2	\$0.1092	\$0.1092	\$0.0545	\$0.0545
<u>YEAR 7 (3%)</u>				
1	\$0.3079	\$0.2056	\$0.1021	\$0.0510
2	\$0.1021	\$0.1021	\$0.0510	\$0.0510
<u>YEAR 7 (5%)</u>				
1	\$0.3455	\$0.2308	\$0.1147	\$0.0572
2	\$0.1147	\$0.1147	\$0.0572	\$0.0572

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The complete Year 1 – 2026 assessment roll of all parcels to be assessed by the DNPBID is included in this Report as Appendix 1

Step 8. Spread the Assessments

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

Miscellaneous District Provisions**Time and Manner of Collecting Assessments:**

Assessments shall be collected at the same time and in the same manner as ad valorem taxes paid to the County of Napa (Operation Years 2026-2032). The District assessments shall appear as a separate line item on the property tax bills issued by the Napa County Assessor. The City of Napa is authorized to collect any assessments not placed on the County tax rolls, or to place assessments, unpaid delinquent assessments, or penalties on the County tax rolls as appropriate to implement the Management District Plan and this Engineer’s Report.

Bonds:

No bonds are to be issued in conjunction with this proposed renewed District.

Duration

As allowed by State PBID Law, the District will have a seven (7) year operational term from January 1, 2026 to December 31, 2032. The proposed renewed District operation is expected to begin services on January 1, 2026. If the District is not renewed again at the end of the proposed 7 year renewal term, services will end on December 31, 2032.

APPENDIX 1

DNPBID YR 1 – 2026 ASSESSMENT ROLL

ATTACHMENT 2

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APN		ADDRESS	BENEFIT ZONE	LAND USE / ASSMT TYPE	YEAR 1 ASSMT RATE / SF LAND	LAND AREA (SF)	YEAR 1 ASSMT
003-133-007-000	1219	COOMBS	1	NRETAIL1	\$0.1722	5,227	\$900.09
003-133-008-000	1213	COOMBS	1	NRETAIL1	\$0.1722	3,049	\$525.04
003-133-009-000	1207	COOMBS	1	NRETAIL1	\$0.1722	3,049	\$525.04
003-134-003-000	1150	PEARL	1	PARK1	\$0.0855	9,583	\$819.35
003-136-002-000	1343	MAIN	1	RETAIL1	\$0.2578	7,405	\$1,909.01
003-136-003-000	1327	MAIN	1	VACANT1	\$0.0427	7,405	\$316.19
003-136-006-000	1020	CLINTON	1	RETAIL1	\$0.2578	7,405	\$1,909.01
003-136-009-000	1000	CLINTON	1	RETAIL1	\$0.2578	8,712	\$2,245.95
003-136-010-000	1313	MAIN	1	RETAIL1	\$0.2578	6,534	\$1,684.47
003-137-003-000	1245	MAIN	1	RETAIL1	\$0.2578	1,742	\$449.09
003-137-004-000	1219	MAIN	1	PARK1	\$0.0855	4,356	\$372.44
003-137-005-000	1201	MAIN	1	VACANT1	\$0.0427	6,748	\$288.14
003-137-008-000	1231	MAIN	1	PARK1	\$0.0855	23,087	\$1,973.94
003-142-001-000	1350	MAIN	1	RETAIL1	\$0.2578	3,920	\$1,010.58
003-142-013-000	1300	MAIN	1	RETAIL1	\$0.2578	7,405	\$1,909.01
003-142-014-000	1326	MAIN	1	RETAIL1	\$0.2578	14,375	\$3,705.88
003-143-009-000	950	PEARL	1	RETAIL1	\$0.2578	17,424	\$4,491.91
003-143-010-000	1250	MAIN	1	RETAIL1	\$0.2578	14,375	\$3,705.88
003-153-008-000	1315	CALISTOGA	1	RETAIL1	\$0.2578	6,534	\$1,684.47
003-161-001-000	1339	PEARL	1	RETAIL1	\$0.2578	5,663	\$1,459.92
003-161-002-000	1335	PEARL	1	NRETAIL1	\$0.1722	19,166	\$3,300.39
003-161-005-000	1300	CLAY	1	NRETAIL1	\$0.1722	17,860	\$3,075.49
003-161-007-000	1114	FRANKLIN	1	NRETAIL1	\$0.1722	9,148	\$1,575.29
003-161-008-000	1128	FRANKLIN	1	VACANT1	\$0.0427	1,742	\$74.38
003-164-004-000	1015	COOMBS	1	VACANT1	\$0.0427	3,049	\$130.19
003-164-005-000	1005	COOMBS	1	RETAIL1	\$0.2578	2,178	\$561.49
003-164-017-000	1201	PEARL	1	PARK1	\$0.0855	51,836	\$4,431.98
003-164-023-000	1230	FIRST	1	RETAIL1	\$0.2578	17,253	\$4,447.82
003-164-024-000	1270	FIRST	1	RETAIL1	\$0.2578	4,854	\$1,251.36
003-164-025-000	1234	FIRST	1	RETAIL1	\$0.2578	4,846	\$1,249.30
003-164-026-000	1214	FIRST	1	RETAIL1	\$0.2578	10,099	\$2,603.52
003-164-027-000	1300	FIRST	1	RETAIL1	\$0.2578	127,195	\$32,790.87
003-166-004-000	1130	FIRST	1	RETAIL1	\$0.2578	11,761	\$3,031.99
003-166-010-000	1116	FIRST	1	RETAIL1	\$0.2578	68,825	\$17,743.09
003-166-011-000	1115	PEARL	1	PARK1	\$0.0855	30,492	\$2,607.07
003-166-013-000	1106	FIRST	1	RETAIL1	\$0.2578	3,049	\$786.03
003-166-016-000	1118	FIRST	1	RETAIL1	\$0.2578	10,890	\$2,807.44

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003-167-010-000	1006	FIRST	1	RETAIL1	\$0.2578	7,405	\$1,909.01
003-167-011-000	1026	FIRST	1	RETAIL1	\$0.2578	4,792	\$1,235.38
003-167-020-000	1147	PEARL	1	PARK1	\$0.0855	52,272	\$4,469.26
003-172-002-000	1000	MAIN	1	RETAIL1	\$0.2578	8,276	\$2,133.55
003-172-003-000	1030	MAIN	1	RETAIL1	\$0.2578	7,834	\$2,019.61
003-172-007-000	1040	MAIN	1	NRETAIL1	\$0.1722	12,197	\$2,100.32
003-172-009-000	1105	WEST	1	PARK1	\$0.0855	52,708	\$4,506.53
003-172-010-000	1142	MAIN	1	RETAIL1	\$0.2578	6,534	\$1,684.47
003-172-011-000	1122	MAIN	1	RETAIL1	\$0.2578	20,909	\$5,390.34
003-173-012-000	825	PEARL	1	PARK1	\$0.0855	30,492	\$2,607.07
003-182-007-000	728	FIRST	1	RETAIL1	\$0.2578	6,970	\$1,796.87
003-182-009-000	708	FIRST	1	RETAIL1	\$0.2578	14,810	\$3,818.02
003-182-012-000	1031	MCKINSTRY	1	RETAIL1	\$0.2578	3,484	\$898.18
003-182-013-000	1031	MCKINSTRY	1	RETAIL1	\$0.2578	2,533	\$653.01
003-182-016-000	728	FIRST	1	RETAIL1	\$0.2578	2,571	\$662.80
003-182-017-000	728	FIRST	1	RETAIL1	\$0.2578	989	\$254.96
003-182-018-000	746	FIRST	1	PARK1	\$0.0855	4,792	\$409.72
003-183-004-000	644	FIRST	1	RETAIL1	\$0.2578	24,394	\$6,288.77
003-183-008-000	610	FIRST	1	RETAIL1	\$0.2578	20,038	\$5,165.80
003-183-009-000	610	FIRST	1	RETAIL1	\$0.2578	19,602	\$5,053.40
003-197-003-000	1431	POLK	1	PARK1	\$0.0855	9,583	\$819.35
003-197-004-000	1427	POLK	1	PARK1	\$0.0855	7,405	\$633.13
003-197-009-000	1408	CLAY	1	RETAIL1	\$0.2578	6,534	\$1,684.47
003-197-014-000	1400	CLAY	1	RETAIL1	\$0.2578	26,136	\$6,737.86
003-198-002-000	1523	CLAY	1	PARK1	\$0.0855	6,970	\$595.94
003-198-003-000	1511	CLAY	1	PARK1	\$0.0855	5,663	\$484.19
003-198-004-000	1503	CLAY	1	PARK1	\$0.0855	2,178	\$186.22
003-198-018-000	1564	FIRST	1	RETAIL1	\$0.2578	5,663	\$1,459.92
003-198-019-000	1580	FIRST	1	NRETAIL1	\$0.1722	6,534	\$1,125.15
003-198-021-000	1501	CLAY	1	PARK1	\$0.0855	436	\$37.28
003-198-022-000	1401	CLAY	1	PARK1	\$0.0855	30,492	\$2,607.07
003-198-025-000	1500	FIRST	1	RETAIL1	\$0.2578	19,166	\$4,940.99
003-199-013-000	930	SEMINARY	1	NRETAIL1	\$0.1722	20,909	\$3,600.53
003-199-014-000	955	SCHOOL	1	NRETAIL1	\$0.1722	129,373	\$22,278.03
003-204-006-000	1400	SECOND	1	RETAIL1	\$0.2578	6,970	\$1,796.87
003-204-007-000	1424	SECOND	1	RETAIL1	\$0.2578	6,098	\$1,572.06
003-204-010-000	935	FRANKLIN	1	RETAIL1	\$0.2578	36,155	\$9,320.76
003-205-001-000	842	SCHOOL	1	PARK1	\$0.0855	6,098	\$521.38
003-205-006-000	1420	THIRD	1	NRETAIL1	\$0.1722	5,227	\$900.09
003-205-007-000	828	SCHOOL	1	NRETAIL1	\$0.1722	6,098	\$1,050.08
003-205-010-000	1405	SECOND	1	RETAIL1	\$0.2578	1,307	\$336.94

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003-205-011-000	1417	SECOND	1	RETAIL1	\$0.2578	4,356	\$1,122.98
003-205-012-000	833	FRANKLIN	1	NRETAIL1	\$0.1722	5,663	\$975.17
003-205-013-000	830	SCHOOL	1	NRETAIL1	\$0.1722	6,970	\$1,200.23
003-206-001-000	1441	THIRD	1	RETAIL1	\$0.2578	7,841	\$2,021.41
003-206-006-000	1426	FOURTH	1	NRETAIL1	\$0.1722	5,227	\$900.09
003-206-007-000	1436	FOURTH	1	PARK1	\$0.0855	4,356	\$372.44
003-207-001-000	950	FRANKLIN	1	RETAIL1	\$0.2578	5,663	\$1,459.92
003-207-003-000	1307	FIRST	1	RETAIL1	\$0.2578	3,485	\$898.43
003-207-004-000	1301	FIRST	1	RETAIL1	\$0.2578	3,920	\$1,010.58
003-207-005-000	923	RANDOLPH	1	NRETAIL1	\$0.1722	7,405	\$1,275.14
003-207-006-000	1310	SECOND	1	NRETAIL1	\$0.1722	12,197	\$2,100.32
003-207-007-000	916	FRANKLIN	1	RETAIL1	\$0.2578	8,712	\$2,245.95
003-207-008-000	920	FRANKLIN	1	RETAIL1	\$0.2578	5,663	\$1,459.92
003-207-011-000	1321	FIRST	1	RETAIL1	\$0.2578	6,098	\$1,572.06
003-207-012-000	1315	FIRST	1	RETAIL1	\$0.2578	7,841	\$2,021.41
003-208-001-000	1351	SECOND	1	VACANT1	\$0.0427	28,483	\$1,216.22
003-208-002-000	819	RANDOLPH	1	RETAIL1	\$0.2578	14,810	\$3,818.02
003-208-003-000	1324	THIRD	1	RETAIL1	\$0.2578	2,614	\$673.89
003-208-004-000	1350	THIRD	1	RETAIL1	\$0.2578	11,761	\$3,031.99
003-209-007-000	1340	FOURTH	1	NRETAIL1	\$0.1722	7,841	\$1,350.22
003-211-001-000	1227	FIRST	1	RETAIL1	\$0.2578	6,534	\$1,684.47
003-211-006-000	1260	SECOND	1	PARK1	\$0.0855	17,860	\$1,527.03
003-211-009-000	950	RANDOLPH	1	RETAIL1	\$0.2578	3,920	\$1,010.58
003-211-010-000	901	COOMBS	1	PARK1	\$0.0855	13,068	\$1,117.31
003-212-001-000	1251	SECOND	1	PARK1	\$0.0855	20,473	\$1,750.44
003-212-002-000	853	COOMBS	1	RETAIL1	\$0.2578	15,682	\$4,042.82
003-212-004-000	1234	THIRD	1	RETAIL1	\$0.2578	8,712	\$2,245.95
003-214-001-000	926	COOMBS	1	RETAIL1	\$0.2578	3,049	\$786.03
003-214-002-000	1141	FIRST	1	RETAIL1	\$0.2578	3,049	\$786.03
003-214-011-000	1127	FIRST	1	NRETAIL1	\$0.1722	26,136	\$4,500.62
003-214-012-000	1139	FIRST	1	RETAIL1	\$0.2578	3,485	\$898.43
003-214-013-000	1100	SECOND	1	PARK1	\$0.0855	25,265	\$2,160.16
003-221-011-000	915	MAIN	1	PARK1	\$0.0855	10,890	\$931.10
003-221-012-000	901	MAIN	1	RETAIL1	\$0.2578	7,405	\$1,909.01
003-221-013-000	928	BROWN	1	PARK1	\$0.0855	3,485	\$297.97
003-221-014-000	1005	FIRST	1	VACANT1	\$0.0427	6,969	\$297.58
003-222-001-000	840	BROWN	1	RETAIL1	\$0.2578	3,920	\$1,010.58
003-222-002-000	841	MAIN	1	RETAIL1	\$0.2578	1,307	\$336.94
003-222-003-000	835	MAIN	1	RETAIL1	\$0.2578	2,178	\$561.49
003-222-005-000	829	MAIN	1	RETAIL1	\$0.2578	871	\$224.54
003-222-006-000	823	MAIN	1	RETAIL1	\$0.2578	2,178	\$561.49

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003-222-007-000	815	MAIN	1	RETAIL1	\$0.2578	1,742	\$449.09
003-222-008-000	813	MAIN	1	RETAIL1	\$0.2578	1,742	\$449.09
003-222-009-000	807	MAIN	1	RETAIL1	\$0.2578	1,307	\$336.94
003-222-010-000	1010	THIRD	1	RETAIL1	\$0.2578	3,485	\$898.43
003-222-011-000	810	BROWN	1	VACANT1	\$0.0427	3,485	\$148.81
003-222-012-000	822	BROWN	1	VACANT1	\$0.0427	1,307	\$55.81
003-222-014-000	820	BROWN	1	VACANT1	\$0.0427	1,307	\$55.81
003-222-015-000	828	BROWN	1	RETAIL1	\$0.2578	1,307	\$336.94
003-222-016-000	830	BROWN	1	RETAIL1	\$0.2578	4,356	\$1,122.98
003-231-001-000	942	MAIN	1	RETAIL1	\$0.2578	5,663	\$1,459.92
003-231-003-000	930	MAIN	1	PARK1	\$0.0855	3,049	\$260.69
003-231-005-000	926	MAIN	1	PARK1	\$0.0855	3,049	\$260.69
003-231-006-000	924	MAIN	1	PARK1	\$0.0855	5,663	\$484.19
003-231-008-000	902	MAIN	1	RETAIL1	\$0.2578	5,663	\$1,459.92
003-231-012-000	975	FIRST	1	RETAIL1	\$0.2578	1,742	\$449.09
003-231-013-000	967	FIRST	1	RETAIL1	\$0.2578	4,792	\$1,235.38
003-235-003-000	825	FIRST	1	VACANT1	\$0.0427	6,970	\$297.62
003-235-004-000	823	FIRST	1	VACANT1	\$0.0427	3,485	\$148.81
003-235-005-000	803	FIRST	1	VACANT1	\$0.0427	3,049	\$130.19
003-235-006-000	819	FIRST	1	VACANT1	\$0.0427	2,614	\$111.62
003-241-006-000	731	FIRST	1	RETAIL1	\$0.2578	6,900	\$1,778.82
003-243-001-000	645	FIRST	1	RETAIL1	\$0.2578	5,227	\$1,347.52
003-243-005-000	611	FIRST	1	RETAIL1	\$0.2578	4,193	\$1,080.96
003-243-006-000	605	FIRST	1	RETAIL1	\$0.2578	6,098	\$1,572.06
003-275-003-000	1091	FIFTH	1	PARK1	\$0.0855	27,443	\$2,346.38
003-275-004-000	700	BROWN	1	RETAIL1	\$0.2578	11,326	\$2,919.84
003-277-002-000	500	MAIN	1	RETAIL1	\$0.2578	12,632	\$3,256.53
003-277-003-000	500	MAIN	1	RETAIL1	\$0.2578	8,276	\$2,133.55
003-277-006-000	500	MAIN	1	RETAIL1	\$0.2578	9,583	\$2,470.50
003-277-008-000	500	MAIN	1	RETAIL1	\$0.2578	15,246	\$3,930.42
003-300-014-000	821	COOMBS	1	NRETAIL1	\$0.1722	2,486	\$428.09
003-300-015-000	821	COOMBS	1	RETAIL1	\$0.2578	3,649	\$940.71
003-300-017-000	811	COOMBS	1	RETAIL1	\$0.2578	2,315	\$596.81
003-300-018-000	1226	THIRD	1	RETAIL1	\$0.2578	2,369	\$610.73
003-300-019-000	801	COOMBS	1	NRETAIL1	\$0.1722	4,338	\$747.00
003-310-002-000	1030	SEMINARY	1	NRETAIL1	\$0.1722	1,307	\$225.07
003-310-003-000	1030 B	SEMINARY	1	NRETAIL1	\$0.1722	871	\$149.99
003-310-004-000	1030 C	SEMINARY	1	NRETAIL1	\$0.1722	1,307	\$225.07
003-310-005-000	1030 D	SEMINARY	1	NRETAIL1	\$0.1722	871	\$149.99
003-320-001-000	700	MAIN	1	PARK1	\$0.0855	59,242	\$5,065.19
003-320-003-000	700	MAIN	1	RETAIL1	\$0.2578	17,860	\$4,604.31

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003-320-005-000	600	MAIN	1	RETAIL1	\$0.2578	32,670	\$8,422.33
003-320-008-000	700	MAIN	1	RETAIL1	\$0.2578	17,860	\$4,604.31
003-320-013-000	700	MAIN	1	RETAIL1	\$0.2578	18,295	\$4,716.45
003-330-002-000	1460	FIRST	1	RETAIL1	\$0.2578	3,920	\$1,010.58
003-330-003-000	1450	FIRST	1	RETAIL1	\$0.2578	13,068	\$3,368.93
003-330-004-000	1410	FIRST	1	RETAIL1	\$0.2578	7,405	\$1,909.01
006-133-002-000	930	THIRD	1	RETAIL1	\$0.2578	12,197	\$3,144.39
003-062-030-000	1727	MAIN	2	RETAIL2	\$0.0855	14,810	\$1,266.26
003-104-005-000	1519	MAIN	2	RETAIL2	\$0.0855	7,405	\$633.13
003-104-006-000	1024	NAPA	2	RETAIL2	\$0.0855	7,405	\$633.13
003-105-005-000	1600	MAIN	2	NRETAIL2	\$0.0855	7,841	\$670.41
003-105-008-000	1620	MAIN	2	RETAIL2	\$0.0855	5,663	\$484.19
003-105-009-000	1624	MAIN	2	RETAIL2	\$0.0855	8,276	\$707.60
003-106-015-000	1502	MAIN	2	RETAIL2	\$0.0855	6,098	\$521.38
003-106-016-000	1506	MAIN	2	RETAIL2	\$0.0855	1,742	\$148.94
003-135-012-000	1443	MAIN	2	NRETAIL2	\$0.0855	1,307	\$111.75
003-135-013-000	1443	MAIN	2	NRETAIL2	\$0.0855	2,614	\$223.50
003-135-014-000	1443	MAIN	2	NRETAIL2	\$0.0855	1,307	\$111.75
003-135-016-000	1443	MAIN	2	NRETAIL2	\$0.0855	14,375	\$1,229.06
003-181-004-000	1275	MCKINSTRY	2	PARK2	\$0.0427	13,504	\$576.62
003-183-015-000	540	FIRST	2	RETAIL2	\$0.0855	479,596	\$41,005.46
003-191-002-000	1525	POLK	2	RETAIL2	\$0.0855	7,405	\$633.13
003-191-004-000	1600	CLAY	2	NRETAIL2	\$0.0855	14,810	\$1,266.26
003-191-007-000	1630	CLAY	2	PARK2	\$0.0427	37,897	\$1,618.20
003-191-008-000	1620	CLAY	2	VACANT2	\$0.0427	74,923	\$3,199.21
003-192-002-000	1700	FIRST	2	RETAIL2	\$0.0855	35,719	\$3,053.97
003-192-005-000	1750	FIRST	2	NRETAIL2	\$0.0855	34,412	\$2,942.23
003-193-004-000	1778	SECOND	2	NRETAIL2	\$0.0855	7,841	\$670.41
003-193-008-000	1790	SECOND	2	NRETAIL2	\$0.0855	6,098	\$521.38
003-193-010-000	1737	FIRST	2	NRETAIL2	\$0.0855	9,148	\$782.15
003-193-011-000	1755	FIRST	2	RETAIL2	\$0.0855	10,454	\$893.82
003-194-001-000	1721	FIRST	2	NRETAIL2	\$0.0855	9,148	\$782.15
003-194-004-000	1754	SECOND	2	NRETAIL2	\$0.0855	9,583	\$819.35
003-194-005-000	1776	SECOND	2	NRETAIL2	\$0.0855	9,148	\$782.15
003-194-006-000	1711	FIRST	2	RETAIL2	\$0.0855	9,583	\$819.35
003-195-001-000	1600	FIRST	2	NRETAIL2	\$0.0855	56,192	\$4,804.42
003-196-002-000	1635	FIRST	2	NRETAIL2	\$0.0855	5,663	\$484.19
003-196-005-000	1607	FIRST	2	RETAIL2	\$0.0855	4,880	\$417.24
003-196-006-000	931	SEMINARY	2	PARK2	\$0.0427	4,356	\$186.00
003-196-010-000	1700	SECOND	2	NRETAIL2	\$0.0855	42,689	\$3,649.91
003-201-006-000	1538	THIRD	2	RETAIL2	\$0.0855	6,534	\$558.66

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003-202-001-000	1553	SECOND	2	NRETAIL2	\$0.0855	6,970	\$595.94
003-202-002-000	1541	SECOND	2	NRETAIL2	\$0.0855	5,940	\$507.87
003-202-003-000	1505	SECOND	2	PARK2	\$0.0427	7,841	\$334.81
003-202-011-000	827	SCHOOL	2	RETAIL2	\$0.0855	12,632	\$1,080.04
003-203-001-000	1531	THIRD	2	RETAIL2	\$0.0855	4,792	\$409.72
003-203-002-000	1517	THIRD	2	RETAIL2	\$0.0855	8,276	\$707.60
003-203-003-000	1501	THIRD	2	PARK2	\$0.0427	7,405	\$316.19
003-203-005-000	705	SCHOOL	2	RETAIL2	\$0.0855	3,920	\$335.16
003-242-004-000	601	FIRST	2	PARK2	\$0.0427	20,909	\$892.81
003-242-005-000	585	FIRST	2	PARK2	\$0.0427	5,227	\$223.19
003-242-006-000	601	FIRST	2	PARK2	\$0.0427	33,541	\$1,432.20
003-242-007-000	585	FIRST	2	VACANT2	\$0.0427	152,460	\$6,510.04
003-242-008-000	933	WATER	2	PARK2	\$0.0427	71,002	\$3,031.79
003-251-005-000	1763	SECOND	2	NRETAIL2	\$0.0855	8,276	\$707.60
003-251-011-000	1715	SECOND	2	NRETAIL2	\$0.0855	5,663	\$484.19
003-251-012-000	837	SEMINARY	2	NRETAIL2	\$0.0855	3,920	\$335.16
003-251-013-000	835	SEMINARY	2	PARK2	\$0.0427	3,485	\$148.81
003-251-014-000	821	SEMINARY	2	PARK2	\$0.0427	5,663	\$241.81
003-251-019-000	1766	THIRD	2	NRETAIL2	\$0.0855	6,970	\$595.94
003-251-020-000	1776	THIRD	2	NRETAIL2	\$0.0855	6,534	\$558.66
003-251-021-000	1790	THIRD	2	NRETAIL2	\$0.0855	6,534	\$558.66
003-251-028-000	880	JEFFERSON	2	RETAIL2	\$0.0855	24,394	\$2,085.69
003-251-029-000	1752	THIRD	2	PARK2	\$0.0427	37,026	\$1,581.01
003-290-001-000	1500	THIRD	2	NRETAIL2	\$0.0855	871	\$74.47
003-290-002-000	1500	THIRD	2	NRETAIL2	\$0.0855	871	\$74.47
003-290-003-000	1500	THIRD	2	NRETAIL2	\$0.0855	871	\$74.47
003-290-004-000	1500	THIRD	2	NRETAIL2	\$0.0855	871	\$74.47
003-290-005-000	1500	THIRD	2	NRETAIL2	\$0.0855	871	\$74.47
003-290-006-000	1500	THIRD	2	NRETAIL2	\$0.0855	1,307	\$111.75
003-290-007-000	1500	THIRD	2	NRETAIL2	\$0.0855	871	\$74.47
003-290-008-000	1500	THIRD	2	NRETAIL2	\$0.0855	871	\$74.47
003-290-009-000	1500	THIRD	2	NRETAIL2	\$0.0855	436	\$37.28
003-290-010-000	1500	THIRD	2	NRETAIL2	\$0.0855	436	\$37.28
003-290-011-000	1500	THIRD	2	NRETAIL2	\$0.0855	436	\$37.28
003-290-012-000	1500	THIRD	2	NRETAIL2	\$0.0855	6,970	\$595.94
003-352-002-000	1675	SECOND	2	RETAIL2	\$0.0855	2,731	\$233.50
003-352-003-000	1625	SECOND	2	RETAIL2	\$0.0855	2,731	\$233.50
006-061-001-000	1405	JUAREZ	2	VACANT2	\$0.0427	41,818	\$1,785.63
006-062-002-000	400	CLAY	2	VACANT2	\$0.0427	7,405	\$316.19
006-062-003-000	420	CLAY	2	VACANT2	\$0.0427	42,689	\$1,822.82
006-063-001-000	426	FIRST	2	VACANT2	\$0.0427	43,124	\$1,841.39

ATTACHMENT 2

DOWNTOWN NAPA PBID – ASSESSMENT ENGINEER’S REPORT

006-064-001-000	1312	JUAREZ	2	VACANT2	\$0.0427	37,462	\$1,599.63
006-065-002-000	1221	SILVERADO	2	VACANT2	\$0.0427	7,405	\$316.19
006-065-003-000	376	FIRST	2	VACANT2	\$0.0427	7,405	\$316.19
006-065-005-000	1215	SILVERADO	2	VACANT2	\$0.0427	7,405	\$316.19
006-065-006-000	356	FIRST	2	VACANT2	\$0.0427	6,970	\$297.62
006-065-007-000	1215	SILVERADO	2	VACANT2	\$0.0427	20,909	\$892.81
006-073-003-000	345	FIRST	2	PARK2	\$0.0427	7,405	\$316.19
006-073-004-000	301	FIRST	2	VACANT2	\$0.0427	32,670	\$1,395.01
006-073-007-000	1120	JUAREZ	2	PARK2	\$0.0427	9,583	\$409.19
006-073-008-000	302	SECOND	2	PARK2	\$0.0427	37,462	\$1,599.63
006-073-013-000	359	FIRST	2	NRETAIL2	\$0.0855	13,939	\$1,191.78
006-131-006-000	802	THIRD	2	RETAIL2	\$0.0855	9,148	\$782.15
006-131-007-000	820	THIRD	2	RETAIL2	\$0.0855	6,970	\$595.94
006-131-011-000	807	SOSCOL	2	RETAIL2	\$0.0855	26,276	\$2,246.60
006-132-001-000	770	THIRD	2	PARK2	\$0.0427	13,504	\$576.62
006-132-002-000	750	THIRD	2	PARK2	\$0.0427	4,356	\$186.00
006-132-006-000	760	THIRD	2	PARK2	\$0.0427	53,143	\$2,269.21
006-144-016-000	640	THIRD	2	RETAIL2	\$0.0855	12,197	\$1,042.84
006-144-018-000	618	THIRD	2	RETAIL2	\$0.0855	7,405	\$633.13
044-250-029-000	1500	SOSCOL	2	NRETAIL2	\$0.0855	58,806	\$5,027.91
044-250-030-000	711	RIVER TERR WAY	2	NRETAIL2	\$0.0855	13,939	\$1,191.78
044-250-031-000	1650	SOSCOL	2	RETAIL2	\$0.0855	16,553	\$1,415.28
044-250-032-000	1600	SOSCOL	2	PARK2	\$0.0427	24,394	\$1,041.62
044-250-033-000	1600	SOSCOL	2	RETAIL2	\$0.0855	147,233	\$12,588.42
044-250-035-000	1274	MCKINSTRY	2	VACANT2	\$0.0427	23,279	\$994.01
044-260-003-000	1275	MCKINSTRY	2	PARK2	\$0.0427	26,572	\$1,134.62
044-260-005-000	1275	MCKINSTRY	2	PARK2	\$0.0427	48,352	\$2,064.63
044-260-007-000	1275	MCKINSTRY	2	RETAIL2	\$0.0855	50,965	\$4,357.51
044-540-001-000	1314	MCKINSTRY	2	RETAIL2	\$0.0855	51,401	\$4,394.79
044-540-002-000	1314	MCKINSTRY	2	RETAIL2	\$0.0855	74,052	\$6,331.45
045-100-002-000	1515	SILVERADO	2	VACANT2	\$0.0427	177,289	\$7,570.24
							\$536,924.13

APPENDIX 2

DNPBID BOUNDARY MAP

