Orlando Fuentes, President
Jim Luttrell, Vice President
Gil Albiani, Director
Rod Brewer, Director
Jaclyn Moreno, Director

Joshua Green, General Manager
Michael McLaughlin, Fire Chief
Sigrid Asmundson, District Counsel
Nitish Sharma, Chief Administrative Officer
Paul Mewton, Chief of Planning, Design and Construction

REGULAR BOARD OF DIRECTORS MEETING
WEDNESDAY, JUNE 17, 2020

EXECUTIVE SESSION – 5:00 P.M.
REGULAR MEETING – 6:30 P.M.

Live Broadcast
via livestream
https://www.yourcsd.com/AgendaCenter/Board-of-Directors-2

CORONAVIRUS DISEASE (COVID-19) ADVISORY

To protect our constituents, District officials request all members of the public to follow the California Department of Health Services' guidance and the County of Sacramento Public Health Officer Order for the Control of COVID-19 restricting group events and gatherings and maintaining social distancing.

Consistent with Executive Order N-29-20, the meeting will be broadcast via livestream. In-person participation by the public will not be permitted and no physical location from which the public may observe the meeting will be available.

Remote public participation is available in the following ways:
1) Live Broadcast via livestream at: https://www.yourcsd.com/AgendaCenter/Board-of-Directors-2
2) Email public comments to clerkoftheboard@yourcsd.com by 6:30 pm, Wednesday, June 17. Public comments received after this time might not be received in time to be read into the record. The District Clerk will read the comments submitted via email out loud during public comment, subject to the customary 3-minute time limitation. If your comment concerns a specific agenda item, please note the item in the subject line of your email.
3) Leave a voice mail for the Clerk of the Board with a call back number and the item you wish to comment on and the Clerk will call you when the item is up for consideration. The customary 3 minutes time limitation will be observed.

If you have issues submitting a public comment via email, please contact the Clerk's Office at 916-405-7169 by the 6:30 p.m. deadline and leave a message. Your comment will be played during the meeting.

AGENDA

Note: *All items submitted for the Agenda must be in writing. The deadline for submitting these items is 4:00 P.M. on the Monday one week prior to the meeting. The Secretary of the Board receives all such items.*

EXECUTIVE SESSION – 5:00 P.M.

1. CALL TO ORDER
2. COMMUNICATIONS FROM THE PUBLIC
3. RECESS TO EXECUTIVE SESSION
   a. PUBLIC EMPLOYMEE PERFORMANCE EVALUATION
      Pursuant to Government Code Section 54957
      Title: District Counsel

REGULAR BOARD MEETING – 6:30 P.M.

A. CALL TO ORDER

1. Report Out of Executive Session
2. Session Roll Call
3. Pledge of Allegiance
4. Moment of Silence

B. ANNOUNCEMENTS/PRESENTATIONS

None

C. DEPARTMENT REPORTS

5. Administrative Services Department Report – (N. Sharma)
6. Parks and Recreation Department Report – (S. Sims)
7. Fire Department Report – (M. McLaughlin)

D. COMMUNICATIONS FROM THE PUBLIC (Non-agendized items)

This is the time and place for the general public to address the Board of Directors. State law prohibits the Board from addressing any items not previously included on the Agenda. The Board of Directors may receive testimony and set the matter for a subsequent meeting. Comments are to be limited to three minutes per individual at the discretion of the President. Individuals representing a group or an organization shall be permitted five minutes. Comments relating to similar issues should be brief, concise and non-repetitious. Speakers should state their home or business address when commenting to the Board.

Note: Under the provisions of the California Government Code, the Board is prohibited from discussing or taking immediate action on any non-agendized item unless it can be demonstrated to be of an emergency nature or the need to take immediate action arose after the posting of the agenda.

E. CONSENT CALENDAR

The following Consent Calendar items are expected to be routine and non-controversial. They may be acted upon by the Board at one time without discussion. Any item may be removed by a Board Member for discussion or clarification. Members of the public wishing to comment on any Consent Calendar item may do so before Board action.

8. Approve the June 3, Regular Board Meeting Minutes.
9. Receive Report on the Landscape Maintenance Funding Outreach and Education Timeline for Benefit Zone 3 – Elk Grove / West Vineyard.
10. Approve Resolution No. 2020-29 Declaring Intention to Annex Territory to Community Facilities District No. 1.
11. Approve Purchase Order for Coast Landscape Management for Additional Landscape Maintenance.
12. Approve Purchase Order for Procida Landscape Inc. for Additional Landscape Maintenance.
13. Approve Proclamation Endorsing July as Parks and Recreation Month.
14. Authorize the General Manager to Waive Fire Department Permit Fees and Other Staff Fees Related to the City of Elk Grove Fire Works Show.
15. Review Report on the California Schools and Local Communities Funding Act.
16. Adopt Resolution No. 2020-31 Acknowledging Receipt of the Report on the State Mandated Fire Inspections in State Regulated Occupancies.

RECOMMENDATION: Approve the consent calendar as presented.

F. PUBLIC HEARINGS

17. **SUBJECT:** Consider Objections to Proposed Abatement of Weeds and Adoption of Resolution No. 2020-30.

RECOMMENDATIONS:

1) Open the public hearing to consider objections or protests to the proposed weed abatement program; and
2) Adopt Resolution 2020-30, ordering the destruction or removal of all weeds, dirt, rubbish and rank growths in the Cosumnes Community Services District, and overruling any and all objections thereto excepting those parcels specifically listed.

18. **SUBJECT:** Approve Resolutions Levying Annual Assessment; Approval of the Final Engineer's Report for Fiscal Year 2020-21

RECOMMENDATIONS:

1) Open the public hearing and take testimony on the Fiscal Year 2020-2021 District Wide Landscape and Lighting Assessment District, Camden Park Assessment District, Camden Estates & Camden Pointe Improvement District, Fallbrook/Park Lane/Britschgi Park Assessment District, Hampton Village Improvement District, Perry Ranch Improvement District, and Vista Creek Park Landscape and Lighting (L&L) Assessment; and
2) Approve Resolution No. 2020-28 approving Engineer's Reports, ordering, confirming and levying the Fiscal Year 2020-2021 annual assessment within the

boundaries of the District Wide Landscape and Lighting Assessment District, Camden Park Assessment District, Camden Estates & Camden Pointe Improvement District, Fallbrook/Park Lane/Britschgi Park Assessment District, Hampton Village Improvement District, Perry Ranch Improvement District, and Vista Creek Park Landscape and Lighting (L&L) Assessment and its zones of benefit pursuant to Resolution of Intention.

G. STAFF REPORTS

The President will open the meeting for public input if the Board desires to take action on any item(s).

19. **SUBJECT:** California Special Districts Association Board of Directors Election.

RECOMMENDATIONS:

1) Select a candidate for the California Special Districts Association – Term 2021-2023; Seat C – Sierra Network, Board of Directors; and
2) Authorize the General Manager to fill the electronic official ballot.

20. **SUBJECT:** Adoption of Final Fiscal Year 2020-21 District Budget.

RECOMMENDATIONS:

1) Approve Resolution 2020-32 (Attachment 1) adopting the Final Fiscal Year 2020-21 Budget and determining the appropriations limit of the Cosumnes Community Services District pursuant to Article XIII-B, of the State Constitution;
2) Approve the efficiency package budget adjustment for Fiscal Year 2020-21 as outlined in this report and further described in the budget decision package in Attachment 4; and
3) Accept the District's Comprehensive Annual Financial Report (Independent Audit Report) in Attachment 5 by Badawi and Associates for the fiscal year ended June 30, 2020, and the District's Appropriations Limit Report in Attachment 6.

H. INFORMATIONAL ITEMS

21. Note from City of Elk Grove thanking the District for supporting the Big Truck Week.

I. BOARD OF DIRECTOR'S BUSINESS

22. Miscellaneous Reports
23. Meeting/Event Approval
24. Meeting/Event Report

J. IDENTIFICATION OF ITEMS FOR FUTURE MEETING

This is the time for the Board of Directors to identify the items they wish to discuss at a future meeting. These items will not be discussed at this meeting, only identified for a future meeting. This is also the time for scheduling Board Workshops or special meetings.

K. ADJOURNMENT

Note: *Disabled Accommodations.*
The Cosumnes Community Services District will make reasonable accommodations for persons having special needs due to disabilities. Please contact Elenice Gomez, Assistant to the General Manager, at 8820 Elk Grove Blvd. Elk Grove, CA 95624, phone (916) 405-7169, at least 48 hours prior to the meeting, to allow time to provide for special accommodations.

Note: *Review and Copies of Agenda, Agenda Reports and Material.*
Prior to each Meeting, copies of the Agenda, Agenda Reports and other materials, as well as any public record relating to an open session agenda item that is distributed within 72 hours prior to the meeting, are available for public review at the Cosumnes Community Services District's Administrative Office during normal working hours. In addition, a limited supply will be available on a first come, first serve basis at the meeting.

Certificate of Posting of Agenda
I hereby declare that the foregoing Agenda for the June 17, 2020 Regular Meeting of the Cosumnes Community Services District Board of Directors was posted on June 12, 2020 at 8820 Elk Grove Blvd., Elk Grove, California, 95624, and was available for public review at that location.

Signed this 12th day of June 2020

STAFF REPORT

DATE: June 17, 2020

TO: Board of Directors

FROM: Nitish Sharma, Chief Administrative Officer

SUBJECT: **MONTHLY ADMINISTRATIVE SERVICES DEPARTMENT REPORT – MAY 2020**

VISION: A regional leader dedicated to providing superior fire, emergency medical and parks and recreation services that enrich the community and save lives.

MISSION: To enhance the quality of life for those residing in, doing business in and visiting the community. The CSD strives to provide balanced services to all areas of the community, while being responsive to individuals.

GOAL 1 – The CSD will make safety a priority in all operations.

- IT completed security camera upgrades at Fire Head Quarters.
- IT secured certain large recipient email groups, such as All Personnel to prevent spam/unwanted messages.

GOAL 2 – The CSD will ensure its financial stability, accountability and transparency.

- Staff worked on preparing and finalizing the District Fiscal Year 2020/21 budget and five-year Capital Improvement Plan.
- Human Resources officially transitioned retiree health reimbursements to a new vendor that better meets the needs of District retirees.
- Human Resources continued to transition the COBRA process to a third-party vendor that will provide enhanced services.

GOAL 3 – The CSD will promote a work environment where staff can thrive.

- Human Resources made edits and revisions to the District's "Careers" webpage to enhance the candidate and employee experience.
- IT installed the full Adobe Acrobat editor for employees in phase two of implementation to further assist with telework.

GOAL 4 – The CSD will provide excellent services, programs, and facilities to address the distinct needs of the community.

- The Website Committee presented draft structures of the new Employee Intranet to the Innovation Committee and Human Resources team for feedback; and worked with the website provider on a design for the new website.
- IT assisted Park and Golf Operations with the transition to the new Park Ranger program.
- HR implemented electronic interview scoring through NEOGOV.
- Communications produced 13 social media videos, edited 61 Virtual Preschool videos, and published 183 social media posts.

- Communications created and launched marketing for the new Sammy's Summer Club program, and created a Virtual Recreation Guide, available on the District website and updated every Wednesday with the latest online course offerings.
- Communications assisted Planning with hosting and marketing the first-ever virtual park outreach meeting for the future Elk Grove Nature Park.

GOAL 5 – The CSD will ensure access, equity and inclusion in all of its programs, services and operations.

- Staff prepared Proclamations for Board approval for June LGBTQ+ Pride Month and the Commemoration of Juneteenth.
- Staff attended the Sacramento County Children's Coalition meeting.

Webpage Visits

April	2020
Sessions	19,830
Unique Visitors	14,126
Pageviews	51,102

	Top Pages	Users
1	Home Page	3,843
2	Coronavirus-Disease-2019-COVID-19	2,083
3	Parks-Recreation	1,111
4	Activity-Guide	1,108
5	Fire	803
6	CivicAlerts.aspx?AID=364	759
7	AlertCenter.aspx?AID=COVID19-Updates-8	738
8	Employment	723
9	Parks-List	614
10	Parks-Facilities-Stations	597

Planning, Design & Construction Project Status (Facilities & Parks)

Planning		
2020-25 District Capital Improvement Plan (CIP)	Goal 4	Final CIP Completed 5/21. Scheduled presentation to Board 6/4
Climate Action Plan	Goal 4*	Establishing GHG Emission Target Levels and completing preliminary draft. Virtual Community Outreach scheduled for July 2020
Fire & Park Impact Fee Updates	Goal 2	Consultant will commence Nexus study work for Park Impact Fee once CIP numbers are finalized.
Elk Grove Nature Park	Goal 1*	Staff conducted a virtual community outreach for a nature park in the 2.5 acres of open space behind the administration Building on May 28th with over 50 attendees. Next steps include working w/ the Local Government Commission on applying for an Urban Greening Grant.
Morse Park Recreation Center	Goal 1	Draft Operations Plan/Feasibility Study Complete. Board Presentation date TBD.

Admin Building Solar Project	Goal 2	RFP for both Solar and Parking Lot Improvement which shall include CWTA now scheduled for future Board Meeting TBD.
Design & Bidding		
Fire Station 77	Goal 4	Construction Documents 50% complete. Developing Bid Alternates to meet capital budget. Out to bid July/August 2020.
MacDonald Park Phase 2 (1 acre)	Goal 1*	Construction Documents (CD) 45% complete.
Lichtenberger/Pederson Park Revitalization	Goal 2*	Staff completed review of 75% CD submittal. Includes addition of restroom to serve park and trial users.
BSP Flag pole installation	Goal2*	Awarded Bid, Signing agreement. Construction scheduled for June
Recreation Center @ Beeman Park	Goal 2*	Architect consultant completed 95% CDs COEG permit in progress. Staff preparing bid package. Out to Bid July
Construction		
Roof Repair Project	Goal 4*	Kloss Park gazebo roof replacement completed
Wackford Center	Goal 4*	Repaired cracks in exterior walls
Fire Station 74	Goal 3	Facilitated the installation of tile flooring to replace worn out linoleum in laundry room
Emerald Lakes Golf Course	Goal 4*	Installed replacement mini-split HVAC unit
All CSD facilities	Goal 3	Changed out all HVAC filters
Administration Building	Goal 1	Ran CAT 6 cable for the installation of 10 security cameras
Fire HQ/Fleet	Goal 1	Installed 5 new security cameras
Playground Sealing	Goal 4	In construction
Electrostatic Painting	Goal 4	In construction
Oasis Community Park (20 acres)	Goal 1*	Construction is 75% complete. 95% of concrete flatwork complete, plumbing for restroom complete, water play reservoir installed, palm trees installed and fencing complete. Water play, shade structure and restroom installations scheduled for June. Phased opening, phase 1 open late summer 2020
Fieldstone North/ Milestone Trail Corridor	Goal 1*	Performing Inspections on irrigation & landscaping, Fieldstone Nth construction at 95%. Contractor to installed Electrical for Irrigation controllers waiting for inspections.
Administration Building – Landscape	Goal 4*	Pre-school Tot Lot play equipment delivered. Coast Landscaping will donate labor and materials to complete play equipment install and site improvements.
Singh & Kaur Park (5 acres)	Goal 1*	Construction 20%, Rough Grading completed and underground in progress.

* Indicates Goal from Parks and Recreation 2019-2022 Strategic Plan

Cosumnes CSD
Administration Department

May 2020 Department Report

Finance: Accounts Payable

668 INVOICES

439 CHECKS

149 RECEIVABLES

Human Resources

18 APPLICANTS

4 RECRUITMENTS

Communications

Social Media Statistics
Cosumnes Fire and Cosumnes Parks & Rec

434,786 Impressions
36,922 Engagements
804 Link Clicks

40 GRAPHICS WORK ORDERS

269 COMMUNICATIONS WORK ORDERS

Information Systems

74 Work Requests

27 FIRE DEPARTMENT

24 ADMINISTRATIVE SERVICES

23 PARKS AND RECREATION

14,126 Unique Website Views
51,102 Website Page Views
19,830 Sessions

Business Operations

50 FACILITY RENTALS

132 REGISTRATIONS

154 CUSTOMER SUPPORT

176 BUILDING & MAINTENANCE WORK REQUESTS

Customer Service

132 Registrations
PHONE, FAX, MAIL, AND ONLINE

Online **101**
Main Office **8**
Wackford Aquatic Complex **14**
Elk Grove Aquatic Center **9**

STAFF REPORT

DATE: June 17, 2020

TO: Board of Directors

FROM: Steve Sims, Director of Parks and Neighborhood Services

SUBJECT: **PARKS AND RECREATION DEPARTMENT REPORT – MAY 2020**

VISION: An inclusive and connected park, recreation, and trails system that delivers opportunities for health and wellness, social interaction, and delight to the Elk Grove community.

MISSION: At Cosumnes CSD, we provide exceptional parks and recreation services to our diverse Elk Grove community.

GOAL 1 – Meeting the Needs of Our Growing Community

Create responsive programs, parks and facilities for Elk Grove's diverse and growing community.

- The Parks and Recreation Department submitted a proposal in response to EGUSD's After School Program Providers (ASES) RFP.
- Special Events staff hosted the Memorial Day Weekend Virtual Camp Out. This gave families ideas and activities to create a camp out at home while staying at home during the COVID pandemic.
- Kid central created and implemented a childcare program for essential workers.
- Preschools Staff continues to provide early childhood activities and online resources to families due to school closures.
- The Golf course re-opened to the public with appropriate safety measures in place.
- Sports contracted with Skyhawks Sports Academy and National Academy Of Athletics to provide virtual sports camps and stem activities.
- Aquatics staff facilitated Water Safety instruction for children enrolled in the TinyTots program. Students learned how to stay safe while having fun in the water through engaging games and informative presentations.

GOAL 2 – Revitalizing & Developing Community Spaces

Strengthen parks and recreation facilities for future generations.

- The soccer field at Kammerer Park was treated with pre/post emergent turf weed preventative.
- Some defective outdoor exercise equipment options at Morse Park were replaced with new exercise options.
- The new fleet of electric golf carts were received at the Golf Course.
- Staff repaired the vandalized water fountain at Johnson Park.
- Park Operations staff welded additional steel to the existing roof structure at the Kloss Park shade structure to allow for proper attachment of the new roof.

- Dead sycamore trees at Foulks and Zimbleman Parks were removed and will be replaced in the fall.
- Staff repaired a valve controller for the water feature at the Wright Park sprayground, and sealed cracks in the sprayground area with crack sealer.
- A defective pump capacitor at Derr Okamoto Park sprayground was replaced.
- Park Operations Staff completed seasonal turf fertilization at Elk Grove and Rau Parks.
- Park Ops staff assisted in the repair of a broken mainline under the roadway on Harbour Point Drive.
- Annual weed abatement was completed by Park Operations staff at the "Pit" property on Loadstone Way.
- The Fish Hatchery Trail was mowed to abate high weeds, and the well pump was cleared of weeds and debris.
- Park Ops trimmed the hedges at Beeman Park.
- A new concrete bench was installed at the Camden Lake Greenbelt.
- Numerous dead trees were removed in the East Elk Grove area, after being determined hazardous. New trees will be planted in the fall.
- Park Operations staff removed tarps from all pools to preserve their integrity as the temperature climbed to triple digits at the end of May.
- Park Operations staff completed the first phase of tile repair and replacement around Deep Xtreme at WCAC.
- Staff has been working with the City of Elk Grove on the final items in the punch list to complete the Elk Grove Aquatics Center, including the competition pool heater and filtration system.

GOAL 3 – Enhancing Community Connections

Foster collaborative partnerships that leverage strengths and resources to enhance recreation experiences.

- Preschools Staff utilized Class Dojo app and video chat sessions to connect families and students who have been staying home due to school closure.
- Golf Course volunteer "Marshals" were trained how to be a starter on the first hole. This is a way to get customers out in a timely manner.
- Park Rangers responded to numerous reports of Covid-19 safety precaution related infractions, primarily related to improper gatherings, social distancing, and using park amenities that were closed.
- Sports coordinated and recorded preventative measures related to Covid-19 from user groups in anticipation of returning to play.
- Aquatics staff collaborated with "Sammy" on a series of Water Safety videos that were shared on multiple social media platforms. Video content included Story Time with Sammy, an invitation for the community to take the Safe Swimmer's Pledge, and an informative game of "Stay Away or Go Play".
- Aquatics and Front Office staff celebrated International Water Safety Day on May 15, by wearing red, which coincided with wear your lifejacket to work day.

GOAL 4 – Ensuring a Sustainable Parks & Recreation System

Allocate staff and resources based upon sound operational practices to ensure long-term operation and maintainability.

- Protocols for sanitizing the golf course were adjusted to accommodate the public and staff since the course has re-opened.
- Park Operations staff maintained COVID-19 signs and caution tape in place at the playgrounds and park features to make them visibly "closed" to the public according to COVID-19 safety recommendations
- Park Operations staff stayed consistent with sanitizing park restrooms and work vehicles to comply with health and safety standards due to COVID-19.
- Aquatics staff created a webpage on Google Sites to facilitate training and communication for part-time staff within the Aquatics division. Resources like the operations manual, staff/facility forms, and contact information will be password protected for their access and use while employed with CSD.
- Staff continue efforts to transition in-person training elements to virtual trainings for future use. Staff will have access to trainings such as:
    - How to conduct a slide inspection;
    - CSD Lifeguard scanning patterns and signals;
    - How to use and expectations of the When to Work scheduling system, and more.

Cosumnes CSD

Parks and Recreation Department

May 2020 Department Report

315
Park Maintenance Hotline Calls & Emails

Responded to **423** tree maintenance related work orders

422,500
Range Balls Sold

88 Golf Lessons Sold

4,599 Rounds of Golf Played

2,695 **Pre-Paid Registered Activities**

284
Registered for Virtual Learning

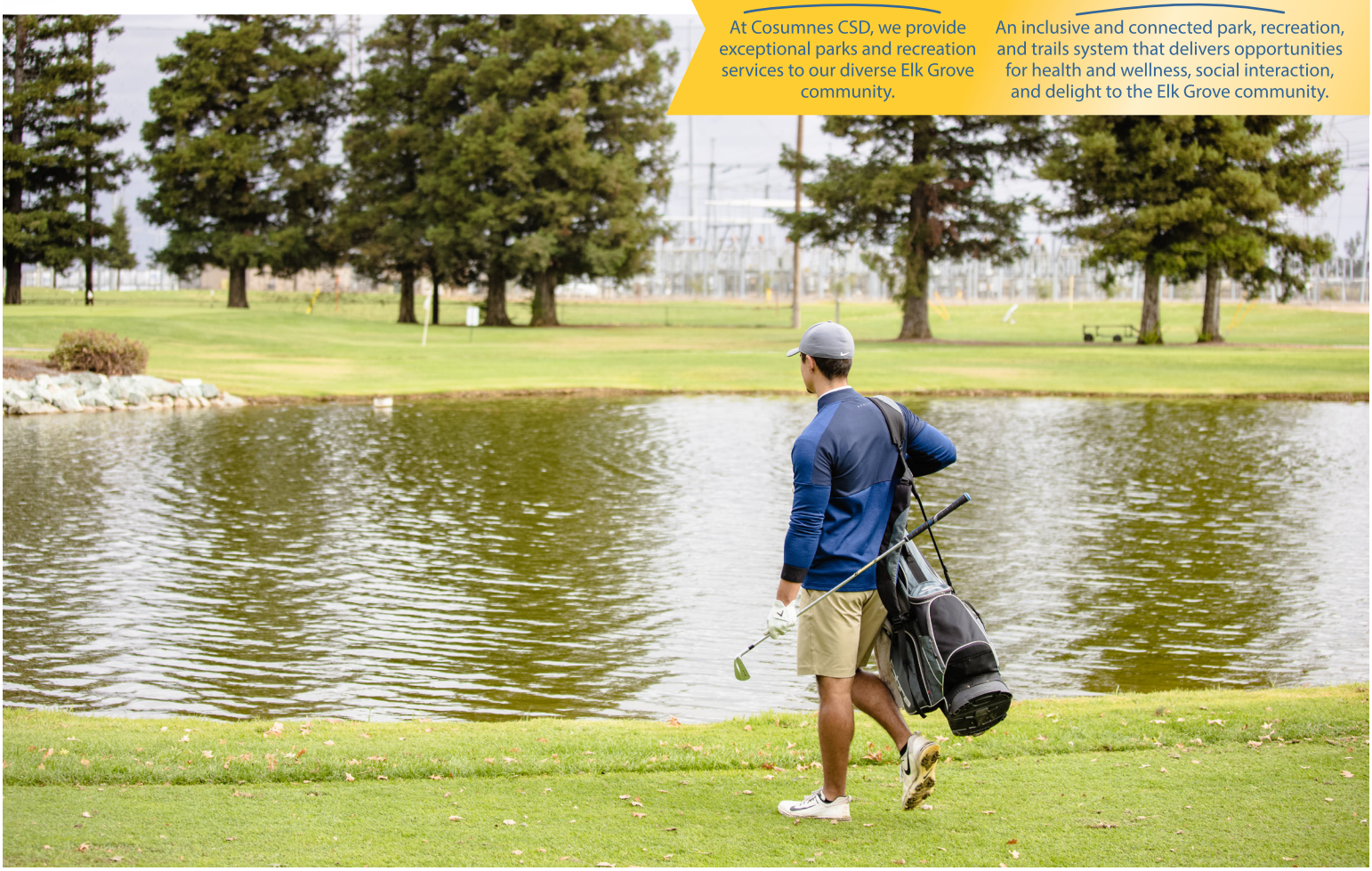
50 **Meeting Room Rentals**

Mission

At Cosumnes CSD, we provide exceptional parks and recreation services to our diverse Elk Grove community.

Vision

An inclusive and connected park, recreation, and trails system that delivers opportunities for health and wellness, social interaction, and delight to the Elk Grove community.



STAFF REPORT

DATE: June 17, 2020

TO: Board of Directors

FROM: Mike McLaughlin, Fire Chief

SUBJECT: **FIRE DEPARTMENT REPORT – MAY 2020**

VISION: Committed to providing extraordinary service through prevention, preparedness, and emergency response.

MISSION: The Men and Women of the Cosumnes Fire Department strive to exceed expectations at all times.

Administration – Achieve excellence through leadership, sound fiscal management, industry best practices, transparency, and innovation.

- Staff applied for the Walmart Grant requesting funds to purchase replacement AED units for police vehicles in Galt and Elk Grove. (Objective 1.a.)
- Staff applied for the Federal Emergency Management Agency SAFER Grant requesting assistance to fund 15 firefighters for Station 77 and five firefighters to backfill vacant positions. (Objective 1.a.)
- Staff applied for the Federal Emergency Management Agency Assistance to Firefighters Grant Program–COVID-19 Supplemental Grant requesting $65,000 in PPE reimbursement for COVID-19. Funds can be used to purchase PPE from January 1, 2020, to May 2021. So far, we have approximately $50,000 in PPE purchases. The grant provides 85%-90% of the funding for these purchases. (Objective 1.a.)
- Staff applied for the Federal Emergency Management Agency Fire Prevention and Safety Grant to pay for an inflatable Fire Education House and a Fire Extinguisher Simulator “game”. (Objective 1.a.)
- Staff participated in a kick-off meeting for the setup and implementation of Mobile Eyes, a plan processing software. (Objective 3.b.)
- Management Analyst, Pam Dawson, attended approximately ten hours of FireStats training webinars. (Objective 2.b.,5.b.)

Operations – Provide exceptional emergency response operations consistent with the communities’ needs and expectations.

- Operations Crews arrived on scene of emergency calls in seven minutes and four seconds from the receipt of the dispatch by Sacramento Regional Fire/EMS Communications Center Systems (SRFECC), 90% of the time for the month of May. The Cosumnes Fire Department’s standard is seven minutes from the time the call is received in SRFECC. (Objective 1.a.)

- Chief Bair continued to run the operations of the DOC for the Fire Department during the ongoing COVID-19 event. (Objectives 2.c., 3.a.)
- Local counties collaborated to regionally implement new unit ID's to meet Firescope guidelines. (Objective 3.a., 2.c.)
- Cosumnes Fire continues working with Sacramento Regional Fire Services in providing Mobile Health Integration which began on April 9, 2020. This platform provides a continuum of healthcare between the 911 system, doctors' offices, and area hospital Emergency Departments. The team is comprised of a 911 Firefighter/Paramedic and an Advanced Level Practitioner who respond to locations identified by Sacramento County Public Health where individual and group assessments and testing for COVID-19 may be indicated. (Objectives 2.b., 2.d., 3.a., 4.b.)

Emergency Medical Services – Provide exceptional medical care and customer service while supporting the needs and well-being of our members who provide that care.

- Staff have been actively engaged with the developing COVID-19 field response guide, patient monitoring, employee health, and supply chain disruptions. (Objective 1.c.)
- Staff, Dr. Kevin Mackey our Fire Services Medical Director, and Dr. Olivia Kasirye Sacramento Public Health Officer, maintained CC71, a Mobile Integrated Health unit in partnership with Kaiser and U.C. Davis Medical Centers. The unit is staffed Monday – Friday from 9:00 am to 5:00 pm. Through the end of May, the unit has seen 579 in their place of residence. (Objective 1.b.)
- Staff completed Sacramento County mandated training to line Paramedics on the topic of Advanced Cardiac Life Support (ACLS) utilizing social distancing. (Objective 1.d)
- Staff completed instruction and implementation on the ResQPOD Impedance Threshold Device (ITD) – a medical device designed to further improve the outcomes of medical patients in cardiac arrest. (Objective 1.b.)
- Staff took delivery of two remounted/refurbished medic units. These units will be deployed to M45 and M46. In turn, the units they are currently using will be moved to reserve status. (Objective 1.c.)
- 20 subpoenas processed and 998 Patient Care Reports were processed. Overall, medical transport was up nine percent from last month, but still trending below that of the pre-covid19 volume levels. (Objective 3.a.)
- Staff assisted ten personnel with licensure. (Objective 3.a.)

Fire Prevention – Proactively improve life safety, minimize losses, and reduce the risks from fire through education, application of codes, and investigation.

- Fire Investigators performed seven fire investigations. (Objective 4.b.,4.c.)
- Staff completed 100% of the 250 requested construction inspections within 48 hours. (Objective 3.c.)
- Staff responded to 32 new weed abatement complaints. (Objective 1.e.)

- The Public Education Officer performed seven virtual car seat inspections. (Objective 5.a.)
- Fire and life safety information was provided through social media and reached over 28,379 community members. In addition, one virtual safety presentation was conducted. (Objective 5.a.,5.d.)
- Staff participated in a kick-off meeting for the setup and implementation of Mobile Eyes, a plan processing software program. (Objective 6.a.,6.b.)

Fleet Management – Provide effective management of vehicles and equipment to ensure that they are safe, properly designed, and well maintained.

- Staff completed 15 services and 107 other repairs. (Objective 1.b.)

Training & Special Operations – Create effectiveness through innovative and diverse training programs.

- Staff administered 24.5 hours of Administration training, 546.25 hours of Daily Training, 538 hours of Emergency Medical Services Continued Education training, 1800.25 hours of Monthly training, and 308.5 hours of Taskbook Completions, totaling 3217.5 hours of training. (Objective 1.a)
- Staff organized and facilitated the forcible entry and hose management drills. (Objective 1.b.)
- Staff facilitated a rescue boat drill for assigned members. (Objective 1.b.)
- Special Operations delivered the REM refresher and a low angle rope rescue drill. (Objective 1.b.)
- Staff facilitated and assisted with the S130/131 burns for the fire interns. (Objective 1.b, 1.c., 1.d.)

COSUMNES FIRE DEPARTMENT

May 2020 Department Report

Total Number of Monthly Incidents

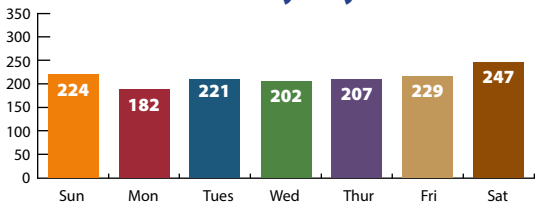
1,512

Fire	72
Explosion	0
EMS	1,072
Hazardous Conditions	12
Service Call	96
Good Intent	150
False Alarm	75
Severe Weather	1
Special Incidents	7
Not Reported	27

Total Loss For The Month

$382,000

Call Volume by Day of Week



Total Responding Units

2,753 ↓

May 2019
3,282 Responding Units

Response Time

Alarm to Arrival Emergent Only

90th Percentile
CFD Standard is 7:00

0:07:04

Average Commitment Time

Dispatch to Clearing Scene

0:41:23

Unit Hour Utilization

Total hours for 31 days for 24 hours per day

18%	Medic 45
14%	Medic 46
27%	Medic 71
24%	Medic 72
21%	Medic 73
28%	Medic 74
23%	Medic 76
38%	Medic 78
49%	CC71

Public Education

Virtual Cart Seat Inspections 7
Site Visits ..... Virtual Safety Presentation Attended by 30
Station Tours 0
People Reached.....28,379 through Pub Ed Social Media

COSUMNES CSD FIRE Established 2006

Serving Elk Grove, Galt & Unincorporated Sac County

COSUMNES COMMUNITY SERVICES DISTRICT
EXECUTIVE SESSION – 5:30 PM
REGULAR BOARD MEETING – 6:30 PM
WEDNESDAY, JUNE 3, 2020
MINUTES

EXECUTIVE SESSION – 5:00 PM

1. CALL TO ORDER

   President Fuentes called the meeting to order at 5:00 p.m.

2. COMMUNICATIONS FROM THE PUBLIC

   None

3. RECESS TO EXECUTIVE SESSION

   President Fuentes recessed to Executive Session at 5:00 p.m.

   a. PUBLIC EMPLOYMEE PERFORMANCE EVALUATION
      Pursuant to Government Code Section 54957
      Title: District Legal Counsel

   b. THREAT TO PUBLIC SERVICES OR FACILITIES
      Pursuant to subdivision (a) of Section 54957

      Consultation with: General Manager, District Counsel, Fire Chief, Chief Administrative Officer, Chief of Planning, Design and Construction

REGULAR BOARD MEETING – 6:30 PM

ATTENDANCE

Directors present included Gil Albiani, Rod Brewer, Orlando Fuentes, Jim Luttrell and Jaclyn Moreno.
General Manager Joshua Green, Fire Chief Michael McLaughlin, Chief Administrative Officer Nitish Sharma, Legal Counsel Sigrid Asmundson and Chief of Planning Design and Construction Paul Mewton were also present.

A. CALL TO ORDER/PLEDGE OF ALLEGIANCE

1. President Fuentes had nothing to report out of Executive Session.
2. President Fuentes called the meeting to order at 6:37 p.m.
3. Local 522 union representative Chris Schamber led the Pledge of Allegiance.
4. A moment of silence and meditation was observed in honor of statement from Chris Hoffiman from the EGUSD remembering Mr. George Floyd.

B. ANNOUNCEMENTS/PRESENTATION

None

C. COMMUNICATIONS FROM THE PUBLIC

None

D. CONSENT CALENDAR

5. Approve the May 20, Regular Board Meeting Minutes.
6. Authorize the General Manager to surplus obsolete equipment.
7. Adopt a Proclamation Endorsing June 19 as a Day to Commemorate Juneteenth.
8. Approve First Amendment to Memorandum of Understanding with the City of Elk Grove for Landscape, Trails and Park Maintenance.

Director Luttrell moved to approve consent items as presented; seconded by Director Albiani. The Clerk did the roll call and the vote was 5 yes and 0 no.

Director Brewer commented on item 7 and expressed his frustration over recent events, and historic experiences that he and his family and all African Americans have endured. And asked that we look at racism as a disease. He read A Dream Deferred by Langston Hughes.

Director Moreno commented and thanked director Brewer for his comments.

E. PUBLIC HEARINGS

None

F. STAFF REPORTS

9. **SUBJECT:** Fee Dispute – First Responder Fee. (T. Tonoian) (M. McLaughlin)

RECOMMENDATIONS:

1) Provide direction to Staff to either UPHOLD or WAIVE the fee for services provided on 11/02/2019.

This item was resolved before the Board meeting and staff recommended that it be dismissed.

10. **SUBJECT:** Adopt a Proclamation Endorsing June as LGBTQ+ Pride Month.

RECOMMENDATIONS:

1) Adopt a Proclamation Endorsing June 2020 as LGBTQ+ Pride Month (Attachment A); and
2) Hold a discussion and provide direction on the flying of the rainbow flag at the administration building during the month of June.

Director of Business and Public Affairs Kelly Gonzalez presented the staff report.

After discussion:

Director Albiani moved to approve staff's recommendation 1 and proposed that the rainbow flag be flown in such a way that it did not break any American Flag code, but still be flown in the front of the building. He directed staff to find a way to fly the flag in an honorable way as soon as possible; seconded by Director Luttrell. The Clerk did a roll call and the vote was 2 yes: Albiani and Luttrell, and 3 abstentions: Brewer, Fuentes and Moreno. The motion died.

Director Moreno made a second motion to approve staff's recommendation 1 and direct staff to fly the flag just as we did last year, underneath the American Flag, and work on getting the second flag pole for the future; seconded by Director Brewer. The Clerk did a roll call and the vote was 4 yes: Albiani, Brewer, Fuentes and Moreno; and one abstention: Luttrell. The motion passed.

11. **SUBJECT:** Benefit Zone – Elk Grove / West Vineyard Park and Landscape Survey Results. (J. Branco)

RECOMMENDATIONS:

1) Receive an update on the Benefit Zone 3 - Elk Grove / West Vineyard Park & Landscape Survey;
2) Direct Staff to continue landscape maintenance funding outreach and education in Benefit Zone 3 – Elk Grove / West Vineyard once restrictions enacted by Federal, State and local agencies as a result of the COVID-19 Pandemic are lifted; and
3) Direct Staff to postpone preparations to create one Landscape & Lighting Assessment District for all of the surveyed areas until conditions are more favorable to a Proposition 218 Ballot Proceeding.

Management Analyst Josh Branco presented the staff report.

Ms. Jill Jones commented via email expressing her concerns with the lack of funding on Zone 3 and asked staff to consider outreach efforts to reach residents and gain support.

After deliberating Director Albiani moved to accept staff's recommendations 1, 2 and 3; with the amendment that staff prepares a detailed timeline showing when staff will proceed with the efforts for the ballot measure; seconded by Director Moreno. The Clerk did the roll call and the vote was 5 yes and 0 no.

12. **SUBJECT:** Budget Workshop for Fiscal Year 2020-21 and Proposed Amendments to Fiscal Year 2019-20 Budget 3. (N. Sharma)

RECOMMENDATIONS:

1. Receive the Chief Administrative Officers report on the General Manager's proposed preliminary budget for Fiscal Year 2020-21; and

2. Approve the budget amendments for Fiscal Year 2019-20 as outlined in this report and further described in the budget decision packages in Attachment 1.

General Manager Joshua Green gave the introductory remarks, Chief Administrative Officer Nitish Sharma and Chief of Planning Design and Construction Paul Mewton, presented the staff report.

Director Moreno asked staff to look into the possible reinstatement of the Parks and Rec Administrator position and to evaluate what professional and other services can be done in-house rather than contracting out.

Director Brewer commended staff on the assembling the budget.

Director Luttrell commended staff on how clearly and comprehensive this budget is.

After deliberating Director Brewer moved to accept staff's recommendations 1 and 2; seconded by Director Luttrell. The Clerk did the roll call and the vote was 5 yes and 0 no.

G. INFORMATIONAL ITEMS

13. Note from the Delta Sigma Theta Sorority, Inc. thanking Public Education Office Laurel Schamber for the Home Life Safety Presentation.

H. BOARD OF DIRECTORS BUSINESS

14. City of Elk Grove Liaison
15. City of Elk Grove Two by Two
16. City of Galt Liaison
17. City of Galt Two by Two – Director Moreno asked that we schedule these meetings.
18. Elk Grove Cosumnes Cemetery District Two by Two
19. Elk Grove USD Two by Two
20. Senior Center Board
21. Elk Grove Historical Society
22. Elk Grove Chamber of Commerce
23. Galt Chamber of Commerce
24. Diversity Work Group
25. Northern California Special Districts Insurance Authority
26. Fire Communications Center
27. Sacramento County Treasury Oversight Committee
28. Miscellaneous Reports

Since one of the naming submissions for the Recreation Center at Beeman Park recommended the center be named after Director Gil, President Fuentes amended the current appointments to the naming committee and appointed Director Moreno to replace Director Albiani in the committee.

29. Meeting/Event Approval
30. Meeting/Event Report

DRAFT

H. IDENTIFICATION OF ITEMS FOR FUTURE MEETING

Director Moreno read a statement she prepared (at 2:06:40 hrs. recording of the meeting on 6/3/2020) and asked staff to consider creating a space in the form of focus groups or listening circles specifically including stakeholders within the black community.

Director Brewer agreed with the proposal but cautioned that we should look at all sides, proposed this issued be looked at as a mental issue, and asked that people consider a day in the life of someone with an ethnicity other than their own.

President Fuentes commended staff for distributing the fliers for LGBTQ+ materials for each Board member.

I. ADJOURNMENT

With no further business, the meeting was adjourned at 8:47 p.m.

Approved: _____
Board President

Attest: _____
Secretary to the Board

DRAFT

INFORMATIONAL REPORT

DATE: June 17, 2020

TO: Board of Directors

FROM: Steve Sims, Director of Parks and Neighborhood Services
Parks and Recreation Department

BY: Josh Branco, Management Analyst

SUBJECT: **BENEFIT ZONE 3 – ELK GROVE / WEST VINEYARD LANDSCAPE MAINTENANCE FUNDING OUTREACH AND EDUCATION TIMELINE**

RECOMMENDATION

The Board of Directors:

1) Receives this landscape maintenance funding outreach and education timeline for Benefit Zone 3 – Elk Grove / West Vineyard.

BACKGROUND

The Landscape & Lighting (L&L) benefit assessment collected in the portion of Benefit Zone 3 without an overlay assessment district is not sufficient to pay for all required ongoing landscape maintenance and asset replacement. As a result, maintenance services and asset replacement have been necessarily reduced beginning in Fiscal Year 2009 – 2010. Further reductions were necessary in Fiscal Year 2018 – 2019.

In accordance with the Roadmap to Sustainable Landscape Maintenance Funding presented to the Board of Directors (Board) on August 7, 2019, Staff conducted a Park & Landscape Survey of this area between November 1 and December 16, 2019 to gauge support for additional landscape maintenance funding.

The results of that survey, along with a recommendation to postpone preparations to create one L&L Assessment District for all of the surveyed areas until conditions are more favorable to a Proposition 218 Ballot Proceeding, were presented to the Board on June 3, 2020.

ANALYSIS

Since that time, Staff have developed a three-phased approach to guide the landscape maintenance funding outreach and education initiatives for this area. Each phase will include its own deliverables and tools, and must be completed before moving on to the next.

Phase 1 – Qualitative Data Collection

The first phase will continue previous outreach and education efforts in an attempt to engage property owners on the subject of landscape maintenance funding.

Deliverables	Tools	Indicators of Completion
• Build relationships with residents. • Compile anecdotal evidence related to the impact of the COVID-19 Pandemic, as well as support for landscape maintenance funding and improvements.	• Direct mail pieces. • Social media campaigns. • In-person and/or virtual outreach meetings.	• An engaged group of volunteers with representatives from all of the parks and neighborhoods in the underfunded portion of Benefit Zone 3. • Anecdotal evidence that support for additional landscape maintenance funding may have increased since the 2019 park & landscape survey.

Phase 2 – Quantitative Data Collection

The second phase will provide the District with up-to-date information.

Deliverables	Tools	Indicators of Completion
• Compile quantitative data related to the impact of the COVID-19 Pandemic, as well as support for landscape maintenance funding and improvements.	• Digital and/or print surveys. • Reports from other agencies.	• Scientifically valid survey responses indicating support for additional landscape maintenance funding is above the 50% +1 threshold needed to approve a new L&L assessment district. • Economic data signifying the local economy is recovering from the pandemic induced downturn.

Phase 3 – Analysis & Recommendation to the Board

The third phase will be comprised of data analysis, as well as continued discussions between Staff and stakeholders before a final recommendation is made to the Board.

Deliverables	Tools	Indicators of Completion
• Completed Staff report regarding the status of landscape maintenance funding in Benefit Zone 3 – Elk Grove / West Vineyard.	• Data analysis. • Feedback from stakeholders.	• District moves forward with a Proposition 218 Ballot Proceeding to create one new L&L Assessment District.

Sample Timeline

Pending the results of each phase, a possible timeline would be:

- Phase 1 – Qualitative Data Collection
  - Fall 2020 – Direct mail to property owners.
  - Fall 2020 – In-person, and/or virtual outreach meetings.
- Phase 2 – Quantitative Data Collection
  - Winter 2020 – Additional survey(s).
- Phase 3 – Analysis & Recommendation to the Board
  - January/February 2021 – Data analysis and additional outreach as necessary.
  - Spring 2021 – Recommendation to the Board regarding the status of landscape maintenance funding in Benefit Zone 3 – Elk Grove / West Vineyard.

FINANCIAL ANALYSIS

There may be minimal costs related to the survey and mailing of documents. These costs are budgeted in the Fiscal Year 2020-21 proposed Landscape and Lighting Assessment District budget. There is no impact to the General Fund as a result of what is being reported.

SUSTAINABILITY ANALYSIS

There is no impact to the District's sustainability goals as a result of what is being reported.

Should you have any questions, please contact me prior to the Board meeting.

Respectfully submitted,

Steve Sims
Director of Parks and Neighborhood Services

Staff Report recommendation authorized by:

_____
General Manager

Item 10

STAFF REPORT

DATE: June 17, 2020

TO: Board of Directors

FROM: Michael W. McLaughlin, Fire Chief

BY: John Ebner, Senior Management Analyst

SUBJECT: **RESOLUTION 2019-29, INTENTION TO ANNEX TERRITORY TO COMMUNITY FACILITIES DISTRICT NO. 1 (ELK GROVE FIRE PROTECTION)**

RECOMMENDATION

The Board of Directors:

- Approves Resolution 2020-29, A Resolution Declaring Intention to Annex Territory to Community Facilities District No. 1 and to Authorize the Levy of Special Taxes Therein. (Attachment A)
- Schedules a public hearing for August 5, 2020 at 6:30 pm for the purpose of annexing territory to Community Facilities District No. 1 (Elk Grove Fire Protection).
- Orders staff to advertise a notice of public hearing for the annexation of territory to CFD No. 1 (Elk Grove Fire Protection).

BACKGROUND/ANALYSIS

The CSD created CFD No. 1 (Elk Grove Fire Protection) in June of 2012 for the purpose of offsetting the financial impact of providing services to new development. From time to time, it will be necessary to annex projects into CFD No. 1 using the normal CFD resolution process. Resolution 2019-29, A Resolution Declaring Intention to Annex Territory to Community Facilities District No. 1 and to authorize the Levy of Special Taxes Therein is designed to do just that.

This is the 27th annexation to the CFD. The project has a condition of approval which requires that the property owner(s) participate in a funding mechanism for emergency mitigation and fire prevention services. The condition will be satisfied by the annexation of the project to the CFD which is the subject of tonight's action.

The next steps in the process of annexing these projects into CFD No. 1 in Elk Grove are as follows:

- Adopt a resolution of intention to annex territory to the CFD and approving the proposed annexation boundary map.

- Set a Public Hearing date to consider the annexation of these projects into CFD No. 1 (Elk Grove Fire Protection)
- Advertise a notice of the Public Hearing for the annexation of territory into the CFD.

Should the Board approve these actions tonight, additional steps in the process would need to be taken:

- The annexation map is recorded with the County Recorder.
- The CFD election ballot is mailed to the property owner, who will be asked to vote on whether they approve or disapprove of the annexation of their property into CFD No. 1 (must occur at least 10 days before the date of the Public Hearing).
- The Public Hearing is scheduled to be held on August 5, 2020 at approximately 6:30 pm.
- The Board adopts a Resolution Calling a Special Tax Election for the Annexation.
- The election is held at approximately 6:30 pm on August 5, 2020, at which time the Canvassing Board opens the ballots, tallies the vote, and announces the results of the election.
- The Board adopts a Resolution of Annexation of Territory to the CFD.
- Board adopts a Resolution Declaring Results of the Special Election, Determining Validity of Prior Proceedings, and Directing Recording of Amended Notice of Special Tax Lien.
- Notice of Special Tax Lien is Recorded by the Clerk (must be recorded within 15 days of the date of the public hearing and election).

With these actions the Board is being asked to consider annexing additional territory into CFD No. 1 (Elk Grove Fire Protection).

The Mello Roos Community Facilities Act provides that a public hearing must be held on the annexation of territory into a CFD. At the close of the public hearing, absent any objections by the property owners in the proposed CFD, the Board may determine that there was no majority protest, as defined by the Act. In order to expedite the annexation process, all property owners within the proposed CFD have signed a waiver and consent form waiving their right to protest at the public hearing and waiving any minimum time periods relative to the landowner election.

Accordingly, all property owners have agreed to submit their election ballots prior to August 5, 2020, so that the election results will be available at that meeting.

Upon the approval of the CFD annexation, a notice of special tax lien will be recorded with the Sacramento County Recorder, resulting in a permanent lien on the parcels. The lien continues in perpetuity unless the Board terminates the special tax obligation by later Board actions in accordance with the Act.

As the local agency establishing the CFD, the District will have the obligation of providing annually the calculation of the special tax levy for a timely submission to the Sacramento County Auditor-Controller of the information required for posting the special tax levy to the secured property tax roll of the county.

Staff is requesting that the Board adopt the Resolution Declaring Intention to Annex Territory to Community Facilities District No. 1 and to authorize the Levy of Special Taxes Therein; approve scheduling a public hearing on the formation of Community Facilities District No. 1 for August 5, 2020; and allow staff to advertise a notice of public hearing for the annexation of territory to CFD No. 1 (Elk Grove Fire Protection).

FINANCIAL ANALYSIS

The CFD is fully supported by an annual special tax levied exclusively on the real property within the CFD. The cost of the annexation proceedings has been funded by the participating developers. The District's administrative costs related to the CFD are reimbursed from the special tax proceeds and there is no impact on the District's finances or on the General Fund.

SUSTAINABILITY ANALYSIS

There is no environmental impact related to the annexation of properties into Community Facilities District No. 1 (Elk Grove Fire Protection).

Should you have any questions, please contact me prior to the Board meeting.

Respectfully submitted,

Michael W. McLaughlin
Fire Chief

Attachment 1 – Resolution No. 2020-29

Staff Report recommendation authorized by:

General Manager

Approved as to Form:

General Counsel

Attachment 1

RESOLUTION NO. 2020-29

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE COSUMNES COMMUNITY SERVICES DISTRICT DECLARING INTENTION TO ANNEX TERRITORY TO COMMUNITY FACILITIES DISTRICT NO. 1 AND TO AUTHORIZE THE LEVY OF THE SPECIAL TAX THEREIN

COSUMNES COMMUNITY SERVICES DISTRICT
Community Facilities District No. 1
(Elk Grove Fire Protection)
Annexation No. 27

RESOLVED by the Board of Directors (the "Board") of the Cosumnes Community Services District (the "District"), County of Sacramento, State of California, that:

WHEREAS, the Board has conducted proceedings to establish Community Facilities District No. 1 (Elk Grove Fire Protection) (the "CFD") pursuant to the Mello-Roos Community Facilities Act of 1982, as amended (the "Act"), Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing at Section 53311, of the California Government Code; and

WHEREAS, under the Act, the Board is the legislative body for the CFD and is empowered with the authority to annex territory to the CFD, and now desires to undertake proceedings to annex territory to the CFD.

NOW, THEREFORE, BE IT RESOLVED, as follows:

Section 1. Findings. The Board hereby finds and determines that public convenience and necessity require that territory be added to the CFD.

Section 2. Territory Described. The name of the existing CFD is “Cosumnes Community Services District Community Facilities District No. 1 (Elk Grove Fire Protection).” The territory included in the existing CFD is set forth in the map of the CFD recorded in the office of the County Recorder of the County of Sacramento in Book 113 at Page 0026 of Maps of Assessment and Community Facilities Districts, to which map reference is hereby made. The territory now proposed to be annexed to the CFD is as shown on Annexation Map No. 27 to the CFD, on file with the Clerk of the Board (“Board Clerk”), the boundaries of which territory are hereby preliminarily approved and attached hereto as Exhibit A and incorporated herein by reference. The Board Clerk is hereby directed to endorse the certificates set forth on said map and to record said map in the office of the County Recorder of the County of Sacramento (“County”) within fifteen days of the date of adoption of this Resolution.

Section 3. Services and Facilities; Plan for Providing Services. The services and facilities to be financed by the CFD (the “Services and Facilities") and pursuant to the Act are described in Exhibit A of Resolution No. 2012-25 of the District, adopted on June 6, 2012 (the “Resolution of Formation”) which is incorporated herein by reference. The services and facilities described in Exhibit A to Resolution No. 2012-25 shall be provided,

as needed, throughout the CFD, and the territory proposed to be annexed thereto for the benefit of all owners of property and residents of the CFD and the territory proposed to be annexed thereto.

Section 4. Special Tax. If the annexation is approved, a special tax (the "Special Tax") will be levied annually consistent with the Rate and Method of Apportionment of Special Tax ("RMA") described in Exhibit B of the Resolution of Formation which is incorporated herein by reference.

Section 5. Public Hearing. On August 5, 2020, at 6:30 p.m. or as soon as possible thereafter, at the District's Administration Building, located at 8820 Elk Grove Blvd, Elk Grove, California, this Board, as legislative body for the CFD, will conduct a public hearing on the annexation of the territory to the CFD and consider and finally determine whether the public interest, convenience and necessity require the annexation of the Property to the CFD and the levy of the Special Tax thereon.

Section 6. Notice of Hearing. The Board Clerk is hereby directed to cause notice of the public hearing to be given by publication one time in a newspaper published in the area of the CFD. The publication shall be completed at least thirty days before the date of the public hearing referenced in Section 5. The notice shall be substantially in the form specified in Section 53322 of the Act, with the form summarizing the provisions hereof hereby specifically approved.

Section 7. Election. In anticipation of its action on August 5, 2020, to call the election on the annexation for the same date, pursuant to waiver of election time limits from the landowner, the Board hereby authorizes the Board Clerk to mail or hand-deliver a ballot to the landowner in the territory proposed to be annexed to the CFD. A copy of the Petition, Consent and Waiver Form, signed by the property owner, is attached hereto as Exhibit B and incorporated herein by reference.

Section 8. Effective Date. This Resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED by the Board of Directors of Cosumnes Community Services District at a regular meeting of said Board held on the 17th day of June 2020 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
Orlando Fuentes, President

ATTEST:

_____
Clerk of the Board

EXHIBIT A

CLERK'S MAP FILING STATEMENT

FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF THE COSUMNES COMMUNITY SERVICES DISTRICT, STATE OF CALIFORNIA, THIS _____ DAY OF _____2020.

_____
CLERK OF THE BOARD

CLERK'S MAP CERTIFICATE

I DO HEREBY CERTIFY THAT THE WITHIN MAP SHOWING TERRITORY PROPOSED TO BE ANNEXED INTO COMMUNITY FACILITIES DISTRICT NO. 1 (ELK GROVE FIRE PROTECTION), COSUMNES COMMUNITY SERVICES DISTRICT, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF DIRECTORS OF THE COSUMNES COMMUNITY SERVICES DISTRICT AT A MEETING THEREOF,HELD ON THE _____ DAY OF _____, 2020, BY ITS RESOLUTION NO. _____.

_____
CLERK OF THE BOARD

RECORDER'S CERTIFICATE

FILED THIS _____ DAY OF _____, 2020 AT THE HOUR OF _____ O'CLOCK _____M. IN BOOK _____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE _____, IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF SACRAMENTO, STATE OF CALIFORNIA.

_____
COUNTY CLERK/RECORDER, COUNTY OF SACRAMENTO

_____
DEPUTY, COUNTY OF SACRAMENTO

NOTE:
REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF SACRAMENTO FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

Legend

Annex 27 - ALM Elk Grove LLC

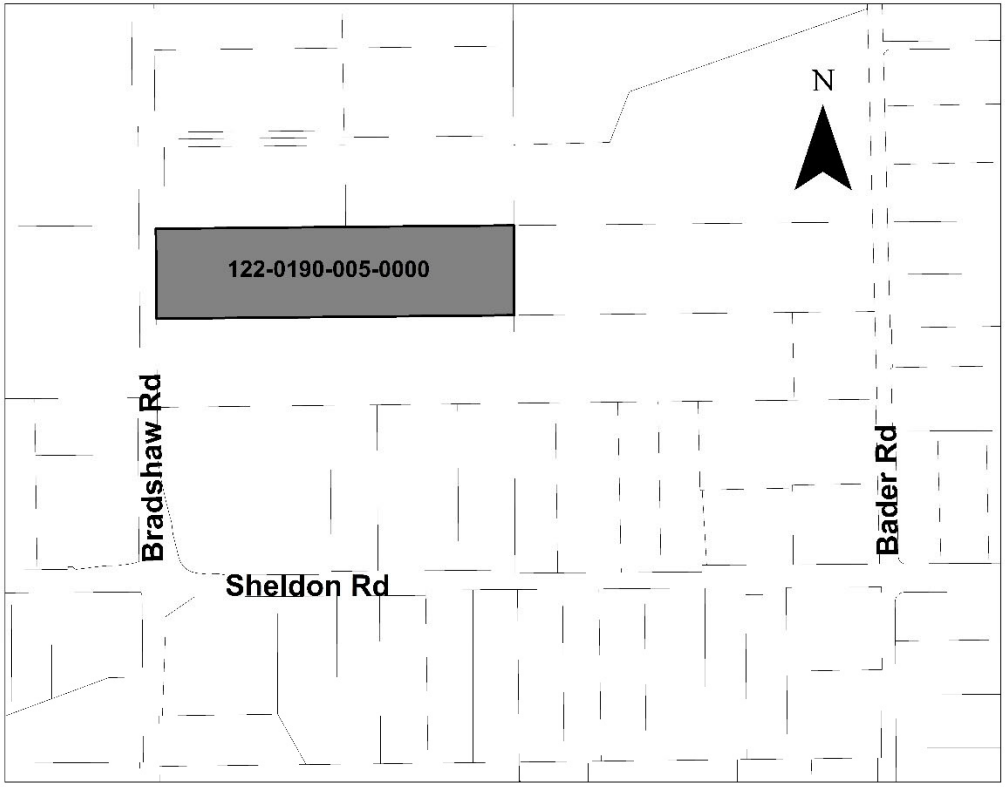
Sacramento County Parcels

SCI Consulting Group
4745 Mangels Blvd.
Fairfield, CA 94534
(707) 430-4300

ANNEXATION MAP NO. 26 OF COMMUNITY FACILITIES DISTRICT NO. 1 (ELK GROVE FIRE PROTECTION) OF THE COSUMNES COMMUNITY SERVICES DISTRICT, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

Sheet 1 of 2

EXHIBIT A



Legend

Annex 27 - Duenas

Sacramento County Parcels

SCI Consulting Group
4745 Mangols Blvd.
Fairfield, CA 94534
(707) 430-4300

CLERK'S MAP FILING STATEMENT

FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF THE COSUMNES COMMUNITY SERVICES DISTRICT, STATE OF CALIFORNIA, THIS _____ DAY OF _____2020.

_____
CLERK OF THE BOARD

CLERK'S MAP CERTIFICATE

I DO HEREBY CERTIFY THAT THE WITHIN MAP SHOWING TERRITORY PROPOSED TO BE ANNEXED INTO COMMUNITY FACILITIES DISTRICT NO. 1 (ELK GROVE FIRE PROTECTION), COSUMNES COMMUNITY SERVICES DISTRICT, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF DIRECTORS OF THE COSUMNES COMMUNITY SERVICES DISTRICT AT A MEETING THEREOF,HELD ON THE _____ DAY OF _____, 2020, BY ITS RESOLUTION NO. _____.

_____
CLERK OF THE BOARD

RECORDER'S CERTIFICATE

FILED THIS _____ DAY OF _____, 2020 AT THE HOUR OF _____ O'CLOCK _____ M. IN BOOK _____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE _____, IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF SACRAMENTO, STATE OF CALIFORNIA.

_____
COUNTY CLERK/RECORDER, COUNTY OF SACRAMENTO

_____
DEPUTY, COUNTY OF SACRAMENTO

NOTE:
REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF SACRAMENTO FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

ANNEXATION MAP NO. 26 OF
COMMUNITY FACILITIES DISTRICT NO. 1
(ELK GROVE FIRE PROTECTION) OF THE
COSUMNES COMMUNITY SERVICES DISTRICT,
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

Sheet 2 of 2

EXHIBIT A

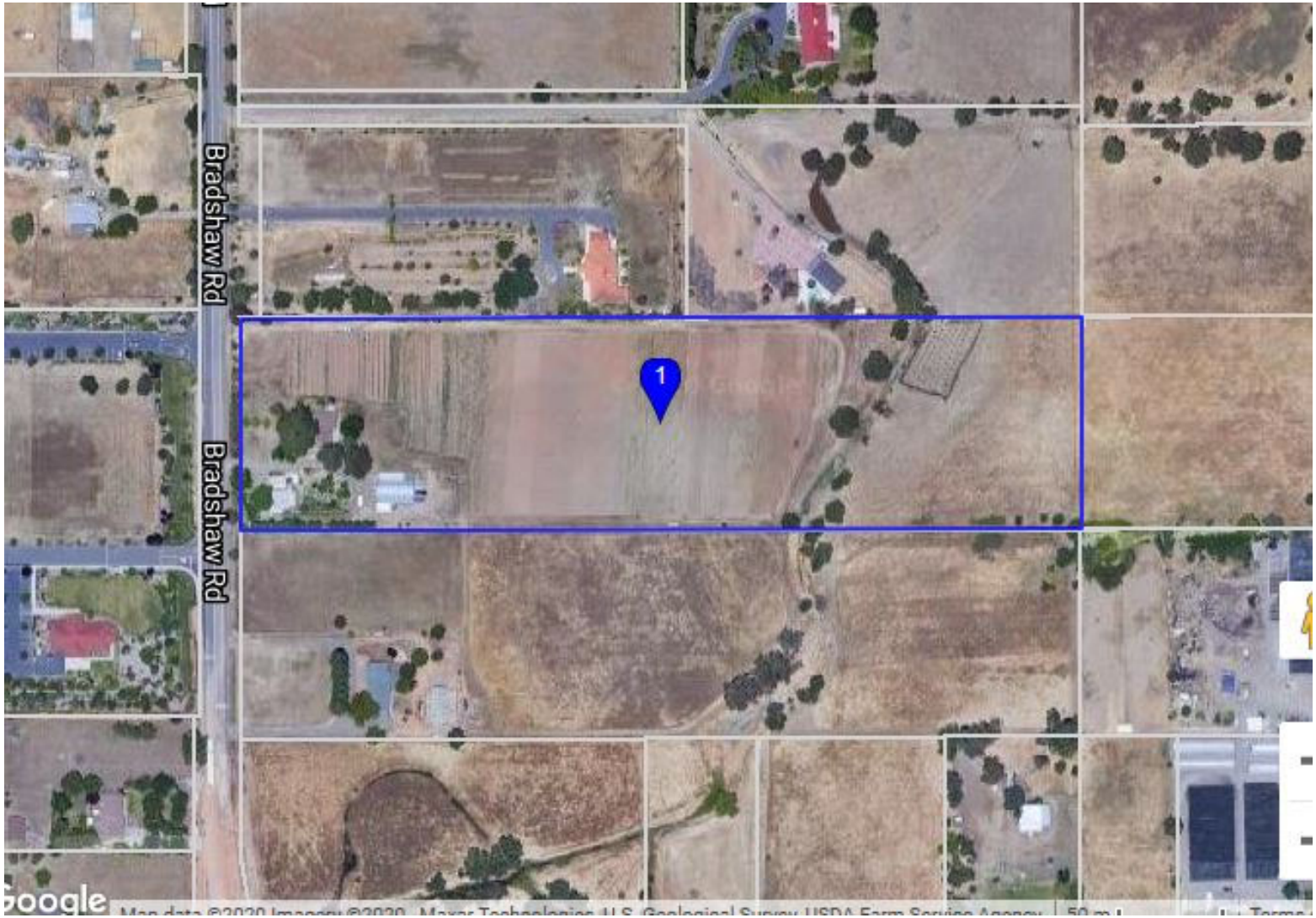


EXHIBIT A

EXHIBIT B

Consent and Waiver Forms

PETITION, CONSENT AND WAIVER

PETITION, CONSENT AND WAIVER OF OWNERS OF PROPERTY REGARDING PROPOSED ANNEXATION OF TERRITORY TO COSUMNES COMMUNITY SERVICES DISTRICT COMMUNITY FACILITIES DISTRICT NO. 1 REGARDING CERTAIN TIME LIMITS AND PROCEDURAL REQUIREMENTS WITH RESPECT TO A SPECIAL LANDOWNER'S ELECTION

To: Honorable Board of Directors
Cosumnes Community Services District
10573 E. Stockton Blvd.
Elk Grove, CA 95624
Attn: Michael W. McLaughlin, Fire Chief

Members of the Board:

The undersigned is the owner (or duly authorized representative thereof) of all of the real property identified in Exhibit A and hereby requests that the Cosumnes Community Services District (the "District") initiate proceedings to annex the territory to Community Facilities District No. 1 (Elk Grove Fire Protection) (the "CFD") pursuant to the Mello-Roos Community Facilities Act of 1982, as amended (Sections 53311, et seq., California Government Code) (the "Act"), and hereby respectfully petitions and shows as follows:

1. The undersigned requests that the property identified in Exhibit A be annexed to the CFD as shown on a map of the proposed boundaries of the annexation territory to be filed with the Secretary of the Board, and that the District take all steps necessary to complete the annexation to the CFD and to levy a special tax therein for the purpose of financing the facilities and the public services (the "Services and Facilities") described in Exhibit B of Resolution No. 2012-25 of the District, adopted June 6, 2012 (the "Resolution of Formation") and incorporated herein by reference.

2. The undersigned hereby certifies that as of the date indicated above his/her signature, the landowner listed herein is the owner of the property within the proposed boundaries of the annexation territory of the CFD described in Exhibit A hereto (the "Property"). The undersigned further certifies that there have been no more than 12 persons residing and registered to vote within the Property for each of the ninety (90) days preceding the date of this Petition, Consent and Waiver.

3. The undersigned acknowledges that inclusion of the Property in the formation of the CFD is voluntary, and expressly waives the option available to landowner to deposit a sum of money, as determined by the District, equivalent to the present value of funding sufficient for the District to finance the cost of the Services and Facilities attributable to the Property, in perpetuity.

4. In accordance with the provisions of the Act, and specifically Sections 53326(a) and 53327(b) thereof allowing certain time and conduct requirements relative to a special landowner election to be waived with the unanimous consent of all the landowners to be included in a community facilities district and concurrence of the election official conducting the election, the undersigned (i) expressly consents to the conduct of the special election at the earliest possible time following the adoption by the Board of a resolution of intention to form the CFD and (ii) expressly waives any requirement to have the special election conducted within the time periods specified in Section 53326 of the Act or in the California Elections Code.

5. The undersigned waives any requirements for the mailing of the ballot for the special election and expressly agrees that said election may be conducted by mailed or hand-delivered ballot to be returned as quickly as possible to the designated election official, being the office of the Board Secretary, at the same meeting of the Board as the public hearing of the formation of the CFD.

6. The undersigned expressly waives all applicable waiting periods for the election and waives the requirement for analysis and arguments relating to the special election, as set forth in Section 53327 of the Act, and consents to not having such materials provided to the landowner in the ballot packet, and expressly waives any requirements as to the form of the ballot.

7. The undersigned expressly waives all notice requirements relating to hearings and special elections, whether by posting, publishing or mailing, and whether such requirements are found in the California Elections Code, the California Government Code or other laws or procedures, including, but limited to any notice provided for by compliance with the provisions of Section 4101 of the California Elections Code.

8. The undersigned hereby consents to and expressly waives any and all claims based on any irregularity, error, mistake or departure from the provisions of the Act or other laws of the State and any and all laws and requirements incorporated therein, and no step or action in any proceedings relative to the CFD or the special election therein shall be invalidated or affected by any such irregularity, error, mistake or departure.

9. The undersigned hereby declares under penalty of perjury to be the owner of record or the authorized representative of the landowner.

Respectfully submitted as of this day of _____ 20__,

ALM ELK GROVE, LLC, a Delaware limited liability company
By: LM Logistics REIT, a Texas real estate investment trust, its sole member

By: _____
Name: Lange W. Allen
Title: Managing Director

The address of the above owner for purposes of receiving all notices and ballots is:

ALM Elk Grove, LLC
c/o USAA Real Estate Company, LLC
9830 Colonnade Blvd., Suite 600
San Antonio, Texas 78230-2239
Attn: Lange Allen
Email: lange.allen@usrealco.com

With a copy to: notice@usrealco.com

Filed in the Office of the Secretary of the Board of Directors of the Cosumnes Community Services District this day of _____ 20__.

_____
Secretary of the Board

EXHIBIT A

DESCRIPTION OF LANDOWNER'S PROPERTIES

COSUMNES COMMUNITY SERVICES DISTRICT
Community Facilities District No. 1 (Elk Grove Fire Protection)
Annexation No. 27

Assessor's Parcel Number	Acres	Property Owner
134-0630-001-0000	4.269	ALM ELK GROVE LLC
134-0630-053-0000	1.769	ALM ELK GROVE LLC

PETITION, CONSENT AND WAIVER

PETITION, CONSENT AND WAIVER OF OWNERS OF PROPERTY REGARDING PROPOSED ANNEXATION OF TERRITORY TO COSUMNES COMMUNITY SERVICES DISTRICT COMMUNITY FACILITIES DISTRICT NO. 1 REGARDING CERTAIN TIME LIMITS AND PROCEDURAL REQUIREMENTS WITH RESPECT TO A SPECIAL LANDOWNER'S ELECTION

To: Honorable Board of Directors
Cosumnes Community Services District
10573 E. Stockton Blvd.
Elk Grove, CA 95624
Attn: Michael W. McLaughlin, Fire Chief

Members of the Board:

The undersigned is the owner (or duly authorized representative thereof) of all of the real property identified in Exhibit A and hereby requests that the Cosumnes Community Services District (the "District") initiate proceedings to annex the territory to Community Facilities District No. 1 (Elk Grove Fire Protection) (the "CFD") pursuant to the Mello-Roos Community Facilities Act of 1982, as amended (Sections 53311, et seq., California Government Code) (the "Act"), and hereby respectfully petitions and shows as follows:

1. The undersigned requests that the property identified in Exhibit A be annexed to the CFD as shown on a map of the proposed boundaries of the annexation territory to be filed with the Secretary of the Board, and that the District take all steps necessary to complete the annexation to the CFD and to levy a special tax therein for the purpose of financing the facilities and the public services (the "Services and Facilities") described in Exhibit B of Resolution No. 2012-25 of the District, adopted June 6, 2012 (the "Resolution of Formation") and incorporated herein by reference.

2. The undersigned hereby certifies that as of the date indicated above his/her signature, the landowner listed herein is the owner of the property within the proposed boundaries of the annexation territory of the CFD described in Exhibit A hereto (the "Property"). The undersigned further certifies that there have been no more than 12 persons residing and registered to vote within the Property for each of the ninety (90) days preceding the date of this Petition, Consent and Waiver.

3. The undersigned acknowledges that inclusion of the Property in the formation of the CFD is voluntary, and expressly waives the option available to landowner to deposit a sum of money, as determined by the District, equivalent to the present value of funding sufficient for the District to finance the cost of the Services and Facilities attributable to the Property, in perpetuity.

4. In accordance with the provisions of the Act, and specifically Sections 53326(a) and 53327(b) thereof allowing certain time and conduct requirements relative to a special landowner election to be waived with the unanimous consent of all the landowners to be included in a community facilities district and concurrence of the election official conducting the election, the undersigned (i) expressly consents to the conduct of the special election at the earliest possible time following the adoption by the Board of a resolution of intention to form the CFD and (ii) expressly waives any requirement to have the special election conducted within the time periods specified in Section 53326 of the Act or in the California Elections Code.

5. The undersigned waives any requirements for the mailing of the ballot for the special election and expressly agrees that said election may be conducted by mailed or hand-delivered ballot to be returned as quickly as possible to the designated election official, being the office of the Board Secretary, at the same meeting of the Board as the public hearing of the formation of the CFD.

6. The undersigned expressly waives all applicable waiting periods for the election and waives the requirement for analysis and arguments relating to the special election, as set forth in Section 53327 of the Act, and consents to not having such materials provided to the landowner in the ballot packet, and expressly waives any requirements as to the form of the ballot.

7. The undersigned expressly waives all notice requirements relating to hearings and special elections, whether by posting, publishing or mailing, and whether such requirements are found in the California Elections Code, the California Government Code or other laws or procedures, including, but limited to any notice provided for by compliance with the provisions of Section 4101 of the California Elections Code.

8. The undersigned hereby consents to and expressly waives any and all claims based on any irregularity, error, mistake or departure from the provisions of the Act or other laws of the State and any and all laws and requirements incorporated therein, and no step or action in any proceedings relative to the CFD or the special election therein shall be invalidated or affected by any such irregularity, error, mistake or departure.

9. The undersigned hereby declares under penalty of perjury to be the owner of record or the authorized representative of the landowner.

Respectfully submitted as of this day of 20th MAY 2020.

By: JUAN PABLO DUENAS

Signature: [signature]

Title: OWNER

The address of the above owner for purposes of receiving all notices and ballots is:

_____

_____

_____

_____

Filed in the Office of the Secretary of the Board of Directors of the Cosumnes Community Services District this day of _____ 20__.

_____

Secretary of the Board

EXHIBIT A

DESCRIPTION OF LANDOWNER'S PROPERTIES

COSUMNES COMMUNITY SERVICES DISTRICT
Community Facilities District No. 1 (Elk Grove Fire Protection)
Annexation No. 27

Assessor's Parcel Number	Acres	Property Owner
122-0190-005-0000	9.78	DUENAS JUAN PAULO DUENAS LIBIER GONZALEZ

STAFF REPORT

DATE: June 17, 2020

TO: Board of Directors

FROM: Steve Sims, Director of Parks and Neighborhood Services
Parks and Recreation Department

BY: Rachele Manges, Senior Management Analyst

SUBJECT: **APPROVE PURCHASE ORDER FOR ADDITIONAL LANDSCAPE MAINTENANCE**

RECOMMENDATION

The Board of Directors authorizes the General Manager to execute a purchase order for additional landscape maintenance and improvement projects for work to District and City of Elk Grove's streetscape areas with Coast Landscape Management, in the amount not to exceed $167,000 during the Fiscal Year 2020-21.

BACKGROUND/ANALYSIS

On November 15, 2017, the Board authorized the General Manager to enter into a one-year contract with the option to extend the contract for up to four (4) twelve-month periods, with Coast Landscape Management (Coast) for Landscape Maintenance of District Streetscapes, Interchanges and Other areas. The contract includes pricing for "extra work" that goes above and beyond the routine monthly landscape maintenance, such as irrigation repairs, decomposed granite backfilling, pruning, and planting. Per District policy, the purchase order requires Board approval since the amount of the purchase order exceeds $50,000. Staff anticipate going over the $50,000 in additional work as the Fiscal Year 2020-21 Final Budget includes funding specifically for landscape renovation ($43,000) as part of the Parks Maintenance Management Plan (PMMP), as well as, funds for preventative and emergency irrigation repairs ($96,000). A 20% contingency was added to the budgeted number. Rather than seeking Board approval for each project individually as we go over the $50,000, staff is seeking Board authority for the entire fiscal year.

FINANCIAL ANALYSIS

Funds for the additional landscape and maintenance work for streetscapes has been included in the Fiscal Year 2020-21 Final Landscape & Lighting Budget. Should additional funding for landscape work above this request be identified by the District or the City, staff will seek additional purchasing authority. There is no impact to the General Fund.

SUSTAINABILITY ANALYSIS

The District identifies street and park landscape areas in need of plant replacement throughout the PMMP. Dead and under-performing plants and trees are removed and replaced with plants and trees that have better drought, pest, and disease tolerance. New plantings provide better suitability and sustainability for the landscaping.

Contractors perform “emergency irrigation repairs” in District street and park landscaped areas. Through contractors’ quick response, the District is able to conserve water by minimizing excess water loss when water lines and sprinklers break. Timely repairs also minimizes plant, turf and tree stress – especially during the hot summer months.

Should you have any questions, please contact me prior to the Board meeting.

Respectfully submitted,

Steve Sims
Director of Parks and Neighborhood Services

Staff Report recommendation authorized by:

General Manager

STAFF REPORT

DATE: June 17, 2020

TO: Board of Directors

FROM: Steve Sims, Director of Parks and Neighborhood Services
Parks and Recreation Department

BY: Rachele Manges, Senior Management Analyst

SUBJECT: **APPROVE PURCHASE ORDER FOR ADDITIONAL LANDSCAPE MAINTENANCE AND IMPROVEMENT PROJECT WORK AT PARKS AND TRAILS**

RECOMMENDATION

The Board of Directors authorizes the General Manager to execute a purchase order for landscape maintenance and improvement projects for the District and City of Elk Grove's parks and trails with Procida Landscape, Inc., in the amount not to exceed $186,000 during Fiscal Year 2020-21.

BACKGROUND/ANALYSIS

On November 2, 2016, the Board authorized the General Manager to enter into a one-year contract with the option to extend for up to four additional twelve-month periods with Procida Landscape, Inc. for landscape maintenance of District parks, trails and fire stations. The contract included pricing for "extra work" that goes above and beyond the routine monthly landscape maintenance, such as irrigation repairs, pruning, planting, and decomposed granite walkway repairs. Per District policy, the purchase order requires Board approval since the amount of the purchase order exceeds $50,000. Staff anticipate going over the $50,000 in additional work as the Fiscal Year 2020-21 Final Budget includes funding specifically for landscape renovation and decomposed granite walkway repair projects ($100,000), as part of the Parks Maintenance Management Plan, as well as, funds for preventative and emergency irrigation repairs ($55,000). A twenty percent contingency was added to the budgeted number. Rather than seeking Board approval for each project individually as we go over the $50,000, staff is seeking Board authority for the entire fiscal year.

FINANCIAL ANALYSIS

Funds for the additional landscape maintenance work for parks and trails have been included in the Fiscal Year 2020-21 Final Landscape & Lighting Budget. Should additional funding for landscape work above this request be identified by the District or the City, staff will seek additional purchasing authority. There is no impact to the General Fund.

SUSTAINABILITY ANALYSIS

The District identifies park and trail landscape areas in need of refreshing. Dead and under-performing plants and trees are removed and replaced with new drought tolerant, pest and disease resistant, and climate appropriate plants and trees. New plantings provide better suitability and sustainability for the landscaping.

Procida Landscape Inc. performs “urgent irrigation repairs” in District park and trail landscape areas. Having resources to make timely responses to irrigation repairs allows the District to conserve water by minimizing excess water loss when water lines and sprinklers break. Timely responses also minimizes plant, turf and tree stress – especially during the hot summer months.

Procida Landscape Inc. also resurfaces decomposed granite (DG) walkways where needed. DG is a permeable surface that allows rainwater and run-off to filter into the ground. Resurfacing low and uneven DG walkways, prevents trip hazards by providing a safe even surface.

Should you have any questions, please contact me prior to the Board meeting.

Respectfully submitted,

Steve Sims
Director of Parks and Neighborhood Services

Staff Report recommendation authorized by:

General Manager

STAFF REPORT

DATE: June 17, 2020

TO: Board of Directors

FROM: Nitish Sharma, Chief Administrative Officer

BY: Kelly Gonzalez, Director of Business and Public Affairs

SUBJECT: **APPROVAL OF PROCLAMATION ENDORSING JULY AS PARK AND RECREATION MONTH**

RECOMMENDATION

The Board of Directors approves a proclamation **(Attachment)** endorsing July as Park and Recreation Month.

BACKGROUND/ANALYSIS

Since 1985, America has celebrated July as the nation's official Park and Recreation Month. Created by the National Recreation and Park Association (NRPA), Park and Recreation Month specifically highlights the vital and powerful role local parks and recreation play in conservation, health and wellness, and social equity efforts in communities across the country.

July 1, 2020 will mark the 35th year of the Parks and Recreation Department providing essential services and making our community a better place to live, work and play. For Park and Recreation Month, we want to lift up the people who make it happen every day. This year's theme is "We Are Parks and Recreation," to highlight the diversity of park and recreation professionals and showcase their selfless work. Each of their diverse life experiences contribute to a greater, wider-reaching impact. Along with sharing the stories of our own frontline staff, we will encourage the community to share their park and recreation stories on social media using the hashtag #WeAreParksAndRec.

Throughout July, we will celebrate the Cosumnes CSD's 35th anniversary and highlight the exponential value that park and recreation services bring to the community. With limitations for in-person touchpoints due to COVID-19, we will primarily focus on engaging our community through social media. Residents will have the opportunity to participate in exciting games and contests, attend virtual recreation and day camp programs, and explore the 98 parks in Elk Grove.

FINANCIAL ANALYSIS

The approval of the proclamation will have no financial impact on District resources.

SUSTAINABILITY ANALYSIS

This request has no environmental impact.

Should you have any questions, please contact me prior to the Board meeting. Should you have any questions, please contact me prior to the Board meeting.

Respectfully submitted,

Nitish Sharma,
Chief Administrative Officer

Attachment: July is Park and Recreation Month Proclamation

Staff Report recommendation authorized by:

General Manager

Approved as to Form:

General Counsel

COSUMNES COMMUNITY SERVICES DISTRICT

Proclamation

Designation of July as Park and Recreation Month

WHEREAS, park and recreation services are vital for communities throughout this country, including Elk Grove, California; and

WHEREAS, park and recreation services establish and maintain the quality of life in our communities, ensuring the health of all citizens and contributing to the economic and environmental well-being of a community and region; and

WHEREAS, park and recreation services build healthy, active communities that aid in the prevention of chronic disease, provide therapeutic recreation services for individuals with mental or physical disabilities, and also improve the mental and emotional health of all residents; and

WHEREAS, park and recreation services increase a community's economic prosperity through increased property values, expansion of the local tax base, increased tourism, the attraction and retention of businesses, and crime reduction; and

WHEREAS, parks and open spaces ensure the ecological beauty of our community and provide a place for children and adults to connect with nature and recreate outdoors; and

WHEREAS, park and recreation services are vital for our communities — from protecting open space and natural resources, to helping fight obesity and providing activities and resources for all walks of life; and

WHEREAS, the U.S. House of Representatives passed an official resolution for Park and Recreation Month in 2009 and introduced the resolution in 2017, 2018 and 2019; and

WHEREAS, Cosumnes Community Services District recognizes the benefits derived from parks and recreation resources;

NOW THEREFORE, LET BE IT RESOLVED BY Cosumnes Community Services District that July is recognized as Park and Recreation Month.

_____	_____
Orlando Fuentes, President	Jim Luttrell, Vice President
_____	_____
Rod Brewer, Director	Gil Albiani, Director
_____	Attest: _____
Jaclyn Moreno, Director	Joshua Green, General Manager

STAFF REPORT

DATE: June 17, 2020

TO: Board of Directors

FROM: Nitish Sharma, Chief Administrative Officer

BY: Kelly Gonzalez, Director of Business and Public Affairs

SUBJECT: **CITY OF ELK GROVE – REQUEST FOR FEE WAIVER FOR SALUTE TO RED WHITE AND BLUE FIREWORKS SHOW**

RECOMMENDATION

It is respectfully recommended that the Board of Directors:

1. Receives and files the information about the Fourth of July Fireworks; and
2. Authorizes the General Manager to waive the Fire Department permit fees and other staff fees related to the Fireworks show.

BACKGROUND/ANALYSIS

The Cosumnes Community Services District ("District") and the City of Elk Grove ("City") have a long history of providing special events for residents and visitors throughout the year. On October 2, 2019, the Board adopted a Memorandum of Understanding ("MOU") which outlines the partnership for events produced by the City and the District. The MOU leverages resources for both agencies to maximize the use of taxpayer funds. The MOU established protocols and conditions for providing mutual event support, agency marketing and branding and in-kind support. The City has provided support as part of the MOU for District events such as police services and facilities. The District has provided support for the City events for items such staffing, equipment, and facilities in equal value.

Since 2010 the City took over the production of the Fourth of July event, also known as the Salute to Red White and Blue, which has been historically held at Elk Grove Park. Due to COVID 19, the City announced they will modify this year's Fourth of July event, moving the event from Elk Grove Park to a non-disclosed location. Historically the District has been listed as a sponsor for providing in-kind support in the form of equipment and waived rental fees for use of Elk Grove Park. Relocating the 2020 Salute to Red White and Blue event from Elk Grove Park to a non-disclosed location will significantly decrease the amount of support and staff time from the District's sponsorship.

As part of the MOU, and as an event sponsor to the Red, White and Blue event, the City is requesting the fees associated with the production of the Fire Department permit and staffing fees be waived, an estimated cost of $2,064. For the events listed in the MOU, following the completion of 2020 events, both the City and the District shall meet in good

faith to conduct an accounting to ensure equitable partnerships. Neither the MOU nor Ordinance 7 (fire fees ordinance) authorize staff to waive Fire Department permit and staffing fees. As such, the request for this waiver must be brought to the Board for review and approval.

FINANCIAL ANALYSIS

The fire permit and staff fees are estimated at $2,064.

SUSTAINABILITY ANALYSIS

There is no impact to the District's sustainability practices as a result of what is being presented today.

Should you have any questions, please contact me prior to the Board meeting.

Respectfully submitted,

Nitish Sharma,
Chief Administrative Officer

Staff Report recommendation authorized by:

General Manager

Approved as to Form:

General Counsel

Item 15

STAFF REPORT

DATE: June 17, 2020

TO: Board of Directors

FROM: Mike Dopson, Director of Recreation and Community Services

BY: Carolyn Baptista, Sr. Management Analyst

SUBJECT: CALIFORNIA SCHOOLS AND LOCAL COMMUNITIES FUNDING ACT

RECOMMENDATION

The Board of Directors ("Board") reviews this staff report on the California Schools and Local Communities Funding Act.

BACKGROUND/ANALYSIS

On May 20, 2020, Director Moreno requested staff to provide a read and file staff report on the California Schools and Local Communities Funding Act ("Schools and Communities First"). Schools and Communities First is a statewide ballot measure that seeks to make changes to select provisions of Proposition 13.

Proposition 13

In 1978 California voters passed Proposition 13 which limited the property tax rate for homes, businesses, and farms. The primary changes which resulted from Proposition 13 include:

- Properties were taxed at no more than one percent of the property's full cash value at the time of purchase.

- Annual property tax increases were limited to a two percent ceiling unless a change in ownership occurred or the property is remodeled. Upon a change in ownership, the property was assessed and revalued at no more than one percent of the value of the purchase.

- Amended California state constitution to require any statewide tax increase would need a two-thirds vote in the Legislature and local state increases or designations would require two-thirds voter approval.

California Schools and Local Communities Funding Act ("Schools and Communities First")

Schools and Communities First is a ballot initiative which seeks to raise an estimated $8 to $12 billion in local revenue to help fund and support K-12 schools and community colleges, health clinics, libraries, roads and bridges, parks, and firefighters/first responders. This would be done by amending the property tax law enacted under Proposition 13 as it applies to commercial and industrial properties. This ballot measure would split how commercial properties are taxed from residential, agricultural, and small business properties. These commercial and industrial properties would move from an acquisition value-based assessment system to a current fair market value system. This would require these properties to undergo ongoing reassessments to bring the property to its current market value.

The ballot's first initiative (#17-0055) qualified in 2018 for the November 2020 general election ballot, known as "California Schools and Local Communities Funding Act of 2018". On August 13, 2019, the campaign filed a measure with updated language. This updated initiative (#19-0008) is known as "California Schools and Local Communities Funding Act of 2020". A summary of the provisions in the updated #19-0008 initiative are as follows:

- Commercial and industrial properties, whose business owners have $3 million or more in holdings in California would be taxed at market value.

- Businesses with 50 or less full-time employees, that are independently owned and operated, and that own real estate in California would continue to have their properties taxed based on purchase price.

- Change from tax based on purchase price to tax based on market value would be phased-in beginning on January 1, 2022. Properties, such as retail centers, whose occupants are 50 percent or more small businesses would be taxed based on market value beginning in fiscal year (FY) 2025-2026 or a later date as the legislature determines.

Pursuant to Government Code Section 54964, a local agency cannot expend any public funds to support or oppose the approval or rejection of a ballot measure or candidate, it may only provide information and facts. However, if a Board desires to adopt a resolution or proclamation in support or opposition to a ballot measure it may do so as long as no staff members are involved in the drafting of such document.

FINANCIAL ANALYSIS

After the passing of Proposition 13, funding for local communities and schools, as well as cities and counties, slowed as these agencies relied heavily on property tax revenue. This has resulted in cities and counties to seek other sources of revenue such as local sales tax or special taxes.

According to the ballot initiative language, revenue raised from these reassessed property taxes would be distributed to two specific areas: (1) the state to supplement decreases in revenue from the state's personal income tax and corporation tax due to increased tax deductions and (2) counties to cover the costs of implementing the measure. Then the remaining funds would be distributed to local governments and special districts (60 percent) and to school districts and community colleges (40 percent).

SUSTAINABILITY ANALYSIS

There is no impact to the District's sustainability practices as a result of this report.

Should you have any questions, please contact me prior to the Board meeting.

Respectfully submitted,

Mike Dopson
Parks and Recreation Director

Staff Report recommendation authorized by:

General Manager

Approved as to Form:

General Counsel

STAFF REPORT

DATE: June 17, 2020

TO: Board of Directors

FROM: Michael W. McLaughlin, Fire Chief

BY: Paul Zehnder, Deputy Chief

SUBJECT: **STATE-MANDATED ANNUAL INSPECTION PROGRAM – CFD COMPLIANCE WITH CALIFORNIA HEALTH & SAFETY CODE SECTION 13146.2 AND 13146.3 AND ADOPTION OF RESOLUTION 2020-31**

RECOMMENDATION

The Board of Directors adopts Resolution 2020-31 acknowledging receipt of the report by Fire Chief Michael W. McLaughlin on the status of the Cosumnes Fire Department (CFD) compliance rate in performing mandated annual fire and life safety inspections in state-regulated occupancies.

BACKGROUND/ANALYSIS

California Health & Safety Code Sections 13146.2 and 13146.3 require all fire departments, including the CFD, that provide fire protection services, to perform annual inspections in every building used as a public or private school, hotel, motel, lodging house, apartment house, and certain residential care facilities for compliance with building standards.

California Health & Safety Code Section 13146.4 was added in September 2018 and became effective on January 1, 2019. This new section requires that the CFD shall report annually to the Board of Directors on its compliance with Sections 13146.2 and 13146.3. Additionally, it requires that this report shall occur either during the annual budget adoption process, or at another time as determined by the Board; and receipt of this report shall be acknowledged by the Board in a resolution or a similar formal document.

In accordance with these requirements, Resolution 2020-31 (Attachment B) is submitted reporting that the CFD has performed annual inspections in all affected Educational (E) occupancies 84, and in all affected Residential (R) occupancies 75. There are currently 159 occupancies within the CFD response district that meet the requirements for a state-mandated annual inspection and 100% of these inspections were performed.

FINANCIAL ANALYSIS

There is no financial impact related to the State Mandated Annual Inspections.

SUSTAINABILITY ANALYSIS

A reduction in the incident of unwanted fines, reduces the impacts on life, property and the environment.

Should you have any questions, please contact me prior to the Board meeting.

Respectfully submitted,

Michael W. McLaughlin
Fire Chief

Attachment A – Mandated Inspection Report 2019
Attachment B – Resolution 2020-31

Staff Report recommendation authorized by:

General Manager

Approved as to Form:

General Counsel

Attachment A

Cosumnes Fire Department - Residential Group R Occupancies (2019)

Location Address	Occupant Name	Occupant Property Use	Inspection Completed Date	Inspector Full Name
200 F Street	200 F Street	Multifamily dwelling	7/22/2019	Bryan Schell
216 A Street	216 A Street Apartments	Multifamily dwelling	7/22/2019	Bryan Schell
228 McFarland Steet	228 McFarland Street Apartments	Multifamily dwelling	7/25/2019	Robert Haupert
260 McFarland Street	260 McFarland Street Apartments	Multifamily dwelling	7/22/2019	Bryan Schell
327 5th Street Apartments	327 5th Street Apartments	Multifamily dwelling	7/31/2019	Bryan Schell
427 Second Street	427 Second Street Apartments	Multifamily dwelling	7/22/2019	Bryan Schell
555 B Street	555 B Street Apartments	Multifamily dwelling	7/25/2019	Robert Haupert
615 E Street	615 E Street Apartments	Multifamily dwelling	7/23/2019	Bryan Schell
10070 Willard Parkway	Agave Apartments	Multifamily dwelling	4/11/2019	Matt Flint
7015 Elk Grove Boulevard	Avery Gardens Apartments	Multifamily dwelling	5/9/2019	Matt Flint
6801 Di Lusso Drive	Bella Vista Apartments	Multifamily dwelling	4/11/2019	Matt Flint
620 NORTH LINCOLN WAY	Best Western Galt Inn	Hotel/motel, commercial	2/7/2019	Amber Anderson
6727 Laguna Park Drive	Brookdale Elk Grove	Residential board and care	7/18/2019	Amber Anderson
9308 Elk Grove-Florin Road	Caring Families, EGF	Residential board and care	1/8/2019	Bryan Schell
6915 Elk Grove Boulevard	Carlton Senior Living	Residential board and care	4/9/2019	Amber Anderson
3300 Renwick Avenue	Castellino at Laguna West	Multifamily dwelling	9/26/2019	Matt Flint
203 F Street	Century Oaks	Multifamily dwelling	7/22/2019	Bryan Schell
10380 TWIN CITIES ROAD	COMFORT INN & SUITES, GALT	Hotel/motel, commercial	3/6/2019	Amber Anderson
975 Lake Park Ave	Comfrey Senior Apartments	Multifamily dwelling	8/20/2019	Robert Haupert
711 A Street	Cottage Lane Apartments	Multifamily dwelling	7/23/2019	Bryan Schell
8575 Elk Grove Florin Road	Crossings at Elk Grove	Multifamily dwelling	5/2/2019	Matt Flint
10841 Simmerhorn Road	Doug & Debbie Monday's Care Home	Residential board and care	9/5/2019	Robert Haupert
9521 Emerald Park Drive	Emerald Garden Apartments	Multifamily dwelling	9/25/2019	Matt Flint
8661 Elk Grove Boulevard	Emerald Vista Apartments	Multifamily dwelling	9/25/2019	Matt Flint
254 Palin Avenue	Empire Village	Multifamily dwelling	8/29/2019	Robert Haupert
2201 Longport Court	Extended Stay America	Hotel/motel, commercial	2/6/2019	Amber Anderson
400 D Street	Galt Place Apartments	Multifamily dwelling	1/15/2019	Bryan Schell
410 5th Street	Galt Vista	Multifamily dwelling	7/31/2019	Bryan Schell
8280 Geneva Pointe Drive	Geneva Pointe Apartments	Multifamily dwelling	5/6/2019	Matt Flint
955 Beaver Park Way	Grizzly Hollow	Multifamily dwelling	8/13/2019	Bryan Schell
2305 Longport Court	Hampton Inn & Suites	Hotel/motel, commercial	2/6/2019	Amber Anderson
9241 Laguna Springs Drive	Hilton Garden Inn	Hotel/motel, commercial	2/20/2019	Amber Anderson
2460 Maritime Drive	Holiday Inn Express	Hotel/motel, commercial	2/6/2019	Amber Anderson
9175 West Stockton Boulevard	Holiday Inn Express & Suites	Hotel/motel, commercial	2/20/2019	Amber Anderson
1003 LAKE PARK AVENUE	Hudson Bay Apartments	Multifamily dwelling	8/20/2019	Robert Haupert
511 G Street	Humphrey's Guest Home	Residential board and care	8/7/2019	Robert Haupert
5611 Tares Circle	Jasmine Square Apartments	Multifamily dwelling	2/1/2019	Matt Flint
9166 Elk Grove Boulevard	Kent Place Apartments	Multifamily dwelling	9/12/2019	Matt Flint
9601 Kent Street	Kent Place Apartments	Multifamily dwelling	9/12/2019	Matt Flint
8760 Center Parkway	Laguna Creek Apartments	Multifamily dwelling	8/23/2019	Matt Flint
5201 Laguna Oaks Drive	Laguna Oaks Condominiums	Multifamily dwelling	8/28/2019	Matt Flint
9589 Four Winds Drive	Lake Point Apartments	Multifamily dwelling	10/3/2019	Matt Flint
800 South Lincoln Way	Lincoln Villas	Multifamily dwelling	6/7/2019	Bryan Schell

Cosumnes Fire Department - Residential Group R Occupancies (2019)

9950 Bruceville Road	Montego Falls Apartments	Multifamily dwelling	8/22/2019	Matt Flint
890 Village Run Drive	New Hope Senior Village Apartments	Multifamily dwelling	9/26/2019	Robert Haupert
9621 Webb Street	Oak Grove Apartments	Multifamily dwelling	9/12/2019	Matt Flint
701 A Street	Palm Gardens Apartments	Multifamily dwelling	7/30/2019	Bryan Schell
3227 Renwick Avenue	Renwick Square Apartments	Multifamily dwelling	8/16/2019	Robert Haupert
8151 Civic Center Drive	Ridge Apartments	Multifamily dwelling	8/22/2019	Matt Flint
13386 Marengo Road, Galt	Rosewood Manor	Residential board and care	8/8/2019	Bryan Schell
208 F Street	Salen's Apartments #1	Multifamily dwelling	7/22/2019	Bryan Schell
600 3rd Street	Salen's Apartments #2	Multifamily dwelling	7/22/2019	Bryan Schell
7301 Bilby Road	Seasons Apartments	Multifamily dwelling	10/29/2019	Matt Flint
9130 Nolan Street	Siena Villas	Multifamily dwelling	5/13/2019	Bryan Schell
9444 Harbour Point Drive	Somerfield at Lakeside	Multifamily dwelling	2/7/2019	Bryan Schell
401 A Street	Sprucewood Apartments	Multifamily dwelling	7/31/2019	Bryan Schell
407 MAPLE ST	Stainless Residential Care Facility	Residential board and care	1/15/2019	Amber Anderson
10270 East Taron Drive	Stonelake Apartments	Multifamily dwelling	8/7/2019	Bryan Schell
8515 Elk Grove Florin Road	Stoneridge at Elk Grove	Multifamily dwelling	2/20/2019	Bryan Schell
10898 Boessow Road	Sunrise Home	Residential board and care	7/31/2019	Robert Haupert
13445 Marengo Road	Sunshine Home	Residential board and care	9/24/2019	Amber Anderson
11098 Twin Cities Road	Susie's Board & Care	Residential board and care	8/13/2019	Robert Haupert
9440 West Stockton Boulevard	Terracina at Elk Grove	Multifamily dwelling	4/23/2019	Bryan Schell
9274 Franklin Boulevard	Terracina at Laguna Creek	Multifamily dwelling	8/7/2019	Bryan Schell
8875 Lewis Stein Road	Terracina at Park Meadows	Multifamily dwelling	8/19/2019	Bryan Schell
9564 Sabrina Lane	The Commons at Elk Grove	Residential board and care	4/16/2019	Amber Anderson
9325 E Stockton Boulevard	The Meadows Senior Living	Residential board and care	4/12/2019	Amber Anderson
409 North Lincoln Way	Trailridge Apartments	Multifamily dwelling	8/12/2019	Bryan Schell
280 OAK AVE	VALLEY OAKS SENIOR APTS	Multifamily dwelling	8/14/2019	Robert Haupert
9241 Bruceville Road	Village Crossing Apartments	Multifamily dwelling	1/29/2019	Matt Flint
9210 Big Horn Boulevard	Vintage at Laguna I	Multifamily dwelling	8/15/2019	Matt Flint
9204 Big Horn Boulevard	Vintage at Laguna II	Multifamily dwelling	8/15/2019	Matt Flint
9231 Elk Grove Florin Road	Vintage Creek	Multifamily dwelling	2/1/2019	Amber Anderson,Matt Flint
9150 Waterman Road	Waterman Square Apartments	Multifamily dwelling	1/29/2019	Matt Flint
9504 Elk Grove Florin Road	Whispering Oaks	Multifamily dwelling	2/28/2019	Matt Flint

Cosumnes Fire Department - Educational Group E Occupancies (2019)

Location Address	Occupant Name	Occupant Property Use	Inspection Completed Date	Inspector Full Name
9424 Big Horn Blvd	Allan Rowe College Prep	High school/junior high school/middle school	3/21/2019	Bryan Clark
9441 Elk Grove Boulevard	Arista Preschool of Elk Grove	Preschool	2/5/2019	Bryan Clark
6820 Bellaterra Drive	Arlene Hein Elementary School	Elementary school, including kindergarten	8/19/2019	Jenna Angus
9180 Brown Road	Arthur Butler Elementary School	Elementary school, including kindergarten	9/12/2019	Reuben Burton
9394 Bruceville Road	Bruceville Kindercare	Preschool	5/8/2019	Bryan Clark
10325 Stathos Drive	Carroll Elementary	Elementary school, including kindergarten	8/21/2019	Jenna Angus
9180 Brown Road	CDC at Arthur Butler Elementary	Educational, other	10/8/2019	Reuben Burton
9373 Crowell Drive	CDC at Elk Grove Elementary	Educational, other	10/8/2019	Reuben Burton
10000 East Taron Drive	CDC at Elliott Ranch Elementary	Educational, other	1/14/2019	Bryan Clark
6211 Laguna Park Drive	CDC at Foulks Ranch Elementary	Educational, other	11/6/2019	Jenna Angus
4011 Hood Franklin Road	CDC at Franklin Elementary	Educational, other	8/22/2019	Reuben Burton
8900 Old Creek Drive	CDC at John Ehrhardt Elementary	Educational, other	11/14/2019	Jenna Angus,Reuben Burton
3033 Buckminster Drive	CDC at Joseph Sims Elementary	Educational, other	9/4/2019	Jenna Angus
9673 Lakepoint Drive	CDC at Stone Lake Elementary	Educational, other	9/4/2019	Jenna Angus
9880 Denali Circle	CDC at Zehnder Ranch Elementary	Elementary school, including kindergarten	9/4/2019	Jenna Angus
1000 Elk Hills Drive	Champions at Marengo Ranch Elementary	Educational, other	5/23/2019	Jenna Angus,Reuben Burton,Robert Haupert
9421 Stonebrook Drive	Champions at Edna Batey Elementary	Educational, other	8/21/2019	Reuben Burton
8701 Halverson Drive	Champions at James A. McKee Elementary	Educational, other	9/4/2019	Jenna Angus
4730 Laguna Park Drive	Champions at Marion Mix Elementary	Educational, other	9/4/2019	Jenna Angus
8670 Maranello Drive	Champions at Roy Herburger Elementary	Educational, other	10/1/2019	Reuben Burton
8350 Lotz Parkway	Cosumnes Oaks High School	High school/junior high school/middle school	5/8/2019	Jenna Angus,Reuben Burton,Robert Haupert
8940 Brown Road	Early Beginnings Learning Center	Preschool	1/15/2019	Bryan Clark
9421 Stonebrook Drive	Edna Batey Elementary School	Elementary school, including kindergarten	8/21/2019	Reuben Burton
8691 Power Inn Road	Edward Harris Middle School	High school/junior high school/middle school	6/19/2019	Jenna Angus,Reuben Burton
9461 Soaring Oaks Drive	Elitha Donner Elementary School	Elementary school, including kindergarten	2/20/2019	Bryan Clark
8365 Whitelock Parkway	Elizabeth Pinkerton Middle School	High school/junior high school/middle school	5/13/2019	Jenna Angus,Reuben Burton,Robert Haupert
10065 Atkins Drive	Elk Grove Charter High School	High school/junior high school/middle school	9/6/2019	Jenna Angus
9373 Crowell Drive	Elk Grove Elementary	Elementary school, including kindergarten	8/29/2019	Reuben Burton
9800 Elk Grove-Florin Road	Elk Grove High School	High school/junior high school/middle school	4/16/2019	Jenna Angus,Reuben Burton,Robert Haupert
9250 Elk Grove Florin Road	Elk Grove Kindercare	Preschool	3/25/2019	Bryan Clark
8842 Williamson Drive	Elk Grove Montessori School	Preschool	3/20/2019	Bryan Clark
9351 Feickert Drive	Ellen Feickert Elementary School	Elementary school, including kindergarten	3/7/2019	Bryan Schell
10000 East Taron Drive	Elliott Ranch Elementary School	Elementary school, including kindergarten	2/1/2019	Bryan Schell
12935 Marengo Road	Estrellita High School	High school/junior high school/middle school	3/19/2019	Robert Haupert
902 Caroline Avenue	Fairsite Preschool & School Readiness Center	Preschool	3/18/2019	Robert Haupert
8939 East Stockton Boulevard	First Baptist Church Kindergarten	Church, mosque, synagogue, temple, chapel	2/11/2019	Bryan Clark
9759 Tralee Way	Florence Markofer Elementary School	Elementary school, including kindergarten	5/2/2019	Bryan Clark
6211 Laguna Park Drive	Foulks Ranch Elementary	Elementary school, including kindergarten	8/28/2019	Reuben Burton
4011 Hood Franklin Road	Franklin Elementary School	Elementary school, including kindergarten	8/20/2019	Jenna Angus
6400 Whitelock Parkway	Franklin High School	High school/junior high school/middle school	4/18/2019	Jenna Angus,Reuben Burton,Robert Haupert
619 Myrtle Ave	Galt Adventist Christian School	Elementary school, including kindergarten	12/4/2019	Matt Flint
801 Church Street	Galt Christian School	Elementary school, including kindergarten	2/22/2019	Bryan Clark
1000 Elk Hills Drive	Galt City Tots Preschool - Marengo Ranch Elementary	Educational, other	5/23/2019	Jenna Angus,Reuben Burton,Robert Haupert
145 N. Lincoln Way	Galt High School	High school/junior high school/middle school	3/13/2019	Robert Haupert
9329 Soaring Oaks Drive	Harriet Eddy Middle School	High school/junior high school/middle school	5/20/2019	Jenna Angus,Reuben Burton,Robert Haupert
9850 Fire Poppy Drive	Helen Carr Castello Elementary School	Elementary school, including kindergarten	8/22/2019	Reuben Burton
8701 Halverson Drive	James A. McKee Elementary School	Elementary school, including kindergarten	8/30/2019	Jenna Angus

Cosumnes Fire Department - Educational Group E Occupancies (2019)

8850 Southside Avenue	Jessie Baker School	Elementary school, including kindergarten	9/4/2019	Reuben Burton
8900 Old Creek Drive	John Ehrhardt Elementary School	Elementary school, including kindergarten	8/28/2019	Reuben Burton
8865 Elk Grove Boulevard	Joseph Kerr Middle School	High school/junior high school/middle school	5/30/2019	Jenna Angus,Reuben Burton,Robert Haupert
3033 Buckminster Drive	Joseph Sims Elementary	Elementary school, including kindergarten	9/6/2019	Jenna Angus
9140 Bradshaw Road	Katherine L. Albioni Middle School	High school/junior high school/middle school	6/7/2019	Jenna Angus
10374 TWIN CITIES ROAD	Kidz Come First	Preschool	10/24/2019	Bryan Schell
9150 Peets Street	Kindercare Learning Center	Preschool	9/9/2019	Jenna Angus
9050 Vicino Drive	Laguna Creek High School	High school/junior high school/middle school	7/11/2019	Jenna Angus,Reuben Burton
800 Lake Canyon Avenue	Lake Canyon Elementary School	Elementary school, including kindergarten	3/12/2019	Robert Haupert
12945 Marengo Road	Liberty Ranch High School	High school/junior high school/middle school	3/19/2019	Robert Haupert
9209 Trenholm Drive	Little London Montessori School	Preschool	2/14/2019	Bryan Clark
1000 Elk Hills Drive	Marengo Ranch Elementary School	Elementary school, including kindergarten	2/21/2019	Robert Haupert
4730 Laguna Park Drive	Marion Mix Elementary	Elementary school, including kindergarten	8/30/2019	Jenna Angus
9561 Harbour Point Drive	Merryhill Preschool	Preschool	9/9/2019	Jenna Angus
6613 Laguna Park Drive	Merryhill School Laguna Park	Preschool	9/9/2019	Jenna Angus
8661 Power Inn Road	Monterey Trail High School	High school/junior high school/middle school	5/9/2019	Jenna Angus,Reuben Burton,Robert Haupert
200 New Hope Road	New Hope Christian Preschool	Preschool	2/27/2019	Bryan Clark
9145 Franklin Boulevard	Peace Preschool	Preschool	2/11/2019	Bryan Clark
10160 Pleasant Grove School Road	Pleasant Grove Elementary School	Elementary school, including kindergarten	2/21/2019	Bryan Clark
9531 Bond Road	Pleasant Grove High School	High school/junior high school/middle school	6/6/2019	Jenna Angus,Reuben Burton
8160 Sheldon Road	Prestige Preschool Academy	Preschool	11/12/2019	Jenna Angus,Reuben Burton
9271 Elk Grove blvd	Radcliffe Academy	Preschool	2/4/2019	Bryan Clark
8565 Shasta Lily Drive	Raymond Case Elementary School	Elementary school, including kindergarten	2/22/2019	Bryan Clark
9270 Bruceville Road	Rex & Margaret Fortune High School	High school/junior high school/middle school	2/19/2019	Bryan Clark
3050 Babson Drive	River City Early Learning Center	Preschool	2/4/2019	Bryan Clark
905 Vintage Oak Avenue	River Oaks Elementary School	Elementary school, including kindergarten	3/11/2019	Robert Haupert
997 Park Terrace Drive	Robert L McCaffery Middle School	High school/junior high school/middle school	3/20/2019	Robert Haupert
8670 Maranello Drive	Roy Herburger Elementary School	Elementary school, including kindergarten	9/12/2019	Reuben Burton
10393 Pleasant Grove School Road	Sheldon Acres Child Development Center	Preschool	1/17/2019	Bryan Clark
9545 Racquet Court	St. Elizabeth Ann Seton Elementary School	Elementary school, including kindergarten	9/10/2019	Jenna Angus
8701 Elk Grove Florin Road	St. Peter's Lutheran School	Elementary school, including kindergarten	10/16/2019	Reuben Burton
9673 Lakepoint Drive	Stone Lake Elementary	Elementary school, including kindergarten	9/6/2019	Jenna Angus
9014 Bruceville Road	Tiny Tots Neighbors	Preschool	1/30/2019	Bryan Schell
10099 Franklin High Road	Toby Johnson Middle School	High school/junior high school/middle school	5/22/2019	Jenna Angus,Reuben Burton,Robert Haupert
21 C Street	Valley Oaks Elementary School	Elementary school, including kindergarten	3/18/2019	Robert Haupert
248 West A Street	Vernon E. Greer Elementary School	Elementary school, including kindergarten	3/18/2019	Robert Haupert
9880 Denali Circle	Zehnder Ranch Elementary School	Elementary school, including kindergarten	8/19/2019	Jenna Angus

Attachment B

RESOLUTION NO. 2020-31

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE COSUMNES COMMUNITY SERVICES DISTRICT ACKNOLEDGING RECEIPT OF A REPORT MADE BY THE FIRE CHIEF OF THE COSUMNES CSD FIRE DEPARTMENT REGARDING THE PERFORMANCE OF ANNUAL INSPECTIONS PURSUANT TO SECTIONS 13146.2 AND 13146.3 OF THE CALIFORNIA HEALTH AND SAFETY CODE

WHEREAS, California Health & Safety Code Section 13146.4 was added in 2018, and became effective January 1, 2019; and

WHEREAS, California Health & Safety Code Sections 13146.2 and 13146.3 requires all fire departments, including the Cosumnes Community Services District ("CFD"), that provide fire protection services to perform annual inspections in every building used as a public or private school, hotel, motel, lodging house, apartment house, and certain residential care facilities for compliance with building standards, as provided; and

WHEREAS, California Health & Safety Code Section 13146.4 requires all fire departments, including the CFD, that provide fire protection services to report annually to its administering authority on its compliance with Sections 13146.2 and 13146.3; and

WHEREAS, the Board of Directors of the CFD intends this Resolution to fulfill the requirements of California Health & Safety Code Section 13146.4 regarding acknowledgment of the CFD's compliance with California Health and Sections 13146.2 and 13146.3.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE COSUMNES COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. 2019 State Mandated Inspections The Board hereby acknowledges receipt of the report of annual inspections performed by the CFD in accordance with California Health and Safety Code Sections 13146.2 and 13146.3 in the area encompassed by the CFD. The Report is as follows:

A. **EDUCATIONAL GROUP E OCCUPANCIES:** Educational Group E occupancies are generally those public and private schools, used by more than six persons at any one time for educational purposes through the 12th grade. Within the Cosumnes CSD, there lie 84 Group E occupancies, buildings, structures and/or facilities.

During calendar year 2019, the CFD completed the annual inspection of 84 Group E occupancies, buildings, structures and/or facilities. This is a compliance rate of 100% for this reporting period.

Additional items of note regarding this compliance rate, if applicable, are set forth in the accompanying Fire Department – Fire Prevention Report for this resolution and are incorporated into this Resolution as if fully set forth herein.

B. **RESIDENTIAL GROUP R OCCUPANCIES:** Residential Group R occupancies, for the purposes of this resolution, are generally those occupancies containing sleeping units, and include hotels, motels, apartments (three units or more), etc. as well as other residential occupancies (including a number of residential care facilities). These residential care facilities have a number of different sub-classifications, and they may contain residents or clients that have a range of needs, including those related to custodial care, mobility impairments, cognitive disabilities, etc. The residents may also be non-ambulatory or bedridden. Within the Cosumnes CSD, there lie 75 Group R (and their associated sub-categories) occupancies of this nature.

During calendar year 2019, the CFD completed the annual inspection of 75 Group R occupancies, buildings, structures and/or facilities. This is a compliance rate of 100% for this reporting period.

Additional items of note regarding this compliance rate, if applicable, are set forth in the accompanying Fire Department – Fire Prevention Report for this resolution and are incorporated into this Resolution as if fully set forth herein.

Section 2. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 3. Necessary Acts. The General Manager or designee is hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution.

Section 4. Effective Date of Resolution. This Resolution shall take effect immediate upon its adoption.

PASSED AND ADOPTED. by the Board of Directors of Cosumnes Community Services District at a regular meeting of said Board held on the 17th day of June 2020 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

_____
Orlando Fuentes, President

ATTEST:

_____
Joshua Green, Secretary

STAFF REPORT

DATE: June 17, 2020

TO: Board of Directors

FROM: Michael W. McLaughlin, Fire Chief

BY: Reuben Burton, Fire Inspector I

SUBJECT: PUBLIC HEARING TO CONSIDER OBJECTIONS TO PROPOSED ABATEMENT OF WEEDS AND ADOPTION OF RESOLUTION 2020-30

RECOMMENDATION

The Board of Directors:

1. Opens the public hearing to consider objections or protests to the proposed weed abatement program; and
2. Adopts Resolution 2020-30, ordering the destruction or removal of all weeds, dirt, rubbish and rank growths in the Cosumnes Community Services District, and overruling any and all objections thereto excepting those parcels specifically listed.

BACKGROUND/ANALYSIS

In May 2002, the Board of Directors approved the Elk Grove Community Services District (now known as Cosumnes Community Services District) Fire Department's annual Weed Abatement Program.

In April 2007, the Board of Directors approved the expansion of the Weed Abatement Program to allow staff to pursue abatement of weeds on a expedited manner.

The attached revision authorizes Fire Prevention staff to arrange for abatement of weeds on all parcels previously identified as "seasonal and recurrent nuisances" if the owners have not abated the weeds by June 1, 2020.

- On May 1, 2020, "Notice to Destroy Weeds" was mailed to owners of all 122 identified parcels ordering the abatement of weeds by June 1, 2020.
- Staff inspected all 122 parcels between June 1, 2020, and June 2, 2020, to confirm compliance. Of these parcels, 41 remain non-compliant.
- District-arranged contractors began June 5, 2020, to abate all 41 non-compliant parcels, with the goal to complete abatement by July 1, 2020.

Each year, new parcels are added to the Weed Abatement Program through citizen complaints, encroachment of new development, or Fire Department staff recommendations.

Owners of all parcels added to the program between April of last year and April of this year must be allowed a Public Hearing before staff can pursue abatement.

- On May 1, 2020, a "Notice to Destroy Weeds" letter was mailed to owners of all 8 newly identified parcels (Attachment B) as adopted by the Board of Directors by Resolution 2020-21 on April 1, 2020.

- Staff inspected all 8 parcels listed in Attachment B between June 1, 2020, and June 2, 2020, to confirm compliance with the "Notice to Destroy Weeds." Of these parcels, 4 remain non-compliant (Attachment A).

- Notice of the June 17, 2020, Public Hearing was published in the Elk Grove Citizen on June 5th and 12th, 2020. Notice was also given in the Galt Herald on June 3rd and 10th, 2020.

- An "Order to Abate" (Attachment C) will be sent to the owners of all parcels included in Resolution 2020-30 giving them 144 hours, beginning at 12:00 a.m. on June 18, 2020, to comply with the abatement of weeds.

- District-arranged contractors will proceed with abatement of all non-compliant parcels beginning June 24, 2020, with the goal to complete abatement by July 1, 2020.

FINANCIAL ANALYSIS

On April 3, 2007, the CSD Board of Directors approved an expanded Weed Abatement Program which included measures to expedite the weed abatement efforts for those targeted parcels that present a seasonal and recurrent hazard, reducing the risk to the community. On May 1, 2020, a total of 122 notices were mailed to owners of those parcels previously identified as "seasonal and recurrent nuisances." Staff began inspections of all 122 parcels on June 1, 2020. District-arranged contractors began June 5, 2020, to abate the 41 non-compliant parcels, with the goal to complete abatement district-wide by July 1, 2020.

In addition, new parcels are added to the program through citizen complaints, encroachment of new development, or Fire Department staff recommendations. On May 1, 2020, a total of 8 "Notice to Destroy Weeds" letters were sent to owners of newly identified parcels. Staff began inspections of all 8 parcels on June 1, 2020, and a list of the 4 non-compliant parcels (Attachment A) was compiled on June 3, 2020.

The June 17, 2020 Public Hearing is an opportunity for the 4 parcel owners listed in Attachment A to voice their concerns or objections to the proposed District-arranged abatement of weeds. While the hearing may be continued according to the statute, due to the time constraints of the overall Weed Abatement Program and district cost recovery procedures, it is imperative that, upon the close of the public hearing, the Board approves the list of parcels to be abated and lists any exceptions on Resolution 2020-30.

Resolution 2020-30 (Attachment D) has been included in this report as a template. When approved by the Board, the Resolution orders the destruction or removal of all weeds, dirt,

rubbish, and rank growths within the District, overruling all objections except on those parcels specifically listed by the Board. The decision of the Board is final.

Upon conclusion of the public hearing on June 17, 2020, the Board must order the Fire Chief to cause the nuisance(s) located on the parcels listed on Attachment A to be abated by having the weeds removed. An "Order to Abate" (Attachment C) will then be mailed to the remaining parcel owners that did not comply with the initial notice. 144 hours (six calendar days), beginning at 12:00 a.m. on June 18, 2020, will be allotted to parcel owners to comply with the notice. Once the deadline to abate has passed, Fire Prevention staff will again inspect the 4 properties shown on Attachment A to confirm compliance. Staff will direct contractors to abate the non-compliant parcels. The deadline to have all identified parcels abated of weeds is July 1, 2020.

To recover costs of district arranged weed abatement, a lien will be placed on properties that were found to be non-compliant. The lien will be calculated at the actual cost of abatement plus the administration time spent per parcel (3 hours at a rate of $204.00 per hour) and the cost to the District to file and remove the liens ($50.00 per parcel). The administration cost shall only be charged once for non-compliant properties that are contiguous and owned by the same owner. At the August 5, 2020 Board meeting, staff will seek authorization from the Board of Directors to request that the County Assessor's office place liens on those properties that required District-arranged abatement of weeds.

SUSTAINABILITY ANALYSIS

The reduction of overgrown weeds and brush adjacent to structures such as dwellings, barns or storage buildings reduces the impact of fire on life, property and the environment.

Should you have any questions, please contact me prior to the Board meeting.

Respectfully submitted,

Michael W. McLaughlin
Fire Chief

Attachment A: 2020 List of Parcels Designated to Receive the 144 Hour Notice for Abatement by the Cosumnes Community Services District Fire Department
Attachment B: 2020 Newly Identified Parcels to be Added to the Cosumnes Community Services District Fire Department Weed Abatement Program
Attachment C: 2020 "Order to Abate"
Attachment D: Resolution to Cause the Cosumnes Community Services District Fire Department To Abate Weeds on June 24, 2020

Staff Report recommendation authorized by:

General Manager

Approved as to Form:

General Counsel

Attachment A

ATTACHMENT A

2020 List of Parcels Designated to Receive the 144 Hour Notice for Abatement by the Cosumnes Community Services District Fire Department

APN	SITE ADDRESS
126-0410-002	0 Chambeau Wy.
134-0181-041	0 Waterman Rd.
134-0181-042	10000 Waterman Rd.
148-0221-003	9971 Roseclover Wy.

Attachment B

ATTACHMENT B

Parcels To Add To The 2020 Weed Abatement Program

APN	SITE ADDRESS
132-0252-001	6000 Eschinger Rd.
134-0181-041	0 Waterman Rd.
134-0181-042	10000 Waterman Rd.
134-0660-005	9278 Bendel Pl.
134-0660-006	9292 Bendel Pl.
126-0410-002	Chambeau Way
148-0221-003	9971 Roseclover Way
148-1080-006	13529 John Rocha Cir.

Attachment C

FIRE DEPARTMENT

10573 E Stockton Blvd.
Elk Grove, CA 95624

(916) 405-7100
Fax (916) 685-6622
www.yourcsd.com

ORDER OF ABATEMENT OF WEEDS BY DESTRUCTION

Whereas the Fire Chief of the Cosumnes CSD Fire Department, has reported to the Cosumnes Community Services District Governing Board in the County of Sacramento, State of California, that the parcel <APN> owned by <Owner Name> at <Street Address>, County of Sacramento, is in a dangerous condition to public health and safety by reason of the presence of noxious or dangerous weeds, and whereas, the condition constitutes a ***seasonal and recurrent nuisance*** and is detrimental to public health and safety, therefore, the Fire Chief has been ordered by the Board of Directors to require you, <Owner Name>, to suppress and remove the noxious or dangerous weeds immediately.

It is further ordered that, in the event that you, <Owner Name>, fail to comply with this order within **144 hours**, **from the close of the public hearing conducted on June 17, 2020, and upon CSD Board adoption of Resolution 2020-30,** the District will proceed to destroy the above noxious or dangerous weeds in accordance with pertinent provisions of the Health and Safety Code of the State of California.

The owner of any parcel of real property which has not been improved by the construction of a structure of a type which requires a building permit, who fails to destroy or remove weeds, dirt, rubbish or rank growths pursuant to the provisions of Resolution No. 2020-21, shall give written notice to the Fire Chief of any improvements, whether temporary or permanent in nature, which have been placed on the parcel, and which are of a type which would not be readily apparent to a person entering the parcel for the purpose of destroying or removing weeds which may be damaged in the course of destroying or removing weeds. The notice should include such items as underground pipes, boundary and survey markers and crops and other plantings, and shall be submitted each year not later than ten days subsequent to the time set for public hearing pursuant to Resolution No. 2020-21 by the owner or the owner representative. The failure to give such notice shall constitute a waiver of any right for damages resulting from injury to such improvements resulting from the acts of the District and its authorized representatives who enter upon such parcel to destroy or remove weeds. This action shall not be construed to subject the District or its representatives to any liability where none would exist in the absence of these provisions.

Dated: June 17, 2020

_____
Fire Chief, Cosumnes CSD Fire Department

Attachment D

RESOLUTION NO. 2020-30

ORDERING THE DESTRUCTION OR REMOVAL OF ALL WEEDS, DIRT, RUBBISH AND RANK GROWTHS IN THE COSUMNES COMMUNITY SERVICES DISTRICT, AND OVERRULING ANY AND ALL OBJECTIONS THERETO EXCEPTING THOSE PARCELS SPECIFICALLY LISTED

WHEREAS, on April 1, 2020, the Board of the Cosumnes Community Services District adopted Resolution No. 2020-21, declaring all weeds, dirt, rubbish and rank growths within the Cosumnes Community Services District to be a public seasonal and recurrent nuisance and setting a time and place for hearing any objections to the proposed destruction or removal of such weeds, dirt, rubbish and rank growths; and

WHEREAS, said public hearing was held on June 17, 2020, at which time all property owners having objections to the proposed abatement of the nuisance were given opportunity to be heard.

NOW, THEREFORE, BE IT RESOLVED by the Board of the Cosumnes Community Services District as follows:

1. Any and all objections to the proposed abatement of the nuisance in Resolution 2020-21, adopted April 1, 2020, are hereby overruled, with the exception of those parcels listed:

   _____

   _____

   _____

2. The Fire Chief is hereby ordered to abate, or cause to be abated the nuisance by having all weeds, dirt, rubbish and rank growths within the Cosumnes Community Services District removed in accordance with the law.

PASSED AND ADOPTED by the Board of the Cosumnes Community Services District this seventeenth day of June 2020 by the following vote:

AYES

NOES

ABSENT

ABSTAIN

_____
Orlando Fuentes, PRESIDENT

ATTEST:

_____
Joshua Green, SECRETARY

STAFF REPORT

DATE: June 17, 2020

TO: Board of Directors

FROM: Steve Sims, Director of Parks and Neighborhood Services
Parks and Recreation Department

BY: Rachele Manges, Sr. Management Analyst

SUBJECT: **PUBLIC HEARING – RESOLUTIONS LEVYING ANNUAL ASSESSMENT; APPROVAL OF THE FINAL ENGINEER'S REPORTS FOR FISCAL YEAR 2020-21**

RECOMMENDATION

The Board of Directors:

1) Opens the public hearing and takes testimony on the Fiscal Year 2020-2021 District Wide Landscape and Lighting Assessment District, Camden Park Assessment District, Camden Estates & Camden Pointe Improvement District, Fallbrook/Park Lane/Britschgi Park Assessment District, Hampton Village Improvement District, Perry Ranch Improvement District, and Vista Creek Park Landscape and Lighting (L&L) Assessment; and
2) Approves Resolution No. 2020-28 approving Engineer's Reports, ordering, confirming and levying the Fiscal Year 2020-2021 annual assessment within the boundaries of the District Wide Landscape and Lighting Assessment District, Camden Park Assessment District, Camden Estates & Camden Pointe Improvement District, Fallbrook/Park Lane/Britschgi Park Assessment District, Hampton Village Improvement District, Perry Ranch Improvement District, and Vista Creek Park Landscape and Lighting (L&L) Assessment and its zones of benefit pursuant to Resolution of Intention.

BACKGROUND/ANALYSIS

The Board of Directors first created the District Wide Landscape & Lighting Assessment District on November 15, 1994 pursuant to the Landscape and Lighting Act of 1972. After the passage of Proposition 218 requiring assessment to be balloted, the District conducted a ballot proceeding in 1997, which passed with over 85% support.

Proposition 218 passed in November of 1996 required a one-time balloting of property owner to continue the Landscape & Lighting Assessment District. The successful balloting in 1997 permits the District to continue implementation of the annual assessment.

Subsequently property owners approved the following L&L assessment district overlays:

- Vista Creek Park Assessment District - March 2009
- Camden Park Assessment District - June 2009
- Fallbrook/Park Lane/Britschgi Park Assessment District – October 2009

- Hampton Village Improvement District – June 2016
- Camden Estates & Camden Pointe Improvement District – June 2019
- Perry Ranch Improvement District – June 2019

In order to continue to levy the assessments each year, the Board first adopts a resolution initiating the assessment proceedings for the year and directing the engineer of work, SCI Consulting Group, to prepare the annual Engineer's Report for the District. The Board approved Resolution No. 2020-09 at the at the February 5, 2020 Board meeting.

SCI Consulting Group prepared the Engineer's Report that includes the special and general benefits from the assessments, the proposed budget for the assessments for FY 2020-21, the updated proposed assessments for each parcel in the District, and the proposed assessments per single family equivalent benefit unit for the fiscal year. At the May 20, 2020 meeting, the Board reviewed the Engineer's Report and adopted Resolution 2020-18 to declare its intention to levy the assessments, preliminarily approve the Engineer's Report, and provide for notice of the annual public hearing.

Each year, in order to continue to levy the assessments for the coming fiscal year, the Board conducts a noticed public hearing and receives public input on the proposed assessments and the services that they would fund. After hearing testimony from the public, the Board may take final action on setting the assessment rate, establishing the services and improvements to be funded, and ordering the levy of the assessments for FY 2020-21.

This third and final step in levying assessments for the upcoming fiscal year is to conduct a Public Hearing to consider the adoption of a Resolution confirming the diagram and assessment and ordering the levy of assessments.

FINANCIAL ANALYSIS

The Preliminary Fiscal Year 2020-21 L&L District Budget complies with the Landscape & Lighting Act of 1972 and Proposition 218. The budget was prepared in accordance with methodology in the Engineer's Reports.

The assessment for the current fiscal year ranges from is $93.61 to $468.30 per Equivalent Dwelling Unit. The proposed District Wide assessments for FY 2020-21 will increase by the Pacific West Cities B/C consumer price index increase of 2.9172%. It is anticipated that the assessment revenue with total approximately $15,350,206 for FY 2020-21.

The proposed assessments for Camden Park Assessment District, Camden Estates & Camden Pointe Improvement District, Fallbrook/Park Lane/Britschgi Park Assessment District, Hampton Village Improvement District, Perry Ranch Improvement District and the Vista Creek Park Assessment District will increase by San Francisco Bay Area Consumer Price Index which will be 2.9060%. It is anticipated the assessment revenue for these six districts will total approximately $578,053 for FY 2020-21. This assessment revenue will fund maintenance, administration and improvements within the assessment districts.

SUSTAINABILITY ANALYSIS

There is no impact to the District's sustainability practices as a result of what is being requested today.

Should you have any questions, please contact me prior to the Board meeting.

Respectfully submitted,

Steve Sims
Director of Park and Neighborhood Services

Attachments: A – Resolution No. 2020-28
B – District Wide Landscape and Lighting Assessment District Engineer's Report
C – Camden Park Assessment District Engineer's Report
D – Camden Estates & Camden Pointe Improvement District Engineer's Report
E – Fallbrook/Park Lane/Britschgi Park Assessment District Engineer's Report
F – Hampton Village Improvement District Engineer's Report
G – Perry Ranch Improvement District Engineer's Report
H – Vista Creek Park Assessment District Engineer's Report
I – Public Hearing Notice – District Wide L&L Assessment District and Overlay Districts

Please click on any of the attachments to view the document.

Staff Report recommendation authorized by:

General Manager

STAFF REPORT

DATE: June 17, 2020

TO: Board of Directors

FROM: Elenice Gomez, Assistant to General Manager/ Clerk of the Board

SUBJECT: CSDA BOARD OF DIRECTORS ELECTION BALLOT

RECOMMENDATION

The Board of Directors:

1) Selects a candidate for the California Special Districts Association – Term 2021-2023; Seat C – Sierra Network, Board of Directors and;
2) Authorizes the General Manager to fill the electronic official ballot.

BACKGROUND/ANALYSIS

The CSDA Board of Directors is the governing body responsible for all policy decisions related to CSDA's member services, legislative advocacy, education and resources. The Board of Directors is crucial to the operation of the Association and to the representation of the common interests of all California's special districts before the Legislature and the State Administration.

As a CSDA member the District is eligible to vote for one candidate to represent our region in Seat C. A copy of the CSDA Official Ballot and Candidates Statements are attached.

SUSTAINABILITY ANALYSIS

A sustainability analysis is not applicable to this report.

Should you have any questions, please contact me prior to the Board meeting.

Respectfully submitted,

Elenice Gomez, Clerk for the Board

Attachment: CSDA Ballot
Candidates Statements

Staff Report recommendation authorized by:

General Manager

CSDA
Online Voting

California Special Districts Association
Districts Stronger Together

Home | How It Works | Logout **Elenice Gomez**

CSDA Board of Directors Election Ballot - Term 2021-2023; Seat C - Sierra Network

Please vote for your choice

Choose **one** of the following candidates:

- Pete Kampa*
- Scott Holbrook
- Patrick Larkin

☐ **Pete Kampa*** [view details]

☐ **Scott Holbrook** [view details]

☐ **Patrick Larkin** [view details]

Continue Cancel

This is the online voting system of CSDA. Powered by Simply Voting.

California Special
Districts Association
CSDA
Districts Stronger Together

2021-2023 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information MUST accompany your nomination form and Resolution/minute order:

Name: Peter J. Kampa

District/Company: Groveland Community Services District

Title: General Manager

Elected/Appointed/Staff: Appointed/Staff General Manager

Length of Service with District: 2 years

1. **Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):**

Mr. Kampa is an SDA, and attends annual conference, Leadership Academy, Legislative Action Days, and as many CSDA training events as possible. Mr. Kampa has served on the CSDA Board of Directors since 1998, with only a two year lapse

2. **Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):**

Mr. Kampa served on the California Rural Water Assn Board from 1995-1998, and on various ACWA committees and Task Forces from 2006 - 2013.

3. **List local government involvement (such as LAFCo, Association of Governments, etc.):**

Mr. Kampa led the effort to secure special district representation on the Tuolumne County LAFCO in 2019. He collaborates on many projects and initiatives in cooperation with the County of Tuolumne and the County Fire Chief's Association, including fire and emergency preparedness planning

4. **List civic organization involvement:**

Leadership Tuolumne County, Tuolumne County Chamber of Commerce

****Candidate Statement** – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. **Any statements received in the CSDA office after March 26, 2020 will not be included with the ballot.**

Candidate's Statement
CSDA Board of Directors

Peter Kampa

I have proudly served on the Board of Directors for the California Special Districts Association (CSDA) since 1998, and I respectfully request your vote as I seek reelection for Region 2, Seat C this year. Since 1994 and while serving on the CSDA Board of Directors, I have also served as General Manager for special districts throughout California providing diverse services including water, wastewater, mosquito control, park and recreation, fire protection, road maintenance, solid waste, ambulance, library, street lighting and snow removal. I currently serve as General Manager of the Groveland and Copper Valley (previously Saddle Creek) Community Services Districts, both located in Region 2.

I am passionate about the value and competence of special districts as local service providers in rural areas. I believe that strong, engaged CSDA chapters and district participation on LAFCO are critical to advancing the mission and influence of CSDA. As a Board member, I will continue support for innovative and relevant member services, a diverse offering of educational opportunities and powerful legislative presence.

The value and influence of CSDA has grown exponentially in the last decade, much of which can be attributed to the member input network, leadership and competency of CSDA management and staff, supported by the solid governance dynamic of the current CSDA Board. I seek your vote and input as we continue to increase the effectiveness of CSDA in all we do.

I am running this term on behalf of the Groveland Community Services District Board of Directors, who unanimously supports and directs my active involvement in CSDA.

California Special Districts Association
CSDA
Districts Stronger Together

2021-2023 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information MUST accompany your nomination form and Resolution/minute order:

Name: Scott Holbrook

District/Company: Auburn Area Recreation & Park District (ARD)

Title: Dean of the Board of Directors -

Elected/Appointed/Staff: Elected

Length of Service with District: Been so Long I forget... 20+

1. **Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):**

   No official involvement - I regularly attend training/conferences & lobbying

2. **Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):**

   No

3. **List local government involvement (such as LAFCo, Association of Governments, etc.):**

   Auburn Economic Redevelopment, Vision 2020 Planning
   Involved with Placer County Supervisor ad hoc Committees

4. **List civic organization involvement:**

   Past Member Auburn Exchange Club, Kiwanis, Civitan
   Involved with Int'l Order of the Odd Fellows and others -

****Candidate Statement** – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. **Any statements received in the CSDA office after March 26, 2020 will not be included with the ballot.**

I just wanted to reach out to my fellow members of the Sierra Network to ask for your vote to include me on the CSDA Board. I have over 20 years experience with the Auburn Rec. District, and have been very involved with CSDA training & lobbying. I am here to represent the members, I promise to be readily available and responsive to any requests, questions or otherwise. I strongly feel we can work together to maximize the CSDA resources, to relieve individual districts of time and financial resources to allow us to focus on our primary mission to serve our communities. I further feel we need to increase our voice and lobbying efforts to help reduce expensive mandates, that just do not make sense & further to protect the independence and fiscal viability of Special Districts. If you have any questions, feel free to reach out by phone or email. I thank you in advance for your vote and support, as always.... Keep Smilin' – Scott.

California Special
Districts Association
CSDA
Districts Stronger Together

2021-2023 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information MUST accompany your nomination form and Resolution/minute order:

Name: Patrick Larkin

District/Company: Cordova Recreation and Park District

Title: General Manager

Elected/Appointed/Staff: Staff

Length of Service with District: 3 years & 2 months

1. **Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):**

   Yes attend General Managers Summit, Legislation Days, Special Districts Leadership Academy & Annual Conference

2. **Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):**

   California Parks & Recreation Society, District 2 President and member for 22 years

3. **List local government involvement (such as LAFCo, Association of Governments, etc.):**

4. **List civic organization involvement:**

   Rancho Cordova Chamber of Commerce leadership program graduate

****Candidate Statement –** Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. **Any statements received in the CSDA office after March 26, 2020 will not be included with the ballot.**

Cordova
Recreation & Park District

2729 Prospect Park Drive, Suite 230
Rancho Cordova, CA 95670
(916) 842-3300

Patrick Larkin
General Manager
Cordova Recreation and Park District
Candidate Statement

The assets I would bring to the CSDA Board of Directors if elected, include having strong interpersonal communication and relationship building skills. I will work well with other Board members to set and achieve realistic goals that benefit the CSDA membership. I am an active listener, in that, I believe you can learn a lot more by listening than by speaking. I have a good sense of humor and enjoy working with high functioning teams. I am also a maximizer. I use this strength to take something good to something superb. I want to hear what the CSDA members want and need and plan to address those wants and needs to best serve as a Board Member representing the Sierra Network.

I enjoy and excel at building relationships with others which is the foundation of any successful organization. I am a good coach and mentor and enjoy developing people. I will use my leadership strengths to address any issues of concern to make the CSDA organization and membership stronger.

Thank you for your consideration

STAFF REPORT

DATE: June 17, 2020

TO: Board of Directors

FROM: Joshua Green, General Manager
Nitish Sharma, Chief Administrative Officer

SUBJECT: **ADOPTION OF FINAL FISCAL YEAR 2020-21 BUDGET**

RECOMMENDATION

It is respectfully recommended that the Board of Directors:

1. Approves Resolution 2020-32 (Attachment 1) adopting the Final Fiscal Year 2020/21 Budget and determining the appropriations limit of the Cosumnes Community Services District pursuant to Article XIII-B, of the State Constitution; and

2. Approves the efficiency package budget adjustment for Fiscal Year 2020/21 as outlined in this report and further described in the budget decision package in **Attachment 4**; and

3. Accepts the District's Comprehensive Annual Financial Report (Independent Audit Report) in **Attachment 5** by Badawi and Associates for the fiscal year ended June 30, 2020, and the District's Appropriations Limit Report in **Attachment 6**.

FISCAL IMPACT

The final Fiscal Year 2020/21 Budget would provide spending authority of $131.6 million, of which $79.2 million is budgeted for General Fund expenses.

BACKGROUND

At the budget workshop on June 3, 2020, the Board of Directors reviewed the budget assumptions, policies, issues and final plan for balancing the annual budget for FY 2020/21. These assumptions and policies deal with external forces like the economy, various State actions, and internal forces including restructuring and reorganizations, funding benefits (PERS retirements and retiree health), modest and limited personnel and salary adjustments, efficiency packages, and various reallocation of funds. The budget strategy presented at the workshop centered on a balanced approach for the use of slightly increased revenues.

The final budget is built upon the fiscal cornerstones that are consistent year over year to achieve the vision, goals and priorities of the District and the Board of Directors. The four fiscal cornerstones are:

1. Adequate funding to meet required service levels
    a. Promote development/growth of tax base;
    b. Secure grant opportunities and expand the use of local funds;
    c. Invest excess funds over current reserve balance to create capacity or opportunities; and

   d. Seeking new revenue to continue to fund aging infrastructure needs and operational gaps.

2. Cost Containment: Making efficient use of existing tax dollars
   a. Continue to implement efficiencies and innovations to reduce operating costs;
   b. Continue to look for opportunities to reduce or limit the increase in District's long-term obligations (labor costs, including pension and other-post employment benefits);
   c. Continue to monitor and look for opportunities to reduce spending by departments by reorganization or review of the cost allocation plan for general district services to ensure sufficient revenues are generated to reduce the burden on the General Fund; and
   d. Invest in employee professional training to better utilize technology to create efficiencies and innovation.

3. Build and maintain a prudent reserve fund balance
   a. Review and evaluate the current reserve policy and return to the Board of Directors with any recommendations for adjustments to ensure adequate funding for emergencies or economic downturns; and
   b. Set reserve requirements for the utility funds consistent with the costs of service study.

4. Foster a climate of sincerity, transparency, and accountability
   a. Enhance customer service, using metrics when possible, to ensure the funds are allocated and spent accordingly;
   b. Enhance and promote open data and use results to communicate to the Board of Directors and citizens on financial matters; and
   c. Promote accountability of the allocation of resources.

On June 3, 2020, staff presented the five efficiency packages to receive direction from the Board. The five efficiency packages included for funding in the final budget are as follows:

- **A-01 Budget Analyst/Senior:** New full-time equivalent position in the Administrative Services Department to assist with budget and fiscal matters. This new position is being funded from the legal services savings and the elimination of the part-time extra help position in the Landscaping and Lighting budget.

- **F-01 Division Battalion Chief to Assistant Fire Chief Reclassification:** This efficiency package is to reclassify two Division Battalion Chiefs classifications (Emergency Medical Services and Training) to Assistant Chief classifications. The District will not add new Battalion Chief positions to these Divisions after converting these two positions to Assistant Chiefs. This change has no new cost.

- **F-02 Fire Department EMS Captains:** This package will include the conversion of one any-rank, day-shift EMS specialist positions (FTE) already assigned to EMS, to the rank of Captain EMS. This package results in minimal cost increase which is absorbed within existing resources in the Department budget.

- **P-1 City Landscape Employees/Equipment:** A Park Maintenance Supervisor, a Park Maintenance Worker, equipment, and supplies are included in the final budget to meet the needs of the operations of Singh & Kaur Park and Oasis Park. The new costs will be covered by the City of Elk Grove under the current MOU.

- **P-2 District-Wide Projects/Forklift/Sports Ball Field Machine:** A ballfield machine totaling $65,000 are being requested for funding approval. This cost will be paid from the fund balance carryover from the Fiscal Year 2019-20.

A copy of the staff report for the June 3, 2020 can be found on the Cosumnes Community Service District website and with the Board Clerk's Office. The web address for the meeting staff report is at https://www.yourcsd.com/AgendaCenter/ViewFile/Agenda/_06032020-285

ANALYSIS

The final budget document attached to this staff report provide significant information in detail on the final budget for Fiscal Year 2020-21.

The following chapters included in the final budget document as **Attachment 2** are described briefly below:

Maintenance and Operations Budget for Fiscal Year 2020-21

- *Manager Transmittal Letter*: This letter from General Manager Joshua Green, summarizes the final budget, the financial highlights and the strategic goals for the upcoming budget year. The full manager's transmittal letter can be found within **Attachment 2** of this report.

- *Budget Introduction:* This section of the budget document provides an overview of the District Board of Directors, the District Leadership Team, District's vision, mission and goals, and budget highlights.

- *Budget Summary:* This section of the budget document provides the financial position of the District Funds including revenue and expenditure summary by funds and categories. This section includes the organizational structure of the District including the authorized number of positions.

- *The Financial Management:* This section includes the decision packages, financial policies, and revenue descriptions.

- *Appendix:* This section provides the definitions of acronyms and glossary of terms.

Capital Improvement Plan (CIP) for Fiscal Year 2020-21 to Fiscal Year 2024-25

- The Capital Improvement Plan Budget: The CIP encompasses a five-year period and includes project scopes, costs, funding sources, and estimated completion dates. The CIP also includes a two-year snapshot for projects in the next two years 2020-21 and 2021-22.

A full CIP report is attached as **Attachment 3** of this report.

Coordination and Review

This report has been coordinated by the various stakeholders including our Labor Partners, and Senior Leadership Team members and reviewed by District Executive Team.

Supplemental Adjustment to the Final Budget:

Staff received further direction from the Board during the June 3, 2020 budget presentation. The additional comments from the Board were:

1. **Parks Administrator Position:** The Board directed staff to evaluate the funding opportunities of the vacant Park Administrator position. Staff has included an efficiency package as **Attachment 4** to seek approval from the Board to fund the vacant position. The cost of the position for fiscal year 2020-21 is $110,000 and shall be funded from a combination of funding sources including the vacant position in the Administrative Services Department (50%) and Landscaping and Lighting Fund (50%). The funding of the Parks Administrator position will allow the District to strategically review its business practices, implement/seek new revenue mechanisms, represent the Agency in maintenance contract negotiations and provide the balanced approach to the District's Strategic Management Team (Senior Executive Leadership Team).

   It is important to note that the original funding for the Parks Administrator position was directed to fund the newly created Chief Administrative Officer position in Fiscal Year 2019-20. This will allow the District to make the Parks and Recreation Department whole again by not funding a vacant Accounting Specialist position. Staff will bring forward the funding of Accounting Specialist from either elimination of other positions or new funding sources and commit to the Board to not increase the General Fund contributions.

2. **Professional Services Line Item Budget:** The Board directed staff to review the professional services contract in the final Fiscal Year 2020-21 budget and recommend the services that can be brought internally. Staff will present a list of professional services contract (for example, janitorial and levy of assessments) during the first quarter of Fiscal Year 2020-21 ending September 30, 2020 for further direction and recommendations.

Comprehensive Annual Financial Report

In addition to the District's Budget, the District's Comprehensive Annual Financial Report (CAFR) is also attached (**Attachment 5)** for the fiscal year ended June 30, 2019. District Auditors, Badawi & Associates, issued an unmodified opinion without any management letter comments.

Also attached (**Attachment 6)** is the auditors' report on their responsibilities under U.S. Generally Accepted Auditing Standards and Government Auditing Standards, and their review of the District's Appropriations Limit.

DISTRICT GOALS

This report addresses the District goal to ensure financial stability, accountability, and transparency. Staff has further expanded the District's financial sustainability, accountability

and transparency goal into fiscal cornerstones that are consistent from year over year. The four fiscal cornerstones are described below:

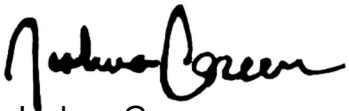
1. Adequate funding to meet required service levels;
2. Cost Containment: Making efficient use of existing tax dollars;
3. Build and maintain a prudent reserve fund balance; and
4. Foster a climate of sincerity, transparency, and accountability.

SUSTAINABILITY ANALYSIS

The final budget does not have any environment impact currently.

Should you have any questions, please contact me prior to the Board meeting.

Respectfully submitted,



Joshua Green
General Manager

Attachment 1- Resolution approving the adoption of the Fiscal Year 2020/21 Budget
Attachment 2- Final Maintenance and Operations Budget for Fiscal Year 2020-21
https://www.yourcsd.com/DocumentCenter/View/18730/2020-21-Preliminary-Final-Budget-PDF
Attachment 3- Final Capital Improvement Budget for Fiscal Year 2020-21 and Capital Plan through Fiscal Year 2024-25
https://www.yourcsd.com/DocumentCenter/View/18731/2020-21-Five-Year-CCSD-CIP-Preliminary-Final-PDF
Attachment 4- Budget Efficiency Package
Attachment 5- District Comprehensive Annual Financial Report
https://www.yourcsd.com/DocumentCenter/View/16823/2019-Comprehensive-Annual-Financial-Report-PDF
Attachment 6- District Appropriations Limit Report
https://www.yourcsd.com/DocumentCenter/View/18789/CCSD-Appropriations-Limit-Final-Report-FY20-PDF

Approved as to Form:

District Counsel

Attachment 1

COSUMNES COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS

RESOLUTION NO. 2020-32

RESOLUTION ADOPTING FINAL BUDGET
COSUMNES COMMUNITY SERVICES DISTRICT

The BOARD OF DIRECTORS of the Cosumnes Community Services District hereby adopts the Final Budget of the District for the 2020-21 Fiscal Year for the following funds as follows:

General Fund	$79,225,706
Special Revenue Fund	23,446,252
Debt Service Fund	3,539,221
Capital Project Fund	25,363,144
Total	$131,574,323

BE IT FURTHER RESOLVED that the means of financing the expenditure program will be by monies derived from Revenues to Accrue, Fund Balance Available and Property Taxes.

BE IT FURTHER RESOLVED that the proposed budget be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing attached hereto and by reference made a part hereof.

Passed and adopted this 17th day of June 2020, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

_____
Orlando Fuentes, President

ATTEST:

_____
Elenice Gomez, Board Clerk

Attachment 4

Decision Package Form

FISCAL YEAR: FY 20-21

DEPARTMENT: Parks & Recreation Department

DIVISION: **ALL**

TITLE: **Parks Administrator Classification**

TYPE OF PACKAGE:
- ☐ADD PACKAGE
- ☒EFFICIENCY PACKAGE

FUNDING SOURCE:
- ☐GENERAL FUND: ONE-TIME
- ☒GENERAL FUND: ONGOING
- ☒OTHER: L&L

DISTRICT GOALS:
☐SAFETY ☒PERSONNEL ☐SERVICE ☒ACCESS/EQUITY
☒ FINANCIAL ACCOUNTABILITY/SUSTAINABILITY/TRANSPARENCY

FUNDING REQUESTED: **Fiscal Year 2020-21 Cost is $110,000 ($55,000 L&L)**

NUMBER OF FTE REQUESTED: 0 FTE (Already an authorized position)

BRIEF DESCRIPTION OF THE PROPOSED PACKAGE:
The Board directed staff to evaluate the funding opportunities of the vacant Park Administrator position. This proposed package would allocate and fund the position of Parks Administrator to provide oversight of the Parks and Recreation Department. This position will exercise a high degree of responsibility and provide broad oversight over all Parks and Recreation Functions, thereby enhancing the department's service delivery and providing strategic leadership.

It is important to note that the original funding for the Parks Administrator position was directed to fund the newly created Chief Administrative Officer position in Fiscal Year 2019-20. This will allow the District to make the Parks and Recreation Department whole again by not funding a vacant Accounting Specialist position. Staff will bring forward the funding of Accounting Specialist from either elimination of other positions or new funding sources and commit to the Board to not increase the General Fund contributions.

BRIEF DESCRIPTION OF EXPECTED RESULTS AND OUTCOMES:
The Parks Administrator will serve as the principal leader of the Parks and Recreation Department and lead all activities and operations. The Parks Administrator will create and suggest new and expanded programs, concepts, and other opportunities for revenue enhancement. The Parks Administrator will cost approximately $110,000 in Fiscal Year 2020-21 and $234,000 in Fiscal Year 2021-22 (ongoing). These costs are proportionately shared between the General Fund and the Landscape and Lighting Special Revenues Fund. In Fiscal Year 2019-20 the funding for the Parks Administrator was reallocated from the Parks and Recreation Department to the Administration Services Department to fund the Chief Administrative Officer (CAO) position.

At this time, the Administrative Services Department has 5.0 FTE vacant in various classifications, either through attrition or employees currently assigned to working out of class assignments. This package would reallocate funding from one of the current vacancies by attrition from the Administrative Services Department to restore the Parks Administrator position in the Parks and Recreation Department. The balance of required funds, would be paid by Landscape & Lighting Special Revenue Fund (similar to the way this position was previously funded).

The position being unfunded to currently complete this action is a vacant Accounting Specialist position in finance. It was chosen as it is vacant through attrition, and with the addition of the Budget Analyst (Senior Management Analyst) and the Chief Administrative Officer this position can be held vacant until the restrictions under the fiscal contingency plan are removed allowing recruitments to move forward for positions that are currently filled by out of class assignments (which may create additional vacancies through attrition), additional revenue sources currently in-development can be implemented, or efficiencies of funding the Parks Administrator can be realized.

In accordance with the Fiscal Contingency Plan, the Parks Administrator position will be held vacant, through quarter 1 of FY2020-21, and likely will not be filled until quarter 3 or 4 of Fiscal Year 2020-21.

HOW DOES THE PACKAGE SUPPORT THE DISTRICT MISSION AND VISION?
This supports the District Mission and Vision of becoming a regional leader and enhancing the quality of life and increasing financial sustainability and transparency of the District.

CREATED BY: Joe Ambrosini, Human Resources Director

REQUESTED BY: Nitish Sharma, Chief Administrative Officer

From: Jodie Moreno <jmoreno@elkgrovecity.org>
Sent: Tuesday, June 2, 2020 2:59 PM
To: Chantal Panis <ChantalPanis@csdparks.com>
Subject: thank you for Big Truck Week

[CAUTION-EXTERNAL SENDER]

Hi Chantal…
Just a note of thanks for your partnership on our first ever virtual Big Truck Week!!!!!

With events taking a back seat in our global pandemic, we're so proud as a City to work together to try new ways to celebrate with our community and Big truck Week was our first venture into the virtual world of events. The feedback we received both internally and externally was phenomenal and we're really proud of the work our Pubic Works team did to make sure the content was fun, educational and represented our City with pride.

We could not have done this without your support!!! We are so grateful to CSD for supporting this event and helping to spread the word! If you have any stats you'd like to share with us as well, that would be wonderful.

Now – let's get to celebrating our independence!!!! 😊

Thanks again!

Jodie

Jodie Moreno | City Manager's Office
Community Events and Special Projects Coordinator

City of Elk Grove
8401 Laguna Palms Way, Elk Grove, CA 95758
t 916.478.3632 | f 916.627.4200
TTY/TDD 888.435.6092
elkgrovecity.org

By sending us an email (electronic mail message) or filling out a web form, you are sending us personal information (i.e. your name, address, email address or other information). We store this information in order to respond to or process your request or otherwise resolve the subject matter of your submission.

Certain information that you provide us is subject to disclosure under the California Public Records Act or other legal requirements. This means that if it is specifically requested by a member of the public, we are required to provide the information to the person requesting it. We may share personally identifying information with other City of Elk Grove departments or agencies in order to respond to your request. In some circumstances we also may be required by law to disclose information in accordance with the California Public Records Act or other legal requirements.

VIRTUAL

Big Truck Week

EVENT ROUNDUP REPORT

MAY 18-22

442
Visitors to the webpage

3,367
Total Facebook Video Views

827
Website Pageviews

271
Total Engagements

480
Total YouTube Views

355
PDF Downloads

Thank You Sponsors!

SACRAMENTO PUBLIC LIBRARY

REPUBLIC SERVICES

COSUMNES CSD

93.7 THE RIVER

NEWS 93.1 KFBK SACRAMENTO • 1530AM

the breeze 92.5 FM

Attachment A

COSUMNES COMMUNITY SERVICES DISTRICT

RESOLUTION NO. 2020-28

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE COSUMNES COMMUNITY SERVICES DISTRICT MAKING FINDINGS AND DETERMINATIONS; AND ORDERING, CONFIRMING AND LEVYING THE CONTINUATION OF THE ANNUAL ASSESSMENTS FOR FISCAL YEAR 2020-21

FOR THE

DISTRICT-WIDE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT, VISTA CREEK PARK ASSESSMENT DISTRICT, CAMDEN PARK ASSESSMENT DISTRICT FALLBROOK/PARK LANE/BRITSCHGI PARK ASSESSMENT DISTRICT, HAMPTON VILLAGE IMPROVEMENT DISTRICT, CAMDEN ESTATES & CAMDEN POINTE IMPROVEMENT DISTRICT, AND PERRY RANCH IMPROVEMENT DISTRICT

WHEREAS, pursuant to Resolution of Intention No. 2020-18, a public hearing has been conducted at which time any and all interested parties in the District Wide Landscape and Lighting Assessment District ("Assessment District"), The Vista Creek Park Assessment District, the Camden Park Assessment District, the Fallbrook/Park Lane/Britschgi Park Assessment District, the Hampton Village Improvement District, the Camden Estates & Camden Pointe Improvement District, and the Perry Ranch Improvement District had the opportunity to discuss the Engineer's Reports, including the proposed budgets, the spread of assessment, and staff presentation; and had the opportunity to offer written or oral evidence concerning any aspect of the Assessment and Improvement Districts, including but not limited to the boundaries of the zones of benefit, the amount of the proposed assessments, the assessment methodology to be used to allocate the cost to property, or the work and improvements to be performed; and

WHEREAS, the Board of Directors after considering all of the public testimony, the evidence presented in the Engineer's Report, staff presentations, and other documents, now desire to continue to levy the annual assessments for the 2020-21 fiscal year pursuant to the Landscaping and Lighting Act of 1972, Proposition 218, and the District Wide Landscape and Lighting Assessment District created in November 1994.

RESOLVED, DETERMINED AND ORDERED by the Board of Directors of the Cosumnes Community Services District, County of Sacramento, State of California, that:

1. The above Recitals are a true and correct representation of the facts.

2. Based upon the information provided in the Engineer's Reports, staff presentations, oral and written testimony presented at the public hearing together with any and all facts otherwise known to each Board member; the amount of the assessment levied against each parcel of real property, and the method used to allocate the cost of the improvements are deemed fair, just and equitable.

3. Each individual parcel assessment as shown in the Engineer's Report is hereby confirmed against each parcel of real property, which assessments shall become due and owing to the District by each parcel owner at such time as real property tax bills issued by the County of

Sacramento become due and owing.

4. Each year the amount of each assessment will be reanalyzed and a new assessment levied as required to pay the improvements described in the Engineer's Report and the Resolution of Intention. The assessments are levied without regard to property valuation. Any required increase in assessments which does not exceed the increase in the Consumer Price Index for Pacific West Cities B/C for All Urban Consumers for the District-Wide assessment and the San Francisco-Oakland-Hayward Consumer Price Index – All Urban Consumers for the other assessments, will not be considered a "new" or "increased assessment" as provided for in subdivision A of Government Code Section 53739.

   In addition, if, during any fiscal year, the District does not adjust the assessment rate of any assessment by the full Consumer Price Index, the District can, during any subsequent fiscal year, recoup that portion of the Consumer Price Index not actually levied. Such recoupment will not be considered a "new" or "increased assessment" as provided for in subdivision A of Government Code Section 53739.

5. The Board hereby confirms the Diagrams and Assessments as originally proposed by the Engineer of Work and instructs the Engineer of Work to forthwith file a copy of this Resolution, the Assessment Rolls and the Diagrams with the Director of Finance of the County of Sacramento by August 10, 2020 and to request the Director of Finance to include on the property tax billing for the 2020-21 fiscal year the assessment as so levied.

6. Available fund balances and reserves in any Benefit Zone shall be used to fund improvements including park construction, maintenance and/or operations and/or be allocated to the Dry Period Finance Reserve or Capital Improvement Reserve.

7. The District will continue to accumulate amounts within the Capital Improvement Reserve of all Benefit Zones for the construction of proposed benefit zone and district wide parks as outlined within the Cosumnes Community Services District's Parks and Recreation Department Capital Improvement Plan.

8. Certain properties owned by various public utilities, governmental agencies, and the State of California previously exempt from assessments prior to the adoption of Proposition 218 will be assessed where special benefit is found.

9. The improvements to be performed and the cost thereof funded by the District-wide Assessment District shall consist of the following:

   A. Furnish all labor, materials, supplies, utilities, equipment, services and management required to maintain, improve, repair, operate, construct and replace the parks, landscaped corridors, sound walls, project entrances, signs, walkways, green belts, parkways, trail systems, tennis courts, open space of any nature, and Camden Lake; and may also include other recreational facilities, amenities and appurtenances within the District's parks thereto owned by the District which are designated for inclusion within said Assessment District. The improvements shall also include operations and maintenance expenditures for such other parks that may be constructed during the year and the landscaped medians, corridors, and other landscape areas owned by the City of Elk Grove that the District maintains through the City-CSD Landscape Maintenance Agreement.

   B. Pay the debt service including principal, interest and financing cost on loans obtained

to construct a well within Underwood Park.

10. The improvements to be performed and the cost thereof funded by the other Assessment and Improvement Districts shall be as described in their respective Engineers Reports, and generally consist of the following: The installation, maintenance and servicing of public recreational facilities and improvements, including, but not limited to, turf and play areas, playground equipment, hard court surfaces, ground cover, shrubs and trees, irrigation and sprinkler systems, landscaping, park grounds and facilities, drainage systems, lighting, fencing, entry monuments, hardcourt recreation areas, landscape corridors, trails, other recreational facilities, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained within the boundaries of the Assessment Districts that participates with the Cosumnes Community Services District in any of the installation, maintenance and servicing described herein. Installation means the construction of recreational improvements, including, but not limited to, land preparation (such as grading, leveling, cutting and filling), sod, landscaping, irrigation systems, sidewalks and drainage, lights, playground equipment, play courts, recreational facilities and public restrooms. Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of said improvements, including repair, removal, or replacement of all or part of any improvement; providing for the life, growth, health and beauty of landscaping; and cleaning, sandblasting and painting of walls and other improvements to remove or cover graffiti. Servicing means the furnishing of electric current or energy for the operation or lighting of any improvements, and water for irrigation of any landscaping or the maintenance of any other improvements

11. Any surplus arising as a result of the assessments shall be carried over within the Zone of Benefit within the District-wide Assessment District that generated the surplus, or the Assessment or Improvement District as a whole for the other assessments, for the calculation of the following year's Dry Period Financing Reserve. Any funds available beyond the need for Dry Period Financing and contingencies will be utilized for capital improvements as described in paragraph seven above. Should a deficit occur, the Assessment or Improvement District or any Zone therein may borrow funds from any source. The repayment of such loans, together with any interest and borrowing expenses, will be included in subsequent years' assessments.

BE IT FURTHER RESOLVED AND DETERMINED that from the facts presented at the public hearing, as well as those found in the Engineer's Report, oral and written presentations, together with any and all other facts known to each of the Board members, substantial evidence exists to support the actions herein ordered based upon the following findings and conclusions.

A. Pursuant to the Landscaping and Lighting Act of 1972, the Board of Directors adopted on February 5, 2020 Resolution No. 2019-09 directing the Engineer to file the annual reports taking into account the requirements of Proposition 218; setting forth among other things the estimated cost to be assessed against benefited properties within the Assessment and Improvement Districts and the benefit zones located within the District-wide Assessment District; said assessments to pay for the improvements and services as described in each Engineer's Report.

B. The District engaged the services of SCI Consulting Group as the Engineer of Work with the instructions to prepare the Engineer's Reports as required under the Landscaping and Lighting Act of 1972 and Proposition 218. John Bliss of SCI Consulting Group is a registered, professional engineer certified by the State of California with extensive experience in assessment districts of all kind, Mello-Roos

Community Facilities Districts and Landscape and Lighting Assessment Districts, whose work involved among other things, the development of the spread of assessments that represented the estimated special benefits to different land uses. The Engineer's Report for the District-wide assessment incorporates the work of Economics and Planning Systems, Inc. an economics firm with extensive experience in economic studies involving public agencies, the creation of landscape and lighting assessment districts and Mello-Roos Community Facilities Districts in which they are partially responsible for the development of Equivalent Dwelling Unit formulas that estimate the benefits to be derived by various land uses from public infrastructure.

As directed, the Engineer of Work prepared the reports and filed them with the Board of Directors. On the 20th day of May, 2020 after review, explanation and consideration, the Board of Directors adopted Resolution of Intention No. 2020-18 preliminarily approving and adopting the Engineer's Report and establishing the time, dates and place to conduct the required public hearing.

C. As required by the California Government Code and Streets and Highway Code, a notice of the public hearing was given by publishing a copy of the Resolution of Intention in the Elk Grove Citizen, a newspaper of general circulation in the area.

D. On the date, and at the time and place stated in said Resolution of Intention, a public hearing was duly held by this Board of Directors and the budgets and proposed assessments were presented and considered, and all written appeals, protests, and objections were duly presented, read, heard and considered and all persons desiring to be heard thereon, were heard in respect to any matters relating to said work, or to any acts or determination in relation thereto, the boundaries of the Districts or to the correctness of the assessments, the spread of the assessments or the diagrams showing those parcels to be assessed to pay the cost of said improvements or to any matters relating to the proceedings or the notices involved. Each and every step in those proceedings both prior to and including the public hearing, has been duly taken in accordance with the Landscaping and Lighting Act of 1972, Section 4 of Proposition 218 and Government Code Section 53753; and this Board of Directors is satisfied with the correctness of the assessment, the determination of special benefit to be derived by various land uses within the Assessment and Improvement Districts reflected by the Equivalent Dwelling Unit schedule set forth in the Engineer's Reports, and the maps and diagrams as they may have been amended as the result of evidence received at the public meeting and public hearing; and further that the proceedings, assessments, maps, diagram and all matters relating thereto are hereby deemed satisfied, approved, confirmed and found to be fair, just and equitable.

E. The contemplated work and improvements described in the Engineer’s Reports and Resolution of Intention is, in the opinion of the Board of Directors, of more than ordinary general public benefit and creates, maintains and improves local parks and recreation facilities that are proximate and accessible to the benefiting properties and specifically enhances the utility, usefulness, aesthetic, environment and economic value of those properties located within the boundaries of the Assessment and Improvement Districts except for Benefit Zone 7 of the District-wide Assessment, where, at this time, the benefit derived is insufficient to warrant assessment because of the extensive agricultural nature of the area and the lack of proximity thereof to existing improvements. In the future, new improvements will most likely cause assessments to be levied in this zone.

F. The use of benefit zones within the boundaries of the Assessment and Improvement

Districts is a fair, just and equitable method of allocating the cost of improvements which is deemed to be of local benefit from those improvements.

G. The methodology and determination of special benefit described in the Engineer's Reports has been reviewed and considered by this Board of Directors in the context of the requirements of Proposition 218 regarding "general" and "special" benefits; and the methodology and the determination of special benefit complies with the intention of Proposition 218 and is fair, just, and equitable. The assessments have been levied against each parcel of real property in accordance with this methodology and the determination of special benefit to be derived by each parcel as a result of the improvements herein described.

H. The Equivalent Dwelling Unit Schedule set forth in each Engineer's Report fairly and equitably reflects the degree of special benefit derived by the various land uses within the Assessment and Improvement Districts.

I. Each of said several parcels of land identified in the Engineer's Report will be specially benefited by the improvements at least in the amount if not more than the amount of the assessment apportioned against said parcel of property. There is substantial evidence by way of the Equivalent Dwelling Unit Formula together with their prior testimony to support and the weight of said evidence preponderates in favor of the aforesaid finding and determination as to special benefits.

J. The Engineer of Work in the Engineer's Report has fairly and properly apportioned the cost of the improvements to each parcel of land within the Assessment and Improvement Districts in proportion to the determination of special benefits to be received by each parcel.

K. All documents referred to herein are by this reference incorporated herein as though fully set forth and are found to be adequate, accurate and complete. Said documents are presently on file in the offices of the Cosumnes Community Services District, 8820 Elk Grove Blvd., Elk Grove, California, 95624.

L. Immediately upon the adoption of this resolution, but in no event later than the third Monday in August following such adoption, the Clerk of the Board shall file the assessments with the Auditor of the County of Sacramento. Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all laws providing for the collection and enforcement of County taxes shall apply to the collection and enforcement of the assessments. After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the Cosumnes Community Services District.

M. The moneys representing assessments collected by the County shall be deposited in the District Treasury to the credit of the improvement fund previously established under the distinctive designation of the Assessment or Improvement District. Moneys in the improvement funds shall be expended only for bond expenses, maintenance, servicing, construction or installation of the improvements.

PASSED and ADOPTED by the Board of Directors of the Cosumnes Community Services District at a regular meeting thereof held on June 17, 2020 by the following votes:

AYES:

NOES:

ABSTAIN:

ABSENT:

_____

Orlando Fuentes, President

ATTEST: _____

Joshua Green, Secretary to the Board

Attachment B

COSUMNES COMMUNITY SERVICES DISTRICT

DISTRICT-WIDE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT

ENGINEER'S REPORT

FISCAL YEAR 2020-21
JUNE 2020

PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972, GOVERNMENT CODE AND ARTICLE XIIID OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:
SCIConsultingGroup
4745 MANGELS BOULEVARD
FAIRFIELD, CALIFORNIA 94534
PH: 707.430.4300
FAX: 707.430.4319
WWW.SCI-CG.COM

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COSUMNES COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS

Orlando Fuentes, President
Jim Luttrell, Vice President
Gil Albiani, Director
Rod Brewer, Director
Jaclyn Moreno, Director

GENERAL MANAGER

Joshua Green

ASSESSMENT ENGINEER

SCI Consulting Group
Lead Assessment Engineer, John Bliss, M.Eng., P.E.

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INTRODUCTION

The Cosumnes Community Services District ("District") is a public agency that is responsible for providing parks, creeks, streams, open spaces, recreation facilities and recreation programs within its jurisdictional service area. The District's service area for its parks and recreation services encompasses the City of Elk Grove and the unincorporated areas in Sacramento County east, west and south of the City. In addition, the District provides fire and emergency medical services to its park service area, plus the City of Galt.

In 1994, the District formed a benefit assessment district, the District Wide Landscape and Lighting Assessment District (the "Assessment District") to provide funding for the creation, maintenance, improvement and preservation of local parks and recreation facilities within its park service areas. This Assessment District, which was established prior to the approval of Proposition 218 in 1996, was reconfirmed and continued in an assessment ballot proceeding conducted in 1997.

The District's parks and recreation areas that are funded by the Assessment District are listed below and on the following page. More detailed information on the parks and recreation areas funded by the Assessment District is provided in Exhibit A to this Report.

EXISTING PARKS AND RECREATION AREAS

PARK/RECREATION AREA	ADDRESS	LOCATION
Batey	Seasons Drive	Laguna
Betschart	Adobe Springs/Bambridge	Laguna
Lag Crk Trail	Franklin/Lag Park Dr	Laguna
Case	Red Dog Cr/Laguna Springs	Laguna
Colton	Laguna Springs Dr	Laguna
Herberger	Peninsula Way	Laguna
Davis	Laguna Star Dr	Laguna
Foulks	Trenholm Dr	Laguna
Fite	Careyback Ave/Warmsprings	Laguna
Fite Extension (Harris Ranch)	Thira Way	Laguna
Fite/Fite Extension Trail	Thira Way	Laguna
Guttridge	Laguna Brook Way	Laguna
Kloss	Laguna Park Dr	Laguna
Laguna Community	Big Horn Blvd	Laguna
LCP - WCAC Turf	Big Horn Blvd	Laguna
Lichtenberger	Kilconnel Dr/Laguna Park Dr	Laguna
Rose	Frye Cr/Deepdale Wy	Laguna
Oneto	Big Timber Dr	Laguna
Pedersen	Laguna Woods Dr	Laguna
Pinkerton Park	Lewis Stein Rd/W Stockton	Laguna
Senterra Trail	Laguna Springs	
Wackman	Laguna Quail Way	Laguna
Womack	Castleview Dr	Laguna

PARK/RECREATION AREA	ADDRESS	LOCATION
Zehnder	Neosho at Edisto Way	Laguna
Laguna Greenbelt (Park #4)	Laguna Park Dr	Laguna
Miwok	Big Horn Blvd	Laguna
Zimbelman	Big Horn Blvd/Laguna Blvd	Laguna
Camden Greenbelt	Camden Dr	Camden
Camden Creek	Bond Rd/Elk Grove-Florin	Camden
Fish & Game (easement)	Bond Rd/Elk Grove-Florin	Camden
Underwood	Bond Rd/Elk Grove-Florin	Camden
Whitehouse Creek		Camden
Amundson Park	Heritage Hill Dr	EGW
Fales Park	Power Inn Road	EGW
Fales Park - Ph II	Auberry Drive	EGW
Edie MacDonald	Spring Azure Way	EGW
Gage	Silverberry Ave	EGW
Hrepich	Black Kite Dr.	EGW
Jones Park	Shasta Lily Dr	EGW
Jordan Family Park	Jordan Ranch Road	EGW
Karamanos Park	Stoneflower Wy/Magnolia Hill	EGW
Lombardi	Garrity Dr./Blackman Wy	EGW
Perry Ranch	Brown Road	EGW
Rau Park	Sheldon Rd	EGW
Vista Creek Trail		EGW
Bartholomew	Renwick Dr	W Laguna
Hawkins Park	Harbor Point Dr	W Laguna
King	Keefe Dr	W Laguna
Lawrence Park	Babson Dr	W Laguna
Lawson	Harbor Point Dr	W Laguna
Lippincott	Renwick Dr	W Laguna
Town Hall	Renwick Dr	W Laguna
Caterino Park	Windy Cove Dr	Lakeside
Johnson Park	Lakepoint Dr	Lakeside
Perez Park	Maritime Dr	Lakeside
Baker	Elk Grove Blvd	Elk Grove
Beeman	Sharkey Ave	Elk Grove
Castello	El Toreador Way	Elk Grove
Del Meyer Park	Elk Grove-Florin Rd	Elk Grove
Elk Grove Park	Elk Grove-Florin Rd	Elk Grove
Feickert	Emerald Vista Dr	Elk Grove
Mendoza	Polhemus Dr	Elk Grove
Russell	Mardelle Way	Elk Grove
Smedberg	Grouse Meadow Dr	Elk Grove
Fallbrook Trail (easement)		Waterman
Jack Hill	Porto Rosa Dr	Waterman
Lag Commons Trail (esmt)		Waterman
McConnell Park	Hampton Oak Dr	Park Village
Mix	Goldy Glen Way	Camden
Van Doren	Neponset Dr	Waterman
EEG Creek Trail	Stonebrook Drive	East Elk Grove
EEG Basins	Sierra River Dr/Bond	East Elk Grove
Bond Ridge Trail	Lost Springs Court	East Elk Grove
Berens Park	Mosher Rd	East Elk Grove
Derr-Okamoto Park	Mainline Dr	East Elk Grove

PARK/RECREATION AREA	ADDRESS	LOCATION
Fleming Park	Salmon Creek Dr	East Elk Grove
Gates	Elk Grove Blvd	East Elk Grove
Lewis Park	Elk Grove Blvd	East Elk Grove
Miles Park	Mainline Dr/Nordman Way	East Elk Grove
Newton Ranch2 Trail	Mainline Dr/Founders Way	East Elk Grove
Simpson Park	Crisswell Dr	East Elk Grove
Strong	Elk Grove Blvd/Bay Pt Way	East Elk Grove
Trebbiano Cir Bike Trail	Trebbiano Circle	East Elk Grove
Wright Park - Ph I	Sierra River Dr	East Elk Grove
Don Nottoli Park	East Taron Dr	Lag Stonelake
East Taron Dr Trail	East Taron Dr	Lag Stonelake
Henderson	West Taron Dr	Lag Stonelake
Houde	Club Park Dr	Lag Stonelake
Pedestrian Trail	East Taron Dr	Lag Stonelake
Backer Park	Stathos Dr/Bilby Rd	East Franklin
Bartholomew Sports Park	Franklin High/Whitlock Pkwy	East Franklin
Bilby Ranch Trail	Canadeo Circle	East Franklin
Bradford Park	Gold Autumn Way	East Franklin
Buscher Park	Matina Dr	East Franklin
EG Green Trail	Spring Flower Dr	East Franklin
EG Meadows 3C Trail	Canadeo Circle/Stockmen Wy	East Franklin
Ehrhardt Oaks Park	Percheron Dr/Dartmoor Way	East Franklin
George Park	Glacial Way	East Franklin
Gilliam Meadows #2 Trail	Whitelock Pkwy	East Franklin
Johnston Park	Ferragamo Way	East Franklin
Jungkeit Park	Fire Poppy Rd	East Franklin
Jungkeit Dairy Trail	Fire Poppy Rd	East Franklin
Keema Park	Summer Glen Way	East Franklin
Kramer Park	Orchard View Dr	East Franklin
Kunsting Park	Whitelock Pkwy/Wild Orchid	East Franklin
Luttig Park	Cambrie Way	East Franklin
Machado Dairy Park	Stathos Dr/Boa Nova Dr	East Franklin
Morse Park	Bellaterra Drive	East Franklin
Schauer Park	Stathos Dr/Porto Moniz Wy	East Franklin
Stephenson Park	Coop Dr	East Franklin
Willard Park	Blue Poppy Dr	East Franklin
Bartholomew Sports Park	Quail Run Dr.	East Franklin

CORRIDORS/MEDIANS	ADDRESS	LOCATION
Laguna	Various	Laguna
Camden	Various	Camden
Elk Grove/ West Vineyard	Various	EG/WV
W Laguna	Various	W Laguna
Lakeside	Various	Lakeside
Central EG	Bond Rd	Central EG
Other Rural	VanRuiten Ranch	Other Rural
Waterman/Park Village	Various	Wat/PV
Auto Mall	Varrious	Auto Mall
East Elk Grove	Various	East EG
Laguna Stonelake	Various	Lag Stonelake
East Franklin	Various	East Franklin

FUTURE PARKS AND RECREATION AREAS:

VACANT/FUTURE PARK SITES	ADDRESS	ZONE
Arcadian Village Park	Auberry Dr	EG/WV
Borrow Pit	Lodestone Cir	Elk Grove
MacDonald Park-Ph II	Spring Azure Way	EG/WV
Sheldon Place	Hawley Way	EG/WV
Wright Park - Phase II	Waterman Rd.	East EG

This Engineer's Report ("Report") was prepared to establish the budget for the capital improvement and services expenditures that would be funded by the proposed fiscal year 2020-21 Assessments. The Report also determines both the special and general benefits received from the improvements and services by property within the District and the method of assessment apportionment of the special benefits to lots and parcels within the District. This Report and the proposed Assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act"), the Government Code and Article XIIID of the California Constitution (the "Article").

This Report describes the Assessments for fiscal year 2020-21. The Assessments are based on the estimated cost to operate, maintain and service the improvements that provide a direct and special benefit to properties within the District.

Pursuant to the Act, in each year for which the Assessments will be levied, the District Board must direct the preparation of an Engineer's Report, budgets and proposed Assessments for the upcoming fiscal year. After the Engineer's Report is completed, the Board may preliminarily approve the Engineer's Report and proposed Assessments and establish the date for a public hearing on the continuation of the Assessments for fiscal year 2020-21. This Report was prepared pursuant to the direction of the Board adopted on February 5, 2020.

If the Board preliminarily approves this Engineer's Report and the proposed Assessments by resolution, a notice of the public hearing must be published in a local newspaper at least 10 days prior to the date of the public hearing.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the Assessments for fiscal year 2020-21. This hearing is currently scheduled for June 17, 2020.

Following consideration of public comments at a public hearing, and review of the Final Annual Engineer's Report, the Board of Directors ("the Board") of the District may order amendments to the Report or confirm the Report as submitted.

At this hearing, the Board would consider approval of a resolution confirming the Assessments for fiscal year 2020-21. If so confirmed and approved, the Assessments

would be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2020-21.

PROPOSITION 218

These assessments were originally formed prior to the passage of Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Article XIIIC and XIIID of the California Constitution. (Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.) Although these assessments are consistent with Proposition 218, the California judiciary has generally referred to pre-Proposition 218 assessments as "grandfathered assessments" and held them to a lower standard than post Proposition 218 assessments.

SILICON VALLEY TAXPAYERS ASSOCIATION, INC. V SANTA CLARA COUNTY OPEN SPACE AUTHORITY

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA"). This ruling is the most current legal guidance clarifying the requirements of Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the assessment district

This Engineer's Report has been prepared to follow the guidance provided by the SVTA decision for complying with the requirements of Article XIIIC and XIIID of the California Constitution. Specifically, as described in this Engineer's Report the improvements to be funded are clearly defined; the benefiting property in the Assessment District enjoys close and unique proximity, access and views to the Improvements; the Improvements serve as an extension of usable land area for benefiting properties in the Assessment District and such special benefits provide a direct advantage to property in the Assessment District that is not enjoyed by the public at large or other property.

DAHMS V. DOWNTOWN POMONA PROPERTY

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, *Dahms* became good law and binding precedent for assessments. In *Dahms* the court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

BONANDER V. TOWN OF TIBURON

On December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

BEUTZ V. COUNTY OF RIVERSIDE

On May 26, 2010, the 4th District Court of Appeal issued a decision on the Steven Beutz v. County of Riverside ("*Beutz*") appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified and separated from the special benefits.

GOLDEN HILL NEIGHBORHOOD ASSOCIATION V. CITY OF SAN DIEGO

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in *Beutz*, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

COMPLIANCE WITH CURRENT LAW

This Engineer's Report is consistent with the requirements of Article XIIIC and XIIID of the California Constitution and with the *SVTA* decision because the Improvements to be funded are clearly defined; the Improvements are directly available to and will directly benefit property in each Assessment District; and the Improvements provide a direct advantage to property in each Assessment District that would not be received in absence of the assessments.

This Engineer's Report is consistent with *Beutz, Dahms* and *Greater Golden Hill* because the Improvements will directly benefit property in each Assessment District and the general benefits have been explicitly calculated and quantified and excluded from the Assessments. The Engineer's Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall cost of the Improvements and proportional special benefit to each property.

PLANS AND SPECIFICATIONS

DEFINITIONS AND DESCRIPTIONS

The work and improvements (the "Improvements") proposed to be undertaken by the Cosumnes Community Services District, District-Wide Landscape and Lighting Assessment District (the "Assessment District") and the cost thereof paid from the levy of the annual Assessment provide special benefit to Assessor Parcels within the Assessment District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the Improvements are generally described as follows:

- Furnish all labor, materials, supplies, utilities, equipment, services and management required to maintain, improve, repair, operate, construct and replace the parks, landscaped corridors, District-owned sound walls, project entrances, signs, walkways, green belts, parkways, trail systems, tennis courts, open space of any nature and Camden Lake; and may also include other recreational facilities, amenities and appurtenances within the District's parks thereto owned by the District which are designated for inclusion within the Assessment District. The report shall also include operations and maintenance expenditures for those parks that are scheduled to be constructed during the year, as specifically identified in Exhibit A, and the parks, landscaped medians, corridors, and other landscape areas owned by the City of Elk Grove that the District maintains through the City-CSD Landscape Maintenance Agreement.
- Pay the debt service including principal, interest, and financing costs on loans obtained to construct a new well within Underwood Park, purchase capital equipment, including an aerator, mowers, gator and tractor.

As applied herein, "Installation" means the construction of public improvements, including, but not limited to, land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks and drainage, and lights. "Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any improvement, including repair, removal or replacement of all or any part of any improvement; providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste, and the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti. "Servicing" means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements; or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c)

compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing of the Improvements; (f) any expenses incidental to the issuance of bonds or notes pursuant to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment. (Streets & Highways Code §22526.

The Assessment proceeds will be exclusively used for Improvements within the Assessment District plus Incidental expenses. Reference is made to Exhibit A which specifically identifies the parks, recreation areas and other sites to be funded by the Assessment proceeds and to the plans and specifications, including specific expenditure and improvement plans by park/recreation site and zone of benefit, which are on file with the Cosumnes Community Services District.

ESTIMATE OF COSTS AND BUDGET

ESTIMATE OF COSTS

The following Table displays the estimate of the cost of the Improvements that would be funded by the Assessment District in Fiscal Year 2020-21. The expenditures would be governed by the policies, criteria and requirements established within this Report, the Article and by the Act.

TABLE 1 - ESTIMATE OF COSTS

	Total Budget
Expenditures	
Salaries and Wages	$5,181,950
Services & Supplies	$10,503,183
Debt Service	$0
Operating Transfers Out	$135,694
Capital/Fixed Assets	$7,300,370
Contingencies	$215,754
Capital Impv Reserve	$1,922,018
Totals for Installation, Maintenance and Servicing	$25,258,969
Carryover from prior year	$0
Net Cost of Installation, Maintenance and Servicing to Assessment District	$25,258,969
Other Revenue	$5,085,950
Operating Transfers In	$4,822,812
Total District Wide Landscape and Lighting Assessment District Budget (Net Amount to be Assessed)	$15,350,206

Total Contributions towards any General Benefits[1]	
Service Fees, Cell Tower Rental, Vehicle Fines & Other Misc. Revenue	$3,451,434
Recreation revenue contribution to maintenance activities	$166,474
Benefits from Improvements paid by other sources	$2,701,610
Total Contributions	$6,319,518

Notes:

As determined in the following section, at least 20% of the cost of Improvements must be funded from sources other than the assessments to cover any general benefits from the Improvements. Therefore, out of the total cost of Improvements of $25,258,969, the District must contribute at least $5,051,794 from sources other than the assessments. The District will contribute more than this amount, based upon the cost of park improvements paid for by other sources annualized over the life of those improvements, which more than covers any general benefits from the Improvements.

TABLE 2 - ESTIMATE OF ASSESSMENT REVENUE BY ZONE

Zone	EDUs [1]	Assessment Rate per EDU [2]	Total Assessment by Zone [3]
1	15147.54	$279.79	$4,238,130
2	594.00	$302.28	$179,554
3	6884.19	$139.24	$958,555
4	3380.31	$277.35	$937,528
5	2536.91	$270.88	$687,198
6	7076.10	$94.06	$665,578
7	0.00	$0.00	$0
8	10422.50	$93.61	$975,650
9	2078.00	$167.68	$348,439
10	412.36	$109.11	$44,993
11	4386.28	$468.30	$2,054,094
12	1963.02	$274.04	$537,947
13	9803.38	$379.72	$3,722,541
Totals	64,684.59		$15,350,206

GENERAL NOTES TO ESTIMATE OF ASSESSMENT REVENUE BY ZONE:

1. "EDU" means single family Equivalent Dwelling Unit.
2. The assessment rate per EDU is the total amount to assess per single family Equivalent Dwelling Unit.
3. Parcels within Benefit Zone 7, Southwest Agriculture Area, are found to have no direct benefit at this time and are not assessed for Fiscal Year 2020-21.
4. The Act stipulates that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Assessment District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year, June 30, must be carried over to the next fiscal year.
5. The assessment amounts are rounded down to the even penny for purposes of complying with the collection requirements from the County Auditor. Therefore, the total assessment amount for all parcels subject to the Assessments may vary slightly from the net amount to assessment.

DISTRICT-WIDE BUDGET SUMMARY

The following page provides the Cosumnes Community Services District-Wide Landscape and Lighting Assessment District budget summary by Benefit Zone for fiscal year 2020-21. The table includes the specific Benefit Zone costs, District-Wide costs, credits, and each Benefit Zone's fiscal year 2020-21 EDU rate. Additional budget detail and expenditure plans by park and Benefit Zone are contained in the fiscal year 2020-21 budget document and other documents maintained by the District and are incorporated by reference herein.

TABLE 3 – BUDGET SUMMARY FISCAL YEAR 2020-21

DESCRIPTION	Laguna ZONE 1	Camden ZONE 2	EGWV ZONE 3	W Laguna ZONE 4	Lakeside Zone 5	Central EG ZONE 6	(1)	Other Rural ZONE 8	Wat/PV ZONE 9	Auto Mall ZONE 10	East EG ZONE 11	Lag Stnlake ZONE 12	East Frank ZONE 13	City Costs	Dist Wide Costs	Total
EDUs	15147.54	594.00	6884.19	3380.31	2536.91	7076.11		10422.50	2078.00	412.36	4386.28	1963.03	9803.38			64,684.59
Salaries & benefits	969,118	68,889	244,963	200,102	136,990	79,534		43,141	119,196	722	276,758	118,279	588,369	802,260	1,533,629	5,181,950
Services & supplies	2,352,630	134,970	574,710	580,340	403,060	233,220		35,870	321,680	3,400	683,180	357,350	1,426,080	1,650,843	1,745,850	10,503,183
Debt Service/Taxes	0	0	0	0	0	0		0	0	0	0	0	0	0	0	0
Capital/Fixed assets	10,000	0	0	0	0	0		0	0	0	0	0	15,000	34,394	76,300	135,694
Operating Transfers Out (5)	2,388,880	79,150	364,220	258,190	179,390	248,490		412,320	689,560	12,210	300,930	152,490	731,790	103,360	544,390	6,465,370
Contingencies	10,000	3,000	2,000	8,500	10,000	6,000		5,000	5,000	2,000	20,000	5,000	20,000	100,351	18,903	215,754
Capital Impv Reserve (4)	0	0	0	0	0	108,432		505,751	0	29,577	914,729	0	1,198,529	0	0	2,757,018
Total Expenditures	5,730,628	286,009	1,185,893	1,047,132	729,440	675,676		1,002,082	1,135,436	47,909	2,195,597	633,119	3,979,768	2,691,208	3,919,072	25,258,969
Assessment Revenue	4,238,130	179,554	958,555	937,528	687,198	665,578		975,650	348,439	44,993	2,054,094	537,947	3,722,541	0	0	15,350,207
Operating Transfers In	0	104,840	51,458	7,500	0	1,500		0	718,992	0	67,019	0	8,519	0	3,862,984	4,822,812
Other Revenue (2)	1,492,498	1,615	175,880	102,104	42,242	8,598		26,432	68,005	2,916	74,484	95,172	248,708	2,691,208	56,088	5,085,950
Total Revenues	5,730,628	286,009	1,185,893	1,047,132	729,440	675,676		1,002,082	1,135,436	47,909	2,195,597	633,119	3,979,768	2,691,208	3,919,072	25,258,969

Proposed Rate Per EDU	279.79	302.28	139.24	277.35	270.88	94.06	93.61	167.68	109.11	468.30	274.04	379.72
FY19-20 Rate Per EDU	271.86	293.71	135.29	269.49	263.20	91.39	90.95	162.92	106.01	455.03	266.26	368.95
Maximum Assmnt Rate Per EDU (3)	279.79	302.28	139.24	277.35	270.88	94.06	93.61	167.68	109.11	468.30	274.04	379.72
Over/(Under) Maximum Rate	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*

(1) Benefit Zone 7, Southwest Ag, is not listed as there are no assessments in this area at this time.
(2) Other revenue includes City of Elk Grove revenue for Zone 17 costs, interest income and cell tower rentals, use of reserves to offset Park Maintenance Management Plan costs.
(3) Assessment rate per EDU has been increased by a 2.917% CPI over the prior year rate.
(4) Reserves necessary to replace capital equipment in Park Maintenance Management Plan.
(5) Used for overhead allocation, district wide costs (e.g. Elk Grove Park, Bartholomew Sports Park, Rau Park, Camden Creek Greenbelt).

METHOD OF ASSESSMENT APPORTIONMENT

METHOD OF APPORTIONMENT

This section of the Engineer's Report includes an explanation of the special and general benefits to be derived by the installation, maintenance and servicing of the Improvements, and the methodology used to apportion the total assessment to the various zones of benefit and land uses within the Assessment District.

The Assessment District consists of all Assessor Parcels within the boundaries of the Cosumnes Community Services District's parks and recreation service area as defined by the County of Sacramento tax code areas. The method used for apportioning the total assessment is based upon the proportional special benefits to be derived by the properties in the Assessment District over and above general benefits conferred on real property in the Assessment District or to the public at large. The apportionment of special benefit is a multi-step process: the first step is to identify the types of special benefits arising from the Improvements. The second step is to determine the special benefits being conferred which are of a district-wide benefit and which are conferred only on the local zones of benefit within the Assessment District. The next step is to estimate the general benefits from the Improvements. The final step is to allocate the costs of the Improvements and Assessments in proportion to the special benefit conferred on each property within the Assessment District.

DISCUSSION OF BENEFIT

Assessments can only be levied based on the special benefit to property. This special benefit is received by property over and above any general benefits. Moreover, such benefit is not based on any one property owner's use of the Cosumnes Community Services District's (District's) recreational facilities or a property owner's specific demographic status. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

"The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000)) [of the Streets and Highways Code, State of California]."

Proposition 218, as codified in Article XIIID of the California Constitution, has confirmed that Assessments must be based on the special benefit to property and that the value of the special benefits must reasonably exceed the cost of the assessment:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

Since Assessments are levied on the basis of special benefit, they are not a tax and are not governed by Article XIIIA of the California Constitution.

The SVTA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

> *The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).*

Finally, Proposition 218 twice uses the phrase "over and above" general benefits in describing special benefit. (Art. XIIID, sections 2(i) & 4(f).)

The following benefit categories have been established that represent the types of special benefit to parcels resulting from the Improvements to be financed with the assessment proceeds. These categories of special benefits are summarized as follows:

BENEFIT FACTORS

The special benefits from the Improvements are described below:

EXTENSION OF A PROPERTY'S OUTDOOR AREAS AND GREEN SPACES FOR PROPERTIES WITHIN CLOSE PROXIMITY TO THE IMPROVEMENTS

In large part because it is cost prohibitive to provide large open land areas on property in the Assessment District, the residential, commercial and other benefiting properties in the Assessment District do not have large outdoor areas and green spaces. The parks in the Assessment District provide these larger outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties with good and close proximity to the Improvements.

According to the industry-standard guidelines established by the National Park and Recreation Association (the "NPRA"), neighborhood parks in urban areas have a service area radius of generally one-half mile and community parks have a service area radius of approximately two miles. The service radii for neighborhood parks and neighborhood green spaces were specifically established to give all properties within these service radii close proximity and easy walking access to such public land areas. Moreover, community parks, with their more extensive land area and permanent public resources provide a

somewhat larger service area. Since proximate and accessible parks serve as an extension of the usable land area for property in the service radii and since the service radii was specifically designed to provide close proximity and access, the parcels within this service area clearly receive a direct advantage and special benefit from the Improvements, and this advantage is not received by other properties or the public at large.

Moreover, most neighborhood parks in the Assessment District do not provide a restroom or parking lot. Such public amenities were specifically excluded from neighborhood parks because neighborhood parks are designed to be an extension of usable land area specifically for properties in close proximity, and not the public at large or other non proximate property. The occupants of proximate property do not need to drive to their local park and do not need restroom facilities because they can easily reach their local neighborhood park and can use their own restroom facilities as needed. This is further tangible evidence of the effective extension of land area provided by the Improvements to proximate parcels in the Assessment District and the unique direct advantage the proximate parcels receive from the Improvements.

An analysis of the service radii for the Improvements finds that all properties in the Assessment District enjoy the distinct and direct advantage of being close and proximate to parks within the Assessment District. The benefiting properties in the Assessment District therefore uniquely and specially benefit from the Improvements.

PROXIMITY TO IMPROVED PARKS AND RECREATIONAL FACILITIES

Only the specific properties within close proximity to the Improvements are included in the Assessment District. Therefore, property in the Assessment District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Assessment District do not share.

In absence of the assessments, the Improvements would not be provided and the parks and recreation areas in the Assessment District would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Assessment District, they provide a direct advantage and special benefit to property in the Assessment District.

ACCESS TO IMPROVED PARKS, OPEN SPACE AND RECREATIONAL AREAS

Since the parcels in the Assessment District are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved parks, open space and recreation areas that are provided by the Assessments. This is a direct advantage and special benefit to property in the Assessment District.

IMPROVED VIEWS

The District, by maintaining the landscaping at its park and recreation facilities provides improved views to properties in the Assessment District. The properties in the Assessment District enjoy close and unique proximity, access and views of the Improvements; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Assessment District.

CREATION OF INDIVIDUAL LOTS FOR RESIDENTIAL AND COMMERCIAL USE THAT, IN ABSENCE OF THE ASSESSMENTS, WOULD NOT HAVE BEEN CREATED

In many areas within the Assessment District that have been subdivided and developed, the assessments provide the necessary funding for public improvements that were required as a condition of development and subdivision approval. Therefore, such assessments allowed the original property to be subdivided and for development of the parcels to occur. As parcels were sold, new owners were informed of the assessments through the title reports, and in some cases, through Department of Real Estate "White Paper" reports that the parcels were subject to assessment. Purchase of property was also an "agreement" to pay the assessment. Therefore, in absence of the assessments, the lots within many zones of benefit and areas within the Assessment District would not have been created. These parcels, and the improvements that were constructed on the parcels, are another direct advantage and special benefit from the assessments.

GENERAL VERSUS SPECIAL BENEFIT

The Cosumnes Community Services District is a Special District created pursuant to the laws of the State of California. There are many types of Special Districts that provide a variety of urban services. Special Districts, like the Cosumnes Community Services District, are created to provide a higher level of service within their boundaries than what would be provided in their service area in absence of the Special District. The Assessments allow the Cosumnes Community Services District to provide its park and recreation Improvements within its boundaries at a much higher level than what otherwise would be provided in absence of the Assessments. Moreover, in absence of the Assessments, no other agency would provide the Improvements nor would the District because it does not have alternative available funds to provide the Improvements.

All of the Assessment proceeds derived from the Assessment District will be utilized to fund the cost of providing a level of tangible "special benefits" in the form of parks, recreation facilities, parkways, open space, landscaped corridors, sound walls, project entrances, signs, walkways, green belts, trail systems, parks, tennis courts, other Improvements and costs incidental to providing the Improvements and collecting the Assessments. The Assessments are also structured to provide specific Improvements within each Zone of Benefit and sub-area within the District, further ensuring that the Improvements funded by the Assessments are specific and special to property within each Zone of Benefit.

Although these Improvements are available to the general public at large, the Assessment District was specifically created to provide additional and improved public resources for

property in the Assessment District that is proximate to the Improvements. Other properties that are either outside the Assessment District or within the Assessment District and not assessed, do not enjoy the proximity, access, views and other special benefit factors described previously. Moreover, many of the homes in the Assessment District would not have been built if the Assessments were not established because an assessment for parks and recreation was a condition of development approval.

These Improvements are of special benefit to certain proximate properties located within the Assessment District because the Assessments provide, maintain and improve local parks and recreation facilities that would not be provided in absence of the Assessments. Without the Assessments, the parks and recreation facilities within the Assessment District would be closed and would turn into brown, unmaintained and unusable lands. If this happened, it would create a significant and material negative impact on the desirability, utility and value of property in the Assessment District. In fact, it is reasonable to assume that if Assessments were not collected and the parks and recreation facilities were closed as a result, properties in the Assessment District would decline in desirability, utility and value by significantly more than the amount of the Assessment. We therefore conclude that all the park and recreation Improvements funded by this Assessment are of special benefit to certain benefiting properties located within the Assessment District and that the value of the special benefits from the Improvements to property in the Assessment District reasonably exceeds amount of the Assessments for every assessed parcel in the Assessment District.[1]

Although this determination of special benefits is well supported, particularly in light of clear degradation and loss of local parks and recreation facilities throughout the Assessment District that would occur in absence of the Assessments, a standard for measuring general benefits from similar parks and recreation facilities is not well defined by the California State Constitution or statutes. Therefore, a more conservative approach is to estimate a percentage of general benefits from the Improvements and establish a requirement for funding from other sources to cover any general benefits from the Improvements. In this report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

A formula to estimate the general benefit is listed below:

General Benefit	=	**Benefit to Real Property Outside the Assessment District**	+	**Benefit to Real Property Inside the Assessment District that is Indirect and Derivative**	+	**Benefit to the Public at Large**

1 In other words, as required by Article XIIID, we find that the reasonable cost of the proportional special benefit exceeds the amount of assessment for each assessed parcel in the Assessment District.

Special benefit, on the other hand, is defined in the state constitution as "a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large." The SVTA v. SCCOSA decision indicates that a special benefit is conferred to a property if it "receives a direct advantage from the improvement (e.g., proximity to a park)." In this assessment, as noted, properties in the Assessment District have close and unique proximity, views and access to the Improvements and uniquely improved desirability from the Improvements and other properties and the public at large do not receive significant benefits because they do not have proximity, access or views of the Improvements. Therefore, the overwhelming proportion of the benefits conferred to property is special, and is only minimally received by property outside the Assessment District or the public at large.

In the 2010 Beutz case, the 4th Appellate Court rejected an assessment for parks in large part because the general benefits were not calculated and quantified. In its decision, the 4th Appellate Court suggests that the use of parks in an assessment district by people who live outside of the district likely is a general benefit. The Assessments described and justified in this Engineer's Report include a specific calculation of general benefits, as described below, that is based in part on such use by people outside of the Improvement District. Moreover, the proportionality of the Assessments for each parcel, based in large part on proximity is established as well. Therefore, the Assessments and this Engineer's Report are consistent with the Beutz decision.

CALCULATING GENERAL BENEFIT

BENEFIT TO PROPERTY OUTSIDE THE ASSESSMENT DISTRICT

Properties within the Assessment District receive almost all of the special benefits from the Improvements because properties in the Assessment District enjoy unique close proximity and access to the Improvements that is not enjoyed by other properties or the public at large. However, certain properties within the proximity/access radius of the Improvements, but outside of the boundaries of the Assessment District, may receive some benefit from the Improvements. Since this benefit is conferred to properties outside the Assessment District boundaries, it contributes to the overall general benefit calculation and will not be funded by the Assessments.

The properties outside the Assessment District and within the proximity radii of one-half mile of parks in the Assessment District may receive benefits from the Improvements. Since these properties are not assessed for their benefits because they are outside of the area that can be assessed by the District, this is form of general benefit to the public at large and other property. A 50% reduction factor is applied to these properties because they are all geographically on only one side of the Improvements and are over twice the average distance from the Improvements compared to properties in the Assessment District. The general benefit to property outside of the Assessment District is calculated as follows with the parcel and data analysis performed by SCI Consulting Group.

Criteria:

5.544 parcels outside the district but within 0.5 miles of a park within the Assessment District

51,363 parcels in the Assessment District

50% relative benefit compared to property within the Assessment district

Calculation

General Benefit to Property Outside the Assessment District =

(5,544/(5,544+51,363))*.5 = **4.9%**

Although it can reasonably be argued that Improvements inside, but near the District boundaries are offset by similar park and recreational improvements provided outside, but near the District's boundaries, we use the more conservative approach of finding that 4.9% of the Improvements may be of general benefit to property outside the Assessment District.

BENEFIT TO PROPERTY *INSIDE* THE DISTRICT THAT IS *INDIRECT AND DERIVATIVE*

The "indirect and derivative" benefit to property within the Assessment District is particularly difficult to calculate. A solid argument can be presented that all benefit within the Assessment District is special, because the Improvements are clearly "over and above" and "particular and distinct" when compared with the baseline level of service and the unique proximity, access and views of the Improvements enjoyed by benefiting properties in the Assessment District.

Nevertheless, the SVTA decision indicates there may be general benefit "conferred on real property located in the district" A measure of the general benefits to property within the Assessment area is the percentage of land area within the Assessment District that is publicly owned and used for regional purposes such as major roads, rail lines and other regional facilities because such properties used for regional purposes could provide indirect benefits to the public at large. Approximately 2% of the land area in the Assessment District is used for such regional purposes, so this is a measure of the general benefits to property within the Assessment District.

BENEFIT TO THE PUBLIC AT LARGE

The general benefit to the public at large can be estimated by the proportionate amount of time that the District's parks and recreational facilities are used and enjoyed by individuals who are not residents, employees, customers or property owners in the District[2]. Surveys

[2] . When District facilities are used by those individuals, the facilities are not providing benefit to property within the District. Use under these circumstances is a measure of general benefit. For example, a non-resident who is drawn to utilize the District facilities and shops at local businesses while in the area would provide special benefit to business properties as a result of his or her use of the Improvements. Conversely, one who uses District facilities but does not reside, work, shop or own

of similar neighborhood park and recreation facility usage conducted by SCI Consulting Group found that an average of 5% of the District's park usage is by those who do not live or work within District boundaries. When people outside the Assessment District use parks, they diminish the availability of parks for people within the Assessment District. Therefore, another 5% of general benefits are allocated for people within the Assessment District. Combining these two measures of general benefits, we find that 10% of the benefits from the Improvements are general benefits to the public at large.

TOTAL GENERAL BENEFITS

Using a sum of these three measures of general benefit, we find that approximately 17.4% of the benefits conferred by the Improvements may be general in nature and should be funded by sources other than the assessment.

General Benefit Calculation

4.9% (Outside the Assessment District)
+ 2.0% (Inside the Assessment District – indirect and derivative)
+ 10.0% (Public at Large)

= 16.9% (Total General Benefit)

Although this analysis finds that 16.9% of the assessment may provide general benefits, the Assessment Engineer establishes a requirement for a minimum contribution from sources other than the assessments of 20%. This minimum contribution above the measure of general benefits will serve to provide additional coverage for any other general benefits.

The District contributes funds from other sources for park and recreation facility acquisition, development, improvement and maintenance that significantly exceeds this measure of general benefits. The total amount of contributions from other sources to offset general benefits is $6,319,518 from leases and other revenue sources as well as general benefits from recent park and recreation Improvements funded by impact fees and other sources and that have not been allocated to previous years' general benefits. These contributions from other sources, which collectively equate to 25.0% of the cost of Improvements funded by Assessments are in excess of the 20% measure of general benefits, and more than offset any general benefits that could be conferred from the Improvements.

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property within the District boundaries does not provide special benefits to any property and is considered to be a measure of the general benefits.

PROXIMITY AND ZONES OF BENEFIT

As noted, neighborhood parks have a service area radius of approximately ½ mile and community parks in urban areas have a service area radius of approximately two miles. All specially benefiting properties in Zones of Benefit 1 through 6 and 9 through 13 enjoy good proximity to the neighborhood parks, community parks and other Improvements funded by the Assessments because they are within this industry accepted standard service area radii for parks and recreation facilities. Properties in Zone 8 have good proximity and access to community parks and other Improvements that have a broader service area radius (District-Wide Improvements), but not to neighborhood parks. Therefore properties in Zone 8 are assessed only for their share of the cost of District-Wide Improvements. Other properties in the Assessment District, such as those within Zone 7, do not have such good proximity and access and therefore are not assessed.

The special benefit factors described in this Report are not materially different for similar properties within the NPRA service area standards for parks because all such properties have good proximity and access to the parks and Improvements funded by the Assessments. Any benefits from increased proximity within each Zone of Benefit are reasonably offset by other negative factors such as increased traffic and loss of privacy from the public use of parks, recreation areas, recreation facilities or other public resource lands.

DISTRICT-WIDE & ZONE BENEFITS

There are two types of special benefits in this Landscape and Lighting Assessment District depending upon the extent of the special benefits being derived by the Improvements being constructed, maintained, and operated: District-Wide Benefits and Zone Benefits. District-Wide Benefits are those special benefits enjoyed by parcels of property located within the Assessment District except Zone 7, which because of its lack of proximity to Improvements are deemed at this time to derive no special benefit. Zone benefits are those special benefits derived from Improvements of a more local nature and smaller service radius. The cost associated with District-Wide Improvements are allocated District-Wide (except Zone 7), while the cost associated with Zone Improvements are only allocated to parcels within the Zone that receive special benefit. Facilities and Improvements deemed to be of District-Wide benefit are defined as parks that have a sports complex and also provide services district wide: Bartholomew Sports Park, Elk Grove Park and Rau Community Park, or open spaces such as the Camden Creek Green Belt which provide services district wide. (These facilities and Improvements have a much larger service area radius than a neighborhood park, or other Improvements such as landscaped corridors and walkways). Facilities and Improvements deemed to be of local benefit to the Zone in which they are located are landscaped corridors, medians, sound walls, project entrances, signs, walkways, green belts, and parks without lighted sports facilities.

ZONES OF BENEFIT

The District-Wide Landscape and Lighting Assessment District is divided into thirteen (13) separate Zones of benefit. The thirteen Zones are as follows:

ZONE 1 (LAGUNA)
Includes all of the lands that are included within the boundaries of the Laguna Landscape and Lighting Assessment District No. 1 as it was originally formed. Zone 1 properties are assessed for the cost of maintaining landscaped corridors, and parks or portions of parks that provide services primarily to the local Zone, and are located within the Zone. They also are assessed a portion of the cost of maintaining the park facilities of a District-Wide nature.

ZONE 2 (CAMDEN)
Includes all of the parcels of land that were originally within the boundaries of Zone A of the Camden Landscape & Lighting Assessment District No. 2 as it was originally formed. Zone 2 properties are assessed for the cost of maintaining the corridors, parkways, and parks or portions of parks located within Zone 2 that provide services primarily to the local Zone. They also are assessed a share of the cost of maintaining facilities of a District-Wide nature.

ZONE 3 (ELK GROVE/WEST VINEYARD)
Includes all of the parcels of land that were originally within the boundaries of the Elk Grove/West Vineyard Landscape & Lighting Assessment District No. 5 as it was originally formed. Zone 3 properties are assessed for the cost of maintaining landscaped corridors, and parks or portions of parks that provide services primarily to the local Zone, located within the Zone. They also are assessed a portion of the cost of maintaining the facilities of a District-Wide nature.

ZONE 4 (WEST LAGUNA)
Includes all of the parcels of land that were originally within the boundaries of Zone A of the West Laguna Landscape & Lighting Assessment District No. 4 as it was originally formed. Zone 4 properties are assessed for the cost of maintaining landscaped corridors, parkways, and parks or portions of parks that provide services primarily to the local Zone, located within the Zone. They also are assessed a portion of the cost of maintaining the facilities of a District-Wide nature.

ZONE 5 (LAKESIDE)
Includes all of the parcels of land that were originally within the boundaries of Zone B of the West Laguna Landscape & Lighting Assessment District No. 4 as it was originally formed. Zone 5 properties are assessed for the cost of maintaining landscaped corridors, and parks or portions of parks that provide services primarily to the local Zone, located within the Zone. They also are assessed a portion of the cost of maintaining the facilities of a District-Wide nature.

ZONE 6 (CENTRAL ELK GROVE)
Includes all of the parcels of land within the area bounded by Highway 99 from Bond Road, south to the Cosumnes River, east along the River to the Southern Pacific Railroad, north along the Railroad to Grant Line Road, north along Waterman Road to Bond road and back to Highway 99, excepting there from, the parcels of land which had been included in the Waterman Landscape & Lighting Assessment District No. 3 as it was originally formed. Zone 6 properties are assessed for the cost of maintaining parks or portions of parks that provide services primarily to the local Zone, located within the Zone. They also are assessed a portion of the cost of maintaining the facilities of a District-Wide nature.

ZONE 7 (SOUTHWEST AGRICULTURE AREA)
Includes all parcels of land within the boundaries of the Cosumnes Community Services District not included in other zones and generally lying west of Interstate Highway 5 as well as all parcels lying south of Hood-Franklin, Bilby, and Kammerer Roads and west of Highway 99. As there are no Improvements within good proximity of these parcels of land, they are found to have no direct benefit at this time, and are thus not assessed.

ZONE 8 (LAGUNA RIDGE/OTHER RURAL)
Includes all parcels of land within the boundaries of the Cosumnes Community Services District that are not included for assessment within the boundaries of Zones 1 through 7 or 9 through 13 as described herein. Zone 8 properties are assessed for the cost of maintaining a share of the facilities of a District-Wide nature and a landscaped corridor within the Zone.

ZONE 9 (WATERMAN/PARK VILLAGE)
Includes all of the parcels of land that were originally within the boundaries of the Camden Landscape & Lighting Assessment District No. 2 Zone B, Waterman Landscape & Lighting Assessment District No. 3, and the Park Village Landscape & Lighting Assessment District No. 6 as they were originally formed. Zone 9 properties are assessed for the cost of maintaining landscaped corridors, and parks or portions of parks that provide services primarily to the local Zone, located within the Zone. They also are assessed a portion of the cost of maintaining the facilities of a District-Wide nature.

ZONE 10 (AUTO MALL)
This Zone, which was formed after receiving weighted majority approval in a ballot proceeding for property owners conducted in 1999, encompasses property known as the Auto Mall area, south of Elk Grove Boulevard, between Highway 99 and Bruceville Road, previously within benefit Zone 8. The intent of the District is to expand this Zone through annexation(s) to include the development or urbanization of any other properties located generally west of Highway 99 and east of Bruceville Road. The annual Assessment is utilized for the purpose of funding the annual, ongoing cost and expenses associated with the operation, maintenance, servicing and construction of parks, corridors, sound walls, project entrance signage, lakes, trail systems, wetlands and open space. Zone 10 properties are also assessed for the cost of maintaining facilities of a District-Wide nature.

ZONE 11 (EAST ELK GROVE)

This Zone, which was formed after receiving weighted majority approval in a ballot proceeding for property owners conducted in 1999, encompasses all new development and the urbanization of those properties south of Bond Road, east of Waterman Road, north of the Cosumnes River previously within the existing benefit Zone 8. The intent of the District is to expand this Zone through annexation(s) to include the development or urbanization of any other properties located generally south of Calvine Road and east of Waterman Road. The annual Assessment will be utilized for the purpose of funding the annual, ongoing cost and expenses associated with the operation, maintenance, servicing and construction of parks, corridors, medians, sound walls, project entrance signage, lakes, trail systems, wetlands and open space. Zone 11 properties are also assessed for the cost of maintaining facilities of a District-Wide nature.

ZONE 12 (LAGUNA STONELAKE)

This Zone, which was formed after receiving weighted majority approval in a ballot proceeding for property owners conducted in 2000, encompasses all new development and the urbanization of those properties within the Laguna Stonelake subdivision (formerly Elliott Ranch South - Area A). This Zone was previously within the existing benefit Zone 8. This area is generally described as being located due south of Elk Grove Boulevard and due east of Interstate 5. The annual Assessment will be utilized for the purpose of funding the annual, ongoing cost and expenses associated with the operation, maintenance, servicing and construction of parks, corridors, sound walls, project entrance signage, lakes, trail systems, wetlands and open space. Zone 12 properties are also assessed for the cost of maintaining facilities of a District-Wide nature.

ZONE 13 (EAST FRANKLIN)

This Zone, which was formed after receiving weighted majority approval in a ballot proceeding for property owners conducted in 2001, encompasses all new development and the urbanization of those properties within the East Franklin Specific Plan. This Zone was previously within the existing benefit Zone 8. This area is generally described as being bordered by Elk Grove Boulevard to the north, Bruceville Road to the east, Bilby Road to the south, and Franklin Boulevard to the west, plus an area of approximately 85 acres located south of Bilby Road and East of the Western Pacific railroad tracks. The annual Assessments are utilized for the purpose of funding the annual, ongoing cost and expenses associated with the operation, maintenance, servicing and construction of parks, corridors, sound walls, project entrance signage, lakes, trail systems, wetlands and open space. Zone 13 properties are also assessed for the cost of maintaining facilities of a District-Wide nature. Agricultural properties are assumed to be in the tentative map stage, with appropriate densities, and assessments will begin when a tentative map is issued on the property.

METHOD OF ASSESSMENT

Pursuant to the Landscape and Lighting Act of 1972 and Article XIIID of the Constitution of the State of California, all parcels that have special benefit conferred upon them as a result of the Improvements shall be identified and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire cost of the

Improvements. Only parcels that receive direct special benefit are assessed, and each parcel is assessed in proportion to the estimated benefit received. This Assessment District, which was established prior to the approval of Proposition 218 in 1996, was reconfirmed and continued in an assessment ballot proceeding conducted in 1997.

Each parcel's benefit is determined by the difference between the general and special benefits being conferred on the properties by the Improvements; the special benefits being covered which are of District-Wide benefit and which are conferred only on the local Zones of benefit within the Assessment District; and the proportion of the special benefit conferred on the various land uses within the Assessment District.

In summary, the Assessment Engineer determined that the appropriate method of assessment should be based on the proximity of the property to the Improvements, type of property, the relative size of the property and the property's location. This method is further depicted below.

EQUATION 1 – SPECIAL BENEFIT APPORTIONMENT FACTORS

$$\textbf{Special Benefit} \approx \sum \textbf{(Special Benefit apportionment factors including use property type, size, location, and proximity to Improvements)}$$

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a "benchmark" property, a single family detached dwelling on one parcel (one "Equivalent Dwelling Unit" or "EDU"). This EDU methodology is commonly used to distribute assessments in proportion to estimated special benefits and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. In this Engineer's Report, all properties are assigned an EDU value, which is each property's relative special benefit in relation to a single family home on one parcel (the benchmark parcel). The formula for this special benefit assignment is a follows.

EQUATION 2 – RELATIVE SPECIAL BENEFIT (EDU)

$$\textbf{Relative Special Benefit} \approx \frac{\textbf{Special Benefit for a Specific Parcel}}{\textbf{Special Benefit for the Benchmark Parcel}}$$

RESIDENTIAL PROPERTIES

All improved residential properties that represent a single residential dwelling unit or parcels with tentative map approval for single family development are designated as "mapped" and are assigned 1.00 EDU per dwelling unit. Traditional houses, zero-lot line houses, and townhomes are included in this category. Properties with one or more buildings with more than one residential unit are designated as multi-family residential

properties. Due to less lot area per unit than a single-family residence, multi-family units are assumed to have an increased need for recreation and open space area. This increased need offsets the generally lower population and dwelling unit size in comparison to a single family home and creates equivalent levels of special benefit from the Improvements. Therefore, each mapped multi-family unit is assigned 1.00 EDU. Mobile Homes on separate parcels of land are benefited at a rate of 0.75 EDU per unit because such structures have similar lot sizes as single family home but lower relative population density and the corresponding need for recreation and open space area.

UNMAPPED RESIDENTIAL PROPERTIES

Unmapped residential properties specifically benefit because the availability of proximate and well maintained parks and recreation facilities satisfies a condition of subdivision and development approval for residential properties. Therefore, the Assessments allow for the future development of such properties which is a direct and special benefit to unmapped residential properties. If the Assessments were not in place, such properties would incur significantly more cost to create an ongoing funding source for parks and recreation facilities. Therefore, such properties are assumed to be benefited at the rate of 50% of that of developed parcels. Unmapped multi-family properties are assumed to receive benefits at the rate of 40% of the rate of developed parcels.

COMMERCIAL/INDUSTRIAL PROPERTIES

Commercial and industrial properties are generally open and operated for more limited times, relative to residential properties. Therefore, the relative hours of operation can be used as a measure of benefits, since employee density also provides a measure of the relative benefit to property. Since commercial and industrial properties are typically open and occupied by employees approximately one-half the time of residential properties, it is reasonable to assume that commercial land uses receive one-half of the special benefit on a land area basis relative to single family residential property.

The average size of a single family home with 1.0 EDU factor in the District is 0.33 acres. This equates to an average of 3 homes and 3 EDU per acre of residential land. Therefore, a commercial property on a one acre parcel receives one-half the relative benefit of a single family home, or a 1.50 EDU factor. Therefore, mapped Commercial and Industrial parcels are assigned 1.5 EDU per acre of land.

UNMAPPED COMMERCIAL/INDUSTRIAL PROPERTIES

Unmapped commercial/industrial properties are not specially benefited until the property is developed because, unlike vacant residential property, such property typically does not require funding for parks as a condition of subdivision and development approval. Consequently, the existence of the Assessments does not benefit unmapped and vacant commercial and industrial properties by making such properties more developable. Unmapped commercial/industrial properties therefore, are not specially benefited or assessed until the property is developed.

PROPERTIES OWNED BY GOVERNMENTAL OR QUASI-GOVERNMENTAL AGENCIES

The determination of special benefit to properties owned by governmental and quasi-governmental agencies is new to the area of Assessment District financing.[3] The collection of any assessment levied against these properties is also questionable in that assessment levies from public and nonprofit entities can be difficult to collect. There is no industry accepted standard to determine special benefits to government and quasi-governmental owned property. It is reasonable to assume, however, that properties owned by governmental or quasi-governmental agencies will receive some special benefit from the Improvements, so such parcels shall be assessed at a rate of $100 per parcel. This rate per parcel, as applied to all such properties, allocates an average benefit per parcel at similar levels as vacant and unmapped residential properties.

SUMMARY OF ASSESSMENT AND EDU FACTORS

The following Table lists the formula used to calculate EDU's and the rate of assessment for each land use code established by the County of Sacramento. The primary factors used to determine assessments are property usage, number of residential units, and parcel size.

TABLE 4 – SUMMARY OF LAND USE EDU RATES

Summary of Land Use Rates	
Land Use	Assisgned EDU's
Mapped Single Family	1.00 per Unit
Unmapped Single Family	0.50 per Potential Unit
Mapped Multi-family	1.00 per Unit
Unmapped Multi-family	0.40 per Potential Unit
Mobile Home	0.75 per Unit
Mapped Comercial	1.50 per Acre
Mapped Industrial	1.50 per Acre
Unmapped Comercial	0.00 per Acre
Unmapped Indusrial	0.00 per Acre
Governmental Properties	$100 per Parcel
Quasi-Governmental Properties	$100 per Parcel

CALCULATION OF ASSESSMENTS

Assessments in each Zone of Benefit are determined by dividing the total cost of all the work to be performed in that Zone of benefit by the total number of EDU's in that Zone. In accordance with the Table above, each parcel's land use determines how many EDU's are assigned to that parcel, and that assigned value is the parcel's proportional share of the cost for the Improvements performed in that Zone. The total cost to perform the Improvements determined to be of district-wide benefit is then divided by all the EDU's in all of the Zones to be assessed. In addition, per the Table above, each parcel's land use determines how many EDU's are assigned to that parcel and that assigned value is the

[3] Quasi-governmental agencies include institutional agencies such as water districts and utilities and other agencies that are exempt from property taxation.

parcel's proportional share of the cost for the Improvements performed deemed to be of district-wide benefit. The allocation of the Zone cost is added to the allocation of District-Wide cost for each parcel to determine the total assessment levied against each parcel.

ANNUAL COST INDEXING

The Assessments are subject to an annual increase tied to the Consumer Price Index for Pacific West Cities B/C for All Urban Consumers as of February of each succeeding year.

APPEALS OF ASSESSMENTS LEVIED TO PROPERTY

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment may file a written appeal with the Cosumnes Community Services District Engineer or his or her designee. Any such appeal is limited to correction of an assessment during the then current fiscal year. Upon the filing of any such appeal, the District Engineer or his or her designee will promptly review the appeal and any information provided by the property owner. If the District Engineer or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the Assessment Roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the District Engineer or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the District Engineer or his or her designee shall be referred to the Board of Directors of the Cosumnes Community Services District, and the decision of the Board shall be final.

ASSESSMENT

WHEREAS, The Cosumnes Community Services District, by its Resolution adopted on February 5, 2020 ordered the initiation of the proceedings for Fiscal Year 2020-21 for the continuation of the District-Wide Landscape & Lighting Assessment District, County of Sacramento, California, pursuant to the provisions of the Landscaping and Lighting Act of 1972 (the "Act") and Article XIIID of the California Constitution; and

WHEREAS, the Resolution directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Assessment District and an assessment of the estimated costs of the Improvements upon all assessable parcels within the Assessment District;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under the Act, Article XIIID of the California Constitution and the order of the Board of the Cosumnes Community Services District, hereby make the following assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the Assessment District.

The amount to be paid for the Improvements and the expenses incidental thereto, to be paid by the Assessment District for the fiscal year 2020-21 is generally as follows:

TABLE 5 – SUMMARY COST ESTIMATES

	FY 2020-21 Budget
Improvements	$25,258,969
Less Carryover and Contributions from Other Sources:	($4,822,812)
Subtotal	$20,436,157
Other Revenue	$5,085,950
NET AMOUNT TO ASSESSMENTS	$15,350,208

As required by the Act, an Assessment Diagram showing the exterior boundaries of the Assessment District is hereto attached and incorporated herein by reference. The distinctive number of each parcel or lot of land in the Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion the net amount of the cost and expenses of the Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within the Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the Estimate of Cost and Method of Assessment in the Report.

The Assessment is subject to an annual adjustment tied to the annual change in the Consumer Price Index for Pacific West Cities B/C for all Urban Consumers as of February of each succeeding year.

The assessment is made upon the parcels or lots of land within the Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from the Improvements.

The change in the CPI from February 2019 to February 2020 was 2.917%. Therefore, the maximum authorized assessment rate for fiscal year 2020-21 is increased by 2.917% per single family equivalent benefit unit per benefit zone. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2020-21 at the rate equal to the maximum authorized assessment rate for each benefit zone.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Sacramento for the fiscal year 2020-21. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of the County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2020-21 for each parcel or lot of land within the Assessment District.

Dated: May 29, 2020

Engineer of Work

By_____
John W. Bliss, License No. C052091

ASSESSMENT DIAGRAM

The Assessment District includes all properties within the boundaries of Cosumnes Community Services District, as defined by County Tax Rate Areas. The boundaries of the Assessment District are displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions as shown on the maps of the Assessor of the County of Sacramento, for fiscal year 2020-21, and are incorporated herein by reference, and made a part of this Diagram and this Report.

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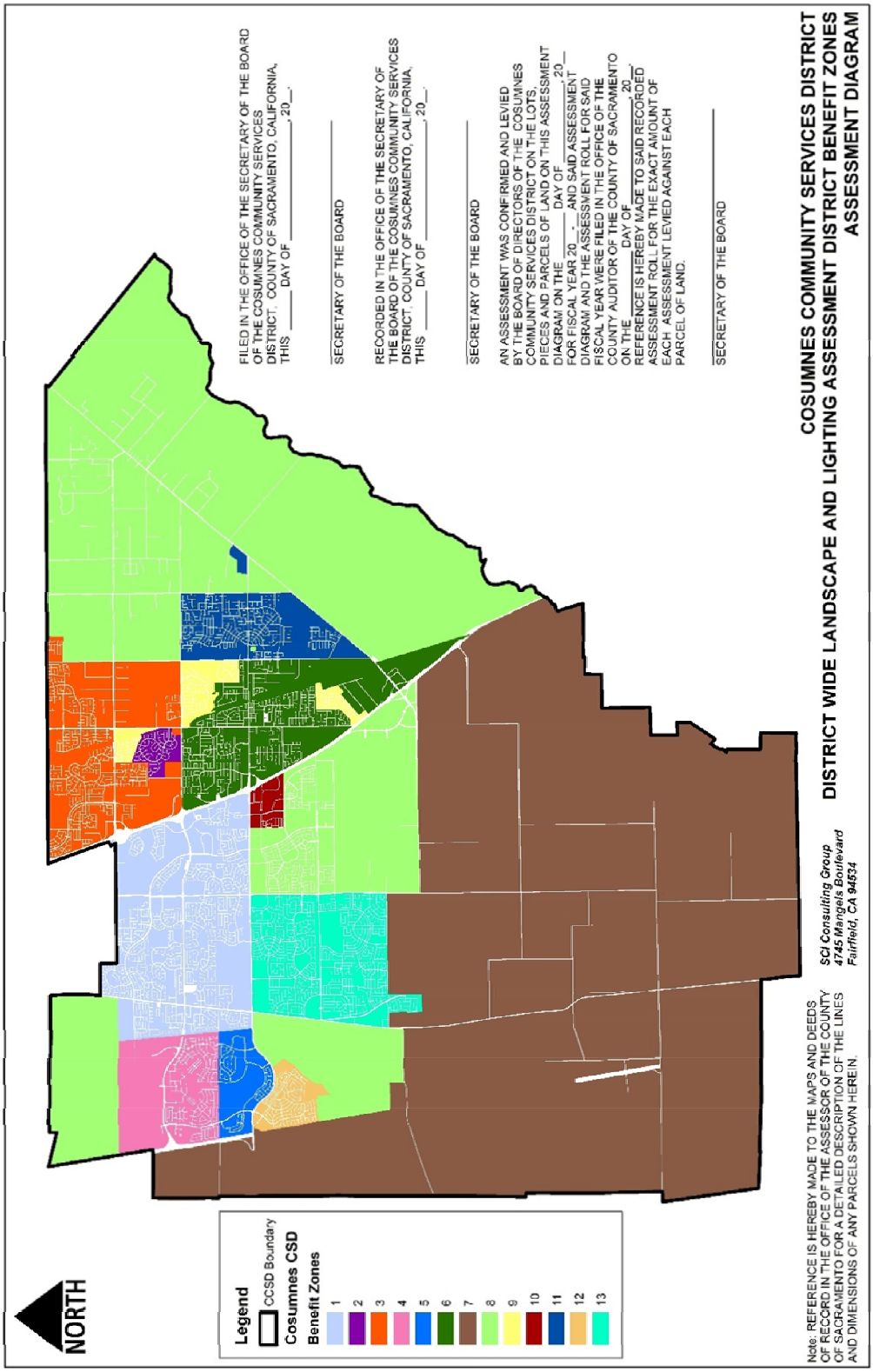
NORTH
Legend
CCSD Boundary
Cosumnes CSD
Benefit Zones
1
2
3
4
5
6
7
8
9
10
11
12
13
Note: REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF SACRAMENTO FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN HEREIN.
SCI Consulting Group
4745 Mangels Boulevard
Fairfield, CA 94534
DISTRICT WIDE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT BENEFIT ZONES
ASSESSMENT DIAGRAM
COSUMNES COMMUNITY SERVICES DISTRICT
FILED IN THE OFFICE OF THE SECRETARY OF THE BOARD OF THE COSUMNES COMMUNITY SERVICES DISTRICT, COUNTY OF SACRAMENTO, CALIFORNIA, THIS _____ DAY OF _____, 20__.
SECRETARY OF THE BOARD
RECORDED IN THE OFFICE OF THE SECRETARY OF THE BOARD OF THE COSUMNES COMMUNITY SERVICES DISTRICT, COUNTY OF SACRAMENTO, CALIFORNIA, THIS _____ DAY OF _____, 20__.
SECRETARY OF THE BOARD
AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE BOARD OF DIRECTORS OF THE COSUMNES COMMUNITY SERVICES DISTRICT ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE _____ DAY OF _____, 20__ FOR FISCAL YEAR 20__ - __ AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF SACRAMENTO ON THE _____ DAY OF _____, 20__, REFERENCE IS HEREBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.
SECRETARY OF THE BOARD

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ASSESSMENT ROLL FOR FISCAL YEAR 2020-21

An Assessment Roll (a listing of all parcels assessed within the Assessment District and the amount of the assessment) will be filed with the Secretary of the Board and is, by reference, made part of this Report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this Report. These records shall govern for all details concerning the description of the lots or parcels.

EXHIBIT A – PARKS AND RECREATION AREAS BY ZONE

PARK OR TRAIL/CREEK	ADDRESS	LOCATION	BEN ZONE/ DISTWIDE	ACREAGE
Batey	Seasons Drive	Laguna	Zone 1	1.85
Betschart	Adobe Springs/Bambridge	Laguna	Zone 1	12.65
Lag Crk Trail	Franklin/Lag Park Dr	Laguna	Zone 1	0.94
Case	Red Dog Cr/Laguna Springs	Laguna	Zone 1	5.59
Colton	Laguna Springs Dr	Laguna	Zone 1	3.50
Herberger	Peninsula Way	Laguna	Zone 1	1.90
Davis	Laguna Star Dr	Laguna	Zone 1	1.50
Foulks	Trenholm Dr	Laguna	Zone 1	5.45
Fite	Careyback /Warmsprings	Laguna	Zone 1	4.26
Guttridge	Laguna Brook Way	Laguna	Zone 1	4.17
Fite Extension (Harris Ranch)	Thira Way	Laguna	Zone 1	0.30
Fite/Fite Extension Trail	Thira Way	Laguna	Zone 1	0.10
Kloss	Laguna Park Dr	Laguna	Zone 1	22.80
Laguna Community	Big Horn Blvd	Laguna	Zone 1	15.97
LCP - WCAC turf	Big Horn Blvd	Laguna	Zone 1	2.98
Lichtenberger	Kilconnel/Laguna Park Dr	Laguna	Zone 1	15.56
Rose	Frye Cr/Deepdale Wy	Laguna	Zone 1	1.13
Oneto	Big Timber Dr	Laguna	Zone 1	1.64
Pedersen	Laguna Woods Dr	Laguna	Zone 1	5.79
Pinkerton	Lewis Stein Rd/W Stockton	Laguna	Zone 1	4.50
Senterra Trail	Laguna Springs	Laguna	Zone 1	6.32
Wackman	Laguna Quail Way	Laguna	Zone 1	9.50
Womack	Castleview Dr	Laguna	Zone 1	4.07
Zehnder	Neosho at Edisto Way	Laguna	Zone 1	9.54
Laguna Greenbelt (Park #4)	Laguna Park Dr	Laguna	Zone 1	3.06
Miwok	Big Horn Blvd	Laguna	Zone 1	6.20
Zimbelman	Big Horn Blvd/Laguna Blvd	Laguna	Zone 1	5.30
				156.57
Camden Greenbelt	Camden Dr	Camden	Zone 2	7.00
Camden Creek	Bond Rd/Elk Grove-Florin	Camden	Dist Wide	
Fish & Game (easement)	Bond Rd/Elk Grove-Florin	Camden	Zone 2	0.06
Underwood	Bond Rd/Elk Grove-Florin	Camden	Zone 2	5.60
Whitehouse Creek		Camden	Zone 2	3.95
				16.61
Amundson	Heritage Hill Dr	EGWV	Zone 3	8.65
Fales	Power Inn Road	EGWV	Zone 3	3.71
Fales - Ph II	Auberry Drive	EGWV	Zone 3	1.30
Edie MacDonald	Spring Azure Way	EGWV	Zone 3	1.00
Gage	Silverberry Ave	EGWV	Zone 3	1.14
Hrepich	Black Kite Dr.	EGWV	Zone 3	1.50
Jones	Shasta Lily Dr	EGWV	Zone 3	17.17
Jordan Family	Jordan Ranch Road	EGWV	Zone 3	1.70
Karamanos	Stoneflower Wy/Magnolia Hill	EGWV	Zone 3	1.50
Lombardi	Garrity Dr./Blackman Wy	EGWV	Zone 3	1.57
Perry Ranch	Brown Road	EGWV	Zone 3	1.96
Rau	Sheldon Rd	EGWV	Dist Wide	
Vista Creek Trail		EGWV	Zone 3	0.48
				41.68

PARK OR TRAIL/CREEK	ADDRESS	LOCATION	BEN ZONE/ DISTWIDE	ACREAGE
Bartholomew	Renwick Dr	W Laguna	Zone 4	10.00
Hawkins	Harbor Point Dr	W Laguna	Zone 4	4.46
King	Keefe Dr	W Laguna	Zone 4	5.70
Lawrence	Babson Dr	W Laguna	Zone 4	8.00
Lawson	Harbor Point Dr	W Laguna	Zone 4	2.09
Lippincott	Renwick Dr	W Laguna	Zone 4	1.50
Town Hall	Renwick Dr	W Laguna	Zone 4	6.20
				37.95
Caterino	Windy Cove Dr	Lakeside	Zone 5	1.78
Johnson	Lakepoint Dr	Lakeside	Zone 5	21.04
Perez	Maritime Dr	Lakeside	Zone 5	1.71
				24.53
Baker	Elk Grove Blvd	Elk Grove	Zone 6	0.86
Beeman	Sharkey Ave	Elk Grove	Zone 6	3.50
Castello	El Toreador Way	Elk Grove	Zone 6	2.32
Del Meyer	Elk Grove-Florin Rd	Elk Grove	Zone 6	1.13
Elk Grove	Elk Grove-Florin Rd	Elk Grove	Dist Wide	
Feickert	Emerald Vista Dr	Elk Grove	Zone 6	4.27
Mendoza	Polhemus Dr	Elk Grove	Zone 6	1.00
Russell	Mardelle Way	Elk Grove	Zone 6	0.82
Smedberg	Grouse Meadow Dr	Elk Grove	Zone 6	1.83
				15.73
Jack Hill	Porto Rosa Dr	Waterman	Zone 9	7.50
Fallbrook Trail (easement)		Waterman	Zone 9	11.50
Lag Commons Trail (esmt)	Bond Road	Waterman	Zone 9	3.45
McConnell	Hampton Oak Dr	Park Village	Zone 9	6.60
Mix	Goldy Glen Way	Camden	Zone 9	2.83
Van Doren	Neponset Dr	Waterman	Zone 9	3.83
				35.71
EEG Creek Trail	Stonebrook Drive	East Elk Grove	Zone 11	0.62
EEG Basins	Sierra River Dr/Bond Rd	East Elk Grove	Zone 11	0.34
Bond Ridge Trail	Lost Springs Court	East Elk Grove	Zone 11	0.37
Berens Park	Mosher Rd	East Elk Grove	Zone 11	2.65
Derr-Okamoto	Mainline Dr	East Elk Grove	Zone 11	12.70
Fleming	Salmon Creek Dr	East Elk Grove	Zone 11	2.20
Gates	Elk Grove Blvd	East Elk Grove	Zone 11	2.40
Lewis	Elk Grove Blvd	East Elk Grove	Zone 11	2.53
Miles	Mainline Dr/Nordman Way	East Elk Grove	Zone 11	2.00
Newton Ranch 2 Trail	Mainline Dr/Founders Way	East Elk Grove	Zone 11	0.37
Simpson	Crisswell Dr	East Elk Grove	Zone 11	7.80
Strong	Elk Grove Blvd/Bay Point Wy	East Elk Grove	Zone 11	7.37
Trebbiano Cir Bike Trail	Trebbiano Circle	East Elk Grove	Zone 11	0.31
Wright Park - Ph I	Sierra River Dr	East Elk Grove	Zone 11	1.50
				43.16

PARK OR TRAILS/CREEKS	ADDRESS	LOCATION	BEN ZONE/ DISTWIDE	ACREAGE
Don Nottoli	East Taron Dr	Lag Stonelake	Zone 12	21.00
East Taron Dr Trail	East Taron Dr	Lag Stonelake	Zone 12	2.37
Henderson	West Taron Dr	Lag Stonelake	Zone 12	2.20
Houde	Club Park Dr	Lag Stonelake	Zone 12	4.23
Pedestrian Trail	East Taron Dr	Lag Stonelake	Zone 12	0.48
				30.28
Backer Sr.	Stathos Dr/Bilby Rd	East Franklin	Zone 13	10.55
Bartholomew Sports	Franklin High/Whitlock Pkwy	East Franklin	Dist Wide	
Bilby Ranch Trail	Canadeo Circle	East Franklin	Zone 13	0.82
Bradford	Gold Autumn Way	East Franklin	Zone 13	1.50
Buscher	Matina Dr	East Franklin	Zone 13	2.26
EG Green Trail	Spring Flower Dr	East Franklin	Zone 13	0.87
EG Meadows 3C Trail	Canadeo Circle/Stockmen	East Franklin	Zone 13	0.24
Ehrhardt Oaks	Percheron Dr/Dartmoor Way	East Franklin	Zone 13	1.76
George	Fossil Way	East Franklin	Zone 13	5.00
Gilliam Meadows #2 Trail	Whitelock Pkwy	East Franklin	Zone 13	2.61
Johnston	Ferragamo Way	East Franklin	Zone 13	3.06
Jungkeit	Fire Poppy Rd	East Franklin	Zone 13	6.26
Jungkeit Dairy Trail	Fire Poppy Rd	East Franklin	Zone 13	1.85
Keema	Summer Glen Way	East Franklin	Zone 13	2.19
Kramer	Orchard View Dr	East Franklin	Zone 13	2.89
Kunsting	Whitelock Pkwy/Wild Orchid Dr	East Franklin	Zone 13	7.80
Luttig	Cambrie Way	East Franklin	Zone 13	9.48
Machado Dairy	Stathos Dr/Boa Nova Dr	East Franklin	Zone 13	10.13
Morse	Bellaterra Drive	East Franklin	Zone 13	29.62
Schauer	Stathos Dr/Porto Moniz Wy	East Franklin	Zone 13	1.50
Stephenson	Coop Dr	East Franklin	Zone 13	7.20
Willard	Blue Poppy Dr	East Franklin	Zone 13	6.33
				113.92
Bartholomew Sports	Franklin High Dr. Whitlock Pkwy	East Franklin	Dist Wide	46.10
Camden Creek	Bond Rd/Elk Grove-Florin	Camden	Dist Wide	20.28
Elk Grove	Elk Grove-Florin Rd	Elk Grove	Dist Wide	82.18
Rau	Sheldon Rd	EGWV	Dist Wide	18.10
				166.66
Laguna Ridge Parks - Bridgeview, Constellation, Horseshoe, Island, Kammerer, Porto, Promenade, Rose Garden, Storybook Woods			City	36.11
		SUBTOTAL		718.91
Corridors/Medians				
Laguna	Laguna Blvd	Laguna	Zone 1	92.12
Camden	Various	Camden	Zone 2	2.37
Elk Grove/ West Vineyard	Various	EG/WV	Zone 3	17.15
W Laguna	Laguna Blvd/Harbor Point Dr	W Laguna	Zone 4	22.54
Lakeside	Four Winds Dr	Lakeside	Zone 5	14.48
Central EG	Bond Rd	Central EG	Zone 6	0.42
Other Rural	VanRuiten Ranch	Other Rural	Zone 8	0.79
Waterman/Park Village	Various	Wat/PV	Zone 9	3.95
Auto Mall		Auto Mall	Zone 10	
East Elk Grove	EG Blvd	East EG	Zone 11	13.84
Laguna Stonelake	Elk Grove Blvd	Lag Stonelake	Zone 12	5.28
East Franklin	Elk Grove Blvd	East Franklin	Zone 13	45.00
Laguna Ridge Corridors	Various	Laguna Ridge	City	38.69
				256.63
		TOTAL ACREAGE MAINTAINED		975.54

ACREAGE NOT CURRENTLY MAINTAINED

Arcadian Village	Auberry Dr	EG/WV	10.00
Borrow Pit	Lodestone Cir	Elk Grove	4.48
MacDonald Park-Ph II	Spring Azure Way	EG/WV	1.10
Sheldon Place	Hawley Wy	EG/WV	1.60
Wright Park - Phase II	Waterman Rd.	East EG	28.07
			45.25

Attachment C

COSUMNES COMMUNITY SERVICES DISTRICT

CAMDEN PARK ASSESSMENT DISTRICT

ENGINEER'S REPORT

FISCAL YEAR 2020-21
MAY 2020

PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972, GOVERNMENT CODE AND ARTICLE XIIID OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:
SCIConsultingGroup
4745 MANGELS BOULEVARD
FAIRFIELD, CALIFORNIA 94534
PH: 707.430.4300
FAX: 707.430.4319
www.sci-cg.com

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COSUMNES COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS

Orlando Fuentes, President
Jim Luttrell, Vice President
Gil Albiani, Director
Rod Brewer, Director
Jaclyn Moreno, Director

GENERAL MANAGER

Joshua Green

ASSESSMENT ENGINEER

SCI Consulting Group
Lead Assessment Engineer, John Bliss, M.Eng., P.E.

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INTRODUCTION

OVERVIEW

The Cosumnes Community Services District ("District") formed the Camden Park Assessment District ("Assessment District") in order to provide funding for the improved maintenance of all park and recreational facilities in the Assessment District. The new assessments also provide funding to maintain new parks and other public improvements for the area. The area of the Assessment District is generally located east of Highway 99, and includes the Camden area. The assessments for this Assessment District will be levied annually, pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act").

The park, landscaping and recreation facilities that are maintained and improved by the Assessment District are summarized as follows:

- Camden Park Greenbelt, Cooperston Dr
- Mix Park, 8770 Goldy Glen Wy
- Underwood Park, 8751 Bond Rd
- Whitehouse Creek Trail

The District has been experiencing a revenue shortfall for maintaining and improving parks and recreation facilities within the Assessment District that is primarily due to escalating costs and constrained revenues. For example, the District has been faced with significant increases in water costs, and higher costs for the maintenance and upkeep of its parks. Due to the increasing costs and its limited revenues, the District will be forced to make significant cuts in maintenance at existing facilities. Therefore, in absence of this new local revenue source, the baseline level of park and recreation facilities in the Assessment District (the "Baseline Service") would be a deteriorating level of maintenance and upkeep of the park and recreation facilities and properties listed above.

Due to this combination of flat revenues and increased costs, the District formed the Assessment District to provide revenues for park maintenance services as well as for expanding and improving park facilities to meet the growing demand placed on the parks. The Assessments fund the Improvements listed below that are provided throughout the District, extending above and beyond a baseline level of service and the likely elimination of services projected for future years in the District.

ASSESSMENT PROCESS

On April 15, 2009 the Cosumnes Community Services District Board of Directors by Resolution called for an assessment ballot proceeding and public hearing on the proposed establishment of the Camden Park Assessment District.

On May 1, 2009 a notice of assessment and assessment ballot was mailed to property owners with proposed assessments within the proposed area of the Assessment District. Such notice included descriptions of the proposed assessments and the improvements and services the assessments would fund as well as an explanation of the method of voting on the assessments. Each notice also included a ballot upon which the property owner could mark his or her approval or disapproval of the proposed assessments.

After the ballots were mailed to property owners in the Assessment District, a minimum 45-day time period was provided for the return of the assessment ballots. Following this 45-day time period, a public hearing was held for the purpose of allowing public testimony regarding the assessments. The Public Hearing was held June 17, 2009. At the Public Hearing, the public had the opportunity to speak on the issue, voice any concerns or protests, and obtain further information about the assessments. After the close of the public input portion of the public hearing, the meeting was continued until June 24, 2009 to allow time for the returned ballots to be tabulated.

Tabulation of the returned ballots began after the close of the public input portion of the Public Hearing. It was determined at the June 24, 2009 Board meeting that the assessment ballots submitted in opposition to the assessments did not exceed the assessment ballots submitted in favor of the assessments (each ballot is weighted by the proportional financial obligation of the property for which the ballot is submitted).

As a result, the Board gained the authority to approve the levy of the assessments for fiscal year 2009-10 and future years. The Board took action, by a Resolution passed on June 24, 2009, to approve the first year levy of the assessments for fiscal year 2009-10. The authority granted by the ballot proceeding includes an annual adjustment in the assessment levies equal to the annual change in the Consumer Price Index for the San Francisco Bay Area.

The assessments may be continued in future years by a majority vote of the Board. This annual assessment continuation process requires the creation of a budget for the upcoming fiscal year, an updated assessment roll listing all parcels and their assessments for the upcoming fiscal year, preparation of an updated Engineer's Report, a noticed public meeting at which the Engineer's Report would be preliminarily approved, publication in a local newspaper of the Board's intent to continue the assessment, and a noticed public hearing prior to the Board's decision on continuing the assessments.

This Engineer's Report ("Report") describes the Assessment District, the Assessment District Boundaries, a description of the Improvements to be installed and maintained, and the assessments for fiscal year 2020-21. The assessments are based on the estimated cost to operate, maintain and service the parks, recreation areas, recreation facilities and other public lands owned by the District (the "Improvements"). The assessments are also based on the direct and special benefit to properties within the Assessment District.

If the Board approves this Engineer's Report and the assessments by resolution, a notice of public hearing must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing is used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing will be held for the purpose of allowing public testimony about the continuation of the assessments. This hearing is currently scheduled for June 17, 2020. At this hearing, the Board will consider approval of a resolution confirming the assessments for fiscal year 2020-21. If the assessments are so confirmed and approved, the levies will be submitted to the County Auditor/Controller in August 2020 for inclusion on the property tax roll for Fiscal Year 2020-21.

PROPOSITION 218

This assessment was formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now codified as Articles XIIIC and XIIID of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.

Proposition 218 describes a number of important requirements, including property-owner balloting, for the imposition, increase and extension of assessments, and these requirements are satisfied by the process used to establish this assessment.

SILICON VALLEY TAXPAYERS ASSOCIATION, INC. V SANTA CLARA COUNTY OPEN SPACE AUTHORITY

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA"). This ruling is the most significant legal document in further legally clarifying Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the Assessment District

This Engineer's Report has been prepared to follow the guidance provided by the SVTA decision for complying with the requirements of Article XIIIC and XIIID of the California Constitution. Specifically, as described in this Engineer's Report the improvements to be funded are clearly defined; the benefiting property in the Assessment District enjoys close and unique proximity, access and views to the Improvements; the Improvements serve as an extension of usable land area for benefiting properties in the Assessment District and

such special benefits provide a direct advantage to property in the Assessment District that is not enjoyed by the public at large or other property.

DAHMS V. DOWNTOWN POMONA PROPERTY

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, *Dahms* became good law and binding precedent for assessments. In *Dahms* the court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

BONANDER V. TOWN OF TIBURON

On December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

BEUTZ V. COUNTY OF RIVERSIDE

On May 26, 2010 the 4th District Court of Appeals issued a decision on the Steven Beutz v. County of Riverside ("*Beutz*") appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefit associated with improvements and services was not explicitly calculated and quantified.

GOLDEN HILL NEIGHBORHOOD ASSOCIATION V. CITY OF SAN DIEGO

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in *Beutz*, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

COMPLIANCE WITH CURRENT LAW

This Engineer's Report is consistent with the requirements of Article XIIIC and XIIID of the California Constitution and with the *SVTA* decision because the Improvements to be funded are clearly defined; the Improvements are directly available to and will directly benefit property in each Assessment District; and the Improvements provide a direct advantage to property in each Assessment District that would not be received in absence of the assessments.

This Engineer's Report is consistent with *Beutz, Dahms* and *Greater Golden Hill* because the Improvements will directly benefit property in each Assessment District and the general benefits have been explicitly calculated and quantified and excluded from the Assessments. The Engineer's Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall cost of the Improvements and proportional special benefit to each property.

PLANS & SPECIFICATIONS

The Cosumnes Community Services District maintains parks, recreation areas and recreation facilities throughout the Camden Park Assessment District.

The work and improvements (the "Improvements") to be undertaken with the Camden Park Assessment District (the "Assessment District") and the cost thereof, including any debt service on bonds or other indebtedness issued for the work and improvements, paid from the levy of the annual assessment provide special benefit to Assessor Parcels within the Assessment District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the Improvements are generally described as follows:

Installation, maintenance and servicing of public recreational facilities and improvements, including, but not limited to, turf and play areas, playground equipment, hard court surfaces, ground cover, shrubs and trees, irrigation and sprinkler systems, landscaping, park grounds and facilities, drainage systems, lighting, fencing, entry monuments, hardcourt recreation areas, landscape corridors, trails, other recreational facilities, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained by the Camden Park Assessment District. Plans and specifications for these improvements have been filed with the Chief Operating Officer of the District and are incorporated herein by reference.

As applied herein, "Installation" means the construction of recreational improvements, including, but not limited to, land preparation (such as grading, leveling, cutting and filling), sod, landscaping, irrigation systems, sidewalks and drainage, lights, playground equipment, play courts, playing fields, recreational facilities and public restrooms.

"Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of the improvements, including repair, removal, or replacement of all or part of any improvement; providing for the life, growth, health and beauty of landscaping; and cleaning, sandblasting and painting of walls and other improvements to remove or cover graffiti.

"Servicing" means the furnishing of electric current or energy for the operation or lighting of any improvements, and water for irrigation of any landscaping or the maintenance of any other improvements.

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and

servicing of the Improvements; (f) any expenses incidental to the issuance of bonds or notes pursuant to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment. (Streets & Highways Code §22526).

The assessment proceeds will be exclusively used for Improvements within the Assessment District plus Incidental expenses. Reference is made to the Summary of District's Improvement Plans section in the following section of this Report which specifically identifies the parks, recreation areas and other sites to be funded by the assessment proceeds and to the plans and specifications, including specific expenditure and Improvement plans by park/recreation site, which are on file with the District.

The specific sites that would be improved within the Assessment District are listed below:

- Camden Park Greenbelt, Cooperston Dr
- Mix Park, 8770 Goldy Glen Wy
- Underwood Park, 8751 Bond Rd
- Whitehouse Creek Trail

FISCAL YEAR 2020-21 ESTIMATE OF COST AND BUDGET

INTRODUCTION

Following are the Improvements for the Assessment District. Improvements funded by the assessments will be used to maintain and improve existing parks within the Assessment District. The formula below describes the relationship between the final level of improvements, the existing baseline level of service, and the level of improvements to be funded by the assessments.

Final Level of Improvements	**=**	**Baseline Level of Improvements**	**+**	**Enhanced Level of Improvements**

SUMMARY OF DISTRICT'S IMPROVEMENT PLANS

Improvements will be provided on parks and recreational lands throughout the Assessment District in order to ensure that all properties in the narrowly drawn Assessment District boundaries will receive improved proximity and access to better maintained and improved parks in their area. The multi-year improvement plan includes projects that will replace outdated playground equipment, and improve maintenance of all parks and recreation areas to help ensure the continued beauty, usability, and accessibility of the District's parks, playfields, and open space areas.

IMPROVEMENT PLAN HIGHLIGHTS

- Improved park and recreation facility maintenance
- Replace aging play structures and other facilities in older parks
- Provide funds to maintain all parks in the Improvement District
- Installation of security cameras to monitor park activity

BUDGET FOR FISCAL YEAR 2020-21

The following Tables display the estimate of the cost of the Improvements that would be funded by the Assessment District in Fiscal Year 2020-21. Table 1 shows the budget for the entire Assessment District and Table 2 shows the costs for each facility within the Assessment District. The expenditures would be governed by the policies, criteria and requirements established within this Report, the Article and by the Act.

TABLE 1 - ESTIMATE OF COSTS – CAMDEN PARK ASSESSMENT DISTRICT

	Total Budget
Installation, Maintenance & Servicing Costs	
Improvements	
Park Construction Costs	$87,819
Salaries and Wages	$0
Services & supplies	$2,086
Operating Transfers Out	$139,902
Contingencies	$0
Capital Impv Reserve (5)	$33,186
Totals for Installation, Maintenance and Servicing	$262,993
Contribution from other sources[1]	($87,819)
Operating Transfers In	$0
Other Revenue	($4,350)
Total Park Maintenance and Recreation Improvement District Budget[2] (Net Amount to be Assessed)	$170,824
Budget Allocation to Property	
Total Assessment Budget	$170,824
Assessment Contribution	
Total number of benefit units	1,064
Assessment per Single Family Equivalent Unit	$160.53
Total revenue from Assessments[3]	$170,824

Notes to Estimate of Cost:

1. As determined in the following section, at least 20% of the cost of Improvements must be funded from sources other than the assessments to cover any general benefits from the Improvements. Therefore, out of the total cost of Improvements of $262,993, the District must contribute at least $52,599 from sources other than the assessments. The District has built Van Doren Park, adjacent to the Camden Park Assessment District, at an estimated cost of $1,350,000. The cost of this park allocated over 30 years at a 5% rate of interest equals $87,819 per year, which more than covers any general benefits from the Improvements.
2. The Act requires that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Improvement District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year, June 30, must be carried over to the next fiscal year. The Park District may also establish a reserve fund for contingencies and special projects as well as a capital improvement fund for accumulating funds for larger capital

improvement projects or capital renovation needs. Any remaining balance would either be placed in the reserve fund, the capital improvement fund, or would be used to reduce future years' assessments.

METHOD OF ASSESSMENT APPORTIONMENT

METHOD OF APPORTIONMENT

This section of the Engineer's Report includes an explanation of the special and general benefits to be derived from the Improvements to park facilities and District maintained property throughout the Assessment District, and the methodology used to apportion the total assessment to properties within the Assessment District.

The method used for apportioning the assessment is based upon the proportional special benefits conferred to the properties over and above the general benefits conferred to real property in the Assessment District or to the public at large. Special benefit is calculated for each parcel in the Assessment District using the following process:

1. Identification of all benefit factors derived from the Improvements
2. Calculation of the proportion of these benefits that are general
3. Determination of the relative special benefit within different areas within the Assessment District
4. Determination of the relative special benefit per property type
5. Calculation of the specific assessment for each individual parcel based upon special vs. general benefit; location, property type, property characteristics, improvements on property and other supporting attributes

DISCUSSION OF BENEFIT

Assessments can only be levied based on the special benefit to property. This special benefit is received by property over and above any general benefits. Any and all general benefit must be funded from another source. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

"The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000)) [of the Streets and Highways Code, State of California]."

Proposition 218, as codified in Article XIIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

Since assessments are levied on the basis of special benefit, they are not a tax and are not governed by Article XIIIA of the California Constitution.

The SVTA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

> *The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).*

Finally, Proposition 218 twice uses the phrase "over and above" general benefits in describing special benefit. (Art. XIIID, sections 2(i) & 4(f).) The SVTA decision further clarifies that special benefits must provide a direct advantage to benefiting property and that proximity to a park is an example of a special benefit.

In the 2009 Dahms case, the court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided within the assessment district. It is also important to note that the improvements and services funded by the assessments in Pomona are similar to the improvements and services funded by the Assessments described in this Engineer's Report and the Court found these improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer's Report fund improvements and services directly provided within the Assessment District and every benefiting property in the Assessment District enjoys proximity and access to the Improvements. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Assessments. However, in this Report, the general benefit is more conservatively estimated and described, and then budgeted so that it is funded by sources other than the Assessment.

BENEFIT FACTORS

The special benefits from the Improvements are listed below:

EXTENSION OF A PROPERTY'S OUTDOOR AREAS AND GREEN SPACES FOR PROPERTIES WITHIN CLOSE PROXIMITY TO THE IMPROVEMENTS

In large part because it is cost prohibitive to provide large open land areas on property in the Assessment District, the residential, commercial and other benefiting properties in the Assessment District do not have large outdoor areas and green spaces. The parks in the Assessment District provide these larger outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. The

Improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties with good and close proximity to the Improvements.

According to the industry-standard guidelines established by the National Park and Recreation Association (the "NPRA"), neighborhood parks in urban areas have a service area radius of generally one-half mile and community parks have a service area radius of approximately two miles. The service radii for neighborhood parks and neighborhood green spaces were specifically established to give all properties within the service radii close proximity and easy walking access to such public land areas. Since proximate and accessible parks serve as an extension of the usable land area for property in the service radii and since the service radii was specifically designed to provide close proximity and access, the parcels within this service area clearly receive a direct advantage and special benefit from the Improvements - and this advantage is not received by other properties or the public at large.

Moreover, every neighborhood park in the Assessment District does not provide a restroom or parking lot. Such public amenities were specifically excluded from neighborhood parks because neighborhood parks are designed to be an extension of usable land area specifically for properties in close proximity, and not the public at large or other non-proximate property. The occupants of proximate property do not need to drive to their local park and do not need restroom facilities because they can easily reach their local neighborhood park and can use their own restroom facilities as needed. This is further tangible evidence of the effective extension of land area provided by the Improvements to proximate parcels in the Assessment District and the unique direct advantage the proximate parcels receive from the Improvements.

An analysis of the service radii for the Improvements finds that all properties in the Assessment District enjoy the distinct and direct advantage of being close and proximate to parks sites within the Assessment District. The benefiting properties in the Assessment District therefore uniquely and specially benefit from the Improvements.

PROXIMITY TO IMPROVED PARKS AND RECREATIONAL FACILITIES

Only the specific properties within close proximity to the Improvements are included in the Assessment District. The Assessment District was also narrowly drawn to include only the benefiting parcels. Therefore, property in the Assessment District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Assessment District do not share.

In absence of the assessments, the Improvements will not be provided and the parks and recreation areas in the Assessment District would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what would otherwise be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in

the Assessment District, they provide a direct advantage and special benefit to property in the Assessment District.

ACCESS TO IMPROVED PARKS, OPEN SPACE AND RECREATIONAL AREAS

Since the parcels in the Assessment District are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved parks, open space and recreation areas that are provided by the Assessments. This is a direct advantage and special benefit to property in the Assessment District.

IMPROVED VIEWS

The Assessment District, by maintaining the landscaping at its park, recreation and open space facilities provides improved views of the Improvements to the proximate properties within the Assessment District. Therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Assessment District.

BENEFIT FINDING

In summary, real property located within the boundaries of the Assessment District distinctly and directly benefits from closer proximity, access and views of improved parks, and recreation facilities funded by the Assessments. The Improvements are specifically designed to serve local properties in the Assessment District, not other properties or the public at large. The public at large and other properties outside the Assessment District receive only limited benefits from the Improvements because they do not have proximity, good access or views of the Improvements. These are special benefits to property in the Assessment District in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.

GENERAL VERSUS SPECIAL BENEFIT

Article XIIIC of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to "separate the general benefits from the special benefits conferred on a parcel." The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. The assessment can fund special benefits but cannot fund general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:

Total Benefit	=	**General Benefit**	+	**Special Benefit**

There is no widely-accepted or statutory formula for general benefit. General benefits are benefits from improvements or services that are not special in nature, are not "particular and distinct" and are not "over and above" benefits received by other properties. SVTA provides some clarification by indicating that general benefits provide "an indirect, derivative advantage" and are not necessarily proximate to the improvements.

In this Report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

The starting point for evaluating general and special benefits is the current, baseline level of service. The assessment will fund Improvements "over and above" this general, baseline level and the general benefits estimated in this section are over and above the baseline.

A formula to estimate the general benefit is listed below:

General Benefit	=	**Benefit to Real Property Outside the Assessment District**	+	**Benefit to Real Property Inside the Assessment District that is Indirect and Derivative**	+	**Benefit to the Public at Large**

Special benefit, on the other hand, is defined in the state constitution as "a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large." The SVTA decision indicates that a special benefit is conferred to a property if it "receives a direct advantage from the improvement (e.g., proximity to a park)." In this Assessment, as noted, properties in the Assessment District have close and unique proximity, views and access to the Improvements and uniquely improved desirability from the Improvements and other properties and the public at large do not receive significant benefits because they do not have proximity, access or views of the Improvements. Therefore, the overwhelming proportion of the benefits conferred to property is special, and is only minimally received by property outside the Assessment District or the public at large.

In the 2010 Beutz case, the 4th Appellate Court rejected an assessment for parks in large part because the general benefits were not calculated and quantified. In its decision, the 4th Appellate Court suggests that the use of parks in an assessment district by people who live outside of the district likely is a general benefit. The Assessments described and justified in this Engineer's Report include a specific calculation of general benefits, as described below, that is based in part on such use by people outside of the Improvement District. Moreover, the proportionality of the Assessments for each parcel, based in large part on proximity is established as well. Therefore, the Assessments and this Engineer's Report are consistent with the Beutz decision.

CALCULATING GENERAL BENEFIT

In this section, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

BENEFIT TO PROPERTY OUTSIDE THE ASSESSMENT DISTRICT

Properties within the Assessment District receive almost all of the special benefits from the Improvements because properties in the Assessment District enjoy unique close proximity and access to the Improvements that is not enjoyed by other properties or the public at large. However, certain properties within the proximity/access radius of the Improvements, but outside of the boundaries of the Assessment District, may receive some benefit from the Improvements. Since this benefit is conferred to properties outside the Assessment District boundaries, it contributes to the overall general benefit calculation and will not be funded by the Assessments.

The properties outside the Assessment District and within the proximity radii for neighborhood parks in the Assessment District receive benefits from the Improvements. To identify the properties outside the Assessment District, but within this proximity radii, the Assessment District is combined with two other adjoining, similar and simultaneously assessment districts because the overlap of proximity radii within the three assessment districts is offset by the similar park and recreation facilities that will be provided in each assessment district. In other words, the analysis of benefit to property outside the assessment district is based on the property outside the combined three assessment districts. Moreover, Interstate 99 forms a material barrier to proximity and access, so no parcels on the opposite side of Interstate 99 are considered to be within the effective proximity radii.

Since the properties outside the assessment districts but within the effective proximity radii are not assessed for their benefits, this is a form of general benefit to the public at large and other property. A 50% reduction factor is applied to these properties because they are all on only one side of the Improvements and properties in the Assessment District enjoy the advantage of over twice the average proximity to the Improvements. The general benefit to property outside of the Assessment District is calculated as follows with the parcel and data analysis performed by SCI Consulting Group.

Criteria:

2,120 parcels outside the district but within 0.5 miles of a park within the Assessment District

14,562 parcels in the Assessment District

50% relative benefit compared to property within the Assessment district

Calculation

General Benefit to Property Outside the Assessment District =

(2,120/(14,562+2,120))*.5 = **6.4%**

Although it can reasonably be argued that Improvements inside, but near the Assessment District boundaries are offset by similar park and recreational improvements provided outside, but near the Assessment District's boundaries, we use the more conservative approach of finding that 6.4% of the Improvements may be of general benefit to property outside the Assessment District.

BENEFIT TO PROPERTY *INSIDE* THE DISTRICT THAT IS *INDIRECT AND DERIVATIVE*

The "indirect and derivative" benefit to property within the Assessment District is particularly difficult to calculate. A solid argument can be presented that all benefit within the Assessment District is special, because the Improvements are clearly "over and above" and "particular and distinct" when compared with the baseline level of service and the unique proximity, access and views of the Improvements enjoyed by benefiting properties in the Assessment District.

Nevertheless, the SVTA decision indicates there may be general benefit "conferred on real property located in the district" A measure of the general benefits to property within the Assessment area is the percentage of land area within the Assessment District that is publicly owned and used for regional purposes such as major roads, rail lines and other regional facilities because such properties used for regional purposes could provide indirect benefits to the public at large. Approximately 1.5% of the land area in the Assessment District is used for such regional purposes, so this is a measure of the general benefits to property within the Assessment District.

BENEFIT TO THE PUBLIC AT LARGE

The general benefit to the public at large can be estimated by the proportionate amount of time that the Assessment District's parks and recreational facilities are used and enjoyed by individuals who are not residents, employees, customers or property owners in the Assessment District. Based on surveys and research conducted by SCI, less than 5% of the use of similar parks and recreation areas is by the public at large.[1] When people outside the Improvement District use parks, they diminish the availability of parks for people within the Improvement District. Therefore, another 5% of general benefits are allocated for people within the Improvement District. Combining these two measures of general benefits, we find that 10% of the benefits from the Improvements are general benefits to the public at large.

TOTAL GENERAL BENEFITS

Using a sum of these three measures of general benefit, we find that approximately 17.9% of the benefits conferred by the Improvements may be general in nature and should be funded by sources other than the assessment.

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[1] The public at large is defined as people who do not live or work within the three proposed and adjoining assessment districts.

General Benefit Calculation

6.4% (Outside the Assessment District)
+ 1.5% (Inside the Assessment District – indirect and derivative)
+ 10.0% (Public at Large)

= 17.9% (Total General Benefit)

Although this analysis finds that 17.9% of the assessment may provide general benefits, the Assessment Engineer establishes a requirement for a minimum contribution from sources other than the assessments of 20%. This additional allocation above the measure of general benefits will serve to provide additional coverage for any other general benefits.

The Assessment District's total budget for maintenance and improvement of its parks and recreational facilities is $262,993. There are several existing and planned new parks outside of the Assessment District that are proximate to parcels in the Assessment District and for which their park service areas extend into the Assessment District. These parks and recreation facilities provide alternative public amenities that serve to offset some of the use and demand for the Improvements. Moreover, Van Doren Park is directly on the Assessment District border and has an estimated improvement budget of $1,350,000. This contribution alone offsets over 30 years of general benefits from the Improvements. These parks and recreation facilities and the past and future improvements to parks that serve properties in the Assessment District offset any general benefits from the Improvements.

ZONES OF BENEFIT

The boundaries of the Assessment District have been carefully drawn only to include the properties in Cosumnes Community Services District that are proximate to the Improvements and that would materially benefit from the Improvements. Certain other properties surrounding the District were excluded from the Improvement area because these properties are generally less proximate to the Improvements. In other words, the boundaries of the Assessment District have been narrowly drawn to include only properties that will specially benefit from the Improvements, and would receive a declining level of service if the assessments were not approved.

The SVTA decision indicates:

> *In a well-drawn district — limited to only parcels receiving special benefits from the improvement — every parcel within that district receives a shared special benefit. Under section 2, subdivision (i), these benefits can be construed as being general benefits since they are not "particular and distinct" and are not "over and above" the benefits received by other properties "located in the district."*
>
> *We do not believe that the voters intended to invalidate an assessment district that is narrowly drawn to include only properties directly benefitting from an improvement. Indeed, the ballot materials reflect otherwise. Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special. In that circumstance, the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g., proximity to park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g., general enhancement of the district's property values).*

In the Assessment District, the advantage that each parcel receives from the Improvements is direct, and the boundaries are narrowly drawn to include only parcels that benefit from the Assessment. Therefore, the even spread of assessment throughout the narrowly drawn district is indeed consistent with the OSA decision. The benefits from the Improvements within the Assessment District do not vary further based on proximity of the parcels to the Improvements because the increased benefits of greater proximity to the Improvements are generally offset by a parallel increase in negative factors such as higher levels of traffic, noise, etc. that comes with increased proximity. Consequently, since all parcels in the Assessment District have good access and proximity to the Improvements and the benefits to relatively closer proximity are offset by other factors, additional proximity is not considered to be a factor in determining benefit within the Assessment District.

METHOD OF ASSESSMENT

As previously discussed, the assessments will provide comprehensive Improvements that will clearly confer special benefits to properties in the Assessment District. The allocation of special benefits to property is partially based on the type of property and the size of property. These benefits can also partially be measured by the occupants on property in the Assessment District because such parcel population density is a measure of the relative benefit a parcel receives from the Improvements. It should be noted that many other types of "traditional" assessments also use parcel population densities to apportion the assessments. For example, the assessments for sewer systems, roads and water systems are typically allocated based on the population density of the parcels assessed. Therefore, the apportionment of benefit is reasonably based on the type of parcel, the size of parcels and the population density of parcels.

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Single Family Equivalents (SFE). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated a SFE value, which is each property's relative benefit in relation to a single family home on one parcel. In this case, the "benchmark" property is the single family detached dwelling which is one Single Family Equivalent or one SFE.

In the process of determining the appropriate method of assessment, the Engineer considered various alternatives. For example, an assessment only for all residential improved property was considered but was determined to be inappropriate because commercial, industrial and other properties also receive direct benefits from the Improvements.

Moreover, a fixed or flat assessment for all properties of similar type was deemed to be inappropriate because larger properties receive a higher degree of benefit than other similarly used properties that are significantly smaller. (For two properties used for commercial purposes, there is clearly a higher benefit provided to the larger property in comparison to a smaller commercial property because the larger property generally supports a larger building and has higher numbers of employees, customers and guests that would benefit from proximity and improved access to well maintained and improved parks and recreational facilities. So the potential population of employees or residents is a measure of the special benefits received by the property.) Larger parcels, therefore, receive an increased benefit from the assessments.

Finally, the special benefits to be derived from the assessments will be conferred on property and are not based on a specific property owner's use of the improvements, or a specific property owner's occupancy of property or the property owner's demographic status such as age or number of dependents. However, it is ultimately people who value the special benefits described above and use and enjoy the Assessment District's park and recreational facilities. In other words, the benefits derived to property are related to the average number of people who could <u>potentially</u> live on, work at, or otherwise <u>could</u> use a property, not how the property is currently used by the present owner. Therefore, the number of people who could or potentially live on, work at or otherwise use a property is one indicator of the relative level of benefit received by a property.

In conclusion, the Assessment Engineer determined that the appropriate method of assessment apportionment should be based on the type and use of property, the relative size of the property, its relative population and usage potential and its proximity to parks and recreational facilities. This method is further described below.

RESIDENTIAL PROPERTIES

Certain residential properties in the Assessment District that contain a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Traditional houses, zero-lot line houses and town homes are included in this category of single family residential property.

Properties with more than one residential unit are designated as multi-family residential properties. These properties benefit from the improvements in proportion to the number of dwelling units that occupy each property and the average number of people who reside in multi-family residential units versus the average number of people who reside in a single family home. The population density factors for the Camden Park Assessment District, as depicted below, provide the basis for determining the SFE factors for residential properties. Using the total population in a certain property type in the area of the Assessment District from the 2000 Census and dividing it by the total number of such households, finds that approximately 3.24 persons occupy each single family residence, whereas an average of 2.48 persons occupy each multi-family residence. Using the ratio of one SFE for each single-family residence, which equates to one SFE for every 3.24 persons, 0.29 SFE would equate to one multi-family unit or 0.29 SFE for every 2.48 residents. Likewise, each condominium unit receives 0.56 SFE, each Duplex, Triplex, Fourplex receives 0.39 and each mobile home receives 0.18 SFE.

TABLE 2 - RESIDENTIAL DENSITY AND ASSESSMENT FACTORS

Source: 2000 Census, City of Elk Grove	*Total Population*	*Occupied Households*	*Persons per Household*	*Pop. Density Equivalent*	*SqFt Factor*	*SFE Factor*
Single Family Residential	67,969	20,948	3.24	1.00	1.00	1.00
Condominium	2,533	793	3.19	0.98	0.57	0.56
Duplex, Triplex, Fourplex	1,031	418	2.47	0.76	0.51	0.39
Multi-Family Residential (5+ Units)	1,391	560	2.48	0.77	0.38	0.29
Mobile Home on Separate Lot	743	398	1.87	0.58	0.32	0.18

The single family equivalency factor of 0.29 per dwelling unit for multifamily residential properties applies to such properties with 20 or fewer units. Properties in excess of 20 units typically offer on-site recreational amenities and other facilities that tend to offset some of the benefits provided by the improvements. Therefore the benefit for properties in excess of 20 units is determined to be 0.29 SFE per unit for the first 20 units and 0.10 SFE per each additional unit in excess of 20 dwelling units.

COMMERCIAL/INDUSTRIAL PROPERTIES

SFE values for commercial and industrial land uses are based on the equivalence of special benefit on a land area basis between single family residential property and the average commercial/industrial property. The SFE values for various commercial and industrial land uses are further defined by using average employee densities because the special benefit factors described previously can be measured by the average number of people who work at commercial/industrial properties.

In order to determine employee density factors, the findings from the San Diego Association of Governments Traffic Generators Study (the "SANDAG Study") are used because these findings were approved by the State Legislature as being a good representation of the average number of employees per acre of land area for commercial and industrial properties. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 24.

In comparison, the average number of people residing in a single family home in the area is 3.24. Since the average lot size for a single family home in the Park District is approximately 0.30 acres, the average number of residents per acre of residential property is 10.80.

The employee density per acre is generally 2 times the population density of single family residential property per acre (24 employees per acre / 10.80 residents per acre). Therefore, the average employee density can be used as the basis for allocating benefit to commercial or industrial property since a commercial/industrial property with 2 employees receives generally similar special benefit to a residential property with 1 resident. This factor of equivalence of benefit between 1 resident to 2 employees is the basis for allocating commercial/industrial benefit. Table 3 below shows the average employees per acre of land area or portion thereof for commercial and industrial properties and lists the relative SFE factors per quarter acre for properties in each land use category.

Commercial and industrial properties in excess of 5 acres generally involve uses that are more land intensive relative to building areas and number of employees (lower coverage ratios). As a result, the benefit factors for commercial and industrial property land area in excess of 5 acres is determined to be the SFE rate per fifth acre for the first 5 acres and the relevant SFE rate per each additional acre over 5 acres.

Institutional properties that are used for residential, commercial or industrial purposes are also assessed at the appropriate residential, commercial or industrial rate.

TABLE 3 - COMMERCIAL/INDUSTRIAL DENSITY AND ASSESSMENT FACTORS

Type of Commercial/Industrial Land Use	***Average Employees Per Acre [1]***	***SFE Units per Fraction Acre [2]***	***SFE Units per Acre After 5***
Commercial	24	0.500	0.500
Office	68	1.420	1.420
Shopping Center	24	0.500	0.500
Industrial	24	0.500	0.500
Self Storage or Parking Lot	1	0.021	

1. Source: San Diego Association of Governments Traffic Generators Study.

2. The SFE factors for commercial and industrial parcels are applied by the fifth acre of land area or portion thereof. (Therefore, the minimum assessment for any assessable parcel in these categories is the SFE Units listed herein.)

VACANT PROPERTIES

The benefit to vacant properties is determined to be proportional to the corresponding benefits for similar type developed properties; however, at a lower rate due to the lack of improvements on the property. A measure of the benefits accruing to the underlying land is the average value of land in relation to improvements for developed property. An analysis of the Fiscal Year 2008-09 assessed valuation data from the County of Sacramento, found that 30% of the assessed value of improved properties is classified as the land value. It is reasonable to assume, therefore, that approximately 30% of the benefits are related to the underlying land and 70% are related to the improvements and the day-to-day use of the property. Using this ratio, the SFE factor for vacant parcels is 0.30 per parcel.

OTHER PROPERTIES

Article XIIID stipulates that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment.

All properties that are specially benefited are assessed. Other publicly owned property that is used for purposes similar to private residential, commercial, industrial or institutional uses is benefited and assessed at the same rate as such privately owned property.

Miscellaneous, small and other parcels such as roads, right-of-way parcels, and common areas typically do not generate significant numbers of employees, residents, customers or guests and have limited economic value These miscellaneous parcels receive minimal benefit from the Improvements and are assessed an SFE benefit factor or 0.

ANNUAL COST INDEXING

It should also be noted that, if the assessments are approved, the maximum assessment rate within the Assessment District may increase in future years by an amount equal to the annual change in the Bay Area Consumer Price Index.

APPEALS OF ASSESSMENTS LEVIED TO PROPERTY

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment may file a written appeal with the Cosumnes Community Services District Engineer or his or her designee. Any such appeal is limited to correction of an assessment during the then current fiscal year. Upon the filing of any such appeal, the District Engineer or his or her designee will promptly review the appeal and any information provided by the property owner. If the District Engineer or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the Assessment Roll. If any such changes are approved after the Assessment Roll has been filed with the County for collection, the District Engineer or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the

District Engineer or his or her designee shall be referred to the Board of Directors of the Cosumnes Community Services District, and the decision of the Board shall be final.

ASSESSMENT

WHEREAS, this Engineer's Report (the "Report") has been prepared pursuant to the provisions of the Landscaping and Lighting Act of 1972 (the "Act") and Article XIIID of the California Constitution; and

WHEREAS, the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Assessment District and an assessment of the estimated costs of the Improvements upon all assessable parcels within the Assessment District;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under the Act, Article XIIID of the California Constitution and the order of the Board of the Cosumnes Community Services District, hereby make the following assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the Assessment District.

As required by the Act, an Assessment Diagram showing the exterior boundaries of the Assessment District is hereto attached and incorporated herein by reference. The distinctive number of each parcel or lot of land in the Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion the net amount of the cost and expenses of the Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within the Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the Estimate of Cost and Method of Assessment in the Report.

The assessment is subject to an annual adjustment tied to the amount equal to the annual change in the Bay Area Consumer Price Index.

The assessment is made upon the parcels or lots of land within the Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from the Improvements.

The change in the CPI from February 2019 to February 2020 was 2.91%. Therefore, the maximum authorized assessment rate for fiscal year 2020-21 is increased by 2.91% which equates to $160.53 per single family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2020-21 at the rate of $160.53, which is equal to the maximum authorized assessment rate.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Sacramento for the fiscal year

2020-21. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of the County.
I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2020-21 for each parcel or lot of land within the Assessment District.

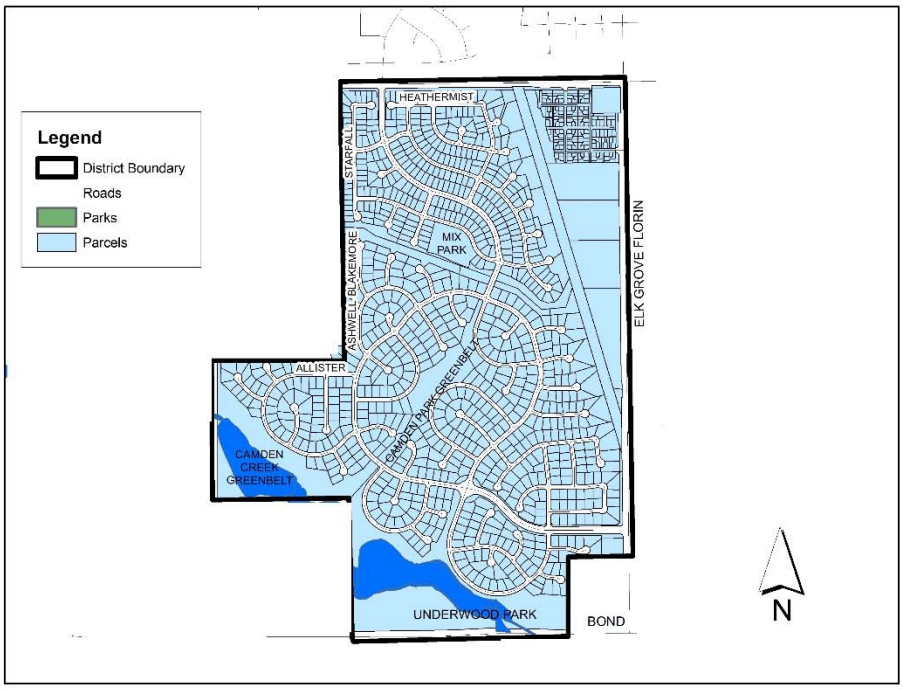
Dated: May 6, 2020

Engineer of Work

By_____
John W. Bliss, License No. C052091

ASSESSMENT DIAGRAM

The Assessment District includes all properties within the boundaries of Camden Park Assessment District. The boundaries of the Assessment District are displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions as shown on the maps of the Assessor of the County of Sacramento, for fiscal year 2020-21, and are incorporated herein by reference, and made a part of this Diagram and this Report.



NOTE: REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF SACRAMENTO FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

FILED AND RECORDED IN THE OFFICE OF THE SECRETARY OF THE BOARD OF THE COSUMNES COMMUNITY SERVICES DISTRICT, COUNTY OF SACRAMENTO, CALIFORNIA, THIS _____ DAY OF _____, 20__.

_____
SECRETARY OF THE BOARD

AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE BOARD OF DIRECTORS OF THE COSUMNES COMMUNITY SERVICES DISTRICT ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE _____ DAY OF _____, 20__ FOR THE FISCAL YEAR 20__-__ AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF SACRAMENTO ON THE _____ DAY OF _____, 20__. REFERENCE IS MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

_____
SECRETARY OF THE BOARD

Cosumnes Community Services District
Camden Park Assessment District
Assessment Diagram

Prepared by SCI Consulting Group
4745 Mangels Blvd, Fairfield, CA 94534

ASSESSMENT ROLL FOR FISCAL YEAR 2020-21

An Assessment Roll (a listing of all parcels assessed within the Assessment District and the amount of the assessment) will be filed with the Secretary of the Board and is, by reference, made part of this Report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this Report. These records shall govern for all details concerning the description of the lots or parcels.

Attachment D

COSUMNES COMMUNITY SERVICES DISTRICT

CAMDEN ESTATES & CAMDEN POINTE IMPROVEMENT DISTRICT

ENGINEER'S REPORT

FISCAL YEAR 2020-21

MAY 2020

PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972, GOVERNMENT CODE AND ARTICLE XIIID OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:
SCIConsultingGroup
4745 MANGELS BOULEVARD
FAIRFIELD, CALIFORNIA 94534
PH: 707.430.4300
FAX: 707.430.4319
WWW.SCI-CG.COM

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COSUMNES COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS

Orlando Fuentes, President
Jim Luttrell, Vice President
Gil Albiani, Director
Rod Brewer, Director
Jaclyn Moreno, Director

ACTING GENERAL MANAGER

Joshua Green

ASSESSMENT ENGINEER

SCI Consulting Group
Lead Assessment Engineer, John Bliss, M.Eng., P.E.

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INTRODUCTION

OVERVIEW

The Cosumnes Community Services District ("District") is a public agency that is responsible for operating and maintaining parks, creeks, streams, open spaces, recreation facilities and recreation programs within its jurisdictional service area. The District's service area for its parks and recreation services encompasses the City of Elk Grove and the unincorporated areas in Sacramento County east, west and south of the City. In addition, the District provides fire and emergency medical services to its park service area, plus the City of Galt.

The District's parks do not receive any revenues from property taxes. In 1994, the District formed a benefit assessment district, the District Wide Landscape and Lighting Assessment District, with 13 benefit zones, to provide funding for the creation, maintenance, improvement and servicing of local parks and recreation facilities within its park service areas. This Assessment District, which was established prior to the approval of Proposition 218 in 1996, was reconfirmed and continued in an assessment ballot proceeding conducted in 1997.

ASSESSMENT BACKGROUND

The District is primarily funded by the assessment described above. The Elk Grove/West Vineyard benefit zone 3 includes thirteen parks, namely, Amundson, Arcadian Village, Fales, Gage, Hrepich, Jones Family, Jordan Family, Karamanos, Lombardi, MacDonald, Perry, Rau, and Sheldon Place. Over the years, operational costs, including utility costs, increased.

Over time, expenses exceeded revenues in benefit zone 3, and in 2017 the District conducted a public opinion survey proposing a funding measure for all the properties in this zone to address this shortfall. The survey indicated a proposed funding measure did not have enough support from the property owners to pass, so the District declined to proceed with a ballot measure at that time.

Subsequently, property owners in the area around MacDonald Park, known as Camden Estates & Camden Pointe, approached District staff about the possibility of initiating a funding measure for just their area, to improve the Whitehouse Creek Trail, the streetscapes on Sheldon Road, Spring Azure Way, and White Peacock Way, and the part of the park which is already developed, as well as to enable the District to develop the undeveloped part of the park. In response, in early 2019 the District conducted a survey proposing a funding measure just for Camden Estates & Camden Pointe, and the survey indicated the property owners in this area would support such a funding measure.

The purpose of the Camden Estates & Camden Pointe Improvement District funding measure, which is in addition to the District-wide assessment described above, is to increase the level of service by making improvements to MacDonald Park, the Whitehouse Creek

Trail, and the streetscapes along Sheldon Road, Spring Azure Way, and White Peacock Way, as described in more detail below.

If the funding from the assessment had not been approved, the District would have been forced to reduce park, trail and streetscape maintenance and postpone facilities upgrades, resulting in a continuing deterioration of park, trail and streetscape maintenance and facilities. In addition, the District would have been unable to develop the undeveloped section of the park, since it would not have had the funds to adequately maintain those improvements.

ASSESSMENT PROCESS

On April 17, 2019 the Cosumnes Community Services District Board of Directors by Resolution called for an assessment ballot proceeding and public hearing on the proposed establishment of the Camden Estates and Camden Pointe Improvement District.

On May 1, 2019 a notice of assessment and assessment ballot was mailed to property owners with proposed assessments within the area of the Improvement District. Such notice included descriptions of the proposed assessments and the improvements and services the assessments would fund as well as an explanation of the method of voting on the assessments. Each notice also included a ballot upon which the property owner could mark his or her approval or disapproval of the proposed assessments.

After the ballots were mailed to property owners in the Assessment District, a minimum 45-day time period was provided for the return of the assessment ballots. Following this 45-day time period, a public hearing was held for the purpose of allowing public testimony regarding the assessments. The Public Hearing was held June 19, 2019. At the Public Hearing, the public had the opportunity to speak on the issue, voice any concerns or protests, and obtain further information about the assessments.

Tabulation of the returned ballots began after the close of the Public Hearing. It was determined at the June 19, 2019 Board meeting that the assessment ballots submitted in opposition to the assessments did not exceed the assessment ballots submitted in favor of the assessments (each ballot is weighted by the proportional financial obligation of the property for which the ballot is submitted).

As a result, the Board gained the authority to approve the levy of the assessments for fiscal year 2019-20 and future years. The Board took action, by a Resolution passed on June 19, 2019, to approve the first year levy of the assessments for fiscal year 2019-20. The authority granted by the ballot proceeding includes an annual adjustment in the assessment levies equal to the annual change in the Consumer Price Index for the San Francisco Bay Area.

The assessments may be continued in future years by a majority vote of the Board. This annual assessment continuation process requires the creation of a budget for the upcoming fiscal year, an updated assessment roll listing all parcels and their assessments for the upcoming fiscal year, preparation of an updated Engineer's Report, a noticed public meeting

at which the Engineer's Report would be preliminarily approved, publication in a local newspaper of the Board's intent to continue the assessment, and a noticed public hearing prior to the Board's decision on continuing the assessments.

This Engineer's Report ("Report") describes the Improvement District, the Improvement District Boundaries, a description of the Improvements to be installed and maintained, and the assessments for fiscal year 2020-21. The assessments are based on the estimated cost to operate, maintain and service the parks, recreation areas, recreation facilities and other public lands owned by the District (the "Improvements"). The assessments are also based on the direct and special benefit to properties within the Improvement District.

If the Board approves this Engineer's Report and the assessments by resolution, a notice of public hearing must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing is used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing will be held for the purpose of allowing public testimony about the continuation of the assessments. This hearing is currently scheduled for June 17, 2020. At this hearing, the Board will consider approval of a resolution confirming the assessments for fiscal year 2020-21. If the assessments are so confirmed and approved, the levies will be submitted to the County Auditor/Controller for inclusion on the property tax roll for Fiscal Year 2020-21.

LEGAL REQUIREMENTS

PROPOSITION 218

This assessment must comply with Proposition 218, "The Right to Vote on Taxes Act," which was approved by the voters of California on November 6, 1996, and is now codified as Articles XIIIC and XIIID of the California Constitution. Article XIIID, Section 4 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which provide special benefits to the assessed property.

Proposition 218 describes a number of important requirements, including property-owner balloting, for the imposition, increase and extension of assessments, and these requirements were satisfied by the process used to establish this assessment.

PLANS & SPECIFICATIONS

The Cosumnes Community Services District maintains park facilities in locations throughout its boundaries, including MacDonald Park in the Camden Estates & Camden Pointe area. The work and Improvements to be undertaken by the Cosumnes Community Services District's Camden Estates & Camden Pointe Improvement District and the cost thereof paid from the levy of the annual Assessment provide special benefit to Assessor Parcels within the Improvement District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the work and Improvements are generally described as follows:

The installation, maintenance and servicing of public recreational facilities and improvements, may include, but are not limited to, turf and play areas, landscaping, ground cover, shrubs and trees, irrigation systems, drainage systems, lighting, fencing, entry monuments, basketball courts, tennis courts, other recreational facilities, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained by the Cosumnes Community Services District within the Improvement District boundaries. For a list of the Improvements which are initially planned, see the following page.

As applied herein, "Installation" means the construction of the Improvements, including, but not limited to, land preparation (such as grading, leveling, cutting and filling), sod, landscaping, irrigation systems, parking lots, sidewalks and drainage, lights, playground equipment, play courts, playing fields, recreational facilities and public restrooms.

"Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any Improvement, including repair, removal or replacement of all or any part of any Improvement; providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste, and the cleaning, sandblasting, and painting of walls and other Improvements to remove or cover graffiti.

"Servicing" means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other Improvements; or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other Improvements.

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing

of the Improvements; (f) any expenses incidental to the issuance of bonds or notes pursuant to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment (Streets & Highways Code §22526).

The assessment proceeds will be exclusively used for Improvements within the Improvement District plus incidental expenses. If the funding measure passes, the District will meet with area residents before finalizing development plans for the undeveloped section of the park. Projects initially identified to be accomplished with the assessment proceeds include:

Improvements to existing facilities:

- Renovate the existing portion of the park
- Park, trail and streetscape maintenance
- Increase in water and mowing budgets
- Installation of plants and mulch in shrub beds and along trails
- Graffiti removal
- Turf repairs and replacement
- Replacement of the playground equipment when necessary
- Replacement of shade structure and benches when necessary

Improvements to the undeveloped portion of the park may include the addition of the following facilities:

- A looped trail
- Adult fitness equipment
- Two new children's playgrounds
- A shaded picnic area with benches and barbeque
- Half-court basketball
- A nature garden
- Native grasses and trees

FISCAL YEAR 2020-21 ESTIMATE OF COST AND BUDGET

BUDGET FOR FISCAL YEAR 2020-21

The following budget shows the cost of the Improvements that would be funded by the Improvement District in Fiscal Year 2020-21.

Table 1 – Estimate of Costs and Revenues

		Total Budget
Installation, Maintenance & Servicing Costs		
Improvements		
Operating Transfers		$22,816
Capital Improvements/Quimby Fees		$41,802
Services and supplies and other maintenance[1]		$1,995
Total for Installation, Maintenance and Servicing		$66,613
Amount to/from Reserve		$55,926
Total Improvements		$122,539
Less:		
Contributions which can fund general benefit and/or benefit to properties outside the District		$13,479
Contributions toward special benefits		$28,538
Total contributions from sources other than the assessment[2]		$42,017
Total Improvement District Budget [3]		$80,522
(Net Amount to be Assessed)		
Budget Allocation to Property		
Total Assessment Budget		$80,522
Assessment Contribution	EDUs	Effective EDUs
Number of benefit units In Benefit Zone A	480.4	480.4
Number of benefit units In Benefit Zone B	12.0	13.2
Total number of benefit units		493.6
Assessment per Equivalent Dwelling Unit in Zone A[4]		$161.53
Assessment per Equivalent Dwelling Unit in Zone B[4]		$177.69
Total revenue from Assessments		$80,522

NOTES TO ESTIMATE OF COSTS:

1. Development of the west side of the park will be paid for with Quimby in-lieu Fees. The costs for these Improvements are amortized over 20 years. Estimated fiscal year 2020-21 incidental costs include assessment administration, county charges for inclusion of assessments on property tax bills and other incidental costs.
2. As determined in the following section, at least 11.0% of the cost of Improvements must be funded from sources other than the assessments to cover any general benefits and/or benefit to properties outside the Improvement District from the Improvements. Therefore, out of the total cost of Improvements of $122,539 the District must provide contributions of at least $13,479 from sources other than the assessments. The District will provide contributions of $42,017 which more than covers any general benefits from the Improvements, even before consideration of the curbs & gutters, drainage, and streets as discussed below.
3. The Act requires that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Improvement District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the Fiscal Year, June 30, must be carried over to the next Fiscal Year. The District may also establish a reserve fund for contingencies and special projects as well as a capital improvement fund for accumulating funds for larger capital improvement projects or capital renovation needs. Any remaining balance would either be placed in the reserve fund, the capital improvement fund, or would be used to reduce future years' assessments.
4. The rate shown here is for a single family home or its equivalent. For the definition of the term EDU and rates for other types of property, see the section titled, “Method of Assessment” and the sections following it in this report.

METHOD OF ASSESSMENT APPORTIONMENT

METHOD OF APPORTIONMENT

This section of the Engineer's Report includes an explanation of the special and general benefits to be derived from the Improvements to park facilities and District maintained property, throughout the Improvement District, and the methodology used to apportion the total assessment to properties within the Improvement District.

The method used for apportioning the assessment is based upon the proportional special benefits conferred to the properties over and above the general benefits conferred to real property in the Improvement District or to the public at large. Special benefit and the Assessments are calculated for each parcel in the Improvement District using the following process:

1. Identification of special benefit factors derived from the Improvements
2. Calculation and quantification of the general benefits
3. Determination of the relative special benefit within different areas within the Assessment District
4. Determination of the relative special benefit per property type
5. Apportionment of the costs to Assessment and calculation of the Assessment for each individual parcel based upon special benefit; location, property type, property size, property characteristics, improvements on property and other supporting attributes.

DISCUSSION OF BENEFIT

Assessments can only be levied based on the special benefit conferred to property by the Improvements. This special benefit is received by property over and above any general benefits. Any and all general benefit must be funded from another source. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

> *The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.*
>
> *The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000)) [of the Streets and Highways Code, State of California].*

Article XIIID, Section 4 of the California Constitution states that assessments must be based on the special benefit conferred to property and that, "No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

Since assessments are levied on the basis of special benefit, they are not a tax and are not governed by Article XIIIA or XIIIC of the California Constitution.

A special benefit is a service or improvement that provides a direct advantage to a parcel. For example, park improvements may be viewed as a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment.

BENEFIT FACTORS

The special benefits from the Improvements increase the utility, functionality and desirability of the assessed properties, and are listed below:

PROXIMITY TO IMPROVED PARKS AND RECREATIONAL FACILITIES

Only the specific properties within close proximity to the Improvements are included in the Improvement District. The Improvement District was narrowly drawn to include only the benefiting parcels. Therefore, property in the Improvement District enjoys unique and valuable proximity (and access, as described in the next section) to the Improvements that the public at large and property outside the Improvement District do not share.

In the absence of the Assessments, the Improvements will not be provided and the parks and recreation areas, as well as the landscape corridor in the Improvement District, would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the Assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what would otherwise be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Improvement District, they provide a direct advantage and special benefit to property in the Improvement District.

ACCESS TO IMPROVED PARKS, OPEN SPACE AND RECREATIONAL AREAS

The main entrances to MacDonald Park and the Camden Estates & Camden Pointe area are via Harding Hall Drive and Sheldon Creek Drive. Properties to the west, south, and east of the boundary do not enjoy the same access because the streets do not go through to the Camden Estates & Camden Pointe area. Properties to the north are separated from the area by Sheldon Road, a busy thoroughfare. The properties in the Improvement District all use either Harding Hall Drive or Sheldon Creek Drive to access their property, but those outside of it do not. Therefore, the properties in the boundaries of the assessment enjoy unique access to MacDonald Park.

Since the parcels in the Improvement District are the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved parks, landscaping and recreation areas that are provided by the Improvements. This is a direct advantage and special benefit to property in the Improvement District.

IMPROVED VIEWS

The Improvement District, by maintaining the landscaping at its park and recreation facilities provides improved views of the Improvements to the proximate properties within the Improvement District. Because of the unique character of Camden Estates & Camden Pointe, with no access other than Harding Hall Drive or Sheldon Creek Drive from the areas surrounding it, there is no traffic just passing through the area, and therefore the park is viewed only by property owners, other residents, and visitors. Therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Improvement District.

EXTENSION OF A PROPERTY'S OUTDOOR AREAS AND GREEN SPACES FOR PROPERTIES WITHIN CLOSE PROXIMITY TO THE IMPROVEMENTS

In large part because it is cost prohibitive to provide large open land areas on property in the Improvement District, the residential, commercial and other benefiting properties in the Improvement District do not have large outdoor areas and green spaces. The Improvements to the park in the Improvement District will provide these larger outdoor areas that serve as an effective extension of the land area for properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements, as described above. The Improvements, therefore, will provide an important, valuable and desirable extension of usable land area and neighborhood-serving amenities for the direct advantage and special benefit of properties within the Improvement District.

According to the industry-standard guidelines established by the National Park and Recreation Association (the "NPRA"), neighborhood parks in urban areas have a service area radius of generally one-half mile. The service radii for neighborhood parks and neighborhood green spaces were specifically established to give all properties within the service radii close proximity and easy walking access to such public land areas. Since proximate and accessible parks serve as an extension of the usable land area for property in the service radii, and since the service radii was specifically designed to provide close proximity and access to neighborhood parks and public land areas, the parcels within the Improvement District clearly receive a direct advantage and special benefit from the Improvements. This advantage is not received by other properties or the public at large. In the case of MacDonald Park, the service area is reduced from this standard to include only the assessed parcels because of the unique characteristics described above, whereby access from other surrounding parcels is limited.

An analysis of the service radii for the Improvements finds that all properties in the Improvement District enjoy the distinct and direct advantage of being close and proximate to the park and landscape corridor within the Improvement District. The benefiting properties in the Improvement District therefore uniquely and specially benefit from the Improvements.

BENEFIT FINDING

In summary, real property located within the boundaries of the Improvement District distinctly and directly benefits from the effectively extended outdoor areas and green spaces; as well as closer proximity, access to and views of the improved park, recreation facilities, landscaping, and other public resources funded by the Assessments.

GENERAL VERSUS SPECIAL BENEFIT

Article XIIID, Section 4(a) of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to "separate the general benefits from the special benefits conferred on a parcel." The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. Property may be assessed to fund improvements to the extent of the special benefits conferred by the Improvements; but general benefits are not assessable. Accordingly, a separate estimate of the special and general benefit is given in this section.

Article XIIID never defines the term "general benefit." The definition of special benefit in Section 2(i) includes the statement that general enhancement of property value does not constitute special benefit. General benefit may be described as "an indirect, derivative advantage" resulting from the improvements. One infers from Article XIIID that all benefit is either general or special.

In other words:

Total Benefit	**=**	**General Benefit**	**+**	**Special Benefit**

There is no widely-accepted or statutory formula for quantifying the amount of any general benefit that is identified.

In this Report, the general benefit is first identified, conservatively (i.e., generously) estimated, and then budgeted so that it is funded by sources other than the Assessment.

The starting point for evaluating general and special benefits is the current, baseline level of service, which is funded primarily by the existing District-wide assessment. The Assessment funds Improvements "over and above" this general, baseline level and the general benefits estimated in this section are over and above the baseline.

A formula to estimate the general benefit is listed below:

General Benefit	=	**Benefit to Real Property Outside the Assessment District**	+	**Benefit to Real Property Inside the Assessment District that is Indirect and Derivative**	+	**Benefit to the Public at Large**

Special benefit, on the other hand, is defined in the state constitution as "a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large." A special benefit is conferred to a property if the property "receives a direct advantage from the improvement (e.g., proximity to a park)." In this Assessment, as noted, properties in the Improvement District have close and unique proximity, views of and access to the Improvements, and uniquely improved desirability from the Improvements, and other properties and the public at large do not receive such benefits because they do not have proximity, access to or views of the Improvements. Therefore, the overwhelming proportion of the benefits conferred to property is special, and only minimal general benefit is conferred on property outside the Improvement District or the public at large.

In the 2010 *Beutz* case, the 4th District Court of Appeals rejected an assessment for parks in large part because the general benefits were not calculated and quantified. In its decision, the 4th Appellate Court suggests that the use of parks in an assessment district by people who live outside of the district likely is a general benefit. This Engineer's Report includes a specific, quantified calculation of general benefits, as described below, that is based in part on such use by people outside of the Improvement District. Moreover, the proportionality of the Assessments to the special benefits conferred on each parcel, based in large part on proximity is established as well. Therefore, the Assessments and this Engineer's Report are consistent with the *Beutz* decision.

CALCULATING GENERAL BENEFIT AND SPECIAL BENEFIT PAID FROM OTHER FUNDS

In this section, the general benefit and special benefit not paid from the assessment, which must be paid from other funds, are conservatively estimated and described, and then budgeted so that it is funded by sources other than the Assessment.

BENEFIT TO PROPERTY OUTSIDE THE IMPROVEMENT DISTRICT

Properties within the Improvement District receive almost all of the special benefits from the Improvements, because properties in the Improvement District enjoy unique and close proximity and access to the Improvements that is not enjoyed by other properties or the public at large. This is because there are no streets into or out of most of Camden Estates & Camden Pointe other than via Harding Hall Drive or Sheldon Creek Drive. People in the surrounding areas cannot drive to MacDonald Park without taking an inconvenient, roundabout route. Moreover, there are other parks that are easier for them to access.

There are certain properties that are located outside the boundaries of the Improvement District immediately on the north side with an entrance on Sheldon Road which are within the proximity/access radius of the Improvements and that do not lack access due to obstacles other than Sheldon Road. These properties may receive some benefit from the Improvements. The amount of benefit conferred to properties just outside the Improvement District boundaries, must be deducted from the total benefit and not assessed to property in the Improvement District.

All of these properties are on the north side of the Improvements, with other, more easily accessible parks available to the north of Sheldon Road. Since the owners and residents of these properties can either go north to a more easily accessible park, or south to the Improvement District, there is more than a 50% likelihood that they will go to the more easily accessible park rather than the park in the Improvement District. A 50% reduction factor is therefore applied to the benefit received by these properties. Additionally, to access the Improvements they would have to drive twice the average distance from the Improvements compared to properties in the Improvement District. The benefit to property outside of the Improvement District is calculated as follows with the parcel and data analysis performed by SCI Consulting Group.

Assumptions:
6 parcels outside the district immediately to the north with an entrance on Sheldon Road and within the proximity/access radius of MacDonald Park
534 parcels in the Improvement District
50% relative benefit compared to property within the Improvement District

Calculation

Benefit to property outside the Improvement District = (6 / (6 +534)) * 0.5 = 0.6%

Although it can reasonably be argued that Improvements inside, but near the Improvement District boundaries are offset by similar park and recreational improvements provided outside, but near the Improvement District's boundaries, we use the more conservative approach of finding that 0.6% of the Improvements may be of benefit to property outside the Improvement District.

BENEFIT TO PROPERTY INSIDE THE DISTRICT THAT IS INDIRECT AND DERIVATIVE

The "indirect and derivative" benefit to property within the Improvement District is particularly difficult to calculate. A solid argument can be presented that all benefit within the Assessment District is special, because the Improvements are clearly "over and above" and "particular and distinct" when compared with the baseline level of service and the unique proximity, access to and views of the Improvements enjoyed by benefiting properties in the Assessment District.

BENEFIT TO THE PUBLIC AT LARGE

Properties in the Improvement District receive special benefits from the Improvements because the benefit flows to those properties when users of these properties (i.e. residents, workers, etc.) enjoy the Improvements. The most common way for a property user to enjoy the Improvements is to visit the park and to use its facilities. Therefore, the general benefit to the public at large can be estimated by the proportionate amount of time that the Improvement District's park and recreational facilities are used and enjoyed by individuals who are not residents, employees, customers or property owners in the Improvement District.

In order to determine the proportionate use as described above, SCI has broadly conducted numerous surveys in similar parks over many years to determine the proportion of park visitors who are also property users in the park's District to those who are not. SCI has conducted these surveys at various times of the day, evening, and week in order to obtain a thorough sampling of different types of park users. Those surveyed were asked to look at a District map and to identify whether they owned property, resided, interacted with property owners, or worked within the park's District, without having to give up their privacy by identifying their exact address or even their block or neighborhood. These surveys found that less than 5% of the use of similar parks and recreation areas, in well-defined housing developments and subdivisions is by people who do not own property or interact with property owners in the park's District, meaning less than 5% of the use is by the public at large.

When people outside the Improvement District use parks, they not only receive benefit from them, but they also diminish the availability of park Improvements for people within the Improvement District. For instance, if a person from outside the Improvement District is using a particular piece of exercise equipment at the park, nobody from inside the Improvement District can use it until the person from outside is finished with it. Not all such visits from people outside the District reduce the benefits for those inside. For instance, if a person from outside the District is using a piece of exercise equipment but the only other people at the park that day are people from inside the District having a neighborhood picnic and they are not interested in using the exercise equipment, then the person from outside the District is having no negative effect on those who are from inside the District. As stated above, about 5% of the visits to similar parks were from people outside the District, and since not all of these visits result in reduced enjoyment to those inside the District, to be conservative it is assumed that all of these visits could potentially inconvenience a person from inside the District. Therefore, another 5% of general benefits are allocated for this potential reduced access to the Improvements.

Combining these two measures of general benefits (5% for those who live outside the District enjoying the Improvements plus 5% for diminishment of enjoyment those from outside cause those from inside the District), we find that 10% of the benefits from the Improvements are general benefits to the public at large.

TOTAL GENERAL BENEFITS AND SPECIAL BENEFITS PAID FROM OTHER FUNDS

Using a sum of these three measures of general benefit, we find that approximately 10.6% of the benefits conferred by the Improvements may be general in nature and should be funded by sources other than the Assessments.

General Benefit and Special Benefit Paid From Other Funds =

0.6% (Outside the district)
+ 0.0% (Inside the district - indirect and derivative)
+ 10.0% (Public at Large)

= 10.6% (Total General Benefit and Special Benefit paid from other funds)

Although this analysis finds that 10.6% of the Assessment may provide general benefits and special benefit that would need to be paid from funds other than the assessment, the Assessment Engineer establishes a requirement for a minimum contribution from sources other than the Assessments of 11.0%. This additional allocation above the measure of general benefits will serve to provide additional coverage for any other general benefits.

This general benefit and special benefit contribution paid from other funds is the sum of the following components:

The City of Elk Grove owns, maintains, rehabilitates and replaces the curb and gutter along the border of the Assessment District's Improvements. This curb and gutter area is entirely within the Improvement District boundaries, and serves to support, contain, retain, manage irrigation flow and growth, and provide a boundary for the Improvements. The contribution from the City of Elk Grove towards general benefit from the maintenance, rehabilitation, and replacement of the curb and gutter is estimated to be $5.00 per linear foot, and there are approximately 870 linear feet of curb & gutter on the boundaries of MacDonald Park. 870 linear feet times $5.00 per linear foot equals $4,350, or 5.6% of the cost of the Improvements.

The City of Elk Grove owns and maintains a storm drainage system along the border of the Assessment District's Improvements. This system serves to prevent flooding and associated damage to the Improvements, and manage urban runoff including local pollutant loading from the Improvements. The contribution from the City of Elk Grove towards general benefit from the maintenance, and operation of the portion of the local storm drainage system serving the park and within the Improvement District boundaries is estimated to be $3.50 per linear foot, and there are approximately 1,950 linear feet of storm pipe between the main pipe system and MacDonald Park. 1,950 linear feet times $3.50 per linear foot equals $6,825, or 8.8% of the cost of the Improvements.

The City of Elk Grove owns and maintains local public streets along the border of the Assessment District's Improvements. These public streets provide access to the Improvements for its enjoyment as well as efficient maintenance. The contribution from the

City of Elk Grove towards general benefit from the maintenance of local public streets within the Improvement District boundaries is estimated to be $2.11 per linear foot, and there are approximately 1,950 linear feet of streets between the nearest main road and MacDonald Park. 1,950 linear feet times $2.11 per linear foot equals $4,111, or 5.3% of the cost of the Improvements.

The District has collected Quimby in-lieu park fees which it will be using to develop the currently undeveloped portion of MacDonald Park. 100% of these funds are from sources other than the Camden Estates & Camden Pointe assessment. The improvements paid for by these funds will be amortized over 20 years.

A total of $42,017 from other sources, consisting of the above referenced park Quimby in-lieu fees, is included in the budget to pay for this general benefit requirement. This totals 34.3%, which is substantially more than the amount required of 11.0%, even before taking into account the value of the improvements paid for by the City of Elk Grove, which would add another 19.7% (5.6% + 8.8% + 5.3%).

ZONES OF BENEFIT

The boundaries of the Improvement District have been carefully drawn to only include the properties in Cosumnes Community Services District that are proximate to the Improvements and that would materially benefit from the Improvements. Certain other properties surrounding and outside the District were excluded from the Improvement area because these properties are generally less proximate to the Improvements and/or they do not enjoy the same access, due to roads that don't go through and/or fences, as described earlier in this Report. In other words, the boundaries of the Improvement District have been narrowly drawn to include only properties that will specially benefit from the Improvements, and would receive a declining level of service if the Assessments were not approved.

In the Improvement District, the advantage that each parcel receives from the Improvements is direct, and the boundaries are narrowly drawn to include only parcels that benefit from the Assessment. For the most part, the benefits from the Improvements within the Improvement District do not vary based on proximity of the parcels to the Improvements because the increased benefits of greater proximity to the Improvements are generally offset by a parallel increase in negative factors such as higher levels of traffic, noise, etc. that comes with increased proximity.

However, the properties in very close proximity to MacDonald Park do receive some additional benefit, due to the views provided to those homes, particularly from the second floor windows on those properties. Therefore, the majority of the parcels in the Improvement District are assigned to what will be known as Benefit Zone A, and the properties which enjoy this increased special benefit from the park will be assigned to what will be known as Benefit Zone B.

The increased special benefit in Benefit Zone B is calculated as follows:

Since properties in Benefit Zone B only receive the additional views of the park from the side of the property facing the park, and can best enjoy the view only from the second floor of the residence due to parked cars, traffic, and other obstructions at street level, the Engineer has determined that the increase in the special benefits enjoyed by the parcels in Benefit Zone B, due to direct but limited views of the Improvements in MacDonald Park, is 10%. Therefore, the rate applied to Benefit Zone B is 110% (100% plus 10%) times the rate in Benefit Zone A.

METHOD OF ASSESSMENT

As previously discussed, the Assessments will provide comprehensive Improvements that will clearly confer special benefits to properties in the Improvement District. The allocation of special benefits to property is partially based on the type of property and the size of property. These benefits can also partially be measured by the occupants on property in the Improvement District because such parcel population density is a measure of the relative benefit a parcel receives from the Improvements. It should be noted that many other types of "traditional" assessments also use parcel population densities to apportion the assessments. For example, the assessments for sewer systems, roads and water systems are typically allocated based on the population density of the parcels assessed. Therefore, the apportionment of benefit is reasonably based on the type of parcel, the size of parcels and the population density of parcels.

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Equivalent Dwelling Units (EDUs). This EDU methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated an EDU value, which is each property's relative benefit in relation to a single family home on one parcel. In this case, the "benchmark" property is the single family detached dwelling which is one Equivalent Dwelling Unit or one EDU.

Not only residential improved property will be assessed, because commercial, industrial and other properties also receive direct benefits from the Improvements, and will be assessed.

A fixed or flat assessment is used for all single family residential properties regardless of occupancy or parcel size. Assessments on multi-family residential parcels vary based on the number of dwelling units. Assessments on commercial and industrial property are levied on an acreage basis because larger properties generally support larger buildings and have higher numbers of employees, customers and guests who would benefit from proximity and improved access to well-maintained and improved parks, landscaping and recreational facilities.

Finally, the special benefits to be derived from the Assessments will be conferred on property and are not based on a specific property owner's use of the Improvements, a specific property owner's occupancy of property, or the property owner's demographic status such

as age or number of dependents. The benefits derived to property are related to the average number of people who could potentially live on, work at, or otherwise could occupy a property, not how the property is currently used by the present owner. Therefore, the number of people who could, or potentially, live on, work at or otherwise occupy a property is one indicator of the relative level of benefit received by a property.

In conclusion, the Assessment Engineer determined that the appropriate method of assessment apportionment should be based on the type of property, the relative size of the property, property location, its relative population and its proximity to parks and recreational facilities. This method is further described below.

RESIDENTIAL PROPERTIES

All improved residential properties represent a single residential dwelling unit and are assigned 1.00 EDU per dwelling unit. Traditional houses, zero-lot line houses, and townhomes are included in this category.

COMMERCIAL/INDUSTRIAL PROPERTIES

EDU values for commercial and industrial land uses are based on the equivalence of special benefit on a land area basis between single family residential property and the average commercial/industrial property. The EDU values for various commercial and industrial land uses are further defined by using average employee densities because the special benefit factors described previously can be measured by the average number of people who work at commercial/industrial properties.

In order to determine employee density factors, the findings from the San Diego Association of Governments Traffic Generators Study (the "SANDAG Study") are used because these findings were approved by the State Legislature as being a good representation of the average number of employees per acre of land area for commercial and industrial properties. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 24.

In comparison, Census data shows that the average number of people residing in a single family home in the area is 2.55. Since the average lot size for a single family home in the Improvement District is approximately one fifth of an acre, the average number of residents per acre of residential property is 12.75.

The employee density per acre is generally 1.9 times the population density of single family residential property per acre (24 employees per acre / 12.75 residents per acre). Therefore, the average employee density can be used as the basis for allocating benefit to commercial or industrial property since a commercial/industrial property with 1.9 employees receives generally similar special benefit to a residential property with 1 resident. This factor of equivalence of benefit between 1 resident to 1.9 employees is the basis for allocating commercial/industrial benefit. Commercial and industrial property will therefore be assigned 0.5 EDU per one-fifth acre or portion thereof.

VACANT/UNDEVELOPED PROPERTIES

The Improvements will make the land in the Improvement District more desirable and useable. The benefit to undeveloped properties is determined to be proportional to the corresponding benefits for similar type developed properties, but at a lower rate due to the lack of improvements on the property. A measure of the benefits accruing to the underlying land is the average value of land in relation to Improvements for developed property. An analysis of the assessed valuation data from the County of Sacramento found that approximately 30% of the assessed value of improved properties is classified as the land value. It is reasonable to assume, therefore, that approximately 30% of the benefits are related to the underlying land and 70% are related to the improvements and the day-to-day use of the property. Using this ratio, the EDU factor for vacant/undeveloped parcels is 0.30 per parcel.

OTHER PROPERTIES

Article XIIID stipulates that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the Assessment.

All properties that are specially benefited are assessed. Other publicly owned property that is used for purposes similar to private residential, commercial, industrial or institutional uses is benefited and assessed at the same rate as such privately owned property.

Miscellaneous, small and other parcels such as roads, right-of-way parcels, and common areas typically do not generate significant numbers of employees, residents, customers or guests, who would have access to or use the Improvements. These miscellaneous parcels therefore receive no benefit from the Improvements and are assessed an EDU benefit factor of 0 EDUs.

ANNUAL COST INDEXING

The maximum assessment rate within the Improvement District may increase annually based on the annual increase, if any, in the Northern California (San Francisco-Oakland-Hayward) Consumer Price Index-All Urban Consumers (the "CPI"), from February to February of each year.

APPEALS OF ASSESSMENTS LEVIED TO PROPERTY

Any property owner who feels that the assessment levied on their property is in error as a result of incorrect information being used to apply the foregoing method of assessment may file a written appeal with the Cosumnes Community Services District Administrator or his or her designee. Any such appeal is limited to correction of an assessment during the then current Fiscal Year and applicable law. Upon the filing of any such appeal, the District Administrator or his or her designee will promptly review the appeal and any information provided by the property owner. If the District Administrator or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the Assessment Roll. If any such changes are approved after the Assessment Roll has been

filed with the County for collection, the District Administrator or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the District Administrator or his or her designee shall be referred to the Board of Directors of the Cosumnes Community Services District, and the decision of the Board shall be final.

ASSESSMENT FUNDS MUST BE EXPENDED WITHIN THE IMPROVEMENT DISTRICT AREA

The net available Assessment funds, after incidental, administrative, financing and other costs, shall be expended exclusively for Improvements within the boundaries of the Improvement District and appropriate incidental and administrative costs as defined in the Plans and Specifications section.

OVERSIGHT, ANNUAL REVIEW AND ACCOUNTABILITY

The Assessment proceeds and expenditures will be annually audited by an independent auditing entity. The results of the audit will be publicly reviewed at a public meeting of the District. The Assessment proceeds and expenditures will also be reviewed and overseen by the District Board. In addition, the Assessment budget, Assessment rate, Assessment CPI increase, and Improvements will be reviewed at a noticed public hearing by the Board and public.

In general, the public review and accountability process is as follows: The Assessments will not automatically continue and will require specific actions, reports and procedures for continuation. In each subsequent year for which the Assessments will be levied, the Board must preliminarily approve at a public meeting a budget and costs for the upcoming Fiscal Year's Improvements, an updated annual Engineer's Report, and an updated Assessment roll listing all parcels and their Assessments. At this meeting, the Board will also call for the publication in a local newspaper of a legal notice of the intent to continue the Assessments for the next Fiscal Year and set the date for the noticed public hearing. At the annual public hearing, members of the public can provide input to the Board prior to the Board's decision on ordering the Improvements and the Assessments for the next Fiscal Year.

ASSESSMENT

WHEREAS, the Board of Directors of the Cosumnes Community Services District directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Improvement District and an assessment of the estimated costs of the Improvements upon all assessable parcels within the Improvement District;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under the Act, Article XIIID of the California Constitution, and the order of the Board of the Cosumnes Community Services District, hereby makes the following assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the Improvement District.

The amount to be paid for said Improvements and the expense incidental thereto, to be paid by the Improvement District for the Fiscal Year 2020-21 is generally as follows:

Table 2 – Summary Cost Estimate for Park District Including Maintenance & Recreation Improvement District for Fiscal Year 2020-21

Total for Installation, Maintenance and Servicing	$66,613
Capital Improvement Reserve	$55,926
Total Improvements	$122,539
Less Contributions from Other Sources	-$42,017
Net amount to assessments	$80,522

As required by the Act, an Assessment Diagram showing the exterior boundaries of the Improvement District is hereto attached and incorporated herein by reference. The distinctive number of each parcel or lot of land in the Improvement District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion the net amount of the cost and expenses of the Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within the Improvement District, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the Estimate of Cost and Method of Assessment in the Report.

The Assessment is made upon the parcels or lots of land within the Improvement District in proportion to the special benefits to be received by the parcels or lots of land, from the Improvements.

The Assessment is subject to an annual increase tied to the Consumer Price Index-All Urban Consumers for Northern California (San Francisco-Oakland-Hayward) as of February of each succeeding year (the "CPI").

The change in the CPI from February 2019 to February 2020 was 2.906%. Therefore, the maximum authorized assessment rate for fiscal year 2020-21 is increased by 2.906% which equates to $161.53 per single family equivalent benefit unit in Benefit Zone A and $177.69 in Benefit Zone B. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2020-21 at the rate of $161.53 in Benefit Zone A and $177.69 in Benefit Zone B, which is equal to the maximum authorized assessment rate.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as will be shown on the Assessor's Maps of the County of Sacramento for the Fiscal Year 2020-21. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of the County.

I hereby will place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the Fiscal Year 2020-21 for each parcel or lot of land within the Improvement District.

Dated: May 6, 2020

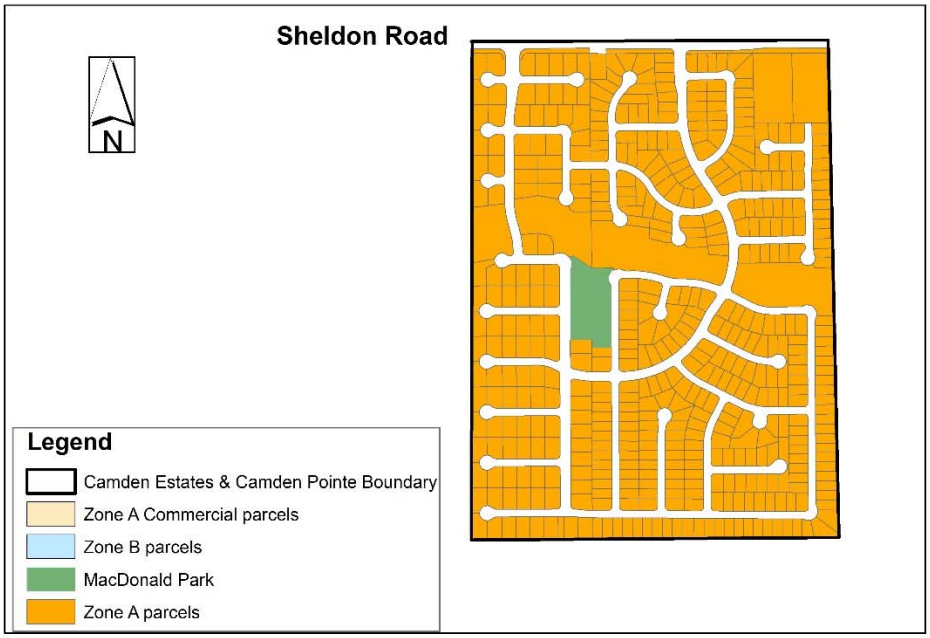
Engineer of Work

By_____

John W. Bliss, License No. C052091

ASSESSMENT DIAGRAM

The Improvement District includes all properties within the Camden Estates & Camden Pointe area, as displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions as shown on the maps of the Assessor of the County of Sacramento, for Fiscal Year 2020-21, and are incorporated herein by reference, and made a part of this Diagram and this Report.



NOTE: REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF SACRAMENTO FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

FILED AND RECORDED IN THE OFFICE OF THE SECRETARY OF THE BOARD OF THE COSUMNES COMMUNITY SERVICES DISTRICT, COUNTY OF SACRAMENTO, CALIFORNIA, THIS _____ DAY OF _____, 20__.

_____
SECRETARY OF THE BOARD

AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE BOARD OF DIRECTORS OF THE COSUMNES COMMUNITY SERVICES DISTRICT ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE _____ DAY OF _____, 20__ FOR THE FISCAL YEAR 20__-__ AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF SACRAMENTO ON THE _____ DAY OF _____, 20__. REFERENCE IS MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

_____
SECRETARY OF THE BOARD

Cosumnes Community Services District
Camden Estates & Camden Pointe
Assessment District
Assessment Diagram

Prepared by SCI Consulting Group
4745 Mangels Blvd, Fairfield, CA 94534

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ASSESSMENT ROLL

An Assessment Roll (a listing of all parcels assessed within the Assessment District and the amount of the assessment) is below.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this Report. These records shall govern for all details concerning the description of the lots or parcels.

Attachment E

COSUMNES COMMUNITY SERVICES DISTRICT

FALLBROOK / PARK LANE / BRITSCHGI PARK ASSESSMENT DISTRICT

ENGINEER'S REPORT

FISCAL YEAR 2020-21
MAY 2020

PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972, GOVERNMENT CODE AND ARTICLE XIIID OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:
SCIConsultingGroup
4745 MANGELS BOULEVARD
FAIRFIELD, CALIFORNIA 94534
PH: 707.430.4300
FAX: 707.430.4319
WWW.SCI-CG.COM

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COSUMNES COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS

Orlando Fuentes, President
Jim Luttrell, Vice President
Gil Albiani, Director
Rod Brewer, Director
Jaclyn Moreno, Director

GENERAL MANAGER

Joshua Green

ASSESSMENT ENGINEER

SCI Consulting Group
Lead Assessment Engineer, John Bliss, M.Eng., P.E.

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INTRODUCTION

OVERVIEW

The Cosumnes Community Services District ("District") formed the Fallbrook/Park Lane/Britschgi Park Assessment District ("Assessment District") in order to provide funding for the improvement and maintenance of parks, public landscaping and recreational facilities in the Assessment District. The new assessments also provide funding to maintain new park and recreation facilities and other public improvements for the area. The area of the Assessment District is generally located east of the railroad tracks, and includes the Fallbrook, Park Lane, and Britschgi Ranch areas, which are generally north of Porto Bella Way, south of Bond road and west of Waterman Road. The assessments for this Assessment District will be levied annually, pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act").

The park, landscaping and recreation facilities that would be maintained and improved within the Assessment District (the "Improvements") are summarized as follows:

- Hill Park, 9380 Porta Rosa Dr
- Van Doren Park, 9100 Neponset Dr
- Landscape Corridors on Bond Rd and Waterman Rd
- Laguna Creek Trail

The District has been experiencing a revenue shortfall for maintaining and improving parks, landscaping and recreation facilities within the Assessment District that is primarily due to escalating costs and constrained revenues. For example, the District has been faced with significant increases in water costs, and higher costs for the maintenance and upkeep of its parks. Due to the increasing costs and its limited revenues, the District will be forced to make significant cuts in maintenance at existing facilities and new parks will not be developed because there will be insufficient funding to maintain them. Therefore, in the absence of a new local revenue source, the baseline level of park and recreation facilities in the Assessment District (the "Baseline Service") would be a deteriorating level of maintenance and upkeep of the park and recreation facilities and properties listed above and the new park and recreation facilities will not be developed.

Due to this combination of flat revenues and increased costs, the District formed the Assessment District to provide revenues for park maintenance services as well as for expanding and improving park facilities. The Assessments fund the Improvements listed below that are provided throughout the Assessment District, extending above and beyond a baseline level of service and the likely elimination of services projected for future years in the Assessment District.

ASSESSMENT PROCESS

On August 19, 2009 the Cosumnes Community Services District Board of Directors by Resolution called for an assessment ballot proceeding and public hearing on the proposed establishment of the Fallbrook/Park Lane/Britschgi Park Assessment District.

On September 1, 2009 a notice of assessment and assessment ballot was mailed to property owners with proposed assessments within the area of the Assessment District. Such notice included descriptions of the proposed assessments and the improvements and services the assessments would fund as well as an explanation of the method of voting on the assessments. Each notice also included a ballot upon which the property owner could mark his or her approval or disapproval of the proposed assessments.

After the ballots were mailed to property owners in the Assessment District, a minimum 45-day time period was provided for the return of the assessment ballots. Following this 45-day time period, a public hearing was held for the purpose of allowing public testimony regarding the assessments. The Public Hearing was held October 21, 2009. At the Public Hearing, the public had the opportunity to speak on the issue, voice any concerns or protests, and obtain further information about the assessments. After the close of the public input portion of the public hearing, the meeting was continued until October 26, 2009 to allow time for the returned ballots to be tabulated.

Tabulation of the returned ballots began after the close of the public input portion of the Public Hearing. It was determined at the October 26, 2009 Board meeting that the assessment ballots submitted in opposition to the assessments did not exceed the assessment ballots submitted in favor of the assessments (each ballot is weighted by the proportional financial obligation of the property for which the ballot is submitted).

As a result, the Board gained the authority to approve the levy of the assessments for fiscal year 2009-10 and future years. The Board took action, by a Resolution passed on October 26, 2009, to approve the first year levy of the assessments for fiscal year 2009-10. The authority granted by the ballot proceeding includes an annual adjustment in the assessment levies equal to the annual change in the Consumer Price Index for the San Francisco Bay Area.

The assessments may be continued in future years by a majority vote of the Board. This annual assessment continuation process requires the creation of a budget for the upcoming fiscal year, an updated assessment roll listing all parcels and their assessments for the upcoming fiscal year, preparation of an updated Engineer's Report, a noticed public meeting at which the Engineer's Report would be preliminarily approved, publication in a local newspaper of the Board's intent to continue the assessment, and a noticed public hearing prior to the Board's decision on continuing the assessments.

This Engineer's Report ("Report") describes the Assessment District, the Assessment District Boundaries, a description of the Improvements to be installed and maintained, and the assessments for fiscal year 2020-21. The assessments are based on the estimated

cost to operate, maintain and service the parks, recreation areas, recreation facilities and other public lands owned by the District (the "Improvements"). The assessments are also based on the direct and special benefit to properties within the Assessment District.

If the Board approves this Engineer's Report and the assessments by resolution, a notice of public hearing must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing is used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing will be held for the purpose of allowing public testimony about the continuation of the assessments. This hearing is currently scheduled for June 17, 2020. At this hearing, the Board will consider approval of a resolution confirming the assessments for Fiscal Year 2020-21. If the assessments are so confirmed and approved, the levies will be submitted to the County Auditor/Controller in August 2020 for inclusion on the property tax roll for Fiscal Year 2020-21.

PROPOSITION 218

This assessment was formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now codified as Articles XIIIC and XIIID of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.

Proposition 218 describes a number of important requirements, including property-owner balloting, for the imposition, increase and extension of assessments, and these requirements are satisfied by the process used to establish this assessment.

SILICON VALLEY TAXPAYERS ASSOCIATION, INC. V SANTA CLARA COUNTY OPEN SPACE AUTHORITY

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA"). This ruling is the most current legal guidance clarifying the requirements of Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the assessment district

This Engineer's Report has been prepared to follow the guidance provided by the SVTA decision for complying with the requirements of Article XIIIC and XIIID of the California Constitution. Specifically, as described in this Engineer's Report the improvements to be

funded are clearly defined; the benefiting property in the Assessment District enjoys close and unique proximity, access and views to the Improvements; the Improvements serve as an extension of usable land area for benefiting properties in the Assessment District and such special benefits provide a direct advantage to property in the Assessment District that is not enjoyed by the public at large or other property. There have been a number of clarifications made to the analysis, findings and supporting text in this Report to ensure that this consistency is well communicated.

DAHMS V. DOWNTOWN POMONA PROPERTY

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, *Dahms* became good law and binding precedent for assessments. In *Dahms* the court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

BONANDER V. TOWN OF TIBURON

On December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

BEUTZ V. COUNTY OF RIVERSIDE

On May 26, 2010, the 4th District Court of Appeal issued a decision on the Steven Beutz v. County of Riverside ("*Beutz*") appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified and separated from the special benefits.

GOLDEN HILL NEIGHBORHOOD ASSOCIATION V. CITY OF SAN DIEGO

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in *Beutz*, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

COMPLIANCE WITH CURRENT LAW

This Engineer's Report is consistent with the requirements of Article XIIIC and XIIID of the California Constitution and with the *SVTA* decision because the Improvements to be funded are clearly defined; the Improvements are directly available to and will directly benefit property in the Assessment District; and the Improvements provide a direct advantage to property in the Assessment District that would not be received in absence of the assessments.

This Engineer's Report is consistent with *Beutz, Dahms* and *Greater Golden Hill* because the Improvements will directly benefit property in the Assessment District and the general benefits have been explicitly calculated and quantified and excluded from the Assessments. The Engineer's Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall cost of the Improvements and proportional special benefit to each property.

PLANS & SPECIFICATIONS

The Cosumnes Community Services District maintains parks, recreation areas and recreation facilities throughout the Fallbrook/Park Lane/Britschgi Park Assessment District.

The work and improvements (the "Improvements") to be undertaken with the Fallbrook/Park Lane/Britschgi Park Assessment District (the "Assessment District") and the cost thereof, including any debt service on bonds or other indebtedness issued for the work and improvements, paid from the levy of the annual assessment provide special benefit to Assessor Parcels within the Assessment District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the Improvements are generally described as follows:

Installation, maintenance and servicing of public recreational facilities and improvements, including, but not limited to, turf and play areas, playground equipment, hard court surfaces, ground cover, shrubs and trees, irrigation and sprinkler systems, landscaping, park grounds and facilities, drainage systems, lighting, fencing, entry monuments, hardcourt recreation areas, landscape corridors, trails, other recreational facilities, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained by the Fallbrook/Park Lane/Britschgi Park Assessment District. Plans and specifications for these improvements have been filed with the General Manager of the District and are incorporated herein by reference.

As applied herein, "Installation" means the construction of recreational improvements, including, but not limited to, land preparation (such as grading, leveling, cutting and filling), sod, landscaping, irrigation systems, sidewalks and drainage, lights, playground equipment, play courts, playing fields, recreational facilities and public restrooms.

"Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of the improvements, including repair, removal, or replacement of all or part of any improvement; providing for the life, growth, health and beauty of landscaping; and cleaning, sandblasting and painting of walls and other improvements to remove or cover graffiti.

"Servicing" means the furnishing of electric current or energy for the operation or lighting of any improvements, and water for irrigation of any landscaping or the maintenance of any other improvements.

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part;

(e) any other expenses incidental to the construction, installation, or maintenance and servicing of the Improvements; (f) any expenses incidental to the issuance of bonds or notes pursuant to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment. (Streets & Highways Code §22526).

The assessment proceeds will be exclusively used for Improvements within the Assessment District plus Incidental expenses. Reference is made to the Summary of District's Improvement Plans section in the following section of this Report which specifically identifies the parks, recreation areas and other sites to be funded by the assessment proceeds and to the plans and specifications, including specific expenditure and Improvement plans by park/recreation site, which are on file with the District.

The specific permanent public facilities that would be improved and maintained within the Assessment District are listed below:

- Hill Park, 9380 Porta Rosa Dr
- Van Doren Park, 9100 Neponset Dr
- Landscape Corridors on Bond Road and Waterman Road
- Laguna Creek Trail

FISCAL YEAR 2020-21 ESTIMATE OF COST AND BUDGET

INTRODUCTION

Following are the Improvements for the Assessment District. Improvements funded by the assessments will be used to maintain and improve existing parks within the Assessment District and improve and maintain future park sites that will be developed. The formula below describes the relationship between the final level of improvements, the existing baseline level of service, and the level of improvements for the future park site to be funded by the assessments.

Final Level of Improvements	=	Baseline Level of Improvements	+	Enhanced Level of Improvements

SUMMARY OF DISTRICT'S IMPROVEMENT PLANS

Improvements will be provided on parks and recreational lands with close proximity to all parcels in the Assessment District in order to ensure that all properties in the narrowly drawn Assessment District boundaries will receive improved proximity and access to better maintained and improved parks in their area. The multi-year improvement plan includes projects that will add new park lands and recreation facilities and trails to the District's infrastructure; replace outdated playground equipment, and improve maintenance of all parks and recreation areas to help ensure the continued beauty, usability, and accessibility of the District's parks, playfields, and open space areas.

IMPROVEMENT PLAN HIGHLIGHTS

- Improved park and recreation facility maintenance
- Improved maintenance of landscaped corridors and trails
- Replace aging play structures and other facilities in older parks
- Provide funds to maintain all parks in the Assessment district

BUDGET FOR FISCAL YEAR 2020-21

The following Tables display the estimate of the cost of the Improvements that would be funded by the Assessment District in Fiscal Year 2020-21. Table 1 shows the budget for the entire Assessment District. The expenditures would be governed by the policies, criteria and requirements established within this Report, the Article and by the Act.

TABLE 1 - ESTIMATE OF COSTS – FALLBROOK/PARK LANE/BRITSCHGI PARK ASSESSMENT DISTRICT

	Total Budget
Installation, Maintenance & Servicing Costs	
Improvements	
Park Construction Costs	$87,819
Salaries and Wages	$0
Services & supplies	$2,245
Operating Transfers Out	$648,699
Contingencies	$0
Capital Impv Reserve	-$486,528
Totals for Installation, Maintenance and Servicing	$252,235
Contribution from Other Sources[1]	($87,819)
Net Cost of Installation, Maintenance and Servicing to Assessment District	$164,416
Operating Transfers In	$0
Other Revenue	($7,990)
Total Park Maintenance and Recreation Improvement District Budget [3] (Net Amount to be Assessed)	$156,426
Budget Allocation to Property	
Total Assessment Budget	156,426
Assessment Contribution	
Total number of benefit units	892
Assessment per Single Family Equivalent Unit	$175.37
Total revenue from Assessments[3]	$156,426

Notes to Estimate of Cost:

1. As determined in the following section, at least 30% of the cost of Improvements must be funded from sources other than the assessments to cover any general benefits from the Improvements. Therefore, out of the total cost of Improvements of $164,416, the District must contribute at least $75,671 from sources other than the assessments. The District has built the Van Doren Park extension at an estimated cost of $1,350,000. The cost of this park allocated over 30 years at a 5% rate of interest equals $87,819 per year, which more than covers any general benefits from the Improvements.

2. This amount is the projected ending fund balance at the end of the fiscal year. The Fund Balance shown includes operating reserves and the Capital Improvement Reserve Fund.

3. The Act requires that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Assessment district. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year, June 30, must be carried over to the next fiscal year. The District may also establish a reserve fund for contingencies and special projects as well as a capital improvement fund for accumulating funds for larger capital improvement projects or capital renovation needs. Any remaining balance would either be placed in the reserve fund, the capital improvement fund, or would be used to reduce future years' assessments.

METHOD OF ASSESSMENT APPORTIONMENT

METHOD OF APPORTIONMENT

This section of the Engineer's Report includes an explanation of the special and general benefits to be derived from the Improvements to park facilities and District maintained property throughout the Assessment District, and the methodology used to apportion the total assessment to properties within the Assessment District.

The method used for apportioning the assessment is based upon the proportional special benefits conferred to the properties over and above the general benefits conferred to real property in the Assessment District or to the public at large. Special benefit is calculated for each parcel in the Assessment District using the following process:

1. Identification of all benefit factors derived from the Improvements
2. Calculation of the proportion of these benefits that are general
3. Determination of the relative special benefit within different areas within the Assessment District
4. Determination of the relative special benefit per property type
5. Calculation of the specific assessment for each individual parcel based upon special vs. general benefit; location, property type, property characteristics, improvements on property and other supporting attributes

DISCUSSION OF BENEFIT

Assessments can only be levied based on the special benefit to property. This special benefit is received by property over and above any general benefits. Any and all general benefit must be funded from another source. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

> *"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."*
>
> *"The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000)) [of the Streets and Highways Code, State of California]."*

Proposition 218, as codified in Article XIIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property:

> *"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."*

Since assessments are levied on the basis of special benefit, they are not a tax and are not governed by Article XIIIA of the California Constitution.

The SVTA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

> *The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).*

Finally, Proposition 218 twice uses the phrase "over and above" general benefits in describing special benefit. (Art. XIIID, sections 2(i) & 4(f).) The SVTA decision further clarifies that special benefits must provide a direct advantage to benefiting property and that proximity to a park is an example of a special benefit.

BENEFIT FACTORS

The special benefits from the Improvements are listed below:

EXTENSION OF A PROPERTY'S OUTDOOR AREAS AND GREEN SPACES FOR PROPERTIES WITHIN CLOSE PROXIMITY TO THE IMPROVEMENTS

In large part because it is cost prohibitive to provide large open land areas on property in the Assessment District, the residential, commercial and other benefiting properties in the Assessment District do not have large outdoor areas and green spaces. The parks in the Assessment District provide these larger outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties with good and close proximity to the Improvements.

According to the industry-standard guidelines established by the National Park and Recreation Association (the "NPRA"), neighborhood parks in urban areas have a service area radius of generally one-half mile. The service radii for neighborhood parks and neighborhood green spaces were specifically established to give all properties within the service radii close proximity and easy walking access to such public land areas. Since

proximate and accessible parks serve as an extension of the usable land area for property in the service radii and since the service radii was specifically designed to provide close proximity and access, the parcels within this service area clearly receive a direct advantage and special benefit from the Improvements - and this advantage is not received by other properties or the public at large.

An analysis of the service radii for the Improvements finds that all properties in the Assessment District enjoy the distinct and direct advantage of being close and proximate to park sites within the Assessment District. The benefiting properties in the Assessment District therefore uniquely and specially benefit from the Improvements.

PROXIMITY TO IMPROVED PARKS AND RECREATIONAL FACILITIES

Only the specific properties within close proximity to the Improvements are included in the Assessment District. The Assessment District was narrowly drawn to include only the benefiting parcels. Therefore, property in the Assessment District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Assessment District do not share.

In absence of the assessments, the Improvements will not be provided and the parks and recreation areas in the Assessment District would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what would otherwise be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Assessment District, they provide a direct advantage and special benefit to property in the Assessment District.

ACCESS TO IMPROVED PARKS, OPEN SPACE AND RECREATIONAL AREAS

Since the parcels in the Assessment District are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved parks, open space and recreation areas that are provided by the Assessments. This is a direct advantage and special benefit to property in the Assessment District.

IMPROVED VIEWS

The Assessment District, by maintaining the landscaping at its park, recreation and open space facilities provides improved views of the Improvements to the proximate properties within the Assessment District. Therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Assessment District.

BENEFIT FINDING

In summary, real property located within the boundaries of the Assessment District distinctly and directly benefits from closer proximity, access and views of improved parks, and recreation facilities funded by the Assessments. The Improvements are specifically

designed to serve local properties in the Assessment District, not other properties or the public at large. The public at large and other properties outside the Assessment District receive only limited benefits from the Improvements because they do not have proximity, good access or views of the Improvements. These are special benefits to property in the Assessment District in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.

GENERAL VERSUS SPECIAL BENEFIT

Article XIIIC of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to "separate the general benefits from the special benefits conferred on a parcel." The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. The assessment can fund special benefits but cannot fund general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:

Total Benefit	=	**General Benefit**	+	**Special Benefit**

There is no widely-accepted or statutory formula for general benefit. General benefits are benefits from improvements or services that are not special in nature, are not "particular and distinct" and are not "over and above" benefits received by other properties. The SVTA decision provides some clarification by indicating that general benefits provide "an indirect, derivative advantage" and are not necessarily proximate to the improvements.

In this Report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

The starting point for evaluating general and special benefits is the current, baseline level of service. The assessment will fund Improvements "over and above" this general, baseline level and the general benefits estimated in this section are over and above the baseline.

A formula to estimate the general benefit is listed below:

General Benefit	=	**Benefit to Real Property Outside the Assessment District**	+	**Benefit to Real Property Inside the Assessment District that is Indirect and Derivative**	+	**Benefit to the Public at Large**

Special benefit, on the other hand, is defined in the state constitution as "a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large." The SVTA decision indicates that a special benefit is conferred to a property if it "receives a direct advantage from the improvement (e.g., proximity to a park)." In this Assessment, as noted, properties in the Assessment District have close and unique proximity, views and access to the Improvements and uniquely improved desirability from the Improvements and other properties and the public at large do not receive significant benefits because they do not have proximity, access or views of the Improvements. Therefore, the overwhelming proportion of the benefits conferred to property is special, and is only minimally received by property outside the Assessment District or the public at large.

In the 2010 Beutz case, the 4th Appellate Court rejected an assessment for parks in large part because the general benefits were not calculated and quantified. In its decision, the 4th Appellate Court suggests that the use of parks in an assessment district by people who live outside of the district likely is a general benefit. The Assessments described and justified in this Engineer's Report include a specific calculation of general benefits, as described below, that is based in part on such use by people outside of the Improvement District. Moreover, the proportionality of the Assessments for each parcel, based in large part on proximity is established as well. Therefore, the Assessments and this Engineer's Report are consistent with the Beutz decision.

CALCULATING GENERAL BENEFIT

In this section, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

BENEFIT TO PROPERTY OUTSIDE THE ASSESSMENT DISTRICT

Properties within the Assessment District receive almost all of the special benefits from the Improvements because properties in the Assessment District enjoy unique close proximity and access to the Improvements that is not enjoyed by other properties or the public at large. However, certain properties within the proximity/access radius of the Improvements and outside of the boundaries of the Assessment District and not with a lack of proximity and access due to obstacles such as railroads or major roadways, may receive some benefit from the Improvements. Since this benefit is conferred to properties outside the Assessment District boundaries, it contributes to the overall general benefit calculation and will not be funded by the Assessments.

The properties outside the Assessment District and within the proximity radii for neighborhood parks in the Assessment District and without access obstructions such as railroads and major roadways may receive benefits from the Improvements. Since the properties outside the Assessment District but with proximity and access are not assessed for their benefits, this is a form of general benefit to the public at large and other property. A 50% reduction factor is applied to these properties because they are all geographically on only one side of the Improvements and are over twice the average distance from the Improvements compared to properties in the Assessment District. The general benefit to

property outside of the Assessment District is calculated as follows with the parcel and data analysis performed by SCI Consulting Group.

Criteria:

296 parcels outside the district but within 0.5 miles of a park within the Assessment District

888 parcels in the Assessment District

50% relative benefit compared to property within the Assessment district

Calculation

General Benefit to Property Outside the Assessment District =

(296/(888+296))*.5 = **12.5%**

Although it can reasonably be argued that Improvements inside, but near the Assessment District boundaries are offset by similar park and recreational improvements provided outside, but near the Assessment District's boundaries, we use the more conservative approach of finding that 12.5% of the Improvements may be of general benefit to property outside the Assessment District.

BENEFIT TO PROPERTY *INSIDE* THE DISTRICT THAT IS *INDIRECT AND DERIVATIVE*

The "indirect and derivative" benefit to property within the Assessment District is particularly difficult to calculate. A solid argument can be presented that all benefit within the Assessment District is special, because the Improvements are clearly "over and above" and "particular and distinct" when compared with the baseline level of service and the unique proximity, access and views of the Improvements enjoyed by benefiting properties in the Assessment District.

Nevertheless, the SVTA decision indicates there may be general benefit "conferred on real property located in the district". A measure of the general benefits to property within the Assessment area is the percentage of land area within the Assessment District that is publicly owned and used for regional purposes such as major roads, rail lines and other regional facilities because such properties used for regional purposes could provide indirect benefits to the public at large. Approximately 1.5% of the land area in the Assessment District is used for such regional purposes, so this is a measure of the general benefits to property within the Assessment District.

BENEFIT TO THE PUBLIC AT LARGE

The general benefit to the public at large can be estimated by the proportionate amount of time that the Assessment District's parks and recreational facilities are used and enjoyed by individuals who are not residents, employees, customers or property owners in the Assessment District. Based on surveys and research conducted by SCI, less than 5% of the use of similar parks and recreation areas is by the public at large. When people

outside the Assessment district use parks, they diminish the availability of parks for people within the Assessment district. Therefore, another 5% of general benefits are allocated for people within the Assessment district. Combining these two measures of general benefits, we find that 10% of the benefits from the Improvements are general benefits to the public at large.

TOTAL GENERAL BENEFITS

Using a sum of these three measures of general benefit, we find that approximately 24% of the benefits conferred by the Improvements may be general in nature and should be funded by sources other than the assessment.

General Benefit Calculation

12.5% (Outside the Assessment District)
+ 1.5% (Inside the Assessment District – indirect and derivative)
+ 10.0% (Public at Large)

= 24.0% (Total General Benefit)

Although this analysis finds that 24% of the assessment may provide general benefits, the Assessment Engineer establishes a requirement for a minimum contribution from sources other than the assessments of 30%. This additional allocation above the measure of general benefits will serve to provide additional coverage for any other general benefits.

The Assessment District's total budget for maintenance and improvement of its parks and recreational facilities is $252,235. Of this total budget amount, the District will contribute $87,819 from sources other than the assessments for the construction of the Van Doren Park extension. The estimated park construction cost of $1,350,000 is allocated over a 30 year period at a rate of 5% interest, resulting in a general benefit of $87,919 per year. This contribution by the District equates to approximately 35% of the total budget for maintenance and improvements and constitutes far more than the amount attributable to the general benefits from the Improvements.

ZONES OF BENEFIT

The boundaries of the Assessment District have been carefully drawn to only include the properties in Cosumnes Community Services District that are proximate to the Improvements and that would materially benefit from the Improvements. Certain other properties surrounding the District were excluded from the Improvement area because these properties are generally less proximate to the Improvements. In other words, the boundaries of the Assessment District have been narrowly drawn to include only properties

that will specially benefit from the Improvements, and would receive a declining level of service if the assessments were not approved.

The SVTA decision indicates:

> *In a well-drawn district — limited to only parcels receiving special benefits from the improvement — every parcel within that district receives a shared special benefit. Under section 2, subdivision (i), these benefits can be construed as being general benefits since they are not "particular and distinct" and are not "over and above" the benefits received by other properties "located in the district."*
>
> *We do not believe that the voters intended to invalidate an assessment district that is narrowly drawn to include only properties directly benefitting from an improvement. Indeed, the ballot materials reflect otherwise. Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special. In that circumstance, the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g., proximity to park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g., general enhancement of the district's property values).*

In the Assessment District, the advantage that each parcel receives from the Improvements is direct, and the boundaries are narrowly drawn to include only parcels that benefit from the Assessment. Therefore, the even spread of assessment throughout the narrowly drawn district is indeed consistent with the OSA decision. The benefits from the Improvements within the Assessment District do not vary further based on proximity of the parcels to the Improvements because the increased benefits of greater proximity to the Improvements are generally offset by a parallel increase in negative factors such as higher levels of traffic, noise, etc. that comes with increased proximity. Consequently, since all parcels in the Assessment District have good access and proximity to the Improvements and the benefits to relatively closer proximity are offset by other factors, additional proximity is not considered to be a factor in determining benefit within the Assessment District.

METHOD OF ASSESSMENT

As previously discussed, the assessments provide comprehensive Improvements that will clearly confer special benefits to properties in the Assessment District. The allocation of special benefits to property is partially based on the type of property and the size of property. These benefits can also partially be measured by the occupants on property in the Assessment District because such parcel population density is a measure of the relative benefit a parcel receives from the Improvements. It should be noted that many other types of "traditional" assessments also use parcel population densities to apportion the assessments. For example, the assessments for sewer systems, roads and water

systems are typically allocated based on the population density of the parcels assessed. Therefore, the apportionment of benefit is reasonably based on the type of parcel, the size of parcels and the population density of parcels.

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Single Family Equivalents (SFE). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated a SFE value, which is each property's relative benefit in relation to a single family home on one parcel. In this case, the "benchmark" property is the single family detached dwelling which is one Single Family Equivalent or one SFE.

In the process of determining the appropriate method of assessment, the Engineer considered various alternatives. For example, an assessment only for all residential improved property was considered but was determined to be inappropriate because commercial, industrial and other properties also receive direct benefits from the Improvements.

Moreover, a fixed or flat assessment for all properties of similar type was deemed to be inappropriate because larger properties receive a higher degree of benefit than other similarly used properties that are significantly smaller. (For two properties used for commercial purposes, there is clearly a higher benefit provided to the larger property in comparison to a smaller commercial property because the larger property generally supports a larger building and has higher numbers of employees, customers and guests that would benefit from proximity and improved access to well maintained and improved parks and recreational facilities. So the potential population of employees or residents is a measure of the special benefits received by the property.) Larger parcels, therefore, receive an increased benefit from the assessments.

Finally, the special benefits to be derived from the assessments are conferred on property and are not based on a specific property owner's use of the improvements, or a specific property owner's occupancy of property or the property owner's demographic status such as age or number of dependents. However, it is ultimately people who value the special benefits described above and use and enjoy the Assessment District's park and recreational facilities. In other words, the benefits derived to property are related to the average number of people who could potentially live on, work at, or otherwise could use a property, not how the property is currently used by the present owner. Therefore, the number of people who could or potentially live on, work at or otherwise use a property is one indicator of the relative level of benefit received by a property.

In conclusion, the Assessment Engineer determined that the appropriate method of assessment apportionment should be based on the type and use of property, the relative

size of the property, its relative population and usage potential and its proximity to parks and recreational facilities. This method is further described below.

RESIDENTIAL PROPERTIES

Certain residential properties in the Assessment District that contain a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Traditional houses, zero-lot line houses and town homes are included in this category of single family residential property.

Properties with more than one residential unit are designated as multi-family residential properties. These properties benefit from the improvements in proportion to the number of dwelling units that occupy each property and the average number of people who reside in multi-family residential units versus the average number of people who reside in a single family home. The population density factors for the Fallbrook/Park Lane/Britschgi Park Assessment District, as depicted below, provide the basis for determining the SFE factors for residential properties. Using the total population in a certain property type in the area of the Assessment District from the 2000 Census and dividing it by the total number of such households, finds that approximately 3.24 persons occupy each single family residence, whereas an average of 2.48 persons occupy each multi-family residence. Using the ratio of one SFE for each single-family residence, which equates to one SFE for every 3.24 persons, 0.29 SFE would equate to one multi-family unit or 0.29 SFE for every 2.48 residents. Likewise, each condominium unit receives 0.56 SFE, each Duplex, Triplex, Fourplex receives 0.39 and each mobile home receives 0.18 SFE.

TABLE 2 – RESIDENTIAL DENSITY AND ASSESSMENT FACTORS

Source: 2000 Census, City of Elk Grove	*Total Population*	*Occupied Households*	*Persons per Household*	*Pop. Density Equivalent*	*SqFt Factor*	*SFE Factor*
Single Family Residential	67,969	20,948	3.24	1.00	1.00	1.00
Condominium	2,533	793	3.19	0.98	0.57	0.56
Duplex, Triplex, Fourplex	1,031	418	2.47	0.76	0.51	0.39
Multi-Family Residential (5+ Units)	1,391	560	2.48	0.77	0.38	0.29
Mobile Home on Separate Lot	743	398	1.87	0.58	0.32	0.18

The single family equivalency factor of 0.29 per dwelling unit for multifamily residential properties applies to such properties with 20 or fewer units. Properties in excess of 20 units typically offer on-site recreational amenities and other facilities that tend to offset some of the benefits provided by the improvements. Therefore the benefit for properties in excess of 20 units is determined to be 0.29 SFE per unit for the first 20 units and 0.10 SFE per each additional unit in excess of 20 dwelling units.

COMMERCIAL/INDUSTRIAL PROPERTIES

SFE values for commercial and industrial land uses are based on the equivalence of special benefit on a land area basis between single family residential property and the

average commercial/industrial property. The SFE values for various commercial and industrial land uses are further defined by using average employee densities because the special benefit factors described previously can be measured by the average number of people who work at commercial/industrial properties.

In order to determine employee density factors, the findings from the San Diego Association of Governments Traffic Generators Study (the "SANDAG Study") are used because these findings were approved by the State Legislature as being a good representation of the average number of employees per acre of land area for commercial and industrial properties. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 24.

In comparison, the average number of people residing in a single family home in the area is 3.24. Since the average lot size for a single family home in the Park District is approximately 0.30 acres, the average number of residents per acre of residential property is 10.80.

The employee density per acre is generally 2 times the population density of single family residential property per acre (24 employees per acre / 10.80 residents per acre). Therefore, the average employee density can be used as the basis for allocating benefit to commercial or industrial property since a commercial/industrial property with 2 employees receives generally similar special benefit to a residential property with 1 resident. This factor of equivalence of benefit between 1 resident to 2 employees is the basis for allocating commercial/industrial benefit. Table 3 below shows the average employees per acre of land area or portion thereof for commercial and industrial properties and lists the relative SFE factors per quarter acre for properties in each land use category.

Commercial and industrial properties in excess of 5 acres generally involve uses that are more land intensive relative to building areas and number of employees (lower coverage ratios). As a result, the benefit factors for commercial and industrial property land area in excess of 5 acres is determined to be the SFE rate per fifth acre for the first 5 acres and the relevant SFE rate per each additional acre over 5 acres.

Institutional properties that are used for residential, commercial or industrial purposes are also assessed at the appropriate residential, commercial or industrial rate.

TABLE 3 - COMMERCIAL/INDUSTRIAL DENSITY AND ASSESSMENT FACTORS

Type of Commercial/Industrial Land Use	Average Employees Per Acre [1]	SFE Units per Fraction Acre [2]	SFE Units per Acre After 5
Commercial	24	0.500	0.500
Office	68	1.420	1.420
Shopping Center	24	0.500	0.500
Industrial	24	0.500	0.500
Self Storage or Parking Lot	1	0.021	

1. Source: San Diego Association of Governments Traffic Generators Study.

2. The SFE factors for commercial and industrial parcels are applied by the fifth acre of land area or portion thereof. (Therefore, the minimum assessment for any assessable parcel in these categories is the SFE Units listed herein.)

VACANT PROPERTIES

The benefit to vacant properties is determined to be proportional to the corresponding benefits for similar type developed properties; however, at a lower rate due to the lack of improvements on the property. A measure of the benefits accruing to the underlying land is the average value of land in relation to improvements for developed property. An analysis of the Fiscal Year 2008-09 assessed valuation data from the County of Sacramento, found that 30% of the assessed value of improved properties is classified as the land value. It is reasonable to assume, therefore, that approximately 30% of the benefits are related to the underlying land and 70% are related to the improvements and the day-to-day use of the property. Using this ratio, the SFE factor for vacant parcels is 0.30 per parcel.

OTHER PROPERTIES

Article XIIID stipulates that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment.

All properties that are specially benefited are assessed. Other publicly owned property that is used for purposes similar to private residential, commercial, industrial or institutional uses is benefited and assessed at the same rate as such privately owned property.

Miscellaneous, small and other parcels such as roads, right-of-way parcels, and common areas typically do not generate significant numbers of employees, residents, customers or guests and have limited economic value These miscellaneous parcels receive minimal benefit from the Improvements and are assessed an SFE benefit factor or 0.

ANNUAL COST INDEXING

It should also be noted that, if the assessments are approved, the maximum assessment rate within the Assessment District may increase in future years by an amount equal to the annual change in the San Francisco Bay Area Consumer Price Index.

APPEALS OF ASSESSMENTS LEVIED TO PROPERTY

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment may file a written appeal with the Cosumnes Community Services District Engineer or his or her designee. Any such appeal is limited to correction of an assessment during the then current fiscal year. Upon the filing of any such appeal, the District Engineer or his or her designee will promptly review the appeal and any information provided by the property owner. If the District Engineer or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the Assessment Roll. If any such changes are approved after the Assessment Roll has been filed with the County for collection, the District Engineer or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the District Engineer or his or her designee shall be referred to the Board of Directors of the Cosumnes Community Services District, and the decision of the Board shall be final.

ASSESSMENT

WHEREAS, this Engineer's Report (the "Report") has been prepared pursuant to the provisions of the Landscaping and Lighting Act of 1972 (the "Act") and Article XIIID of the California Constitution; and

WHEREAS, the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Assessment District and an assessment of the estimated costs of the Improvements upon all assessable parcels within the Assessment District;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under the Act, Article XIIID of the California Constitution and the order of the Board of the Cosumnes Community Services District, hereby make the following assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the Assessment District.

As required by the Act, an Assessment Diagram showing the exterior boundaries of the Assessment District is hereto attached and incorporated herein by reference. The distinctive number of each parcel or lot of land in the Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion the net amount of the cost and expenses of the Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within the Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the Estimate of Cost and Method of Assessment in the Report.

The assessment is subject to an annual adjustment tied to the amount equal to the annual change in the San Francisco Bay Area Consumer Price Index.

The assessment is made upon the parcels or lots of land within the Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from the Improvements.

The change in the CPI from February 2019 to February 2020 was 2.91%. Therefore, the maximum authorized assessment rate for fiscal year 2020-21 is increased by 2.91% which equates to $175.37 per single family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2020-21 at the rate of $175.37, which is equal to the maximum authorized assessment rate.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Sacramento for the fiscal year

2020-21. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of the County.
I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2020-21 for each parcel or lot of land within the Assessment District.

Dated: May 6, 2020

Engineer of Work

By_____
John W. Bliss, License No. C052091

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ASSESSMENT DIAGRAM

The Assessment District includes all properties within the boundaries of Fallbrook/Park Lane/ Britschgi Park Assessment District. The boundaries of the Assessment District are displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions as shown on the maps of the Assessor of the County of Sacramento, for fiscal year 2020-21, and are incorporated herein by reference, and made a part of this Diagram and this Report

NOTE: REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF SACRAMENTO FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

FILED AND RECORDED IN THE OFFICE OF THE SECRETARY OF THE BOARD OF THE COSUMNES COMMUNITY SERVICES DISTRICT, COUNTY OF SACRAMENTO, CALIFORNIA, THIS _____ DAY OF _____, 20__.

_____
SECRETARY OF THE BOARD

AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE BOARD OF DIRECTORS OF THE COSUMNES COMMUNITY SERVICES DISTRICT ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE _____ DAY OF _____, 20__ FOR THE FISCAL YEAR 20__-__ AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF SACRAMENTO ON THE _____ DAY OF _____, 20__. REFERENCE IS MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

_____
SECRETARY OF THE BOARD

Cosumnes Community Services District
Fallbrook/Park Lane/Britschgi Park Assessment District
Assessment Diagram

Prepared by SCI Consulting Group
4745 Mangels Blvd, Fairfield, CA 94534

ASSESSMENT ROLL FOR FISCAL YEAR 2020-21

An Assessment Roll (a listing of all parcels assessed within the Assessment District and the amount of the assessment) will be filed with the Secretary of the Board and is, by reference, made part of this Report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this Report. These records shall govern for all details concerning the description of the lots or parcels.

Attachment F

COSUMNES COMMUNITY SERVICES DISTRICT

HAMPTON VILLAGE IMPROVEMENT DISTRICT

ENGINEER'S REPORT

FISCAL YEAR 2020-21

MAY 2020

PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972, GOVERNMENT CODE AND ARTICLE XIIID OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:
SCIConsultingGroup
4745 MANGELS BOULEVARD
FAIRFIELD, CALIFORNIA 94534
PH: 707.430.4300
FAX: 707.430.4319
WWW.SCI-CG.COM

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COSUMNES COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS

Orlando Fuentes, President
Jim Luttrell, Vice President
Gil Albiani, Director
Rod Brewer, Director
Jaclyn Moreno, Director

GENERAL MANAGER

Joshua Green

ASSESSMENT ENGINEER

SCI Consulting Group
Lead Assessment Engineer, John Bliss, M.Eng., P.E.

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INTRODUCTION

OVERVIEW

The Cosumnes Community Services District ("District") is a public agency that is responsible for operating and maintaining parks, creeks, streams, open spaces, recreation facilities and recreation programs within its jurisdictional service area. The District's service area for its parks and recreation services encompasses the City of Elk Grove and the unincorporated areas in Sacramento County east, west and south of the City. In addition, the District provides fire and emergency medical services to its park service area, plus the City of Galt.

The District does not receive any revenues from property taxes. In 1994, the District formed a benefit assessment district, the District Wide Landscape and Lighting Assessment District, with 13 benefit zones, to provide funding for the creation, maintenance, improvement and servicing of local parks and recreation facilities within its park service areas. This Assessment District, which was established prior to the approval of Proposition 218 in 1996, was reconfirmed and continued in an assessment ballot proceeding conducted in 1997.

ASSESSMENT BACKGROUND

The District is primarily funded by the assessment described above. The Waterman/Park Village benefit zone 9 includes three geographically separate areas, namely, Camden, Fallbrook, and Hampton Village. Over the years, operational costs, including utility costs, have increased. By 2009, expenses exceeded revenues in zone 9, and the District introduced a separate funding measure for each of the three areas in this zone to allow the services to be continued at the same level as before.

The funding measures passed for Camden and Fallbrook, but did not pass for Hampton Village. Therefore, the District was forced to reduce services to the Hampton Village area, specifically to McConnell Park, which is a neighborhood park, and the landscaped area along Hampton Oak Drive. Since that time, the grass area at the park where the ball field used to be died, and the landscaping along Hampton Oak Drive deteriorated. In addition, the playground equipment at the park was reaching the end of its useful life but there were insufficient funds available to replace it. These conditions are the base line level of service.

The purpose of the Hampton Village Improvement District funding measure, which was in addition to the District-wide assessment described above, is to increase the level of service by making improvements to McConnell Park and the landscaping along Hampton Oak Drive, as well as by establishing enough funding to replace the playground equipment at the park when needed, and improving the ongoing maintenance of both the park and the landscaping.

If the funding from the assessment had not been approved, the District would have been forced to further reduce park maintenance and postpone facilities upgrades, resulting in a continuing deterioration of park maintenance and facilities, as well as further deterioration of the landscape corridor.

ASSESSMENT PROCESS

On February 3, 2016 the Cosumnes Community Services District Board of Directors by Resolution called for an assessment ballot proceeding and public hearing on the proposed establishment of the Hamilton Village Improvement District.

On February 17, 2016 a notice of assessment and assessment ballot was mailed to property owners with proposed assessments within the area of the Improvement District. Such notice included descriptions of the proposed assessments and the improvements and services the assessments would fund as well as an explanation of the method of voting on the assessments. Each notice also included a ballot upon which the property owner could mark his or her approval or disapproval of the proposed assessments.

After the ballots were mailed to property owners in the Assessment District, a minimum 45-day time period was provided for the return of the assessment ballots. Following this 45-day time period, a public hearing was held for the purpose of allowing public testimony regarding the assessments. The Public Hearing was held April 6, 2016. At the Public Hearing, the public had the opportunity to speak on the issue, voice any concerns or protests, and obtain further information about the assessments.

Tabulation of the returned ballots began after the close of the public input portion of the Public Hearing. It was determined at the April 6, 2016 Board meeting that the assessment ballots submitted in opposition to the assessments did not exceed the assessment ballots submitted in favor of the assessments (each ballot is weighted by the proportional financial obligation of the property for which the ballot is submitted).

As a result, the Board gained the authority to approve the levy of the assessments for fiscal year 2016-17 and future years. The Board took action, by a Resolution passed on April 6, 2016, to approve the first year levy of the assessments for fiscal year 2016-17. The authority granted by the ballot proceeding includes an annual adjustment in the assessment levies equal to the annual change in the Consumer Price Index for the San Francisco Bay Area.

The assessments may be continued in future years by a majority vote of the Board. This annual assessment continuation process requires the creation of a budget for the upcoming fiscal year, an updated assessment roll listing all parcels and their assessments for the upcoming fiscal year, preparation of an updated Engineer's Report, a noticed public meeting at which the Engineer's Report would be preliminarily approved, publication in a local newspaper of the Board's intent to continue the assessment, and a noticed public hearing prior to the Board's decision on continuing the assessments.

This Engineer's Report ("Report") describes the Improvement District, the Improvement District Boundaries, a description of the Improvements to be installed and maintained, and the assessments for fiscal year 2020-21. The assessments are based on the estimated cost to operate, maintain and service the parks, recreation areas, recreation facilities and other

public lands owned by the District (the "Improvements"). The assessments are also based on the direct and special benefit to properties within the Improvement District.

If the Board approves this Engineer's Report and the assessments by resolution, a notice of public hearing must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing is used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing will be held for the purpose of allowing public testimony about the continuation of the assessments. This hearing is currently scheduled for June 17, 2020. At this hearing, the Board will consider approval of a resolution confirming the assessments for fiscal year 2020-21. If the assessments are so confirmed and approved, the levies will be submitted to the County Auditor/Controller for inclusion on the property tax roll for Fiscal Year 2020-21.

LEGAL REQUIREMENTS

PROPOSITION 218

This assessment must comply with Proposition 218, "The Right to Vote on Taxes Act," which was approved by the voters of California on November 6, 1996, and is now codified as Articles XIIIC and XIIID of the California Constitution. Article XIIID, Section 4 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which provide special benefits to the assessed property.

Proposition 218 describes a number of important requirements, including property-owner balloting, for the imposition, increase and extension of assessments, and these requirements were satisfied by the process used to establish this assessment.

PLANS & SPECIFICATIONS

The Cosumnes Community Services District maintains park facilities in locations throughout its boundaries, including McConnell Park in the Hampton Village area, and the landscape corridor along Hampton Oak Drive. The work and Improvements to be undertaken by the Cosumnes Community Services District's Hampton Oaks Improvement District and the cost thereof paid from the levy of the annual Assessment provide special benefit to Assessor Parcels within the Improvement District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the work and Improvements are generally described as follows:

The installation, maintenance and servicing of public recreational facilities and improvements, may include, but are not limited to, turf and play areas, landscaping, ground cover, shrubs and trees, irrigation systems, drainage systems, lighting, fencing, entry monuments, basketball courts, tennis courts, other recreational facilities, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained by the Cosumnes Community Services District. For a list of the Improvements which are initially planned, see the following page.

As applied herein, "Installation" means the construction of the Improvements, including, but not limited to, land preparation (such as grading, leveling, cutting and filling), sod, landscaping, irrigation systems, parking lots, sidewalks and drainage, lights, playground equipment, play courts, playing fields, recreational facilities and public restrooms.

"Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any Improvement, including repair, removal or replacement of all or any part of any Improvement; providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste, and the cleaning, sandblasting, and painting of walls and other Improvements to remove or cover graffiti.

"Servicing" means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other Improvements; or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other Improvements.

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing of the Improvements; (f) any expenses incidental to the issuance of bonds or notes pursuant

to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment (Streets & Highways Code §22526).

The assessment proceeds will be exclusively used for Improvements within the Improvement District plus incidental expenses. Projects initially identified to be accomplished with the assessment proceeds include:

Improvements to McConnell Park:

- Repairs to benches, drinking fountain, and sidewalks
- Graffiti removal
- Addition of the following amenities:
    - Shaded picnic area
    - McConnell Park sign
    - Nature garden
    - Half basketball court
    - Adult fitness equipment
    - Walking trail
- Removal of dead trees as necessary
- Replacement of the playground equipment when necessary

Improvements along Hampton Oak Drive:

- Improve landscaping
- Removal of dead trees as necessary
- Install new entry sign at E. Stockton Blvd.

FISCAL YEAR 2020-21 ESTIMATE OF COST AND BUDGET

BUDGET FOR FISCAL YEAR 2020-21

The following budget shows the cost of the Improvements that would be funded by the Improvement District in Fiscal Year 2020-21.

Table 1 – Estimate of Costs and Revenues

	Total Budget
Installation, Maintenance & Servicing Costs	
Improvements	
Operating transfers out	$95,231
Salaries and wages	$0
Services and supplies	$12,920
Loan from within CCSD	$0
Incidentals[1]	$0
Total for Installation, Maintenance and Servicing	$108,151
Capital Improvement Reserve	$0
Total Improvements	$108,151
Less:	
Contributions which can fund general benefit and/or benefit to properties outside the District[2]	$10,925
Other income	$17,339
Total other contributions to general/special benefits	$28,264
Total Park Maintenance and Recreation Improvement District Budget [3] (Net Amount to be Assessed)	$79,887
Budget Allocation to Property	
Total Assessment Budget	79,887
Assessment Contribution	
Number of benefit units In Benefit Zone A	484.9
Number of benefit units In Benefit Zone B	39.0
Total number of benefit units	523.9
Assessment per Equivalent Dwelling Unit in Zone A[4]	$152.64
Assessment per Equivalent Dwelling Unit in Zone B[4]	$155.30
Total revenue from Assessments	$79,887

NOTES TO ESTIMATE OF COSTS:

1. Estimated fiscal year 2020-21 incidental costs include assessment administration, county charges for inclusion of assessments on property tax bills and other incidental costs.
2. As determined in the following section, at least 12.5% of the cost of Improvements must be funded from sources other than the assessments to cover any general benefits and/or benefit to properties outside the Improvement District from the Improvements. Therefore, out of the total cost of Improvements of $108,151 the District must provide contributions of at least $13,519 from sources other than the assessments. The District will provide contributions of $28,264 which more than covers any general benefits from the Improvements.
3. The Act requires that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Improvement District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the Fiscal Year, June 30, must be carried over to the next Fiscal Year. The District may also establish a reserve fund for contingencies and special projects as well as a capital improvement fund for accumulating funds for larger capital improvement projects or capital renovation needs. Any remaining balance would either be placed in the reserve fund, the capital improvement fund, or would be used to reduce future years' assessments.
4. The rate shown here is for a single family home or its equivalent. For the definition of the term EDU and rates for other types of property, see the section titled, “Method of Assessment” and the sections following it in this report.

METHOD OF ASSESSMENT APPORTIONMENT

METHOD OF APPORTIONMENT

This section of the Engineer's Report includes an explanation of the special and general benefits to be derived from the Improvements to park facilities and District maintained property, throughout the Improvement District, and the methodology used to apportion the total assessment to properties within the Improvement District.

The method used for apportioning the assessment is based upon the proportional special benefits conferred to the properties over and above the general benefits conferred to real property in the Improvement District or to the public at large. Special benefit and the Assessments are calculated for each parcel in the Improvement District using the following process:

1. Identification of special benefit factors derived from the Improvements
2. Calculation and quantification of the general benefits
3. Determination of the relative special benefit within different areas within the Assessment District
4. Determination of the relative special benefit per property type
5. Apportionment of the costs to Assessment and calculation of the Assessment for each individual parcel based upon special benefit; location, property type, property size, property characteristics, improvements on property and other supporting attributes.

DISCUSSION OF BENEFIT

Assessments can only be levied based on the special benefit conferred to property by the Improvements. This special benefit is received by property over and above any general benefits. Any and all general benefit must be funded from another source. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

> *The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.*
>
> *The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000)) [of the Streets and Highways Code, State of California].*

Article XIIID, Section 4 of the California Constitution states that assessments must be based on the special benefit conferred to property and that, "No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

Since assessments are levied on the basis of special benefit, they are not a tax and are not governed by Article XIIIA or XIIIC of the California Constitution.

A special benefit is a service or improvement that provides a direct advantage to a parcel. For example, park improvements may be viewed as a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment.

BENEFIT FACTORS

The special benefits from the Improvements increase the utility, functionality and desirability of the assessed properties, and are listed below:

PROXIMITY TO IMPROVED PARKS AND RECREATIONAL FACILITIES

Only the specific properties within close proximity to the Improvements are included in the Improvement District. The Improvement District was narrowly drawn to include only the benefiting parcels. Therefore, property in the Improvement District enjoys unique and valuable proximity (and access, as described in the next section) to the Improvements that the public at large and property outside the Improvement District do not share.

In the absence of the Assessments, the Improvements will not be provided and the parks and recreation areas, as well as the landscape corridor in the Improvement District, would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the Assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what would otherwise be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Improvement District, they provide a direct advantage and special benefit to property in the Improvement District.

ACCESS TO IMPROVED PARKS, OPEN SPACE AND RECREATIONAL AREAS

The main entrance to McConnell Park and the Hampton Village area is via Hampton Oak Drive. Properties to the north and west of the boundary do not enjoy the same access because the streets do not go through to the Hampton Village area. Properties to the south are separated from the park and the landscaping by a high fence. The properties in the Improvement District all use Hampton Oak Drive to access their property, but those outside of it do not. Therefore, the properties in the boundaries of the assessment enjoy unique access to Hampton Oak Drive and McConnell Park.

There are some parcels to the northeast which are outside the Improvement District that may enjoy some access to the Improvements, but are outside the assessment district boundary. These parcels are within the service area of the park, but since they are accessed via roads other than Hampton Oak Drive, they do not receive any special benefits from the landscaping along Hampton Oak Drive. In addition, the design and direct access to the park is geared toward the properties in Hampton Village, not to the properties on Iron Rock Way.

Since the parcels in the Improvement District are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved parks, landscaping and recreation areas that are provided by the Improvements. This is a direct advantage and special benefit to property in the Improvement District.

IMPROVED VIEWS

The Improvement District, by maintaining the landscaping at its park, recreation facilities and landscape corridor provides improved views of the Improvements to the proximate properties within the Improvement District. Everyone who lives in the Improvement District drives by, and is able to view, the landscape corridor on Hampton Oak Drive on their way to and from Hampton Village. Because of the unique character of Hampton Village, with very little access other than Hampton Oaks Drive from the areas surrounding it, there is no traffic just passing through the area, and therefore the park is viewed only by property owners, other residents, and visitors. Therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Improvement District.

EXTENSION OF A PROPERTY'S OUTDOOR AREAS AND GREEN SPACES FOR PROPERTIES WITHIN CLOSE PROXIMITY TO THE IMPROVEMENTS

In large part because it is cost prohibitive to provide large open land areas on property in the Improvement District, the residential, commercial and other benefiting properties in the Improvement District do not have large outdoor areas and green spaces. The Improvements to the park in the Improvement District will provide these larger outdoor areas that serve as an effective extension of the land area for properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements, as described above. The Improvements, therefore, will provide an important, valuable and desirable extension of usable land area and neighborhood-serving amenities for the direct advantage and special benefit of properties within the Improvement District.

According to the industry-standard guidelines established by the National Park and Recreation Association (the "NPRA"), neighborhood parks in urban areas have a service area radius of generally one-half mile. The service radii for neighborhood parks and neighborhood green spaces were specifically established to give all properties within the service radii close proximity and easy walking access to such public land areas. Since proximate and accessible parks serve as an extension of the usable land area for property

in the service radii, and since the service radii was specifically designed to provide close proximity and access to neighborhood parks and public land areas, the parcels within the Improvement District clearly receive a direct advantage and special benefit from the Improvements. This advantage is not received by other properties or the public at large. In the case of McConnell Park, the service area is reduced from this standard to include only the assessed parcels because of the unique characteristics described above, whereby access from other surrounding parcels is limited.

An analysis of the service radii for the Improvements finds that all properties in the Improvement District enjoy the distinct and direct advantage of being close and proximate to the park and landscape corridor within the Improvement District. The benefiting properties in the Improvement District therefore uniquely and specially benefit from the Improvements.

BENEFIT FINDING

In summary, real property located within the boundaries of the Improvement District distinctly and directly benefits from the effectively extended outdoor areas and green spaces; as well as closer proximity, access to and views of the improved park, recreation facilities, landscaping, and other public resources funded by the Assessments.

GENERAL VERSUS SPECIAL BENEFIT

Article XIIID, Section 4(a) of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to "separate the general benefits from the special benefits conferred on a parcel." The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. Property may be assessed to fund improvements to the extent of the special benefits conferred by the Improvements; but general benefits are not assessable. Accordingly, a separate estimate of the special and general benefit is given in this section.

Article XIIID never defines the term "general benefit." The definition of special benefit in Section 2(i) includes the statement that general enhancement of property value does not constitute special benefit. General benefit may be described as "an indirect, derivative advantage" resulting from the improvements. One infers from Article XIIID that all benefit is either general or special.

In other words:

Total Benefit	**=**	**General Benefit**	**+**	**Special Benefit**

There is no widely-accepted or statutory formula for quantifying the amount of any general benefit that is identified.

In this Report, the general benefit is first identified, conservatively (i.e., generously) estimated, and then budgeted so that it is funded by sources other than the Assessment.

The starting point for evaluating general and special benefits is the current, baseline level of service, which is funded primarily by the existing District-wide assessment. The Assessment funds Improvements "over and above" this general, baseline level and the general benefits estimated in this section are over and above the baseline.

A formula to estimate the general benefit is listed below:

General Benefit	=	**Benefit to Real Property Outside the Assessment District**	+	**Benefit to Real Property Inside the Assessment District that is Indirect and Derivative**	+	**Benefit to the Public at Large**

Special benefit, on the other hand, is defined in the state constitution as "a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large." A special benefit is conferred to a property if the property "receives a direct advantage from the improvement (e.g., proximity to a park)." In this Assessment, as noted, properties in the Improvement District have close and unique proximity, views of and access to the Improvements, and uniquely improved desirability from the Improvements, and other properties and the public at large do not receive such benefits because they do not have proximity, access to or views of the Improvements. Therefore, the overwhelming proportion of the benefits conferred to property is special, and only minimal general benefit is conferred on property outside the Improvement District or the public at large.

In the 2010 *Beutz* case, the 4th Appellate Court rejected an assessment for parks in large part because the general benefits were not calculated and quantified. In its decision, the 4th Appellate Court suggests that the use of parks in an assessment district by people who live outside of the district likely is a general benefit. This Engineer's Report includes a specific, quantified calculation of general benefits, as described below, that is based in part on such use by people outside of the Improvement District. Moreover, the proportionality of the Assessments to the special benefits conferred on each parcel, based in large part on proximity is established as well. Therefore, the Assessments and this Engineer's Report are consistent with the *Beutz* decision.

CALCULATING GENERAL BENEFIT AND SPECIAL BENEFIT PAID FROM OTHER FUNDS

In this section, the general benefit and special benefit not paid from the assessment, which must be paid from other funds, are conservatively estimated and described, and then budgeted so that it is funded by sources other than the Assessment.

BENEFIT TO PROPERTY OUTSIDE THE IMPROVEMENT DISTRICT

Properties within the Improvement District receive almost all of the special benefits from the Improvements, because properties in the Improvement District enjoy unique and close proximity and access to the Improvements that is not enjoyed by other properties or the public at large. This is because there are no streets into or out of most of Hampton Village other than via Hampton Oak Drive. People in the surrounding areas cannot drive into Hampton Village without taking an inconvenient, roundabout route. Moreover, there are other parks that are easier for them to access.

There are certain properties that are located outside the boundaries of the Improvement District on the northeast side but which within the proximity/access radius of the Improvements and that do not lack access due to obstacles such as fences or major roadways. These properties may receive some benefit from the Improvements. The amount of benefit conferred to properties just outside the Improvement District boundaries, must be deducted from the total benefit and not assessed to property in the Improvement District.

A 50% reduction factor is applied to the benefit received by these properties because they are all geographically on only one side of the Improvements. Additionally, to access the Improvements they would have to drive twice the average distance from the Improvements compared to properties in the Improvement District. In addition, the proximity of the large Elk Grove Regional Park, which is outside the Improvement District, provides a more convenient and attractive venue to these properties than does McConnell Park. The benefit to property outside of the Improvement District is calculated as follows with the parcel and data analysis performed by SCI Consulting Group.

Assumptions:
23 parcels outside the district but within the proximity/access radius of McConnell Park
529 parcels in the Improvement District
50% relative benefit compared to property within the Improvement District

Calculation

Benefit to property outside the Improvement District = (23 / (23 +529)) * 0.5 = 2.1%

Although it can reasonably be argued that Improvements inside, but near the Improvement District boundaries are offset by similar park and recreational improvements provided outside, but near the Improvement District's boundaries, we use the more conservative approach of finding that 2.1% of the Improvements may be of benefit to property outside the Improvement District.

BENEFIT TO PROPERTY INSIDE THE DISTRICT THAT IS INDIRECT AND DERIVATIVE

The "indirect and derivative" benefit to property within the Improvement District is particularly difficult to calculate. A solid argument can be presented that all benefit within the

Assessment District is special, because the Improvements are clearly "over and above" and "particular and distinct" when compared with the baseline level of service and the unique proximity, access to and views of the Improvements enjoyed by benefiting properties in the Assessment District.

BENEFIT TO THE PUBLIC AT LARGE

The general benefit to the public at large can be estimated by the proportionate amount of time that the Improvement District's park and recreational facilities are used and enjoyed by individuals who are not residents, employees, customers or property owners in the Improvement District. Based on surveys and research conducted by SCI, in which visitors to similar parks; at various times of the day, evening, and week; were asked to look at a District map and to identify whether they lived or worked within the park's District, less than 5% of the use of similar parks and recreation areas is by the public at large. When people outside the Improvement District use parks, they diminish the availability of parks for people within the Improvement District. Therefore, another 5% of general benefits are allocated for people within the Improvement District. Combining these two measures of general benefits, we find that 10% of the benefits from the Improvements are general benefits to the public at large.

TOTAL GENERAL BENEFITS AND SPECIAL BENEFITS PAID FROM OTHER FUNDS

Using a sum of these three measures of general benefit, we find that approximately 12.1% of the benefits conferred by the Improvements may be general in nature and should be funded by sources other than the Assessments.

General Benefit and Special Benefit Paid From Other Funds =

2.1% (Outside the district)
+ 0.0% (Inside the district - indirect and derivative)
+ 10.0% (Public at Large)

= 12.1% (Total General Benefit and Special Benefit paid from other funds)

Although this analysis finds that 12.1% of the Assessment may provide general benefits and special benefit that would need to be paid from funds other than the assessment, the Assessment Engineer establishes a requirement for a minimum contribution from sources other than the Assessments of 12.5%. This additional allocation above the measure of general benefits will serve to provide additional coverage for any other general benefits.

This general benefit and special benefit contribution paid from other funds is the sum of the following components:

The City of Elk Grove owns, maintains, rehabilitates and replaces the curb and gutter along the border of the Assessment District's Improvements. This curb and gutter serves to support, contain, retain, manage irrigation flow and growth, and provide a boundary for the Improvements. The contribution from the City of Elk Grove towards general benefit from the

maintenance, rehabilitation, and replacement of the curb and gutter is conservatively estimated to be 4.3%.

The City of Elk Grove owns and maintains a storm drainage system along the border of the Assessment District's Improvements. This system serves to prevent flooding and associated damage to the Improvements, and manage urban runoff including local pollutants loading from the Improvements. The contribution from the City of Elk Grove towards general benefit from the maintenance, and operation of the local storm drainage system is conservatively estimated to be 1.7%.

The City of Elk Grove owns and maintains local public streets along the border of the Assessment District's Improvements. These public streets provide access to the Improvements for its enjoyment as well as efficient maintenance. The contribution from the City of Elk Grove towards general benefit from the maintenance of local public streets is conservatively estimated to be 4.3%.

The value of the survey conducted to determine the feasibility of a local funding measure, and ballot measure conducted to obtain the funding for the construction and maintenance of the Improvements, can be quantified and monetized as an annuity to be amortized over 10 years. Since the survey and balloting were performed and paid for by non-assessment funds, this "annuity" can be used to offset general benefit costs, and is conservatively estimated to contribute 1.9%.

In addition, the tennis court at the park was converted to a futsal court using private funds, at a cost of $10,000. Since the futsal court was paid for by non-assessment funds, this "annuity," which will be amortized over 20 years, can be used to offset general benefit costs, and is conservatively estimated to contribute 1.2%.

A total of $28,264 from other sources is included in the budget to pay for this general benefit requirement. This totals 26.1%, which is more than the amount required of 12.5%.

ZONES OF BENEFIT

The boundaries of the Improvement District have been carefully drawn to only include the properties in Cosumnes Community Services District that are proximate to the Improvements and that would materially benefit from the Improvements. Certain other properties surrounding and outside the District were excluded from the Improvement area because these properties are generally less proximate to the Improvements and/or they do not enjoy the same access, due to roads that don't go through and/or fences, as described earlier in this Report. In other words, the boundaries of the Improvement District have been narrowly drawn to include only properties that will specially benefit from the Improvements, and would receive a declining level of service if the Assessments were not approved.

In the Improvement District, the advantage that each parcel receives from the Improvements is direct, and the boundaries are narrowly drawn to include only parcels that benefit from the Assessment. For the most part, the benefits from the Improvements within the Improvement

District do not vary based on proximity of the parcels to the Improvements because the increased benefits of greater proximity to the Improvements are generally offset by a parallel increase in negative factors such as higher levels of traffic, noise, etc. that comes with increased proximity.

However, the properties in very close proximity to the landscape corridor along Hampton Oak Drive do receive some additional benefit, due to the views provided to those homes, particularly from the second floor windows on those properties. Therefore, the majority of the parcels in the Improvement District are in assigned to what will be known as Benefit Zone A, and the properties which enjoy this increased special benefit from the landscape corridor will be assigned to what will be known as Benefit Zone B.

The increased special benefit in Benefit Zone B is calculated as follows:

The special benefit conferred to the properties within the Improvement District is derived approximately 80% from the park improvements and 20% from the improved landscaping along Hampton Oak Drive. The Engineer has determined that the increase in the special benefits enjoyed by the parcels in Benefit Zone B, due to direct but limited views of the improved landscaping along Hampton Oak Drive, is 10%. By multiplying the additional 10% special benefit by the 20% of the benefit derived from the improved landscaping, the increased benefit to the properties in Benefit Zone B is calculated to be 2% (10% times 20%). Therefore, the rate applied to Benefit Zone B is 102% (100% plus 2%) times the rate in Benefit Zone A.

METHOD OF ASSESSMENT

As previously discussed, the Assessments will provide comprehensive Improvements that will clearly confer special benefits to properties in the Improvement District. The allocation of special benefits to property is partially based on the type of property and the size of property. These benefits can also partially be measured by the occupants on property in the Improvement District because such parcel population density is a measure of the relative benefit a parcel receives from the Improvements. It should be noted that many other types of "traditional" assessments also use parcel population densities to apportion the assessments. For example, the assessments for sewer systems, roads and water systems are typically allocated based on the population density of the parcels assessed. Therefore, the apportionment of benefit is reasonably based on the type of parcel, the size of parcels and the population density of parcels.

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Equivalent Dwelling Units (EDUs). This EDU methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated an EDU value, which is each property's relative benefit

in relation to a single family home on one parcel. In this case, the "benchmark" property is the single family detached dwelling which is one Equivalent Dwelling Unit or one EDU.

Not only residential improved property will be assessed, because commercial, industrial and other properties also receive direct benefits from the Improvements, and will be assessed.

A fixed or flat assessment is used for all single family residential properties regardless of occupancy or parcel size. Assessments on multi-family residential parcels vary based on the number of dwelling units. Assessments on commercial and industrial property are levied on an acreage basis because larger properties generally support larger buildings and have higher numbers of employees, customers and guests who would benefit from proximity and improved access to well-maintained and improved parks, landscaping and recreational facilities.

Finally, the special benefits to be derived from the Assessments will be conferred on property and are not based on a specific property owner's use of the Improvements, a specific property owner's occupancy of property, or the property owner's demographic status such as age or number of dependents. The benefits derived to property are related to the average number of people who could potentially live on, work at, or otherwise could occupy a property, not how the property is currently used by the present owner. Therefore, the number of people who could or potentially live on, work at or otherwise occupy a property is one indicator of the relative level of benefit received by a property.

In conclusion, the Assessment Engineer determined that the appropriate method of assessment apportionment should be based on the type of property, the relative size of the property, property location, its relative population and its proximity to parks and recreational facilities. This method is further described below.

RESIDENTIAL PROPERTIES

All improved residential properties represent a single residential dwelling unit and are assigned 1.00 EDU per dwelling unit. Traditional houses, zero-lot line houses, and townhomes are included in this category.

COMMERCIAL/INDUSTRIAL PROPERTIES

EDU values for commercial and industrial land uses are based on the equivalence of special benefit on a land area basis between single family residential property and the average commercial/industrial property. The EDU values for various commercial and industrial land uses are further defined by using average employee densities because the special benefit factors described previously can be measured by the average number of people who work at commercial/industrial properties.

In order to determine employee density factors, the findings from the San Diego Association of Governments Traffic Generators Study (the "SANDAG Study") are used because these findings were approved by the State Legislature as being a good representation of the

average number of employees per acre of land area for commercial and industrial properties. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 24.

In comparison, Census data shows that the average number of people residing in a single family home in the area is 2.55. Since the average lot size for a single family home in the Improvement District is approximately one fifth of an acre, the average number of residents per acre of residential property is 12.75.

The employee density per acre is generally 1.9 times the population density of single family residential property per acre (24 employees per acre / 12.75 residents per acre). Therefore, the average employee density can be used as the basis for allocating benefit to commercial or industrial property since a commercial/industrial property with 1.9 employees receives generally similar special benefit to a residential property with 1 resident. This factor of equivalence of benefit between 1 resident to 1.9 employees is the basis for allocating commercial/industrial benefit. Commercial and industrial property will therefore be assigned 0.5 EDU per one-fifth acre or portion thereof.

VACANT/UNDEVELOPED PROPERTIES

The Improvements will make the land in the Improvement District more desirable and useable. The benefit to undeveloped properties is determined to be proportional to the corresponding benefits for similar type developed properties, but at a lower rate due to the lack of improvements on the property. A measure of the benefits accruing to the underlying land is the average value of land in relation to Improvements for developed property. An analysis of the assessed valuation data from the County of Sacramento found that approximately 30% of the assessed value of improved properties is classified as the land value. It is reasonable to assume, therefore, that approximately 30% of the benefits are related to the underlying land and 70% are related to the improvements and the day-to-day use of the property. Using this ratio, the EDU factor for vacant/undeveloped parcels is 0.30 per parcel.

OTHER PROPERTIES

Article XIIID stipulates that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the Assessment.

All properties that are specially benefited are assessed. Other publicly owned property that is used for purposes similar to private residential, commercial, industrial or institutional uses is benefited and assessed at the same rate as such privately owned property.

Miscellaneous, small and other parcels such as roads, right-of-way parcels, and common areas typically do not generate significant numbers of employees, residents, customers or guests, who would have access to or use the Improvements. These miscellaneous parcels

therefore receive no benefit from the Improvements and are assessed an EDU benefit factor of 0 EDUs.

ANNUAL COST INDEXING

It should also be noted that, if the Assessments are approved, the maximum assessment rate within the Improvement District may increase in future years based on the annual increase, if any, in the Northern California (San Francisco-Oakland-San Jose) Consumer Price Index-All Urban Consumers (the "CPI").

APPEALS OF ASSESSMENTS LEVIED TO PROPERTY

Any property owner who feels that the assessment levied on their property is in error as a result of incorrect information being used to apply the foregoing method of assessment may file a written appeal with the Cosumnes Community Services District Administrator or his or her designee. Any such appeal is limited to correction of an assessment during the then current Fiscal Year and applicable law. Upon the filing of any such appeal, the District Administrator or his or her designee will promptly review the appeal and any information provided by the property owner. If the District Administrator or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the Assessment Roll. If any such changes are approved after the Assessment Roll has been filed with the County for collection, the District Administrator or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the District Administrator or his or her designee shall be referred to the Board of Directors of the Cosumnes Community Services District, and the decision of the Board shall be final.

ASSESSMENT FUNDS MUST BE EXPENDED WITHIN THE IMPROVEMENT DISTRICT AREA

The net available Assessment funds, after incidental, administrative, financing and other costs, shall be expended exclusively for Improvements within the boundaries of the Improvement District and appropriate incidental and administrative costs as defined in the Plans and Specifications section.

OVERSIGHT, ANNUAL REVIEW AND ACCOUNTABILITY

The Assessment proceeds and expenditures will be annually audited by an independent auditing entity. The results of the audit will be publicly reviewed at a public meeting of the District. The Assessment proceeds and expenditures will also be reviewed and overseen by the District Board. In addition, the Assessment budget, Assessment rate, Assessment CPI increase, and Improvements will be reviewed at a noticed public hearing by the Board and public.

In general, the public review and accountability process is as follows: The Assessments will not automatically continue and will require specific actions, reports and procedures for continuation. In each subsequent year for which the Assessments will be levied, the Board must preliminarily approve at a public meeting a budget and costs for the upcoming Fiscal Year's Improvements, an updated annual Engineer's Report, and an updated Assessment

roll listing all parcels and their Assessments. At this meeting, the Board will also call for the publication in a local newspaper of a legal notice of the intent to continue the Assessments for the next Fiscal Year and set the date for the noticed public hearing. At the annual public hearing, members of the public can provide input to the Board prior to the Board's decision on ordering the Improvements and the Assessments for the next Fiscal Year.

ASSESSMENT

WHEREAS, the Board of Directors of the Cosumnes Community Services District directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Improvement District and an assessment of the estimated costs of the Improvements upon all assessable parcels within the Improvement District;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under the Act, Article XIIID of the California Constitution, and the order of the Board of the Cosumnes Community Services District, hereby makes the following assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the Improvement District.

The amount to be paid for said Improvements and the expense incidental thereto, to be paid by the Improvement District for the Fiscal Year 2020-21 is generally as follows:

Table 2 – Summary Cost Estimate for Park District Including Maintenance & Recreation Improvement District for Fiscal Year 2020-21

Total for Installation, Maintenance and Servicing	$108,151
Capital Improvement Reserve	$0
Total Improvements	$108,151
Less Contributions from Other Sources	-$28,264
Net amount to assessments	$79,887

As required by the Act, an Assessment Diagram showing the exterior boundaries of the Improvement District is hereto attached and incorporated herein by reference. The distinctive number of each parcel or lot of land in the Improvement District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion the net amount of the cost and expenses of the Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within the Improvement District, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the Estimate of Cost and Method of Assessment in the Report.

The Assessment is made upon the parcels or lots of land within the Improvement District in proportion to the special benefits to be received by the parcels or lots of land, from the Improvements.

The Assessment is subject to an annual increase tied to the Consumer Price Index-All Urban Consumers for Northern California (San Francisco-Oakland-San Jose) as of February of each succeeding year (the "CPI").

The change in the CPI from February 2019 to February 2020 was 2.906%. Therefore, the maximum authorized assessment rate for fiscal year 2020-21 is increased by 2.906% which equates to $152.26 per single family equivalent benefit unit in Benefit Zone A and $155.30 in Benefit Zone B. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2020-21 at the rate of $152.26 in Benefit Zone A and $155.30 in Benefit Zone B, which is equal to the maximum authorized assessment rate.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as will be shown on the Assessor's Maps of the County of Sacramento for the Fiscal Year 2020-21. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of the County.

I hereby will place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the Fiscal Year 2020-21 for each parcel or lot of land within the Improvement District.

Dated: May 6, 2020

Engineer of Work

By_____

John W. Bliss, License No. C052091

ASSESSMENT DIAGRAM

The Improvement District includes all properties within the Hampton Village area, as displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions as shown on the maps of the Assessor of the County of Sacramento, for Fiscal Year 2020-21, and are incorporated herein by reference, and made a part of this Diagram and this Report.

NORTH
Elk Grove Park
McConnell Park
Hampton Village Improvement District Boundary
Zone A parcels
Zone B parcels
Cosumnes CSD Parks
Surrounding area parcels
SCI Consulting Group
4745 Mangels Boulevard
Fairfield, CA 94534
Note: REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF SACRAMENTO FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN HEREIN.
COSUMNES COMMUNITY SERVICES DISTRICT - HAMPTON VILLAGE IMPROVEMENT DISTRICT
ASSESSMENT DIAGRAM
FILED IN THE OFFICE OF THE SECRETARY OF THE BOARD OF THE COSUMNES COMMUNITY SERVICES DISTRICT, COUNTY OF SACRAMENTO, CALIFORNIA, THIS _____ DAY OF _____, 20__
SECRETARY OF THE BOARD
RECORDED IN THE OFFICE OF THE SECRETARY OF THE BOARD OF THE COSUMNES COMMUNITY SERVICES DISTRICT, COUNTY OF SACRAMENTO, CALIFORNIA, THIS _____ DAY OF _____, 20__
SECRETARY OF THE BOARD
AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE BOARD OF DIRECTORS OF THE COSUMNES COMMUNITY SERVICES DISTRICT ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE _____ DAY OF _____, 20__ FOR FISCAL YEAR 20__-__ AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF SACRAMENTO ON THE _____ DAY OF _____, 20__. REFERENCE IS HEREBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.
SECRETARY OF THE BOARD

ASSESSMENT ROLL

An Assessment Roll (a listing of all parcels assessed within the Assessment District and the amount of the assessment) will be filed with the Secretary of the Board and is, by reference, made part of this Report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this Report. These records shall govern for all details concerning the description of the lots or parcels.

Attachment G

COSUMNES COMMUNITY SERVICES DISTRICT

PERRY RANCH IMPROVEMENT DISTRICT

ENGINEER'S REPORT

FISCAL YEAR 2020-21

MAY 2020

PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972, GOVERNMENT CODE AND ARTICLE XIIID OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:
SCIConsultingGroup
4745 MANGELS BOULEVARD
FAIRFIELD, CALIFORNIA 94534
PH: 707.430.4300
FAX: 707.430.4319
WWW.SCI-CG.COM

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COSUMNES COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS

Orlando Fuentes, President
Jim Luttrell, Vice President
Gil Albiani, Director
Rod Brewer, Director
Jaclyn Moreno, Director

ACTING GENERAL MANAGER

Joshua Green

ASSESSMENT ENGINEER

SCI Consulting Group
Lead Assessment Engineer, John Bliss, M.Eng., P.E.

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INTRODUCTION

OVERVIEW

The Cosumnes Community Services District ("District") is a public agency that is responsible for operating and maintaining parks, creeks, streams, open spaces, recreation facilities and recreation programs within its jurisdictional service area. The District's service area for its parks and recreation services encompasses the City of Elk Grove and the unincorporated areas in Sacramento County east, west and south of the City. In addition, the District provides fire and emergency medical services to its park service area, plus the City of Galt.

The District's parks do not receive any revenues from property taxes. In 1994, the District formed a benefit assessment district, the District Wide Landscape and Lighting Assessment District, with 13 benefit zones, to provide funding for the creation, maintenance, improvement and servicing of local parks and recreation facilities within its park service areas. This Assessment District, which was established prior to the approval of Proposition 218 in 1996, was reconfirmed and continued in an assessment ballot proceeding conducted in 1997.

ASSESSMENT BACKGROUND

The District is primarily funded by the assessment described above. The Elk Grove/West Vineyard benefit zone 3 includes thirteen parks, namely, Amundson, Arcadian Village, Fales, Gage, Hrepich, Jones Family, Jordan Family, Karamanos, Lombardi, MacDonald, Perry, Rau, and Sheldon Place. Over the years, operational costs, including utility costs, increased.

Over time, expenses exceeded revenues in benefit zone 3, and in 2017 the District conducted a public opinion survey proposing a funding measure for all the properties in this zone to address this shortfall. The survey indicated a proposed funding measure did not have enough support from the property owners to pass, so the District declined to proceed with a ballot measure at that time.

Subsequently, property owners in the area around Perry Park, known as Perry Ranch, approached District staff about the possibility of initiating a funding measure for just their area, to improve Perry Park and the streetscapes on Calvine and Waterman Roads. In response, in early 2019 the District conducted a survey proposing a funding measure just for Perry Ranch and the local streetscapes on Calvine and Waterman Roads, and the survey indicated the property owners in this area would support such a funding measure.

The purpose of the Perry Ranch Improvement District funding measure, which is in addition to the District-wide assessment described above, is to increase the level of service by making improvements to Perry Park and the streetscapes on Calvine and Waterman Roads, as described in more detail below.

If the funding from the assessment had not been approved, the District would have been forced to reduce park maintenance and postpone facilities upgrades, resulting in a continuing deterioration of park maintenance and facilities.

ASSESSMENT PROCESS

On April 17, 2019 the Cosumnes Community Services District Board of Directors by Resolution called for an assessment ballot proceeding and public hearing on the proposed establishment of the Perry Ranch Improvement District.

On May 1, 2019 a notice of assessment and assessment ballot was mailed to property owners with proposed assessments within the area of the Improvement District. Such notice included descriptions of the proposed assessments and the improvements and services the assessments would fund as well as an explanation of the method of voting on the assessments. Each notice also included a ballot upon which the property owner could mark his or her approval or disapproval of the proposed assessments.

After the ballots were mailed to property owners in the Assessment District, a minimum 45-day time period was provided for the return of the assessment ballots. Following this 45-day time period, a public hearing was held for the purpose of allowing public testimony regarding the assessments. The Public Hearing was held June 19, 2019. At the Public Hearing, the public had the opportunity to speak on the issue, voice any concerns or protests, and obtain further information about the assessments.

Tabulation of the returned ballots began after the close of the Public Hearing. It was determined at the June 19, 2019 Board meeting that the assessment ballots submitted in opposition to the assessments did not exceed the assessment ballots submitted in favor of the assessments (each ballot is weighted by the proportional financial obligation of the property for which the ballot is submitted).

As a result, the Board gained the authority to approve the levy of the assessments for fiscal year 2019-20 and future years. The Board took action, by a Resolution passed on June 19, 2019, to approve the first year levy of the assessments for fiscal year 2019-20. The authority granted by the ballot proceeding includes an annual adjustment in the assessment levies equal to the annual change in the Consumer Price Index for the San Francisco Bay Area.

The assessments may be continued in future years by a majority vote of the Board. This annual assessment continuation process requires the creation of a budget for the upcoming fiscal year, an updated assessment roll listing all parcels and their assessments for the upcoming fiscal year, preparation of an updated Engineer's Report, a noticed public meeting at which the Engineer's Report would be preliminarily approved, publication in a local newspaper of the Board's intent to continue the assessment, and a noticed public hearing prior to the Board's decision on continuing the assessments.

This Engineer's Report ("Report") describes the Improvement District, the Improvement District Boundaries, a description of the Improvements to be installed and maintained, and

the assessments for fiscal year 2020-21. The assessments are based on the estimated cost to operate, maintain and service the parks, recreation areas, recreation facilities and other public lands owned by the District (the "Improvements"). The assessments are also based on the direct and special benefit to properties within the Improvement District.

If the Board approves this Engineer's Report and the assessments by resolution, a notice of public hearing must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing is used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing will be held for the purpose of allowing public testimony about the continuation of the assessments. This hearing is currently scheduled for June 17, 2020. At this hearing, the Board will consider approval of a resolution confirming the assessments for fiscal year 2020-21. If the assessments are so confirmed and approved, the levies will be submitted to the County Auditor/Controller for inclusion on the property tax roll for Fiscal Year 2020-21.

LEGAL REQUIREMENTS

PROPOSITION 218

This assessment must comply with Proposition 218, "The Right to Vote on Taxes Act," which was approved by the voters of California on November 6, 1996, and is now codified as Articles XIIIC and XIIID of the California Constitution. Article XIIID, Section 4 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which provide special benefits to the assessed property.

Proposition 218 describes a number of important requirements, including property-owner balloting, for the imposition, increase and extension of assessments, and these requirements were satisfied by the process used to establish this assessment.

PLANS & SPECIFICATIONS

The Cosumnes Community Services District maintains park facilities in locations throughout its boundaries, including Perry Park in the Perry Ranch area. The work and Improvements to be undertaken by the Cosumnes Community Services District's Perry Ranch Improvement District and the cost thereof paid from the levy of the annual Assessment provide special benefit to Assessor Parcels within the Improvement District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the work and Improvements are generally described as follows:

The installation, maintenance and servicing of public recreational facilities and improvements, may include, but are not limited to, turf and play areas, landscaping, ground cover, shrubs and trees, irrigation systems, drainage systems, lighting, fencing, entry monuments, basketball courts, tennis courts, other recreational facilities, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained by the Cosumnes Community Services District within the Improvement District boundaries. For a list of the Improvements which are initially planned, see the following page.

As applied herein, "Installation" means the construction of the Improvements, including, but not limited to, land preparation (such as grading, leveling, cutting and filling), sod, landscaping, irrigation systems, parking lots, sidewalks and drainage, lights, playground equipment, play courts, playing fields, recreational facilities and public restrooms.

"Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any Improvement, including repair, removal or replacement of all or any part of any Improvement; providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste, and the cleaning, sandblasting, and painting of walls and other Improvements to remove or cover graffiti.

"Servicing" means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other Improvements; or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other Improvements.

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing

of the Improvements; (f) any expenses incidental to the issuance of bonds or notes pursuant to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment (Streets & Highways Code §22526).

The assessment proceeds will be exclusively used for Improvements within the Improvement District plus incidental expenses. If the funding measure passes, the District will meet with area residents before finalizing development plans for the undeveloped section of the park. Projects initially identified to be accomplished with the assessment proceeds include:

- Improved park maintenance
- Increased water and mowing
- Addition of plants and mulch in shrub beds
- Replacement of picnic table and bench
- Improved maintenance of streetscapes on Calvine Road and Waterman Road
- Addition of the following features over time:
    - New playground equipment
    - Adult fitness area
    - Barbeque and picnic area

See the Appendix for a complete list of Improvements and estimated costs.

FISCAL YEAR 2020-21 ESTIMATE OF COST AND BUDGET

BUDGET FOR FISCAL YEAR 2020-21

The following budget shows the cost of the Improvements that would be funded by the Improvement District in Fiscal Year 2020-21.

Table 1 – Estimate of Costs and Revenues

		Total Budget
Installation, Maintenance & Servicing Costs		
Improvements		
Capital improvements		$0
Operating transfers		$19,738
Services and supplies and other maintenance[1]		$1,995
Total for Installation, Maintenance and Servicing		$21,733
Amount to/from Reserve		$43,244
Total Improvements		$64,977
Curbs, gutters, drainage, streets		$10,882
Less:		
Contributions which can fund general benefit and/or benefit to properties outside the District[2]		$10,882
Interest		$172
Total Improvement District Budget[3] (Net Amount to be Assessed)		$64,805
Budget Allocation to Property		
Total Assessment Budget		$64,805
Assessment Contribution	EDUs	Effective EDUs
Number of benefit units In Benefit Zone A	469.3	469.3
Number of benefit units In Benefit Zone B	12	13.2
Number of benefit units In Benefit Zone C	165.5	157.2
Total number of benefit units		639.7
Assessment per Equivalent Dwelling Unit in Zone A[4]		$101.30
Assessment per Equivalent Dwelling Unit in Zone B[4]		$111.44
Assessment per Equivalent Dwelling Unit in Zone C[4]		$96.24

NOTES TO ESTIMATE OF COSTS:

1. Estimated fiscal year 2020-21 incidental costs include assessment administration, county charges for inclusion of assessments on property tax bills and other incidental costs.
2. As determined in the following section, at least 12.0% of the cost of Improvements must be funded from sources other than the assessments to cover any general benefits and/or benefit to properties outside the Improvement District from the Improvements. Therefore, out of the total cost of Improvements of $64,805 there must be contributions of at least $7,797 from sources other than the assessments. There are contributions from sources other than the assessment of $11,054 which more than covers any general benefits from the Improvements.
3. The Act requires that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Improvement District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the Fiscal Year, June 30, must be carried over to the next Fiscal Year. The District may also establish a reserve fund for contingencies and special projects as well as a capital improvement fund for accumulating funds for larger capital improvement projects or capital renovation needs. Any remaining balance would either be placed in the reserve fund, the capital improvement fund, or would be used to reduce future years' assessments.
4. The rate shown here is for a single family home or its equivalent. For the definition of the term EDU and rates for other types of property, see the section titled, “Method of Assessment” and the sections following it in this report.

METHOD OF ASSESSMENT APPORTIONMENT

METHOD OF APPORTIONMENT

This section of the Engineer's Report includes an explanation of the special and general benefits to be derived from the Improvements to park facilities and District maintained property, throughout the Improvement District, and the methodology used to apportion the total assessment to properties within the Improvement District.

The method used for apportioning the assessment is based upon the proportional special benefits conferred to the properties over and above the general benefits conferred to real property in the Improvement District or to the public at large. Special benefit and the Assessments are calculated for each parcel in the Improvement District using the following process:

1. Identification of special benefit factors derived from the Improvements
2. Calculation and quantification of the general benefits
3. Determination of the relative special benefit within different areas within the Assessment District
4. Determination of the relative special benefit per property type
5. Apportionment of the costs to Assessment and calculation of the Assessment for each individual parcel based upon special benefit; location, property type, property size, property characteristics, improvements on property and other supporting attributes.

DISCUSSION OF BENEFIT

Assessments can only be levied based on the special benefit conferred to property by the Improvements. This special benefit is received by property over and above any general benefits. Any and all general benefit must be funded from another source. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

> *The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.*
>
> *The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000)) [of the Streets and Highways Code, State of California].*

Article XIIID, Section 4 of the California Constitution states that assessments must be based on the special benefit conferred to property and that, "No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

Since assessments are levied on the basis of special benefit, they are not a tax and are not governed by Article XIIIA or XIIIC of the California Constitution.

A special benefit is a service or improvement that provides a direct advantage to a parcel. For example, park improvements may be viewed as a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment.

BENEFIT FACTORS

The special benefits from the Improvements increase the utility, functionality and desirability of the assessed properties, and are listed below:

PROXIMITY TO IMPROVED PARKS AND RECREATIONAL FACILITIES

Only the specific properties within close proximity to the Improvements are included in the Improvement District. The Improvement District was narrowly drawn to include only the benefiting parcels. Therefore, property in the Improvement District enjoys unique and valuable proximity (and access, as described in the next section) to the Improvements that the public at large and property outside the Improvement District do not share.

In the absence of the Assessments, the Improvements will not be provided and the parks and recreation areas, as well as the landscape corridor in the Improvement District, would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the Assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what would otherwise be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Improvement District, they provide a direct advantage and special benefit to property in the Improvement District.

ACCESS TO IMPROVED PARKS, OPEN SPACE AND RECREATIONAL AREAS

The main entrances to Perry Park and the Perry Ranch area are via Heritage Hill Drive, Alameda Park Drive, and Brown Road. Properties to the south of the boundary do not enjoy the same access because there is a school with its own recreational area, and a large undeveloped lot south of that. Properties to the north and east do not enjoy the same access because they are separated from the area by Calvine Road and Waterman Road busy thoroughfares. Properties to the west do not enjoy the same access because they only access on the west is Brown Road, which goes through an area that is not heavily developed. Therefore, the properties in the boundaries of the assessment enjoy unique access to Perry Park.

Since the parcels in the Improvement District are the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved parks, landscaping and recreation areas that are provided by the Improvements. This is a direct advantage and special benefit to property in the Improvement District.

IMPROVED VIEWS

The Improvement District, by maintaining the landscaping at its park and recreation facilities provides improved views of the Improvements to the proximate properties within the Improvement District. Because of the unique character of Perry Ranch, there is little traffic just driving by Perry Park, and therefore the park is viewed almost exclusively by property owners, other residents, and visitors. Therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Improvement District.

EXTENSION OF A PROPERTY'S OUTDOOR AREAS AND GREEN SPACES FOR PROPERTIES WITHIN CLOSE PROXIMITY TO THE IMPROVEMENTS

In large part because it is cost prohibitive to provide large open land areas on property in the Improvement District, the residential, commercial and other benefiting properties in the Improvement District do not have large outdoor areas and green spaces. The Improvements to the park in the Improvement District will provide these larger outdoor areas that serve as an effective extension of the land area for properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements, as described above. The Improvements, therefore, will provide an important, valuable and desirable extension of usable land area and neighborhood-serving amenities for the direct advantage and special benefit of properties within the Improvement District.

According to the industry-standard guidelines established by the National Park and Recreation Association (the "NPRA"), neighborhood parks in urban areas have a service area radius of generally one-half mile. The service radii for neighborhood parks and neighborhood green spaces were specifically established to give all properties within the service radii close proximity and easy walking access to such public land areas. Since proximate and accessible parks serve as an extension of the usable land area for property in the service radii, and since the service radii was specifically designed to provide close proximity and access to neighborhood parks and public land areas, the parcels within the Improvement District clearly receive a direct advantage and special benefit from the Improvements. This advantage is not received by other properties or the public at large. In the case of Perry Park, the service area is reduced from this standard to include only the assessed parcels because of the unique characteristics described above, whereby access from other surrounding parcels is limited.

An analysis of the service radii for the Improvements finds that all properties in the Improvement District enjoy the distinct and direct advantage of being close and proximate to the park and landscape corridor within the Improvement District. The benefiting properties in the Improvement District therefore uniquely and specially benefit from the Improvements.

BENEFIT FINDING

In summary, real property located within the boundaries of the Improvement District distinctly and directly benefits from the effectively extended outdoor areas and green spaces; as well as closer proximity, access to and views of the improved park, recreation facilities, landscaping, and other public resources funded by the Assessments.

GENERAL VERSUS SPECIAL BENEFIT

Article XIIID, Section 4(a) of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to "separate the general benefits from the special benefits conferred on a parcel." The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. Property may be assessed to fund improvements to the extent of the special benefits conferred by the Improvements; but general benefits are not assessable. Accordingly, a separate estimate of the special and general benefit is given in this section.

Article XIIID never defines the term "general benefit." The definition of special benefit in Section 2(i) includes the statement that general enhancement of property value does not constitute special benefit. General benefit may be described as "an indirect, derivative advantage" resulting from the improvements. One infers from Article XIIID that all benefit is either general or special.

In other words:

Total Benefit	**=**	**General Benefit**	**+**	**Special Benefit**

There is no widely-accepted or statutory formula for quantifying the amount of any general benefit that is identified.

In this Report, the general benefit is first identified, conservatively (i.e., generously) estimated, and then budgeted so that it is funded by sources other than the Assessment.

The starting point for evaluating general and special benefits is the current, baseline level of service, which is funded primarily by the existing District-wide assessment. The Assessment funds Improvements "over and above" this general, baseline level and the general benefits estimated in this section are over and above the baseline.

A formula to estimate the general benefit is listed below:

General Benefit	=	**Benefit to Real Property Outside the Assessment District**	+	**Benefit to Real Property Inside the Assessment District that is Indirect and Derivative**	+	**Benefit to the Public at Large**

Special benefit, on the other hand, is defined in the state constitution as "a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large." A special benefit is conferred to a property if the property "receives a direct advantage from the improvement (e.g., proximity to a park)." In this Assessment, as noted, properties in the Improvement District have close and unique proximity, views of and access to the Improvements, and uniquely improved desirability from the Improvements, and other properties and the public at large do not receive such benefits because they do not have proximity, access to or views of the Improvements. Therefore, the overwhelming proportion of the benefits conferred to property is special, and only minimal general benefit is conferred on property outside the Improvement District or the public at large.

In the 2010 *Beutz* case, the 4th Distict Court of Appeals rejected an assessment for parks in large part because the general benefits were not calculated and quantified. In its decision, the 4th Appellate Court suggests that the use of parks in an assessment district by people who live outside of the district likely is a general benefit. This Engineer's Report includes a specific, quantified calculation of general benefits, as described below, that is based in part on such use by people outside of the Improvement District. Moreover, the proportionality of the Assessments to the special benefits conferred on each parcel, based in large part on proximity is established as well. Therefore, the Assessments and this Engineer's Report are consistent with the *Beutz* decision.

CALCULATING GENERAL BENEFIT AND SPECIAL BENEFIT PAID FROM OTHER FUNDS

In this section, the general benefit and special benefit not paid from the assessment, which must be paid from other funds, are conservatively estimated and described, and then budgeted so that it is funded by sources other than the Assessment.

BENEFIT TO PROPERTY OUTSIDE THE IMPROVEMENT DISTRICT

Properties within the Improvement District receive almost all of the special benefits from the Improvements, because properties in the Improvement District enjoy unique and close proximity and access to the Improvements that is not enjoyed by other properties or the public at large. This is because there are only a few streets into or out of most of Perry Ranch. People in the surrounding areas cannot drive to Perry Park without taking an inconvenient, roundabout route. Moreover, there are other parks that are easier for them to access.

There are certain properties that are located outside the boundaries of the Improvement District immediately on the north and east sides with an entrance along Calvine and Waterman Roads, which may receive some benefit from a partial view of the improved streetscapes along Calvine and Waterman Roads. The amount of benefit conferred to properties just outside the Improvement District boundaries, must be deducted from the total benefit and not assessed to property in the Improvement District.

A 90% reduction factor is applied to the benefit received by these properties due to fencing and other obstacles that prevent them from viewing these Improvements from their property, because they receive no such benefit from the Improvements in Perry Park, and because they are all geographically on only one side of the Improvements. The benefit to property outside of the Improvement District is calculated as follows with the parcel and data analysis performed by SCI Consulting Group.

Assumptions:
49 parcels outside the district immediately to the north or east with a partial view of the streetscape on Calvine Road and/or Waterman Road
662 parcels in the Improvement District
90% relative benefit compared to property within the Improvement District

Calculation

Benefit to property outside the Improvement District = (49 / (49 + 662)) * 0.1 = 0.7%

Although it can reasonably be argued that Improvements inside, but near the Improvement District boundaries are offset by similar streetscaping improvements provided outside, but near the Improvement District's boundaries, we use the more conservative approach of finding that 0.7% of the Improvements may be of benefit to property outside the Improvement District.

BENEFIT TO PROPERTY INSIDE THE DISTRICT THAT IS INDIRECT AND DERIVATIVE

The "indirect and derivative" benefit to property within the Improvement District is particularly difficult to calculate. A solid argument can be presented that all benefit within the Assessment District is special, because the Improvements are clearly "over and above" and "particular and distinct" when compared with the baseline level of service and the unique proximity, access to and views of the Improvements enjoyed by benefiting properties in the Assessment District.

BENEFIT TO THE PUBLIC AT LARGE

The general benefit to the public at large can be estimated by the proportionate amount of time that the Improvement District's park and recreational facilities are used and enjoyed by individuals who are not residents, employees, customers or property owners in the Improvement District. Based on surveys and research conducted by SCI, in which visitors to

similar parks; at various times of the day, evening, and week; were asked to look at a District map and to identify whether they lived or worked within the park's District, less than 5% of the use of similar parks and recreation areas is by the public at large. When people outside the Improvement District use parks, they diminish the availability of parks for people within the Improvement District. Therefore, another 5% of general benefits are allocated for people within the Improvement District. Combining these two measures of general benefits, we find that 10% of the benefits from the Improvements are general benefits to the public at large from the park.

In addition, a small amount of the assessment revenue will be used to improve the streetscaped along Calvine Road and Waterman Road. The view of these streetscapes may provide some benefit to the general public, which may briefly view these improvements as they drive along these streets. The assessment engineer has determined the amount of this benefit to be an additional 1%.

TOTAL GENERAL BENEFITS AND SPECIAL BENEFITS PAID FROM OTHER FUNDS

Using a sum of these three measures of general benefit, we find that approximately 10.6% of the benefits conferred by the Improvements may be general in nature and should be funded by sources other than the Assessments.

General Benefit and Special Benefit Paid From Other Funds =

0.7% (Outside the district)
+ 0.0% (Inside the district - indirect and derivative)
+ 11.0% (Public at Large)

= 11.7% (Total General Benefit and Special Benefit paid from other funds)

Although this analysis finds that 11.7% of the Assessment may provide general benefits and special benefit that would need to be paid from funds other than the assessment, the Assessment Engineer establishes a requirement for a minimum contribution from sources other than the Assessments of 12.0%. This additional allocation above the measure of general benefits will serve to provide additional coverage for any other general benefits.

This general benefit and special benefit contribution paid from other funds is the sum of the following components:

The City of Elk Grove owns, maintains, rehabilitates and replaces the curb and gutter along the border of the Assessment District's Improvements. This curb and gutter serves to support, contain, retain, manage irrigation flow and growth, and provide a boundary for the Improvements. The contribution from the City of Elk Grove towards general benefit from the maintenance, rehabilitation, and replacement of the curb and gutter is estimated to be $5.00 per linear foot, and there are approximately 550 linear feet of curb & gutter on the boundaries of Perry Park. 550 linear feet times $5.00 per linear foot equals $2,750, or 4.2% of the cost of the Improvements.

The City of Elk Grove owns and maintains a storm drainage system along the border of the Assessment District's Improvements. This system serves to prevent flooding and associated damage to the Improvements, and manage urban runoff including local pollutant loading from the Improvements. The contribution from the City of Elk Grove towards general benefit from the maintenance, and operation of the local storm drainage system is estimated to be $3.50 per linear foot, and there are approximately 1,450 linear feet of storm pipe between the main pipe system and Perry Park. 1,450 linear feet times $3.50 per linear foot equals $5,075, or 7.8% of the cost of the Improvements.

The City of Elk Grove owns and maintains local public streets along the border of the Assessment District's Improvements. These public streets provide access to the Improvements for its enjoyment as well as efficient maintenance. The contribution from the City of Elk Grove towards general benefit from the maintenance of local public streets is estimated to be $2.11 per linear foot, and there are approximately 1,450 linear feet of streets between the nearest main road and Perry Park. 1,450 linear feet times $2.11 per linear foot equals $3,057, or 4.7% of the cost of the Improvements.

The amounts contributed by The City of Elk Grove add up to 16.8% (4.2% + 7.8% + 4.7%) which is more than the 12% amount required to cover any General Benefits.

ZONES OF BENEFIT

The boundaries of the Improvement District have been carefully drawn to only include the properties in Cosumnes Community Services District that are proximate to the Improvements and that would materially benefit from the Improvements. Certain other properties surrounding and outside the District were excluded from the Improvement area because these properties are generally less proximate to the Improvements and/or they do not enjoy the same access, due to roads that don't go through and/or fences, as described earlier in this Report. In other words, the boundaries of the Improvement District have been narrowly drawn to include only properties that will specially benefit from the Improvements, and would receive a declining level of service if the Assessments were not approved.

In the Improvement District, the advantage that each parcel receives from the Improvements is direct, and the boundaries are narrowly drawn to include only parcels that benefit from the Assessment. For the most part, the benefits from the Improvements within the Improvement District do not vary based on proximity of the parcels to the Improvements because the increased benefits of greater proximity to the Improvements are generally offset by a parallel increase in negative factors such as higher levels of traffic, noise, etc. that comes with increased proximity.

However, the properties in very close proximity to Perry Park do receive some additional benefit, due to the views provided to those homes, particularly from the second floor windows on those properties. Therefore, the majority of the parcels in the Improvement District are assigned to what will be known as Benefit Zone A, and the properties which enjoy this

increased special benefit from the park will be assigned to what will be known as Benefit Zone B.

The increased special benefit in Benefit Zone B is calculated as follows:

The Engineer has determined that the increase in the special benefits enjoyed by the parcels in Benefit Zone B, due to direct but limited views of the Improvements in Perry Park, is 10%. Therefore, the rate applied to Benefit Zone B is 110% (100% plus 10%) times the rate in Benefit Zone A.

In addition, the parcels to the north of Lakemont Drive enjoy slightly reduce proximity and access to Perry Park than the parcels in Zone A because those parcels are further away from the park. These parcels will be assigned to what will be known as Benefit Zone C.

The Engineer has determined that the special benefit by parcels in Benefit Zone C is reduced by 5% due to their relative distance from the park. Therefore, the rate applied to Benefit Zone C is 95% (100% minus 5%) times the rate in Benefit Zone A.

METHOD OF ASSESSMENT

As previously discussed, the Assessments will provide comprehensive Improvements that will clearly confer special benefits to properties in the Improvement District. The allocation of special benefits to property is partially based on the type of property and the size of property. These benefits can also partially be measured by the occupants on property in the Improvement District because such parcel population density is a measure of the relative benefit a parcel receives from the Improvements. It should be noted that many other types of “traditional” assessments also use parcel population densities to apportion the assessments. For example, the assessments for sewer systems, roads and water systems are typically allocated based on the population density of the parcels assessed. Therefore, the apportionment of benefit is reasonably based on the type of parcel, the size of parcels and the population density of parcels.

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Equivalent Dwelling Units (EDUs). This EDU methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer’s Report, all properties are designated an EDU value, which is each property’s relative benefit in relation to a single family home on one parcel. In this case, the "benchmark" property is the single family detached dwelling which is one Equivalent Dwelling Unit or one EDU.

Not only residential improved property will be assessed, because commercial, industrial and other properties also receive direct benefits from the Improvements, and will be assessed.

A fixed or flat assessment is used for all single family residential properties regardless of occupancy or parcel size. Assessments on multi-family residential parcels vary based on the number of dwelling units. Assessments on commercial and industrial property are levied on an acreage basis because larger properties generally support larger buildings and have higher numbers of employees, customers and guests who would benefit from proximity and improved access to well-maintained and improved parks, landscaping and recreational facilities.

Finally, the special benefits to be derived from the Assessments will be conferred on property and are not based on a specific property owner's use of the Improvements, a specific property owner's occupancy of property, or the property owner's demographic status such as age or number of dependents. The benefits derived to property are related to the average number of people who could potentially live on, work at, or otherwise could occupy a property, not how the property is currently used by the present owner. Therefore, the number of people who could, or potentially, live on, work at or otherwise occupy a property is one indicator of the relative level of benefit received by a property.

In conclusion, the Assessment Engineer determined that the appropriate method of assessment apportionment should be based on the type of property, the relative size of the property, property location, its relative population and its proximity to parks and recreational facilities. This method is further described below.

RESIDENTIAL PROPERTIES

All improved residential properties represent a single residential dwelling unit and are assigned 1.00 EDU per dwelling unit. Traditional houses, zero-lot line houses, and townhomes are included in this category.

COMMERCIAL/INDUSTRIAL PROPERTIES

EDU values for commercial and industrial land uses are based on the equivalence of special benefit on a land area basis between single family residential property and the average commercial/industrial property. The EDU values for various commercial and industrial land uses are further defined by using average employee densities because the special benefit factors described previously can be measured by the average number of people who work at commercial/industrial properties.

In order to determine employee density factors, the findings from the San Diego Association of Governments Traffic Generators Study (the "SANDAG Study") are used because these findings were approved by the State Legislature as being a good representation of the average number of employees per acre of land area for commercial and industrial properties. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 24.

In comparison, Census data shows that the average number of people residing in a single family home in the area is 2.55. Since the average lot size for a single family home in the

Improvement District is approximately one fifth of an acre, the average number of residents per acre of residential property is 12.75.

The employee density per acre is generally 1.9 times the population density of single family residential property per acre (24 employees per acre / 12.75 residents per acre). Therefore, the average employee density can be used as the basis for allocating benefit to commercial or industrial property since a commercial/industrial property with 1.9 employees receives generally similar special benefit to a residential property with 1 resident. This factor of equivalence of benefit between 1 resident to 1.9 employees is the basis for allocating commercial/industrial benefit. Commercial and industrial property will therefore be assigned 0.5 EDU per one-fifth acre or portion thereof.

VACANT/UNDEVELOPED PROPERTIES

The Improvements will make the land in the Improvement District more desirable and useable. The benefit to undeveloped properties is determined to be proportional to the corresponding benefits for similar type developed properties, but at a lower rate due to the lack of improvements on the property. A measure of the benefits accruing to the underlying land is the average value of land in relation to Improvements for developed property. An analysis of the assessed valuation data from the County of Sacramento found that approximately 30% of the assessed value of improved properties is classified as the land value. It is reasonable to assume, therefore, that approximately 30% of the benefits are related to the underlying land and 70% are related to the improvements and the day-to-day use of the property. Using this ratio, the EDU factor for vacant/undeveloped parcels is 0.30 per parcel.

OTHER PROPERTIES

Article XIIID stipulates that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the Assessment.

All properties that are specially benefited are assessed. Other publicly owned property that is used for purposes similar to private residential, commercial, industrial or institutional uses is benefited and assessed at the same rate as such privately owned property.

Miscellaneous, small and other parcels such as roads, right-of-way parcels, and common areas typically do not generate significant numbers of employees, residents, customers or guests, who would have access to or use the Improvements. These miscellaneous parcels therefore receive no benefit from the Improvements and are assessed an EDU benefit factor of 0 EDUs.

ANNUAL COST INDEXING

The maximum assessment rate within the Improvement District may increase annually based on the annual increase, if any, in the Northern California (San Francisco-Oakland-

Hayward) Consumer Price Index-All Urban Consumers (the "CPI") from February to February of each year.

APPEALS OF ASSESSMENTS LEVIED TO PROPERTY

Any property owner who feels that the assessment levied on their property is in error as a result of incorrect information being used to apply the foregoing method of assessment may file a written appeal with the Cosumnes Community Services District Administrator or his or her designee. Any such appeal is limited to correction of an assessment during the then current Fiscal Year and applicable law. Upon the filing of any such appeal, the District Administrator or his or her designee will promptly review the appeal and any information provided by the property owner. If the District Administrator or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the Assessment Roll. If any such changes are approved after the Assessment Roll has been filed with the County for collection, the District Administrator or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the District Administrator or his or her designee shall be referred to the Board of Directors of the Cosumnes Community Services District, and the decision of the Board shall be final.

ASSESSMENT FUNDS MUST BE EXPENDED WITHIN THE IMPROVEMENT DISTRICT AREA

The net available Assessment funds, after incidental, administrative, financing and other costs, shall be expended exclusively for Improvements within the boundaries of the Improvement District and appropriate incidental and administrative costs as defined in the Plans and Specifications section.

OVERSIGHT, ANNUAL REVIEW AND ACCOUNTABILITY

The Assessment proceeds and expenditures will be annually audited by an independent auditing entity. The results of the audit will be publicly reviewed at a public meeting of the District. The Assessment proceeds and expenditures will also be reviewed and overseen by the District Board. In addition, the Assessment budget, Assessment rate, Assessment CPI increase, and Improvements will be reviewed at a noticed public hearing by the Board and public.

In general, the public review and accountability process is as follows: The Assessments will not automatically continue and will require specific actions, reports and procedures for continuation. In each subsequent year for which the Assessments will be levied, the Board must preliminarily approve at a public meeting a budget and costs for the upcoming Fiscal Year's Improvements, an updated annual Engineer's Report, and an updated Assessment roll listing all parcels and their Assessments. At this meeting, the Board will also call for the publication in a local newspaper of a legal notice of the intent to continue the Assessments for the next Fiscal Year and set the date for the noticed public hearing. At the annual public hearing, members of the public can provide input to the Board prior to the Board's decision on ordering the Improvements and the Assessments for the next Fiscal Year.

ASSESSMENT

WHEREAS, the Board of Directors of the Cosumnes Community Services District directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Improvement District and an assessment of the estimated costs of the Improvements upon all assessable parcels within the Improvement District;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under the Act, Article XIIID of the California Constitution, and the order of the Board of the Cosumnes Community Services District, hereby makes the following assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the Improvement District.

The amount to be paid for said Improvements and the expense incidental thereto, to be paid by the Improvement District for the Fiscal Year 2020-21 is generally as follows:

Table 2 – Summary Cost Estimate for Park District Including Maintenance & Recreation Improvement District for Fiscal Year 2020-21

Total for Installation, Maintenance and Servicing	$21,733
Curb & Gutters, Storm Drain & Roads	$10,882
Capital Improvement Reserve	$43,244
Total	$75,859
Less Contributions from Other Sources	-$10,882
Net amount to assessments	$64,977

As required by the Act, an Assessment Diagram showing the exterior boundaries of the Improvement District is hereto attached and incorporated herein by reference. The distinctive number of each parcel or lot of land in the Improvement District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion the net amount of the cost and expenses of the Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within the Improvement District, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the Estimate of Cost and Method of Assessment in the Report.

The Assessment is made upon the parcels or lots of land within the Improvement District in proportion to the special benefits to be received by the parcels or lots of land, from the Improvements.

The Assessment is subject to an annual increase tied to the Consumer Price Index-All Urban Consumers for Northern California (San Francisco-Oakland-Hayward) as of February of each succeeding year (the "CPI").

The change in the CPI from February 2019 to February 2020 was 2.906%. Therefore, the maximum authorized assessment rate for fiscal year 2020-21 is increased by 2.906% which equates to $101.30 per single family equivalent benefit unit in Benefit Zone A, $111.44 in Benefit Zone B, and $96.24 in Benefit Zone C. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2020-21 at the rate of $101.30 in Benefit Zone A $111.44 in Benefit Zone B, and $96.24 in Benefit Zone C, which is equal to the maximum authorized assessment rate.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as will be shown on the Assessor's Maps of the County of Sacramento for the Fiscal Year 2020-21. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of the County.

I hereby will place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the Fiscal Year 2020-21 for each parcel or lot of land within the Improvement District.

Dated: May 6, 2020

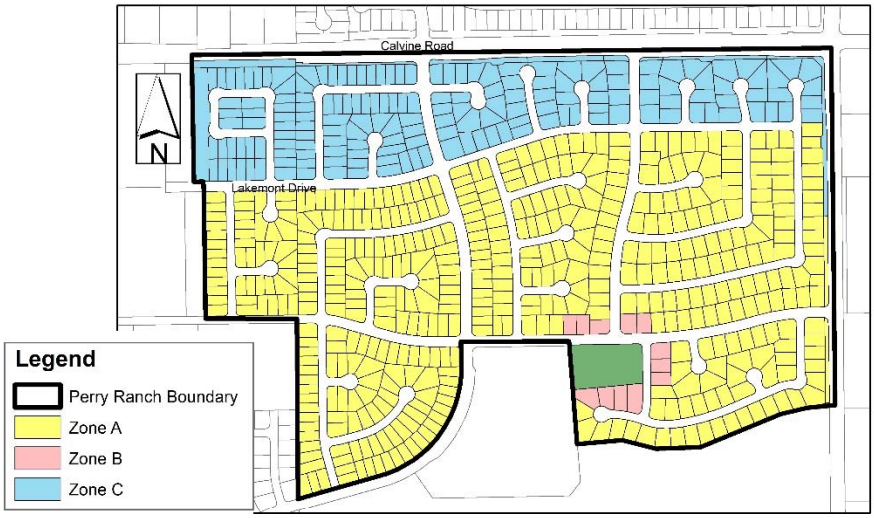
Engineer of Work

By_____

John W. Bliss, License No. C052091

ASSESSMENT DIAGRAM

The Improvement District includes all properties within the Perry Ranch area, as displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions as shown on the maps of the Assessor of the County of Sacramento, for Fiscal Year 2020-21, and are incorporated herein by reference, and made a part of this Diagram and this Report.



NOTE: REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF SACRAMENTO FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

FILED AND RECORDED IN THE OFFICE OF THE SECRETARY OF THE BOARD OF THE COSUMNES COMMUNITY SERVICES DISTRICT, COUNTY OF SACRAMENTO, CALIFORNIA, THIS _____ DAY OF _____, 20__.

_____
SECRETARY OF THE BOARD

AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE BOARD OF DIRECTORS OF THE COSUMNES COMMUNITY SERVICES DISTRICT ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE _____ DAY OF _____, 20__ FOR THE FISCAL YEAR 20__-__ AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF SACRAMENTO ON THE _____ DAY OF _____, 20__. REFERENCE IS MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

_____
SECRETARY OF THE BOARD

Cosumnes Community Services District
Perry Ranch Assessment District
Assessment Diagram

Prepared by SCI Consulting Group
4745 Mangels Blvd, Fairfield, CA 94534

ASSESSMENT ROLL

An Assessment Roll (a listing of all parcels assessed within the Assessment District and the amount of the assessment) will be filed with the Secretary of the Board and is, by reference, made part of this Report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this Report. These records shall govern for all details concerning the description of the lots or parcels.

Attachment H

COSUMNES COMMUNITY SERVICES DISTRICT

VISTA CREEK PARK ASSESSMENT DISTRICT

ENGINEER'S REPORT

FISCAL YEAR 2020-21
MAY 2020

PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972, GOVERNMENT CODE AND ARTICLE XIIID OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:
SCIConsultingGroup
4745 MANGELS BOULEVARD
FAIRFIELD, CALIFORNIA 94534
PH: 707.430.4300
FAX: 707.430.4319
WWW.SCI-CG.COM

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COSUMNES COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS

Orlando Fuentes, President
Jim Luttrell, Vice President
Gil Albiani, Director
Rod Brewer, Director
Jaclyn Moreno, Director

GENERAL MANAGER

Joshua Green

ASSESSMENT ENGINEER

SCI Consulting Group
Lead Assessment Engineer, John Bliss, M.Eng., P.E.

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OVERVIEW

The Cosumnes Community Services District ("District") formed the Vista Creek Park Assessment District ("Assessment District") in order to provide funding for the maintenance and improvement of a neighborhood park, Vista Creek. This Assessment District consists of residential parcels in the Vista Creek Subdivision located in the upper northeast corner within the boundaries of the Cosumnes Community Services District. If approved, the assessments for this Assessment District will be levied annually, pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act").

On January 29, 2009 a notice of assessment and assessment ballot was mailed to property owners with proposed assessments within the area of the Assessment District. Such notice included descriptions of the assessments and the improvements and services the assessments would fund as well as an explanation of the method of voting on the assessments. Each notice also included a ballot upon which the property owner could mark his or her approval or disapproval of the proposed assessments.

After the ballots were mailed to property owners in the Assessment District, a minimum 45-day time period was provided for the return of the assessment ballots. Following this 45-day time period, a public hearing was held for the purpose of allowing public testimony regarding the assessments. The Public Hearing was scheduled for March 18, 2009. At the Public Hearing, the public had the opportunity to speak on the issue, voice any concerns or protests, and obtain further information about the proposed assessments.

Tabulation began after the close of the public input portion of the Public Hearing. It was determined at the March 18, 2009 Board meeting that the assessment ballots submitted in opposition to the assessments did not exceed the assessment ballots submitted in favor of the assessments (weighted by the proportional financial obligation of the property for which ballots are submitted).

As a result, the Board gained the authority to approve the levy of the assessments for fiscal year 2009-10 and future years. The Board took action, by a Resolution passed on March 18, 2009, to approve the first year levy of the assessments for fiscal year 2009-10. The authority granted by the ballot proceeding includes an annual adjustment in the assessment levies equal to the annual change in the Consumer Price Index for the San Francisco Bay Area.

The assessments may be continued in future years by a majority vote of the Board. This annual assessment continuation process requires the creation of a budget for the upcoming fiscal year, an updated assessment roll listing all parcels and their proposed assessments for the upcoming fiscal year, preparation of an updated Engineer's Report, a noticed public meeting at which the Engineer's Report would be preliminarily approved,

publication in a local newspaper of the Board's intent to continue the assessment, and a noticed public hearing prior to the Board's decision on continuing the assessments.

This Engineer's Report ("Report") describes the Assessment District, the Assessment District Boundaries, a description of the Improvements to be installed and maintained, and the assessments for fiscal year 2020-21. The assessments are based on the estimated cost to operate, maintain and service the Jordan Family Park (the "Improvements"). The assessments are also based on the direct and special benefit to properties within the Assessment District.

If the Board approves this Engineer's Report and the assessments by resolution, a notice of public hearing must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing is used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the continuation of the assessments. This hearing is currently scheduled for June 17, 2020. At this hearing, the Board will consider approval of a resolution confirming the assessments for fiscal year 2020-21. If the assessments are so confirmed and approved, the levies will be submitted to the County Auditor/Controller for inclusion on the property tax roll for Fiscal Year 2020-21.

PROPOSITION 218

This assessment was formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now codified as Articles XIIIC and XIIID of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.

Proposition 218 describes a number of important requirements, including property-owner balloting, for the imposition, increase and extension of assessments, and these requirements are satisfied by the process used to establish this assessment.

SILICON VALLEY TAXPAYERS ASSOCIATION, INC. V SANTA CLARA COUNTY OPEN SPACE AUTHORITY

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA"). This ruling is the most current legal guidance clarifying the requirements of Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined

- Special benefits are directly received by and provide a direct advantage to property in the assessment district

This Engineer's Report has been prepared to follow the guidance provided by the SVTA decision for complying with the requirements of Article XIIIC and XIIID of the California Constitution. Specifically, as described in this Engineer's Report the improvements to be funded are clearly defined; the benefiting property in the Assessment District enjoys close and unique proximity, access and views to the Improvements; the Improvements serve as an extension of usable land area for benefiting properties in the Assessment District and such special benefits provide a direct advantage to property in the Assessment District that is not enjoyed by the public at large or other property. There have been a number of clarifications made to the analysis, findings and supporting text in this Report to ensure that this consistency is well communicated.

DAHMS V. DOWNTOWN POMONA PROPERTY

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, *Dahms* became good law and binding precedent for assessments. In *Dahms* the court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

BONANDER V. TOWN OF TIBURON

On December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

BEUTZ V. COUNTY OF RIVERSIDE

On May 26, 2010, the 4th District Court of Appeal issued a decision on the Steven Beutz v. County of Riverside ("*Beutz*") appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified and separated from the special benefits.

COMPLIANCE WITH CURRENT LAW

This Engineer's Report is consistent with the requirements of Article XIIIC and XIIID of the California Constitution and with the *SVTA* decision because the Improvements to be funded are clearly defined; the Improvements are directly available to and will directly benefit property in the Assessment District; and the Improvements provide a direct

advantage to property in the Assessment District that would not be received in absence of the assessments.

GOLDEN HILL NEIGHBORHOOD ASSOCIATION V. CITY OF SAN DIEGO

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in *Beutz*, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

This Engineer's Report is consistent with *Beutz, Dahms* and *Greater Golden Hill* because the Improvements will directly benefit property in the Assessment District and the general benefits have been explicitly calculated and quantified and excluded from the Assessments. The Engineer's Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall cost of the Improvements and proportional special benefit to each property.

DESCRIPTION OF THE ASSESSMENT DISTRICT

IMPROVEMENTS AND SERVICES WITHIN THE ASSESSMENT DISTRICT

The existing and Improvements ("Improvements") are generally described as the installation, maintenance and servicing of the Jordan Family Park and recreation facilities within Jordan Family Park, including but not limited to:

JORDAN FAMILY PARK:

Jordan Family Park is a 1.70 acre park constructed within the subdivision of Vista Creek on the corner of Jordan Ranch Road and Didorwill Court. Jordan Family Park Improvements to be installed, maintained and serviced throughout the Assessment District include:

- Picnic areas
- Security lighting
- Concrete pathways
- Play structure (Ages 2-5)
- Play structure (Ages 5-12)
- Meditation/stretching area
- Horseshoe court
- Adult fitness equipment
- Shade structure
- 4 picnic tables
- Park benches
- Drinking fountain
- Barbeque pit
- Landscaping
- Irrigation, sprinklers
- Park sign
- Interpretive signage
- 2 Oak trees preserved
- Trash receptacles

The Improvements to be maintained include all necessary service, operations, administration, and maintenance required to keep the above-mentioned Improvements in a healthy, vigorous condition.

"Installation" means the construction of recreational improvements, including, but not limited to, land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks and drainage, lights, playground equipment, play courts, and recreational facilities.

"Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any Improvement, including repair, removal or

replacement of all or any part of any Improvement; providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste, and the cleaning, sandblasting, and painting of walls and other Improvements to remove or cover graffiti.

"Servicing" means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any Improvements; and water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other Improvements.

Any further plans and specifications for the Assessment District will be filed with the General Manager of the District and are incorporated herein by reference.

Incidental, extra or miscellaneous expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing of the Improvements; (f) any expenses incidental to the issuance of bonds or notes pursuant to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment (Streets & Highways Code §22526). The Assessment proceeds will be exclusively used for Improvements within the Assessment District plus Incidental expenses.

ESTIMATE OF COSTS AND BUDGET

ESTIMATE OF COSTS

The following Table displays the estimate of the cost of the Improvements that would be funded by the Assessment District in Fiscal Year 2020-21. The expenditures would be governed by the policies, criteria and requirements established within this Report, the Article and by the Act.

TABLE 1 - ESTIMATE OF COSTS

	Total Budget
Installation, Maintenance & Servicing Costs	
Improvements	
Park Construction Costs	$66,048
Salaries and Wages	$0
Services & supplies	$695
Operating Transfers Out	$6,904
Contingencies	$0
Capital Impv Reserve	$19,368
Totals for Installation, Maintenance and Servicing	$93,015
Contribution from Other Sources[1]	($66,048)
Net Cost of Installation, Maintenance and Servicing to Assessment District	$26,967
Other Revenue [2]	($1,378)
Total Park Maintenance and Recreation Improvement District Budget [3] (Net Amount to be Assessed)	$25,590
Budget Allocation to Property	
Total Assessment Budget	25,590
Assessment Contribution	
Total number of benefit units	119
Assessment per Single Family Equivalent Unit	$215.04
Total revenue from Assessments[3]	$25,590

Notes to Estimate of Cost:

1. As determined in the following section, at least 51% of the cost of Improvements must be funded from sources other than the assessments to cover any general benefits from the Improvements. Therefore, out of the total cost of Improvements of $93,015, the District must contribute at least $47,437 from sources other than the assessments. The District constructed Jordan Family Park at an estimated cost of $1,015,314. The cost of this park allocated over 30 years at a 5% rate of interest equals $66,048 per year, which more than covers any general benefits from the Improvements.

2. This amount is the projected ending fund balance at the end of the fiscal year. The Fund Balance shown includes operating reserves and the Capital Improvement Reserve Fund.

3. The Act requires that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Improvement District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year, July 1, must be carried over to the next fiscal year. The Park District may also establish a reserve fund for contingencies and special projects as well as a capital improvement fund for accumulating funds for larger capital improvement projects or capital renovation needs. Any remaining balance would either be placed in the reserve fund, the capital improvement fund, or would be used to reduce future years' assessments.

METHOD OF ASSESSMENT APPORTIONMENT

METHOD OF APPORTIONMENT

This section of the Engineer's Report includes an explanation of the special and general benefits to be derived by the installation, maintenance and servicing of the Improvements, and the methodology used to apportion the total assessment to properties within the Assessment District.

The Assessment District consists of all Assessor Parcels within the boundaries of the Vista Creek Park Assessment District within the Cosumnes Community Services District. The method used for apportioning the total assessment is based upon the proportional special benefits to be derived by the properties in the Assessment District over and above general benefits conferred on real property in the Assessment District or to the public at large. Special benefit is calculated for each parcel in the Assessment District using the following process:

1. Identification of all benefit factors derived from the Improvements
2. Calculation of the proportion of these benefits that are general
3. Determination of the relative special benefit within different areas within the Assessment District
4. Determination of the relative special benefit per property type
5. Calculation of the specific assessment for each individual parcel based upon special vs. general benefit; location, property type, property characteristics, improvements on property and other supporting attributes

DISCUSSION OF BENEFIT

Assessments can only be levied based on the special benefit to property. This special benefit is received by property over and above any general benefits. Moreover, such benefit is not based on any one property owner's use of the Cosumnes Community Services District's (District's) recreational facilities or a property owner's specific demographic status. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

> *"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."*
>
> *"The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000)) [of the Streets and Highways Code, State of California]."*

Proposition 218, as codified in Article XIIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property:

> *"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."*

Since assessments are levied on the basis of special benefit, they are not a tax and are not governed by Article XIIIA of the California Constitution.

The SVTA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

> *The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).*

Finally, Proposition 218 twice uses the phrase "over and above" general benefits in describing special benefit. (Art. XIIID, sections 2(i) & 4(f).) The SVTA decision further clarifies that special benefits must provide a direct advantage to benefiting property and that proximity to a park is an example of a special benefit.

BENEFIT FACTORS

The special benefits from the Improvements are listed below:

ENHANCED PROXIMITY AND IMPROVED ACCESS TO PARKS AND RECREATIONAL FACILITIES

The assessments have created and now maintain a new local park and recreation facilities that are proximate and accessible to the benefiting parcels in the Assessment District. Jordan Family Park is located within the Assessment District and the Assessment District boundaries have been narrowly drawn so that all of the properties within the Assessment District enjoy close proximity and accessibility to the park, whereas other properties outside the Assessment District do not enjoy such proximity and access to the Improvements and, therefore, are not specially benefited or assessed.

In absence of the assessments these Improvements in the Assessment District would not be provided because the District does not have alternative funding for the maintenance of Jordan Family Park. Therefore, the assessments clearly and distinctly benefit properties in

the Assessment District by providing a clearly defined neighborhood park within the Assessment District that otherwise would not be provided.

IMPROVED MAINTENANCE AND PRESERVATION OF LOCAL PARKS AND RECREATION FACILITIES.

The assessments provide funding to maintain, improve and protect Jordan Family Park and thus will preserve the Improvements for the current and future special benefit of property within the Assessment District. For example, the assessments will provide funding to remove graffiti from Jordan Family Park, to keep the park grounds, and landscaping areas clean with consistent trash removal and to adequately maintain the grounds and facilities so that turf areas remain green and healthy and the grounds and facilities in Jordan Family Park do not fall into disrepair and are safe to use by the residents and employees of property in the Assessment District. This is a distinct special benefit to properties in the Assessment District because these parcels are the only ones that enjoy close proximity and good access to the Improvements.

IMPROVED AND PROTECTED VIEWS, SCENERY AND OTHER RESOURCES VALUE FOR BENEFITED PROPERTY IN THE ZONE OF BENEFIT.

Parks and recreation areas provide other specific and special benefits to property such as landscape buffers, scenic views as well as historic and cultural sites. These are special benefits to property within the Assessment District because the assessed properties in the Assessment District have good proximity and access to the Improvements and therefore benefit from the enhanced and improved views and resource values provided by the assessments.

ENHANCED ATTRACTIVENESS AND DESIRABILITY OF PROPERTY IN THE ASSESSMENT DISTRICT AND IMPROVED MARKETABILITY OF PROPERTY IN THE ASSESSMENT DISTRICT.

As noted, the assessments will provide funding to create, improve, maintain and preserve the Jordan Family Park, a neighborhood park that would not be provided in absence of the assessments. Such Improvements directly and tangibly enhance the overall appeal and desirability of properties within the Assessment District. The Improvements will also make the benefiting properties in the Assessment District more marketable and easier to sell. Other properties outside the Assessment District do not receive these special benefits because they do not enjoy similar access and proximity to the Improvements.

SPECIAL BENEFIT SUMMARY

In summary, in absence of the Assessment District, Jordan Family Park would not be constructed or maintained in the future. Property in the Assessment District currently does not have the advantage of a local neighborhood park located within the Vista Creek Village subdivision. Since the Assessment District was approved, a new neighborhood park was constructed and is being maintained within the Assessment District. Since the Assessment District was narrowly drawn to only include the properties that enjoy close proximity and access to Jordan Family Park, the properties in the Assessment District receive a direct advantage and special benefits from the Improvements.

GENERAL VERSUS SPECIAL BENEFIT

The Cosumnes Community Services District is a Special District created pursuant to the laws of the State of California. There are many types of Special Districts that provide a variety of urban services. Special Districts, like the Cosumnes Community Services District, are created to provide a higher level of service within their boundaries than what would be provided in their service area in absence of the Special District. The Assessment District will allow the Cosumnes Community Services District to provide additional, tangible Improvements within the boundaries of the Assessment District at a much higher level than what otherwise would be provided in absence of the assessments. Moreover, in absence of the assessments, no other agency would provide the Improvements nor would the District because it does not have alternative available funds to provide the Improvements.

All of the assessment proceeds derived from the Assessment District will be utilized to fund the cost of providing a level of tangible "special benefits" in the form of a new neighborhood park and recreation facilities in Jordan Family Park, and other Improvements and costs incidental to providing the Improvements and collecting the assessments. The Assessment District boundaries have been narrowly drawn to include only those properties that enjoy good proximity and access to Jordan Family Park. Other properties that are outside the Assessment District are not specially benefited or assessed because they do not enjoy the proximity, access, views and other special benefit factors received by property within the Assessment District.

We therefore conclude that the park and recreation Improvements funded by this assessment are of special benefit to all benefiting properties located within the Assessment District and that the value of the special benefits from the Improvements to property in the Assessment District reasonably exceeds the amount of the assessments for every assessed parcel in the Assessment District.[1]

Although this determination of 100% special benefits from the Improvements is justified, a more conservative approach is to estimate a percentage of general benefits from the Improvements and establish a requirement for funding from other sources to cover any general benefits from the Improvements.

Article XIIIC of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to "separate the general benefits from the special benefits conferred on a parcel." The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. The assessment can fund special benefits but cannot fund general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

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1 In other words, as required by Article XIIID, we find that the reasonable cost of the proportional special benefit exceeds the amount of assessment for each assessed parcel in the Assessment District.

In other words:

Total Benefit	=	General Benefit	+	Special Benefit

There is no widely-accepted or statutory formula for general benefit. General benefits are benefits from improvements or services that are not special in nature, are not "particular and distinct" and are not "over and above" benefits received by other properties. The SVTA decision provides some clarification by indicating that general benefits provide "an indirect, derivative advantage" and are not necessarily proximate to the improvements.

In this Report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

The starting point for evaluating general and special benefits is the current, baseline level of service. The assessment will fund Improvements "over and above" this general, baseline level and the general benefits estimated in this section are over and above the baseline.

A formula to estimate the general benefit is listed below:

General Benefit	=	Benefit to Real Property Outside the Assessment District	+	Benefit to Real Property Inside the Assessment District that is Indirect and Derivative	+	Benefit to the Public at Large

Special benefit, on the other hand, is defined in the state constitution as "a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large." The SVTA decision indicates that a special benefit is conferred to a property if it "receives a direct advantage from the improvement (e.g., proximity to a park)." In this Assessment, as noted, properties in the Assessment District have close and unique proximity, views and access to the Improvements and uniquely improved desirability from the Improvements and other properties and the public at large do not receive significant benefits because they do not have proximity, access or views of the Improvements. Therefore, the overwhelming proportion of the benefits conferred to property is special, and is only minimally received by property outside the Assessment District or the public at large.

In the 2010 Beutz case, the 4th Appellate Court rejected an assessment for parks in large part because the general benefits were not calculated and quantified. In its decision, the 4th Appellate Court suggests that the use of parks in an assessment district by people who live outside of the district likely is a general benefit. The Assessments described and

justified in this Engineer's Report include a specific calculation of general benefits, as described below, that is based in part on such use by people outside of the Improvement District. Moreover, the proportionality of the Assessments for each parcel, based in large part on proximity is established as well. Therefore, the Assessments and this Engineer's Report are consistent with the Beutz decision.

BENEFIT TO PROPERTY OUTSIDE THE ASSESSMENT DISTRICT

Properties within the Assessment District receive almost all of the special benefits from the Improvements because properties in the Assessment District enjoy unique close proximity and access to the Improvements that is not enjoyed by other properties or the public at large. However, certain properties within the proximity/access radius of the Improvements and outside of the boundaries of the Assessment District and not with a lack of proximity and access due to obstacles such as railroads or major roadways, may receive some benefit from the Improvements. Since this benefit is conferred to properties outside the Assessment District boundaries, it contributes to the overall general benefit calculation and will not be funded by the Assessments.

The properties outside the Assessment District and within the proximity radii for neighborhood parks in the Assessment District and without access obstructions such as railroads and major roadways may receive benefits from the Improvements. Since the properties outside the Assessment District but with proximity and access are not assessed for their benefits, this is a form of general benefit to the public at large and other property. A 50% reduction factor is applied to these properties because they are all geographically on only one side of the Improvements and are over twice the average distance from the Improvements compared to properties in the Assessment District. The general benefit to property outside of the Assessment District is calculated as follows with the parcel and data analysis performed by SCI Consulting Group.

Criteria:

556 parcels outside the district but within 0.5 miles of a park within the Assessment District

122 parcels in the Assessment District

50% relative benefit compared to property within the Assessment district

Calculation

General Benefit to Property Outside the Assessment District =

(556/(556+122))*.5 = **41.0%**

Although it can reasonably be argued that Improvements inside, but near the Assessment District boundaries are offset by similar park and recreational improvements provided outside, but near the Assessment District's boundaries, we use the more conservative

approach of finding that 41% of the Improvements may be of general benefit to property outside the Assessment District.

BENEFIT TO PROPERTY *INSIDE* THE DISTRICT THAT IS *INDIRECT AND DERIVATIVE*

The "indirect and derivative" benefit to property within the Assessment District is particularly difficult to calculate. A solid argument can be presented that all benefit within the Assessment District is special, because the Improvements are clearly "over and above" and "particular and distinct" when compared with the baseline level of service and the unique proximity, access and views of the Improvements enjoyed by benefiting properties in the Assessment District.

Nevertheless, the SVTA decision indicates there may be general benefit "conferred on real property located in the district". A measure of the general benefits to property within the Assessment area is the percentage of land area within the Assessment District that is publicly owned and used for regional purposes such as major roads, rail lines and other regional facilities because such properties used for regional purposes could provide indirect benefits to the public at large. None of the land area in the Assessment District is used for such regional purposes.

BENEFIT TO THE PUBLIC AT LARGE

The general benefit to the public at large can be estimated by the proportionate amount of time that the Assessment District's parks and recreational facilities are used and enjoyed by individuals who are not residents, employees, customers or property owners in the Assessment District. Based on surveys and research conducted by SCI, less than 5% of the use of similar parks and recreation areas is by the public at large. When people outside the Assessment district use parks, they diminish the availability of parks for people within the Assessment district. Therefore, another 5% of general benefits are allocated for people within the Assessment district. Combining these two measures of general benefits, we find that 10% of the benefits from the Improvements are general benefits to the public at large.

TOTAL GENERAL BENEFITS

Using a sum of these three measures of general benefit, we find that approximately 51% of the benefits conferred by the Improvements may be general in nature and should be funded by sources other than the assessment.

General Benefit Calculation

41.0% (Outside the Assessment District)
+ 0.0% (Inside the Assessment District – indirect and derivative)
+ 10.0% (Public at Large)

= 51.0% (Total General Benefit)

This analysis finds that 51% of the assessment may provide general benefits, so the Assessment Engineer establishes a requirement for a minimum contribution from sources other than the assessments of 51%.

The Assessment District's total budget for maintenance and improvement of its parks and recreational facilities is $93,015. Of this total budget amount, the District will contribute $66,048 from sources other than the assessments for the construction of the park and recreation facility improvements. The estimated park construction cost of $760,000 is allocated over a 30 year period at a rate of 5% interest, resulting in a general benefit of $66,048 per year. This contribution by the District equates to approximately 71% of the total budget for maintenance and improvements and constitutes far more than the amount attributable to the general benefits from the Improvements.

In the 2010 Beutz case, the 4th Appellate Court rejected an assessment for parks in large part because the general benefits were not calculated and quantified. In its decision, the 4th Appellate Court suggests that the use of parks in an assessment district by people who live outside of the district likely is a general benefit. The Assessments described and justified in this Engineer's Report include a specific calculation of general benefits, as described below, that is based in part on such use by people outside of the Improvement District. Moreover, the proportionality of the Assessments for each parcel, based in large part on proximity is established as well. Therefore, the Assessments and this Engineer's Report are consistent with the Beutz decision.

METHOD OF ASSESSMENT

Pursuant to the Landscaping and Lighting Act of 1972 and Article XIIID of the Constitution of the State of California, all parcels that have special benefit conferred upon them as a result of the Improvements shall be identified and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire cost of the Improvements. Only parcels that receive direct special benefit are assessed, and each parcel is assessed in proportion to the estimated benefit received.

Each parcel's benefit is determined by the difference between the general and special benefits being conferred on the properties by the Improvements, the special benefits being

covered which are conferred only on the Assessment District, and the proportion of the special benefit conferred on the various land uses within the Assessment District.

In summary, the Assessment Engineer determined that the appropriate method of assessment should be based on the proximity of the property to the Improvements, type of property, the relative size of the property and the property's location. This method is further depicted below.

EQUATION 1 – SPECIAL BENEFIT APPORTIONMENT FACTORS

$$\text{Special Benefit} \approx \sum \text{(Special Benefit apportionment factors including use property type, size, location, and proximity to Improvements)}$$

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a "benchmark" property, a single family detached dwelling on one parcel (one “Equivalent Dwelling Unit” or “EDU”). This EDU methodology is commonly used to distribute assessments in proportion to estimated special benefits and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. In this Engineer’s Report, all properties are assigned an EDU value, which is each property’s relative special benefit in relation to a single family home on one parcel (the benchmark parcel). The formula for this special benefit assignment is as follows:

EQUATION 2 – RELATIVE SPECIAL BENEFIT (EDU)

$$\text{Relative Special Benefit} \approx \frac{\text{Special Benefit for a Specific Parcel}}{\text{Special Benefit for the Benchmark Parcel}}$$

RESIDENTIAL PROPERTIES

All improved residential properties represent a single residential dwelling unit and are assigned 1.00 EDU per dwelling unit. Traditional houses, zero-lot line houses, and townhomes are included in this category.

VACANT AND UNDEVELOPED PROPERTIES

The relative special benefit for vacant properties was determined per Equation 1 to be 0.25 EDUs per parcel. This reduced level of benefit to vacant properties is based on the determination that most of the benefits from park and recreation facilities flow to the improved use of properties, instead of the underlying land.

OTHER PROPERTIES

Currently, there are no commercial or other improved types of properties in the Assessment District. In the unlikely event that commercial, industrial or other property types in the Assessment District are established at a later date, each such property will be assigned 1.00 EDU per one-fifth acre.

CALCULATION OF ASSESSMENTS

The assessment is determined by dividing the total cost of all the work to be performed by the total number of EDU’s.

ANNUAL COST INDEXING

It should also be noted that, if the assessments are approved, the maximum assessment rate within the Assessment District may increase in future years by an amount equal to the annual change in the Bay Area Consumer Price Index.

APPEALS OF ASSESSMENTS LEVIED TO PROPERTY

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment may file a written appeal with the Cosumnes Community Services District Engineer or his or her designee. Any such appeal is limited to correction of an assessment during the then current fiscal year. Upon the filing of any such appeal, the District Engineer or his or her designee will promptly review the appeal and any information provided by the property owner. If the District Engineer or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the Assessment Roll. If any such changes are approved after the Assessment Roll has been filed with the County for collection, the District Engineer or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the District Engineer or his or her designee shall be referred to the Board of Directors of the Cosumnes Community Services District, and the decision of the Board shall be final.

ASSESSMENT

WHEREAS, this Engineer's Report (the "Report") has been prepared pursuant to the provisions of the Landscaping and Lighting Act of 1972 (the "Act") and Article XIIID of the California Constitution; and

WHEREAS, the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Assessment District and an assessment of the estimated costs of the Improvements upon all assessable parcels within the Assessment District;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under the Act, Article XIIID of the California Constitution and the order of the Board of the Cosumnes Community Services District, hereby make the following assessment to cover the portion of the estimated cost of said Improvements, and the costs and expenses incidental thereto to be paid by the Assessment District.

As required by the Act, an Assessment Diagram showing the exterior boundaries of said Assessment District is hereto attached and incorporated herein by reference. The distinctive number of each parcel or lot of land in the said Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the Estimate of Cost and Method of Assessment in the Report.

The assessment is subject to an annual adjustment tied to the amount equal to the annual change in the Bay Area Consumer Price Index.

The change in the CPI from February 2019 to February 2020 was 2.91%. Therefore, the maximum authorized assessment rate for fiscal year 2020-21 is increased by 2.91% which equates to $215.04 per single family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2020-21 at the rate of $215.04, which is equal to the maximum authorized assessment rate.

The assessment is made upon the parcels or lots of land within the Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from said Improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Sacramento for the fiscal year 2020-21. For a more particular description of said property, reference is hereby made to

the deeds and maps on file and of record in the office of the County Recorder of said County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2020-21 for each parcel or lot of land within the said Assessment District.

Dated May 6, 2020

Engineer of Work

By_____
John W. Bliss, License No. C052091

ASSESSMENT DIAGRAM

The Assessment District includes all properties within the boundaries of Vista Creek Park Assessment District. The boundaries of the Assessment District are displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions as shown on the maps of the Assessor of the County of Sacramento, for fiscal year 2020-21, and are incorporated herein by reference, and made a part of this Diagram and this Report.

NOTE: REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF SACRAMENTO FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

FILED AND RECORDED IN THE OFFICE OF THE SECRETARY OF THE BOARD OF THE COSUMNES COMMUNITY SERVICES DISTRICT, COUNTY OF SACRAMENTO, CALIFORNIA, THIS _____ DAY OF _____, 20__.

_____
SECRETARY OF THE BOARD

AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE BOARD OF DIRECTORS OF THE COSUMNES COMMUNITY SERVICES DISTRICT ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE _____ DAY OF _____, 20__ FOR THE FISCAL YEAR 20__-__ AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF SACRAMENTO ON THE _____ DAY OF _____, 20__. REFERENCE IS MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

_____
SECRETARY OF THE BOARD

Cosumnes Community Services District
Vista Creek Park Assessment District
Assessment Diagram

Prepared by SCI Consulting Group
4745 Mangels Blvd, Fairfield, CA 94534

ASSESSMENT ROLL FOR FISCAL YEAR 2020-21

An Assessment Roll (a listing of all parcels assessed within the Assessment District and the amount of the assessment) will be filed with the Secretary of the Board and is, by reference, made part of this Report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this Report. These records shall govern for all details concerning the description of the lots or parcels.

Attachment I

PUBLIC NOTICE

RESOLUTION NO. 2020-18
A RESOLUTION OF THE BOARD OF DIRECTORS OF THE COSUMNES COMMUNITY SERVICES DISTRICT
A RESOLUTION OF INTENTION TO LEVY ASSESSMENTS FOR THE FISCAL YEAR 2020 - 2021, PRELIMINARILY APPROVING THE ENGINEER'S REPORT AND PROVIDING NOTICE OF HEARING FOR THE DISTRICT-WIDE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT,CAMDEN PARK ASSESSMENT DISTRICT, CAMDEN ESTATES & CAMDEN POINTE IMPROVEMENT DISTRICT, FALLBROOK/PARK LANE/BRITSCHGI PARK ASSESSMENT DISTRICT, HAMPTON VILLAGE IMPROVEMENT DISTRICT, PERRY RANCH IMPROVEMENT DISTRICT, & VISTA CREEK PARK ASSESSMENT DISTRICT

RESOLVED by the Governing Board of Directors ("Board") of the Cosumnes Community Services District (the "District"), County of Sacramento, State of California, that:

WHEREAS, the Cosumnes Community Services District is authorized, pursuant to the Landscaping and Lighting Act of 1972 (the "Act"), Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof) and Article XIIID of the California Constitution, to levy assessments for the District-Wide Landscape and Lighting Assessment District, the Camden Park Assessment District, the Camden Estates and Camden Pointe Improvement District, the Fallbrook/Park Lane/Britschgi Park Assessment District and the Hampton Village Improvement District, the Perry Ranch Improvement District, & the Vista Creek Park Assessment District (the "Assessment Districts"); and

WHEREAS, by Resolution No. 2020-09, the Board ordered the preparation of Engineer's Reports for the Assessment Districts for fiscal year 2020-2021; and

WHEREAS, said Engineer's Reports were filed with the Secretary of the Board of Directors and the Board of Directors has reviewed the Reports and wishes to take certain actions relative to said Reports.

RESOLVED by the Board of Directors of the Cosumnes Community Services District, County of Sacramento, State of California, that:

1. The Board hereby proposes to continue to levy the Assessment Districts benefit assessments p¬ursuant to the Act and Article XIIID of the California Constitution. The Board appoints SCI Consulting Group as the Engineer of Work and directs SCI Consulting Group to perform the professional services necessary to levy the benefit assessments for fiscal year 2020-2021.

2. SCI Consulting Group, the Engineer of Work, has prepared Engineer's Reports in accordance with Article XIIID of the California Constitution and the Act ("Reports"). The Reports have been made, filed with the Secretary of the Board and duly considered by the Board and are hereby deemed sufficient and preliminarily approved. The Reports shall stand as the Engineer's Reports for all subsequent proceedings under and pursuant to the foregoing resolution.

3. It is the intention of this Board to levy and collect assessments within the Assessment Districts for fiscal year 2020-2021. Within the Assessment Districts, the existing and proposed improvements (the "Improvements") are generally described as the: installation, maintenance and servicing of public recreational facilities and improvements, including, but not limited to, turf and play areas, playground equipment, hard court surfaces, ground cover, shrubs and trees, irrigation and sprinkler systems, landscaping, park grounds and facilities, drainage systems, lighting, fencing, entry monuments, hardcourt recreation areas, landscape corridors, trails, other recreational facilities, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained within the boundaries of the Assessment Districts that participates with the Cosumnes Community Services District in any of the installation, maintenance and servicing described herein. Installation means the construction of recreational improvements, including, but not limited to, land preparation (such as grading, leveling, cutting and filling), sod, landscaping, irrigation systems, sidewalks and drainage, lights, playground equipment, play courts, recreational facilities and public restrooms. Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of said improvements, including repair, removal, or replacement of all or part of any improvement; providing for the life, growth, health and beauty of landscaping; and cleaning, sandblasting and painting of walls and other improvements to remove or cover graffiti. Servicing means the furnishing of electric current or energy for the operation or lighting of any improvements, and water for irrigation of any landscaping or the maintenance of any other improvements.

4. The Assessment Districts each consists of the lots and parcels shown on each of the assessment diagrams of the Assessment Districts on file with the Secretary of the Board, and reference is hereby made to such diagram for further particulars.

5. Reference is hereby made to the Reports for a full and detailed description of the Improvements, the boundaries of the Assessment Districts and the proposed assessments upon assessable lots and parcels of land within the Assessment Districts. The Reports identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed.

6. The Board of Directors does not intend to increase any assessment in any Benefit Zone or Assessment District beyond the prior approved cost of living adjusted maximum assessment rate and therefore does not intend to conduct a property owners balloting procedure pursuant to Section 4 of Proposition 218.

7. Notice is hereby given that on June 17, 2020, at the hour of 6:30 p.m. at the Cosumnes Community Services Administration Building, 8820 Elk Grove Boulevard, Elk Grove, California, the Board will hold a public hearing to consider the ordering of the Improvements, and the levy of the assessments for fiscal year 2020-2021. The Secretary of the Board is hereby authorized and directed to cause a notice of the hearing to be given by publishing a notice once, at least ten (10) days prior to the date of the hearing above specified, in a newspaper circulated in the District.

PASSED and ADOPTED by the Board of Directors of the Cosumnes Community Services District at a regular meeting held on May 20, 2020 by the following votes:

AYES: Albiani, Brewer, Fuentes, Luttrell, Moreno

NOES: None ABSTAIN: None ABSENT: None

Signed: Orlando Fuentes, President ATTEST: Joshua Green, Secretary

June 5, 2020

EGF