



Benefit Zone 4 West Laguna Park & Landscape Fact Sheet

Who maintains park, trail and street landscaping?

The Cosumnes Community Services District (District) provides landscape maintenance throughout Elk Grove, including 1,017 acres of parks, trails and streetscapes. The District is an independent special district, separate from the City of Elk Grove, guided by an elected five-member Board of Directors.

How is landscape maintenance funded?

The District is composed of 13 benefit zones. Property owners within each benefit zone pay a benefit assessment to fund ongoing landscape maintenance and asset replacement within their benefit zone, as well as district-wide amenities such as Elk Grove Park, Bartholomew Sports Park and Rau Community Park.

Property owners pay the benefit assessment for park, trail and streetscape maintenance through their annual property tax bill. Some benefit zones contain overlay assessments, smaller geographic areas that pay an additional assessment for park and landscape maintenance in that specific area. All benefit assessments must be approved by the affected property owners before they can be levied.

Is landscape maintenance funded by property taxes or Mello-Roos?

Landscape maintenance and asset replacement for the parks, trails and streetscapes within the District's 13 benefit zones are not funded by property taxes or Mello-Roos.

How is a benefit assessment different than a tax?

Benefit assessments are charges on property for services or improvements that provide a direct benefit to that property. Conversely, taxes may be levied with no clear or direct benefit to particular individuals or property. Benefit assessments must also be proportionate to the benefit received by the property. By contrast, property taxes are based on a property's assessed value, and parcel taxes are typically levied as a flat rate per parcel.

What is Benefit Zone 4 West Laguna?

Benefit Zone 4 West Laguna is generally defined as the area bound by Laguna Blvd to the north, the rail line to the east, Babson Rd to the south and Interstate 5 to the west. Benefit Zone 4 was approved by property owners in 1997 and the original rate was \$158.66 per single-family home per year.

Can a benefit assessment be increased once it's established?

Once established, a benefit assessment cannot be increased by more than the annual Consumer Price Index (CPI). The benefit assessment for West Laguna is tied to the CPI for Pacific Cities B/C, which tracks inflation for cities under 2.5 million people in Alaska, California, Hawaii, Oregon and Washington.

The annual CPI adjustment for Benefit Zone 4 has averaged 2.5% since 1997. In 2019, the CPI rose approximately 2.3%; as a result, the annual assessment for Benefit Zone 4 was increased from \$263.44 to \$269.49 to reflect the increased cost of landscape maintenance.

Despite the annual CPI adjustment, the assessment in Benefit Zone 4 has not kept pace with increasing maintenance costs. An increase in excess of the CPI adjustment must be approved by a weighted majority vote of the affected property owners.

What costs have increased faster than the annual CPI adjustment?

The annual CPI adjustment does not always account for all of the increased costs incurred by the District. The number of parks in Benefit Zone 4 has increased from 3 to 7 since the assessment was originally approved in 1997, and the cost to maintain these additional facilities has outpaced the annual CPI adjustment.

Examples of specific cost increases include concrete paving and water. Based on bids received by the District, concrete paving increased 112% per square foot from 2008 to 2018. Similarly, the price of water increased 55% per 100 cubic feet in the same timeframe. The benefit assessment for West Laguna increased by 20% during this period.

How are benefit assessments calculated?

Benefit assessments are set by state-certified engineers who calculate the special benefit provided to a parcel when determining what to charge the property owner. The amount levied cannot exceed the cost of providing the special benefit, in this case landscape maintenance and asset replacement. Assessments can vary from one benefit zone to another depending on the specific services and improvements provided to the parcels in each zone. Please see page 4 of this document for a summary of the Benefit Zone Assessments for Fiscal Year 2019-2020.

Are businesses and apartments assessed?

Single-family homeowners are not the only property owners responsible for paying benefit assessments. Commercial, industrial and multi-unit properties are also assessed according to the special benefit they receive from the services and improvements.

Why are parks in other parts of Elk Grove green and well-maintained?

Benefit zones that are adequately funded have sufficient funds for maintenance and asset replacement. Benefit assessment amounts are specific to each benefit zone and funds cannot be transferred to cover shortfalls in other benefit zones.

How has the budget shortfall affected Benefit Zone 4?

Not enough revenue is being collected in Benefit Zone 4 to fund asset replacement projects, such as playgrounds, picnic tables and plants. As a result, the District has suspended all non-essential asset replacement.

Because the benefit assessment in Benefit Zone 4 has not kept pace with rising costs, the District is currently using reserve funds to provide standard landscape maintenance services. In the future, landscape maintenance services may have to be reduced or eliminated in order to bring expenditures in line with the revenue collected in West Laguna.

What is an overlay assessment?

An overlay assessment is an additional assessment, oftentimes for a smaller area within an existing benefit zone. Overlay assessments are in addition to a benefit zone's base assessment, and may only be used to fund landscape maintenance and asset replacement within the overlay boundary, as well as district-wide amenities.

What is required to establish an overlay assessment for my neighborhood?

Overlay assessments must be approved by a weighted-majority vote of the affected property owners within the proposed boundaries. Under state law, this process is conducted through a vote-by-mail ballot proceeding, and each property owner's vote is weighted based on the total amount of the proposed assessment on their property. This process gives property owners the opportunity to vote for or against the proposed assessment.

What is the District doing to inform residents?

The District will host neighborhood outreach meetings throughout Benefit Zone 4:

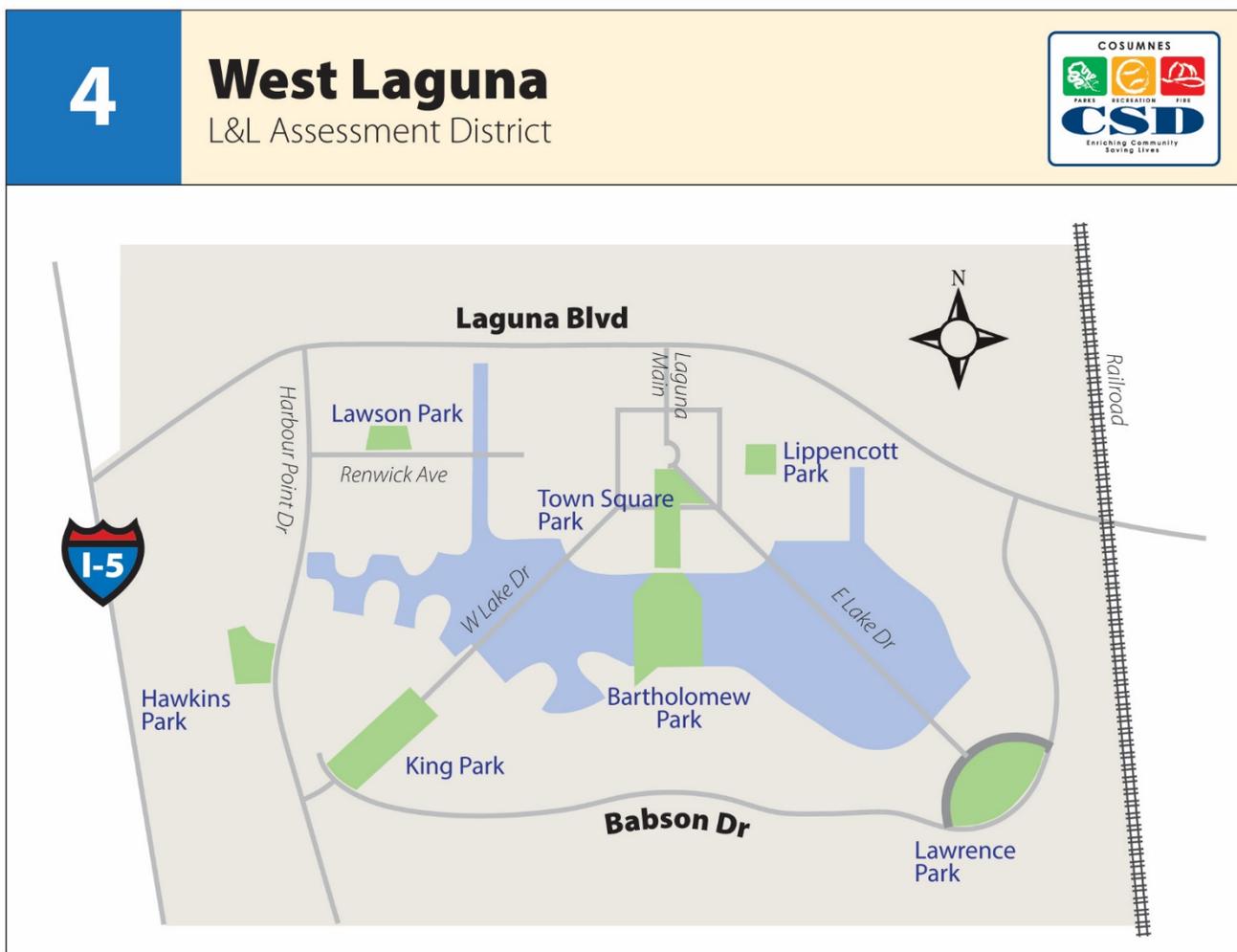
- April 19 at 1PM, Lawrence Park
- May 31 at 1PM, Lawson Park
- June 14 at 1PM, Lippencott Park

A free Landscape Maintenance Funding 101 class will be held on June 23 at 6:30 PM at the Wackford Community & Aquatic Complex. This class is a great way to meet District staff, and learn more about the landscape maintenance services provided by the District. Please register in advance by visiting yourcsd.com/onlinereg.

How can residents get involved?

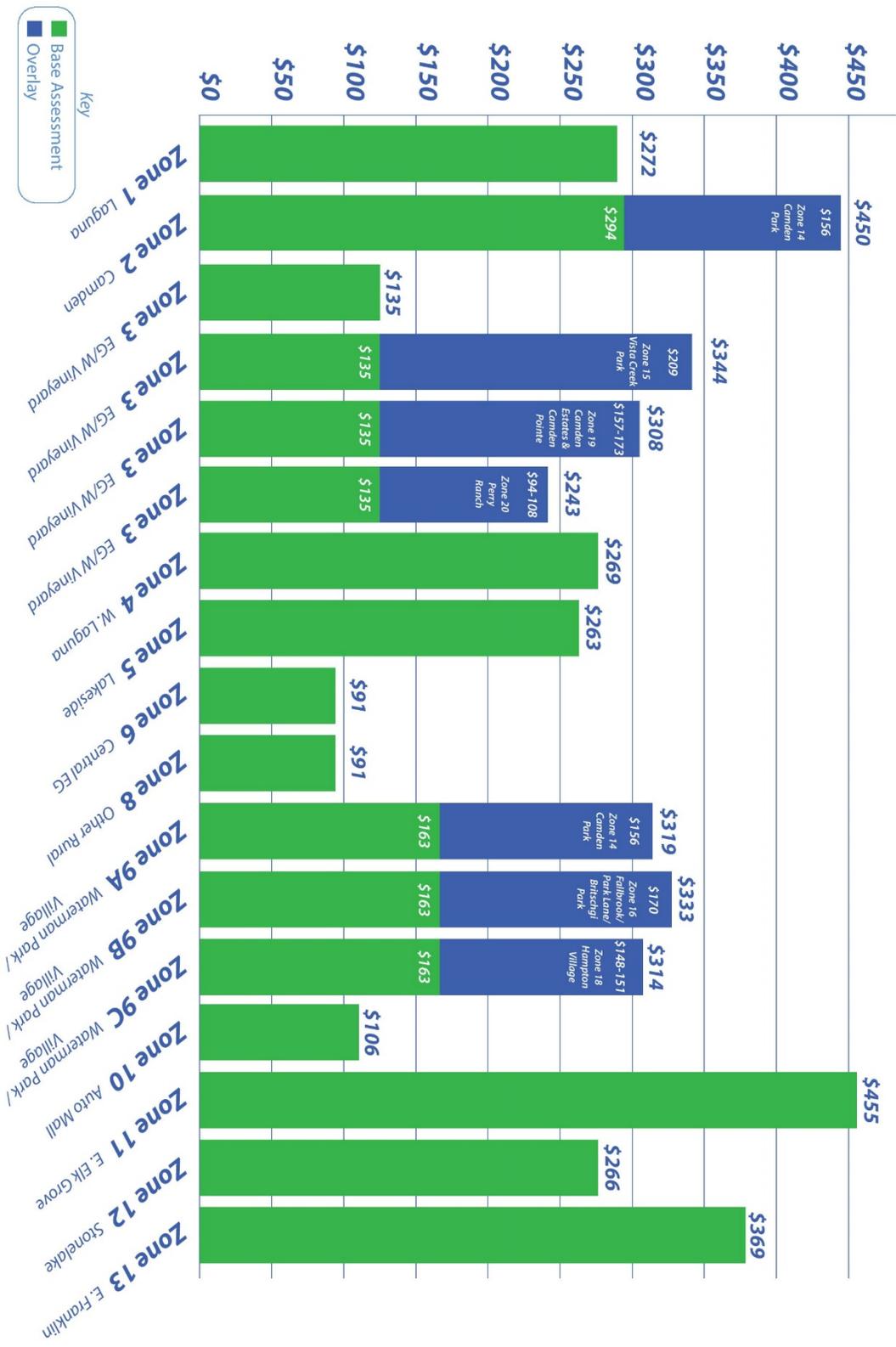
Volunteer advisory committees are an integral part of local government, and concerned residents are encouraged to apply for appointment to the District's Landscape & Lighting (L&L) Districts Advisory Committee. The L&L Districts Advisory Committee is intended to improve communication, assist with outreach efforts and facilitate volunteer landscape maintenance projects. Please visit yourcsd.com/lldac for more information. *Applications are due by 5 pm on Wednesday, March 25.*

FOR MORE INFORMATION, PLEASE VISIT:
WWW.YOURCSD.COM/PARKFUNDING





Summary of Benefit Zone Assessments 2019-2020 Fiscal Year



Comparison of Benefit Zone Assessments

Fiscal Year 2019-2020

Zone	EDUs	Assessment per EDU	Acres	EDUs per Acre
1	15150	\$272	249	61
2	594	\$294	16	36
3	6877	\$135	59	118
4	3380	\$269	57	59
5	2538	\$263	57	67
6	7090	\$91	18	394
9	2078	\$163	27	78
11	4284	\$455	59	72
12	1963	\$266	33	59
13	9828	\$368	157	62
Totals	63287	N/A	733	N/A





Landscape & Lighting Resources

Landscape & Lighting (L&L) Budgets & Annual Engineer's Reports

- Review the District's annual budget documents.
 - yourcsd.com/finance

L&L Information

- Visit to watch and share our video on landscape maintenance funding.
 - yourcsd.com/parkfunding

L&L Districts Advisory Committee

- Find out more information about our L&L advisory committee and apply today.
 - yourcsd.com/lldac

Partners for Parks

- Find out about the program and learn how to become a partner.
 - yourcsd.com/partnersforparks