

FY 2025-26

ENGINEER'S REPORT

Cosumnes Community Services District

District-Wide Landscaping and Lighting Assessment
District

May 2025

Engineer of Work:



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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
Adreani Park	Dracut Drive	Laguna
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	Laguna
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	EGWV
Cattails Creek Park	Stinchcomb St	EGWV
Fales Park	Power Inn Road	EGWV
Fales Park - Ph II	Auberry Drive	EGWV
Edie MacDonald	Spring Azure Way	EGWV
Gage	Silverberry Ave	EGWV
Hrepich	Black Kite Dr.	EGWV
Jones Park	Shasta Lily Dr	EGWV
Jordan Family Park	Jordan Ranch Road	EGWV
Karamanos Park	Stoneflower Wy/Magnolia Hill	EGWV
Lombardi	Garrity Dr./Blackman Wy	EGWV
Perry Ranch	Brown Road	EGWV
Rau Park	Sheldon Rd	EGWV
Veninga	Elliott Springs Drive	EGWV
Vista Creek Trail		EGWV
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
Elk Grove Nature Park	Williamson Dr	Central Elk Grove
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
Trailside Parks	Afonso Way	SEPA
Creekside Park	Afonso Way	SEPA
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 Elk Grove
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
Derr-Okamoto Phase II	Mainline Dr	East Elk Grove
Sheldon Place	Hawley Way	EG/WV
Unity Park	Wyne Heintz St	East EG
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 2025-26 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 XIII D of the California Constitution (the "Article").

This Report describes the Assessments for Fiscal Year 2025-26. 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 2025-26. This Report was prepared pursuant to the direction of the Board adopted on February 19, 2025.

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 2025-26. This hearing is currently scheduled for June 18, 2025.

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 2025-26. 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 2025-26.

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 XIIC and XIID 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 XIIC and XIID 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 XIIC and XIID 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, sport 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 2025-26. 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	\$7,422,735
Services & Supplies	\$17,916,825
Debt Service	\$0
Operating Transfers Out	\$101,000
Capital/Fixed Assets	\$14,564,200
Contingencies	\$416,234
Capital Impv Reserve	\$692,739
Totals for Installation, Maintenance and Servicing	\$41,113,733
Carryover from prior year	\$0
Net Cost of Installation, Maintenance and Servicing to Assessment District	\$41,113,733
Other Revenue	\$6,918,818
Operating Transfers In	\$14,746,591
Total District Wide Landscape and Lighting Assessment District Budget (Net Amount to be Assessed)	\$19,448,324
Total Contributions towards any General Benefits ¹	
Service Fees, Cell Tower Rental, and Other Misc. Revenue	\$5,351,036
Recreation revenue contribution to maintenance activities	\$166,474
Benefits from Improvements paid by other sources	\$3,680,263
Total Contributions	\$9,197,773

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 \$41,113,733, the District must contribute at least \$8,222,747 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	15830.57	\$344.96	\$5,460,912
2	594.00	\$372.69	\$221,378
3	7327.52	\$171.68	\$1,257,989
4	3477.87	\$341.95	\$1,189,259
5	2536.40	\$333.98	\$847,106
6	7100.07	\$115.97	\$823,395
7	0.00	\$0.00	\$0
8	12105.07	\$115.41	\$1,397,046
9	2076.01	\$206.73	\$429,174
10	412.36	\$134.53	\$55,475
11	4269.40	\$577.39	\$2,465,107
12	1958.57	\$337.87	\$661,741
13	9910.59	\$468.16	\$4,639,741
Totals	67,598.42		\$19,448,322

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 2025-26.
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 2025-26. The table includes the specific Benefit Zone costs, District-Wide costs, credits, and each Benefit Zone's Fiscal Year 2025-26 EDU rate. Additional budget detail and expenditure plans by park and Benefit Zone are contained in the Fiscal Year 2025-26 budget document and other documents maintained by the District and are incorporated by reference herein.

Table 3 – Budget Summary Fiscal Year 2025-26

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 Strlake ZONE 12	East Frank ZONE 13	City Costs	Dist Wide Costs	Total
EDUs	15830.57	594.00	7327.52	3477.87	2536.40	7100.07		12105.07	2076.01	412.36	4269.40	1958.57	9910.59			67,598.43
Salaries & benefits	0	0	0	0	0	0		0	0	0	0	0	0	702,638	6,720,097	7,422,735
Services & supplies	3,682,121	212,190	882,565	807,769	513,942	309,597		74,197	438,303	10,003	1,270,410	446,780	2,315,868	3,048,097	3,904,983	17,916,825
Leases and Loans	0	0	0	0	0	0		0	0	0	0	0	0	0	0	0
Capital/Fixed assets	0	0	0	0	0	0		0	0	0	0	0	15,000	6,000	80,000	101,000
Operating Transfers Out (5)	2,980,766	195,684	752,346	723,170	471,684	671,911		1,235,748	325,114	6,073	758,857	407,306	3,213,597	518,195	2,303,749	14,564,200
Contingencies	5,000	3,000	2,000	8,500	10,000	6,000		5,000	5,000	2,000	20,000	5,000	20,000	294,734	30,000	416,234
Capital Impv Reserve (4)	0	4	0	0	0	0		127,101	0	42,399	509,852	0	0	0	13,383	692,739
Total Expenditures	6,667,887	410,878	1,636,911	1,539,439	995,626	987,508		1,442,046	768,417	60,475	2,559,119	859,086	5,564,465	4,569,664	13,052,212	41,113,733
Assessment Revenue	5,460,912	221,378	1,257,989	1,189,258	847,106	823,395		1,397,046	429,174	55,475	2,465,107	661,742	4,639,742	0	0	19,448,324
Operating Transfers In	633,366	188,500	330,454	195,317	0	1,500		0	298,358	0	7,019	0	8,519	137,835	12,945,723	14,746,591
Other Revenue (2)	573,609	1,000	48,468	154,864	148,520	162,613		45,000	40,885	5,000	86,993	197,344	916,204	4,431,829	106,489	6,918,818
Total Revenues	6,667,887	410,878	1,636,911	1,539,439	995,626	987,508		1,442,046	768,417	60,475	2,559,119	859,086	5,564,465	4,569,664	13,052,212	41,113,733
Proposed Rate Per EDU	344.96	372.69	171.68	341.95	333.98	115.97		115.41	206.73	134.53	577.39	337.87	468.16			
FY24-25 Rate Per EDU	337.25	364.36	167.84	334.31	326.52	113.38		112.83	202.11	131.52	564.48	330.32	457.70			
Maximum Assmnt Rate Per EDU (3)	344.96	372.69	171.68	341.95	333.98	115.97		115.41	206.73	134.53	577.39	337.87	468.16			
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 2.2864% 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 Community 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 XIID 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 XIII A 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. XIID, 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, sport 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.

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

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
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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 District². Surveys 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

$$\begin{array}{rcl}
 & 4.9\% & \text{(Outside the Assessment District)} \\
 + & 2.0\% & \text{(Inside the Assessment District – indirect} \\
 & & \text{and derivative)} \\
 + & 10.0\% & \text{(Public at Large)} \\
 = & 16.9\% & \text{(Total General Benefit)}
 \end{array}$$

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.

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 property within the District boundaries does not provide special benefits to any property and is considered to be a measure of the 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 \$9,197,773 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 22.4% 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.

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 and Regional Improvements), but not to neighborhood parks. Therefore properties in Zone 8 are assessed only for their share of the cost of District-Wide or other Regional Improvements which benefit properties in this Zone. 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, Elk Grove Nature 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 or Regional 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 XIII D 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

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

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

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

Table 4 – Summary of Land Use EDU Rates

Land Use	Assigned 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 Industrial	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 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 19, 2025 ordered the initiation of the proceedings for Fiscal Year 2025-26 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 XIID 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 XIID 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 2025-26 is generally as follows:

Table 5 – Summary Cost Estimates

	FY 2025-26 Budget
Improvements	\$41,113,733
Less Carryover and Contributions from Other Sources:	<u>(\$14,746,591)</u>
Subtotal	\$26,367,142
Other Revenue	\$6,918,818
NET AMOUNT TO ASSESSMENTS	<u>\$19,448,324</u>

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.

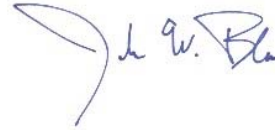
The change in the CPI from February 2024 to February 2025 was 2.2864%. Therefore, the maximum authorized assessment rate for Fiscal Year 2025-26 is increased by 2.2864% per single family equivalent benefit unit per benefit zone. The estimate of cost and budget in this Engineer's Report proposes assessments for Fiscal Year 2025-26 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 2025-26. 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 2025-26 for each parcel or lot of land within the Assessment District.

Dated: May 27, 2025

Engineer of Work:



By _____

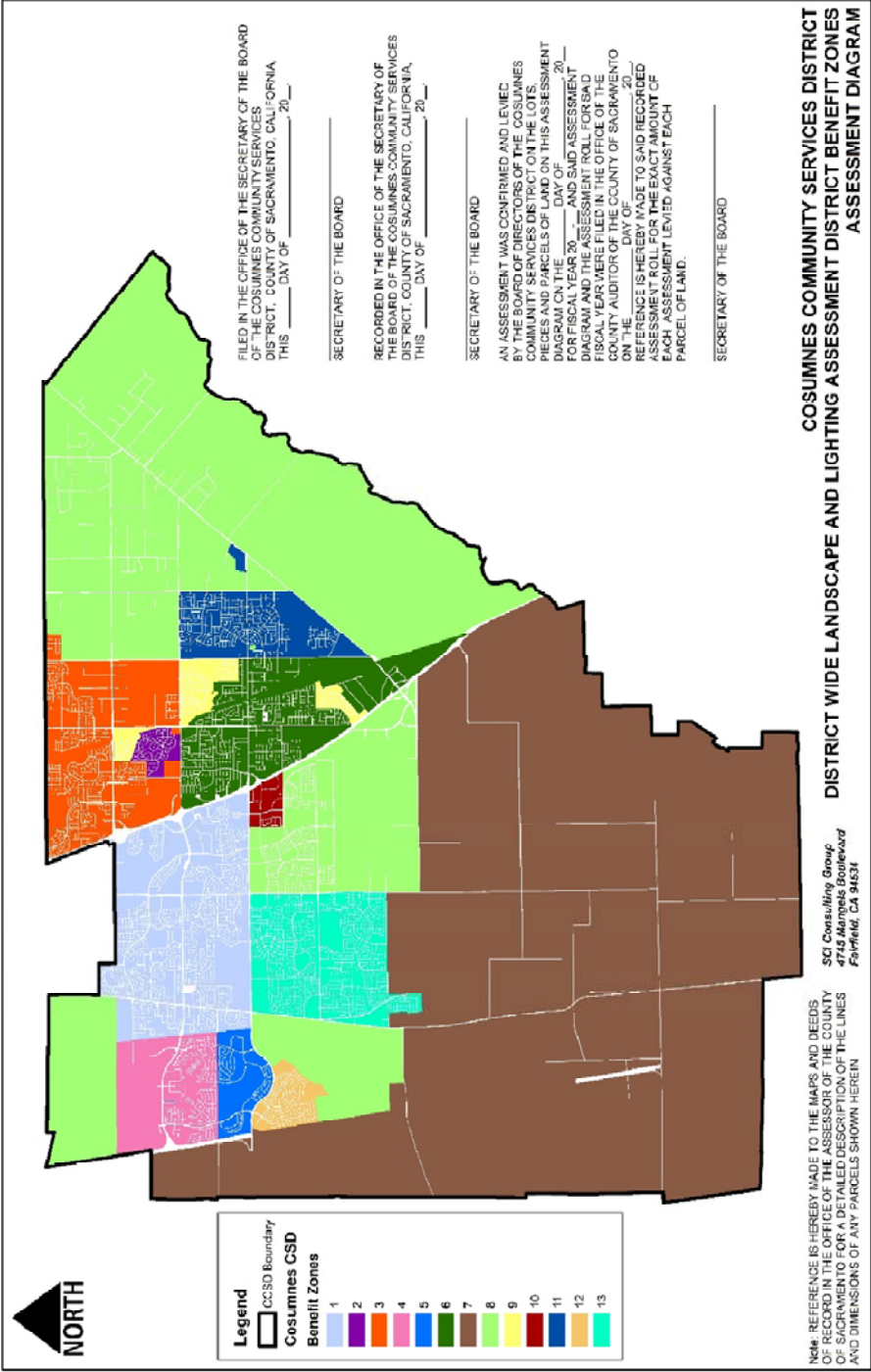
John W. Bliss, License No. C052091



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 2025-26, and are incorporated herein by reference, and made a part of this Diagram and this Report.

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Assessment Roll for Fiscal Year 2025-26

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
Adreani Park	Dracut Drive	Laguna	Zone 1	2.50
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 /Warmssprings	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	Castlevue 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
				159.07
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
Cattails Creek Park	Stinchcomb St	EGWV	Zone 3	5.00
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	2.10
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	
Veninga	Elliott Springs Dr	EGWV	Zone 3	0.65
Vista Creek Trail		EGWV	Zone 3	0.48
				48.43

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
				<u>37.95</u>
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
				<u>24.53</u>
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	
Elk Grove Nature Park	Elk Grove Blvd	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
				<u>15.73</u>
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
				<u>35.71</u>
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
				<u>43.16</u>

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
				<u>30.28</u>
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	Whitlock 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	Whitlock 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
				<u>113.92</u>
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
Elk Grove Nature Park	Elk Grove Blvd	Elk Grove	Dist Wide	2.75
Rau	Sheldon Rd	EGWV	Dist Wide	18.10
				<u>169.41</u>
Laguna Ridge Parks - Bridgeview, Constellation, Entrican, Horseshoe, Island, Kammerer, Oasis, Porto, Promenade, Rose Garden, Singh and Kaur, Storybook Woods			City	66.12
Creekside Park, Trailside Parks	Alfonso Way		SEPA	0.45
SUBTOTAL				761.37

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
				<u>256.63</u>
		TOTAL ACREAGE MAINTAINED		<u><u>1018.00</u></u>

ACREAGE NOT CURRENTLY MAINTAINED

Arcadian Village	Auberry Dr	EG/WV	10.00
Borrow Pit	Lodestone Cir	Elk Grove	4.48
Derr-Okamoto Phase II	Mainline Dr	East Elk Grove	12.00
Sheldon Place	Hawley Wy	EG/WV	1.60
Unity Park	Wayne Heintz St	East Elk Grove	4.30
Wright Park - Phase II	Waterman Rd.	East EG	28.07
			<u>60.45</u>