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FINAL ANNUAL ENGINEER'S REPORT

EL DORADO HILLS COMMUNITY SERVICES
DISTRICT LANDSCAPING AND LIGHTING
ASSESSMENT DISTRICTS

Beginning Fiscal Year: 2020-2021

Intent Meeting: May 14, 2020

Public Hearing: June 11, 2020

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I AFFIDAVIT AND CERTIFICATES

**EL DORADO HILLS COMMUNITY SERVICES DISTRICT
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS**

This Engineer's Report ("Engineer's Report" or "Report") and the enclosed descriptions, budget, and District Diagram/Map outline the Landscaping and Lighting Assessment Districts ("Assessment Districts" or "Districts") and include the proposed assessments for each lot, parcel, and subdivision of land within said Districts to be levied for Fiscal Year ("FY") 2020-21 as they existed at the time of the passage of the Resolution of Intention.

Reference is hereby made to the El Dorado County Assessor's maps for a detailed description of the lines and dimensions of parcels within the Districts.

Dated this _____ day of _____, 2020.

DTA
Assessment Engineer
On Behalf of the El Dorado Hills Community Services District

By: _____
Nathan D. Perez, Esq.
Project Manager

By: _____
Stephen A. Runk, P.E.
License Number: C23473

WHEREAS, on May 14, 2020, the Board of Directors of the El Dorado Hills Community Services District ("EDHCSD"), pursuant to the provisions of the Landscaping and Lighting Act of 1972, Streets and Highways Code Section 22500, *et seq.* ("1972 Act"), adopted its resolution ("Resolution") initiating proceedings for the levy of FY 2020-21 assessments against properties in the Landscaping and Lighting Assessment Districts ("Assessment Districts" or "Districts");

WHEREAS, said Resolution directed the undersigned Assessment Engineer to prepare and file a report ("Engineer's Report" or "Report") pursuant to the 1972 Act and Article XIIIID of the California Constitution ("Proposition 218"), to which Resolution and the description of proposed improvements therein contained, reference is hereby made for further particulars;

NOW THEREFORE, the undersigned, acting as an agent for DTA, Assessment Engineer for the Assessment Districts, by virtue of the power vested in the undersigned under the 1972 Act and the order of the EDHCSD, hereby submits this Engineer's Report and makes the following assessments to cover the portion of the estimated costs of the improvements upon all assessable parcels and lots within the Assessment Districts, and the costs and expenses incidental thereto to be paid by the Assessment Districts.

This Report includes the following sections:

Plans and Specifications – Plans and specifications for services to be provided. Plans and specifications are a part of this Report, whether or not separately bound.

Cost Estimate – An estimate of the annual costs of improvements to be provided. Also included are administrative and incidental costs that encompass maintenance, reserve, and repair and rehabilitation expenses.

Method of Assessment – A statement of the method by which the Assessment Engineer determined the amount to be assessed against each parcel or lot, based on special benefits to be derived by each parcel or lot from the improvements and services.

Termination of District/Limitations of Report – A statement as to the duration of the Districts and the accuracy of the data and information necessary for the development of this annual Engineer's Report.

Assessment District Diagram/Map – A diagram showing all the parcels and lots of real property to be assessed within these Assessment Districts.

Assessment Roll – Assessment roll showing the amount to be assessed against each parcel or lot of real property within these Assessment Districts. An Assessor's Parcel Number or other designation describes each parcel or lot.

DTA does hereby recommend the net amounts, which are being calculated in the following sections, to be assessed upon all assessable parcels or lots of land within the Assessment Districts by apportioning the amount allocable among the several parcels or lots of each in proportion to the estimated special benefits to be received by each such parcel or lot from the improvements, as more particularly set forth in the list attached as **Appendix A** ("Assessment Roll") and by this reference made as part of this Engineer's Report. The Assessment Districts Diagram/Map appearing herein is a representation of the Assessment Districts Diagram/Map that was approved by resolution of the Board of Supervisors. For a more particular description of the assessable properties within the Assessment Districts, reference is hereby made to the Assessor's maps of the County of El Dorado for FY 2020-21. Each parcel or lot of land assessed is described on the Assessment Roll by reference to its parcel number as shown on the County of El Dorado Assessor's Roll.

DTA

	June	, 2020
Nathan D. Perez, Esq. Managing Director		Date

	June	, 2020
Stephen A. Runk, P.E. License Number: C23473		Date

II INTRODUCTION

A. Overview

The El Dorado Hills Community Services District ("EDHCSD") has formed a number of Landscape and Lighting Assessment Districts ("Assessment Districts"), twenty-four (24) of which are covered in this Engineer's Report ("Report"). The purpose of these Assessment Districts is to provide funding for the maintenance, installation, and operation of improvements within the Assessment Districts. Assessments are levied annually to maintain and improve these facilities.

Pursuant to Article XIID of the California Constitution (the "Article") and the 1972 Act, for each year in which the assessments will be continued, the Board must direct the preparation of an Engineer's Report ("Report") establishing the budgets and proposed assessments for the upcoming fiscal year. After the Report is completed, the Board may preliminarily approve the Report and set the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board.

After preliminary approval from the Board, a notice of public hearing must be published in a local paper at least ten (10) days before the hearing. The purpose of the hearing is to provide a forum for public testimony regarding the proposed continuation of assessments, including opposition to the assessments. The public hearing for this Assessment District is currently scheduled for June 11, 2020. At this hearing, if the Board approves the resolution to confirm the continuation of the assessments, then the assessments will be included on the property tax rolls for FY 2020-21 after submission to the El Dorado County Auditor/Controller.

B. Legal Compliance

Assessment District jurisprudence requires that assessments levied pursuant to the 1972 Act be based on the "special benefit" properties receive from the improvements, facilities, and services funded by these assessments. The law, however, is not prescriptive regarding the method or formula used to apportion the assessments in Landscape and Lighting District proceedings. In addition, Article XIID of the California Constitution, added in November 1996 through the passage of Proposition 218 by voters of the State of California, requires, *inter alia*, that (i) only special benefits be assessable, (ii) no assessment may exceed the proportional special benefit conferred on the parcel assessed, and (iii) publicly owned parcels shall not be exempt from assessment unless clear and convincing evidence

demonstrates that such publicly owned parcels receive no special benefits from the improvements for which the assessment is levied.

“Special benefit” refers to a particular and distinct benefit *over and above* the “general benefits” conferred on real property located in the Assessment Districts or to the public at large. Importantly, the general enhancement of property value does not constitute special benefit.

This Engineer’s Report has been designed to comply with the aforementioned requirements of the Article and the 1972 Act, as well as to incorporate recent California court decisions such as the following:

- *Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (2008),*
- *Golden Hill Neighborhood Association v. EDHCSD of San Diego (2011), and*
- *Concerned Citizens v. West Point Fire Protection District (2011).*

To ensure a defensible methodology, the special benefit that the improvements, facilities, and services will render to the properties within the Assessment Districts must be identified. It is also necessary that the properties in question receive a special and direct benefit as distinguished from a benefit to the general public.

III PLANS AND SPECIFICATIONS

The levy of annual assessments will support the improvements and services (collectively, the “Improvements”) to be operated and maintained with the Assessment Districts, and the cost thereof, including any debt service obligations on the existing bonds or other related indebtedness issued for the Improvements. Assessable parcels or lots are the Assessor’s Parcels that receive special benefits from the Assessment District. The assessment proceeds will be used exclusively for the coverage of expenditures on Improvements within the Assessment Districts or areas within the EDHCSO.

The plans, specifications, and studies of the Improvements for this Assessment District are voluminous and will not be bound in this Report, but by this reference are incorporated as if attached to this Report. The plans and specifications are on file with the General Manager of the EDHCSO.

In addition to the definitions of Improvements provided by the 1972 Act, the following descriptions identify the types of improvements that will be maintained by the Assessment District, including all services, operations, maintenance, and installation required to keep the Improvements in good condition.

Installation

“Installation” refers to the construction of public facilities, such as, land preparations (grading, leveling, cutting, filling, etc.), sod, landscaping, irrigation systems, sidewalks, drainage, and lights.

Maintenance

“Maintenance” refers to the furnishing of materials and services necessary for the ordinary and usual repair, removal, or replacement of the entirety or a part of any improvement. Improvements shall include anything benefitting the growth, life, sustainability, or beautification of landscaping; the removal of debris or waste; and the cleaning, sandblasting, and painting of walls and other improvements for the removal or covering of graffiti.

Servicing

“Servicing” pertains to the use of gas, electricity, energy, or other agents necessary for the illumination of any public facilities or the lighting and operation of any improvements; and the use of water for landscaping, fountains, and the

maintenance of other types of improvements.

Please note that the installation, maintenance, and servicing of public facilities and improvements will include, but not be limited to, the following, as applicable, at each of the locations owned, operated, or maintained by the EDHCSD:

- Turf and play areas
- Landscaping
- Ground cover
- Shrubs and trees
- Irrigation systems
- Drainage systems
- Lighting
- Street lighting
- Public lighting facilities
- Fencing
- Entry signs
- Labor, materials, supplies, utilities, and equipment

IV DESCRIPTION OF THE ASSESSMENT DISTRICTS

A. Services for Individual Districts

As described above in **Section 3**, the Assessment Districts provide for the installation, maintenance, and servicing of improvements located within the Assessment Districts or areas within the EDHCSD.

Table 1, on the following page, presents a summary of the Improvements funded within each Assessment District.

SECTION IV DESCRIPTION OF THE ASSESSMENT DISTRICTS

Stonegate	Green Valley	Promontory	Oakridge	Oaktree	Crescent	La Cresta
Landscape and Irrigation, Walkway, Entry Signs (2), Street Lights (2)	Landscape and Irrigation, Street Lights (4), Fencing, Entry Sign Walls (3)	Kalitheia Park, Promontory Community Park (18 Acres), Maintenance Shop Building 1,050 Feet, 30 Feet x 35 Feet	Landscape and Irrigation, Walkway, Masonry Wall, Street Lights (9)	Landscape and Irrigation, Walkway, Street Lights (3)	Landscape and Irrigation, Entry Sign Wall, Walkways, Bollards, Street Lights (5)	Landscape and Irrigation, Entry Sign Wall, Fencing, Landscape Lighting, Walkway, Street Light (1)
Lake Forest	Marina Hill	Highland Hills 3	Wild Oaks ¹	Bass Lake, Zone A	Bass Lake, Zone B	Roadway
Landscape and Irrigation, Street Light (1), Entry Sign	Street Light (1), Street Median	Fencing, Street Light (1), Landscaping	Nature Area with Unimproved Trails, Signs, Wood/Kiosk Sign Board, 1,630-Foot Split Rail Fence, Park Sign	Landscape and Irrigation, Walkway, Sign Walls, Street Median, Street Lights (37), Fencing, Landscape Lighting, Masonry Walls, Open Space	Landscape and Irrigation, Fencing, Concrete Header, Entry Signs (2), Masonry Wall, Stone Pilasters, Landscape Lighting, Street Lights (16)	Landscape and Irrigation
Highland Hills 1, 2, & 4	Creekside Greens	Francisco Oaks	Silva Valley	Highland View	Hollow Oaks	North Commercial Blvd.
Landscape and Irrigation, Fencing and Gates, Accent Lights (6), Entry Sign (1), Street Lights (5), Concrete Curbing	1.7-Acre Neighborhood Park, Landscape and Irrigation, Entry Sign Walls, Walls and Fencing, Walkway, Street Light (1), Pond and Open Space	Landscape and Irrigation, Irrigation Systems, Masonry Walls, Walkway	1-Acre Developed Park; 0.75-Acre Archaeological Preservation Area with American Indian Grinding Rocks, Benches and Trails; 1.75 Acres of Open Space; Street Lights (9); Entry Sign Walls (4)	4-Acre Park, Irrigation, Turf Area, Concrete Walk, Concrete Header, Planting / Bark Area, Electric Service, 500-Foot Wood Fence	1.7-Acre Park, Landscaping, Turf, Irrigation Systems, Trees, Shrubs, Ground Cover, Tubular Steel Fencing, Gate and Turf Stone, Street Lights (6)	Landscaping, Irrigation Systems, Walkways, EDH Entry Monument, Street Lights (24), Litter Removal, Pavers
Valley View	Hawk View	Bell Ranch	Bass Lake North			
41.4 Acres of Community, Neighborhood, and School Parks	0.90-Acre Neighborhood Park, Open Space, Street Lights (2), Entry Monument, Medians and Sidewalks	1.8-Acre Neighborhood Park, Open Space, Trails, Street Lights (2), Entry Monument, Medians, Landscaping	Landscape and Open Space, Corner Monument (1), Entry Monument (1), Street Lights (1), Exterior Fencing.			

V LEVY SUMMARY BY DISTRICT

A. Summary Cost Estimate

The total assessment levies and proposed and maximum assessments per unit for FY 2020-21, are listed by District in Table 2 below. Please note that the maximum authorized assessment rates include authorized annual adjustments, as described on the following page.

TABLE 2
FY 2020-21 ASSESSMENT REVENUES

FY 2020-21 Total				
Formation Number	District Name	Assessment Levy	Proposed Levy per Unit	Maximum Levy per Unit
1	Stonegate	\$61,725	\$137.78	\$137.78
2	Oaktree	\$15,840	\$90.00	\$128.18
3	Oakridge	\$16,498	\$289.44	\$289.44
5	Green Valley	\$17,072	\$76.90	\$76.90
6	La Cresta	\$16,147	\$158.30	\$158.30
7	Crescent	\$23,627	\$107.48 (Zone A) \$117.66 (Zone B)	\$117.84 (Zone A) \$129.00 (Zone B)
8	Lake Forest	\$8,739	\$18.12	\$50.49
10	Francisco Oaks	\$6,728	\$65.96 (Zone A & B)	\$560.99 (Zone A & B)
11	Marina Hill	\$4,885	\$148.02	\$335.82
13	Highland Hills 3	\$11,235	\$416.12	\$1,076.34
14	Wild Oaks M&O	\$6,838	\$5.92	\$98.00
15	Silva Valley	\$71,590	\$195.06	\$274.69
16	Bass Lake A	\$27,522	\$99.00	\$99.00
16	Bass Lake B	\$28,006	\$95.26	\$545.39
18	Creekside	\$66,636	\$380.52 (Zone A) \$134.30 (Zone B)	\$880.59 (Zone A) \$310.18 (Zone B)
19	Roadway	\$152,730	\$30.00	\$30.00
20	Highland Hills 1, 2, & 4	\$1,570	\$18.04	\$245.10
22	Promontory	\$316,261	\$339.70	\$339.70
23	Hollow Oaks	\$10,318	\$104.22	\$817.38
25	Highland View	\$41,100	\$88.96	\$142.70
29	North Comm. Blvd.	\$82,989	\$607.44	\$3,165.45
31	Hawk View	\$0.00	\$0.00	\$790.30
33	Valley View	\$122,583	\$78.38	\$856.36
34	Bell Ranch	\$0.00	\$0.00	\$1,248.69
40	Bass Lake North	\$0.00	\$0.00	\$517.90
41	Saratoga Estates	\$0.00	\$0.00	\$674.50
Total:		\$1,110,638		

Indexing assessments annually to the published Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI") allows for minor increases in normal maintenance and operating costs, without incurring the costs of ballot proceedings required by Proposition 218.

For *Silva Valley, Highland View-Highland Hills-Sterlingshire Village and Hollow Oaks*, the authorized maximum assessment rates are subject to an annual adjustment tied to the CPI, with the annual adjustment not to exceed 3%. Any change in the CPI in excess of 3% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years where the CPI is less than 3%. The maximum authorized assessment rate is therefore equal to the maximum assessment rate in the first fiscal year the assessment was levied, adjusted annually by the lower of either (i) 3%, or (ii) the change in CPI plus any Unused CPI. The change in the CPI from December 2018 to December 2019 was 2.45% plus the Unused CPI of 0.55%. Therefore, the maximum authorized assessment rates in these Districts for fiscal year 2020-21 were 3.00% above the maximum levy rates for FY 2019-20.

For *Bass Lake B, Creekside, Francisco Oaks, Lake Forest, Promontory, and Stonegate*, the authorized maximum assessment rates are subject to an annual adjustment tied directly to the CPI. The change in the CPI from December 2018 to December 2019 was 2.45%. Therefore, the maximum authorized assessment rates in these Districts for fiscal year 2020-21 were 2.45% above the maximum levy rates for FY 2019-20.

For *North Commercial Boulevard, Valley View, Bell Ranch, and Hawk View* the authorized maximum assessment rates are subject to an annual adjustment equal to 1% above the CPI. The change in the CPI from December 2018 to December 2019 was 2.45%. Therefore, the maximum authorized assessment rates in these Districts for fiscal year 2020-21 were 3.45% above the maximum levy rates for FY 2019-20.

VI METHOD OF APPORTIONMENT

A. Background

As described in Section 2.B (Legal Compliance), the Assessment Engineer must be able to identify, quantify, and calculate the special benefit, which confers a direct advantage upon property in the Assessment Districts, *over and above* (i.e., as separate from) the general benefit derived from the Improvements. In addition, proceeds from the assessments shall be used only for the eligible service and/or improvement items within the Assessment Districts, as listed above in Section 3.

In determining the net amount to be assessed upon parcels within the Assessment Districts, Section 22573 of the California Streets and Highways Code states that such amount “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.”

Proposition 218 further states that “no assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel,” where “special benefit” means “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.” This Section of the Report describes the methodology used to calculate the net amount to be assessed on each parcel within the Assessment Districts in proportion to the special benefit that is conferred on each parcel.

The process of calculating the special benefit is summarized as follows:

1. Identify all benefit factors (both general and special) derived from the Improvements
2. Estimate the proportion of total benefits that are general benefits
3. Determine the relative special benefit across different zone areas within the Assessment District (if any)
4. Determine the relative special benefit per property type
5. Calculate the specific assessment for each Assessor’s Parcel based upon the factors set forth in Steps 1 through 4 (i.e., special vs. general benefit, location, property type, property characteristics, improvements on property, and other supporting attributes).

B. Benefit Factors (General and Special Benefit)

In July 2008, the California Supreme Court issued a ruling on the case titled, *Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority*. This ruling, which is considered the most significant legal guidance clarifying Proposition 218, included further emphasis that benefit assessments are for special, not general, benefit. Other key elements of the ruling are that services and improvements funded by the assessments must be clearly defined, and that special benefits are directly received by and provide a direct advantage to property in the assessment district.

An overview of the distinctions between general and special benefits is provided in the following paragraphs.

General Benefit: This section conservatively estimates and describes general benefit, and budgets it so that it is funded by sources other than the assessments.

- **Benefit to Property outside the Assessment District:** The improvements may confer some benefit upon properties that lie within the service radius of the Improvements, but outside the boundaries of the Assessment District.
 - **Park and Recreation Improvements:** It is assumed that the parks would have a quarter-mile (0.25-mile) service radius. There are only 515 such parcels (i.e., outside the Districts but within the service radius) as compared to the 2,845 parcels within the Districts (i.e., about 15.3% of the parcels are in this category). In addition, a 50% reduction factor is applied to these properties because they experience only half as much benefit as the properties in the District (since the properties outside the District are located on only one side of the park improvements, not both sides). Thus, outside properties account for roughly half of 15.3%, or 7.6% of the benefits resulting from the Improvements.
 - **Landscaping & Other Improvements:** Although our analysis has concluded that all parcels within the service area of these improvements are located within the Assessment Districts, a 0.5% factor is assigned to account for any minimal benefit to property outside the Assessment Districts.

- **Benefit to Property inside the Assessment District that is Indirect and Derivative:** There may be general benefit, in addition to special benefit, received by properties situated within the District. While this “indirect and derivative” general benefit is difficult to calculate, one measure used to approximate it is the percentage of land area within the District that is publicly owned and used for regional purposes such as major roads, rail lines, and other similar facilities. The rationale for using this measure is that such properties used for regional purposes could provide indirect benefits to the public at large. Roughly 0.37% of the land area in the Districts is used for such regional purposes, representing **0.37%** of the benefits conferred by the Improvements (i.e., both Park Improvements and Landscaping & Other Improvements).
- **Benefit to the Public at Large:** This type of benefit is estimated by the proportionate amount of time that the District’s facilities are accessed by individuals who are not residents, employees, customers, or property owners in the District.
 - *Park Improvements:* Based on demographic research, it is estimated that 5.0% of the benefits from the park and recreation Improvements are general benefits to the public at large.
 - *Landscaping and Other Improvements:* Trip generation models estimate that approximately 20% of trips to a neighborhood are made by non-residents. The vast majority of these trips, however, are made by delivery trucks, landscapers, etc. and should be deducted from general benefit calculations. It is estimated that 2% of non-resident trips are not generated by some relationship with the property owners in the District and are therefore truly general. Therefore, this Report assumes that 2% of 20%, or 0.4%, of the benefits from landscaping, lighting, and other types of non-park improvements are general benefits to the public at large.
- **Total General Benefit:** The sum of these three measures of general benefit comprises approximately **12.97%** of the total benefits resulting from the **Park Improvements**, and **1.27%** of the total benefits resulting from the **Landscaping & Other Improvements**. That is, *these portions of the benefits are general in nature and therefore should be funded by sources other than*

the assessment.

Special Benefit: Given the general benefit calculations outlined above, the remaining **87.03%** of the total benefits conferred by the **Park Improvements**, as well as **98.73%** of the total benefits from **Landscaping & Other Improvements**, are considered Special Benefits, to be funded by the assessment. Special benefit factors are listed below.

- **Extension of a Property's Outdoor Areas and Green Spaces for Properties in Proximity to the Improvements:** The residential, commercial, and other benefiting properties in the District do not have their own large outdoor areas and green spaces because it is cost prohibitive to provide such areas on these properties. The landscaped areas and park improvements in the District are effectively an extension of the land area for properties close to the parks, because these improvements are uniquely accessible to nearby properties (e.g., those properties located within the quarter-mile service radius of the parks). Therefore, this type of benefit is a direct and special advantage enjoyed by properties within the District.
- **Proximity to Improved Landscaped Areas, Parks, Open Space, and Recreational Facilities:** Without the assessments to fund the improvements, the parks and landscaped areas could not have been built and maintained. Thus, the assessments provide benefits that are *over and above* what would otherwise have been provided. Further, these benefits are conferred on properties within the Districts, since only the specific properties in proximity to the Improvements are included in the Districts.
- **Access to Improved Landscaped Areas, Parks, Open Space, and Recreational Facilities:** Parcels that receive the benefit of the improved landscaped areas, parks, open space, and recreational areas all have access to the Improvements due to the closeness in distance. This unique and tangible advantage is a special benefit received directly by properties in the District.
- **Improved Views:** By funding and maintaining the Improvements, the Districts provide a high quality of public facilities, kept in good condition, which results in improved views within the District. The improved and protected views provided by the assessments are a direct and tangible advantage, i.e., a special benefit conferred upon properties in the District.

- **Creation of Individual Lots for Residential and Commercial Use:** In most of the Districts, the original owner/developer(s) of the property within the District agreed unanimously to the assessments. Because the assessments provided the necessary funding for public improvements that were required as a condition of development and subdivision approval, these assessments generated parcels and lots that otherwise would not have been created. These parcels, and the improvements constructed on them, are a direct advantage and special benefit resulting from the assessments.

C. Benefit Finding

Proposition 218 critically notes that “an agency shall separate the general benefits from the special benefits conferred...”

While it has been determined that (i) various Assessment District Improvements are clearly local amenities directly associated with the development of the properties within the Assessment District and (ii) these Improvements are more extensive and are provided at an enhanced level of service that is higher than that typically provided by the EDHCSD’s Baseline Improvements, it is also recognized that some of the Improvements do benefit the public at large and would likely have minimal impact on the commercial and residential areas in the Assessment District (i.e., provide a general benefit). As a result, the cost to maintain these specific Improvements has been offset by an EDHCSD contribution.

Table 3 below lists the general benefit versus special benefit allocation percentages.

TABLE 3
GENERAL BENEFIT VERSUS SPECIAL BENEFIT ALLOCATION
FY 2020-21

Type of Improvement	General Benefit Percentage*	Special Benefit Percentage*
Park	12.97%	87.03%
Landscaping & Other	1.27%	98.73%

*Refer to Section 5.B above for a discussion of General versus Special Benefit factors.

Table 4 on the following page shows a summary of the calculation of the general benefit allocated to improvements considered to benefit property owners outside the Assessment Districts.

D. Zones of Benefit

Section 22574 of the 1972 Act provides that “a zone shall consist of all territory which will receive substantially the same degree of benefit from the improvements.”

Based on a thorough review of the location and extent of the Assessment District’s Improvements and the direct proximity and relationship to surrounding properties, EDHCSD found that parcels located in the Assessment District receive special benefit from their proximity to the Improvements in the District as these Improvements enhance the quality of life on a day-to-day basis by providing an attractive, clean, safe, and secure environment in which to live and work. Therefore, no benefit zones are designated within the Assessment District.

TABLE 4
GENERAL BENEFIT CALCULATION
FY 2020-21

Description	Park - General Benefit Percentage*	Landscaping & Other - General Benefit Percentage*
Outside the District	7.60%	0.50%
Indirect and Derivative	0.37%	0.37%
Public At Large	5.00%	0.40%
Total General Benefit	12.97%	1.27%

*Refer to Section 5.B above for a discussion of General versus Special Benefit factors.

E. Method of Assessment

Residential parcels will be assessed based on the number of dwelling units on each parcel, whereas non-residential parcels, commercial property, and industrial property will be assessed based on parcel area. The single family parcel has been selected as the base unit for calculation of the assessments. Parcels of other land uses are converted to Single Family Equivalents (“SFEs”), in the manner described below. This benefit unit methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer’s Report, all properties are designated a SFE value, which represents each property’s relative benefit in relation to a single family home on one parcel.

The following paragraphs include detailed descriptions of each land use, and the appropriate allocation to each land use as determined at the time of formation

Residential Properties

Single Family Residential

This land use is defined as a fully subdivided residential home site with a single residential unit developed on the property. For purposes of establishing the proportional special benefits and single family equivalent unit factors for other land uses in this District, the single family residential land use is designated as the basic unit of assessment and shall be equal to 1.00 SFE per parcel (unit), by definition.

For single family residential, the estimated persons per household is approximately 2.73 (based on the 2000 Census, El Dorado County). From the above designation of 1.00 SFE per single family residential, it is equivalent to state that 1.00 SFE for every 2.73 persons and the variations of the population density factors for different types of residential land use within the Assessment District will be the base of apportioning the SFEs among different land uses in the District.

Multi-Family Residential Dwelling Units

This land use is defined as a fully subdivided residential parcel that has more than one residential unit associated with the parcel, and thus includes apartments, duplexes, triplexes, etc. (but does not include condominiums or townhomes, see below). This designation may also include parcels identified by the County Assessor's Office as mixed-use properties for which there is more than one residential unit, but the parcel may also include a nonresidential component or unit (however, the parcel's primary use is considered residential).

Multi-family residential properties receive special benefit similar to that of single family residential property, and a comparative calculation of proportional special benefit is reasonably reflected by the multi-family residential parcel's equivalent ratio (1.00) SFE per Single Family Residential. Studies have consistently shown that multi-family residential developments impact public infrastructure at reduced levels compared to a single-family residence, which is reflective of their reduced structure size, persons per unit, trip generations, and need for many public improvements. Based on these considerations, it is reasonable to conclude that an appropriate weighting of proportional special benefit per unit (compared to a single family residential) is best represented by the sliding scale presented below:

- 0.62 SFE per unit for the first 20 units;

- 0.10 SFE per unit for 20+ units.

For a Duplex, Triplex, and Fourplex, the following applies:

- 0.72 SFE per unit

Condominiums

This land use is defined as a fully subdivided residential condominium or townhome parcel (not typically classified as a detached single family residential unit). These residential properties may include attached residential properties that have a shared (common) wall or driveway, but each residential unit is assigned a specific Assessor's Parcel Number. These properties are generally part of a multi-unit development for which each condominium parcel shares or has common interest with one or more of the other residential parcels in that development (common areas).

The development attributes of condominiums tend to be a blend of the single family and multi-family residential properties. Like single family residential properties, condominiums are individual residential units that are privately owned, and they tend to be owner-occupied with relatively fewer vacancies per unit than multi-family residential properties. They also have a greater overall need and use of local public improvements per unit than multi-family residential properties. However, because this property type usually has a much higher development density (greater number of units per acre) and typically has a reduced population density per unit than single family residential properties, the parcel's proportional special benefit is assumed to be less than that of a single family residential property.

In consideration of the characteristics discussed above, an appropriate allocation of special benefit for condominiums and similar residential properties is represented by an assignment of 0.670 SFE per unit. Because each parcel typically represents a single residential unit or small group of units that are each privately owned, no adjustment for multiple units is applicable.

Mobile Home Property

This land use is defined as mobile home or manufactured-home parcel. These residential properties are normally located in a designated zone area, which is mobile home park, and registered as private land ownership. Mobile Home parcels tend to have smaller lot size, higher population density, lower public maintenance needs, and a less centralized location in comparison to the rest of residential properties within the Assessment District.

In consideration of the above characteristics and the balance of the ratio of one (1) SFE for each single family residence, it is best to assign 0.51 SFE per unit for mobile home property.

Developed Non-Residential Property

This land use is defined as a developed property with identifiable property improvements (buildings, parking lots, etc.) for which the primary use of the property is not considered residential, whether the property is being utilized (occupied) or not. The commercial/industrial property classification includes the following:

- All types of commercial enterprises including, but not limited to, retail shopping centers, food services, banks, private recreational facilities, office and professional buildings, hotels, or motels;
- All types of industrial uses including, but not limited to, service centers, warehousing, storage facilities, transportation facilities, and manufacturing; and
- Private institutional facilities including, but not limited to, Places of Worship, Day Care Centers, Fraternal Organizations, Private Schools, Hospitals, Convalescent or Retirement Homes, or other similar public service or assembly type properties.

Utilization of findings from the San Diego Association of Governments Traffic Generators Study (the "SANDAG Study"), the average number of employees per acre for commercial and industrial property is twenty-four (24). In comparison, the average number of people residing in a single family home is 2.73 (Section 6E. - Residential Properties). Since the average lot size for a single family home in the Assessment District is approximately 0.22 acres, the estimated average number of residents per acre of residential property is 12.4.

From the above findings and estimations, a standardized ratio of two (2) commercial/industrial employees to one (1) single family resident can be derived for a fair apportionment of special benefit to commercial/industrial properties in the consideration of 1.00 SFE per single-family residential (or 1.00 SFE for every 2.73 persons per household).

Table 5 below shows the average number of employees per acre of land area or portion thereof for commercial and industrial properties, and lists the relative SFE factors per quarter acre for properties in each land use category.

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

TABLE 5
COMMERCIAL/INDUSTRIAL DENSITY AND ASSESSMENT FACTORS

Type of Commercial/Industrial Land Use	Average Employees per Acre ¹	SFE Units per 1/5 Acre ²
Commercial	24	0.50
Office	68	1.42
Shopping Center	24	0.50
Industrial	24	0.50
Self-Storage or Parking Lot	1	0.05
Golf Course	3	0.063

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

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

Vacant/Undeveloped Residential Properties

This land use is defined as property that has been identified as undeveloped but has reasonable development potential (with few or no development restrictions).

In comparing the special benefits associated with this land use to those enjoyed by developed properties, it becomes evident that the proportional special benefits associated with vacant property are clearly less than those of developed properties. Although vacant properties certainly derive special benefits from the Improvements, these special benefits are limited to the land (lot) itself while the direct and immediate special benefits for developed properties are correlated with the number of owners, residents, employees, and others that occupy and utilize those properties. However, due to the nature of the proposed land use development for the majority of the vacant land within the Assessment Districts, vacant residential properties are assigned 1.00 SFE.

Exempt Properties

These are defined as parcels of land that receive no measurable special benefits from the District Improvements and are assigned 0.00 SFE. This land use classification may include, but is not limited to:

- Lots or parcels identified as public streets and other roadways (typically not assigned an APN by the County of El Dorado);
- Dedicated public easements including open space areas, utility right-of-ways, greenbelts, parkways, parks, trails, or other publicly owned or utility-owned land that are considered part of the District Improvements or that serve the community or general public and are not considered or classified as developed public properties;

Table 6 summarizes the assignment of special benefit for each type of property within the Assessment District:

As shown in Table 6, the calculated SFEs are as follows:

TABLE 6
ASSIGNMENT OF SFEs

Land Use	Single Family Equivalent ("SFE")
Single Family Unit	1.00 SFE per Unit
Multi-Family Unit	
20 Units or Fewer	0.62 SFE per Unit
Above 20 Units	0.10 SFE per Unit
Duplex, Triplex, and Fourplex	0.72 SFE per Unit
Condominium Property	0.67 SFE per Unit
Mobile Home	0.51 SFE per Unit
Developed Non-Residential Property	
Commercial	0.50 SFE per 1/5 Acre
Office	1.42 SFE per 1/5 Acre

Land Use	Single Family Equivalent ("SFE")
Shopping Center	0.50 SFE per 1/5 Acre
Industrial	0.50 SFE per 1/5 Acre
Parking Lot	0.05 per 1/5 Acre
Golf Course	0.063 per 1/5 Acre
Vacant/Undeveloped Residential Property	1.00 SFE
Exempt Parcel	0.00 SFE

F. Procedures of Levy

Balance / Total Benefit Units = Parcel Levy Amount

With exceptions of the following Districts summarized in Table 7 and Table 8.

TABLE 7
DISTRICT DESCRIPTIONS

District Name	Description
Crescent Ridge	Zone B pays an additional amount for maintenance of their entrance sign
Wild Oaks	Bond will mature on 9/1/2018
Roadway*	Bass Lake, Bell Ranch, Blackstone, Bridlewood, Creekside, Euer Ranch, Hawk View, Hollow Oaks, Lake Forest - Zone A, Lake Hills, Lake Ridge, Lesarra, North Commercial Blvd, Oak Ridge, Oak Tree, Serrano, Silva Valley, Valley View
Creekside Zone B	All Parcels or lots in Zone B are assessed one benefit unit with an exception of the following parcel: 118-100-36-100 will be assigned 6 benefit units
Francisco Oaks	All Parcels or lots in Francisco Oaks are assessed one benefit unit with an exception of the following parcel: 112-780-33-1 will be assigned 35 benefit units
North Commercial Boulevard	Vacant Parcels are assessed 0.25 SFE per parcel

District Name	Description
Valley View Ranch	Vacant Parcels are assessed 0.25 SFE per parcel
Bell Ranch	Vacant Parcels are assessed 0.25 SFE per parcel
Hawk View	Vacant Parcels are assessed 0.25 SFE per parcel
Bass Lake North	Vacant Parcels are assessed 0.25 SFE per parcel

**Districts are exempted from the Roadway Assessment.*

Balance / Total Lots = Parcel Levy Amount

G. Shell Districts

The El Dorado Hills Community Services District ("EDHCSD") has formed a number of Landscape and Lighting Maintenance Districts ("Districts") in order to provide maintenance and fund the maintenance of improvements within the Districts, which are yet to be activated. The Districts were formed pursuant to the Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and are "grandfathered" according to the provisions of Proposition 218. At such time as improvements have been installed and are ready for maintenance, the individual Districts will be activated, and an annual assessment will be levied to cover the costs of maintenance. The following Districts are considered Shell Districts:

- Bridlewood
- Lake Forest Zone C
- Lake Hills
- Lake Ridge
- Marina
- Serrano
- Southern Areas

The EDHCSD has also formed a number of Shell Districts pursuant to Proposition 218 which are yet to be activated. The following Districts will be activated, and an annual assessment will be levied to cover the costs of maintenance when the District takes over maintenance of installed improvements:

- Blackstone
- Euer Ranch
- Lesarra
- Villadoro

H. Duration of Assessment

If the Assessment Districts require funding for the maintenances and improvements, Assessments associated with the Districts will be levied upon the Board of Directors' approval on an annual basis.

I. Appeals of Assessments Levied on Property

If a property owner deems an assessment on their property to be in error, he or she may file a written appeal with the Engineer of the EDHCSD. The appeal is limited to being corrected for the current fiscal year during such year. The Engineer will review the appeal and any relevant information in a prompt manner upon receipt of the appeal. If the Engineer finds a modification to the Assessment is necessary, the Assessment Roll will be updated to reflect such changes. Should the Assessment Roll already be filed with the County, the Engineer has the authority to refund the property owner the difference. Should there still be a dispute after the Engineer's review, the property owner can appeal to the Board directly. All decisions made by the Board are final and cannot be overturned.

J. Limitation of Report

The conclusions, calculations, and recommendations in this Report rely on the substantial data and information provided to DTA at the time of the writing of the Report by the following parties:

1. El Dorado Hills Community Services District
2. The previous Assessment Engineer
3. The County of El Dorado

VII FY 2020-21 BUDGET AND LEVY SUMMARY

See tables on the following pages summarized the FY 2020-21 Assessment levy for each of the Assessment District.

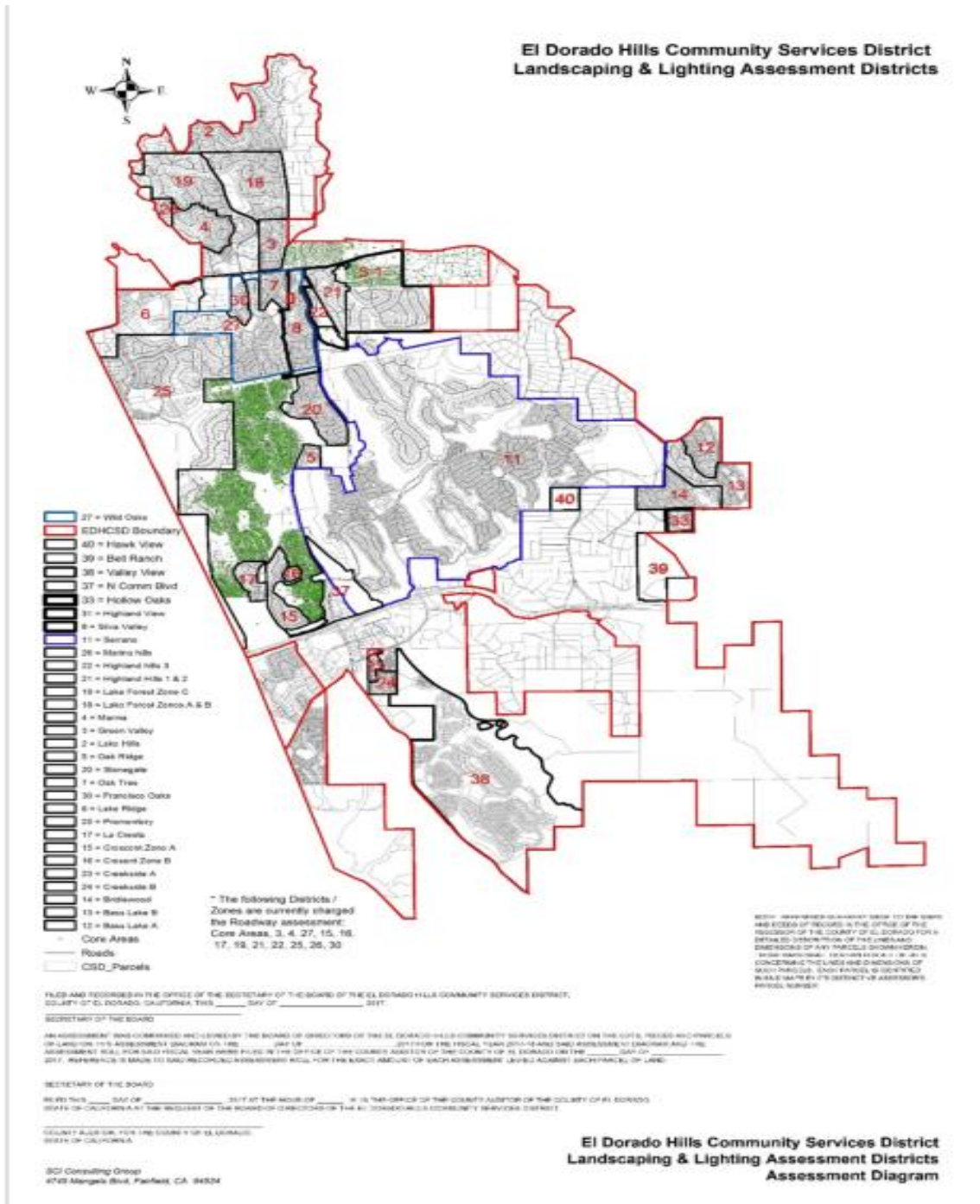
SECTION VII FY 2020-21 BUDGET AND LEVY SUMMARY

El Dorado Hills Community Services District Landscaping and Lighting Assessment Districts Fiscal Year 2020-21 Assessment District Budget												
Description	Stonegate	Green Valley	Promontory	Oakridge	Oaktree	Crescent	La Cresta	Lake Forest	Marina Hill	Highland Hill 3	Wild Oaks M&O	Silva Valley
CSD Account #	20	21	22	23	24	26	27	30	31	35	38	39
Formation Number	1	5	22	3	2	7	6	8	11	13	14	15
Assessor Fund Number	20597	20648	20658	20651	20643	20646	20645	20647	20650	20653	20351	20655
Direct Costs												
Salaries & Benefits	\$6,720.62	\$1,605.17	\$79,095.55	\$3,910.95	\$2,165.91	\$3,715.76	\$3,850.31	\$1,940.91	\$380.44	\$2,288.16	\$3,993.79	\$8,961.38
Services and Supplies	\$16,925.16	\$16,384.22	\$339,532.02	\$19,177.52	\$7,950.01	\$19,458.66	\$9,015.84	\$7,482.88	\$1,528.96	\$11,568.78	\$13,126.28	\$45,379.00
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Improvements/Replacement	\$11,664.00	\$3,200.00	\$23,828.00	\$3,200.00	\$3,200.00	\$3,200.00	\$3,200.00	\$3,200.00	\$0.00	\$949.00	\$0.00	\$12,800.00
Subtotal	\$35,309.78	\$21,189.39	\$442,455.57	\$26,288.47	\$13,315.92	\$26,374.42	\$16,066.15	\$12,623.79	\$1,909.40	\$14,805.94	\$17,120.07	\$67,140.38
Administration Costs												
County Collection Charges	\$545.05	\$354.82	\$1,522.73	\$205.87	\$314.86	\$350.20	\$247.98	\$566.54	\$182.67	\$176.73	\$1,066.03	\$478.54
Professional Fees	\$589.61	\$377.15	\$1,726.83	\$147.92	\$259.74	\$259.74	\$147.92	\$589.61	\$147.92	\$145.68	\$1,417.09	\$528.11
Administrative Overhead	\$9,400.00	\$2,315.00	\$133,854.00	\$5,445.00	\$3,136.00	\$6,030.00	\$5,445.00	\$2,820.00	\$555.00	\$3,140.00	\$5,736.00	\$12,415.00
Subtotal	\$10,534.66	\$3,046.97	\$137,103.56	\$5,798.79	\$3,710.60	\$6,639.94	\$5,840.90	\$3,976.15	\$885.59	\$3,462.41	\$8,219.12	\$13,421.65
Levy Breakdown												
Total Direct and Administration Costs	\$45,844.44	\$24,236.36	\$579,559.13	\$32,087.26	\$17,026.52	\$33,014.36	\$21,907.05	\$16,599.94	\$2,794.99	\$18,268.35	\$25,339.19	\$80,562.03
Available Fund Balance 7/1/20	(\$66,872.68)	(\$21,024.16)	(\$305,780.80)	(\$37,120.23)	(\$55,978.17)	(\$25,826.75)	(\$13,226.44)	(\$23,754.59)	(\$3,494.41)	(\$86,007.48)	(\$173,483.60)	(\$295,433.10)
Contribution to/(from) General Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,805.50	\$0.00
Contribution to/(from) Equipment Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contribution to/(from) Operating Reserve	\$14,241.85	\$8,765.15	\$222,963.80	\$12,036.36	\$5,761.05	\$12,422.65	\$7,794.60	\$5,583.31	\$1,164.58	\$7,216.40	\$10,558.00	\$28,234.18
Contribution to/(from) Capital Improvement Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$123,252.00	\$0.00
Contribution to/(from) Capital Improvement Reserve (FY 2021)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contribution to/(from) Deferred Maintenance Reserve (FY 2020)	\$52,630.83	\$2,860.00	\$82,817.00	\$9,976.00	\$49,286.00	\$4,512.43	\$0.00	\$10,559.00	\$2,329.83	\$72,032.00	\$7,653.00	\$267,198.92
Contribution to/(from) Deferred Maintenance Reserve (FY 2021)	\$16,577.94	\$0.00	\$42,498.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,131.61	\$0.00	\$0.00	\$1,476.58
Contribution to/(from) Sidewalk Reserve	\$0.00	\$2,598.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contribution to/(from) Tree Mitigation Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contribution to/(from) Trail Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contribution to/(from) Bond Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contribution (from) General Fund	(\$687.67)	(\$363.55)	(\$305,796.69)	(\$481.31)	(\$255.40)	(\$495.22)	(\$328.61)	(\$249.00)	(\$41.92)	(\$274.03)	(\$3,286.49)	(\$10,448.90)
Balance to Levy	\$61,734.71	\$17,071.80	\$316,260.70	\$16,498.08	\$15,840.00	\$23,627.47	\$16,146.60	\$8,738.66	\$4,884.68	\$11,235.24	\$6,837.60	\$71,589.71
Assessment to Levy	\$61,725.44	\$17,071.80	\$316,260.70	\$16,498.08	\$15,840.00	\$23,627.47	\$16,146.60	\$8,738.66	\$4,884.68	\$11,235.24	\$6,837.60	\$71,589.71
District Statistics												
Total Assessable Parcels - Zone A	448	222	964	57	176	187	102	482	33	27	1,154	367
Total Benefit Units - Zone A	448	222	931	57	176	187	102	482	33	27	1,155	367
Total Assessable Parcels - Zone B	-	-	-	-	-	30	-	-	-	-	-	-
Total Benefit Units - Zone B	-	-	-	-	-	30.00	-	-	-	-	-	-
FY 2020-21 Levy Per Unit - Zone A	\$137.78	\$76.90	\$339.70	\$289.44	\$90.00	\$107.48	\$158.30	\$18.12	\$148.02	\$416.12	\$5.92	\$195.06
FY 2020-21 Levy Per Unit - Zone B	-	-	-	-	-	\$117.66	-	-	-	-	-	-
FY 2020-21 Max Levy Per Unit - Zone A	\$137.78	\$76.90	\$339.70	\$289.44	\$128.18	\$117.84	\$158.30	\$50.49	\$335.82	\$1,076.34	\$98.00	\$274.69
FY 2020-21 Max Levy Per Unit - Zone B	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$129.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

SECTION VII FY 2020-21 BUDGET AND LEVY SUMMARY

El Dorado Hills Community Services District Landscaping and Lighting Assessment Districts Fiscal Year 2020-21 Assessment District Budget															
Description	Bass Lake A	Roadway	Highland Hills 1, 2, & 4	Creekside A & B	Bass Lake B	Francisco Oaks	Highland View	Hollow Oaks	North Comm Blvd	Valley View	Bell Ranch	Hawk View	Bass Lake North	Saratoga Estates	Totals
CSD Account #	40	41	42	43	45	32	47	37	48	50	-	-	-	-	-
Formation Number	16	19	20	18	16	10	25	23	29	33	34	31	40	41	-
Assessor Fund Number	20598	20371	20656	20657/20373	20372	20374	20375	20376	20377	20378	-	-	-	-	-
Direct Costs															
Salaries & Benefits	\$3,401.59	\$9,310.67	\$2,630.50	\$16,700.82	\$3,951.73	\$1,720.83	\$4,892.11	\$4,085.98	\$15,450.52	\$20,694.94	\$0.00	\$0.00	\$0.00	\$0.00	\$201,469
Services and Supplies	\$20,098.84	\$48,111.00	\$8,678.88	\$36,381.96	\$14,282.88	\$11,112.36	\$36,369.96	\$14,991.04	\$36,270.68	\$76,147.04	\$0.00	\$0.00	\$0.00	\$0.00	\$809,974
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
Capital Improvements/Replacement	\$5,200.00	\$3,200.00	\$3,917.00	\$9,102.00	\$9,806.00	\$5,400.00	\$16,648.00	\$3,200.00	\$9,600.00	\$3,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$137,714
Subtotal	\$28,700.43	\$60,621.67	\$15,226.38	\$62,184.78	\$28,040.61	\$18,233.19	\$57,910.07	\$22,277.02	\$61,321.20	\$100,041.98	\$0.00	\$0.00	\$0.00	\$0.00	\$1,149,157
Administration Costs															
County Collection Charges	\$402.65	\$3,234.13	\$234.42	\$468.05	\$417.19	\$247.98	\$549.26	\$246.06	\$279.93	\$1,329.19	\$0.00	\$0.00	\$0.00	\$0.00	\$13,421
Professional Fees	\$377.15	\$3,491.37	\$144.56	\$256.38	\$377.15	\$144.56	\$589.61	\$144.56	\$206.06	\$1,819.64	\$0.00	\$0.00	\$0.00	\$0.00	\$13,888
Administrative Overhead	\$4,695.00	\$12,726.00	\$3,610.00	\$23,461.00	\$5,472.00	\$2,475.00	\$6,732.00	\$5,632.00	\$21,225.00	\$28,903.00	\$0.00	\$0.00	\$0.00	\$0.00	\$305,222
Subtotal	\$5,474.80	\$19,451.50	\$3,988.98	\$24,185.43	\$6,266.34	\$2,867.54	\$7,870.87	\$6,022.62	\$21,710.99	\$32,051.83	\$0.00	\$0.00	\$0.00	\$0.00	\$332,531
Levy Breakdown															
Total Direct and Administration Costs	\$34,175.23	\$80,073.17	\$19,215.36	\$86,370.21	\$34,306.95	\$21,100.73	\$65,780.94	\$28,299.64	\$83,032.19	\$132,093.81	\$0.00	\$0.00	\$0.00	\$0.00	\$1,481,687.85
Available Fund Balance 7/1/20	(\$21,868.71)	(\$889,027.42)	(\$47,866.20)	(\$164,132.27)	(\$54,983.64)	(\$138,206.27)	(\$86,000.69)	(\$105,299.01)	(\$83,292.25)	(\$135,656.09)	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,834,334.96)
Contribution to/(from) General Reserve	\$0.00	\$68.93	\$6,717.47	\$0.00	\$0.00	\$0.00	\$0.00	\$6,387.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,979.38
Contribution to/(from) Equipment Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contribution to/(from) Operating Reserve	\$12,073.01	\$32,030.49	\$6,374.32	\$32,195.09	\$10,208.73	\$6,541.97	\$20,472.06	\$10,458.18	\$30,596.75	\$53,705.75	\$0.00	\$0.00	\$0.00	\$0.00	\$551,398.28
Contribution to/(from) Capital Improvement Reserve (FY 2020)	\$0.00	\$445,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$568,252.00
Contribution to/(from) Capital Improvement Reserve (FY 2021)	\$0.00	\$73,857.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$73,857.93
Contribution to/(from) Deferred Maintenance Reserve (FY 2020)	\$3,655.10	\$411,928.00	\$17,417.00	\$104,895.00	\$38,989.00	\$117,608.00	\$49,379.00	\$74,142.00	\$52,695.50	\$81,950.34	\$0.00	\$0.00	\$0.00	\$0.00	\$1,514,513.95
Contribution to/(from) Deferred Maintenance Reserve (FY 2021)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,202.37	\$7,622.23	\$0.00	\$0.00	\$0.00	\$0.00	\$71,508.99
Contribution to/(from) Sidewalk Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,598.00
Contribution to/(from) Tree Mitigation Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contribution to/(from) Trail Reserve	\$0.00	\$0.00	\$0.00	\$18,510.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,510.00
Contribution to/(from) Bond Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contribution to/(from) General Fund	(\$512.63)	(\$1,201.10)	(\$288.23)	(\$11,202.22)	(\$514.60)	(\$316.51)	(\$8,531.79)	(\$3,670.46)	(\$1,245.48)	(\$17,132.57)	\$0.00	\$0.00	\$0.00	\$0.00	(\$367,324.38)
Balance to Levy	\$27,522.00	\$152,730.00	\$1,569.72	\$66,635.81	\$28,006.44	\$6,727.92	\$41,099.52	\$10,317.83	\$82,989.08	\$122,583.47	\$0.00	\$0.00	\$0.00	\$0.00	\$1,110,647.04
Total Assessment to Levy	\$27,522.00	\$152,730.00	\$1,569.72	\$66,635.81	\$28,006.44	\$6,727.92	\$41,099.52	\$10,317.83	\$82,989.08	\$122,583.47	\$0	\$0	\$0	\$0	\$1,110,638
District Statistics															
Total Assessable Parcels - Zone A	278	5,150	87	173	294	67	463	99	29	1,623	2	1	3	115	
Total Benefit Units - Zone A	278	5,091	87	173	294	67	462	99	136.62	1,563.91	113	114	90	317	
Total Assessable Parcels - Zone B	-	-	-	1	-	1	-	-	-	-	-	-	-	-	
Total Benefit Units - Zone B	-	-	-	6.00	-	35.00	-	-	-	-	-	-	-	-	
FY 2020-21 Levy Per Unit - Zone A	\$99.00	\$30.00	\$18.04	\$380.52	\$95.26	\$65.96	\$88.96	\$104.22	\$607.44	\$78.38	\$0.00	\$0.00	\$0.00	\$0.00	
FY 2020-21 Levy Per Unit - Zone B	-	-	-	\$134.30	-	\$65.96	-	-	-	-	-	-	-	-	
FY 2020-21 Max Levy Per Unit - Zone A	\$99.00	\$30.00	\$245.10	\$880.59	\$545.39	\$560.99	\$142.70	\$817.38	\$3,165.45	\$856.36	\$1,248.69	\$790.30	\$517.90	\$674.50	
FY 2020-21 Max Levy Per Unit - Zone B	-	-	-	\$310.18	-	\$560.99	-	-	-	-	-	-	-	-	

VIII ASSESSMENT DIAGRAM



APPENDIX A

El Dorado Hills Community Services District
Landscaping and Lighting Assessment Districts
Fiscal Year 2020-21



ASSESSMENT ROLL



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