CAMERON PARK COMMUNITY SERVICES DISTRICT

LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS

ENGINEER'S REPORT

JUNE 2013

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

ENGINEER OF WORK:
SCIConsultingGroup
4745 MANGLES BOULEVARD
FAIRFIELD, CALIFORNIA 94537
PHONE 707.430.4300
FAX 707.430.4319
WWW.SCI-CG.COM

CAMERON PARK COMMUNITY SERVICES DISTRICT

NAME OF GOVERNING BOARD

Greg Stanton, President
Sean Tucker, Vice President
Shiva Frentzen, Director
Scott MscNeil, Director
Vicky Neibuauer, Director

CAMERON PARK CSD MANAGER

Mary Cahill, General Manager

ENGINEER OF WORK

SCI Consulting Group

TABLE OF CONTENTS

EXECUTIVE SUMMARY 1
INTRODUCTION 1
ENGINEER'S REPORT AND CONTINUATION OF ASSESSMENTS 1
LEGISLATIVE ANALYSIS 2
PLANS AND SPECIFICATIONS 6
DESCRIPTIONS OF THE DISTRICTS 7
SERVICES FOR INDIVIDUAL DISTRICTS 7
DISTRICT BOUNDARIES AND SPECIFIC AREAS MAINTAINED 8
LEVY SUMMARY BY DISTRICT 20
METHOD OF APPORTIONMENT 21
METHOD OF APPORTIONMENT 21
DISCUSSION OF BENEFIT 21
BENEFIT FACTORS 22
GENERAL VERSUS SPECIAL BENEFIT 23
METHOD OF ASSESSMENT 26
ASSESSMENT APPORTIONMENT 26
GOLDORAD AND BAR J 15B MERRYCHASE NON-RESIDENTIAL PARCELS 26
FY 2013-14 BUDGET AND LEVY SUMMARY 28
ASSESSMENT 33
ASSESSMENT DIAGRAM 35
ASSESSMENT ROLL 36

LIST OF FIGURES

TABLE 1 – SERVICES FOR INDIVIDUAL DISTRICTS 7
TABLE 2 – AIRPARK STREET LIGHTS 8
TABLE 3 – UNIT 6 STREET LIGHTS 9
TABLE 4 – UNIT 7 STREET LIGHTS 9
TABLE 5 – UNIT 8 STREET LIGHTS 10
TABLE 6 – VIEWPOINTE STREET LIGHTS 10
TABLE 7 – GOLDORADO STREET LIGHTS 11
TABLE 8 – UNIT 11 STREET LIGHTS 11
TABLE 9 – UNIT 12 STREET LIGHTS 12
TABLE 10 – CAMERON WOODS 1-4 STREET LIGHTS 12
TABLE 11 – BAR J 15A COUNTRY CLUB STREET LIGHTS 13
TABLE 12 – BAR J 15B MERRYCHASE STREET LIGHTS 14
TABLE 13 – CREEKSIDE STREET LIGHTS 14
TABLE 14 – EASTWOOD STREET LIGHTS 15
TABLE 15 – CAMBRIDGE OAKS STREET LIGHTS 16
TABLE 16 – NORTHVIEW STREET LIGHTS 17
TABLE 17 – CAMERON VALLEY ESTATES STREET LIGHTS 18
TABLE 18 – CAMERON WOODS 8 18
TABLE 19 – FY 2013-14 ASSESSMENT REVENUES 20
TABLE 20 – GOLDORADO ASSESSMENT METHODOLOGY 27
TABLE 21 – BAR J 15B MERRYCHASE 27
TABLE 22 – FISCAL YEAR 2013-14 BUDGET 29

EXECUTIVE SUMMARY

INTRODUCTION

The Cameron Park Community Services District is a full-service District resulting from a 1961 voter-approved ballot measure and duly established by El Dorado County Board of Supervisor's Resolution 97-61. The Cameron Park CSD provides community residents and visitor's fire protection and emergency services, a variety of parks, lakes, streams, reserves, and open spaces, including their maintenance, and a broad range of recreation programs, organized sports and activities suited to community interests for all ages and abilities. The District is authorized to manage street lighting and landscape buffer districts along certain surface streets and assures compliance with property owner approved Covenants, Conditions and Restrictions for affected residential properties.

The Cameron Park Community Services District ("CPCSD") has formed a number of Landscape and Lighting Maintenance Districts ("District(s)") in order to provide funding to maintain and improve landscaping and lighting facilities within the Districts. The boundary of each District is shown in this Engineer's Report ("Report") and includes all assessable parcels therein.

ENGINEER'S REPORT AND CONTINUATION OF ASSESSMENTS

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 2013-14 assessments, determine the benefits received from the lighting and landscaping maintenance and improvements by property within CPCSD and the method of assessment apportionment to lots and parcels within CPCSD. 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") and Article XIIID of the California Constitution (the "Article").

This Report describes the Districts and the proposed assessments for fiscal year 2013-14. The proposed 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 Districts.

In each subsequent year for which the assessments will be continued, the CPCSD 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. This Report was prepared pursuant to the direction of the Board adopted on April 17, 2013.

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

approving the Engineer's Report and establishing the date for a public hearing is used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for July 17, 2013.

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 CPCSD 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 2013-14. 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 2013-14.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessment Number by the Assessor's Office. The El Dorado County Auditor/Controller uses Assessment Numbers and specific Fund Numbers to identify on the tax roll properties assessed for special district benefit assessments. These numbers are shown by District in detail in the Report.

LEGISLATIVE ANALYSIS

PROPOSITION 218

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

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

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("*SVTA*"). This ruling is the most significant court case in further legally clarifying the substantive assessment 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 is consistent with the *SVTA* decision and with the requirements of Article XIIIC and XIIID of the California Constitution based on the following factors:

1. Most of the Districts were formed prior to the passage of Proposition 218 and/or with unanimous approval of property owners. 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.
2. The Districts are narrowly drawn to only include the specially benefiting parcels, and the assessment revenue derived from real property in each District or zone is extended only on specifically identified improvements and/or maintenance and servicing of those improvements in that District or zone and other improvements in the District that confer special benefits to property in that District.
3. The use of unique and narrowly drawn Districts ensures that the improvements constructed and maintained with assessment proceeds are located in close proximity to the real property subject to the assessment, and that such improvements provide a direct advantage to the property in the District.
4. Due to their proximity to the assessed parcels, the improvements and maintenance thereof financed with assessment revenues in the District provide a direct advantage to properties in that District in a manner different in kind from the benefit that other parcels of real property in the District derive from such improvements, and the benefits conferred on such property in each District are more extensive and direct than a general increase in property values.
5. The assessments paid in each District are proportional to the special benefit that each parcel within that District receives from such improvements and the maintenance thereof because:
    a. The specific improvements and maintenance and utility costs thereof in each District and the costs thereof are specified in this Engineer's Report; and
    b. Such improvement and maintenance costs in each District are allocated among different types of property located within each District, and equally among those properties which have similar characteristics and receive similar special benefits.

DAHMS V. DOWNTOWN POMONA PROPERTY

On June 8, 2009, the 4th Court of Appeal in *Dahms* v. Downtown Pomona Property ("*Dahms*") 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, in Bonander v. Town of Tiburon ("*Bonander*"), the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

BEUTZ V. COUNTY OF RIVERSIDE

On May 26, 2010 the 4th District Court of Appeals issued a decision on the Steven *Beutz* v. County of Riverside ("*Beutz*") appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefit associated with improvements and services were not explicitly calculated and 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 ("*Golden Hill*"). This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in *Beutz*, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

COMPLIANCE WITH CURRENT LAW

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

This Engineer's Report is consistent with *Beutz, Dahms and Golden Hill* because the Improvements will directly benefit property in each of the Assessment Districts and the general benefits. 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.

IMPACT OF RECENT PROPOSITION 218 DECISIONS

This Engineer's Report is consistent with the *SVTA*, *Dahms*, *Bonander, Beutz and Golden Hill* decisions and with the requirements of Article XIIIC and XIIID of the California Constitution based on the following factors:

1. The assessment revenue derived from real property in each assessment District within Cameron Park is extended only on specifically identified park, recreational and landscaping improvements and/or maintenance and servicing of those improvements in that assessment district
2. The use of various assessment districts ensures that the park, landscaping and recreational improvements constructed and maintained with assessment proceeds are located in close proximity to the real property subject to the assessment, and that such improvements provide a direct advantage to the property in the assessment district.
3. Due to their proximity to the assessed parcels, the improvements and maintenance thereof financed with assessment revenues in each assessment district benefits the properties in that assessment district in a manner different in kind from the benefit that other parcels of real property in Cameron Park derive from such improvements, and the benefits conferred on such property in each assessment district are more extensive and direct than a general increase in property values.
4. The assessments paid in each assessment district are proportional to the special benefit that each parcel within that assessment district receives from such improvements and the maintenance thereof because:
    a. The specific park, landscaping and recreational improvements and maintenance and utility costs thereof in each assessment district and the costs thereof are specified in this Engineer's Report; and
    b. Such improvement and maintenance costs in each assessment district are allocated among different types of property located within each assessment district, and equally among those properties which have similar characteristics and receive similar special benefits.

There have been a number of clarifications made to the analysis, findings and supporting text in this Report to ensure that this consistency is well communicated.

PLANS AND SPECIFICATIONS

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

Installation, maintenance and servicing of public facilities and improvements, including, but not limited to, turf and play areas, landscaping, ground cover, shrubs and trees, irrigation systems, drainage systems, lighting, street lighting, public lighting facilities, fencing, entry signs and associated appurtenances and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained by the Cameron Park Community Services District. Any plans and specifications for these improvements will be filed with the General Manager of the Cameron Park Community Services District and are incorporated herein by reference.

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.

DESCRIPTIONS OF THE DISTRICTS

SERVICES FOR INDIVIDUAL DISTRICTS

The Assessment Districts provide for the installation, maintenance and servicing of improvements located within various Districts or areas within CPCSD. The following table provides further detail regarding the public improvements funded in the individual Assessment Districts.

TABLE 1 – SERVICES FOR INDIVIDUAL DISTRICTS

District	Services Provided	
30. Airpark	Street Lights (118) LS 75 Watt	
31. Unit 6	Street Lights (112) LS-1A 75 Watt	
32. Unit 7	Street Lights (75) LS-1A 75 Watt	
33. Unit 8	Street Lights (88) LS-1 75 Watt	
34. Viewpointe	Street Lights (42) LS-1 75 Watt	
35. Goldorado	Street Lights (23) LS-1 75 Watt	
36. Unit 11	Street Lights (44) LS-1 75 Watt	
37. Unit 12	Street Lights (76) LS-1 75 Watt	
38. Cameron Woods 1-4	Street Lights (42) LS-1 75 Watt	
39. Bar J 15A Country Club	Street Lights (105) LS-1 75 Watt	Landscaping, etc.
40. Bar J 15B Merrychase	Street Lights (8) LS-1E-HPS Watt	Landscaping, etc.
41. Creekside	Street Lights (12)(HPSVL), LS-1D, 70 W	
42. Eastwood	Street Lights (9) LS-1 75 Watt	Landscaping, etc
43. David West		Landscaping, etc
44. Cambridge Oaks	Street Lights (9) (HPSVL), LS-1D, 70 W	
45. Northview	Street Lights (10) LS1-D 75 W	Landscaping, etc
46. Cameron Valley	Street Lights (9) LS-1 75 Watt	Landscaping, etc
47. Cameron Woods 8	Street Lights (8) LS-1 75 Watt	
48. Silver Springs	Street Lights (0) LS-1 75 Watt	Landscaping, etc

DISTRICT BOUNDARIES AND SPECIFIC AREAS MAINTAINED

A description of the boundaries, areas maintained and improvements are described in detail below for each district.

AIRPARK (LLAD #30)

BOUNDARIES: El Dorado County Map Book, 083, pages 14 through 24, pages 47, 48, and pages 51 through 54, inclusive.

IMPROVEMENTS:
NEW:

- No Planned Projects.

EXISTING:

- 118 LS 75W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 2, below:

TABLE 2 – AIRPARK STREET LIGHTS

114	124	134	144	154	164	174	184	194	204	214	224
115	125	135	145	155	165	175	185	195	205	215	225
116	126	136	146	156	166	176	186	196	206	216	615
117	127	137	147	157	167	177	187	197	207	217	616
118	128	138	148	158	168	178	188	198	208	218	617
119	129	139	149	159	169	179	189	199	209	219	618
120	130	140	150	160	170	180	190	200	210	220	
121	131	141	151	161	171	181	191	201	211	221	
122	132	142	152	162	172	182	192	202	212	222	
123	133	143	153	163	173	183	193	203	213	223	

UNIT 6 (LLAD #31)

BOUNDARIES: El Dorado County Map Book, 083, pages 25 through 33, inclusive.

IMPROVEMENTS:
NEW:

- None

EXISTING:

- 112 LS-1A, 75W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 3, below:

TABLE 3 – UNIT 6 STREET LIGHTS

1	11	21	31	41	51	61	71	81	91	102	112
2	12	22	32	42	52	62	72	82	92	103	113
3	13	23	33	43	53	63	73	83	93	104	
4	14	24	34	44	54	64	74	84	94	105	
5	15	25	35	45	55	65	75	85	95	106	
6	16	26	36	46	56	66	76	86	96	106	
7	17	27	37	47	57	67	77	87	97	107	
8	18	28	38	48	58	68	78	88	98	108	
9	19	29	39	49	59	69	79	89	99	109	
10	20	30	40	50	60	70	80	90	101	111	

UNIT 7 (LLAD #32)

BOUNDARIES: El Dorado County Map Book, 083, pages 04 through 13, and pages 42 and 55, inclusive; Map Book 102, page 39; Map Book 116, page 01 parcel 1.

IMPROVEMENTS:
NEW:

- None

EXISTING:

- 75 LS-1A, 75W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 4, below:

TABLE 4 – UNIT 7 STREET LIGHTS

226	233	240	247	254	262	269	276	283	290	297
227	234	241	248	255	263	270	277	284	291	298
228	235	242	249	256	264	271	278	285	292	299
229	236	243	250	257	265	272	279	286	293	300
230	237	244	251	259	266	273	280	287	294	683
231	238	245	252	260	267	274	281	288	295	
232	239	246	253	261	268	275	282	289	296	

UNIT 8 (LLAD #33)
Boundaries: El Dorado County Map Book, 082, pages 52 through 60, page 62 through 64, pages 66 through 68, pages 70, 71, 73, 76, 77, 79, and 82 through 84, inclusive.

IMPROVEMENTS:
NEW:

- None

EXISTING:

- 88 LS-1A, 75W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 5, below:

TABLE 5 – UNIT 8 STREET LIGHTS

302	309	316	323	330	337	344	351	359	366	374	381	525
303	310	317	324	331	338	345	352	360	367	375	382	526
304	311	318	325	332	339	346	353	361	369	376	383	527
305	312	319	326	333	340	347	355	362	370	377	384	528
306	313	320	327	334	341	348	356	363	371	378	385	
307	314	321	328	335	342	349	357	364	372	379	386	
308	315	322	329	336	343	350	358	365	373	380	524	

VIEWPOINTE (LLAD #34)

BOUNDARIES: El Dorado County Map Book 116, pages 39, 40 and 42, inclusive.

IMPROVEMENTS:
NEW:

- None

EXISTING:

- 42 LS-1, 75W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 6, below:

TABLE 6 – VIEWPOINTE STREET LIGHTS

289	293	297	301	305	309	313	317	321	650	654
290	294	298	302	306	310	314	318	322	651	655
291	295	299	303	307	311	315	319	648	652	
292	296	300	304	308	312	316	320	649	653	

GOLDORADO (LLAD #35)

BOUNDARIES: El Dorado County Map Book 083, pages 34, 45 and 50, 61 inclusive.

IMPROVEMENTS:
NEW:

- None

EXISTING:

- 23 LS-1, 75W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 7, below:

TABLE 7 – GOLDORADO STREET LIGHTS

656	659	661	663	665	666	669	671	673	676	678	680
658	660	662	664	666	667	670	672	674	677	679	

UNIT 11 (LLAD #36)

BOUNDARIES: El Dorado County Map Book 116, pages 8 through 27, pages 41, 45 56, and 62, inclusive.

IMPROVEMENTS:
NEW:

- None

EXISTING:

- 44 LS-1, 75W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 8, below:

TABLE 8 – UNIT 11 STREET LIGHTS

470	474	478	483	487	491	495	499	503	507	1253
471	475	480	484	488	492	496	500	504	1177	1254
472	476	481	485	489	493	497	501	505	1178	1255
473	477	482	486	490	494	498	502	506	1179	1256

UNIT 12 (LLAD #37)

BOUNDARIES: El Dorado County Map Book, 116, pages 28 through 37 and pages 44, 57 and 61, inclusive

IMPROVEMENTS:
NEW:

- None

EXISTING:

- 76 LS-1, 75W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 9, below:

TABLE 9 – UNIT 12 STREET LIGHTS

533	540	553	560	567	574	581	588	595	602	609
534	541	554	561	568	575	582	589	596	603	610
535	542	555	562	569	576	583	590	597	604	611
536	543	556	563	570	577	584	591	598	605	612
537	548	557	564	571	578	585	592	599	606	613
538	549	558	565	572	579	586	593	600	607	656
539	552	559	566	573	580	587	594	601	608	

CAMERON WOODS 1-4 (LLAD #38)

Boundaries: El Dorado County Map Book, 083, pages 46 and 49, and Map Book, 070, pages 37, 42, and 46, and 070-011-33, inclusive.
IMPROVEMENTS:
NEW:

- None

EXISTING:

- 42 LS-1, 75W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 10, below:

TABLE 10 – CAMERON WOODS 1-4 STREET LIGHTS

530	534	538	542	721	725	1172	1297	1301	1305	1359
531	535	539	543	722	1169	1173	1298	1302	1306	1360
532	536	540	544	723	1170	1174	1299	1303	1307	
533	537	541	720	724	1171	1175	1300	1304	1358	

BAR J 15A COUNTRY CLUB (LLAD #39)
Note: Bar J15-A Landscaping and Lighting District has a deficit. Bar J15-A No. 2 was formed to cover costs and services that would otherwise be reduced or eliminated.

BOUNDARIES: El Dorado County Map Book, 119, pages 05 through 07, 13 through 18, 20 through 26, inclusive. (Formally Map Book, 108, pages 08 through 10, 16 through 21, 29 through 32, and 35 through 37, inclusive.)

IMPROVEMENTS:
NEW:

- None

EXISTING:

- 105 LS-1, 75W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 11, below:

TABLE 11 – BAR J 15A COUNTRY CLUB STREET LIGHTS

684	693	702	711	727	736	745	754	788	797	806	815
685	694	703	712	728	737	746	755	789	798	807	816
686	695	704	713	729	738	747	756	790	799	808	817
687	696	705	714	730	739	748	757	791	800	809	818
688	697	706	715	731	740	749	783	792	801	810	819
689	698	707	716	732	741	750	784	793	802	811	820
690	699	708	717	733	742	751	785	794	803	812	
691	700	709	718	734	743	752	786	795	804	813	
692	701	710	726	735	744	753	787	796	805	814	

- Irrigated landscape area of 56,378 s.f., 6,746 linear feet of irrigation piping (plus water sourcing and electricity for the irrigation controller), and 104 trees.
- 16,740 s.f. of walk area (concrete).

BAR J 15B MERRYCHASE (LLAD #40)
Note: Bar J15-A Landscaping and Lighting District has a deficit. The Cameron Park CSD is conducting public outreach and will make decisions that are appropriate to meet the needed funding levels.

BOUNDARIES: El Dorado County Map Book 119, pages 27 and 28 inclusive, and 119-190-12. (Formally Map Book, 108, pages 40 and 41, inclusive. Except 108-404-1.)

The improvements to be maintained include landscaping within the landscape corridors on the South side of Country Club Drive between Trinidad Drive and Merrychase Drive, the West side of Merrychase Drive between Country Club Drive and Lot B; both sides of Casa Largo Way; and the South side of Trinidad Drive between Country Club Drive and Lot B.

IMPROVEMENTS:
NEW:

- None

EXISTING:

- 8 LS-1E HPS 70 Watt street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 12, below:

TABLE 12 – BAR J 15B MERRYCHASE STREET LIGHTS

1083	1084	1085	1086	1087	1088	1089	1090

- Irrigated landscape area of 45,928 s.f., 6,746 l.f. of irrigation piping (plus water sourcing and electricity for the irrigation controller), and 133 trees.
- 1,135 l.f. of Concrete Masonry Wall with 16 Plaster Pilasters.
- 16,920 s.f. of walk area (concrete)

The improvements to be serviced include 8 existing street lights, with a cost of $12.80 per light, per month. Schedule LS-1E HPS 70 W, PG&E owned Street and Highway Lighting. Maintenance to be performed by PG&E; energy costs to be paid by the district. Energy costs also include the irrigation controller service.

Energy costs for 8 LS-1E-HPS 70 W, located at the following streets or intersections.

Trinidad Drive	3 each
Gailey Circle	3 each
Gailey Court	1 each
Casa Largo Way and Merrychase Drive	1 each

CREEKSIDE (LLAD #41)

BOUNDARIES: El Dorado County Map Book, 116, pages 53 and 55, inclusive.

IMPROVEMENTS:
NEW:

- None

EXISTING:

- 12 (HPSVL), LS-1D, 70 W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 13, below:

TABLE 13 – CREEKSIDE STREET LIGHTS

758	759	760	761	762	763	764	765	1120	1121	1122	1123

EASTWOOD (LLAD #42 – PARK AND LANDSCAPE CORRIDOR)

BOUNDARIES: El Dorado County Map Book, 70, pages 32 through 36, 38 and 41, inclusive.

The improvements to be maintained include two elements:
The established park, identified as Lot A, formed by the boundaries of Culver Lane, Veld Way, and Canoga Lane within the Eastwood Park Development Area.

The landscape corridor on the north side of Meder road between Lots 137 and 148 and on the south side of Meder Road between Lots 3 and 17 (refer to pages 6 and 7), as well as the setback landscape areas adjacent to Lots 6 and 7 at Veld Way.

IMPROVEMENTS:
NEW:

- Eastwood LLAD will set aside $10,000 annually for replacement costs for both the sound wall and the iron fence.

EXISTING:

- 9 (HPSVL), LS-1D, 70 W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 14, below:

TABLE 14 – EASTWOOD STREET LIGHTS

1140	1142	1143	1144	1146	1147	1182	1183	1257

- Irrigated landscape area of 122,330 s.f., 10,804 l.f. of irrigation piping (plus water sourcing and electricity for the irrigation controllers)
- 1,970 l.f. of Concrete Masonry Wall with 8 brick Pilasters.
- Four picnic tables, trash receptacles, dog waste stations, dog waste pick-up signs and drinking fountain.
- 25 existing trees, 22 new trees, and 428 misc. shrubs.
- Irrigation controllers: 3 each
- Energy costs for 9 LS1-D 75 W and 1 spot light.

CAMBRIDGE OAKS (LLAD #43) DAVID WEST PARK
Note: Bar J15-A Landscaping and Lighting District has a deficit. The Cameron Park CSD is conducting public outreach and will make decisions that are appropriate to meet the needed funding levels.

BOUNDARIES: El Dorado County Map Book, 119, pages 29 and 30 inclusive (formally Map Book 108, pages 44 and 45, inclusive.)

The improvements to be maintained include the landscaping within the landscape corridor on the north side of Crazy Horse Road between Lot B to the east and Lots D and 8 to the west (refer to book: 108 page 44). The park, Lot C, generally formed by the boundaries of Highway 50 and Crazy Horse Road, and Lots B, D & 8 in the Cambridge Oaks Development Area. This is a multi-use facility adaptable to baseball, soccer, or general recreation purposes.

IMPROVEMENTS:
NEW:

- None

EXISTING:

- Irrigated landscape area of 98,400 s.f., 5,960 l.f. of irrigation piping (plus water sourcing and electricity for the irrigation controllers)
- 66 trees, plants, shrubs, ground cover
- 2,760 s.f. of concrete walkways, 1,200 l.f. of wood header, 125 l.f. of temporary (retractable) fencing, and 1,560 l.f. of permanent chain-link fence.
- Three-foot monument dedicating park to David West
- ADA accessibility
- 2,400 sq. foot asphalt parking lot (space for approx. 15 cars)
- Two picnic tables and free-standing water fountains
- Full, chain-link backstop, two sets of bleachers, snack shack/scorers building.

CAMBRIDGE OAKS (LLAD #44)

BOUNDARIES: El Dorado County Map Book, 119, pages 29 and 30 inclusive (formally Map Book 108, pages 44 and 45, inclusive.)

IMPROVEMENTS:
NEW:

- None

EXISTING:

- 9 (HPSVL), LS-1D, 70 W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 15, below:

TABLE 15 – CAMBRIDGE OAKS STREET LIGHTS

C1023	C1024	C1025	C1026	C1027	C1028	C1033	C1034	C1035

NORTHVIEW (LLAD #45)

BOUNDARIES: El Dorado County Map Book, 083, page 57 and 58, inclusive.

The improvements to be maintained include the landscaping within the landscape improvements along the northerly side of Meder Road and the west side of Auburn Hills Drive adjacent to the Northview (Cameron Ridge) development. This includes such items as plant material, irrigation, and masonry walls with pilasters and entry signage. Also included are landscape improvement in the open space area between Ashland Drive and the northerly boundary of the development. The improvements, which are further described in Part A of the report, are being furnished and installed by and at the developers expense with the exception of planned park improvements and the sidewalk

running along the west side of Auburn Hills Drive between lots 1 and 51, also described in Part A of this report. These park improvements and the sidewalk are being installed by the CPCSD at the expense of Assessment District No. 45 through the establishment of a capital fund. Maintenance of all the described facilities, including a replacement fund, is being funded by the assessment district.

IMPROVEMENTS:
NEW:

- Bark ($285.00)
- Northview LLAD will set aside $35,000 for architects and public outreach for future park planning.
- New figure/statue

EXISTING:

- 10 street light lamps including maintenance (performed by PG&E) and electrical service The street lights, listed by PG&E service number, are shown in Table 16, below:

TABLE 16 – NORTHVIEW STREET LIGHTS

1258	1259	1260	1261	1262	1271	1272	1273	1274	1275

- Irrigated landscape area of 14,080 s.f., 7,755 l.f. of irrigation piping (plus water sourcing and electricity for the irrigation controllers)
- 72 trees and 465 shrubs.
- Playground structure, drinking fountain, picnic table, shaded structure, playground fiber and trash receptacle
- 5,640 s.f. of concrete walkways and one wooden gate
- 1,227 l.f. of masonry wall with 16 brick pilasters, and
- 472 l.f. of concrete header (mowstrip).
- Energy costs for 10 LS1-D 75 W and 1 spot light.

CAMERON VALLEY ESTATES (LLAD #46)

BOUNDARIES: El Dorado County Map Book, 070, page 39, 44 and 45, inclusive.

The improvements to be maintained include the landscaping within the landscape improvements along the east and west side of Carousel Lane between Meder Road and Braemer Drive and the northerly side of Drummond Way and Auburn Hills Drive. This includes such items as plant material, irrigation, and masonry walls with pilasters and entry signage. Also included are the four corners around the detention pond between Sinclair and Connery Drive. The improvements, which are further described in Part A of the report, are being furnished and installed by and at the developers expense. Maintenance of all the described facilities is being funded by the assessment district.

IMPROVEMENTS:
NEW:

- None

EXISTING:

- 9 street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 17, below:

TABLE 17 – CAMERON VALLEY ESTATES STREET LIGHTS

1341	1342	1343	1344	1345	1346	1347	1348	1349

- Irrigated landscape area of 45,840 s.f., 9,870 l.f. of irrigation piping (plus water sourcing and electricity for the irrigation controllers)
- 233 trees and 1,755 shrubs.
- 11,580 s.f. of concrete walkways
- 2,910 l.f. of redwood fencing, and
- 1,640 l.f. of concrete header (mow strip).
- 28,000 s.f. of bard
- 130 shrubs
- Energy costs for 9 LS1-D 75 W and 1 spot light.

CAMERON WOODS 8 (LLAD #47)

BOUNDARIES: Assessor Parcel Numbers: 070-470-01 through 34 and 070-480-01 through 25.

IMPROVEMENTS:
NEW:

- None

EXISTING:

- 8 street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 18, below:

TABLE 18 – CAMERON WOODS 8

1392	1393	1394	1395	1396	1397	1398	1399

SILVER SPRINGS (LLAD #48)

BOUNDARIES: Assessor Parcel Numbers: 115-370-01 through 03 and 115-370-07 and 115-370-11 and 115-430-01 through 53.

IMPROVEMENTS:
NEW:

- None

EXISTING:

- None

BAR J15-A NO. 2 (LLAD #50)
Note: Bar J15-A No. 2 Landscaping and Lighting District was formed to cover costs and services that would otherwise have been reduced or eliminated.

BOUNDARIES: El Dorado County Map Book, 119, pages 05 through 07, 13 through 18, 20 through 26, inclusive.

IMPROVEMENTS:
NEW:

- None

EXISTING:

- None

LEVY SUMMARY BY DISTRICT

TABLE 19 – FY 2013-14 ASSESSMENT REVENUES

DISTRICT LEVY SUMMARY							
		FY 2013-14 Total					
District Designation	District Name	Assessment Levy	Assessable Parcels	Lights	Levy Per Unit Rate	Levy Per Unit Method	Eligible for Increase
30	Airpark	$20,389	321	118	$63.02	Per Parcel	No
31	Unit 6	$16,638	304	112	$54.50	Per Parcel	No
32	Unit 7	$12,588	346	75	$36.18	Per Parcel	No
33	Unit 8	$15,624	428	88	$36.20	Per Parcel	No
34	Viewpointe	$6,233	138	42	$45.06	Per Parcel	No
35	Goldorado	$2,970	32	23	*	varies by size	No
36	Unit 11	$6,963	307	44	$22.42	Per Parcel	No
37	Unit 12	$12,400	331	76	$37.28	Per Parcel	No
38	Cameron Woods 1-4	$7,830	164	42	$47.50	Per Parcel	No
39	Bar J 15A Country Club	$24,305	503	105	$48.24	Per Parcel	No
40	Bar J 15B Merrychase	$10,697	43	8	$190.04	+lots A & B	No
41	Creekside	$2,455	79	12	$31.00	Per Parcel	No
42	Eastwood	$41,308	183	9	$223.54	Per Parcel	No
43	David West	$18,380	110	0	$165.00	Per Parcel	Up to 5% /yr to cap of $165
44	Cambridge Oaks	$1,672	110	9	$14.88	Per Parcel	No
45	Northview	$30,188	92	10	$324.00	Per Parcel	No
46	Cameron Valley	$12,912	120	9	$106.52	Per Parcel	No
47	Cameron Woods 8	$5,181	53	8	$96.82	Per Parcel	Up to 3%/yr
48	Silver Springs	$0	58	0	$0.00	Per Parcel	Up to 4%/yr
50	Bar J 15A No. 2	$22,796	503	0	$45.30	Per Parcel	
	Total:	$248,733					

Note: LLAD 43, David West, includes a 5% increase this year.

METHOD OF APPORTIONMENT

The method used for apportioning the assessment is based upon the relative special benefits to be derived by the properties in the Assessment Districts over and above general benefits conferred on real property or to the public at large. The assessment is apportioned to lots and parcels in proportion to the relative special benefit from the improvements. The apportionment of special benefit is a two-step process: the first step has been to identify the types of special benefit arising from the improvements and the second step is to estimate the relative special benefit for each type of property.

This section of the Engineer's report includes a discussion of the benefits to be provided by the proposed improvements and the method of apportionment of assessments within the Districts.

DISCUSSION OF BENEFIT

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. 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."*

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

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

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the installation, maintenance and servicing of the Improvements to be provided with the assessment proceeds.

1. Proximity to improved public landscaping, lighting, parks and other permanent public facilities.
2. Illumination of properties and illumination of walkways, roads and other means of access to properties.
3. Increased safety of property due to improved lighting and illumination.
4. Access to improved parks and landscaped areas within the District.
5. Improved Views.

6. Extension of a property's outdoor areas and green spaces for properties within close proximity to park improvements.
7. Creation of individual lots for residential and commercial use that, in absence of the assessments, would not have been created.

BENEFIT FACTORS

The special benefits from the Improvements are further detailed below:

PROXIMITY TO IMPROVED PUBLIC LANDSCAPING, LIGHTING, PARKS AND OTHER PERMANENT PUBLIC FACILITIES

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

ILLUMINATION OF PROPERTIES AND ILLUMINATION OF WALKWAYS, ROADS AND OTHER MEANS OF ACCESS TO PROPERTIES

The assessments fund lighting that directly illuminates properties in the Districts, and the means of access to properties, such as walkways and roads. This is a clear and direct advantage to property in the Districts that the public at large and other properties do not receive.

INCREASED SAFETY OF PROPERTY DUE TO IMPROVED LIGHTING AND ILLUMINATION

Well lighted properties, walkways and roads are safer, so the lighting funded by the Assessments also clearly improves the safety of property in the Districts. This is another direct advantage to property in the Districts.

ACCESS TO IMPROVED PARKS AND LANDSCAPED AREAS WITHIN THE DISTRICT

Since the parcels in each Assessment District are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved landscaping areas that are provided by the Assessments. This is a direct advantage and special benefit to property in those Districts with landscaping.

IMPROVED VIEWS

The CPCSD, by maintaining the landscaped areas provides improved views to properties in each Assessment District. The properties in the Assessment Districts are enjoying 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 that Assessment District.

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

The public parks and landscaped areas within certain Districts provide additional outdoor areas that serve as an effective extension of the land area for proximate properties. The park 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.

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

Typically, the original owner/developer(s) of the property within the Assessment Districts agreed unanimously to the assessments. 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 most of the Assessment Districts would not have been created. These parcels, and the improvements that were constructed on the parcels, are direct advantage and special benefit from the assessments.

GENERAL VERSUS SPECIAL BENEFIT

The proceeds from the Landscaping and Lighting Assessment Districts are used to fund improvements and increased levels of maintenance to the grounds and facilities that, in absence of the Landscape and Lighting Assessment Districts, would not be provided. Although these facilities are available to the general public at large, the Districts were specifically created to provide additional and improved public resources to property in the Districts. In absence of the assessments, these public resources may not have been created and revenues would not be available for their continued maintenance and improvement. Therefore, the assessments provide special benefit to property in the various Districts over and above any general benefits conferred by other public facilities of the District.

Although these Improvements may be available to the general public at large, the Improvements in each Assessment District were specifically designed, located and created to provide additional and improved public resources for the direct advantage of property inside each Assessment District, and not the public at large. Other properties that are either outside the Assessment District or within the Assessment District and not assessed, do not enjoy the unique proximity, access, views and other special benefit factors described previously.

These Improvements are of special benefit to properties located within the Assessment Districts because they provide a direct advantage to properties in the Assessment District that would not be provided in absence of the Assessments. Without the Assessments, the Improvements 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 various Assessment Districts. In fact, it is reasonable to assume that if Assessments were not collected and the facilities were closed as a result, properties in the Assessment Districts would decline in desirability, utility and value by significantly more than the amount of the

Assessment. We therefore conclude that all the Improvements funded by this Assessment are of special benefit to certain benefiting properties located within each 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 each Assessment District. (In other words, as required by Proposition 218: the reasonable cost of the proportional special benefit conferred on each parcel reasonably exceeds the cost of the assessments.) Any general benefits to surrounding properties outside of the Assessment Districts, if any there were, are collateral and conferred concomitantly.

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).*

Proximity, improved access and views, in addition to the other special benefits listed herein further strengthen the basis of these assessments.

Moreover, the *Dahms* decision further clarified that certain services and improvements funded by assessments, that are over and above what otherwise would be provided and that other property in general and the public do not share or receive are 100% special benefit. The assessment funded services upheld by *Dahms* included streetscape maintenance and security services.

Although the analysis used to support these assessments concludes that the benefits are solely special, as described above, consideration is made for the suggestion that a portion of the benefits are general. General benefits cannot be funded by these assessments - the funding must come from other sources.

The maintenance and servicing of these improvements is also partially funded, directly and indirectly from other sources including Cameron Park Community Services District, the County of El Dorado and the State of California. This funding comes in the form of grants, development fees, special programs, and general funds, as well as direct maintenance and servicing of facilities (e.g. curbs, gutters, streets, drainage systems, etc.). This funding from other sources more than compensates for general benefits, if any, received by the properties within the assessments district.

In the 2009 Dahms case, the court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided within

the assessment districts. It is also important to note that the improvements and services funded by the assessments in Pomona are similar to the improvements and services funded by the Assessments described in this Engineer's Report and the Court found these improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer's Report fund improvements and services directly provided within the Assessment District and every benefiting property in the Assessment District enjoys proximity and access to the Improvements. Therefore, *Dahms* establishes a basis for minimal or zero general benefits from the Assessments.

The general benefits from this assessment may be quantified as illustrated in the following table.

Benefit Factor	Relative Weight	General Benefit Contribution	Relative General Benefit
Creation of parcels	90	0%	0
Improved views	5	10%	0.5
Improved nighttime visibility and safety from streetlights	5	20%	1
	100		1.5
	Total Calculated General Benefit =		1.5%

As a result, Cameron Park Community Services District will contribute at least 1.5% of the total budget from sources other than the assessment. The contribution offsets any general benefits from the Assessment Services.

The Cameron Park Community Services District owns, maintains, rehabilitates and replaces curb and gutter along the border of the Assessment Districts improvements. This curb and gutter serves to support, contain, retain, manage irrigation flow and growth, and provide a boundary for the improvements. The contribution from the Cameron Park Community Services District toward general benefit from the maintenance, rehabilitation and replacement of the curb gutter is conservatively estimated to be 1%.

The Cameron Park Community Services District owns and maintains storm drainage systems along the border of the Assessment Districts improvements. This system serves to prevent flooding and associated damage to the improvements, and manage urban runoff including local pollutants loading from the improvements. The contribution from the Cameron Park Community Services District towards general benefit from the maintenance, and operation of the local storm drainage systems are conservatively estimated to be 1%.

The Cameron Park Community Services District owns and maintains local public streets along the border of the Assessment District improvements. These public streets proved access to the improvements for its enjoyment as well as efficient maintenance. The contribution from the Cameron Park Community Services District towards general benefit from the maintenance of local public streets is conservatively estimated to contribute 1%.

The Improvements were constructed by the original owner/developer(s) as a condition of development. The value of the construction of the improvements can be quantified and monetized as an annuity. Since this construction was performed and paid by non-assessment funds, this "annuity" can be used to offset general benefit costs, and is conservatively estimated to contribute 25%.

Therefore the total General Benefit that is conservatively quantified at 1.5% is more than offset by the total non-assessment contribution towards general benefit of 28%.

METHOD OF ASSESSMENT

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

ASSESSMENT APPORTIONMENT

The assessments for these assessment districts provide direct and special benefit to properties in the districts. All of these assessment districts are residential single family development project. As such, each residential property receives similar benefit from the improvements. Therefore, the Engineer has determined that the appropriate method of apportionment of the benefits derived by all parcels is on a dwelling unit basis. All improved properties or properties proposed for development are assigned an SFE factor equal to the number of dwelling units developed or planned for the property. The assessments are listed on the Assessment Roll.

GOLDORAD AND BAR J 15B MERRYCHASE NON-RESIDENTIAL PARCELS

Tables 20 and 21 below include specific SFE units for the non-residential parcels within Goldorado and Bar J15B Merrychase.

TABLE 20 – GOLDORADO ASSESSMENT METHODOLOGY

35. Goldorado Assessment Methodology		
Size	Parcel	Assessment Per Parcel
0.42	83-340-01-1	$21.29
0.49	83-340-07-1	$24.84
0.68	83-340-14-1	$34.48
2.47	83-451-01-1	$125.23
0.47	83-453-09-1	$23.83
0.48	83-453-10-1	$24.34
0.55	83-453-11-1	$27.89
0.52	83-453-12-1	$26.36
0.49	83-453-13-1	$24.84
0.57	83-453-14-1	$28.90
0.48	83-453-17-1	$24.34
1.77	83-453-18-1	$89.74
2.34	83-453-21-1	$118.64
0.43	83-453-22-1	$21.80
16.13	83-454-03-1	$817.79
1.83	83-455-01-1	$92.78
4.22	86-456-01-1	$213.95
4.67	83-456-02-1	$236.77
4.14	83-456-10-1	$209.90
3.05	83-456-11-1	$154.64
1.2	83-456-12-1	$60.84
0.61	83-456-13-1	$30.93
0.58	83-456-14-1	$29.41
0.48	83-456-15-1	$24.34
1.49	83-456-17-1	$75.54
0.91	83-456-18-1	$46.14
1.58	83-456-19-1	$80.11
4.34	83-500-01-1	$220.04
0.24	83-610-01-1	$12.17
0.15	83-610-02-1	$7.61
0.2	83-610-03-1	$10.14
0.2	83-610-04-1	$10.14
0.2	83-610-05-1	$10.14

TABLE 21 – BAR J 15B MERRYCHASE

Total assessment = $10,651.56		
Residential Lots:	$7,791.64	41= $190.03 per parcel
Lot A:	$2,369.65	1 = $2369.65 per parcel
Lot B:	$490.27	1 = $490.27 per parcel

FY 2013-14 BUDGET AND LEVY SUMMARY

The table on the following page summarizes the 2013-14 District levy by individual District.

Dedicated funds include funds dedicated to new capital improvements as well as reserve funds. Generally speaking reserves are kept to less than or equal to revenue for one annual assessment.

TABLE 22 – FISCAL YEAR 2013-14 BUDGET

District Designation	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	50	
Assessor Fund Number	20330	20331	20332	20333	20334	20335	20336	20337	20338	20339	20340	20341	20342	20343	20344	20345	20346	20329	20347	20350	
District Description	Airpark	Unit 6	Unit 7	Unit 8	Viewpointe	Goldorado	Unit 11	Unit 12	Cameron Woods 1-4	Bar J 15A Country Club	Bar J 15B Merrychase	Creekside	Eastwood	David West	Cambridge Oaks	Northview	Cameron Valley	Cameron Woods 8	Silver Springs	Bar J15-A No. 2	Totals
EXPENDITURES																					
Electricity	$18,600	$15,780	$11,500	$14,100	$6,000	$2,800	$5,500	$11,400	$6,600	$16,200	$1,400	$1,500	$1,900	$800	$500	$1,700	$1,300	$1,200	$0	$0	$118,780
Water	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,600	$0	$4,200	$2,500	$0	$1,500	$3,000	$0	$0	$4,000	$16,800
Salaries/Benefits (1 FTE)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,800	$3,300	$0	$17,006	$8,800	$0	$6,800	$1,941	$0	$0	$4,700	$46,347
Material/Supplies	$0	$0	$0	$0	$0	$0	$0	$0	$0	$315	$2,359	$0	$9,683	$7,745	$0	$6,300	$5,174	$0	$0	$4,200	$35,776
Equipment/Maintenance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$900	$550	$0	$1,750	$4,675	$0	$675	$675	$0	$0	$0	$9,225
Engineer's Report, Prep & Handling	$767	$767	$767	$767	$767	$767	$767	$767	$767	$767	$767	$767	$767	$767	$767	$767	$766	$766	$0	$200	$14,004
Notice and Hearing Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
County Tax Collection Fee	$96	$91	$104	$128	$41	$10	$92	$99	$49	$151	$13	$24	$55	$33	$33	$28	$36	$16	$0	$0	$1,099
Capital Improvement Fund [1]	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$13,500	$0	$0	$170,000	$0	$0	$0	$0	$183,500
Subtotal	$19,463	$16,638	$12,371	$14,995	$6,808	$3,576	$6,359	$12,266	$7,416	$22,132	$9,989	$2,290	$48,860	$25,320	$1,300	$187,769	$12,891	$1,982	$0	$13,100	$425,531
REVENUES																					
Donations	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,000	$0	$0	$0	$0	$0	$0	$4,000
Total Assessments Collected/Interest	$20,389	$16,638	$12,588	$15,624	$6,233	$2,970	$6,963	$12,400	$7,830	$24,305	$10,697	$2,455	$41,308	$18,380	$1,672	$30,188	$12,912	$5,181	$0	$22,796	$271,528
Interest	$160	$70	$70	$130	$15	$10	$80	$60	$40	$40	$45	$6	$400	$230	$35	$380	$130	$50	$0	$10	$160
Number of Parcels	321	304	346	428	138	32	307	331	164	503	43	79	183	110	110	92	120	53	58	503	4,225
Cost per Parcel	$63.02	$54.50	$36.18	$36.20	$45.06	varies	$22.42	$37.28	$47.50	$48.24	$190.04	$31.00	$223.54	$165.00	$14.88	$324.00	$106.52	$96.82	$0.00	$45.30	
Lights	118	112	75	88	42	23	44	76	42	105	8 2369.65 490.27	12	9	0	9	10	9	8	0	0	790
Beginning Fund Balance, Jun 30, 2013	$79,475	$30,913	$38,214	$35,191	$1,210	$2,126	$20,214	$29,858	$15,328	$17,063	$28,652	$1,795	$205,312	$31,606	$9,180	$217,993	$55,032	$33,000	$1,977	$21,309	$875,449
Net Sources/(Uses)	$926	($0)	$217	$629	($575)	($606)	$604	$134	$414	$2,173	$708	$165	($7,552)	($2,940)	$372	($157,581)	$21	$3,199	$0	$9,697	($149,994)
Ending fund balance June 30,2014	$80,401	$30,913	$38,432	$35,820	$635	$1,520	$20,819	$29,992	$15,742	$19,236	$29,360	$1,960	$197,760	$28,666	$9,552	$60,412	$55,053	$36,199	$1,977	$31,006	$725,456

[1] EASTWOOD LLAD WILL SET ASIDE $10,000 ANNUALLY FOR REPLACEMENT COSTS FOR BOTH THE SOUND WALL AND THE IRON FENCE. NORTHVIEW LLAD WILL SET ASIDE $35,000 FOR ARCHITECTS AND PUBLIC OUTREACH FOR FUTURE PARK PLANNING.

ASSESSMENT

WHEREAS, on April 17 2013 the Board of Directors of the Cameron Park Community Services Landscape and Lighting Assessment District adopted its Resolution Designating Engineer of Work, and Directing Preparation of the Engineer's Report for the Cameron Park Community Services District, FY 2013-14;

WHEREAS, said 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, to which Resolution and the description of said proposed improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of the Cameron Park Community Services District, hereby make the following assessment to cover the portion of the estimated cost of said improvements, and the costs and expenses incidental thereto to be paid by the assessment district.

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Landscape and Lighting Assessment District. The distinctive number of each parcel or lot of land in the said Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

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

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

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of El Dorado for the fiscal year 2013-14. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2013-14 for each parcel or lot of land within the said Assessment District.

Dated: _____

Engineer of Work

By _____
Engineer of Work, License No. C052091

ASSESSMENT DIAGRAM

ASSESSMENT ROLL

An Assessment Roll (a listing of all parcels assessed within the Districts and the amount of the assessment) will be filed with the District Clerk 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's 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.

Non-assessable lots or parcels include government owned land and public utility owned property.