ATTACHMENT 1

Downtown El Cajon Community Benefit District (DECCBD)

ASSESSMENT ENGINEER'S REPORT

Being Established for a 20-year Term Pursuant to the City of El Cajon's

Community Benefit Ordinance, Chapter 2.90 added to Title 2 of the El Cajon Municipal Code

Prepared by
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July 22, 2026

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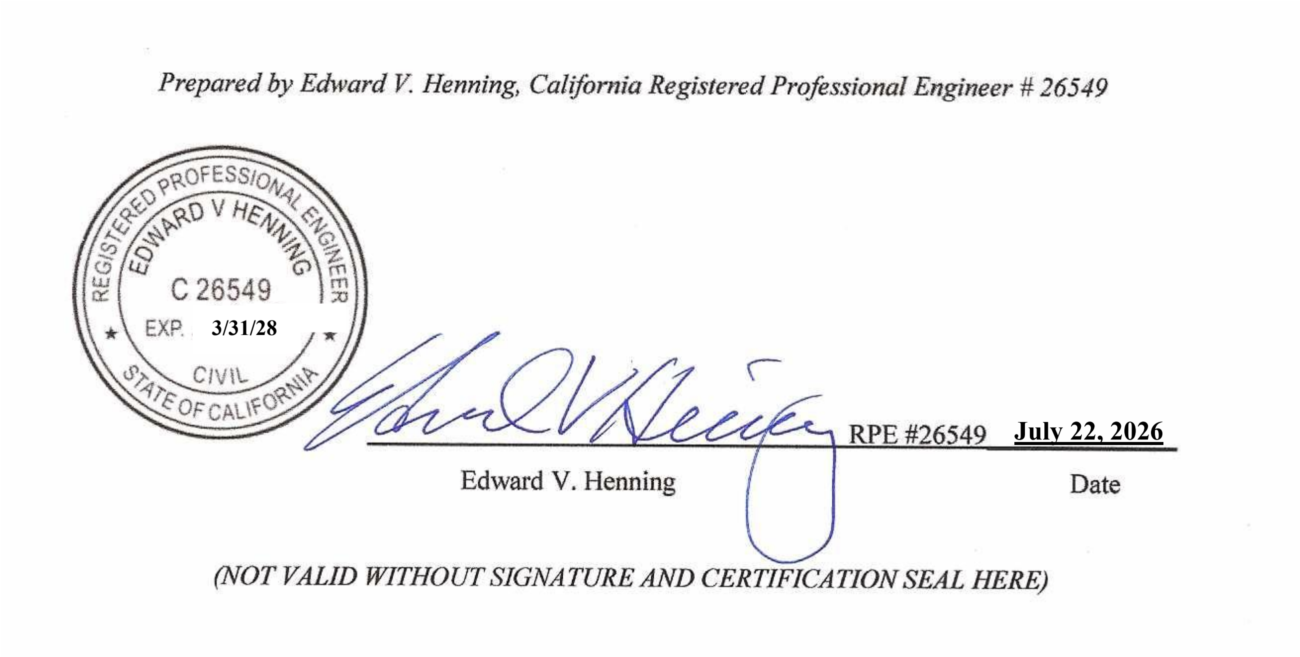
ASSESSMENT ENGINEER'S REPORT

To Whom It May Concern:

I hereby certify to the best of my professional knowledge and experience that each of the identified benefiting assessed properties located within the proposed Downtown El Cajon Community Benefit District ("DECCBD") being established for 20 years will receive a special benefit over and above the benefits conferred on the public at large and that the amount of the proposed assessment is proportional to, and no greater than the benefits conferred on each respective property. **<u>As required by State Law, I have personally prepared this entire Report and hereby attest to all of its contents.</u>**



Introduction

This report serves as the "detailed engineer's report" required by Section 4 of Article XIII D of the California Constitution to support the benefit property assessments to be levied within the proposed DECCBD in the City of El Cajon, California, being established for 20 years. The discussion and analysis contained within this Report constitute the required "nexus" of rationale between assessment amounts levied and special benefits derived by real properties within the proposed DECCBD.

Background

The DECCBD is a property-based benefit assessment type district being established for 20 years, pursuant to the City of El Cajon's Community Benefit Ordinance (the "Ordinance"), Chapter 2.90 added to Title 2 of the El Cajon Municipal Code. The CBD Ordinance was modeled after Section 36600 et seq. of the California Streets and Highways Code (as amended), also known as the Property and Business Improvement District Law of 1994 (the "Act"). Due to the benefit assessment nature of assessments levied within a community benefit district ("CBD"), district program costs are to be distributed amongst all identified benefiting properties based on the proportionate amount of special program benefit each property is projected to derive from the assessments levied. Only those properties expected to derive special benefits from CBD-funded programs and activities may be assessed, and only in an amount proportionate to the special benefits expected to be conferred on each assessed property.

Article XIII D Section 4 California Constitution
Procedures and Requirements

Proposition 218, approved by the voters of California in November of 1996, adds a supplemental array of procedures and requirements to be carried out prior to levying a property-based assessment like the DECCBD. These requirements are in addition to requirements imposed by State and local assessment enabling laws. These requirements were "chaptered" into law as Article XIII D Sect of the California Constitution (hereinafter Article XIII D).

Since Article XIII D provisions will affect all subsequent calculations to be made in the final assessment formula for the DECCBD, these supplemental requirements will be taken into account. The key provisions of Article XIII D, along with a description of how the DECCBD complies with each of these provisions, are delineated below.

(Note: All section references below pertain to Article XIII D of the California Constitution):

Finding 1. From Section 4(a): "Identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed."

Boundaries

The proposed Downtown El Cajon CBD consists of approximately 44 square blocks (blocks vary in size on each side of both Main Street and Magnolia Street), consisting of 427 parcels (373 currently assessed) owned by 284 property owners. A list of all parcels included in the proposed DECCBD is shown as Appendix 1, attached to this Report with their respective San Diego County assessor parcel number. The boundary of the proposed DECCBD and parcels within it are shown on the map of the DECCBD attached as Appendix 2 to this Report, which shall govern for the purposes of identifying assessed parcels.

Benefit Zones There are two benefit zones in the proposed DECCBD.

Zone 1: Core Area:

In general, Zone 1 includes Main Street from the intersection of El Cajon Boulevard and Main Street on the west and Roanoke Street and Avocado Avenue on the east. Additionally, Zone 1 includes parcels from the intersection of Interstate 8 and Magnolia Avenue on the north and all parcels fronting along Magnolia Avenue southward to the north side of the intersection of Lexington Avenue and Magnolia Avenue on the south.

Zone 2: All Other Areas

In general, Zone 2 includes the peripheral parcels of the Downtown El Cajon CBD that do not front along Main Street and Magnolia Avenue and are not included in Zone 1.

DECCBD Boundary and Zone Rationale

The Downtown El Cajon CBD boundaries are comprised of parcels that highlight restaurants, retailers, services, office buildings, market rate and residential condominiums apartment units, hotels, industrial and civic buildings. Benefit Zone 1 properties front along Main Street from Roanoke Street on the east to El Cajon Boulevard/Main Street intersection on the west. Benefit Zone 1 parcels represent the core of the Downtown El Cajon CBD and are expected, due to the nature of the land uses, to derive the greatest benefit from the establishment of the Downtown El Cajon Community Benefit Downtown El Cajon CBD.

Benefit Zone 2 parcels are to be found west of the intersection of El Cajon Boulevard and Main Street running westward along Main Street up to the Metropolitan Transit System Station, parcels along both sides of El Cajon Boulevard from Main Street to Johnson Avenue, as well as parcels, that by and large, do not front along Magnolia Avenue north of Lexington Avenue on the south and Interstate 8 on the north. Benefit Zone 2 parcels will derive special benefits like Benefit Zone 1; however, the frequency of Benefit Zone 2 services shall be approximately 4 - 5 days per week as compared to 6 - 7 days a week for Benefit Zone 1 parcels.

Northern Boundary -

The northern boundary of the proposed Downtown El Cajon CBD includes all parcels on the border along the Interstate 8 freeway and includes parcels 483-330-022 and 483-330-034 on the northeast side of the Downtown El Cajon CBD as well as parcel 482-301-006, on the northwest corner. No Downtown El Cajon CBD special benefit services shall be provided north of the northern boundary of the Downtown El Cajon

CBD which ends at the southern side of Interstate 8.

Western Boundary
The western boundary of the proposed Downtown El Cajon CBD includes the parcels at the intersection of Marshall Avenue and Main Street including the three corner parcels at that intersection. The three parcels at the intersection of Marshall Avenue and Main Street do NOT include the parcel at the northwest corner of the intersection as it is a new car dealership which will not benefit from the services of the proposed Downtown El Cajon CBD.

The three most western parcels of the Downtown El Cajon CBD shall include parcels 487-121-041, 487-281-028 and the entire Metropolitan Transit Station Trolley stop which includes parcels 487-262-004, 487-262-009 and 487-273-006. No Downtown El Cajon CBD programs and services will be provided west of the western Downtown El Cajon CBD boundary.

Southern Boundary:
The southern boundary of the proposed Downtown El Cajon CBD includes the following parcels that includes the expansion parcels on both sides of El Cajon Boulevard, ending at the roundabout, ending at parcels 487-321-026 and 487-323-017. The southern boundary then continues on the south side of Douglas Avenue from parcel 487-342-029 continuing along the south side of Douglas ending at parcel 487-342-019 ending at the intersection of Douglas and Van Houten Avenues. The southern boundary then jogs southward along the east side of Van Houten Avenue ending at parcel 487-331-009. The southern boundary continues along the south side of Lexington Avenue, running eastward to include all of the parcels on the south side of the street, ending at parcel 488-241-041. The Downtown El Cajon CBD southern boundary then runs northward along the west side of Avocado Avenue and includes the parcels running eastward on the north side of Douglas Avenue including parcels ending at parcel 488-233-047 at northwestern intersection of South Lincoln Avenue and Douglas Avenue. No Downtown El Cajon CBD programs and services will be provided south of the southern Downtown El Cajon CBD boundary

Eastern Boundary:
The eastern boundary of the the Downtown El Cajon CBD starts at the western side of the intersection of Lincoln Avenue and Main Street, parcel 488-233-047 and crosses Main Street northward to include parcel 488-113-010. The eastern boundary of the Downtown El Cajon CBD then continues northward and includes parcel 488-112-024 and 488-112-025 and then runs northward on the west side of Ballantyne Street including parcel 488-040-002. The eastern boundary then runs northwest to include the eastern side of parcels 488-040-011, 488-040-014 on the west side of Connecticut Avenue. The eastern boundary then crosses northward to Wells Avenue including parcels at the northwestern intersection of Wells Avenue and Graves Avenue including parcels 488-010-013. The eastern boundary then continues in a northwestern direction including the eastern side of the parcels fronting Magnolia Avenue from parcel 488-010-025 ending at parcel 483-330-022 ending at the intersection of Interstate 8 and Magnolia Avenue. No Downtown El Cajon CBD programs and services will be provided east of the eastern Downtown El Cajon CBD boundary.

Summary
All identified parcels within the above-described boundaries and zones shall be assessed to fund supplemental special benefit programs, services and improvements as outlined in the Plan and in this Report. All DECCBD funded services, programs and improvements provided within the above-described boundaries shall confer special benefit to identified assessed parcels inside the DECCBD boundaries and none will be provided outside of the DECCBD. Each assessed parcel within the DECCBD will proportionately specially

benefit from the DECCBD funded Civil Sidewalks-Safety-Cleanliness, District Identity-Placemaking, Administration and Contingency-Reserve as described in more detail under "Work Plan", beginning on page 12 of this Report. These services, programs and improvements are intended to improve commerce, employment, rents and commercial and residential occupancy rates of parcels and businesses within the DECCBD by reducing litter and debris, marketing the available goods and services and installing beautification elements, each considered necessary in a competitive properly managed business district. All DECCBD funded services programs and improvements are considered supplemental, above normal base level services provided by the City of El Cajon and are only provided for the special benefit of assessed parcels within the boundaries of the DECCBD.

A list of all parcels included in the proposed DECCBD is shown as Appendix 1, attached to this Report with their respective San Diego County assessor parcel number. The boundary of the proposed DECCBD and parcels within it are shown on the map of the DECCBD attached as Appendix 2 to this Report, which shall govern for the purposes of identifying assessed parcels.

<u>Finding 2.</u> From Section 4(a): "Separate general benefits (if any) from the special benefits conferred on parcel(s). Only special benefits are assessable. "

<u>QUANTITATIVE BENEFIT ANALYSIS</u>

As stipulated in Article XIII D, assessment district programs and activities confer a combination of general and special benefits, but the only program benefits that can be assessed are those that provide special benefit to the assessed properties. For the purposes of this analysis, a "general benefit" is hereby defined as: "A benefit to properties in the area and in the surrounding community or benefit to the public in general resulting from the improvement, activity, or service to be provided by the assessment levied". "Special benefit" as defined by Article XIII D means a distinct benefit over and above general benefits conferred on real property located in the district.

The property uses within the boundaries of the DECCBD that will receive special benefits from DECCBD funded programs and services are currently restaurants, retailers, services, office buildings, market rate and residential condominiums, apartment units, hotels, industrial and civic buildings. No parcels within the DECCBD are zoned solely residential. Services, programs and improvements provided and funded by the DECCBD are primarily designed to provide special benefits as described below to identified assessed parcels and the array of land uses within the boundaries of the DECCBD.

The proposed DECCBD programs, improvements and services and Year 1 – 2027 budget allocation are as follows:

<u>Year 1 – 2027 DECCBD Special Benefit Cost Allocations (Assessment Revenue Only)</u>

BENEFIT ZONE	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	DISTRICT IDENTITY - PLACEMAKING	ADMINISTRATION	CONTINGENCY-RESERVE	TOTAL $	TOTAL %
%	60.0276%	15.0069%	22.0016%	2.9639%	100.00%	
1	$243,496	$60,874	$89,247	$12,023	$405,640	51.5881%
2	<u>$228,504</u>	<u>$57,126</u>	<u>$83,753</u>	<u>$11,282</u>	<u>$380,665</u>	<u>48.4119%</u>
TOTAL	$472,000	$118,000	$173,000	$23,305	$786,305	100.00%

Assessed parcels are conferred proportionate special benefits from all DECCBD funded programs, services and improvements which are intended to attract more customers, users, visitors, employees, tenants and investors. DECCBD programs, services and improvements are designed to increase business volumes, sales transactions, occupancies and rental income. These programs, services and improvements are designed to improve commerce and aesthetic appeal for owners, tenants, patrons, visitors and employees of these parcels within the DECCBD by reducing litter and debris, marketing the available goods and services and installing beautification elements, each considered necessary in a competitive properly managed business district.

These benefits are particular and distinct to each and every identified and assessed parcel within the DECCBD and are not provided to non-assessed parcels outside of the DECCBD. These programs, services and improvements will only be provided to each individual assessed parcel within the DECCBD boundaries and, in turn, confer proportionate special benefits to each assessed parcel.

In the case of the DECCBD, the very nature of the purpose of this CBD is to fund supplemental programs, services and improvements to assessed parcels within the DECCBD boundaries above and beyond what is being currently funded either via normal tax supported methods or other funding sources. All benefits derived from the assessments to be levied on assessed parcels within the DECCBD are for services, programs and improvements directly and specially benefiting each individual assessed parcel within the DECCBD. No DECCBD funded services, activities or programs will be provided outside of the DECCBD boundaries.

While every attempt is made to provide DECCBD services and programs to confer special benefits only to those identified assessed parcels within the DECCBD, Article XIII D stipulates that general benefits exist (either by design or unintentional) in all assessment districts and that a portion of the program costs must be considered attributable to general benefits and assigned a value. General benefits cannot be funded by assessment revenues.

Empirical assessment engineering analyses throughout California have found that general benefits within a given assessment district tend to range from 2-6% of the total costs. A majority of assessment districts in California for which this Assessment Engineer has provided assessment engineering services in conformance with Article XIII D have used the composite district overlay determinant method of computing general benefits which will be used for the DECCBD. This method of computing the value of general benefit involves a composite of three distinct types of general benefit – general benefit to assessed parcels within the DECCBD, general benefit to the public at large within the DECCBD and general benefit to parcels outside the DECCBD.

<u>General Benefit – Assessed Parcels within the DECCBD</u>
DECCBD funded programs are narrowly designed and carefully implemented to specially benefit the assessed DECCBD parcels and are only provided for the special benefit to each and every assessed parcel within the DECCBD. It is the opinion of this Engineer, based on over 30 years of professional assessment engineering experience, that nearly 100% of benefits conferred on the 374 assessed parcels within the DECCBD are distinct and special. In the case of the DECCBD, it is projected that there are 0.25% general benefits conferred on these parcels. This high ratio of special benefits to general benefits is because the DECCBD funded programs and services are specially geared to the unique needs of each parcel within the DECCBD and are directed specially only to these parcels within the DECCBD. This concept is further

reinforced by the proportionality of special benefits conferred on each parcel within the DECCBD as determined by the special benefit assessment formula as it is applied to the unique and varying property characteristics of each parcel and the benefit zone in which it is located. The computed 0.25% general benefit value on the 373 assessed parcels within the DECCBD equates to $1,966 or (.0025 x $786,305).

General Benefits – Spillover to Outside Parcels

While DECCBD programs and services will not be provided directly to parcels outside the DECCBD boundaries, it is reasonable to conclude that DECCBD services may confer an indirect general benefit on parcels adjacent to the DECCBD boundaries. An inventory of the DECCBD boundaries finds that the DECCBD is immediately surrounded by 136 parcels. Of these, 25 are commercial/industrial zoned parcels with commercial/industrial uses and 111 are residentially used parcels or public/non-profit owned parcels with public/non-profit uses.

The 136 parcels directly outside the DECCBD boundaries can reasonably be assumed to receive some indirect general benefit as a result of DECCBD funded programs, services and improvements. Based on over 30 years of assessment engineering experience, it is the opinion of this Engineer that a benefit factor of 1.0 be attributed to the 373 assessed parcels within the DECCBD, a benefit factor of 0.05 be attributed to general benefits conferred on the 25 commercial/industrial parcels and uses located adjacent to or across the street from assessed parcels within the DECCBD, and a benefit factor of 0.010 be attributed to general benefits conferred on the 111 residential or publicly owned/non-profit parcels and uses located adjacent to or across the street from assessed parcels within the DECCBD. The cumulative dollar value of this general benefit type equates to $4,975 ($2,635 + $2,340) as delineated in the following Table:

Parcel Type	Quantity	Benefit Factor	Benefit Units	Benefit Percent	Benefit Value
Assessed Parcels Within District	373	1.0000	373.000	99.3713%	$786,305
Comm Parcels Out	25	0.0500	1.250	0.3330%	$2,635
Other Parcels Out	111	0.0100	1.110	0.2957%	$2,340
SUBTOTAL			375.360	100.00%	$791,280

General Benefit - Public At Large

While the DECCBD funded programs are narrowly designed and carefully implemented to specially benefit the assessed DECCBD parcels and are only provided for the special benefit to each and every assessed parcel within the DECCBD, these programs also provide general benefits to the public at large within the DECCBD.

For the proposed DECCBD activities, assessment engineering experience in California has found that generally over 95% of people moving about within similar district boundaries are engaged in business related to assessed parcels and businesses contained located within them, while the public at large "just passing through" is typically 5% or less.

Based on the nature of the proposed DECCBD funded programs and over 30 years of assessment engineering experience, it is the opinion of this Assessment Engineer that districtwide general benefit factors for each of the DECCBD funded special benefit program element costs that provide a general benefit to the public at large are as shown in the Table below. These factors are applied to each program element cost in order to compute the dollar and percent value of districtwide general benefits to the public at large. The total dollar value of this general benefit type, public at large, equates to $16,047 as delineated in the following Table:

	A	B	C	E
Program Element	**Dollar Allocation**	**General Benefit Percent**	**General Benefit Factor**	**General Benefit Value (A x C)**
CIVIL SIDEWALKS - SAFETY - CLEANLINESS	$472,000	1.50%	0.0150	$9,628
DISTRICT IDENTITY - PLACEMAKING	$118,000	0.50%	0.0050	$2,407
ADMINISTRATION	$173,000	0.50%	0.0050	$3,530
CONTINGENCY-RESERVE	$23,305	0.50%	0.0050	$482
TOTAL	$786,305			$16,047

Composite General Benefit

Based on the general benefit values delineated in the three sections above, the total value of general benefits conferred on assessed parcels within the DECCBD, the public at large and spillover to parcels outside the DECCBD equates to $16,047 ($9,628+$2,407+$3,530+$482). Total program costs are estimated to be $802,352. This Assessment Engineer has determined that the general benefit value portion of this equates to $15,593 or 1.9445% of the total estimated DECCBD program costs. The general benefit percentage will now be conservatively rounded up to 2.0% of the total program costs or $16,047 with the total program costs now at $802,352. Subtracting the composite general benefit value of $16,047 from the total estimated program cost of $802,352 results in a special benefit value of $786,305. This is the total amount of assessments to be levied on the 373 assessed parcels in the proposed DECCBD for Year 1-2027. General benefit costs of $16,047 will need to be funded by other non-assessment sources.

A breakdown of projected special and general benefit costs for each year of first 10 years of the proposed 20-year term is shown in the following Table:

Year 1-10 Special + Districtwide General Benefits

YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 1 - 2027	1	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	$243,496	$4,969	$248,465	60.0276%
		DISTRICT IDENTITY - PLACEMAKING	$60,874	$1,242	$62,116	15.0069%
		ADMINISTRATION	$89,247	$1,821	$91,068	22.0016%
		CONTINGENCY-RESERVE	$12,023	$246	$12,269	2.9639%
		TOTAL	$405,640	$8,278	$413,918	100.0000%
	2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	$228,504	$4,664	$233,168	60.0276%
		DISTRICT IDENTITY - PLACEMAKING	$57,126	$1,166	$58,292	15.0069%
		ADMINISTRATION	$83,753	$1,709	$85,462	22.0016%
		CONTINGENCY-RESERVE	$11,282	$230	$11,512	2.9639%
		TOTAL	$380,665	$7,769	$388,434	100.0000%
	1&2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	$472,000	$9,633	$481,633	60.0276%
	1&2	DISTRICT IDENTITY - PLACEMAKING	$118,000	$2,408	$120,408	15.0069%
	1&2	ADMINISTRATION	$173,000	$3,530	$176,530	22.0016%

	1&2	CONTINGENCY-RESERVE	$23,305	$476	$23,781	2.9639%
	1&2	TOTAL	$786,305	$16,047	$802,352	100.0000%
YR	**ZONE**	**PROGRAM CATEGORY**	**SPECIAL BENEFITS**	**GENERAL BENEFITS**	**TOTAL BENEFITS**	**% OF TOTAL**
YR 2 - 2028	1	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	$260,541	$5,317	$265,858	60.0276%
		DISTRICT IDENTITY - PLACEMAKING	$65,135	$1,329	$66,464	15.0069%
		ADMINISTRATION	$95,494	$1,948	$97,442	22.0016%
		CONTINGENCY-RESERVE	$12,865	$263	$13,128	2.9639%
		TOTAL	$434,035	$8,857	$442,892	100.0000%
	2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	$244,499	$4,990	$249,489	60.0276%
		DISTRICT IDENTITY - PLACEMAKING	$61,125	$1,248	$62,373	15.0069%
		ADMINISTRATION	$89,616	$1,829	$91,445	22.0016%
		CONTINGENCY-RESERVE	$12,072	$246	$12,318	2.9639%
		TOTAL	$407,312	$8,313	$415,625	100.0000%
	1&2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	$505,040	$10,307	$515,347	60.0276%
	1&2	DISTRICT IDENTITY - PLACEMAKING	$126,260	$2,577	$128,837	15.0069%
	1&2	ADMINISTRATION	$185,110	$3,777	$188,887	22.0016%
	1&2	CONTINGENCY-RESERVE	$24,937	$509	$25,446	2.9639%
	1&2	TOTAL	$841,347	$17,170	$858,517	100.0000%
YR	**ZONE**	**PROGRAM CATEGORY**	**SPECIAL BENEFITS**	**GENERAL BENEFITS**	**TOTAL BENEFITS**	**% OF TOTAL**
YR 3 - 2029	1	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	$278,779	$5,689	$284,468	60.0276%
		DISTRICT IDENTITY - PLACEMAKING	$69,694	$1,422	$71,116	15.0069%
		ADMINISTRATION	$102,179	$2,084	$104,263	22.0016%
		CONTINGENCY-RESERVE	$13,766	$281	$14,047	2.9639%
		TOTAL	$464,418	$9,476	$473,894	100.0000%
	2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	$261,614	$5,339	$266,953	60.0276%
		DISTRICT IDENTITY - PLACEMAKING	$65,404	$1,335	$66,739	15.0069%
		ADMINISTRATION	$95,889	$1,957	$97,846	22.0016%
		CONTINGENCY-RESERVE	$12,917	$263	$13,180	2.9639%
		TOTAL	$435,824	$8,894	$444,718	100.0000%
	1&2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	$540,393	$11,028	$551,421	60.0276%
	1&2	DISTRICT IDENTITY - PLACEMAKING	$135,098	$2,757	$137,855	15.0069%
	1&2	ADMINISTRATION	$198,068	$4,041	$202,109	22.0016%
	1&2	CONTINGENCY-RESERVE	$26,683	$544	$27,227	2.9639%
	1&2	TOTAL	$900,242	$18,370	$918,612	100.0000%
YR	**ZONE**	**PROGRAM CATEGORY**	**SPECIAL BENEFITS**	**GENERAL BENEFITS**	**TOTAL BENEFITS**	**% OF TOTAL**
YR 4 - 2030	1	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	$298,294	$6,087	$304,381	60.0276%
		DISTRICT IDENTITY - PLACEMAKING	$74,573	$1,522	$76,095	15.0069%
		ADMINISTRATION	$109,332	$2,230	$111,562	22.0016%
		CONTINGENCY-RESERVE	$14,730	$301	$15,031	2.9639%
		TOTAL	$496,929	$10,140	$507,069	100.0000%
	2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	$279,927	$5,713	$285,640	60.0276%

		DISTRICT IDENTITY - PLACEMAKING	$69,982	$1,428	$71,410	15.0069%
		ADMINISTRATION	$102,601	$2,094	$104,695	22.0016%
		CONTINGENCY-RESERVE	$13,821	$281	$14,102	2.9639%
		TOTAL	$466,331	$9,516	$475,847	100.0000%
	1&2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	$578,221	$11,800	$590,021	60.0276%
	1&2	DISTRICT IDENTITY - PLACEMAKING	$144,555	$2,950	$147,505	15.0069%
	1&2	ADMINISTRATION	$211,933	$4,324	$216,257	22.0016%
	1&2	CONTINGENCY-RESERVE	$28,551	$582	$29,133	2.9639%
	1&2	TOTAL	$963,260	$19,656	$982,916	100.0000%
YR	**ZONE**	**PROGRAM CATEGORY**	**SPECIAL BENEFITS**	**GENERAL BENEFITS**	**TOTAL BENEFITS**	**% OF TOTAL**
YR 5 - 2031	1	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	$319,175	$6,513	$325,688	60.0276%
		DISTRICT IDENTITY - PLACEMAKING	$79,793	$1,629	$81,422	15.0069%
		ADMINISTRATION	$116,985	$2,386	$119,371	22.0016%
		CONTINGENCY-RESERVE	$15,761	$322	$16,083	2.9639%
		TOTAL	$531,714	$10,850	$542,564	100.0000%
	2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	$299,522	$6,113	$305,635	60.0276%
		DISTRICT IDENTITY - PLACEMAKING	$74,881	$1,528	$76,409	15.0069%
		ADMINISTRATION	$109,783	$2,241	$112,024	22.0016%
		CONTINGENCY-RESERVE	$14,788	$301	$15,089	2.9639%
		TOTAL	$498,974	$10,183	$509,157	100.0000%
	1&2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	$618,697	$12,626	$631,323	60.0276%
	1&2	DISTRICT IDENTITY - PLACEMAKING	$154,674	$3,157	$157,831	15.0069%
	1&2	ADMINISTRATION	$226,768	$4,627	$231,395	22.0016%
	1&2	CONTINGENCY-RESERVE	$30,549	$623	$31,172	2.9639%
	1&2	TOTAL	$1,030,688	$21,033	$1,051,721	100.0000%
YR	**ZONE**	**PROGRAM CATEGORY**	**SPECIAL BENEFITS**	**GENERAL BENEFITS**	**TOTAL BENEFITS**	**% OF TOTAL**
YR 6 - 2032	1	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	$341,517	$6,969	$348,486	60.0276%
		DISTRICT IDENTITY - PLACEMAKING	$85,379	$1,743	$87,122	15.0069%
		ADMINISTRATION	$125,174	$2,553	$127,727	22.0016%
		CONTINGENCY-RESERVE	$16,864	$345	$17,209	2.9639%
		TOTAL	$568,934	$11,610	$580,544	100.0000%
	2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	$320,489	$6,541	$327,030	60.0276%
		DISTRICT IDENTITY - PLACEMAKING	$80,123	$1,635	$81,758	15.0069%
		ADMINISTRATION	$117,468	$2,398	$119,866	22.0016%
		CONTINGENCY-RESERVE	$15,823	$322	$16,145	2.9639%
		TOTAL	$533,903	$10,896	$544,799	100.0000%
	1&2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	$662,006	$13,510	$675,516	60.0276%
	1&2	DISTRICT IDENTITY - PLACEMAKING	$165,502	$3,378	$168,880	15.0069%
	1&2	ADMINISTRATION	$242,642	$4,951	$247,593	22.0016%
	1&2	CONTINGENCY-RESERVE	$32,687	$667	$33,354	2.9639%
	1&2	TOTAL	$1,102,837	$22,506	$1,125,343	100.0000%

YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 7 - 2033	1	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	$365,423	$7,457	$372,880	60.0276%
		DISTRICT IDENTITY - PLACEMAKING	$91,356	$1,865	$93,221	15.0069%
		ADMINISTRATION	$133,936	$2,732	$136,668	22.0016%
		CONTINGENCY-RESERVE	$18,044	$369	$18,413	2.9639%
		TOTAL	$608,759	$12,423	$621,182	100.0000%
	2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	$342,923	$6,999	$349,922	60.0276%
		DISTRICT IDENTITY - PLACEMAKING	$85,732	$1,749	$87,481	15.0069%
		ADMINISTRATION	$125,691	$2,566	$128,257	22.0016%
		CONTINGENCY-RESERVE	$16,931	$345	$17,276	2.9639%
		TOTAL	$571,277	$11,659	$582,936	100.0000%
	1&2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	$708,346	$14,456	$722,802	60.0276%
	1&2	DISTRICT IDENTITY - PLACEMAKING	$177,088	$3,614	$180,702	15.0069%
	1&2	ADMINISTRATION	$259,627	$5,298	$264,925	22.0016%
	1&2	CONTINGENCY-RESERVE	$34,975	$714	$35,689	2.9639%
	1&2	TOTAL	$1,180,036	$24,082	$1,204,118	100.0000%
YR	**ZONE**	**PROGRAM CATEGORY**	**SPECIAL BENEFITS**	**GENERAL BENEFITS**	**TOTAL BENEFITS**	**% OF TOTAL**
YR 8 - 2034	1	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	$391,003	$7,979	$398,982	60.0276%
		DISTRICT IDENTITY - PLACEMAKING	$97,751	$1,996	$99,747	15.0069%
		ADMINISTRATION	$143,312	$2,923	$146,235	22.0016%
		CONTINGENCY-RESERVE	$19,307	$395	$19,702	2.9639%
		TOTAL	$651,373	$13,293	$664,666	100.0000%
	2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	$366,928	$7,489	$374,417	60.0276%
		DISTRICT IDENTITY - PLACEMAKING	$91,733	$1,871	$93,604	15.0069%
		ADMINISTRATION	$134,489	$2,746	$137,235	22.0016%
		CONTINGENCY-RESERVE	$18,116	$369	$18,485	2.9639%
		TOTAL	$611,266	$12,475	$623,741	100.0000%
	1&2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	$757,931	$15,468	$773,399	60.0276%
	1&2	DISTRICT IDENTITY - PLACEMAKING	$189,484	$3,867	$193,351	15.0069%
	1&2	ADMINISTRATION	$277,801	$5,669	$283,470	22.0016%
	1&2	CONTINGENCY-RESERVE	$37,423	$764	$38,187	2.9639%
	1&2	TOTAL	$1,262,639	$25,768	$1,288,407	100.0000%
YR	**ZONE**	**PROGRAM CATEGORY**	**SPECIAL BENEFITS**	**GENERAL BENEFITS**	**TOTAL BENEFITS**	**% OF TOTAL**
YR 9 - 2035	1	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	$418,373	$8,538	$426,911	60.0276%
		DISTRICT IDENTITY - PLACEMAKING	$104,594	$2,136	$106,730	15.0069%
		ADMINISTRATION	$153,344	$3,128	$156,472	22.0016%
		CONTINGENCY-RESERVE	$20,658	$423	$21,081	2.9639%
		TOTAL	$696,969	$14,225	$711,194	100.0000%
	2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	$392,613	$8,013	$400,626	60.0276%
		DISTRICT IDENTITY - PLACEMAKING	$98,154	$2,002	$100,156	15.0069%
		ADMINISTRATION	$143,903	$2,938	$146,841	22.0016%
		CONTINGENCY-RESERVE	$19,384	$395	$19,779	2.9639%

		TOTAL	$654,054	$13,348	$667,402	100.0000%
	1&2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	$810,986	$16,551	$827,537	60.0276%
	1&2	DISTRICT IDENTITY - PLACEMAKING	$202,748	$4,138	$206,886	15.0069%
	1&2	ADMINISTRATION	$297,247	$6,066	$303,313	22.0016%
	1&2	CONTINGENCY-RESERVE	$40,042	$818	$40,860	2.9639%
	1&2	TOTAL	$1,351,023	$27,573	$1,378,596	100.0000%
YR	**ZONE**	**PROGRAM CATEGORY**	**SPECIAL BENEFITS**	**GENERAL BENEFITS**	**TOTAL BENEFITS**	**% OF TOTAL**
YR 10 - 2036	1	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	$447,659	$9,136	$456,795	60.0276%
		DISTRICT IDENTITY - PLACEMAKING	$111,916	$2,286	$114,202	15.0069%
		ADMINISTRATION	$164,078	$3,347	$167,425	22.0016%
		CONTINGENCY-RESERVE	$22,104	$453	$22,557	2.9639%
		TOTAL	$745,757	$15,222	$760,979	100.0000%
	2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	$420,096	$8,574	$428,670	60.0276%
		DISTRICT IDENTITY - PLACEMAKING	$105,025	$2,142	$107,167	15.0069%
		ADMINISTRATION	$153,976	$3,144	$157,120	22.0016%
		CONTINGENCY-RESERVE	$20,741	$423	$21,164	2.9639%
		TOTAL	$699,838	$14,283	$714,121	100.0000%
	1&2	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	$867,755	$17,710	$885,465	60.0276%
	1&2	DISTRICT IDENTITY - PLACEMAKING	$216,941	$4,428	$221,369	15.0069%
	1&2	ADMINISTRATION	$318,054	$6,491	$324,545	22.0016%
	1&2	CONTINGENCY-RESERVE	$42,845	$876	$43,721	2.9639%
	1&2	TOTAL	$1,445,595	$29,505	$1,475,100	100.0000%

DECCBD WORK PLAN

Overview

The services, programs and improvements to be funded by the DECCBD include Civil Sidewalks-Safety-Cleanliness, District Identity-Placemaking, Administration and Contingency-Reserve. The property uses within the boundaries of the DECCBD that will receive special benefits from DECCBD funded programs, services and improvements are currently a unique mix of restaurants, retailers, services, office buildings, market rate and residential condominiums, apartment units, hotels, industrial and civic buildings. Services, programs and improvements provided and funded by the DECCBD are primarily designed to provide special benefits as described below to identified assessed parcels within the boundaries of the DECCBD.

These special benefits are particular and distinct to each and every identified assessed parcel within the DECCBD and are not provided to non-assessed parcels outside of the DECCBD. These programs, services and improvements will only be provided to each individual assessed parcel within the DECCBD boundaries and, in turn, confer proportionate "special benefits" to each assessed parcel.

The very nature of the purpose of the DECCBD is to fund supplemental programs, services and improvements to assessed parcels within the DECCBD boundaries above and beyond the baseline services provided by the City of El Cajon. The City of El Cajon does not provide these supplemental programs and services. All benefits derived from the assessments to be levied on assessed parcels within the DECCBD are for services, programs and improvements directly benefiting each individual assessed parcel within the DECCBD. No DECCBD funded services, activities or programs will be provided outside of the DECCBD boundaries.

The program special benefit cost allocations of the DECCBD assessment revenues for Year 1-2027 are shown in the Table on page 15 of this Report. The projected program special benefit cost allocations of the DECCBD assessment revenues for the first 10 years of the proposed 20-year term of the DECCBD, assuming a 7% maximum annual assessment rate increase, are shown in the Table on page 16 of this Report.

WORK PLAN DETAILS

The services to be provided by the DECCBD (i.e. Civil Sidewalks-Safety-Cleanliness, District Identity-Placemaking, Administration and Contingency-Reserve) are all designed to contribute to the cohesive mixed-use urban fabric to ensure economic success and vitality of each assessed parcel within the proposed DECCBD. The assessed parcels in the DECCBD will specially benefit from the DECCBD programs in the form of increasing commerce and improving economic success and vitality through meeting the DECCBD Goals: to improve cleanliness, beautification, landscaping and to attract and retain businesses and services, generate more pedestrian and visitor traffic and to increase commerce and improve the economic viability of each individual assessed parcel for businesses, patrons and residents.

Assessed parcels are conferred proportionate special benefits from all DECCBD funded programs, services and improvements which are intended to attract more customers, users, visitors, employees, tenants, residents and investors. DECCBD programs, services and improvements are designed to increase business volumes, sales transactions, occupancies and rental income. These programs, services and improvements are designed to improve commerce and aesthetic appeal for owners, business and residential tenants, patrons, visitors and employees of these parcels within the DECCBD by reducing litter and debris, marketing the available goods and services and installing beautification elements, each considered necessary in a competitive properly managed mixed-use business district.

These benefits are particular and distinct to each and every identified and assessed parcel within the DECCBD and are not provided to non-assessed parcels outside of the DECCBD. These programs, services and improvements will only be provided to each individual assessed parcel within the DECCBD boundaries and, in turn, confer proportionate "special benefits" to each assessed parcel.

The following programs, services and improvements are proposed by the DECCBD to specially benefit each and every individually assessed parcel within the DECCBD boundaries. DECCBD services, programs and improvements will not be provided to parcels outside the DECCBD boundary.

CIVIL SIDEWALKS - $ 472,000 (ROUNDED – SPECIAL BENEFIT COSTS) 60%

Examples of this category of special benefit services and costs may include, but are not limited to:

- Regular sidewalk and gutter sweeping
- Periodic sidewalk steam cleaning
- Beautification of the Downtown El Cajon CBD
- Enhanced trash emptying (over and above city services)
- Timely graffiti removal, within 72 hours as necessary

- Maintenance of existing and new public spaces
- Maintenance of the Prescott Promenade
- Set up and take down of special events
- Installation and maintenance of flowers throughout the Downtown El Cajon CBD. (outside of medians)
- Personnel to manage in-house or contracted maintenance and any security teams.

DISTRICT IDENTITY-PLACEMAKING – $118,000 (ROUNDED – SPECIAL BENEFIT COSTS) 15%

Examples of this category of special benefit services and costs may include, but are not limited to:

- Website development and updating
- Traditional events done by the DECIA (new 501c3)
- Social media, public relations firm
- Enhancing current City holiday and seasonal decorations
- Branding of Downtown El Cajon properties so a positive image is promoted to the public
- Activation of Prescott Promenade
- Banner programs
- Public art displays and promotion of the Rea Street Art Downtown El Cajon CBD;
- Public space design and improvements
- Personnel to manage in-house or contracted public relations, web site maintenance or social media contractors.

ADMINISTRATION - $173,000 (ROUNDED – SPECIAL BENEFIT COSTS) 22%

Examples of this category of special benefit services and costs may include, but is not limited to:

- Staff and administrative costs, contracted or in-house
- Directors and Officers and General Liability Insurance
- Office related expenses
- Office and equipment rent
- Financial reporting and accounting
- Legal work

CONTINGENCY- RESERVE - $23,305 (ROUNDED – SPECIAL BENEFIT COSTS) 3%

Examples of this category of special benefit services and costs include, but is not limited to:

- Delinquencies, City/County fees, reserves

In summary, all DECCBD funded services, programs and improvements described above confer special benefits to identified assessed parcels inside the DECCBD boundaries and none will be provided outside of the DECCBD. Each assessed parcel within the DECCBD will proportionately specially benefit from Civil Sidewalks-Safety-Cleanliness, District Identity-Placemaking, Administration and Contingency-Reserve. These services, programs and improvements are intended to improve commerce, employment, rents and occupancy rates of assessed parcels within the DECCBD by reducing litter, marketing the available goods and services and installing physical improvements, each considered necessary in a competitive properly managed mixed-use business district. All DECCBD funded services programs and improvements are considered supplemental, above normal base level services provided by the City of El Cajon and are only provided for the special benefit of each and every assessed parcel within the boundaries of the DECCBD.

WORK PLAN BUDGET

Each identified assessed parcel within the DECCBD will be assessed the full amount of the proportionate special benefit conferred upon it based on the level of DECCBD funded services provided. The projected DECCBD program special benefit (assessments) allocation budget for Year 1-2027 is shown in the following Table:

DECCBD Year 1-2027 Special Benefit Assessment Budget by Zone

BENEFIT ZONE	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	DISTRICT IDENTITY - PLACEMAKING	ADMINISTRATION	CONTINGENCY-RESERVE	TOTAL $	TOTAL %
%	60.0276%	15.0069%	22.0016%	2.9639%	100.00%	
1	$243,496	$60,874	$89,247	$12,023	$405,640	51.5881%
2	$228,504	$57,126	$83,753	$11,282	$380,665	48.4119%
TOTAL	$472,000	$118,000	$173,000	$23,305	$786,305	100.00%

In order to carry out the DECCBD programs outlined in the previous section, a Year 1-2027 assessment budget of $786,305 is projected. Since the DECCBD is being proposed for a 20-year term, projected program costs for future years (Years 2-20) are set at the inception of the DECCBD. While future inflationary and other program cost increases are unknown at this point, a maximum increase of 7% per year, commensurate to special benefits conferred on each assessed parcel, is incorporated into the projected program costs and assessment rates for the DECCBD.

Funding carryovers, if any, may be reapportioned the following year for related programs, services and improvements in accordance with the Management District Plan. Detailed annual budgets will be prepared by the Property Owners' Association Board and included in the Annual Report for the City Council's review and approval.

It is recognized that market conditions may cause the cost of providing goods and services to fluctuate from year to year for the proposed DECCBD. Accordingly, the Owners' Association shall have the ability to reallocate any budget line item within the budget categories up to 10% of total budget from each year's percentage in the Management District Plan subject to the review and approval by the Owners' Association Board. Any proposed variation that exceeds 10% of the total budget shall be subject to review and approval from the City Manager's Office. Any surplus or unspent funds, per category, shall be accumulated year to year over the life of the DECCBD. Such reallocation will be included in the Annual Report for approval by the City of El Cajon City Council pursuant to related City policies. Any accrued interest or delinquent payments may be expended in any budget category in accordance with the Management District Plan.

The projected DECCBD special benefit budget for the first 10 years of the proposed 20-year DECCBD term is shown in the following Table:

YEAR 1-10 PROJECTED DECCBD ASSESSMENT BUDGET SUMMARY (Special Benefits)
(Assumes 7% max rate increase per year)

YEAR	BENEFIT ZONE	CIVIL SIDEWALKS - SAFETY - CLEANLINESS	DISTRICT IDENTITY - PLACEMAKING	ADMINISTRATION	CONTINGENCY-RESERVE	TOTAL $	TOTAL %
	%	60.0276%	15.0069%	22.0016%	2.9639%	100%	
1	1	$243,496	$60,874	$89,247	$12,023	$405,640	51.5881%
	2	$228,504	$57,126	$83,753	$11,282	$380,665	48.4119%
	TOTAL	$472,000	$118,000	$173,000	$23,305	$786,305	100%
2	1	$260,541	$65,135	$95,494	$12,865	$434,035	51.7716%
	2	$244,499	$61,125	$89,616	$12,072	$407,312	48.2284%
	TOTAL	$505,040	$126,260	$185,110	$24,937	$841,347	100.0000%
3	1	$278,779	$69,694	$102,179	$13,766	$464,418	51.7716%
	2	$261,614	$65,404	$95,889	$12,917	$435,824	48.2284%
	TOTAL	$540,393	$135,098	$198,068	$26,683	$900,242	100.0000%
4	1	$298,294	$74,573	$109,332	$14,730	$496,929	51.7716%
	2	$279,927	$69,982	$102,601	$13,821	$466,331	48.2284%
	TOTAL	$578,221	$144,555	$211,933	$28,551	$963,260	100.0000%
5	1	$319,175	$79,793	$116,985	$15,761	$531,714	51.7716%
	2	$299,522	$74,881	$109,783	$14,788	$498,974	48.2284%
	TOTAL	$618,697	$154,674	$226,768	$30,549	$1,030,688	100.0000%
6	1	$341,517	$85,379	$125,174	$16,864	$568,934	51.7716%
	2	$320,489	$80,123	$117,468	$15,823	$533,903	48.2284%
	TOTAL	$662,006	$165,502	$242,642	$32,687	$1,102,837	100.0000%
7	1	$365,423	$91,356	$133,936	$18,044	$608,759	51.7716%
	2	$342,923	$85,732	$125,691	$16,931	$571,277	48.2284%
	TOTAL	$708,346	$177,088	$259,627	$34,975	$1,180,036	100.0000%
8	1	$391,003	$97,751	$143,312	$19,307	$651,373	51.7716%
	2	$366,928	$91,733	$134,489	$18,116	$611,266	48.2284%
	TOTAL	$757,931	$189,484	$277,801	$37,423	$1,262,639	100.0000%
9	1	$418,373	$104,594	$153,344	$20,658	$696,969	51.7716%
	2	$392,613	$98,154	$134,903	$19,384	$654,054	48.2284%
	TOTAL	$810,986	$202,748	$297,247	$40,042	$1,351,023	100.0000%
10	1	$447,659	$111,916	$164,078	$22,104	$745,757	51.7716%
	2	$420,096	$105,025	$153,976	$20,741	$699,838	48.2284%
	TOTAL	$867,755	$216,941	$318,054	$42,845	$1,445,595	100.0000%

The DECCBD assessments may increase for each individual parcel each year during the life of the DECCBD, but not to exceed 7% per year, commensurate to special benefits received by each assessed parcel and must be approved by the Owners' Association Board of Directors, included in the Annual Report and adopted by the City of El Cajon City Council. Any accrued interest and delinquent payments will be expended within the budgeted categories. The Owners' Association Board of the Directors ("Property Owners' Association of the DECCBD) shall determine the percentage increase, if any, to the annual assessment, not to exceed 7% per year. The Owners' Association Executive Director shall communicate the annual increase to the City each year in which the DECCBD operates at a time determined in the Administration Contract held between the Owners' Association and the City of El Cajon. No bonds are to be issued in conjunction with the proposed DECCBD.

Pursuant to the Ordinance, any funds remaining after each year of operation will be rolled over into the next year's budget or returned to stakeholders in accordance with the Ordinance. If the DECCBD is terminated for any reason or disestablished, unencumbered/unexpended funds will be returned to the property owners in accordance with the Ordinance.

<u>Finding 3.</u> From Section 4(a): "(Determine) the proportionate special benefit derived by each parcel in relationship to the entirety of the..........cost of public improvement(s) or the maintenance and operation expenses...........or the cost of the property related service being provided.

Each identified assessed parcel within the DECCBD will be assessed based on property characteristics unique only to that parcel. Based on the specific needs and corresponding nature of the program activities to be funded by the proposed DECCBD (i.e. Civil Sidewalks-Safety-Cleanliness, District Identity-Placemaking, Administration and Contingency-Reserve), it is the opinion of this Assessment Engineer that the assessment factors on which to base assessment rates relate directly to the proportionate amount of building area, land area and street frontage of each parcel except as note herein within two benefit zones.

The calculated assessment rates are applied to the actual measured parameters of each parcel and thereby are proportional to each and every other identified assessed parcel within the DECCBD as a whole. Larger parcels and those with larger buildings and/or street frontage are projected to impact the demand for services and programs to a greater extent than smaller parcels or smaller buildings or street frontages and thus, are assigned a greater proportionate degree of assessment program and service costs. The proportionality is further achieved by setting targeted formula component weights for the respective parcel by parcel identified property attributes and benefit zone in which it is located.

The proportionate special benefit cost for each parcel has been calculated based on proportionate formula components and is listed in the Management District Plan and this Report. The individual percentages (i.e. proportionate relationship to the total special benefit related program and activity costs) are computed by dividing the individual parcel assessment by the total special benefit program related costs.

<u>Finding 4.</u> From Section 4(a): "No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

Not only are the proposed program costs reasonable due to the benefit of group purchasing and contracting which would be possible through the proposed DECCBD, they are also considerably less than other options considered by the DECCBD Formation Advisory Committee. The actual assessment rates for each parcel within the DECCBD directly relate to the level of service and, in turn, special benefit to be conferred on each parcel based on the respective amount of building area, land area and street frontage of each parcel except as note herein within two benefit zones.

Finding 5. From Section 4(a): "Parcels........that are owned or used by any (public) agency shall not be exempt from assessment.........."

Article XIII D states that "parcels within a District that are owned or used by any agency, the State of California or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly-owned parcels in fact receive no special benefit."

There are currently 26 publicly owned parcels within the boundaries of the proposed DECCBD - they are owned by the City of El Cajon, the County of San Diego, San Diego Gas & Electric, El Cajon Housing Authority, San Diego Metro Transit and the State of California.

For assessed publicly owned parcels and facilities, each of these parcels specially benefit from proposed DECCBD funded programs and services from cleaner facility entrances and perimeters. In addition, the proposed DECCBD funded marketing and district identity programs benefit publicly owned parcels by announcing public events and activities held at these public facilities and apprise employees of important DECCBD news and events. These services and programs are designed to improve the cleanliness and usability of each publicly owned assessed parcel and facility within the DECCBD by reducing litter and debris, marketing the available goods and services in the proposed DECCBD and installing physical improvements, each considered necessary for public facilities within a mixed-use business district.

It is the opinion of this Assessment Engineer that there is no clear and convincing evidence that these publicly owned parcels would not receive proportionate special benefits and thus, are not exempt from assessments nor assessed differently than privately owned parcels.

PUBLICLY OWNED PARCELS

APN	Legal Owner	Benefit Zone	Site Street	Annual Assessment	Percent
487-172-67-00	CITY OF EL CAJON	1	326 N MAGNOLIA AVE	$ 3,570.11	0.45%
487-321-12-00	CITY OF EL CAJON	2		$ 1,562.28	0.20%
488-072-38-00	CITY OF EL CAJON	1	N MAGNOLIA AVE	$ 5,642.12	0.71%
488-072-45-00	CITY OF EL CAJON	2	CIVIC CENTER WAY	$ 16,075.98	2.03%
488-083-27-00	CITY OF EL CAJON	2	149 REA AVE	$ 2,502.02	0.32%
488-111-28-00	CITY OF EL CAJON	1		$ 13,711.74	1.74%
488-111-30-00	CITY OF EL CAJON	1		$ 18,822.65	2.38%
488-192-09-00	CITY OF EL CAJON	1	E DOUGLAS AVE	$ 17,001.12	2.15%
488-211-21-00	CITY OF EL CAJON	1	201 E MAIN ST	$ 1,435.82	0.18%
488-211-22-00	CITY OF EL CAJON	2	230 E DOUGLAS AVE	$ 2,434.50	0.31%
488-212-19-00	CITY OF EL CAJON	2	E LEXINGTON AVE	$ 212.50	0.03%
488-212-20-00	CITY OF EL CAJON	2	E DOUGLAS AVE	$ 546.38	0.07%
488-212-21-00	CITY OF EL CAJON	2	250 E LEXINGTON AVE	$ 11,122.74	1.41%

488-212-22-00	CITY OF EL CAJON	2	PRESCOTT AVE	$ 3,508.84	0.44%
			TOTAL	$ 98,148.80	12.42%
488-111-32-00	COUNTY OF SAN DIEGO	1	MAGNOLIA AVE N	$ 21,734.51	2.75%
488-162-17-00	COUNTY OF SAN DIEGO	1	200 S MAGNOLIA AVE	$ 5,056.41	0.64%
488-192-08-00	COUNTY OF SAN DIEGO	1	PRESCOTT AVE	$ 8,962.55	1.13%
			TOTAL	$ 35,753.47	4.53%
488-111-35-00	EL CAJON HOUSING	1	E MAIN ST	$ 1,750.38	0.22%
487-121-24-00	SAN DIEGO GAS & ELECTRIC CO	2	W MAIN ST	$ 9,882.58	1.25%
487-121-25-00	SAN DIEGO GAS & ELECTRIC CO	2	W MAIN ST	$ 2,764.48	0.35%
487-121-76-00	SAN DIEGO GAS & ELECTRIC CO	2		$ 6,117.00	0.77%
487-121-92-00	SAN DIEGO GAS & ELECTRIC CO	2	W MAIN ST	$ 4,362.54	0.55%
			TOTAL	$ 23,126.60	2.93%
487-262-04-00	SD METROPOLITAN TRANSIT DEV BOARD	2	166 S MARSHALL AVE	$ 4,930.40	0.62%
487-262-09-00	SD METROPOLITAN TRANSIT DEV BOARD	2	1133 W MAIN ST	$ 1,252.86	0.16%
487-273-06-00	SD METROPOLITAN TRANSIT DEV BOARD	2	398 S MARSHALL AVE	$ 6,185.62	0.78%
			TOTAL	$ 12,368.88	1.57%
488-111-31-00	STATE OF CALIFORNIA	1	E PARK AVE	$ 11,388.00	1.44%

Finding 6. From Section 4(b): "All assessments must be supported by a detailed engineer's report prepared by a registered professional engineer certified by the State of California".

This report serves as the "detailed engineer's report" to support the benefit property assessments proposed to be levied within the proposed DECCBD.

Finding 7. From Section 4(c): "The amount of the proposed assessment for each parcel shall be calculated (along with) the total amount thereof chargeable to the entire district, the duration of such payments, the reason for such assessment and the basis upon which the amount of the proposed assessment was calculated."

The individual and total parcel assessments attributable to special property benefits are shown in Appendix 1 of this Report. The proposed DECCBD and resultant assessment levies will continue for 20 years unless disestablished. The reasons for the proposed assessments are outlined in Finding 2 above as well as in the Management District Plan. The calculation basis of the proposed assessment is attributed to building area, land area and street frontage of each parcel except as note herein within two benefit zones.

Assessment Formula Methodology

Step 1. Select "Benefit Unit(s)"

Background - Assessment Formula Development

The method used to determine special benefits derived by each identified assessed property within a CBD begins with the selection of a suitable and tangible basic benefit unit. For property related services, such as those proposed in the DECCBD, the benefit unit may be measured in linear feet of street frontage or parcel size in square feet or building size in square feet or any combination of these factors. Factor quantities for each parcel are then measured or otherwise ascertained. From these figures, the amount of benefit units to be assigned to each property can be calculated. Special circumstances such as unique geography, land uses, development constraints etc. are carefully reviewed relative to specific programs and improvements to be funded by a CBD in order to determine any levels of different benefit that may apply on a parcel-by-parcel or categorical basis.

Based on the factors described above such as geography and nature of programs and activities proposed, an assessment formula is developed which is derived from a singular or composite benefit unit factor or factors. Within the assessment formula, different factors may be assigned different "weights" or percentage of values based on their relationship to programs/services to be funded.

Next, all program and activity costs, including incidental costs, administration and ancillary program costs, are estimated. It is noted, as stipulated in Article XIII D Section 4(b) of the California Constitution, and now required of all property-based assessment districts, indirect or general benefit related costs may not be incorporated into the assessment formula and levied on the district properties; only direct or "special" benefits related costs may be used. Indirect or general benefits, if any, must be identified and, if quantifiable, calculated and factored out of the assessment cost basis to produce a "net" cost figure. In addition, Article XIII D Section 4(b) of the California Constitution also no longer automatically exempts publicly owned property from being assessed unless the respective public agency can provide clear and convincing evidence that their property does not specially benefit from the programs and services to be funded by the proposed special assessments. If special benefit is determined to be conferred upon such properties, they must be assessed in proportion to special benefits conferred in a manner similar to privately owned property assessments. (See pages 18-19 of this Report for discussion regarding publicly owned parcels within the DECCBD).

From the estimated program costs, the value of a benefit unit or "unit cost" can be computed by dividing the total amount of estimated program costs by the total number of benefit units. The amount of assessment for each parcel can be computed at this time by multiplying the Unit Cost times the number of Benefit Units per parcel. This is known as "spreading the assessment" or the "assessment spread" in that all costs are allocated proportionately or "spread" amongst all benefitting properties within the CBD.

The method and basis of spreading program costs varies from one CBD to another based on local geographic conditions, types of programs and activities proposed, and size and development complexity of the district. CBDs may require secondary benefit zones to be identified to allow for a tiered assessment formula for variable or stepped-down benefits derived.

<u>DECCBD Assessment Formula</u>

Based on the specific needs and corresponding nature of the program activities to be funded by the proposed DECCBD (i.e. Civil Sidewalk-Safety-Cleanliness, District Identity-Placemaking, Administration and Contingency-Reserve) it is the opinion of this Assessment Engineer that the assessment factors on which to base assessment rates relate directly to the proportionate amount of building area, land area and street frontage of each parcel except as note herein within two benefit zones.

The "Benefit Units" will be expressed as a combined function of gross building square footage (Benefit Unit "A"), land area (Benefit Unit "B"), street frontage (Benefit Unit "C") and interior building pad area for residential condominiums (Benefit Unit "D"). Based on the shape of the proposed DECCBD, as well as the nature of the work program, it is determined that all identified properties will gain a direct and proportionate degree of special benefit based on the respective amount of building area, land area and street frontage. It is noted and explained in more detail on page 22 under "Special Assessment

Circumstances" that residential condominiums will be assessed based only on interior building pad square footage of each unit.

There are two benefit zones within the proposed DECCBD. The targeted weights of assessment revenue for Zones 1 & 2 is about 50% each. The actual assessment revenue projected to be generated by Zone 1 is 51.5881%. The actual assessment revenue projected to be generated by Zone 2 is 48.4119%.

Benefit Zone 1 parcels will be assessed at a higher rate since they will have the highest frequency of Civil Sidewalks and District Identity services due to the amount of foot traffic in and around the parcels fronting along Main Street and Magnolia which represents the core area of the Downtown El Cajon CBD. Benefit Zone 1 properties are the historic core of Downtown El Cajon's Downtown El Cajon CBD dating back almost 120 years and built around Main and Magnolia Streets. The individual parcels being assessed include high quality retail, restaurants, services, civic buildings, parking lots and structures, residential, office, hotel and residential condos and apartments. These parcels will benefit the most from the CBD special benefit services, therefore their assessments have been made to fund the costs of services to these parcels. Civil Sidewalk Services shall be provided approximately 6 – 7 times per week for Benefit Zone 1 parcel owners, based upon a full crew of cleaning and landscaping personnel.

Benefits Zone 2 parcels represent the parcels west of the intersection of El Cajon Boulevard and Main Street as well as the parcels not fronting along Main and Magnolia Street to the Interstate 8 freeway. The predominant uses of Benefit Zone 2 parcels are office space, various office and retail and other commercial uses. Since they will be getting services 4 - 5 days per week, their annual assessments have been reduced to accommodate this weekly schedule and uses. The costs in Benefit Zone 2 are lower than those of Benefit Zone 1 due to the lack of density in this portion of the Downtown El Cajon CBD and the lack of intense pedestrian activity that is found in Benefit Zone 1 properties with the core areas around Main and Magnolia.

<u>Assessment Factors</u>
The interaction of building area, land area and street frontage quantities is a common method of fairly and equitably spreading special benefit costs to the beneficiaries of CBD funded services, programs and improvements. These factors directly relate to the proportion of special benefit each assessed parcel will receive from DECCBD funded activities, programs and improvements.

<u>Building Area</u> (Benefit Units A+D) is a direct measure of the static utilization of each parcel and its corresponding impact or draw on DECCBD funded activities. The targeted revenue weight of Building Area (Units A+D) is about 25%. Unit A+D will actually generate 27.3788% of the overall assessment revenue

<u>Land Area</u> (Benefit Unit B) is a direct measure of the current and future development capacity of each parcel and its corresponding impact or draw on DECCBD funded activities. The targeted revenue weight of Land Area (Unit B) is about 50%. Unit B will actually generate 49.0016% of the overall assessment revenue.

<u>Street Frontage</u> (Benefit Unit C) is a direct measure of each parcel's corresponding impact or draw on DECCBD funded activities. The targeted revenue weight of Street Frontage (Unit C) is about 25%. Unit B will actually generate 23.6196% of the overall assessment revenue.

Special Assessment Circumstances

1. Residential Condominiums
There are currently 94 residential condominium parcels within the boundaries of the DECCBD with many more planned. It is noted that there are 58 condos either under construction or soon to be built for which there is not currently any internal unit building area figures available and thus, no assessment amounts can be calculated. Residential condos will be assessed as a separate category. It is the opinion of this Assessment Engineer that residential condominium parcels will proportionately specially benefit from DECCBD funded programs and activities, but differently than commercial parcels and other residential parcels with multiple units on them. As such, based on the development configuration of such units which are generally multi floor buildings with no direct land or street frontage, the assessments for residential condominiums shall be assessed based solely on the internal building area of each residential condominium unit at the rate of $0.10 per square foot of internal building pad area in Zone 1 and $0.09 per square foot of internal building pad area in Zone 2, subject to any approved annual rate increases.

2. Commercial and Mixed-Use Condominiums
While no mixed-use condominiums currently exist within the DECCBD, ground floor commercial condominiums within the DECCBD shall be assessed based on actual land area covered, condominium building area and direct street frontage for each unit. Because such uses are typically developed as part of a multi-floor mixed-use complex, special methodologies are needed to address the levy of assessments on such land uses as follows:

Multi-Floor Commercial Only Condominiums (Upper Floors)
- Building area assessed at respective building area rate

Multi-Floor Mixed-Use Condominiums
- Commercial condo (See above for ground floor and upper floor locations)
- Residential condo (See # 2 above)

3. Private Parking Structures
Private parking structures or major retail parking lots will not be included for building square footage assessments unless they are open to the public in general and serve the parking needs of visitors other than direct customers.

Changes to Building and/or Parcel Size
Any changes in building or parcel size as a result of new construction, demolitions, land adjustments including but not limited to lot splits, consolidations, subdivisions, street dedications, right of way setbacks shall have their assessment adjusted upon final City approval of such building and/or parcel adjustments.

Other Future Development
Other than future maximum rates and the assessment methodology delineated in this Report, future assessments may increase for any given parcel if such an increase is attributable to events other than an increased rate or revised methodology, such as a change in the density, intensity, or nature of the use of land. Any change in assessment formula methodology or rates other than as stipulated in this Report would require a new Article XIII D ballot procedure in order to approve any such changes.

Step 2. Quantify Total Basic Benefit Units

Considering all identified specially benefiting parcels within the DECCBD and their respective assessable benefit units, the cumulative quantities by factor and zone are shown in the following Table:

Year 1 – 2027- Assessable Benefit Units

BENEFIT ZONE	BUILDING AREA (SF)	LAND AREA (SF)	STREET FRONTAGE (LF)	R-CONDO BUILDING AREA (SF)	# OF ASSESSABLE PARCELS
1	1,196,243	2,692,963	24,377	0	129
2	909,719	3,279,914	25,204	153,129	244
TOTAL	2,105,962	5,972,877	49,581	153,129	373

Considering all identified specially benefiting parcels within the DECCBD and their respective assessable benefit units, the cumulative assessment revenue by factor are shown in the following Table:

Year 1 – 2027 - Assessment Revenue

BENEFIT ZONE	BUILDING AREA ASSMT REVENUE	LAND AREA ASSMT REVENUE	STREET FRONTAGE ASSMT REVENUE	R-CONDO BUILDING AREA ASSMT REVENUE	TOTAL REVENUE	% OF TOTAL
1	$119,624.30	$188,507.41	$97,508.00	$0.00	$405,639.71	51.5881%
2	$81,874.71	$196,794.84	$88,214.00	$13,781.61	$380,665.16	48.4119%
TOTAL	$201,499.01	$385,302.25	$185,722.00	$13,781.61	$786,304.87	100.00%
Zone 1 %	15.2135%	23.9738%	12.4008%	0.0000%	51.5881%	
Zone 2 %	10.4126%	25.0278%	11.2188%	1.7527%	48.4119%	
Total %	25.6261%	49.0016%	23.6196%	1.7527%	100.00%	

Step 3. Calculate Benefit Units for Each Property.

The number of Benefit Units for each identified benefiting parcel within the proposed DECCBD was computed from data extracted from County Assessor records and maps. These data sources delineate current land uses, property areas and dimensions of record for each tax parcel. While it is understood that this data does not represent legal field survey measurements or detailed title search of recorded land subdivision maps or building records, it does provide an acceptable basis for the purpose of calculating property-based assessments. All respective property data being used for assessment computations will be provided to each property owner in the DECCBD for their review. If a property owner believes there is an error on a parcel's assessed quantities, the DECCBD may confirm the data with the San Diego County Assessor's office. If DECCBD data matches Assessor's data, the property owner may opt to work with the Assessor's office to correct the data so that the DECCBD assessment may be corrected

Step 4. Determine Assessment Formula

In the opinion of this Assessment Engineer, the general assessment formula for the proposed DECCBD, as shown in the Year 1 Assessment Rate Table on page 25, is as follows, except as noted on page 22 for residential condominiums:

Assessment	=	Land Area (Unit A) Sq Ft x Unit A Rate, plus
		Street Frontage (Unit B) Lin Ft x Unit B Rate, plus
		Building Area (Unit C) Sq Ft x Unit C Rate

Assessment Formula Unit Rates

Based on figures from the Assessable Benefit Units Table above, the assessment rates for each factor and zone are shown as calculated below:

ZONE 1

Building Area Rate (Unit A-1)

($786,304.87 x 15.2135%/ 1,196,243 assessable building area units = $0.10/sf building area

Land Area Rate B (Unit B-1)

($786,304.87 x 23.9738%) / 2,692,963 assessable land area units = $0.07/sf land area

Street Frontage Rate (Unit C-1)

($786,304.87 x 12.4008%) / 24,377 assessable frontage units = $4.00/lin ft frontage

Condo Building Area Rate (Unit D-1) – set at $0.10/sf condo internal building pad area

ZONE 2

Building Area Rate (Unit A-2)

($786,304.87 x 10.4126%) / 909,719 assessable building area units = $0.09/sf building area

Land Area Rate B (Unit B-2)

($786,304.87 x 25.0278%) / 3,279,914 assessable land area units = $0.06/sf land area

Street Frontage Rate (Unit C-2)

($786,304.87 x 11.2188%) / 25,204 assessable frontage units = $3.50/lin ft frontage

Condo Building Area Rate (Unit D-2) – set at $0.09/sf condo internal building pad area

It is noted that the assessment rate for residential condominiums in Zone 1 is set at the Year 1 -2027 building area rate of $0.10 per square foot of interior building pad area and $0.09 in Zone 2, each subject to a maximum 7% rate increase per year for the proposed 20-year DECCBD term.

YEAR 1 –2027 Assessment Rates

BENEFIT ZONE	BUILDING AREA RATE ($/SF)	LAND AREA RATE ($/SF)	STREET FRONTAGE RATE ($/LF)	R-CONDO BUILDING AREA RATE ($/SF)
YEAR 1	**A**	**B**	**C**	**D**
1	$0.1000	$0.0700	$4.0000	$0.1000
2	$0.0900	$0.0600	$3.5000	$0.0900

The complete Year 1 – 2027 assessment roll of all parcels to be assessed by the DECCBD is included in this Report as Appendix I.

Step 5. Estimate Total DECCBD Costs

The total projected DECCBD special benefit costs for the first 10 years (2027-2036) of the proposed 20-year term (2027 – 2046) are shown in the Table on page 16 of this Report assuming a maximum 7% increase per year.

Step 6. Separate General Benefits from Special Benefits and Related Costs (Article XIII D)

Total Year 1 special and districtwide general benefit related costs are estimated at $802,352 Districtwide general benefits are factored at 2% of the total benefit value (see Finding 2 of this Report) with special benefits set at 98%. Article XIII D limits the levy of property assessments to costs attributed to special benefits only. The 2% general benefit value is computed to be $16,047 with a resultant 98% special benefit limit computed at $786,305. Based on current property data and land uses, this is the maximum amount of Year 1 - 2027 revenue that can be derived from property assessments from the subject District. All program costs associated with district-wide general benefits will be derived from sources other than DECCBD assessments.

Step 7. Calculate "Basic Unit Cost"

With a YR 1 - 2027 assessment revenue portion of the budget set at $786,305 (special benefit only), the Unit Costs (rates) are shown earlier in Step 4. The DECCBD is proposed for a 20-year term. An annual inflationary assessment rate increase of up to 7%, commensurate to special benefits received by each assessed parcel, may be imposed for future year assessments, on approval by the DECCBD Property Owner's Association. The maximum assessment rates for years 1-20 (2027-2046) are shown in the Table below. The assessment rates listed constitute the maximum assessment rates that may be imposed for the 20-year DECCBD term.

DECCBD – Maximum Assessment Rates - Years 1-20
(Includes a 7%/Yr. Max Increase)

BENEFIT ZONE	BUILDING AREA RATE ($/SF)	LAND AREA RATE ($/SF)	STREET FRONTAGE RATE ($/LF)	R-CONDO BUILDING AREA RATE ($/SF)
YEAR 1	**A**	**B**	**C**	**D**
1	$0.1000	$0.0700	$4.0000	$0.1000
2	$0.0900	$0.0600	$3.5000	$0.0900
YEAR 2				
1	$0.1070	$0.0749	$4.2800	$0.1070
2	$0.0972	$0.0648	$3.7800	$0.0963
YEAR 3				
1	$0.1145	$0.0801	$4.5796	$0.1145
2	$0.1050	$0.0700	$4.0824	$0.1030
YEAR 4				
1	$0.1225	$0.0857	$4.9002	$0.1225
2	$0.1134	$0.0756	$4.4090	$0.1102
YEAR 5				
1	$0.1311	$0.0917	$5.2432	$0.1311
2	$0.1225	$0.0816	$4.7617	$0.1179
YEAR 6				
1	$0.1403	$0.0981	$5.6102	$0.1403
2	$0.1323	$0.0881	$5.1426	$0.1262
YEAR 7				
1	$0.1501	$0.1050	$6.0029	$0.1501
2	$0.1429	$0.0951	$5.5540	$0.1350
YEAR 8				
1	$0.1606	$0.1124	$6.4231	$0.1606
2	$0.1543	$0.1027	$5.9983	$0.1445
YEAR 9				
1	$0.1718	$0.1203	$6.8727	$0.1718
2	$0.1666	$0.1109	$6.4782	$0.1546
YEAR 10				
1	$0.1838	$0.1287	$7.3538	$0.1838
2	$0.1799	$0.1198	$6.9965	$0.1654
YEAR 11				
1	$0.1967	$0.1377	$7.8686	$0.1967

2	$0.1943	$0.1294	$7.5562	$0.1770
YEAR 12				
1	$0.2105	$0.1473	$8.4194	$0.2105
2	$0.2098	$0.1398	$8.1607	$0.1894
YEAR 13				
1	$0.2252	$0.1576	$9.0088	$0.2252
2	$0.2266	$0.1510	$8.8136	$0.2027
YEAR 14				
1	$0.2410	$0.1686	$9.6394	$0.2410
2	$0.2447	$0.1631	$9.5187	$0.2169
YEAR 15				
1	$0.2579	$0.1804	$10.3142	$0.2579
2	$0.2643	$0.1761	$10.2802	$0.2321
YEAR 16				
1	$0.2760	$0.1930	$11.0362	$0.2760
2	$0.2854	$0.1902	$11.1026	$0.2483
YEAR 17				
1	$0.2953	$0.2065	$11.8087	$0.2953
2	$0.3082	$0.2054	$11.9908	$0.2657
YEAR 18				
1	$0.3160	$0.2210	$12.6353	$0.3160
2	$0.3329	$0.2218	$12.9501	$0.2843
YEAR 19				
1	$0.3381	$0.2365	$13.5198	$0.3381
2	$0.3595	$0.2395	$13.9861	$0.3042
YEAR 20				
1	$0.3618	$0.2531	$14.4662	$0.3618
2	$0.3883	$0.2587	$15.1050	$0.3255

Step 8. Spread the Assessments

The resultant assessment spread calculation results for each parcel within the DECCBD are shown in the Management District Plan and this Report and were determined by applying the DECCBD assessment formula to each identified benefiting property.

Miscellaneous DECCBD Provisions

Time and Manner of Collecting Assessments:
Assessments shall be collected at the same time and in the same manner as ad valorum taxes paid to San Diego County. The DECCBD assessments shall appear as a separate line item on the property tax bills issued by San Diego County. The City of El Cajon is authorized to collect any assessments not placed on the County tax rolls, or to place assessments, unpaid delinquent assessments, or penalties on the County tax rolls as appropriate to implement the Management District Plan.

Bonds:
No bonds are to be issued in conjunction with the proposed DECCBD.

Duration:
As allowed by the Ordinance, the DECCBD will have a 20-year operation term, beginning January 1, 2027 and ending December 31, 2046. At that time, the DECCBD may be renewed again for up to 20 years.

APPENDIX 1

DECCBD
YR 1 – 2027
ASSESSMENT ROLL

APN	Year 1 Assessment
482-282-03-00	$ 1,412.71
482-283-05-00	$ 2,238.61
482-283-06-00	$ 1,785.91
482-283-08-00	$ 1,962.06
482-283-09-00	$ 1,890.88
482-301-03-00	$ 3,442.95
482-301-05-00	$ 2,456.63
482-301-06-00	$ 2,337.52
482-301-09-00	$ 2,035.34
482-301-10-00	$ 12,643.15
482-301-11-00	$ 5,991.11
482-302-01-00	$ 2,922.56
482-302-02-00	$ 2,651.20
482-302-06-00	$ 2,361.22
483-330-22-00	$ 2,606.01
483-330-31-00	$ 2,621.35
483-330-32-00	$ 865.28
483-330-33-00	$ 629.22
483-330-34-00	$ 2,451.48
487-121-24-00	$ 9,882.58
487-121-25-00	$ 2,764.48
487-121-41-00	$ 2,526.34
487-121-50-00	$ 2,111.74
487-121-76-00	$ 6,117.00
487-121-92-00	$ 4,362.54
487-122-40-00	$ 11,669.36
487-122-48-00	$ 8,648.20
487-122-49-00	$ 2,298.55
487-160-04-00	$ 5,023.32
487-160-05-00	$ 1,299.45
487-160-07-00	$ 4,006.78
487-171-37-00	$ 4,401.14
487-171-38-00	$ 4,647.88
487-171-47-00	$ 2,714.36
487-171-50-00	$ 6,098.76
487-172-22-00	$ 1,969.64
487-172-27-00	$ 1,623.50
487-172-49-00	$ 2,780.36
487-172-67-00	$ 3,570.11
487-172-70-00	$ 2,248.18
487-172-75-00	$ 3,894.02
487-173-37-00	$ 3,609.14
487-192-47-00	$ 29,358.42
487-192-48-00	$ 2,119.00
487-192-50-00	$ 2,549.00
487-192-51-00	$ 560.00
487-192-52-00	$ 2,880.50
487-192-53-00	$ 3,838.00
487-192-54-00	$ 1,288.00
487-192-55-00	$ 3,767.70
487-192-56-00	$ 2,031.28
487-262-04-00	$ 4,930.40
487-262-09-00	$ 1,252.86
487-273-06-00	$ 6,185.62
487-281-28-00	$ 699.90
487-281-31-00	$ 973.42
487-281-32-00	$ 1,004.46
487-281-33-00	$ 586.70
487-282-27-00	$ 666.28
487-282-28-00	$ 559.50
487-282-29-00	$ 701.86
487-282-31-00	$ 1,198.42
487-282-32-00	$ 554.46
487-282-33-00	$ 1,364.42
487-301-25-00	$ 1,587.40
487-301-26-00	$ 897.70
487-301-27-00	$ 672.78
487-301-31-00	$ 1,771.31
487-302-29-00	$ 2,522.16
487-302-31-00	$ 3,881.45
487-321-01-00	$ 810.54
487-321-11-00	$ 1,068.57
487-321-12-00	$ 1,562.28
487-321-16-00	$ 1,500.80
487-321-17-00	$ 1,563.34
487-321-24-00	$ 1,176.38
487-321-25-00	$ 1,829.70

487-321-26-00	$	2,079.62
487-321-27-00	$	3,969.52
487-321-29-00	$	1,279.42
487-321-30-00	$	988.90
487-321-31-00	$	952.62
487-321-36-00	$	3,207.78
487-321-38-00	$	3,814.88
487-321-39-01	$	130.32
487-321-39-02	$	130.32
487-321-39-03	$	153.81
487-321-39-04	$	130.32
487-321-39-05	$	153.81
487-321-39-06	$	130.32
487-321-39-07	$	130.32
487-321-39-08	$	153.81
487-321-39-09	$	153.81
487-321-39-10	$	130.32
487-321-39-11	$	153.81
487-321-39-12	$	130.32
487-321-39-13	$	130.32
487-321-39-14	$	153.81
487-321-39-15	$	130.32
487-321-39-16	$	130.32
487-321-39-17	$	130.32
487-321-39-18	$	130.32
487-321-39-19	$	130.32
487-321-39-20	$	153.81
487-321-39-21	$	153.81
487-321-39-22	$	130.32
487-321-39-23	$	130.32
487-321-39-24	$	153.81
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487-321-39-27	$	153.81
487-321-39-28	$	153.81
487-321-39-29	$	153.81
487-321-39-30	$	130.32
487-321-39-31	$	153.81
487-321-39-32	$	130.32
487-321-39-33	$	153.81
487-321-39-34	$	130.32
487-321-39-35	$	130.32
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487-321-39-38	$	130.32
487-321-39-39	$	130.32
487-321-39-40	$	153.81
487-321-39-41	$	153.81
487-321-39-42	$	153.81
487-321-39-43	$	153.81
487-321-39-44	$	153.81
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487-321-39-49	$	-
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487-321-39-64	$	130.32
487-321-39-65	$	130.32
487-321-39-66	$	153.81
487-321-39-67	$	153.81
487-321-39-68	$	153.72
487-321-39-69	$	153.72
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487-321-40-03	$	-
487-321-40-04	$	-
487-321-40-05	$	-
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487-321-40-07	$	-
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487-321-40-09	$	-
487-321-40-10	$	-
487-321-40-11	$	-
487-321-40-12	$	-
487-321-40-13	$	130.32
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487-321-40-26	$	-
487-321-40-27	$	-
487-321-40-28	$	-

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487-321-40-30	$	-
487-321-40-31	$	-
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487-321-40-35	$	-
487-321-40-36	$	-
487-321-40-37	$	-
487-321-40-38	$	-
487-321-40-39	$	-
487-321-40-40	$	-
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487-321-40-44	$	-
487-321-40-45	$	130.32
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487-322-26-00	$	4,841.16
487-322-27-00	$	7,917.42
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487-323-24-00	$	2,223.00
487-323-26-00	$	7,122.42
487-331-02-00	$	983.44
487-331-03-00	$	2,041.32
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487-331-08-00	$	1,364.60
487-331-09-00	$	577.08
487-331-19-00	$	2,842.94
487-331-22-00	$	3,432.60
487-331-23-00	$	1,204.66
487-331-24-00	$	2,732.43
487-331-25-00	$	2,661.18
487-331-26-00	$	1,637.30
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487-331-35-00	$	5,303.73
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487-341-06-00	$	1,950.39
487-342-07-00	$	12,185.97
487-351-13-00	$	1,585.18
487-351-18-00	$	3,647.32
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488-010-24-00	$	2,034.26
488-010-25-00	$	3,857.83

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488-010-36-00	$	2,966.16
488-010-38-00	$	2,580.52
488-010-40-00	$	4,593.44
488-040-02-00	$	2,409.47
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488-040-08-00	$	5,694.12
488-040-11-00	$	10,334.60
488-040-13-00	$	14,197.88
488-040-14-00	$	6,323.11
488-072-38-00	$	5,642.12
488-072-43-00	$	14,082.48
488-072-44-00	$	724.58
488-072-45-00	$	16,075.98
488-083-01-00	$	1,571.06
488-083-02-00	$	935.51
488-083-03-00	$	696.26
488-083-04-00	$	513.08
488-083-05	$	826.60
488-083-08-00	$	468.49
488-083-09-00	$	1,050.00
488-083-11-00	$	433.76
488-083-12-00	$	915.80
488-083-13-00	$	916.50
488-083-14-00	$	324.00
488-083-15-00	$	257.50
488-083-16-00	$	257.50
488-083-17-00	$	875.00
488-083-18-00	$	468.00
488-083-19-00	$	748.70
488-083-20-00	$	720.00
488-083-21-00	$	470.00
488-083-22-00	$	603.49
488-083-23-00	$	733.49
488-083-24-00	$	1,925.79
488-083-26-00	$	1,575.80
488-083-27-00	$	2,502.02
488-111-24-00	$	1,704.30
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488-111-30-00	$	18,822.65
488-111-31-00	$	11,338.00
488-111-32-00	$	21,734.51
488-111-34-00	$	1,875.07
488-111-35-00	$	1,750.38
488-111-36-00	$	1,375.57
488-112-19-00	$	1,066.89
488-112-20-00	$	1,039.22
488-112-21-00	$	2,277.43
488-112-22-00	$	3,767.30
488-112-23-00	$	2,786.71
488-112-24-00	$	1,679.72
488-112-25-00	$	1,219.62

488-112-43-00	$	2,256.88
488-112-67-00	$	1,877.59
488-113-10-00	$	2,876.92
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488-151-15-00	$	767.50
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488-151-22-00	$	4,472.13
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488-152-20-00	$	168.84
488-152-21-00	$	168.84
488-152-22-00	$	168.84
488-152-23-00	$	168.84
488-152-24-00	$	172.89
488-152-25-00	$	172.89
488-152-26-00	$	168.84
488-152-27-00	$	168.84
488-152-28-00	$	168.84
488-152-29-00	$	168.84
488-152-30-00	$	168.84
488-152-31-00	$	172.89
488-152-32-00	$	172.89
488-152-33-00	$	168.84
488-152-34-00	$	168.84
488-152-35-00	$	168.84
488-152-36-00	$	168.84
488-152-37-00	$	168.84
488-152-38-00	$	172.89
488-152-39-00	$	172.89
488-152-40-00	$	168.84
488-152-41-00	$	168.84
488-152-42-00	$	168.84
488-152-43-00	$	168.84
488-152-44-00	$	168.84
488-152-45-00	$	172.89
488-152-47-00	$	5,287.18
488-152-48-00	$	512.42
488-152-49-00	$	1,321.74
488-152-50-00	$	2,214.54
488-161-01-00	$	1,148.29
488-161-02-00	$	559.10
488-161-15-00	$	2,060.58
488-161-17-00	$	1,603.94
488-162-13-00	$	1,340.63
488-162-15-00	$	2,116.00
488-162-16-00	$	1,373.08
488-162-17-00	$	5,056.41
488-162-18-00	$	1,937.40

488-171-16-00	$	1,716.34
488-172-01-00	$	1,780.24
488-172-18-00	$	924.10
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488-191-02-00	$	1,279.12
488-191-03-00	$	582.06
488-191-04-00	$	5,626.12
488-191-05-00	$	1,393.06
488-191-06-00	$	1,016.06
488-191-07-00	$	1,608.06
488-191-08-00	$	1,578.26
488-191-09-00	$	512.60
488-191-11-00	$	350.00
488-191-12-00	$	171.50
488-191-13-00	$	171.50
488-191-14-00	$	2,065.34
488-191-15-00	$	-
488-191-16-00	$	974.70
488-192-08-00	$	8,962.55
488-192-09-00	$	17,001.12
488-200-01-00	$	1,311.44
488-200-02-00	$	1,026.50
488-200-56-00	$	2,419.06
488-211-01-00	$	2,894.12
488-211-02-00	$	692.26
488-211-03-00	$	378.80
488-211-04-00	$	1,697.76
488-211-05-00	$	2,285.12
488-211-06-00	$	598.56
488-211-07-00	$	1,291.90
488-211-15-00	$	888.86
488-211-18-00	$	1,451.65
488-211-20-00	$	2,026.71
488-211-21-00	$	1,435.82
488-211-22-00	$	2,434.50
488-212-17-01	$	64.62
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488-212-17-03	$	65.61
488-212-17-04	$	118.53
488-212-17-05	$	69.75
488-212-17-06	$	74.88
488-212-17-07	$	77.49
488-212-17-08	$	69.75
488-212-17-09	$	118.53
488-212-17-10	$	75.60
488-212-17-11	$	69.75
488-212-17-12	$	102.87
488-212-17-13	$	76.50
488-212-17-14	$	56.61
488-212-17-15	$	56.61
488-212-17-16	$	76.50

488-212-19-00	$	212.50
488-212-20-00	$	546.38
488-212-21-00	$	11,122.74
488-212-22-00	$	3,508.84
488-221-30-00	$	2,726.66
488-221-31-00	$	933.63
488-221-32-00	$	717.71
488-221-33-00	$	1,693.86
488-222-01-00	$	2,469.42
488-222-21-00	$	5,099.34
488-231-03-00	$	931.96
488-231-04-00	$	322.22
488-231-05-00	$	1,086.60
488-231-10-00	$	1,649.78
488-231-12-00	$	995.20
488-231-17-00	$	1,500.00
488-231-18-00	$	2,811.84
488-231-19-00	$	1,500.00
488-231-22-00	$	2,040.90

488-231-23-00	$	7,948.44
488-231-24-00	$	1,250.00
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488-231-26-00	$	4,318.63
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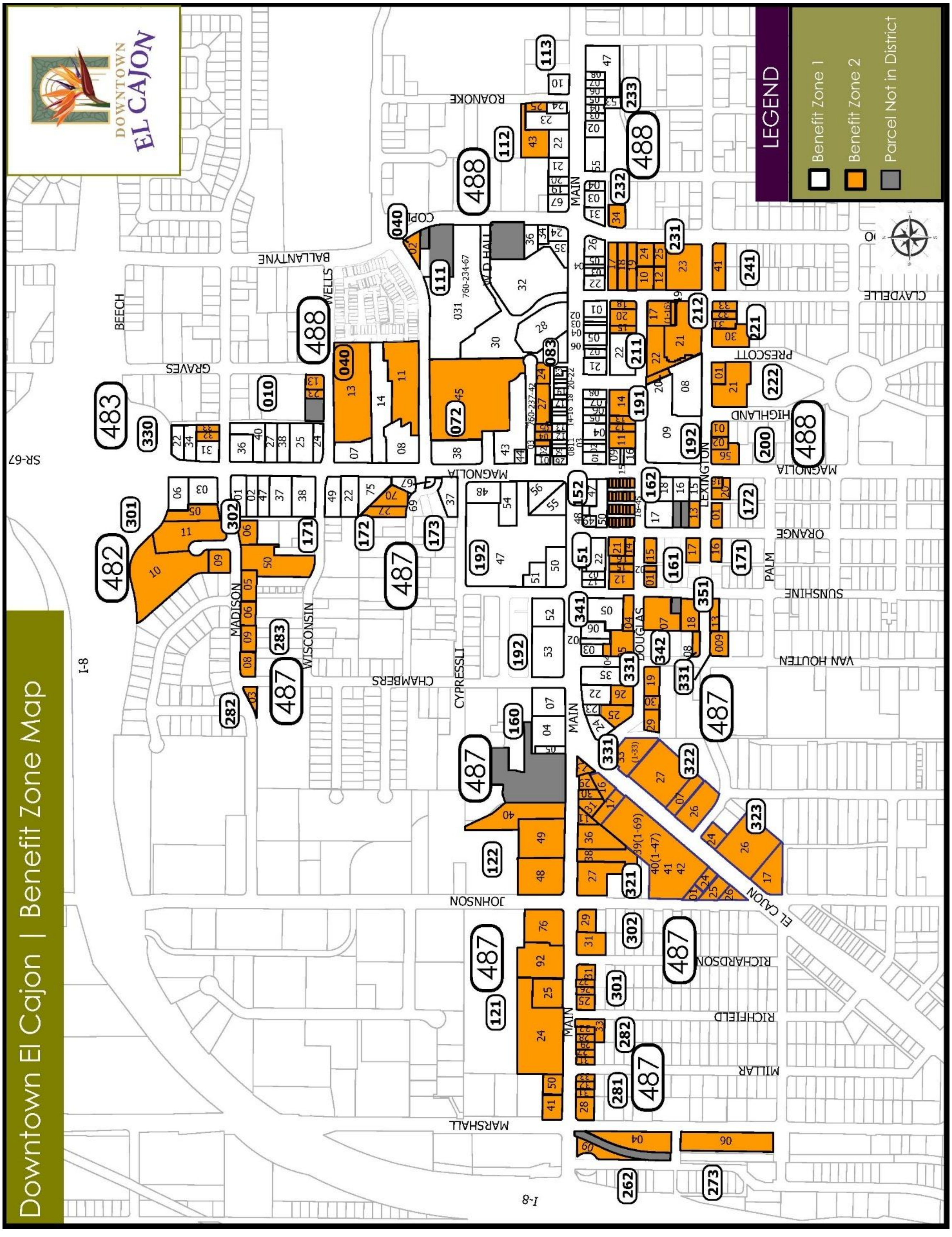
488-232-04-00	$	1,386.40
488-232-31-00	$	1,701.00
488-232-34-00	$	1,633.56
488-233-02-00	$	2,091.65
488-233-03-00	$	665.50
488-233-04-00	$	917.70
488-233-05-00	$	945.50
488-233-06-00	$	795.30
488-233-07-00	$	665.50
488-233-08-00	$	769.50
488-233-47-00	$	6,324.19
488-233-53-00	$	577.80
488-233-55-00	$	9,745.53
488-241-41-00	$	3,422.92

APPENDIX 2

DECCBD BOUNDARY MAP


Downtown El Cajon | Benefit Zone Map
DOWNTOWN
EL CAJON
LEGEND
Benefit Zone 1
Benefit Zone 2
Parcel Not in District
MAIN
MAGNOLIA
JOHNSON
MARSHALL
ROANOKE
BALLANTYNE
GRAVES
CHAMBERS
SUNSHINE
VAN HOUTEN
ORANGE
HIGHLAND
PRESCOTT
CLAYDELLE
RICHARDSON
RICHFIELD
MILLAR
DOUGLAS
LEXINGTON
WISCONSIN
MADISON
CYPRESSLI
WELLS
BEECH
PALM
EL CAJON
I-8
SR-67