



CITY OF
FOLSOM
DISTINCTIVE BY NATURE

Agenda

City Council Regular Meeting

City Council Chambers | 50 Natoma Street, Folsom CA 95630

May 11, 2021

6:30 PM

Welcome to Your City Council Meeting

We welcome your interest and involvement in the city’s legislative process. This agenda includes information about topics coming before the City Council and the action recommended by city staff. You can read about each topic in the staff reports, which are available on the city website and in the Office of the City Clerk. The City Clerk is also available to answer any questions you have about City Council meeting procedures.

Participation

If you would like to provide comments to the City Council, please:


- Fill out a blue speaker request form, located at the back table.
- Submit the form to the City Clerk before the item begins.
- When it’s your turn, the City Clerk will call your name and invite you to the podium.
- Speakers have three minutes, unless the presiding officer (usually the mayor) changes that time.

Reasonable Accommodations

In compliance with the Americans with Disabilities Act, if you are a person with a disability and you need a disability-related modification or accommodation to participate in this meeting, please contact the City Clerk’s Office at (916) 461-6035, (916) 355-7328 (fax) or CityClerkDept@folsom.ca.us. Requests must be made as early as possible and at least two full business days before the start of the meeting.

How to Watch

The City of Folsom provides three ways to watch a City Council meeting:

In Person	Online	On TV
		
City Council meetings take place at City Hall, 50 Natoma Street	Watch the livestream and replay past meetings on the city website, www.folsom.ca.us	Watch live and replays of meetings on Sac Metro Cable TV, Channel 14

More information about City Council meetings is available at the end of this agenda



CITY OF
FOLSOM
DISTINCTIVE BY NATURE

City Council Regular Meeting

Folsom City Council Chambers
50 Natoma Street, Folsom, CA

www.folsom.ca.us

Tuesday, May 11, 2021 6:30 PM

Mike Kozlowski, Mayor

Sarah Aquino, Vice Mayor
Kerri Howell, Councilmember

YK Chalamcherla, Councilmember
Rosario Rodriguez, Councilmember

REGULAR CITY COUNCIL AGENDA

Pursuant to Governor Newsom's Executive Order N-29-20, members of the Folsom City Council and staff may participate in this meeting via teleconference.

Due to the coronavirus (COVID-19) public health emergency, the City of Folsom is allowing for remote public input during City Council meetings. Members of the public are encouraged to participate by emailing comments to CityClerkDept@folsom.ca.us. Emailed comments must be received no later than thirty minutes before the meeting and will be read aloud at the meeting during the agenda item. Please make your comments brief. Written comments submitted and read into the public record must adhere to the principles of the three-minute speaking time permitted for in-person public comment at City Council meetings. Members of the public wishing to participate in this meeting via teleconference may email CityClerkDept@folsom.ca.us no later than thirty minutes before the meeting to obtain call-in information. Each meeting may have different call-in information. Verbal comments via teleconference must adhere to the principles of the three-minute speaking time permitted for in-person public comment at City Council meetings.

Members of the public may continue to participate in the meeting in person at Folsom City Hall, 50 Natoma Street, Folsom, CA while maintaining appropriate social distancing and wearing face coverings.

CALL TO ORDER

ROLL CALL:

Councilmembers: Chalamcherla, Howell, Rodriguez, Aquino, Kozlowski

The City Council has adopted a policy that no new item will begin after 10:30 p.m. Therefore, if you are here for an item that has not been heard by 10:30 p.m., you may leave, as the item will be continued to a future Council Meeting.

PLEDGE OF ALLEGIANCE

AGENDA UPDATE

BUSINESS FROM THE FLOOR:

Members of the public are entitled to address the City Council concerning any item within the Folsom City Council's subject matter jurisdiction. Public comments are limited to no more than three minutes. Except for certain specific exceptions, the City Council is prohibited from discussing or taking action on any item not appearing on the posted agenda.

CONSENT CALENDAR:

Items appearing on the Consent Calendar are considered routine and may be approved by one motion. City Councilmembers may pull an item for discussion.

1. Resolution No. 10621 - A Resolution Updating the City's Grievance Procedure Originally Adopted by Resolution No. 8043 to Address Complaints Alleging Violations of the Americans with Disabilities Act of 1990
2. Resolution No. 10622 - A Resolution Authorizing the City Manager to Execute a Contract Amendment with R.E.Y. Engineers, Inc. for the Riley Street Sidewalk Feasibility Study and Appropriation of Funds
3. Resolution No. 10624 – A Resolution Approving the Preliminary Engineer's Report, Declaring the Intention to Order the Formation of the Prairie Oaks Ranch No. 2 Landscaping and Lighting District, to Levy and Collect Assessments in Fiscal Year 2021-2022, to Provide Notice of Public Hearing and Direct the Mailing of Assessment Ballots within the Proposed Prairie Oaks Ranch No. 2 Landscaping and Lighting District in the City of Folsom
4. Resolution No. 10625 – A Resolution Approving the Preliminary Engineer's Report for the following Landscaping and Lighting Districts for Fiscal Year 2021-2022 American River Canyon North, American River Canyon North No. 2, American River Canyon North No. 3, Blue Ravine Oaks, Blue Ravine Oaks No. 2, Briggs Ranch, Broadstone, Broadstone No. 4, Broadstone Unit No. 3, Cobble Ridge, Cobble Hills Ridge II/Reflections II, Folsom Heights, Folsom Heights No. 2, Hannaford Cross, Lake Natoma Shores, Los Cerros, Natoma Station, Natoma Valley, Prairie Oaks Ranch, Prospect Ridge, Sierra Estates, Silverbrook, Steeplechase, The Residences at American River Canyon, The Residences at American River Canyon II, Willow Creek Estates East, Willow Creek Estates East No. 2, Willow Creek Estates South, and Willow Springs

PUBLIC HEARING:

5. Resolution No. 10623 - A Resolution Adopting the City Manager's Fiscal Year 2021-22 Operating and Capital Budgets for the City of Folsom, the Successor Agency, the Folsom Public Financing Authority and the Folsom Ranch Public Financing Authority
6. Resolution No. 10626 - A Resolution of the City Council of the City of Folsom Approving the Issuance by the California Public Finance Authority of Multifamily Housing Revenue Bonds in an Aggregate Principal Amount not to Exceed \$20,000,000 for the Purpose of Financing or Refinancing the Acquisition and Construction of Bidwell Place Apartments and Certain Other Matters Relating Thereto

OLD BUSINESS:

7. Report on Public Outreach Regarding the Retail Space in the Historic District Parking Garage and Direction to Staff

NEW BUSINESS:

- 8.** Ordinance No. 1313 – An Ordinance of the City of Folsom Adding Section 9.36.220 to the Folsom Municipal Code Pertaining to Host Liability for Fireworks Ordinance Violation (Introduction and First Reading)
- 9.** Policy for Sidewalk Maintenance Responsibility and Direction to Staff

CITY MANAGER REPORTS:

COUNCIL COMMENTS:

ADJOURNMENT

The City Council's next regular meeting is scheduled for May 25, 2021

NOTICE: Members of the public are entitled to directly address the City Council concerning any item that is described in the notice of this meeting, before or during consideration of that item. If you wish to address Council on an issue, which is on this agenda, please complete a blue speaker request card, and deliver it to a staff member at the table on the left side of the Council Chambers prior to discussion of the item. When your name is called, stand to be recognized by the Mayor and then proceed to the podium. If you wish to address the City Council on any other item of interest to the public, when the Mayor asks if there is any "Business from the Floor," follow the same procedure described above. Please limit your comments to three minutes or less.

NOTICE REGARDING CHALLENGES TO DECISIONS: Pursuant to all applicable laws and regulations, including without limitation, California Government Code Section 65009 and or California Public Resources Code Section 21177, if you wish to challenge in court any of the above decisions (regarding planning, zoning and/or environmental decisions), you may be limited to raising only those issues you or someone else raised at the public hearing(s) described in this notice/agenda, or in written correspondence delivered to the City at, or prior to, the public hearing.

As presiding officer, the Mayor has the authority to preserve order at all City Council meetings, to remove or cause the removal of any person from any such meeting for disorderly conduct, or for making personal, impertinent, or slanderous remarks, using profanity, or becoming boisterous, threatening or personally abusive while addressing said Council, and to enforce the rules of the Council.

PERSONS INTERESTED IN PROPOSING AN ITEM FOR THE CITY COUNCIL AGENDA SHOULD CONTACT A MEMBER OF THE CITY COUNCIL.

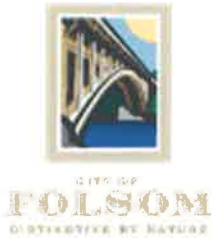
The meeting of the Folsom City Council is being telecast on Metro Cable TV, Channel 14, the Government Affairs Channel, and will be shown in its entirety on the Friday and Saturday following the meeting, both at 9 a.m. The City does not control scheduling of this telecast and persons interested in watching the televised meeting should confirm this schedule with Metro Cable TV, Channel 14. The City of Folsom provides live and archived webcasts of regular City Council meetings. The webcasts can be found on the online services page of the City's website www.folsom.ca.us.

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Any documents produced by the City and distributed to the City Council regarding any item on this agenda will be made available at the City Clerk's Counter at City Hall located at 50 Natoma Street, Folsom,

California and at the Folsom Public Library located at 411 Stafford Street, Folsom, California during normal business hours.

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Folsom City Council Staff Report



MEETING DATE:	5/11/2021
AGENDA SECTION:	Consent Calendar
SUBJECT:	Resolution No. 10621 - A Resolution Updating the City's Grievance Procedure Originally Adopted by Resolution No. 8043 to Address Complaints Alleging Violations of the Americans with Disabilities Act of 1990
FROM:	City Clerk's Department

RECOMMENDATION / CITY COUNCIL ACTION

Staff recommends that the City Council approve Resolution No. 10621 - A Resolution Updating the City's Grievance Procedure Originally Adopted by Resolution No. 8043 to Address Complaints Alleging Violations of the Americans with Disabilities Act of 1990.

BACKGROUND / ISSUE

The Americans with Disabilities Act of 1990 ("ADA") provides civil rights protection to individuals with disabilities. The ADA guarantees equal opportunity for individuals with disabilities in public accommodations, employment, transportation, state and local government services, and telecommunications. Title II of the ADA prohibits state and local governments from discriminating against individuals with qualified disabilities in the receipt of benefits and access to programs, services and activities. The ADA requires that cities with more than 50 employees adopt a grievance procedure to resolve ADA complaints.

POLICY/ RULE

Federal regulation 28 CFR 35.107 requires that local governments with 50 or more employees adopt and publish a procedure for resolving grievances arising under Title II of the ADA. A grievance procedure must provide a system for resolving complaints in a prompt and fair manner.

ANALYSIS

The City of Folsom has a primary interest in ensuring that the rights of individuals with disabilities are protected and that barriers preventing individuals with disabilities from fully

participating as City residents are removed. Federal regulations require that any grievance procedure designed to resolve complaints alleging a violation of the ADA include all of the following:

1. A description of how to file a complaint and where to file a complaint;
2. A statement notifying potential complainants that alternative means of filing will be available to people with disabilities who require such an alternative;
3. A description of the time frames and processes to be followed by the complainant and the local agency;
4. Information regarding how to appeal an adverse decision; and
5. A statement regarding how long complaint files will be retained by the local agency.

The City's grievance procedure was adopted in 2007. The proposed updates will bring the City's procedures into compliance with updated federal standards for response times (from thirty days to fifteen days) and will remove outdated gender and personnel references.

FINANCIAL IMPACT

There will be no direct financial impact created by the adoption of the grievance procedure. Adoption of the grievance procedure, however, may result in the use of staff time in order to conduct investigations of complaints. Resolution of complaints may also result in some financial impact.

ENVIRONMENTAL REVIEW

The proposed action does not constitute a "project" for purposes of the California Environmental Quality Act ("CEQA"), and it can also be seen with certainty that the proposed action has no effect on the environment. Therefore, the action is exempt from CEQA.

ATTACHMENTS

1. Resolution No. 10621 - A Resolution Updating the City's Grievance Procedure Originally Adopted by Resolution No. 8043 to Address Complaints Alleging Violations of the Americans with Disabilities Act of 1990
2. City of Folsom Grievance Procedure Under the Americans With Disabilities Act
3. Resolution No. 8043 – A Resolution Adopting a Grievance Procedure to Address Complaints Alleging Violations of the Americans with Disabilities Act of 1990

Submitted,

Christa Freemantle, City Clerk / ADA Coordinator

ATTACHMENT 1

**Resolution No. 10621 - A Resolution Updating the City's Grievance
Procedure Originally Adopted by Resolution No. 8043 to
Address Complaints Alleging Violations of the
Americans with Disabilities Act of 1990**

RESOLUTION NO. 10621

**A RESOLUTION UPDATING THE CITY'S GRIEVANCE PROCEDURE ORIGINALLY
ADOPTED BY RESOLUTION NO. 8043
TO ADDRESS COMPLAINTS ALLEGING VIOLATIONS OF THE
AMERICANS WITH DISABILITIES ACT OF 1990**

WHEREAS, the City of Folsom provides benefits, programs, services and activities to the general public; and

WHEREAS, Title II of the Americans with Disabilities Act of 1990 (“ADA”) provides that no local agency may discriminate against individuals with qualified disabilities in the provision of benefits, programs, services and activities; and

WHEREAS, federal regulations implementing Title II of the ADA require that all local agencies, including cities, with 50 or more employees adopt a grievance procedure to address complaints alleging violations of the ADA; and

WHEREAS, the City Council approved a grievance procedure in May 2007 by Resolution No. 8043; and

WHEREAS, the proposed updates to the grievance procedure will bring the City’s procedures into compliance with updated federal standards for response times (from thirty days to fifteen days) and will remove outdated gender and personnel references.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Folsom hereby approves the updated Grievance Procedure to address complaints alleging violations of the ADA.

PASSED AND ADOPTED on this 11th day of May 2021, by the following roll-call vote:

- AYES: Councilmember(s):
- NOES: Councilmember(s):
- ABSENT: Councilmember(s):
- ABSTAIN: Councilmember(s):

Michael D. Kozlowski, MAYOR

ATTEST:

Christa Freemantle, CITY CLERK

ATTACHMENT 2

City of Folsom Grievance Procedure Under the Americans With Disabilities Act



CITY OF
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City of Folsom Grievance Procedure Under the Americans With Disabilities Act

I. Purpose:

This Grievance Procedure is established to meet the requirements of the Americans with Disabilities Act of 1990 (“ADA”). It may be used by anyone who wishes to file a complaint alleging discrimination on the basis of disability in the provision of services, activities, programs, or benefits by the City of Folsom. The City of Folsom’s Personnel Policy governs employment-related complaints of disability discrimination.

II. Provisions:

A. Complaint

The complaint should be in writing and contain information about the alleged discrimination such as name, address and telephone number of the complainant and location, date, and description of the problem. Alternative means of filing complaints, such as personal interview or tape recording of the complaint, shall be made available for persons with disabilities upon request. Complaints may also be submitted by email, provided the person submitting the complaint writes the words “ADA Grievance” in the subject line.

The complaint should be submitted by the grievant and/or their designee as soon as possible but not later than sixty (60) calendar days after the alleged violation to:

ADA Coordinator
Folsom City Hall
50 Natoma Street
Folsom, CA 95630

B. Response

The ADA Coordinator or their designee shall conduct any investigation deemed necessary upon receipt of a complaint. Within fifteen (15) calendar days after the receipt of a complaint, the ADA coordinator or their designee shall meet with the complainant to discuss the complaint and the possible resolutions. Within fifteen (15) calendar days of the meeting, the ADA coordinator or their designee shall respond in writing, and where appropriate, in a format accessible to the complainant, such as large print, Braille, or audio tape. The response will explain the position of the City of Folsom and offer options for substantive resolution of the complaint.

C. Appeal

If the response of the ADA coordinator or their designee does not satisfactorily resolve the issues(s), the complainant or complainant's designee may appeal the decision within fifteen (15) calendar days after receipt of the response to the City Manager or their designee.

Within fifteen (15) calendar days after receipt of the appeal, the City Manager or their designee shall meet with the complainant to discuss the complaint and possible resolutions. Within fifteen (15) calendar days after the meeting, the City Manager's or their designee shall respond in writing and, if appropriate, in a format accessible to the complainant, with a final resolution of the complaint.

D. Document Retention

All written complaints received by the ADA coordinator or their designee, appeals to the City Manager or their designee, and responses from any of these officials, and all alternative format documentation when possible shall be retained by the City of Folsom for at least three (3) years following the resolution of any complaint.

E. Pursuit of Other Remedies

The complainant's right of prompt and equitable resolution of the complaint shall not be affected by the complainant's pursuit of other remedies, such as the filing of a complaint with the Department of Justice or the Equal Employment Opportunity Commission. Complaints filed with federal agencies must be filed in accordance with the appropriate federal timelines and procedures.

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*Adopted 05/08/2007, Resolution No. 8043
Revised 05/11/2021, Resolution No. 10621*

ATTACHMENT 3

**Resolution No. 8043 – A Resolution Adopting a Grievance Procedure to
Address Complaints Alleging Violations of the
Americans with Disabilities Act of 1990**

RESOLUTION NO. 8043

**A RESOLUTION ADOPTING A GRIEVANCE PROCEDURE
TO ADDRESS COMPLAINTS ALLEGING VIOLATIONS
OF THE AMERICANS WITH DISABILITIES ACT OF 1990**

WHEREAS, the City of Folsom provides benefits, programs, services and activities to the general public; and

WHEREAS, some members of the general public are disabled; and

WHEREAS, Title II of the Americans with Disabilities Act of 1990 ("ADA") provides that no local agency may discriminate against individuals with qualified disabilities in the provision of benefits, programs, services and activities; and

WHEREAS, federal regulations implementing Title II of the ADA require that all local agencies, including cities, with 50 or more employees adopt a grievance procedure to address complaints alleging violations of the ADA.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Folsom hereby adopts the attached grievance procedure required to address complaints alleging violations of the ADA.

PASSED AND ADOPTED on this 8th day of May 2007, by the following roll-call vote:

AYES:	Council Member(s):	Starsky, Howell, King, Miklos, Morin
NOES:	Council Member(s):	None
ABSENT:	Council Member(s):	None
ABSTAIN:	Council Member(s):	None



 Andrew J. Morin, MAYOR

ATTEST:



 Christa Schmidt, CITY CLERK



**City of Folsom
Grievance Procedure
Under The Americans With Disabilities Act**

I. Purpose:

This Grievance Procedure is established to meet the requirements of the Americans with Disabilities Act of 1990 ("ADA"). It may be used by anyone who wishes to file a complaint alleging discrimination on the basis of disability in the provision of services, activities, programs, or benefits by the City of Folsom. The City of Folsom's Personnel Policy governs employment-related complaints of disability discrimination.

II. Provisions:

A. Complaint

Any complaint alleging an ADA violation should be in writing and include the following information: the name, address and telephone number of the complainant and the location, date and description of the alleged discrimination. Alternative means of filing complaints, such as personal interview or tape recording of the complaint, shall be made available to any person upon request. Complaints may also be submitted by email, provided the person submitting the complaint writes the words "ADA Grievance" in the subject line.

The complaint should be submitted by the complainant and/or his or her designee as soon as possible but not later than sixty (60) calendar days after the alleged violation to:

Assistant City Manager-Administrative Services or
the Assistant City Manager's Designee ("ADA Coordinator")
Folsom City Hall
50 Natoma Street
Folsom, CA 95630

B. Response

The ADA Coordinator or his or her designee shall endeavor to resolve all issues raised in any complaint submitted as quickly as circumstances allow. The ADA Coordinator or his or her designee shall conduct any investigation deemed necessary upon receipt of a complaint. Within thirty (30) calendar days after the receipt of a complaint, the ADA coordinator or his or her designee shall meet with the complainant to discuss the allegations in the complaint and, if appropriate, a proposed resolution. Within thirty (30) calendar days of the meeting, the ADA

coordinator or his or her designee shall respond in writing and, if appropriate, in an alternative format accessible to the complainant (e.g., large print, Braille, or audio tape). The written (or alternative format) response shall explain the position of the City of Folsom and offer, when appropriate, options for substantive resolution of the complaint.

C. Appeal

If the response of the ADA coordinator or his or her designee does not resolve the issues(s) raised in the complaint to the satisfaction of the complainant, the complainant or complainant's designee may appeal the decision within thirty (30) calendar days after receipt of the written (or alternative format) response. Appeals must be submitted to the City Manager or the City Manager's designee.

Within thirty (30) calendar days after receipt of the appeal, the City Manager or the City Manager's designee shall review any and all materials that were presented to the ADA coordinator or his or her designee and may meet with the complainant to discuss the allegations made in the complaint and, if appropriate, a proposed resolution of the complaint. Within thirty (30) calendar days after the City Manager's review of the materials that were presented to the ADA Coordinator, the City Manager or the City Manager's designee shall respond in writing and, if appropriate, in a format accessible to the complainant, with a decision on the appeal. The decision of the City Manager or the City Manager's designee shall be final.

D. Document Retention

All written complaints received by the ADA coordinator or the ADA coordinator's designee, all written appeals to the City Manager or the City Manager's designee, all written responses from any of these officials, and all alternative format documentation when possible shall be retained by the City of Folsom for at least three (3) years following the resolution of any complaint.

E. Pursuit of Other Remedies

The complainant's right of prompt and equitable resolution of the complaint shall not be affected by the complainant's pursuit of other remedies, such as the filing of a complaint with the Department of Justice or the Equal Employment Opportunity Commission. Complaints filed with federal agencies must be filed in accordance with the appropriate federal timelines and procedures.

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Folsom City Council Staff Report

MEETING DATE:	5/11/2021
AGENDA SECTION:	Consent Calendar
SUBJECT:	Resolution No. 10622 - A Resolution Authorizing the City Manager to Execute a Contract Amendment with R.E.Y. Engineers, Inc. for the Riley Street Sidewalk Feasibility Study and Appropriation of Funds
FROM:	Public Works Department

RECOMMENDATION / CITY COUNCIL ACTION

The Public Works Department recommends that the City Council pass and adopt Resolution No. 10622 - A Resolution Authorizing the City Manager to Execute a Contract Amendment with R.E.Y. Engineers, Inc. for the Riley Street Sidewalk Feasibility Study and Appropriation of Funds.

BACKGROUND / ISSUE

In October 2019, the City Council approved Resolution No. 10348 - A Resolution Authorizing the City Manager to Execute a Design and Consulting Services Contract with R.E.Y. Engineers, Inc. for the Riley Street Sidewalk Feasibility Study Fiscal Year 2019-20 and Appropriation of Funds.

In July 2020, the City Council approved Resolution No. 10499 - A Resolution Authorizing the City Manager to Execute a Contract Amendment with R.E.Y. Engineers, Inc. for the Riley Street Sidewalk Feasibility Study Fiscal Year 2019-20 and Appropriation of Funds. That amendment provided for the application and submission of a Statewide Active Transportation (ATP) Grant, administered through The California Department of Transportation (Caltrans), on behalf of the Riley Street Sidewalk Project. An application for the Statewide ATP Grant was submitted, however the project was not selected as a funded project.

The Riley Street Sidewalk Feasibility Study is looking into options to install sidewalks along Riley Street between Sutter Street and Coloma Street. Currently there are no sidewalks along various portions of this roadway, and many of the existing sidewalks do not meet current Americans with Disabilities Act (ADA) requirements. A main goal of the project is to provide safe pedestrian facilities for students traveling to and from Sutter Middle School.

Since the submittal of the Statewide ATP Grant application, a regional Sacramento Association of Governments (SACOG) ATP grant funding opportunity became available. This amendment will provide for the application and submission of the Regional ATP Grant, administered through SACOG, on behalf of the Riley Street Sidewalk project.

This contract amendment will enable R.E.Y. Engineers, Inc. to provide full-service assistance for the preparation of the Regional ATP Grant Application for the Riley Street Sidewalk Project.

R.E.Y. Engineers, Inc.'s team, in coordination with City staff, will prepare and complete all aspects of the grant application with associated data and attachments.

POLICY / RULE

Section 2.36.080, Award of Contracts of the Folsom Municipal Code states, in part, that contracts for supplies, equipment, services and construction with an estimated value of \$62,657 or greater shall be awarded by City Council.

ANALYSIS

City staff has reviewed the R.E.Y. Engineers, Inc. scope and fee to provide Professional Services Grant Writing Assistance for the Regional ATP Cycle 5 Grant and has determined that the proposed services and fee are consistent with the amount of work necessary to prepare and submit a grant application of this type.

Staff will use the City's standard Construction Agreement in a form acceptable to the City Attorney.

FINANCIAL IMPACT

The original contract with R.E.Y. Engineers, Inc. was authorized for \$95,840. Amendment #1 was authorized for an additional amount of \$35,678. Staff is requesting an additional appropriation in the amount of \$6,948, for a total not-to-exceed contract amount of \$138,466.

Funds in the amount of \$6,948 are available in the Transportation Impact Fees Fund (Fund 446) to be appropriated to this project.

ENVIRONMENTAL REVIEW

This project has been deemed categorically exempt from environmental review.

ATTACHMENT

1. Resolution No. 10622 - A Resolution Authorizing the City Manager to Execute a Contract Amendment with R.E.Y. Engineers, Inc. for the Riley Street Sidewalk Feasibility Study and Appropriation of Funds

Submitted,

Dave Nugen, PUBLIC WORKS DIRECTOR

RESOLUTION NO. 10622

A RESOLUTION AUTHORIZING THE CITY MANAGER TO EXECUTE A CONTRACT AMENDMENT WITH R.E.Y. ENGINEERS, INC. FOR THE RILEY STREET SIDEWALK FEASIBILITY STUDY AND APPROPRIATION OF FUNDS

WHEREAS, the City of Folsom desires to install sidewalks along Riley Street between Sutter Street and Coloma Street; and

WHEREAS, the City of Folsom desires to improve pedestrian safety for students traveling to and from Sutter Middle School; and

WHEREAS, the City has determined that the Riley Street Sidewalk project is a good candidate for a Regional Active Transportation Program (ATP) Grant; and

WHEREAS, the scope and fee for R.E.Y. Engineers, Inc. to provide Professional Grant Writing services is consistent with the amount of work necessary to prepare and submit a grant application of this type; and

WHEREAS, sufficient funds are available in the amount of \$6,948 in the Transportation Impact Fees Fund (Fund 446), an additional appropriation will be required; and

WHEREAS, the agreement will be in a form acceptable to the City Attorney: (as applicable to contracts)

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Folsom authorizes the City Manager to execute a Contract Amendment with R.E.Y. Engineers, Inc. for the Riley Street Sidewalk Feasibility Study in the amount of \$6,948 for a total not-to-exceed contract amount of \$138,466.

NOW, THEREFORE, BE IT FURTHER RESOLVED that the Finance Director is authorized to appropriate an additional \$6,948 to the Transportation Impact Fees Fund (Fund 446) in the Riley Street Sidewalk Project for a total project budget of \$138,466.

PASSED AND ADOPTED this 11th day of May 2021, by the following roll-call vote:

- AYES:** Councilmember(s):
- NOES:** Councilmember(s):
- ABSENT:** Councilmember(s):
- ABSTAIN:** Councilmember(s):

Michael D. Kozlowski, MAYOR

ATTEST:

Christa Freemantle, CITY CLERK



Folsom City Council Staff Report



MEETING DATE:	5/11/2021
AGENDA SECTION:	Consent Calendar
SUBJECT:	Resolution No. 10624 – A Resolution Approving the Preliminary Engineer’s Report, Declaring the Intention to Order the Formation of the Prairie Oaks Ranch No. 2 Landscaping and Lighting District, to Levy and Collect Assessments in Fiscal Year 2021-2022, to Provide Notice of Public Hearing and Direct the Mailing of Assessment Ballots within the Proposed Prairie Oaks Ranch No. 2 Landscaping and Lighting District in the City of Folsom
FROM:	Parks and Recreation Department

RECOMMENDATION / CITY COUNCIL ACTION

Staff recommends the City Council approve Resolution No. 10624 – A Resolution Approving the Preliminary Engineer’s Report, Declaring the Intention to Order the Formation of the Prairie Oaks Ranch No. 2 Landscaping and Lighting District, to Levy and Collect Assessments in Fiscal Year 2021-2022, to Provide Notice of Public Hearing and Direct the Mailing of Assessment Ballots Within the Proposed Prairie Oaks Ranch No. 2 Landscaping and Lighting District in the City of Folsom.

BACKGROUND / ISSUE

On April 13, 2021, the City Council approved Resolution No. 10611 - A Resolution Initiating Proceedings for the Formation of a Landscaping and Lighting Assessment District to be Known as Prairie Oaks Ranch No. 2 Landscaping and Lighting District. As part of the formation process, and in order to levy the annual assessment should the district be formed, an Engineer’s Report must be prepared in accordance with the requirements of Article XIID, Section 4 of the California Constitution (also known as Proposition 218) and Article 4 of the Landscaping and Lighting Act of 1972 (Sections 22565 through 22574 of the Streets and Highways Code).

The attached Preliminary Engineer's Report for Fiscal Year 2021-2022 (Attachment 2) is submitted for City Council review and approval. Included within the report is the following:

- A. Plans and specifications for the maintenance of the improvements.
- B. Estimate of the cost of maintaining the improvements.
- C. Diagram of the assessment district.
- D. Assessment of the estimated costs for maintaining the improvements.

Under the provisions of Proposition 218, a public hearing must be held on the levy of new assessments at least 45 days after notice of the proposed assessment was mailed to record owners of each parcel in the new District. The attached resolution directs the mailing of such notice and sets the public hearing for July 27, 2021 at 6:30 p.m. in the City Council Chambers, 50 Natoma Street, Folsom, California 95630.

POLICY / RULE

The City Council is required to approve, or modify and approve, the Engineer's Report as part of the formation process pursuant to the Landscaping and Lighting Act of 1972 (Streets and Highways Code § 22586). The City Council is also required to adopt a resolution declaring the intention to form a new landscaping and lighting district and to levy and collect assessments pursuant to Section 22587 of the Streets and Highways Code.

ANALYSIS

The Prairie Oaks Ranch Landscaping and Lighting District ("District") was formed by Resolution No. 4799 on July 25, 1995 to maintain improvements within the district. These improvements include landscape corridors, project entryways, project signage, landscaped medians, streetlights, sound walls/fences, and open space areas. This district was formed prior to Proposition 218 and therefore does not have an escalator built into the annual rate.

The District includes 918.62 single family equivalent units and is one of the oldest districts in the City. In addition, this District has not already gone through the Proposition 218 process to address the gap that exists from increased costs to maintain its intended level of service. The District maintains the aforementioned improvements along the frontages of Blue Ravine Road, Prairie City Road, Russi Road, Grover Road, and Riley Street, as well as the median on Iron Point Road between Prairie City Road and Barnhill Drive. In addition to maintaining these areas, the District is also responsible for servicing costs for irrigation water and electricity to the street and landscape lights.

Revenue from the existing District assessment (approximately \$195,000 annually) is allocated yearly to maintain the district's features. The existing per unit rate of \$213.61 has not been increased since it was established over 26 years ago. Approximately 70% of the budget currently covers scheduled and unscheduled landscape maintenance; 2.5% to streetlight

maintenance and supplies; 30% to water and electricity; and 33% to incidental cost (non-landscape contract services, electrical repairs, vandalism response/repairs, hazard tree removal, sidewalk repair, yearly backflow testing, preparation of Engineer's Reports, publications/mailings, staff, overhead, county auditor fee). The existing revenue from the collected assessments have been unable to fund the expected day-to-day unscheduled costs such as irrigation repairs and plant/tree replacements, as well as not being able to set aside funds for life-cycle costs in the district.

The primary objective of forming a new Landscaping and Lighting District, separate from the existing Prairie Oaks Ranch District, is to address the deferred maintenance items, as well as to provide additional services and maintenance within the new L&L District. These include, but are not limited to, replacing missing or dead plant material; systematically replacing plant material that is over 26 years old which is showing signs of severe decline; centralizing the districts irrigation controllers to conserve water and improve irrigation management; repairing old and non-functioning sprinkler and drip emitter systems; repair / replace broken landscape and entry lighting; supplement the existing scheduled and unscheduled maintenance budget; and allocating funds for future repairs and life-cycle costs. The intent is to allow funds from the existing district to remain in place to continue funding most of the day-to-day costs of the district, while the new district will fund the needed repairs and funding needs for long-term repair and replacements. The district boundary of the proposed district is identical to the existing district (Attachment 3).

As part of the process to form a new assessment district, staff conducted public outreach to educate and inform the Prairie Oaks Ranch property owners about the proposed new assessment. Virtual meetings were held on February 17th, and March 11, 2021. Each property owner was mailed a post card and a letter inviting them to the meetings. In addition, the City's website includes information about the proposed assessment and staff has spoken with numerous residents via phone calls and emails about the proposed measure as well. City staff, as well as the current Landscaping and Lighting District Advisory Committee representative for Prairie Oaks Ranch, has distributed information about the new district via mail, the City Website, and social media. Early feedback from the meetings with residents is most property owners understand the need and value of a supplementary assessment.

In calculating the new district's assessment, the consultant factored in the type and quantity of improvements, the age and condition, the repairs and/or replacements needed, and the funds required to sustain maintenance within the district into future years. In discussions with the property owners at the outreach meetings it became apparent that the majority of the property owners desire is to see the improvements repaired / improved as well as create a funding source to sustain the maintenance. As such, the City's engineering consultant structured an assessment proposal that would facilitate the renovation of the approved improvements.

This report and resolution are being submitted for City Council review and approval. The preliminary Engineer's Report is prepared in accordance with Proposition 218 and the Streets and Highways Code and includes the following: plans and specifications, estimated costs and

budgets, method of apportionment, the assessment for Fiscal Year 2021-2022, and the assessment diagram.

The property owners of Prairie Oaks Ranch Landscaping and Lighting District will be receiving a ballot to vote on the proposal to form a new assessment district in early June. The Public Hearing is set for July 27, 2021, which will provide the required 45-day period for the District property owners to consider the proposed assessment. At the public hearing, ballots will be counted and, in the absence of a majority protest against the imposition of a new assessment, the City Council may consider approving a resolution to approve the Final Engineer’s Report, form the district, and authorize the levy and collection of the new assessments. The proceeding for the formation of a new assessment district shall be abandoned if a majority protest exists.

FINANCIAL IMPACT

There will be no direct fiscal impact to the City of Folsom General Fund. All costs associated with this district will be borne by the district and for the benefit of the district residents.

ENVIRONMENTAL REVIEW

This does not apply as there is no environmental review aspect to the engineer’s report.

ATTACHMENTS

1. Resolution No. 10624 – A Resolution Approving the Preliminary Engineer’s Report, Declaring the Intention to Order the Formation of the Prairie Oaks Ranch No. 2 Landscaping and Lighting District, to Levy and Collect Assessments in Fiscal Year 2021-2022, to Provide Notice of Public Hearing and Direct the Mailing of Assessment Ballots within the Proposed Prairie Oaks Ranch No. 2 Landscaping and Lighting District in the City of Folsom
2. Preliminary Engineer’s Report – Prairie Oaks Ranch No. 2 Landscaping and Lighting Assessment District, May 2021
3. Map of Assessment District-Prairie Oaks Ranch No. 2

Submitted,

Lorraine Poggione, Director
Parks & Recreation Department

Attachment 1
Resolution

RESOLUTION NO. 10624

A RESOLUTION APPROVING THE PRELIMINARY ENGINEER'S REPORT, DECLARING THE INTENTION TO ORDER THE FORMATION OF THE PRAIRIE OAKS RANCH NO.2 LANDSCAPING AND LIGHTING DISTRICT, TO LEVY AND COLLECT ASSESSMENTS, TO PROVIDE NOTICE OF PUBLIC HEARING AND DIRECT THE MAILING OF ASSESSMENT BALLOTS WITHIN THE PROPOSED PRAIRIE OAKS RANCH NO. 2 LANDSCAPING AND LIGHTING DISTRICT IN THE CITY OF FOLSOM

WHEREAS the City of Folsom hereby proposes to establish a benefit assessment district to provide services and public improvements that provide direct and special benefits to certain real properties in the City; and

WHEREAS the procedures for the proposed assessment district formation provide owners of property within the assessment district with the opportunity to submit ballots for the proposed assessment formation and assessment levies that would fund the installation, maintenance, and servicing of the public improvements.

NOW, THEREFORE, BE IT RESOLVED, BY THE CITY COUNCIL OF THE CITY OF FOLSOM AS FOLLOWS:

1. **INTENT TO FORM:** The Council hereby proposes and declares the intention to order the formation of a landscaping and lighting district, known as Prairie Oaks Ranch No. 2 Landscaping and Lighting District, pursuant to Article XIID of the California Constitution, and the Landscaping and Lighting Act of 1972 (the "Act"), Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof), and to levy and collect the assessments therefrom.
2. **PURPOSE OF DISTRICT:** The purpose of the landscaping and lighting district shall be for the installation, maintenance and servicing of improvements described in Section 3 below.
3. **DESCRIPTION OF IMPROVEMENTS:** Within the District, the existing and proposed improvements are generally described as the: installation, maintenance and servicing of public facilities, including but not limited to, landscaping, sprinkler systems, parkland, landscape corridors, ground cover, shrubs and trees, street frontages, sidewalks, curbs and gutters, drainage systems, lighting, fencing/walls, signage, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment, as applicable, for property owned and maintained by the City. Installation means 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 said improvements, including repair, removal, or replacement of all or 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.

4. **ENGINEER OF WORK:** SCI Consulting Group is hereby designated as Engineer of Work for purposes of these proceedings and was ordered to prepare an Engineer's Report in accordance with Article 4 of Chapter 1 of the Act and Article XIID of the California Constitution.

5. **APPROVAL OF PRELIMINARY ENGINEER'S REPORT:** The Engineer's Report for the formation of the Prairie Oaks Ranch No. 2 Landscaping and Lighting District for Fiscal Year 2021-202 has been made, filed with the City Clerk, duly considered by the Council and is hereby deemed sufficient and approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution. The estimate of cost and expenses described in the Engineer's Report are made chargeable upon the District, and the City Council does hereby declare that certain properties within the District, as identified in the Engineer's Report, receive special benefits from the proposed improvements.

6. **DISTRICT BOUNDARY:** The District consists of the lots and parcels shown on the boundary map of the District on file with the City, and reference is hereby made to such map for further particulars.

7. **PROPOSED ASSESSMENT:** Reference is hereby made to the Engineer's Report for a full and detailed description of the improvements, the boundaries of the District, and the proposed assessments upon assessable lots and parcels of land within the District. The proposed Fiscal Year 2021-2022 assessment rate per single family equivalent benefit unit is \$313.91. The maximum assessment rate within the District may increase in future years by an amount equal to the annual change in the San Francisco Bay Area Consumer Price Index, not to exceed 3% per year. In the event that the annual change in the CPI exceeds 3%, any percentage change in excess of 3 % can be cumulatively reserved and can be added to the annual change in the CPI for years in which the CPI change is less than 3%.

8. **PUBLIC HEARING:** The City Council has scheduled a public hearing on the proposed assessments within the District on July 27, 2021, at 6:30p.m., at the City of Folsom, 50 Natoma Street, Folsom, California 95630, for the purpose of allowing public testimony regarding the proposed assessments and for the City Council's final action upon the proposed assessments.

PASSED AND ADOPTED this 11th day of May 2021 by the following roll-call vote:

- AYES:** Councilmember(s):
- NOES:** Councilmember(s):
- ABSTAIN:** Councilmember(s):
- ABSENT:** Councilmember(s):

Michael D. Kozlowski, MAYOR

ATTEST:

Christa Freemantle, CITY CLERK

Attachment 2
Preliminary Engineers Report



**CITY OF FOLSOM
PRAIRIE OAKS RANCH No. 2
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT**

PRELIMINARY ENGINEER'S REPORT

FISCAL YEAR 2021-22
MAY 2021

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

ENGINEER OF WORK:
SCIConsultingGroup
4745 MANGELS BLVD
FAIRFIELD, CALIFORNIA 94534
PHONE 707.430.4300
FAX 707.430.4319
www.sci-cg.com

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CITY OF FOLSOM

CITY COUNCIL

Mike Kozlowski, Mayor
Sarah Aquino, Vice Mayor
YK Chalamcherla, Member
Kerri Howell, Member
Rosario Rodriguez, Member

PARKS & RECREATION DIRECTOR

Lorraine Poggione

MUNICIPAL LANDSCAPE SERVICES MANAGER

Zachary Perras

ENGINEER OF WORK

SCI Consulting Group

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INTRODUCTION

OVERVIEW

The Prairie Oaks Ranch Landscaping and Lighting District ("Prairie Oaks Ranch L&L") was originally formed in 1995. As a special benefit assessment district, the purpose is the maintenance, improvement, and servicing of landscape corridors, streetscapes, and streetlights as well as providing power and water for the aforementioned improvements.

The original District's special assessment does not include an annual "cost of living" increase, and therefore, the assessment rate has remained static for over 26 years, while the cost of maintaining and servicing the Prairie Oaks Ranch improvements has increased. This has made it difficult to continue maintaining and servicing the Prairie Oaks Ranch L&L at the same service level as when the Prairie Oaks Ranch L&L was formed. In addition, common maintenance activities have been reduced and/or deferred. For instance, landscaped areas need significant repairs or replacement. Therefore, this Engineer's Report ("Report") proposes that the Prairie Oaks Ranch No. 2 Landscaping and Lighting Assessment District ("Assessment District") be formed, including a cost-of-living increase provision, to provide additional funding for maintenance, repairs and improvements in the Prairie Oaks Ranch L&L area as time goes on.

ASSESSMENT PROCESS

This Engineer's Report establishes the budget for the improvements ("improvements") and services to be undertaken by the Assessment District that will be funded by the proposed 2021-22 assessments and also determines the benefits received from the maintenance and improvements by property within the District as well as the method of assessment apportionment to lots and parcels. 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 XIID of the California Constitution (the "Article").

Following the submittal of this Report to the City of Folsom City Council ("Council") for preliminary approval, the Council may, by Resolution, call for an assessment ballot proceeding and Public Hearing on the establishment of the Prairie Oaks Ranch No. 2 Landscaping and Lighting Assessment District.

If the Council approves such Resolution and calls for the mailing of notices and ballots, a notice of assessment and assessment ballot will be mailed to property owners at least 45 days prior to the date of the Public Hearing set by the Council. Such notice would include a description of the assessments as well as an explanation of the method of voting on the assessments. Each notice would include a ballot on which the property owner could mark his or her approval or disapproval of the assessments and a ballot return envelope.

After the ballots are mailed to property owners, a minimum 45-day time period must be provided for the return of the assessment ballots. Following this 45-day time period, a public hearing must be held for the purpose of allowing public testimony regarding the proposed assessments and services. At this hearing, the public would have the opportunity to provide input on this issue and would have a final opportunity to submit ballots. After the conclusion of the public input portion of the hearing, the hearing may be continued to a later time to allow time for the tabulation of ballots.

With the passage of Proposition 218 on November 6, 1996, The Right to Vote on Taxes Act, now Article XIIC and XIID of the California Constitution, the proposed assessments can be levied for fiscal year 2021-22 and future years, only if the ballots submitted in favor of the assessments are greater than the ballots submitted in opposition to the assessments. (Each ballot is weighted by the amount of proposed assessment for the property that it represents).

If it is determined, when the tabulation results are announced, that the assessment ballots submitted in opposition to the proposed assessments do not exceed the assessment ballots submitted in favor of the assessments (weighted by the proportional financial obligation of the property for which ballots are submitted) the Council may take action, by resolution, to approve the levy of the assessments for fiscal year 2021-22 and future fiscal years. If the assessments are so confirmed and approved, the levies would be submitted to the Sacramento County Auditor for inclusion on the property tax rolls for fiscal year 2021-22.

If the Assessments are so confirmed and approved, the assessment information will be submitted to the County Auditor/Controller. The County Auditor/Controller will include the Assessments on the property tax roll for Fiscal Year 2021-22. The procedures for levy of the assessments in future years commence with the creation of a budget for the upcoming fiscal year's costs and services, an updated assessment roll listing all parcels and their proposed assessments for the upcoming fiscal year and the preparation of an updated Engineer's Report. After these documents are prepared and submitted, they could be reviewed and preliminarily approved by the Council at a public meeting. At this meeting, the Council could also call for the publication in a local newspaper of the intent to continue the assessment and set the date for a noticed public hearing. At the annual public hearing, members of the public could provide input to the Council prior to the Council's decision on continuing the services and assessments for the next fiscal year.

LEGISLATIVE ANALYSIS

PROPOSITION 218

This assessment is formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Article XIIC and XIID of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.

Proposition 218 describes a number of important requirements, including a property-owner balloting, for the formation and continuation of assessments, and these requirements are satisfied by the process used to establish this assessment.

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 vs. SCCOSA"). 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

DAHMS V. DOWNTOWN POMONA PROPERTY

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms the court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. This Court also upheld discounts and exemptions from the assessment for certain properties.

BONANDER V. TOWN OF TIBURON

On December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

BEUTZ V. COUNTY OF RIVERSIDE

On May 26, 2010 the 4th District Court of Appeal issued a decision on the Steven Beutz v. County of Riverside ("Beutz") appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified and separated from the special benefits.

GOLDEN HILL NEIGHBORHOOD ASSOCIATION V. CITY OF SAN DIEGO

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an

assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in *Beutz*, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

COMPLIANCE WITH CURRENT LAW

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

This Engineer's Report is consistent with *Dahms* because, similar to the Downtown Pomona assessment validated in *Dahms*, the services will be directly provided to property in the Assessment District. Moreover, while *Dahms* could be used as the basis for a finding of 0% general benefits, this Engineer's Report establishes a more conservative measure of general benefits.

This Engineer's Report is consistent with *Beutz*, *Dahms* and *Greater Golden Hill* because the improvements will directly benefit property in the Assessment District and the general benefits have been explicitly calculated and quantified and excluded from the Assessments. The Engineer's Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall cost of the improvements and proportional special benefit to each property.

PLANS AND SPECIFICATIONS

The proposed Prairie Oaks Ranch No. 2 Landscaping and Lighting Assessment District maintains improvements in locations throughout its boundaries. The work and improvements to be undertaken by the new formation of Prairie Oaks Ranch No. 2 Assessment District, and the cost thereof paid from the levy of the annual assessment provide special benefit to Assessor Parcels within the District as defined in the Method of Assessment herein. Consistent with the Landscaping and Lighting Act of 1972, (the "Act") the improvements, maintenance and services are generally described as follows in the section below.

DESCRIPTION OF IMPROVEMENTS

Within the Prairie Oaks Ranch No. 2 Landscaping and Lighting District, the existing improvements and proposed improvements resulting from this new assessment are generally described as including, but not limited to monument sign repair and/or replacement, including the installation, maintenance and servicing of landscaping, turf renovation, shrubs and trees, irrigation systems, drainage systems, street lighting and all necessary appurtenances, and labor, materials, supplies, utilities and equipment, as applicable, for public property within the District boundaries that convey special benefits to private properties within the District.

As applied herein, "maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of the improvements, 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, fertilization, or treating for diseases or injury; removal of trimmings, rubbish, debris, and other solid waste and the cleaning, sandblasting, and painting 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 improvements; maintaining, operating and servicing street and traffic safety lighting, and water for irrigation of any landscaping or the maintenance of any other improvements not covered by the original Prairie Oaks Landscaping and Lighting District.

"Maintenance and Improvements" ("M&I") identifies the type of improvement (e.g., re-landscaping a corridor); the estimated cost; any installments required for short-term (less than five years) and long term (not greater than 30 years) improvements, and the approximate schedule for completion of the improvements. These M&I are funded by fund balance monies. Fund balance monies are monies that have been collected in prior years in anticipation of being used for specific improvements and/or are intended for replacement or improvement of capital items within a district.

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of

printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements; (f) any expenses incidental to the issuance of bonds or notes pursuant to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment (Streets & Highways Code §22526).

ESTIMATE OF COST AND BUDGET FISCAL YEAR 2021-22

Figure 1 – Estimate of Cost and Budget

Prairie Oaks Ranch No. 2 Estimated Budget 2021-22			
General Maintenance			
Scheduled			\$6,600.00
Unscheduled			\$10,000.00
Proposed New Projects ¹			
Irrigation repairs and replacements			\$2,500.00
Landscape replacement (Grover)			\$112,500.00
Tree maintenance			\$15,000.00
LED Streetlight retrofits			\$10,743.06
Landscape lights retrofit			\$5,000.00
Monument sign maintenance and repair			\$4,500.00
Fence/Soundwall replacement and repair			\$17,500.00
Open Space maintance			\$22,500.00
Misc.			\$2,000.00
Service Costs			
Streetlights/Electrical/Water			\$10,000.00
Repay Overage			\$25,000.00
Incidental Costs			
Administration/Contracts/others			\$38,487.59
Total			<u>\$282,330.65</u>
Assessment to Property			
	Total SFE	Assessment	Assessment
	Units	per SFE	Total
	899.4	\$313.91	\$282,330.65
Total			<u>\$282,330.65</u>

METHOD OF APPORTIONMENT

This section of the Engineer's Report includes an explanation of the benefits to be derived from the maintenance and servicing of the proposed improvements and the methodology used to apportion the total assessment to properties within the Assessment District.

The Assessment District consists of all Assessor Parcels within the boundaries defined by the Assessment Diagram included within this report and the Assessor Parcel Numbers listed within the included Levy Roll. The parcels include all privately or publicly owned parcels within the boundaries. The method used for apportioning the assessment is based upon the proportional special benefits to be derived by the properties in the Assessment District over and above general benefits conferred on real property or to the public at large. The apportionment of special benefit is a two-step process: the first step is to identify the types of special benefit arising from the improvements, and the second step is to allocate the assessments to property based on the estimated relative special benefit for each type of property.

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. Moreover, such benefit is not based on any one property owner's use of the Assessment District's other improvements covered by the Assessment or a property owner's specific demographic status. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property:

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

Below is a summary of the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the installation, maintenance and servicing of other landscaping improvements to be provided with the assessment proceeds. These categories of special benefit are derived from the statutes passed by the California Legislature and other studies which describe the types of special benefit received by property from maintenance and improvements such as those proposed by the Assessment District. These types of special benefit are summarized as follows:

1. Proximity to improved landscaped areas within the Assessment District.
2. Access to improved landscaped areas within the Assessment District.
3. Improved views within the Assessment District.
4. Extension of a property's outdoor areas and green spaces for properties within close proximity to the improvements.
5. Improved nighttime visibility and safety from streetlights

In this case, the recent the SVTA v. SCCOSA decision provides enhanced clarity to the definitions of special benefits to properties in three distinct areas:

- Proximity
- Expanded or improved access
- Views

The SVTA v. SCCOSA 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 v. SCCOSA 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 above further strengthen the basis of these assessments.

BENEFIT FACTORS

The special benefits from the improvements are further detailed below:

PROXIMITY TO IMPROVED LANDSCAPED AREAS WITHIN THE ASSESSMENT DISTRICT

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

In absence of the assessments, the improvements would not be provided and the landscaping areas in the Assessment District would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the assessments provide improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the

Assessment District, they provide a direct advantage and special benefit to property in the Assessment District.

ACCESS TO IMPROVED OPEN SPACE AND LANDSCAPED AREAS WITHIN THE ASSESSMENT DISTRICT

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

IMPROVED VIEWS WITHIN THE ASSESSMENT DISTRICT

The City, by maintaining these landscaped areas, provides improved views to properties in the Assessment District. The properties in the Assessment District enjoy close and unique proximity, access and views of the improvements; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Assessment District.

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

In large part because it is cost prohibitive to provide large open land areas on property in the Assessment District, the residential, commercial and other benefiting properties in the Assessment District do not have large outdoor areas and green spaces. The landscaped areas within the Assessment District provide additional outdoor areas that serve as an effective extension of the land area for proximate properties because the improvements are uniquely proximate and accessible to property in close proximity to the improvements. The improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties with good and close proximity to the improvements.

IMPROVED NIGHTTIME VISIBILITY AND SAFETY FROM STREETLIGHTS

Well maintained, effective street lighting provides special benefit to proximate parcels, within the range of the light, because it allows for use of the property in the evenings and night. Street lighting also provides special benefit as it increases safety and reduces the likelihood of crime on the proximate parcels.

GENERAL VERSUS SPECIAL BENEFIT

The proceeds from the proposed Assessment District would be used to fund increased levels of maintenance and improvement to the grounds and public resources proximate the properties in the Assessment District. The Assessment District is specifically proposed for formation to provide additional resources in the Assessment District. In absence of the new assessments from the Assessment District, the current revenues are not sufficient for the proper and adequate maintenance of the landscaping, lighting and other public resources in the Prairie Oaks L&L and the public resources in the Prairie Oaks L&L would continue to deteriorate further, which would clearly adversely affect the value and desirability of properties in the Assessment District. Therefore, the assessments solely provide special

benefit to property in the Assessment District over and above the general benefits conferred by the general facilities of the City.

Although these improvements may be available to the general public at large, the landscaping within the Assessment District is specifically designed, located and created to provide additional and improved public resources for property inside the 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 District because they provide a direct advantage to properties in the Assessment District that would not be provided in absence of the Assessments.

Special Note Regarding General Benefit and the SVTA v. SCCOSA Decision:

There is no widely-accepted or statutory formula for calculating general benefit. General benefits are benefits from improvements or services that are not special in nature, are not "particular and distinct" and are not "over and above" benefits received by other properties. The SVTA vs. SCCOSA decision provides some clarification by indicating that general benefits provide "an indirect, derivative advantage" and are not necessarily proximate to the improvements.

Although the analysis used to support these assessments concludes that the benefits are solely special (i.e., benefits are 100% special and 0% general), 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 City of Folsom, the County of Sacramento 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. 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 district. 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.

Step 1: Calculation of the General Benefit

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

Figure 2 – Benefit Matrix

Benefit Factor	Relative Weight	General Benefit Contribution	Relative General Benefit
Creation of parcels	91	0%	0
Improved views	3	10%	0.3
Improved nighttime visibility and safety from streetlights	6	20%	1.2
	100		1.5
Total Calculated General Benefit =			1.5%

As a result, the City of Folsom 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.

Step 2: Calculation of Current General Benefit Contribution from City

The general benefit contribution is satisfied from the sum of the following components:

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

The City of Folsom owns and maintains storm drainage systems along the border of the Assessment District's 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 City of Folsom towards general benefit from the maintenance and operation of the local storm drainage systems is conservatively estimated to be 1%.

The City of Folsom 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 City of Folsom towards general benefit from the maintenance of local public streets is conservatively estimated to contribute 1%.

Many of the improvements to be serviced by the proposed Assessment District 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%.

ZONES OF BENEFIT

The creation of zones of benefit, corresponding to these various areas, are routinely considered in the development of an assessment district. As part of the engineering work for this assessment, an analysis was conducted on the relationship (including proximity, level of service, etc.), between properties and the primary improvements located throughout the Assessment District.

The geography, topography, and the access and proximity to the improvements within the District is relatively consistent, and hence different zones of benefit are not appropriate.

Moreover, the SVTA decision indicates:

In a well-drawn district — limited to only parcels receiving special benefits from the improvement — every parcel within that district receives a shared special benefit. Under section 2, subdivision (i), these benefits can be construed as being general benefits since they are not “particular and distinct” and are not “over and above” the benefits received by other properties “located in the district.”

We do not believe that the voters intended to invalidate an assessment district that is narrowly drawn to include only properties directly benefiting from an improvement. Indeed, the ballot materials reflect otherwise. Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special. In that circumstance, the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g., proximity to 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).

In the Assessment District, the advantage that each parcel receives from the improvements is direct, and the boundaries include only parcels that benefit from the assessment. Therefore, the even spread of assessment throughout is indeed consistent with the SVTA decision and satisfies the “direct relationship to the “locality of the improvement” standard.

METHOD OF ASSESSMENT

As previously discussed, the assessments provide comprehensive improvements that will clearly confer special benefits to properties in the Assessment District. The allocation of special benefits to property is partially based on the type of property and the size of property. These benefits can also partially be measured by the occupants on property in the Assessment District because such parcel population density is a measure of the relative benefit a parcel receives from the improvements. It should be noted that many other types of "traditional" assessments also use parcel population densities to apportion the assessments. For example, the assessments for sewer systems, roads and water systems are typically allocated based on the population density of the parcels assessed. Therefore, the apportionment of benefit is reasonably based the type of parcel, the size of parcels and the population density of parcels.

The primary 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 Equivalent (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 an 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.

In the process of determining the appropriate method of assessment, the Engineer considered various alternatives. For example, an assessment only for all residential improved property was considered but was determined to be inappropriate because commercial, industrial and other properties also receive direct benefits from the improvements.

Moreover, a fixed or flat assessment for all properties of similar type was deemed to be inappropriate because larger properties receive a higher degree of benefit than other similarly used properties that are significantly smaller. (For two properties used for commercial purposes, there is clearly a higher benefit provided to the larger property in comparison to a smaller commercial property because the larger property generally supports a larger building and has higher numbers of employees, customers and guests that would benefit from proximity and improved access to well maintained and improved landscaped areas. So the potential population of employees or residents is a measure of the special benefits received by the property.) Larger parcels, therefore, receive an increased benefit from the assessments.

Finally, the special benefits to be derived from the proposed assessments will be conferred on property and are not based on a specific property owner's use of the improvements, or a specific property owner's occupancy of property or the property owner's demographic status such as age or number of dependents. However, it is ultimately people who value the special benefits described above and use and enjoy the Assessment District's landscaped areas. In

other words, the benefits derived to property are related to the average number of people who could potentially live on, work at, or otherwise could use a property, not how the property is currently used by the present owner. Therefore, the number of people who could or potentially live on, work at or otherwise use a property is one indicator of the relative level of benefit received by a property.

In conclusion, the Assessment Engineer determined that the appropriate method of assessment apportionment should be based on the type and use of property, the relative size of the property, its relative population and usage potential and its proximity to landscaped areas. This method is further described below.

RESIDENTIAL PROPERTIES

Certain residential properties in the Assessment District that contain a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Detached or attached houses, zero-lot line houses and town homes are included in this category of single family residential property. If there is more than one single-family detached dwelling on a parcel, it will be charged one SFE per single-family detached dwelling.

Properties with more than one residential unit (other than parcels with more than one detached single-family dwelling as described above) are designated as multi-family residential properties. These properties benefit from the improvements in proportion to the number of dwelling units that occupy each property, the average number of people who reside in multi-family residential units versus the average number of people who reside in a single-family home and the relative size of each type of residential dwelling unit. The population density factors for the area in Sacramento County encompassing the Assessment District, as depicted in the following table, provide the basis for determining the SFE factors for residential properties. Using the total population in a certain property type in the area from the 2019 ACS 5Year estimate and dividing it by the total number of such households, finds that approximately 2.66 persons occupy each single-family residence, whereas an average of 1.94 persons occupy each condominium. The ratio of 2.66 people on average for a single-family residence and 1.96 people per dwelling unit in a condominium unit results in a population density equivalent of 0.73 for condominiums. Next, the relative building areas are factored into the analysis because special benefits are related to the average size of a property, in addition to average population densities. For a condominium, this calculation results in an SFE factor of 0.42 per dwelling unit. A similar calculation is used for the SFE Rates for other residential property types.

Table 1 – Residential Density and Assessment Factors

Type of Residential Property	Pop. Density Equivalent	SqFt Factor	SFE Factor
Single Family Residential	1.00	1.00	1.00
Condominium	0.73	0.58	0.42
Duplex, Triplex, Fourplex	0.77	0.42	0.32
Multi-Family Residential (5+ Units)	0.72	0.30	0.22
Mobile Home on Separate Lot	0.58	0.43	0.25

The single-family equivalency factor of 0.22 per dwelling unit for multi-family residential properties applies to such properties with 20 or fewer units. Properties in excess of 20 units typically offer on-site recreational amenities and other facilities that tend to offset some of the benefits provided by the improvements. Therefore, the benefit for properties in excess of 20 units is determined to be 0.22 SFE per unit for the first 20 units and 0.10 SFE per each additional unit in excess of 20 dwelling units.

COMMERCIAL/INDUSTRIAL PROPERTIES

SFE values for commercial and industrial land uses are based on the equivalence of special benefit on a land area basis between single-family residential property and the average commercial/industrial property. The SFE values for various commercial and industrial land uses are further defined by using average employee densities because the special benefit factors described previously can be measured by the average number of people who work at commercial/industrial properties.

In order to determine employee density factors, the findings from the San Diego Association of Governments Traffic Generators Study (the "SANDAG Study") are used because these findings were approved by the State Legislature as being a good representation of the average number of employees per acre of land area for commercial and industrial properties. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 24.

In comparison, Census data shows that the average number of people residing in a single-family home in the area is 2.66. Since the average lot size for a single-family home in the Assessment District is approximately 0.20 acres, the average number of residents per acre of residential property is 13.30.

The employee density per acre is generally 1.80 times the population density of single-family residential property per acre (24 employees per acre / 13.30 residents per acre). Therefore, the average employee density can be used as the basis for allocating benefit to commercial or industrial property since a commercial/industrial property with 4.8 employees receives generally similar special benefit to a residential property with 1 resident. This factor of equivalence of benefit between 1 resident to 4.8 employees is the basis for allocating

commercial/industrial benefit. Table 2 below shows the average employees per acre of land area or portion thereof for commercial and industrial properties and lists the relative SFE factors per quarter acre for properties in each land use category.

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

Institutional properties that are used for residential, commercial or industrial purposes are also assessed at the appropriate residential, commercial or industrial rate.

Table 2 – Commercial/Industrial Density and Assessment Factors

<i>Type of Commercial/Industrial Land Use</i>	<i>Average Employees Per Acre ¹</i>	<i>SFE Units per Quarter Acre ²</i>	<i>SFE Units per Acre After 5</i>
Commercial	24	0.500	0.500
Office	68	1.420	1.420
Shopping Center	24	0.500	0.500
Office	24	0.500	0.500
Self Storage or Parking Lot	1	0.021	
Golf Course	0.80	0.033	
Cemeteries	0.10	0.004	
Agriculture	0.05	0.002	

1. Source: San Diego Association of Governments Traffic Generators Study.
2. The SFE factors for commercial and industrial parcels are applied by the quarter acre of land area or portion thereof. (Therefore, the minimum assessment for any assessable parcel in these categories is the SFE Units listed herein.) The rates apply up to first 5 acres of parcel size. Additional acreage is benefited at the rate shown above per acre or portion thereof.

VACANT PROPERTIES

The benefit to undeveloped properties is determined to be proportional to the corresponding benefits for similar type developed properties; however, at a lower rate due to the lack of improvements on the property. A measure of the benefits accruing to the underlying land is the average value of land in relation to improvements for developed property. The SFE factor for vacant/undeveloped parcels is 0.25 per parcel.

The benefit to undeveloped properties is determined to be proportional to the corresponding benefits for similar type developed properties, but at a lower rate due to the lack of improvements on the property. A measure of the benefits accruing to the underlying land is the average value of land in relation to improvements for developed property. An analysis of

the assessed valuation data from the County of Sacramento found that approximately 25% of the assessed value of improved properties is classified as the land value. It is reasonable to assume, therefore, that approximately 25% of the benefits are related to the underlying land and 75% are related to the improvements and the day-to-day use of the property. Using this ratio, the SFE factor for vacant/undeveloped parcels is 0.25 per parcel.

OTHER PROPERTIES

Article XIID stipulates that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment.

All properties that are specially benefited are assessed. Other publicly owned property that is used for purposes similar to private residential, commercial, industrial or institutional uses is benefited and assessed at the same rate as such privately owned property.

Miscellaneous, public right-of-way parcels, well, reservoir or other water rights parcels, limited access open space parcels, watershed parcels and common area parcels typically do not generate employees, residents, customers or guests. Moreover, many of these parcels have limited economic value and, therefore, do not benefit from specific enhancement of property value. Such parcels are, therefore, not specially benefited and are not assessed.

CONSUMER PRICE INDEX ADJUSTMENTS

The maximum assessment rate within the Assessment District may be increased by an amount equal to the annual change in the San Francisco Bay Area Consumer Price Index, not to exceed 3% per year. In the event that the annual change in the CPI exceeds 3%, any percentage change in excess of 3% can be cumulatively reserved and can be added to the annual change in the CPI for years in which the CPI change is less than 3%.

ASSESSMENT STATEMENT

The City Council of the City of Folsom, County of Sacramento, California, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIID of the California Constitution (collectively "the Act"), directed the formation of Prairie Oaks Ranch No. 2 Landscaping and Lighting District;

The Council 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 the description of the proposed improvements is therein contained, reference is hereby made for further particulars;

The undersigned, by virtue of the power vested in me under the Act and the order of the City Council of the City of Folsom, hereby make the following assessment to cover the portion of the estimated cost of the improvements, and the costs and expenses incidental thereto to be paid by the Assessment District.

The amount to be paid for the improvements and the expense incidental thereto, to be paid by the Prairie Oaks Ranch No. 2 Landscaping and Lighting District for the fiscal year 2021-22 is generally as follows:

Figure 3 – Summary of Combined Cost Estimate

General Maintenance	\$16,600.00
Proposed New Projects	\$192,243.06
Service Costs	\$10,000.00
Repay Overage	\$25,000.00
Incidental Costs	<u>\$38,487.59</u>
Net Amount to Assessment	\$282,330.65

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of the Prairie Oaks Ranch No. 2 Landscaping and Lighting District. The distinctive number of each parcel or lot of land in the District is its Assessor Parcel Number appearing on the Assessment Roll.

And I do hereby assess and apportion the net amount of the cost and expenses of the improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within the City of Folsom, Prairie Oaks Ranch No. 2 Landscaping and Lighting 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 Prairie Oaks Ranch No. 2 Landscaping and Lighting District in proportion to the special benefits to be received by the parcels or lots of land, from the improvements.

The assessment is subject to an annual adjustment tied to the Consumer Price Index for the San Francisco Bay Area as of December of each succeeding year (the CPI), with the maximum annual adjustment not to exceed 3%. In the event that the actual assessment rate for any given year is not increased by an amount equal to the CPI change, any such deferred assessment increase may be added to the total amount assessed in any subsequent year. In such event, the maximum authorized assessment amount shall be equal to the base year assessment as adjusted by the increase to the CPI, plus any and all CPI adjustments deferred in any and all prior years. (This mechanism may be applied to the capital improvements and deferred and ongoing maintenance portions of the assessment.)

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Sacramento for the fiscal year 2021-22. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of the County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2021-22 for each parcel or lot of land within the Prairie Oaks Ranch No. 2 Landscaping and Lighting District.

Dated: April 19, 2021

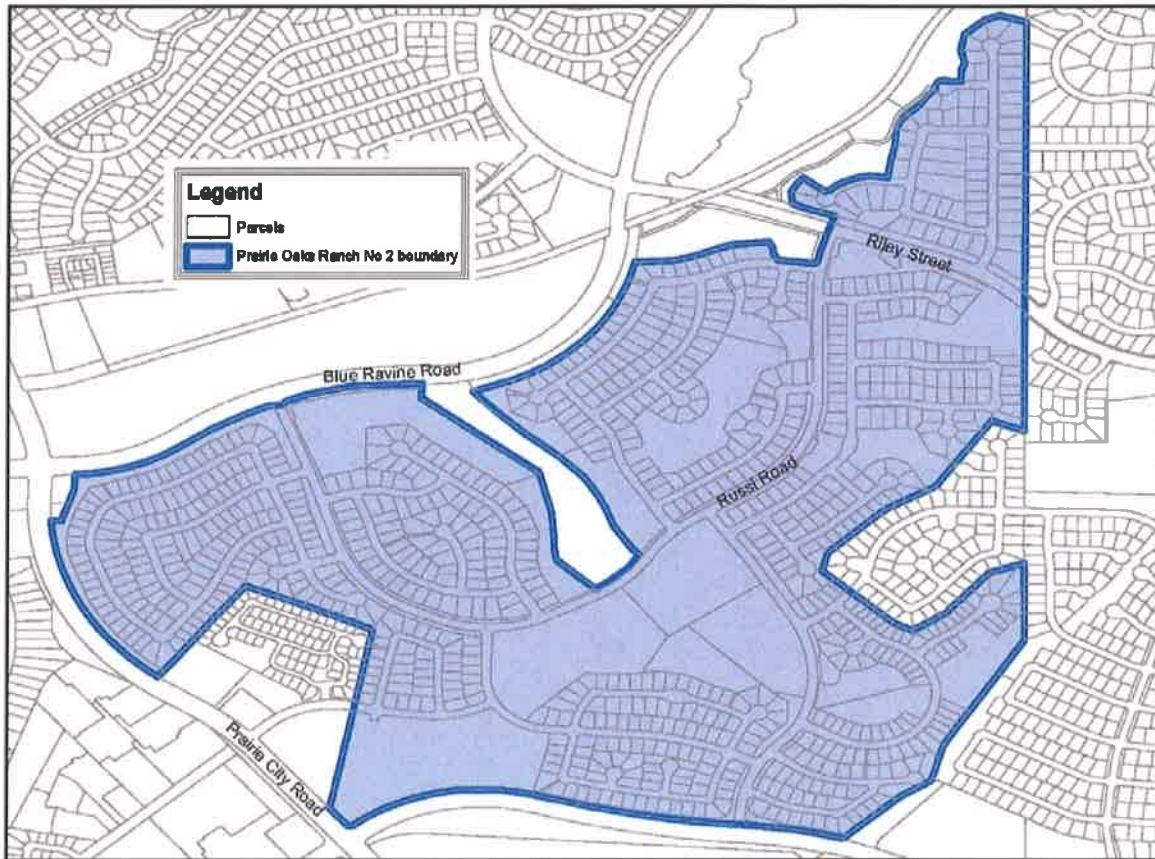
Engineer of Work



By John W. Bliss
John W. Bliss, License No. C52091

ASSESSMENT DIAGRAM

The boundaries of the Prairie Oaks Ranch No. 2 Landscaping and Lighting District in the City of Folsom are displayed on the following Assessment Diagram.



RECORDED IN THE OFFICE OF THE CITY CLERK
 OF THE CITY OF FOLSOM, COUNTY OF
 SACRAMENTO, CALIFORNIA, THIS _____
 DAY OF _____, 2021.

FILED IN THE OFFICE OF THE CITY CLERK OF THE
 CITY OF FOLSOM COUNTY OF SACRAMENTO
 CALIFORNIA,
 THIS _____ DAY OF _____, 2021.

 CITY CLERK

 CITY CLERK

AN ASSESSMENT WAS CONFIRMED AND
 LEVIED BY THE CITY COUNCIL OF THE CITY OF FOLSOM
 ON THE LOTS, PIECES AND PARCELS
 OF LAND ON THIS ASSESSMENT DIAGRAM ON THE
 DAY OF _____, 2021
 FOR FISCAL YEAR 2021-22 AND SAID ASSESSMENT
 DIAGRAM AND THE ASSESSMENT ROLL FOR SAID
 FISCAL YEAR WERE FILED IN THE OFFICE OF THE
 COUNTY AUDITOR OF THE COUNTY OF SACRAMENTO ON
 THE _____ DAY OF _____,
 2021. REFERENCE IS HEREBY MADE TO SAID
 RECORDED ASSESSMENT ROLL FOR THE EXACT
 AMOUNT OF EACH ASSESSMENT LEVIED AGAINST
 EACH PARCEL OF LAND.



FILED THIS _____ DAY OF _____
 2021, AT THE HOUR OF _____ O'CLOCK
 ____ M. IN THE OFFICE OF THE COUNTY
 AUDITOR OF THE COUNTY OF SACRAMENTO
 STATE OF CALIFORNIA, AT THE REQUEST OF
 THE CITY OF FOLSOM CITY COUNCIL.

 COUNTY AUDITOR, COUNTY OF SACRAMENTO

Note:
 REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS
 OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE
 COUNTY OF SACRAMENTO FOR A DETAILED DESCRIPTION OF
 THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN
 HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS
 CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS.
 EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE
 ASSESSOR'S PARCEL NUMBER.

 CITY CLERK

*SCI Consulting Group
 4745 Mangels Blvd
 Fairfield, CA 94534*

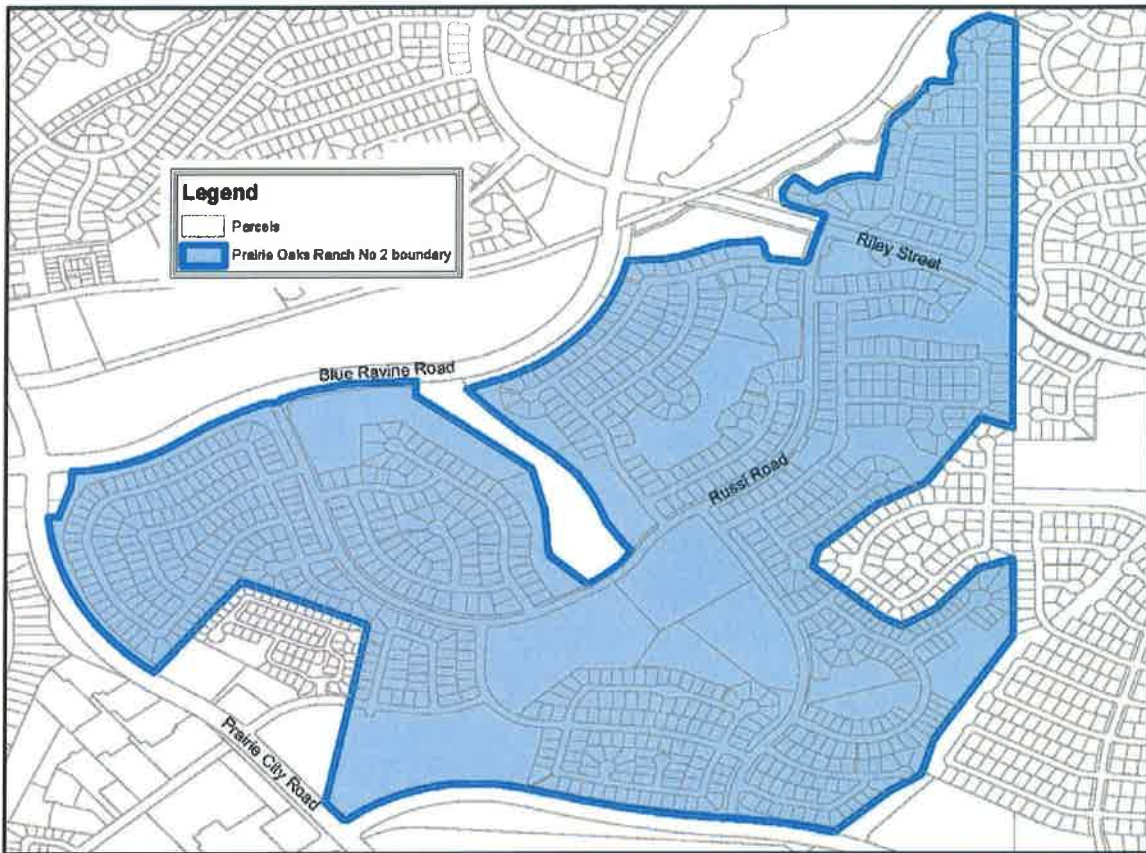
**CITY OF FOLSOM
 PRAIRIE OAKS NO. 2
 LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT
 ASSESSMENT DIAGRAM**

ASSESSMENT ROLL

An Assessment Roll (a listing of all parcels assessed within the Landscaping and Lighting Assessment District and the amount of the assessment) has been filed with the City Clerk and is, by reference, made part of this report and will be available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.

Attachment 3
Map of Assessment District-Prairie Oaks Ranch No. 2



RECORDED IN THE OFFICE OF THE CITY CLERK
 OF THE CITY OF FOLSOM, COUNTY OF
 SACRAMENTO, CALIFORNIA, THIS _____
 DAY OF _____, 2021.

FILED IN THE OFFICE OF THE CITY CLERK OF THE
 CITY OF FOLSOM COUNTY OF SACRAMENTO
 CALIFORNIA,
 THIS _____ DAY OF _____, 2021.

 CITY CLERK

 CITY CLERK

AN ASSESSMENT WAS CONFIRMED AND
 LEVIED BY THE CITY COUNCIL OF THE CITY OF FOLSOM
 ON THE LOTS, PIECES AND PARCELS
 OF LAND ON THIS ASSESSMENT DIAGRAM ON THE
 _____ DAY OF _____, 2021
 FOR FISCAL YEAR 2021-22 AND SAID ASSESSMENT
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FILED THIS _____ DAY OF _____,
 2021, AT THE HOUR OF _____ O'CLOCK
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 AUDITOR OF THE COUNTY OF SACRAMENTO
 STATE OF CALIFORNIA, AT THE REQUEST OF
 THE CITY OF FOLSOM CITY COUNCIL.

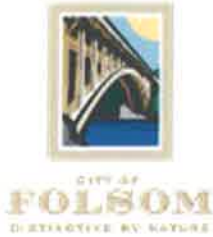
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 CITY CLERK

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 4745 Mangels Blvd
 Fairfield, CA 94534*

**CITY OF FOLSOM
 PRAIRIE OAKS NO. 2
 LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT
 ASSESSMENT DIAGRAM**



Folsom City Council Staff Report



MEETING DATE:	5/11/2021
AGENDA SECTION:	Consent Calendar
SUBJECT:	Resolution No. 10625 – A Resolution Approving the Preliminary Engineer’s Report for the following Landscaping and Lighting Districts for Fiscal Year 2021-2022 American River Canyon North, American River Canyon North No. 2, American River Canyon North No. 3, Blue Ravine Oaks, Blue Ravine Oaks No. 2, Briggs Ranch, Broadstone, Broadstone No. 4, Broadstone Unit No. 3, Cobble Ridge, Cobble Hills Ridge II/Reflections II, Folsom Heights, Folsom Heights No. 2, Hannaford Cross, Lake Natoma Shores, Los Cerros, Natoma Station, Natoma Valley, Prairie Oaks Ranch, Prospect Ridge, Sierra Estates, Silverbrook, Steeplechase, The Residences at American River Canyon, The Residences at American River Canyon II, Willow Creek Estates East, Willow Creek Estates East No. 2, Willow Creek Estates South, and Willow Springs
FROM:	Parks and Recreation Department

RECOMMENDATION / CITY COUNCIL ACTION

Staff recommends the City Council adopt Resolution No. 10625 – A Resolution Approving the Preliminary Engineer’s Report for the following Landscaping and Lighting Districts for Fiscal Year 2021-2022 American River Canyon North, American River Canyon North No. 2, American River Canyon North No. 3, Blue Ravine Oaks, Blue Ravine Oaks No. 2, Briggs Ranch, Broadstone, Broadstone No. 4, Broadstone Unit No. 3, Cobble Ridge, Cobble Hills Ridge II/Reflections II, Folsom Heights, Folsom Heights No. 2, Hannaford Cross, Lake Natoma Shores, Los Cerros, Natoma Station, Natoma Valley, Prairie Oaks Ranch, Prospect Ridge, Sierra Estates, Silverbrook, Steeplechase, The Residences at American River Canyon, The Residences at American River Canyon II, Willow Creek Estates East, Willow Creek Estates East No. 2, Willow Creek Estates South, and Willow Springs

BACKGROUND / ISSUE

The City of Folsom has twenty-nine existing Landscaping and Lighting Districts. Each year, as part of the annual assessment process, an Eng report must be prepared in accordance with

the requirement of Article 4 of Chapter 1 of Part 2 of Division 15 of the *Streets and Highways Code* and the *Landscaping and Lighting Act of 1972*.

The Engineer's Report for Fiscal Year 2021-2022 will address all twenty-nine districts in one report and will be submitted for final approval to the City Council.

Each year, as part of the annual assessment process, an Engineer's Report must be prepared for each individual district in accordance with the requirements of the Landscaping and Lighting Act of 1972. On March 23, 2021, the City Council approved Resolution No. 10605 – A Resolution Directing the Preparation of the Engineer's Report for American River Canyon North, American River Canyon North No. 2, American River Canyon North No. 3, Blue Ravine Oaks, Blue Ravine Oaks No. 2, Briggs Ranch, Broadstone, Broadstone No. 4, Broadstone Unit No. 3, Cobble Ridge, Cobble Hills Ridge II/Reflections II, Folsom Heights, Folsom Heights No. 2, Hannaford Cross, Lake Natoma Shores, Los Cerros, Natoma Station, Natoma Valley, Prairie Oaks Ranch, Prospect Ridge, The Residences at American River Canyon, The Residences at American River Canyon II, Sierra Estates, Silverbrook, Steeplechase, Willow Creek Estates East, Willow Creek Estates East No. 2, Willow Creek Estates South, and Willow Springs Landscaping and Lighting Assessment Districts within the City of Folsom for FY 2021-22. The attached resolution approves the Preliminary Engineer's Report for the twenty-nine districts, declares the continued assessment for each district and sets the date of the public hearing for final approval of the Engineer's Report. The attached Preliminary Engineer's Report for FY 2021-22 addresses all twenty-nine districts in one report and is submitted for City Council review and approval. Included within the report are the following for each district:

- A. Plans and specifications for the maintenance of the improvements (on file in the Parks and Recreation Department).
- B. Cost estimates of maintaining the improvements.
- C. Diagram of the assessment districts.
- D. Estimated costs for maintaining the improvements.

Under the provision of Section 54954.6 of the Government Code, each year a public meeting and public hearing are to be held on the levy of assessments. The attached resolution sets the public hearing for the July 13, 2021 City Council meeting.

POLICY / RULE

The City Council is required to adopt a resolution approving the Preliminary Engineer's Report as part of the annual assessment process pursuant to Article 4 of Chapter 1 of Part 2 of Division 15 of the Streets and Highways Code (Landscaping and Lighting Act of 1972). The City Council is also required to adopt a resolution declaring intention to levy and collect assessments pursuant to Section 54954.6 of the Government Code and Section 22624 of the Streets and Highways Code.

ANALYSIS

The attached Preliminary Engineer's Report (Attachment 2) prepared by the Engineer of Record, SCI Consulting Group, is for all twenty-nine Landscaping and Lighting Districts for FY 2021-22. This report (one for each district and combined into one document) is submitted for City Council review and has been prepared in accordance with the Streets and Highways Code and includes the following: plans and specifications, estimated costs and budgets, method of apportionment, the proposed assessment for FY 2021-22, and the assessment diagram.

Assessment to Properties

Assessments to properties within each district are the same as FY 2020-21, with the exception of three districts. Willow Creek Estates East No. 2 has 3 zones, Zones A & B have an increase of \$1.95 from \$97.58 last year to \$99.53 this year. Zone C also has an increase of \$1.79 over last year bringing their rate from \$89.70 last year to \$91.49 this year. Broadstone 4 has 4 zones, Zone A has an increase of \$0.76 this year from \$38.05 last year to \$38.81 this year. Zone B has an increase of \$0.72 over last year's rate and increased from 36.24 last year to 36.96 this year. Zone C has an increase of \$0.70 over last year's rate and increased from \$35.72 to \$36.42. Zone D had an increase of \$0.70 this year and increased from \$35.04 last year to \$35.74 this year. The last district that has a change in their assessment amount is Prospect Ridge, their rate has an increase of \$98.89 this year going from \$1,074.97 to \$1,173.86. There are another nine districts that have escalators and are eligible for CPI increases that will not be utilized this year. Those districts are American River Canyon North No. 3, Blue Ravine Oaks No. 2, Cobble Ridge, Folsom Heights No.2, Natoma Valley, The Residences, The Residences II, and Sierra Estates.

Installment Summary

The installment summaries describe short-term installments collected pursuant to Section 22660 of the Streets and Highways Code to meet the districts' future repair and replacement needs anticipated to occur within an approximate five-year time frame, as well as long-term installments collected to meet those future needs anticipated to occur within 5 to 30-year time frames.

Comparison to Last Year

District budgets for this upcoming year will continue focusing on improvements and restorations that enhance each district's commitment to water conservation, prolonging assets life, drought tolerant landscaping improvements, fire safety, and tree stewardship. As such, some districts will be retrofitting centralizing irrigation controllers, inventorying street trees, changing out plant materials to water wise varieties, and converting over to LED streetlights. Many of the City's districts are over 20 years old and do not have escalators built into their rates to track with cost of living increases and economic changes. As such, districts being monitored for future outreach regarding a new assessment overlay district are Briggs Ranch (30 years old), and Natoma Station (30 years old). The City started the first stages of outreach for an increase in Prairie Oaks in the 2019-20, and 2020-2021 Fiscal Years and is in the process of forming a new district in Prairie Oaks that will go out to vote this June to become effective FY 21-22. Staff will also be starting outreach in Natoma Station in the 2021-22 Fiscal Year.

FINANCIAL IMPACT

Each Landscaping and Lighting District levies and collects funds to cover operating and maintenance costs. There is no fiscal impact to the City of Folsom General Fund. Below is a summary of the proposed assessments for FY 2021-22. There are twenty-seven (27) districts in which the assessments remain the same, three (3) districts with increased assessments, and two (2) districts that are being removed from the tax roll (Union Square because it has an HOA that manages the landscape areas and Silverbrook because there is capacity in the fund balance).

District	Annual Assessment per unit	Credit or increase*	Annual Net Assessment
----------	----------------------------	---------------------	-----------------------

American River Canyon North	\$102.94	0	\$102.94
American River Canyon North No. 2	\$77.70	0	\$77.70
American River Canyon North No. 3	\$269.86	0	\$269.86
Blue Ravine Oaks	\$218.60	0	\$218.60
Blue Ravine Oaks No. 2	\$213.26	0	\$213.26
Briggs Ranch	\$122.28	0	\$122.28
Broadstone	\$164.99	0	\$164.99
Broadstone Unit No. 3	\$28.07	0	\$28.07
Broadstone No. 4			
• Zone A	\$38.05	\$0.76*	\$38.81
• Zone B	\$36.24	\$0.72*	\$36.96
• Zone C	\$35.72	\$0.70*	\$36.42
• Zone D	\$35.04	\$0.70*	\$35.74
Cobble Ridge	\$139.64	0	\$139.64
Cobble Hills Ridge II/Reflections II	\$113.14	0	\$113.14
Folsom Heights	\$70.88	0	\$70.88
Folsom Heights No. 2*			
• California Hills	\$196.42	0	\$196.42
• Folsom Heights No. 2 (Enclave)	\$208.38	0	\$208.38
Hannaford Cross	\$195.78	0	\$195.78
Lake Natoma Shores	\$183.58	0	\$183.58
Los Cerros	\$121.18	0	\$121.18
Natoma Station			
• Natoma Station	\$91.71	0	\$91.71
• Union Square	\$228.88	(taking off tax roll)	\$0.00
Natoma Valley	\$856.37	0	\$856.37
Prairie Oaks Ranch	\$213.61	0	\$213.61
Prospect Ridge	\$1,074.97	\$98.89*	\$1,173.86
The Residences at ARC			
• The Residences at ARC	\$536.67	0	\$536.67
• The Residences at ARC II	\$1169.97	0	\$1169.97
Sierra Estates	\$363.68	0	\$363.68
Silverbrook	\$138.32	(taking off tax roll)	0.00
Steeplechase	\$157.68	0	\$157.68
Willow Creek Estates East	\$80.40	0	\$80.40
Willow Creek Estates East No. 2			
• Zone A	\$97.58	\$1.95*	\$99.53
• Zone B	\$97.58	\$1.95*	\$99.53
• Zone C	\$89.70	\$1.79*	\$91.49
Willow Creek Estates South	\$109.88	0	\$109.88
Willow Springs	\$28.14	0	\$28.14

ENVIRONMENTAL REVIEW

N/A (This does not apply as there is no environmental review aspect to the engineer’s report.)

ATTACHMENTS

1. Resolution No. 10625 – A Resolution Approving the Preliminary Engineer’s Report for the following Landscaping and Lighting Districts for Fiscal Year 2021-2022 American River Canyon North, American River Canyon North No. 2, American River Canyon North No. 3, Blue Ravine Oaks, Blue Ravine Oaks No. 2, Briggs Ranch, Broadstone, Broadstone No. 4, Broadstone Unit No. 3, Cobble Ridge, Cobble Hills Ridge II/Reflections II, Folsom Heights, Folsom Heights No. 2, Hannaford Cross, Lake Natoma Shores, Los Cerros, Natoma Station, Natoma Valley, Prairie Oaks Ranch, Prospect Ridge, Sierra Estates, Silverbrook, Steeplechase, The Residences at American River Canyon, The Residences at American River Canyon II, Willow Creek Estates East, Willow Creek Estates East No. 2, Willow Creek Estates South, and Willow Springs
2. Preliminary Engineer’s Report – The City of Folsom Landscaping and Lighting Districts, April 2021

Submitted,

Lorraine Poggione,
Parks & Recreation Director

ATTACHMENT 1

Resolution No. 10625

RESOLUTION NO. 10625

A RESOLUTION APPROVING THE PRELIMINARY ENGINEER’S REPORT, DECLARING THE INTENTION TO CONTINUE TO LEVY AND COLLECT FISCAL YEAR 2021-2022 ANNUAL ASSESSMENTS IN THE CITY OF FOLSOM LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS AND SETTING PUBLIC HEARING FOR AMERICAN RIVER CANYON NORTH, AMERICAN RIVER CANYON NORTH NO. 2, AMERICAN RIVER CANYON NORTH NO. 3, BLUE RAVINE OAKS, BLUE RAVINE OAKS NO. 2, BRIGGS RANCH, BROADSTONE, BROADSTONE NO. 4, BROADSTONE UNIT NO. 3, COBBLE RIDGE, COBBLE HILLS RIDGE II/REFLECTIONS II, FOLSOM HEIGHTS, FOLSOM HEIGHTS NO. 2, HANNAFORD CROSS, LAKE NATOMA SHORES, LOS CERROS, NATOMA STATION, NATOMA VALLEY, PRAIRIE OAKS RANCH, PROSPECT RIDGE, THE RESIDENCES AT AMERICAN RIVER CANYON, THE RESIDENCES AT AMERICAN RIVER CANYON II, SIERRA ESTATES, SILVERBROOK, STEEPLECHASE, WILLOW CREEK ESTATES EAST, WILLOW CREEK ESTATES EAST NO. 2, WILLOW CREEK ESTATES SOUTH, AND WILLOW SPRINGS

WHEREAS, the City Council of the City of Folsom, County of Sacramento, California, is the governing body for the following Assessment Districts (collectively the “Assessment Districts”). The proposed assessment rates for FY 2021-22 are as follows:

District	Annual Assessment per unit	Credit or increase*	Annual Net Assessment
American River Canyon North	\$102.94	0	\$102.94
American River Canyon North No. 2	\$77.70	0	\$77.70
American River Canyon North No. 3	\$269.86	0	\$269.86
Blue Ravine Oaks	\$218.60	0	\$218.60
Blue Ravine Oaks No. 2	\$213.26	0	\$213.26
Briggs Ranch	\$122.28	0	\$122.28
Broadstone	\$164.99	0	\$164.99
Broadstone Unit No. 3	\$28.07	0	\$28.07
Broadstone No. 4			
• Zone A	\$38.05	\$0.76*	\$38.81
• Zone B	\$36.24	\$0.72*	\$36.96
• Zone C	\$35.72	\$0.70*	\$36.42
• Zone D	\$35.04	\$0.70*	\$35.74
Cobble Ridge	\$139.64	0	\$139.64
Cobble Hills Ridge II/Reflections II	\$113.14	0	\$113.14
Folsom Heights	\$70.88	0	\$70.88
Folsom Heights No. 2*			
• California Hills	\$196.42	0	\$196.42
• Folsom Heights No. 2 (Enclave)	\$208.38	0	\$208.38

Hannaford Cross	\$195.78	0	\$195.78
Lake Natoma Shores	\$183.58	0	\$183.58
Los Cerros	\$121.18	0	\$121.18
Natoma Station			
• Natoma Station	\$91.71	0	\$91.71
• Union Square	\$228.88	(taking off tax roll)	\$0.00
Natoma Valley	\$856.37	0	\$856.37
Prairie Oaks Ranch	\$213.61	0	\$213.61
Prospect Ridge	\$1,074.97	\$98.89*	\$1,173.86
The Residences at ARC			
• The Residences at ARC	\$536.67	0	\$536.67
• The Residences at ARC II	\$1169.97	0	\$1169.97
Sierra Estates	\$363.68	0	\$363.68
Silverbrook	\$138.32	(taking off tax roll)	0.00
Steeplechase	\$157.68	0	\$157.68
Willow Creek Estates East	\$80.40	0	\$80.40
Willow Creek Estates East No. 2			
• Zone A	\$97.58	\$1.95*	\$99.53
• Zone B	\$97.58	\$1.95*	\$99.53
• Zone C	\$89.70	\$1.79*	\$91.49
Willow Creek Estates South	\$109.88	0	\$109.88
Willow Springs	\$28.14	0	\$28.14

WHEREAS, the Engineer’s Report for the Assessment Districts has been made, filed with the City Clerk and duly considered by the Council and is hereby deemed sufficient and preliminarily approved. The Engineer’s Report shall stand as the Engineer’s Report for all subsequent proceedings under and pursuant to this Resolution, Section 22565, et. seq., of the California Streets and Highways Code and Article XIID of the California Constitution; and

WHEREAS, it is the intention of the City Council to levy and collect assessments within the Assessment Districts for FY 2021-22. Within the Assessment Districts, the existing and proposed improvements are generally described as follows:

The improvements to be undertaken by the Assessment Districts are described as installation, maintenance and servicing of public facilities, including but not limited to, turf, ground cover, shrubs and trees, irrigation systems, drainage systems, street lighting, fencing, sound walls, sidewalks, monuments, statuary, fountains, water quality ponds, park facilities, open space, bike trails, walkways, drainage swales and other ornamental structures and facilities, entry signage, street pavers, art work, and all necessary appurtenances, and labor, materials, supplies, utilities and equipment, as applicable, for property owned or maintained by the City of Folsom. Services provided include all necessary service, operations and maintenance of the above-mentioned improvements, as applicable, for any property owned or maintained by the City of Folsom.

WHEREAS, the Assessment Districts consist of the lots and parcels shown on the boundary maps of the Assessment Districts on file with the City Clerk of the City of Folsom, and reference is hereby made to such maps for further particulars; and

WHEREAS, reference is hereby made to the Engineer's Report, on file with the City Clerk, for a full and detailed description of the improvements, the boundaries of the assessment districts and any zones therein, and the estimated cost of the improvements and the proposed assessments upon assessable lots and parcels of land within the Assessment Districts; and

WHEREAS, prior to the conclusion of the hearing, any interested person may file a written protest with the City Clerk, or, having previously filed a protest, may file a written withdrawal of that protest. A written protest shall state all grounds of objection. A protest by a property owner shall contain a description sufficient to identify the property owned by such owner; and

WHEREAS, the City Clerk shall cause a notice of the hearing to be given by publishing a notice once, at least ten (10) days prior to the date of the hearing above specified, in a newspaper circulated in the City of Folsom.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Folsom authorizes:

1. **APPROVAL OF PRELIMINARY ENGINEER'S REPORT:** The City Council of the City of Folsom hereby approves, as submitted, the preliminary Engineer's Report for the City of Folsom Landscaping and Lighting Districts for FY 2021-22.

PROPOSED ASSESSMENT: The City Council of the City of Folsom intends to continue to levy and collect assessments during FY 2021-22 within the City of Folsom Landscaping and Lighting Districts. Annual Assessments are the same as FY 2020-21 for all Assessments Districts, with the exception of Broadstone No. 4, Willow Creek Estates East No. 2, and Prospect Ridge, which will have increases in their assessments as shown in Annual Assessment Table above. Two districts, Natoma Station-Union Square and Silverbrook are being taken off the tax rolls for Fiscal Year 2021-22.

2. **REVIEW OF PRELIMINARY ENGINEER'S REPORT:** Affected property owners and interested persons may review the Engineer's Report, which contains a full and detailed description of each of the Assessment District boundaries, within the City of Folsom Landscaping and Lighting Districts, the improvements, and the proposed maintenance budget and assessments upon each parcel within each Assessment District, at the City of Folsom located at 50 Natoma Street, Folsom, California 95630 between the hours of 8:00 a.m. and 5:00 p.m., Monday through Friday.
3. **PUBLIC HEARING:** The City Council has scheduled a public hearing on the proposed assessments within each Assessment District on July 13, 2021, at 6:30 p.m., at the City of Folsom, City Council Chambers, 50 Natoma Street, Folsom, California 95630, for the purpose of allowing public testimony regarding the proposed

assessments and for the Council's final action upon the Engineer's Report and proposed assessments.

PASSED AND ADOPTED this 11th day of May 2021 by the following roll-call vote:

AYES: Councilmembers:

NOES: Councilmembers:

ABSENT: Councilmembers:

ABSTAIN: Councilmembers:

Michael D. Kozlowski, MAYOR

ATTEST:

Christa Freemantle, CITY CLERK

ATTACHMENT 2

Preliminary Engineer's Report

CITY OF FOLSOM

AMERICAN RIVER CANYON NORTH
AMERICAN RIVER CANYON NORTH 2
AMERICAN RIVER CANYON NORTH 3
BLUE RAVINE OAKS
BLUE RAVINE OAKS No. 2
BRIGGS RANCH
BROADSTONE
BROADSTONE UNIT No.3
BROADSTONE No. 4
COBBLE RIDGE
COBBLE HILLS RIDGE II/REFLECTIONS II
FOLSOM HEIGHTS
FOLSOM HEIGHTS No. 2
HANNAFORD CROSS
LAKE NATOMA SHORES

LOS CERROS
NATOMA STATION
NATOMA VALLEY
PRAIRIE OAKS RANCH
PROSPECT RIDGE
THE RESIDENCES AT AMERICAN RIVER CANYON
THE RESIDENCES AT AMERICAN RIVER CANYON
II SIERRA ESTATES
SILVERBROOK
STEEPLECHASE
WILLOW CREEK ESTATES EAST
WILLOW CREEK ESTATES EAST NO 2
WILLOW CREEK ESTATES SOUTH
WILLOW SPRINGS

LANDSCAPING AND LIGHTING DISTRICTS

PRELIMINARY ENGINEER'S REPORT

MAY 2021

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

ENGINEER OF WORK:
SCIConsultingGroup
4745 MANGELS BOULEVARD
FAIRFIELD, CALIFORNIA 94534
PHONE 707.430.4300
FAX 707.430.4319
WWW.SCI-CG.COM

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CITY OF FOLSOM

CITY COUNCIL

Mike Koslowski, Mayor
Sarah Aquino, Vice Mayor
YK Chalamcherla, Member
Kerri Howell, Member
Rosario Rodriguez, Member

CITY MANAGER

Elaine Andersen, City Manager

CITY ATTORNEY

Steve Wang, City Attorney

FOLSOM PARKS & RECREATION DIRECTOR

Lorraine Poggione

MUNICIPAL LANDSCAPE SERVICES MANAGER

Zachary Perras

ENGINEER OF WORK

SCI Consulting Group

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INTRODUCTION

OVERVIEW

The City of Folsom Landscaping and Lighting Districts (the "Districts") provide funding for the installation, maintenance and servicing of landscaping, sidewalks, fences, walls, parks, open space, signage, soundwalls, street lighting, and other public improvements in the City of Folsom. Twenty-nine such districts exist as follows:

The 29 City of Folsom Landscaping and Lighting Districts are:

American River Canyon North
 American River Canyon North No. 2
 American River Canyon North No. 3
 Blue Ravine Oaks
 Blue Ravine Oaks No. 2
 Briggs Ranch
 Broadstone
 Broadstone Unit No.3
 Broadstone No. 4
 Cobble Ridge
 Cobble Hills Ridge II/Reflections II
 Folsom Heights
 Folsom Heights No. 2
 Hannaford Cross
 Lake Natoma Shores
 Los Cerros
 Natoma Station (Including Union Square Annexation)
 Natoma Valley (Formerly Lakeridge Estates)
 Prairie Oaks Ranch
 Prospect Ridge
 Sierra Estates
 Silverbrook
 The Residences at American River Canyon
 The Residences at American River Canyon II
 Steeplechase
 Willow Creek Estates East
 Willow Creek Estates East No. 2
 Willow Creek Estates South
 Willow Springs

These assessments were established in previous fiscal years. In each subsequent year for which the assessments will be continued, the City Council ("Council") must direct the preparation of an Engineer's Report, budgets and proposed assessments for the upcoming fiscal year. The Engineer's Report also identifies future planned projects. After the

Engineer's Report is completed, the Council 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 Engineer's Report ("Report") was prepared pursuant to the direction of the Council.

This Report was prepared to establish the budget for the improvements that would be funded by the proposed 2021-22 assessments and to define the benefits received from the improvements by property within the Districts and the method of assessment apportionment to lots and parcels. 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 XIII D of the California Constitution (the "Article").

If the Council approves this Engineer's Report and the proposed assessments by resolution, a notice of the proposed 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 typically directs that this notice be published.

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 13, 2021. At this hearing, the Council would consider approval of a resolution confirming the assessments for fiscal year 2021-22. 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 2021-22.

Included is a separate but integral tool: the City of Folsom Landscaping and Lighting District Improvement Plan ("Improvement Plan"). It is a separate planning document that identifies the type of upcoming improvement (e.g. re-landscaping a corridor or painting a wall); the estimated cost; any installments required for short-term (less than five years) and/or long term (not greater than 30 years) improvements, and the approximate schedule for completion of the improvement. The City intends to continually update and revise the Improvement Plan throughout each year to reflect the current status of improvement projects, budget updates and/or changes in priorities.

The concept of the Improvement Plan arose from the City's commitment to comply with the requirements of the Act as well as produce a valuable instrument that enables the City to schedule, prioritize, and plan for needed maintenance and servicing improvements in the districts. It also serves as a user-friendly means for members of the public to review and understand the use of the assessment revenues generated from each district.

LEGAL ANALYSIS

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 vs. SCCOSA"). This ruling is the most significant court case in further legally clarifying the substantive assessment requirements of Proposition 218 which was approved by California voters in 1996. 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 each district

This Engineer's Report is consistent with the SVTA vs. SCCOSA decision and with the requirements of Article XIIC and XIID 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 different 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 is expended only on specifically identified improvements and/or maintenance and servicing of those improvements in that 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 direct and special benefit to the property in that 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, 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 their respective costs 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.

Therefore, given the factors highlighted above, this Engineer's Report is consistent with the SVTA vs. SCCOSA decision and with the requirements of Article XIII C & XIII D of the California Constitution.

DAHMS V. DOWNTOWN POMONA PROPERTY

On June 8, 2009, the 4th District Court of Appeal upheld a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. In Dahms the court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

BONANDER V. TOWN OF TIBURON

On December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

BEUTZ V. COUNTY OF RIVERSIDE

On May 26, 2010 the 4th District Court of 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. 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 XIII C and XIII D 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 Greater Golden Hill* because the Improvements will directly benefit property in each of the Assessment Districts and the general benefits have been explicitly calculated and quantified and excluded from the Assessments. The Engineer's Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall cost of the Improvements and proportional special benefit to each property.

IMPACT OF RECENT PROPOSITION 218 DECISIONS

This Engineer's Report is consistent with the *SVTA vs. SCCOSA, Dahms, Bonander – Beutz and Greater Golden Hill* decisions and with the requirements of Article XIII C and XIII D of the California Constitution based on the following factors:

1. The assessment revenue derived from real property in each assessment District within the City of Folsom is extended only on specific landscaping and other improvements and/or maintenance and servicing of those improvements in that assessment district
2. The use of various assessment districts ensures that the landscaping and other 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 the City of Folsom 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 landscaping and other 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 & SPECIFICATION

The work and improvements proposed to be undertaken by the City of Folsom Landscaping and Lighting Districts (the "Districts") and the cost thereof paid from the continuation of the annual assessment provide special benefit to parcels within the Districts defined in the Method of Assessment herein. Consistent with the Landscaping and Lighting Act of 1972, (the "Act") the work and improvements (the "Improvements") are generally described as follows:

Within these districts, the existing and proposed improvements are generally described as the installation, maintenance and servicing of turf, ground cover, shrubs and trees, irrigation systems, drainage systems, street lighting, fencing, soundwalls, sidewalks, monuments, statuary, fountains, water quality ponds, park facilities, open space, bike trails, walkways, drainage swales and other ornamental structures and facilities, entry signage, street pavers, art work, and monuments and all necessary appurtenances, and labor, materials, supplies, utilities and equipment, as applicable, for property owned or maintained by the City of Folsom. Any plans and specifications for these improvements have been filed with the City of Folsom and are incorporated herein by reference.

"Maintain" or "maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including:

- (a) Repair, removal, or replacement of all or any part of any improvement.*
- (b) Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury.*
- (c) The removal of trimmings, rubbish, debris, and other solid waste.*
- (d) The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.*

"Service" or "servicing" means the furnishing of:

- (a) Electric current or energy, gas, or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements.*
- (b) Water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.*

The assessment proceeds from each District will be exclusively used for Improvements within that District plus Incidental expenses. Reference is made to the Estimate of Cost and Budget, Appendix A and to the additional plans and specifications, including specific expenditure and improvement plans by District, which are on file with the City.

ESTIMATE OF COST AND BUDGET

DESCRIPTION OF IMPROVEMENTS

Following are descriptions of improvements for the various City of Folsom Landscaping and Lighting Districts.

AMERICAN RIVER CANYON NORTH

- Maintenance of lawns and trees within landscape medians and corridors.
- Purchase of irrigation water from San Juan Suburban Water District.
- Maintenance of Irrigation system, entry fountain, plantings, sidewalks and streetlights.
- Purchase of electric power.
- Maintenance of street lighting fixtures.

Planned Improvement Projects for 2021-22:

- Waterfall autofill, chlorine pump and filter replacement.

Future Improvement Projects:

- No planned projects.

AMERICAN RIVER CANYON NORTH No. 2

- Purchase of electric power.
- Maintenance of street lighting fixtures.

Planned Improvement Projects for 2021-22:

- LED conversion.

Future Improvement Projects:

- Paint and replace streetlight poles.

AMERICAN RIVER CANYON NORTH No. 3

- Purchase of electric power.
- Purchase of irrigation water from San Juan Suburban Water District.
- Maintenance of landscaping, lighting, signs, sidewalk and walls, waterfalls, including turf, ground cover, shrubs and trees, irrigation systems, drainage systems, street lighting, walls, signs.

Planned Improvement Projects for 2021-22:

- Tree and Landscape Improvements.

Future Improvement Projects:

- Tree and Landscape Improvements (or replacements).
- Signage replacement.

- Baldwin Dam path repair.
- Landscape/Irrigation removal and replacement – Mystic Hills, ARC Drive/Canyon Falls.
- Main Walking Trail – landscaping, irrigation, step areas
- Waterfall –rock repair.

BLUE RAVINE OAKS

- Maintenance of lawns and trees within landscape medians and corridors.
- Purchase of irrigation water from City of Folsom.
- Maintenance of irrigation system, plantings, sidewalks, fences, walls and streetlights.
- Purchase of electric power.
- Maintenance of street lighting fixtures.

Planned Improvement Projects for 2021-22:

- No planned projects.

Future Improvement Projects:

- No planned projects.

BLUE RAVINE OAKS No. 2

- Maintenance of lawns and trees within landscape medians and corridors.
- Purchase of irrigation water from City of Folsom.
- Maintenance of irrigation system, plantings, sidewalks, fences, walls and streetlights.
- Purchase of electric power.
- Maintenance of street lighting fixtures.

Planned Improvement Projects for 2021-22:

- LED conversion.
- Tree pruning.

Future Improvement Projects:

- Riley Street Fence/Replacement.
- Tree removal/replacement.
- Blue Ravine Wall repair.
- Signage improvement/replacement.

BRIGGS RANCH

- Maintenance of lawns and trees within landscape medians and corridors.
- Purchase of irrigation water from City of Folsom.
- Maintenance of irrigation system, plantings, sidewalks, walls, fences, open space area, signage and streetlights.
- Purchase of electric power.

- Maintenance of street lighting fixtures.

Planned Improvement Projects for 2021-22:

- No planned projects.

Future Improvement Projects:

- Fence/Wall repair/replacement (Blue Ravine/E Natoma)
- Signage improvement/replacement.
- Tree and Landscape Improvements (or replacements).
- Irrigation upgrades/replacement (3 controllers).
- Shrub and tree upgrades – Blue Ravine/E. Natoma.
- Bollard repair/replacement.
- Pet station repair/replacement.
- Landscape lighting upgrades/replacement.

BROADSTONE

- Maintenance of lawns and trees within landscape medians and corridors.
- Purchase of irrigation water from City of Folsom.
- Maintenance of irrigation system, plantings, sidewalks, sound walls, water quality ponds and streetlights.
- Purchase of electric power.
- Maintenance of street lighting fixtures.

Planned Improvement Projects for 2021-22:

- No planned projects.

Future Improvement Projects:

- Repair irrigation/replace shrubs – Iron Point median, Rathbone, Knofler, other interior areas. Signage improvement/replacement.
- Tree and Landscape Improvements (or replacements).
- Irrigation repair/retrofit.
- Bollard repair/replacement.
- Pet station repair/replacement.
- Street lights fixture replacement.
- Signage improvement/replacement.
- Turf removal/irrigation retrofit.
- Landscape light maintenance.
- Shrub replacement (throughout District).

BROADSTONE UNIT No. 3

- No planned projects.

Planned Improvement Projects for 2021-22:

- LED conversion.

Future Improvement Projects:

- Paint streetlight poles.

BROADSTONE No. 4

- Maintenance of lawns and trees within landscape medians and corridors.
- Purchase of irrigation water from City of Folsom.
- Maintenance of irrigation system, plantings, sidewalks, sound walls, water quality ponds and streetlights.
- Purchase of electric power.
- Maintenance of street lighting fixtures.

Planned Improvement Projects for 2021-22:

- Landscape replacement.
- Tree planting.

Future Improvement Projects:

- No planned projects.

COBBLE HILLS RIDGE II/REFLECTIONS II

- Maintenance of lawns and trees within landscape medians and corridors.
- Purchase of irrigation water from the City of Folsom.
- Maintenance of Irrigation system, plantings, sidewalks, soundwalls, signage, parks, park facilities, open space and streetlights.
- Purchase of Electric Power from SMUD.
- Maintenance of public lighting fixtures.

Planned Improvement Projects for 2021-22:

- No planned projects.

Future Improvement Projects:

- Soundwall/fence replacement/repair/painting.
- Signage improvement/replacement.
- Tree and Landscape Improvements (or replacements).
- Shrub replacement – Sibley/Corner, Glenn/Oxborough.
- Mini Park and Path – turf and shrub repair/replacement

COBBLE RIDGE

- Maintenance of shrubs and trees within landscape medians and corridors.
- Purchase of irrigation water from the City of Folsom.
- Maintenance of irrigation system, plantings, open space areas, soundwalls, sidewalks and streetlights.
- Purchase of electric power.
- Maintenance of street lighting fixtures.

Planned Improvement Projects for 2021-22:

- LED conversion.
- Fence repair.

Future Improvement Projects:

- Paint/replace fence/tabular fence.
- Fence repair/replacement.
- Shrub, bark, DG replacement.
- Tree and Landscape Improvements (or replacements).
- Tree work in Cul de Sac.

FOLSOM HEIGHTS

- Maintenance of shrubs and trees within landscape medians and corridors, corridors, bike trails, walkways, and open space areas.
- Purchase of irrigation water from the City of Folsom.
- Maintenance of irrigation system, plantings, fences, walls, sidewalks and streetlights.
- Purchase of Electric Power.
- Maintenance of street lighting fixtures.

Planned Improvement Projects for 2021-22:

- Open space/tree work.

Future Improvement Projects:

- Bike path repair.
- Wall paint/repair.
- Open Space management/tree removal.
- Tree and Landscape Improvements (or replacements).

FOLSOM HEIGHTS No. 2

- Maintenance of lawns and trees within landscape medians and corridors, corridors, bike trails, walkways, and open space areas.
- Purchase of irrigation water from the City of Folsom.
- Maintenance of irrigation system, plantings, fences, walls, sidewalks and streetlights.
- Purchase of Electric Power.
- Maintenance of street lighting fixtures.

Planned Improvement Projects for 2021-22:

- Fence replacement.
- Ladder Fuel/Tree work.

Future Improvement Projects (if funded with new District):

- Glenn wall repair.
- Tree and landscape improvements (Vierra Cir)

- New landscape (Glenn)

HANNAFORD CROSS

- Maintenance of lawns and trees within landscape medians and corridors.
- Purchase of irrigation water and electric power for the two mini parks in a 70%/30%: City/District contribution. (based on maintenance assignments)
- Maintenance of Irrigation system, bike trails, walkways, fences, walls, drainage swale, plantings, sidewalks and streetlights.
- Purchase of electric power.
- Maintenance of street lighting fixtures.

Planned Improvement Projects for 2021-22:

- No planned projects.

Future Improvement Projects:

- Fence repair/replacement – Lakeside Dr.
- Landscape/irrigation – Lakeside Dr.
- Tree and Landscape Improvements (or replacements).
- Entry and trellis – Inwood replanting.

LAKE NATOMA SHORES

- Maintenance of lawns and trees within landscape medians and corridors.
- Maintenance of Irrigation system, soundwalls, signage, street pavers, plantings, sidewalks and streetlights.
- Purchase of Irrigation water from the City of Folsom.
- Purchase of electric power.
- Maintenance of street lighting fixtures.

Planned Improvement Projects for 2021-22:

- LED conversion.
- Tree work.

Future Improvement Projects:

- Signage improvement/replacement.
- Turf repair/irrigation upgrades
- Tree and Landscape Improvements (or replacements).

LOS CERROS

- Maintenance of landscape medians and corridors.
- Purchase of irrigation water from the City of Folsom.
- Maintenance of Irrigation system, walls, plantings, sidewalks and streetlights.
- Purchase of electric power.
- Maintenance of street lighting fixtures.

Planned Improvement Projects for 2021-22:

- Ladder fuel removal.
- Tree work.

Future Improvement Projects:

- Open Space parcels management.
- Wall Paint/Repair.
- Landscape light repair/maintain.
- Tree and Landscape Improvements (or replacements).
- Tree/shrub replacement – Riley Street.
- Signage improvement/replacement.
- Cruickshank/Woodsmoke plant/bark.
- Median Island plant replacement.

NATOMA STATION

- Maintenance of Irrigation system, walls, signage, art work, open space areas, parks, plantings and streetlights.
- Purchase of irrigation water from the City of Folsom.
- Purchase of electric power.
- Maintenance of street lighting fixtures.

Planned Improvement Projects for 2021-22:

- Fence replacement on Turnpike.

Future Improvement Projects:

- Shrub/tree replacement Blue Ravine/Turnpike/Iron Point
- Tree and Landscape Improvements (or replacements).
- Sidewalk repair.
- Paver repairs/replacements.
- Mini Park replanting/bark.
- Wetland area maintenance.
- Sign repair/replacement.
- Wall repair/painting.
- Irrigation upgrades (water conservation)

NATOMA STATION-UNION SQUARE

Note: Union Square which is a Benefit zone of Natoma Station will be providing its own landscaping and lighting maintenance via an existing homeowner's association and servicing for 2021-22.

NATOMA VALLEY

- Installation, maintenance and servicing of turf, ground cover, shrubs and trees, irrigation systems, drainage systems, street lighting, soundwalls, retaining walls, fencing and all necessary appurtenances, and labor, materials, supplies, utilities and equipment

Planned Improvement Projects for 2021-22:

- Interior landscape replacement.
- Tree work.

Future Improvement Projects:

- Wall repair/replacement.

PROSPECT RIDGE

- Maintenance of Irrigation system, walls, signage, open space areas, parks, plantings and streetlights.
- Purchase of irrigation water from the City of Folsom.
- Purchase of electric power.
- Maintenance of street lighting fixtures.
- Maintenance of landscape corridors.

Planned Improvement Projects for 2021-22:

- No planned projects.

Future Improvement Projects:

- No planned projects.

PRAIRIE OAKS RANCH

- Maintenance and servicing of lawns and trees within landscape medians and corridors.
- Purchase of irrigation water from the City of Folsom.
- Maintenance of Irrigation system, walls, signage, fences, open space areas, trellises, and streetlights along Grover Road, Russi Road, Willard Drive, Stewart Street and the interior public roadways within the subdivisions.
- Purchase of electric power.
- Maintenance of street lighting fixtures.

Planned Improvement Projects for 2021-22:

- No planned projects.

Future Improvement Projects:

- Fence/Wall paint/repair/replace.
- Riley Street landscaping.
- Sign Repair/Replacement.
- Replace Landscaping – Grover/Russi/Iron Point/Blue Ravine
- Tree and Landscape Improvements (or replacements).
- Open Space Weed Maintenance Abatement.

SIERRA ESTATES

- Maintenance of landscaping, lighting and soundwalls along Rowland Court, Dolan Court and Riley Street including turf, ground cover, shrubs and trees, irrigation systems, drainage systems, street lighting, fencing, soundwalls, monuments, statuary, fountains, and other ornamental structures and facilities, entry monuments and all necessary appurtenances
- Purchase of water from the City of Folsom
- Purchase of electric power.
- Maintenance of street lighting fixtures.

Planned Improvement Projects for 2021-22:

- Tree replacement.

Future Improvement Projects:

- Tree and Landscape Improvements (or replacements).
- Signage improvement/replacement.
- Shrubs and irrigation replacements.

SILVERBROOK

- Note: Silverbrook will not be levied for fiscal year 2021-22, due to a surplus in revenue.
- Maintenance of lawns and trees within landscape median.
- Purchase of irrigation water from City of Folsom.
- Maintenance of Irrigation system, entry median, plantings, sidewalks and streetlights.
- Purchase of electric power.
- Maintenance of street lighting fixtures.

Planned Improvement Projects for 2021-22:

- LED conversion.

Future Improvement Projects:

- Relandscape median.

STEEPLECHASE

- Maintenance of lawns and trees within landscape medians and corridors.
- Purchase of irrigation water from the City of Folsom.
- Maintenance of Irrigation system, plantings, sidewalks and streetlights.
- Purchase of electric power.
- Maintenance of street lighting fixtures.

Planned Improvement Projects for 2021-22:

- Fence replacement.
- Tree work.

Future Improvement Projects:

- Riley Street fence replacement.
- Park fence replacement
- Signage improvement/replacement.
- Tree and Landscape Improvements (or replacements).
- Renovation of turf in mini-park.
- Repair and/or replace bollards.
- Landscape replacement along Riley Street.
- Landscape median and park.
- Remove roots in park/replace turf.

THE RESIDENCES AT AMERICAN RIVER CANYON

- Maintenance landscaping, lighting and soundwalls along American River Canyon Drive and Oak Avenue including turf, ground cover, shrubs and trees, irrigation systems, drainage systems, street lighting, sound-walls, and all necessary appurtenances.
- Purchase of water from San Juan Water District.
- Purchase of electric power.
- Maintenance of street lighting fixtures.

Planned Improvement Projects for 2021-22:

- Landscape replacement.

Future Improvement Projects:

- Landscape and irrigation repairs and replacements.
- Wall repair/replacement.
- Drainage Swale repair.

THE RESIDENCES AT AMERICAN RIVER CANYON II

- Installation, maintenance and servicing of turf, ground cover, shrubs, and trees, irrigation systems, drainage systems, street lighting, walls, signage and all necessary appurtenances, and labor, materials, supplies, utilities, and equipment

Planned Improvement Projects for 2021-22:

- Landscape replacement.

Future Improvement Projects:

- Landscape and irrigation repairs and replacements.
- Wall repair/replacement.
- Drainage Swale repair.

WILLOW CREEK ESTATES EAST

- Maintenance of lawns and trees within landscape medians and corridors.
- Purchase of irrigation water from the City of Folsom.

- Maintenance of irrigation system, walls, plantings, sidewalks and streetlights, as well as weed abatement.
- Purchase of electric power.
- Maintenance of street lighting fixtures.

Planned Improvement Projects for 2021-22:

- No planned projects.

Future Improvement Projects: (if funding available)

- Planting Removal/Replacement.
- Signage improvement/replacement.
- Tree and Landscape Improvements (or replacements).
- Irrigation repairs/upgrades.
- Landscape/irrigation replacement – Oak Ave median/Blue Ravine.

WILLOW CREEK ESTATES EAST NO. 2

- Maintenance of irrigation system, walls, plantings, sidewalks and streetlights, as well as weed abatement.
- Purchase of irrigation water from the City of Folsom.
- Purchase of electric power.
- Maintenance of street lighting fixtures.
- Maintenance of lawns and trees within landscape medians and corridors.

Planned Improvement Projects for 2021-22:

- Frontage landscape along Blue Ravine.
- Monument signs.

Future Improvement Projects:

- Landscape & Irrigation retrofit along Blue Ravine & Oak Ave.

WILLOW CREEK ESTATES SOUTH

- Purchase of irrigation water from the City of Folsom.
- Maintenance of Irrigation system, walls, entry signage, drainage way, parks, sidewalks and streetlights, as well as weed abatement.
- Purchase of electric power.
- Maintenance of street lighting fixtures.

Planned Improvement Projects for 2021-22:

- Sign design.
- Tree work.
- New planting.

Future Improvement Projects:

- Wall Paint/Power Wash.

- Entry signage retrofit/replacement.
- Prewett tree open space.
- Street paver replacement.
- Oak Avenue - shrub retrofit.
- Tree and Landscape Improvements (or replacements)
- Silberhorn relandscaping.
- Turf removal/irrigation upgrades.

WILLOW SPRINGS

- Purchase of electric power.
- Maintenance of street lighting fixtures.

Planned Improvement Projects for 2021-22:

- LED conversion.

Future Improvement Projects:

- Paint/repair Lamp Posts.

BUDGETS

Below is a summary of the Budgets for the various districts. Refer to Appendix A - Budgets, for detailed budgets for each district.

District	Improvement Costs	Incidental Costs	Total Improvement Costs	Current Projects	Benefit Units (\$FEs)	Rate	Total Assessment
American River Canyon North	\$146,500.00	\$2,748.54	\$149,248.54	\$65,000.00	1,022	\$102.94	\$105,204.68
American River Canyon North 2	\$30,500.00	\$380.40	\$30,880.40	\$25,000.00	160	\$77.70	\$12,432.00
American River Canyon North 3	\$198,075.00	\$542.54	\$198,617.54	\$86,000.00	920	\$269.86 *	\$248,152.46
Blue Ravine Oaks	\$17,700.00	\$5,347.35	\$23,047.35	\$0.00	165	\$218.60	\$36,069.00
Blue Ravine Oaks No. 2	\$48,800.00	\$4,320.35	\$53,120.35	\$20,000.00	165	\$213.26 *	\$35,187.90
Briggs Ranch	\$88,737.00	\$18,668.41	\$107,405.41	\$0.00	660	\$122.28	\$80,706.02
Broadstone	\$185,000.00	\$64,986.70	\$249,986.70	\$0.00	2,369	\$164.99	\$390,859.66
Broadstone Unit No.3	\$18,000.00	\$1,444.38	\$19,444.38	\$8,000.00	812	\$28.07 *	\$22,779.65
Broadstone No. 4	\$324,850.00	\$19,751.00	\$344,601.00	\$60,000.00	2,065	\$38.81 *	\$80,144.43
Cobble Hills II/Reflections II	\$45,863.00	\$14,639.51	\$60,502.51	\$0.00	389	\$113.14	\$44,011.46
Cobble Ridge	\$14,550.00	\$6,050.82	\$20,600.82	\$6,500.00	98	\$139.64 *	\$13,684.72
Folsom Heights	\$16,350.00	\$5,025.72	\$21,375.72	\$3,000.00	308	\$70.88	\$21,831.04
Folsom Heights No. 2	\$48,775.00	\$5,211.00	\$53,986.00	\$23,000.00	299	\$208.38 *	\$62,386.89
Hannaford Cross	\$23,275.00	\$8,457.77	\$31,732.77	\$0.00	103	\$195.78	\$20,165.34
Lake Natoma Shores	\$25,300.00	\$7,997.67	\$33,297.67	\$8,000.00	113	\$183.58	\$20,744.54
Natoma Valley (formerly) Lakeridge	\$54,632.00	\$12,248.61	\$66,880.61	\$10,000.00	79	\$856.37 *	\$67,653.23
Los Cerros	\$51,768.00	\$9,737.83	\$61,505.83	\$15,000.00	337	\$121.18	\$40,837.66
Natoma Station	\$196,750.00	\$39,059.37	\$235,809.37	\$4,550.00	1,897	\$91.70	\$173,976.36
Prospect Ridge	\$21,475.00	\$2,886.65	\$24,361.65	\$0.00	27	\$1,173.86	\$31,400.76
Prairie Oaks Ranch	\$233,145.00	\$64,145.99	\$297,290.99	\$0.00	919	\$213.61	\$196,228.55
The Residences at ARC	\$25,600.00	\$4,215.03	\$29,815.03	\$4,000.00	17	\$536.67 *	\$9,123.39
The Residences at ARC II	\$25,600.00	\$0.00	\$25,600.00	\$4,000.00	10	\$1,169.97 *	\$11,699.70
Sierra Estates	\$12,275.00	\$5,593.75	\$17,868.75	\$6,000.00	25	\$363.68 *	\$9,092.00
Silverbrook	\$22,731.17	\$5,726.17	\$28,457.33	\$10,000.00	114	\$0.00	\$0.00
Steeplechase	\$42,000.00	\$9,419.00	\$51,419.00	\$13,000.00	154	\$157.68	\$24,282.72
Willow Creek East	\$25,000.00	\$0.00	\$25,000.00	\$0.00	747	\$80.40	\$60,058.80
Willow Creek East Estates No 2	\$173,100.00	\$19,675.00	\$192,775.00	\$75,000.00	741	\$99.53 *	\$73,797.02
Willow Creek South	\$135,710.00	\$15,689.57	\$151,399.57	\$25,000.00	1462	\$109.88	\$160,642.36
Willow Springs	\$24,200.00	\$611.03	\$24,811.03	\$15,000.00	517	\$28.14	\$14,548.38
TOTALS	\$2,276,261.17	\$354,580.15	\$2,630,841.32	\$486,050.00			\$2,067,700.71

METHOD OF APPORTIONMENT

This section of the Engineer's Report includes an explanation of the benefits to be derived from the installation, maintenance and servicing of the Improvements throughout the Districts, and the methodology used to apportion the total assessment to properties within the City of Folsom Landscaping and Lighting Districts.

The City of Folsom Landscaping and Lighting Districts consist of all Assessor Parcels within the boundaries of each District defined as defined by Assessment Diagram included within this report and the Assessor Parcel Numbers listed within the included Levy roll. The parcels include all privately or publicly owned parcels within said boundaries. The method used for apportioning the assessment is based upon the proportional special benefits to be derived by the properties in the City of Folsom Landscaping and Lighting Districts over and above general benefits conferred on real property or to the public at large. The apportionment of special benefit is a two-step process: the first step is to identify the types of special benefit arising from the improvements, and the second step is to allocate the assessments to property based on the estimated relative special benefit for each type of property.

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 the assessment must not exceed the reasonable cost of the proportional benefit upon the assessed parcel:

"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 Improvements to be provided with the assessment proceeds. These categories of special benefit are supported by various California legislation and supporting studies which describe the types of special benefit received by property from Improvements such as those proposed by the

City of Folsom Landscaping and Lighting Districts. These types of special benefit are summarized as follows:

- Proximity to improved landscaped areas within each District.
- Access to improved landscaped areas within each District.
- Improved Views within each District.
- Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements.
- Creation of individual lots for residential and commercial use that, in absence of the District and the services provided by the District, would not have been created.

In this regard, the recent the SVTA v. SCCOSA decision provides enhanced clarity to the definitions of special benefits to properties in three distinct areas:

- Proximity
- Expanded or improved access
- Views

The SVTA v. SCCOSA 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 v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park 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 above further strengthen the basis of these assessments.

BENEFIT FACTORS

The special benefits from the Improvements are further detailed below:

PROXIMITY TO IMPROVED LANDSCAPED AREAS WITHIN THE DISTRICT

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

In absence of the assessments, the Improvements would not be provided and the landscaping areas in the Districts would be degraded due to insufficient funding for

maintenance, upkeep and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Districts, they provide a direct advantage and special benefit to property in the Districts.

ACCESS TO IMPROVED LANDSCAPED AREAS WITHIN THE DISTRICT

Since the parcels in each District are 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 that District.

IMPROVED VIEWS WITHIN THE DISTRICT

The District, by maintaining these landscaped areas, provides improved views to properties in each District. The properties in a District enjoy close and unique proximity, access and views of the Improvements; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in a District.

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

In large part because it is generally cost prohibitive to provide large open land areas in development projects, the residential, commercial and other benefiting properties in each District do not have large outdoor areas and green spaces. The landscaped areas within each District provide additional outdoor areas that serve as an effective extension of the land area for properties that are in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable and desirable extension of usable land area, which confers a direct advantage and special benefit to properties in 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 of the property within the Districts can petition the City to establish the assessment districts. 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. In absence of the assessments, the lots within the Districts would probably not have been subdivided and created. These lots, and the improvements they support, are a special benefit to the property owners.

GENERAL VERSUS SPECIAL BENEFIT

The assessments from the City of Folsom Landscaping and Lighting Districts are used to fund improvements and increased levels of maintenance to the grounds adjoining the properties in the Districts. In absence of those Districts, such Improvements would not be provided and the properties would not have been subdivided and improved to the same extent. The Districts were specifically proposed for formation to provide additional and improved improvements, and services in the Districts. In absence of the assessments, these public resources could not be created and revenues would not be available for their continued maintenance and improvement. Therefore, the assessments solely provide special benefit to property in the Districts over and above the general benefits conferred by the general facilities of the City.

Although these Improvements may be available to the general public at large because the Districts are accessible by members of the public, the Improvements within each District were specifically designed, located and created to provide additional and improved public resources for property inside the Districts, and not the public at large. Other properties that are either outside the Districts or within the Districts 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 Districts because they provide a direct advantage to properties in the Districts that would not be provided in absence of the assessments.

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 City of Folsom, the County of Sacramento 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, and other infrastructure maintenance items such as pond clean outs and street sweeping, etc.) This funding from other sources more than compensates for general benefits, if any, received by the properties within the districts.

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 district over and above the services already provided by the City within the boundaries of the assessment district. It is also important to note that certain services funded by the assessments in Pomona are similar to the services funded by the Assessments described in this Engineer's Report and the Court found these services to be 100% special benefit. Similar to the assessments in Pomona, the Assessments described in this Engineer's Report fund improvements and services directly provided within the Assessment District to benefit properties within the assessment district and not to the public at large, and these properties enjoy close proximity and access to the

Improvements. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Assessments.

Step 1: Calculation of the General Benefit

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, the City of Folsom 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.

Step 2: Calculation of Current General Benefit Contribution from City

The general benefit contribution is satisfied from the sum of the following components:

The City of Folsom 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 City of Folsom toward general benefit from the maintenance, rehabilitation and replacement of the curb gutter is conservatively estimated to be 1%.

The City of Folsom 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 City of Folsom towards general benefit from the maintenance, and operation of the local storm drainage systems are conservatively estimated to be 1%.

The City of Folsom 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 City of Folsom 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 improved properties within the Districts consist of primarily of single family, multi-family, commercial and non-assessed parcels, with the vast majority being single family. Since all single family residential parcels in the Districts are deemed to have good proximity to the improvements, such single family properties receive similar benefit from the proposed improvements and are assigned 1.0 SFE units. The benefits for other types of properties are further defined as follows.

GENERAL CASE

Many of the City of Folsom Districts contain only single family residences and non-assessed properties such as parks and green spaces. These districts are:

Blue Ravine Oaks	165 residential lots
Blue Ravine Oaks No. 2	165 residential lots
Cobble Ridge	98 residential lots
Cobble Hills Ridge II/Reflections II	389 residential lots
Hannaford Cross	103 residential lots
Lake Natoma Shores	113 residential lots
Los Cerros	337 residential lots
Natoma Station – (Union Square Annexation)	116 residential lots
Natoma Valley	72 residential lots
Sierra Estates	25 residential lots

Silverbrook	122 residential lots
Steeplechase	154 residential lots
The Residences at American River Canyon	17 residential lots
The Residences at ARC II Annexation	10 residential lots
Willow Creek East	747 residential lots
Willow Springs	<u>517 residential lots</u>
Total	3,150

These Districts are assessed per Assessment Table 1, next page.

ASSESSMENT TABLE 1

Description	SFEs
Single Family Parcel	1.00
Non Assessed (e.g. open space, park land etc.)	0.00

Note: In 2006-07, a general case SFE rate was established for condominiums in districts in which the original Engineer's Report did not anticipate condominium development. This rate is 0.67 SFEs.

AMERICAN RIVER CANYON NORTH

There are 410.124 acres in American River Canyon North. There are 1006 residential lots and each one is assigned 1 benefit unit (SFE.) The 2.00 acres of currently undeveloped property is assigned 2.63 SFEs per acre from a rate determined at the time of formation of this district:

American River Canyon North properties are assessed per Assessment Table 2, below, as per the original formation documents:

ASSESSMENT TABLE 2

Description	SFEs
Single Family Parcel	1.00
Undeveloped Property, per acre	2.63
Non Assessed (e.g. open space, park land etc.)	0.00

AMERICAN RIVER CANYON NORTH No. 2

There are 130.805 acres in American River Canyon North No. 2. American River Canyon No. 2 lies completely within American River Canyon North. There are 161 residential lots and each one is assigned 1 benefit unit (SFE).

American River Canyon North No. 2 properties are assessed per Assessment Table 3, below, as per the original formation documents:

ASSESSMENT TABLE 3

Description	SFEs
Single Family Parcel	1.0000

Undeveloped Residential Property, per lot	0.3273
Non Assessed (e.g. open space, park land etc.)	0.0000

AMERICAN RIVER CANYON NORTH NO 3

There are 410.124 acres in American River Canyon North. There are 1006 residential lots. Each assessable parcel in the Assessment District receives a special and direct benefit from the improvements in the Assessment District. Since the Assessment District is comprised of residential single family improved properties and all properties have good proximity to the improvements, all assessable parcels within the Assessment District are estimated to benefit equally from the improvements associated with the Assessment District, and the costs associated with the improvements are apportioned equally to all parcels on the basis of current or proposed dwelling units. Each parcel is assigned SFE units relative to the number of current or proposed dwelling units on the parcel.

The procedure used to arrive at each parcel's annual levy amount is:

BALANCE TO LEVY / TOTAL SFE BENEFIT UNITS IN DISTRICT = ASSESSMENT AMOUNT PER BENEFIT UNIT

There are three Zones of Benefit. In Zone A each parcel is assigned 1 benefit unit (SFE), in Zone B, each parcel is assigned 0.83 benefit unit (SFE) and Zone C each parcel is assigned 0.50 benefit unit (SFE.) Properties in Zone B and Zone C receive lower benefit units because they currently pay for common open space areas within their zone. In 2007, when the American River Canyon North District No. 3 was formed, an analysis of the associated landscaping improvements was performed to determine the relative benefit to each zone from this new assessment. It was estimated that Zone B receives 17% of the special benefit, and Zone C receives 50% of the special benefit. Therefore, the SFE units for Zone B and Zone C have been adjusted accordingly.

American River Canyon North properties are assessed per Assessment Table 4, below:

ASSESSMENT TABLE 4

Description	SFEs
Zone A – Original ARCN Area	1.0000
Zone B – Canyon Falls Village Area	0.8300
Zone C – ARCN No. 2 Area	0.5000

BROADSTONE

According to the Broadstone Landscaping and Lighting "Method of Spread," there are 895.301 assessable acres in Broadstone. Of these, 416.1455 acres are divided into 1,682 single family residential lots (4.2 lots per acre average) and 479.156 acres are divided into multi-family and commercial lots. The multi-family parcels are APN 0721070002 through APN 0721070100 are known as Bentley Square West (99 units); and APN 0721610001 through APN 072161053 are known as Bentley Square East (53 units). [In addition to

these properties listed in the "Method of Spread," other multi-family complexes are also assessed, including Vessona, Sherwood, Haildon.] Although these projects were designed as single family small lot divisions, the density is consistent with the multi-family land use designation. These projects are consistent with both the Multi-Family Low Density General Plan Land Use Designation (MLD) and the Multi-Family zoning (R-M_PD) of the project site. There are 1530 single family residential lots and each one is assigned 1 SFEs. There are 312.555 developed, non-single family acres and each is assigned 2.1 SFEs per acre [This is the rate applied to commercial properties, as implicitly indicated in the Method of Spread]. (4.2 units * 0.5). Unrecorded single family residential lots are assigned .65 SFEs.

There are 134.387 undeveloped, non-single family residential acres and each one with be assigned 0.704 SFEs per acre. (4.2 units *.0.5 * 0.335). There are 152 lots with Bentley Square East and West and each is assigned .0962 SFEs per lot.

Broadstone properties are assessed per Assessment Table 4, below, as per the original formation documents:

ASSESSMENT TABLE 4

Description	SFEs
Single Family Parcel	1.0000
Multi-Family Parcels, per unit	0.0962
Developed Non-Single Family, per acre	2.1000
Undeveloped Non-Single Family, per acre	0.7040
Non Assessed (e.g. open space, park land etc.)	0.0000

BROADSTONE NO. 3

There are 559.36 acres in Broadstone No. 3. Of these, 325 acres are single family residential lots (2.034 lots per acre average) and 11.48 acres are divided into multi-family residential and 26.93 acres are non-assessed for use as parks, open space, etc. There are 382 single family residential lots and each one is assigned 1 SFE. There are 28.09 developed, non-single family residential acres and each one is assigned 2.034 SFEs per acre. There are 283 undeveloped, single family lots and each one is assigned 0.326 SFEs. There are 171.71 undeveloped, non-single family residential acres and each one is assigned 0.326 x 2.034 SFEs.

Broadstone No.3 properties are assessed per Assessment Table 5, below, as per the original formation documents:

ASSESSMENT TABLE 5

Description	SFEs
Single Family Parcel	1.0000
Undeveloped Single Family Parcel	0.3260
Developed Non-Single Family, per acre	2.0340
Undeveloped Non-Single Family, per acre	0.6630

Non Assessed (e.g. open space, park land etc.)	0.0000
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BROADSTONE No. 4

Residential

Certain residential properties in the Assessment District that contain a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Detached or attached houses, zero-lot line houses and town homes are included in this category of single family residential property. If there is more than one single family detached dwelling on a parcel, it will be charged one SFE per single family detached dwelling.

Properties with more than one residential unit (other than parcels with more than one detached single family dwelling as described above) are designated as multi-family residential properties. These properties benefit from the Improvements in proportion to the number of dwelling units that occupy each property, the average number of people who reside in multi-family residential units versus the average number of people who reside in a single family home and the relative size of each type of residential dwelling unit. The population density factors for the area in Sacramento County encompassing the Assessment District, as depicted in the following table, provide the basis for determining the SFE factors for residential properties. Using the total population in a certain property type in the area from the 2010 Census and dividing it by the total number of such households, finds that approximately 2.91 persons occupy each single family residence, whereas an average of 2.12 persons occupy each condominium. The ratio of 2.91 people on average for a single family residence and 2.12 people per dwelling unit in a condominium unit results in a population density equivalent of 0.73 for condominiums. Next, the relative building areas are factored into the analysis because special benefits are related to the average size of a property, in addition to average population densities. For a condominium, this calculation results in an SFE factor of 0.40 per dwelling unit. A similar calculation is used for the SFE Rates for other residential property types.

Commercial

SFE values for commercial and industrial land uses are based on the equivalence of special benefit on a land area basis between single family residential property and the average commercial/industrial property. The SFE values for various commercial and industrial land uses are further defined by using average employee densities because the special benefit factors described previously can be measured by the average number of people who work at commercial/industrial properties.

In order to determine employee density factors, the findings from the San Diego Association of Governments Traffic Generators Study (the "SANDAG Study") are used because these findings were approved by the State Legislature as being a good representation of the average number of employees per acre of land area for commercial and industrial properties. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 24.

In comparison, the average number of people residing in a single family home in the area is 2.91. Since the average lot size for a single family home in the Assessment District is approximately 0.20 acres, the average number of residents per acre of residential property is 14.55.

The employee density per acre is generally 1.65 times the population density of single family residential property per acre (24 employees per acre / 14.55 residents per acre). Therefore, the average employee density can be used as the basis for allocating benefit to commercial or industrial property since a commercial/industrial property with 4.8 employees receives generally similar special benefit to a residential property with 1 resident. This factor of equivalence of benefit between 1 resident to 4.8 employees is the basis for allocating commercial/industrial benefit. Table 2 below shows the average employees per acre of land area or portion thereof for commercial and industrial properties and lists the relative SFE factors per quarter acre for properties in each land use category.

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

Institutional properties that are used for residential, commercial or industrial purposes are also assessed at the appropriate residential, commercial or industrial rate.

Vacant

The benefit to vacant properties is determined to be proportional to the corresponding benefits for similar type developed properties; however, at a lower rate due to the lack of improvements on the property. A measure of the benefits accruing to the underlying land is the average value of land in relation to Improvements for developed property. The SFE factor for vacant/undeveloped parcels is 0.25 per parcel.

The benefit to undeveloped properties is determined to be proportional to the corresponding benefits for similar type developed properties, but at a lower rate due to the lack of improvements on the property. A measure of the benefits accruing to the underlying land is the average value of land in relation to Improvements for developed property. An analysis of the assessed valuation data from the County of Sacramento found that approximately 25% of the assessed value of improved properties is classified as the land value. It is reasonable to assume, therefore, that approximately 25% of the benefits are related to the underlying land and 75% are related to the improvements and the day-to-day use of the property. Using this ratio, the SFE factor for vacant/undeveloped parcels is 0.25 per parcel.

Other Properties

Article XIID stipulates that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment.

All properties that are specially benefited are assessed. Other publicly owned property that is used for purposes similar to private residential, commercial, industrial or institutional uses is benefited and assessed at the same rate as such privately owned property.

Miscellaneous, public right-of-way parcels, well, reservoir or other water rights parcels, limited access open space parcels, watershed parcels and common area parcels typically do not generate employees, residents, customers or guests. Moreover, many of these parcels have limited economic value and, therefore, do not benefit from specific enhancement of property value. Such parcels are, therefore, not specially benefited and are not assessed.

In 2015, when the Broadstone No. 4 was formed, an analysis was performed of the associated lighting and landscaping improvements to determine the relative benefit to each zone from this new assessment. As a result, four Zones of Benefit were created within Broadstone No. 4. Parcels in Zone B are determined to receive 95.25% of the level of special benefit of those within Zone A, parcels in Zone C are determined to receive 93.87% of the level of special benefit of those within Zone A, and parcels in Zone D are determined to receive 92.23% of the level of special benefit of those within Zone A.

Broadstone No. 4 properties are assessed per Assessment Table 4, below:

ASSESSMENT TABLE 4

Description	SFEs
Single Family Parcel	1.00
Multi-Family Parcels, per unit (2 to 4 units)	0.27
Multi-Family Parcels, per unit (5+ units)	0.22
Condo	0.40
Mobile Home (separate lot)	0.20
Commercial, shopping center	0.50
Office	1.42
Vacant	0.25

BRIGGS RANCH

There are 642 residential lots and each one is assigned 1 benefit unit (SFE). Undeveloped residential parcels APN: 071-1190-007, 008, 010, 011 and 012 are assessed based on 2.2 SFEs per acre.

Briggs Ranch properties are assessed per Assessment Table 6, below, as per the original formation documents:

ASSESSMENT TABLE 6

Description	SFEs
Single Family Parcel	1.0000
Undeveloped Single Family, per acre	2.2000
Non Assessed (e.g. open space, park land etc.)	0.0000

FOLSOM HEIGHTS

There are 288 residential lots and each one is assigned 1 benefit unit (SFE.) APN 071-1050-050 is assessed 4.1 SFEs per acre.

Folsom Heights properties are assessed per Assessment Table 7, below, as per the original formation documents:

ASSESSMENT TABLE 7

Description	SFEs
Single Family Parcel	1.0000
Undeveloped Single Family, per acre	4.1000
Multi Family, per unit	0.5000
Non Assessed (e.g. open space, park land etc.)	0.0000

NATOMA STATION

There are 1272 single family residential lots and each one is assigned 1 SFEs. There are 94.99 acres of Commercial and each one is assigned .6299 SFEs per acre. There are 21.03 acres of Multi Family and each one is assigned 3.2337 SFEs per acre.

Natoma Station properties are assessed per Assessment Table 8, below, as per the original formation documents:

ASSESSMENT TABLE 8

Description	SFEs
Single Family Parcel	1.0000
Commercial outside of Lot X, per acre	0.6299
Commercial inside of Lot X, per acre	4.2487
Multi Family, per acre	3.2337
Non Assessed (e.g. open space, park land etc.)	0.0000

PROSPECT RIDGE**Residential**

Certain residential properties in the Assessment District that contain a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Detached or attached houses, zero-lot line houses and town homes are included in this category of single family residential property. If there is more than one single family detached dwelling on a parcel, it will be charged one SFE per single family detached dwelling.

Properties with more than one residential unit (other than parcels with more than one detached single family dwelling as described above) are designated as multi-family residential properties. These properties benefit from the Improvements in proportion to the number of dwelling units that occupy each property, the average number of people who reside in multi-family residential units versus the average number of people who reside in a single family home and the relative size of each type of residential dwelling unit. The population density factors for the area in Sacramento County encompassing the Assessment District, as depicted in the following table, provide the basis for determining the SFE factors for residential properties. Using the total population in a certain property type in the area from the 2010 Census and dividing it by the total number of such households, finds that approximately 2.91 persons occupy each single family residence, whereas an average of 2.12 persons occupy each condominium. The ratio of 2.91 people on average for a single family residence and 2.12 people per dwelling unit in a condominium unit results in a population density equivalent of 0.73 for condominiums. Next, the relative building areas are factored into the analysis because special benefits are related to the average size of a property, in addition to average population densities. For a condominium, this calculation results in an SFE factor of 0.40 per dwelling unit. A similar calculation is used for the SFE Rates for other residential property types.

The single family equivalency factor of 0.22 per dwelling unit for multifamily residential properties of 5 or more units applies to such properties with 20 or fewer units. Properties in excess of 20 units typically offer on-site recreational amenities and other facilities that tend to offset some of the benefits provided by the improvements. Therefore the benefit for properties in excess of 20 units is determined to be 0.22 SFE per unit for the first 20 units and 0.10 SFE per each additional unit in excess of 20 dwelling units.

COMMERCIAL/INDUSTRIAL PROPERTIES

SFE values for commercial and industrial land uses are based on the equivalence of special benefit on a land area basis between single family residential property and the average commercial/industrial property. The SFE values for various commercial and industrial land uses are further defined by using average employee densities because the special benefit factors described previously can be measured by the average number of people who work at commercial/industrial properties.

In order to determine employee density factors, the findings from the San Diego Association of Governments Traffic Generators Study (the "SANDAG Study") are used because these findings were approved by the State Legislature as being a good representation of the average number of employees per acre of land area for commercial and industrial properties. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 24.

In comparison, the average number of people residing in a single family home in the area is 2.91. Since the average lot size for a single family home in the Assessment District is approximately 0.20 acres, the average number of residents per acre of residential property is 14.55.

The employee density per acre is generally 1.65 times the population density of single family residential property per acre (24 employees per acre / 14.55 residents per acre). Therefore, the average employee density can be used as the basis for allocating benefit to commercial or industrial property since a commercial/industrial property with 4.8 employees receives generally similar special benefit to a residential property with 1 resident. This factor of equivalence of benefit between 1 resident to 4.8 employees is the basis for allocating commercial/industrial benefit. Table 2 below shows the average employees per acre of land area or portion thereof for commercial and industrial properties and lists the relative SFE factors per quarter acre for properties in each land use category.

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

Institutional properties that are used for residential, commercial or industrial purposes are also assessed at the appropriate residential, commercial or industrial rate.

VACANT PROPERTIES

The benefit to vacant properties is determined to be proportional to the corresponding benefits for similar type developed properties; however, at a lower rate due to the lack of improvements on the property. A measure of the benefits accruing to the underlying land is the average value of land in relation to Improvements for developed property. The SFE factor for vacant/undeveloped parcels is 0.25 per parcel.

The benefit to undeveloped properties is determined to be proportional to the corresponding benefits for similar type developed properties, but at a lower rate due to the lack of improvements on the property. A measure of the benefits accruing to the underlying land is the average value of land in relation to Improvements for developed property. An analysis of the assessed valuation data from the County of Sacramento found that approximately 25% of the assessed value of improved properties is classified as the land value. It is reasonable to assume, therefore, that approximately 25% of the benefits are related to the underlying land and 75% are related to the improvements and the day-to-day use of the property. Using this ratio, the SFE factor for vacant/undeveloped parcels is 0.25 per parcel.

OTHER PROPERTIES

Article XIID stipulates that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment.

All properties that are specially benefited are assessed. Other publicly owned property that is used for purposes similar to private residential, commercial, industrial or institutional uses is benefited and assessed at the same rate as such privately owned property.

Miscellaneous, public right-of-way parcels, well, reservoir or other water rights parcels, limited access open space parcels, watershed parcels and common area parcels typically do not generate employees, residents, customers or guests. Moreover, many of these parcels have limited economic value and, therefore, do not benefit from specific enhancement of property value. Such parcels are, therefore, not specially benefited and are not assessed.

PRAIRIE OAKS RANCH

There are 856 residential lots and each one is assigned 1 benefit unit (SFE). There is one multi-family parcel and it is being assessed 57 SFEs. There is one proposed school site and it is being assessed 5.62 SFEs, or the cost of maintaining its' frontage.

Prairie Oaks Ranch properties are assessed per Assessment Table 9, below, as per the original formation documents:

ASSESSMENT TABLE 9

Description	SFEs
Single Family Parcel	1.0000
Proposed School Site, per parcel	5.6300
Multi Family, per unit	1.0000
Non Assessed (e.g. open space, park land etc.)	0.0000

WILLOW CREEK ESTATES EAST NO. 2

Zones of Benefit

As part of the engineering work for this assessment, an analysis was conducted on the relationship (including proximity, level of service, etc.), between properties and the primary improvements located throughout the Assessment District. Parcels in Zone A (on Garrett Drive, Ferrera Drive and Whitmer Drive) receive direct special benefit from the proximate landscaping and trees adjacent to the properties as well as less proximate streetlighting. Parcels in Zone B receive direct special benefit from the proximate streetlighting as well as landscaping particularly along the street entrances into the neighborhood. Zone C receive direct special benefit from the proximate streetlighting but less benefit from the landscaping because they are less proximate to the landscaped areas.

Thus, three zones (A, B, and C) were created as shown on the assessment diagram. Parcels in Zone A are determined to receive same level of the level of special benefit of those within Zone B and parcels in Zone C are determined to receive 92.08% of the level of special benefit of those within Zone A and Zone B.

The SVTA decision indicates:

In a well-drawn district — limited to only parcels receiving special benefits from the improvement — every parcel within that district receives a shared special benefit. Under section 2, subdivision (i), these benefits can be construed as being general benefits since they are not “particular and distinct” and are not “over and above” the benefits received by other properties “located in the district.”

We do not believe that the voters intended to invalidate an assessment district that is narrowly drawn to include only properties directly benefiting from an improvement. Indeed, the ballot materials reflect otherwise. Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special. In that circumstance, the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g., proximity to 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).

In the Assessment District, the advantage that each parcel receives from the Improvements is direct, and the boundaries are narrowly drawn to include only parcels that benefit from the assessment. Therefore, the even spread of assessment throughout each narrowly drawn Zone of Benefit is indeed consistent with the SVTA decision and satisfies the “direct relationship to the “locality of the improvement” standard.

Residential Properties

ASSESSMENT TABLE 11

Type of Residential Property	Pop. Density Equivalent	SqFt Factor	Proposed Rate
Single Family Residential	1.00	1.00	1.00
Condominium	0.73	0.55	0.40
Duplex Triplex, Fourplex	0.64	0.42	0.27
Multi-Family Residential (5+ Units)	0.64	0.34	0.22
Mobile Home on Separate Lot	0.45	0.45	0.20

Commercial/Industrial Properties

ASSESSMENT TABLE 12

<i>Type of Commercial/Industrial Land Use</i>	<i>Average Employees Per Acre ¹</i>	<i>SFE Units per Quarter Acre ²</i>	<i>SFE Units per Acre After 5</i>
Commercial	24	0.500	0.500
Office	68	1.420	1.420
Shopping Center	24	0.500	0.500
Office	24	0.500	0.500
Self Storage or Parking Lot	1	0.021	
Golf Course	0.80	0.033	
Cemeteries	0.10	0.004	
Agriculture	0.05	0.002	

Vacant Properties

The benefit to vacant properties is determined to be proportional to the corresponding benefits for similar type developed properties; however, at a lower rate due to the lack of improvements on the property. A measure of the benefits accruing to the underlying land is the average value of land in relation to Improvements for developed property. The SFE factor for vacant/undeveloped parcels is 0.25 per parcel.

The benefit to undeveloped properties is determined to be proportional to the corresponding benefits for similar type developed properties, but at a lower rate due to the lack of improvements on the property. A measure of the benefits accruing to the underlying land is the average value of land in relation to Improvements for developed property. An analysis of the assessed valuation data from the County of Sacramento found that approximately 25% of the assessed value of improved properties is classified as the land value. It is reasonable to assume, therefore, that approximately 25% of the benefits are related to the underlying land and 75% are related to the improvements and the day-to-day use of the property. Using this ratio, the SFE factor for vacant/undeveloped parcels is 0.25 per parcel.

Other Properties

Article XIIID stipulates that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment.

All properties that are specially benefited are assessed. Other publicly owned property that is used for purposes similar to private residential, commercial, industrial or institutional uses is benefited and assessed at the same rate as such privately owned property.

Miscellaneous, public right-of-way parcels, well, reservoir or other water rights parcels, limited access open space parcels, watershed parcels and common area parcels typically do not generate employees, residents, customers or guests. Moreover, many of these parcels have limited economic value and, therefore, do not benefit from specific

enhancement of property value. Such parcels are, therefore, not specially benefited and are not assessed.

WILLOW CREEK ESTATES SOUTH

There are 1102 residential lots in Village 1, 2, 3 (lots 41-93 and 155-165), 4-7 and 9A and each one is assigned 1 benefit unit (SFE.) There are 243 residential lots in Village 8 and 9b and each one is assigned 1.086 benefit unit (SFE). There are 64 residential lots in Village 3 (lots 41-93 and 155-165), and each one is assigned 1.256 benefit unit (SFE). There are 10 Lexington Business Park parcels and they are assessed at 0.618 SFEs per parcel. There are 3 Lexington Square parcels and they are assessed at 2.4710 SFEs per parcel.

Willow Creek Estates South properties are assessed per Assessment Table 10, below, as per the original formation documents:

ASSESSMENT TABLE 13

Description	SFEs
Single Family Parcel Village 1,2,3 (lots 41-93 and 155-165),4-7 and 9A	1.0000
Single Family Parcel Village 8 and 9b	1.0870
Single Family Parcel Village 3 (lots 41-93 and 155-165)	1.2560
Business Park Parcel	0.6180
Commercial Parcel	2.4710
Non Assessed (e.g. open space, park land etc.)	0.0000

OTHER PROPERTY TYPES

Public right-of-way parcels, well, reservoir or other water rights parcels, limited access open space parcels, watershed parcels and common area parcels typically do not generate employees, residents, customers or guests. Moreover, many of these parcels have limited economic value and, therefore, do not benefit from specific Improvement of property value. Such parcels are, therefore, not specially benefited and are not assessed.

ASSESSMENT

WHEREAS, the City of Folsom, County of Sacramento, California, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIID of the California Constitution (collectively "the Act"), initiated the preparation of an Engineer's Report for the City of Folsom Landscaping and Lighting Districts;

WHEREAS, the City of Folsom directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Districts and an assessment of the estimated costs of the improvements upon all assessable parcels within the Districts, to which the description of said proposed improvements therein contained;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the City Council of said City of Folsom, 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 Districts.

The amount to be paid for said improvements and the expense incidental thereto, to be paid by the City of Folsom Landscaping and Lighting Districts for the fiscal year 2021-22 is generally as follows:

Summary Cost Estimates	
Improvement Costs	\$2,276,261.17
Incidental Costs	\$354,580.15
Other Costs	\$486,050.00
Total Improvement Costs	\$3,116,891.32

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

And 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 City of Folsom Landscaping and Lighting Districts, 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 assessments are made upon the parcels or lots of land within the City of Folsom Landscaping and Lighting Districts in proportion to the special benefits to be received by the parcels or lots of land, from said improvements.

The Sierra Estates, The Residences at American River Canyon, The Residences at American Canyon II Annexation to the Residences at American River Canyon, Cobble Ridge, Broadstone 3, and Natoma Valley, Willow Creek Estates East No. 2, Prospect Ridge are subject to an annual adjustment tied to the Consumer Price Index for the San Francisco Area, with a maximum annual adjustment not to exceed 4% and American River Canyon North 3, Blue Ravine No. 2 and Folsom Heights No. 2 are subject a maximum annual adjustment not to exceed 3%.

Any change in the CPI in excess of the maximum annual increase shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 4% for Sierra Estates, The Residences at American River Canyon, The Residences at American Canyon II Annexation to the Residences at American River Canyon, Cobble Ridge, Broadstone 3, and Natoma Valley, Willow Creek Estates East No. 2, Prospect Ridge; and is less than 3% for American River Canyon North 3, Blue Ravine No. 2 and Folsom Heights No. 2.

The proposed assessments for the Districts that are eligible for the CPI increase will be assessed at the rate used in fiscal year 2020-2021 but are less than the maximum authorized rates. Broadstone No.4 and Willow Creek East Estates No. 2 will be assessed at their new lower rate starting this year, 2021-22.

District	Maximum Authorized Rate	Proposed Rate 21-22
American River Canyon North No. 3	\$286.31	\$269.86
Blue Ravine Oaks No. 2	\$223.94	\$213.26
Broadstone 3	\$37.33	\$28.07
Broadstone No. 4-Zone A	\$38.81	\$38.81
Broadstone No. 4-Zone B	\$36.96	\$36.96
Broadstone No. 4-Zone C	\$36.42	\$36.42
Broadstone No. 4-Zone D	\$35.74	\$35.74
Cobble Ridge	\$218.97	\$139.64
Folsom Heights No.2	\$221.07	\$208.38
Natoma Valley	\$935.15	\$856.37
Prospect Ridge	\$1,173.86	\$1,173.86
The Residences	\$694.83	\$536.67
The Residences II	\$1,442.24	\$1,169.97
Sierra Estates	\$397.13	\$363.68
Willow Creek East Eastates No 2-Zone A&B	\$99.53	\$99.53
Willow Creek East Eastates No 2-Zone C	\$91.49	\$91.49

Silverbrook is subject to an annual assessment for \$132.32. However, there will be a credit in 2021-22 due to sufficiency of fund balance for current maintenance needs.


On April 9, 2013 by Resolution No. 9137, the Fieldstone Meadows Landscaping and Lighting District was dissolved. The City will no longer be responsible for maintain the improvements nor providing services within the Fieldstone Meadows Landscaping and Lighting District.

Union Square a benefit zone of Natoma Station will be maintained and serviced by their Home Owner's Association and has not been levied since fiscal year 2009-10.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Sacramento for the fiscal year 2021-22. 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 2021-22 for each parcel or lot of land within the said City of Folsom Landscaping and Lighting Districts.

Dated: April 27, 2021



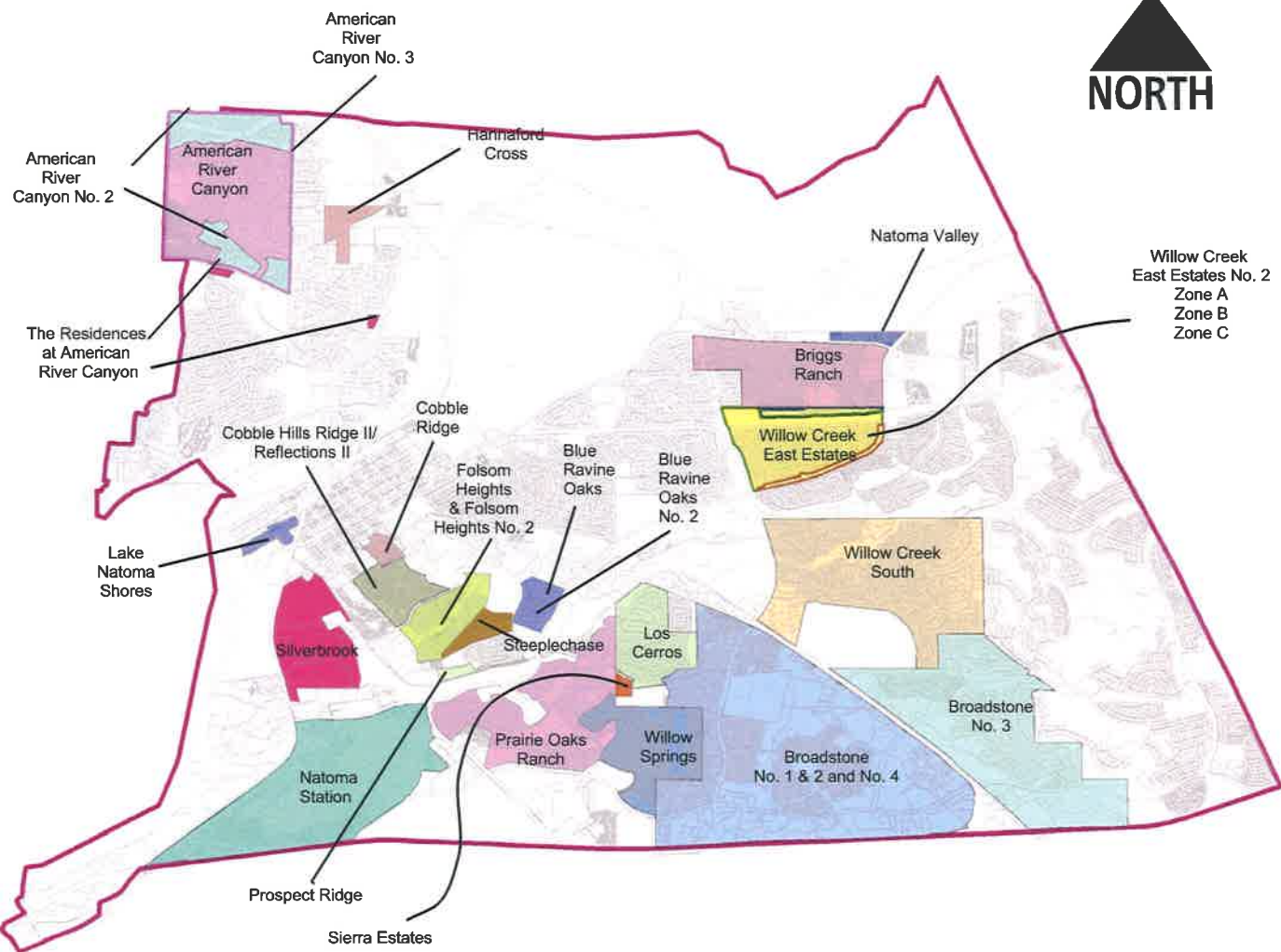
Engineer of Work
John W. Bliss, License No. C52091



ASSESSMENT DIAGRAM

The boundaries of the City of Folsom Landscaping and Lighting Districts are displayed on the following Assessment Diagram.

The specific lines and dimensions of each lot or parcel are on file at the City.



FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF FOLSOM, COUNTY OF SACRAMENTO, CALIFORNIA, THIS ____ DAY OF _____, 2021.

CITY CLERK

RECORDED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF FOLSOM, COUNTY OF SACRAMENTO, CALIFORNIA, THIS ____ DAY OF _____, 2021.

CITY CLERK

AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE CITY COUNCIL OF THE CITY OF FOLSOM ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE ____ DAY OF _____ 2021 FOR FISCAL YEAR 2021-22 AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF SACRAMENTO ON THE ____ DAY OF _____

2021. REFERENCE IS HEREBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

CITY CLERK

FILED THIS ____ DAY OF _____ 2021, AT THE HOUR OF ____ O'CLOCK ____ M. IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, AT THE REQUEST OF THE GOVERNING BOARD OF THE CITY OF FOLSOM.

COUNTY AUDITOR, COUNTY OF SACRAMENTO

Note:
REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF SACRAMENTO FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

APPENDIX A -- BUDGETS

The attached budgets for Fiscal Year 2021-22 are included for each of the Districts.

CATEGORY DESCRIPTIONS

FUND BALANCE CALCULATION:

This calculation determines funds available in a district. This calculation includes the included funds remaining after being allocated to the estimated reserve.

ESTIMATED RESERVES

Estimated Reserve to finance approximately 6 months of the following year: This is approximately 45% of the operating and incidental costs of a Landscaping and Lighting District to fund the operations until collected revenue is received from the County.

SHORT-TERM INSTALLMENTS

Funds listed here are monies collected in prior years and set aside for future proposed improvements projected to be completed within the next five years.

LONG-TERM INSTALLMENTS

Funds listed here are monies collected in prior years and set aside for future proposed improvements projected to be completed within five to thirty years.

IMPROVEMENT COSTS

GENERAL MAINTENANCE COSTS

- Scheduled: monthly landscape maintenance and service
- Unscheduled: unscheduled but potential costs for repairs (i.e. broken sprinklers and irrigation systems), replacements (i.e. remove and replace dead tree or irrigation controller), and other services (i.e. repair fence post or treat for a specific pest) not included in monthly maintenance and service costs
- Streetlights: repair and replace bulbs and ballasts in streetlights

SERVICE COSTS

- Electrical: electric costs for streetlight maintenance and power to irrigation controllers
- Water: water costs to irrigate landscaping

CURRENT YEAR IMPROVEMENT PROJECTS

Funded improvements planned to occur in the upcoming fiscal year

INCIDENTAL COSTS

- Professional Services: consultant cost for Engineer's Report and Improvement Plan

- Contract Services: other contracts or professional services such as backflow testing (yearly tests), vector control, graffiti removal, and streetlight pole replacement
- Publications/Mailings/Communications: yearly notices in public hearings, mailings to Advisory Committee Members, and telephone expenses
- Staff: Landscaping and Lighting District Manager and/or inspector, clerical support, and/or other city staff.
- Overhead: General overhead (Landscaping and Lighting Districts' share of general overhead categories such as City Clerk, City Attorney, City Manager, etc.) and Department overhead (Landscaping and Lighting Districts' share of department overhead categories such as City Attorney, City Clerk and Finance Dept. Costs).
- County Auditor Fee: Per Parcel Fee charged by County to put levy on tax bills

TOTAL IMPROVEMENT COSTS

This is the total of all improvement costs budgeted for the upcoming year. This cost includes current improvements that are funded by fund balance monies. Fund balance monies are monies that have been collected in prior years in anticipation of being used for specific improvements and/or intended for replacement or improvement of capital items within a district.

ASSESSMENT TO PROPERTY (CURRENT)

This calculation takes the number of single-family equivalent benefit units and multiplies it by the amount that each property within a district is will be assessed for the upcoming year. This is the total assessment amount that will be generated by the properties within the District.

DISTRICT BALANCE

The purpose of this calculation is to describe all costs expected to occur in the upcoming year, any installments being collected as part of the upcoming year's assessment and contributions from other sources. The outcome of the calculation is the total assessment for the district. A surplus would be applied and/or credited to the upcoming year's assessment. If there are insufficient funds in the fund balance to cover the 6-month reserve, or the current and/or proposed improvements, then a deficit would exist. A deficit generally indicates that an increase in assessment may be necessary (requiring voter approval with a simple majority), however there may be a one-time reason for the deficit and an increase may not be necessary. Deficit situations are reviewed and analyzed on a case-by-case basis.

NET ASSESSMENT CALCULATION

This calculation determines the net assessment after the surplus or deficit is factored into the calculation. If a deficit exists, the net assessment will indicate that the assessment for the district might be too low. If a surplus exists, the net assessment will indicate that the assessment for the district might be too high. Any increased adjustments require voter approval (simple majority).

ALLOCATED NET ASSESSMENT TO PROPERTY

This calculation takes the net assessment for the district that was calculated above (i.e. factoring in a surplus or deficit) and divides it by the number of single-family equivalent benefit units. The outcome of the calculation is the total allocated net assessment per single-family equivalent benefit unit. This calculation is generally the same as the allocated assessment however if there is a deficit it will indicate the revised amount that would be required to eliminate the deficit. Conversely if there is a surplus the calculation would show the amount that the assessment could be reduced by and still cover the anticipated costs for current and future years.

COMPARISON OF NET ASSESSMENT AND ASSESSMENT

Shows a comparison of the net assessment and the current assessment and indicates a per parcel deficit or surplus.

City of Folsom
American River North Landscaping and Lighting District
Fund 253
2021-22

		Total Budget
Fund Balance Calculation		
Starting Fund Balance (as of April 2021)	\$106,204.19	
Estimated Reserve to finance approx. first 6 months of 21-22	(\$46,981.82)	
Available Funds		\$59,222.37
Improvement Costs		
General Maintenance Costs		
1. Scheduled	\$0.00	
2. Unscheduled*	\$0.00	
3. Streetlights*	\$5,500.00	
4. Irrigation	\$11,000.00	
Service Costs		
5. Electrical*	\$30,000.00	
6. Water*	\$35,000.00	
Current Year Improvement Projects		
7. Waterfall autofill, chlorine pumping filter replacement	\$65,000.00	
Subtotal	Subtotal of Item 7	\$65,000.00
		\$148,500.00
Incidental Costs		
8. Professional Services (Engineer's Report and IP)	\$0.00	
9. Contract Services (all other contracts and services)*	\$0.00	
10. Publications/Mailings/Communications	\$0.00	
11. Staff	\$0.00	
12. Overhead	\$2,155.00	
13. County Auditor Fee	\$593.54	
Subtotal		\$2,748.54
Total Improvement Costs		\$149,248.54
Assessment to Property (Current)		
Assessment per Single Family Equivalent	\$102.94	
Single Family Equivalent Benefit Units	1,022	
Total Assessment		\$105,204.68
Installment Costs (see Installment Plan and Summary next page)		
Short-Term Installment Plan (previously collected)	\$0.00	
Long-Term Installment Plan (previously collected)	\$14,895.00	
Short-Term Installment Plan (collected this year)	\$0.00	
Long-Term Installment Plan (collected this year)	\$0.00	
Total Installment Costs		\$14,895.00
District Balance		
Total Assessment to property	\$105,204.68	
Total Improvement Costs	(\$149,248.54)	
Subtotal	(\$44,043.86)	
Total Available Funds	\$59,222.37	
Total Funds	\$15,178.51	
Total Installment Costs	(\$14,895.00)	
Contributions from other sources	\$0.00	
Net Balance	\$483.51	
District Balance (surplus is +; deficit is (-))		\$483.51
Net Assessment Calculation		
Assessment	\$105,204.68	
Surplus or Deficit (surplus is subtracted; deficit is added)	(\$483.51)	
Net Assessment	\$104,721.17	
Allocated Net Assessment to Property		
Net Assessment	\$104,721.17	
Single Family Equivalent Benefit Units	1,022	
Allocated Net Assessment to Property	\$102.47	
Comparison of Net Assessment and Assessment		
Allocated Net Assessment to Property	(\$102.47)	
Allocated Assessment to Property	\$102.94	
Per Parcel Surplus (+) or Deficit (-)	\$0.47	

*Funds from land balance

AMERICAN RIVER CANYON NORTH - INSTALLMENT SUMMARY

District:	American River Canyon North							
Fiscal Year:	2021-22							
Fund Balance (2021)	\$106,204							
Short Term Installment Summary								
								Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Year 2 2018	Year 3 2019	Year 4 2020	Year 5 2021	
Totals:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Long Term Installment Summary								
								Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Years 2-5 2018	Years 5-10 2019	Years 10-20 2020	Years 20-30 2021	
Totals:	\$1,200	\$14,695	\$0	\$0	\$0	\$0	\$0	\$100,000

City of Folsom		Total Budget
American River Canyon North No. 2 Landscaping and Lighting District		
Fund 270 - Lights Only		
2021-22		
Fund Balance Calculation		
Starting Fund Balance (as of April 2021)	\$168,618.22	
Estimated Reserve to finance approx. first 6 months of 21-22	(\$5,551.82)	
Available Funds		\$163,066.40
Improvement Costs		
General Maintenance Costs		
1. Scheduled	\$0.00	
2. Unscheduled	\$2,500.00	
3. Streetlights	\$2,000.00	
Service Costs		
4. Electrical	\$1,000.00	
5. Water	\$0.00	
Current Year Improvement Projects		
6. LED conversion	\$25,000.00	
Subtotal of Item 6	\$25,000.00	
Subtotal		\$30,500.00
Incidental Costs		
7. Professional Services (Engineer's Report and IP)	\$0.00	
8. Contract Services (all other contracts and services)	\$0.00	
9. Publications/Mailings/Communications	\$0.00	
10. Staff	\$0.00	
11. Overhead	\$286.00	
12. County Auditor Fee	\$94.40	
Subtotal		\$380.40
Total Improvement Costs		\$30,880.40
Assessment to Property (Current)		
Assessment per Single Family Equivalent	\$77.70	
Single Family Equivalent Benefit Units	160	
Total Assessment		\$12,432.00
Installment Costs (see Installment Plan and Summary next page)		
Short-Term Installment Plan (previously collected)	\$0.00	
Long-Term Installment Plan (previously collected)	\$187,688.00	
Short-Term Installment Plan (collected this year)	\$0.00	
Long-Term Installment Plan (collected this year)	\$16,000.00	
Total Installment Costs		\$203,688.00
District Balance		
Total Assessment	\$12,432.00	
Total Improvement Costs	(\$30,880.40)	
Subtotal	(\$18,448.40)	
Total Available Funds	\$163,066.40	
Total Funds	\$144,618.00	
Total Installment Costs	(\$203,688.00)	
Contributions from other sources	\$0.00	
Net Balance	(\$59,070.00)	
District Balance (surplus is +; deficit is -)		(\$59,070.00)
Net Assessment Calculation		
Assessment	\$12,432.00	
Surplus or Deficit (surplus is subtracted; deficit is added)	\$59,070.00	
Net Assessment		\$71,502.00
Allocated Net Assessment to Property		
Net Assessment	\$71,502.00	
Single Family Equivalent Benefit Units	160	
Allocated Net Assessment to Property		\$446.89
Comparison of Net Assessment and Assessment		
Allocated Net Assessment to Property	(\$446.89)	
Allocated Assessment to Property	\$77.70	
Per Parcel Surplus (+) or Deficit (-)		(\$369.19)

*Funds from fund balance

AMERICAN RIVER CANYON NORTH NO. 2 - INSTALLMENT SUMMARY

District:	American River Canyon North #2		(lights)					
Fiscal Year:	2021-22							
Fund Balance (2021)	\$168,618							
Short Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Year 2 2018	Year 3 2019	Year 4 2020	Year 5 2021	Required
Totals:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Long Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Years 2-5 2018	Years 5-10 2019	Years 10-20 2020	Years 20-30 2021	Required
Paint light poles (approx. 250 poles)	\$4,000	\$57,587	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$60,000
Pole Replacement	\$12,000	\$66,101	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$240,000
Totals:	\$16,000	\$123,688	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$300,000

City of Folsom American River Canyon North No. 3 Landscaping and Lighting District Fund 275 2021-22		
		Total Budget
Fund Balance Calculation		
Starting Fund Balance (as of April 2021)	\$1,011,292.01	
Estimated Reserve to finance approx. first 6 months of 21-22	(\$110,818.77)	
Available Funds		\$900,473.24
Improvement Costs		
<u>General Maintenance Costs</u>		
1. Scheduled	\$69,775.00	
2. Unscheduled	\$35,000.00	
3. Streetlights	\$0.00	
4. Irrigation Parts	\$3,300.00	
<u>Service Costs</u>		
5. Electrical	\$700.00	
6. Water	\$3,300.00	
<u>Current Year Improvement Projects</u>		
7. Tree and landscape improvements	\$86,000.00	
Subtotal	<i>Subtotal</i>	\$198,075.00
<u>Incidental Costs</u>		
8. Professional Services (Engineer's Report and IP)	\$1,000.00	
9. Contract Services (all other contracts and services)	\$3,100.00	
10. Publications/Mailings/Communications	\$250.00	
11. Staff	\$14,157.00	
12. Overhead	\$5,173.00	
13. County Auditor Fee	\$542.54	
Subtotal		\$24,222.54
Total Improvement Costs		\$222,297.54
Assessment to Property (Current)		
Assessment per Single Family Equivalent	\$269.86	
Single Family Equivalent Benefit Units	919.56	
Total Assessment		\$248,152.46
Installment Costs (see Installment Plan and Summary next page)		
Short-Term Installment Plan (previously collected)	\$116,000.00	
Long-Term Installment Plan (previously collected)	\$565,000.00	
Short-Term Installment Plan (collected this year)	\$12,000.00	
Long-Term Installment Plan (collected this year)	\$32,000.00	
Total Installment Costs		\$725,000.00
District Balance		
Total Assessment	\$248,152.46	
Total Improvement Costs	(\$222,297.54)	
Subtotal	\$25,854.92	
Total Available Funds	\$900,473.24	
Total Funds	\$928,328.16	
Annual Installment (collected this year)	(\$725,000.00)	
Contributions from other sources	\$0.00	
Net Balance	\$201,328.16	
District Balance (surplus is +; deficit is 0)		\$201,328.16
Net Assessment Calculation		
Assessment	\$248,152.46	
Surplus or Deficit (surplus is subtracted; deficit is added)	(\$201,328.16)	
Net Assessment	\$46,824.30	
Allocated Net Assessment to Property		
Net Assessment	\$46,824.30	
Single Family Equivalent Benefit Units	920	
Allocated Net Assessment to Property	\$50.92	
Comparison of Net Assessment and Assessment		
Allocated Net Assessment to Property	(\$50.92)	
Allocated Assessment to Property	\$269.86	
Per Parcel Surplus (+) or Deficit (-)	\$218.94	

*Funds from fund balance

AMERICAN RIVER CANYON NORTH NO. 3 - INSTALLMENT SUMMARY

District:	American River Canyon North #3							
Fiscal Year:	2021-22							
Fund Balance (2021)	\$1,011,292							
Short Term Installment Summary								
								Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Year 2 2018	Year 3 2019	Year 4 2020	Year 5 2021	
Irrigation Controller Upgrade-centralize (1 controller)	\$4,000	\$22,000	4000	4000	4000	4000	4000	\$2,000
Tree & landscape improvements (or replacement)	\$5,000	\$25,000	5000	5000	5000	5000	5000	\$25,000
Signage Replacement	\$2,000	\$13,000	3000	3000	3000	3000	3000	\$60,000
Mystic Hills replace missing landscape	\$4,000	\$8,000	0	0	0	0	0	\$20,000
Totals:	\$15,000	\$68,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$107,000
Long Term Installment Summary								
								Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Years 2-5 2018	Years 5-10 2019	Years 10-20 2020	Years 20-30 2021	
Waterfall Rock Repair	\$1,000	\$12,000	2000	2000	2000	2000	2000	\$10,000
Baldwin Dam Path Repair	\$5,000	\$60,000	10000	10000	10000	10000	10000	\$50,000
Landscape removal/replacement (throughout district)	\$5,000	\$60,000	10000	10000	10000	10000	10000	\$150,000
ARC Drive/Canyon Falls (Cascade perimeter), landscape, remove/replace trees,mow strip	\$20,000	\$163,000	30000	5000	5000	5000	5000	\$135,000
Main Walking Trail landscaping, irrigation, stairs, clean-up	\$10,000	\$102,000	20000	5000	5000	5000	5000	\$150,000
Totals:	\$41,000	\$397,000	\$72,000	\$32,000	\$32,000	\$32,000	\$32,000	\$495,000
¹ Fence will not be funded through L&L District								
² Project Completed								

City of Folsom Blue Ravine Oaks Landscaping and Lighting District Fund 250 2021-22		Total Budget
Fund Balance Calculation		
Starting Fund Balance (as of April 2021)	\$100,274.58	
Estimated Reserve to finance approx. first 6 months of 21-22	(\$16,107.53)	
Available Funds		\$84,167.05
Improvement Costs		
General Maintenance Costs		
1. Scheduled	\$0.00	
2. Unscheduled	\$0.00	
3. Streetlights	\$1,200.00	
Service Costs		
4. Electrical	\$4,000.00	
5. Water	\$12,500.00	
Current Year Improvement Projects		
6. No Planned Projects	\$0.00	
Subtotal	Subtotal of Item 6	\$0.00
Subtotal		\$17,700.00
Incidental Costs		
7. Professional Services (Engineer's Report and IP)	\$1,000.00	
8. Contract Services (all other contracts and services)	\$3,100.00	
9. Publications/Mailings/Communications	\$250.00	
10. Staff	\$0.00	
11. Overhead	\$900.00	
12. County Auditor Fee	\$97.35	
Subtotal		\$5,347.35
Total Improvement Costs		\$23,047.35
Assessment to Property (Current)		
Assessment per Single Family Equivalent	\$218.60	
Single Family Equivalent Benefit Units	165	
Total Assessment		\$36,069.00
Installation Costs (see installation Plan and Summary next page)		
Short-Term Installation Plan (previously collected)	\$10,000.00	
Long-Term Installation Plan (previously collected)	\$0.00	
Short-Term Installation Plan (collected this year)	\$1,000.00	
Long-Term Installation Plan (collected this year)	\$0.00	
Total Installation Costs		\$11,000.00
District Balance		
Total Assessment	\$36,069.00	
Total Improvement Costs	(\$23,047.35)	
Subtotal	\$13,021.65	
Total Available Funds	\$84,167.05	
Total Funds	\$97,188.70	
Total Installation Cost	(\$11,000.00)	
Contributions from other sources	\$0.00	
Net Balance	\$86,188.70	
District Balance (surplus is +; deficit is (-))		\$86,188.70
Net Assessment Calculation		
Assessment	\$36,069.00	
Surplus or Deficit (surplus is subtracted; deficit is added)	(\$86,188.70)	
Net Assessment		(\$50,119.70)
Allocated Net Assessment to Property		
Net Assessment	(\$50,119.70)	
Single Family Equivalent Benefit Units	165	
Allocated Net Assessment to Property		(\$303.76)
Comparison of Net Assessment and Assessment		
Allocated Net Assessment to Property	\$303.76	
Allocated Assessment to Property	\$218.60	
Per Parcel Surplus (+) or Deficit (-)		\$522.38

*Funds from fund balance

BLUE RAVINE OAKS - INSTALLMENT SUMMARY

District:	Blue Ravine Oaks (The Shores)							
Fiscal Year:	2021-22							
Fund Balance (2021)	\$100,275							
Short Term Installment Summary								
								Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Year 2 2018	Year 3 2019	Year 4 2020	Year 5 2021	
Tree Removal/Replacement (Blue Ravine Road)	\$1,000	\$6,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$35,000
Totals:	\$1,000	\$6,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$35,000
Long Term Installment Summary								
								Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Years 2-5 2018	Years 5-10 2019	Years 10-20 2020	Years 20-30 2021	
Totals:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

City of Folsom		Total Budget
Blue Ravine Oaks No. 2 Landscaping and Lighting District		
Fund 278		
2021-22		
Fund Balance Calculation		
Starting Fund Balance (as of April 2021)	\$183,683.79	
Estimated Reserve to finance approx. first 6 months of 21-22	(\$15,714.05)	
Available Funds		\$167,969.74
Improvement Costs		
General Maintenance Costs		
1. Scheduled	\$12,500.00	
2. Unscheduled	\$15,000.00	
3. Streetlights	\$0.00	
4. Irrigation	\$1,300.00	
Service Costs		
5. Electrical	\$0.00	
6. Water	\$0.00	
Current Year Improvement Projects		
7. LED conversion/Tree pruning	\$20,000.00	
Subtotal	<i>Subtotal of Item 8</i>	\$48,800.00
Incidental Costs		
9. Professional Services (Engineer's Report and IP)	\$0.00	
10. Contract Services (all other contracts and services)	\$0.00	
11. Publications/Mailings/Communications	\$0.00	
12. Staff	\$3,763.00	
13. Overhead	\$460.00	
14. County Auditor Fee	\$97.35	
Subtotal		\$4,320.35
Total Improvement Costs		\$53,120.35
Assessment to Property (Current)		
Assessment per Single Family Equivalent	\$213.26	
Single Family Equivalent Benefit Units	165	
Total Assessment		\$35,167.90
Installment Costs (see Installment Plan and Summary next page)		
Short-Term Installment Plan (previously collected)	\$1,000.00	
Long-Term Installment Plan (previously collected)	\$64,400.00	
Short-Term Installment Plan (collected this year)	\$0.00	
Long-Term Installment Plan (collected this year)	\$9,200.00	
Total Installment Costs		\$74,600.00
District Balance		
Total Assessment	\$35,167.90	
Total Improvement Costs	(\$53,120.35)	
Subtotal	(\$17,952.45)	
Total Available Funds	\$167,969.74	
Total Funds	\$150,037.29	
Total Installment Cost	(\$74,600.00)	
Contributions from other sources	\$0.00	
Net Balance	\$75,437.29	
District Balance (surplus is +; deficit is (-))		\$75,437.29
Net Assessment Calculation		
Assessment	\$35,167.90	
Surplus or Deficit (surplus is subtracted; deficit is added)	(\$75,437.29)	
Net Assessment	(\$40,249.39)	
Allocated Net Assessment to Property		
Net Assessment	(\$40,249.39)	
Single Family Equivalent Benefit Units	165	
Allocated Net Assessment to Property	(\$243.94)	
Comparison of Net Assessment and Assessment		
Allocated Net Assessment to Property	\$243.94	
Allocated Assessment to Property	\$213.26	
Per Parcel Surplus (+) or Deficit (-)	\$457.20	

BLUE RAVINE OAKS No. 2 - INSTALLMENT SUMMARY

District:	Blue Ravine Oaks No. 2							
Fiscal Year:	2021-22							
Fund Balance (2021)	\$183,684							
Short Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Year 2 2018	Year 3 2019	Year 4 2020	Year 5 2021	Required
Tree Removal/Replacement (Blue Ravine Road)	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$0	\$35,000
Totals:	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$0	\$35,000
Long Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Years 2-5 2018	Years 5-10 2019	Years 10-20 2020	Years 20-30 2021	Required
Fence Replacement on Riley or Fence Upgrade	\$1,200	\$3,600	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$65,000
Tree Removal/Replacement	\$2,500	\$7,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$80,000
Blue Ravine Wall Repair	\$5,000	\$15,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$130,000
Signage Replacement	\$500	\$1,500	\$500	\$500	\$500	\$500	\$500	\$4,000
Totals:	\$9,200	\$27,600	\$9,200	\$9,200	\$9,200	\$9,200	\$9,200	\$279,000

City of Folsom Briggs Ranch Landscaping and Lighting District Fund 205 2021-22		
		Total Budget
Fund Balance Calculation		
Starting Fund Balance (as of April 2021)	(\$19,473.48)	
Estimated Reserve to finance approx. first 6 months of 21-22	(\$36,041.32)	
Available Funds		(\$55,514.80)
Improvement Costs		
General Maintenance Costs		
1. Scheduled	\$44,837.00	
2. Unscheduled	\$20,000.00	
3. Streetlights	\$4,200.00	
4. Irrigation	\$2,600.00	
Service Costs		
5. Electrical	\$9,100.00	
6. Water	\$8,000.00	
Current Year Improvement Projects		
7. No planned projects	\$0.00	
Subtotal	<i>Subtotal of Item 7</i>	\$0.00
		\$88,737.00
Incidental Costs		
7. Professional Services (Engineer's Report and IP)	\$1,000.00	
8. Contract Services (all other contracts and services)	\$3,100.00	
9. Publications/Meetings/Communications	\$250.00	
10. Staff	\$12,660.00	
11. Overhead	\$1,269.00	
12. County Auditor Fee	\$389.41	
Subtotal		\$18,668.41
Total Improvement Costs		\$107,405.41
Assessment to Property (Current)		
Assessment per Single Family Equivalent	\$122.28	
Single Family Equivalent Benefit Units	660.01	
Total Assessment		\$80,706.02
Installment Costs (see installment Plan and Summary next page)		
Short-Term Installment Plan (previously collected)	\$57,000.00	
Long-Term Installment Plan (previously collected)	\$98,480.00	
Short-Term Installment Plan (collected this year)	\$2,000.00	
Long-Term Installment Plan (collected this year)	\$3,410.00	
Total Installment Costs		\$160,890.00
District Balance		
Total Assessment	\$80,706.02	
Total Improvement Costs	(\$107,405.41)	
Subtotal	(\$26,699.38)	
Total Available Funds	(\$55,514.80)	
Total Funds	(\$82,214.18)	
Total Installment Cost	(\$160,890.00)	
Contributions from other sources	\$0.00	
Net Balance	(\$243,104.18)	
District Balance (surplus is +; deficit is (-))		(\$243,104.18)
Net Assessment Calculation		
Assessment	\$80,706.02	
Surplus or Deficit (surplus is subtracted; deficit is added)	\$243,104.18	
Net Assessment		\$323,810.21
Allocated Net Assessment to Property		
Net Assessment	\$323,810.21	
Single Family Equivalent Benefit Units	660	
Allocated Net Assessment to Property		\$490.61
Comparison of Net Assessment and Assessment		
Allocated Net Assessment to Property	(\$490.61)	
Allocated Assessment to Property	\$122.28	
Per Parcel Surplus (+) or Deficit (-)		(\$368.33)

*Funds from fund balance

BRIGGS RANCH - INSTALLMENT SUMMARY

District:	Briggs Ranch							
Fiscal Year:	2021-22							
Fund Balance (2021)	(\$19,473)							
Short Term Installment Summary								
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Year 2 2018	Year 3 2019	Year 4 2020	Year 5 2021	Approx. Total Required
Shrub and Tree Upgrades (E. Natoma/Blue Ravine)	\$10,000	\$18,000	\$500	\$500	\$500	\$500	\$500	\$50,000
Fence/Wall Repair/Replacement (Blue Ravine)-partial	\$10,000	\$18,000	\$500	\$500	\$500	\$500	\$500	\$50,000
Fence Repair/Replacement (E. Natoma)-partial	\$2,000	\$6,000	\$500	\$500	\$500	\$500	\$500	\$50,000
Pet Station-repair/replacement	\$2,000	\$7,000	\$500	\$500	\$500	\$500	\$500	\$6,000
Totals:	\$24,000	\$49,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$156,000
Long Term Installment Summary								
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Years 2-5 2018	Years 5-10 2019	Years 10-20 2020	Years 20-30 2021	Approx. Total Required
Bollard Repair/Replacement (67 bollards)	\$2,000	\$39,840	\$410	\$410	\$410	\$410	\$410	\$60,000
Fence Repair/Replacement (Blue Ravine)-partial	\$4,000	\$9,000	\$500	\$500	\$500	\$500	\$500	\$60,000
Fence Repair/Replacement (E. Natoma)-partial	\$4,000	\$9,000	\$500	\$500	\$500	\$500	\$500	\$60,000
Entry Sign Replacement (brass letters)	\$1,000	\$4,500	\$500	\$500	\$500	\$500	\$500	\$10,000
Irrigation Upgrades/replacements (3 controllers)	\$2,000	\$6,000	\$500	\$500	\$500	\$500	\$500	\$10,000
Landscape Lighting Upgrades or Replacement	\$5,000	\$10,500	\$500	\$500	\$500	\$500	\$500	\$75,000
Tree & landscape improvements (partial collection)	\$2,000	\$6,000	\$500	\$500	\$500	\$500	\$500	\$10,000
Totals:	\$20,000	\$84,840	\$3,410	\$3,410	\$3,410	\$3,410	\$3,410	\$285,000

City of Folsom Broadstone Landscaping and Lighting District Fund 210 2021-22		Total Budget
Fund Balance Calculation		
Starting Fund Balance (as of April 2021)	(\$237,880.45)	
Estimated Reserve to finance approx. first 6 months of 21-22	(\$174,548.29)	
Available Funds		(\$412,428.74)
Improvement Costs		
General Maintenance Costs		
1. Scheduled	\$0.00	
2. Unscheduled	\$0.00	
3. Streetlights	\$0.00	
Service Costs		
4. Electrical	\$45,000.00	
5. Water	\$140,000.00	
Current Year Improvement Projects		
6. No Planned Projects	\$0.00	
Subtotal of Item 6	0.00	
Subtotal		\$185,000.00
Incidental Costs		
7. Professional Services (Engineer's Report and IP)	\$1,000.00	
8. Contract Services (all other contracts and services)	\$3,100.00	
9. Publications/Mailing/Communications	\$250.00	
10. Staff	\$50,639.00	
11. Overhead	\$8,600.00	
12. County Auditor Fee	\$1,397.70	
Subtotal		\$64,986.70
Total Improvement Costs		\$249,986.70
Assessment to Property (Current)		
Assessment per Single Family Equivalent	\$164.99	
Single Family Equivalent Benefit Units	2,368.99	
Total Assessment		\$390,859.88
Installation Costs (see installation Plan and Summary next page)		
Short-Term Installation Plan (previously collected)	\$0.00	
Long-Term Installation Plan (previously collected)	\$2,745.00	
Short-Term Installation Plan (collected this year)	\$0.00	
Long-Term Installation Plan (collected this year)	\$0.00	
Total Installation Costs		\$2,745.00
District Balance		
Total Assessment	\$390,859.88	
Total Improvement Costs	(\$249,986.70)	
Subtotal	\$140,872.96	
Total Available Funds	(\$412,428.74)	
Total Funds	(\$271,555.78)	
Total Installation Cost	(\$2,745.00)	
Contributions from other sources	\$0.00	
Net Balance	(\$274,300.78)	
District Balance (surplus is +; deficit is (-))		(\$274,300.78)
Net Assessment Calculation		
Assessment	\$390,859.88	
Surplus or Deficit (surplus is subtracted; deficit is added)	(\$274,300.78)	
Net Assessment	\$665,160.44	
Allocated Net Assessment to Property		
Net Assessment	\$665,160.44	
Single Family Equivalent Benefit Units	2369	
Allocated Net Assessment to Property	\$280.78	
Comparison of Net Assessment and Assessment		
Allocated Net Assessment to Property	(\$280.78)	
Allocated Assessment to Property	\$164.99	
Per Parcel Surplus (+) or Deficit (-)	(\$115.79)	

**Funds from fund balance

BROADSTONE 1 AND 2 - INSTALLMENT SUMMARY

District:	Broadstone							
Fiscal Year:	2021-22							
Fund Balance (2021)	(\$237,880)							
Short Term Installment Summary								
							Approx. Total Required	
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Year 2 2018	Year 3 2019	Year 4 2020	Year 5 2021	
Tree & landscape improvements (partial fund collection)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000
Repair Irrigation/Replace Shrubs-Rathbone, Knoffer, other interior areas	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
Landscape Light repair/replacement (60 lights)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,000
Bollard Repair/Replacement (40)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000
Light Pole/fixture replacement of KW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
Totals:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$106,000
Long Term Installment Summary								
								Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Years 2-5 2018	Years 5-10 2019	Years 10-20 2020	Years 20-30 2021	
Repair Irrigation/Replace Shrubs-Iron Point median	\$0	\$2,745	\$0	\$0	\$0	\$0	\$0	\$50,000
Tree & landscape improvements (or replacement)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$160,000
Shrub Replacement-through out (some irrigation repair)-28 acres	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000
Landscape Light replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
Pel Station replacement (7)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,000
Signage Repair/Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000
Turf Removal/Irrigation retrofit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
Irrigation Upgrades and flow (15)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,000
Totals:	\$0	\$2,745	\$0	\$0	\$0	\$0	\$0	\$1,516,000

City of Folsom Broadstone 3 Landscaping and Lighting District Fund 209 - Streetlights Only 2021-22		Total Budget
Fund Balance Calculation		
Starting Fund Balance (as of April 2021)	\$57,738.73	
Estimated Reserve to finance approx. first 6 months of 21-22	(\$10,172.83)	
Available Funds		\$47,565.90
Improvement Costs		
General Maintenance Costs		
1. Scheduled	\$0.00	
2. Unscheduled	\$0.00	
3. Streetlights	\$8,000.00	
Service Costs		
4. Electrical	\$2,000.00	
5. Water	\$0.00	
Current Year Improvement Projects		
6. LED Conversion	\$8,000.00	
Subtotal of Item 6	\$8,000.00	
Subtotal		\$18,000.00
Incidental Costs		
7. Professional Services (Engineer's Report and IP)	\$0.00	
8. Contract Services (all other contracts and services)	\$0.00	
9. Publications/Mailings/Communications	\$0.00	
10. Staff	\$0.00	
11. Overhead	\$324.00	
12. County Auditor Fee	\$699.00	
Subtotal	\$421.38	
Total Improvement Costs		\$19,444.38
Assessment to Property (Current)		
Assessment per Single Family Equivalent	\$28.07	
Single Family Equivalent Benefit Units	811.53	
Total Assessment		\$22,779.65
Installment Costs (see Installment Plan and Summary next page)		
Short-Term Installment Plan (previously collected)	\$0.00	
Long-Term Installment Plan (previously collected)	\$5,000.00	
Short-Term Installment Plan (collected this year)	\$0.00	
Long-Term Installment Plan (collected this year)	\$0.00	
Total Installment Costs		\$5,000.00
District Balance		
Total Assessment	\$22,779.65	
Total Improvement Costs	(\$19,444.38)	
Subtotal	\$3,335.27	
Total Available Funds	\$58,105.90	
Total Funds	\$61,441.17	
Total Installment Cost	(\$5,000.00)	
Contributions from other sources	\$0.00	
Net Balance	\$56,441.17	
District Balance (surplus is +; deficit is (-))		\$56,441.17
Net Assessment Calculation		
Assessment	\$22,779.65	
Surplus or Deficit (surplus is subtracted; deficit is added)	(\$56,441.17)	
Net Assessment		(\$33,661.52)
Allocated Net Assessment to Property		
Net Assessment	(\$33,661.52)	
Single Family Equivalent Benefit Units	812	
Allocated Net Assessment to Property		(\$41.48)
Comparison of Net Assessment and Assessment		
Allocated Net Assessment to Property	\$41.48	
Allocated Assessment to Property	\$28.07	
Per Parcel Surplus (+) or Deficit (-)		\$69.55

*Funds from fund balance

BROADSTONE 3 - INSTALLMENT SUMMARY

District:	Broadstone #3							
Fiscal Year:	2021-22							
Fund Balance (2021)	\$57,739							
Short Term Installment Summary								
								Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Year 2 2018	Year 3 2019	Year 4 2020	Year 5 2021	
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Long Term Installment Summary								
								Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Years 2-5 2018	Years 5-10 2019	Years 10-20 2020	Years 20-30 2021	
Total	\$5,000	\$5,000	\$0	\$0	\$0	\$0	\$0	\$50,000

City of Folsom		Total Budget
Broadstone No. 4 Landscaping and Lighting District		
Fund 282		
2021-22		
Fund Balance Calculation		
Starting Fund Balance (as of April 2021)	\$225,114.60	
Estimated Reserve to finance approx. first 6 months of 21-22	(\$35,790.52)	
Available Funds		\$189,324.08
Improvement Costs		
General Maintenance Costs		
1. Scheduled	\$182,850.00	
2. Unscheduled	\$45,000.00	
3. Straights	\$40,000.00	
4. Irrigation	\$17,000.00	
Service Costs		
5. Electrical	\$0.00	
6. Water	\$0.00	
Current Year Improvement Projects		
7. Landscape replacement and tree planting	\$60,000.00	
Subtotal	\$60,000.00	
	<i>Subtotal of Item 6</i>	\$324,850.00
Incidental Costs		
8. Professional Services (Engineer's Report and IP)	\$0.00	
9. Contract Services (all other contracts and services)	\$0.00	
10. Publications/Mailings/Communications	\$0.00	
11. Staff	\$6,458.00	
12. Overhead	\$13,295.00	
13. County Auditor Fee		
Subtotal		\$19,751.00
Total Improvement Costs		\$344,601.00
Assessment to Property (Current)		
Assessment per Single Family Equivalent	\$38.61	
Single Family Equivalent Benefit Units	2,065.05	
Total Assessment		\$80,144.43
Installment Costs (see installment Plan and Summary next page)		
Short-Term Installment Plan (previously collected)	\$0.00	
Long-Term Installment Plan (previously collected)	\$0.00	
Short-Term Installment Plan (collected this year)	\$0.00	
Long-Term Installment Plan (collected this year)	\$0.00	
Total Installment Costs		\$0.00
District Balance		
Total Assessment	\$80,144.43	
Total Improvement Costs	(\$344,601.00)	
Subtotal	(\$264,456.57)	
Total Available Funds	\$189,324.08	
Total Funds	(\$75,132.50)	
Total Installment Cost	\$0.00	
Contributions from other sources	\$0.00	
Net Balance	(\$75,132.50)	
District Balance (surplus is +; deficit is -)		(\$75,132.50)
Net Assessment Calculation		
Assessment	\$80,144.43	
Surplus or Deficit (surplus is subtracted; deficit is added)	\$75,132.50	
Net Assessment		\$155,276.92
Allocated Net Assessment to Property		
Net Assessment	\$155,276.92	
Single Family Equivalent Benefit Units	2065	
Allocated Net Assessment to Property		\$75.19
Comparison of Net Assessment and Assessment		
Allocated Net Assessment to Property		(\$75.19)
Allocated Assessment to Property		\$38.61
Per Parcel Surplus (+) or Deficit (-)		(\$36.38)

*Units from fund balance

BROADSTONE 4 - INSTALLMENT SUMMARY

District:	Broadstone No. 4							
Fiscal Year:	2021-22							
Fund Balance (2021)	\$225,115							
Short Term Installment Summary								
								Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Year 2 2018	Year 3 2019	Year 4 2020	Year 5 2021	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Long Term Installment Summary								
								Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Years 2-5 2018	Years 5-10 2019	Years 10-20 2020	Years 20-30 2021	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

City of Folsom Cobble Hills II/Reflections II Landscaping and Lighting District Fund 214 2021-22		Total Budget
Fund Balance Calculation		
Starting Fund Balance (as of April 2021)	(\$17,604.11)	
Estimated Reserve to finance approx. first 6 months of 21-22	(\$19,654.43)	
Available Funds		(\$37,258.54)
Improvement Costs		
General Maintenance Costs		
1. Scheduled	\$21,900.00	
2. Unscheduled	\$7,500.00	
3. Streetlights	\$1,400.00	
4. Irrigation	\$2,600.00	
Service Costs		
5. Electrical	\$2,000.00	
6. Water	\$10,463.00	
Current Year Improvement Projects		
7. No Planned Projects	\$0.00	
Subtotal	Subtotal of Item 7	\$0.00
Subtotal		\$45,863.00
Incidental Costs		
8. Professional Services (Engineer's Report and IP)	\$1,000.00	
9. Contract Services (all other contracts and services)	\$3,100.00	
10. Publications/Mailings/Communications	\$250.00	
11. Staff	\$8,440.00	
12. Overhead	\$1,620.00	
13. County Auditor Fee	\$228.51	
Subtotal		\$14,639.51
Total Improvement Costs		\$60,502.51
Assessment to Property (Current)		
Assessment per Single Family Equivalent	\$113.14	
Single Family Equivalent Benefit Units	389	
Total Assessment		\$44,011.46
Installment Costs (see installment Plan and Summary next page)		
Short-Term Installment Plan (previously collected)	\$43,856.00	
Long-Term Installment Plan (previously collected)	\$54,000.00	
Short-Term Installment Plan (collected this year)	\$0.00	
Long-Term Installment Plan (collected this year)	\$0.00	
Total Installment Costs		\$97,856.00
District Balance		
Total Assessment	\$44,011.46	
Total Improvement Costs	(\$60,502.51)	
Subtotal	(\$16,491.05)	
Total Available Funds	(\$37,258.54)	
Total Funds	(\$53,749.59)	
Total Installment Cost	(\$97,856.00)	
Contributions from other sources	\$5,000.00	
Net Balance	(\$146,605.59)	
District Balance (surplus is +; deficit is (-))		(\$146,605.59)
Net Assessment Calculation		
Assessment	\$44,011.46	
Surplus or Deficit (surplus is subtracted; deficit is added)	\$146,605.59	
Net Assessment		\$190,617.05
Allocated Net Assessment to Property		
Net Assessment	\$190,617.05	
Single Family Equivalent Benefit Units	389	
Allocated Net Assessment to Property		\$490.02
Comparison of Net Assessment and Assessment		
Allocated Net Assessment to Property	(\$490.02)	
Allocated Assessment to Property	\$113.14	
Per Parcel Surplus (+) or Deficit (-)		(\$376.88)

*Funds from fund balance

COBBLE HILLS RIDGE - INSTALLMENT SUMMARY

District:	Cobble Hills II/Reflections II							
Fiscal Year:	2021-22							
Fund Balance (2021)	(\$17,604)							
Short Term Installment Summary								
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Year 2 2018	Year 3 2019	Year 4 2020	Year 5 2021	Approx. Total Required
Tree & landscape improvements (or replacement)	\$5,000	\$38,856	\$0	\$0	\$0	\$0	\$0	\$50,000
Mini Park & Path to Lembi Turf and Shrub Repair/Replacement	\$10,000	\$5,000	\$0	\$0	\$0	\$0	\$0	\$40,000
Totals:	\$15,000	\$43,856	\$0	\$0	\$0	\$0	\$0	\$90,000
Long Term Installment Summary								
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Years 2-5 2018	Years 5-10 2019	Years 10-20 2020	Years 20-30 2021	Approx. Total Required
Fence Repair/Replacement (225 ft)	\$1,000	\$6,500	\$0	\$0	\$0	\$0	\$0	\$10,000
Wall Repairs and Painting (628 ft)	\$1,000	\$35,500	\$0	\$0	\$0	\$0	\$0	\$40,000
Shrub Replacement-Glenn/Oxborough	\$5,000	\$7,500	\$0	\$0	\$0	\$0	\$0	\$65,000
Shrub Replacement-Sibley and Corner	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000
Signage Repair/Replacement	\$1,000	\$1,500	\$0	\$0	\$0	\$0	\$0	\$8,000
Tree & landscape improvements (or replacement)	\$2,000	\$3,000	\$0	\$0	\$0	\$0	\$0	\$53,600
Totals:	\$11,000	\$54,000	\$0	\$0	\$0	\$0	\$0	\$191,600

City of Folsom Cobble Ridge Landscaping and Lighting District Fund 234 2021-22		
		Total Budget
Fund Balance Calculation:		
Starting Fund Balance (as of April 2021)	\$104,313.62	
Estimated Reserve to finance approx. first 6 months of 21-22	(\$6,111.28)	
Available Funds		\$98,202.36
Improvement Costs		
<u>General Maintenance Costs</u>		
1. Scheduled	\$2,400.00	
2. Unscheduled	\$3,000.00	
3. Streetlights	\$500.00	
4. Irrigation	\$400.00	
<u>Service Costs</u>		
5. Electrical	\$500.00	
6. Water	\$1,250.00	
<u>Current Year Improvement Projects</u>		
7. LED conversion/ Fence Repair	\$6,500.00	
Subtotal of Item 6	\$6,500.00	
Subtotal		\$14,550.00
<u>Incidental Costs</u>		
8. Professional Services (Engineer's Report and IP)	\$1,000.00	
9. Contract Services (all other contracts and services)	\$3,100.00	
10. Publications/Mailings/Communications	\$338.00	
11. Staff	\$950.00	
12. Overhead	\$605.00	
13. County Auditor Fee	\$57.62	
Subtotal		\$6,050.62
Total Improvement Costs		\$20,600.62
<u>Assessment to Property (Current)</u>		
Assessment per Single Family Equivalent	\$199.84	
Single Family Equivalent Benefit Units	98	
Total Assessment		\$13,684.72
<u>Installation Costs (see Installation Plan and Summary next page)</u>		
Short-Term Installation Plan (previously collected)	\$30,518.00	
Long-Term Installation Plan (previously collected)	\$27,325.00	
Short-Term Installation Plan (collected this year)	\$1,000.00	
Long-Term Installation Plan (collected this year)	\$1,000.00	
Total Installation Costs		\$59,843.00
<u>District Balance</u>		
Total Assessment	\$13,684.72	
Total Improvement Costs	(\$20,600.62)	
Subtotal	(\$6,916.10)	
Total Available Funds	\$98,202.36	
Total Funds	\$91,286.26	
Total Installation Cost	(\$59,843.00)	
Contributions from other sources	\$0.00	
Net Balance	\$31,443.26	
District Balance (surplus is +; deficit is 0)		\$31,443.26
<u>Net Assessment Calculation</u>		
Assessment	\$13,684.72	
Surplus or Deficit (surplus is subtracted; deficit is added)	(\$31,443.26)	
Net Assessment	(\$17,758.54)	
<u>Allocated Net Assessment to Property</u>		
Net Assessment	(\$17,758.54)	
Single Family Equivalent Benefit Units	98	
Allocated Net Assessment to Property	(\$181.21)	
<u>Comparison of Net Assessment and Assessment</u>		
Allocated Net Assessment to Property	\$181.21	
Allocated Assessment to Property	\$159.64	
Per Parcel Surplus (+) or Deficit (-)	\$320.85	

COBBLE RIDGE – INSTALLMENT SUMMARY

District:	Cobble Ridge								
Fiscal Year:	2021-22								
Fund Balance (2021)	\$104,314								
Short Term Installment Summary									
									Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Year 2 2018	Year 3 2019	Year 4 2020	Year 5 2021		
Shrub, bark, DG replacement	\$3,000	\$22,018	\$500	\$500	\$500	\$500	\$500	\$500	\$20,000
Tree work in Cul de Sac	\$1,000	\$4,500	\$500	\$500	\$500	\$500	\$500	\$500	\$5,000
Totals:	\$4,000	\$26,518	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$25,000
Long Term Installment Summary									
									Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Years 2-5 2018	Years 5-10 2019	Years 10-20 2020	Years 20-30 2021		
Fence Repair/Replacement (340 ft)	\$2,000	\$14,500	\$250	\$250	\$250	\$250	\$250	\$250	\$20,000
Shrub Replacement	\$2,000	\$4,500	\$250	\$250	\$250	\$250	\$250	\$250	\$20,000
Tubular Fence repair/replacement	\$400	\$2,075	\$250	\$250	\$250	\$250	\$250	\$250	\$4,000
Tree & landscape improvements (or replacements)	\$500	\$2,250	\$250	\$250	\$250	\$250	\$250	\$250	\$3,000
Totals:	\$4,900	\$23,325	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$47,000

City of Folsom Folsom Heights Landscaping and Lighting District Fund 208 2021-22		Total Budget
Fund Balance Calculation		
Starting Fund Balance (as of April 2021)	\$25,081.07	
Estimated Reserve to finance approx. first 6 months of 21-22	(\$9,749.20)	
Available Funds		\$15,331.87
Improvement Costs		
<u>General Maintenance Costs</u>		
1. Scheduled**	\$0.00	
2. Unscheduled	\$0.00	
3. Streetlights	\$1,750.00	
4. Irrigation	\$2,200.00	
<u>Service Costs</u>		
5. Electrical	\$3,650.00	
6. Water	\$5,750.00	
<u>Current Year Improvement Projects</u>		
7. Open space/Tree work	\$3,000.00	
Subtotal	<i>Subtotal of Item 7</i> \$3,000.00	\$16,350.00
<u>Incidental Costs</u>		
8. Professional Services (Engineer's Report and IP)	\$1,000.00	
9. Contract Services (all other contracts and services)	\$3,100.00	
10. Publications/Mailings/Communications	\$250.00	
11. Staff	\$0.00	
12. Overhead	\$494.00	
13. County Auditor Fee	\$181.72	
Subtotal		\$5,025.72
Total Improvement Costs		\$21,375.72
<u>Assessment to Property (Current)</u>		
Assessment per Single Family Equivalent	\$70.88	
Single Family Equivalent Benefit Units	308	
Total Assessment		\$21,831.04
<u>Installment Costs (see Installment Plan and Summary next page)</u>		
Short-Term Installment Plan (previously collected)	\$0.00	
Long-Term Installment Plan (previously collected)	\$56,000.00	
Short-Term Installment Plan (collected this year)	\$0.00	
Long-Term Installment Plan (collected this year)	\$0.00	
Total Installment Costs		\$56,000.00
<u>District Balance</u>		
Total Assessment	\$21,831.04	
Total Improvement Costs	(\$21,375.72)	
Subtotal	\$455.32	
Total Available Funds	\$15,331.87	
Total Funds	\$15,787.19	
Total Installment Cost	(\$56,000.00)	
Contributions from other sources	\$0.00	
Net Balance	(\$40,212.81)	
District Balance (surplus is +; deficit is -)		(\$40,212.81)
<u>Net Assessment Calculation</u>		
Assessment	\$21,831.04	
Surplus or Deficit (surplus is subtracted; deficit is added)	(\$40,212.81)	
Net Assessment		\$62,043.85
<u>Allocated Net Assessment to Property</u>		
Net Assessment	\$62,043.85	
Single Family Equivalent Benefit Units	308	
Allocated Net Assessment to Property		\$201.44
<u>Comparison of Net Assessment and Assessment</u>		
Allocated Net Assessment to Property	(\$201.44)	
Allocated Assessment to Property	\$70.88	
Per Parcel Surplus (+) or Deficit (-)		(\$130.56)

**Funds from fund balance
***Regular Maintenance reduced by 1/2 to 2 times case/month

FOLSOM HEIGHTS - INSTALLMENT SUMMARY

District:	Folsom Heights							
Fiscal Year:	2021-22							
Fund Balance (2021)	\$25,081							
Short Term Installment Summary								
								Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Year 2 2018	Year 3 2019	Year 4 2020	Year 5 2021	
Totals:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Long Term Installment Summary								
								Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Years 2-5 2018	Years 5-10 2019	Years 10-20 2020	Years 20-30 2021	
Wall Repair/Paint (3000 ft)	\$2,000	\$16,000	\$0	\$0	\$0	\$0	\$0	\$25,000
Bike Path repair	\$2,000	\$17,000	\$0	\$0	\$0	\$0	\$0	\$35,000
Open Space Management/tree removal	\$2,000	\$22,000	\$0	\$0	\$0	\$0	\$0	\$40,000
Tree & landscape improvements (or replacements)	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$0	\$40,000
Totals:	\$7,000	\$56,000	\$0	\$0	\$0	\$0	\$0	\$140,000

City of Folsom		Total Budget
Folsom Heights No. 2 Landscaping and Lighting District		
Fund 281		
2021-22		
Fund Balance Calculation		
Starting Fund Balance (as of April 2021)	\$265,432.27	
Estimated Reserve to finance approx. first 6 months of 21-22	(\$27,860.45)	
Available Funds		\$237,571.82
Improvement Costs		
General Maintenance Costs		
1. Scheduled	\$16,275.00	
2. Unscheduled	\$9,500.00	
3. Streetlights	\$0.00	
Service Costs		
4. Electrical	\$0.00	
5. Water	\$0.00	
Current Year Improvement Projects		
6. Fence replacement & Ladder fuel/Tree work	\$23,000.00	
	Subtotal of Item 6	\$23,000.00
Subtotal		\$48,775.00
Incidental Costs		
7. Professional Services (Engineer's Report and IP)	\$0.00	
8. Contract Services (all other contracts and services)	\$0.00	
9. Publications/Mailings/Communications	\$0.00	
10. Staff	\$4,709.00	
11. Overhead	\$502.00	
12. County Auditor Fee	\$0.00	
Subtotal		\$5,211.00
Total Improvement Costs		\$53,986.00
Assessment to Property (Current)		
Assessment per Single Family Equivalent	\$208.38	
Single Family Equivalent Benefit Units	299.39	
Total Assessment		\$62,386.89
Installment Costs (see installment Plan and Summary next page)		
Short-Term Installment Plan (previously collected)	\$0.00	
Long-Term Installment Plan (previously collected)	\$0.00	
Short-Term Installment Plan (collected this year)	\$0.00	
Long-Term Installment Plan (collected this year)	\$0.00	
Total Installment Costs		\$0.00
District Balance		
Total Assessment	\$62,386.89	
Total Improvement Costs	(\$53,986.00)	
Subtotal	\$8,400.89	
Total Available Funds	\$237,571.82	
Total Funds	\$245,972.71	
Total Installment Cost	\$0.00	
Contributions from other sources	\$0.00	
Net Balance	\$245,972.71	
District Balance (surplus is +; deficit is (-))		\$245,972.71
Net Assessment Calculation		
Assessment	\$62,386.89	
Surplus or Deficit (surplus is subtracted; deficit is added)	(\$245,972.71)	
Net Assessment	(\$183,585.82)	
Allocated Net Assessment to Property		
Net Assessment	(\$183,585.82)	
Single Family Equivalent Benefit Units	299	
Allocated Net Assessment to Property	(\$613.20)	
Comparison of Net Assessment and Assessment		
Allocated Net Assessment to Property	\$613.20	
Allocated Assessment to Property	\$208.38	
Per Parcel Surplus (+) or Deficit (-)	\$821.58	

*Funds from fund balance

FOLSOM HEIGHTS NO. 2 - INSTALLMENT SUMMARY

District:	Folsom Heights No. 2							
Fiscal Year:	2021-22							
Fund Balance (2021)	\$265,432							
Short Term Installment Summary								
								Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Year 2 2018	Year 3 2019	Year 4 2020	Year 5 2021	
Totals:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Long Term Installment Summary								
								Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Years 2-5 2018	Years 5-10 2019	Years 10-20 2020	Years 20-30 2021	
Glenn wall repair			\$0	\$0	\$0	\$0	\$0	
Tree and landscape Imprv (Vierra Cir)			\$0	\$0	\$0	\$0	\$0	
New landscape (Glenn)			\$0	\$0	\$0	\$0	\$0	
Totals:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

City of Folsom Hannaford Cross Landscaping and Lighting District Fund 212 2021-22		
		Total Budget
Fund Balance Calculation		
Starting Fund Balance (as of April 2021)	\$18,376.10	
Estimated Reserve to finance approx. first 6 months of 21-22	(\$9,005.34)	
Available Funds		\$9,370.76
Improvement Costs		
General Maintenance Costs		
1. Scheduled	\$11,625.00	
2. Unscheduled	\$5,000.00	
3. Streetlights	\$1,000.00	
4. Irrigation	\$650.00	
Service Costs		
5. Electrical	\$2,500.00	
6. Water	\$2,500.00	
Current Year Improvement Projects		
7. No Planned Projects	\$0.00	
Subtotal	<i>Subtotal of item 8</i>	\$0.00
		\$23,275.00
Incidental Costs		
8. Professional Services (Engineer's Report and IP)	\$1,000.00	
9. Contract Services (all other contracts and services)	\$3,100.00	
10. Publications/Mailings/Communications	\$250.00	
11. Staff	\$3,482.00	
12. Overhead	\$565.00	
13. County Auditor Fee	\$60.77	
Subtotal		\$8,467.77
Total Improvement Costs		\$31,732.77
Assessment to Property (Current)		
Assessment per Single Family Equivalent	\$195.78	
Single Family Equivalent Benefit Units	103	
Total Assessment		\$20,165.34
Installment Costs (see Installment Plan and Summary next page)		
Short-Term Installment Plan (previously collected)	\$7,500.00	
Long-Term Installment Plan (previously collected)	\$27,896.00	
Short-Term Installment Plan (collected this year)	\$0.00	
Long-Term Installment Plan (collected this year)	\$544.00	
Total Installment Costs		\$35,940.00
District Balance		
Total Assessment	\$20,165.34	
Total Improvement Costs	(\$31,732.77)	
Subtotal	(\$11,567.43)	
Total Available Funds	\$11,530.76	
Total Funds	(\$36.67)	
Total Installment Cost	(\$35,940.00)	
Contributions from other sources	\$0.00	
Net Balance	(\$35,976.67)	
District Balance (surplus is +; deficit is ())		(\$35,976.67)
Net Assessment Calculation		
Assessment	\$20,165.34	
Surplus or Deficit (surplus is subtracted; deficit is added)	\$35,976.67	
Net Assessment		\$56,142.01
Allocated Net Assessment to Property		
Net Assessment	\$56,142.01	
Single Family Equivalent Benefit Units	103	
Allocated Net Assessment to Property		\$545.07
Comparison of Net Assessment and Assessment		
Allocated Net Assessment to Property	(\$545.07)	
Allocated Assessment to Property	\$195.78	
Per Parcel Surplus (+) or Deficit (-)		(\$349.29)

¹Units from fund balance.

HANNAFORD CROSS - INSTALLMENT SUMMARY

District:	Hannaford Cross							
Fiscal Year:	2021-22							
Fund Balance (2021)	\$18,376							
Short Term Installment Summary								
								Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Year 2 2018	Year 3 2019	Year 4 2020	Year 5 2021	
Landscape/Irrigation (Lakeside Dr)	\$5,000	\$7,500	\$0	0	\$0	0	0	\$20,000
Totals:	\$5,000	\$7,500	\$0	\$0	\$0	\$0	\$0	\$20,000
Long Term Installment Summary								
								Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Years 2-5 2018	Years 5-10 2019	Years 10-20 2020	Years 20-30 2021	
Fence Repair/Replace-Lakeside (670 feet)	\$2,000	\$20,750	\$150	\$150	\$150	\$150	\$150	\$28,000
Inwood Replanting	\$1,000	\$2,470	\$194	\$194	\$194	\$194	\$194	\$26,000
Tree & landscape improvements (or replacements)	\$1,000	\$2,500	\$200	\$200	\$200	\$200	\$200	\$10,000
Totals:	\$4,000	\$25,720	\$544	\$544	\$544	\$544	\$544	\$64,000

City of Folsom Lake Natoma Shores Landscaping and Lighting District Fund 213 2021-22		
		Total Budget
Fund Balance Calculation		
Starting Fund Balance (as of April 2021)	\$97,213.26	
Estimated Reserve to finance approx. first 6 months of 21-22	(\$9,264.00)	
Available Funds		\$87,949.26
Improvement Costs		
General Maintenance Costs		
1. Scheduled	\$6,400.00	
2. Unscheduled	\$5,000.00	
3. Streetlights	\$1,000.00	
4. Irrigation	\$1,200.00	
Service Costs		
5. Electrical	\$700.00	
6. Water	\$3,000.00	
Current Year Improvement Projects		
7. LED conversion/Tree work	\$8,000.00	
Subtotal	<i>Subtotal of Item 7</i>	\$25,300.00
Incidental Costs		
8. Professional Services (Engineer's Report and IP)	\$1,000.00	
9. Contract Services (all other contracts and services)	\$3,100.00	
10. Publications/Meetings/Communications	\$250.00	
11. Staff	\$2,638.00	
12. Overhead	\$943.00	
13. County Auditor Fee	\$66.67	
Subtotal		\$7,997.67
Total Improvement Costs		\$33,297.67
Assessment to Property (Current)		
Assessment per Single Family Equivalent	\$183.58	
Single Family Equivalent Benefit Units	113	
Total Assessment		\$20,744.54
Installment Costs (see installment Plan and Summary next page)		
Short-Term Installment Plan (previously collected)	\$0.00	
Long-Term Installment Plan (previously collected)	\$25,607.00	
Short-Term Installment Plan (collected this year)	\$0.00	
Long-Term Installment Plan (collected this year)	\$1,250.00	
Total Installment Costs		\$26,857.00
District Balance		
Total Assessment	\$20,744.54	
Total Improvement Costs	(\$33,297.67)	
Subtotal	(\$12,553.13)	
Total Available Funds	\$87,949.26	
Total Funds	\$75,396.13	
Total Installment Cost	(\$26,857.00)	
Contributions from other sources	\$0.00	
Net Balance	\$48,539.13	
District Balance (surplus is +; deficit is (-))		\$48,539.13
Net Assessment Calculation		
Assessment	\$20,744.54	
Surplus or Deficit (surplus is subtracted; deficit is added)	(\$48,539.13)	
Net Assessment		(\$27,794.59)
Allocated Net Assessment to Property		
Net Assessment	(\$27,794.59)	
Single Family Equivalent Benefit Units	113	
Allocated Net Assessment to Property		(\$245.97)
Comparison of Net Assessment and Assessment		
Allocated Net Assessment to Property	\$245.97	
Allocated Assessment to Property	\$183.58	
Per Parcel Surplus (+) or Deficit (-)		\$428.55

*Funds from fund balance

LAKE NATOMA SHORES - INSTALLMENT SUMMARY

District:	Lake Natoma Shores							
Fiscal Year:	2021-22							
Fund Balance (2021)	\$97,213							
Short Term Installment Summary								
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Year 2 2018	Year 3 2019	Year 4 2020	Year 5 2021	Approx. Total Required
Totals:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Long Term Installment Summary								
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Years 2-5 2018	Years 5-10 2019	Years 10-20 2020	Years 20-30 2021	Approx. Total Required
Signage Repair/Replacement	\$1,000	\$14,107	\$500	\$500	\$500	\$500	\$500	\$15,000
Turf repair/irrigation upgrades	\$1,000	\$2,500	\$250	\$250	\$250	\$250	\$250	\$22,000
Tree & landscape improvements (or replacements)	\$1,000	\$4,000	\$500	\$500	\$500	\$500	\$500	\$18,000
Totals:	\$3,000	\$20,607	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$53,000

City of Folsom Los Cerros Landscaping and Lighting District Fund 204 2021-22		Total Budget
Fund Balance Calculation		
Starting Fund Balance (as of April 2021)	\$152,489.98	
Estimated Reserve to finance approx. first 6 months of 21-22	(\$18,237.09)	
Available Funds		\$134,252.89
Improvement Costs		
General Maintenance Costs		
1. Scheduled	\$12,500.00	
2. Unscheduled	\$10,000.00	
3. Streetlights	\$2,200.00	
Service Costs		
4. Electrical	\$7,588.00	
5. Water	\$4,500.00	
Current Year Improvement Projects		
6. Ladder fuel removal/tree work	\$15,000.00	
Subtotal of Item 6	\$15,000.00	
Subtotal		\$51,768.00
Incidental Costs		
7. Professional Services (Engineer's Report and IP)	\$906.00	
8. Contract Services (all other contracts and services)	\$3,100.00	
9. Publications/Mailings/Communications	\$250.00	
10. Staff	\$4,325.00	
11. Overhead	\$958.00	
12. County Auditor Fee	\$198.83	
Subtotal		\$9,737.83
Total Improvement Costs		\$61,505.83
Assessment to Property (Current)		
Assessment per Single Family Equivalent	\$121.18	
Single Family Equivalent Benefit Units	337	
Total Assessment		\$40,837.66
Installment Costs (see installment Plan and Summary next page)		
Short-Term Installment Plan (previously collected)	\$3,000.00	
Long-Term Installment Plan (previously collected)	\$123,000.00	
Short-Term Installment Plan (collected this year)	\$0.00	
Long-Term Installment Plan (collected this year)	\$2,400.00	
Total Installment Costs		\$128,400.00
District Balance		
Total Assessment	\$40,837.66	
Total Improvement Costs	(\$61,505.83)	
Subtotal	(\$20,668.17)	
Total Available Funds	\$134,252.89	
Total Funds	\$113,584.72	
Total Installment Cost	(\$128,400.00)	
Contributions from other sources	\$0.00	
Net Balance	(\$14,815.28)	
District Balance (surplus is +; deficit is (-))		(\$14,815.28)
Net Assessment Calculation		
Assessment	\$40,837.66	
Surplus or Deficit (surplus is subtracted; deficit is added)	\$14,815.28	
Net Assessment		\$55,652.94
Allocated Net Assessment to Property		
Net Assessment	\$55,652.94	
Single Family Equivalent Benefit Units	337	
Allocated Net Assessment to Property		\$165.14
Comparison of Net Assessment and Assessment		
Allocated Net Assessment to Property		(\$165.14)
Allocated Assessment to Property		\$121.18
Per Parcel Surplus (+) or Deficit (-)		(\$43.96)

*Funds from fund balance

LOS CERROS – INSTALLMENT SUMMARY

District:	Los Cerros							
Fiscal Year:	2021-22							
Fund Balance (2021)	\$152,480							
Short Term Installment Summary								
								Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Year 2¹ 2018	Year 3 2019	Year 4 2020	Year 5 2021	
Crickshank/Woodsmoke-bark/plants	\$2,000	\$3,000	\$0	\$0	\$0	\$0	\$0	\$10,000
Totals:	\$2,000	\$3,000	\$0	\$0	\$0	\$0	\$0	\$10,000
Long Term Installment Summary								
								Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 2017	Years 2-5 2018	Years 5-10 2019	Years 10-20 2020	Years 20-30 2021	
Open Space Parcel-management (weed abatement/tree removal)	\$2,000	\$29,000	\$0	\$0	\$0	\$0	\$0	\$35,000
Wall Repair/Paint (1800 feet)	\$2,000	\$45,000	\$0	\$0	\$0	\$0	\$0	\$54,000
Tree & landscape improvements (or replacements)	\$2,000	\$3,000	\$0	\$0	\$0	\$0	\$0	\$44,000
Signage Replacement	\$500	\$2,250	\$250	\$250	\$250	\$250	\$250	\$4,000
Landscape light (repair)	\$500	\$15,750	\$250	\$250	\$250	\$250	\$250	\$5,000
Riley Street-tree/shrub replacement	\$5,000	\$16,400	\$1,900	\$1,900	\$1,900	\$1,900	\$1,900	\$5,000
Totals:	\$12,000	\$113,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$147,000

City of Folsom Natoma Station Landscaping and Lighting District Fund 207 2021-22		
		Total Budget
Fund Balance Calculation		
Starting Fund Balance (as of April 2021)	(\$251,590.48)	
Estimated Reserve to finance approx. first 6 months of 21-22	(\$77,693.55)	
Available Funds		(\$329,284.03)
Improvement Costs		
General Maintenance Costs		
1. Scheduled	\$90,900.00	
2. Unscheduled	\$15,000.00	
3. Streetlights	\$12,000.00	
4. Irrigation	\$16,000.00	
Service Costs		
5. Electrical	\$18,300.00	
6. Water	\$40,000.00	
Current Year Improvement Projects		
7. Fence replacement on Turnpike	\$4,550.00	
Subtotal	<i>Subtotal of Item 7</i> \$4,550.00	
		\$196,750.00
Incidental Costs		
8. Professional Services (Engineer's Report and IP)	\$1,000.00	
9. Contract Services (all other contracts and services)	\$3,100.00	
10. Publications/Mailings/Communications	\$250.00	
11. Staff	\$30,067.00	
12. Overhead	\$3,523.00	
13. County Auditor Fee	\$1,119.37	
Subtotal		\$39,059.37
Total Improvement Costs		\$235,809.37
Assessment to Property (Current)		
Assessment per Single Family Equivalent	\$91.70	
Single Family Equivalent Benefit Units	1,897.23	
Total Assessment		\$173,976.36
Installment Costs (see Installment Plan and Summary next page)		
Short-Term Installment Plan (previously collected)	\$30,000.00	
Long-Term Installment Plan (previously collected)	\$98,020.00	
Short-Term Installment Plan (collected this year)	\$0.00	
Long-Term Installment Plan (collected this year)	\$800.00	
Total Installment Costs		\$128,820.00
District Balance		
Total Assessment	\$173,976.36	
Total Improvement Costs	(\$235,809.37)	
Subtotal	(\$61,833.01)	
Total Available Funds	(\$247,754.03)	
Total Funds	(\$309,587.04)	
Total Installment Cost	(\$128,820.00)	
Contributions from other sources	\$0.00	
Net Balance	(\$438,407.04)	
District Balance (surplus is +; deficit is (-))		(\$438,407.04)
Net Assessment Calculation		
Assessment	\$173,976.36	
Surplus or Deficit (surplus is subtracted; deficit is added)	\$438,407.04	
Net Assessment		\$612,383.40
Allocated Net Assessment to Property		
Net Assessment	\$612,383.40	
Single Family Equivalent Benefit Units	1,897	
Allocated Net Assessment to Property		\$322.76
Comparison of Net Assessment and Assessment		
Allocated Net Assessment to Property	(\$322.76)	
Allocated Assessment to Property	\$91.70	
Per Parcel Surplus (+) or Deficit (-)		(\$231.06)

*Funds from fund balance

NATOMA STATION - INSTALLMENT SUMMARY

District:	Natoma Station							
Fiscal Year:	2021-22							
Fund Balance (2021)	(\$251,590)							
Short Term Installment Summary								
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Year 2 2018	Year 3 2019	Year 4 2020	Year 5 2021	Approx. Total Required
Shrub Replacement-Blue Ravine	\$2,000	\$24,000	\$0	\$0	\$0	\$0	\$0	\$40,000
Shrub/Tree Replacement-Turnpike	\$2,000	\$3,000	\$0	\$0	\$0	\$0	\$0	\$30,000
Shrub Replacement-Iron Point	\$2,000	\$3,000	\$0	\$0	\$0	\$0	\$0	\$30,000
Totals:	\$6,000	\$30,000	\$0	\$0	\$0	\$0	\$0	\$100,000
Long Term Installment Summary								
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Years 2-5 2018	Years 5-10 2019	Years 10-20 2020	Years 20-30 2021	Approx. Total Required
Tree & landscape improvements (or replacements)	\$10,000	\$14,000	\$0	\$0	\$0	\$0	\$0	\$160,000
Wetland area improvement	\$1,000	\$1,250	\$0	\$0	\$0	\$0	\$0	\$30,000
Wall Repair/Painting (7800 feet)	\$20,000	\$24,000	\$0	\$0	\$0	\$0	\$0	234000
Mini Park-replanting/bark (2 parks at 1/2 acre)	\$2,000	\$2,800	\$0	\$0	\$0	\$0	\$0	\$80,000
Road Paver replacement	\$500	\$20,170	\$0	\$0	\$0	\$0	\$0	\$40,000
Signage Repair Replacement	\$1,000	\$16,250	\$0	\$0	\$0	\$0	\$0	\$23,000
Shrub Replacement-Blue Ravine	\$2,000	\$2,800	\$0	\$0	\$0	\$0	\$0	\$60,000
Shrub Replacement-Turnpike	\$2,000	\$2,800	\$0	\$0	\$0	\$0	\$0	\$40,000
Shrub Replacement-Iron Point	\$2,000	\$2,800	\$0	\$0	\$0	\$0	\$0	\$45,000
Sidewalk repair	\$1,000	\$1,250	\$0	\$0	\$0	\$0	\$0	\$80,000
Paver replacement/repair	\$1,000	\$1,500	\$0	\$0	\$0	\$0	\$0	\$80,000
Irrigation upgrades for water conservation (turf)	\$2,000	\$5,200	\$800	\$800	\$800	\$800	\$800	\$56,000
Art repair fund	\$5,000	0	0	0	0	0	0	\$100,000
Totals:	\$44,500	\$94,820	\$800	\$800	\$800	\$800	\$800	\$1,008,000

City of Folsom Natoma Valley Landscaping and Lighting District Fund 232 2021-22		
		Total Budget
Fund Balance Calculation		
Starting Fund Balance (as of April 2021)	\$219,829.55	
Estimated Reserve to finance approx. first 6 months of 21-22	(\$30,212.26)	
Available Funds		\$189,617.29
Improvement Costs		
General Maintenance Costs		
1. Scheduled	\$31,132.00	
2. Unscheduled	\$7,500.00	
3. Streetlights	\$500.00	
4. Irrigation	\$1,000.00	
Service Costs		
5. Electrical	\$1,500.00	
6. Water	\$3,000.00	
Current Year Improvement Projects		
7. Interior landscape replacement, tree work	\$10,000.00	
Subtotal	<i>Subtotal of Item 8</i> \$10,000.00	\$54,632.00
Incidental Costs		
8. Professional Services (Engineer's Report and IP)	\$1,000.00	
9. Contract Services (all other contracts and services)	\$3,100.00	
10. Publications/Mailings/Communications	\$250.00	
11. Staff	\$8,858.00	
12. Overhead	\$994.00	
13. County Auditor Fee	\$46.61	
Subtotal		\$12,248.61
Total Improvement Costs		\$66,880.61
Assessment to Property (Current)		
Assessment per Single Family Equivalent	\$856.37	
Single Family Equivalent Benefit Units	79	
Total Assessment		\$67,653.23
Installment Costs (see Installment Plan and Summary next page)		
Short-Term Installment Plan (previously collected)	\$0.00	
Long-Term Installment Plan (previously collected)	\$0.00	
Short-Term Installment Plan (collected this year)	\$0.00	
Long-Term Installment Plan (collected this year)	\$0.00	
Total Installment Costs		\$0.00
District Balance		
Total Assessment	\$67,653.23	
Total Improvement Costs	(\$66,880.61)	
Subtotal	\$772.62	
Total Available Funds	\$189,617.29	
Total Funds	\$190,389.91	
Total Installment Cost	\$0.00	
Contributions from other sources	\$0.00	
Net Balance	\$190,389.91	
District Balance (surplus is +; deficit is -)		\$190,389.91
Net Assessment Calculation		
Assessment	\$67,653.23	
Surplus or Deficit (surplus is subtracted; deficit is added)	(\$190,389.91)	
Net Assessment	(\$122,736.68)	
Allocated Net Assessment to Property		
Net Assessment	(\$122,736.68)	
Single Family Equivalent Benefit Units	79	
Allocated Net Assessment to Property		(\$1,553.63)
Comparison of Net Assessment and Assessment		
Allocated Net Assessment to Property	\$1,553.63	
Allocated Assessment to Property	\$856.37	
Per Parcel Surplus (+) or Deficit (-)		\$2,410.00

*Funds from fund balance

NATOMA VALLEY - INSTALLMENT SUMMARY

District:	Natoma Valley							
Fiscal Year:	2021-22							
Fund Balance (2021)	\$219,830							
Short Term Installment Summary								
								Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Year 2 2018	Year 3 2019	Year 4 2020	Year 5 2021	
Totals:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Long Term Installment Summary								
								Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Years 2-5 2018	Years 5-10 2019	Years 10-20 2020	Years 20-30 2021	
Wall Repair/Replacement	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
Totals:	\$5,000	\$0*	\$0	\$0	\$0*	\$0	\$0	\$50,000

City of Folsom Prospect Ridge Landscaping and Lighting District Fund 285 2021-22		
		Total Budget
Fund Balance Calculation		
Starting Fund Balance (as of April 2021)	\$14,890.86	
Estimated Reserve to finance approx. first 6 months of 21-22	(\$14,022.80)	
Available Funds		\$867.86
Improvement Costs		
<u>General Maintenance Costs</u>		
1. Scheduled	\$7,500.00	
2. Unscheduled	\$8,300.00	
3. Streetlights	\$500.00	
4. Irrigation	\$675.00	
<u>Service Costs</u>		
5. Electrical	\$500.00	
6. Water	\$4,000.00	
<u>Current Year Improvement Projects</u>		
7. No Planned Projects	\$0.00	
	<i>Subtotal of item 8</i>	\$0.00
Subtotal		\$21,475.00
Incidental Costs		
8. Professional Services (Engineer's Report and IP)	\$1,000.00	
9. Contract Services (all other contracts and services)	\$1,000.00	
10. Publications/Mailings/Communications	\$250.00	
11. Staff	\$600.00	
12. Overhead	\$16.00	
13. County Auditor Fee	\$20.65	
Subtotal		\$2,886.65
Total Improvement Costs		\$24,361.65
Assessment to Property (Current)		
Assessment per Single Family Equivalent	\$1,173.86	
Single Family Equivalent Benefit Units	28.75	
Total Assessment		\$31,400.76
Installation Costs (see Installation Plan and Summary next page)		
Short-Term Installation Plan (previously collected)	\$0.00	
Long-Term Installation Plan (previously collected)	\$0.00	
Short-Term Installation Plan (collected this year)	\$0.00	
Long-Term Installation Plan (collected this year)	\$0.00	
Total Installation Costs		\$0.00
District Balance		
Total Assessment	\$31,400.76	
Total Improvement Costs	(\$24,361.65)	
Subtotal	\$7,039.11	
Total Available Funds	\$867.86	
Total Funds	\$7,706.96	
Total Installation Cost	\$0.00	
Contributions from other sources	\$0.00	
Net Balance		\$7,706.96
District Balance (surplus is +; deficit is (-))		\$7,706.96
Net Assessment Calculation		
Assessment	\$31,400.76	
Surplus or Deficit (surplus is subtracted; deficit is added)	(\$7,706.96)	
Net Assessment		\$23,693.79
Allocated Net Assessment to Property		
Net Assessment	\$23,693.79	
Single Family Equivalent Benefit Units	27	
Allocated Net Assessment to Property		\$885.75
Comparison of Net Assessment and Assessment		
Allocated Net Assessment to Property	(\$885.75)	
Allocated Assessment to Property	\$1,173.86	
Per Parcel Surplus (+) or Deficit (-)		\$288.11

*Funds from fund balances

PROSPECT RIDGE - INSTALLMENT SUMMARY

District:	Prospect Ridge								
Fiscal Year:	2021-22								
Fund Balance (2021)	\$14,691								
Short Term Installment Summary									
									Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Year 2 2018	Year 3 2019	Year 4 2020	Year 5 2021		
Totals:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Long Term Installment Summary									
									Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Years 2-5 2018	Years 5-10 2019	Years 10-20 2020	Years 20-30 2021		
Totals:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

City of Folsom Prairie Oaks Ranch Landscaping and Lighting District Fund 236 2021-22		
		Total Budget
Fund Balance Calculation		
Starting Fund Balance (as of April 2021)	(\$458,829.72)	
Estimated Reserve to finance approx. first 6 months of 21-22	(\$87,830.83)	
Available Funds		(\$546,460.55)
Improvement Costs		
General Maintenance Costs		
1. Scheduled	\$137,395.00	
2. Unscheduled	\$20,000.00	
3. Streetlights	\$5,000.00	
4. Irrigation-Parts	\$10,000.00	
Service Costs		
5. Electrical	\$4,250.00	
6. Water	\$56,500.00	
Current Year Improvement Projects		
7. No planned projects	\$0.00	
	Subtotal of Item 7	\$0.00
Subtotal		\$233,145.00
Incidental Costs		
8. Professional Services (Engineer's Report and IP)	\$1,000.00	
9. Contract Services (all other contracts and services)	\$3,100.00	
10. Publications/Mailings/Communications	\$250.00	
11. Staff	\$54,858.00	
12. Overhead	\$4,396.00	
13. County Auditor Fee	\$541.99	
Subtotal		\$64,145.99
Total Improvement Costs		\$297,290.99
Assessment to Property (Current)		
Assessment per Single Family Equivalent	\$213.61	
Single Family Equivalent Benefit Units	918.63	
Total Assessment		\$196,228.55
Installment Costs (see Installment Plan and Summary next page)		
Short-Term Installment Plan (previously collected)	\$117,200.00	
Long-Term Installment Plan (previously collected)	\$97,711.00	
Short-Term Installment Plan (collected this year)	\$0.00	
Long-Term Installment Plan (collected this year)	\$0.00	
Total Installment Costs		\$214,911.00
District Balance		
Total Assessment	\$196,228.55	
Total Improvement Costs	(\$297,290.99)	
Subtotal	(\$101,062.44)	
Total Available Funds	(\$546,460.55)	
Total Funds	(\$647,522.99)	
Total Installment Cost	(\$214,911.00)	
Contributions from other sources	\$0.00	
Net Balance	(\$862,433.99)	
District Balance (surplus is +; deficit is -)		(\$862,433.99)
Net Assessment Calculation		
Assessment	\$196,228.55	
Surplus or Deficit (surplus is subtracted; deficit is added)	\$862,433.99	
Net Assessment		\$1,058,662.55
Allocated Net Assessment to Property		
Net Assessment	\$1,058,662.55	
Single Family Equivalent Benefit Units	919	
Allocated Net Assessment to Property		\$1,152.44
Comparison of Net Assessment and Assessment		
Allocated Net Assessment to Property	(\$1,152.44)	
Allocated Assessment to Property	\$213.61	
Per Parcel Surplus (+) or Deficit (-)		(\$938.83)

*Funds from fund balance

PRAIRIE OAKS RANCH - INSTALLMENT SUMMARY

District:	Prairie Oaks Ranch							
Fiscal Year:	2021-22							
Fund Balance (2021)	(\$458,830)							
Short Term Installment Summary								
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Year 2 2018	Year 3 2019	Year 4 2020	Year 5 2021	Approx. Total Required
Fence Repair/Replacement (1/2 fence=5000 feet)	\$20,000	\$79,700	\$0	\$0	\$0	\$0	\$0	\$150,000
Open Space/Weed Abatement	\$10,000	\$12,500	\$0	\$0	\$0	\$0	\$0	\$50,000
Fence Painting	\$20,000	\$25,000	\$0	\$0	\$0	\$0	\$0	\$100,000
Totals:	\$50,000	\$117,200	\$0	\$0	\$0	\$0	\$0	\$300,000
Long Term Installment Summary								
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Years 2-5 2018	Years 5-10 2019	Years 10-20 2020	Years 20-30 2021	Approx. Total Required
Wall Repair/Repaint (4500 feet)	\$20,000	\$30,711	\$0	\$0	\$0	\$0	\$0	\$116,000
Fence Repair/Replacement (1/2 fence=5000 feet)	\$10,000	\$12,500	\$0	\$0	\$0	\$0	\$0	\$150,000
Grover Landscaping-replace	\$5,000	\$7,500	\$0	\$0	\$0	\$0	\$0	\$112,500
Russi Landscaping-replace	\$10,000	\$12,500	\$0	\$0	\$0	\$0	\$0	\$147,500
Iron Point Landscaping-replace	\$1,000	\$1,500	\$0	\$0	\$0	\$0	\$0	\$30,000
Blue Ravine Landscaping-replace	\$5,000	\$7,500	\$0	\$0	\$0	\$0	\$0	\$50,000
Signage Repair/Replacement	\$2,000	\$3,000	\$0	\$0	\$0	\$0	\$0	\$36,000
Tree & landscape improvements (or replacem	\$20,000	\$22,500	\$0	\$0	\$0	\$0	\$0	\$150,000
Totals:	\$73,000	\$97,711	\$0	\$0	\$0	\$0	\$0	\$792,000

City of Folsom The Residences At ARC (Oak Ave) Landscaping and Lighting District Fund 271 2021-22		
		Total Budget
Fund Balance Calculation		
Starting Fund Balance (as of April 2021)	\$64,044.30	
Estimated Reserve to finance approx. first 6 months of 21-22	(\$4,074.28)	
Available Funds		\$59,970.02
Improvement Costs		
General Maintenance Costs		
1. Scheduled	\$11,900.00	
2. Unscheduled	\$3,000.00	
3. Streetlights	\$1,500.00	
4. Irrigation Parts	\$1,200.00	
Service Costs		
5. Electrical	\$700.00	
6. Water	\$3,300.00	
Current Year Improvement Projects		
7. Landscape replacement	\$4,000.00	
Subtotal	<i>Subtotal of Item 8</i>	\$25,600.00
Incidental Costs		
8. Professional Services (Engineer's Report and IP)	\$500.00	
9. Contract Services (all other contracts and services)	\$1,550.00	
10. Publications/Mailings/Communications	\$125.00	
11. Staff	\$1,850.00	
12. Overhead	\$180.00	
13. County Auditor Fee	\$10.03	
Subtotal		\$4,215.03
Total Improvement Costs		
		\$29,815.03
Assessment to Property (Current)		
Assessment per Single Family Equivalent	\$536.67	
Single Family Equivalent Benefit Units	17	
Res 1 - Assessment		\$9,123.39
Total Assessment		\$9,123.39
Installment Costs (see Installment Plan and Summary next page)		
Short-Term Installment Plan (previously collected)	\$46,000.00	
Long-Term Installment Plan (previously collected)	\$13,000.00	
Short-Term Installment Plan (collected this year)	\$2,000.00	
Long-Term Installment Plan (collected this year)	\$1,000.00	
Total Installment Costs		\$62,000.00
District Balance		
Total Assessment	\$9,123.39	
Total Improvement Costs	(\$29,815.03)	
Subtotal	(\$20,691.64)	
Total Available Funds	\$59,970.02	
Total Funds	\$39,278.38	
Total Installment Cost	(\$62,000.00)	
Contributions from other sources	\$0.00	
Net Balance	(\$22,721.62)	
District Balance (surplus is +; deficit is 0)		
		(\$22,721.62)
Net Assessment Calculation		
Assessment	\$9,123.39	
Surplus or Deficit (surplus is subtracted; deficit is added)	\$22,721.62	
Net Assessment		\$31,845.01
Allocated Net Assessment to Property		
The Residences at ARC 		
Net Assessment	\$31,845.01	
Single Family Equivalent Benefit Units	17	
Allocated Net Assessment to Property		\$1,873.24
Comparison of Net Assessment and Assessment		
The Residences at ARC 		
Allocated Net Assessment to Property	(\$1,873.24)	
Allocated Assessment to Property	\$536.67	
Per Parcel Surplus (+) or Deficit (-)		(\$1,336.57)

* Funds from Audit balance

THE RESIDENCES AT ARC - INSTALLMENT SUMMARY

District:	The Residences at ARC							
Fiscal Year:	2021-22							
Fund Balance (2021)	\$64,044							
Short Term Installment Summary								
								Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Year 2 2018	Year 3 2019	Year 4 2020	Year 5 2021	
The Residences at ARC								
Wall Repair/Replacement (770 ft)	\$2,000	\$19,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$20,000
Landscape/Irrigation replacement	\$2,000	\$19,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$20,000
Totals:	\$4,000	\$38,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$40,000
Long Term Installment Summary								
								Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Years 2-5 2018	Years 5-10 2019	Years 10-20 2020	Years 20-30 2021	
The Residences at ARC								
Drainage Swale Repair	\$1,000	\$4,500	\$500	\$500	\$500	\$500	\$500	\$10,000
Landscape/Irrigation	\$1,000	\$4,500	\$500	\$500	\$500	\$500	\$500	\$15,000
Totals:	\$2,000	\$9,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$25,000

City of Folsom The Residences At ARC II (Folsom-Auburn Blvd) Landscaping and Lighting District Fund 271 2021-22		
		Total Budget
Fund Balance Calculation		
Starting Fund Balance (as of April 2021)	\$84,044.30	
Estimated Reserve to finance approx. first 6 months of 21-22	(\$5,224.80)	
Available Funds		\$58,919.50
Improvement Costs		
General Maintenance Costs		
1. Scheduled	\$11,900.00	
2. Unscheduled	\$3,000.00	
3. Streetlights	\$1,500.00	
4. Irrigation Parts	\$1,200.00	
Service Costs		
5. Electrical	\$700.00	
6. Water	\$3,300.00	
Current Year Improvement Projects		
7. Landscape replacement	\$4,000.00	
Subtotal	<i>Subtotal of Item 8</i> \$4,000.00	\$25,600.00
Incidental Costs		
8. Professional Services (Engineer's Report and IP)	\$500.00	
9. Contract Services (all other contracts and services)	\$1,550.00	
10. Publications/Mailings/Communications	\$125.00	
11. Staff	\$1,850.00	
12. Overhead	\$180.00	
13. County Auditor Fee	\$5.90	
Subtotal		\$4,210.90
Total Improvement Costs		\$29,810.90
Assessment to Property (Current)		
Assessment per Single Family Equivalent	\$1,169.97	
Single Family Equivalent Benefit Units	10	
Res 2 - Assessment		\$11,699.70
Total Assessment		\$11,699.70
Installment Costs (see installment Plan and Summary next page)		
Short-Term Installment Plan (previously collected)	\$35,000.00	
Long-Term Installment Plan (previously collected)	\$13,000.00	
Short-Term Installment Plan (collected this year)	\$2,000.00	
Long-Term Installment Plan (collected this year)	\$1,000.00	
Total Installment Costs		\$51,000.00
District Balance		
Total Assessment	\$11,699.70	
Total Improvement Costs	(\$29,810.90)	
Subtotal	(\$18,111.20)	
Total Available Funds	\$58,919.50	
Total Funds	\$40,708.30	
Total Installment Cost	(\$51,000.00)	
Contributions from other sources	\$0.00	
Net Balance	(\$10,291.70)	
District Balance (surplus is +; deficit is (-))		(\$10,291.70)
Net Assessment Calculation		
Assessment	\$11,699.70	
Surplus or Deficit (surplus is subtracted; deficit is added)	\$10,291.70	
Net Assessment		\$21,991.40
Allocated Net Assessment to Property		
The Residences at ARC II		
Net Assessment	\$21,991.40	
Single Family Equivalent Benefit Units	10	
Allocated Net Assessment to Property		\$2,199.14
Comparison of Net Assessment and Assessment		
The Residences at ARC II		
Allocated Net Assessment to Property	(\$2,199.14)	
Allocated Assessment to Property	\$1,169.87	
Per Parcel Surplus (+) or Deficit (-)		(\$1,029.17)

*Funds from Fund Balance

THE RESIDENCES AT ARC II - INSTALLMENT SUMMARY

District:	The Residences at ARC II							
Fiscal Year:	2021-22							
Fund Balance (2021)	\$64,044							
Short Term Installment Summary								
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Year 2 2018	Year 3 2019	Year 4 2020	Year 5 2021	Approx. Total Required
The Residences at ARC II								
Wall Repair/Replacement	\$2,000	\$12,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$15,000
Landscape/Irrigation replacement	\$2,000	\$15,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$15,000
Totals:	\$4,000	\$27,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$30,000
Long Term Installment Summary								
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Years 2-5 2018	Years 5-10 2019	Years 10-20 2020	Years 20-30 2021	Approx. Total Required
The Residences at ARC II								
Drainage Swale Repair	\$1,000	\$4,500	\$500	\$500	\$500	\$500	\$500	\$10,000
Landscape/Irrigation	\$1,000	\$4,500	\$500	\$500	\$500	\$500	\$500	\$10,000
Totals:	\$2,000	\$9,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$20,000

City of Folsom Silverbrook Landscaping and Lighting District Fund 237 2021-22		
		Total Budget
Fund Balance Calculation		
Starting Fund Balance (as of April 2021)	\$102,479.31	
Estimated Reserve to finance approx. first 6 months of 21-22	\$0.00	
Available Funds		\$102,479.31
Improvement Costs		
General Maintenance Costs		
1. Scheduled	\$3,155.00	
2. Unscheduled*	\$1,500.00	
3. Streetlights*	\$1,200.00	
4. Irrigation Parts	\$150.00	
Service Costs		
5. Electrical*	\$500.00	
6. Water*	\$500.00	
Current Year Improvement Projects		
6. LED conversion	\$10,000.00	
Subtotal	Subtotal of Item 7	\$17,005.00
Incidental Costs		
7. Professional Services (Engineer's Report and IP)	\$1,000.00	
8. Contract Services (all other contracts and services)*	\$3,100.00	
9. Publications/Mailings/Communications	\$250.00	
10. Staff	\$1,055.00	
11. Overhead	\$254.00	
12. County Auditor Fee	\$67.17	
Subtotal		\$5,726.17
Total Improvement Costs		\$22,731.17
Assessment to Property (Current)		
Assessment per Single Family Equivalent	\$0.00	
Single Family Equivalent Benefit Units	113.84	
Total Assessment		\$0.00
Installation Plan Costs (see Installation Plan and Summary next page)		
Short-Term Installation Plan (previously collected)	\$0.00	
Long-Term Installation Plan (previously collected)	\$57,000.00	
Short-Term Installation Plan (collected this year)	\$0.00	
Long-Term Installation Plan (collected this year)	\$0.00	
Total Installation Costs		\$57,000.00
District Balance		
Total Assessment to property	\$0.00	
Total Improvement Costs	(\$22,731.17)	
Subtotal	(\$22,731.17)	
Total Available Funds	\$102,479.31	
Total Funds	\$79,748.14	
Total Installation Costs	(\$57,000.00)	
Contributions from other sources	\$0.00	
Net Balance	\$22,748.14	
District Balance (surplus is +; deficit is {})		\$22,748.14
Net Assessment Calculation		
Assessment	\$0.00	
Surplus or Deficit (surplus is subtracted; deficit is added)	(\$22,748.14)	
Net Assessment		(\$22,748.14)
Allocated Net Assessment to Property		
Net Assessment	(\$22,748.14)	
Single Family Equivalent Benefit Units	114	
Allocated Net Assessment to Property		(\$199.83)
Comparison of Net Assessment and Assessment		
Allocated Net Assessment to Property	\$199.83	
Allocated Assessment to Property	\$0.00	
Per Parcel Surplus (+) or Deficit (-)		\$199.83

*These are estimated costs based on prior year's costs and/or anticipated equipment opportunity cost.

Assessments will not be levied for 2021-22.

SILVERBROOK - INSTALLMENT SUMMARY

District:	Silverbrook								
Fiscal Year:	2021-22								
Fund Balance (2021)	\$102,479								
Short Term Installment Summary									
									Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Year 2 2018	Year 3 2019	Year 4 2020	Year 5 2021		
Totals:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Long Term Installment Summary									
									Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Years 2-5 2018	Years 5-10 2019	Years 10-20 2020	Years 20-30 2021		
Median Relandscaping	\$5,000	\$57,000	\$0	\$0	\$0	\$0	\$0		\$150,000
Totals:	\$5,000	\$57,000	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000

City of Folsom Steeplechase Landscaping and Lighting District Fund 251 2021-22		
		Total Budget
Fund Balance Calculation		
Starting Fund Balance (as of April 2021)	\$87,508.24	
Estimated Reserve to finance approx. first 6 months of 21-22	(\$10,844.06)	
Available Funds		\$76,664.18
Improvement Costs		
General Maintenance Costs		
1. Scheduled	\$11,000.00	
2. Unscheduled	\$5,000.00	
3. Streetlights	\$1,250.00	
4. Irrigation Parts	\$6,000.00	
Service Costs		
5. Electrical	\$2,000.00	
6. Water	\$3,750.00	
Current Year Improvement Projects		
7. Fence replacement/Tree work	\$13,000.00	
	<i>Subtotal of Item 7</i>	\$13,000.00
Subtotal		\$42,000.00
Incidental Costs		
8. Professional Services (Engineer's Report and IP)	\$1,000.00	
9. Contract Services (all other contracts and services)	\$3,100.00	
10. Publications/Mailings/Communications	\$250.00	
11. Staff	\$3,709.00	
12. Overhead	\$477.00	
13. County Auditor Fee	\$883.00	
Subtotal		\$9,419.00
Total Improvement Costs		\$51,419.00
Assessment to Property (Current)		
Assessment per Single Family Equivalent	\$157.68	
Single Family Equivalent Benefit Units	154	
Total Assessment		\$24,282.72
Installment Costs (see Installment Plan and Summary next page)		
Short-Term Installment Plan (previously collected)	\$68,376.00	
Long-Term Installment Plan (previously collected)	\$74,000.00	
Short-Term Installment Plan (collected this year)	\$5,000.00	
Long-Term Installment Plan (collected this year)	\$6,500.00	
Total Installment Costs		\$153,876.00
District Balance		
Total Assessment	\$24,282.72	
Total Improvement Costs	(\$51,419.00)	
Subtotal	(\$27,136.28)	
Total Available Funds	\$76,664.18	
Total Funds	\$49,527.90	
Total Installment Cost	(\$153,876.00)	
Contributions from other sources	\$0.00	
Net Balance	(\$104,348.10)	
District Balance (surplus is +; deficit is -)		(\$104,348.10)
Net Assessment Calculation		
Assessment	\$24,282.72	
Surplus or Deficit (surplus is subtracted; deficit is added)	\$104,348.10	
Net Assessment		\$128,630.82
Allocated Net Assessment to Property		
Net Assessment	\$128,630.82	
Single Family Equivalent Benefit Units	154	
Allocated Net Assessment to Property		\$835.27
Comparison of Net Assessment and Assessment		
Allocated Net Assessment to Property	(\$835.27)	
Allocated	\$157.68	
Per Parcel Surplus (+) or Deficit (-)		(\$677.59)

*Funds have fund balances

STEEPLECHASE - INSTALLMENT SUMMARY

District:	Steeplechase							
Fiscal Year:	2021-22							
Fund Balance (2021)	\$87,508							
Short Term Installment Summary								
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Year 2 2018	Year 3 2019	Year 4 2020	Year 5 2021	Approx. Total Required
Landscape Replacement-Riley	\$5,000	\$20,376	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$20,000
Landscape-median and park	\$5,000	\$7,000	\$0	\$0	\$0	\$0	\$0	\$25,000
Remove Roots in park/replace turf	\$10,000	\$15,000	\$0	\$0	\$0	\$0	\$0	\$40,000
Tree Removal (park)	\$3,000	\$6,000	\$0	\$0	\$0	\$0	\$0	\$12,000
Totals:	\$23,000	\$48,376	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$97,000
Long Term Installment Summary								
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Years 2-5 2018	Years 5-10 2019	Years 10-20 2020	Years 20-30 2021	Approx. Total Required
Fence Replacement-Riley	\$2,500	\$9,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$25,000
Fence Replacement-Park	\$2,500	\$4,500	\$0	\$0	\$0	\$0	\$0	\$30,000
Signage Repair/Replacement	\$5,000	\$7,000	\$0	\$0	\$0	\$0	\$0	\$8,000
Renovate turf in mini-park	\$10,000	\$19,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$40,000
Repair/Replace Bollards (18)	\$1,000	\$4,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$8,000
Tree & landscape improvements (or replacements)	\$1,000	\$4,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$6,000
Totals:	\$22,000	\$48,000	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$117,000

City of Folsom		Total Budget
Sierra Estates Landscaping and Lighting District		
Fund 231		
2021-22		
Fund Balance Calculation		
Starting Fund Balance (as of April 2021)	\$22,289.80	
Estimated Reserve to finance approx. first 6 months of 21-22	(\$4,060.26)	
Available Funds		\$18,229.54
Improvement Costs		
General Maintenance Costs		
1. Scheduled	\$2,750.00	
2. Unscheduled	\$1,500.00	
3. Streetlights	\$500.00	
4. Irrigation Parts	\$350.00	
Service Costs		
5. Electrical	\$325.00	
6. Water	\$850.00	
Current Year Improvement Projects		
7. Tree replacement	\$6,000.00	
	<i>Subtotal of Item 7</i>	\$6,000.00
Subtotal		\$12,275.00
Incidental Costs		
8. Professional Services (Engineer's Report and IP)	\$1,000.00	
9. Contract Services (all other contracts and services)	\$3,100.00	
10. Publications/Mailings/Communications	\$250.00	
11. Staff	\$1,055.00	
12. Overhead	\$174.00	
13. County Auditor Fee	\$14.75	
Subtotal		\$5,593.75
Total Improvement Costs		\$17,868.75
Assessment to Property (Current)		
Assessment per Single Family Equivalent	\$363.68	
Single Family Equivalent Benefit Units	25	
Total Assessment		\$9,092.00
Installment Costs (see installment Plan and Summary next page)		
Short-Term Installment Plan (previously collected)	\$0.00	
Long-Term Installment Plan (previously collected)	\$7,768.00	
Short-Term Installment Plan (collected this year)	\$0.00	
Long-Term Installment Plan (collected this year)	\$1,100.00	
Total Installment Costs		\$8,858.00
District Balance		
Total Assessment	\$9,092.00	
Total Improvement Costs	(\$17,868.75)	
Subtotal	(\$8,776.75)	
Total Available Funds	\$18,229.54	
Total Funds	\$9,452.79	
Total Installment Cost	(\$8,858.00)	
Contributions from other sources	\$0.00	
Net Balance	\$594.79	
District Balance (surplus is +; deficit is (-))		\$594.79
Net Assessment Calculation		
Assessment	\$9,092.00	
Surplus or Deficit (surplus is subtracted; deficit is added)	(\$594.79)	
Net Assessment		\$8,497.21
Allocated Net Assessment to Property		
Net Assessment	\$8,497.21	
Single Family Equivalent Benefit Units	25	
Allocated Net Assessment to Property		\$339.89
Comparison of Net Assessment and Assessment		
Allocated Net Assessment to Property	(\$339.89)	
Allocated Assessment to Property	\$363.68	
Per Parcel Surplus (+) or Deficit (-)		\$23.79

*Funds from fund balance

SIERRA ESTATES - INSTALLMENT SUMMARY

District:	Sierra Estates							
Fiscal Year:	2021-22							
Fund Balance (2021)	\$22,290							
Short Term Installment Summary								
								Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Year 2 2018	Year 3 2019	Year 4 2020	Year 5 2021	
Totals:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Long Term Installment Summary								
								Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Years 2-5 2018	Years 5-10 2019	Years 10-20 2020	Years 20-30 2021	
Shrub/Irrigation replacement	\$500	\$2,158	\$500	\$500	\$500	\$500	\$500	\$15,000
Signage Repair/Replacement	\$100	\$200	\$100	\$100	\$100	\$100	\$100	\$8,000
Tree & landscape improvements (or replacement)	\$500	\$1,000	\$500	\$500	\$500	\$500	\$500	\$5,000
Totals:	\$1,100	\$3,358	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$28,000

City of Folsom Willow Creek Estates East Landscaping and Lighting District Fund 249 2021-22		
		Total Budget
Fund Balance Calculation		
Starting Fund Balance (as of April 2021)	(\$166,417.79)	
Estimated Reserve to finance approx. first 6 months of 21-22	(\$26,820.78)	
Available Funds		(\$193,238.57)
Improvement Costs		
<u>General Maintenance Costs</u>		
1. Scheduled	\$0.00	
2. Unscheduled	\$0.00	
3. Streetlights	\$0.00	
4. Irrigation	\$0.00	
<u>Service Costs</u>		
5. Electrical	\$10,000.00	
6. Water	\$15,000.00	
<u>Current Year Improvement Projects</u>		
7. No planned projects	\$0.00	
Subtotal	<i>Subtotal of Item 7</i>	\$0.00
		\$25,000.00
Incidental Costs		
8. Professional Services (Engineer's Report and IP)	\$0.00	
9. Contract Services (all other contracts and services)	\$0.00	
10. Publications/Mailings/Communications	\$0.00	
11. Staff	\$0.00	
12. Overhead	\$0.00	
13. County Auditor Fee	\$0.00	
Subtotal		\$0.00
Total Improvement Costs		\$25,000.00
Assessment to Property (Current)		
Assessment per Single Family Equivalent	\$80.40	
Single Family Equivalent Benefit Units	747	
Total Assessment		\$60,058.80
Installment Costs (see installment Plan and Summary next page)		
Short-Term Installment Plan (previously collected)	\$0.00	
Long-Term Installment Plan (previously collected)	\$34,000.00	
Short-Term Installment Plan (collected this year)	\$0.00	
Long-Term Installment Plan (collected this year)	\$0.00	
Total Installment Costs		\$34,000.00
District Balance		
Total Assessment	\$60,058.80	
Total Improvement Costs	(\$25,000.00)	
Subtotal	\$35,058.80	
Total Available Funds	(\$137,898.57)	
Total Funds	(\$102,839.77)	
Total Installment Cost	(\$34,000.00)	
Contributions from other sources	\$0.00	
Net Balance	(\$136,839.77)	
District Balance (surplus is +; deficit is {})		(\$136,839.77)
Net Assessment Calculation		
Assessment	\$60,058.80	
Surplus or Deficit (surplus is subtracted, deficit is added)	\$136,839.77	
Net Assessment		\$196,898.57
Allocated Net Assessment to Property		
Net Assessment	\$196,898.57	
Single Family Equivalent Benefit Units	747	
Allocated Net Assessment to Property		\$263.59
Comparison of Net Assessment and Assessment		
Allocated Net Assessment to Property	(\$263.59)	
Allocated Assessment to Property	\$80.40	
Per Parcel Surplus (+) or Deficit (-)		(\$183.19)

*Funds from Parcel Balance

WILLOW CREEK ESTATES EAST – INSTALLMENT SUMMARY

District:	Willow Creek Estates East							
Fiscal Year:	2021-22							
Fund Balance (2021)	(\$156,418)							
Short Term Installment Summary								
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Year 2 2018	Year 3 2019	Year 4 2020	Year 5 2021	Approx. Total Required
Totals:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Long Term Installment Summary								
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Years 2-5 2018	Years 5-10 2019	Years 10-20 2020	Years 20-30 2021	Approx. Total Required
Landscape Replacements-Oak	\$1,000	\$3,000	\$0	\$0	\$0	\$0	\$0	\$30,000
Landscape Replacement-Blue Ravine	\$1,000	\$3,000	\$0	\$0	\$0	\$0	\$0	\$60,000
Irrigation Repairs/upgrades (4 controllers)	\$1,000	\$3,000	\$0	\$0	\$0	\$0	\$0	\$25,000
Tree & landscape improvements (or replacement)	\$2,000	\$6,000	\$0	\$0	\$0	\$0	\$0	\$80,000
Landscape/Irrigation replace/Oak Avenue median	\$1,000	\$3,000	\$0	\$0	\$0	\$0	\$0	\$70,000
Sign repair/replacement (partial)	\$1,000	\$3,000	\$0	\$0	\$0	\$0	\$0	\$30,000
Tree & lanscape improvements (or replacements)	\$1,000	\$13,000	\$0	\$0	\$0	\$0	\$0	\$17,000
Totals:	\$8,000	\$34,000	\$0	\$0	\$0	\$0	\$0	\$312,000

City of Folsom		Total Budget
Willow Creek Estates East No. 2 Landscaping and Lighting District		
Fund 284 2021-22		
Fund Balance Calculation		
Starting Fund Balance (as of April 2021)	\$123,634.47	
Estimated Reserve to finance approx. first 6 months of 21-22	(\$32,955.93)	
Available Funds		\$90,678.54
Improvement Costs		
General Maintenance Costs		
1. Scheduled	\$39,800.00	
2. Unscheduled	\$20,000.00	
3. Streetlights	\$20,000.00	
Service Costs		
4. Electrical	\$9,000.00	
5. Water	\$9,300.00	
Current Year Improvement Projects		
6. Blue Ravine frontage landscape/monument signs	\$75,000.00	
Subtotal of Item 7	\$75,000.00	
Subtotal		\$173,100.00
Incidental Costs		
7. Professional Services (Engineer's Report and IP)	\$1,000.00	
8. Contract Services (all other contracts and services)	\$2,100.00	
9. Publications/Mailings/Communications	\$250.00	
10. Staff	\$13,789.00	
11. Overhead	\$2,096.00	
12. County Auditor Fee	\$440.00	
Subtotal		\$19,675.00
Total Improvement Costs		\$192,775.00
Assessment to Property (Current)		
Assessment per Single Family Equivalent	\$99.53	
Single Family Equivalent Benefit Units	741.46	
Total Assessment		\$73,797.02
Installation Costs (see installation Plan and Summary next page)		
Short-Term Installation Plan (previously collected)	\$0.00	
Long-Term Installation Plan (previously collected)	\$0.00	
Short-Term Installation Plan (collected this year)	\$0.00	
Long-Term Installation Plan (collected this year)	\$0.00	
Total Installation Costs		\$0.00
District Balance		
Total Assessment	\$73,797.02	
Total Improvement Costs	(\$192,775.00)	
Subtotal	(\$118,977.98)	
Total Available Funds	\$90,678.54	
Total Funds	(\$28,299.44)	
Total Installation Cost	\$0.00	
Contributions from other sources	\$0.00	
Net Balance	(\$28,299.44)	
District Balance (surplus is +; deficit is -)		(\$28,299.44)
Net Assessment Calculation		
Assessment	\$73,797.02	
Surplus or Deficit (surplus is subtracted; deficit is added)	\$28,299.44	
Net Assessment		\$102,096.46
Allocated Net Assessment to Property		
Net Assessment	\$102,096.46	
Single Family Equivalent Benefit Units	741	
Allocated Net Assessment to Property		\$137.70
Comparison of Net Assessment and Assessment		
Allocated Net Assessment to Property		(\$137.70)
Allocated Assessment to Property		\$99.53
Per Parcel Surplus (+) or Deficit (-)		(\$38.17)

*Units from fund balance

WILLOW CREEK ESTATES EAST NO. 2 - INSTALLMENT SUMMARY

District:	Willow Creek Estates East No 2							
Fiscal Year:	2021-22							
Fund Balance (2021)	\$123,634							
Short Term Installment Summary								
								Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2018	Year 2 2019	Year 3 2020	Year 4 2021	Year 5 2022	
Totals:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Long Term Installment Summary								
								Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2018	Years 2-5 2019	Years 5-10 2020	Years 10-20 2021	Years 20-30 2022	
Totals:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

City of Folsom Willow Creek Estates South Landscaping and Lighting District Fund 252 2021-22		
		Total Budget
Fund Balance Calculation		
Starting Fund Balance (as of April 2021)	\$653,714.29	
Estimated Reserve to finance approx. first 6 months of 21-22	(\$71,738.92)	
Available Funds		\$581,975.37
Improvement Costs		
General Maintenance Costs		
1. Scheduled	\$16,210.00	
2. Unscheduled	\$15,000.00	
3. Streetlights	\$4,500.00	
4. Irrigation	\$10,000.00	
Service Costs		
5. Electrical	\$30,000.00	
6. Water	\$35,000.00	
Current Year Improvement Projects		
7. Sign design, tree work, new planting	\$25,000.00	
Subtotal	<i>Subtotal of Item 8</i> \$25,000.00	\$135,710.00
Incidental Costs		
8. Professional Services (Engineer's Report and IP)	\$1,000.00	
9. Contract Services (all other contracts and services)	\$3,100.00	
10. Publications/Mailings/Communications	\$250.00	
11. Staff	\$4,586.00	
12. Overhead	\$5,891.00	
13. County Auditor Fee	\$862.57	
Subtotal		\$15,689.57
Total Improvement Costs		\$151,399.57
Assessment to Property (Current)		
Assessment per Single Family Equivalent	\$109.88	
Single Family Equivalent Benefit Units	1,461.98	
Total Assessment		\$160,642.36
Installment Costs (see installment Plan and Summary next page)		
Short-Term Installment Plan (previously collected)	\$0.00	
Long-Term Installment Plan (previously collected)	\$379,000.00	
Short-Term Installment Plan (collected this year)	\$0.00	
Long-Term Installment Plan (collected this year)	\$15,000.00	
Total Installment Costs		\$394,000.00
District Balance		
Total Assessment	\$160,642.36	
Total Improvement Costs	(\$151,399.57)	
Subtotal	\$9,242.79	
Total Available Funds	\$581,975.37	
Total Funds	\$591,218.17	
Total Installment Cost	(\$394,000.00)	
Contributions from other sources	\$0.00	
Net Balance	\$197,218.17	
District Balance (surplus is +; deficit is (-))		\$410,865.88
Net Assessment Calculation		
Assessment	\$160,642.36	
Surplus or Deficit (surplus is subtracted; deficit is added)	(\$410,865.88)	
Net Assessment		(\$250,323.50)
Allocated Net Assessment to Property		
Net Assessment	(\$250,323.50)	
Single Family Equivalent Benefit Units	1462	
Allocated Net Assessment to Property		(\$171.22)
Comparison of Net Assessment and Assessment		
Allocated Net Assessment to Property	\$171.22	
Allocated Assessment to Property	\$109.88	
Per Parcel Surplus (+) or Deficit (-)		\$281.10

*Funds from fund balance

WILLOW CREEK SOUTH - INSTALLMENT SUMMARY

District:	Willow Creek Estates South							
Fiscal Year:	2021-22							
Fund Balance (2021)	\$653,714							
Short Term Installment Summary								
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Year 2 2018	Year 3 2019	Year 4 2020	Year 5 2021	Approx. Total Required
Totals:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Long Term Installment Summary								
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Years 2-5 2018	Years 5-10 2019	Years 10-20 2020	Years 20-30 2021	Approx. Total Required
Street Paver replacement	\$1,000	\$97,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$90,000
Oak Avenue-shrub retrofit	\$1,000	\$40,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$30,000
Tree & landscape improvements (or replacement)	\$1,000	\$15,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$30,000
Wall Paint/power wash (3500 ft)	\$1,000	\$77,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$105,000
Signage Retrofit/replacement (brick and sign)	\$1,000	\$75,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$70,000
Silberhorn relandscaping	\$1,000	\$12,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$80,000
Totals:	\$6,000	\$319,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$405,000

City of Folsom		Total Budget
Willow Springs Landscaping and Lighting District		
Fund 260 - Streetlights Only		
2021-22		
Fund Balance Calculation		
Starting Fund Balance (as of April 2021)	\$48,542.05	
Estimated Reserve to finance approx. first 6 months of 21-22	(\$6,496.95)	
Available Funds		\$42,045.10
Improvement Costs		
General Maintenance Costs:		
1. Scheduled	\$0.00	
2. Unscheduled	\$0.00	
3. Streetlights	\$3,000.00	
Service Costs:		
4. Electrical	\$8,200.00	
5. Water	\$0.00	
Current Year Improvement Projects:		
6. LED conversion	\$15,000.00	
	<i>Subtotal of Item 6</i>	\$15,000.00
Subtotal		\$24,200.00
Incidental Costs:		
7. Professional Services (Engineer's Report and IP)	\$0.00	
8. Contract Services (all other contracts and services)	\$0.00	
9. Publications/Mailings/Communications	\$0.00	
10. Staff	\$0.00	
11. Overhead	\$306.00	
12. County Auditor Fee	\$305.03	
Subtotal		\$611.03
Total Improvement Costs		\$24,811.03
Assessment to Property (Current)		
Assessment per Single Family Equivalent	\$28.14	
Single Family Equivalent Benefit Units	517	
Total Assessment		\$14,548.38
Installment Costs (see Installment Plan and Summary next page)		
Short-Term Installment Plan (previously collected)	\$11,500.00	
Long-Term Installment Plan (previously collected)	\$0.00	
Short-Term Installment Plan (collected this year)	\$1,000.00	
Long-Term Installment Plan (collected this year)	\$0.00	
Total Installment Costs		\$12,500.00
District Balance		
Total Assessment	\$14,548.38	
Total Improvement Costs	(\$24,811.03)	
Subtotal	(\$10,262.65)	
Total Available Funds	\$49,260.10	
Total Funds	\$38,997.45	
Total Installment Cost	(\$12,500.00)	
Contributions from other sources	\$0.00	
Net Balance	\$26,497.45	
District Balance (surplus is +; deficit is ())		\$42,682.48
Net Assessment Calculation		
Assessment	\$14,548.38	
Surplus or Deficit (surplus is subtracted; deficit is added)	(\$42,682.48)	
Net Assessment		(\$28,134.10)
Allocated Net Assessment to Property		
Net Assessment	(\$28,134.10)	
Single Family Equivalent Benefit Units	517	
Allocated Net Assessment to Property		(\$54.42)
Comparison of Net Assessment and Assessment		
Allocated Net Assessment to Property	\$54.42	
Allocated Assessment to Property	\$28.14	
Per Parcel Surplus (+) or Deficit (-)		\$82.56

*Funds from fund balance

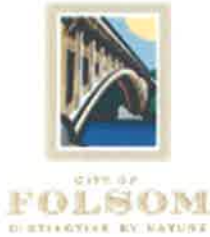
WILLOW SPRINGS - INSTALLMENT SUMMARY

District:	Willow Springs								
Fiscal Year:	2021-22								
Fund Balance (2021)	\$48,542								
Short Term Installment Summary									
									Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Year 2 2018	Year 3 2019	Year 4 2020	Year 5 2021		
Light pole repair/replacement	\$1,000	\$7,500	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$45,000
Totals:	\$1,000	\$7,500	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$45,000
Long Term Installment Summary									
									Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2017	Years 2-5 2018	Years 5-10 2019	Years 10-20 2020	Years 20-30 2021		
Totals:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

APPENDIX B – ASSESSMENT ROLL, FY 2021-22

Reference is hereby made to the Assessment Roll in and for the assessment proceedings on file with the City of Folsom City Clerk, as the Assessment Roll is too voluminous to be bound with this Engineer's Report.

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Folsom City Council Staff Report



MEETING DATE:	5/11/2021
AGENDA SECTION:	Public Hearing
SUBJECT:	Resolution No. 10623 – A Resolution Adopting the City Manager’s Fiscal Year 2021-22 Operating and Capital Budgets for the City of Folsom, the Successor Agency, the Folsom Public Financing Authority, and the Folsom Ranch Public Financing Authority
FROM:	Finance Department

RECOMMENDATION / CITY COUNCIL ACTION

Staff recommends that the City Council pass and adopt Resolution No. 10623 – A Resolution Adopting the City Manager’s Fiscal Year 2021-22 Operating and Capital Budgets for the City of Folsom, the Successor Agency, the Folsom Public Financing Authority, and the Folsom Ranch Public Financing Authority

BACKGROUND / ISSUE

On January 26, 2021, a preliminary budget discussion was held with the City Council, to provide preliminary projections and strategic goals. On March 9, 2021, a workshop was held to discuss City Council priorities, to provide the Fiscal Year 2021-22 “As-is” budget comparison and provide the budget schedule. Direction provided by the City Council at these meetings provided the framework for staff to begin the preparation of the FY 2021-22 Budget. The City Manager’s Fiscal Year 2021-22 Preliminary Operating Budget and Capital Improvement Plan (CIP) was presented to the City Council on April 27, 2021, during which time staff reviewed the different components of the proposed budget, highlighted the various projects proposed and answered questions by Council Members.

POLICY / RULE

Folsom Municipal Code, Section 3.02.030, Budget

“An Annual Budget shall be prepared by the City Manager, with the assistance of the Finance Director. . . . (G) The City Council shall adopt the annual budget by Resolution by fund and program by affirmative vote of at least three members, on or before the last working day of the last month of the current fiscal year. If the City Council fails to adopt the budget by the last working day of the current fiscal year, the budget as presented by the City Manager shall be deemed adopted.”

ANALYSIS

The FY 2021-22 Operating Budget as presented totaled \$220,244,875. Below is a breakdown by Fund category:

Fund	FY 22 Proposed Amount
General Fund	\$92,521,841
Enterprise Funds	\$50,322,160
Special Revenue Funds	\$12,442,313
Debt Service Funds	\$11,705,722
Capital Project Funds	\$11,963,656
Internal Service Funds	\$21,353,908
Fiduciary Funds	\$19,935,275
Total Appropriation	\$220,244,875

The FY 2021-22 Operating Budget and CIP also includes 461.25 full and permanent part time positions across all funds. The number of staffing positions increased by 8.75. The added positions are listed below along with the department.

Department	Position
Fire Department	Battalion chief
Solid Wste	(6) Refuse Drivers
Solid Wste	Senior Maintenance Worker
Solid Wste	Senior Environmental Specialist

The proposed Operating and CIP Budgets are available on the City website at <https://www.folsom.ca.us/government/finance/city-budget>.

ATTACHMENTS

1. Resolution No. 10623 – A Resolution adopting the City Manager’s Fiscal Year 2021-22 Operating and Capital Budgets for the City of Folsom, the Successor Agency, the Folsom Public Financing Authority, and the Folsom Ranch Public Financing Authority
2. Summary of Revenues, pages II-26 through II-32
3. Summary of Appropriations, pages II-34 through II-39
4. Staffing Detail, pages VII-14 through VII-22

Submitted,



Stacey Tamagni, Finance Director

ATTACHMENT 1

RESOLUTION NO. 10623

A RESOLUTION ADOPTING THE CITY MANAGER’S FISCAL YEAR 2021-22 OPERATING AND CAPITAL BUDGETS FOR THE CITY OF FOLSOM, THE SUCCESSOR AGENCY, THE FOLSOM PUBLIC FINANCING AUTHORITY, AND THE FOLSOM RANCH PUBLIC FINANCING AUTHORITY

WHEREAS, section 3.02.030 of the Folsom Municipal Code states “An Annual Budget shall be prepared by the City Manager, with the assistance of the Finance Director”; and

WHEREAS, on the 27th day of April 2021, the City Manager presented to the City Council the FY 2021-22 Preliminary Operating Budget and Capital Improvement Plan; and

WHEREAS, the Preliminary Budget includes the budget recommendations of each office and department of the City, including the FY 2021-22 Preliminary Budget for the Successor Agency, the Folsom Public Financing Authority and the Folsom Ranch Public Financing Authority as well as the FY 2021-22 Capital Improvement Plan; and

WHEREAS, the Preliminary Operating Budget and Capital Improvement Plan (CIP) is on file and available for inspection on the City website; and

WHEREAS, the City Council reviewed the Preliminary Operating Budget, CIP, and all components thereof on May 11, 2021,

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Folsom that the summary of revenues, summary of appropriations by funds and staffing levels as attached to this resolution, are hereby appropriated to the departments’ offices and operations in the amounts and for the objects and purposes therein stated.

PASSED AND ADOPTED this 11th day of May 2021, by the following roll-call vote:

- AYES:** Councilmember(s):
- NOES:** Councilmember(s):
- ABSENT:** Councilmember(s):
- ABSTAIN:** Councilmember(s):

Michael D. Kozlowski, MAYOR

ATTEST:

Christa Freemantle, CITY CLERK

ATTACHMENT 2

City of Folsom FY 2021-22 Budget

Funds	Property Tax	Sales & Use Tax	Transient Occupancy	Real Prop Transfer	Franchise Fees	License & Permits	Inter Gov't Revenues
General Fund							
General Fund	\$ 32,491,949	\$ 24,551,790	\$ 3,000,000	\$ 685,000	\$ 751,800	\$ 3,210,700	\$ 8,645,484
Subtotal General Funds	\$ 32,491,949	\$ 24,551,790	\$ 3,000,000	\$ 685,000	\$ 751,800	\$ 3,210,700	\$ 8,645,484
Special Revenue Funds							
Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,000
Transportation System Management	-	-	-	-	-	-	-
Folsom Arts & Culture Commission	-	-	-	-	-	-	-
Housing Trust	-	-	-	-	-	-	-
Humbug Willow Creek	-	-	-	-	-	-	-
General Plan	-	-	-	-	-	-	-
Tree Planting & Replacement	-	-	-	-	-	-	-
Community Affordable Housing	-	-	-	-	-	-	-
Park Dedication	-	-	-	-	-	-	-
Planning Services	-	-	-	-	-	-	-
Local Transportation Tax	-	-	-	-	-	-	75,000
Historical District	-	-	-	-	-	-	-
Gas Tax - Road Maint & Repair	-	-	-	-	-	-	1,560,350
Gas Tax 2106	-	-	-	-	-	-	308,813
Gas Tax 2107	-	-	-	-	-	-	584,809
Gas Tax 2107.5	-	-	-	-	-	-	712,755
Gas Tax 2105	-	-	-	-	-	-	459,547
Measure A	-	-	-	-	-	-	2,837,873
Traffic Congestion Relief	-	-	-	-	-	-	-
Los Cerros L & L	-	-	-	-	-	-	-
Briggs Ranch L & L	-	-	-	-	-	-	-
Natoma Station L & L	-	-	-	-	-	-	-
Folsom Heights L & L	-	-	-	-	-	-	-
Broadstone Unit 3 L & L	-	-	-	-	-	-	-
Broadstone L & L	-	-	-	-	-	-	-
Hannaford Cross L & L	-	-	-	-	-	-	-
Lake Natoma Shores L & L	-	-	-	-	-	-	-
Cobble Hills/Reflections L & L	-	-	-	-	-	-	-
Sierra Estates L & L	-	-	-	-	-	-	-
Natoma Valley L & L	-	-	-	-	-	-	-
Cobble Ridge L & L	-	-	-	-	-	-	-
Prairie Oaks Ranch L & L	-	-	-	-	-	-	-
Silverbrook L & L	-	-	-	-	-	-	-
Willow Creek East L & L	-	-	-	-	-	-	-
Blue Ravine Oaks L & L	-	-	-	-	-	-	-
Steeplechase L & L	-	-	-	-	-	-	-
Willow Creek South L & L	-	-	-	-	-	-	-
American River Canyon North L & L	-	-	-	-	-	-	-
Willow Springs L & L	-	-	-	-	-	-	-
Willow Springs CFD 11 Mtn. Dist.	-	-	-	-	-	-	-
CFD #12 Mtn. Dist.	-	-	-	-	-	-	-
CFD #13 ARC Mtn. Dist.	-	-	-	-	-	-	-
ARC North L & L Dist. #2	-	-	-	-	-	-	-
The Residences at ARC, North L & L	-	-	-	-	-	-	-
Folsom Plan Area-Sphere of Influence	-	-	-	-	-	-	-
Oaks at Willow Springs	-	-	-	-	-	-	-
ARC North L & L Dist. #3	-	-	-	-	-	-	-
Blue Ravine Oaks No. 2 L & L	-	-	-	-	-	-	-
Folsom Heights #2 L & L	-	-	-	-	-	-	-
Broadstone #4	-	-	-	-	-	-	-
CFD #16 The Islands	-	-	-	-	-	-	-
Willow Creek Estate East L & L Dist	-	-	-	-	-	-	-
Prospect Ridge L & L Dist	-	-	-	-	-	-	-
CFD #18 Maint Dist	-	-	-	-	-	-	-
CFD #19 Maint Dist	-	-	-	-	-	-	-
Police Special Revenue	-	-	-	-	-	-	30,000
Zoo Special Revenue	-	-	-	-	-	-	-
Wetland Open Space Maintenance	-	-	-	-	-	-	-
Subtotal Special Revenue Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,734,147

Summary of Revenues by Fund

Charges for Services	Fines & Forfeitures	Interest Revenue	Misc	Transfers In	Use of Fund Balance	Total	
							General Fund
\$ 9,124,140	\$ 135,300	\$ 230,000	\$ 487,500	\$ 9,208,178	\$ -	\$ 92,521,841	General Fund
\$ 9,124,140	\$ 135,300	\$ 230,000	\$ 487,500	\$ 9,208,178	\$ -	\$ 92,521,841	Subtotal General Funds
							Special Revenue Funds
\$ -	\$ -	\$ 500	\$ -	\$ -	\$ (500)	\$ 165,000	Community Development Block Grant
35,000	-	1,200	-	-	(1,065)	35,135	Transportation System Management
-	-	350	2,000	-	17,650	20,000	Folsom Arts & Culture Commission
40,000	-	10,000	-	-	51,954	101,954	Housing Trust
25,000	-	-	-	-	(6,363)	18,637	Humbug Willow Creek
100,000	-	500	-	-	49,583	150,083	General Plan
150,000	-	15,500	-	-	173,775	339,275	Tree Planting & Replacement
250,000	-	50,000	20,000	-	55,385	375,385	Community Affordable Housing
-	-	20,000	-	-	426,098	446,098	Park Dedication
200,000	-	5,000	-	-	9,277	214,277	Planning Services
-	-	2,000	-	-	(67,000)	10,000	Local Transportation Tax
6,500	-	100	-	-	(1,407)	5,193	Historical District
-	-	6,300	-	-	(206,650)	1,360,000	Gas Tax- Road Maint & Repair
-	-	8,000	-	-	(91,799)	225,014	Gas Tax 2106
-	-	5,300	-	-	62,084	652,193	Gas Tax 2107
-	-	3,300	-	-	(141,730)	574,325	Gas Tax 2107.5
-	-	7,100	-	-	86,155	552,802	Gas Tax 2105
-	-	10,000	-	-	(487,298)	2,360,575	Measure A
-	-	-	-	-	-	-	Traffic Congestion Relief
41,200	-	2,050	-	-	17,126	60,376	Los Cerros L & L
80,800	-	50	-	-	30,842	111,692	Briggs Ranch L & L
174,000	-	-	-	-	66,292	240,292	Natoma Station L & L
21,700	-	400	-	-	(4,021)	18,079	Folsom Heights L & L
22,000	-	1,200	-	-	(2,240)	20,960	Broadstone Unit 3 L & L
390,000	-	1,121	-	-	(129,210)	261,911	Broadstone L & L
21,200	-	500	-	-	7,456	29,156	Hannaford Cross L & L
20,600	-	1,500	-	-	8,292	30,392	Lake Natoma Shores L & L
44,100	-	100	-	-	14,765	58,965	Cobble Hills/Reflections L & L
9,300	-	250	-	-	5,125	14,675	Sierra Estates L & L
70,000	-	4,500	-	-	(8,986)	65,514	Natoma Valley L & L
13,600	-	1,600	-	-	1,842	17,042	Cobble Ridge L & L
197,500	-	-	-	-	109,754	307,254	Prairie Oaks Ranch L & L
-	-	1,500	-	-	18,171	19,671	Silverbrook L & L
60,400	-	-	-	-	(31,793)	28,607	Willow Creek East L & L
36,500	-	1,100	-	-	(17,498)	20,102	Blue Ravine Oaks L & L
25,200	-	1,000	-	-	16,657	42,857	Steeplechase L & L
159,000	-	7,500	-	-	(14,560)	151,940	Willow Creek South L & L
105,500	-	1,100	-	-	45,772	152,372	American River Canyon North L & L
14,350	-	800	-	-	10,963	26,113	Willow Springs L & L
115,800	-	5,000	-	-	70,804	191,604	Willow Springs CFD 11 Mtn. Dist.
595,000	-	18,400	-	-	131,443	744,843	CFD #12 Mtn. Dist.
106,500	-	900	-	-	45,529	152,929	CFD #13 ARC Mtn. Dist.
12,100	-	2,500	-	-	17,328	31,928	ARC North L & L Dist. #2
21,000	-	1,100	-	-	9,789	31,889	The Residences at ARC, North L & L
-	-	1,500	-	-	(1,500)	-	Folsom Plan Area-Sphere of Influence
-	-	250	-	-	(250)	-	Oaks at Willow Springs
251,000	-	15,000	-	-	(48,892)	217,108	ARC North L & L Dist. #3
35,500	-	2,200	-	-	16,670	54,370	Blue Ravine Oaks No. 2 L & L
62,100	-	4,000	-	-	(9,555)	56,545	Folsom Heights #2 L & L
90,210	-	3,500	-	-	263,952	357,662	Broadstone #4
180,000	-	4,000	-	-	(57,767)	126,233	CFD #16 The Islands
47,000	-	1,500	-	-	126,083	174,583	Willow Creek Estate East L & L Dist
30,000	-	2,000	-	-	(3,605)	28,395	Prospect Ridge L & L Dist
745,000	-	4,500	-	-	43,625	793,125	CFD #18 Maint dist
153,497	-	3,700	-	-	(38,359)	118,838	CFD #19 Maint dist
10,000	-	10,000	-	-	2,691	52,691	Police Special Revenue
22,000	-	1,000	-	-	(3,000)	20,000	Zoo Special Revenue
-	-	5,000	-	-	654	5,654	Wetland Open Space Maintenance
\$ 4,790,157	\$ -	\$ 257,471	\$ 22,000	\$ -	\$ 638,538	\$ 12,442,313	Subtotal Special Revenue Funds

City of Folsom FY 2021-22 Budget

Funds	Property Tax	Sales & Use Tax	Transient Occupancy	Real Prop Transfer	Franchise Fees	License & Permits	Inter Gov't Revenues
Debt Service Funds							
CCF Debt Service	-	-	-	-	-	-	-
GO School Facilities Bonds DS	-	-	-	-	-	-	-
Folsom South AD Refunding	-	-	-	-	-	-	-
1982-1 Nimbus AD	-	-	-	-	-	-	-
Traffic Signal Refunding	-	-	-	-	-	-	-
Recreation Facility COP DS	-	-	-	-	-	-	-
Folsom Public Financing Authority	-	-	-	-	-	-	-
Folsom Ranch Financing Authority	-	-	-	-	-	-	-
Subtotal Debt Service Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Project Funds							
Supplemental Park Fee	-	-	-	-	-	-	-
Park Improvement	-	-	-	-	-	-	-
Johnny Cash Trail Art	-	-	-	-	-	-	-
Zoo Capital Projects	-	-	-	-	-	-	-
Police Capital	-	-	-	-	-	-	-
Central Folsom Area Capital Projects	-	-	-	-	-	-	-
Fire Capital	-	-	-	-	-	-	-
General Capital	-	-	-	-	-	-	-
Transportation Improvement	-	-	-	-	-	-	-
Drainage Capital	-	-	-	-	-	-	-
Light Rail Transportation	-	-	-	-	-	-	-
General Park Equipment Capital	-	-	-	-	-	-	-
Water Impact	-	-	-	-	-	-	100,000
Library Development	-	-	-	-	-	-	-
Folsom Plan Area Infrastructure	-	-	-	-	-	-	-
Folsom Plan Area Transit Capital	-	-	-	-	-	-	-
Folsom Plan Area Corp Yard Capital	-	-	-	-	-	-	-
Folsom Plan Area Hwy 50 Imp	-	-	-	-	-	-	-
Folsom Plan Area Hwy 50 Intch.	-	-	-	-	-	-	-
Folsom Plan Area Capital	-	-	-	-	-	-	-
Major Capital and Renovation	-	-	-	-	-	-	-
Prairie Oak 1915 AD	-	-	-	-	-	-	-
CFD #10 Russell Ranch	-	-	-	-	-	-	-
CFD #14 Parkway II	-	-	-	-	-	-	-
Subtotal Capital Project Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Enterprise Funds							
Transit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water	-	-	-	-	-	-	-
Water Capital	-	-	-	-	-	-	-
Water Meters	-	-	-	-	-	-	-
Wastewater	-	-	-	-	-	-	-
Wastewater Capital	-	-	-	-	-	-	-
Critical Augmentation	-	-	-	-	-	-	-
General Augmentation	-	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	-	158,097
Solid Waste Capital	-	-	-	-	-	-	-
Landfill Closure	-	-	-	-	-	-	-
Solid Waste Plan Area Capital	-	-	-	-	-	-	-
Subtotal Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158,097

Summary of Revenues by Fund

Charges for Services	Fines & Forfeitures	Interest Revenue	Misc	Transfers In	Use of Fund Balance	Total	
							Debt Service Funds
-	-	-	-	-	-	-	CCF Debt Service
-	-	-	-	-	-	-	GO School Facilities Bonds DS
-	-	3,200	-	-	(3,200)	-	Folsom South AD Refunding
-	-	10,000	-	-	(10,000)	-	1982-1 Nimbus AD
-	-	-	-	-	-	-	Traffic Signal Refunding
-	-	-	-	-	-	-	Recreation Facility COP DS
1,276,126	-	-	-	-	5,506,409	6,782,535	Folsom Public Financing Authority
4,368,187	-	-	-	-	555,000	4,923,187	Folsom Ranch Financing Authority
\$ 5,644,313	\$ -	\$ 13,200	\$ -	\$ -	\$ 6,048,209	\$ 11,705,722	Subtotal Debt Service Funds
							Capital Project Funds
-	-	4,000	-	-	(4,000)	-	Supplemental Park Fee
1,975,555	-	50,000	-	-	(1,682,676)	342,879	Park Improvement
-	-	3,000	10,000	-	(3,000)	10,000	Johnny Cash Trail Art
-	-	-	-	-	-	-	Zoo Capital Projects
90,000	-	10,000	-	-	700,000	800,000	Police Capital
-	-	1,800	-	-	(1,586)	214	Central Folsom Area Capital Projects
451,860	-	20,000	-	-	(323,864)	147,996	Fire Capital
550,000	-	10,000	-	-	(501,289)	58,711	General Capital
2,523,660	-	90,000	-	70,000	(79,644)	2,604,016	Transportation Improvement
430,355	-	12,000	-	-	(27,046)	415,309	Drainage Capital
150,000	-	10,000	-	-	53,896	213,896	Light Rail Transportation
55,000	-	1,000	-	-	58,219	114,219	General Park Equipment Capital
155,225	-	40,000	-	-	570,266	865,491	Water Impact
-	-	-	-	-	-	-	Library Development
-	-	-	-	-	-	-	Folsom Plan Area Infrastructure
1,164,795	-	18,000	-	-	(1,132,795)	50,000	Folsom Plan Area Transit Capital
614,555	-	3,000	-	-	(290,484)	327,071	Folsom Plan Area Corp Yard Capital
1,128,490	-	80,000	-	-	(1,108,490)	100,000	Folsom Plan Area Hwy 50 Imp
2,294,285	-	70,000	-	-	(2,264,285)	100,000	Folsom Plan Area Hwy 50 Intch
11,190,835	-	150,000	-	-	(5,577,713)	5,763,122	Folsom Plan Area Capital
-	-	1,200	-	-	48,800	50,000	Major Capital and Renovation
-	-	-	-	-	-	-	Prairie Oak 1915 AD
-	-	5,000	-	-	(4,268)	732	CFD #10 Russell Ranch
-	-	2,000	-	-	(2,000)	-	CFD #14 Parkway II
\$ 22,774,615	\$ -	\$ 581,000	\$ 10,000	\$ 70,000	\$ (11,571,959)	\$ 11,963,656	Subtotal Capital Project Funds
							Enterprise Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transit
17,385,000	-	145,000	230,000	200,000	3,937,995	21,897,995	Water
535,000	-	75,000	-	-	(537,337)	72,663	Water Capital
250,000	-	12,000	-	-	(33,072)	228,928	Water Meters
8,525,154	-	130,000	-	-	1,094,562	9,749,716	Wastewater
186,920	-	5,000	-	-	(185,760)	6,160	Wastewater Capital
-	-	750	-	-	(691)	59	Critical Augmentation
-	-	1,200	-	-	(774)	426	General Augmentation
16,171,410	-	70,000	270,000	-	1,410,290	18,079,797	Solid Waste
100,000	-	4,500	-	-	(18,084)	86,416	Solid Waste Capital
-	-	-	-	100,000	-	100,000	Landfill Closure
411,340	-	7,500	-	-	(318,840)	100,000	Solid Waste Plan Area Capital
\$ 43,564,824	\$ -	\$ 450,950	\$ 500,000	\$ 300,000	\$ 5,348,289	\$ 50,322,160	Subtotal Enterprise Funds

City of Folsom FY 2021-22 Budget

Funds	Property Tax	Sales & Use Tax	Transient Occupancy	Real Prop Transfer	Franchise Fees	License & Permits	Inter Gov't Revenues
Internal Service Fund							
Capital Replacement	-	-	-	-	-	-	-
Risk Management	-	-	-	-	-	-	-
Compensated Leaves	-	-	-	-	-	-	-
Subtotal Internal Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiduciary Funds							
Assessment & CFD Agency Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Redevelopment Prop Tax Trust	3,627,222	-	-	-	-	-	-
Redevelopment SA Trust - Housing	-	-	-	-	-	-	-
Folsom Plan Area Specific Plan Fee	-	-	-	-	-	-	-
Subtotal Fiduciary Funds	\$ 3,627,222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Combined Budget	\$ 36,119,171	\$ 24,551,790	\$ 3,000,000	\$ 685,000	\$ 751,800	\$ 3,210,700	\$ 15,637,728

Summary of Revenues by Fund

Charges for Services	Fines & Forfeitures	Interest Revenue	Misc	Transfers In	Use of Fund Balance	Total	
							Internal Service Fund
-	-	60,000	-	-	496,281	556,281	Capital Replacement
17,845,349	-	70,000	1,000	-	2,301,278	20,217,627	Risk Management
592,689	-	10,000	-	-	(22,689)	580,000	Compensated Leaves
\$ 18,438,038	\$ -	\$ 140,000	\$ 1,000	\$ -	\$ 2,774,870	\$ 21,353,908	Subtotal Internal Service Fund
							Fiduciary Funds
\$ 16,257,662	\$ -	\$ 103,500	\$ -	\$ 91,207	\$ (452,907)	\$ 15,999,462	Assessment & CFD Agency Funds
-	-	45,000	-	-	263,591	3,935,813	Redevelopment Prop Tax Trust
-	-	2,500	-	-	(2,500)	-	Redevelopment SA Trust - Housing
-	-	20,000	-	-	(20,000)	-	Folsom Plan Area Specific Plan Fee
\$ 16,257,662	\$ -	\$ 171,000	\$ -	\$ 91,207	\$ (211,816)	\$ 19,935,275	Subtotal Fiduciary Funds
\$ 120,593,749	\$ 135,300	\$ 1,843,621	\$ 1,020,500	\$ 9,669,385	\$ 3,026,131	\$ 220,244,875	Total Combined Budget



ATTACHMENT 3

City of Folsom FY 2021-22 Budget

Funds	Salaries	Benefits	Operations & Maintenance	Capital Outlays
General Funds				
General Fund	\$ 40,176,957	\$ 27,569,671	\$ 22,006,544	\$ 1,975,526
Subtotal General Funds	\$ 40,176,957	\$ 27,569,671	\$ 22,006,544	\$ 1,975,526
Special Revenue Funds				
Community Development Block Grant	\$ -	\$ -	\$ 165,000	\$ -
Traffic System Management	-	-	35,000	-
Folsom Arts & Culture Commission	-	-	20,000	-
Housing Trust	-	-	100,000	-
Humbug Willow Creek	-	-	-	-
General Plan	-	-	150,000	-
Tree Planting & Replacement	-	-	300,000	-
Community Affordable Housing	-	-	350,300	-
Park Dedication	-	-	30,000	-
Planning Services	-	-	200,000	-
Local Transportation Tax	-	-	10,000	-
Historical District	-	-	5,000	-
Gas Tax - Road Maint & Repair	-	-	-	-
Gas Tax 2106	-	-	-	-
Gas Tax 2107	-	-	-	-
Gas Tax 2107.5	-	-	-	-
Gas Tax 2105	-	-	-	-
Measure A	-	-	-	-
Traffic Congestion Relief	-	-	-	-
Los Ceros L & L	-	-	53,863	-
Briggs Ranch L & L	-	-	93,484	-
Natoma Station L & L	-	-	198,189	-
Folsom Heights L & L	-	-	17,256	-
Broadstone Unit 3 L & L	-	-	19,524	-
Broadstone L & L	-	-	191,361	-
Hannaford Cross L & L	-	-	24,220	-
Lake Natoma Shores L & L	-	-	26,273	-
Cobble Hills/Reflections L & L	-	-	46,855	-
Sierra Estates L & L	-	-	13,186	-
Natoma Valley L & L	-	-	55,570	-
Cobble Ridge L & L	-	-	15,476	-
Prairie Oaks Ranch L & L	-	-	234,381	-
Silverbrook L & L	-	-	17,954	-
Willow Creek East L & L	-	-	26,167	-
Blue Ravine Oaks L & L	-	-	18,606	-
Steeplechase L & L	-	-	37,553	-
Willow Creek South L & L	-	-	140,449	-
American River Canyon North L & L	-	-	147,406	-
Willow Springs L & L	-	-	25,638	-
Willow Springs CFD 11 Mtn. Dist.	-	-	172,748	-
CFD #12 Mtn. Dist.	-	-	665,349	-
CFD #13 ARC Mtn. Dist.	-	-	128,089	-
ARC North L & L Dist. #2	-	-	31,297	-
The Residences at ARC, North L & L	-	-	26,519	-
Folsom Plan Area-Sphere of Influence	-	-	-	-
Oaks at Willow Springs	-	-	-	-
ARC North L & L Dist. #3	-	-	194,674	-
Blue Ravine Oaks L & L Dist. #2	-	-	48,849	-
Folsom Heights L & L Dist. #2	-	-	49,773	-
Broadstone #4	-	-	342,850	-
CFD #16 The Islands	-	-	109,400	-
Willow Creek Estates East L & L Dist	-	-	158,300	-
Prospect Ridge L & L Dist	-	-	22,381	-
CFD #18 Maint Dist	-	-	690,738	-
CFD #19 Maint Dist	-	-	118,000	-
Police Special Revenue	-	-	50,000	-
Zoo Special revenue	-	-	20,000	-
Wetland Open Space Maintenance	-	-	5,000	-
Subtotal Special Revenue Funds	\$ -	\$ -	\$ 5,602,678	\$ -

Summary of Appropriations by Fund

Debt Service	Capital Improvements	Transfers Out	Total	
				General Funds
\$ 793,143	\$ -	\$ -	\$ 92,521,841	General Fund
\$ 793,143	\$ -	\$ -	\$ 92,521,841	Subtotal General Funds
				Special Revenue Funds
\$ -	\$ -	\$ -	\$ 165,000	Community Development Block Grant
-	-	135	35,135	Traffic System Management
-	-	-	20,000	Folsom Arts & Culture Commission
-	-	1,954	101,954	Housing Trust
-	-	18,637	18,637	Humbug Willow Creek
-	-	83	150,083	General Plan
-	-	39,275	339,275	Tree Planting & Replacement
-	-	25,085	375,385	Community Affordable Housing
-	271,098	145,000	446,098	Park Dedication
-	-	14,277	214,277	Planning Services
-	-	-	10,000	Local Transportation Tax
-	-	193	5,193	Historical District
-	1,360,000	-	1,360,000	Gas Tax - Road Maint & Repair
-	-	225,014	225,014	Gas Tax 2106
-	-	652,193	652,193	Gas Tax 2107
-	-	574,325	574,325	Gas Tax 2107.5
-	200,000	352,802	552,802	Gas Tax 2105
-	1,520,305	840,270	2,360,575	Measure A
-	-	-	-	Traffic Congestion Relief
-	-	6,513	60,376	Los Cerros L & L
-	-	18,208	111,692	Briggs Ranch L & L
-	-	42,103	240,292	Natoma Station L & L
-	-	823	18,079	Folsom Heights L & L
-	-	1,436	20,960	Broadstone Unit 3 L & L
-	-	70,550	261,911	Broadstone L & L
-	-	4,936	29,156	Hannaford Cross L & L
-	-	4,119	30,392	Lake Natoma Shores L & L
-	-	12,110	58,965	Cobble Hills/Reflections L & L
-	-	1,489	14,675	Sierra Estates L & L
-	-	9,944	65,514	Natoma Valley L & L
-	-	1,566	17,042	Cobble Ridge L & L
-	-	72,873	307,254	Prairie Oaks Ranch L & L
-	-	1,717	19,671	Silverbrook L & L
-	-	2,440	28,607	Willow Creek East L & L
-	-	1,496	20,102	Blue Ravine Oaks L & L
-	-	5,304	42,857	Steeplechase L & L
-	-	11,491	151,940	Willow Creek South L & L
-	-	4,966	152,372	American River Canyon North L & L
-	-	475	26,113	Willow Springs L & L
-	-	18,856	191,604	Willow Springs CFD 11 Mtn. Dist.
-	-	79,494	744,843	CFD #12 Mtn. Dist.
-	-	24,840	152,929	CFD #13 ARC Mtn. Dist.
-	-	631	31,928	ARC North L & L Dist. #2
-	-	5,370	31,889	The Residences at ARC, North L & L
-	-	-	-	Folsom Plan Area-Sphere of Influence
-	-	-	-	Oaks at Willow Springs
-	-	22,434	217,108	ARC North L & L Dist. #3
-	-	5,521	54,370	Blue Ravine Oaks L & L Dist. #2
-	-	6,772	56,545	Folsom Heights L & L Dist. #2
-	-	14,812	357,662	Broadstone #4
-	-	16,833	126,233	CFD #16 The Islands
-	-	16,283	174,583	Willow Creek Estates East L & L Dist
-	-	6,014	28,395	Prospect Ridge L & L Dist
-	-	102,387	793,125	CFD # 18 Maint Dist
-	-	838	118,838	CFD # 19 Maint Dist
-	-	2,691	52,691	Police Special Revenue
-	-	-	20,000	Zoo Special Revenue
-	-	654	5,654	Wetland Open Space Maintenance
\$ -	\$ 3,351,403	\$ 3,488,232	\$ 12,442,313	Subtotal Special Revenue Funds

City of Folsom FY 2021-22 Budget

Funds	Salaries	Benefits	Operations & Maintenance	Capital Outlays
Debt Service Funds				
CCF Debt Service	\$ -	\$ -	\$ -	\$ -
GO School Facilities Bonds DS	-	-	-	-
Folsom South AD Refunding	-	-	-	-
1982-1 Nimbus AD	-	-	-	-
Traffic Signal Refunding	-	-	-	-
Recreation Facility COP DS	-	-	-	-
Folsom Public Financing Authority	-	-	-	-
Folsom Ranch Financing Authority	-	-	-	-
Subtotal Debt Service Funds	\$ -	\$ -	\$ -	\$ -
Capital Project Funds				
Supplemental Park Fee	\$ -	\$ -	\$ -	\$ -
Park Improvement	34,000	2,601	126,335	-
Johnny Cash Trail Art	-	-	10,000	-
Zoo Capital Projects	-	-	-	-
Police Capital	-	-	800,000	-
Central Folsom Area Capital Projects	-	-	-	-
Fire Capital	-	-	-	-
General Capital	-	-	7,500	-
Transportation Improvement	-	-	-	-
Drainage Capital	-	-	50,000	-
Light Rail Transportation	-	-	15,000	-
General Park Equipment Capital	-	-	55,000	-
Water Impact	-	-	155,000	-
Library Development	-	-	-	-
Folsom Plan Area Infrastructure	-	-	-	-
Folsom Plan Area Transit Capital	-	-	50,000	-
Folsom Plan Area Corp Yard Capital	-	-	50,000	-
Folsom Plan Area Hwy 50 Improvement	-	-	100,000	-
Folsom Plan Area Hwy 50 Interchange	-	-	100,000	-
Folsom Plan Area Capital	-	-	380,000	-
Major Capital and Renovation	-	-	50,000	-
Prairie Oak 1915 AD	-	-	-	-
CFD #10 Russell Ranch	-	-	-	-
CFD #14 Parkway II	-	-	-	-
Subtotal Capital Project Funds	\$ 34,000	\$ 2,601	\$ 1,948,835	\$ -
Enterprise Funds				
Transit	\$ -	\$ -	\$ -	\$ -
Water	3,215,801	2,273,758	6,155,281	215,000
Water Capital	-	-	300,000	-
Water Meters	-	-	225,000	-
Wastewater	1,733,816	1,296,782	2,101,084	215,000
Wastewater Capital	-	-	90,000	-
Critical Augmentation	-	-	-	-
General Augmentation	-	-	-	-
Solid Waste	3,871,824	3,069,820	6,458,409	2,877,783
Solid Waste Capital	-	-	85,000	-
Landfill Closure	-	-	100,000	-
Solid Waste Plan Area Capital	-	-	100,000	-
Subtotal Enterprise Funds	\$ 8,821,441	\$ 6,640,360	\$ 15,614,774	\$ 3,307,783

Summary of Appropriations by Fund

Debt Service	Capital Improvements	Transfers Out	Total	
				Debt Service Funds
\$ -	\$ -	\$ -	\$ -	CCF Debt Service
-	-	-	-	GO School Facilities Bonds DS
-	-	-	-	Folsom South AD Refunding
-	-	-	-	1982-1 Nimbus AD
-	-	-	-	Traffic Signal Refunding
-	-	-	-	Recreation Facility COP DS
6,691,328	-	91,207	6,782,535	Folsom Public Financing Authority
4,923,187	-	-	4,923,187	Folsom Ranch Financing Authority
\$ 11,614,515	\$ -	\$ 91,207	\$ 11,705,722	Subtotal Debt Service Funds
				Capital Project Funds
\$ -	\$ -	\$ -	\$ -	Supplemental Park Fee
-	100,000	79,943	342,879	Park Improvement
-	-	-	10,000	Johnny Cash Trail Art
-	-	-	-	Zoo Capital Projects
-	-	-	800,000	Police Capital
-	-	214	214	Central Folsom Area Capital Projects
-	-	147,996	147,996	Fire Capital
-	-	51,211	58,711	General Capital
1,100,000	800,000	704,016	2,604,016	Transportation Improvement
-	50,000	315,309	415,309	Drainage Capital
-	100,000	98,896	213,896	Light Rail Transportation
-	-	59,219	114,219	General Park Equipment Capital
-	501,589	208,902	865,491	Water Impact
-	-	-	-	Library Development
-	-	-	-	Folsom Plan Area Infrastructure
-	-	-	50,000	Folsom Plan Area Transit Capital
276,876	-	195	327,071	Folsom Plan Area Corp Yard Capital
-	-	-	100,000	Folsom Plan Area Hwy 50 Improvement
-	-	-	100,000	Folsom Plan Area Hwy 50 Interchange
-	5,244,780	138,342	5,763,122	Folsom Plan Area Capital
-	-	-	50,000	Major Capital and Renovation
-	-	-	-	Prairie Oak 1915 AD
-	-	732	732	CFD #10 Russell Ranch
-	-	-	-	CFD #14 Parkway II
\$ 1,376,876	\$ 6,796,369	\$ 1,804,975	\$ 11,963,656	Subtotal Capital Project Funds
				Enterprise Funds
\$ -	\$ -	\$ -	\$ -	Transit
1,892,985	7,268,593	876,577	21,897,995	Water
-	(243,730)	16,393	72,663	Water Capital
-	-	3,928	228,928	Water Meters
-	3,678,996	724,038	9,749,716	Wastewater
-	(85,000)	1,160	6,160	Wastewater Capital
-	-	59	59	Critical Augmentation
-	-	426	426	General Augmentation
-	61,000	1,740,961	18,079,797	Solid Waste
-	-	1,416	86,416	Solid Waste Capital
-	-	-	100,000	Landfill Closure
-	-	-	100,000	Solid Waste Plan Area Capital
\$ 1,892,985	\$ 10,679,859	\$ 3,364,958	\$ 50,322,160	Subtotal Enterprise Funds

City of Folsom FY 2021-22 Budget

Funds	Salaries	Benefits	Operations & Maintenance	Capital Outlays
Internal Service Fund				
Capital Replacement	\$ -	\$ -	\$ -	\$ -
Risk Management	165,053	11,630,340	8,422,234	-
Compensated Leaves	580,000	-	-	-
Subtotal Internal Service Fund	\$ 745,053	\$ 11,630,340	\$ 8,422,234	\$ -
Fiduciary Funds				
Assessment & CFD Agency Funds	\$ -	\$ -	\$ 1,990,591	\$ -
Redevelopment Prop Tax Trust	-	-	200,000	-
Redevelopment SA Trust - Housing	-	-	-	-
Folsom Plan Area Specific Plan Fee	-	-	-	-
Subtotal Fiduciary Funds	\$ -	\$ -	\$ 2,190,591	\$ -
Total Combined Budget	\$ 49,777,451	\$ 45,842,972	\$ 55,785,656	\$ 5,283,309

Summary of Appropriations by Fund

Debt Service	Capital Improvements	Transfers Out	Total	
				Internal Service Fund
\$ -	\$ -	\$ 556,281	\$ 556,281	Capital Replacement
-	-	-	20,217,627	Risk Management
-	-	-	580,000	Compensated Leaves
\$ -	\$ -	\$ 556,281	\$ 21,353,908	Subtotal Internal Service Fund
				Trust Funds
\$ 13,645,139	\$ -	\$ 363,732	\$ 15,999,462	Assessment & CFD Agency Funds
3,735,813	-	-	3,935,813	Redevelopment Prop Tax Trust
-	-	-	-	Redevelopment SA Trust - Housing
-	-	-	-	Folsom Plan Area Specific Plan Fee
\$ 17,380,952	\$ -	\$ 363,732	\$ 19,935,275	Subtotal Trust Funds
\$ 33,058,471	\$ 20,827,631	\$ 9,669,385	\$ 220,244,875	Total Combined Budget

ATTACHMENT 4

Staffing Detail

Below is a comparison of full time (FT) and permanent part time (PPT) positions for the FY 2018 through FY 2021 Budgets and the proposed FY 2021-22 Budget. All positions are listed as full-time equivalent except for City Council which is listed as number of members.

	FY 18 Approved	FY 19 Approved	FY 20 Approved	FY 21 Approved	FY 22 Proposed
City Council					
Mayor	1.00	1.00	1.00	1.00	1.00
Council Member	4.00	4.00	4.00	4.00	4.00
Total City Council	5.00	5.00	5.00	5.00	5.00
City Manager's Office					
Administration					
City Manager	1.00	1.00	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	0.50	0.50	0.75
Administrative Support Specialist	1.00	1.00	1.00	1.00	1.00
Public Information					
Public Information Officer	1.00	1.00	1.00	1.00	1.00
Marketing & Graphics Coordinator	0.50	-	-	-	-
Media Specialist	-	1.00	1.00	1.00	1.00
Animal Care Services					
Animal Control Officer	1.00	-	-	-	-
Total City Manager	5.50	5.00	4.50	4.50	4.75
City Attorney					
City Attorney	1.00	1.00	1.00	1.00	1.00
Deputy/Asst City Attorney	1.00	1.00	1.00	1.00	1.00
Legal Analyst	1.00	1.00	1.00	1.00	1.00
Legal Secretary	1.00	1.00	1.00	1.00	1.00
Total City Attorney	4.00	4.00	4.00	4.00	4.00
City Clerk					
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00
City Clerk Technician II	-	1.00	1.00	1.00	1.00
City Clerk Technician I	1.00	-	-	-	-
Total City Clerk	3.00	3.00	3.00	3.00	3.00
Community Development					
Administration					
Community Development Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Office Assistant	1.00	1.00	-	-	-
Senior Office Assistant	-	-	1.00	1.00	1.00

City of Folsom FY 2021-22 Budget

Staffing Detail

	FY 18	FY 19	FY 20	FY 21	FY 22
	Approved	Approved	Approved	Approved	Proposed
Community Development (cont.)					
Building					
Building Inspector I/II	2.00	2.00	2.00	2.00	2.00
Building Plans Coordinator	1.00	1.00	1.00	1.00	1.00
Building Technician I/II	2.00	2.00	2.00	2.00	2.00
Chief Building Official	1.00	-	-	-	-
Plan Check Engineer	1.00	2.00	2.00	2.00	2.00
Senior Building Inspector	1.00	1.00	1.00	1.00	1.00
Principal Civil Engineer	1.00	1.00	1.00	1.00	1.00
Code Enforcement					
Code Enforcement Officer I/II	1.00	1.00	1.00	1.00	1.00
Code Enforcement Supervisor	1.00	1.00	1.00	1.00	1.00
Engineering					
Arborist	1.00	1.00	1.00	1.00	1.00
Construction Inspector I/II	1.00	1.00	1.00	1.00	1.00
Engineering Technician I/II	1.00	1.00	1.00	1.00	1.00
City Engineer	1.00	1.00	1.00	1.00	1.00
Senior Civil Engineer	1.00	2.00	2.00	2.00	2.00
Planning					
Building Inspector II	-	1.00	-	-	-
Building Tradesworker I/II	1.00	-	-	-	-
Planner I (Asst)/Planner II (Associate)	2.00	1.00	2.00	2.00	2.00
Planning Manager	1.00	1.00	1.00	1.00	1.00
Principal Planner	1.00	2.00	2.00	2.00	2.00
Senior Planner	-	1.00	1.00	1.00	1.00
Total Community Development	24.00	26.00	26.00	26.00	26.00
Fire Department					
Administration					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Fire Division Chief	-	-	1.00	1.00	2.00
Accounting Technician I/II	1.00	1.00	1.00	-	-
Administrative Technician	-	-	-	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Office Assistant	-	-	-	1.00	1.00
Senior Office Assistant	1.00	1.00	1.00	-	-
Emergency Operations					
Fire Division Chief	4.00	3.00	2.00	2.00	1.00
Fire Battalion Chief	-	1.00	1.00	1.00	2.00
Fire Captain-Suppression	12.00	12.00	15.00	15.00	15.00
Fire Engineer	12.00	12.00	15.00	15.00	15.00
Firefighter	36.00	42.00	36.00	36.00	36.00

City of Folsom FY 2021-22 Budget

Staffing Detail

	FY 18 Approved	FY 19 Approved	FY 20 Approved	FY 21 Approved	FY 22 Proposed
Fire Department (cont.)					
Fire Prevention					
Deputy Fire Marshall	-	1.00	1.00	1.00	1.00
Fire Prevention Officer	2.00	2.00	2.00	2.00	2.00
Fire Protection Engineer	1.00	-	-	-	-
Total Fire	71.00	77.00	77.00	77.00	78.00
Human Resources					
Human Resources Director	0.50	0.50	0.25	0.50	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Human Resources Technician I/II	2.00	2.00	2.00	2.00	2.00
Senior Management Analyst	2.00	2.00	2.00	2.00	2.00
Total Human Resources	5.50	5.50	5.25	5.50	6.00
Library					
Library Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	-	1.00	1.00	1.00	1.00
Librarian	1.00	2.00	2.00	2.00	2.00
Library Assistant	3.00	4.00	4.00	4.00	4.00
Library Assistant - PPT	0.50	-	-	-	-
Library Circulation Coordinator	1.00	1.00	1.00	1.00	1.00
Library Technician	2.00	2.00	2.00	2.00	2.00
Marketing & Graphics Coord	-	0.75	0.75	0.75	-
Senior Librarian	1.00	1.00	1.00	1.00	1.00
Senior Office Assistant	1.00	-	-	-	-
Total Library	10.50	12.75	12.75	12.75	12.00
Office of Management and Budget					
Administration					
Chief Financial Officer/Finance Director	0.50	0.50	0.25	-	1.00
Finance Director	-	-	1.00	1.00	-
Administrative Assistant	-	1.00	1.00	1.00	1.00
Finance Technician	1.00	-	-	-	-
Disbursements					
Disbursements Specialist	1.00	1.00	1.00	1.00	1.00
Payroll Specialist	2.00	2.00	2.00	2.00	2.00
Disbursements Technician	1.00	1.00	1.00	1.00	1.00
Revenue					
Revenue Technician I/II	4.00	4.00	4.00	4.00	3.00
Revenue/Disbursements Manager	1.00	1.00	1.00	1.00	-
Revenue Supervisor	-	-	-	-	1.00
Senior Revenue Technician	1.00	1.00	1.00	1.00	2.00

City of Folsom FY 2021-22 Budget

Staffing Detail

	FY 18 Approved	FY 19 Approved	FY 20 Approved	FY 21 Approved	FY 22 Proposed
Office of Management and Budget (cont.)					
Financial Services					
Accounting Technician II	1.00	1.00	1.00	1.00	1.00
Financial Specialist	-	1.00	1.00	1.00	1.00
Senior Financial Analyst	2.00	2.00	2.00	2.00	2.00
Deputy Treasurer	1.00	1.00	1.00	1.00	1.00
Financial Services Manager	1.00	1.00	1.00	1.00	1.00
Information Systems					
Information Systems Manager	1.00	1.00	1.00	1.00	1.00
Information Systems Analyst	-	-	-	3.00	3.00
Information Systems Technician I/II	3.00	3.00	3.00	-	-
GIS Analyst	1.00	1.00	1.00	1.00	1.00
Process Improvement Specialist	-	1.00	1.00	1.00	1.00
Total Office of Management and Budget	21.50	23.50	24.25	24.00	24.00
Parks & Recreation					
Administration					
Parks & Recreation Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	2.00	3.00	3.00	3.00	3.00
Marketing & Graphics Coordinator	1.00	1.00	1.00	1.00	1.00
Management Analyst	-	-	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	-	-	-
Senior Office Assistant	1.00	-	-	-	-
Park Maintenance					
Maintenance Specialist	2.00	2.00	2.00	2.00	2.00
Maintenance Worker I/II	1.00	1.00	1.00	1.00	1.00
Parks/Facilities Maintenance Manager	1.00	1.00	1.00	1.00	1.00
Parks Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Maintenance Worker	2.00	2.00	2.00	2.00	2.00
Park Development					
Senior Park Planner	1.00	1.00	1.00	1.00	1.00
Park Planner	-	1.00	-	-	-
Trails					
Senior Trails Planner	1.00	1.00	1.00	1.00	1.00
Zoo					
Zookeeper I / II	5.00	5.00	5.00	5.00	5.00
Lead Zookeeper	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator I	1.00	1.00	1.00	-	-
Recreation Coordinator II	-	-	-	1.00	1.00
Zoo Supervisor	1.00	1.00	1.00	1.00	1.00

City of Folsom FY 2021-22 Budget

Staffing Detail

	FY 18 Approved	FY 19 Approved	FY 20 Approved	FY 21 Approved	FY 22 Proposed
Parks & Recreation (cont.)					
Aquatics					
Recreation Coordinator I	0.50	0.50	0.50	1.00	1.00
Recreation Coordinator II	1.00	1.00	1.00	0.50	0.50
Recreation Manager	0.50	0.50	-	-	-
Recreation Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Senior Recreation Coordinator	-	-	-	-	-
Community & Cultural Services / Community Facilities					
Community & Cultural Services Manager	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator I	2.00	2.00	1.00	1.00	1.00
Recreation Coordinator II	1.00	1.00	3.00	3.00	3.00
Recreation Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Recreation Coordinator	1.00	1.00	1.00	1.00	1.00
Recreation / Sports Complex					
Recreation Coordinator I	1.50	1.50	1.50	1.00	1.00
Recreation Coordinator II	1.00	1.00	1.00	1.50	1.50
Recreation Manager	0.50	0.50	-	-	-
Recreation Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Recreation Coordinator	1.00	1.00	1.00	1.00	1.00
Facility Services					
Facilities Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Building Tradesworker	3.00	3.00	3.00	3.00	3.00
Building Tradesworker I/II	-	1.00	1.00	1.00	1.00
Municipal Landscaping					
Lighting & Landscape District Manager	1.00	1.00	1.00	1.00	1.00
Construction Inspector I	-	-	1.00	1.00	1.00
Irrigation Systems Coordinator	-	-	-	-	1.00
Maintenance Supervisor	-	-	1.00	1.00	1.00
Senior Maintenance Worker	2.00	2.00	1.00	1.00	-
Maintenance Worker I/II	1.00	1.00	1.00	1.00	1.00
Total Parks & Recreation	46.00	48.00	48.00	48.00	48.00
Police Department					
Administration					
Police Chief	1.00	1.00	1.00	1.00	1.00
Police Commander	-	-	-	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Administrative Technician	-	-	-	1.00	1.00
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	1.00	1.00	1.00	1.00	1.00

City of Folsom FY 2021-22 Budget

Staffing Detail

	FY 18 Approved	FY 19 Approved	FY 20 Approved	FY 21 Approved	FY 22 Proposed
Police Department (cont.)					
Support Services					
Police Commander	1.00	1.00	1.00	-	-
Police Lieutenant	-	-	-	1.00	1.00
Police Support Services Manager	-	1.00	1.00	-	-
Communications Supervisor	2.00	3.00	3.00	3.00	3.00
Dispatcher I/II	14.00	13.00	13.00	13.00	13.00
Administrative Technician	1.00	1.00	1.00	-	-
Senior Records Clerk	-	1.00	1.00	1.00	1.00
Police Records Clerk	3.00	2.00	2.00	2.00	2.00
Police Records Clerk - PPT	0.50	0.50	0.50	0.50	0.50
Police Records Supervisor	1.00	1.00	1.00	1.00	1.00
Police Technical Services Manager	1.00	-	-	-	-
Police Volunteer Coordinator	1.00	-	-	-	-
Operations					
Police Commander	1.00	1.00	1.00	1.00	1.00
Community Service Officer	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	3.00	3.00	3.00	3.00	3.00
Police Sergeant	9.00	9.00	9.00	9.00	9.00
Police Corporal	4.00	5.00	5.00	5.00	5.00
Police Officer	41.00	43.00	43.00	43.00	43.00
Police Volunteer Coordinator	-	1.00	1.00	1.00	1.00
Investigations					
Police Lieutenant	1.00	1.00	1.00	1.00	1.00
Police Sergeant	2.00	2.00	2.00	2.00	2.00
Police Officer	10.00	10.00	10.00	10.00	10.00
Property and Evidence Technician	2.00	2.00	2.00	-	-
Community Service Officer	-	-	-	2.00	2.00
Crime & Intelligence Analyst	1.00	1.00	1.00	1.00	1.00
Animal Care Services					
Animal Control Officer	-	1.00	1.00	1.00	1.00
Total Police Department	103.50	107.50	107.50	107.50	107.50
Public Works Department					
Administration / Engineering					
Public Works Director	0.80	0.80	0.80	0.80	0.80
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Associate Civil Engineer	1.00	-	-	-	-
Construction Inspector I/II	1.00	1.00	1.00	1.00	1.00
Engineering Technician I/II	1.00	1.00	1.00	1.00	1.00
Management Analyst	0.50	-	-	-	-
PW/Utilities Section Manager	1.00	1.00	1.00	1.00	1.00
Office Assistant	1.00	1.00	1.00	-	-
Senior Civil Engineer	2.00	3.00	3.00	3.00	3.00
Senior Management Analyst	-	0.50	0.75	0.75	0.75
Senior Office Assistant	-	-	-	1.00	1.00

City of Folsom FY 2021-22 Budget

Staffing Detail

	FY 18 Approved	FY 19 Approved	FY 20 Approved	FY 21 Approved	FY 22 Proposed
Public Works Department (cont.)					
Fleet Maintenance					
PW / Utilities Section Manager	0.30	0.30	0.35	0.35	0.35
Fleet / Solid Waste Manager	-	0.20	0.20	0.20	0.35
Administrative Assistant	0.10	0.10	0.10	0.10	0.10
Inventory Clerk	1.00	1.00	1.00	1.00	1.00
Lead Senior Mechanic	1.00	1.00	1.00	1.00	1.00
Mechanic II	4.00	4.00	4.00	4.00	4.10
Maintenance Worker I/II	0.10	0.10	0.10	0.10	-
Senior Equipment Mechanic	1.00	1.00	1.00	1.00	1.00
Streets					
Maintenance Specialist	2.00	3.00	3.00	3.00	3.00
Maintenance Worker I/II	5.10	4.10	4.10	4.10	4.00
Mechanic II	-	-	-	-	0.10
Senior Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Streets Operations Supervisor	1.00	1.00	1.00	1.00	1.00
Traffic Maintenance					
Associate Civil Engineer	-	1.00	1.00	1.00	1.00
Maintenance Specialist	2.00	2.00	2.00	1.00	1.00
Senior Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Senior Traffic Control & Lighting Technician	1.00	1.00	1.00	1.00	1.00
Traffic Control & Lighting Supervisor	1.00	-	-	-	-
Traffic Control & Lighting Technician I/II	3.00	3.00	3.00	4.00	4.00
Transit*					
PW / Utilities Section Manager	0.10	0.10	-	-	-
Administrative Assistant	0.40	0.40	-	-	-
Senior Management Analyst	-	0.25	-	-	-
Transit Chief	1.00	1.00	-	-	-
Transit Bus Driver	2.00	4.00	-	-	-
Transit Bus Driver - PPT (@ 80%)	8.00	6.40	-	-	-
Transit Coordinator	1.00	1.00	-	-	-
Transit Scheduler	1.00	1.00	-	-	-
Transit Trainer	1.00	1.00	-	-	-
Total Public Works Department	48.40	49.25	34.40	34.40	34.55
Environmental and Water Resources					
Water Resources Administration					
Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Associate Civil Engineer	1.00	1.00	1.00	1.00	1.00
Engineering Technician I/II	1.00	1.00	1.00	1.00	1.00
Marketing & Graphics Coord	0.50	0.25	0.25	0.25	-
PW / Utilities Section Manager	1.00	1.00	1.00	1.00	1.00
SCADA Programmer	-	1.00	1.00	1.00	1.00
Senior Civil Engineer	2.00	2.00	2.00	2.00	2.00
Senior Office Assistant	1.00	1.00	1.00	1.00	2.00

City of Folsom FY 2021-22 Budget

Staffing Detail

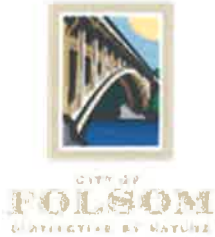
	FY 18 Approved	FY 19 Approved	FY 20 Approved	FY 21 Approved	FY 22 Proposed
Environmental and Water Resources (cont.)					
Wastewater					
Senior Wastewater Collection Technician	2.00	2.00	2.00	2.00	2.00
Utilities Technician	1.00	1.00	-	-	-
Wastewater Collection Supervisor	1.00	1.00	1.00	1.00	1.00
Wastewater Collection Tech I/II	10.00	10.00	11.00	11.00	11.00
Water Conservation					
Water Management Coordinator	1.00	1.00	1.00	1.00	1.00
Water Management Specialist	2.00	2.00	2.00	2.00	2.00
Water Utility Maintenance					
Senior Water Utility Worker	1.00	1.00	1.00	1.00	1.00
Utility Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Water Utility Worker I/II	5.00	5.00	5.00	5.00	5.00
Water Treatment Plant					
Lead Plant Mechanic	1.00	1.00	1.00	1.00	1.00
Plant Mechanic	1.00	1.00	1.00	1.00	-
Senior Office Assistant	1.00	1.00	1.00	1.00	-
Water Treatment Plant Chief Operator	1.00	1.00	1.00	1.00	1.00
Water Treatment Plant Operator III	3.00	3.00	3.00	3.00	4.00
Water Treatment Plant Operator I / II	1.00	1.00	1.00	1.00	1.00
Water Treatment Plant Supervisor	1.00	1.00	1.00	1.00	1.00
Water Quality					
Water Distribution Chief Operator	1.00	1.00	1.00	1.00	1.00
Water Distribution Operator I/II	3.00	3.00	3.00	3.00	3.00
Water Quality Technician	1.00	1.00	1.00	1.00	1.00
Water Distribution Supervisor	1.00	1.00	1.00	1.00	1.00
Water Metering Program					
Utility Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Water Utility Worker	-	-	-	1.00	1.00
Senior Water Meter Worker	-	1.00	1.00	-	-
Water Utility Worker I/II	4.00	3.00	3.00	3.00	3.00
Total Environmental and Water Resources	52.50	53.25	53.25	53.25	53.00

City of Folsom FY 2021-22 Budget

Staffing Detail

	FY 18 Approved	FY 19 Approved	FY 20 Approved	FY 21 Approved	FY 22 Proposed
Solid Waste Department					
Solid Waste Collections					
Public Works Director	0.20	0.20	0.20	0.20	0.20
PW / Utilities Section Manager	0.60	0.60	0.65	0.65	0.65
Solid Waste / Fleet Manager	-	0.80	0.80	0.80	0.65
Solid Waste Supervisor	-	1.00	1.00	1.00	1.00
Administrative Assistant	0.50	0.50	0.90	0.90	0.90
Account Technician	-	1.00	1.00	1.00	1.00
Management Analyst	0.50	-	-	-	-
Senior Management Analyst	-	0.25	0.25	0.25	0.25
Maintenance Worker I/II	0.80	1.80	1.80	1.80	1.00
Mechanic II	1.00	1.00	1.00	1.00	1.80
Refuse Driver	32.00	31.00	31.00	31.00	37.00
Senior Maintenance Worker	2.00	2.00	2.00	2.00	2.00
Senior Office Assistant	3.00	3.00	3.00	3.00	3.00
Hazardous Materials					
Environmental Specialist Supervisor	1.00	-	-	-	-
Hazardous Materials Coordinator	1.00	1.00	1.00	1.00	1.00
Maintenance Specialist	1.00	1.00	1.00	1.00	1.00
Senior Environmental Specialist	1.00	1.00	1.00	1.00	1.00
Recycling					
Environmental Specialist Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Environmental Specialist	-	-	-	-	2.00
Total Solid Waste Department	45.60	47.15	47.60	47.60	55.45
Total Staffing Positions	446.00	466.90	452.50	452.50	461.25

*Transit – During Fiscal Year 2019 the City Transit Services were annexed by Sacramento Regional Transit



Folsom City Council Staff Report

MEETING DATE:	5/11/2021
AGENDA SECTION:	Public Hearing
SUBJECT:	Resolution No. 10626 - A Resolution of the City Council of the City of Folsom Approving the Issuance by the California Public Finance Authority of Multifamily Housing Revenue Bonds in an Aggregate Principal Amount not to Exceed \$20,000,000 for the Purpose of Financing or Refinancing the Acquisition and Construction of Bidwell Place Apartments and Certain Other Matters Relating Thereto
FROM:	Community Development Department

RECOMMENDATION / CITY COUNCIL ACTION

Move to Adopt Resolution No. 10626 - A Resolution of the City Council of the City of Folsom Approving the Issuance by the California Public Finance Authority of Multifamily Housing Revenue Bonds in an Aggregate Principal Amount not to Exceed \$20,000,000 for the Purpose of Financing or Refinancing the Acquisition and Construction of Bidwell Place Apartments and Certain Other Matters Relating Thereto.

BACKGROUND / ISSUE

In late 2019, the City received a proposal from St. Anton Communities, Inc. seeking City-funding for a proposed 75-unit 100% affordable project to be known as the Bidwell Place Project (“Project”), which expands on the developer’s mixed-use Bidwell Pointe development. The proposed project, which includes development of three (3) three-story apartment buildings, features nine studio units, 39 one-bedroom units, and 27 two-bedroom units. The individual apartment units range from 503-square feet (studio units) to 959-square feet (two-bedroom units). In addition to the residential units, the project includes demolishing a portion of the existing Bank of America commercial building that is at the project site. On April 28,

2020, the City Council approved an affordable housing loan, in the amount of \$4,150,000, to construct the Bidwell Place Apartments project.

The City Council is being asked to adopt a resolution that would approve the issuance of multifamily housing revenue bonds by the California Public Finance Authority ("CalPFA") for the purpose of financing the acquisition and construction of the Bidwell Place multifamily residential housing project to be located in the City (the "Project"). The Council previously held a public hearing and approved Resolution No. 10428 related to this project on May 12, 2020. The Resolution will expire after one year. Prior to the issuance of bonds, the Project will need to receive "private activity bond" allocation from the California Debt Limit Allocation Committee (CDLAC) (received on December 21, 2020), and CalPFA will be required to adopt a resolution which would approve the execution and delivery of certain bond documents that would reflect the terms of the bonds (approved on April 6, 2021).

In order for all or a portion of the bonds to qualify as tax-exempt bonds, the City of Folsom must conduct a public hearing under the Tax and Equity Fiscal Responsibility Act ("TEFRA") to allow members of the community an opportunity to speak in favor of or against the use of tax-exempt bonds for the financing of the Project.

POLICY / RULE

Section 147(f) of the Internal Revenue Code of 1986 (the "Code") requires that the "applicable elected representatives" of the jurisdiction in which a project is to be financed with "private activity bonds" is situated, adopt a resolution approving the issuance of such "private activity bonds" after holding a public hearing which has been noticed in a newspaper of general circulation in such jurisdiction.

ANALYSIS

This public hearing by the City Council is held pursuant to Section 147(f) of the Internal Revenue Code in order to comply with the statutory requirements prior to CalPFA issuing the multifamily housing revenue bonds. CalPFA is not permitted to issue bonds for the Project without first conducting a public hearing and obtaining permission from the governing board of the jurisdiction in which the project is located, which in this case is the City Council of the City of Folsom.

CalPFA is a political subdivision of the State of California established under the Joint Exercise of Powers Act for the purpose of issuing tax-exempt conduit bonds for public and private entities throughout California. CalPFA was established to promote economic, cultural, and community development opportunities that create temporary and permanent jobs, affordable housing, community infrastructure and improve the overall quality of life in local communities. As of 2017, the City of Folsom is an additional member of CalPFA, which allows CalPFA to issue bonds and finance the Project.

FINANCIAL IMPACT

As set forth in the Joint Exercise of Powers Agreement of CalPFA, the debt from bonds issued by CalPFA would not be a debt or financial obligation or liability of the City. Pursuant to the governing California statutes and the JPA Agreement, members of CalPFA are not responsible for the repayment of obligations incurred by CalPFA. The debt from the bond issuance would be payable solely from amounts received pursuant to the terms and provisions of financing agreements to be executed by the Project developer and CalPFA. In the financing documents, the Project developer will be required to provide comprehensive indemnification to CalPFA and its members, including the City of Folsom. The City's membership in the Authority bears no cost or financing obligation.

ENVIRONMENTAL REVIEW

The Bidwell Place Apartments project is exempt from environmental review under Public Resources Code Sections 21159.21 and 21159.23 and Sections 15192 and 15194 of the California Environmental Quality Act Guidelines.

ATTACHMENT

Resolution No. 10626 - A Resolution of the City Council of the City of Folsom Approving the Issuance by the California Public Finance Authority of Multifamily Housing Revenue Bonds in an Aggregate Principal Amount not to Exceed \$20,000,000 for the Purpose of Financing or Refinancing the Acquisition and Construction of Bidwell Place Apartments and Certain Other Matters Relating Thereto.

Submitted,



Pam Johns, Community Development Director

RESOLUTION NO. 10626

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FOLSOM APPROVING THE
ISSUANCE BY THE CALIFORNIA PUBLIC FINANCE AUTHORITY OF MULTIFAMILY
HOUSING REVENUE BONDS IN AN AGGREGATE PRINCIPAL AMOUNT NOT TO
EXCEED \$20,000,000 FOR THE PURPOSE OF FINANCING OR REFINANCING THE
ACQUISITION AND CONSTRUCTION OF BIDWELL PLACE APARTMENTS AND
CERTAIN OTHER MATTERS RELATING THERETO**

WHEREAS, Bidwell Place, LP or a partnership of which St. Anton Communities, LLC (the "Developer") or a related person to the Developer is the general partner, has requested that the California Public Finance Authority (the "Authority") adopt a plan of financing providing for the issuance of exempt facility bonds for a qualified residential rental project pursuant to Section 142(a)(7) of the Internal Revenue Code of 1986 (the "Code") in one or more series issued from time to time, including bonds issued to refund such exempt facility bonds in one or more series from time to time, and at no time to exceed \$20,000,000 in outstanding aggregate principal amount (the "Bonds") for the acquisition, construction, improvement and equipping of a multifamily rental housing project located at 403 East Bidwell Street, Folsom, California (the "Project"); and

WHEREAS, pursuant to Section 147(f) of the Code, the issuance of the Bonds by the Authority must be approved by the City of Folsom (the "City") because the Project is located within the territorial limits of the City; and

WHEREAS, the City Council of the City (the "City Council") is the elected legislative body of the City and is the applicable elected representative under Section 147(f) of the Code; and

WHEREAS, the Authority has requested that the City Council approve the issuance of the Bonds by the Authority in order to satisfy the public approval requirement of Section 147(f) of the Code and the requirements of Section 12 of the Joint Exercise of Powers Agreement Relating to the California Public Finance Authority, dated as of May 12, 2015 (the "Agreement"), among certain local agencies, including the City; and

WHEREAS, pursuant to Section 147(f) of the Code, the City Council has, following notice duly given, held a public hearing regarding the issuance of the Bonds, and now desires to approve the issuance of the Bonds by the Authority; and

WHEREAS, the City Council understands that its actions in holding this public hearing and in approving this Resolution do not obligate the City in any manner for payment of the principal, interest, fees or any other costs associated with the issuance of the Bonds, and said City Council expressly conditions its approval of this Resolution on that understanding.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Folsom as follows:

Section 1. The City Council hereby approves the issuance of the Bonds by the Authority for the purposes of financing the Project. It is the purpose and intent of the City Council that this Resolution constitute approval of the issuance of the Bonds by the Authority, for the purposes of (a)

Section 147(f) of the Code by the applicable elected representative of the governmental unit having jurisdiction over the area in which the Project is located, in accordance with said Section 147(f) and (b) Section 12 of the Agreement.

Section 2. The officers of the City Council are hereby authorized and directed, jointly and severally, to do any and all things and execute and deliver any and all documents, certificates and other instruments which they deem necessary or advisable in order to carry out, give effect to and comply with the terms and intent of this Resolution and the financing transaction approved hereby. Any actions heretofore taken by such officers are hereby ratified and approved.

Section 3. The City Council expressly conditions its approval of this Resolution on its understanding that the City shall have no obligation whatsoever to pay any principal, interest, fees or any other costs associated with the Authority's issuance of the Loan for the financing of the Project.

Section 4. This Resolution shall take effect from and after its passage and approval.

PASSED AND ADOPTED this 11th day of May 2021, by the following roll-call vote:

- AYES:** Councilmember(s):
- NOES:** Councilmember(s):
- ABSENT:** Councilmember(s):
- ABSTAIN:** Councilmember(s):

Michael D. Kozlowski, MAYOR

ATTEST:

Christa Freemantle, CITY CLERK

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Folsom City Council Staff Report

MEETING DATE:	5/11/2021
AGENDA SECTION:	Old Business
SUBJECT:	Report on Public Outreach Regarding the Retail Space in the Historic District Parking Garage and Direction to Staff
FROM:	Parks and Recreation Department

RECOMMENDATION / CITY COUNCIL ACTION

Staff is seeking direction on next step(s) after conducting public outreach on potential uses for the retail space in the City’s Historic District parking garage.

BACKGROUND / ISSUE

At the March 23, 2021 City Council meeting, staff made a presentation regarding potential use options in the vacant City-owned retail space in the Historic District parking garage. Within that presentation, staff provided background about the space including its size of 3,700 square feet, its current vacant and unimproved interior, the prior use of the space as a museum, its zoning (Historic District/Commercial C-2), and the allowable uses within the zone. Staff further provided that any uses of the space should be consistent with FMC Section 17.22 (C-2 allowed uses), FMC 17.56 (Historic District), as well as the Historic District Retail Study results of 2006.

The presentation included three main options for City Council consideration. They included: retain for City uses (such as police/fire department substation or rental/banquet facility); lease the space (which could be restaurant, retail, local market, offices, event center, faith based center or other allowable uses), or sell the space (which would require the creation of a commercial condo and additional engineering/professional services).

Staff also presented the potential expenses and revenue associated with the three options. With the three options, potential tenant improvement costs would be approximately \$150,000 to add restrooms, kitchen, storage, walls, fire suppression, HVAC, electrical, blinds, lighting, paint, and audiovisual equipment. Revenue potentials for the City-use option ranged from

\$22,000 to \$177,000 per year; for the lease option about \$88,800 per year; and for the sell option about \$740,000 to \$925,000.

At the City Council meeting there was public input from several speakers suggesting that the space should be sold (rather than leased) to ensure the pricing of the space would be market-rate. There was also input that the space would be ideal for high-end furnishings sales. After discussion of the various options related to the space, staff received direction from the City Council to coordinate a community meeting with interested persons and stakeholders to gather input on what types of uses are needed or desired for this location, and to then report-back to the City Council.

POLICY / RULE

Pursuant to Section 2.02 of the Folsom City Charter, all powers of the City are vested in the City Council.

ANALYSIS

As a result of the direction received from the City Council on March 23, City Manager Elaine Andersen hosted and facilitated a virtual workshop on April 15, 2021, providing an overview of the space (including a photo and video tour) and encouraging input from those attending on what uses should be considered for the space. In addition, City staff advertised a web-based survey and dedicated e-mail address for those who wished to provide ideas and input for consideration, whether or not they attended the virtual workshop. The due date for all submissions was April 23, 2021. A summary of the specific input received is included in the attachment to this staff report.

Workshop Results

The April 15 workshop was held on a virtual platform from 3:00 to 5:00 PM. There were 50 attendees who signed up for the virtual meeting. During the workshop, an overview of the space and use parameters was provided. In addition to asking specific questions to draw out input, the City Manager provided an open dialogue opportunity for those participating in the meeting to share their ideas for the retail use. There were over 20 different ideas and many similar thoughts that emerged, including using the space as a rental store for water sports equipment, small market, public safety station, iconic brand type business to attract visitors (a brewhouse/taphouse was mentioned several times), sports equipment store, bike sales, venue for arts, trades/makers community space, and souvenir shop. Please see Attachment 1.

Survey Results

There were six online surveys completed with the following suggestions:

- Deli/Local Market
- Shops/Retail
- Event Space
- Restaurant/Deli
- Brewery
- City Services Information Center
- Festival Center

Emails Received

Numerous emails were received covering about 15 different ideas, with many being similar concepts from the workshop. A few different ideas that arrived via e-mail were using the space as a homeless job center, elder craftsperson workshop, start-up incubator center, community class center, and a teen center.

Letters Received

Staff also received one letter which outlined the need for the use to be consistent with the Railroad Block Master Plan and the Historic Folsom Station Development Agreement, as well as being mindful of impacted parking, compatible operating hours, and the thought that a privately owned use would streamline leasing processes.

Suggestions Received

Two more specific suggestions were received. One for a child/pet-friendly brewery to purchase the space. A description of the need and proposed use was provided. There was no purchase offer included.

The other was for a bicycle sales showroom. The proposal described continuing the proposer's rental operation at the corner of Reading/Leidesdorff Street and relocating from their other storefront at 150 Natoma Station Drive to the proposed retail space at the parking garage. An offer of \$3,000 per month with an annual CPI increase for a 5-year lease was included.

Based on the workshop, survey, emails, letters, and proposals received, staff is seeking direction on the next steps to take to fulfill City Council's direction.

FINANCIAL IMPACT

Depending upon the next steps that City Council chooses, funding for tenant improvements and/or professional services for appraisals or preparation of Request for Proposals or other documents may result in direct costs to the General Fund.

ENVIRONMENTAL REVIEW

This report to Council is not a project under the California Environmental Quality Act and does not require environmental review.

ATTACHMENT

Summary of input received from workshop, survey, emails, letters, and suggestions.

Submitted,

Lorraine Poggione, Parks and Recreation Director

Retail Space Feedback

Summary of Workshop 4/15/21; Emails and Letters Received

50 attendees including staff attended workshop

Suggestions/Comments Received Via Workshop:

- Stand up Paddle Board, kayaks, canoe rentals - water sports event staging, water sports info
- Nothing too loud
- Small market with items needed by travelers
- No tattoo shops
- Public Safety
- Retail use to enhance the rest of the plan development around the plaza
- Lease would benefit the city to support other services it provides in the Historic District
- Something outdoor related
- Non-retail is a bad idea - we need business that are open daily - fun unique stores
- Meet Historic District guidelines and have a conditional use permit
- Limitation on percentage of parking used
- Iconic brand aligning with Folsom's Distinctive By Nature brand (like Sierra Nevada Brewery Taphouse) (agreed by several)
- Market similar to David Berkely Pavillions - market, café, deli all in one (agreed by several)
- Brewery could have the wrong kind of hours - stays open too late - should close by 10 p.m.
- No more alcohol sales in the plaza area (agreed by several)
- Dog store
- Brewery not family friendly
- REI-ish store
- Souvenir shop
- Venue for the arts
- Local owner-no chains
- Many said lease the property
- Many said sell property
- Some said it shouldn't be used for events (due to limited parking)

Emails Received:

- Children's museum
- Community makers space
- Bike sales
- Artists' collaborative
- Elder craftspersons' store
- Pop-Up retail for small businesses
- Volunteer community repair shop
- Coffee/Small bites shop
- Start-up incubator center (similar to Chicostart)
- Commission Based Rental Agreement for Music / Theatre
- Homeless job center

•Restaurant with outdoor dining

Input Received Via Letters:

- Railroad Block Master Conceptual Plan (2004) said that street or plaza level should be retail
- Historic Folsom Station development agreement lists unsuitable retail uses
- Restaurant in that space could be problematic due to construction of floors/ceilings
- Operating hours should be no earlier than 7AM and no later than 10PM
- Conference use requires parking and there is conference space nearby
- Public safety presence for part of the building would be beneficial
- Private ownership may streamline leasing process and tenant improvements and ensure compatible tenant mix

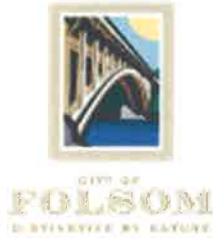
Surveys Received:

Deli/Local Market
Shops/Retail
Event Space
Restaurant/Deli
Brewery
City Services Information Center
Festival Center

Suggestions Received:

Brewery
Bike Sales Showroom

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Folsom City Council Staff Report



MEETING DATE:	5/11/2021
AGENDA SECTION:	New Business
SUBJECT:	Ordinance No. 1313 – An Ordinance of the City of Folsom Adding Section 9.36.220 to the Folsom Municipal Code Pertaining to Host Liability for Fireworks Ordinance Violation (Introduction and First Reading)
FROM:	Fire Department

RECOMMENDATION / CITY COUNCIL ACTION

Staff respectfully request that the City Council introduce and conduct first reading of Ordinance No. 1313 - An Ordinance of the City of Folsom Adding Section 9.36.220 to the Folsom Municipal Code Pertaining to Host Liability for Fireworks Ordinance Violation.

BACKGROUND / ISSUE

California-approved “Safe and Sane” fireworks are currently allowed in nearly 300 communities across the state, including all communities in Sacramento County. Safe and Sane fireworks (approved by the State of California) are not explosive, not aerially launched, and are tested and approved by the Office of the State Fire Marshal. Fireworks sales/usage, in the City of Folsom, is currently limited to June 28th through July 4th. The discharge of fireworks within the City of Folsom is not permitted except for the use of safe and sane fireworks as allowed by Section 9.36.040 of the Folsom Municipal Code.

POLICY / RULE

The City Council is vested with authority to adopt Ordinances pursuant to Section 2.12 of the Folsom City Charter. Amendments to the Folsom Municipal Code require approval of the City Council.

ANALYSIS

Similar to many cities in the Sacramento region and throughout California, the City of Folsom has seen an increase in the amount of illegal fireworks activity during the 4th of July period, some resulted in injuries and fires. This can become a great risk to public safety as it impacts the number of 911 calls for service resulting in longer response times for other critical emergencies. At the same time placing an increased risk of fire related property loss, personal injury, and death on the community. Fire danger from illegal fireworks to structures and open space vegetation is real and poses clear threat to the public health, safety, and the general welfare of the City's residents and businesses.

Fire investigators in the Folsom Fire Department, together with Folsom police officers, have been tackling illegal fireworks through public education and awareness campaigns. Educational messaging reminding the public of what types of fireworks are permitted, when and where they can be used, and how to safely use them. Structure and vegetation fires caused by firework activities are generally the result of using fireworks that are explosive or aerially launched. These types of fireworks are illegal in California and are often purchased outside the state or obtained via mail order. Officers from the Fire and Police Departments continue to work towards proactively reducing the number of illegal fireworks in Folsom by stopping the sales of illegal fireworks and responding to firework related complaints during the 4th of July holiday and the weeks leading to it.

State law generally requires that a law enforcement officer personally observe the person discharging illegal fireworks prior to issuing a citation; however, educational and enforcement campaigns against setting off illegal fireworks through a social host ordinance has been successfully implemented in many jurisdictions in California such as, for example, Kern County, Redwood City, Pacifica, Rohnert Park, Cloverdale, Arroyo Grande, Lemoore, and Hanford.

The proposed update to the Folsom Municipal Code provides for social host liability for illegal fireworks, allowing fire department, law enforcement, and code enforcement personnel to hold the owner or person in possession of real property, or the host of a gathering on public or private property, responsible for the discharge of illegal fireworks. Persons cited under the proposed social host ordinance can request a hearing per Section 1.09.030 of the Folsom Municipal Code.

This ordinance would improve enforcement capabilities in several ways. Typically, it is not difficult for enforcement officers to identify the specific location an aerial firework originates. The challenge lies in identifying the specific individual user or possessor of the firework. The "Social Host Liability" ordinance greatly simplifies this difficulty and allows an officer to focus on a particular person (or multiple persons) responsible for the property or event. The adoption of this new ordinance accompanied with social media outreach to inform the public of its existence and potential penalties are likely to have a significant impact on reducing illegal fireworks.

The ordinance is crafted in a manner to avoid narrow application to property owners only. It is designed to apply to any person who has the right to use, possess or occupy a public or private property under a lease, permit, license, rental agreement, or contract. Additionally, the ordinance

could be applied to any person who hosts, organizes, supervises, officiates, conducts, or accepts responsibility for a gathering on public or private property. The ordinance does not apply to responsible parties who immediately seek the City's assistance in removing noncompliant individuals.

FINANCIAL IMPACT

This action has minimal impact on the City's General Fund. Both Fire and Police Department personnel costs for enforcement during the 4th of July holiday are reimbursed by the Greater Sacramento Area Fireworks Task Force (GSAFTF) in cooperation with fireworks manufactures. The addition of section 9.36.220 will improve the ability of enforcement officers to administer violations for illegal fireworks used within the City of Folsom.

ENVIRONMENTAL REVIEW

The proposed action is not a project under Section 15061(b)(3) of the California Environmental Quality Act Guidelines, and as such is exempt from environmental review.

ATTACHMENT

Ordinance No. 1313 – An Ordinance of the City of Folsom Adding Section 9.36.220 to the Folsom Municipal Code Pertaining to Host Liability for Fireworks Ordinance Violation (Introduction and First Reading)

Submitted,



Ken Cusano, Fire Chief

Attachment 1

Ordinance No. 1313 – An Ordinance of the City of Folsom Adding Section 9.36.220 to the Folsom Municipal Code Pertaining to Host Liability for Fireworks Ordinance Violation (Introduction and First Reading)

ORDINANCE NO. 1313

**AN ORDINANCE OF THE CITY OF FOLSOM ADDING
SECTION 9.36.220 TO THE FOLSOM MUNICIPAL CODE PERTAINING TO
HOST LIABILITY FOR FIREWORKS ORDINANCE VIOLATION**

The City Council of the City of Folsom does hereby ordain as follows:

SECTION 1 PURPOSE

The purpose of this Ordinance is to add Section 9.36.220 to Chapter 9.36, "Fireworks", of the Folsom Municipal Code to impose liability upon property owners, residents, and social hosts for violating the Folsom Fireworks Ordinance in order to protect the public's health, life, and safety from the danger of fireworks.

SECTION 2 ADDITION TO CODE

Section 9.36.220 is hereby added to the Folsom Municipal Code to read as follows:

9.36.220 Host liability.

- A. The term "host" in this Section shall mean any of the following:
1. An owner of any private residential or non-residential real property in the City; or
 2. Any person who has the right to use, possess, or occupy public or private property under a lease, permit, license, rental agreement, or contract; or
 3. Any person who hosts, organizes, supervises, officiates, conducts, or accepts responsibility for a gathering on public or private property.
- B. The term "strictly liable" in this Section shall mean liability for a wrongful act regardless of a person's intent, knowledge, negligence, or lack thereof in committing the wrongful act.
- C. Any host shall be strictly liable for any unlawful ignition, explosion, discharge, use, or display of any fireworks in violation of this Chapter on their property or at their gathering, except that no person who has the right to use, possess, or occupy a unit in a multifamily residential property under a lease, rental agreement, or contract shall be liable for a violation of this Chapter occurring in the common area of the property unless the person hosts, organizes, supervises, officiates, conducts, or accepts responsibility for a gathering at which the violation occurs.

D. Any person having the care, custody, or control of a minor shall be strictly liable for any unlawful ignition, explosion, discharge, use, or display of fireworks by the minor in violation of this Chapter.

E. Except as provided below in subsection F, no host shall permit or allow another person on private property, or at a gathering on public property, where the host knows or reasonably should know that the person is engaged in a violation of this Chapter.

F. The provisions this Section shall not apply to:

1. Conduct involving display, use, or discharge of fireworks as permitted under federal or state law;

2. A host who initiates contact with law enforcement or fire officials to assist in removing any person from the property or gathering in order to comply with this Chapter.

G. Chapter 1.09 and Section 9.36.180 apply to a violation of this Section, except that a violation of this Section shall be subject to a fine of \$1,000.

SECTION 3 SCOPE

Except as set forth in this Ordinance, all other provisions of the Folsom Municipal Code shall remain in full force and effect.

SECTION 4 NO MANDATORY DUTY OF CARE

This Ordinance is not intended to and shall not be construed or given effect in a manner that imposes upon the City or any officer or employee thereof a mandatory duty of care towards persons and property within or without the City, so as to provide a basis of civil liability for damages, except as otherwise imposed by law.

SECTION 5 SEVERABILITY

If any section, subsection, sentence, clause, or phrase in this Ordinance or any part thereof is for any reason held to be unconstitutional, invalid, or ineffective by any court of competent jurisdiction, such decision shall not affect the validity or effectiveness of the remaining portions of this Ordinance or any part thereof. The City Council declares that it would have passed each section irrespective of the fact that any one or more section, subsection, sentence, clause, or phrase be declared unconstitutional, invalid, or ineffective.

SECTION 6 EFFECTIVE DATE

This Ordinance shall become effective thirty (30) days from and after its passage and adoption, provided it is published in full or in summary within twenty (20) days after its adoption in a newspaper of general circulation in the City.

This Ordinance was introduced and the title thereof read at the regular meeting of the City Council on May 11, 2021, and the second reading occurred at the regular meeting of the City Council on May 25, 2021.

On a motion by Council Member _____ seconded by Council Member _____, the foregoing Ordinance was passed and adopted by the City Council of the City of Folsom, State of California, this ____ day of _____, 2021 by the following roll-call vote:

AYES: Councilmember(s):

NOES: Councilmember(s):

ABSENT: Councilmember(s):

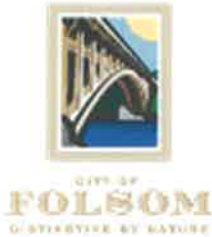
ABSTAIN: Councilmember(s):

Michael D. Kozlowski, MAYOR

ATTEST:

Christa Freemantle, CITY CLERK

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Folsom City Council Staff Report



MEETING DATE:	5/11/2021
AGENDA SECTION:	New Business
SUBJECT:	Policy for Sidewalk Maintenance Responsibility and Direction to Staff
FROM:	Public Works Department

RECOMMENDATION / CITY COUNCIL ACTION

The Public Works Department is requesting direction from the City Council as it pertains to the Policy for Sidewalk Maintenance.

BACKGROUND / ISSUE

The City is responsible for ensuring the sidewalks are maintained throughout the City of Folsom. Currently, Public Works staff responds to reports of sidewalk hazards, typically within 24 hours, and makes temporary repairs. While these repairs are necessary, they often do not adequately address the underlying cause of the hazard nor resolve the issue in the long term. A lack of a clear policy has made it difficult to address sidewalk replacements in many locations, with staff being tasked with making temporary repairs multiple times before a permanent repair can be made.

The City does not have a dedicated ordinance that identifies and provides guidelines for the responsibility of sidewalk maintenance; however, Chapter 22 of the California Streets and Highways Code, Section 5610, requires the maintenance of sidewalks to be the responsibility of the affronting property owner. Although many other local municipalities do require the affronting property owner to maintain the sidewalk in a clear and safe condition, the City has historically taken on the repairs to reduce its exposure to litigation as well as to reduce any hardships to property owners. Due to a lack of clear policies and procedures, many of the temporary repairs degrade over time and the permanent repairs are not completed.

Streets and Highways Code, Chapter 22, Section 5610, states:

The owners of lots or portions of lots fronting on any portion of a public street or place when that street or place is improved or if and when the area between the property line of the adjacent property and the street line is maintained as a park or parking strip, shall maintain any sidewalk in such condition that the sidewalk will not endanger persons or property and maintain it in a condition which will not interfere with the public convenience in the use of those works or areas save and except as to those conditions created or maintained in, upon, along, or in connection with such sidewalk by any person other than the owner, under and by virtue of any permit or right granted to him by law or by the city authorities in charge thereof, and such persons shall be under a like duty in relation thereto.

While the Streets and Highways Code does set forth the mechanisms by which the City may notice and require repairs to be undertaken or assess property owners for the costs of the repairs if undertaken by the City, it does not allow for any mutually beneficial policies on sidewalk replacement such as cost-sharing or allowing property owners to choose to have the City perform the repairs at known costs. In many instances the City would likely be able to facilitate necessary repairs for considerably less cost, passing those savings onto the property owners.

Due to the increasing number of sidewalk uplifts and a backlog of repair locations, the Public Works Department is interested in pursuing an ordinance amendment that would establish sidewalk maintenance responsibilities and policies for replacement. The ordinance would contain clear policies regarding sidewalk maintenance responsibility, temporary repair guidelines, possible cost-sharing opportunities, and a potential method for the City to administer required sidewalk maintenance at a discounted price to the property owner due to economy of scale. The ordinance could also address private property trees which account for most sidewalk uplifts. Topics such as tree removal and root pruning could be addressed so that any sidewalk maintenance performed will not need to be redone in a few years due to further uplift from unmitigated trees. Other local agencies have policies where the City will cover the cost of the sidewalk replacement if the property owner removes the tree, as another example of a benefit from a sidewalk maintenance ordinance.

There are liability issues with the current lack of a policy on sidewalk maintenance. In the past 10 years, the City has received 14 sidewalk injury claims. Case law has proven that liability cannot be imposed on property owners via Streets and Highways Code Section 5610. Liability can however be imposed through the adoption of a properly worded ordinance.

An ordinance could expressly provide that property owners owe a duty of care to members of the public to keep and maintain sidewalk areas in a safe, non-dangerous condition. In December 2004, the California Appellate Sixth District Court upheld the validity of a City ordinance finding in part that the imposition of a duty of care on an abutting landowner serves as an important public purpose by providing property owners with an incentive to maintain the sidewalks adjacent to their property in a safe condition. The court's ruling that the ordinance is valid – in effect, makes it an even stronger tool for use by cities throughout California.

It is the Public Works Department’s goal to contract yearly with contractors that would be utilized to replace damaged sidewalks. Folsom residents could choose to make the repairs themselves, hire their own licensed contractor or opt to have the City make the repairs at a known cost. Regardless of which direction is chosen, repairs would be required to be completed to City of Folsom standards and specifications and inspected by City staff. It is likely that many property owners would choose to have the repairs made by the City to avoid the nuances of obtaining an encroachment permit and hiring a contractor.

Below are the sidewalk maintenance policies of other nearby local municipalities:

Agency	Policy	Responsible Party
City of Citrus Heights	Streets and Highways Code	Property Owner
City of Elk Grove	Municipal Code	Property Owner
City of Rancho Cordova	Streets and Highways Code	-City repairs residential -Property owner repairs commercial
City of Sacramento	Municipal Code	Property Owner

POLICY / RULE

The City Council is vested with authority to adopt Ordinances pursuant to Section 2.12 of the Folsom City Charter. Amendments to the Folsom Municipal Code require approval of the City Council.

This item is not requesting an ordinance amendment, but rather is being presented as a discussion item to request direction from Council on further investigating an ordinance amendment.

ANALYSIS

Staff has prepared three options for your consideration as presented below:

City to Maintain Sidewalks	No written policy for sidewalk maintenance responsibility
	Property owners not financially or legally liable for maintenance
	Increasing backlog of repair locations and temporary repairs
	Depletion of sidewalk repair funds
Adhere to California Streets and Highways Code Section 5610	Clear policy for sidewalk maintenance responsibility
	Does not allow for any cost sharing opportunities between the City and property owners
	Liability cannot be imposed on property owners
	Increased financial liability to property owners
Amendment to the City Sidewalk Ordinance	Clear policy for sidewalk maintenance responsibility
	Potential cost sharing opportunities between the City and property owner
	Liability can be imposed on property owners
	Increased financial liability to property owners
	Decreased liability to the City

FINANCIAL IMPACT

The Public Works Department spends approximately \$350,000 per year on sidewalk repairs and replacement. As mentioned previously, this amount has not been adequate to address all known sidewalk maintenance required. Further, there are likely many more locations that need maintenance, or soon will need maintenance, that have not been realized by the City.

The adoption of a sidewalk maintenance ordinance could allow these funds to be used for cost-sharing programs with property owners for sidewalk maintenance, resulting in a reduced backlog of repair locations and a safer, pedestrian friendly City.

ENVIRONMENTAL REVIEW

This action is not considered a project under Section 15061(bX3) of the California Environmental Quality Act Guidelines, and as such is exempt from environmental review.

Submitted,

Dave Nugen, PUBLIC WORKS DIRECTOR

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