CITY OF FOLSOM

AMERICAN RIVER CANYON NORTH
AMERICAN RIVER CANYON NORTH 2
AMERICAN RIVER CANYON NORTH 3
BLUE RAVINE OAKS
BRIGGS RANCH
BROADSTONE
BROADSTONE UNIT NO.3
COBBLE RIDGE
COBBLE HILLS RIDGE II/REFLECTIONS II
FOLSOM HEIGHTS
FIELDSTONE MEADOWS
HANNAFORD CROSS
LA COLLINA DAL LAGO
LAKE NATOMA SHORES
LOS CERROS
NATOMA STATION
NATOMA VALLEY
PRAIRIE OAKS RANCH
THE RESIDENCES AT AMERICAN RIVER CANYON
SIERRA ESTATES
SILVERBROOK
STEEPLECHASE
WILLOW CREEK EAST
WILLOW CREEK SOUTH
WILLOW SPRINGS

LANDSCAPING AND LIGHTING DISTRICTS

FINAL ENGINEER'S REPORT

JUNE, 2008

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

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CITY OF FOLSOM

CITY COUNCIL

Eric King, Mayor
Steve Miklos, Vice Mayor
Jeff Starsky, Member
Kerri Howell, Member
Andy Morin, Member
Kerry Miller, City Manager

LANDSCAPING AND LIGHTING DISTRICT MANAGER

Lorraine Poggione

ENGINEER OF WORK

SCI Consulting Group

TABLE OF CONTENTS

INTRODUCTION 1

CERTIFICATES 4

PLANS & SPECIFICATION 5

FISCAL YEAR 2008-09 ESTIMATE OF COST AND BUDGET 6

- AMERICAN RIVER CANYON NORTH 6
- AMERICAN RIVER CANYON NORTH NO. 2 6
- AMERICAN RIVER CANYON NORTH NO. 3 6
- BLUE RAVINE OAKS 7
- BRIGGS RANCH 7
- BROADSTONE 8
- BROADSTONE UNIT NO. 3 8
- COBBLE HILLS RIDGE II/REFLECTIONS II 9
- COBBLE RIDGE 9
- FIELDSTONE MEADOWS 10
- FOLSOM HEIGHTS 10
- HANNAFORD CROSS 10
- LA COLLINA DAL LAGO 11
- LAKE NATOMA SHORES 11
- LOS CERROS 12
- NATOMA STATION 12
- NATOMA STATION-UNION SQUARE 13
- NATOMA VALLEY 13
- PRAIRIE OAKS RANCH 13
- SIERRA ESTATES 14
- SILVERBROOK 14
- STEEPLECHASE 15
- THE RESIDENCES AT AMERICAN RIVER CANYON 15
- THE RESIDENCES AT ARC II 16
- WILLOW CREEK ESTATES EAST 16
- WILLOW CREEK ESTATES SOUTH 16
- WILLOW SPRINGS 17

BUDGETS 18

METHOD OF APPORTIONMENT 19

- METHOD OF APPORTIONMENT 19
- DISCUSSION OF BENEFIT 19
- GENERAL VERSUS SPECIAL BENEFIT 21
- METHOD OF ASSESSMENT 21

ASSESSMENT APPORTIONMENT 21

ASSESSMENT 28

ASSESSMENT DIAGRAM 31

APPENDIX A -- BUDGETS 33

CATEGORY DESCRIPTIONS 33
IMPROVEMENT COSTS 33
GENERAL MAINTENANCE COSTS 33
SERVICE COSTS 33
CURRENT MAINTENANCE AND IMPROVEMENT PROJECTS 33
INCIDENTAL COSTS 33
OTHER COSTS 34

APPENDIX B – ASSESSMENT ROLL, FY 2008-09 70

INTRODUCTION

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 three such districts exist as follows:

The 25 City of Folsom Landscaping and Lighting Assessment Districts are:

AMERICAN RIVER CANYON NORTH
AMERICAN RIVER CANYON NORTH NO. 2
AMERICAN RIVER CANYON NORTH NO. 3
BLUE RAVINE OAKS
BRIGGS RANCH
BROADSTONE
BROADSTONE UNIT NO.3
COBBLE RIDGE
COBBLE HILLS RIDGE II/REFLECTIONS II
FOLSOM HEIGHTS
FIELDSTONE MEADOWS
HANNAFORD CROSS
LA COLLINA DAL LAGO
LAKE NATOMA SHORES
LOS CERROS
NATOMA STATION
    INCLUDING UNION SQUARE ANNEXATION
NATOMA VALLEY (FORMERLY LAKERIDGE ESTATES)
PRAIRIE OAKS RANCH
SIERRA ESTATES
SILVERBROOK
THE RESIDENCES AT AMERICAN RIVER CANYON
    INCLUDING THE RESIDENCES AT AMERICAN RIVER CANYON II ANNEXATION
STEEPLECHASE
WILLOW CREEK EAST
WILLOW CREEK SOUTH
WILLOW SPRINGS

These assessments were established in previous fiscal years. In each subsequent year for which the assessments will be levied, 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 services that would be funded by the proposed 2008-09 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 XIIID 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 is typically used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for July 8, 2008. At this hearing, the Council would consider approval of a resolution confirming the assessments for fiscal year 2008-09. 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 2008-09.

Included is a separate but integral tool: the City of Folsom Landscaping and Lighting District Maintenance and Improvement Plan ("M&I Plan"). It is a separate planning document that identifies and plans for upcoming maintenance and service related improvements. The M&I Plan identifies the type of improvement (e.g. re-landscaping a corridor or painting a wall); the estimated cost; any installments required, and the approximate schedule for completion of the improvement. The City intends to continually update and revise the M&I Plan throughout each year to reflect the current status of improvement projects, budget updates and/or changes in priorities.

The concept of the M&I 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.

CERTIFICATES

1. The undersigned respectfully submits the enclosed Engineer's Report and does hereby certify that this Engineer's Report, and the Assessment and Assessment Diagram herein, have been prepared by me in accordance with the order of the City Council of the City of Folsom.

_____
Engineer of Work, License No. C52091

2. I, the Clerk of the City Council, City of Folsom, County of Sacramento, California, hereby certify that the enclosed Engineer's Report, together with the Assessment and Assessment Diagram thereto attached, was filed and recorded with me on _____, 2008.

_____
Clerk of the City Council

3. I, the Clerk of the City Council, City of Folsom, County of Sacramento, California, hereby certify that the Assessment in this Engineer's Report was approved and confirmed by the City Council on _____, 2008, by Resolution No. _____.

_____
Clerk of the City Council

4. I, the Clerk of the City Council of the City of Folsom, County of Sacramento, California, hereby certify that a copy of the Assessment and Assessment Diagram was filed in the office of the County Auditor of the County of Sacramento, California, on _____, 2008.

_____
Clerk of the City Council

5. I, the County Auditor of the County of Sacramento, California, hereby certify that a copy of the Assessment Roll and Assessment Diagram for fiscal year 2008-09 was filed with me on _____, 2008.

_____
County Auditor, County of Sacramento

PLANS & SPECIFICATION

The work and improvements proposed to be undertaken by the City of Folsom Landscaping and Lighting District (the "Districts") and the cost thereof paid from the levy of the annual assessment provide special benefit to Assessor 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 are generally described as follows:

Within these landscaping and lighting 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.

As applied herein, "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 any part of any improvement; providing for the life, growth, health, and beauty of landscaping, 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 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.

FISCAL YEAR 2008-09 ESTIMATE OF COST AND BUDGET

Description of Improvements

Following are specific descriptions of funded 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 Maintenance and Improvement Projects for 2008-09:
    - No Funds for Projects.

- Future Maintenance and Improvement Projects:
    - Waterfall Pond Liner.

AMERICAN RIVER CANYON NORTH NO. 2

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

- Planned Maintenance and Improvement Projects for 2008-09:
    - Paint/replace/repair Streetlights.

- Future Maintenance and Improvement Projects:
    - Paint/replace/repair Streetlights.

AMERICAN RIVER CANYON NORTH NO. 3

- Purchase of electric power.
- Purchase of irrigation water from City of Folsom.

- 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 Maintenance and Improvement Projects for 2008-09:
    - Complete planting in/around waterfall.
    - Complete planting at path entrances.
    - Repair/replace landscape lights.
    - Repair/replace irrigation.
    - Centralization of irrigation phase 1.

- Future Maintenance and Improvement Projects:
    - Landscape path in 8A, 8B, and/or main path.

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 Maintenance and Improvement Projects for 2008-09:
    - Blue Ravine Wall Consulting/Repair.
    - Irrigation centralization (partial).

- Future Maintenance and Improvement Projects:
    - Riley Street Fence/Wall.
    - Tree Replacement for wells.
    - Side walk replacement (Blue Ravine Road).
    - Blue Ravine Wall repair.

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 Maintenance and Improvement Projects for 2008-09:
    - Fence Painting/Repair- E. Natoma/ Blue Ravine.
    - Centralization of irrigation (partial).

- Future Maintenance and Improvement Projects:
    - Fence/Wall Fund.

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 Maintenance and Improvement Projects for 2008-09:
    - Clarksville Median
    - Centralization of irrigation (partial).

- Future Maintenance and Improvement Projects:
    - Kentfield Park.
    - Wall Painting –Stucco.
    - Iron Point median/Streetscape.

BROADSTONE UNIT NO. 3

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

- Planned Maintenance and Improvement Projects for 2008-09:
    - No Projects Planned for Streetlights.

- Future Maintenance and Improvement Projects:
    - Paint/replace/repair Streetlights.

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 Maintenance and Improvement Projects for 2008-09:
    - Mini Park landscaping and shrub replacement.
    - Wall painting – Glenn Drive.
    - Centralization of irrigation (partial).

- Future Maintenance and Improvement Projects:
    - Sidewalk Repair/Tree Removal.
    - Soundwall/fence replacement.

COBBLE RIDGE

- Maintenance of lawns 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 Maintenance and Improvement Projects for 2008-09:
    - Landscape Oxborough.

- Future Maintenance and Improvement Projects:
    - Paint/Replace Fence.
    - Landscape repairs/Replacements.

FIELDSTONE MEADOWS

NOTE: The improvements and maintenance listed below will be funded by the Fieldstone Meadows Homeowners Associations.

- Maintenance of lawns 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 Maintenance and Improvement Projects for 2008-09:
  - No Projects Planned.

- Future Maintenance and Improvement Projects:
  - No Projects Planned.

FOLSOM HEIGHTS

- 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 Maintenance and Improvement Projects for 2008-09:
  - No projects planned.

- Future Maintenance and Improvement Projects:
  - Bike Path Renovation/Relandscaping.
  - Wall Repaint/Repair Fund.
  - Vierra Circle/Open Space.

HANNAFORD CROSS

- Maintenance of lawns and trees within landscape medians and corridors.

- Purchase of irrigation water and electric power for the two parks in a 70%/30%: City/District contribution.
- 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 Maintenance and Improvement Projects for 2008-09:
    - Paint trellis/add plants to entry island guard house.

- Future Maintenance and Improvement Projects:
    - Egloff Circle – Future.
    - Paint lamp posts.
    - Fence Replacement/Wall on Lakeside Drive.

LA COLLINA DAL LAGO

- Maintenance of landscaping lighting and soundwalls along East Natoma Street including turf, ground cover, shrubs and trees, irrigation systems, streetlighting, soundwalls, gates and all necessary appurtenances.
- Purchase of irrigation water from the City of Folsom
- Purchase of electric power.
- Maintenance of street lighting fixtures.

- Planned Maintenance and Improvement Projects for 2008-09:
    - No Projects planned.

- Future Maintenance and Improvement Projects:
    - Landscape maintenance E. Natoma.
    - Monthly maintenance.

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 Maintenance and Improvement Projects for 2008-09:
    - Frontage landscaping.
    - Fong Street (Muerer Frontage) planting.
    - Centralization of irrigation (partial).

- Future Maintenance and Improvement Projects:
    - Frontage landscaping.
    - Sign Replacement Fund.

LOS CERROS

- Maintenance of lawns and trees within the park, 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 Maintenance and Improvement Projects for 2008-09:
    - Riley Street/Streetscape.
    - Cruickshank/wood smoke landscape.
    - Centralization of irrigation (partial).

- Future Maintenance and Improvement Projects:
    - Open Space parcels.
    - Wall Paint/Repair.

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 Maintenance and Improvement Projects for 2008-09:
    - Deer/Rabbit Planting.

  - Repair/Painting (BLK Diamond, Nat Station, Ingresol)
  - Centralization of irrigation (partial).

- Future Maintenance and Improvement Projects:
  - Ingresol planting.
  - Blue Ravine Median/Streetscape.
  - Sign Replacement.
  - Street paver replacement.

NATOMA STATION-UNION SQUARE

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

- Planned Maintenance and Improvement Projects for 2008-09:
  - No Projects planned

- Future Maintenance and Improvement Projects for 2008-09:
  - Relandscape/enhance Willard Drive

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 Maintenance and Improvement Projects for 2008-09:
  - No Projects planned.

- Future Maintenance and Improvement Projects:
  - Landscape E. Natoma (partial).

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 Maintenance and Improvement Projects for 2008-09:
    - Linear Sections of Landscape Corridors (Russi/Grover).
    - Centralization of irrigation (partial).

- Future Maintenance and Improvement Projects:
    - Fence/ Wall Painting.
    - Riley Street Relandscaping.
    - Sign/Fence Replacement Fund.
    - Irrigation Repairs/landscaping.

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 Maintenance and Improvement Projects for 2008-09:
    - No Projects planned.

- Future Maintenance and Improvement Projects:
    - Riley Street Planting.

SILVERBROOK

- 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 Maintenance and Improvement Projects for 2008-09:
    - Replant median - Glenn Drive.

- Future Maintenance and 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 Maintenance and Improvement Projects for 2008-09:
    - Renovate Mini Park.
    - Centralization of irrigation (partial).

- Future Maintenance and Improvement Projects:
    - Riley Street Fence Fund.

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 Maintenance and Improvement Projects for 2008-09:
    - No projects planned.

- Future Maintenance and Improvement Projects:
    - Landscape and irrigation repairs and replacements.

- o Wall Repair (future).

THE RESIDENCES AT ARC 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 Maintenance and Improvement Projects for 2008-09:
  - o No Projects planned.

- Future Maintenance and Improvement Projects:
  - o Relandscape/enhance frontage

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 Maintenance and Improvement Projects for 2008-09:
  - o Sign modification outreach & design concepts.
  - o Complete Oak Ave replanting.
  - o Centralization of irrigation.

- Future Maintenance and Improvement Projects:
  - o Planting Removal/Replacement.
  - o Signage Analysis/Study.

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 Maintenance and Improvement Projects for 2008-09:
    - Scholar Way/median (water conservation).
    - Oak Ave retrofit (water conservation)
    - Centralization of irrigation.

- Future Maintenance and Improvement Projects:
    - Wall Paint/Power Wash.
    - Entry signage improvement/replacement.
    - Streetpaver fund.
    - Oak Avenue median/all median relandscaping.
    - Irrigation retrofits.

WILLOW SPRINGS

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

- Planned Maintenance and Improvement Projects for 2008-09:
    - No Projects Planned.

- Future Maintenance and 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	Other Costs	Total Improvement Costs	Benefit Units (SFEs)	Rate	Total Assessment
American River Canyon North	$83,304.11	$20,253.54	$51,778.83	$155,336.48	1,006	$102.94	$103,557.65
American River Canyon North 2	$6,464.71	$6,044.99	$6,254.85	$18,764.55	161	$77.70	$12,509.70
American River Canyon North 3	$180,612.00	$0.00	$0.00	$180,612.00	903	$200.00 *	$180,612.00
Blue Ravine Oaks	$39,952.15	$20,258.35	$18,034.50	$78,245.00	165	$218.60	$36,069.00
Briggs Ranch	$100,914.41	$13,438.40	$40,352.40	$154,705.21	660	$122.28	$80,704.80
Broadstone	$413,640.55	$54,690.45	$184,165.55	$652,496.55	2,232	$164.99	$368,331.00
Broadstone Unit No.3	$9,591.20	$5,983.62	$7,787.41	$23,362.23	686	$22.70 *	$15,574.92
Cobble Hills II/Reflections II	$83,842.24	$8,787.51	$22,005.73	$114,635.48	389	$113.14	$44,011.48
Cobble Ridge	$12,712.90	$5,971.82	$6,842.36	$25,527.08	98	$139.64 *	$13,684.72
Fieldstone Meadows	$11,170.36	$1,616.92	$6,393.64	$19,180.92	88	$0.00 *	$0.00
Folsom Heights	$28,990.27	$24,130.11	$10,135.84	$63,256.22	286	$70.88	$20,271.68
Hannaford Cross	$32,115.17	$6,049.77	$10,082.67	$48,247.61	103	$195.78	$20,164.94
La Collina dal Lago	$25,478.00	$13,071.42	$10,020.47	$48,569.89	38	$527.39 *	$20,040.94
Lake Natoma Shores	$37,172.38	$6,602.67	$10,387.53	$54,162.58	113	$183.85	$20,775.05
Natoma Valley (formerly) Lakeridge	$37,432.01	$11,243.99	$24,338.00	$73,014.00	79	$616.15 *	$48,676.00
Los Cerros	$103,470.83	$7,366.83	$20,418.83	$131,256.49	337	$121.18	$40,837.66
Natoma Station	$330,532.74	$33,031.25	$88,506.96	$452,070.94		2 Zones **	$203,563.99
Prairie Oaks Ranch	$303,120.59	$30,010.99	$98,107.99	$431,239.57	919	$213.51	$196,131.58
The Residences at ARC	$12,632.39	$4,988.33	$3,768.56	$21,389.28		2 Zones *	$17,620.72
Sierra Estates	$4,188.75	$2,974.25	$3,167.50	$10,330.50	25	$286.52 *	$7,163.00
Silverbrook	$9,117.66	$6,232.96	$15,350.62	$30,701.23	122	$0.00	$0.00
Steeplechase	$74,944.78	$6,721.86	$12,141.36	$93,808.00	154	$157.68	$24,282.82
Willow Creek East	$96,780.27	$13,277.73	$30,029.00	$140,087.00	747	$80.40	$60,058.00
Willow Creek South	$341,125.86	$17,442.20	$80,226.44	$438,794.50	1461	$109.88	$160,568.06
Willow Springs	$8,600.35	$5,948.03	$7,274.19	$21,822.57	517	$28.14	$14,548.38
TOTALS	**$2,387,906.68**	**$326,137.98**	**$767,571.21**	**$3,481,615.88**			

* Subject to CPI increase

** Subject to CPI increase - one zone only

METHOD OF APPORTIONMENT

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 consists of all Assessor Parcels within the boundaries 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. Moreover, such benefit is not based on any one property owner's use of the District's setback landscaping 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 XIIID 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."

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the installation, maintenance and servicing of 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 City of Folsom Landscaping and Lighting Districts. These types of special benefit are summarized as follows:

A. Protection of views, scenery and other resources values and environmental benefits enjoyed by residents, customers and guests and preservation of public assets maintained by the City.
B. Potential for increased economic opportunity.
C. Reduced cost of local government in law enforcement, public health care, and fire prevention because improved and well-maintained facilities provide a healthy alternative for youth and adult activities.
D. Enhanced quality of life and desirability of the area.
E. Specific Improvement of property values.
F. Moderation of temperatures, dust control, increased oxygenation, improved disease control for local vegetation, and improved localized pest management.
G. Creation of individual lots for residential and commercial use that, in absence of the assessments, would not have been created.

These benefit factors, when applied to property in the Districts, specifically increase the value of the land within the Districts. For example, the assessments will provide funding to improve and maintain the landscaping and lighting adjoining the properties in the Districts. Such improved and well-maintained setback landscaping enhances the overall quality, desirability and safety of the properties. In turn, property values are specifically enhanced by the availability of improved and well-maintained landscaping and adequate safety lighting in the area.

Typically, the original owner/developer of the property within the Districts agreed to the assessments. As parcels were sold, new owners were informed of the assessments through the title reports, and is 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. Moreover, in absence of the assessments, the lots within the Districts would not have been created. These lots, and the improvements they support, are a special benefit to the property owners.

GENERAL VERSUS SPECIAL BENEFIT

The proceeds from the City of Folsom Landscaping and Lighting Districts would be used to fund improvements and increased levels of maintenance to the grounds adjoining the properties in the Districts. In absence of the City of Folsom Landscaping and Lighting 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 public resources 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.

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

Cobble Ridge	98 residential lots
Cobble Hills Ridge II/Reflections II	389 residential lots
Fieldstone Meadows	88 residential lots
Hannaford Cross	103 residential lots
La Collina dal Lago	38 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	517 residential lots

These Districts are assessed per Assessment Table 1, below.

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:

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:

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, in Zone A each one is assigned 1 benefit unit (SFE), in Zone B each one is assigned 0.83 benefit unit (SFE) and Zone C each one is assigned 0.50 benefit unit (SFE.)

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

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). 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. (4.2 units * 0.5). Unrecorded single family residential lots are assigned .65 SFEs.

There are 134.387undeveloped, 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:

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:

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

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:

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:

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:

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

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:

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 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:

Assessment Table 10

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

All properties that are specially benefited are assessed. 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 XIIID of the California Constitution (collectively "the Act"), adopted 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 assessment district and an assessment of the estimated costs of the improvements upon all assessable parcels within the assessment districts, to which the description of said proposed improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the 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 assessment 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 2008-09 is generally as follows:

Summary Cost Estimates	
Improvement Costs	$2,395,770.31
Incidental Costs	$326,137.98
Other Costs	$767,571.21
Total Improvement Costs	$3,489,479.51

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 assessments are subject to an annual adjustment tied to the Consumer Price Index for the San Francisco Area for, Fieldstone Meadows, La Collina dal Lago, Sierra Estates, The Residences at American River Canyon, Union Square Annexation to Nation Station, The Residences at American Canyon II Annexation to the Residences at American River Canyon, and The Natoma Valley annexation to the district formerly known as Lakeridge with a maximum annual adjustment not to exceed 4%.

American River Canyon North No 3 is subject to a 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.

Broadstone No 3 and Cobble Ridge are subject to the maximum annual adjustment.

For Broadstone No 3, Cobble Ridge, Fieldstone Meadows, La Collina dal Lago, The Residences at American River Canyon, Union Square Annexation to Nation Station, The Residences at American Canyon II Annexation to the Residences at American River Canyon, The Natoma Valley annexation to the district formerly known as Lakeridge and American River Canyon North No. 3 no increase has been taken for Fiscal Year 2008-09.

The maximum authorized assessment rate for fiscal year 2008-09 for Sierra Estates Landscaping and Lighting District is $286.52 per single family equivalent benefit unit, and the proposed fiscal year 2008-09 assessment rate per single family equivalent benefit unit for the Sierra Estates Landscaping and Lighting District Assessment will be assessed at the maximum authorized assessment rate for fiscal year 2008-09 which is $286.52 per single family equivalent benefit unit.

Silverbrook is subject to an annual assessment of $138.32. However, there will be a credit in 2008-09.

Fieldstone Meadows was formed in 2004. The new developer of Fieldstone Meadows has elected to form a Homeowner's Association to service and maintain improvements. As such, the City will not be assessing the property for Fiscal Year 2008-09.

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 2008-09. 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 2008-09 for each parcel or lot of land within the said City of Folsom Landscaping and Lighting Districts.

Dated: June 18, 2008

John W. Bliss

Engineer of Work

By
John W. Bliss, License No. C52091

REGISTERED PROFESSIONAL ENGINEER
JOHN W. BLISS
No. C052091
Exp. 12-31-08
CIVIL
STATE OF CALIFORNIA

SCIConsultingGroup

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.

Insert Assessment Diagram Here

Appendix A -- BUDGETS

The attached budgets for Fiscal Year 08-09 are included for each of the Districts. New this year is a revised format to better reflect the requirements of the Act as well as to improve the functionality and usefulness of the budget information.

CATEGORY DESCRIPTIONS

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 MAINTENANCE AND IMPROVEMENT PROJECTS

- Fully funded improvements planned to occur in the upcoming fiscal year

INCIDENTAL COSTS

- Professional Services: consultant cost for Engineer's Report and Maintenance 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 Department Director).

- County Auditor Fee: Fee charged by County to put levy on tax bills

OTHER COSTS

- Estimated Reserve to finance first 6 months of following year: This is 50% of the operating and incidental costs of a Landscaping and Lighting District to fund the operations until collected revenue is received from the County.

TOTAL IMPROVEMENT COSTS: This is the total of all improvement costs budgeted for the upcoming year. This cost includes current maintenance and 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 CALCULATION: 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 calculation subtracts monies that will come from the fund balance. The outcome of the calculation is the total assessment for the district.

ALLOCATED ASSESSMENT TO PROPERTY (CURRENT): This calculation takes the entire assessment for the district and divides it by the number of single-family equivalent benefit units. This is the amount that each property within a district is currently assessed for the upcoming year.

FUND BALANCE CALCULATION: This calculation determines whether there is a surplus or deficit in a district. This calculation considers the anticipated improvement projects and costs for not only the upcoming fiscal year but also improvements and associated costs that are anticipated to occur in future years. Funds in the fund balance that are budgeted for the 6-month reserve and the current (upcoming fiscal year) and proposed improvements are therefore encumbered and not surplus monies. Any funds remaining after being allocated to the 6-month reserve, or current and proposed projects, would be considered surplus monies. 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 next 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
2008-2009

			Total Budget
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$21,304.11	
2. Unscheduled		$15,000.00	
3. Streetlights		$2,000.00	
Service Costs			
4. Electrical		$20,000.00	
5. Water		$25,000.00	
Current Maintenance and Improvement Projects			
6. No Funds for Projects		$0.00	
Subtotal of Item 6		0.00	
Subtotal			**$83,304.11**
Incidental Costs			
7. Professional Services (Engineer's Report and M&I)		$2,000.00	
8. Contract Services (all other contracts and services)		$5,798.00	
9. Publications/Mailings/Communications		$250.00	
10. Staff		$7,342.00	
11. Overhead		$4,270.00	
12. County Auditor Fee		$593.54	
Subtotal			**$20,253.54**
Other Costs			
13. Estimated Reserve to finance first 6 months of 05-06		$51,778.83	
Subtotal			**$51,778.83**
Total Improvement Costs			**$155,336.48**
Assessment Calculation			
Total Improvement Costs			**$155,336.48**
Estimated Reserve to finance first 6 months of 08-09			**($51,778.83)**
Fully Funded Current Maintenance & Improvement Projects (from fund balance)			**$0.00**
Annual Installments			**$0.00**
Contributions from other sources			**$0.00**
Assessment			**$103,557.65**
Allocated Assessment to Property (Current)			
Assessment			**$103,557.65**
Single Family Equivalent Benefit Units			**1,006**
Assessment per Single Family Equivalent			**$102.94**
Fund Balance Calculation			
Starting Fund Balance (as of May 2008)		($51,782.00)	
Estimated Reserve to finance first 6 months of 08-09		($51,778.83)	
Fully funded Current Maintenance & Improvement Projects		$0.00	
Proposed Maintenance & Improvement Projects		($12,295.00)	*
Fully Funded	$12,295		
Waterfall Pond Liner (funds collected)			
Partially Funded	$0.00		
Total Surplus (+) or Deficit (-)		**($115,855.83)**	
Net Assessment Calculation			
Assessment			**$103,557.65**
Surplus or Deficit (surplus is subtracted; deficit is added)			**$115,855.83**
Net Assessment			**$219,413.48**
Allocated Net Assessment to Property			
Net Assessment			**$219,413.48**
Single Family Equivalent Benefit Units			**1,006**
Allocated Net Assessment to Property			**$218.10**
Comparison of Net Assement and Assessment			
Allocated Net Assessment to Property			**($218.10)**
Allocated Assessment to Property			**$102.94**
Per Parcel Surplus (+) or Deficit (-)			**($115.16)**

*Funds from fund balance

Note: The new ARCN No..3 L&L District was created to alleviate the deficit shown above.

City of Folsom
American River Canyon North No. 2 Landscaping and Lighting District
Fund 270 - Streetlights Only
2008-2009

			Total Budget
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$0.00	
2. Unscheduled		$0.00	
3. Streetlights		$3,300.00	
Service Costs			
4. Electrical		$1,700.00	
5. Water		$0.00	
Current Maintenance and Improvement Projects			
6. Pole maintenance and painting/shielding		$1,464.71	
	Subtotal of Item 6	$1,464.71	
Subtotal			**$6,464.71**
Incidental Costs			
7. Professional Services (Engineer's Report and M&I)		$2,100.00	
8. Contract Services		$2,000.00	
9. Publications/Mailings/Communications		$250.00	
10. Staff		$0.00	
11. Overhead		$1,600.00	
12. County Auditor Fee		$94.99	
Subtotal			**$6,044.99**
Other Costs			
13. Estimated Reserve to finance first 6 months of 08-09		$6,254.85 *	
Subtotal			**$6,254.85**
Total Improvement Costs			**$18,764.55**
Assessment Calculation			
Total Improvement Costs			**$18,764.55**
Estimated Reserve to finance first 6 months of 08-09			**($6,254.85)** *
Fully Funded Current Maintenance & Improvement Projects (from fund balance)			**($1,464.71)** *
Annual Installments			
Pole maintenance/replacement costs			**$1,464.71** *
Contributions from other sources			**$0.00**
Assessment			**$12,509.70**
Allocated Assessment to Property (Current)			
Assessment			**$12,509.70**
Single Family Equivalent Benefit Units			**161**
Assessment per Single Family Equivalent			**$77.70**
Fund Balance Calculation			
Starting Fund Balance (as of May 2008)			$53,669.00
Estimated Reserve to finance first 6 months of 08-09			($6,254.85) *
Fully Funded Current Maintenance & Improvement Projects		$0.00	($1,464.71) *
Proposed Maintenance & Improvement Projects			$0.00
Fully Funded		$0.00	
Partially Funded		$0.00	
Pole Maintenance, Repair/Replacement		$30,657.44	($30,657.44)
Total Surplus (+) or Deficit (-)			**$15,292.00**
Net Assessment Calculation			
Assessment			**$12,509.70**
Surplus or Deficit (surplus is subtracted;deficit is added)			**$0.00**
Net Assessment			**$12,509.70**
Allocated Net Assessment to Property			
Net Assessment			**$12,509.70**
Single Family Equivalent Benefit Units			**161**
Allocated Net Assessment to Property			**$77.70**
Comparison of Net Assessment and Assessment			
Allocated Net Assessment to Property			**($77.70)**
Allocated Assessment to Property			**$77.70**
Per Parcel Surplus (+) or Deficit (-)			**$0.00** **

American River Canyon North No. 2 - Installment Summary

Project	Total Estimated Cost	Funds Previously Collected (unspent)	Remaining Amount to Collect	Minimum Yearly Installments	Number of Years Remaining to Collect
Pole Maintenance/	**$85,000**	$32,122.44	$52,877.56	$1,465	36
replacement/repair					

City of Folsom
American River Canyon North No. 3 Landscaping and Lighting District
Fund 275
2008-2009

			Total Budget
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$25,500.00	
2. Unscheduled		$35,112.00	
3. Streetlights		$0.00	
Service Costs			
4. Electrical		$0.00	
5. Water		$0.00	
Current Maintenance and Improvement Projects			
6. Complete planting in/around waterfall		$40,000.00	
Complete planting at path entrances		$35,000.00	
Repair/replace landscape lights		$20,000.00	
Repair/replace irrigation		$20,000.00	
Centralization of irrigation phase 1		$5,000.00	
	Subtotal of Item 6	$120,000.00	
Subtotal			**$180,612.00**
Incidental Costs (refer to Fund 253 for cost allocations)			
7. Professional Services (Engineer's Report and M&I)		$0.00	
8. Contract Services		$0.00	
9. Publications/Mailings/Communications		$0.00	
10. Staff		$0.00	
11. Overhead		$0.00	
12. County Auditor Fee		$0.00	
Subtotal			**$0.00**
Other Costs			
13. Estimated Reserve to finance first 6 months of 08-09		*	
Subtotal			**$0.00**
Total Improvement Costs			**$180,612.00**

Assessment Calculation	
Total Improvement Costs	**$180,612.00**
Estimated Reserve to finance first 6 months of 08-09	**$0.00** *
Fully Funded Current Maintenance & Improvement Projects (from fund balance)	**$0.00** *
Annual Installments	
	$0.00 *
Contributions from other sources	**$0.00**
Assessment	**$180,612.00**

Allocated Assessment to Property (Current)	
Assessment	**$180,612.00**
Single Family Equivalent Benefit Units	**903**
Assessment per Single Family Equivalent	**$200.00**

Fund Balance Calculation			
Starting Fund Balance (as of May 2008)			$91,160.00
Estimated Reserve to finance first 6 months of 08-09			$0.00 *
Fully Funded Current Maintenance & Improvement Projects		$0.00	$0.00 *
Proposed Maintenance & Improvement Projects			$0.00
Fully Funded		$0.00	
Partially Funded			
Landscape path in 8A, 8B, and/or main path		$91,160.00	$0.00
Total Surplus (+) or Deficit (-)			**$91,160.00**

Net Assessment Calculation	
Assessment	**$0.00**
Surplus or Deficit (surplus is subtracted;deficit is added)	**$0.00**
Net Assessment	**$0.00**

Allocated Net Assessment to Property	
Net Assessment	**$0.00**
Single Family Equivalent Benefit Units	**903**
Allocated Net Assessment to Property	**$0.00**

Comparison of Net Assessment and Assessment	
Allocated Net Assessment to Property	**($200.00)**
Allocated Assessment to Property	**$200.00**
Per Parcel Surplus (+) or Deficit (-)	**$0.00** **

City of Folsom
Blue Ravine Oaks Landscaping and Lighting District
Fund 250
2008-2009

				Total Budget
Improvement Costs				
General Maintenance Costs				
1. Scheduled		$9,000.00		
2. Unscheduled		$8,610.65		
3. Streetlights		$1,300.00		
Service Costs				
4. Electrical		$2,000.00		
5. Water		$2,500.00		
Current Maintenance and Improvement Projects (from fund balance)				
6. Blue Ravine Wall consulting		$14,541.50	*	
Irrigation centralization (partial)		$2,000.00	*	
Subtotal of Item 6		$16,541.50		
Subtotal				**$39,952.15**
Incidental Costs				
7. Professional Services (Engineer's Report and M&I)-includes $10k for outreach		$12,000.00		
8. Contract Services (all other contracts and services)		$3,100.00		
9. Publications/Mailings/Communications		$250.00		
10. Staff		$3,043.00		
11. Overhead		$1,768.00		
12. County Auditor Fee		$97.35		
Subtotal				**$20,258.35**
Other Costs				
13. Estimated Reserve to finance first 6 months of 08-09		$18,034.50		
Subtotal				**$18,034.50**
Total Improvement Costs				**$78,245.00**
Assessment Calculation				
Total Improvement Costs				**$78,245.00**
Estimated Reserve to finance first 6 months of 08-09				**($18,034.50)** *
Fully Funded Current Maintenance & Improvement Projects (from fund balance)				**($16,541.50)** *
Annual Installments				**($7,600.00)**
Fence/Wall fund	**$1,200.00**			
Tree ReplacementSidewalk	**$2,000.00**			
Sidewalk Replacement (Blue Ravine Road)	**$2,000.00**			
Blue Ravine Wall Repair	**$2,400.00**			
Contributions from other sources				**$0.00**
	$7,600.00			
Assessment				**$36,069.00**
Allocated Assessment to Property (Current)				
Assessment				**$36,069.00**
Single Family Equivalent Benefit Units				**165**
Assessment per Single Family Equivalent				**$218.60**
Fund Balance Calculation				
Starting Fund Balance (as of May 2008)		$98,715.00		
Estimated Reserve to finance first 6 months of 08-09		($18,034.50)	*	
Fully Funded Current Maintenance & Improvement Projects		($16,541.50)	*	
Proposed Maintenance & Improvement Projects		($64,139.00)	*	
Fully Funded				
Partially Funded				
Fence/Wall fund	$34,741 *			
Tree Replacement/Sidewalk fund	$18,600			
Sidewalk Replacement (Blue Ravine Rd)	$5,798			
Blue Ravine Wall Repair	$5,000			
Total Surplus (+) or Deficit (-)		$0.00		
Net Assessment Calculation				
Assessment				**$36,069.00**
Surplus or Deficit (surplus is subtracted; deficit is added)				**$0.00**
Net Assessment				**$36,069.00**
Allocated Net Assessment to Property				
Net Assessment				**$36,069.00**
Single Family Equivalent Benefit Units				**165**
Allocated Net Assessment to Property				**$218.60**
Comparison of Net Assessment and Assessment				
Allocated Net Assessment to Property				**($218.60)**
Allocated Assessment to Property				**$218.60**
Per Parcel Surplus (+) or Deficit (-)				**$0.00**

* Funds from fund balance

Blue Ravine Oak - Installment Summary

Project	Total Estimated Cost	Funds Previously Collected (unspent)	Remaining Amount to Collect	Minimum Yearly Installments	Number of Years Remaining to Collect
Fence Replacement	**$65,000**	$34,741	$30,260	$1,200	25
or contribution to					
soundwall on Riley					
Tree Replacement	**$160,000**	$18,600	$141,400	$5,000	28
and Sidewalk Repair				($2000 for 08-09)	
Sidewalk Replacement	**$17,000**	5798	$11,202	$5,000	2
(Blue Ravine Road)				($2000 for 08-09)	
Blue Ravine Wall Repair	**$130,000**	5000	$130,000	$5,000	25

City of Folsom
Briggs Ranch Landscaping and Lighting District
Fund 205
2008-2009

				Total Budget
Improvement Costs				
General Maintenance Costs				
1.	Scheduled	$30,861.00		
2.	Unscheduled	$18,580.40		
3.	Streetlights	$2,100.00		
Service Costs				
4.	Electrical	$7,500.00		
5.	Water	$6,000.00		
Current Maintenance and Improvement Projects (from fund balance)				
6.	Fence Painting/Repair-Blue Ravine	$29,873.01	*	
	Centralization of irrigation (partial)	$6,000.00		
	Subtotal of Item 6	$35,873.01		
	Subtotal			**$100,914.41**
Incidental Costs				
7.	Professional Services (Engineer's Reports and M&I)	$2,000.00		
8.	Contract Services (all other contracts and services)	$3,100.00		
9.	Publications/Mailings/Communications	$250.00		
10	Staff	$4,869.00		
11.	Overhead	$2,830.00		
12.	County Auditor Fee	$389.40		
	Subtotal			**$13,438.40**
Other Costs				
13.	Estimated Reserve to finance first 6 months of 08-09	$40,352.40	*	
	Subtotal			**$40,352.40**
	Total Improvement Costs			**$154,705.21**

Assessment Calculation	
Total Improvement Costs	**$154,705.21**
Estimated Reserve to finance first 6 months of 08-09	**($40,352.40)**
Fully Funded Current Maintenance & Improvement Projects (from fund balance)	**($35,873.01)**
Annual Installments	
E. Natoma Fence/Wall fund (ongoing installment)	**$2,225.00**
Contributions from other sources	**$0.00**
Assessment	**$80,704.80**

Allocated Assessment to Property (Current)	
Assessment	**$80,704.80**
Single Family Equivalent Benefit Units	**660**
Assessment per Single Family Equivalent	**$122.28**

Fund Balance Calculation			
Starting Fund Balance (as of May 2008)		$130,621.00	
Estimated Reserve to finance first 6 months of 08-09		($40,352.40)	
Fully Funded Current Maintenance & Improvement Projects		($35,873.01)	
Proposed Maintenance & Improvement Projects		($54,396.00)	
Fully Funded			
Partially Funded			
Fence/Wall Fund	$54,396 *		
Total Surplus (+) or Deficit (-)		($0.41)	

Net Assessment Calculation	
Assessment	**$80,703.98**
Surplus or Deficit (surplus is subtracted;deficit is added)	**($0.41)**
Net Assessment	**$80,703.57**

Allocated Net Assessment	
Net Assessment	**$80,703.57**
Single Family Equivalent Benefit Units	**660**
Allocated Net Assessment to Property	**$122.28**

Comparison of Net Assessment and Assessment	
Allocated Net Assessment to Property	**($122.28)**
Allocted Assessment to Property	**$122.28**
Per Parcel Surplus (+) or Deficit (-)	**$0.00**

*Funds from Fund balance

Briggs Ranch - Installment Summary

Project	Total Estimated Cost	Funds Previously Collected (unspent)	Remaining Amount to Collect	Minimum Yearly Installments	Number of Years Remaining to Collect
E. Natoma Fence	**$8,900**	$52,171	$2,225	$2,225	Ongoing
Repair fund or	(every 4 years)		(yearly)		
contribution to					
wall fund					

City of Folsom
Broadstone Landscaping and Lighting District
Fund 210
2008-2009

				Total Budget
Improvement Costs				
General Maintenance Costs				
1.	Scheduled	$107,915.00		
2.	Unscheduled	$76,725.55		
3.	Streetlights	$5,000.00		
Service Costs				
4.	Electrical	$30,000.00		
5.	Water	$94,000.00		
Current Maintenance and Improvement Projects (from fund balance)				
6.	Clarksville Median	$70,000.00	*	
	Centralization of irrigation (partial)	$30,000.00	*	
	Subtotal of Item 6	$100,000.00		
	Subtotal			**$413,640.55**
Incidental Costs				
7.	Professional Services (Engineer's Reports and M&I)	$2,000.00		
8.	Contract Services (all other contracts and services)	$3,100.00		
9.	Publications/Mailings/Communications	$250.00		
10.	Staff	$30,430.00		
11.	Overhead	$17,698.00		
12.	County Auditor Fee	$1,212.45		
	Subtotal			**$54,690.45**
Other Costs				
13.	Estimated Reserve to finance first 6 months of 08-09	$184,165.55	*	
	Subtotal			**$184,165.55**
	Total Improvement Costs			**$652,496.55**

Assessment Calculation	
Total Improvement Costs	**$652,496.55**
Estimated Reserve to finance first 6 months of 08-09	**($184,165.55)** *
Fully Funded Current Maintenance & Improvement Projects (from fund balance)	**($100,000.00)** *
Annual Installments	**$0.00**
Contributions from other sources	**$0.00**
Assessment	**$368,331.00**

Allocated Assessment Calculation (Current)	
Assessment	**$368,331.00**
Single Family Equivalent Benefit Units	**2232.445**
Assessment per Single Family Equivalent	**$164.99**

Fund Balance Calculation				
Starting Fund Balance (as of May 2008)			$17,945.00	
Estimated Reserve to finance first 6 months of 08-09			($184,165.55)	*
Fully Funded Current Maintenance & Improvement Projects			($100,000.00)	*
Proposed Maintenance & Improvement Projects			($101,294.06)	*
Partially Funded				
Iron Point Median/Streetscape	$2,740.75	*		
Kentfield Park	$50,260.31	*		
Wall painting	$48,293.00	*		
Total Surplus (+) or Deficit (-)			($367,514.61)	

Net Assessment Calculation	
Assessment	**$368,331.00**
Surplus or Deficit (surplus is subtracted; deficit is added)	**($367,514.61)**
Net Assessment	**$816.39**

Allocated Net Assessment to Property (Current)	
Net Assessment	**$816.39**
Single Family Equivalent Benefit Units	**2232.445**
Allocated Net Assessment to Property	**$164.99**

Comparison of Net Assessment to Assessment

Allocated Net Assessment to Property	**($164.99)**
Allocated Assessment to Property	**$164.99**
Per Parcel Surplus (+) or Deficit (-)	**($0.00)**

*Funds from fund balance

City of Folsom
Broadstone 3 Landscaping and Lighting District
Fund 209 - Streetlights Only
2008-2009

		Total Budget
Improvement Costs		
General Maintenance Costs		
1. Scheduled	$0.00	
2. Unscheduled	$0.00	
3. Streetlights	$7,091.20	
Service Costs		
4. Electrical	$2,500.00	
5. Water	$0.00	
Current Maintenance and Improvement Projects		
6. No projects at this time	$0.00	
Subtotal		**$9,591.20**
Incidental Costs		
7. Professional Services (Engineer's Reports and M&I)	$1,965.00	
8. Contract Services (all other contracts and services)	$1,439.81	
8. Publications/Mailings/Communications	$250.00	
9. Staff	$0.00	
10. Overhead	$1,924.00	
11. County Auditor Fee	$404.81	
Subtotal		**$5,983.62**
Other Costs		
12. Estimated Reserve to finance first 6 months of 08-09	$7,787.41	
Subtotal		**$7,787.41**
Total Improvement Costs		**$23,362.23**
Assessment Calculation		
Total Improvement Costs		**$23,362.23**
Estimated Reserve to finance first 6 months of 08-09		**($7,787.41)**
Fully Funded Current Maintenance & Improvement Projects		**$0.00**
Annual Installments		**$0.00**
Contributions from other sources		**$0.00**
Assessment		**$15,574.82**
Allocated Assessment to Property (Current)		
Assessment		**$15,574.82**
Single Family Equivalent Benefit Units		**686.12**
Assessment per Single Family Equivalent		**$22.70**
Fund Balance Calculation		
Starting Fund Balance (as of May 2008)		$25,953.00
Estimated Reserve to finance first 6 months of 06-07		($7,272.63) *
Fully Funded Current Maintenance & Improvement Projects	$0.00	$0.00
Proposed Maintenance & Improvement Projects		$0.00
Fully Funded		
Paint Light Poles/repair or replace poles	$31,825.37	($31,825.37) *
Partially Funded	$0.00	
Total Surplus (+) or Deficit (-)		**($13,145.00)**
Net Assessment Calculation		
Assessment		**$14,645.54**
Surplus or Deficit (surplus is subtracted; deficit is added)		**($13,145.00)**
Net Assessment		**$1,500.54**
Allocated Net Assessment to Property		
Net Assessment		**$14,645.54**
Single Family Equivalent Benefit Units		**686.12**
Allocated Net Assessment to Property		**$21.35**
Comparison of Net Assessment to Assessment		
Allocated Net Assessment to Property		**($22.70)**
Allocated Assessment to Property		**$22.70**
Per Parcel Surplus (+) or Deficit (-)		**($0.00)** **

* Funds from fund balance.

City of Folsom
Cobble Hills II/Reflections II Landscaping and Lighting District
Fund 214
2008-2009

				Total Budget
Improvement Costs				
General Maintenance Costs				
1.	Scheduled	$14,979.97		
2.	Unscheduled	$8,544.00		
3.	Streetlights	$1,200.00		
Service Costs				
4.	Electrical	$2,000.00		
5.	Water	$3,500.00		
Current Maintenance and Improvement Projects (from fund balance)				
6.	Mini Park landscaping and shrub replacement	$17,618.27	*	
	Wall Painting-Glenn Drive	$31,000.00		
	Centralization of irrigaiton (partial)	$5,000.00		
	Subtotal of Item 6	$53,618.27		
	Subtotal			**$83,842.24**
Incidental Costs				
7.	Professional Services (Engineer's Reports and M&I)	$2,000.00		
8.	Contract Services (all other contracts and services)	$3,100.00		
9.	Publications/Mailings/Communications	$250.00		
10.	Staff	$2,028.00		
11	Overhead	$1,180.00		
12.	County Auditor Fee	$229.51		
	Subtotal			**$8,787.51**
Other Costs				
13.	Estimated Reserve to finance first 6 months of 08-09	$22,005.73	*	
	Subtotal			**$22,005.73**
	Total Improvement Costs			**$114,635.48**

Assessment Calculation	
Total Improvement Costs	**$114,635.48**
Estimated Reserve to finance first 6 months of 08-09	**($22,005.73)** *
Fully Funded Current Maintenance & Improvement Projects (from fund balance)	**($53,618.27)** *
Annual Installments	
Sidewalk Repair/Tree Removal	**$2,500.00**
Soundwall/fence repair replace fund	**$2,500.00**
Contributions from other sources	**$0.00**
Assessment	**$44,011.48**

Allocated Assessment to Property (Current)	
Assessment	**$44,011.48**
Single Family Equivalent Benefit Units	**389**
Assessment per Single Family Equivalent	**$113.14**

Fund Balance Calculation				
Starting Fund Balance (as of May 2008)			$145,956.00	
Estimated Reserve to finance first 6 months of 08-09			($22,005.73)	*
Fully Funded Current Maintenance & Improvement Projects			($53,618.27)	*
Proposed Maintenance & Improvement Projects			($70,332.00)	*
Fully Funded	$0			
Partially Funded				
Sidewalk Repair/Tree Removal Fu	$31,386	*		
Soundwall/fence repair/replace fun	$38,946	*		
		*		
Total Surplus (+) or Deficit (-)			$0.00	

Net Assessment Calculation	
Assessment	**$44,011.48**
Surplus or Deficit (surplus is subtracted	**$0.00**
Net Assessment	**$44,011.48**

Allocated Net Assessment to Property	
Net Assessment	**$44,011.48**
Single Family Equivalent Benefit Units	**389**
Assessment per Single Family Equivalent	**$113.14**

Comparison of Net Assessment to Assessment	
Allocated Net Assessment to Property	**($113.14)**
Allocated Assessment to Property	**$113.14**
Per Parcel Surplus (+) or Deficit (-)	**$0.00**

*Funds from fund balance

SCIConsultingGroup

Cobble Hills Ridge - Installment Summary

Project	Total Estimated Cost	Funds Previously Collected (unspent)	Remaining Amount to Collect	Minimum Yearly Installments	Number of Years Remaining to Collect
Soundwall/fence	**$60,000**	$38,946	$21,054	$2,000	Ongoing
repair and					
replacement fund					
Sidewalk Repair/	**$80,000**	$31,386	$48,614	$2,000	On-going
Tree Removal					

City of Folsom
Cobble Ridge Landscaping and Lighting District
Fund 234
2008-2009

				Total Budget
Improvement Costs				
General Maintenance Costs				
1. Scheduled		$1,000.00		
2. Unscheduled		$2,712.90		
3. Streetlights		$1,000.00		
Service Costs				
4. Electrical		$1,000.00		
5. Water		$2,000.00		
Current Maintenance and Improvement Projects (from fund balance)				
6. Landscape Oxburough		$5,000.00		
	Subtotal of Item 6	$5,000.00		
Subtotal				**$12,712.90**
Incidental Costs				
7. Professional Services (Engineer's Report and M&I)		$2,000.00		
8. Contract Services (all other contracts and services)		$3,100.00		
9. Publications/Mailings/Communications		$338.00		
10. Staff		$279.00		
11. Overhead		$197.00		
12. County Auditor Fee		$57.82		
Subtotal				**$5,971.82**
Other Costs				
13. Estimated Reserve to finance first 6 months of 08-09		$6,842.36	*	
Subtotal				**$6,842.36**
Total Improvement Costs				**$25,527.08**
Assessment Calculation				
Total Improvement Costs				**$25,527.08**
Estimated Reserve to finance first 6 months of 08-09				**($6,842.36)** *
Fully Funded Current Maintenance & Improvement Projects				**($5,000.00)**
Annual Installments				**$0.00**
Contributions from other sources				**$0.00**
Assessment				**$13,684.72**
Allocated Assessment to Property (Current)				
Assessment				**$13,684.72**
Single Family Equivalent Benefit Units				**98**
Assessment per Single Family Equivalent				**$139.64**
Fund Balance Calculation				
Starting Fund Balance (as of May 2008)		$49,118.00	*	
Estimated Reserve to finance first 6 months of 08-09		($6,842.36)	*	
Fully Funded Current Maintenance & Improvement Projects		($5,000.00)	*	
Proposed Maintenance & Improvement Projects		($25,570.77)	*	
Fully Funded				
Landscape repairs	$14,718 *			
Partially Funded				
Paint/Replace Fence	$10,853 *			
Total Surplus (+) or Deficit (-)		$11,704.87		
Net Assessment Calculation				
Assessment				**$13,684.72**
Surplus or Deficit (surplus is subtracted;deficit is added)				**$11,704.87**
Allocated Net Assessment to Property				**$25,389.59**
Allocated Net Assessment to Property				
Net Assessment				**$25,389.59**
Single Family Equivalent Benefit Units				**98**
Allocated Net Assessment to Property				**$259.08**
Comparison of Net Assessment to Assessment				
Allocated Net Assessment to Property				**($139.64)**
Allocated Assessment to Property				**$139.64**
Per Parcel Surplus (+) or Deficit (-)				**$0.00**

*Funds from fund balance

SCIConsultingGroup

City of Folsom
Fieldstone Meadows Landscaping and Lighting District
Fund 272
2008-2009

				Total Budget
Improvement Costs				
General Maintenance Costs				
1.	Scheduled	$5,745.71		
2.	Unscheduled	$3,636.46		
3.	Streetlights	$938.19		
Service Costs				
4.	Electrical	$400.00		
5.	Water	$450.00		
Current Maintenance and Improvement Projects				
6.	No Projects for FY 08-09	$0.00	*	
	Subtotal of Item 6	$0.00		
	Subtotal			**$11,170.36**
Incidental Costs				
7.	Professional Services (Engineer's Reports and M&I)	$750.00		
8.	Contract Services (all other contracts and services)	$600.00		
9.	Publications/Mailings/Communications	$215.00		
10	Staff	$0.00		
11.	Overhead	$0.00		
12.	County Auditor Fee	$51.92		
	Subtotal			**$1,616.92**
Other Costs				
13.	Estimated Reserve to finance first 6 months of 08-09	$6,393.64	*	
	Subtotal			**$6,393.64**
	Total Improvement Costs			**$19,180.92**
Assessment Calculation				
	Total Improvement Costs			**$19,180.92**
	Estimated Reserve to finance first 6 months of 08-09			**($6,393.64)** *
	Fully Funded Current Maintenance & Improvement Projects (from fund balance)			**$0.00** *
	Annual Installments			**$0.00**
	Contributions from other sources			**$0.00**
	Assessment			**$12,787.28**
Allocated Assessment to Property (Current)				
	Assessment			**$12,787.28**
	Single Family Equivalent Benefit Units			**88**
	Assessment per Single Family Equivalent			**$145.31**
Fund Balance Calculation				
	Starting Fund Balance (as of May 2008)	$12,688.00		
	Estimated Reserve to finance first 6 months of 05-06	($6,393.64)	*	
	Fully Funded Current Maintenance & Improvement Projects	$0.00	*	
	Proposed Maintenance & Improvement Projects	($9,567.15)	*	
	Partially Funded			
	Relandscape E. Bidwell $9,567.15			
	Surplus (+) or Deficit (-) after planned projects complete	($3,272.79)		
Net Assessment Calculation				
	Assessment			**$12,787.28**
	Surplus or Deficit (surplus is subtracted;deficit is added)			**($3,272.79)**
	Net Assessment			**$9,514.49**
Comparison of Net Assessment and Assessment				
	Allocated Net Assessment to Property			**($145.31)**
	Allocted Assessment to Property			**$145.31**
	Per Parcel Surplus (+) or Deficit (-)			**$0.00**

*Funds from fund balance

Fieldstone Meadows to be maintained by HOA for FY 2008-2009. No assessment will be levied for FY 2008-2009

City of Folsom
Folsom Heights Landscaping and Lighting District
Fund 208
2008-2009

			Total Budget
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$19,440.00	
2. Unscheduled		$5,000.00	
3. Streetlights		$1,050.27	
Service Costs			
4. Electrical		$2,000.00	
5. Water		$1,500.00	
Current Maintenance and Improvement Projects			
6. No projects for FY 08-09		$0	
	Subtotal of Item 6	$0.00	
Subtotal			**$28,990.27**
Incidental Costs			
7. Professional Services (ER and M&I) - $10k for outreach		$12,000.00	
8. Contract Services (all other contracts and services)		$1,302.62	
9. Publications/Mailings/Communications		$250.00	
10 Staff		$6,572.00	
11. Overhead		$3,822.00	
12. County Auditor Fee		$183.49	
Subtotal			**$24,130.11**
Other Costs			
13. Estimated Reserve to finance first 6 months of 08-09		$10,135.84 *	
Subtotal			**$10,135.84**
Total Improvement Costs			**$63,256.22**
Assessment Calculation			
Total Improvement Costs			**$63,256.22**
Estimated Reserve to finance first 6 months of 08-09			**($10,135.84)** *
Fully Funded Current Maintenance & Improvement Projects (from fund balance)			**$0.00** *
Annual Installments			**$0.00**
Contributions from other sources			
Assessment			**$53,120.38**
Allocated Assessment to Property (Current)			
Assessment			**$20,271.68**
Single Family Equivalent Benefit Units			**286**
Assessment per Single Family Equivalent			**$70.88**
Fund Balance Calculation			
Starting Fund Balance (as of May 2008)		$46,166.00	
Estimated Reserve to finance first 6 months of 08-09		($10,135.84) *	
Fully Funded Current Maintenance & Improvement Projects		$0.00 *	
Proposed Maintenance & Improvement Projects		($86,832.31) *	
Fully Funded			
Use of Fund Balance for Maintenance	$30,457		
Bike Path Renovation/Relandscaping	$15,000 *		
Wall Repaint/Repair	$14,050 *		
Vierra Circle/Open Space	$20,000 *		
	*		
Partially Funded	$0.00		
Glenn Drive (Enclave) landscape	$7,325.69		
Surplus (+) or Deficit (-) after planned projects complete		($50,802.15)	
Net Assessment Calculation			
Assessment			**$20,413.38**
Surplus or Deficit (surplus is subtracted;deficit is added)			**$50,802.15**
Net Assessment			**$71,215.53**
Allocated Net Assessment to Property			
Net Assessment			**$71,215.53**
Single Family Equivalent Benefit Units			**286**
Allocated Net Assessment to Property			**$249.01**
Comparison of Net Assessment and Assessment			
Allocated Net Assessment to Property			**($249.01)**
Allocted Assessment to Property			**$70.88**
Per Parcel Surplus (+) or Deficit (-)			**($178.13)** **

*Funds from fund balance. **Assessment decreased and lots went from 311 to 288.

Note: The District has a deficit. City will be conducting public outreach in FY 08-09 to describe options to residents.

City of Folsom
Hannaford Cross Landscaping and Lighting District
Fund 212
2008-2009

				Total Budget
Improvement Costs				
General Maintenance Costs				
1. Scheduled		$1,200.00		
2. Unscheduled		$5,715.17		
3. Streetlights		$500.00		
Service Costs				
4. Electrical		$2,700.00		
5. Water		$2,000.00		
Current Maintenance and Improvement Projects				
6. Paint Trellis/add plants to entry island guard house		$20,000.00	*	
Subtotal of Item 6		$20,000.00		
Subtotal				**$32,115.17**
Incidental Costs				
7. Professional Services (Engineer's Reports and M&I)		$2,000.00		
8. Contract Services (all other contracts and services)		$3,100.00		
9. Publications/Mailings/Communications		$250.00		
10. Staff		$405.00		
11. Overhead		$234.00		
12. County Auditor Fee		$60.77		
Subtotal				**$6,049.77**
Other Costs				
13. Estimated Reserve to finance first 6 months of 08-09		$10,082.67	*	
Subtotal				**$10,082.67**
Total Improvement Costs				**$48,247.61**
Assessment Calculation				
Total Improvement Costs				**$48,247.61**
Estimated Reserve to finance first 6 months of 08-09				**($10,082.67)** *
Fully Funded Current Maintenance & Improvement Projects (from fund balance)				**($20,000.00)** *
Annual Installments				
Fence Repair/replacement fund ($2000 for 13 years)				**$2,000.00**
Contributions from other sources				**$0.00**
Assessment				**$20,164.94**
Allocated Assessment to Property (Current)				
Assessment				**$20,164.94**
Single Family Equivalent Benefit Units				**103**
Assessment per Single Family Equivalent				**$195.78**
Fund Balance Calculation				
Starting Fund Balance (as of May 2008)		$59,657.00		
Estimated Reserve to finance first 6 months of 08-09		($10,082.47)	*	
Fully Funded Current Maintenance & Improvement Projects		($20,000.00)	*	
Proposed Maintenance & Improvement Projects		($29,574.53)	*	
Fully Funded				
Partially Funded				
Egloff Circle-future	$7,575			
Fence repair/replacment fund	$17,000 *			
Paint lamp posts/trellis	$5,000 *			
Total Surplus (+) or Deficit (-)		$0.00		
Net Assessment Calculation				
Assessment				**$20,164.94**
Surplus or Deficit (surplus is subtracted;deficit is added)				**$0.00**
Net Assessment				**$20,164.94**
Allocated Net Assessment to Property				
Net Assessment				**$20,164.94**
Single Family Equivalent Benefit Units				**103**
Allocated Net Assessment to Property				**$195.78**
Comparison of Net Assessment to Assessment				
Allocated Net Assessment to Property				**($195.78)**
Allocated Assessment to Property				**$195.78**
Per Parcel Surplus (+) or Deficit (-)				**$0.00**

* Funds from fund balance

Hannaford Cross - Installment Summary

Project	Total Estimated Cost	Funds Previously Collected (unspent)	Remaining Amount to Collect	Minimum Yearly Installments	Number of Years Remaining to Collect
Fence Repair and Replacement fund	**$35,000**	$17,000	$18,000	$2,000	9

City of Folsom
La Collina dal Lago Landscaping and Lighting District
Fund 233
2008-2009

			Total Budget
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$14,400.00	
2. Unscheduled		$6,000.00	
3. Streetlights		$1,578.00	
Service Costs			
4. Electrical		$1,500.00	
5. Water		$2,000.00	
Current Maintenance and Improvement Projects			
6. None at this time		$0.00	
Subtotal			**$25,478.00**
Incidental Costs			
7. Professional Services (Engineer's Reports and M&I)		$2,000.00	
8. Contract Services (all other contracts and services)		$3,100.00	
9. Publications/Mailings/Communications		$250.00	
10. Staff		$4,869.00	
11. Overhead		$2,830.00	
12. County Auditor Fee		$22.42	
Subtotal			**$13,071.42**
Other Costs			
13. Estimated Reserve to finance first 6 months of 08-09		$10,020.47	
Subtotal			**$10,020.47**
Total Improvement Costs			**$48,569.89**
Assessment Calculation			
Total Improvement Costs			**$48,569.89**
Estimated Reserve to finance first 6 months of 07-08			**($10,020.47)**
Fully Funded Current Maintenance & Improvement Projects (from fund balance)			**$0.00**
Annual Installments			**$0.00**
Contributions from other sources			
Assessment			**$38,549.42**
Allocated Assessment to Property (Current)			
Assessment			**$20,040.94**
Single Family Equivalent Benefit Units			**38**
Assessment per Single Family Equivalent			**$527.39**
Fund Balance Calculation			
Starting Fund Balance (as of May 2007)		$75,482.00	
Estimated Reserve to finance first 6 months of 08-09		($10,020.47)	
Fully Funded Maintenance & Improvement Projects		$0.00	
Proposed Maintenance & Improvement Projects		($65,461.53)	
Fully Funded			
Use of Fund Balance for Maintenance	$20,000.00		
Partially Funded			
Landscape Maintenance E. Natoma	$21,789.46		
Monthly maintenance fund	$23,672.07		
Total Surplus (+) or Deficit (-)		$0.00	
Net Assessment Calculation			
Assessment			**$38,549.42**
Surplus or Deficit (surplus is subtracted;deficit is added)			**$0.00**
Net Assessment			**$38,549.42**
Allocated Net Assessment to Property			
Assessment			**$38,549.42**
Single Family Equivalent Benefit Units			**38**
Allocated Net Assessment to Property			**$1,014.46**
Comparison of Net Assessment to Assessment			
Allocated Net Assessment to Property			**($1,014.46)**
Allocated Assessment to Property			**$527.39**
Per Parcel Surplus (+) or Deficit (-)			**($487.07)**

*Funds from fund balance

SCIConsultingGroup

City of Folsom
Lake Natoma Shores Landscaping and Lighting District
Fund 213
2008-2009

				Total Budget
Improvement Costs				
General Maintenance Costs				
1.	Scheduled	$2,200.00		
2.	Unscheduled	$11,072.38		
3.	Streetlights	$1,500.00		
Service Costs				
4.	Electrical	$1,400.00		
5.	Water	$1,000.00		
Current Maintenance and Improvement Projects (from fund balance)				
6.	Frontage landscaping	$10,000.00	*	
	Fong Street (Muerer Frontage) planting	$10,000.00	*	
	Centralization of irrigation (partial)	$5,000.00		
	Subtotal of Item 6	$25,000.00		
	Subtotal			**$37,172.38**
Incidental Costs				
7.	Professional Services (Engineer's Reports and M&I)	$2,000.00		
8.	Contracts (all other contracts and services)	$3,100.00		
9.	Publications/Mailings/Communications	$250.00		
10.	Staff	$750.00		
11.	Overhead	$436.00		
12.	County Auditor Fee	$66.67		
	Subtotal			**$6,602.67**
Other Costs				
13.	Estimated Reserve to finance first 6 months of 08-09	$10,387.53	*	
	Subtotal			**$10,387.53**
	Total Improvement Costs			**$54,162.58**

Assessment Calculation		
Total Improvement Costs		**$54,162.58**
Estimated Reserve to finance first 6 months of 08-09		**($10,387.53)** *
Fully Funded Current Maintenance & Improvement Projects		**($25,000.00)** *
Annual Installments		**$0.00**
Sign Repair/replace fund		**$2,000.00**
Contributions from other sources		**$0.00**
Assessment		**$20,775.05**

Allocated Assessment to Property	
Assessment	**$20,775.05**
Single Family Equivalent Benefit Units	**113**
Assessment per Single Family Equivalent	**$183.85**

Fund Balance Calculation			
Starting Fund Balance (as of May 2008)		$70,948.00	
Estimated Reserve to finance first 6 months of 08-09		($10,387.53)	*
Fully Funded Current Maintenance & Improvement Projects		($25,000.00)	*
Proposed Maintenance & Improvement Projects		($35,575.73)	*
Fully Funded			
Partially Funded			
Frontage Landscaping	$25,469 *		
Sign Replacement Fund	$10,107		
Total Surplus (+) or Deficit (-)		($15.25)	

Net Assessment Calculation	
Assessment	**$20,775.05**
Surplus or Deficit (surplus is subtracted; deficit is added)	**($15.25)**
Net Assessment	**$20,759.80**

Allocated Net Assessment to Property (Current)	
Net Assessment	**$20,759.80**
Single Family Equivalent Benefit Units	**113**
Allocated Net Assessment to Property	**$183.72**

Comparison of Net Assessment to Assessment	
Allocated Net Assessment to Property	**($183.85)**
Allocated Assessment to Property	**$183.85**
Per Parcel Surplus (+) or Deficit (-)	**$0.00**

*Funds from fund balance

Lake Natoma Shore - Installment Summary

Project	Total Estimated Cost	Funds Previously Collected (unspent)	Remaining Amount to Collect	Minimum Yearly Installments	Number of Years Remaining to Collect
Sign repair &	**$20,000**	$10,106	$9,894	$2,000	Ongoing
replacement fund			(yearly)		

City of Folsom
Los Cerros Landscaping and Lighting District
Fund 204
2008-2009

			Total Budget
Improvement Costs			
General Maintenance Costs			
1. Scheduled	$14,251.83		
2. Unscheduled	$7,819.00		
3. Streetlights	$3,000.00		
Service Costs			
4. Electrical	$5,200.00		
5. Water	$3,200.00		
Current Maintenance and Improvement Projects			
6. Riley Street Streetscape	$30,000.00	*	
Cruickshank/Woodsmoke landscape	$20,000.00		
Centralization of Irrigation (partial)	$20,000.00		
Subtotal of Item 6	$70,000.00		
Subtotal			**$103,470.83**
Incidental Costs			
7. Professional Services (Engineer's Reports and M&I)	$2,000.00		
8. Contract Services (all other contracts and services)	$3,100.00		
9. Publications/Mailings/Communications	$250.00		
10. Staff	$1,150.00		
11. Overhead	$668.00		
12. County Auditor Fee	$198.83		
Subtotal			**$7,366.83**
Other Costs			
13. Estimated Reserve to finance first 6 months of 08-09	$20,418.83	*	
Subtotal			**$20,418.83**
Total Improvement Costs			**$131,256.49**

Assessment Calculation		
Total Improvement Costs	**$131,256.49**	
Estimated Reserve to finance first 6 months of 08-09	**($20,418.83)**	*
Fully Funded Current Maintenance & Improvement Projects (from fund balance)	**($70,000.00)**	*
Annual Installments	**$0.00**	
Contributions from other sources	**$0.00**	
Assessment	**$40,837.66**	

Allocated Assessment to Property (Current)	
Assessment	**$40,837.66**
Single Family Equivalent Benefit Units	**337**
Assessment per Single Family Equivalent	**$121.18**

Fund Balance Calculation				
Starting Fund Balance (as of May 2008)			$157,960.00	
Estimated Reserve to finance first 6 months of 08-09			($20,418.83)	*
Fully Funded Current Maintenance & Improvement Projects			($70,000.00)	*
Proposed Maintenance & Improvement Projects			($67,541.17)	*
Fully Funded				
Open space parcels	$25,541	*		
Wall Paint/Repair	$42,000	*		
		*		
Partially Funded				
Total Surplus (+) or Deficit (-)			$0.00	

Net Assessment Calculation	
Assessment	**$40,837.66**
Surplus or Deficit (surplus is subtracted;deficit is added)	**$0.00**
Net Assessment	**$40,837.66**

Allocated Net Assessment to Property	
Net Assessment	**$40,837.66**
Single Family Equivalent Benefit Units	**337**
Allocated Net Assessment to Property	**$121.18**

Comparison of Net Assessment and Assessment

Allocated Net Assessment to Property	**($121.18)**
Allocated Assessment to Property	**$121.18**
Per Parcel Surplus (+) or Deficit (-)	**$0.00**

*Funds from fund balance

City of Folsom
Natoma Station Landscaping and Lighting District
Fund 207
2008-2009

				Total Budget
Improvement Costs				
General Maintenance Costs				
1.	Scheduled (includes $3,600 for Union Square Annexation)	$76,285.76		
2.	Unscheduled (includes $1,500 for Union Square Annexation)	$34,246.98		
3.	Streetlights (includes $800 for Union Square Annexation)	$4,000.00		
Service Costs				
4.	Electrical	$14,000.00		
5.	Water	$42,000.00		
Current Maintenance and Improvement Projects (from fund balance)				
6.	Deer/Rabbit Planting	$30,000.00	*	
	Wall Repair and Painting (Blk Diamond, Nat Stn, Ingresol)	$100,000.00	*	
	Centralization of Irrigation (partial)	$30,000.00	*	
	Subtotal of Item 6	$160,000.00		
	Subtotal			**$330,532.74**
Incidental Costs				
7.	Professional Services (Engineer's Report and M&I)	$2,000.00		
8.	Contract Services (all other contracts and services)	$3,100.00		
	Artwork Insurance	$7,000.00		
9.	Publications/Mailings/Communications	$250.00		
10.	Staff	$12,274.00		
11.	Overhead	$7,138.00		
12.	County Auditor Fee	$1,269.25		
	Subtotal			**$33,031.25**
Other Costs				
13.	Estimated Reserve to finance first 6 months of 08-09	$88,506.96	*	
	Subtotal			**$88,506.96**
	Total Improvement Costs			**$452,070.94**

Assessment Calculation		
Total Improvement Costs		**$452,070.94**
Estimated Reserve to finance first 6 months of 08-09		**($88,506.96)** *
Fully Funded Current Maintenance & Improvement Projects (from fund balance)		**($160,000.00)** *
Annual Installments		**$0.00**
Contributions from other sources		**$0.00**
Assessment		**$203,563.99**

Allocated Assessment to Property (Current)

Assessment - Natoma Station	**$203,563.99**
Single Family Equivalent Benefit Units	**1,930**
Assessment per Single Family Equivalent	**$91.70**
Single Family Equivalent Benefit Units - Union Square Annexation	**116**
Assessment per Single Family Equivalent	**$228.88**

Fund Balance Calculation			
Starting Fund Balance (as of May 2008)		$332,513.00	
Estimated Reserve to finance first 6 months of 08-09		($82,357.13)	*
Fully Funded Current Maintenance & Improvement Projects		($160,000.00)	*
Proposed Maintenance & Improvement Projects		($90,155.87)	*
Fully Funded			
Partially Funded			
Ingresol Planting	$32,563		
Sign Replacement	$15,000 *		
Paver Replacement	$19,423 *		
Blue Ravine Median/Streetscape	$23,170 *		
Total Surplus (+) or Deficit (-)		$0.00	

Net Assessment Calculation	
Assessment	$203,563.99
Surplus or Deficit (surplus is subtracted; deficit is added)	$0.00
Net Assessment	$203,563.99

Allocated Net Assessment to Property

Natoma Station	
Net Assessment	$177,013.91
Single Family Equivalent Benefit Units	1,930
Allocated Net Assessment to Property	$91.70
Union Square Annexation	
Net Assessment	$26,550.08
Single Family Equivalent Benefit Units	116
Allocated Net Assessment to Property	$228.88

Comparison Of Net Assessment and Assessment

Natoma Station	
Allocated Net Assessment to Property	**($91.70)**
Allocated Assessment to Property	**$91.70**
Per Parcel Surplus (+) or Deficit (-)	**$0.00**

*Funds from fund balance

Union Square Annexation	
Allocated Net Assessment to Property	**($228.88)**
Allocated Assessment to Property	**$228.88**
Per Parcel Surplus (+) or Deficit (-)	**$0.00**

*Funds from fund balance

City of Folsom
Natoma Valley Landscaping and Lighting District
Fund 232
2008-2009

			Total Budget
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$24,000.00	
2. Unscheduled		$10,000.00	
3. Streetlights		$500.00	
Service Costs			
4. Electrical		$1,200.00	
5. Water		$1,732.01	
Current Maintenance and Improvement Projects			
6. No projects for FY 08-09		$0.00	
	Subtotal of Item 6	$0.00	
Subtotal			**$37,432.01**
Incidental Costs			
7. Professional Services (Engineer's Reports and M&I)		$2,000.01	
8. Contract Services (all other contracts and services)		$3,100.00	
9. Publications/Mailings/Communications		$250.00	
10. Staff		$3,719.00	
11. Overhead		$2,162.00	
12. County Auditor Fee		$12.98	
Subtotal			**$11,243.99**
Other Costs			
13. Estimated Reserve to finance first 6 months of 08-09		$24,338.00	
Subtotal			**$24,338.00**
Total Improvement Costs			**$73,014.00**
Assessment Calculation			
Total Improvement Costs			**$73,014.00**
Estimated Reserve to finance first 6 months of 08-09			**($24,338.00)**
Fully Funded Current Maintenance & Improvement Projects			**$0.00**
Annual Installments			**$0.00**
Contributions from other sources			**$0.00**
Assessment			**$48,676.00**
Allocated Assessment to Property (Current)			
Assessment			**$48,676.00**
Single Family Equivalent Benefit Units			**79**
Assessment per Single Family Equivalent			**$616.15**
Fund Balance Calculation			
Starting Fund Balance (as of May 2008)		$105,742.00	
Estimated Reserve to finance first 6 months of 08-09		($24,338.00)	
Fully Funded Current Maintenance & Improvement Projects		$0.00	
Proposed Maintenance & Improvement Projects		($81,404.00)	
Fully Funded			
Partially Funded			
Replace landscaping E. Natoma	$81,404.00		
Total Surplus (+) or Deficit (-)		$0.00	
Net Assessment Calculation			
Assessment			**$48,676.00**
Surplus or Deficit (surplus is subtracted; deficit is added)			**$0.00**
Net Assessment			**$48,676.00**
Allocated Net Assessment to Property			
Net Assessment			**$48,676.00**
Single Family Equivalent Benefit Units			**79**
Allocated Net Assessment			**$616.15**
Comparison of Net Assessment to Assessment			
Allocated Net Assessment to Property			**($616.15)**
Allocated Assessment to Property			**$616.15**
Per Parcel Surplus (+) or Deficit (-)			**$0.00**

*Funds from fund balance

City of Folsom
Prairie Oaks Ranch Landscaping and Lighting District
Fund 236
2008-2009

				Total Budget
Improvement Costs				
General Maintenance Costs				
1. Scheduled		$45,120.00		
2. Unscheduled		$64,000.59		
3. Streetlights		$4,000.00		
Service Costs				
4. Electrical		$10,000.00		
5. Water		$40,000.00		
Current Maintenance and Improvement Projects				
6. Linear Sections of Landscaping (Russi/Grover)		$100,000.00	*	
Cemtralization of Irrigation (partial)		$40,000.00	*	
	Subtotal of Item 6	$140,000.00		
Subtotal				**$303,120.59**
Incidental Costs				
7. Professional Services (Engineer's Report and M&I)		$2,000.00		
8. Contract Services (all other contracts and services)		$3,100.00		
9. Publications/Mailings/Communications		$250.00		
10. Staff		$15,255.00		
11. Overhead		$8,864.00		
12. County Auditor Fee		$541.99		
Subtotal				**$30,010.99**
Other Costs				
13. Estimated Reserve to finance first 6 months of 08-09		$98,107.99	*	
Subtotal				**$98,107.99**
Total Improvement Costs				**$431,239.57**
Assessment Calculation				
Total Improvement Costs				**$431,239.57**
Estimated Reserve to finance first 6 months of 08-09				**($98,107.99)** *
Fully Funded Current Maintenance & Improvement Projects (from fund balance)				**($140,000.00)** *
Annual Installments				**$0.00**
Fence repair/replacement fund (ongoing installment)				**$3,000.00**
Contributions from others sources				**$0.00**
Assessment				**$196,131.58**
Allocated Assessment to Property (Current)				
Assessment				**$196,131.58**
Single Family Equivalent Benefit Units				**918.6**
Assessment per Single Family Equivalent				**$213.51**
Fund Balance Calculation				
Starting Fund Balance (as of May 2008)		$307,087.00		
Estimated Reserve to finance first 6 months of 08-09		($98,107.99)	*	
Fully Funded Current Maintenance & Improvement Projects		($140,000.00)	*	
Proposed Maintenance & Improvement Projects		($68,978.60)	*	
Fully Funded				
Partially Funded				
Fence/wall painting	$6,211 *			
Sign/Fence Replacement Fund	$54,768 *			
Riley Street Relandscaping	$8,000 *			
	*			
Total Surplus (+) or Deficit (-)		$0.41		
Net Assessment Calculation				
Assessment				$196,131.58
Surplus or Deficit (surplus is subtracted; deficit is added)				$0.41
Net Assessment				$196,131.99
Allocated Net Assessment to Property				
Net Assessment				$196,131.99
Single Family Equivalent Benefit Units				919
Allocated Net Assessment to Property				$213.42
Comparison of Net Assessment and Assessment				
Allocated Net Assessment to Property				**($213.51)**
Allocated Assessment to Property				**$213.51**
Per Parcel Surplus (+) or Deficit (-)				**($0.00)**

*Funds from fund balance

SCIConsultingGroup

Prairie Oaks Ranch - Installment Summary

Project	Total Estimated Cost	Funds Previously Collected (unspent)	Remaining Amount to Collect	Minimum Yearly Installments	Number of Years Remaining to Collect
Sign repair &	**$80,000**	$54,768	$25,232	$3,000	Ongoing
replacement fund			(yearly)		

City of Folsom
The Residences At ARC Landscaping and Lighting District
Fund 271
2008-2009

			Total Budget
Improvement Costs			
General Maintenance Costs			
1. Scheduled (Includes $6,000 for The Residences ARC II)		$8,975.38	
2. Unscheduled (Includes $1,000 for The Residences ARC II)		$2,128.00	
3. Streetlights (Includes $200 for The Residences ARC II)		$829.01	
Service Costs			
4. Electrical		$300.00	
5. Water		$400.00	
Current Maintenance and Improvement Projects			
6. No Projects for FY 08-09		$0.00	
Subtotal of Item 6		$0.00	
Subtotal			**$12,632.39**
Incidental Costs			
7. Professional Services (Engineer's Report and M&I)		$2,002.26	
8. Contract Services (all other contracts and services)		$1,598.14	
9. Publications/Mailings/Communications		$250.00	
10. Staff		$710.00	
11. Overhead		$412.00	
12. County Auditor Fee		$15.93	
Subtotal			**$4,988.33**
Other Costs			
13. Estimated Reserve to finance first 6 months of 08-09		$3,768.56 *	
Subtotal			**$3,768.56**
Total Improvement Costs			**$21,389.28**
Assessment Calculation			
Total Improvement Costs			**$21,389.28**
Estimated Reserve to finance first 6 months of 08-09			**($3,768.56)**
Fully Funded Current Maintenance & Improvement Projects			**$0.00**
Annual Installments			**$0.00**
Contributions from others			**$0.00**
Assessment			**$17,620.72**
Allocated Assessment to Property (Current)			
Assessment			**$17,620.72**
Single Family Equivalent Benefit Units - Res I			**17**
Assessment per Single Family Equivalent			**$443.36**
Single Family Equivalent Benefit Units - Res II			**10**
Assessment per Single Family Equivalent			**$1,008.36**
Fund Balance Calculation			
Starting Fund Balance (as of May 2008)		$32,086.00	
Estimated Reserve to finance first 6 months of 08-09		($3,768.56)	
Fully Funded Current Maintenance & Improvement Projects			
Proposed Maintenance & Improvement Projects		($28,317.42)	
Fully Funded		$0.00	
Landscape and irrigation repair/rep	$15,523.42		
Partially Funded		$0.00	
Wall repair	$12,794		
Total Surplus (+) or Deficit (-)		$0.02	
Net Assessment Calculation			
Assessment			$17,620.72
Surplus or Deficit (Surplus is subtracted; Deficit is added)			$0.02
Net Assessment			$17,620.74
Allocated Net Assessment to Property			
The Residences at ARC I			
Net Assessment			$7,537.12
Single Family Equivalent Benefit Units			17
Allocated Net Assessment to Property			$443.36
The Residences at ARC II			
Net Assessment			$10,083.60
Single Family Equivalent Benefit Units			10
Allocated Net Assessment to Property			$1,008.36
Comparison of Net Assessment and Assessment			
The Residences at ARC I			
Allocated Net Assessment to Property			**($443.36)**
Allocated Assessment to Property			**$443.36**
Per Parcel Surplus (+) Deficit (-)			**$0.00**
The Residences at ARC II			
Allocated Net Assessment to Property			**($1,008.36)**
Allocated Assessment to Property			**$1,008.36**
Per Parcel Surplus (+) Deficit (-)			**$0.00**

*Funds from fund balance

City of Folsom
Sierra Estates Landscaping and Lighting District
Fund 231
2008-2009

			Total Budget
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$2,100.00	
2. Unscheduled		$1,218.75	
3. Streetlights		$300.00	
Service Costs			
4. Electrical		$300.00	
5. Water		$270.00	
Current Maintenance and Improvement Projects			
6. None at this time		$0.00	
Subtotal of Item 6		$0.00	
Subtotal			**$4,188.75**
Incidental Costs			
7. Professional Services (Engineer's Report and M&I)		$1,121.00	
8. Contract Services (all other contracts and services)		$466.50	
9. Publications/Mailings/Communications		$250.00	
10. Staff		$710.00	
11. Overhead		$412.00	
12. County Auditor Fee		$14.75	
Subtotal			**$2,974.25**
Other Costs			
13. Estimated Reserve to finance first 6 months of 08-09		$3,167.50	
Subtotal			**$3,167.50**
Total Improvement Costs			**$10,330.50**
Assessment Calculation			
Total Improvement Costs			**$10,330.50**
Estimated Reserve to finance first 6 months of 08-09			**($3,167.50)**
Fully Funded Current Maintenance & Improvement Projects			**$0.00**
Annual Installments			**$0.00**
Contributions from other sources			**$0.00**
Assessment			**$7,163.00**
Allocated Assessment to Property (Current)			
Assessment			**$7,163.00**
Single Family Equivalent Benefit Units			**25**
Assessment per Single Family Equivalent			**$286.52**
Fund Balance Calculation			
Starting Fund Balance (as of May 2008)		$4,365.00	
Estimated Reserve to finance first 6 months of 08-09		($3,167.50)	
Fully Funded Current Maintenance & Improvement Projects		0	
Proposed Maintenance & Improvement Projects		($1,197.50)	
Fully Funded	$0		
Partially Funded			
Riley Street Planting	$1,198		
Total Surplus (+) or Deficit (-)		$0.00	
Net Assessment Calculation			
Assessment			**$7,163.00**
Surplus or Deficit (surplus is subtracted; deficit is added)			**$0.00**
Net Assessment			**$7,163.00**
Allocated Net Assessment to Property			
Net Assessment			**$7,163.00**
Single Family Equivalent Benefit Units			**25**
Allocated Net Assessment to Property			**$286.52**
Comparison of Net Assessment and Assessment			
Allocated Net Assessment to Property			**($253.40)**
Allocated Assessment to Property			**$286.52**
Surplus (+) Deficit (-) per parcel			**$33.12**

*Funds from fund balance

City of Folsom
Silverbrook Landscaping and Lighting District
Fund 237
2008-2009

			Total Budget
Improvement Costs			
General Maintenance Costs			
1. Scheduled	$1,522.66		
2. Unscheduled	$595.00		
3. Streetlights	$1,000.00		
Service Costs			
4. Electrical	$1,000.00		
5. Water	$1,000.00		
Current Maintenance and Improvement Projects			
6. Replant median-Glenn Drive	$4,000.00	*	
Subtotal of Item 6	$4,000.00		
Subtotal			**$9,117.66**
Incidental Costs			
7. Professional Services (Engineer's Report and M&I)	$2,000.00		
8. Contract Services (all other contracts and services)	$3,100.00		
9. Publications/Mailings/Communications	$250.00		
10. Staff	$515.00		
11. Overhead	$298.00		
12. County Auditor Fee	$69.96		
Subtotal			**$6,232.96**
Other Costs			
13. Estimated Reserve to finance first 6 months of 08-09	$8,200.30	*	
Subtotal			**$8,200.30**
Total Improvement Costs			**$23,550.92**

Assessment Calculation	
Total Improvement Costs	**$23,550.92**
Estimated Reserve to finance first 6 months of 06-07	**($8,200.30)** *
Fully Funded Current Maintenance & Improvement Projects	**($4,000.00)** *
Annual Installments	**$0.00**
Contributions from other sources	**$0.00**
Assessment	**$11,350.62**
Unused/unallocated Assessment	**$5,487.00**
Assessment	**$16,837.62**

Allocated Assessment to Property (Current)

Assessment	**$16,837.62**
Single Family Equivalent Benefit Units	**122**
Assessment per Single Family Equivalent	**$138.30**

Fund Balance Calculation			
Starting Fund Balance (as of May 2008)		$111,404.00	
Estimated Reserve to finance first 6 months of 08-09		($8,200.30)	*
Fully Funded Current Maintenance & Improvement Projects		($4,000.00)	*
Proposed Maintenance & Improvement Projects)		($98,984.18)	*
Fully Funded			
Relandscape Median every 4 years	$51,405		
Use balance to credit	$47,579		
Partially Funded	$0.00		
Total Surplus (+) or Deficit (-)		$219.52	

Net Assessment Calculation	
Assessment	$16,837.62
Surplus or Deficit (surplus is subtracted; deficit is added)	$0.00
Net Assessment	$16,837.62

Allocated Net Assessment to Property

Net Assessment	$16,837.62
Single Family Equivalent Benefit Units	122
Allocated Assessment to Property	$138.30

Comparison of Net Assessment and Assessment

Allocated Net Assessment to Property	**$138.32**
Allocated Assessment to Property	**($138.32)**
Per Parcel Surplus (+) Deficit (-)	**$0.00**

(There is a surplus of $47,679. Silverbrook will be assessed in FY 08-09
However a credit will be received for FY 08-09

*Funds from fund balance

City of Folsom
Steeplechase Landscaping and Lighting District
Fund 251
2008-2009

			Total Budget
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$2,400.00	
2. Unscheduled		$2,183.14	
3. Streetlights		$1,000.00	
Service Costs			
4. Electrical		$2,000.00	
5. Water		$2,500.00	
Current Maintenance and Improvement Projects (from fund balance)			
6. Renovate Mini Park landscape		$54,861.64 *	
Centralization of Irrigation (partial)		$10,000.00 *	
	Subtotal of Item 6	$64,861.64	
Subtotal			**$74,944.78**
Incidental Costs			
7. Professional Services (Engineer's Report and M&I)		$2,000.00	
8. Contract Services (all other contracts and services)		$3,100.00	
9. Publications/Mailings/Communications		$250.00	
10. Staff		$811.00	
11. Overhead		$470.00	
12. County Auditor Fee		$90.86	
Subtotal			**$6,721.86**
Other Costs			
13. Estimated Reserve to finance first 6 months of 08-09		$12,141.36 *	
Subtotal			**$12,141.36**
Total Improvement Costs			**$93,808.00**
Assessment Calculation			
Total Improvement Costs			**$93,808.00**
Estimated Reserve to finance first 6 months of 08-09			**($12,141.36)** *
Fully Funded Current Maintenance & Improvement Projects (from fund balance)			**($64,861.64)** *
Annual Installments			
Riley Street Fence/wall fund (third of 8 year fund)			**$7,477.82**
Contributions from other sources			**$0.00**
Assessment			**$24,282.82**
Allocated Assessment to Property (Current)			
Assessment			**$24,282.82**
Single Family Equivalent Benefit Units			**154**
Assessment per Single Family Equivalent			**$157.68**
Fund Balance Calculation			
Starting Fund Balance (as of May 2008)		$101,959.00	
Estimated Reserve to finance first 6 months of 08-09		($12,141.36)	
Fully Funded Current Maintenance & Improvement Projects		($64,861.64)	
Proposed Maintenance & Improvement Projects		($24,956.00)	
Fully Funded			
Partially Funded			
Riley Street Fence Fund	$24,956 *		
Total Surplus (+) or Deficit (-)		$0.00	
Net Assessment Calculation			
Assessement			**$24,282.72**
Surplus			**$0.00**
Net Assessment			**$24,282.72**
Allocated Net Assessment to Property			
Net Assessment			$24,282.72
Single Family Equivalent Benefit Units			154
Allocated Net Assessment to Property			$157.68
Comparison of Net Assessment and Assessment			
Allocated Net Assessment to Property			**($157.68)**
Allocated Assessment to Property			**$157.68**
Per Parcel Surplus (+) Deficit (-)			**$0.00**

*Funds from fund balance

Steeplechase - Installment Summary

Project	Total Estimated Cost	Funds Previously Collected (unspent)	Remaining Amount to Collect	Minimum Yearly Installments	Number of Years Remaining to Collect
Fence Replacement	**$40,000**	$24,956	$15,044	$5,000	3
and repair fund					

City of Folsom
Willow Creek Estates East Landscaping and Lighting District
Fund 249
2008-2009

				Total Budget
Improvement Costs				
General Maintenance Costs				
1. Scheduled		$14,000.00		
2. Unscheduled		$13,280.27		
3. Streetlights		$3,000.00		
Service Costs				
4. Electrical		$6,500.00		
5. Water		$10,000.00		
Current Maintenance and Improvement Projects				
6. Sign Modification outreach and design concepts		$20,000.00	*	
Complete Oak Avenue replanting		$30,000.00		
Centralization of Irrigation		$10,000.00		
Subtotal of Item 6		$60,000.00		
Subtotal				**$96,780.27**
Incidental Costs				
7. Professional Services (Engineer's Report and M&I)		$2,000.00		
8. Contract Services (all other contracts and services)		$3,100.00		
9. Publications/Mailings/Communications		$250.00		
10. Staff		$4,734.00		
11. Overhead		$2,753.00		
12. County Auditor Fee		$440.73		
Subtotal				**$13,277.73**
Other Costs				
13. Estimated Reserve to finance first 6 months of 08-09		$30,029.00	*	
Subtotal				**$30,029.00**
Total Improvement Costs				**$140,087.00**
Assessment Calculation				
Total Improvement Costs				**$140,087.00**
Estimated Reserve to finance first 6 months of 08-09				**($30,029.00)**
Fully Funded Current Maintenance & Improvement Projects				**($50,000.00)**
Annual Installments				**$0.00**
Contributions from other sources				**$0.00**
Assessment				**$60,058.00**
Allocated Assessment to Property (Current)				
Assessment				**$60,058.00**
Single Family Equivalent Benefit Units				**747**
Assessment per Single Family Equivalent				**$80.40**
Fund Balance Calculation				
Starting Fund Balance (as of May 2008)		$105,177.00		
Estimated Reserve to finance first 6 months of 08-09		($30,029.00)		
Fully Funded Current Maintenance & Improvement Projects		($34,574.00)		
Proposed Maintenance & Improvement Projects		($59,889.00)		
Fully Funded				
Partially Funded				
Planting Removal/Replacement	$54,889			
Signage Analysis/Study	$5,000			
Total Surplus (+) or Deficit (-)		($19,315.00)		
Net Assessment Calculation				
Assessment				$60,058.00
Surplus or Deficit (surplus is subtracted; deficit is added)				($19,315.00)
Net Assessment				$40,743.00
Allocated Net Assessment to Property				
Net Assessment				$40,743.00
Single Family Equivalent Benefit Units				747
Allocated Net Assessment to Property				$54.54
Comparison of Net Assessment and Assessment				
Allocated Net Assessment to Property				**($80.40)**
Allocated Assessment to Property				**$80.40**
Per Parcel Surplus (+) Deficit (-)				**($0.00)**

*Funds from fund balance

City of Folsom
Willow Creek Estates South Landscaping and Lighting District
Fund 252
2008-2009

				Total Budget
Improvement Costs				
General Maintenance Costs				
1. Scheduled		$51,378.85		
2. Unscheduled		$36,747.01		
3. Streetlights		$6,000.00		
Service Costs				
4. Electrical		$22,000.00		
5. Water		$25,000.00		
Current Maintenance and Improvement Projects				
6. Schloar Planting and median (water conservation)		$80,000.00	*	
Oak Avenue retrofit (water conservation)		$90,000.00	*	
Centralization of Irrigaiton		$30,000.00	*	
Subtotal of Item 6		$200,000.00		
Subtotal				**$341,125.86**
Incidental Costs				
7. Professional Services (Engineer's Report and M&I)		$2,000.00		
8. Contract Services (allother contracts and services)		$3,100.00		
9. Publications/Mailings/Communications		$250.00		
10. Staff		$7,100.00		
11. Overhead		$4,130.00		
12. County Auditor Fee		$862.20		
Subtotal				**$17,442.20**
Other Costs				
13. Estimated Reserve to finance first 6 months of 08-09		$80,226.44	*	
Subtotal				**$80,226.44**
Total Improvement Costs				**$438,794.50**
Assessment Calculation				
Total Improvement Costs				**$438,794.50** *
Estimated Reserve to finance first 6 months of 08-09				**($80,226.44)** *
Fully Funded Current Maintenance & Improvement Projects (from fund balance)				**($200,000.00)** *
Annual Installments				
Paver Repair/Replacement				**$2,000.00** *
Contributions from other sources				**$0.00**
Assessment				**$160,568.06**
Allocated Assessment to Property (Current)				
Assessment				**$160,568.06**
Single Family Equivalent Benefit Units				**1,461**
Assessment per Single Family Equivalent				**$109.88**
Fund Balance Calculation				
Starting Fund Balance (as of May 2008)		$564,618.00		
Estimated Reserve to finance first 6 months of 08-09		($80,226.44)	*	
Fully Funded Current Maintenance & Improvement Projects		($200,000.00)	*	
Proposed Maintenance & Improvement Projects		($284,391.56)	*	
Fully Funded				
Wall Paint/Power Wash	$61,152 *			
Oak Ave Median/all median replac	$25,000			
Partially Funded				
Signage Retrofit (all signs)	$60,000			
Irrigation retrofits	$55,643 *			
Street Paver Fund	$82,597 *			
Total Surplus (+) or Deficit (-)		$0.00		
Net Assessment Calculation				
Assessment				$160,568.06
Surplus or Deficit (surplus is subtracted; deficit is added)				$0.00
Net Assessment				$160,568.06
Allocated Net Assessment to Property				
Net Assessment				$160,568.06
Single Family Equivalent Benefit Units				1,461
Allocated Net Assessment to Property				$109.88
Comparison of Net Assessment and Assessment				
Allocated Net Assessment to Property				**($109.88)**
Allocated Assessment to Property				**$109.88**
Per Parcel Surplus (+) Deficit (-)				**$0.00**

*Funds from fund balance

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Willow Creek Estates South - Installment Summary

Project	Total Estimated Cost	Funds Previously Collected (unspent)	Remaining Amount to Collect	Minimum Yearly Installments	Number of Years Remaining to Collect
Paver Repair/Replacement	**$100,000**	$82,597	$17,403	$2,000	9

City of Folsom
Willow Springs Landscaping and Lighting District
Fund 260 - Streetlights Only
2008-2009

			Total Budget
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$0.00	
2. Unscheduled		$0.00	
3. Streetlights		$1,976.00	
Service Costs			
4. Electrical		$6,624.35	
5. Water		$0.00	
Current Maintenance and Improvement Projects			
6. None at this time		$0.00	
Subtotal			**$8,600.35**
Incidental Costs			
7. Professional Services (Engineer's Report and M&I)		$2,000.00	
8. Contract Services (all other contracts and services)		$3,100.00	
9. Publications/Mailings/Communications		$250.00	
10. Staff		$0.00	
11. Overhead		$293.00	
12. County Auditor Fee		$305.03	
Subtotal			**$5,948.03**
Other Costs			
13. Estimated Reserve to finance first 6 months of 08-09		$7,274.19 *	
Subtotal			**$7,274.19**
Total Improvement Costs			**$21,822.57**
Assessment Calculation			
Total Improvement Costs			**$21,822.57**
Estimated Reserve to finance first 6 months of 08-09			**($7,274.19)** *
Fully Funded Current Maintenance & Improvement Projects			**$0.00**
Annual Installments			**$0.00**
Contributions from other sources			**$0.00**
Assessment			**$14,548.38**
Allocated Assessment to Property (Current)			
Assessment			**$14,548.38**
Single Family Equivalent Benefit Units			**517**
Assessment per Single Family Equivalent			**$28.14**
Fund Balance Calculation			
Starting Fund Balance (as of May 2008)		$13,787.00	
Estimated Reserve to finance first 6 months of 08-09		($7,274.19) *	
Fully Funded Current Maintenance & Improvement Projects		$0.00	
Proposed Maintenance & Improvement Projects		($6,512.81)	
Fully Funded			
Light pole repair and replacement	$6,512.81		
Partially Funded	$0.00		
Total Surplus (+) or Deficit (-)		$0.00	
Net Assessment Calculation			
Assessment			$14,548.38
Surplus or Deficit (surplus is subtracted; deficit is added)			$0.00
Net Assessment			$14,548.38
Allocated Net Assessment to Property			
Net Assessment			$14,548.38
Single Family Equivalent Benefit Units			517
Allocated Net Assessment to Property			$28.14
Comparison of Net Assessment and Assessment			
Allocated Net Assessment to Property			**($28.14)**
Allocated Assessment to Property			**$28.14**
Per Parcel Surplus (+) Deficit (-)			**$0.00**

*Funds from fund balance

SCIConsultingGroup

Appendix B – Assessment Roll, FY 2008-09