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 ESTATES EAST
WILLOW CREEK ESTATES SOUTH
WILLOW SPRINGS

LANDSCAPING AND LIGHTING DISTRICTS

PRELIMINARY ENGINEER'S REPORT

JUNE, 2011

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

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Kerri Howell, Member
Steve E. Miklos, Member
Ernie Sheldon, Member

CITY MANAGER

Kerry Miller, City Manager

LANDSCAPING AND LIGHTING DISTRICT MANAGER

Lorraine Poggione

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INTRODUCTION

OVERVIEW

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

The 25 City of Folsom Landscaping and Lighting Districts are:

AMERICAN RIVER CANYON NORTH
AMERICAN RIVER CANYON NORTH NO. 2
AMERICAN RIVER CANYON NORTH NO. 3
BLUE RAVINE OAKS
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 ESTATES EAST
WILLOW CREEK ESTATES 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 improvements that would be funded by the proposed 2011-12 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 typically directs that this notice be published.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for July 12, 2011. At this hearing, the Council would consider approval of a resolution confirming the assessments for fiscal year 2011-12. 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 2011-12.

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 for short-term (less than five years) and long term (not greater than 30 years) improvements, and the approximate schedule for completion of the improvement. The City intends to continually

update and revise the 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.

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

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA vs. SCCOSA"). This ruling is the most significant court case in further legally clarifying the substantive assessment requirements of Proposition 218 which was approved by California voters in 1996. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in each district

This Engineer's Report is consistent with the SVTA vs. SCCOSA decision and with the requirements of Article XIIIC and XIIID of the California Constitution based on the following factors:

1. Most of the Districts were formed prior to the passage of Proposition 218 and/or with unanimous approval of property owners. Although these assessments are consistent with Proposition 218, the California judiciary has generally referred to pre-Proposition 218 assessments as "grandfathered assessments" and held them to a different standard than post Proposition 218 assessments.
2. The Districts are narrowly drawn to only include the specially benefiting parcels, and the assessment revenue derived from real property in each District is expended only on specifically identified improvements and/or maintenance and servicing of those improvements in that District that confer special benefits to property in that District.
3. The use of unique and narrowly drawn Districts ensures that the improvements constructed and maintained with assessment proceeds are located in close

proximity to the real property subject to the assessment, and that such improvements provide direct and special benefit to the property in that District.

4. Due to their proximity to the assessed parcels, the improvements and maintenance thereof financed with assessment revenues in the District provide a direct advantage to properties in that District, and the benefits conferred on such property in each District are more extensive and direct than a general increase in property values.
5. The assessments paid in each District are proportional to the special benefit that each parcel within that District receives from such improvements and the maintenance thereof because:
    a. The specific improvements and maintenance and utility costs thereof in each District and their respective costs are specified in this Engineer's Report; and
    b. Such improvement and maintenance costs in each District are allocated among different types of property located within each District, and equally among those properties which have similar characteristics and receive similar special benefits.

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

DAHMS V. DOWNTOWN POMONA PROPERTY

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

BONANDER V. TOWN OF TIBURON

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

BEUTZ V. COUNTY OF RIVERSIDE

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

COMPLIANCE WITH CURRENT LAW

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

This Engineer's Report is consistent with *Beutz* and *Dahms* because the Improvements will directly benefit property in each of the Assessment Districts and the general benefits. The Engineer's Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall cost of the Improvements and proportional special benefit to each property.

IMPACT OF RECENT PROPOSITION 218 DECISIONS

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

1. The assessment revenue derived from real property in each assessment District within the City of Folsom is extended only on specific landscaping and other improvements and/or maintenance and servicing of those improvements in that assessment district
2. The use of various assessment districts ensures that the landscaping and other improvements constructed and maintained with assessment proceeds are located in close proximity to the real property subject to the assessment, and that such improvements provide a direct advantage to the property in the assessment district.
3. Due to their proximity to the assessed parcels, the improvements and maintenance thereof financed with assessment revenues in each assessment

district benefits the properties in that assessment district in a manner different in kind from the benefit that other parcels of real property in the City of Folsom derive from such improvements, and the benefits conferred on such property in each assessment district are more extensive and direct than a general increase in property values.

4. The assessments paid in each assessment district are proportional to the special benefit that each parcel within that assessment district receives from such improvements and the maintenance thereof because:
    a. The specific landscaping and other improvements and maintenance and utility costs thereof in each assessment district and the costs thereof are specified in this Engineer's Report; and
    b. Such improvement and maintenance costs in each assessment district are allocated among different types of property located within each assessment district, and equally among those properties which have similar characteristics and receive similar special benefits.

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

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 with me on _____, 2011.

_____
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 _____, 2011, 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 _____, 2011.

_____
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 2011-12 was filed with me on _____, 2011.

_____
County Auditor, County of Sacramento

PLANS & SPECIFICATION

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

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

> *"Maintain" or "maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including:*
> *(a) Repair, removal, or replacement of all or any part of any improvement.*
> *(b) Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury.*
> *(c) The removal of trimmings, rubbish, debris, and other solid waste.*
> *(d) The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.*
>
> *"Service" or "servicing" means the furnishing of:*
> *(a) Electric current or energy, gas, or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements.*
> *(b) Water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.*

The assessment proceeds from each District will be exclusively used for Improvements within that District plus Incidental expenses. Reference is made to the Estimate of Cost

and Budget, Appendix A and to the additional plans and specifications, including specific expenditure and improvement plans by District, which are on file with the City.

FISCAL YEAR 2011-12 ESTIMATE OF COST AND BUDGET

DESCRIPTION OF IMPROVEMENTS

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

AMERICAN RIVER CANYON NORTH

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

- Planned Maintenance and Improvement Projects for 2011-12:
  - No planned project.

- 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 2011-12:
  - No planned projects.

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

AMERICAN RIVER CANYON NORTH NO. 3

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

- Planned Maintenance and Improvement Projects for 2011-12:
    - All Entries at paths and Mystic Hills.

- Future Maintenance and Improvement Projects:
    - Tree care and trimming.
    - Sidewalk repair (ARC and Oak Ave).
    - Signage improvement/replacement.
    - Landscape/Irrigation removal and replacement – Mystic Hills, ARC Drive/Canyon Falls.
    - Main Walking Trail – landscaping, irrigation, step areas

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 2011-12:
    - Sidewalk/Tree Related Work.

- Future Maintenance and Improvement Projects:
    - Riley Street Fence/Replacement.
    - Tree removal/replacement.
    - Side walk replacement (Blue Ravine Road and throughout District).
    - Blue Ravine Wall repair.
    - Irrigation upgrades/replacement.
    - Signage improvement/replacement.

BRIGGS RANCH

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

- Planned Maintenance and Improvement Projects for 2011-12:

- No planned projects.

- Future Maintenance and Improvement Projects:
  - Fence/Wall repair/replacement (Blue Ravine/E Natoma)
  - Signage improvement/replacement.
  - Tree care and trimming.
  - Irrigation upgrades/replacement.
  - Shrub and tree upgrades – Blue Ravine/E. Natoma.
  - Tree care and trimming
  - Bollard repair/replacement.
  - Pet station repair/replacement.
  - Landscape lighting upgrades/replacement.

BROADSTONE

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

- Planned Maintenance and Improvement Projects for 2011-12:
  - No planned projects.

- Future Maintenance and Improvement Projects:
  - Repair irrigation/replace shrubs – Iron Point median, Rathbone, Knofler, other interior areas. Signage improvement/replacement.
  - Tree care and trimming.
  - Irrigation repair/retrofit.
  - Landscape, shrub, bark replacement – E. Bidwell/Oak Ave.
  - Bollard repair/replacement.
  - Pet station repair/replacement.
  - Paint/repair walls (throughout District)
  - Street lights fixture replacement.
  - Signage improvement/replacement.
  - Turf removal/irrigation retrofit.
  - Landscape light maintenance.
  - Shrub replacement (throughout District).

BROADSTONE UNIT NO. 3

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

- Planned Maintenance and Improvement Projects for 2011-12:
    - No planned projects.

- 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 2011-12:
    - No planned projects.

- Future Maintenance and Improvement Projects:
    - Soundwall/fence replacement/repair/painting.
    - Signage improvement/replacement.
    - Tree care and trimming.
    - Shrub replacement – Sibley/Corner, Glenn/Oxburough.
    - Mini Park and Path – turf and shrub repair/replacement
    - Natural Park – irrigation repair/tree removal care

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 2011-12:
    - No planned projects.

- Future Maintenance and Improvement Projects:
    - Paint/replace fence/tabular fence.
    - Fence repair/replacement.
    - Shrub, bark, DG replacement.
    - Tree care/trimming.
    - Tree work in Cul de Sac.

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 2011-12:
    - No planned projects.

- Future Maintenance and Improvement Projects:
    - No planned projects.

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 2011-12:
    - No Planned Projects.

- Future Maintenance and Improvement Projects:

- Bike path repair.
- Wall paint/repair.
- Open Space management/tree removal.
- Shrub and tree replacement (Glenn/Vierra Circle)
- Tree care/trimming.
- Signage improvement/replacement.

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 2011-12:
  - Plant Island and Paint Trellis.

- Future Maintenance and Improvement Projects:
  - Fence repair/replacement – Lakeside Dr.
  - Landscape/irrigation – Lakeside Dr.
  - Tree care/trimming.
  - Egloff Circle replanting.
  - Entry and trellis – Inwood replanting.

LA COLLINA DAL LAGO

Note: La Collina Dal Lago Landscaping and Lighting District has opted to be managed by a Home Owners Association. The City of Folsom will continue to fund the services until the monies are gone. No assessment will be levied for fiscal year 2011-12.

- Maintenance of landscaping lighting and soundwalls along East Natoma Street including turf, ground cover, shrubs and trees, irrigation systems, street lighting, 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 2011-12:

- No planned projects.

- Future Maintenance and Improvement Projects:
  - Replace trees/shrubs – E. Natoma.
  - Wall repair.
  - Tree trimming/tree care.

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 2011-12:
  - No Planned Projects.

- Future Maintenance and Improvement Projects:
  - Forrest Street/Folsom frontage landscaping.
  - Forrest St shrub and tree replacement.
  - Signage improvement/replacement.
  - Muerer relandscaping/irrigation
  - Turf repair/irrigation upgrades
  - Tree trimming/tree care.

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 2011-12:
  - 3 Median Plant Replacements.

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

- Landscape light repair/maintain.
- Irrigation upgrades/replacement.
- Tree trimming/tree care.
- Tree/shrub replacement – Riley Street/E. Bidwell.
- Signage improvement/replacement.
- Cruickshank/Woodsmoke plant/bark.
- Median Island plant replacement.

NATOMA STATION

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

- Planned Maintenance and Improvement Projects for 2011-12:
  - Landscaping –No Planned Projects.

- Future Maintenance and Improvement Projects:
  - Shrub/tree replacement Blue Ravine/Turnpike/Iron Point
  - Tree trimming/tree care.
  - Sidewalk repair.
  - Paver replacement.
  - Road paver replacement/repair.
  - Mini Park replanting/bark.
  - Wetland area maintenance.
  - Sign repair/replacement.
  - Wall repair/painting.
  - Irrigation upgrades (water conservation)

NATOMA STATION-UNION SQUARE

Note: Union Square which is a Benefit zone of Natoma Station will be providing its own landscaping and lighting maintenance via an existing homeowner's association and servicing for 2011-2012.

- 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 2011-12:
    - No planned projects.

- Future Maintenance and Improvement Projects for 2011-12:
    - No Projects planned.

NATOMA VALLEY

Note: Improvements have not been installed and as such at the request of the owner, the district's 2011-12 assessments are being taken off the tax rolls for this year.

- 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 2011-12:
    - No planned projects.

- Future Maintenance and Improvement Projects:
    - Landscape replacement.
    - Wall repair/replacement.
    - Irrigation upgrades.
    - Street lights repair/maintenance.

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 2011-12:
    - No planned projects.

- Future Maintenance and Improvement Projects:
    - Fence/Wall paint/repair/replace.

- Riley Street landscaping.
- Sign Repair/Replacement.
- Replace Landscaping – Grover/Russi/Iron Point/Blue Ravine
- Tree Trimming/Tree Care.
- Open Space Weed Maintenance Abatement.

SIERRA ESTATES

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

- Planned Maintenance and Improvement Projects for 2011-12:
  - No planned projects.

- Future Maintenance and Improvement Projects:
  - Tree trimming/Tree care.
  - Signage improvement/replacement.
  - Shrubs and irrigation replacements.

SILVERBROOK

- Note: Silverbrook will not levy assessments for fiscal year 2011-12, due to a surplus in revenue.
- Maintenance of lawns and trees within landscape median.
- Purchase of irrigation water from City of Folsom.
- Maintenance of Irrigation system, entry median, plantings, sidewalks and streetlights.
- Purchase of electric power.
- Maintenance of street lighting fixtures.

- Planned Maintenance and Improvement Projects for 2011-12:
  - No planned projects.

- 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 2011-12:
    - No planned projects.

- Future Maintenance and Improvement Projects:
    - Riley Street fence replacement.
    - Park fence replacement
    - Signage improvement/replacement.
    - Tree trimmings.
    - Renovation of turf in mini-park.
    - Repair and/or replace bollards.
    - Landscape replacement along Riley Street.
    - Landscape median and park.
    - Remove roots in park/replace turf.
    - Irrigation upgrades/repairs.

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 2011-12:
    - No planned projects.

- Future Maintenance and Improvement Projects:
    - Landscape and irrigation repairs and replacements.
    - Wall repair/replacement.
    - Drainage Swale repair.

- Tree Trimming/Tree Care.

THE RESIDENCES AT AMERICAN RIVER CANYON II

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

- Planned Maintenance and Improvement Projects for 2011-12:
  - No Projects planned.

- Future Maintenance and Improvement Projects:
  - Landscape and irrigation repairs and replacements.
  - Wall repair/replacement.
  - Drainage Swale repair.
  - Tree Trimming/Tree Care.

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 2011-12:
  - No planned projects.

- Future Maintenance and Improvement Projects:
  - Planting Removal/Replacement.
  - Signage improvement/replacement.
  - Tree care redwoods.
  - Tree trimming/care.
  - Irrigation repairs/upgrades.
  - Landscape/irrigation replacement – Oak Ave median/Blue Ravine.

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 2011-12:
    - No planned projects.

- Future Maintenance and Improvement Projects:
    - Wall Paint/Power Wash.
    - Entry signage retrofit/replacement.
    - Prewett tree open space.
    - Street paver replacement.
    - Oak Avenue - shrub retrofit. Tree trimmings
    - Silberhorn relandscaping.
    - Turf removal/irrigation upgrades.
    - 6 Mini parks - Replacement of landscape and shrubs

WILLOW SPRINGS

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

- Planned Maintenance and Improvement Projects for 2011-12:
    - No planned projects.

- 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	Total Improvement Costs	Current Projects	Benefit Units (SFEs)	Rate		Total Assessment
American River Canyon North	$0.00	$593.54	$593.54	$0.00	1,006	$102.94		$103,557.64
American River Canyon North 2	$11,100.00	$4,444.99	$15,544.99	$0.00	161	$77.70		$12,509.70
American River Canyon North 3	$99,050.00	$532.81	$99,582.81	$23,450.00	903	$216.42	*	$195,440.25
Blue Ravine Oaks	$19,873.00	$11,726.35	$31,599.35	$6,733.00	165	$218.60		$36,069.00
Briggs Ranch	$22,100.00	$8,403.40	$30,503.40	$0.00	660	$122.28		$80,704.80
Broadstone	$151,800.00	$89,858.64	$241,658.64	$0.00	2,377	$164.99		$392,240.46
Broadstone Unit No.3	$5,000.00	$673.03	$5,673.03	$0.00	717	$28.07	*	$20,126.19
Cobble Hills II/Reflections II	$23,080.00	$18,278.51	$41,358.51	$0.00	389	$113.14		$44,011.46
Cobble Ridge	$6,981.00	$7,114.82	$14,095.82	$0.00	98	$139.64	*	$13,684.72
Fieldstone Meadows	$0.00	$1,000.00	$1,000.00	$0.00	89	$0.00	*	$0.00
Folsom Heights	$10,390.27	$7,420.74	$17,811.01	$0.00	286	$70.88		$20,271.68
Hannaford Cross	$13,700.00	$8,201.77	$21,901.77	$9,000.00	103	$195.78		$20,165.34
La Collina dal Lago	$11,878.00	$8,673.00	$20,551.00	$0.00	38	$0.00	*	$0.00
Lake Natoma Shores	$7,440.00	$9,166.67	$16,606.67	$0.00	113	$183.85		$20,775.05
Natoma Valley (formerly) Lakeridge	$41,900.00	$296.61	$42,196.61	$0.00	79	$0.00	*	$0.00
Los Cerros	$21,960.00	$8,445.83	$30,405.83	$4,000.00	337	$121.18		$40,837.66
Natoma Station	$106,700.00	$54,028.91	$160,728.91	$0.00	1,930	$91.70		$177,014.38
Prairie Oaks Ranch	$132,200.00	$82,604.99	$214,804.99	$0.00	919	$213.61		$196,226.42
The Residences at ARC	$5,239.01	$5,583.16	$10,822.17	$0.00	17	$501.45	*	$8,524.65
The Residences at ARC II	$3,850.00	$0.00	$3,850.00	$0.00	10	$1,040.82	*	$10,408.20
Sierra Estates	$2,580.00	$3,365.25	$5,945.25	$0.00	25	$298.55	*	$7,463.75
Silverbrook	$7,960.00	$3,365.25	$11,325.25	$0.00	119	$0.00		$0.00
Steeplechase	$23,933.00	$7,465.86	$31,398.86	$0.00	154	$157.88		$24,313.52
Willow Creek East	$34,625.00	$32,021.73	$66,646.73	$0.00	747	$80.40		$60,058.80
Willow Creek South	$151,100.00	$27,415.20	$178,515.20	$0.00	1461	$109.88		$160,574.24
Willow Springs	$2,500.00	$305.03	$2,805.03	$0.00	517	$28.14		$14,548.38
TOTALS	**$916,939.28**	**$400,986.09**	**$1,317,925.37**	**$43,183.00**				

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

DISCUSSION OF BENEFIT

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

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

Proposition 218, as codified in Article XIIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property and the assessment must not exceed the reasonable cost of the proportional benefit upon the assessed parcel:

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

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the Improvements to be provided with the assessment proceeds. These categories of special benefit are supported by various California legislation and supporting studies which describe the types of special benefit received by property from Improvements such as those proposed by the City of Folsom Landscaping and Lighting Districts. These types of special benefit are summarized as follows:

A. Proximity to improved landscaped areas within each District.

B. Access to improved landscaped areas within each District.

C. Improved Views within each District.

D. Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements.

E. Creation of individual lots for residential and commercial use that, in absence of the District and the services provided by the District, would not have been created.

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

- Proximity
- Expanded or improved access
- Views

The SVTA v. SCCOSA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel, and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park improved by an assessment:

> *the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).*

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

BENEFIT FACTORS

The special benefits from the Improvements are further detailed below:

- Proximity to improved landscaped areas within the District

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

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

- Access to improved landscaped areas within the District

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

- Improved views within the District

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

- Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements

In large part because it is generally cost prohibitive to provide large open land areas in development projects, the residential, commercial and other benefiting properties in each District do not have large outdoor areas and green spaces. The landscaped areas within each District provide additional outdoor areas that serve as an effective extension of the land area for properties that are in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable and desirable extension of usable land area, which confers a direct advantage and special benefit to properties in close proximity to the Improvements.

- Creation of individual lots for residential and commercial use that, in absence of the assessments, would not have been created

Typically, the original owner/developer of the property within the Districts can petition the City to establish the assessment districts. As parcels were sold, new owners were informed of the assessments through the title reports, and in some cases, through Department of Real Estate "White Paper" reports that the parcels were subject to assessment. Purchase of property was also an "agreement" to pay the assessment. In absence of the assessments, the lots within the Districts would probably not have been subdivided and created. These lots, and the improvements they support, are a special benefit to the property owners.

GENERAL VERSUS SPECIAL BENEFIT

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

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

These Improvements are of special benefit to properties located within the Districts because they provide a direct advantage to properties in the Districts that would not be provided in absence of the assessments.

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

The maintenance and servicing of these improvements is also partially funded, directly and indirectly from other sources including City of Folsom, the County of Sacramento and the State of California. This funding comes in the form of grants, development fees, special programs, and general funds, as well as direct maintenance and servicing of facilities (e.g. curbs, gutters, streets, drainage systems, and other infrastructure maintenance items such as pond clean outs and street sweeping, etc.) This funding from other sources more than compensates for general benefits, if any, received by the properties within the districts.

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

> *In the 2009 Dahms case, the court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided within the assessment district over and above the services already provided by the City within the boundaries of the assessment district. It is also important to note that certain services funded by the assessments in Pomona are similar to the services funded by the Assessments described in this Engineer's Report and the Court found these services to be 100% special benefit. Similar to the assessments in Pomona, the Assessments described in this Engineer's Report fund improvements and services directly provided within the Assessment District to benefit properties within the assessment district and not to the public at large, and these properties enjoy close proximity and access to the Improvements. While the Dahms case establishes a basis for minimal or zero general benefits from the Assessments, this Report, none the less conservatively estimates and describes, and then*

budgets the assessment so that any potential general benefit is funded by sources other than the Assessment.

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

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 Districts and an assessment of the estimated costs of the improvements upon all assessable parcels within the Districts, to which the description of said proposed improvements therein contained, 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 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 2011-12 is generally as follows:

Summary Cost Estimates	
Improvement Costs	$916,939.28
Incidental Costs	$400,986.09
Other Costs	$43,183.00
Total Improvement Costs	$1,361,108.37

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 Natoma Station, The Residences at American Canyon II Annexation to the Residences at American River Canyon, Cobble Ridge, Broadstone 3, 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 3 with a maximum annual adjustment not to exceed 3%.

The Residences at American River Canyon II annexation to the Residences at American River Canyon proposes assessments for fiscal year 2011-12 at the rate of $1040.82, which is less than the maximum authorized assessment rate. American River Canyon North #3 proposes assessments for fiscal year 2011-12 at the rate of $216.42, which is equal to the maximum authorize rate. As well as Broadstone #3 proposed assessments for fiscal year 2011-12 at the rate of $28.07, which is equal to the maximum authorized rate and Sierra Estates proposes assessments for fiscal year 2011-12 at the rate of $298.55, which is equal to the maximum authorized rate. The proposed assessments for the other Districts that are eligible for the CPI increase will be assessed at the rate used in fiscal year 2010-11.

Silverbrook is subject to an annual assessment of $138.32. However, there will be a credit in 2011-12 due to sufficiency of fund balance for current maintenance needs.

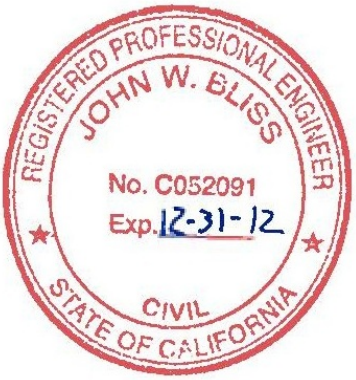
Fieldstone Meadows was formed in 2004. The developer of Fieldstone Meadows has elected to form a Homeowner's Association to service and maintain improvements. As such, the City will not be assessing the property for Fiscal Year 2011-12.

Union Square a benefit zone of Natoma Station will be maintained and serviced by their Home Owner's Association and will not be levied starting fiscal year 2011-12. La Collina dal Lago will eventually be managed by owners association and at the request of the owners the District's assessments are being taken off the tax rolls and Natoma Valley will not be levied, since there are no improvements built yet.

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 2011-12. 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 2011-12 for each parcel or lot of land within the said City of Folsom Landscaping and Lighting Districts.

Dated: June 1, 2011



Engineer of Work

By
John W. Bliss, License No. C52091

Assessment Diagram

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

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

Insert Diagram Here

Appendix A -- BUDGETS

The attached budgets for Fiscal Year 09-10 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

FUND BALANCE CALCULATION:

This calculation determines funds available 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. Any funds remaining after being allocated to the estimated reserve, and short/long term projects, would be considered available funds.

ESTIMATED RESERVES

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

SHORT-TERM INSTALLMENTS

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

LONG-TERM INSTALLMENTS

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

IMPROVEMENT COSTS

GENERAL MAINTENANCE COSTS

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

- Streetlights: repair and replace bulbs and ballasts in streetlights

SERVICE COSTS

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

CURRENT YEAR MAINTENANCE AND IMPROVEMENT PROJECTS

- 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 City Attorney, City Clerk and Finance Dept Costs).
- County Auditor Fee: Per Parcel Fee charged by County to put levy on tax bills

TOTAL IMPROVEMENT COSTS: This is the total of all improvement costs budgeted for the upcoming year. This cost includes current 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 TO PROPERTY (CURRENT): This calculation takes the number of single-family equivalent benefit units and multiplies it by the amount that each property within a district is will be assessed for the upcoming year. This is the total assessment amount that will be generated by the properties within the District.

DISTRICT BALANCE: The purpose of this calculation is to describe all costs expected to occur in the upcoming year, any installments being collected as part of the upcoming year's assessment and contributions from other sources. The outcome of the calculation is the

total assessment for the district. A surplus would be applied and/or credited to the upcoming year's assessment. If there are insufficient funds in the fund balance to cover the 6-month reserve, or the current and/or proposed improvements, then a deficit would exist. A deficit generally indicates that an increase in assessment may be necessary (requiring voter approval with a simple majority), however there may be a one-time reason for the deficit and an increase may not be necessary. Deficit situations are reviewed and analyzed on a case-by-case basis.

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

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

COMPARISON OF NET ASSESSMENT AND ASSESSMENT: Shows a comparison of the net assessment and the current assessment and indicates a per parcel deficit or surplus.

City of Folsom
American River North Landscaping and Lighting District
Fund 253
2011-2012

			Total Budget
Fund Balance Calculation			
Starting Fund Balance (as of April 2011)		($99,294.00)	
Estimated Reserve to finance approx. first 6 months of 11-12		($46,246.29)	
A. Short-term Installment Plan (previously collected)		$0.00	
B. Long-term Installment Plan (previously collected)		($14,695.00)	
Available Funds			**($160,235.29)**
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$0.00	
2. Unscheduled		$0.00	
3. Streetlights		$0.00	
Service Costs			
4. Electrical		$0.00	
5. Water		$0.00	
Current Year Maintenance and Improvement Projects			
6. No planned projects.		$0.00	
Subtotal of Item 6		$0.00	
Subtotal			**$0.00**
Incidental Costs			
7. Professional Services (Engineer's Report and M&I)		$0.00	
8. Contract Services (all other contracts and services)		$0.00	
9. Publications/Mailings/Communications		$0.00	
10. Staff		$0.00	
11. Overhead		$0.00	
12. County Auditor Fee		$593.54	
Subtotal			**$593.54**
Total Improvement Costs			**$593.54**
Assessment to Property (Current)			
Assessment per Single Family Equivalent		$102.94	
Single Family Equivalent Benefit Units		1,006	
Total Assessment			**$103,557.64**
District Balance			
Total Available Funds		($102,965.29)	
Total Improvement Costs		($593.54)	
Total Assessment		$103,557.64	
Annual Installment (collected this year)		$0.00	
Short Term	$0.00		
Long Term	$0.00		
Contributions from other sources		$0.00	
District Balance (surplus is +; defecit is ())			**($1.19)**
Net Assessment Calculation			
Assessment			**$103,557.64**
Surplus or Deficit (surplus is subtracted; deficit is added)			**$1.19**
Net Assessment			**$103,558.83**
Allocated Net Assessment to Property			
Net Assessment			**$103,558.83**
Single Family Equivalent Benefit Units			**1006**
Allocated Net Assessment to Property			**$102.94**
Comparison of Net Assessment and Assessment			
Allocated Net Assessment to Property			**($102.94)**
Allocated Assessment to Property			**$102.94**
Per Parcel Surplus (+) or Deficit (-)			**($0.00)**

*Funds from fund balance

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

American River Canyon North - Installment Summary

District:	**American River Canyon North**							
Fiscal Year:	**2011-2012**							
Fund Balance (2011)	**($99,294)**							
Short Term Installment Summary								
								Approx.
								Total
Project	Yearly	Prior Years	Year 1	Year 2	Year 3	Year 4	Year 5	Required
	Installment	Collections	2009	2010	2011	2012	2013	
Totals:								
Long Term Installment Summary								
								Approx.
								Total
Project	Yearly	Prior Years	Year 1	Years 2-5	Years 5-10	Years 10-20	Years 20-30	Required
	Installment	Collections	2009	2010	2011			
Waterfall Pond Liner	$1,200	$12,295	$1,200	$1,200	$0			$50,000
(concrete and other)								
Totals:	**$1,200**	**$12,295**	**$1,200**	**$1,200**	**$0**			**$50,000**

City of Folsom
American River Canyon North No. 2 Landscaping and Lighting District
Fund 270 - lights Only
2011-2012

			Total Budget
Fund Balance Calculation			
Starting Fund Balance (as of April 2011)		$68,310.00	
Estimated Reserve to finance approx. first 6 months of 11-12		($5,586.52)	
A. Short-term Installment Plan (previously collected)		$0.00	
B. Long-term Installment Plan (previously collected)		($49,587.00)	
Available Funds			**$13,136.48**
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$0.00	
2. Unscheduled		$0.00	
3. Streetlights		$4,100.00	
Service Costs			
4. Electrical		$7,000.00	
5. Water		$0.00	
Current Year Maintenance and Improvement Projects			
6. No planned projects.		$0.00	
Subtotal of Item 6		$0.00	
Subtotal			**$11,100.00**
Incidental Costs			
7. Professional Services (Engineer's Report and M&I)		$2,100.00	
8. Contract Services (all other contracts and services)		$2,000.00	
9. Publications/Mailings/Communications		$250.00	
10. Staff		$0.00	
11. Overhead		$0.00	
12. County Auditor Fee		$94.99	
Subtotal			**$4,444.99**
Total Improvement Costs			**$15,544.99**
Assessment to Property (Current)			
Assessment per Single Family Equivalent		$77.70	
Single Family Equivalent Benefit Units		161	
Total Assessment			**$12,509.70**
District Balance			
Total Available Funds		$13,136.48	
Total Improvement Costs		($15,544.99)	
Total Assessment		$12,509.70	
Annual Installment (collected this year)		($10,101.00)	
Short Term	$0.00		
Long Term	$10,101.00		
Contributions from other sources		$0.00	
District Balance (surplus is +; defecit is ())			**$0.19**
Net Assessment Calculation			
Assessment			**$12,509.70**
Surplus or Deficit (surplus is subtracted; deficit is added)			**($0.19)**
Net Assessment			**$12,509.51**
Allocated Net Assessment to Property			
Net Assessment			**$12,509.51**
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**

*Funds from fund balance

American River Canyon North No. 2 - Installment Summary

District:	**Americann River Canyon North #2**			**(lights)**				
Fiscal Year:	**2011-2012**							
Fund Balance (2011)	$68,310							
Short Term Installment Summary								
								Approx.
								Total
Project	Yearly	Prior Years	Year 1	Year 2	Year 3	Year 4	Year 5	Required
	Installment	Collections	2009	2006	2007	2008	2009	
Totals:								**$0**
Long Term Installment Summary								
								Approx.
								Total
Project	Yearly	Prior Years	Year 1	Years 2-5	Years 5-10	Years 10-20	Years 20-30	Required
	Installment	Collections	2009	2010	2011			
Paint light poles	$4,000	$33,587	$4,000	$0	$4,000			$60,000
(approx. 250 poles)								
Pole Replacement	$12,000	$0	$12,000	$0	$6,101			$240,000
Totals:	**$16,000**	**$33,587**	**$16,000**	**$0**	**$10,101**			**$300,000**

City of Folsom
American River Canyon North No. 3 Landscaping and Lighting District
Fund 275
2011-2012

			Total Budget
Fund Balance Calculation			
Starting Fund Balance (as of April 2011)		$225,550.00	
Estimated Reserve to finance approx. first 6 months of 11-12		($87,278.79)	
A. Short-term Installment Plan (previously collected)		($115,200.00)	
B. Long-term Installment Plan (previously collected)		($70,500.00)	
Available Funds			**($47,428.79)**
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$12,600.00	
2. Unscheduled		$5,000.00	
3. Streetlights		$0.00	
Service Costs			
4. Electrical		$28,000.00	
5. Water		$30,000.00	
Current Year Maintenance and Improvement Projects			
6. All entries at paths and Mystic Hills		$23,450.00	
Subtotal of Item 6		$23,450.00	
Subtotal			**$99,050.00**
Incidental Costs			
7. Professional Services (Engineer's Report and M&I)		$2,000.00	
8. Contract Services (all other contracts and services)		$3,000.00	
9. Publications/Mailings/Communications		$250.00	
10. Staff		$18,763.00	
11. Overhead		$9,415.00	
12. County Auditor Fee		$532.81	
Subtotal			**$33,960.81**
Total Improvement Costs			**$133,010.81**
Assessment to Property (Current)			
Assessment per Single Family Equivalent		$216.42	
Single Family Equivalent Benefit Units		903	
Total Assessment			**$195,440.25**
District Balance			
Total Available Funds		($47,428.79)	
Total Improvement Costs		($133,010.81)	
Total Assessment		$195,440.25	
Annual Installment (collected this year)		($15,000.00)	
Short Term	$15,000.00		
Long Term	$23,500.00		
Contributions from other sources		$0.00	
District Balance (surplus is +; defecit is ())			**$0.65**
Net Assessment Calculation			
Assessment			**$195,440.25**
Surplus or Deficit (surplus is subtracted; deficit is added)			**($0.65)**
Net Assessment			**$195,439.60**
Allocated Net Assessment to Property			
Net Assessment			**$195,439.60**
Single Family Equivalent Benefit Units			**903**
Allocated Net Assessment to Property			**$216.42**
Comparison of Net Assessment and Assessment			
Allocated Net Assessment to Property			**($216.42)**
Allocated Assessment to Property			**$216.42**
Per Parcel Surplus (+) or Deficit (-)			**$0.00**

*Funds from fund balance

American River Canyon North No. 3 - Installment Summary

District:	**American River Canyon North #3**							
Fiscal Year:	**2011-2012**							
Fund Balance (2011)	$225,550							
Short Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Year 2 2010	Year 3 2010	Year 4 2011	Year 5 2012	Required
Baldwin Dam Fence Repair	$25,600	$25,600	$25,600	$0[1]	$0[1]			$128,000
Irrigation Controller Upgrade-centralize (5 controllers)	$4,000	$4,000	$4,000	$0[2]	$0[2]			$20,000
Tree Trimming/Care (800 trees)	$5,000	$0	$5,000	$2,000	$2,000			$25,000
Signage Replacement	$2,000	$0	$2,000	$1,000	$1,000			$60,000
Sidewalk repair (ARC/Oak Ave.)	$5,000	$0	$5,000	$0	$0			$5,000
Mystic Hills replace missing landscape	$4,000	$0	$4,000	$2,000	$2,000			$20,000
Santa Juanita landscaping and irrigation	$25,000	$0	$25,000	$10,000	$10,000			$50,000
Totals:	**$70,600**	**$29,600**	**$70,600**	**$15,000**	**$15,000**			**$308,000**
Long Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Years 2-5 2010	Years 5-10 2011	Years 10-20	Years 20-30	Required
Irrigation Controller Upgrade-centralize (15 controllers)	$4,000	$0	$4,000	$2,000	$2,000			$60,000
Waterfall Pump Replacement	$1,000	$0	$1,000	$500	$500			$20,000
Waterfall Rock Repair	$1,000	$0	$1,000	$500	$500			$10,000
Waterfall Electrical Updates	$1,000	$0	$1,000	$500	$500			$15,000
Baldwin Dam Path Repair	$5,000	$0	$5,000	$2,500	$2,500			$50,000
Landscape removal/replacement (throughout district)	$5,000	$0	$5,000	$2,500	$2,500			$150,000
ARC Drive/Canyon Falls (Cascade perimeter), landscape, remove/replace trees,mow strip	$20,000	$0	$20,000	$10,000	$10,000			$135,000
Main Walking Trail landscaping, irrigation, stairs, clean-up	$10,000	$0	$10,000	$5,000	$5,000			$150,000
Totals:	**$47,000**	**$0**	**$47,000**	**$23,500**	**$23,500**			**$590,000**

[1] Fence will not be funded through L&L District

[2] Project Completed

City of Folsom
Blue Ravine Oaks Landscaping and Lighting District
Fund 250
2011-2012

			Total Budget
Fund Balance Calculation			
Starting Fund Balance (as of April 2011)		$95,477.00	
Estimated Reserve to finance approx. first 6 months of 11-12		($16,107.53)	
A. Short-term Installment Plan (previously collected)		($10,798.00)	
B. Long-term Installment Plan (previously collected)		($73,041.00)	
Available Funds			**($4,469.53)**
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$3,840.00	
2. Unscheduled		$3,500.00	
3. Streetlights		$1,300.00	
Service Costs			
4. Electrical		$2,000.00	
5. Water		$2,500.00	
Current Year Maintenance and Improvement Projects			
6. Sidewalk/Tree Related Work		$6,733.00	
Subtotal of Item 6		$6,733.00	
Subtotal			**$19,873.00**
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		$5,178.00	
11. Overhead		$1,101.00	
12. County Auditor Fee		$97.35	
Subtotal			**$11,726.35**
Total Improvement Costs			**$31,599.35**
Assessment to Property (Current)			
Assessment per Single Family Equivalent		$218.60	
Single Family Equivalent Benefit Units		165	
Total Assessment			**$36,069.00**
District Balance			
Total Available Funds		($4,469.53)	
Total Improvement Costs		($31,599.35)	
Total Assessment		$36,069.00	
Annual Installment (collected this year)		$0.00	
Short Term	$0.00		
Long Term	$0.00		
Contributions from other sources		$0.00	
District Balance (surplus is +; defecit is ())			**$0.12**
Net Assessment Calculation			
Assessment			**$36,069.00**
Surplus or Deficit (surplus is subtracted; deficit is added)			**($0.12)**
Net Assessment			**$36,068.88**
Allocated Net Assessment to Property			
Net Assessment			**$36,068.88**
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

Note: This District has a deficit & public outreach has begun to address options.

Blue Ravine Oak - Installment Summary

District:	**Blue Ravine Oaks (The Shores)**							
Fiscal Year:	**2011-2012**							
Fund Balance (2011)	$95,477							
Short Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Year 2 2010	Year 3	Year 4	Year 5	Required
Sidewalk Replacement (Blue Ravine Road)	$5,000	$5,798	$5,000	$0	$0			$20,000
Totals:	**$5,000**	**$5,798**	**$5,000**	**$0**	**$0**			**$20,000**
Long Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Years 2-5 2010	Years 5-10 2011	Years 10-20	Years 20-30	Required
Fence Replacement on Riley or Fence Upgrade	$1,200	$34,741	$1,200	$0	$0			$65,000
Sidewalk Removal/Replacement (inside subdivision)	$2,500	$9,300	$2,500	$0	$0			$100,000
Tree Removal/Replacement	$2,500	$9,300	$2,500	$0	$0			$80,000
Blue Ravine Wall Repair	$5,000	$5,000	$5,000	$0	$0			$130,000
Tree Removal/Replacement (Blue Ravine Road)	$1,000	$0	$1,000	$0	$0			$20,000
Irrigation Upgrades/replacements	$2,000	$0	$2,000	$0	$0			$10,000
Signage Replacement	$500	$0	$500	$0	$0			$4,000
Totals:	**$14,700**	**$58,341**	**$14,700**	**$0**	**$0**			**$409,000**

City of Folsom
Briggs Ranch Landscaping and Lighting District
Fund 205
2011-2012

			Total Budget
Fund Balance Calculation			
Starting Fund Balance (as of April 2011)		$58,249.00	
Estimated Reserve to finance approx. first 6 months of 11-12		($36,040.77)	
A. Short-term Installment Plan (previously collected)		($37,000.00)	
B. Long-term Installment Plan (previously collected)		($30,000.00)	
Available Funds			**($44,791.77)**
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$1,500.00	
2. Unscheduled		$5,000.00	
3. Streetlights		$2,100.00	
Service Costs			
4. Electrical		$7,000.00	
5. Water		$6,500.00	
Current Year Maintenance and Improvement Projects			
6. No Planned Projects		$0.00	
Subtotal of Item 6		$0.00	
Subtotal			**$22,100.00**
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		$2,234.00	
11. Overhead		$430.00	
12. County Auditor Fee		$389.40	
Subtotal			**$8,403.40**
Total Improvement Costs			**$30,503.40**
Assessment to Property (Current)			
Assessment per Single Family Equivalent		$122.28	
Single Family Equivalent Benefit Units		660	
Total Assessment			**$80,704.80**
District Balance			
Total Available Funds		($44,791.77)	
Total Improvement Costs		($30,503.40)	
Total Assessment		$80,704.80	
Annual Installment (collected this year)		($5,410.00)	
Short Term	$2,000.00		
Long Term	$3,410.00		
Contributions from other sources		$0.00	
District Balance (surplus is +; defecit is ())			**($0.37)**
Net Assessment Calculation			
Assessment			**$80,704.80**
Surplus or Deficit (surplus is subtracted; deficit is added)			**$0.37**
Net Assessment			**$80,705.17**
Allocated Net Assessment to Property			
Net Assessment			**$80,705.17**
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)**
Allocated Assessment to Property			**$122.28**
Per Parcel Surplus (+) or Deficit (-)			**($0.00)**

*Funds from fund balance

Briggs Ranch - Installment Summary

District:	**Briggs Ranch**							
Fiscal Year:	**2011-2012**							
Fund Balance (2011)	$58,249							
Short Term Installment Summary								
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Year 2 2010	Year 3 2011	Year 4 2012	Year 5 2013	Approx. Total Required
Shrub and Tree Upgrades (E. Natoma/Blue Ravine)	$10,000	$0	$10,000	$5,000	$500			$50,000
Fence/Wall Repair/Replacement (Blue Ravine)-partial	$10,000	$0	$10,000	$5,000	$500			$50,000
Fence Repair/Replcement (E. Natoma)-partial	$2,000	$0	$2,000	$1,000	$500			$50,000
Pet Station-repair/replacement	$2,000	$1,000	$2,000	$1,000	$500			$6,000
Totals:	**$24,000**	**$1,000**	**$24,000**	**$12,000**	**$2,000**			**$156,000**
Long Term Installment Summary								
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Years 2-5 2010	Years 5-10 2011	Years 10-20	Years 20-30	Approx. Total Required
Bollard Repair/Replacement (67 bollards)	$2,000	$0	$2,000	$1,000	$410			$60,000
Fence Repair/Replacement (Blue Ravine)-partial	$4,000	$0	$4,000	$2,000	$500			$60,000
Fence Repair/Replcement (E. Natoma)-partial	$4,000	$0	$4,000	$2,000	$500			$60,000
Entry Sign Replacement (brass letters)	$1,000	$0	$1,000	$500	$500			$10,000
Irrigation Upgrades/replacements	$2,000	$0	$2,000	$1,000	$500			$30,000
Landscape Lighting Upgrades or Replacement	$5,000	$0	$5,000	$2,500	$500			$75,000
Tree Trimming/Tree Care (500) (partial collection)	$2,000	$0	$2,000	$1,000	$500			$10,000
Totals:	**$20,000**	**$0**	**$20,000**	**$10,000**	**$3,410**			**$305,000**

City of Folsom
Broadstone Landscaping and Lighting District
Fund 210
2011-2012

			Total Budget
Fund Balance Calculation			
Starting Fund Balance (as of April 2011)		($332,562.00)	
Estimated Reserve to finance approx. first 6 months of 11-12		($175,164.92)	
A. Short-term Installment Plan (previously collected)		$0.00	
B. Long-term Installment Plan (previously collected)		($2,745.00)	
Available Funds			**($510,471.92)**
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$46,800.00	
2. Unscheduled		$25,000.00	
3. Streetlights		$5,000.00	
Service Costs			
4. Electrical		$30,000.00	
5. Water		$45,000.00	
Current Year Maintenance and Improvement Projects			
6. No planned projects		$0.00	
	Subtotal of Item 6	0.00	
Subtotal			**$151,800.00**
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		$69,691.00	
11. Overhead		$13,415.00	
12. County Auditor Fee		$1,402.64	
Subtotal			**$89,858.64**
Total Improvement Costs			**$241,658.64**
Assessment to Property (Current)			
Assessment per Single Family Equivalent		$164.99	
Single Family Equivalent Benefit Units		2,377.36	
Total Assessment			**$392,240.46**
District Balance			
Total Available Funds		($510,471.92)	
Total Improvement Costs		($241,658.64)	
Total Assessment		$392,240.46	
Annual Installment (collected this year)		$0.00	
Short Term	$0.00		
Long Term	$0.00		
Contributions from other sources		$0.00	
District Balance (surplus is +; defecit is ())			**($359,890.10)**
Net Assessment Calculation			
Assessment			**$392,240.46**
Surplus or Deficit (surplus is subtracted; deficit is added)			**$359,890.10**
Net Assessment			**$752,130.56**
Allocated Net Assessment to Property			
Net Assessment			**$752,130.56**
Single Family Equivalent Benefit Units			**2377**
Allocated Net Assessment to Property			**$316.37**
Comparison of Net Assessment and Assessment			
Allocated Net Assessment to Property			**($316.37)**
Allocated Assessment to Property			**$164.99**
Per Parcel Surplus (+) or Deficit (-)			**($151.38)**

*Funds from fund balance

Note: This District has a deficit & will be monitored to prepare for community outreach.

Broadstone 1 and 2 - Installment Summary

District:	**Broadstone**							
Fiscal Year:	**2011-2012**							
Fund Balance (2011)	($332,562)							
Short Term Installment Summary								
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Year 2 2010	Year 3 2011	Year 4 2012	Year 5 2013	Approx. Total Required
Paint/Repair Walls (interior areas, Iron Point, Clarksville)	$0	$0	$0	$0	$0			$50,000
Tree Care/Trimming (2600 trees) (partial fund collection)	$0	$0	$0	$0	$0			$25,000
Repair Irrigation/Replace Shurbs- Rathbone, Knofler, other interior areas	$0	$0	$0	$0	$0			$50,000
Landscape Light repair/replacement (60 lights)	$0	$0	$0	$0	$0			$6,000
Bollard Repair/Replacement (40)	$0	$0	$0	$0	$0			$15,000
Light Pole/fixture replacement of KW	$0	$0	$0	$0	$0			$10,000
Totals:	**$0**	**$0**	**$0**	**$0**	**$0**			**$156,000**
Long Term Installment Summary								
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Years 2-5 2010	Years 5-10 2011	Years 10-20	Years 20-30	Approx. Total Required
Repair Irrigation/Replace Shrubs- Iron Point median	$0	$2,745	$0	$0	$0			$50,000
Tree Care/Trimming-on-going (800 trees at $200/tree)	$0	$0	$0	$0	$0			$160,000
Shrub Replacement-through out (some irrigation repair)-28 acres	$0	$0	$0	$0	$0			$1,000,000
Landscape Light maintenance	$0	$0	$0	$0	$0			$10,000
Pet Station replacement (7)	$0	$0	$0	$0	$0			$7,000
Signage Repair/Replacement	$0	$0	$0	$0	$0			$40,000
Turf Removal/Irrigation retrofit	$0	$0	$0	$0	$0			$200,000
Landscape/Shrub/Bark/ E. Bidwell/Oak	$0	$0	$0	$0	$0			$100,000
Totals:	**$0**	**$2,745**	**$0**	**$0**	**$0**			**$1,567,000**

City of Folsom
Broadstone 3 Landscaping and Lighting District
Fund 209 - Streetlights Only
2011-2012

			Total Budget
Fund Balance Calculation			
Starting Fund Balance (as of April 2011)		$22,820.00	
Estimated Reserve to finance approx. first 6 months of 11-12		($8,987.86)	
A. Short-term Installment Plan (previously collected)		($33,825.00)	
B. Long-term Installment Plan (previously collected)		($5,000.00)	
Available Funds			**($24,992.86)**
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$0.00	
2. Unscheduled		$0.00	
3. Streetlights		$4,000.00	
Service Costs			
4. Electrical		$1,000.00	
5. Water		$0.00	
Current Year Maintenance and Improvement Projects			
6. No planned projects		$0.00	
Subtotal of Item 6		$0.00	
Subtotal			**$5,000.00**
Incidental Costs			
7. Professional Services (Engineer's Report and M&I)		$0.00	
8. Contract Services (all other contracts and services)		$0.00	
9. Publications/Mailings/Communications		$250.00	
10. Staff		$0.00	
11. Overhead		$0.00	
12. County Auditor Fee		$423.03	
Subtotal			**$673.03**
Total Improvement Costs			**$5,673.03**
Assessment to Property (Current)			
Assessment per Single Family Equivalent		$28.07	
Single Family Equivalent Benefit Units		717.00	
Total Assessment			**$20,126.19**
District Balance			
Total Available Funds		($14,452.86)	
Total Improvement Costs		($5,673.03)	
Total Assessment		$20,126.19	
Annual Installment (collected this year)		$0.00	
Short Term	$0.00		
Long Term	$0.00		
Contributions from other sources		$0.00	
District Balance (surplus is +; defecit is ())			**$0.30**
Net Assessment Calculation			
Assessment			**$20,126.19**
Surplus or Deficit (surplus is subtracted; deficit is added)			**($0.30)**
Net Assessment			**$20,125.89**
Allocated Net Assessment to Property			
Net Assessment			**$20,125.89**
Single Family Equivalent Benefit Units			**717**
Allocated Net Assessment to Property			**$28.07**
Comparison of Net Assessment and Assessment			
Allocated Net Assessment to Property			**($28.07)**
Allocated Assessment to Property			**$28.07**
Per Parcel Surplus (+) or Deficit (-)			**$0.00**

*Funds from fund balance

Broadstone 3 - Installment Summary

District:	**Broadstone #3**							
Fiscal Year:	**2011-2012**							
Fund Balance (2011)	$22,820							
Short Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Year 2 2010	Year 3 2011	Year 4 2012	Year 5 2013	Required
Repair Damage to vandalized Streetlight Poles (25-30 poles)	$2,000	$31,825	$2,000	$0	$0			$45,000
Total	**$2,000**	**$31,825**	**$2,000**	**$0**	**$0**			**$45,000**
Long Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Years 2-5 2010	Years 5-10 2011	Years 10-20	Years 20-30	Required
Paint/Maintain Streetlight Poles (350 poles)	$5,000	$0	$5,000	$0	$0			$50,000
Total	**$5,000**	**$0**	**$5,000**	**$0**	**$0**			**$50,000**

City of Folsom
Cobble Hills II/Reflections II Landscaping and Lighting District
Fund 214
2011-2012

			Total Budget
Fund Balance Calculation			
Starting Fund Balance (as of April 2011)		$112,300.00	
Estimated Reserve to finance approx. first 6 months of 11-12		($19,654.43)	
A. Short-term Installment Plan (previously collected)		($56,856.00)	
B. Long-term Installment Plan (previously collected)		($54,000.00)	
Available Funds			**($18,210.43)**
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$7,080.00	
2. Unscheduled		$5,000.00	
3. Streetlights		$1,000.00	
Service Costs			
4. Electrical		$2,000.00	
5. Water		$8,000.00	
Current Year Maintenance and Improvement Projects			
6. No planned projects.		$0.00	
	Subtotal of Item 6	$0.00	
Subtotal			**$23,080.00**
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		$10,543.00	
11. Overhead		$2,156.00	
12. County Auditor Fee		$229.51	
Subtotal			**$18,278.51**
Total Improvement Costs			**$41,358.51**
Assessment to Property (Current)			
Assessment per Single Family Equivalent		$113.14	
Single Family Equivalent Benefit Units		389	
Total Assessment			**$44,011.46**
District Balance			
Total Available Funds		($18,210.43)	
Total Improvement Costs		($41,358.51)	
Total Assessment		$44,011.46	
Annual Installment (collected this year)		$0.00	
Short Term	$0.00		
Long Term	$0.00		
Contributions from other sources		$0.00	
District Balance (surplus is +; defecit is ())			**($15,557.48)**
Net Assessment Calculation			
Assessment			**$44,011.46**
Surplus or Deficit (surplus is subtracted; deficit is added)			**$15,557.48**
Net Assessment			**$59,568.94**
Allocated Net Assessment to Property			
Net Assessment			**$59,568.94**
Single Family Equivalent Benefit Units			**389**
Allocated Net Assessment to Property			**$153.13**
Comparison of Net Assessment and Assessment			
Allocated Net Assessment to Property			**($153.13)**
Allocated Assessment to Property			**$113.14**
Per Parcel Surplus (+) or Deficit (-)			**($39.99)**

*Funds from fund balance

Cobble Hills Ridge - Installment Summary

District:	**Cobble Hills II/Reflections II**							
Fiscal Year:	**2011-2012**							
Fund Balance (2011)	$112,300							
Short Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Year 2 2010	Year 3 2011	Year 4 2012	Year 5 2013	Required
Tree Trimming/Tree Care (270 trees)	$5,000	$31,356	$5,000	$2,500	$0			$50,000
Natural Park-Irrigation Repair/Tree Removal care	$2,000	$0	$2,000	$1,000	$0			$10,000
Mini Park & Path to Lembi Turf and Shrub Repair/Replacement	$10,000	$0	$10,000	$5,000	$0			$40,000
Totals:	**$17,000**	**$31,356**	**$17,000**	**$8,500**	**$0**			**$100,000**
Long Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Years 2-5 2010	Years 5-10 2011	Years 10-20	Years 20-30	Required
Fence Repair/Replacment (225 ft)	$1,000	$5,000	$1,000	$500	$0			$10,000
Wall Repairs and Painting (628 ft)	$1,000	$34,000	$1,000	$500	$0			$40,000
Shrub Replacement-Glenn/Oxburough	$5,000	$0	$5,000	$2,500	$0			$65,000
Shrub Replacement-Sibley and Corner	$1,000	$0	$0	$0	$0			$15,000
Signage Repair/Replacement	$1,000	$0	$1,000	$500	$0			$8,000
Tree Care/Trimming (268)	$2,000	$0	$2,000	$1,000	$0			$53,600
Totals:	**$11,000**	**$39,000**	**$10,000**	**$5,000**	**$0**			**$191,600**

City of Folsom
Cobble Ridge Landscaping and Lighting District
Fund 234
2011-2012

			Total Budget
Fund Balance Calculation			
Starting Fund Balance (as of April 2011)		$47,390.00	
Estimated Reserve to finance approx. first 6 months of 11-12		($6,111.26)	
A. Short-term Installment Plan (previously collected)		($20,718.00)	
B. Long-term Installment Plan (previously collected)		($18,150.00)	
Available Funds			**$2,410.74**
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$840.00	
2. Unscheduled		$3,141.00	
3. Streetlights		$1,000.00	
Service Costs			
4. Electrical		$1,000.00	
5. Water		$1,000.00	
Current Year Maintenance and Improvement Projects			
6. No planned projects		$0.00	
Subtotal of Item 6		$0.00	
Subtotal			**$6,981.00**
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		$1,251.00	
11. Overhead		$368.00	
12. County Auditor Fee		$57.82	
Subtotal			**$7,114.82**
Total Improvement Costs			**$14,095.82**
Assessment to Property (Current)			
Assessment per Single Family Equivalent		$139.64	
Single Family Equivalent Benefit Units		98	
Total Assessment			**$13,684.72**
District Balance			
Total Available Funds		$2,410.74	
Total Improvement Costs		($14,095.82)	
Total Assessment		$13,684.72	
Annual Installment (collected this year)		($2,000.00)	
Short Term	$1,000		
Long Term	$1,000		
Contributions from other sources		$0.00	
District Balance (surplus is +; defecit is ())			**($0.36)**
Net Assessment Calculation			
Assessment			**$13,684.72**
Surplus or Deficit (surplus is subtracted; deficit is added)			**$0.36**
Net Assessment			**$13,685.08**
Allocated Net Assessment to Property			
Net Assessment			**$13,685.08**
Single Family Equivalent Benefit Units			**98**
Allocated Net Assessment to Property			**$139.64**
Comparison of Net Assessment and 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

Cobble Ridge – Installment Summary

District:	**Cobble Ridge**							
Fiscal Year:	**2011-2012**							
Fund Balance (2011)	$47,390							
Short Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Year 2 2010	Year 3 2011	Year 4 2012	Year 5 2013	Required
Shurb, bark, DG replacement	$3,000	$14,718	$3,000	$1,500	$500			$20,000
Tree work in Cul de Sac	$1,000	$0	$1,000	$500	$500			$5,000
Totals:	**$4,000**	**$14,718**	**$4,000**	**$2,000**	**$1,000**			**$25,000**
Long Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Years 2-5 2010	Years 5-10 2011	Years 10-20	Years 20-30	Required
Fence Repair/Replacement (340 ft)	$2,000	$10,800	$2,000	$1,000	$250			$20,000
Shrub Replacement	$2,000	$0	$2,000	$1,000	$250			$20,000
Tubular Fence repair/replacement	$400	$0	$400	$200	$250			$4,000
Tree Care/Trimming (11)	$500	$0	$500	$250	$250			$3,000
Totals:	**$4,900**	**$10,800**	**$4,900**	**$2,450**	**$1,000**			**$47,000**

City of Folsom
Fieldstone Meadows Landscaping and Lighting District
Fund 272
2011-2012

			Total Budget
Fund Balance Calculation			
Starting Fund Balance (as of April 2011)		$8,770.00	
Estimated Reserve to finance approx. first 6 months of 11-12		($5,710.48)	
A. Short-term Installment Plan (previously collected)		$0.00	
B. Long-term Installment Plan (previously collected)		$0.00	
Available Funds			**$3,059.52**
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$0.00	
2. Unscheduled		$0.00	
3. Streetlights		$0.00	
Service Costs			
4. Electrical		$0.00	
5. Water		$0.00	
Current Year Maintenance and Improvement Projects			
6. No Current Projects		$0	
Subtotal of Item 6		$0.00	
Subtotal			**$0.00**
Incidental Costs			
7. Professional Services (Engineer's Report and M&I)		$750.00	
8. Contract Services (all other contracts and services)		$0.00	
9. Publications/Mailings/Communications		$250.00	
10. Staff		$0.00	
11. Overhead		$0.00	
12. County Auditor Fee		$0.00	
Subtotal			**$1,000.00**
Total Improvement Costs			**$1,000.00**
Assessment to Property (Current)			
Assessment per Single Family Equivalent		$0.00	
Single Family Equivalent Benefit Units		89	
Total Assessment			**$0.00**
District Balance			
Total Available Funds		$3,059.52	
Total Improvement Costs		($1,000.00)	
Total Assessment		$0.00	
Annual Installment (collected this year)		$0.00	
Short Term	$0.00		
Long Term	$0.00		
Contributions from other sources		$0.00	
District Balance (surplus is +; defecit is ())			**$2,059.52**
Net Assessment Calculation			
Assessment			**$0.00**
Surplus or Deficit (surplus is subtracted; deficit is added)			**($2,059.52)**
Net Assessment			**($2,059.52)**
Allocated Net Assessment to Property			
Net Assessment			**($2,059.52)**
Single Family Equivalent Benefit Units			**89**
Allocated Net Assessment to Property			**($23.14)**
Comparison of Net Assessment and Assessment			
Allocated Net Assessment to Property			**$23.14**
Allocated Assessment to Property			**$0.00**
Per Parcel Surplus (+) or Deficit (-)			**$23.14**

*Funds from fund balance

Fieldstone Meadows to be maintained by HOA for FY 2011-2012. No assessment will be levied for FY 2011-2012

City of Folsom
Folsom Heights Landscaping and Lighting District
Fund 208
2011-2012

			Total Budget
Fund Balance Calculation			
Starting Fund Balance (as of April 2011)		($16,955.00)	
Estimated Reserve to finance approx. first 6 months of 11-12		($9,052.83)	
A. Short-term Installment Plan (previously collected)		$0.00	
B. Long-term Installment Plan (previously collected)		($57,500.00)	
Available Funds			**($83,507.83)**
Improvement Costs			
General Maintenance Costs			
1. Scheduled**		$2,340.00	
2. Unscheduled		$3,500.00	
3. Streetlights		$1,050.27	
Service Costs			
4. Electrical		$2,000.00	
5. Water		$1,500.00	
Current Year Maintenance and Improvement Projects			
6. No Projects Planned		$0.00	
Subtotal of Item 6		$0.00	
Subtotal			**$10,390.27**
Incidental Costs			
7. Professional Services (Engineer's Report and M&I)		$1,000.00	
8. Contract Services (all other contracts and services)		$1,100.00	
9. Publications/Mailings/Communications		$250.00	
10. Staff		$3,485.00	
11. Overhead		$1,417.00	
12. County Auditor Fee		$168.74	
Subtotal			**$7,420.74**
Total Improvement Costs			**$17,811.01**
Assessment to Property (Current)			
Assessment per Single Family Equivalent		$70.88	
Single Family Equivalent Benefit Units		286	
Total Assessment			**$20,271.68**
District Balance			
Total Available Funds		($83,507.83)	
Total Improvement Costs		($17,811.01)	
Total Assessment		$20,271.68	
Annual Installment (collected this year)		$0.00	
Short Term	$0.00		
Long Term	$0.00		
Contributions from other sources		$0.00	
District Balance (surplus is +; defecit is ())			**($81,047.16)**
Net Assessment Calculation			
Assessment			**$20,271.68**
Surplus or Deficit (surplus is subtracted; deficit is added)			**$81,047.16**
Net Assessment			**$101,318.84**
Allocated Net Assessment to Property			
Net Assessment			**$101,318.84**
Single Family Equivalent Benefit Units			**286**
Allocated Net Assessment to Property			**$354.26**
Comparison of Net Assessment and Assessment			
Allocated Net Assessment to Property			**($354.26)**
Allocated Assessment to Property			**$70.88**
Per Parcel Surplus (+) or Deficit (-)			**($283.38)**

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

Note: The District has a deficit & public outreach has begun to address options.

Folsom Heights - Installment Summary

District:	**Folsom Heights**							
Fiscal Year:	**2011-2012**							
Fund Balance (2011)	($16,955)							
Short Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Year 2 2010	Year 3 2011	Year 4 2012	Year 5 2013	Required
Totals:								
Long Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Years 2-5 2010	Years 5-10 2011	Years 10-20	Years 20-30	Required
Wall Repair/Paint (3000 ft)	$2,000	$14,000	$2,000	$0	$0			$25,000
Bike Path repair	$2,000	$15,000	$2,000	$0	$0			$35,000
Open Space Management/tree removal	$2,000	$20,000	$2,000	$0	$0			$40,000
Shrub and tree replacement- Glenn, Vierra Circle	$1,000	$0	$1,000	$0	$0			$35,000
Tree Trimming/Tree Care (186 trees)	$1,000	$0	$1,000	$0	$0			$40,000
Signage Repair/Replacement	$500	$0	$500	$0	$0			$4,000
Totals:	**$8,500**	**$49,000**	**$8,500**	**$0**	**$0**			**$179,000**

City of Folsom
Hannaford Cross Landscaping and Lighting District
Fund 212
2011-2012

			Total Budget
Fund Balance Calculation			
Starting Fund Balance (as of April 2011)		$52,361.00	
Estimated Reserve to finance approx. first 6 months of 11-12		($9,005.34)	
A. Short-term Installment Plan (previously collected)		($7,500.00)	
B. Long-term Installment Plan (previously collected)		($33,575.00)	
Available Funds			**$2,280.66**
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$1,500.00	
2. Unscheduled		$0.00	
3. Streetlights		$1,000.00	
Service Costs			
4. Electrical		$1,200.00	
5. Water		$1,000.00	
Current Year Maintenance and Improvement Projects			
6. Plant Island & Paint Trellis		$9,000.00	
Subtotal of Item 6		$9,000.00	
Subtotal			**$13,700.00**
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		$2,234.00	
11. Overhead		$557.00	
12. County Auditor Fee		$60.77	
Subtotal			**$8,201.77**
Total Improvement Costs			**$21,901.77**
Assessment to Property (Current)			
Assessment per Single Family Equivalent		$195.78	
Single Family Equivalent Benefit Units		103	
Total Assessment			**$20,165.34**
District Balance			
Total Available Funds		$2,280.66	
Total Improvement Costs		($21,901.77)	
Total Assessment		$20,165.34	
Annual Installment (collected this year)		($544.00)	
Short Term	$0		
Long Term	$544		
Contributions from other sources		$0.00	
District Balance (surplus is +; defecit is ())			**$0.23**
Net Assessment Calculation			
Assessment			**$20,165.34**
Surplus or Deficit (surplus is subtracted; deficit is added)			**($0.23)**
Net Assessment			**$20,165.11**
Allocated Net Assessment to Property			
Net Assessment			**$20,165.11**
Single Family Equivalent Benefit Units			**103**
Allocated Net Assessment to Property			**$195.78**
Comparison of Net Assessment and 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

District:	**Hannaford Cross**							
Fiscal Year:	**2011-2012**							
Fund Balance (2011)	$52,361							
Short Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Year 2 2010	Year 3 2011	Year 4 2012	Year 5 2013	Required
Landscape/Irrigation (Lakeside Dr)	$5,000	$0	$5,000	$2,500	$0			$20,000
Totals:	**$5,000**	**$0**	**$5,000**	**$2,500**	**$0**			**$20,000**
Long Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Years 2-5 2010	Years 5-10 2011	Years 10-20	Years 20-30	Required
Egloff Circle Replanting	$2,000	$7,575	$2,000	$1,000	$0			$40,000
Fence Repair/Replace-Lakeside (670 feet)	$2,000	$17,000	$2,000	$1,000	$150			$35,000
Inwood Replanting	$1,000	$0	$1,000	$500	$194			$26,000
Tree Trimming/Tree Care (34 trees)	$1,000	$0	$1,000	$500	$200			$10,000
Totals:	**$6,000**	**$24,575**	**$6,000**	**$3,000**	**$544**			**$111,000**

City of Folsom
La Collina dal Lago Landscaping and Lighting District
Fund 233
2011-2012

			Total Budget
Fund Balance Calculation			
Starting Fund Balance (as of April 2011)		$53,564.00	
Estimated Reserve to finance approx. first 6 months of 11-12		$0.00	
A. Short-term Installment Plan (previously collected)		$32,000.00	
B. Long-term Installment Plan (previously collected)		$3,000.00	
Available Funds			**$88,564.00**
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$1,800.00	
2. Unscheduled		$5,000.00	
3. Streetlights		$1,578.00	
Service Costs			
4. Electrical		$1,500.00	
5. Water		$2,000.00	
Current Year Maintenance and Improvement Projects			
6. No planned projects		$0.00	
Subtotal of Item 6		$0.00	
Subtotal			**$11,878.00**
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		$2,680.00	
11. Overhead		$643.00	
12. County Auditor Fee		$0.00	
Subtotal			**$8,673.00**
Total Improvement Costs			**$20,551.00**
Assessment to Property (Current)			
Assessment per Single Family Equivalent		$0.00	
Single Family Equivalent Benefit Units		38	
Total Assessment			**$0.00**
District Balance			
Total Available Funds		$88,564.00	
Total Improvement Costs		($20,551.00)	
Total Assessment		$0.00	
Annual Installment (collected this year)		$0.00	
Short Term	$0		
Long Term	$0		
Contributions from other sources		$0.00	
District Balance (surplus is +; defecit is ())			**$68,013.00**
Net Assessment Calculation			
Assessment			**$0.00**
Surplus or Deficit (surplus is subtracted; deficit is added)			**($68,013.00)**
Net Assessment			**($68,013.00)**
Allocated Net Assessment to Property			
Net Assessment			**($68,013.00)**
Single Family Equivalent Benefit Units			**38**
Allocated Net Assessment to Property			**($1,789.82)**
Comparison of Net Assessment and Assessment			
Allocated Net Assessment to Property			**$1,789.82**
Allocated Assessment to Property			**$0.00**
Per Parcel Surplus (+) or Deficit (-)			**$1,789.82**

*Funds from fund balance

Assessments will not be levied for FY 2011-2012. This area will eventually be managed by HOA.

La Collina dal Lago - Installment Summary

District:	**La Collina dal Lago**							
Fiscal Year:	**2011-2012**							
Fund Balance (2011)	$53,564							
Short Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Year 2[1] 2010	Year 3 2011	Year 4 2012	Year 5 2013	Required
Replace Trees/Shrubs (E. Natoma and entry)	$10,000	$22,000	$10,000	$0	$0			$50,000
Totals:	**$10,000**	**$22,000**	**$10,000**	**$0**	**$0**			**$50,000**
Long Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Years 2-5 2010	Years 5-10 2011	Years 10-20	Years 20-30	Required
Wall Repair (950 feet)	$1,000	$0	$1,000	$0	$0			$20,000
Tree Trimming/Tree Care (100 trees)	$2,000	$0	$2,000	$0	$0			$200,000
Totals:	**$3,000**	**$0**	**$3,000**	**$0**	**$0**			**$220,000**

[1]This L&L area will be managed by an HOA after L&L District funds run out. No short or long term plan req'd.

City of Folsom
Lake Natoma Shores Landscaping and Lighting District
Fund 213
2011-2012

			Total Budget
Fund Balance Calculation			
Starting Fund Balance (as of April 2011)		$52,400.00	
Estimated Reserve to finance approx. first 6 months of 11-12		($9,277.63)	
A. Short-term Installment Plan (previously collected)		($7,000.00)	
B. Long-term Installment Plan (previously collected)		($42,577.00)	
Available Funds			**($6,454.63)**
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$2,040.00	
2. Unscheduled		$2,000.00	
3. Streetlights		$1,000.00	
Service Costs			
4. Electrical		$1,400.00	
5. Water		$1,000.00	
Current Year Maintenance and Improvement Projects			
6. No Planned Projects		$0.00	
Subtotal of Item 6		$0.00	
Subtotal			**$7,440.00**
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		$3,038.00	
11. Overhead		$712.00	
12. County Auditor Fee		$66.67	
Subtotal			**$9,166.67**
Total Improvement Costs			**$16,606.67**
Assessment to Property (Current)			
Assessment per Single Family Equivalent		$183.85	
Single Family Equivalent Benefit Units		113	
Total Assessment			**$20,775.05**
District Balance			
Total Available Funds		($6,454.63)	
Total Improvement Costs		($16,606.67)	
Total Assessment		$20,775.05	
Annual Installment (collected this year)		$0.00	
Short Term	$0.00		
Long Term	$0.00		
Contributions from other sources		$0.00	
District Balance (surplus is +; defecit is ())			**($2,286.25)**
Net Assessment Calculation			
Assessment			**$20,775.05**
Surplus or Deficit (surplus is subtracted; deficit is added)			**$2,286.25**
Net Assessment			**$23,061.30**
Allocated Net Assessment to Property			
Net Assessment			**$23,061.30**
Single Family Equivalent Benefit Units			**113**
Allocated Net Assessment to Property			**$204.08**
Comparison of Net Assessment and Assessment			
Allocated Net Assessment to Property			**($204.08)**
Allocated Assessment to Property			**$183.85**
Per Parcel Surplus (+) or Deficit (-)			**($20.23)**

*Funds from fund balance

Lake Natoma Shores - Installment Summary

District:	**Lake Natoma Shores**							
Fiscal Year:	**2011-2012**							
Fund Balance (2011)	$52,400							
Short Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Year 2 2010	Year 3 2011	Year 4 2012	Year 5 2013	Required
Forrest Street - shrub & tree replacement	$5,000	$0	$5,000	$2,000	$0			$10,000
Totals:	**$5,000**	**$0**	**$5,000**	**$2,000**	**$0**			**$10,000**
Long Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Years 2-5 2010	Years 5-10 2011	Years 10-20	Years 20-30	Required
Forrest Street/Folsom Frontage	$1,000	$25,470	$1,000	$500	$0			$45,000
Signage Repair/Replacement	$1,000	$10,107	$1,000	$500	$0			$15,000
Muerer Relandscaping/irrigation	$1,000	$0	$1,000	$250	$0			$8,000
Turf repair/irrigation upgrades	$1,000	$0	$1,000	$250	$0			$22,000
Tree Trimming/Tree Care (80 trees)	$1,000	$0	$1,000	$500	$0			$16,000
Totals:	**$5,000**	**$35,577**	**$5,000**	**$2,000**	**$0**			**$106,000**

City of Folsom
Los Cerros Landscaping and Lighting District
Fund 204
2011-2012

			Total Budget
Fund Balance Calculation			
Starting Fund Balance (as of April 2011)		$102,205.00	
Estimated Reserve to finance approx. first 6 months of 11-12		($18,237.09)	
A. Short-term Installment Plan (previously collected)		($2,000.00)	
B. Long-term Installment Plan (previously collected)		($89,000.00)	
Available Funds			**($7,032.09)**
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$1,560.00	
2. Unscheduled		$5,000.00	
3. Streetlights		$3,000.00	
Service Costs			
4. Electrical		$5,200.00	
5. Water		$3,200.00	
Current Year Maintenance and Improvement Projects			
6. 3 Median Plant Replacements		$4,000.00	
	Subtotal of Item 6	$4,000.00	
Subtotal			**$21,960.00**
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		$2,323.00	
11. Overhead		$574.00	
12. County Auditor Fee		$198.83	
Subtotal			**$8,445.83**
Total Improvement Costs			**$30,405.83**
Assessment to Property (Current)			
Assessment per Single Family Equivalent		$121.18	
Single Family Equivalent Benefit Units		337	
Total Assessment			**$40,837.66**
District Balance			
Total Available Funds		($7,032.09)	
Total Improvement Costs		($30,405.83)	
Total Assessment		$40,837.66	
Annual Installment (collected this year)		($3,400.00)	
Short Term	$0.00		
Long Term	$3,400.00		
Contributions from other sources		$0.00	
District Balance (surplus is +; defecit is ())			**($0.26)**
Net Assessment Calculation			
Assessment			**$40,837.66**
Surplus or Deficit (surplus is subtracted; deficit is added)			**$0.26**
Net Assessment			**$40,837.92**
Allocated Net Assessment to Property			
Net Assessment			**$40,837.92**
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

Los Cerros – Installment Summary

District:	**Los Cerros**							
Fiscal Year:	**2011-2012**							
Fund Balance (2011)	$102,205							
Short Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Year 2[1] 2010	Year 3 2011	Year 4 2012	Year 5 2013	Required
Cruickshank/Woodsmoke-bark/plants	$2,000	$0	$2,000	$1,000	$0			$10,000
Totals:	**$2,000**	**$0**	**$2,000**	**$1,000**	**$0**			**$10,000**
Long Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 2009	Years 2-5 2010	Years 5-10 2011	Years 10-20	Years 20-30	Required
Open Space Parcel-management (weed abatement/tree removal)	$2,000	$26,000	$2,000	$1,000	$0			$35,000
Wall Repair/Paint (1800 feet)	$2,000	$42,000	$2,000	$1,000	$0			$54,000
Tree Trimming/Tree Care (220 trees)	$2,000	$0	$2,000	$1,000	$0			$44,000
Signage Replacement	$500	$0	$500	$250	$250			$4,000
Landscape light (repair/maintain)	$500	$0	$500	$250	$250			$5,000
E. Bidwell-tree/shrub replacement	$7,000	$0	$7,000	$2,500	$0			$5,000
Riley Street-tree/shrub replacement	$5,000	$0	$5,000	$2,000	$1,900			$5,000
Irrigation Upgrades/replacement	$2,000	$0	$2,000	$1,000	$1,000			$5,000
Totals:	**$21,000**	**$68,000**	**$21,000**	**$9,000**	**$3,400**			**$157,000**

City of Folsom
Natoma Station Landscaping and Lighting District
Fund 207
2011-2012

			Total Budget
Fund Balance Calculation			
Starting Fund Balance (as of April 2011)		$76,477.00	
Estimated Reserve to finance approx. first 6 months of 11-12		($79,050.26)	
A. Short-term Installment Plan (previously collected)		($30,000.00)	
B. Long-term Installment Plan (previously collected)		($65,420.00)	
Available Funds			**($97,993.26)**
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$43,200.00	
2. Unscheduled		$4,500.00	
3. Streetlights		$3,000.00	
Service Costs			
4. Electrical		$13,000.00	
5. Water		$43,000.00	
Current Year Maintenance and Improvement Projects			
6. No Planned Projects		$0.00	
Subtotal of Item 6		$0.00	
Subtotal			**$106,700.00**
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		$39,760.00	
11. Overhead		$7,780.00	
12. County Auditor Fee		$1,138.91	
Subtotal			**$54,028.91**
Total Improvement Costs			**$160,728.91**
Assessment to Property (Current)			
Assessment per Single Family Equivalent		$91.70	
Single Family Equivalent Benefit Units		1,930	
Total Assessment			**$177,014.38**
District Balance			
Total Available Funds		($97,993.26)	
Total Improvement Costs		($160,728.91)	
Total Assessment		$177,014.38	
Annual Installment (collected this year)		($800.00)	
Short Term	$0.00		
Long Term	$800.00		
Contributions from other sources		$0.00	
District Balance (surplus is +; defecit is ())			**($82,507.79)**
Net Assessment Calculation			
Assessment			**$177,014.38**
Surplus or Deficit (surplus is subtracted; deficit is added)			**$82,507.79**
Net Assessment			**$259,522.17**
Allocated Net Assessment to Property			
Net Assessment			**$259,522.17**
Single Family Equivalent Benefit Units			**1930**
Allocated Net Assessment to Property			**$134.44**
Comparison of Net Assessment and Assessment			
Allocated Net Assessment to Property			**($134.44)**
Allocated Assessment to Property			**$91.70**
Per Parcel Surplus (+) or Deficit (-)			**($42.74)**

*Funds from fund balance

Natoma Station - Installment Summary

District:	**Natoma Station**							
Fiscal Year:	**2011-2012**							
Fund Balance (2011)	$76,477							
Short Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Year 2 2010	Year 3 2011	Year 4 2012	Year 5 2013	Required
Shrub Replacement-Blue Ravine	$20,000	$0	$20,000	$4,000	$0			$40,000
Shrub/Tree Replacement-Turnpike	$2,000	$0	$2,000	$1,000	$0			$30,000
Shrub Replacement-Iron Point	$2,000	$0	$2,000	$1,000	$0			$30,000
Totals:	**$24,000**	**$0**	**$24,000**	**$6,000**	**$0**			**$100,000**

Long Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Years 2-5 2010	Years 5-10 2011	Years 10-20	Years 20-30	Required
Tree Trimming/Tree Care (850 trees)	$10,000	$0	$10,000	$4,000	$0			$170,000
Wetland area maintenance	$1,000	$0	$1,000	$250	$0			$30,000
Wall Repair/Painting (7800 feet)	$20,000	$0	$20,000	$4,000	$0			234000
Mini Park-replanting/bark (2 parks at 1/2 acre)	$2,000	$0	$2,000	$800	$0			$60,000
Road Paver replacement	$500	$19,420	$500	$250	$0			$40,000
Signage Repair Replacement	$1,000	$15,000	$1,000	$250	$0			$30,000
Shrub Replacement-Blue Ravine	$2,000	$0	$2,000	$800	$0			$60,000
Shrub Replacement-Turnpike	$2,000	$0	$2,000	$800	$0			$40,000
Shrub Replacement-Iron Point	$2,000	$0	$2,000	$800	$0			$45,000
Sidewalk repair	$1,000	$0	$1,000	$250	$0			$80,000
Paver replacement/repair	$1,000	0	$1,000	$500	$0			$80,000
Irrigation upgrades for water conservation (turf)	$2,000	$0	$2,000	$800	$800			$60,000
Totals:	**$44,500**	**$34,420**	**$44,500**	**$13,500**	**$800**			**$929,000**

City of Folsom
Natoma Valley Landscaping and Lighting District
Fund 232
2011-2012
(Not Built Yet)

			Total Budget
Fund Balance Calculation			
Starting Fund Balance (as of April 2011)		$189,330.00	
Estimated Reserve to finance approx. first 6 months of 11-12		$0.00	
A. Short-term Installment Plan (previously collected)		$0.00	
B. Long-term Installment Plan (previously collected)		($52,000.00)	
Available Funds			**$137,330.00**
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$24,000.00	
2. Unscheduled		$14,500.00	
3. Streetlights		$500.00	
Service Costs			
4. Electrical		$1,200.00	
5. Water		$1,700.00	
Current Year Maintenance and Improvement Projects			
6. No Current Projects		$0.00	
Subtotal of Item 6		$0.00	
Subtotal			**$41,900.00**
Incidental Costs			
7. Professional Services (Engineer's Report and M&I)		$0.00	
8. Contract Services (all other contracts and services)		$0.00	
9. Publications/Mailings/Communications		$250.00	
10. Staff		$0.00	
11. Overhead		$0.00	
12. County Auditor Fee		$46.61	
Subtotal			**$296.61**
Total Improvement Costs			**$42,196.61**
Assessment to Property (Current)			
Assessment per Single Family Equivalent		$0.00	
Single Family Equivalent Benefit Units		79	
Total Assessment			**$0.00**
District Balance			
Total Available Funds		$137,330.00	
Total Improvement Costs		($42,196.61)	
Total Assessment		$0.00	
Annual Installment (collected this year)		$0.00	
Short Term	$0.00		
Long Term	$0.00		
Contributions from other sources		$0.00	
District Balance (surplus is +; defecit is ())			**$95,133.39**
Net Assessment Calculation			
Assessment			**$0.00**
Surplus or Deficit (surplus is subtracted; deficit is added)			**($95,133.39)**
Net Assessment			**($95,133.39)**
Allocated Net Assessment to Property			
Net Assessment			**($95,133.39)**
Single Family Equivalent Benefit Units			**79**
Allocated Net Assessment to Property			**($1,204.22)**
Comparison of Net Assessment and Assessment			
Allocated Net Assessment to Property			**$1,204.22**
Allocated Assessment to Property			**$0.00**
Per Parcel Surplus (+) or Deficit (-)			**$1,204.22**

*Funds from fund balance

Assessments will not be levied for FY 2011-2012. These improvements have not been installed and/or accepted yet.

Natoma Valley - Installment Summary

District:	**Natoma Valley**							
Fiscal Year:	**2011-2012**							
Fund Balance (2011)	$189,330							
Short Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Year 2 2010	Year 3 2011	Year 4 2012	Year 5 2013	Required
Totals:								**$0**
Long Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Years 2-5 2010	Years 5-10 2011	Years 10-20	Years 20-30	Required
Landscape replacement	$5,000	$15,000	$5,000	$0	$0			$50,000
Wall Repair/Replacement	$5,000	$15,000	$5,000	$0	$0			$50,000
Streetlight repair/maintenance	$1,000	$3,000	$1,000	$0	$0			$8,000
Irrigation upgrades	$2,000	$6,000	$2,000	$0	$0			$10,000
Totals:	**$13,000**	**$39,000**	**$13,000**	**$0**	**$0**			**$118,000**

City of Folsom
Prairie Oaks Ranch Landscaping and Lighting District
Fund 236
2011-2012

			Total Budget
Fund Balance Calculation			
Starting Fund Balance (as of April 2011)		$224,354.00	
Estimated Reserve to finance approx. first 6 months of 11-12		($87,629.88)	
A. Short-term Installment Plan (previously collected)		($117,200.00)	
B. Long-term Installment Plan (previously collected)		($100,211.00)	
Available Funds			**($80,686.88)**
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$43,200.00	
2. Unscheduled		$40,000.00	
3. Streetlights		$4,000.00	
Service Costs			
4. Electrical		$5,000.00	
5. Water		$40,000.00	
Current Year Maintenance and Improvement Projects			
6. No Planned Projects		$0.00	
Subtotal of Item 6		$0.00	
Subtotal			**$132,200.00**
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		$64,330.00	
11. Overhead		$12,383.00	
12. County Auditor Fee		$541.99	
Subtotal			**$82,604.99**
Total Improvement Costs			**$214,804.99**
Assessment to Property (Current)			
Assessment per Single Family Equivalent		$213.61	
Single Family Equivalent Benefit Units		918.62	
Total Assessment			**$196,226.42**
District Balance			
Total Available Funds		($80,686.88)	
Total Improvement Costs		($214,804.99)	
Total Assessment		$196,226.42	
Annual Installment (collected this year)		$0.00	
Short Term	$0.00		
Long Term	$0.00		
Contributions from other sources		$0.00	
District Balance (surplus is +; defecit is ())			**($99,265.45)**
Net Assessment Calculation			
Assessment			**$196,226.42**
Surplus or Deficit (surplus is subtracted; deficit is added)			**$99,265.45**
Net Assessment			**$295,491.87**
Allocated Net Assessment to Property			
Net Assessment			**$295,491.87**
Single Family Equivalent Benefit Units			**919**
Allocated Net Assessment to Property			**$321.67**
Comparison of Net Assessment and Assessment			
Allocated Net Assessment to Property			**($321.67)**
Allocated Assessment to Property			**$213.61**
Per Parcel Surplus (+) or Deficit (-)			**($108.06)**

*Funds from fund balance

Prairie Oaks Ranch - Installment Summary

District:	**Prairie Oaks Ranch**							
Fiscal Year:	**2011-2012**							
Fund Balance (2011)	$224,354							
Short Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Year 2 2010	Year 3 2011	Year 4 2012	Year 5 2013	Required
Fence Repair/Replacement (1/2 fence=5000 feet)	$20,000	$54,700	$20,000	$5,000	$0			$150,000
Open Space/Weed Maint Abatement	$10,000	$0	$10,000	$2,500	$0			$50,000
Fence Painting	$20,000	$0	$20,000	$5,000	$0			$100,000
Totals:	**$50,000**	**$54,700**	**$50,000**	**$12,500**	**$0**			**$300,000**
Long Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Years 2-5 2010	Years 5-10 2011	Years 10-20	Years 20-30	Required
Wall Repair/Repaint (4500 feet)	$20,000	$8,211	$20,000	$2,500	$0			$136,000
				$2,500	$0			
Fence Repair/Replacement (1/2 fence=5000 feet)	$10,000	$0	$10,000	$2,500	$0			$150,000
Grover Landscaping-replace	$5,000	$0	$5,000	$2,500	$0			$120,000
Russi Landscaping-replace	$10,000	$0	$10,000	$2,500	$0			$160,000
Iron Point Landscaping-replace	$1,000	$0	$1,000	$500	$0			$30,000
Blue Ravine Landscaping-replace	$5,000	$0	$5,000	$2,500	$0			$50,000
Signage Repair/Replacement	$2,000	$0	$2,000	$1,000	$0			$36,000
Tree Trimming/Tree Care (842 trees)	$20,000	$0	$20,000	$2,500	$0			$150,000
Totals:	**$73,000**	**$8,211**	**$73,000**	**$19,000**	**$0**			**$832,000**

City of Folsom
The Residences At ARC (Oak Ave) Landscaping and Lighting District
Fund 271
2011-2012

			Total Budget
Fund Balance Calculation			
Starting Fund Balance (as of April 2011)		$38,148.00	
Estimated Reserve to finance approx. first 6 months of 11-12		($3,806.90)	
A. Short-term Installment Plan (previously collected)		($26,000.00)	
B. Long-term Installment Plan (previously collected)		($4,500.00)	
Available Funds			**$3,841.10**
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$780.00	
2. Unscheduled		$3,500.00	
3. Streetlights		$509.01	
Service Costs			
4. Electrical		$200.00	
5. Water		$250.00	
Current Year Maintenance and Improvement Projects			
6. No Current Projects		$0.00	
Subtotal of Item 6		$0.00	
Subtotal			**$5,239.01**
Incidental Costs			
7. Professional Services (Engineer's Report and M&I)		$1,001.13	
8. Contract Services (all other contracts and services)		$1,550.00	
9. Publications/Mailings/Communications		$125.00	
10. Staff		$2,323.00	
11. Overhead		$574.00	
12. County Auditor Fee		$10.03	
Subtotal			**$5,583.16**
Total Improvement Costs			**$10,822.17**
Assessment to Property (Current)			
Assessment per Single Family Equivalent		$501.45	
Single Family Equivalent Benefit Units		17	
Res 1 - Assessment			$8,524.65
Total Assessment			**$8,524.65**
District Balance			
Total Available Funds		$3,841.10	
Total Improvement Costs		($10,822.17)	
Total Assessment		$8,524.65	
Annual Installment (collected this year)		($3,500.00)	
Short Term	$2,000.00		
Long Term	$1,500.00		
Contributions from other sources		$0.00	
District Balance (surplus is +; defecit is ())			**($1,956.42)**
Net Assessment Calculation			
Assessment			**$8,524.65**
Surplus or Deficit (surplus is subtracted; deficit is added)			**$1,956.42**
Net Assessment			**$10,481.07**
Allocated Net Assessment to Property			
The Residences at ARC I			
Net Assessment			**$8,524.65**
Single Family Equivalent Benefit Units			**17**
Allocated Net Assessment to Property			**$501.45**
Comparison of Net Assessment and Assessment			
The Residences at ARC I			
Allocated Net Assessment to Property			**($501.45)**
Allocated Assessment to Property			**$501.45**
Per Parcel Surplus (+) or Deficit (-)			**$0.00**

*Funds from fund balance

The Residences at ARC - Installment Summary

District:	**The Residences at ARC**							
Fiscal Year:	**2011-2012**							
Fund Balance (2011)	$38,148							
Short Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Year 2 2010	Year 3 2011	Year 4 2012	Year 5 2013	Required
The Residences at ARC								
Wall Repair/Replacement (770 ft)	$2,000	$10,000	$2,000	$1,000	$1,000			$20,000
Landscape/irrigation replacement	$2,000	$10,000	$2,000	$1,000	$1,000			$20,000
Totals:	**$4,000**	**$20,000**	**$4,000**	**$2,000**	**$2,000**			**$40,000**

Long Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Years 2-5 2010	Years 5-10 2011	Years 10-20	Years 20-30	Required
The Residences at ARC								
Drainage Swale Repair	$1,000	$0	$1,000	$500	$500			$10,000
Landscape/Irrigation	$1,000	$0	$1,000	$500	$500			$15,000
Tree Trimming/Care (36 trees)	$500	$0	$1,000	$500	$500			$8,000
Totals:	**$2,500**	**$0**	**$3,000**	**$1,500**	**$1,500**			**$33,000**

City of Folsom
The Residences At ARC II (Folsom-Auburn Blvd) Landscaping and Lighting District
Fund 271
2011-2012

			Total Budget
Fund Balance Calculation			
Starting Fund Balance (as of April 2011)		$38,148.00	
Estimated Reserve to finance approx. first 6 months of 11-12		($4,648.05)	
A. Short-term Installment Plan (previously collected)		($15,000.00)	
B. Long-term Installment Plan (previously collected)		($4,500.00)	
Available Funds			**$13,999.95**
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$780.00	
2. Unscheduled		$2,500.00	
3. Streetlights		$320.00	
Service Costs			
4. Electrical		$100.00	
5. Water		$150.00	
Current Year Maintenance and Improvement Projects			
6. No Current Projects		$0.00	
Subtotal of Item 6		$0.00	
Subtotal			**$3,850.00**
Incidental Costs			
7. Professional Services (Engineer's Report and M&I)		$1,001.13	
8. Contract Services (all other contracts and services)		$1,550.00	
9. Publications/Mailings/Communications		$125.00	
10. Staff		$0.00	
11. Overhead		$0.00	
12. County Auditor Fee		$5.90	
Subtotal			**$2,682.03**
Total Improvement Costs			**$6,532.03**
Assessment to Property (Current)			
Assessment per Single Family Equivalent		$1,040.82	
Single Family Equivalent Benefit Units		10	
Res 2 - Assessment			$10,408.20
Total Assessment			**$10,408.20**
District Balance			
Total Available Funds		$13,999.95	
Total Improvement Costs		($6,532.03)	
Total Assessment		$10,408.20	
Annual Installment (collected this year)		($3,500.00)	
Short Term	$2,000.00		
Long Term	$1,500.00		
Contributions from other sources		$0.00	
District Balance (surplus is +; defecit is ())			**$14,376.12**
Net Assessment Calculation			
Assessment			**$10,408.20**
Surplus or Deficit (surplus is subtracted; deficit is added)			**($14,376.12)**
Net Assessment			**($3,967.92)**
Allocated Net Assessment to Property			
The Residences at ARC II			
Net Assessment			**$10,408.20**
Single Family Equivalent Benefit Units			**10**
Allocated Net Assessment to Property			**$1,040.82**
Comparison of Net Assessment and Assessment			
The Residences at ARC II			
Allocated Net Assessment to Property			**($1,040.82)**
Allocated Assessment to Property			**$1,040.82**
Per Parcel Surplus (+) or Deficit (-)			**$0.00**

*Funds from fund balance

The Residences at ARC II - Installment Summary

District:	**The Residences at ARC II**							
Fiscal Year:	**2011-2012**							
Fund Balance (2011)	$38,148							
Short Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Year 2 2010	Year 3 2011	Year 4 2012	Year 5 2013	Required
The Residences at ARCII								
Wall Repair/Replacement	$2,000	$3,000	$2,000	$1,000	$1,000			$15,000
Landscape/irrigation replacement	$2,000	$6,000	$2,000	$1,000	$1,000			$15,000
Totals:	**$4,000**	**$9,000**	**$4,000**	**$2,000**	**$2,000**			**$30,000**
Long Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Years 2-5 2010	Years 5-10 2011	Years 10-20	Years 20-30	Required
The Residences at ARC II								
Drainage Swale Repair	$1,000	$0	$1,000	$500	$500			$10,000
Landscape/Irrigation	$1,000	$0	$1,000	$500	$500			$10,000
Tree Trimming/Care (18 trees)	$1,000	$0	$1,000	$500	$500			$36,000
Totals:	**$3,000**	**$0**	**$3,000**	**$1,500**	**$1,500**			**$56,000**

City of Folsom
Silverbrook Landscaping and Lighting District
Fund 237
2011-2012

			Total Budget
Fund Balance Calculation			
Starting Fund Balance (as of April 2011)		$77,667.00	
Estimated Reserve to finance approx. first 6 months of 11-12		$0.00	
A. Short-term Installment Plan (previously collected)		$0.00	
B. Long-term Installment Plan (previously collected)		($57,000.00)	
Available Funds			**$20,667.00**
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$660.00	
2. Unscheduled		$4,300.00	
3. Streetlights		$1,000.00	
Service Costs			
4. Electrical		$1,000.00	
5. Water		$1,000.00	
Current Year Maintenance and Improvement Projects			
6. No planned projects		$0.00	
Subtotal of Item 6		$0.00	
Subtotal			**$7,960.00**
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		$983.00	
11. Overhead		$316.00	
12. County Auditor Fee		$69.96	
Subtotal			**$6,718.96**
Total Improvement Costs			**$14,678.96**
Assessment to Property (Current)			
Assessment per Single Family Equivalent		$0.00	
Single Family Equivalent Benefit Units		119	
Total Assessment			**$0.00**
District Balance			
Total Available Funds		$20,667.00	
Total Improvement Costs		($14,678.96)	
Total Assessment		$0.00	
Annual Installment (collected this year)		$0.00	
Short Term	$0.00		
Long Term	$0.00		
Contributions from other sources		$0.00	
District Balance (surplus is +; defecit is ())			**$5,988.04**
Net Assessment Calculation			
Assessment			**$0.00**
Surplus or Deficit (surplus is subtracted; deficit is added)			**($5,988.04)**
Net Assessment			**($5,988.04)**
Allocated Net Assessment to Property			
Net Assessment			**($5,988.04)**
Single Family Equivalent Benefit Units			**119**
Allocated Net Assessment to Property			**($50.50)**
Comparison of Net Assessment and Assessment			
Allocated Net Assessment to Property			**$50.50**
Allocated Assessment to Property			**$0.00**
Per Parcel Surplus (+) or Deficit (-)			**$50.50**

*Funds from fund balance

Assessments will not be levied for FY 2011-2012.

Silverbrook - Installment Summary

District:	**Silverbrook**							
Fiscal Year:	**2011-2012**							
Fund Balance (2011)	$77,667							
Short Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Year 2 2010	Year 3 2011	Year 4 2012	Year 5 2013	Required
Totals:								
Long Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Years 2-5 2010	Years 5-10 2011	Years 10-20	Years 20-30	Required
Median Relandscaping	$5,000	$52,000	$5,000	$0	$0			$150,000
Totals:	**$5,000**	**$52,000**	**$5,000**	**$0**	**$0**			**$150,000**

City of Folsom
Steeplechase Landscaping and Lighting District
Fund 251
2011-2012

			Total Budget
Fund Balance Calculation			
Starting Fund Balance (as of April 2011)		$70,043.00	
Estimated Reserve to finance approx. first 6 months of 11-12		($10,857.82)	
A. Short-term Installment Plan (previously collected)		($32,050.00)	
B. Long-term Installment Plan (previously collected)		($6,500.00)	
Available Funds			**$20,635.18**
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$1,140.00	
2. Unscheduled		$14,793.00	
3. Streetlights		$1,000.00	
Service Costs			
4. Electrical		$2,000.00	
5. Water		$5,000.00	
Current Year Maintenance and Improvement Projects			
6. No planned projects		$0.00	
Subtotal of Item 6		$0.00	
Subtotal			**$23,933.00**
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		$1,698.00	
11. Overhead		$327.00	
12. County Auditor Fee		$90.86	
Subtotal			**$7,465.86**
Total Improvement Costs			**$31,398.86**
Assessment to Property (Current)			
Assessment per Single Family Equivalent		$157.88	
Single Family Equivalent Benefit Units		154	
Total Assessment			**$24,313.52**
District Balance			
Total Available Funds		$20,635.18	
Total Improvement Costs		($31,398.86)	
Total Assessment		$24,313.52	
Annual Installment (collected this year)		($13,550.00)	
Short Term	$7,050.00		
Long Term	$6,500.00		
Contributions from other sources		$0.00	
District Balance (surplus is +; defecit is ())			**($0.16)**
Net Assessment Calculation			
Assessment			**$24,313.52**
Surplus or Deficit (surplus is subtracted; deficit is added)			**$0.16**
Net Assessment			**$24,313.68**
Allocated Net Assessment to Property			
Net Assessment			**$24,313.68**
Single Family Equivalent Benefit Units			**154**
Allocated Net Assessment to Property			**$157.88**
Comparison of Net Assessment and Assessment			
Allocated Net Assessment to Property			**($157.88)**
Allocated Assessment to Property			**$157.88**
Per Parcel Surplus (+) or Deficit (-)			**($0.00)**

*Funds from fund balance

Steeplechase - Installment Summary

District:	**Steeplechase**							
Fiscal Year:	**2011-2012**							
Fund Balance (2011)	$70,043							
Short Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Year 2 2010	Year 3 2011	Year 4 2012	Year 5 2013	Required
Landscape Replacement-Riley	$5,000	$0	$5,000	$1,050	$1,050			$20,000
Landscape-median and park	$5,000	$0	$5,000	$1,000	$1,000			$25,000
Remove Roots in park/replace turf	$10,000	$0	$10,000	$2,500	$2,500			$40,000
Irrigation Upgrades/repairs	$2,000	0	$2,000	$1,000	$1,000			$8,000
Tree Removal (park)	$3,000	$0	$3,000	$1,500	$1,500			$12,000
Totals:	**$25,000**	**$0**	**$25,000**	**$7,050**	**$7,050**			**$105,000**
Long Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Years 2-5 2010	Years 5-10 2011	Years 10-20	Years 20-30	Required
Fence Replacement-Riley	$2,500	$0	$2,500	$1,000	$1,000			$25,000
Fence Replacement-Park	$2,500	$0	$2,500	$1,000	$1,000			$30,000
Signage Repair/Replacement	$5,000	$0	$5,000	$1,000	$1,000			$8,000
Renovate turf in mini-park	$10,000	$0	$10,000	$2,500	$2,500			$40,000
Repair/Replace Bollards (18)	$1,000	$0	$1,000	$500	$500			$8,000
Tree Trimming/Tree Care (26 trees)	$1,000	$0	$1,000	$500	$500			$6,000
Totals:	**$22,000**	**$0**	**$22,000**	**$6,500**	**$6,500**			**$117,000**

City of Folsom
Sierra Estates Landscaping and Lighting District
Fund 231
2011-2012

			Total Budget
Fund Balance Calculation			
Starting Fund Balance (as of April 2011)		($958.00)	
Estimated Reserve to finance approx. first 6 months of 11-12		($3,333.13)	
A. Short-term Installment Plan (previously collected)		$0.00	
B. Long-term Installment Plan (previously collected)		($1,158.00)	
Available Funds			**($5,449.13)**
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$780.00	
2. Unscheduled		$500.00	
3. Streetlights		$300.00	
Service Costs			
4. Electrical		$500.00	
5. Water		$500.00	
Current Year Maintenance and Improvement Projects			
6. No planned projects		$0.00	
	Subtotal of Item 6	$0.00	
Subtotal			**$2,580.00**
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		$1,162.00	
11. Overhead		$351.00	
12. County Auditor Fee		$14.75	
Subtotal			**$3,365.25**
Total Improvement Costs			**$5,945.25**
Assessment to Property (Current)			
Assessment per Single Family Equivalent		$298.55	
Single Family Equivalent Benefit Units		25	
Total Assessment			**$7,463.75**
District Balance			
Total Available Funds		($5,449.13)	
Total Improvement Costs		($5,945.25)	
Total Assessment		$7,463.75	
Annual Installment (collected this year)		$0.00	
Short Term	$0.00		
Long Term	$0.00		
Contributions from other sources		$0.00	
District Balance (surplus is +; defecit is ())			**($3,930.63)**
Net Assessment Calculation			
Assessment			**$7,463.75**
Surplus or Deficit (surplus is subtracted; deficit is added)			**$3,930.63**
Net Assessment			**$11,394.38**
Allocated Net Assessment to Property			
Net Assessment			**$11,394.38**
Single Family Equivalent Benefit Units			**25**
Allocated Net Assessment to Property			**$455.78**
Comparison of Net Assessment and Assessment			
Allocated Net Assessment to Property			**($455.78)**
Allocated Assessment to Property			**$298.55**
Per Parcel Surplus (+) or Deficit (-)			**($157.23)**

*Funds from fund balance

Sierra Estates - Installment Summary

District:	**Sierra Estates**							
Fiscal Year:	**2011-2012**							
Fund Balance (2011)	($958)							
Short Term Installment Summary								
								Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Year 2 2010	Year 3 2011	Year 4 2012	Year 5 2013	
Totals:								
Long Term Installment Summary								
								Approx. Total Required
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Years 2-5 2010	Years 5-10 2011	Years 10-20	Years 20-30	
Shrub/Irrigation replacement	$0	$1,158	$0	$0	$0			$15,000
Signage Repair/Replacement	$0	$0	$0	$0	$0			$8,000
Tree Trimming/Care (25 trees)	$0	$0	$0	$0	$0			$5,000
Totals:	**$0**	**$1,158**	**$0**	**$0**	**$0**			**$28,000**

City of Folsom
Willow Creek Estates East Landscaping and Lighting District
Fund 249
2011-2012

			Total Budget
Fund Balance Calculation			
Starting Fund Balance (as of April 2011)		$52,711.00	
Estimated Reserve to finance approx. first 6 months of 11-12		($26,820.78)	
A. Short-term Installment Plan (previously collected)		$0.00	
B. Long-term Installment Plan (previously collected)		($26,000.00)	
Available Funds			**($109.78)**
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$14,700.00	
2. Unscheduled		$5,000.00	
3. Streetlights		$3,925.00	
Service Costs			
4. Electrical		$6,000.00	
5. Water		$5,000.00	
Current Year Maintenance and Improvement Projects			
6. No planned projects			
Subtotal of Item 6		$0.00	
Subtotal			**$34,625.00**
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		$21,890.00	
11. Overhead		$4,341.00	
12. County Auditor Fee		$440.73	
Subtotal			**$32,021.73**
Total Improvement Costs			**$66,646.73**
Assessment to Property (Current)			
Assessment per Single Family Equivalent		$80.40	
Single Family Equivalent Benefit Units		747	
Total Assessment			**$60,058.80**
District Balance			
Total Available Funds		($109.78)	
Total Improvement Costs		($66,646.73)	
Total Assessment		$60,058.80	
Annual Installment (collected this year)		($8,000.00)	
Short Term	$0.00		
Long Term	$8,000.00		
Contributions from other sources		$0.00	
District Balance (surplus is +; defecit is ())			**($14,697.71)**
Net Assessment Calculation			
Assessment			**$60,058.80**
Surplus or Deficit (surplus is subtracted; deficit is added)			**$14,697.71**
Net Assessment			**$74,756.51**
Allocated Net Assessment to Property			
Net Assessment			**$74,756.51**
Single Family Equivalent Benefit Units			**747**
Allocated Net Assessment to Property			**$100.08**
Comparison of Net Assessment and Assessment			
Allocated Net Assessment to Property			**($100.08)**
Allocated Assessment to Property			**$80.40**
Per Parcel Surplus (+) or Deficit (-)			**($19.68)**

*Funds from fund balance

Willow Creek Estates East – Installment Summary

District:	**Willow Creek Estates East**							
Fiscal Year:	**2011-2012**							
Fund Balance (2011)	$52,711							
Short Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Year 2 2010	Year 3 2011	Year 4 2012	Year 5 2013	Required
Totals:	**$0**	**$0**	**$0**	**$0**	**$0**			**$0**
Long Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Years 2-5 2010	Years 5-10 2011	Years 10-20	Years 20-30	Required
Landscape Replacements-Oak	$1,000	$0	$1,000	$1,000	$1,000			$30,000
Landscape Replacement-Blue Ravine	$1,000	$0	$1,000	$1,000	$1,000			$60,000
Irrigation Repairs/upgrades (4 controllers)	$1,000	$0	$1,000	$1,000	$1,000			$25,000
Tree Trimming/Care (200+ trees) (partial)	$2,000	$0	$2,000	$2,000	$2,000			$80,000
Landscape/Irrigation replace/Oak Avenue median	$1,000	$0	$1,000	$1,000	$1,000			$70,000
Sign repair/replacement (partial)	$1,000	$0	$1,000	$1,000	$1,000			$30,000
Tree care/redwoods	$1,000	$10,000	$1,000	$1,000	$1,000			$30,000
Totals:	**$8,000**	**$10,000**	**$8,000**	**$8,000**	**$8,000**			**$325,000**

City of Folsom
Willow Creek Estates South Landscaping and Lighting District
Fund 252
2011-2012

			Total Budget
Fund Balance Calculation			
Starting Fund Balance (as of April 2011)		$394,650.00	
Estimated Reserve to finance approx. first 6 months of 11-12		($71,708.49)	
A. Short-term Installment Plan (previously collected)		$0.00	
B. Long-term Installment Plan (previously collected)		($298,000.00)	
Available Funds			**$24,941.51**
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$11,940.00	
2. Unscheduled		$86,160.00	
3. Streetlights		$6,000.00	
Service Costs			
4. Electrical		$22,000.00	
5. Water		$25,000.00	
Current Year Maintenance and Improvement Projects			
6. No planned projects		$0.00	
Subtotal of Item 6		$0.00	
Subtotal			**$151,100.00**
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		$17,780.00	
11. Overhead		$3,423.00	
12. County Auditor Fee		$862.20	
Subtotal			**$27,415.20**
Total Improvement Costs			**$178,515.20**
Assessment to Property (Current)			
Assessment per Single Family Equivalent		$109.88	
Single Family Equivalent Benefit Units		1,461	
Total Assessment			**$160,574.24**
District Balance			
Total Available Funds		$24,941.51	
Total Improvement Costs		($178,515.20)	
Total Assessment		$160,574.24	
Annual Installment (collected this year)		($7,000.00)	
Short Term	$0.00		
Long Term	$7,000.00		
Contributions from other sources		$0.00	
District Balance (surplus is +; defecit is ())			**$0.54**
Net Assessment Calculation			
Assessment			**$160,574.24**
Surplus or Deficit (surplus is subtracted; deficit is added)			**($0.54)**
Net Assessment			**$160,573.70**
Allocated Net Assessment to Property			
Net Assessment			**$160,573.70**
Single Family Equivalent Benefit Units			**1461**
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 (+) or Deficit (-)			**$0.00**

*Funds from fund balance

Willow Creek Estates South - Installment Summary

District:	**Willow Creek Estates South**							
Fiscal Year:	**2011-2012**							
Fund Balance (2011)	$394,650							
Short Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Year 2 2010	Year 3 2011	Year 4 2012	Year 5 2013	Required
Totals:	**$0**	**$0**	**$0**	**$0**	**$0**			**$0**

Long Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Years 2-5 2010	Years 5-10 2011	Years 10-20	Years 20-30	Required
Street Paver replacement	$1,000	$82,000	$1,000	$1,000	$1,000			$90,000
Landscape and shrub replacement mini-parks (6)	$1,000	$55,000	$1,000	$1,000	$1,000			$30,000
Oak Avenue-shrub retrofit	$1,000	$25,000	$1,000	$1,000	$1,000			$30,000
Tree Trimming/Care (300 trees)	$1,000	$0	$1,000	$1,000	$1,000			$30,000
Wall Paint/power wash (3500 ft)	$1,000	$62,000	$1,000	$1,000	$1,000			$105,000
Signage Retrofit/replacement (brick and sign)	$1,000	$60,000	$1,000	$1,000	$1,000			$70,000
Silberhorn relandscaping	$1,000	$0	$1,000	$1,000	$1,000			$80,000
Totals:	**$7,000**	**$284,000**	**$7,000**	**$7,000**	**$7,000**			**$435,000**

City of Folsom
Willow Springs Landscaping and Lighting District
Fund 260 - Streetlights Only
2011-2012

			Total Budget
Fund Balance Calculation			
Starting Fund Balance (as of April 2011)		($3,974.00)	
Estimated Reserve to finance approx. first 6 months of 11-12		($6,496.95)	
A. Short-term Installment Plan (previously collected)		($6,500.00)	
B. Long-term Installment Plan (previously collected)		$0.00	
Available Funds			**($16,970.95)**
Improvement Costs			
General Maintenance Costs			
1. Scheduled		$0.00	
2. Unscheduled		$0.00	
3. Streetlights		$2,500.00	
Service Costs			
4. Electrical		$0.00	
5. Water		$0.00	
Current Year Maintenance and Improvement Projects			
6. No planned projects		$0.00	
Subtotal of Item 6		$0.00	
Subtotal			**$2,500.00**
Incidental Costs			
7. Professional Services (Engineer's Report and M&I)		$0.00	
8. Contract Services (all other contracts and services)		$0.00	
9. Publications/Mailings/Communications		$0.00	
10. Staff		$0.00	
11. Overhead		$0.00	
12. County Auditor Fee		$305.03	
Subtotal			**$305.03**
Total Improvement Costs			**$2,805.03**
Assessment to Property (Current)			
Assessment per Single Family Equivalent		$28.14	
Single Family Equivalent Benefit Units		517	
Total Assessment			**$14,548.38**
District Balance			
Total Available Funds		($14,240.95)	
Total Improvement Costs		($2,805.03)	
Total Assessment		$14,548.38	
Annual Installment (collected this year)		$0.00	
Short Term	$0.00		
Long Term	$0.00		
Contributions from other sources		$0.00	
District Balance (surplus is +; defecit is ())			**($2,497.60)**
Net Assessment Calculation			
Assessment			**$14,548.38**
Surplus or Deficit (surplus is subtracted; deficit is added)			**$2,497.60**
Net Assessment			**$17,045.98**
Allocated Net Assessment to Property			
Net Assessment			**$17,045.98**
Single Family Equivalent Benefit Units			**517**
Allocated Net Assessment to Property			**$32.97**
Comparison of Net Assessment and Assessment			
Allocated Net Assessment to Property			**($32.97)**
Allocated Assessment to Property			**$28.14**
Per Parcel Surplus (+) or Deficit (-)			**($4.83)**

*Funds from fund balance

Willow Springs - Installment Summary

District:	**Willow Springs**							
Fiscal Year:	**2011-2012**							
Fund Balance (2011)	$3,974							
Short Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Year 2 2010	Year 3 2011	Year 4 2012	Year 5 2013	Required
Light pole repair/replacement	$0	$6,500	$0	$0	$0			$50,000
Totals:	**$0**	**$6,500**	**$0**	**$0**	**$0**			**$50,000**
Long Term Installment Summary								
								Approx. Total
Project	Yearly Installment	Prior Years Collections	Year 1 2009	Years 2-5 2010	Years 5-10 2011	Years 10-20	Years 20-30	Required
Totals:	**0**	**0**	**0**	**0**	**0**			

Appendix B – Assessment Roll, FY 2011-12