



Folsom City Council Staff Report

MEETING DATE:	6/27/2023
AGENDA SECTION:	Consent Calendar
SUBJECT:	Resolution No. 11059 - A Resolution Approving the Preliminary Engineer's Report for the Following Landscaping and Lighting Districts for Fiscal Year 2023-2024 and Setting Public Hearing for American River Canyon North, American River Canyon North No. 2, American River Canyon North No. 3, Blue Ravine Oaks, Blue Ravine Oaks No. 2, Briggs Ranch, Broadstone, Broadstone No. 4, Broadstone Unit No. 3, Cobble Ridge, Cobble Hills Ridge II/Reflections II, Folsom Heights, Folsom Heights No. 2, Hannaford Cross, Lake Natoma Shores, Los Cerros, Natoma Station, Natoma Valley, Prairie Oaks Ranch, Prairie Oaks Ranch No. 2, Prospect Ridge, Sierra Estates, Silverbrook, Steeplechase, The Residences at American River Canyon, The Residences at American River Canyon II, Willow Creek Estates East, Willow Creek Estates East No. 2, Willow Creek Estates South, and Willow Springs
FROM:	Parks and Recreation Department

RECOMMENDATION / CITY COUNCIL ACTION

Staff recommends the City Council adopt Resolution No. 11059 – A Resolution Approving the Preliminary Engineer's Report for the Following Landscaping and Lighting Districts for Fiscal Year 2023-2024 and Setting Public Hearing for American River Canyon North, American River Canyon North No. 2, American River Canyon North No. 3, Blue Ravine Oaks, Blue Ravine Oaks No. 2, Briggs Ranch, Broadstone, Broadstone No. 4, Broadstone Unit No. 3, Cobble Ridge, Cobble Hills Ridge II/Reflections II, Folsom Heights, Folsom Heights No. 2, Hannaford Cross, Lake Natoma Shores, Los Cerros, Natoma Station, Natoma Valley, Prairie Oaks Ranch, Prairie Oaks Ranch No. 2, Prospect Ridge, Sierra Estates, Silverbrook, Steeplechase, The Residences at American River Canyon, The Residences at American River Canyon II, Willow Creek Estates East, Willow Creek Estates East No. 2, Willow Creek Estates South, and Willow Springs.

BACKGROUND / ISSUE

The City of Folsom has thirty existing Landscaping and Lighting Districts. Each year, as part of the annual assessment process, an Engineer's Report must be prepared in accordance with the requirement of Article 4 of Chapter 1 of Part 2 of Division 15 of the *Streets and Highways Code* and the *Landscaping and Lighting Act of 1972*.

The Engineer's Report for Fiscal Year 2023-2024 will address all thirty districts in one report and will be submitted for final approval to the City Council.

On March 28, 2023, the City Council approved Resolution No. 11014 - A Resolution Directing the Preparation of Engineer's Report for the Following Landscaping and Lighting Districts for Fiscal Year 2023-2024 American River Canyon North, American River Canyon North No. 2, American River Canyon North No. 3, Blue Ravine Oaks, Blue Ravine Oaks No. 2, Briggs Ranch, Broadstone, Broadstone No. 4, Broadstone Unit No. 3, Cobble Ridge, Cobble Hills Ridge II/Reflections II, Folsom Heights, Folsom Heights No. 2, Hannaford Cross, Lake Natoma Shores, Los Cerros, Natoma Station, Natoma Valley, Prairie Oaks Ranch, Prairie Oaks Ranch No. 2, Prospect Ridge, Sierra Estates, Silverbrook, Steeplechase, The Residences at American River Canyon, The Residences at American River Canyon II, Willow Creek Estates East, Willow Creek Estates East No. 2, Willow Creek Estates South, and Willow Springs Landscaping and Lighting Assessment Districts within the City of Folsom for FY 2023-24. The attached resolution approves the Preliminary Engineer's Report for the thirty districts, declares the continued assessment for each district and sets the date of the public hearing for final approval of the Engineer's Report. The attached Preliminary Engineer's Report for FY 2023-24 addresses all thirty districts in one report and is submitted for City Council review and approval. Included within the report are the following for each district:

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

Under the provision of Section 54954.6 of the Government Code, each year a public meeting and public hearing are to be held on the levy of assessments. The attached resolution sets the public hearing for the July 25, 2023 City Council meeting.

POLICY / RULE

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

assessments pursuant to Section 54954.6 of the Government Code and Section 22624 of the Streets and Highways Code.

ANALYSIS

The attached Preliminary Engineer's Report (Attachment 2) prepared by the Engineer of Record, NBS Government Financing Group, is for all thirty Landscaping and Lighting Districts for FY 2023-24. This report (one for each district and combined into one document) is submitted for City Council review and has been prepared in accordance with the Streets and Highways Code and includes the following: plans and specifications, estimated costs and budgets, method of apportionment, the proposed assessment for FY 2023-24, and the assessment diagram.

Assessment to Properties

The rate of assessment to properties within each district is shown in the table provided under the financial impact section of this staff report. The provided table also shows the maximum authorized rate of assessment, and the CPI or inflator if applicable on a district-by-district basis. We also provided the not to exceed CPI percentage for this fiscal year for reference.

Installment Summary

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

Comparison to Last Year

District budgets for this upcoming year will continue focusing on improvements and restorations that enhance each district's commitment to water conservation, prolonging assets life, drought tolerant landscaping improvements, fire safety, and tree stewardship. As such, some districts will be retrofitting and centralizing irrigation controllers, inventorying street trees, changing out plant materials to water wise varieties, and converting over to LED Streetlights. Many of the City's districts are over 20 years old and do not have escalators built into their rates to track with cost-of-living increases and economic changes. As such, districts being monitored for future outreach regarding a new assessment overlay district are Briggs Ranch (32 years old), and Hannaford Cross (32 years old), and Cobble Ridge II / Reflections II (29 years old). Lastly the City will be continuing outreach for an increase in Natoma Station in the 2023-2024 Fiscal Years.

FINANCIAL IMPACT

Each Landscaping and Lighting District levies and collects funds to cover operating and maintenance costs. There is no fiscal impact to the City of Folsom General Fund. Below is a summary of the proposed assessments for FY 2023-24. One (1) district is being removed from the tax roll (Union Square because it has an HOA that manages the landscape areas).

District	FY 2023/24 Maximum Authorized Rate	FY 2023/24 Proposed Rate	Maximum Assessment Inflator
American River Canyon North	\$102.94	\$102.94	No Inflator
American River Canyon North No. 2	77.70	55.48	No Inflator
American River Canyon North No. 3	303.85	271.22	CPI NTE 3%
Blue Ravine Oaks	218.60	74.86	No Inflator
Blue Ravine Oaks No. 2	107.71	0.00	CPI NTE 3%
Briggs Ranch	122.28	122.28	No Inflator
Broadstone	164.99	164.98	No Inflator
Broadstone No. 3	40.84	40.84	CPI
Broadstone No. 4-Zone A	41.17	41.16	CPI NTE 3%
Broadstone No. 4-Zone B	39.21	39.20	CPI NTE 3%
Broadstone No. 4-Zone C	38.65	38.64	CPI NTE 3%
Broadstone No. 4-Zone D	37.91	37.90	CPI NTE 3%
Cobble Hills II/Reflections II	113.14	113.14	No Inflator
Cobble Ridge	251.23	139.48	CPI
Folsom Heights	70.88	70.88	No Inflator
Folsom Heights No. 2	234.56	208.58	CPI NTE 3%
Hannaford Cross	195.78	195.78	No Inflator
Lake Natoma Shores	183.58	183.58	No Inflator
Los Cerros	121.18	121.18	No Inflator
Natoma Station	91.71	91.70	No Inflator
Natoma Valley	1,012.07	877.36	CPI NTE 4%
Prairie Oaks Ranch	213.61	213.60	No Inflator
Prairie Oaks Ranch No. 2	333.03	333.02	CPI NTE 3%
Prospect Ridge	1,269.84	1,269.82	CPI NTE 4%
Sierra Estates	429.80	429.78	CPI NTE 4%
Silverbrook	132.32	132.27	No Inflator
Steeplechase	157.68	157.68	No Inflator

District	FY 2023/24 Maximum Authorized Rate	FY 2023/24 Proposed Rate	Maximum Assessment Inflator
The Residences at American River Canyon	728.25	728.24	CPI NTE 4%
The Residences at American River Canyon II	1,512.51	1,512.50	CPI NTE 4%
Willow Creek Estates East	80.40	80.40	No Inflator
Willow Creek Estates No. 2-Zone A&B	107.65	107.64	CPI NTE 4%
Willow Creek Estates No. 2-Zone C	98.96	98.96	CPI NTE 4%
Willow Creek Estates South	109.88	109.87	No Inflator
Willow Springs	28.14	28.14	No Inflator

ENVIRONMENTAL REVIEW

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

ATTACHMENTS

1. Resolution No. 11059 - A Resolution Approving the Preliminary Engineer's Report for the Following Landscaping and Lighting Districts for Fiscal Year 2023-2024 and Setting Public Hearing for American River Canyon North, American River Canyon North No. 2, American River Canyon North No. 3, Blue Ravine Oaks, Blue Ravine Oaks No. 2, Briggs Ranch, Broadstone, Broadstone No. 4, Broadstone Unit No. 3, Cobble Ridge, Cobble Hills Ridge II/Reflections II, Folsom Heights, Folsom Heights No. 2, Hannaford Cross, Lake Natoma Shores, Los Cerros, Natoma Station, Natoma Valley, Prairie Oaks Ranch, Prairie Oaks Ranch No. 2, Prospect Ridge, Sierra Estates, Silverbrook, Steeplechase, The Residences at American River Canyon, The Residences at American River Canyon II, Willow Creek Estates East, Willow Creek Estates East No. 2, Willow Creek Estates South, and Willow Springs
2. Preliminary Engineer's Report – The City of Folsom Landscaping and Lighting Districts, June 2023

Submitted,

Kelly Gonzalez, Parks and Recreation Director

ATTACHMENT 1

RESOLUTION NO. 11059

A RESOLUTION APPROVING THE PRELIMINARY ENGINEER’S REPORT FOR THE FOLLOWING LANDSCAPING AND LIGHTING DISTRICTS FOR FISCAL YEAR 2023-2024 AND SETTING PUBLIC HEARING FOR AMERICAN RIVER CANYON NORTH, AMERICAN RIVER CANYON NORTH NO. 2, AMERICAN RIVER CANYON NORTH NO. 3, BLUE RAVINE OAKS, BLUE RAVINE OAKS NO. 2, BRIGGS RANCH, BROADSTONE, BROADSTONE NO. 4, BROADSTONE UNIT NO. 3, COBBLE RIDGE, COBBLE HILLS RIDGE II/REFLECTIONS II, FOLSOM HEIGHTS, FOLSOM HEIGHTS NO. 2, HANNAFORD CROSS, LAKE NATOMA SHORES, LOS CERROS, NATOMA STATION, NATOMA VALLEY, PRAIRIE OAKS RANCH, PRAIRIE OAKS RANCH NO. 2, PROSPECT RIDGE, SIERRA ESTATES, SILVERBROOK, STEEPLECHASE, THE RESIDENCES AT AMERICAN RIVER CANYON, THE RESIDENCES AT AMERICAN RIVER CANYON II, WILLOW CREEK ESTATES EAST, WILLOW CREEK ESTATES EAST NO. 2, WILLOW CREEK ESTATES SOUTH, AND WILLOW SPRINGS

WHEREAS, the City Council of the City of Folsom, County of Sacramento, California, is the governing body for the following Assessment Districts (collectively the “Assessment Districts”). The proposed assessment rates for FY 2023-24 are as follows:

District	FY 2023/24 Maximum Authorized Rate	FY 2023/24 Proposed Rate	Maximum Assessment Inflator
American River Canyon North	\$102.94	\$102.94	No Inflator
American River Canyon North No. 2	77.70	55.48	No Inflator
American River Canyon North No. 3	303.85	271.22	CPI NTE 3%
Blue Ravine Oaks	218.60	74.86	No Inflator
Blue Ravine Oaks No. 2	107.71	0.00	CPI NTE 3%
Briggs Ranch	122.28	122.28	No Inflator
Broadstone	164.99	164.98	No Inflator
Broadstone No. 3	40.84	40.84	CPI
Broadstone No. 4-Zone A	41.17	41.16	CPI NTE 3%
Broadstone No. 4-Zone B	39.21	39.20	CPI NTE 3%
Broadstone No. 4-Zone C	38.65	38.64	CPI NTE 3%
Broadstone No. 4-Zone D	37.91	37.90	CPI NTE 3%
Cobble Hills II/Reflections II	113.14	113.14	No Inflator
Cobble Ridge	251.23	139.48	CPI
Folsom Heights	70.88	70.88	No Inflator
Folsom Heights No. 2	234.56	208.58	CPI NTE 3%

District	FY 2023/24 Maximum Authorized Rate	FY 2023/24 Proposed Rate	Maximum Assessment Inflator
Hannaford Cross	195.78	195.78	No Inflator
Lake Natoma Shores	183.58	183.58	No Inflator
Los Cerros	121.18	121.18	No Inflator
Natoma Station	91.71	91.70	No Inflator
Natoma Valley	1,012.07	877.36	CPI NTE 4%
Prairie Oaks Ranch	213.61	213.60	No Inflator
Prairie Oaks Ranch No. 2	333.03	333.02	CPI NTE 3%
Prospect Ridge	1,269.84	1,269.82	CPI NTE 4%
Sierra Estates	429.80	429.78	CPI NTE 4%
Silverbrook	132.32	132.27	No Inflator
Steeplechase	157.68	157.68	No Inflator
The Residences at American River Canyon	728.25	728.24	CPI NTE 4%
The Residences at American River Canyon II	1,512.51	1,512.50	CPI NTE 4%
Willow Creek Estates East	80.40	80.40	No Inflator
Willow Creek Estates No. 2-Zone A&B	107.65	107.64	CPI NTE 4%
Willow Creek Estates No. 2-Zone C	98.96	98.96	CPI NTE 4%
Willow Creek Estates South	109.88	109.87	No Inflator
Willow Springs	28.14	28.14	No Inflator

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

WHEREAS, it is the intention of the City Council to levy and collect assessments within the Assessment Districts for FY 2023-24. Within the Assessment Districts, the existing and proposed improvements are generally described as follows:

The improvements to be undertaken by the Assessment Districts are described as installation, maintenance and servicing of public facilities, including but not limited to, turf, ground cover, shrubs and trees, irrigation systems, drainage systems, street lighting, fencing, sound walls, sidewalks, monuments, statuary, fountains, water quality ponds, park facilities, open space, bike trails, walkways, drainage swales and other

ornamental structures and facilities, entry signage, street pavers, art work, and all necessary appurtenances, and labor, materials, supplies, utilities and equipment, as applicable, for property owned or maintained by the City of Folsom. Services provided include all necessary service, operations and maintenance of the above-mentioned improvements, as applicable, for any property owned or maintained by the City of Folsom.

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

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

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

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

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

1. **APPROVAL OF PRELIMINARY ENGINEER'S REPORT:** The City Council of the City of Folsom hereby approves, as submitted, the preliminary Engineer's Report for the City of Folsom Landscaping and Lighting Districts for FY 2023-24.

PROPOSED ASSESSMENT: The City Council of the City of Folsom intends to continue to levy and collect assessments during FY 2023-24 within the City of Folsom Landscaping and Lighting Districts.

2. **REVIEW OF PRELIMINARY ENGINEER'S REPORT:** Affected property owners and interested persons may review the Engineer's Report, which contains a full and detailed description of each of the Assessment District boundaries, within the City of Folsom Landscaping and Lighting Districts, the improvements, and the proposed maintenance budget and assessments upon each parcel within each Assessment District, at the City of Folsom located at 50 Natoma Street, Folsom,

California 95630 between the hours of 8:00 a.m. and 5:00 p.m., Monday through Friday.

3. **PUBLIC HEARING:** The City Council has scheduled a public hearing on the proposed assessments within each Assessment District on July 25, 2023, at 6:30 p.m., at the City of Folsom, City Council Chambers, 50 Natoma Street, Folsom, California 95630, for the purpose of allowing public testimony regarding the proposed assessments and for the Council's final action upon the Engineer's Report and proposed assessments.

PASSED AND ADOPTED this 27th day of June 2023 by the following vote:

AYES: Councilmembers:

NOES: Councilmembers:

ABSENT: Councilmembers:

ABSTAIN: Councilmembers:

Rosario Rodriguez, MAYOR

ATTEST:

Christa Freemantle, CITY CLERK

ATTACHMENT 2

CITY OF FOLSOM

Engineer's Report For: Fiscal Year 2023/24

Landscape and Lighting Assessment Districts

June 2023

Prepared by:



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1. ENGINEER’S LETTER

WHEREAS, the City Council of the City of Folsom (the “City”), State of California, under the Landscaping and Lighting Act of 1972 (the “Act”), directed NBS to prepare and file an Engineer’s Report for the City of Folsom Landscaping and Lighting Districts (the “Districts”) for Fiscal Year 2023/24, in accordance with Article 4 of Chapter 1 of the Act and Article XIII D of the California Constitution. The report presents the plans and specifications describing the general nature, location and extent of the improvements to be maintained, an estimate of the costs of the administration, maintenance, operations and servicing of the improvements for Fiscal Year 2023/24, the diagram for the Districts, showing the area and properties to be assessed, and assessing the net amount upon the assessable lots and/or parcels within the Districts in proportion to the special benefit received.

NOW THEREFORE, the assessments as detailed in this Engineer’s Report and as summarized in the table below are made to cover the portion of the estimated costs of maintenance, operation and servicing of said improvements to be paid by the assessable real property within the Districts in proportion to the special benefit received.

Summary Cost Estimates

Description	Total Costs ⁽¹⁾
Improvement Costs	\$2,788,834.95
Incidental Costs	351,404.81
Total Improvement Costs	\$3,140,239.76
Reserve Fund Collection / (Contribution)	(\$776,515.18)
Total Balance to Assess	\$2,363,724.58

(1) Total amount levied may differ slightly due to installment rounding.

(2) A list of Districts, the total proposed Fiscal Year 2023/24 assessments, the number of parcels assessed, and assessment rates are detailed in Section 8 of this Engineer’s Report.

I, the undersigned, respectfully submit this Engineer’s Report and, to the best of my knowledge, information and belief, the Engineer’s Report, Assessments, and the Assessment Diagram herein have been prepared, computed, and levied in accordance with the assessment methodology adopted, approved, and ordered by the City Council of the City of Folsom at the time of each District formation.

John G. Egan, P. E.
Assessment Engineer



2. INTRODUCTION

2.1 Background

The City has previously formed 30 Landscaping and Lighting Districts to 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. The 30 Landscape and Lighting Districts are as follows:

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

2.2 Process for Annual Assessment

The Districts were formed and assessments were established in previous fiscal years. As required by the procedures specified in the Act, an Engineer's Report must be prepared on an annual basis which contains a full and detailed description of the improvements, the boundaries of the assessment district and any zones therein, and the proposed assessments upon assessable lots and parcels of land within the assessment district. The Engineer's Report may also identify future planned projects.

The City Council must also annually adopt a resolution of intention which:

- Declares the intention of the City Council to levy and collect assessments within the assessment district for the fiscal year stated therein.
- Generally describes the existing and proposed improvements and any substantial changes proposed to be made in existing improvements.

- Refers to the assessment district by its distinctive designation and indicates the general location of the assessment district.
- Refers to the report of the engineer, on file with the City Clerk, for a full and detailed description of the improvements, the boundaries of the assessment district and any zones therein, and the proposed assessments upon assessable lots and parcels of land within the assessment district.
- Gives notice of the time and place for public hearing by the City Council on the levy of the proposed assessment.
- States whether the assessment is proposed to increase from the previous year.

If the assessments are to be levied in the same or lesser amounts than the maximum assessment allowed, the City Clerk shall give notice of the public hearing by causing the resolution of intention to be published at least 10 days prior to the date of the public hearing. Any interested person may, prior to the conclusion of the public hearing, file a written protest which shall state all grounds of objection. The protest shall contain a description sufficient to identify the property owned by the property owner filing the protest. During the course or upon conclusion of the hearing, the City Council may order changes in any of the matters provided in the report, including changes in the improvements, any zones within the assessment district, and the proposed diagram or the proposed assessment. If the assessment to be levied exceeds the maximum assessment allowed, the City must comply with the procedures specified in Article XIII D and Proposition 218.

The City Council, upon conclusion of the public hearing, must then adopt a resolution confirming the diagram and assessment, either as originally proposed or as changed by it. The adoption of the resolution shall constitute the levy of an assessment for the fiscal year referred to in the assessment. If confirmed, the assessments would be submitted to the County Auditor Controller for inclusion on the property tax roll.

2.3 Legislative Context

In 1996, California voters adopted Proposition 218, known as the “Right to Vote on Taxes Act,” which added Articles XIII C and XIII D to the California Constitution. Article XIII D established new substantive and procedural requirements on agencies for levying assessments, being levies on real property by an agency for a special benefit conferred upon the real property. “Special benefit” is defined in Article XIII D as “a particular and distinct benefit over and above general benefits conferred on a real property located in the district or to the public at large.”

Article XIII D imposes five basic substantive requirements on assessments:

- All parcels that will have a special benefit conferred upon them and upon which an assessment will be imposed must be identified;
- The general benefits must be distinguished from the special benefits conferred on the parcels;
- The proportionate special benefit derived by each identified parcel must be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided;

- The amount assessed to a parcel must not exceed the reasonable cost of the proportional special benefit conferred on that parcel and must not include any costs attributable to the general benefit; and
- Parcels within a district that are owned or used by any agency, the State of California or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit.

Since the initial passage of Proposition 218, several court rulings have helped provide context and direction with respect to the procedures and requirements of Article XIII D for levying assessments. Several of the key concepts from these rulings are summarized below.

GENERAL BENEFIT

Article XIII D requires an agency to separate the general benefits from the special benefits conferred on the identified parcels because only special benefits are assessable.

The Court of Appeal in *Golden Hills Neighborhood Assn., Inc. v. City of San Diego* (2011) (“*Golden Hills*”) clarified this concept by stating, *“Separation and quantification of general and special benefits must be accomplished by apportioning the cost of a service or improvement between the two and assessing property owners only for the portion of the cost representing special benefits.”*

The Court of Appeal in *Beutz v. County of Riverside* (2010) (“*Beutz*”) noted that the trial court took judicial notice of the Legislative Analyst’s Office pamphlet titled “Understanding Proposition 218” which states an agency must, *“estimate the amount of special benefit landowners would receive from the project or service, as well as the amount of ‘general benefit.’ This step is needed because Proposition 218 allows local government to recoup from assessments only the proportionate share of cost to provide the special benefit.”*

The Court in *Beutz* furthered this idea stating, *“Separating the general from the special benefits of a public improvement project and estimating the quantity of each in relation to the other is essential if an assessment is to be limited to the special benefits.”*

The Court of Appeal in *Silicon Valley Taxpayers’ Association Incorporated v. Santa Clara County Open Space Authority* (2008) (“*SVTA*”) clarified that general benefits are not restricted to benefits conferred only on persons and property outside the assessment district but can include benefits both conferred on real property located in the district or to the public at large. The “public at large” includes all members of the public, including those who live, work, and shop within the district, and not simply transient visitors.

The Court of Appeal again reiterated the need to separate, quantify and apportion costs to general benefits from the improvements in *Broad Beach Geologic Hazard Abatement District v 31506 Victoria Point LLC* (2022), stating, *“The District cites no authority, and we are aware of none, suggesting that an agency’s subjective intent determines the need to account for general benefits.”*

BENEFIT-BASED NOT COST-BASED

In *Town of Tiburon v. Bonander* (2009) (“*Tiburon*”), the Court of Appeal clarified the idea that assessments must be apportioned based upon benefit rather than cost. The Court stated, *“Proportionate special benefit is the basis upon which a project’s total assessable costs are apportioned among parcels within an assessment district.”*

The assessment of a particular property cannot be based on the relative cost of the improvements to the property, but rather on the special benefit conferred on such property. The Court in *Tiburon* also stated, *“an assessment represents the entirety of the cost of the improvement or property-related service, less any amount attributable to general benefits (which may not be assessed), allocated to individual properties in proportion to the relative special benefit conferred on the property.”*

MEASURING AND APPORTIONING SPECIAL BENEFIT

The Court in *Tiburon* acknowledged the difficulty of trying to precisely assign and measure special benefit, stating, *“Any attempt to classify special benefits conferred on particular properties and to assign relative weights to those benefits will necessarily involve some degree of imprecision.”*

The Court in *Tiburon* went on to say that a formula assigning equal weight to different special benefits *“may be a legally justifiable approach to measuring and apportioning special benefits, [but] it is not necessarily the only valid approach. Whichever approach is taken to measuring and apportioning special benefits; however, it must be both defensible and consistently applied.”*

3. PLANS AND SPECIFICATIONS

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

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, other ornamental structures and facilities, entry signage, street pavers, art work, and monuments, as well as all necessary appurtenances, labor, materials, supplies, utilities, and equipment, as applicable, for property owned or maintained by the City. Any plans and specifications for these improvements have been filed with the City 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.

Plans and Specifications for the improvements are incorporated by reference and made a part of this Engineer's Report. The Plans and Specifications for each District are on file with the City and are available for public inspection.

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

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

The assessment proceeds from each District will be exclusively used for improvements within that District plus incidental expenses. Reference is made to Section 4 - Estimate of Costs and Budgets, Section 7 – Budgets, and the additional plans and specifications, including District specific expenditure and improvement plans, which are on file with the City.

3.1 Description of Improvements

The following are descriptions of the improvements for each of the Districts.

AMERICAN RIVER CANYON NORTH

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

Planned Improvement Projects for Fiscal Year 2023/24:

- Sign rehabilitation and ladder fuel removal.

Future Improvement Projects:

- Waterfall pumps, autofill, filters, and chlorination system.
- Waterfall pond liner (concrete and other).

AMERICAN RIVER CANYON NORTH NO. 2

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

Planned Improvement Projects for Fiscal Year 2023/24:

- No planned improvement projects.

Future Improvement Projects:

- Paint and replace streetlight poles.

AMERICAN RIVER CANYON NORTH NO. 3

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

Planned Improvement Projects for Fiscal Year 2023/24:

- Landscape Improvements.

Future Improvement Projects:

- Centralized irrigation controller upgrade.
- Signage replacement.
- Mystic Hills replacement of missing landscape.
- Waterfall rock repair.
- Baldwin Dam path repair.
- Tree and landscape improvements (or replacements).
- American River Canyon Drive/Canyon Falls (Cascade perimeter) landscaping, remove/replace trees, mow band replacement.
- Main Walking Trail landscaping, irrigation, stairs and clean up.

BLUE RAVINE OAKS AND BLUE RAVINE OAKS NO. 2

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

Planned Improvement Projects for Fiscal Year 2023/24:

- No planned improvement projects.

Future Improvement Projects:

- Tree removal/replacement.
- Blue Ravine Road wall repair
- Riley Street fence replacement.
- Signage replacement.

BRIGGS RANCH

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

Planned Improvement Projects for Fiscal Year 2023/24:

- No planned improvement projects.

Future Improvement Projects:



- Shrub and tree upgrades (Blue Ravine Road/East Natoma Street).
- Fence/wall repair/replacement.
- Fence repair/replacement (East Natoma Street partial).
- Pet stations repair/replacement.
- Bollard repair/replacement.
- Fence repair/replacement (Blue Ravine Road partial).
- Entry sign replacement (brass lettering).
- Irrigation upgrades/replacement (three controllers).
- Landscape lighting upgrades or replacement.
- Tree and landscape improvements (partial collection).

BROADSTONE AND BROADSTONE NO. 4

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

Planned Improvement Projects for Fiscal Year 2023/24:

- Finish Year 1 tree pruning / removal.

Future Improvement Projects:

- Landscape light repair/replacement (60 lights).
- Tree and landscape improvements (partial fund collection).
- Bollard repair/replacement.
- Light pole/fixture replacement of KW.
- Repair irrigation, replace shrubs (Iron Point Road median, Rathbone Circle, Knopfler Circle, and other interior areas).
- Tree and landscape improvements or replacements.
- Shrub replacement throughout (some irrigation repair) 28 acres.
- Pet station replacement (7).
- Signage repair/replacement.
- Turf removal/irrigation retrofit.
- Irrigation upgrades and flow (15 controllers).

BROADSTONE NO. 3

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



Planned Improvement Projects for Fiscal Year 2023/24:

- LED conversion.

Future Improvement Projects:

- Paint streetlight poles (350 poles).

COBBLE HILLS RIDGE II/ REFLECTIONS II

- Maintenance of lawns and trees within landscape medians and corridors.
- Purchase of irrigation water from the City.
- Maintenance of irrigation system, plantings, sidewalks, soundwalls, signage, parks, park facilities, open space, and streetlights.
- Purchase of electric power from Sacramento Municipal Utility District.
- Maintenance of public lighting fixtures.

Planned Improvement Projects for Fiscal Year 2023/24:

- No planned improvement projects.

Future Improvement Projects:

- Tree and landscape improvements or replacement
- Turf and shrub repair/replacement (Mini park and path to Lembi Drive).
- Fence repair/replacement (225 feet)
- Wall repairs and painting (628 feet)
- Shrub replacement (Glenn Drive/Oxborough Drive and Sibly Street and Corner).
- Signage repair/replacement

COBBLE RIDGE

- Purchase of irrigation water from the City.
- Maintenance of the irrigation system and plantings in a useful and workable condition, together with maintaining walls, and open space areas.
- Maintenance of lawns and trees within landscape corridors.

Planned Improvement Projects for Fiscal Year 2023/24:

- No planned improvement projects.

Future Improvement Projects:

- Tree pruning.
- Fence repair/replacement and painting (340 feet).
- Shrub replacement.
- Tubular fence repair/replacement.
- Tree and landscape improvements or replacements.

FOSOM HEIGHTS AND FOLSOM HEIGHTS NO. 2



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

Planned Improvement Projects for Fiscal Year 2023/24:

- Open space, tree work, ladder fuel removal.
- Tree pruning.

Future Improvement Projects:

- Ladder fuel work.
- Tree pruning and tree care in open space.
- Fence work.
- Glenn Drive wall repair.
- Tree and landscape improvements (Vierra Circle).
- New landscape (Glenn Drive).

HANNAFORD CROSS

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

Planned Improvement Projects for Fiscal Year 2023/24:

- No planned improvement projects.

Future Improvement Projects:

- Lakeside fence repair.
- Repairs at guard shack.
- Tree pruning.

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.
- Purchase of electric power.



- Maintenance of street lighting fixtures.

Planned Improvement Projects for Fiscal Year 2023/24:

- LED conversion.

Future Improvement Projects:

- Tree pruning.
- Signage repair/replacement.
- Turf repair, irrigation upgrades.
- Tree and landscape improvements or replacement.

LOS CERROS

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

Planned Improvement Projects for Fiscal Year 2023/24:

- Tree pruning.
- Paint street light poles.

Future Improvement Projects:

- Ladder fuel work.
- Tree replacement.
- Upgrade irrigation controllers.
- Install flow package and master valve.

NATOMA STATION

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

Planned Improvement Projects for Fiscal Year 2023/24:

- No planned improvement projects.

Future Improvement Projects:

- Ladder fuel work.
- Light pole replacement.
- Shrub and tree replacement / concrete work on turnpike.
- Iron Point Road shrub and tree replacement.



- Bigfoot mini park tree replacement.
- Tree replacement / wall damage on Black Diamond Drive.
- Shrub and tree replacement on Blue Ravine Road.
- Tree pruning.
- Tree and landscape improvements or replacements.
- Wetland area improvements.
- Wall repair and painting (7,800 linear feet).
- Mini park replanting / bark (two parks @ 0.5 acre).
- Road paver replacement.
- Signage repair / replacement.
- Sidewalk repair.
- Irrigation upgrades.
- Art repair.

Union Square: A Benefit Zone within Natoma Station will be providing its own landscaping and lighting maintenance via an existing homeowner's association for Fiscal Year 2023/24.

NATOMA VALLEY

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

Planned Improvement Projects for Fiscal Year 2023/24:

- Interior landscape improvements.

Future Improvement Projects:

- Tree pruning.
- Wall repair/replacement.

PRAIRIE OAKS RANCH AND PRAIRIE OAKS RANCH NO. 2

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

Planned Improvement Projects for Fiscal Year 2023/24:

- Year 3 tree pruning
- Blue Ravine Road entry relandscape.

Future Improvement Projects:



- Tree pruning.
- Tree and landscape replacement.
- Fence replacement.
- LEDI landscape lights.
- Ladder fuel removal.
- Repair damaged walls (stucco half walls).
- Landscape replacement on Blue Ravine Road.
- Landscape Replacement on Riley Street.
- Landscape Replacement on Prairie City Road.
- Landscape replacement on Iron Point Road.
- Post and cable replacement.

PROSPECT RIDGE

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

Planned Improvement Projects for Fiscal Year 2023/24:

- No planned improvement projects.

Future Improvement Projects:

- Tree pruning.

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

Planned Improvement Projects for Fiscal Year 2023/24:

- Tree replacement.

Future Improvement Projects:

- No planned improvement projects.

SILVERBROOK



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

Planned Improvement Projects for Fiscal Year 2023/24:

- No planned improvement projects.

Future Improvement Projects:

- Tree replacement.
- Median relandscaping.

STEEPLECHASE

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

Planned Improvement Projects for Fiscal Year 2023/24:

- Year 4 tree pruning.

Future Improvement Projects:

- Tree pruning.
- Fence replacements near park.

THE RESIDENCES AT AMERICAN RIVER CANYON

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

Planned Improvement Projects for Fiscal Year 2023/24:

- No planned improvement projects.

Future Improvement Projects:

- Landscape replacement.

THE RESIDENCES AT AMERICAN CANYON II

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



Planned Improvement Projects for Fiscal Year 2023/24:

- No planned improvement projects.

Future Improvement Projects:

- Landscape replacement.

WILLOW CREEK ESTATES EAST AND WILLOW CREEK ESTATES EAST NO. 2

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

Planned Improvement Projects for Fiscal Year 2023/24:

- Year 4 tree pruning.
- Oleander planting.
- Flow sensor.

Future Improvement Projects:

- Two flow packages and master valve installation.
- Light pole replacement (three).
- Tree pruning.
- Oleander replacement on Blue Ravine Road frontage.
- Landscape replacement on Oak Avenue.
- Landscape replacement on Blue Ravine Road.
- Irrigation controller upgrade (four controllers).
- Tree and landscape improvement or replacement.

WILLOW CREEK ESTATES SOUTH

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

Planned Improvement Projects for Fiscal Year 2023/24:

- Year 4 tree pruning.
- New planting around replaced signs.

Future Improvement Projects:

- Interior sign replacement.



WILLOW SPRINGS

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

Planned Improvement Projects for Fiscal Year 2023/24:

- No planned improvement projects.

Future Improvement Projects:

- LED retrofits.

4. ESTIMATE OF COSTS AND BUDGETS

The Fiscal Year 2023/24 estimated costs of maintenance and servicing the improvements as described in the Plans and Specifications of this Engineer's Report are summarized below. Refer to Section 7 - Budgets, for detailed budgets for each District.

District	Improvement Costs	Current Year Projects	Incidental Costs	Total Improvement Costs
American River Canyon North	\$67,500.00	\$65,000.00	\$5,255.78	\$137,755.78
American River Canyon North No. 2	7,350.00	0.00	1,529.40	8,879.40
American River Canyon North No. 3	112,165.00	250,000.00	20,956.78	383,121.78
Blue Ravine Oaks	10,300.00	0.00	2,054.85	12,354.85
Blue Ravine Oaks No. 2	38,380.00	0.00	6,390.85	44,770.85
Briggs Ranch	98,292.95	0.00	17,096.52	115,389.47
Broadstone	163,000.00	0.00	62,345.73	225,345.73
Broadstone No. 3	29,800.00	10,000.00	2,129.67	41,929.67
Broadstone No. 4	383,904.00	90,000.00	15,632.69	489,536.69
Cobble Hills II/Reflections II	48,068.00	0.00	11,553.61	59,621.61
Cobble Ridge	13,262.00	0.00	2,407.02	15,669.02
Folsom Heights	14,150.00	28,000.00	1,614.92	43,764.92
Folsom Heights No. 2	50,351.00	37,000.00	7,031.92	94,382.92
Hannaford Cross	24,812.00	0.00	5,905.47	30,717.47
Lake Natoma Shores	27,888.00	7,500.00	4,445.37	39,833.37
Los Cerros	54,742.00	15,000.00	7,064.13	76,806.13
Natoma Station	218,943.00	0.00	40,013.28	258,956.28
Natoma Valley	52,231.00	7,500.00	9,580.71	69,311.71
Prairie Oaks Ranch	78,600.00	0.00	62,075.42	140,675.42
Prairie Oaks Ranch No. 2	141,443.00	100,000.00	6,447.42	247,890.42
Prospect Ridge	26,020.00	0.00	6,678.15	32,698.15
The Residences at American River Canyon	23,355.00	0.00	5,076.12	28,431.12
The Residences at American River Canyon II	23,355.00	0.00	5,076.12	28,431.12
Sierra Estates	12,069.00	2,500.00	2,349.25	16,918.25
Silverbrook	10,730.00	0.00	2,532.00	13,262.00
Steeplechase	29,150.00	7,500.00	5,833.00	42,483.00
Willow Creek Estates East	24,000.00	0.00	3,124.03	27,124.03
Willow Creek Estates East No. 2	84,331.00	50,000.00	16,294.52	150,625.52
Willow Creek Estates South	199,643.00	40,000.00	11,154.76	250,797.76
Willow Springs	11,000.00	0.00	1,755.33	12,755.33
Total Improvement Costs	\$2,078,834.95	\$710,000.00	\$351,404.82	\$3,140,239.77

5. METHOD OF APPORTIONMENT

The following 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, as well as a description of the assessment methodology used to apportion the total assessment to properties within each District.

The previous annual Engineer's Reports were prepared by a different engineer of record and specific language from the prior year's Engineer's Report has been referenced to describe the Method of Apportionment within the following section of this report.

The Districts consist of all assessor parcels within the boundaries as defined by the Assessment Diagram included with this report. Further, all assessor parcels, including all privately and publicly owned parcels, are identified by Assessor Parcel Numbers listed within the included assessment levy roll. The method used for apportioning the assessment is based on the proportional special benefits to be derived by the properties in the 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.

5.1 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 Act 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 XIII D 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 benefits 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 Districts. These types of special benefit are summarized as follows:

- Proximity to improved landscaped areas within each District.
- Access to improved landscaped areas within each District.

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

The SVTA decision provides enhanced clarity to the definitions of special benefits to properties in three distinct areas: proximity, expanded or improved access, and views. The SVTA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel, and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park 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.

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 each District enjoys unique and valuable proximity and access to the improvements that the public at large and property outside of each District do not share.

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

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 the property within each 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 the Department of Real Estate “White Paper” reports that the parcels were subject to assessment. The 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.

5.2 General versus Special Benefit

The assessments from the 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.

5.3 Quantification of General Benefit

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 District assessments and the funding must come from other sources.

The maintenance and servicing of the improvements is also partially funded, directly and indirectly from other sources including the City, 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.

STEP 1: CALCULATION OF THE GENERAL BENEFIT

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

Calculation of General Benefit ⁽¹⁾

Benefit Factor	Relative Weight	General Benefit Contribution	Relative General Benefit
Creation of parcels	90	0%	0.0
Multi-Family Residential	5	10%	0.5
Commercial	5	20%	1.0
	100		1.5
	Total Calculated General Benefit		1.5%

(1) Per the prior Engineer's Report.

As a result, the City will contribute at least 1.5% of the total budget from sources other than the assessment. The contribution offsets any general benefits from the assessment services.

STEP 2: CALCULATION OF CURRENT GENERAL BENEFIT CONTRIBUTION FROM CITY

Pursuant to the prior Engineer's Report, the overall general benefit contribution is the sum of the following components:

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

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

The City owns and maintains local public streets along the border of the Districts improvements. These public streets provide access to the improvements for its enjoyment as well as efficient maintenance. The contribution from the City towards general benefit from the maintenance of local public streets is conservatively estimated to contribute 1%.

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

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

5.4 Method of Apportionment

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 assigned 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 assigned one SFE.

5.5 Assessment Apportionment

The improved properties within the Districts consist primarily of single family, multi-family, commercial and non-assessed parcels, with the vast majority being single family parcels. Since all single-family 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 unit. The special benefit assignment for other types of properties is further defined as follows.

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

District	Residential Lots
American River Canyon North	1,022
American River Canyon North No. 2	160
American River Canyon North No. 3 ⁽¹⁾	1,022
Blue Ravine Oaks	165
Blue Ravine Oaks II	165
Cobble Hills Ridge II/ Reflections II	389
Cobble Ridge	98
Folsom Heights	308
Folsom Heights No. 2	308
Hannaford Cross	103



District	Residential Lots
Lake Natoma Shores	113
Los Cerros	337
Natoma Valley	79
Prospect Ridge	35
Sierra Estates	25
Steeplechase	154
The Residences at American River Canyon	17
The Residences at American River Canyon II	10
Willow Creek East	747
Willow Creek East No. 2 ⁽²⁾	747
Willow Springs	517
Total Residential Lots:	3,150

(1) See the American River Canyon No. 3 section below for further information on zones of benefit.

(2) See the Willow Creek East No. 2 section below for further information on zones of benefit.

The aforementioned Districts are assessed per the table below.

Description	SFEs
Single Family Parcel (per parcel)	1.0000
Condominium ⁽¹⁾ (per unit)	0.6700
Non-Assessed (e.g., open space, park land, etc.)	0.0000

(1) 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. The rate is 0.67 SFEs per unit.

AMERICAN RIVER CANYON NORTH NO. 3

There are 1,022 residential lots in American River Canyon North No. 3. Each assessable parcel receives a special and direct benefit from the improvements in the District. Since the District is comprised of residential single family improved properties and all properties have good proximity to the improvements, all assessable parcels are estimated to benefit equally from the improvements associated with the District, and the costs associated with the improvements are apportioned equally to all parcels on the basis of current or proposed dwelling units. Each parcel is assigned SFE units relative to the number of current or proposed dwelling units on the parcel.

There are three Zones of Benefit within American River Canyon North District No. 3. In Zone A each single family parcel is assigned 1.00 SFE, in Zone B, each single-family parcel is assigned 0.83 SFE, and in Zone C each single-family parcel is assigned 0.50 SFE. Properties in Zone B and Zone C receive lower benefit units because they currently pay for common open space areas within their zone. In 2007, when the American River Canyon North District No. 3 was formed, an analysis of the associated landscaping improvements was performed to determine the relative benefit to each zone from this new assessment. It was estimated that Zone B receives 17% of the special benefit, and Zone C receives 50% of the special benefit. Therefore, the

SFE units for Zone B and Zone C have been adjusted accordingly. American River Canyon North District No. 3 properties are assessed per the table below:

American River Canyon No. 3

Description	SFEs
Zone A – Original American River Canyon North Area (per parcel)	1.0000
Zone B – Canyon Falls Village Area (per parcel)	0.8300
Zone C – American River Canyon North No. 2 Area (per parcel)	0.5000

BRIGGS RANCH

There are 642 residential lots, and each residential lot is assigned 1.0 SFE. Non-residential parcels within Briggs Ranch (APNs: 071-1190-007, -008, -010, -012, -013, and -014) are assigned 2.2 SFEs per acre, per the original formation documents. Briggs Ranch properties are assessed per the below:

Briggs Ranch

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

BROADSTONE

According to the Method of Spread in Broadstone’s original formation documents, there are 895.301 acres in Broadstone. Of this original acreage, 416.145 acres are subdivided into 1,682 single family residential lots (average of 4.2 lots per acre) and 479.156 acres are divided into multi-family and commercial lots. The multi-family parcels are designated into two development areas: Bentley Square West and Bentley Square East. Bentley Square West (APNs 072-1070-002-0000 through APN 072-1070-100-0000) includes 99 units and Bentley Square East (APNs 072-1610-001-0000 through APN 072-1610-053-0000) includes 53 units. The 152 Bentley Square units are each assigned 0.0962 SFEs per unit. Due to the small lot density being consistent with the multi-family land use designation, the Vessona and Halidon developments are considered condominiums. These projects are consistent with both the Multi-Family Low Density General Plan Land Use Designation and the Multi-Family zoning of the project site. Parcels within the Vessona and Halidon developments are assigned 0.67 SFEs per unit.

There are 1,530 single family residential lots and each residential lot is assigned 1.0 SFE. Developed non-single-family parcels within Broadstone are assigned 2.1 SFEs per acre, unrecorded single family residential lots are assigned 0.65 SFEs per parcel, and undeveloped non-single family residential parcels are assigned 0.704 SFEs per acre. Broadstone properties are assessed per the original formation documents, per the table below:



Broadstone

Description	SFEs
Single Family Parcel (per parcel)	1.0000
Unrecorded Single-Family Parcel (per parcel)	0.6500
Bentley Square Multi-Family Parcel (per unit)	0.0962
Vessona and Halidon Condominium (per unit)	0.0670
Developed Non-Single-Family Parcel (per acre)	2.1000
Undeveloped Non-Single-Family Parcel (per acre)	0.7040
Non-Assessed (e.g., open space, park land etc.)	0.0000

BROADSTONE NO. 3

According to the Method of Spread in Broadstone No. 3’s original formation documents there are 559.36 acres in Broadstone No. 3. Of this acreage, 325.00 acres are single family residential lots (average of 2.034 lots per acre), 11.48 acres are multi-family residential, 195.95 acres are industrial and commercial uses, and 26.93 acres are non-assessed for use as parks, open space, etc.

There are 523 single family residential lots, and each residential lot is assigned 1.0 SFE. Developed non-single-family parcels within Broadstone No. 3 are assigned 2.034 SFEs per acre, unrecorded single family residential lots are assigned 0.326 SFEs per parcel, and undeveloped non-single family residential parcels are assigned 0.663 SFEs per acre. Broadstone No. 3 properties are assessed per the original formation documents, per the table below:

Broadstone No. 3

Description	SFEs
Single Family Parcel (per parcel)	1.0000
Unrecorded Single-Family Parcel (per parcel)	0.3260
Developed Non-Single-Family Parcel (per acre)	2.0340
Undeveloped Non-Single-Family Parcel (per acre)	0.6630
Non-Assessed (e.g., open space, park land etc.)	0.0000

BROADSTONE NO. 4

Residential

Certain residential properties in Broadstone No. 4 that contain a single residential dwelling unit are assigned one 1.00 SFE. Detached or attached houses, zero-lot line houses and town homes are included in this category of single-family residential property. If there is more than one single family detached dwelling on a parcel, it will be charged 1.00 SFE per single family detached dwelling.

Properties with more than one residential unit (other than parcels with more than one detached single-family dwelling as described above) are designated as multi-family residential properties. These properties benefit from the improvements in proportion to the number of dwelling units that occupy each property, the average number of people who reside in multi-family residential units versus the average number of people who reside in a single-family home and the relative size of each type of residential dwelling unit.

The population density factors for the area in Sacramento County encompassing Broadstone No. 4, as depicted in the following table, provide the basis for determining the SFE factors for residential properties. Using the total population in a certain property type in the area from the 2010 Census and dividing it by the total number of such households, finds that approximately 2.91 persons occupy each single-family residence, whereas an average of 2.12 persons occupy each condominium. The ratio of 2.91 people on average for a single-family residence and 2.12 people per dwelling unit in a condominium unit results in a population density equivalent of 0.73 for condominiums. Next, the relative building areas are factored into the analysis because special benefits are related to the average size of a property, in addition to average population densities. For a condominium, this calculation results in an SFE factor of 0.40 per dwelling unit. A similar calculation is used for the SFE assignments for other residential property types. Broadstone No. 4 residential properties are assessed per the original formation documents, per the table below:

Broadstone No. 4 Residential Density and Assessment Factors

Type of Residential Property	Pop. Density Equivalent	SqFt Factor	SFE Factor
Single Family Residential	1.00	1.00	1.00
Condominium	0.73	0.55	0.40
Duplex, Triplex, Fourplex	0.64	0.42	0.27
Multi-Family Residential (5+ Units) ⁽¹⁾	0.64	0.34	0.22
Mobile Home on Separate Lot	0.45	0.45	0.20

(1) Properties in excess of 20 units are assessed 0.22 SFEs per unit for the first 20 units and 0.10 SFEs per each additional unit in excess of 20 units.

Commercial/Industrial

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

In order to determine employee density factors, the findings from the San Diego Association of Governments Traffic Generators Study (SANDAG Study) are used because these findings were approved by the State Legislature as being a good representation of the average number of employees per acre of land area for commercial and industrial properties. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 24. In comparison, the average number of people residing in a single-family home in the area is 2.91. Since the average lot size for a single-family home in Broadstone No. 4 is approximately 0.20 acres, the average number of residents per acre of residential property is 14.55.

The employee density per acre is generally 1.65 times the population density of single-family residential property per acre (24 employees per acre / 14.55 residents per acre). Therefore, the average employee density can be used as the basis for allocating benefit to commercial/ industrial property since a commercial/industrial property with 4.8 employees receives generally similar special benefit to a residential property with 1 resident. This factor of equivalence of benefit between 1 resident to 4.8



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

Commercial and industrial properties in excess of 5 acres generally involve uses that are more land intensive relative to building areas and number of employees (lower coverage ratios). As a result, the benefit factors for commercial and industrial property land area in excess of 5 acres is determined to be the SFE rate per quarter acre for the first 5 acres and the relevant SFE rate per each additional acre over 5 acres. Institutional properties that are used for residential, commercial, or industrial purposes are also assessed at the appropriate residential, commercial, or industrial rate. Broadstone No. 4 non-residential properties are assessed per the original formation documents, per the table below:

Broadstone No. 4 Commercial/Industrial Density and Assessment Factors

Type of Commercial/Industrial Property	Average Employees Per Acre	SFE Units Per Quarter Acre ⁽¹⁾	SFE Units Per Acre After 5
Commercial	24	0.500	0.500
Office	68	1.420	1.420
Shopping Center	24	0.500	0.500
Office	24	0.500	0.500
Self Storage or Parking Lot	1	0.021	N/A
Golf Course	0.80	0.033	N/A
Cemeteries	0.10	0.004	N/A
Agriculture	0.05	.0002	N/A

(1) The SFE factors are applied by the quarter acre of land area or portion thereof. Therefore, the minimum assessment for any assessable parcel in these categories is the SFE units listed above.

Undeveloped/Vacant

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

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

Other

Article XIID stipulates that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. All properties that are specially benefited are assessed. Other publicly owned property that is used for purposes similar to private residential, commercial, industrial, or institutional uses is benefited and assessed at the same rate as such privately owned property.

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

Other property land uses in Broadstone No. 4 are assessed per the original formation documents, per the table below:

Broadstone No. 4 Other Property Assessment Factors

Description	SFEs
Undeveloped/Vacant Parcel (per parcel)	0.2500
Non-Assessed (e.g., open space, park land etc.)	0.0000

Zones of Benefit

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

NATOMA STATION

There are 1,271 single family residential lots and each one is assigned 1 SFEs. There are 94.99 acres of Commercial and each one is assigned 4.2487 SFEs per acre, with the exception of those properties originally located within Lot X. There are 21.03 acres of Multi Family and each one is assigned 3.2337 SFEs per acre.

There are 1,271 single family residential lots within Natoma Station, and each residential lot is assigned 1.0 SFE. Condominium parcels are assigned 0.067 SFEs per unit, multi-family parcels are assigned 3.2337 SFEs per acre, commercial properties located outside of Lot X are assigned 4.2487 SFEs per acre, commercial properties within Lot X are assigned 0.6299 SFEs per parcel. Natoma Station properties are assessed per the original formation documents, per the table below:

Natoma Station

Description	SFEs
Single Family Parcel (per parcel)	1.0000
Condominium Parcel (per unit)	0.0670
Multi-Family Parcel (per acre)	3.2337
Commercial Parcel Excluding Lot X (per acre)	4.2487
Lot X Commercial Parcel ⁽¹⁾	0.6299
Non-Assessed (e.g., open space, park land etc.)	0.0000

(1) Includes APNs: 072-0840-045, -047 and -057.

PRAIRIE OAKS RANCH

There are 856 single family residential lots within Prairie Oaks Ranch and each residential lot is assigned 1.0 SFE. The one multi-family property is assigned 57.0 SFEs and the school site is assigned 5.63 SFEs to pay for the cost of maintaining the school sites’ frontage. Prairie Oaks Ranch properties are assessed per the original formation documents, per the table below:

Prairie Oaks Ranch

Description	SFEs
Single Family Parcel (per parcel)	1.0000
Multi-Family Parcel (per parcel)	57.0000
School Site Parcel (per parcel)	5.6300
Non-Assessed (e.g., open space, park land etc.)	0.0000

PRAIRIE OAKS RANCH NO. 2

Residential

Certain residential properties in Prairie Oaks Ranch No. 2 that contain a single residential dwelling unit are assigned 1.0 SFE. Detached or attached houses, zero-lot line houses and town homes are included in this category of single-family residential property. If there is more than one single-family detached dwelling on a parcel, it will be charged 1.0 SFE per single-family detached dwelling.

Properties with more than one residential unit (other than parcels with more than one detached single-family dwelling as described above) are designated as multi-family residential properties. These properties benefit from the improvements in proportion to the number of dwelling units that occupy each property, the average number of people who reside in multi-family residential units versus the average number of people who reside in a single-family home and the relative size of each type of residential dwelling unit. The population density factors for the area in Sacramento County encompassing Prairie Oaks Ranch No. 2, as depicted in the following table, provide the basis for determining the SFE factors for residential properties. Using the total population in a certain property type in the area from the 2019 ACS 5Year estimate and dividing it by the total number of such households, finds that approximately 2.66 persons occupy each single-family residence, whereas an average of 1.94 persons occupy each condominium. The ratio of 2.66 people on average for a single-family residence and 1.94 people per dwelling unit in a condominium unit results in a population density equivalent of 0.73 for condominiums. Next, the relative

building areas are factored into the analysis because special benefits are related to the average size of a property, in addition to average population densities. For a condominium, this calculation results in an SFE factor of 0.42 per dwelling unit. Should ADUs be developed within Prairie Oaks Ranch No. 2, the assessment would be 1 SFE for the primary SFR and .42 for the ADU. A similar calculation is used for the SFE Rates for other residential property types. Prairie Oaks Ranch No. 2 residential properties are assessed per the original formation documents, per the table below:

Prairie Oaks Ranch No. 2 Residential Density and Assessment Factors

Type of Residential Property	Pop. Density Equivalent	SqFt Factor	SFE Factor
Single Family Residential	1.00	1.00	1.00
Condominium	0.73	0.58	0.42
Duplex, Triplex, Fourplex	0.77	0.42	0.32
Multi-Family Residential (5+ Units) ⁽¹⁾	0.72	0.30	0.22
Mobile Home on Separate Lot	0.58	0.43	0.25

(1) Properties in excess of 20 units are assessed 0.22 SFEs per unit for the first 20 units and 0.10 SFEs per each additional unit in excess of 20 units.

Commercial/Industrial

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

In order to determine employee density factors, the findings from the San Diego Association of Governments Traffic Generators Study (SANDAG Study) are used because these findings were approved by the State Legislature as being a good representation of the average number of employees per acre of land area for commercial and industrial properties. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 24. In comparison, Census data shows that the average number of people residing in a single-family home in the area is 2.66. Since the average lot size for a single-family home in Prairie Oaks Ranch No. 2 is approximately 0.20 acres, the average number of residents per acre of residential property is 13.30.

The employee density per acre is generally 1.80 times the population density of single-family residential property per acre (24 employees per acre / 13.30 residents per acre). Therefore, the average employee density can be used as the basis for allocating benefit to commercial or industrial property since a commercial/industrial property with 4.8 employees receives generally similar special benefit to a residential property with 1 resident. This factor of equivalence of benefit between 1 resident to 4.8 employees is the basis for allocating commercial/industrial benefit. The table below shows the average employees per acre of land area or portion thereof for commercial and industrial properties and lists the relative SFE factors per quarter acre for properties in each land use category.

Commercial and industrial properties in excess of 5 acres generally involve uses that are more land intensive relative to building areas and number of employees (lower coverage ratios). As a result, the

benefit factors for commercial and industrial property land area in excess of 5 acres is determined to be the SFE rate per quarter acre for the first 5 acres and the relevant SFE rate per each additional acre over 5 acres. Institutional properties that are used for residential, commercial, or industrial purposes are also assessed at the appropriate residential, commercial, or industrial rate. Prairie Oaks Ranch No. 2 non-residential properties are assessed per the original formation documents, per the table below:

Prairie Oaks Ranch No. 2 Commercial/Industrial Density and Assessment Factors

Type of Commercial/Industrial Property	Average Employees Per Acre	SFE Units Per Quarter Acre ⁽¹⁾	SFE Units Per Acre After 5
Commercial	24	0.500	0.500
Office	68	1.420	1.420
Shopping Center	24	0.500	0.500
Office	24	0.500	0.500
Self Storage or Parking Lot	1	0.021	N/A
Golf Course	0.80	0.033	N/A
Cemeteries	0.10	0.004	N/A
Agriculture	0.05	0.002	N/A

(1) The SFE factors are applied by the quarter acre of land area or portion thereof. Therefore, the minimum assessment for any assessable parcel in these categories is the SFE units listed above.

Undeveloped/Vacant

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

Other

Article XIIID stipulates that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. All properties that are specially benefited are assessed. Other publicly owned property that is used for purposes similar to private residential, commercial, industrial, or institutional uses is benefited and assessed at the same rate as such privately owned property.

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



Other property land uses in Prairie Oaks No. 2 are assessed per the original formation documents, per the table below:

Prairie Oaks Ranch No. 2 Other Property Assessment Factors

Description	SFEs
Undeveloped/Vacant Parcel (per parcel)	0.2500
Non-Assessed (e.g., open space, park land etc.)	0.0000

SILVERBROOK

The non-residential properties in Silverbrook are assigned 1.0 SFE per acre and the remaining 273 single family residential lots within Silverbrook are assigned 0.1259 SFEs per residential lot. Silverbrook properties are assessed per the original formation documents, per the table below:

Silverbrook

Description	SFEs
Non-Residential Parcel (per acre)	1.0000
Single Family Parcel (per parcel) ⁽¹⁾	0.1259
Non-Assessed (e.g., open space, park land etc.)	0.0000

(1) Based on 34.39 acres that developed into 273 single family parcels.

WILLOW CREEK ESTATES EAST NO. 2

Residential

Certain residential properties in Willow Creek Estates East No. 2 that contain a single residential dwelling unit are assigned 1.0 SFE. Detached or attached houses, zero-lot line houses and town homes are included in this category of single-family residential property. If there is more than one single-family detached dwelling on a parcel, it will be charged 1.0 SFE per single-family detached dwelling.

Properties with more than one residential unit (other than parcels with more than one detached single-family dwelling as described above) are designated as multi-family residential properties. These properties benefit from the improvements in proportion to the number of dwelling units that occupy each property, the average number of people who reside in multi-family residential units versus the average number of people who reside in a single-family home and the relative size of each type of residential dwelling unit. The population density factors for the area in Sacramento County encompassing Willow Creek Estates East No. 2, as depicted in the following table, provide the basis for determining the SFE factors for residential properties. Using the total population in a certain property type in the area from the 2010 Census and dividing it by the total number of such households, finds that approximately 2.91 persons occupy each single-family residence, whereas an average of 2.12 persons occupy each condominium. The ratio of 2.91 people on average for a single-family residence and 2.12 people per dwelling unit in a condominium unit results in a population density equivalent of 0.73 for condominiums. Next, the relative building areas are factored into the analysis because special benefits are related to the average size of a property, in addition to average population densities. For a condominium, this calculation results in an SFE factor of 0.40 per dwelling unit. A similar calculation is used for the SFE Rates for other residential property types. Willow Creek Estates East No. 2 residential properties are assessed per the original formation documents, per the table below:



Willow Creek Estates East No. 2 Residential Density and Assessment Factors

Type of Residential Property	Pop. Density Equivalent	SqFt Factor	SFE Factor
Single Family Residential	1.00	1.00	1.00
Condominium	0.73	0.55	0.40
Duplex, Triplex, Fourplex	0.64	0.42	0.27
Multi-Family Residential (5+ Units) ⁽¹⁾	0.64	0.34	0.22
Mobile Home on Separate Lot	0.45	0.45	0.20

(2) Properties in excess of 20 units are assessed 0.22 SFEs per unit for the first 20 units and 0.10 SFEs per each additional unit in excess of 20 units.

Commercial/Industrial

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

In order to determine employee density factors, the findings from the San Diego Association of Governments Traffic Generators Study (SANDAG Study) are used because these findings were approved by the State Legislature as being a good representation of the average number of employees per acre of land area for commercial and industrial properties. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 24. In comparison, Census data shows that the average number of people residing in a single-family home in the area is 2.91. Since the average lot size for a single-family home in Prospect Ridge is approximately 0.20 acres, the average number of residents per acre of residential property is 14.55.

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

Commercial and industrial properties in excess of 5 acres generally involve uses that are more land intensive relative to building areas and number of employees (lower coverage ratios). As a result, the benefit factors for commercial and industrial property land area in excess of 5 acres is determined to be the SFE rate per quarter acre for the first 5 acres and the relevant SFE rate per each additional acre over 5 acres. Institutional properties that are used for residential, commercial, or industrial purposes are also assessed at the appropriate residential, commercial, or industrial rate. Willow Creek Estates East No. 2 non-residential properties are assessed per the original formation documents, per the table below:

Willow Creek Estates East No. 2 Commercial/Industrial Density and Assessment Factors

Type of Commercial/Industrial Property	Average Employees Per Acre	SFE Units Per Quarter Acre ⁽¹⁾	SFE Units Per Acre After 5
Commercial	24	0.500	0.500
Office	68	1.420	1.420
Shopping Center	24	0.500	0.500
Office	24	0.500	0.500
Self Storage or Parking Lot	1	0.021	N/A
Golf Course	0.80	0.033	N/A
Cemeteries	0.10	0.004	N/A
Agriculture	0.05	0.002	N/A

(1) The SFE factors are applied by the quarter acre of land area or portion thereof. Therefore, the minimum assessment for any assessable parcel in these categories is the SFE units listed above.

Undeveloped/Vacant

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

Other

Article XIIID stipulates that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. All properties that are specially benefited are assessed. Other publicly owned property that is used for purposes similar to private residential, commercial, industrial, or institutional uses is benefited and assessed at the same rate as such privately owned property.

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

Other property land uses in Willow Creek Estates East No. 2 are assessed per the original formation documents, per the table below:

Willow Creek Estates East No. 2 Other Property Assessment Factors

Description	SFEs
Undeveloped/Vacant Parcel (per parcel)	0.2500
Non-Assessed (e.g., open space, park land etc.)	0.0000

Zones of Benefit

As part of the engineering work for this assessment, an analysis was conducted on the relationship (including proximity, level of service, etc.), between properties and the primary improvements located throughout Willow Creek Estates East No. 2. Parcels in Zone A (on Garrett Drive, Ferrera Drive and Whitmer Drive) receive direct special benefit from the proximate landscaping and trees adjacent to the properties as well as less proximate streetlighting. Parcels in Zone B receive direct special benefit from the proximate streetlighting as well as landscaping particularly along the street entrances into the neighborhood. Parcels in Zone C receive direct special benefit from the proximate streetlighting but less benefit from the landscaping because they are less proximate to the landscaped areas.

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

WILLOW CREEK ESTATES SOUTH

There are 1,101 single family residential lots within Willow Creek Estates South’s Villages 1, 2, 3 (lots 1-40 and 94-154), 4 through 7, and 9A and each residential lot is assigned 1.0 SFE. There are 243 single family residential lots in Villages 8 and 9b and each residential lot is assigned 1.086 SFEs. There are 64 single family residential lots in Village 3 (lots 41-93 and 155-165) and each one is assigned 1.256 SFEs. Additionally, there are 10 Lexington Business Park parcels assigned 0.618 SFEs per parcel and three Lexington Square parcels assigned 2.4710 SFEs per parcel. Willow Creek Estates South properties are assessed per the original formation documents, per the table below:

Willow Creek Estates South

Description	SFEs
Single Family Parcel Villages 1, 2, 3 (Lots 1-40 and 94-154), 4 through 7, and 9A (per parcel)	1.0000
Single Family Parcel Villages 8 and 9b (per parcel)	1.0860
Single Family Parcel Village 3 (lots 41-93 and 155-165) (per parcel)	1.2560
Lexington Business Park Parcel (per parcel)	0.6180
Lexington Square Parcel (per parcel)	2.4710
Non-Assessed (e.g., open space, park land, etc.)	0.0000



FIELDSTONE MEADOWS

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

5.6 Maximum Assessment Increase

Annually, the maximum assessment rates for Broadstone No. 3 and Cobble Ridge are subject to an annual adjustment tied to the Consumer Price Index for the San Francisco Bay Area as of December of each succeeding year, with no maximum annual adjustment.

The maximum assessment rates for Natoma Valley, Prospect Ridge, Sierra Estates, The Residences at American River Canyon, The Residences at American River Canyon II, and Willow Creek Estates East No. 2 are subject to an annual adjustment tied to the Consumer Price Index for the San Francisco Bay Area as of December of each succeeding year, with a maximum annual adjustment not to exceed 4%.

The maximum assessment rates for American River Canyon North No. 3, Blue Ravine Oaks No. 2, Broadstone No. 4, Folsom Heights No. 2, and Prairie Oaks Ranch No. 2 are subject to an annual adjustment tied to the Consumer Price Index for the San Francisco Bay Area as of December of each succeeding year, with a maximum annual adjustment not to exceed 3%.

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

5.7 Fiscal Year 2023/24 Maximum Assessment

The Fiscal Year 2023/24 maximum authorized and proposed assessment rates are shown below.

District	FY 2023/24 Maximum Authorized Rate	FY 2023/24 Proposed Rate	Maximum Assessment Inflator
American River Canyon North	\$102.94	\$102.94	No Inflator
American River Canyon North No. 2	77.70	55.48	No Inflator
American River Canyon North No. 3	303.85	271.22	CPI NTE 3%
Blue Ravine Oaks	218.60	74.86	No Inflator
Blue Ravine Oaks No. 2	107.71	0.00	CPI NTE 3%
Briggs Ranch	122.28	122.28	No Inflator
Broadstone	164.99	164.98	No Inflator
Broadstone No. 3	40.84	40.84	CPI
Broadstone No. 4-Zone A	41.17	41.16	CPI NTE 3%
Broadstone No. 4-Zone B	39.21	39.20	CPI NTE 3%

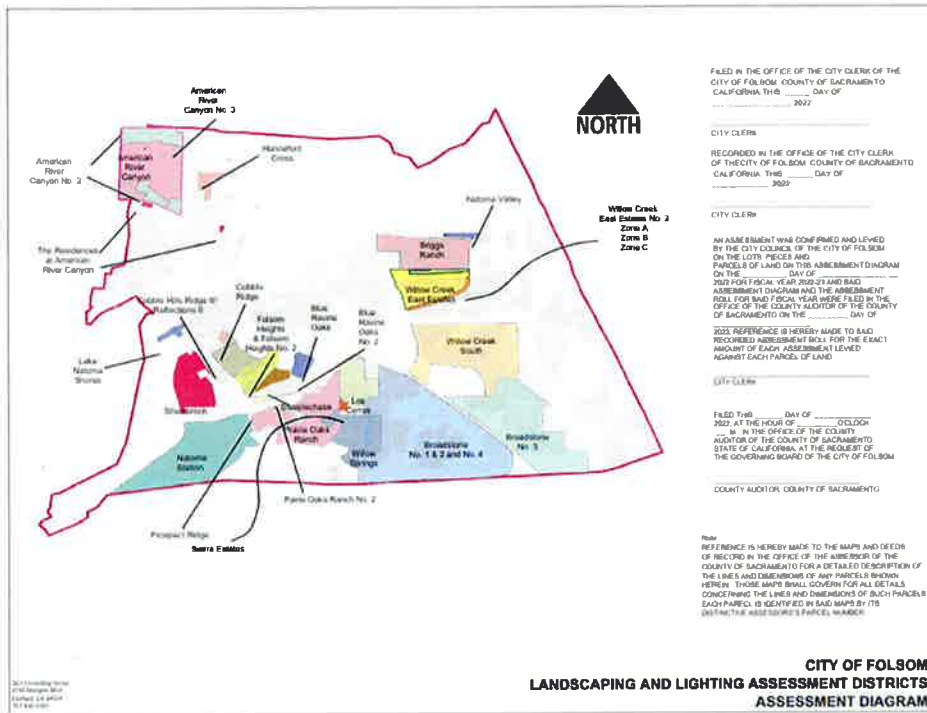


District	FY 2023/24 Maximum Authorized Rate	FY 2023/24 Proposed Rate	Maximum Assessment Inflator
Broadstone No. 4-Zone C	38.65	38.64	CPI NTE 3%
Broadstone No. 4-Zone D	37.91	37.90	CPI NTE 3%
Cobble Hills II/Reflections II	113.14	113.14	No Inflator
Cobble Ridge	251.23	139.48	CPI
Folsom Heights	70.88	70.88	No Inflator
Folsom Heights No. 2	234.56	208.58	CPI NTE 3%
Hannaford Cross	195.78	195.78	No Inflator
Lake Natoma Shores	183.58	183.58	No Inflator
Los Cerros	121.18	121.18	No Inflator
Natoma Station	91.71	91.70	No Inflator
Natoma Valley	1,012.07	877.36	CPI NTE 4%
Prairie Oaks Ranch	213.61	213.60	No Inflator
Prairie Oaks Ranch No. 2	333.03	333.02	CPI NTE 3%
Prospect Ridge	1,269.84	1,269.82	CPI NTE 4%
Sierra Estates	429.80	429.78	CPI NTE 4%
Silverbrook	132.32	132.27	No Inflator
Steeplechase	157.68	157.68	No Inflator
The Residences at American River Canyon	728.25	728.24	CPI NTE 4%
The Residences at American River Canyon II	1,512.51	1,512.50	CPI NTE 4%
Willow Creek Estates East	80.40	80.40	No Inflator
Willow Creek Estates No. 2-Zone A&B	107.65	107.64	CPI NTE 4%
Willow Creek Estates No. 2-Zone C	98.96	98.96	CPI NTE 4%
Willow Creek Estates South	109.88	109.87	No Inflator
Willow Springs	28.14	28.14	No Inflator

Each year, prior to the assessments being placed on the tax roll, the City will review the cost estimate and determine the amount needed to maintain the improvements for the upcoming fiscal year. The actual assessment per benefit point will be based on the estimated costs, available fund balance and maximum allowable assessment with the goal of maintaining the improvements in a satisfactory and operational condition. The actual assessment amount may be equal to or lower than the maximum allowable assessment; however, it may not exceed the maximum unless the increase is approved by the property owners in accordance with Proposition 218.

6. ASSESSMENT DIAGRAM

The boundaries of the Districts are displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the Districts are those lines and dimensions shown on the maps of the County Assessor of the County of Sacramento, at the time this Engineer's Report was prepared, and are incorporated by reference herein and made part of this report.



7. BUDGETS

The Fiscal Year 2023/24 budgets for the maintenance and servicing of the improvements as described in Section 3 - Plans and Specifications of this report are shown below.

GENERAL MAINTENANCE COSTS

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

SERVICE COSTS

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

CURRENT YEAR IMPROVEMENT PROJECTS

Funded capital improvements planned to occur in the upcoming fiscal year.

INCIDENTAL COSTS

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

TOTAL IMPROVEMENT COSTS

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

RESERVE FUND COLLECTION / (CONTRIBUTION)

This item includes the amount to be collected from or credited to the annual assessment. When the total Improvement Costs exceed the total maximum assessment revenue to be collected, and there are sufficient

reserves, a credit may be applied to the total annual costs. When the total Improvement Costs are less than the total maximum assessment revenue, an amount may be collected to maintain reserves to enable the City to pay for the maintenance and servicing of the improvements prior to December 10 of the fiscal year, or whenever the City expects to receive its apportionment of special assessment collections from the County, whichever is later.

CONTRIBUTIONS FROM OTHER SOURCES

This item includes any amount contributed to the District from any source of funds other than the annual assessments.

ROUNDING ADJUSTMENT

This item includes any amount necessary to round the actual assessment amount for each parcel to an even cent as the County requires that the total levy amount submitted be even so that the amount can be divided into two equal installments on the tax roll.

BALANCE TO ASSESS DISTRICT PROPERTIES

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

RESERVE FUND BALANCE ANALYSIS

This calculation determines funds available in a district. This calculation includes the included funds remaining after being allocated to the estimated reserves, short-term installments and long-term installments.

ESTIMATED RESERVES

Estimated reserve needed for the City to pay for the maintenance and servicing of the improvements prior to December 10 of the fiscal year, or whenever the City expects to receive its apportionment of special assessment collections from the County, whichever is later.

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.

8. ASSESSMENT ROLL

Assessor's parcel identification, for each lot or parcel subject to the assessment, shall be based on the County Assessor's secured roll data for the applicable year in which this report is prepared. A listing of assessor's parcels subject to the assessments for Fiscal Year 2023/24, along with the assessment amounts, is on file in the office of the City Clerk and incorporated herein by reference.

Based on County Assessor's secured roll data, current assessor's parcels, including corrected and/or new assessor's parcels, will be submitted and/or resubmitted to the County Auditor/Controller. The annual assessment amount to be levied and collected for the resubmitted parcel(s) shall be determined in accordance with the method of apportionment and assessment rate approved in this Engineer's Report. Therefore, if a single assessor's parcel has a status change in development, other land use change, or subdivides into multiple assessor's parcels, the assessment amounts applied to each of the new assessor's parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment amount.

The following table summarizes the Fiscal Year 2023/24 assessments for the Districts.

District	FY 2023/24 Total Assessment	FY 2023/24 SFEs	FY 2023/24 Proposed Rate per SFE
American River Canyon North	\$105,204.68	1,022.00	\$102.94
American River Canyon North No. 2	8,876.80	160.00	55.48
American River Canyon North No. 3	249,399.80	919.56	271.22
Blue Ravine Oaks	12,351.90	165.00	74.86
Blue Ravine Oaks No. 2	0.00	165.00	0.00
Briggs Ranch	80,575.10	658.94	122.28
Broadstone	390,345.26	2,366.00	164.98
Broadstone No. 3	34,488.26	844.49	40.84
Broadstone No. 4	102,588.28	2,615.61	39.22
Cobble Hills II/Reflections II	44,011.46	389.00	113.14
Cobble Ridge	13,669.04	98.00	139.48
Folsom Heights	21,831.04	308.00	70.88
Folsom Heights No. 2	64,242.64	308.00	208.58
Hannaford Cross	20,165.34	103.00	195.78
Lake Natoma Shores	20,744.54	113.00	183.58
Los Cerros	40,837.66	337.00	121.18
Natoma Station	152,381.94	1,661.71	91.70
Natoma Valley	69,311.44	79.00	877.36
Prairie Oaks Ranch	196,219.98	918.63	213.60
Prairie Oaks Ranch No. 2	299,518.48	899.40	333.02
Prospect Ridge	44,443.70	35.00	1,269.82

Sierra Estates	10,744.50	25.00	429.78
Silverbrook	15,098.86	114.15	132.27
Steeplechase	24,282.72	154.00	157.68
The Residences at American River Canyon	12,380.08	17.00	728.24
The Residences at American River Canyon II	15,125.00	10.00	1,512.50
Willow Creek Estates East	60,058.80	747.00	80.40
Willow Creek Estates East No. 2	79,704.00	747.00	106.70
Willow Creek Estates South	160,496.72	1,460.73	109.87
Willow Springs	14,548.38	517.00	28.14
Totals:	\$2,363,646.40	17,958.22	

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