Agenda

REVISED City Council Regular Meeting and Joint City Council/Folsom Ranch Financing Authority Meeting

Folsom City Hall | City Council Chambers, First Floor
50 Natoma Street, Folsom, CA 95630

April 14, 2026, 6:30 PM

Welcome to Your City Council Meeting

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

Participation

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

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

Reasonable Accommodations

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

How to Watch

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

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

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

City Council Regular Meeting and
Joint City Council/Folsom Ranch Financing Authority Meeting

Folsom City Hall | City Council Chambers, First Floor
50 Natoma Street, Folsom, CA 95630

www.folsom.ca.us

Tuesday, April 14, 2026 6:30 PM

Justin Raithel, Mayor

Sarah Aquino, Councilmember | *Barbara Leary, Councilmember*
Mike Kozlowski, Councilmember | *Anna Rohrbough, Vice Mayor*

REVISED AGENDA

Revisions:
The staff report related to City Council Salaries (Ordinance No. 1366 and Resolution No. 11584) has been updated and moved from the Consent Calendar to Old Business

CALL TO ORDER

ROLL CALL: Councilmembers: Leary, Rohrbough, Aquino, Kozlowski, Raithel

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

PLEDGE OF ALLEGIANCE

AGENDA UPDATE

BUSINESS FROM THE FLOOR:

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

SCHEDULED PRESENTATIONS:

1. Proclamation of the Mayor of the City of Folsom Proclaiming April 12-18, 2026 as National Public Safety Telecommunicators Week in the City of Folsom

2. Proclamation of the Mayor of the City of Folsom Proclaiming April 19-25, 2026 as National Library Week in the City of Folsom

3. Proclamation of the Mayor of the City of Folsom Recognizing 20 Consecutive Years as a Tree City USA and Celebrating Arbor Day

4. Proclamation of the Mayor of the City of Folsom Proclaiming April 22, 2026, as Earth Day, Celebrated on April 18, 2026

5. Presentation Regarding the Fire Department Deployment Model

6. A Presentation from HomeServe USA Corporation regarding Homeowner Water and Sewer Service Line Protection Program and Direction to Staff

CONSENT CALENDAR:

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

7. Approval of the March 24, 2026 City Council Special and Regular Meeting Minutes

8. Zoning Code Update – Accessory Dwelling Unit Ordinance Hearing and Determination that the Project is Exempt from CEQA; Ordinance No. 1361 - An Ordinance of the City of Folsom for the Repeal and Re-Enactment of Chapter 17.105 of the Folsom Municipal Code Pertaining to Accessory Dwelling Units (Second Reading and Adoption)

9. Resolution No. 11585 – A Resolution Authorizing the City Manager to Execute an Agreement with Ensure Utility Inc. dba Phoenix Water Solutions for $282,422.50 from the Water Operating Fund (Fund 520) for the Water Meter and End Point Replacement Project

10. Resolution No. 11586 – A Resolution Authorizing the City Manager to Execute Amendment No. 1 to the Agreement (Contract No. 173-21 24-030) with Water Systems Consulting, Inc. for $107,850 from the Water Operating Fund (Fund 520) for Additional Consulting Services for the Water Conservation Needs Assessment and Appropriation of Funds

11. Resolution No. 11587 – A Resolution Authorizing the City Manager to Execute an Agreement with N&S Tractor Co. in the amount of $127,343.19 from the Solid Waste Operating Fund (Fund 540) for the Purchase of a Front Loader

12. Resolution No. 11588 – A Resolution Authorizing the City Manager to Execute a Program Supplement Agreement with Caltrans for the Folsom-Placerville Rail Trail Project, Project No. PK1604, Federal Project No. 5288(042)

13. Resolution No. 11589 - A Resolution Authorizing the City Manager to Execute a Construction Agreement With Frontline General Engineering Construction, Inc. in the amount of $1,078,379 for the Livermore Community Park Phase V Project, Project No. 002643, from the Park Dedication (Quimby) Fund (Fund 240) in the Amount of $787,226 and from the Park Improvements Impact Fund (Fund 412) in the Amount of $291,153, and Appropriation of Funds in the Amount of $147,974 from Fund 412, for a Total Project Budget of $1,347,974

14. Resolution No. 11592- A Resolution Authorizing the City Manager to Execute a Program Supplement Agreement with Caltrans for the Folsom Lake Crossing Phase 2 Safety Improvement Project, Project No. PW2601, Federal Project No. 5288(055)

15. Resolution No. 11593 – A Resolution Approving the Alder Creek West Large Lot Final Map and Authorizing the City Manager to Accept Offers of Dedication Associated with Said Map

PUBLIC HEARING:

16. Resolution No. 11591 - A Resolution Approving the Final Engineer's Report, Confirming the Diagrams and Assessments, and Ordering the Continued Levying of Assessments for Maintenance and Servicing of Improvements Within the City of Folsom Landscaping and Lighting Districts for Fiscal Year 2026-27 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

17. Community Park West Alternative Site Development Agreement Amendments (DEVA26-00028) and determination that these requests are exempt from CEQA pursuant to CEQA Guidelines Section 15061(b)(3)

    i. Ordinance No. 1363 - An Uncodified Ordinance of the City of Folsom Approving Amendment No. 2 to the First Amended and Restated Tier 1 Development Agreement By and Between the City of Folsom and Alder Creek West Improvement Company, LLC, With Respect to Property Previously Owned by Hillsborough North, LLC. (Introduction and First Reading)

    ii. Ordinance No. 1364 - An Uncodified Ordinance of the City of Folsom Approving Amendment No. 2 to the First Amended and Restated Tier 1 Development Agreement By and Between the City of Folsom and Alder Creek West Improvement Company, LLC, With Respect to Property Previously Owned by Prairie City Commercial Properties, LLC. (Introduction and First Reading)

    iii. Ordinance No. 1365 - An Uncodified Ordinance of the City of Folsom Approving Amendment No. 2 to the First Amended and Restated Tier 1 Development Agreement By and Between the City of Folsom and Alder Creek West Improvement Company, LLC, With Respect to Property Previously Owned by West Hillsborough Investors, LLC. (Introduction and First Reading)

NEW BUSINESS:

18. Ordinance No. 1367 – An Ordinance of the City of Folsom Amending Chapters 13.03, 13.04, 13.08, 13.12, 13.16, 13.20, and 13.25 of the Folsom Municipal Code Concerning the Sanitary Sewer Collection System and Municipal Sewer System Regulations (Introduction and First Reading) and Determination that the Project is Exempt from CEQA

19. Ordinance No. 1368 – An Ordinance of the City of Folsom Amending Chapter 13.26 of the Folsom Municipal Code Concerning Water Conservation (Introduction and First Reading) and Determination that the Project is Exempt from CEQA

20. Ordinance No. 1369 - An Ordinance of the City of Folsom Amending Chapter 13.22 of the Folsom Municipal Code Concerning Water System Cross-Connection Control (Introduction and First Reading) and Determination that the Project is Exempt from CEQA

21. City of Folsom Community Facilities District No. 24 (Alder Creek West)

    i. Resolution No. 11581 - A Resolution of the City Council of the City of Folsom Approving a Proposed Boundary Map and Declaring Intention to Form a Community Facilities District to be Named "City of Folsom Community Facilities District No. 24 (Alder Creek West)," Identify Territory Proposed for Annexation to the Community Facilities District in the Future and to Levy Special Taxes Therein

ii. Resolution No. 11582 - A Resolution of the City Council of the City of Folsom Declaring the Necessity for Incurring Bonded Indebtedness in and for the City of Folsom Community Facilities District No. 24 (Alder Creek West) and in and for each Improvement Area Designated therein and Territory Proposed for Annexation to the Community Facilities District in the Future and Calling for a Public Hearing Thereon

OLD BUSINESS:

22. Consideration of Partnership with Change.org for Community Survey and Civic Dialogue

23. City Council Salaries:

    i. Ordinance No. 1366 - An Ordinance of the City of Folsom Amending Section 2.06.010 of the Folsom Municipal Code Regarding City Council Salaries (Second Reading and Adoption)

    ii. Resolution No. 11584 - A Resolution of the City Council of the City of Folsom Setting City Council Salary at the Rate Authorized by Ordinance No. 1366

CONVENE JOINT MEETING OF THE CITY COUNCIL AND THE FOLSOM RANCH FINANCING AUTHORITY

ROLL CALL: Council / Boardmembers: Leary, Rohrbough, Aquino, Kozlowski, Raithel

JOINT MEETING PUBLIC HEARING:

24. Folsom Ranch Financing Authority City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026

    i. Resolution No. 11590 - A Resolution of the City Council of the City of Folsom Authorizing the Issuance of the City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Bonds, Series 2026, the Execution of an Indenture Providing therefor, Authorizing the Execution of a Local Obligation Purchase Contract, and Authorizing Necessary Actions and the Execution of Other Documents in Connection therewith

    ii. Resolution No. 015-Folsom Ranch FA - Resolution of the Governing Board of the Folsom Ranch Financing Authority Authorizing the Issuance, Sale and Delivery of Not to Exceed $12,000,000 Aggregate Principal Amount of City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026; Approving the Form and Substance of a Trust Agreement, Authorizing Modifications thereof and Execution and Delivery as Modified; Approving a Preliminary Official Statement, Authorizing Changes thereto and Execution and Delivery of an Official Statement to be Derived therefrom; Approving a Local Obligation Purchase Contract and a Bond Purchase Contract and Execution and Delivery of Each; and Authorizing Related Actions Necessary to Implement the Proposed Financing

JOINT MEETING ADJOURNMENT

RECONVENE REGULAR CITY COUNCIL MEETING

CITY MANAGER REPORTS

COUNCIL COMMENTS

ADJOURNMENT

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

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

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

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

This meeting of the City Council is recorded with closed captioning. The recording will be cablecast on Metro Cable Channel 14, the local government affairs channel on the Comcast and DirecTV U-Verse cable system, and will be shown in its entirety on the Friday and Saturday following the meeting, both at 9 a.m. The recording will also be video streamed at metro14live.saccounty.gov.The City does not control scheduling of this telecast and persons interested in watching the televised meeting should confirm this schedule with Metro Cable TV, Channel 14. The City of Folsom provides live and archived webcasts of regular City Council meetings. The webcasts can be found on the online services page of the City's website www.folsom.ca.us.

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Any documents produced by the City and distributed to the City Council regarding any item on this agenda will be made available at the City Clerk's Counter at City Hall located at 50 Natoma Street, Folsom, California and at the Folsom Public Library located at 411 Stafford Street, Folsom, California during normal business hours.

PROCLAMATION

OF THE MAYOR OF THE CITY OF FOLSOM PROCLAIMING April 12-18, 2026

as

NATIONAL PUBLIC SAFETY TELECOMMUNICATORS WEEK IN THE CITY OF FOLSOM

WHEREAS, when our citizens and visitors require non-emergency or emergency response, the men and women of the City of Folsom police dispatch center answer their call and quickly dispatch the services and resources needed to save lives and property or otherwise provide assistance; and

WHEREAS, Folsom Police dispatchers are the vital link to our police officers, firefighters, crisis interventionists and our citizens, monitoring radio activity, traffic cameras and other tools to aid in providing information and lifesaving instructions while enhancing the safety of all; and

WHEREAS, the safety of our city's first responders is dependent on the quality and accuracy of information obtained and dispatched by our dispatchers; and

WHEREAS, in 2025, Folsom's public safety dispatchers answered 63,214 telephone calls, 22,826 of which were 9-1-1 calls, and dispatched 38,427 incidents; and

WHEREAS, in 2025, Folsom's communications dispatchers answered over 99% of all 9-1-1 calls in 15 seconds or less; and

WHEREAS, Folsom's public safety dispatchers serve with, care, compassion and Esprit de Corps while aiding in the relentless pursuit of criminal behavior and fostering of positive relationships; and

WHEREAS, Folsom's public safety dispatchers are the calm on the end of the line when calm is needed most.

NOW, THEREFORE, I, JUSTIN RAITHEL Mayor of the City of Folsom on behalf of the Folsom City Council, do hereby proclaim the week of April 12-18, 2026, as ***NATIONAL PUBLIC SAFETY TELECOMMUNICATORS WEEK*** in the City of Folsom and extend our gratitude to Folsom's Communications Dispatchers for their dedicated service to our community, their diligence and commitment to keeping our City and citizens safe.

PROCLAIMED this 14th day of April 2026.

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Justin Raithel, MAYOR

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CITY OF
FOLSOM
DISTINCTIVE BY NATURE

PROCLAMATION
OF THE MAYOR OF THE CITY OF FOLSOM
PROCLAIMING APRIL 19-25, 2026 AS
NATIONAL LIBRARY WEEK IN THE CITY OF FOLSOM

WHEREAS, the Folsom Public Library leads the County of Sacramento with the highest circulation and program attendance of any library location in the County; and that it does so with per capita funding at around half that of its regional peers; and

WHEREAS, the dedicated volunteers of the Friends of the Folsom Library play an essential role in supporting the Library through book sales, grant writing, and community outreach, raising more than $75,000 for the Library this year; and

WHEREAS, libraries partner with schools, businesses, and organizations to maximize resources, increase efficiency, and expand access to essential services, strengthening the entire community; and

WHEREAS, libraries serve as vibrant community hubs, connecting people with knowledge, technology, and resources while fostering civic engagement, critical thinking, and cultural enrichment; and

WHEREAS, libraries provide free and equitable access to books, digital tools, and innovative programming, ensuring that all individuals have the support they need to learn, connect, and thrive; and

WHEREAS, communities across the country are joining together to celebrate National Library Week under the theme "Find Your Joy";

NOW, THEREFORE, I, JUSTIN RAITHEL, Mayor of the City of Folsom, do hereby proclaim the week of April 19-25, 2026, as National Library Week in the City of Folsom and extend our gratitude to the Friends of the Folsom Library and to our dedicated volunteers and staff. During this week, I encourage residents to visit their library, explore its resources, and celebrate all the ways that it helps our community find joy.

PROCLAIMED this 14th day of April 2026.

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Justin Raithel, MAYOR

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CITY OF
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DISTINCTIVE BY NATURE

PROCLAMATION
OF THE MAYOR OF THE CITY OF FOLSOM

RECOGNIZING 20 CONSECUTIVE YEARS AS A TREE CITY USA
and
CELEBRATING ARBOR DAY

WHEREAS, the legacy of Arbor Day began with J. Sterling Morton's 1872 vision for a dedicated day to trees, a tradition elevated to national prominence in 1907 by President Theodore Roosevelt as a vital investment in our republic's future; and

WHEREAS, Arbor Day is now observed annually throughout the nation and the world and will be celebrated in Folsom on Saturday, April 18, 2026; and

WHEREAS, our tree canopy serves as vital living infrastructure, stabilizing our soils, intercepting storm flows, and providing a natural cooling effect that lowers energy demands while filtering the very air we breathe; and

WHEREAS, trees are unique municipal assets that -increase in value over time, enhancing property values, fostering a restorative sanctuary that recharges the human spirit, and create shaded, walkable areas that strengthen our business community; and

WHEREAS, beyond their measurable utility, trees offer a timeless source of joy, weaving nature into the daily fabric of our city, offering a quiet legacy for generations to come; and

WHEREAS, for twenty consecutive years, the Arbor Day Foundation has recognized the City of Folsom as a Tree City USA, a milestone that reflects our city's unwavering commitment to fostering a robust, resilient tree canopy for all residents; and

WHEREAS, the City will celebrate Arbor Day by planting trees at Granite Mini Park, and will further observe our 20-year milestone as a Tree City USA with a commemorative planting event at McFarland Park this fall.

NOW, THEREFORE, I, Justin Raithel, Mayor of the City of Folsom, do hereby proclaim **April 18th, 2026 as Arbor Day** in the City of Folsom, and urge all citizens to support our efforts in protecting our trees and woodlands and;

FURTHER, I urge all citizens to enjoy the cool shade of trees and join us in securing the well-being of future generations as Folsom celebrates two decades of excellence as a Tree City USA.

PROCLAIMED this 14th day of April 2026.

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Justin Raithel, MAYOR

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CITY OF
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DISTINCTIVE BY NATURE

PROCLAMATION

OF THE MAYOR OF THE CITY OF FOLSOM

Proclaiming April 22, 2026, as Earth Day, Celebrated on April 18, 2026

WHEREAS, Senator Gaylord Nelson and student activist Denis Hayes organized the first Earth Day rallies on April 22, 1970 across the United States, which signaled that protecting the environment is an important goal of the American people, creating the modern environmental movement and landmark pieces of environmental legislation in the United States; and

WHEREAS, Earth Day has evolved into the world's largest civic event, uniting people across 192 countries in a shared celebration and citizenship of our planet. With this year's theme, "Our Power, Our Planet," Folsom proudly joins the worldwide effort on April 18, 2026; and

WHEREAS, the City of Folsom recognizes that an environment free of pollution increases property values, enhances economic vitality, protects native species, maintains air and water quality, and beautifies our community; and

WHEREAS, the City of Folsom acknowledges the ongoing efforts of City staff to comply with state and federal environmental regulations that protect our community and natural resources for future generations.

WHEREAS, in 2025, the City of Folsom utilized roughly 1,054 tons of recovered organic waste through Community Service Day, landscape projects, and the self-serve compost pile, all of which were used locally; and

WHEREAS, the City of Folsom diverts 54 tons per day of organic material from the landfill, contributing to statewide waste-reduction and sustainability goals; and

WHEREAS, the City of Folsom is committed to sharing information about sustainability initiatives and inspiring stewardship of our distinct natural environment:

NOW, THEREFORE, I, Justin Raithel, Mayor of the City of Folsom, on behalf of the Folsom City Council, do hereby proclaim April 22, 2026, as Earth Day, which will be celebrated on April 18 with Earth Day volunteer opportunities at Lions Park.

PROCLAIMED this 14th day of April 2026.

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Justin Raithel, MAYOR

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CITY OF
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DISTINCTIVE BY NATURE

Folsom City Council
Staff Report

MEETING DATE:	4/14/2026
AGENDA SECTION:	Scheduled Presentations
ITEM TITLE:	Presentation Regarding the Fire Department Deployment Model
FROM:	Fire Department

BACKGROUND / ISSUE

The Folsom Fire Department will present background of the Standards of Coverage and the current deployment model, summarize service delivery impacts associated with the engine company closure, and provide an updated deployment model to improve coverage and operational effectiveness.

The presentation will be delivered by Fire Chief Jason Solak.

RECOMMENDATION / CITY COUNCIL ACTION

No action is requested of the City Council at this time.

Submitted,

Jason Solak, Fire Chief

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CITY OF
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Folsom City Council
Staff Report

MEETING DATE:	4/14/2026
AGENDA SECTION:	Scheduled Presentations
ITEM TITLE:	A Presentation from HomeServe USA Corporation regarding Homeowner Water and Sewer Service Line Protection Program and Direction to Staff
FROM:	Utilities Department

BACKGROUND / ISSUE

The HomeServe Service Line Program, offered by Utility Service Partners, a HomeServe Company, was conceived to educate property owners about their service line responsibilities and to help residents avoid the out-of-pocket expense for unanticipated and potentially costly service line repairs and replacements. This program offers the following to residents:

- Providing homeowners affordable protection against significant and unexpected costs to remedy leaking/broken/ clogged water lines, sewer lines, and in-home plumbing lines.
- Ensuring the delivery of timely, high-quality repair services in adherence to all applicable codes.
- The program stimulates the local economy by using fully vetted local contractors to complete the repairs.

Bill Coffey from HomeServe USA will present the details of their service line program. City staff requests direction to move forward with this program and bring back the related agreements for consideration by City Council or to not move forward with this program.

Submitted,

Marcus Yasutake, Utilities Director

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CITY OF
FOLSOM
DISTINCTIVE BY NATURE

City Council Special Meeting

MINUTES

Tuesday, March 24, 2026 5:00 PM

CALL TO ORDER

The special City Council meeting was called to order at 5:00 pm with Mayor Raithel presiding.

ROLL CALL:

Councilmembers Present:	Anna Rohrbough, Vice Mayor Sarah Aquino, Councilmember Barbara Leary, Councilmember Justin Raithel, Mayor
Councilmembers Absent:	Michael Kozlowski, Councilmember

ADJOURNMENT TO CLOSED SESSION FOR THE FOLLOWING PURPOSES:

1. Conference with Legal Counsel – Anticipated Litigation, Significant Exposure to Litigation Pursuant to Government Code section 54956.9(d)(2): Three Potential Cases

2. Conference with Real Property Negotiator – Pursuant to Government Code section 54956.8: Real Property Located at 1015 Riley Street in Folsom, Negotiating Parties: City Manager Bryan Whitemyer on behalf of the City of Folsom; Letitia Russell on behalf of the property owner. Under Negotiation: Price and Terms of Sale

3. Conference with Real Property Negotiator - Pursuant to Government Code section 54956.8: Real Property Located along Leidesdorff Street (APN 070-0046-026 and 070-0042-002). Negotiating Parties: City Manager Bryan Whitemyer and Community Development Director Pam Johns on behalf of the City of Folsom; Brian Martell and Moe Hirani on behalf of the property owners. Under Negotiation: Price and Terms of Sale

Motion by Councilmember Aquino, second by Councilmember Leary to adjourn to closed session. Motion passed by the following roll-call vote:

AYES: Rohrbough, Aquino, Leary, Raithel
NOES: None
ABSENT: Kozlowski
ABSTAIN: None

RECONVENE

Interim City Attorney Sari Dierking announced that no final action was taken during closed session.

ADJOURNMENT

There being no further business to come before the City Council, the meeting was adjourned at 6:36 pm.

SUBMITTED BY:

_____
Jennifer Jimenez, Deputy City Clerk

ATTEST:

_____
Justin Raithel, Mayor

City Council Regular Meeting

MINUTES

Tuesday March 24, 2026 6:30 PM

CALL TO ORDER

The regular City Council meeting was called to order at 6:36 pm with Mayor Raithel presiding.

ROLL CALL:

Councilmembers Present:	Anna Rohrbough, Vice Mayor Sarah Aquino, Councilmember Barbara Leary, Councilmember Justin Raithel, Mayor
Councilmembers Absent:	Michael Kozlowski, Councilmember (*arrived at 6:50 p.m.*)

PLEDGE OF ALLEGIANCE

Mayor Raithel welcomed the St. Francis High School Civics and AP Government class; the class helped lead the pledge of allegiance.

AGENDA UPDATE

Interim City Attorney Sari Dierking advised that there was additional information for Item No. 11.

BUSINESS FROM THE FLOOR:

The following speaker addressed the City Council:

1. Lily Nichols

SCHEDULED PRESENTATION:

1. Presentation Regarding Assembly Bill 1572 and Non-Functional Turf

Marcus Yasutake Utilities Director made a presentation and responded to questions from the City Council.

CONSENT CALENDAR:

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

2. Approval of the March 02, 2026 City Council Special Workshop Minutes

3. Approval of the March 10, 2026 City Council Special and Regular Meeting Minutes

4. Resolution No. 11576 - A Resolution Authorizing the City Manager to Execute an Agreement with Curtis Sorber dba the HVAC Nerd for HVAC System Improvements for $84,290 Funded from the Police Capital Improvement Fund (Fund 428) and the Folsom Plan Area Capital Improvement Fund (Fund 472) for the 1 Natoma Street Project (Project PD2501)

5. Resolution No. 11577 – A Resolution Authorizing the City Manager to Execute an Agreement with N&S Tractor Co. for $259,860.68 with $129,930.34 Funded from the Water Operating Fund (Fund 520) and $129,930.34 Funded from the Wastewater Operating Fund (Fund 530) for the Purchase of a Front Loader and Appropriation of Funds

6. Resolution No. 11578 - A Resolution Authorizing the City Manager to Execute an Agreement for Maintenance of Shared Transportation Facilities Between the County of Sacramento and the City of Folsom

7. Pulled for discussion

Motion by Councilmember Aquino, second by Vice Mayor Rohrbough to approve the Consent Calendar Item Nos. 2-6. Motion passed by the following roll-call vote:

AYES: Rohrbough, Aquino, Kozlowski, Leary, Raithel
NOES: None
ABSENT: None
ABSTAIN: None

PULLED FOR DISCUSSION:

7. Resolution No. 11583– A Resolution of the City Council Authorizing the Mayor to Execute an Amendment to the Employment Agreement for the City Manager

This item was pulled for public comment.

The following speaker spoke under this item:

1. Bill Turner

The City Council provided additional comments. City Manager Bryan Whitemyer provided additional information regarding compensation plans and Interim Sari Dierking further responded and clarified COLA and step increases.

Motion by Councilmember Kozlowski, second by Vice Mayor Rohrbough to approve Resolution No. 11583. Motion passed by the following roll-call vote:

AYES: Rohrbough, Aquino, Kozlowski, Raithel
NOES: None
ABSENT: None
ABSTAIN: Leary

Councilmember Kozlowski asked for clarification regarding abstentions. Interim City Attorney Sari Dierking responded.

PUBLIC HEARING:

8. Zoning Code Update – Accessory Dwelling Unit Ordinance Hearing and Determination that the Project is Exempt from CEQA; Ordinance No. 1361 - An Ordinance of the City of Folsom for the Repeal and Re-Enactment of Chapter 17.105 of the Folsom Municipal Code Pertaining to Accessory Dwelling Units (Introduction and First Reading)(continued from March 10, 2026)

Associate Planner Nathan Stroud made a presentation and responded to questions from the City Council. Planning Manager Desmond Parrington provided additional information regarding objective design standards and Interim City Attorney Sari Dierking further clarified. City Manager Bryan Whitemyer provided information regarding staircases.

Motion by Councilmember Kozlowski to determine that the project is exempt from CEQA and to introduce and approve the first reading of the ordinance with a modification to strike the word enclosed and require that screening be of materials and colors similar to the rest of the building.

Interim City Attorney suggested to only delete the word “enclosed” and replace it with the word “screened”.

Vice Mayor Rohrbough seconded the motion.

The public hearing was opened at 7:36 p.m.

The following speakers spoke under this item:

1. Lily Nichols
2. Miranda Pond

Hearing no further speakers, the public hearing was closed at 7:42 p.m.

Motion by Councilmember Kozlowski, second by Councilmember Leary to introduce Ordinance No. 1361 with modification to the language of the staircase requirement to indicate “screened” rather than “enclosed”. Motion passed by the following roll-call vote:

AYES: Rohrbough, Aquino, Kozlowski, Leary, Raithel
NOES: None
ABSENT: None
ABSTAIN: None

NEW BUSINESS:

9. Receive a Presentation from the City’s Independent Auditor and Receive and File the City of Folsom Annual Comprehensive Financial Report for the Year Ended June 30, 2025

Chief Financial Officer Stacey Tamagni introduced the item. Badawi and Associates Partner Mitesh Desai made a presentation and responded to questions from the City Council.

10. Consideration of Partnership with Change.org for Community Survey and Civic Dialogue

City Manager Bryan Whitemyer presented this item and Mayor Raithel provided additional information and responded to questions from the City Council. The City Council made additional comments.

11. Ordinance No. 1366 - An Ordinance of the City of Folsom Amending Section 2.06.010 of the Folsom Municipal Code Regarding City Council Salaries (Introduction and First Reading) and Determination that the Project is Exempt from CEQA

City Manager Bryan Whitemyer made a presentation and responded to questions from the City Council. Chief Financial Officer Stacey Tamagni responded to the question regarding the City of Folsom's contribution to PERS.

The following speakers spoke under this item:

1. Jag Nagendra
2. Rosario Rodriguez
3. Bill Turner
4. Elisha Kampsen

Motion by Vice Mayor Rohrbough, second by Councilmember Kozlowski to introduce Ordinance No. 1366.

The City Council further discussed the ordinance.

Motion passed by the following roll-call vote:

AYES: Rohrbough, Kozlowski, Raithel
NOES: Aquino, Leary
ABSENT: None
ABSTAIN: None

12. Resolution No. 11579 – A Resolution Authorizing the City Manager to Execute a Program Supplement Agreement with Caltrans for the Intelligent Transportation Systems (ITS) Master Plan Implementation Project, Project No. PW2305, Federal Project No. 5288(052)

Senior Civil Engineer Zach Bosch made a presentation and responded to questions from the City Council.

Motion by Councilmember Kozlowski, second by Councilmember Leary to approve Resolution No. 11579. Motion passed by the following roll-call vote:

AYES: Rohrbough, Aquino, Kozlowski, Leary, Raithel
NOES: None
ABSENT: None
ABSTAIN: None

13. Resolution No. 11580 - A Resolution Approving the Preliminary Engineer's Report for the Following Landscaping and Lighting Districts for Fiscal Year 2026-27 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

Municipal Landscape Services Manager Derik Perez made a presentation and responded to questions from the City Council and City Manager

Motion by Councilmember Aquino, second by Councilmember Kozlowski to approve Resolution No. 11580. Motion passed by the following roll-call vote:

AYES: Rohrbough, Aquino, Kozlowski, Leary, Raithel
NOES: None
ABSENT: None
ABSTAIN: None

14. 2025 General Plan (and Housing Element) Annual Progress Report

Planning Manager Desmond Parrington made a presentation and responded to questions from the City Council. Housing Manager Stephanie Henry and City Manager Bryan Whitemyer made additional comments.

The following speaker spoke under this item:

1. Max Hoffstadt

CITY MANAGER REPORTS

City Manager Bryan Whitemyer spoke about the Charter Review Committee and the Parks and Recreational Commission meetings. He also spoke about the upcoming construction projects, the Festival of Eggs and the City of Folsom's 80th birthday events.

COUNCIL COMMENTS

Councilmember Kozlowski spoke about the recent SACOG meeting that he attended, and the Vista Del Lago track meet he attended earlier in the evening.

Vice Mayor Rohrbough spoke about the recent SacRT meeting she attended.

Councilmember Leary spoke about the recent Sacramento Metro Cable Commission she attended and walkable communities.

Councilmember Aquino spoke about the recent American River Canyon Ad Hoc Committee she attended.

Mayor Raithel had no comments.

ADJOURNMENT

There being no further business to come before the City Council, the meeting was adjourned at 10:09 p.m.

SUBMITTED BY:

_____
Jennifer Jimenez, Deputy City Clerk

ATTEST:

_____
Justin Raithel, Mayor

Folsom City Council
Staff Report

MEETING DATE:	4/14/2026
AGENDA SECTION:	Consent Calendar
ITEM TITLE:	Zoning Code Update – Accessory Dwelling Unit Ordinance Hearing and Determination that the Project is Exempt from CEQA; Ordinance No. 1361 - An Ordinance of the City of Folsom for the Repeal and Re-Enactment of Chapter 17.105 of the Folsom Municipal Code Pertaining to Accessory Dwelling Units (Second Reading and Adoption)
FROM:	Community Development Department

RECOMMENDATION / CITY COUNCIL ACTION

Staff respectfully requests that the City Council conduct the second reading and adopt Ordinance No. 1361 - An Ordinance of the City of Folsom for the Repeal and Re-Enactment of Chapter 17.105 of the Folsom Municipal Code Pertaining to Accessory Dwelling Units.

BACKGROUND / ISSUE

Since the City adopted its Accessory Dwelling Unit (ADU) Ordinance in 2020, the State has enacted several new laws affecting ADUs. As a result, some provisions of the City's ADU Ordinance are no longer consistent with State Law.

On December 5, 2025, the California Department of Housing and Community Development (HCD) sent a letter to the City to request that the City update its Accessory Dwelling Unit (ADU) Ordinance to align with changes to State ADU law since the ordinance's adoption in 2020. Pursuant to Government Code Section 66326, if the City is unable to provide HCD with an updated, State-compliant ADU Ordinance, the City's existing ordinance will be deemed null and void, and the City will be required to enforce only the State's ADU requirements. City staff provided HCD with a timeline to adopt an updated ADU Ordinance by April 2026, which HCD accepted. If the City fails to adopt and submit an updated ordinance by that date, the City risks having its ADU Ordinance declared null and void by HCD.

Staff have prepared the attached daft ADU Ordinance to replace the City's existing citywide regulations in Folsom Municipal Code Chapter 17.105. The draft ordinance ensures consistency with State law while maintaining and strengthening standards where the City is able to exercise local control, such as certain limited regulations related to size, height, and other objective design and development standards. The draft ordinance also standardizes and consolidates ADU requirements to increase readability and streamline the review process.

The proposed Ordinance was introduced to the City Council at its March 24, 2026, hearing. During the hearing, the City Council directed staff to amend proposed Ordinance No. 1361 Section FMC 17.105.190(E)(2)(c) to revise the design requirement for staircases serving second story accessory dwelling units by replacing the requirement that such staircases be "enclosed" with a requirement that they be "screened." With this amendment, the City Council voted (5-0-0-0: 5 votes in support, 0 opposed, 0 recusal, and 0 member absent) to introduce and conduct first reading of Ordinance No. 1361 - An Ordinance of the City of Folsom for the Repeal and Re-Enactment of Chapter 17.105 of the Folsom Municipal Code Pertaining to Accessory Dwelling Units.

Since the hearing, staff also have made a minor grammatical correction to FMC 17.105.200(C)(4)(b): "The window shall include flat trim measuring no more than three-and-one-half (3.5) inches ~~**side**~~ **wide** surrounding all sides of the window."

POLICY / RULE

The City's draft ADU Ordinance is consistent with the City's 2035 General Plan, including the Land Use and Housing Elements. Specifically, the draft ADU Ordinance is consistent with the following City policies:

General Plan Land Use (LU) and 2021-2029 Housing Element Policies:

- LU 6.1.2 Historic Folsom Residential Areas - Preserve and protect the residential character of Historic Folsom's residential areas.

- Policy H-1.5 - The City shall support the development of accessory dwelling units on single-family parcels.

- Policy H-2.1 - The City shall continually strive to shorten permit processing and review times to the greatest extent possible by allowing concurrent processing.

- Policy H-2.2 - The City shall strive to ensure that its current development impact fee structure does not unnecessarily constrain production of residential development.

- Policy H-2.4 - The City shall provide incentives to encourage the construction of accessory dwelling units and multi-generational housing units.

- Policy H-2.5 - The City shall endeavor through its development and design standards and decision making to provide consistent and predictable policy direction for residential project applicants.

- Policy H-5.1 - The City shall strive to ensure adequate and affordable housing for seniors and persons with disabilities, particularly in areas near public transportation, shopping, medical, and other essential services and facilities.

ANALYSIS

Since the enactment of the current Accessory Dwelling Unit (ADU) Ordinance in 2020, the State has enacted several new laws affecting the manner in which the City can regulate ADUs. Some changes which affect the City's existing ADU Ordinance include:

- Requirement that the City determine application completeness within 15 days of submittal, and to approve or deny an application for the creation of an ADU or JADU within 60 days. If the City fails to act within the 60-day timeframe, the application is automatically deemed approved (SB 543, 2025)
- Specifies that if the City fails to submit an adopted ADU ordinance to HCD or fails to respond to HCD's findings regarding their ordinance, that the City's ordinance is null and void and the City must only apply State ADU Law (SB 9, 2025)
- Prohibits the City from imposing any development or design standards on ADUs created pursuant to Government Code 66323 (also known as 'state-mandated' or 'state-exempt' ADUs, or '66323 Units') (SB 1211, 2024).
- Expands the number of allowable detached ADUs on an existing multi-unit dwelling lot to eight, provided that the number of ADUs does not exceed the number of existing units on the lot (SB 1211, 2024).
- Prohibits the City from requiring owner occupancy for an ADU, or for a JADU with independent bathroom facilities (AB 1154, 2025).
- Prohibits requiring the replacement of uncovered off-street parking if demolished in conjunction with the construction of an ADU, and prohibits the City from imposing parking requirements for ADUs in many instances (SB 1211, 2024).
- Clarifies that single-unit lots are allowed to construct at least three types of ADUs and one JADU, for a total of up to four ADUs on a single-unit lot (SB 543, 2025)
- Requires ministerial approval of an application to create an ADU or JADU; ADUs cannot be subject to discretionary review or hearing (AB 68, 2019).
- Clarifies that ADU size limits are based on the interior livable space of the unit (SB 543, 2025).

Based on these changes, staff have prepared a new ADU Ordinance to ensure consistency with new State requirements. In addition to changes to accommodate the changes to State law outlined above, the draft ordinance also proposes to:

- Clarify that all ADUs are subject to a ministerial review, and are not subject to discretionary review or hearing. This includes changing the level of review for ADUs in the Historic District to a staff-level review.
- Standardize and align definitions and terminology with the California Government Code.

- Use a new format to increase readability, consolidate standards, and ensure consistency.
- Ensure design and development requirements are clear, objective, and enforceable.
- Add a new Carriage House style to the list of allowed architectural styles for ADUs located in the Historic District.
- Make minor modifications to standardize development requirements for different ADU types
- Outline process for a voluntary staff-level standard design review option for applicants to request deviations from the ADU objective design standards.

The intent of Ordinance No. 1361 is to maintain existing ADU requirements to the extent permitted by State law, and to standardize, clarify, and strengthen applicable regulations in order to ensure quality design. More detailed information about the changes proposed in Ordinance No. 1361 are discussed in the Planning Commission staff report provided in Attachment 5.

Historic District Commission Meeting
The Historic District Commission considered this item at their March 4, 2026, meeting. Following the staff presentation on Ordinance No. 1361, the Commission requested clarification regarding the following items:

1. Department of Housing and Community Development (HCD) Timeline for updating the City's ADU Ordinance
    a. Staff confirmed that a timeline was provided to HCD indicating the City's intent to adopt an updated ordinance by April, which HCD accepted. If the City does not adopt a compliant ordinance within this timeframe, it risks receiving a Notice of Violation and having its ADU ordinance deemed null and void by the State.

2. Applicability of design standards for ADUs created pursuant to Government Code 66323 (State-Mandated ADUs)
    a. Staff confirmed that no local design standards can be applied to state-mandated ADUs, but can be applied to all other ADUs created pursuant to the City's ADU Ordinance.

3. Increased Number of Allowed ADUs on Multifamily Lots
    a. Staff confirmed that existing multifamily properties may construct up to eight detached ADUs, not to exceed the number of existing primary units on the site, provided sufficient space is available. Additionally, non-livable spaces may be converted into ADUs, up to 25 percent of the number of existing primary units. New multifamily developments may construct up to two detached ADUs.

4. Utility Connection Fees for Certain ADUs
    a. Staff confirmed that connection fees may not be charged unless the ADU is constructed concurrently with a new primary dwelling unit. Separate utility connections are not required to construct an ADU. However, if the utility provider

allows separate utility connections, the property owner may voluntarily install one for an ADU.

5. ADU Application Review Timeline Required by the State
    a. Staff confirmed that ADU applications are subject to a 15 day application completeness review and have 60 days to make an approval or denial determination. If the City fails to issue a determination within 60 days, the application is deemed approved by the State. To avoid this outcome, the City is prepared to issue a denial prior to the 60 day deadline if the application is not able to meet the requirements of the City's ADU ordinance. Applicants may also request to pause the 60-day review timeline if additional time is needed to make corrections.

6. Optional Standard Design Review Process for Deviations from Objective Design Standards
    a. Staff confirmed that an optional, standard staff-level design review process is available for applicants seeking to deviate from the objective design standards of the ADU ordinance. Under this process, the project would be evaluated based on standard design review findings, applicable design guidelines for the site, and would include public noticing and an opportunity for public comment.

During public comment, two Folsom residents had questions regarding FMC Section 17.105.070 of the draft ordinance, which requires that for all ADUs, the rental term be for a period longer than 30 days. The commentors asked how the City would treat existing nonconforming short term rentals of ADUs, and whether the City would consider modifying the language to allow for short term rentals in ADUs.

Draft Ordinance No. 1361 does not propose to change this requirement, which exists in the City's current ADU ordinance adopted in 2020. Further, Government Code Section 66323 requires that state-mandated ADUs be rented for a term longer than 30 days. AB 1154 (2025), which took effect on January 1, 2026, further expanded this requirement to include JADUs. The State of California has indicated through continued legislation that the intent for the encouragement of ADUs is to create more long-term housing units, which the City of Folsom reflected in the existing ADU ordinance adopted in 2020. As this policy decision was already made by the City in 2020, and is supported by State legislation, the proposed draft ordinance does not propose any changes to this requirement. The Historic District Commission provided feedback to staff to look into how the City would enforce the prohibition on short term rentals in ADUs created prior to 2020, and staff stated that they would look into the issue and reach out to the commentors to discuss their options.

The Historic District Commission voted to recommend approval of Ordinance No. 1361 to the City Council, based on the findings included in this report (5-0-0-2: 5 votes in support, 0 opposed, 0 recusal, and 2 members absent).

Planning Commission Meeting
The Planning Commission considered this item at their March 18, 2026, meeting. Following the staff presentation on Ordinance No. 1361, the Commission requested clarification regarding the appeal process for staff-level, ministerial design review determinations on ADU projects. Staff

confirmed that, in accordance with the Government Code, all ministerial design reviews of ADUs can be appealed to the Planning Commission. Staff also clarified that this includes ADUs in the Historic District, as the Government Code is clear that the Planning Commission is the appellate body, and as a practical concern in light of the *Robert Delp v. City of Folsom et al.* decision which requires that all projects reviewed by the Historic District Commission also require final approval by the City Council. No members of the public provided comment on Ordinance No. 1361.

The Planning Commission voted to recommend approval of Ordinance No. 1361 to the City Council, based on the findings included in this report (6-0-0-1: 6 votes in support, 0 opposed, 0 recusal, and 1 member absent).

Since the hearing, some minor grammatical changes have been made to Ordinance No. 1361, however this does not substantively change the ordinance requirements or process. Once adopted by the City, the new ADU Ordinance will be subject to review and approval by the California Housing and Community Development Department (HCD) to have legal effect.

FINANCIAL IMPACT

Staff anticipates that the proposed code changes requiring ministerial review for all ADUs, along with the clarification of existing requirements, will reduce the amount of staff resources needed for project review. Ministerial reviews do not require public noticing, which will reduce both staff time and the use of physical noticing materials. In addition, clearer and more objective ADU standards will streamline the review process by reducing the need for subjective interpretation of ambiguous provisions. ADUs within the Historic District will no longer require a Commission hearing, which will reduce staff time associated with preparing staff reports and attending meetings, including a reduction in the amount of compensatory time used by staff. As such, staff anticipates that the proposed changes would have a positive financial impact on City funds.

The City also is permitted under State law to charge processing fees to cover the cost for review of Accessory Dwelling Unit applications, and no change is proposed for these fees. With regard to impacts on City infrastructure, the draft ADU Ordinance allows the City to charge impact fees for ADUs larger than 750 square-feet proportional to the size of the ADU compared to the size of the primary residence, and no change is proposed to these impact fees.

ENVIRONMENTAL REVIEW

Pursuant to Section 21080.17 of the California Public Resources Code (PRC), the adoption of the ordinance is statutorily exempt from the California Environmental Quality Act (CEQA). Under PRC Section 21080.17, CEQA does not apply to the adoption of an ordinance by a city or county to implement the provisions of Section 65852.1 of, or Article 2 (commencing with Section 66314) or Article 3 (commencing with Section 66333) of Chapter 13 of Division 1 of Title 7 of the Government Code (the State ADU law). The ordinance implements ADU regulations in the City of Folsom in a manner that is consistent with the requirements of state law. As such, the adoption of the ordinance is exempt from CEQA.

ATTACHMENTS

1. Ordinance No. 1361 - An Ordinance of the City of Folsom for the Repeal and Re-Enactment of Chapter 17.105 of the Folsom Municipal Code Pertaining to Accessory Dwelling Units
2. Amendment to Ordinance No. 1361, dated 3/24/26
3. Department of Housing and Community Development Letter of Technical Assistance, Dated 12/5/25
4. Historic District Commission Staff Report, Dated 3/4/26
5. Changes/Modifications to Historic District Commission Agenda, dated 3/4/26
6. Planning Commission Staff Report, Dated 3/18/26
7. Changes/Modifications to Planning Commission Agenda, dated 3/18/26

Submitted,



PAM JOHNS
Community Development Director

Attachment 1

Ordinance No. 1361 - An Ordinance of the City of Folsom for the Repeal and Re-Enactment of Chapter 17.105 of the Folsom Municipal Code Pertaining to Accessory Dwelling Units

ORDINANCE NO. 1361

AN ORDINANCE OF THE CITY OF FOLSOM FOR THE REPEAL AND RE-ENACTMENT OF CHAPTER 17.105 OF THE FOLSOM MUNICIPAL CODE PERTAINING TO ACCESSORY DWELLING UNITS

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

SECTION 1 PURPOSE

The purpose of this ordinance is to amend the Folsom Municipal Code to conform with new State law regulations pertaining to Accessory Dwelling Units adopted since 2020.

SECTION 2 REPEAL AND RE-ENACTMENT TO CODE

Chapter 17.105 of the Folsom Municipal Code is hereby repealed and re-enacted to read as follows:

Chapter 17.105

ACCESSORY DWELLING UNITS

Sections:

17.105.010 Purpose, Applicability and Where Permitted.
17.105.020 Definitions.
17.105.030 Types.
17.105.040 Density and Consistency.
17.105.050 Processing Time and Submittal Requirements.
17.105.060 Fee Requirements.
17.105.070 Rental and Sale Limitations.
17.105.080 Conditions for Nonconforming Uses and Structures.
17.105.090 Accessory Dwelling Units Subject to Mandatory Approval.
17.105.110 Accessory Dwelling Units Subject to Design Review
17.105.120 Limitation on the Number of Accessory Dwelling Units.
17.105.130 Standards Applicable to All Accessory Dwelling Units.
17.105.140 Single-Unit Developments: Attached Accessory Dwelling Unit Standards.
17.105.150 Single-Unit Developments: Detached Accessory Dwelling Unit Standards.
17.105.160 Single-Unit Developments: Junior Accessory Dwelling Unit Standards.
17.105.170 Two-Unit and Multi-Unit developments: Accessory Dwelling Unit Standards.
17.105.180 Parking Requirements.
17.105.190 All Zones—Design Standards.
17.105.200 Historic District Zones—Design Standards.

17.105.010 Purpose, Applicability and Where Permitted.

A. Purpose. This chapter establishes regulations and procedures for reviewing and permitting accessory dwelling units in conformance with California Government Code Title 7, Division 1, Chapter 13.

B. Applicability. Any construction, establishment, alteration, enlargement, or modification of an accessory dwelling unit shall comply with the requirements of this chapter and the city's building and fire codes, as modified by Government Code Title 7, Division 1, Chapter 13. For the purposes of this chapter, accessory dwelling units include attached, detached, and junior accessory dwelling units.

C. Building Permit Required. Any accessory dwelling unit or junior accessory dwelling unit shall require a building permit, subject to all the standard application and processing fees and procedures that apply to building permits generally.

D. Where Permitted. Accessory dwelling units are allowed on parcels zoned to allow for single-unit, two-unit, and/or multi-unit residential uses where such a parcel includes a proposed or existing primary dwelling unit. Junior accessory dwelling units are allowed on parcels zoned to allow for single-unit residential uses where such parcel includes a proposed or existing primary dwelling unit.

17.105.020 Definitions.

A. "Accessory dwelling unit" (ADU) means an attached or a detached residential dwelling unit that provides complete independent living facilities for one (1) or more persons and is located on a lot with a proposed or existing primary residence. It shall include permanent provisions for living, sleeping, eating, cooking, and sanitation on the same parcel as the single-unit or multi-unit dwelling is or will be situated, and include a permanent foundation and has a permanent connection to utility services. An accessory dwelling unit also includes the following:

1. An efficiency unit, as defined in Section 17958.1 of the Health and Safety Code.

2. A manufactured home, as defined in Section 18007 of the Health and Safety Code.

B. "Accessory building" means a detached subordinate building, the use of which is incidental to that of the main building on the same lot, or to the use of the land, such as a detached garage, shed or barn, etc.

C. "Car share" means a program that allows customers hourly access to shared vehicles from a dedicated home location, with the vehicles required to be returned to that same location at the end of the trip.

D. “Discretionary review” means the review of an application that involves a decision-makers judgement, and may involve public hearing and/or environmental review. Approvals are granted at the discretion of the City decision-maker. Discretionary review typically applies to projects which may have an impact to the surrounding area, require more analysis, and/or necessitate public feedback.

E. “Efficiency kitchen” is defined for purposes of establishing a junior accessory dwelling unit as a cooking facility that includes all of the following:

1. A cooking facility with appliances; and

2. A food preparation counter; and

3. Storage cabinets that are of reasonable size in relation to the size of the junior accessory dwelling unit.

F. “Independent living facilities” means a residential dwelling unit having permanent provisions for living, sleeping, eating, cooking, and sanitation.

G. “Junior accessory dwelling unit” (JADU) means a unit that is no more than five-hundred (500) square feet in size and contained entirely within a single-unit dwelling. A JADU may include separate sanitation facilities or may share sanitation facilities with the existing structure.

H. “Livable space” means a space in a dwelling intended for human habitation, including living, sleeping, eating, cooking, or sanitation.

I. “Living area” means the interior habitable area of a dwelling unit, including basements and attics, but does not include a garage or any accessory building.

J. “Ministerial review” means review of an application at a staff-level for compliance to clear and objective requirements, and does not involve public hearing. If an application subject to ministerial review meets all of the City’s requirements, then it shall be approved by staff. Ministerial reviews are exempt from the California Environmental Quality Act (CEQA) and cannot be appealed.

K. “New construction” means the creation of new built space that did not previously exist. This includes a wholly new building, or an addition that increases the space beyond the existing building where new space was not previously a part of the building.

L. “Nonconforming zoning condition” means a physical improvement on a property that does not conform with current zoning standards.

M. “Objective standards” means standards that involve no personal or subjective judgment by a public official and are uniformly verifiable by reference to an external

and uniform benchmark or criterion available and knowable by both the development applicant or proponent and the public official prior to submittal.

N. “Passageway” means a pathway that is unobstructed clear to the sky and extends from a street or alley to one (1) entrance of the accessory dwelling unit.

O. “Primary dwelling unit” means the single-unit dwelling or each multi-unit dwelling unit, but does not include an accessory dwelling unit or junior accessory dwelling unit. An attached garage is considered part of the primary dwelling unit.

P. “Public transit” means a location, including but not limited to a bus stop or train station, where the public may access buses, trains, subway, and other forms of transportation that charge set fares, run on fixed routes, and are available to the public.

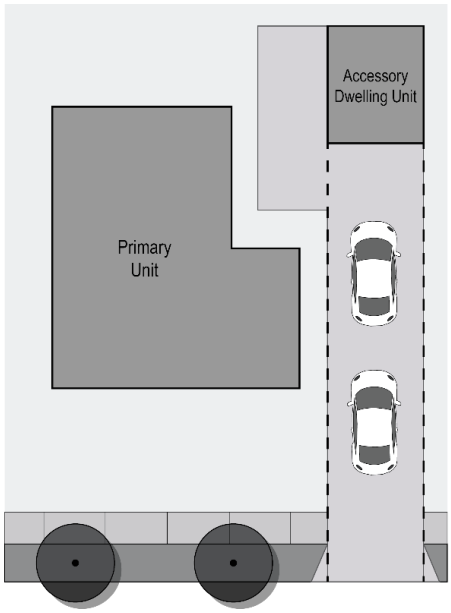
Q. “Single-unit, two-unit, and multi-unit” mean the same, respectively, as single-family, duplex, and multi-family residential units.

R. “Spindle work detailing” means a decorative element created by shaping wood on a spindle lathe to create symmetrical, repeating patterns like beads, coves, rings, and tapers. Spindlework detailing was often used as decorative spindles, balusters, posts, and trim on railings, porches, staircases, and other architectural features.

S. “66323 unit” means accessory dwelling units that must be approved ministerially in accordance with Government Code Section 66323.

T. “Tandem parking” means two or more automobiles parked on a driveway or in any other location on a parcel, lined up behind one another.

Tandem Parking



17.105.030 Types.

An accessory dwelling unit approved under this chapter shall be one of the following types:

A. Attached. An accessory dwelling unit that meets the requirements of this chapter, and that is created as a result of new construction or conversion which is attached to an existing or proposed primary dwelling unit, such as through a shared structural wall, floor, ceiling, or roof. An attached accessory dwelling unit may also include, in part or in whole, a conversion of space within an existing primary dwelling unit, and/or an addition to an existing or proposed primary dwelling unit.

B. Detached. An accessory dwelling unit that meets the requirements of this chapter, and that is created as a result of new construction or conversion which is detached and separate from an existing or proposed primary dwelling unit on the same parcel. A detached accessory dwelling unit may also include, in part or in whole, a conversion of space within an existing accessory building, and/or an addition to an existing or proposed accessory building, and/or a newly constructed standalone accessory dwelling unit.

C. Junior Accessory Dwelling Unit. An accessory dwelling unit that is a unit that meets all the following requirements in addition to the requirements of this chapter:

   1. Is no more than five-hundred (500) square feet in size; and

   2. Is contained entirely within a proposed or existing single-unit primary dwelling; and

   3. Has a separate entrance from the main entrance to the proposed or existing single-unit primary dwelling; and

   4. Has a bathroom that is either shared with or separate from those of the single-unit primary dwelling; and

   5. Includes an efficiency kitchen.

17.105.040 Density and Consistency.

An accessory dwelling unit that conforms to the requirements of this chapter shall:

A. Not be considered for the purposes of evaluating the density requirements established in the General Plan.

B. Be found consistent with the existing General Plan designation and zoning for the lot.

C. Not be considered a new residential use for the purpose of calculating local agency connection fees of capacity charges for utilities, including water and sewer service.

D. Not be considered in the application of any local ordinance, policy, or program to limit residential growth.

17.105.050 Processing Time and Submittal Requirements.

A. Processing time of an application for an accessory dwelling unit shall comply with Government Code Section 66317 and the standards below. Processing time of an application for a junior accessory dwelling unit shall comply with Government Code Section 66335 and the standards below. Where conflict occurs between the regulations of this section and the Government Code, the Government Code regulations shall apply.

1. Within fifteen (15) business days after the City receives an application, the City shall provide written notice whether the application is complete or incomplete.

    a. If the City determines an application is incomplete, the City shall provide the applicant with a list of incomplete items, and a description of how the application can be made complete. The list and description shall be provided with the written notice, as required by paragraph (1).

    b. After receiving a notice that the application is incomplete, an applicant may cure and address the items deemed incomplete by the City.

    c. In the review of an application submitted pursuant to subparagraph (b), the City shall not require the application to include an item that was not included in the list required by subparagraph (a).

    d. If an applicant submits supplemental information pursuant to subparagraph (b), the City shall determine whether the supplemental information has remedied all incomplete items listed in the determination issued pursuant to subparagraph (a). This additional application is subject to the timelines and requirements specified in paragraph (1).

    e. If the City does not make a timely determination as required by this paragraph, the application or resubmitted application shall be deemed to be complete for the purposes of this paragraph.

2. An application to create an accessory dwelling unit or junior accessory dwelling unit shall be approved or denied within sixty (60) days of submission of a complete application, unless:

    a. The application to create an accessory dwelling unit or junior accessory dwelling unit is submitted concurrently with an application to create a new primary dwelling unit on the parcel, in which case the City shall not act on the application for the accessory

dwelling unit or junior accessory dwelling unit until the City acts on the application for the new primary dwelling unit, but the application to create an accessory dwelling unit or junior accessory dwelling unit shall still be considered ministerially; or

b. The applicant requests a delay, in which case the sixty (60) day time period shall be tolled for the period of delay.

3. If the City has not acted upon the completed application for an accessory dwelling unit or junior accessory dwelling unit within sixty (60) days, and none of the above exceptions are met, then the application for the accessory dwelling unit or junior accessory dwelling unit shall be deemed approved.

B. Submittal Requirements. The application for an accessory dwelling unit or junior accessory dwelling unit shall be submitted to the Community Development Director. An accessory dwelling unit or junior accessory dwelling unit shall be reviewed for compliance with the standards of this chapter through the planning process, if required, in addition to the established building permit process.

C. Denial/Remedies. If the City denies an application for an accessory dwelling unit or junior accessory dwelling unit, the City will provide in writing a full set of comments within sixty (60) days to the applicant from the date the City received a complete application with a list of items that are defective, deficient, or not compliant, and a description of how the application can be remedied by the applicant. When the primary dwelling is proposed concurrently with the accessory dwelling unit, more than sixty (60) days can be taken by the City.

D. Appeals. Appeals of a determination of incompleteness or a denial of an application by the Community Development Director may be made to the Planning Commission in accordance with Folsom Municipal Code Chapter 17.04, with the modification that all appeals of determinations made under this Chapter shall be decided within sixty (60) business days after receipt of the appeal. The Planning Commission's decision on appeals of determinations made under this Chapter is final and may not be further appealed.

17.105.060 Fee Requirements.

A. Application and Permit Fees. All accessory dwelling units shall be subject to all standard application and processing fees that apply to building permits. If the accessory dwelling unit is required to undergo review through the planning process, the application is subject to a required application fee established by council resolution.

B. Connection Fees or Capacity Charges. An accessory dwelling unit or junior accessory dwelling unit shall not be considered a new residential use for the purposes of calculating connection fees or capacity charges for utilities, including water and sewer service, unless the accessory dwelling unit was constructed with a new single-unit dwelling.

C. Impact Fees.

1. For the purposes of this subsection, impact fees do not include any connection fee or capacity charge for water or sewer service.

2. No City-imposed impact fees shall be charged to an accessory dwelling unit that is seven-hundred-fifty (750) square feet or less in floor area, or a junior accessory dwelling unit that has five hundred (500) square feet or less in floor area.

3. For accessory dwelling units more than seven-hundred-fifty (750) square feet, city-imposed impact fees shall be charged proportionately in relation to the square footage of the primary dwelling unit (e.g., the floor area of the accessory dwelling unit, divided by the floor area of the primary dwelling unit, times the typical fee amount charged for a new dwelling).

   a. If any agency or special district other than the city imposes impact fees collected by the city, the city shall collect such fees in accordance with such agency's or district's fee schedule.

17.105.070 Rental and Sale Limitations.

A. Long-Term Rentals Only. An accessory dwelling unit and junior accessory dwelling unit may be rented separately from the primary residence; however, the rental shall be for a term of thirty (30) days or longer. Occupancy of the accessory dwelling unit or junior accessory dwelling unit shall not be allowed until the City approves the occupancy of the primary dwelling unit.

B. Sale or Conveyance. An accessory dwelling unit may be sold or conveyed separately from the primary dwelling unit to a qualified buyer, as defined in Government Code Section 66341, if all the requirements of Government Code Section 66341 are met.

17.105.080 Conditions for Nonconforming Uses and Structures.

A. Nonconforming Conditions. Notwithstanding Chapter 17.64 of the Folsom Municipal Code, until January 1, 2030 or until a date specified in Health and Safety Code Section 17980.12, whichever is later, an owner of an accessory dwelling unit that receives a notice to correct violations or abate nuisances, in relation to the accessory dwelling unit, may request a delay of up to five (5) years in enforcement of a building standard, as long as the violation is not a health and safety issue as determined by the City, subject to compliance with Government Code Section 66331 and Health and Safety Code Section 17980.12 and the following conditions:

1. The accessory dwelling unit was built before January 1, 2020; or

2. The accessory dwelling unit was built on or after January 1, 2020 during a time when the City had a noncompliant accessory dwelling unit ordinance, but the ordinance is compliant at the time the request is made.

B. The City shall not deny an application for a permit to create an accessory dwelling unit or junior accessory dwelling unit due to the failure to correct nonconforming zoning conditions, building code violations, or unpermitted structures that do not present a threat to public health and safety and are not affected by the construction of the accessory dwelling unit in compliance with Government Code Sections 66322 and 66336.

17.105.090 Accessory Dwelling Units Subject to Mandatory Approval.

The city shall approve any application for an accessory dwelling unit as described in this section and specified in Government Code Section 66323, referred to as a "66323 Unit". Approval or denial of an accessory dwelling unit specified in Government Code Section 66323 is a ministerial action not subject to discretionary review. The following types of 66323 Units are exempt from the design standards of this chapter and exempt from design review, however they are subject to applicable standards of Government Code Title 7, Division 1, Chapter 13:

A. Any accessory dwelling unit on a lot with an existing or proposed single-unit primary dwelling that is a conversion of the space of a proposed or existing single-unit primary dwelling, and may include an expansion of not more than one-hundred fifty (150) square feet beyond the physical dimensions of the building for the sole purpose of accommodating ingress and egress;

B. Any accessory dwelling unit on a lot with an existing or proposed single-unit primary dwelling that is a conversion of the space of an existing accessory building, and may include an expansion of not more than one-hundred fifty (150) square feet beyond the physical dimensions of the building for the sole purpose of accommodating ingress and egress;

C. Any junior accessory dwelling unit;

D. Any new construction detached accessory dwelling unit on a lot with an existing or proposed single-unit primary dwelling that is eight hundred (800) square feet or smaller in size, has a peak height above finished grade as allowed under the conditions specified in Government Code section 66321, and has a minimum four (4) foot wide side and rear yard setbacks;

E. Any accessory dwelling unit that is a conversion of a portion of an existing multi-unit dwelling building that is not used as livable space;

F. Any new construction detached accessory dwelling unit on a lot with an existing or proposed multi-unit primary dwelling that has a peak height above finished grade as allowed under the

conditions specified in Government Code section 66321, and has a minimum four (4) foot wide side and rear yard setbacks.

17.105.110 Accessory Dwelling Units Subject to Design Review

A. Ministerial Design Review Required. All accessory dwelling units which are not 66323 Units shall be subject to the objective design standards in Section 17.105.190 or 17.105.200, as applicable. Compliance with the objective design standards listed in Sections 17.105.190 and 17.105.200 shall be conducted in accordance with the ministerial design review process outlined in FMC 17.06.045, except as otherwise noted in this section. The city shall ministerially approve any application for an accessory dwelling unit subject to design review if all requirements in this chapter are met.

1. Review Authority. All accessory dwelling units shall be reviewed by the Community Development Director.

    a. If a proposed detached accessory dwelling unit project includes proposed new garage space, the proposed new garage space shall be reviewed concurrently with the accessory dwelling unit through a ministerial design review process.

2. Design Review Findings. Notwithstanding the findings of FMC 17.06, in approving or denying an application for ministerial design review under this chapter, the Community Development Director shall make the finding that the accessory dwelling unit complies with the objective design and development standards of this chapter.

B. Deviations from Design Standards. A request to deviate from the design standards contained in FMC 17.105.190 or FMC 17.105.200 may be made by application for design review, in accordance with the standard design review process outlined in FMC 17.06, except as otherwise noted in this section.

1. Review Authority. Any deviations for accessory dwelling units from the objective design standards of this chapter shall be reviewed by the Community Development Director.

17.105.120 Limitation on the Number of Accessory Dwelling Units.

A. The number of accessory dwelling units allowed shall comply with Government Code Title 7, Division 1, Chapter 13, as listed below. Where conflict occurs between the regulations of this section and the Government Code, the Government Code regulations shall apply.

1. Accessory dwelling units are permitted in single-unit developments with an existing or proposed single-unit dwelling as long as the units satisfy the requirements of this chapter and the number does not exceed, per single-unit lot:

    a. One (1) attached or detached accessory dwelling unit that complies with the requirements of this chapter; and

b. One (1) accessory dwelling unit that is located within the proposed or existing space of a single-unit dwelling, or located within the existing space of an accessory building, consistent with Government Code section 66323(a)(1); and

c. One (1) junior accessory dwelling unit consistent with Government Code section 66323(a)(1); and

d. One (1) new construction detached accessory dwelling unit consistent with Government Code section 66323(a)(2).

2. Accessory dwelling units are permitted in multi-unit developments with an existing or proposed multi-unit dwelling as long as the units satisfy the requirements of this chapter and the number does not exceed:

a. At least one (1) accessory dwelling unit that is a conversion of portions of existing multi-unit dwelling structures that are not used as livable space, up to a maximum of 25% of the original number of approved primary units within the development. When calculating the required number of allowed accessory dwelling units, any fractions of units shall be rounded to the next larger whole number.

b. Up to two (2) detached accessory dwelling units on a lot that has proposed multi-unit dwellings, or up to eight (8) detached accessory dwelling units on a lot that has existing multi-unit dwellings provided that the number of accessory dwelling units does not exceed the number of existing dwelling units on the lot.

3. Notwithstanding the above, no more than two units (including ADUs and JADUs) on a parcel created through a Senate Bill (SB) 9 (Chapter 162, Statues of 2021) lot split shall be allowed (Government Code section 66411.7(j)(1)).

17.105.130 Standards Applicable to All Accessory Dwelling Units.

The following standards shall apply to all accessory dwelling units. Where conflict occurs between the regulations of this section and the Government Code, the Government Code regulations shall apply:

A. Passageways. No passageway, breezeway, or similar connection between structures on the parcel shall be required in conjunction with the construction of an accessory dwelling unit.

B. Utility Connections. All accessory dwelling units shall be connected to public utilities or their equivalent, including water, electric, and sewer services.

1. The city shall not require the applicant to install a new or separate utility connection directly between the attached or detached accessory dwelling unit and the utility unless the utility connection is required by the utility provider. The applicant may voluntarily install a new or separate utility connection, subject to the approval of the utility provider.

Any utility charges or fees must be consistent with California Government Code Section 66311.5

C. Septic System. If allowed by the city pursuant to FMC 13.20, the accessory dwelling unit may connect to an onsite water-treatment system. The owner shall include with the application a percolation test completed within the last five (5) years or, if the percolation test has been recertified, within the last ten (10) years. Such test must demonstrate the ability of the site to accommodate waste discharge associated with the accessory dwelling unit.

D. Open Space. Accessory dwelling units shall not encroach into required open space areas on a residentially-zoned parcel. This requirement shall not apply to a 66323 unit.

E. Addressing. An accessory dwelling unit shall have its own address according to the City's standard addressing procedure.

17.105.140 Single-Unit Developments: Attached Accessory Dwelling Unit Standards.

A. 66323 Units. An attached accessory dwelling unit shall qualify as a 66323 Unit if it meets all of the following requirements, in accordance with Government Code Section 66323:

1. Location. Is a conversion of the space of a proposed or existing single-unit primary dwelling that may include an expansion of not more than one-hundred fifty (150) square feet beyond the physical dimensions of the building for the sole purpose of accommodating ingress and egress.

2. Size. Size shall be measured based on the interior living space of the accessory dwelling unit. At a minimum meets the requirements of an efficiency unit (one-hundred-fifty (150) square feet minimum).

3. Setbacks. Has side and rear setbacks that comply with applicable building and fire codes.

4. Access. Has exterior access that is independent of that for the proposed or existing primary dwelling unit.

B. All Other Attached Accessory Dwelling Units. An attached accessory dwelling unit that is not a 66323 Unit shall meet all of the following requirements:

1. Location. Is located on a single-unit parcel with an existing or proposed primary dwelling unit, and shares at least one common structural wall, floor, ceiling, or roof with the primary dwelling unit.

2. Size. Size shall be measured based on the interior living space of the accessory dwelling unit. At a minimum meets the requirements of an efficiency unit (one-hundred-fifty (150) square feet minimum), and at a maximum does not exceed eight-hundred-fifty (850) square feet if it has no more than one (1) bedroom, or one-thousand (1,000) square feet if

it has two (2) or more bedrooms. Subject to the foregoing maximum size limitation, the total floor area of an attached accessory dwelling unit shall not exceed fifty (50) percent of the existing primary dwelling unit.

3. Setbacks. Has a front yard setback that conforms to the front setback for the zone in which the attached accessory dwelling unit is located, has side and rear setbacks of at least four (4) feet, and complies with applicable building and fire codes.

    a. Setback Exceptions. Any portion of an accessory dwelling unit that is a conversion of the space of an existing primary dwelling unit may maintain the same setbacks as that of the existing primary dwelling unit; however, the accessory dwelling unit must comply with applicable fire and building codes.

4. Parcel Coverage. For any attached accessory dwelling unit, the parcel coverage standard and pervious surface standard, if applicable, for the zone in which it is located shall apply.

    a. Rear Yard Coverage. Notwithstanding the parcel coverage standard, the area covered by an accessory dwelling unit shall not exceed forty (40) percent of the rear yard.

    b. Parcel Coverage Exceptions. No adjustment to the existing parcel coverage and pervious surface standard, if applicable, is required for any portion of an accessory dwelling unit that is a conversion of the space of an existing primary dwelling unit; however, the accessory dwelling unit must comply with applicable fire and building codes.

5. Height. Height shall not exceed the height standard for the zone in which the attached accessory dwelling unit is located.

    a. Additional Height Restrictions. Notwithstanding the height standard, any portion of an attached accessory dwelling unit that encroaches into the required setback area for the primary dwelling unit shall not exceed twenty-five (25) feet.

    b. Height Exceptions. Any portion of an accessory dwelling unit that is a conversion of the space of an existing primary dwelling unit may maintain the same height as that of the existing primary dwelling unit; however, the accessory dwelling unit must comply with applicable fire and building codes.

6. Access. Has exterior access that is independent of that for the proposed or existing primary dwelling unit. The entrance to the accessory dwelling unit shall be located on a different side of the building from the entrance to the primary dwelling unit, except as may be required to comply with applicable fire and building codes.

C. Additional Requirements.

1. Design Standards. Any accessory dwelling unit must comply with the design standards set forth in Sections 17.105.190 and 17.105.200 for an accessory dwelling unit in the historic district, or Section 17.105.190 for an accessory dwelling unit located outside of the historic district.

    a. Design Standard Exceptions. Design Standards shall not apply to 66323 Units specified in Government Code section 66323

2. Exceptions. Notwithstanding the standards of this section, in no event shall any of the standards of this section preclude the development of at least an eight-hundred (800) square foot accessory dwelling unit with four (4) foot side and rear setbacks, in compliance with all other development standards.

17.105.150 Single-Unit Developments: Detached Accessory Dwelling Unit Standards.

A. 66323 Units. A detached accessory dwelling unit shall qualify as a 66323 Unit if it meets either of the following requirements, in accordance with Government Code Section 66323:

1. New Construction Detached 66323 Units:

    a. Location. Is detached from the primary dwelling unit and is entirely new construction.

    b. Size. Size shall be measured based on the interior living space of the accessory dwelling unit. At a minimum meets the requirements of an efficiency unit (one-hundred-fifty (150) square feet minimum), and at a maximum shall not exceed eight-hundred (800) square feet.

    c. Setbacks. Has side and rear setbacks of four (4) feet, and complies with applicable building and fire codes.

        i. Setback Exceptions. Any portion of an accessory dwelling unit that is a conversion of the space of an existing accessory building may maintain the same setbacks as that of the existing accessory building; however, the accessory dwelling unit must comply with applicable fire and building codes.

    d. Height. Has a peak height above finished grade as allowed under the conditions specified in Government Code Section 66321.

        i. Height Exceptions. Any portion of an accessory dwelling unit that is a conversion of the space of an existing accessory building may maintain the same height as that of the existing accessory building; however, the accessory dwelling unit must comply with applicable fire and building codes.

2. Converted Detached 66323 Units:

a. Location. Is detached from the primary dwelling unit and is a conversion of the space of an existing accessory building that may include an expansion of not more than one-hundred fifty (150) square feet beyond the physical dimensions of the building for the sole purpose of accommodating ingress and egress.

b. Size. Size shall be measured based on the interior living space of the accessory dwelling unit. At a minimum meets the requirements of an efficiency unit (one-hundred-fifty (150) square feet minimum).

c. Setbacks. Has side and rear setbacks that comply with applicable building and fire codes.

i. Setback Exceptions. Any portion of an accessory dwelling unit that is a conversion of the space of an existing accessory building may maintain the same setbacks as that of the existing accessory building; however, the accessory dwelling unit must comply with applicable fire and building codes.

B. All Other Detached Accessory Dwelling Units. A detached accessory dwelling unit that is not a 66323 Unit shall meet all of the following requirements:

1. Location. Is located on a single-unit parcel with an existing or proposed primary dwelling unit, and is detached from the primary dwelling unit.

2. Size. Size shall be measured based on the interior living space of the accessory dwelling unit. At a minimum meets the requirements of an efficiency unit (one-hundred-fifty (150) square feet minimum), and at a maximum shall not exceed eight-hundred-fifty (850) square feet if it has no more than one (1) bedroom or one-thousand (1,000) square feet if it has two (2) or more bedrooms.

3. Setbacks. Has side and rear setbacks of at least four (4) feet, and complies with applicable building and fire codes. In no case shall the accessory dwelling unit break the front plane of the primary dwelling unit. Detached accessory dwelling units shall be located at least six (6) feet from the primary dwelling unit or an accessory building on the same parcel other than a fence or a wall.

a. Setback Exceptions.

i. Any portion of an accessory dwelling unit that is a conversion of the space of an existing accessory building may maintain the same setbacks as that of the existing accessory building; however, the accessory dwelling unit must comply with applicable fire and building codes.

ii. Notwithstanding Chapter 17.64 of the Folsom Municipal Code, any accessory dwelling unit constructed that is built on top of an existing accessory building with side and/or rear setback of less than four (4) feet may maintain the same side

and/or rear setback of that accessory building; however, the accessory dwelling unit must comply with applicable fire and building codes. Notwithstanding this exception, in no case shall the accessory dwelling unit break the front plane of the primary dwelling unit.

4. Parcel Coverage. For any detached accessory dwelling unit, the parcel coverage standard and pervious surface standard, if applicable, for the zone in which it is located shall apply.

    a. Rear Yard Coverage. Notwithstanding the parcel coverage standard, the area covered by an accessory dwelling unit shall not exceed forty (40) percent of the rear yard.

    b. Parcel Coverage Exceptions. No adjustment to the existing parcel coverage and pervious surface standard, if applicable, is required for any portion of an accessory dwelling unit that is a conversion of the space of an existing accessory building; however, the accessory dwelling unit must comply with applicable fire and building codes.

5. Height. Height shall not exceed twenty-five (25) feet or the height of the residence, whichever is less.

    a. Accessory Dwelling Units near a Listed Historic Structure. Any accessory dwelling unit proposed for construction on or within fifty (50) feet of the property line of a parcel containing a structure listed on a State or Federal register of historic resources shall have a peak height above finished grade of as allowed under the conditions specified in Government Code section 66321.

    b. Height Exceptions. Any portion of an accessory dwelling unit that is a conversion of the space of an existing accessory building may maintain the same height as that of the existing accessory building; however, the accessory dwelling unit must comply with applicable fire and building codes.

6. Access. The entrance to the accessory dwelling unit shall be located on a different side of the building from the entrance to the primary dwelling unit, except as may be required to comply with applicable fire and building codes.

C. Additional Requirements.

1. Design Standards. Any accessory dwelling unit must comply with the design standards set forth in Sections 17.105.190 and 17.105.200 for an accessory dwelling unit in the historic district, or Section 17.105.190 for an accessory dwelling unit located outside of the historic district.

    a. Design Standard Exceptions. Design Standards shall not apply to 66323 Units specified in Government Code Section 66323.

2. Exceptions. Notwithstanding the standards of this section, in no event shall any of the standards of this section preclude the development of at least an eight-hundred (800) square foot accessory dwelling unit with four (4) foot side and rear setbacks, in compliance with all other development standards.

17.105.160 Single-Unit Developments: Junior Accessory Dwelling Unit Standards.

A. Generally. A junior accessory dwelling unit shall be allowed on a single-unit parcel with a proposed or existing primary dwelling unit, if the junior accessory dwelling unit meets all the following requirements:

1. Location. Is entirely within the proposed space of a primary dwelling unit or within the existing space of a primary dwelling unit.

2. Size. Size shall be measured based on the interior living space of the junior accessory dwelling unit. At a minimum meets the requirements of an efficiency unit (one-hundred-fifty (150) square feet minimum), and at a maximum does not exceed five-hundred (500) square feet.

3. Setbacks. No adjustment to the existing setback is required for an existing space that is converted to a junior accessory dwelling unit; however, the junior accessory dwelling unit must comply with applicable fire and building codes.

4. Parcel Coverage. No adjustment to the existing parcel coverage and pervious surface standard, if applicable, is required for an existing space that is converted to a junior accessory dwelling unit; however, the junior accessory dwelling unit must comply with applicable fire and building codes.

5. Height. No adjustment to the existing height is required for an existing space that is converted to a junior accessory dwelling unit. The height of the existing primary dwelling unit being converted to a junior accessory dwelling unit shall not be increased.

6. Access. Has exterior access that is independent of that for the proposed or existing primary dwelling unit. The entrance to the junior accessory dwelling unit shall be located on a different side of the building from the entrance to the primary dwelling unit, except as may be required to comply with applicable fire and building codes. If the junior accessory dwelling unit does not include separate sanitation facilities, the junior accessory dwelling unit shall also include interior entry to the main living area of the primary dwelling unit.

B. Additional Requirements.

1. Efficiency Kitchen. The junior accessory dwelling unit shall include an efficiency kitchen.

2. Design Standards. No design standards shall be applied.

3. Deed Restriction. Prior to issuance of a building permit for a junior accessory dwelling unit, a deed restriction shall be recorded in the chain of title of the single-unit property. The form of the deed restriction shall be approved by the city attorney and shall provide that:

    a. The junior accessory dwelling units shall not be sold separately from the primary dwelling unit.

    b. The junior accessory dwelling units are restricted to the approved size and other attributes allowed by this chapter.

    c. The deed restriction shall run with the land and shall be enforced against future property owners.

4. Owner Occupancy Requirements. All junior accessory dwelling units that have shared sanitation facilities shall be subject to an owner occupancy requirement. A person with legal or equitable title to the primary dwelling unit shall reside on the property in either the primary dwelling unit or junior accessory dwelling unit as that person's legal domicile and permanent residence.

    a. Exceptions. Owner occupancy shall not be required if the junior accessory dwelling unit has separate sanitation facilities from the primary dwelling unit, or if the owner is a governmental agency, land trust, or nonprofit housing organization.

17.105.170 Two-Unit and Multi-Unit Dwellings: Accessory Dwelling Unit Standards.

Accessory dwelling units, in accordance with Government Code Section 66323, are permitted on a lot with existing or proposed two-unit and multi-unit dwellings as follows:

A. Generally. An accessory dwelling unit conversion shall be allowed on a parcel with an existing multi-unit dwelling, if the accessory dwelling unit conversion meets all the following requirements:

    1. Location. Is converted from portions of a multi-unit dwelling that are not used as livable space, including but not limited to storage rooms, boiler rooms, passageways, attics, basements, or garages, provided that any such space converted to an accessory dwelling unit complies with minimum state building standards for dwellings.

    2. Size. Size shall be measured based on the interior living space of the accessory dwelling unit. At a minimum meets the requirements of an efficiency unit (one-hundred-fifty (150) square feet minimum).

3. Setbacks. No adjustment to the existing setback is required for the space that is converted to an accessory dwelling unit; however, the accessory dwelling unit conversion must comply with applicable fire and building codes.

4. Parcel Coverage. No adjustment to the existing parcel coverage and pervious surface standard, if applicable, is required for an existing space that is converted to an accessory dwelling unit; however, the converted accessory dwelling unit must comply with applicable fire and building codes.

5. Height. No adjustment to the existing height is required for the space that is converted to an accessory dwelling unit. The height of the existing multi-unit dwelling being converted to an accessory dwelling unit shall not be increased.

6. Design Standards. No design standards shall be applied.

B. Generally. A detached accessory dwelling unit shall be allowed on a parcel with an existing or proposed two-unit or multi-unit dwelling, if the detached accessory dwelling unit meets all the following requirements:

1. Location. Is detached from the two-unit or multi-unit dwelling. The detached accessory dwelling unit may be attached to an accessory building or other detached accessory dwelling unit.

2. Size. Size shall be measured based on the interior living space of the accessory dwelling unit. At a minimum meets the requirements of an efficiency unit (one-hundred-fifty (150) square feet minimum), and at a maximum shall not exceed eight-hundred (800) square feet.

3. Setbacks. Has side and rear setbacks of at least four (4) feet, and complies with applicable building and fire codes.

4. Parcel Coverage. Accessory dwelling units that are eight-hundred (800) square feet or smaller shall not be required to adhere to the parcel coverage standard and pervious surface standard, if applicable.

5. Height. Has a peak height above finished grade as allowed under the conditions specified in Government Code Section 66321.

6. Design Standards. No design standards shall be applied.

17.105.180 Parking Requirements

Off-street parking space shall be provided in accordance with the following:

A. Requirement. One (1) additional off-street parking space shall be required per accessory dwelling unit or per bedroom, whichever is less.

1. Parking may be provided in front and/or side setback areas on a driveway, or as tandem parking on a driveway. Parking spaces may also be provided through a mechanical vehicle parking lift if located in an enclosed parking garage.

B. Exceptions. Additional parking for an accessory dwelling unit is not required in the following instances:

1. The accessory dwelling unit is located within one-half (0.5) mile walking distance of public transit, as defined in Section 17.105.020, including transit stations and bus stations.

2. The accessory dwelling unit is located within the historic district.

3. The accessory dwelling unit is a part of the proposed or existing primary dwelling unit (e.g., attached accessory dwelling unit or junior accessory dwelling unit), or an existing accessory building (e.g., detached accessory dwelling unit addition to an accessory building).

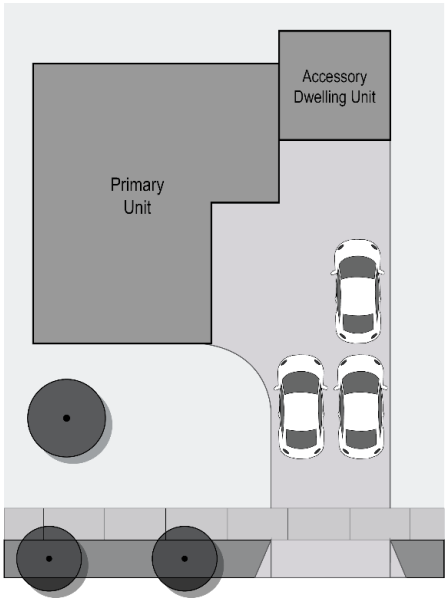
4. When on-street parking permits are required by the city but not offered to the occupant of the accessory dwelling unit.

5. When there is a car share vehicle located within one (1) block of the accessory dwelling unit.

6. When a permit application for an accessory dwelling unit is submitted with a permit application to create a new single-unit dwelling or multi-unit dwelling on the same lot, provided that the accessory dwelling unit or the parcel satisfies any other criteria listed in this subdivision.

C. Replacement Parking Not Required. When a garage, carport, uncovered parking space, or covered parking structure is removed in conjunction with the construction or conversion of an accessory dwelling unit, replacement parking is not required.

Acceptable Location of Parking for Accessory Dwelling Units



17.105.190 All Zones—Design Standards.

A. Applicability. An accessory dwelling unit shall comply with objective standards for accessory dwelling units in this section or any other objective design standards for accessory dwelling units, as adopted by resolution of the city council. The following objective design standards shall apply to all accessory dwelling units that are not 66323 Units specified in Government Code section 66323.

B. Exterior Walls.

1. Attached accessory dwelling units shall utilize the same exterior wall materials, including accent materials, as the existing or proposed primary dwelling unit.

2. Detached accessory dwelling units shall utilize at least two (2) different exterior wall materials.

C. Windows. The accessory dwelling unit shall incorporate at least one of the following features: windows, projections, bays, or recessed elements. Additionally, windows are subject to the following requirements:

1. Any second story window that is within ten (10) feet or less of the side and/or rear property line shall have translucent glazing, or be one of the following window types: Transom windows, clerestory windows, or false windows.

D. Roof Pitch. The accessory dwelling unit shall have the same roof pitch as the primary dwelling unit but may vary by up to 2/12 more or 2/12 less than the roof pitch of the primary

dwelling unit. However, if the unit is located in the historic district, it must follow the roof pitch requirements for design style allowed in that zone or subarea specified in FMC 17.105.200.

E. Two Story Accessory Dwelling Units. If the accessory dwelling unit is two stories, or is constructed on the second story or higher of an existing or proposed building, the following requirements shall apply:

1. Form and Massing. The building massing of the accessory dwelling unit shall be designed according to the following requirements:

a. Attached accessory dwelling units shall utilize at least one (1) of the following:

i. Recessed or projecting windows, doors, or parts of the wall. Recessed windows and doors shall project a minimum of six (6) inches or shall be recessed a minimum of six (6) inches. Any projection must be behind the parcel side or rear yard setback line.

ii. Cantilevered areas so long as area does not extend beyond the side or rear yard setback.

iii. At least two different roof forms, such as a mix of different roof types (e.g., hipped, gabled, shed, etc.).

b. Detached accessory dwelling units shall utilize at least two (2) of the following:

i. Different primary siding materials for each of the stories.

ii. Recessed or projecting windows, doors, or parts of the wall. Recessed windows and doors shall project a minimum of six (6) inches or shall be recessed a minimum of six (6) inches. Any projection must be behind the parcel side or rear yard setback line.

iii. Cantilevered areas so long as area does not extend beyond the side or rear yard setback.

iv. At least two different roof forms, such as a mix of different roof types (e.g., hipped, gabled, shed, etc.) on the building.

2. Staircases. Staircases necessary to access a second story accessory dwelling unit shall comply with the following requirements:

a. Location. The staircase shall be located internal to the building, or along the edge of the building.

b. Setback. Has side and rear setbacks that comply with applicable building and fire codes.

c. Design. The staircase shall be screened. If located along the edge of a building, the staircase exterior walls shall use the same colors and materials as used for the exterior of the building.

3. Balconies. One (1) second-story balcony is allowed, not to exceed twenty (20) square feet. Balconies shall not be located in the setback areas of the primary dwelling unit.

F. Design Style Deviations. Applicants for accessory dwelling units may seek a waiver from a required design standard listed in this section by requesting a design review in accordance with FMC 17.105.110.

17.105.200 Historic District Zones—Design Standards.

A. Applicability. In addition to the provisions of Section 17.105.190, if located in a historic district, an accessory dwelling unit shall comply with objective standards for accessory dwelling units in this section or any other objective design standards for accessory dwelling units, as adopted by resolution of the city council. The following objective design standards shall apply to all accessory dwelling units that are not 66323 Units specified in Government Code section 66323.

B. Architectural Style. The architectural styles in the historic district reflect the types of design during the period from the 1850s to 1950s. The applicant for an accessory dwelling unit shall select an allowed architectural style for the historic district zone or subarea in which it is located and shall meet all required design elements. Acceptable styles by zone and subarea are as follows:

1. Figueroa Subarea: Queen Anne, Delta, Italianate, Spanish Eclectic, Craftsman, and Carriage House Styles.

2. Central Subarea: Queen Anne, Delta, Italianate, Spanish Eclectic, Craftsman, and Carriage House Styles.

3. Persifer-Dean Subarea: 1950s Ranch, Spanish Eclectic, Delta, and Craftsman Styles.

4. The Preserve Subarea: Craftsman, Delta, Spanish Eclectic Styles.

5. River Way Subarea: Delta, Spanish Eclectic, Craftsman Styles.

6. All other subareas: Queen Anne, Delta, Italianate, Spanish Eclectic, Craftsman and Carriage House Styles.

C. Required Design Elements. The specified design elements for each architectural style are set forth as follows:

1. Carriage House Style

a. Limitations. This type may only be used for detached accessory dwelling units which include existing or proposed garage space.

b. Massing/Form. This style may include garage space on the main story not to exceed eight-hundred (800) square-feet. The garage portion shall comply with the zoning requirements of the property.

i. Second Story. If a second story is used, the second story shall be located within the roof attic space. The second story shall not include any cantilever space above the main story.

c. Roofs. Roof shall have a side-gable, side-gambrel, or hip roof and incorporate the following elements:

i. Roof Pitch. Roof pitch shall be between 4/12 and 12/12 for gabled roofs. If a gambrel roof is used, the roof pitch for the lower roof leg (i.e., the lower portion of the roof slope) shall be between 22/12 and 26/12 and the upper roof leg (i.e., upper portion of the roof slope) shall be between 5/12 and 8/12; the upper and lower roof legs shall be equal in length.

ii. Roof Detailing. A window or vent shall be provided on the gable or gambrel ends.

iii. Optional. Shed or gabled roof dormer(s) may be used; wall dormers are not permitted. A singular square-cupola or tower may be used, but shall not exceed the overall height maximum of the structure and shall not exceed four (4) square feet in size.

d. Windows. Windows shall be square or vertically proportioned rectangular windows with a multi-pane grid.

e. Exterior Walls. Exterior walls shall utilize the same siding materials of the primary dwelling unit, including the use of accent materials. If trim is used on the primary dwelling unit, the same type and width of trim shall be used.

f. Garage Door. The garage door shall incorporate the following features:

i. Garage doors shall be a single-car door in size (i.e., two-car garage doors prohibited);

ii. Black metal hinges and handle door hardware;

iii. Wood board construction, or be of a material shaped to imitate wood board construction;

iv. If windows are used, windows shall include rectangular grids and shall be located on the upper third of the garage door; and

v. If panels are used, panels shall be narrow and rectangular and extend from bottom of door to top of door. If windows are also used, the panels shall extend from bottom of door to bottom of windows.

2. Craftsman Style.

a. Roofs. Roofs shall be front-gabled, side-gabled, or cross-gabled and incorporate the following elements:

i. Roof Pitch. The roof pitch shall be between 3/12 and 8/12.

ii. Roof Detailing. The roof shall have unenclosed eave overhangs. Exposed roof rafter and/or braces under the gables (i.e., knee braces or corbels, etc.) shall be included.

iii. Optional. Shed or gabled roof dormers may be used.

b. Windows. All windows on the front elevation shall be single- or double-hung sash windows with at least three (3) small panes above one (1) large pane (e.g., three (3) small panes over one (1) large pane, six (6) small panes over one (1) large pane window, etc.).

c. Exterior Walls. Exterior walls shall be horizontal lap or shingle siding that is two-and-one-half (2.5) to six (6) inches wide, or board and batten siding, or shingle siding, or stone and mortar, or brick and mortar, or a mix of the siding options mentioned. Fiber cement board and shingles may be used in place of wood siding or shingles.

d. Optional Porch. If an entry porch is provided, the porch shall be located under the roofline and supported by tapered or square columns with square bases that extend to the ground.

3. Queen Anne Style.

    a. Roofs. Roofs shall be hipped and/or gabled and incorporate the following elements:

        i. Roof Pitch. The roof pitch shall be between 8/12 and 18/12.

        ii. Roof Detailing. Front-gables, if used, shall include scalloped shingles with a window or vent.

        iii. Optional. Multiple gables and dormers may be used.

    b. Windows. All windows on the front elevation shall be single- or double-hung sash windows with small panes above one (1) large. All windows on the building shall be vertically proportioned, with a minimum height of two (2) feet for every one (1) foot of width, and a maximum height of three-and-one-half (3.5) feet for every one (1) foot of width.

    c. Exterior Walls. Exterior walls shall be horizontal lap siding that is between two-and-one-half (2.5) to six (6) inches wide and/or shingle siding. Fiber cement siding may be used in place of wood siding.

    d. Optional Porch. If an entry porch is provided, the porch shall include turned spindle columns and railing. Porches may also include the use of spindlework detailing.

    e. Optional Features. Chamfered bay windows may be used. This feature is defined as an architectural projection that is either attached to the ground or projects from the building façade, contains windows that cover at least sixty percent (60%) of the projecting faces with glass area, and has side faces that are angled (chamfered) back toward the building rather than forming a right-angled corner.

4. Delta Style.

    a. Roofs. The roof shall be a single-front gabled roof and incorporate the following elements:

        i. Roof Pitch. The roof pitch shall be between 6/12 to 12/12.

        ii. Roof Detailing. A rectangular vent shall be utilized at ends of the front-facing gable. The roof shall have soffited eaves.

    b. Windows. All windows on the building shall be vertically proportioned, with a minimum height of two (2) feet for every one (1) foot of width. The window shall

include flat trim measuring no more than three-and-one-half (3.5) inches wide surrounding all sides of the window.

c. Exterior Walls. Exterior walls shall be horizontal clapboard siding that is between two-and-one-half (2.5) to six (6) inches wide, or board and batten siding. Fiber cement siding may be used in place of wood siding.

d. Optional Porch. If an entry porch is provided, the porch shall have a roof pitch that is no greater than 4/12, supported by square posts not to exceed 10 inches wide that extend to the ground, and include railing. Porches may also include the use of spindlework detailing.

5. Italianate Style.

a. Roofs. The roof shall be a hipped roof and incorporate the following elements.

i. Roof Pitch. The roof pitch shall be between 3/12 and 6/12.

ii. Roof Detailing. The roof shall have eave overhangs that are at least twelve (12) inches, supported by large, decorative roof brackets under an ornamental cornice.

iii. Optional. A singular square-cupola or tower may be used, but shall not exceed the overall height maximum of the structure and shall not exceed six (6) square feet in size.

b. Windows. All windows on the building shall be vertically proportioned, with a minimum height of two (2) feet for every one (1) foot of width, and a maximum height of three-and-one-half (3.5) feet for every one (1) foot of width.

c. Exterior Walls. Exterior walls shall be horizontal lap siding that is between four (4) to six (6) inches side, or brick and mortar siding. Fiber cement siding may be used in place of wood siding.

d. Optional Porch. If an entry porch is provided, the porch shall be a wrap-around porch (or smaller entry porch) with double columns.

e. Optional Features. Angled bay cut-away forms and windows may be used on the front elevation. Paneled wood doors may also be used.

6. Spanish Eclectic Style (also known as Spanish Revival).

a. Roofs. The roof shall be cross-gabled, hipped, or a combined hipped-and-gabled roof and incorporate the following elements:

i. Roof Pitch. The roof pitch shall be between 2/12 and 5/12.

ii. Roof Detailing. The roof shall be red tile, include red tile vents on open gables, and shall not have a roof eave overhang that exceeds four (4) inches.

b. Windows. All windows shall be recessed casement windows. On the front elevation, one (1) window with a rounded arch shall be provided that is larger than any other window on the building.

c. Exterior Walls. Exterior walls shall be stucco.

d. Doors. Exterior doors shall be recessed, and be either wood plank or wood paneled doors. A rounded arch shall be provided over the main door.

e. Optional Porch. If a porch is provided, the porch shall be uncovered.

7. 1950s Ranch Style.

a. Roofs. The roof shall be cross-gabled, side-gabled, hipped, or cross-hipped and incorporate the following elements:

i. Roof Pitch. The roof pitch shall be between 3/12 and 5/12.

ii. Roof Detailing. The roof shall have soffited eaves.

b. Exterior Walls. Exterior walls shall be smooth stucco, horizontal lap siding, shingles, board-and-batten, stone, brick and mortar, or a combination of these materials. Fiber cement siding may be used in place of wood siding.

c. Optional Window Detailing. Windows may include open shutters.

d. Optional Porch. If an entry porch is provided, the porch shall not be greater than one-hundred (100) square-feet in size.

D. Design Style Deviations. Applicants for accessory dwelling units may seek a waiver from a required design standard listed in this section by requesting a design review in accordance with FMC 17.105.110.

SECTION 3 SCOPE

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

SECTION 4 SEVERABILITY

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

SECTION 5 EFFECTIVE DATE

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

This ordinance was introduced and the title thereof read at the regular meeting of the City Council on March 24, 2026 and the second reading occurred at the regular meeting of the City Council on April 14, 2026.

On a motion by Councilmember _____ seconded by Councilmember _____, the foregoing ordinance was passed and adopted by the City Council of the City of Folsom, State of California, this 14th day of April, 2026, by the following roll-call vote:

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

_____
Justin Raithel, MAYOR

ATTEST:

_____
Christa Freemantle, CITY CLERK

Attachment 2
Amendment to Ordinance No. 1361
Dated 3/24/26

AMENDMENT TO ORDINANCE NO. 1361

AN ORDINANCE OF THE CITY OF FOLSOM FOR THE REPEAL AND RE-ENACTMENT OF CHAPTER 17.105 OF THE FOLSOM MUNICIPAL CODE PERTAINING TO ACCESSORY DWELLING UNITS

The City Council of the City of Folsom during the March 24, 2026 Public Hearing requested that the following section of Ordinance No. 1361 be modified as shown below:

17.105.190 All Zones—Design Standards.

E. Two Story Accessory Dwelling Units. If the accessory dwelling unit is two stories, or is constructed on the second story or higher of an existing or proposed building, the following requirements shall apply:

2. Staircases. Staircases necessary to access a second story accessory dwelling unit shall comply with the following requirements:

a. Location. The staircase shall be located internal to the building, or along the edge of the building.

b. Setback. Has side and rear setbacks that comply with applicable building and fire codes.

c. Design. The staircase shall be ~~enclosed~~ screened. If located along the edge of a building, the staircase exterior walls shall use the same colors and materials as used for the exterior of the building.

A minor grammatical correction has also been made to the following section of Ordinance No. 1361 as shown below:

17.105.200 Historic District Zones—Design Standards.

C. Required Design Elements. The specified design elements for each architectural style are set forth as follows:

4. Delta Style.

b. Windows. All windows on the building shall be vertically proportioned, with a minimum height of two (2) feet for every one (1) foot of width. The window shall include flat trim measuring no more than three-and-one-half (3.5) inches ~~side~~ wide surrounding all sides of the window.

Attachment 3
Department of Housing and Community Development Letter of Technical Assistance, Dated 12/5/25

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT
DIVISION OF HOUSING POLICY DEVELOPMENT
651 Bannon Street, Suite 400
Sacramento, CA 95811
(916) 263-2911 / FAX (916) 263-7453
www.hcd.ca.gov

December 5, 2025

Pam Johns
Contract City Planner
City of Folsom
50 Natoma Street
Folsom, CA 95630

Dear Pam Johns:

RE: City of Folsom – Accessory Dwelling Unit (ADU) Ordinance Updates – Letter of Technical Assistance

The most recent ADU ordinance on file for the City with the California Department of Housing and Community Development (HCD) is from 2020. Given the numerous changes to State ADU Law since the adoption of the ordinance, the ordinance may be outdated and out of compliance with State ADU Law. If HCD's records are incorrect, and a new ordinance has been adopted, please submit it to the ADU Portal for HCD's review.

Below are the changes to State ADU Law that have occurred in recent years and may warrant an update to the City's ADU ordinance:

Updates to the ADU Handbook (2025)

- Clarifies that ADU Law prohibits deed restrictions on ADUs. A deed restriction would be an "additional standard" and thus cannot be imposed on ADUs (Gov. Code, § 66315).
- Clarifies that homeowners' associations (HOAs), as a third party, cannot influence the approval of an application to create an ADU. Third party reviews by an HOA or their representatives or agents would violate State ADU Law. (Gov. Code, § 66315.) No other local ordinances, policies, or regulations may be applied in the approval or denial of an ADU or junior ADU (JADU) permit application (Gov. Code, § 66317, subd. (c)).
- Clarifies that a local agency may not require parking as a condition to permitting a JADU, even when the JADU is converted from an attached garage (Gov. Code, § 66334, subd. (a)).

Changes to ADU Law in 2025:

- Specifies that if a JADU has shared sanitation facilities with the primary structure, owner-occupancy will be required. If the JADU does *not* have shared sanitation facilities, owner-occupancy will *not* be required (Gov. Code, § 66333, subd. (b)).
- Require rental terms for JADUs for terms longer than 30 days (Gov. Code, § 66333, subd. (g)).
- Specifies that if a local agency fails to submit an adopted ADU ordinance to HCD within the 60-day timeline or fails to respond to HCD's findings regarding their ordinance within the 30-day timeline, that ordinance is null and void and the local agency must only apply State ADU Law when permitting ADUs (Gov. Code, § 66326, subd. (d)).
- Revises the definition of a "junior accessory dwelling unit" to require the size of a JADU to be no more than 500 square feet of interior livable space (Gov. Code, § 66313, subd. (d)).
- Revises the limitations on impact fees to, instead, prohibit impact fees upon the development of an ADU that has 750 square feet of interior livable space or less or a JADU that has 500 square feet of interior livable space or less, and to require that any impact fee on an ADU that has more than 750 square feet of interior livable space be charged proportionately in relation to the square footage of the primary dwelling unit (Gov. Code, § 66311.5, subds. (a) – (d)).
- Requires a permitting agency to determine whether an application for an ADU or JADU is complete and provide written notice of the determination not later than 15 business days after the permitting agency received the application (Gov. Code, § 66317, subd. (a)(2)(A)).
- Requires the permitting agency to provide the applicant with a list of incomplete items and a description of how the application can be made complete in the written notice and authorizes the applicant to cure and address the application, as specified, if it is determined that an application is incomplete (Gov. Code, § 66317, subd. (a)(2)(B)).
- Requires the permitting agency to provide a process for the applicant to appeal a denied application, as provided, and requires the permitting agency to provide a final written determination by not later than 60 business days after receipt of the written appeal if a permit application is determined to be incomplete or is denied (Gov. Code, § 66317, subd. (d)(1)).
- Specifies that an ADU or JADU that contains less than 500 square feet of interior livable space does not increase assessable space.
- Revises size limitations to be based on the square footage of interior living space of the ADU (Gov. Code, § 66321, subds. (b)(2)(A), (b)(2)(B), and (b)(3)).
- Specifies the number of allowable ADUs per lot with a proposed or existing single-family dwelling (Gov. Code, § 66323, subd. (a).

- Clarifies that fire sprinklers are not required for a JADU if the primary residence does not have fire sprinklers and that the addition of a JADU cannot trigger the requirement for fire sprinklers (Gov. Code, § 66323, subd. (d)).
- Adds section 66333.5, which specifies that if a local agency fails to submit an adopted JADU ordinance to HCD within the 60-day timeline or fails to respond to HCD's findings regarding their ordinance within the 30-day timeline, that ordinance is null and void and the local agency must only apply State ADU Law when processing applications for ADUs.
- Requires a local agency to issue a certificate of occupancy for an ADU constructed in a county that is subject to a proclamation of a state of emergency made by the Governor on or after February 1, 2025, even if the primary dwelling has not yet been issued a certificate of occupancy, if certain requirements are met, including that the primary dwelling was substantially damaged or destroyed by an event referenced in the state of emergency proclamation (Gov. Code, § 66328).
- Creates an exception to areas that fall under the California Coastal Act by requiring a local government or the Coastal Commission, as specified, to either approve or deny a coastal development permit application for an ADU within 60 days of receiving a completed application (Gov. Code, § 66329, subd. (a).)
- Specifies that no reimbursement is required for school service charges, fees, or assessments sufficient to pay for the program or level of service within the meaning of Government Code section 17556 (Gov. Code, § 66329).
- Specifies that reasonable restrictions in covenants, restrictions, and conditions, as described in the Civil Code, shall not include any fees or other financial requirements (Civil Code, § 714.3, subd. (b)).

Changes to ADU Law in 2024:

- SB 477 (Chapter 7, Statutes of 2024) made changes to the numbering of the sections of the Government Code for State ADU and JADU Laws.
- Prohibits a local agency from denying a permit for an unpermitted ADU or JADU that was constructed before January 1, 2020, for building code violations, unless the local agency makes a finding that correcting the violation is necessary to comply with conditions that would otherwise deem a building substandard (Gov. Code, § 66332, subds. (a)-(c)).
- Defines "livable space" as a space in a dwelling intended for human habitation, as the term appears in Government Code sections 66313, subdivision (e), and 66323, subdivision (a)(3)(A).
- Provides that uncovered, off-street parking spaces demolished in conjunction with the construction of an ADU do not need to be replaced (Gov. Code, § 66314, subd. (d)(11)).

- Changes the allowable number of detached ADUs on a lot with an existing multifamily dwelling to eight detached ADUs, provided that the number of ADUs does not exceed the number of existing units on the lot (Gov. Code, § 66323, subd. (a)(4)(A)(ii)).
- Prohibits a local agency from imposing any objective development standards on 66323 Units that are not authorized by the provisions of Government Code section 66323, subdivision (a) (Gov. Code, § 66323, subd. (b)).

Changes to ADU Law in 2023:

- Sunsets a former prohibition on a local agency imposing an owner occupancy requirement on any ADU and instead prohibits a local agency from requiring owner occupancy for an ADU (Gov. Code, § 66315).
- Allows a local agency to adopt a local ordinance to allow the separate conveyance of the primary dwelling unit and ADU(s) as condominiums, subject to certain conditions (Gov. Code, §§ 66340-66342).

Changes to ADU Law in 2021:

- Allows a local agency to permit the separate conveyance of ADUs from the primary dwelling under Government Code section 66341 in certain circumstances.

Changes to ADU Law in 2020:

- Requires that an application for the creation of an ADU or JADU is deemed approved (not just subject to ministerial approval) if the local agency has not approved or denied the completed application within 60 days (Gov. Code, § 66317, subd. (a)).
- Requires ministerial approval of an application for a building permit within a residential or mixed-use zone to create one ADU and one JADU per lot (not one or the other), within the proposed or existing single-family dwelling, if certain conditions are met (Gov. Code, § 66323, subd. (a)(1)(A)).
- Allows for rental or leasing of a separate interest ADU or JADU in a common interest development, notwithstanding governing documents that otherwise appear to prohibit renting or leasing of a unit, and without regard to the date of the governing documents (Civ. Code, §§ 4740, subd. (a); 4741, subd. (a)).
- Allows a homeowner to create “any of the following”: one converted or attached ADU; one detached, new construction ADU; and one JADU (Gov. Code, § 66323, subds. (a)(1)-(2)). More information can be found in HCD’s 2025 ADU Handbook.

Changes to ADU Law in 2019:

- Prohibits a local agency from including requirements on minimum lot size in development standards for ADUs (Gov. Code, § 66314, subd. (b)(1)).
- Allows a local agency to designate areas where ADUs may be located based on the adequacy of water and sewer services, as well as on impacts on traffic flow and public safety (Gov. Code, § 66314, subd. (a)).
- Eliminates all owner occupancy requirements by a local agency for ADUs approved between January 1, 2020, and January 1, 2025 (Gov. Code, § 66315).
- Prohibits a local agency from establishing a maximum size of an ADU of less than 850 square feet, or 1,000 square feet if the ADU contains more than one bedroom and requires approval of a permit to build an ADU of up to 800 square feet (Gov. Code, § 66321, subds. (b)(2), (b)(3)).
- Prohibits a local agency from requiring replacement of off-street parking spaces for ADUs created through the conversion of a garage, carport, or covered parking structure (Gov. Code, § 66314, subd. (d)(11)).
- Reduces the maximum ADU and JADU application review time from 120 days to 60 days (Gov. Code, §§ 66317, subd. (a); 66335, subd. (2)).
- Clarifies that “public transit” includes various means of transportation that charge set fees, run on fixed routes, and are available to the public (Gov. Code, § 66313, subd. (m)).
- Adds impact fee exemptions and limitations based on the size of the ADU. ADUs up to 750 square feet are exempt from impact fees, and ADUs that are 750 square feet or larger may be charged impact fees, but those fees must be proportional in size (by square foot) to fees charged for the primary dwelling unit (Gov. Code, § 66324, subd. (c)(1)).
- Defines of an “accessory structure” to mean a structure that is accessory and incidental to a dwelling on the same lot (Gov. Code, § 66313, subd. (b)).
- Permits JADUs even where a local agency has not adopted an ordinance expressly authorizing them (Gov. Code, § 66320).
- Allows for a permitted JADU to be constructed within the walls of the proposed or existing single-family residence and eliminates the required inclusion of an existing bedroom and an interior entry into the single-family residence (Gov. Code, § 66333, subd. (d)).
- Requires, upon application and approval, a local agency to delay enforcement against a qualifying substandard ADU for five years to allow the owner to correct the violation, so long as the violation is not a health and safety issue, as determined by the enforcement agency (Gov. Code, § 66331; HSC, § 17980.12).

- Makes covenants, conditions, and restrictions that either effectively prohibit or unreasonably restrict the construction or use of an ADU or JADU on a lot zoned for single-family residential use void and unenforceable (Civ. Code, § 4751)).

If an existing ADU ordinance fails to meet the requirements of State ADU Law, the ordinance is "null and void" and the local jurisdiction must apply the standards set forth in State ADU Law until it adopts an ordinance that complies with state law (Gov. Code, § 66316). HCD recommends that a local jurisdiction with a noncompliant ADU ordinance repeal the ordinance to provide clarity for ADU applicants who may otherwise rely on the outdated ordinance.

HCD requests a response by January 4, 2026 with either (1) a description of how the ADU ordinance continues to comply with State ADU Law despite the changes to the law, or (2) a plan and timeline to either repeal the current ordinance or adopt an amended, compliant ordinance and submit it to HCD for review.

If you have any questions or need additional information, please contact Shasta Garcia at Shasta.garcia@hcd.ca.gov.

Sincerely,

Jamie Candelaria

Jamie Candelaria
Section Chief, ADU Policy
Housing Accountability Unit

Attachment 4
Historic District Commission Staff Report, Dated 3/4/26

AGENDA ITEM NO. 4
Type: Public Hearing
Date: March 4, 2026

Planning Commission Staff Report

50 Natoma Street, Council Chambers
Folsom, CA 95630

Project:	Zoning Code Update – Accessory Dwelling Unit Ordinance and Determination that the Project is Exempt from CEQA
File #:	ZCAM26-00007
Request:	Recommend Council Repeal and Re-Enact Folsom Municipal Code Chapter 17.105 with the New Draft ADU Ordinance
Location:	City-wide
Parcel(s):	N/A
Staff Contact:	Nathan Stroud, Associate Planner, 916-461-6220 nstroud@folsom.ca.us

Recommendation: Recommend to the City Council the repeal and replacement of Chapter 17.105 (Accessory Dwelling Units) of the Folsom Municipal Code (FMC) with Ordinance No. 1361.

Project Summary: Since the enactment of the current Accessory Dwelling Unit (ADU) Ordinance in 2020, the State has enacted several new laws affecting what the City is able to regulate for ADUs. As a result, several provisions of the City's existing ADU standards are now inconsistent with State Law. Unless the City updates the ADU Ordinance to comply with new State requirements, the City's ADU Ordinance may be deemed null and void by the California Housing and Community Development Department (HCD). In addition, staff have identified internal inconsistencies and conflicting standards within the existing ADU Ordinance that have complicated implementation and enforcement of its requirements. The proposed Ordinance No. 1361 seeks to remedy these issues.

Accessory dwelling units, when designed well, can provide a more affordable housing option in existing areas without significantly altering the residential character of the neighborhood. Staff have prepared the attached ADU Ordinance to replace the City's existing citywide regulations on ADUs contained in Chapter 17.105. The proposed ordinance seeks to ensure that the City's ADU requirements are consistent with State law, that all applicable standards are objective and enforceable, and that ADUs continue to adhere to the protections of the existing ordinance for privacy, good design, and respect for neighborhood context.

Accessory dwelling units, when designed well, can provide a more affordable housing option in existing areas without altering the character of the neighborhood.

Environmental Review: The proposed project is statutorily exempt from CEQA under

Section 21080.17 of the California Public Resources Code (PRC) and no further environmental review of the project is required. Under PRC Section 21080.17, CEQA does not apply to the adoption of an ordinance by a city or county to implement the provisions of Section 65852.1 of, or Article 2 (commencing with Section 66314) or Article 3 (commencing with Section 66333) of Chapter 13 of Division 1 of Title 7 of the Government Code (the State ADU law). The ordinance implements ADU regulations in the City of Folsom in a manner that is consistent with the requirements of state law. As such, the adoption of the ordinance is exempt from CEQA.

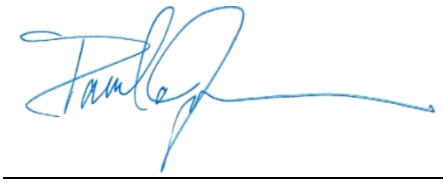
NOTICE OF PUBLIC HEARING

Public notification was achieved by posting the agenda, with this agenda item being listed, at least 72 hours prior to the meeting in print and electronically. Legal advertisement of this hearing was published in the Folsom Telegraph on February 6, 2026, at least 20 days prior to the hearing date.

Attachments:

1. Ordinance No. 1361 - An Ordinance of the City of Folsom for the Repeal and Re-Enactment of Chapter 17.105 of the Folsom Municipal Code Pertaining to Accessory Dwelling Units
2. HCD Letter of Technical Assistance, dated 12-5-25

Submitted,



PAM JOHNS
Community Development Director

DESCRIPTION

On December 5, 2025, the California Department of Housing and Community Development (HCD) sent a letter to the City requesting that the City repeal and update its Accessory Dwelling Unit (ADU) Ordinance to align with changes to State ADU law since the ordinance's adoption in 2020 (refer to Attachment 2). Pursuant to Government Code Section 66326, if the City is unable to provide HCD with an updated, State-compliant ADU Ordinance, the City's existing ordinance will be deemed null and void, and the City will be required to enforce only the State's ADU requirements. City staff provided HCD with a timeline to adopt an updated ADU Ordinance by April 2026, which HCD accepted. If the City fails to submit and adopt an updated ordinance by that date, the City risks having its ADU Ordinance declared null and void by HCD.

Since the enactment of the current Accessory Dwelling Unit (ADU) Ordinance in 2020, the State has enacted several new laws affecting the manner in which the City can regulate ADUs. Some changes which affect the City's existing ADU Ordinance include:

- Requirement that the City determine application completeness within 15 days of submittal, and to approve or deny an application for the creation of an ADU or JADU within 60 days. If the City fails to act within the 60-day timeframe, the application is automatically deemed approved (SB 543, 2025)
- Specifies that if the City fails to submit an adopted ADU ordinance to HCD or fails to respond to HCD's findings regarding their ordinance, that the City's ordinance is null and void and the City must only apply State ADU Law (SB 9, 2025)
- Prohibits the City from imposing any development or design standards on ADUs created pursuant to Government Code 66323 (also known as 'state-mandated' or 'state-exempt' ADUs, or '66323 Units') (SB 1211, 2024).
- Expands the number of allowable detached ADUs on an existing multi-unit dwelling lot to eight, provided that the number of ADUs does not exceed the number of existing units on the lot (SB 1211, 2024).
- Prohibits the City from requiring owner occupancy for an ADU, or for a JADU with independent bathroom facilities (AB 1154, 2025).
- Prohibits requiring the replacement of uncovered off-street parking if demolished in conjunction with the construction of an ADU, and prohibits the City from imposing parking requirements for ADUs in many instances (SB 1211, 2024).
- Clarifies that single-unit lots are allowed to construct at least three types of ADUs and one JADU total, for a total of up to four ADUs on a single-unit lot (SB 543, 2025)
- Requires ministerial approval of an application to create a state-mandated ADU or JADU (AB 68, 2019).
- Clarifies that ADU size limits are based on the interior livable space of the unit (SB 543, 2025).

Based on these changes, staff have prepared a new draft ADU Ordinance to ensure consistency with new State laws while maintaining and strengthening standards where the City is still able to exercise local control, such as size, height, and other objective design and development standards applied to any non-state-mandated ADU (also known as a non-66323 unit). Once adopted by the City, the City's new ADU Ordinance will be subject to review and approval by the California Housing and Community Development Department (HCD) to have legal effect.

In addition to the draft ADU Ordinance, once approved by HCD, staff also plan to update the City's Accessory Dwelling Unit Design Workbook to reflect the amended ADU requirements.

POLICY/RULE

The City's draft ADU Ordinance is consistent with the City's 2035 General Plan including the Land Use and Housing Elements. Specifically, the draft ADU Ordinance is consistent with the following City policies:

General Plan Land Use (LU) and 2021-2029 Housing Element Policies:

- *LU 6.1.2 Historic Folsom Residential Areas* - Preserve and protect the residential character of Historic Folsom's residential areas.
- *Policy H-1.5* - The City shall support the development of accessory dwelling units on single-family parcels.
- *Policy H-2.1* - The City shall continually strive to shorten permit processing and review times to the greatest extent possible by allowing concurrent processing.
- *Policy H-2.2* - The City shall strive to ensure that its current development impact fee structure does not unnecessarily constrain production of residential development.
- *Policy H-2.4* - The City shall provide incentives to encourage the construction of accessory dwelling units and multi-generational housing units.
- *Policy H-2.5* - The City shall endeavor through its development and design standards and decision making to provide consistent and predictable policy direction for residential project applicants.
- *Policy H-5.1* - The City shall strive to ensure adequate and affordable housing for seniors and persons with disabilities, particularly in areas near public transportation, shopping, medical, and other essential services and facilities.

ANALYSIS

Staff is proposing Ordinance No. 1361 to replace Chapter 17.105 of the Folsom Municipal Code, as provided in Attachment 1. The draft ordinance is intended to ensure consistency with Government Code Title 7, Division 1, Chapter 13 (Accessory Dwelling Units) in

response to HCD's request. A general list of the changes made under the draft ordinance are provided below:

1. Ensured consistency with Government Code Title 7, Division 1, Chapter 13 (Accessory Dwelling Units) by removing any conflicting standards, updating definitions and terminology, and adding requirements regarding procedure, fees, and processing time.
2. Ordinance reorganized and consolidated for clarity, readability, and consistent formatting/terminology; addressed inconsistent standards, and ensured standards are objective and enforceable.
3. Minor modifications to objective design standards to ensure good design that respects privacy and ensures neighborhood compatibility.
4. Added objective design standards for a new Carriage House style for ADUs located in the Historic District.
5. Clarified that all ADUs are subject to a ministerial review, and are not subject to discretionary review or hearing. This includes changing the level of review for ADUs in the Historic District to a staff-level review.
6. Outlined process for a voluntary staff-level discretionary design review option for applicants to request deviations from the ADU objective design standards.
7. Updated requirements for ADUs on lots with multi-unit developments.
8. Updated the total number of ADUs allowed on multi-unit and single-unit properties, in accordance with State Law.

The intent for these changes is to ensure that the City's ADU Ordinance is consistent with State Law and thus enforceable, and that the City's ADU requirements are simplified and easier to understand. The draft ordinance also seeks to bolster the City's ADU requirements to ensure continued good design that respects privacy and encourages compatibility with the neighborhood within the limits allowed under State Law. The draft ordinance also addresses issues identified during implementation of the existing ADU ordinance.

A more detailed description of some of the important changes is provided in the subsequent sections of this staff report.

Ensured Consistency with Government Code Title 7, Division 1, Chapter 13 (Accessory Dwelling Units)

Generally, the draft ordinance modifies the City's ADU requirements to ensure consistency with the Government Code. Notable changes include aligning definitions and terminology with State law, clarifying the level of review for ADUs, adding new sections to address new State-mandated requirements, and removing standards that potentially conflict with State law.

Regarding definitions, a significant change involves how attached and detached ADUs

are defined in the City's ordinance. The existing ordinance defines attached ADUs as an ADU that is built as an expansion to an existing residence or accessory building, and a detached ADU as a new, standalone building. This definition is at odds with State Law, which defines 'attached' and 'detached' in reference to whether the ADU is physically attached or detached from the primary dwelling. For example, an ADU constructed above an existing detached garage is considered a detached ADU under State Law due to its separation from the primary dwelling, however this is considered an attached ADU under the City's existing ADU ordinance. This inconsistency results in a conflict between the standards that are applied (e.g., maximum size, height, setbacks) and Government Code requirements. The draft ordinance revises these definitions to align with the Government Code. Additional definitions have also been added or modified to reflect updated Government Code terminology, including defining ADU size based on "livable space," which reduces ambiguity in the implementation and enforcement of ADU requirements. Regarding the level of review, the draft ordinance also specifies that all ADUs are exempt from discretionary review or hearing, and are subject to only a ministerial review.

The draft ordinance also adds new sections regarding additional requirements mandated by State Law. This includes a new "Processing Time" section which outlines the State-mandated review timeframe for ADU applications. In accordance with Government Code Section 66317, the City must deem an application to "create or serve" an ADU complete or incomplete within 15 business days after receipt of the application. Additionally, the City must approve or deny a complete application within 60 days of receipt of a complete application. If the City fails to make a determination within 60 days, the State law requires that the ADU application is deemed approved. A new "Fee Requirements" section has also been added to consolidate all fee requirements of the existing ordinance, and ensures consistency with State Law. This includes limiting development impact fees for ADUs larger than 750 square-feet, and prohibiting the imposition of connection fees or capacity charges for ADUs not constructed alongside a new primary dwelling.

Finally, the draft ordinance removes or revises requirements that conflict with State Law. For example, the existing ordinance requires attached ADUs to comply with the side setback standards of the underlying zoning district; however, State law requires that attached ADUs be permitted with side and rear setbacks of no more than four feet. This standard has since been updated to be consistent with State Law. The draft ordinance also includes language stating that, in the event of a conflict between State law and the local ordinance, State law shall prevail. This provision is intended to account for future changes to State ADU law. Additionally, while development standards such as lot coverage and setbacks may continue to apply to non-State-mandated ADUs (i.e., ADUs not covered by Government Code Section 66323), the ordinance states that these standards may not preclude the development of at least one 800-square-foot ADU with four-foot side and rear setbacks, as required under State law.

Some standards that were modified in order to be consistent with State Law are shown in the table below; other standards that were modified are discussed in the other sections of this report:

Standards Changed for Compliance with Government Code			
Applicability	**Standard**	**Existing Requirement**	**Proposed Compliant Requirement**
State-Mandated Attached/ Detached ADU	Front Setback	20 feet	No Requirement
State-Mandated Detached ADU	Maximum Height	16 feet	16 feet; +2 feet if within one-half mile of a major transit stop; +2 feet more if matching roof pitch of primary dwelling
State-Mandated Attached ADU	Maximum Height	16 feet	25 Feet
Non-State-Mandated Attached ADU	Side/Rear Setback	Same as Zone	4 Feet

Reformatted Chapter 17.105 of Folsom Municipal Code
In order to provide greater clarity regarding ADU requirements, certain provisions and sections of FMC 17.105 have been relocated and consolidated. Whereas the existing ADU Ordinance spread development standards across multiple different sections, the proposed draft ordinance consolidated all applicable development standards into singular, ADU-type specific sections with a standardized format. This framework reduces the number of sections an applicant needs to review to understand the ADU requirements prior to designing a project, and reduces the number of conflicting standards within the ordinance.

Design Standards Made Objective Where Necessary
Government Code Section 66314 requires that a local ADU ordinance utilize only objective standards, which are defined as “standards that involve no personal or subjective judgment by a public official” and are clearly stated in the ADU ordinance. For example, requiring “wide roof eaves” is not objective, however requiring a “roof eave of at least 1.5 foot in width” is an objective and enforceable standard. Staff have updated the design standards for ADUs as needed to ensure that they are objective and enforceable by providing measurable requirements, replacing the use of “may be required” with “shall be required”, and removing other language indicating subjective interpretation. This has not substantively changed the existing requirements, but instead makes them clearer and more enforceable.

Standardized Requirements, Fixed Inconsistencies and Conflicts
The existing ADU ordinance contains conflicting or inconsistent standards which need to be addressed to provide clarity for property owners. This includes height maximums that conflicted with different sections of the ordinance and with the Government Code, varied and confusing setback standards, and conflicts between the Historic District and general ADU Design Standards. Where possible, the draft ordinance provides uniform and consistent development standards based on the type of accessory dwelling unit without

substantively changing the requirement from the existing ordinance, with changes where needed to comply with State Law.

Added New Carriage House Style Option for Historic District Accessory Dwelling Units

A new architectural style named the "Carriage House" style is proposed in the draft ordinance for Historic District ADUs to provide design standards for an above-garage ADU option. This additional style was added based on previous ADU projects in the Historic District, which frequently included a new garage with an above-garage ADU. The new style encourages the above-garage ADU to be built within the roof gable to limit the visual massing of the two-story structure, requires that exterior materials match the primary dwelling, and ensures that the garage itself has an appearance that imitates a traditional carriage house.

Clarification and Modification of Review Authority

Under Government Code Section 66316, the City is required to provide a ministerial approval process for all ADUs in the City's ADU Ordinance. Further, Government Code Section 66317 requires that ADU reviews be considered ministerially without discretionary review or a hearing. The draft ordinance has been updated consistent with this requirement, which applies to all types of ADUs, including both state mandated ADUs (e.g., those ADUs covered by Government Code Section 66323) and non-State-mandated ADUs.

In effect, this changes the level of review for ADUs in the Historic District. Whereas the City's existing ADU Ordinance states that non-state-mandated ADUs require review by the Historic District Commission with a public hearing, the draft ordinance requires that all ADUs City-wide, including in the Historic District, are a staff-level ministerial review without public hearing, as required under State Law.

Standard Design Review Option for Deviations from Design Standards

An optional standard design review process has been added to allow applicants to request deviations from the objective design standards provided in the draft ordinance. The intent is to provide flexibility to property owners to propose alternative and acceptable designs that may not necessarily satisfy the objective design standards outlined in the Folsom Municipal Code, such as if an alternative architectural style is proposed that is not from the approved list for ADUs within the Historic District, but is a style consistent with the 1850 and 1950 era of the Historic District. The project would undergo the standard staff-level design review process, which includes determining that it complies with all applicable design standards, such as the Historic District Design and Development Guidelines for example, and that it is compatible with the overall design character of the neighborhood, among other required findings.

The draft ordinance provides for an objective and ministerial process by default, as required by Government Code Section 66316, and this alternative, voluntary and optional discretionary process is intended to provide the applicant more flexibility should a good alternative design be proposed that does not necessarily adhere to the objective

standards. However, thus would be a staff-level design review process for so that the City can continue to comply with the 60 day timeline required for ADU approvals, as specified in Government Code Section 66317.

Expanded Standards for Accessory Dwelling Units in Multi-Unit Developments
To provide clarity regarding the objective development standards applicable to ADUs constructed on multi-unit lots, the draft ordinance includes standards, as allowed in the Government Code, for setbacks, height, parcel coverage, and size. The formatting is similar to that of the development standards for ADUs constructed on single-unit properties.

Updated Total Number of ADUs allowed on Single-Unit and Multi-Unit Properties
Pursuant to Government Code Sections 66323 and 66317, State law allows single-unit lots to contain at least three ADUs and one JADU. This includes one newly constructed detached ADU, one ADU created entirely through the conversion of existing building space, one JADU, and one additional ADU, either attached or detached, provided it complies with the City's ADU Ordinance.

In addition, existing multi-unit developments are permitted to convert non-livable space into ADUs, up to a maximum of 25 percent of the number of existing primary dwelling units, and may also construct up to eight new detached ADUs so long as the number of ADUs does not exceed the number of existing units. Proposed new multi-unit developments may construct up to two detached ADUs.

Other Modifications to ADU Ordinance
The following additional modifications have been made to the ordinance, consistent with State law:

Standards Changed for Compliance with Government Code			
Applicability	**Standard**	**Existing Requirement**	**Proposed Compliant Requirement**
Non-State-Mandated Attached ADU	Front Setback	Same setback as zone if >16 feet tall and attached to primary dwelling; 20 feet if >16 feet tall and attached above an accessory structure	Same setback as zone*
Non-State-Mandated Detached ADU	Front Setback	Same setback as zone	Shall not break the front plane of the primary dwelling* (i.e., cannot be located closer to street than the main residence)
Non-State-Mandated Attached ADU	Maximum Height	25 feet in Historic District; 30 feet elsewhere. Height shall not exceed height of primary dwelling.	Same height requirement as zone; Height shall not exceed height of primary dwelling*

Standards Changed for Compliance with Government Code			
Applicability	**Standard**	**Existing Requirement**	**Proposed Compliant Requirement**
Non-State-Mandated Detached ADU	Maximum Height	25 feet in Historic District; 30 feet elsewhere. Height shall not exceed height of primary dwelling.	25 feet; Height shall not exceed height of primary dwelling*
Non-State-Mandated Attached/Detached ADU	Second Story Windows (All ADUs)	Any second story wall facing an abutting property is required to incorporate certain privacy features	Any second story window that is within ten (10) feet or less of the side and/or rear property line shall incorporate certain privacy features

* Standard is enforceable for non-State-Mandated ADUs, unless it precludes the development of an 800 square-foot or larger ADU with 4-foot side and rear setbacks.

Conclusion

The draft ordinance is not intended to drastically change the requirements applied to ADUs in the City of Folsom, but attempts to maintain, to the extent allowed by State Law, existing ADU requirements. The draft ordinance also attempts to standardize ADU requirements to streamline the process, and strengthen standards where needed to ensure better outcomes in design. Some significant changes include changing the level of review for ADUs in the Historic District to staff-level in order to comply with State requirements, increasing the number of allowed ADUs for single- and multi-unit properties, clarifying that all non-state-mandated ADUs require design review by the City, and reformatting the ordinance.

General Plan Consistency

The draft ADU ordinance is consistent with the City of Folsom General Plan policies by promoting the development of ADUs, streamlining the ADU review process, and maintaining neighborhood compatibility within the limits of State law. The draft ordinance incentivizes the development of ADUs (as required in Policies H-1.5 and H-2.4) by providing a ministerial review process, as required for all ADUs, and clarifying development standards. By ensuring that impact fees apply only where allowed by State law, the draft ordinance does not unnecessarily constrain the production of residential development in accordance with Policy H-2.2.

In conjunction, the draft ordinance incentivizes the production of ADUs, providing more options for adequate and affordable housing for seniors and persons with disabilities (as required in Policy H-5.1). Regarding the General Plan policies related to efficiency and predictability (Policies H-2.1 and H-2.5), the draft ordinance also simplifies, clarifies, and consolidates requirements to provide a clear pathway to ADU development and outline required processing timelines for applications. Finally, by ensuring that the design standards, including the Historic District ADU design standards, are objective and enforceable, the draft ordinance also supports Policy LU 6.1.2.

ENVIRONMENTAL REVIEW

Pursuant to Section 21080.17 of the California Public Resources Code, the adoption of the ordinance is statutorily exempt from the California Environmental Quality Act (CEQA). Under PRC Section 21080.17, CEQA does not apply to the adoption of an ordinance by a city or county to implement the provisions of Section 65852.1 of, or Article 2 (commencing with Section 66314) or Article 3 (commencing with Section 66333) of Chapter 13 of Division 1 of Title 7 of the Government Code (the State ADU law). The ordinance implements ADU regulations in the City of Folsom in a manner that is consistent with the requirements of state law. As such, the adoption of the ordinance is exempt from CEQA.

NOTICE OF PUBLIC HEARING

Public notification was achieved by posting the agenda, with this agenda item being listed, at least 72 hours prior to the meeting in print and electronically. Legal advertisement of this hearing was published in the Folsom Telegraph on February 6, 2026, at least 20 days prior to the hearing date.

RECOMMENDATION

Staff recommends that the Commission approves a recommendation to City Council supporting the repeal and replacement of the existing Chapter 17.105 in Title 17 of the Folsom Municipal Code (FMC) with the new draft Accessory Dwelling Unit Ordinance No. 1361.

COMMISSION ACTION

MOVE TO RECOMMEND CITY COUNCIL APPROVAL OF ORDINANCE NO. 1361, AN ORDINANCE OF THE CITY OF FOLSOM FOR THE REPEAL AND RE-ENACTMENT OF CHAPTER 17.105 OF THE FOLSOM MUNICIPAL CODE PERTAINING TO ACCESSORY DWELLING UNITS, PROVIDED IN ATTACHMENT 1, BASED ON THE FOLLOWING FINDINGS (FINDINGS A-C).

GENERAL FINDINGS

A. NOTICE OF PUBLIC HEARING HAS BEEN GIVEN AT THE TIME AND IN THE MANNER REQUIRED BY STATE LAW AND CITY CODE.

B. THE PROPOSED AMENDMENTS ARE CONSISTENT WITH THE GENERAL PLAN, AND THE ZONING CODE OF THE CITY.

CEQA FINDING

C. THE PROPOSED ORDINANCE IS STATUTORILY EXEMPT FROM ENVIRONMENTAL REVIEW UNDER SECTION 21080.17 OF THE CALIFORNIA PUBLIC RESOURCES CODE BECAUSE CEQA DOES NOT APPLY TO THE ADOPTION OF AN ORDINANCE TO IMPLEMENT THE PROVISIONS OF SECTION 65852.1 OF, OR ARTICLE 2 (COMMENCING WITH SECTION 66314) OR ARTICLE 3 (COMMENCING WITH SECTION 66333) OF CHAPTER 13 OF DIVISION 1 OF TITLE 7 OF THE GOVERNMENT CODE.

Attachment 1

Ordinance No. 1361 - An Ordinance of the City of Folsom for the Repeal and Re-Enactment of Chapter 17.105 of the Folsom Municipal Code Pertaining to Accessory Dwelling Units

ORDINANCE NO. 1361

AN ORDINANCE OF THE CITY OF FOLSOM FOR THE REPEAL AND RE-ENACTMENT OF CHAPTER 17.105 OF THE FOLSOM MUNICIPAL CODE PERTAINING TO ACCESSORY DWELLING UNITS

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

SECTION 1 PURPOSE

The purpose of this ordinance is to amend the Folsom Municipal Code to conform with new State law regulations pertaining to Accessory Dwelling Units adopted since 2020.

SECTION 2 REPEAL AND RE-ENACTMENT TO CODE

Chapter 17.105 of the Folsom Municipal Code is hereby repealed and re-enacted to read as follows:

Chapter 17.105

ACCESSORY DWELLING UNITS

Sections:

17.105.010 Purpose, applicability and where permitted.
17.105.020 Definitions.
17.105.030 Types.
17.105.040 Density and Consistency.
17.105.050 Processing Time and Submittal Requirements.
17.105.060 Fee Requirements.
17.105.070 Rental and Sale Limitations.
17.105.080 Conditions for Nonconforming Uses and Structures.
17.105.090 Accessory dwelling units subject to mandatory approval.
17.105.110 Accessory Dwelling Units Subject to Design Review
17.105.120 Limitation on the number of accessory dwelling units.
17.105.130 Standards applicable to all accessory dwelling units.
17.105.140 Single-unit developments: Attached accessory dwelling unit standards.
17.105.150 Single-unit developments: Detached accessory dwelling unit standards.
17.105.160 Single-unit developments: Junior accessory dwelling unit standards.
17.105.170 Two-unit and multi-unit developments: Accessory dwelling unit standards.
17.105.180 Parking requirements.
17.105.190 All zones—Design standards.
17.105.200 Historic District zones—Design standards.

17.105.010 Purpose, applicability and where permitted.

A. Purpose. This chapter establishes regulations and procedures for reviewing and permitting accessory dwelling units in conformance with California Government Code Title 7, Division 1, Chapter 13.

B. Applicability. Any construction, establishment, alteration, enlargement, or modification of an accessory dwelling unit shall comply with the requirements of this chapter and the city's building and fire codes, as modified by Government Code Title 7, Division 1, Chapter 13. For the purposes of this chapter, accessory dwelling units include attached, detached, and junior accessory dwelling units.

C. Building Permit Required. Any accessory dwelling unit or junior accessory dwelling unit shall require a building permit, subject to all the standard application and processing fees and procedures that apply to building permits generally.

D. Where Permitted. Accessory dwelling units are allowed on parcels zoned to allow for single-unit, two-unit, and/or multi-unit residential uses where such a parcel includes a proposed or existing primary dwelling unit. Junior accessory dwelling units are allowed on parcels zoned to allow for single-unit residential uses where such parcel includes a proposed or existing primary dwelling unit.

17.105.020 Definitions.

A. "Accessory dwelling unit" (ADU) means an attached or a detached residential dwelling unit that provides complete independent living facilities for one (1) or more persons and is located on a lot with a proposed or existing primary residence. It shall include permanent provisions for living, sleeping, eating, cooking, and sanitation on the same parcel as the single-unit or multi-unit dwelling is or will be situated, and include a permanent foundation and has a permanent connection to utility services. An accessory dwelling unit also includes the following:

1. An efficiency unit, as defined in Section 17958.1 of the Health and Safety Code.

2. A manufactured home, as defined in Section 18007 of the Health and Safety Code.

B. "Accessory building" means a detached subordinate building, the use of which is incidental to that of the main building on the same lot, or to the use of the land, such as a detached garage, shed or barn, etc.

C. "Car share" means a program that allows customers hourly access to shared vehicles from a dedicated home location, with the vehicles required to be returned to that same location at the end of the trip.

D. “Discretionary review” means the review of an application that involves a decision-makers judgement, and may involve public hearing and/or environmental review. Approvals are granted at the discretion of the City decision-maker. Discretionary review typically applies to projects which may have an impact to the surrounding area, require more analysis, and/or necessitate public feedback. Discretionary reviews often take longer to process than ministerial reviews.

E. “Efficiency kitchen” is defined for purposes of establishing a junior accessory dwelling unit as a cooking facility that includes all of the following:

1. A cooking facility with appliances; and

2. A food preparation counter; and

3. Storage cabinets that are of reasonable size in relation to the size of the junior accessory dwelling unit.

F. “Independent living facilities” means a residential dwelling unit having permanent provisions for living, sleeping, eating, cooking, and sanitation.

G. “Junior accessory dwelling unit” (JADU) means a unit that is no more than five-hundred (500) square feet in size and contained entirely within a single-unit dwelling. A JADU may include separate sanitation facilities or may share sanitation facilities with the existing structure.

H. “Livable space” means a space in a dwelling intended for human habitation, including living, sleeping, eating, cooking, or sanitation.

I. “Living area” means the interior habitable area of a dwelling unit, including basements and attics, but does not include a garage or any accessory building.

J. “Ministerial review” means review of an application at a staff-level for compliance to clear and objective requirements, and does not involve public hearing. If an application meets all of the City’s requirements, then it shall be approved by staff. Ministerial reviews are exempt from the California Environmental Quality Act (CEQA) and cannot be appealed.

K. “New construction” means the creation of new built space that did not previously exist. This includes a wholly new building, or an addition that increases the space beyond the existing building where new space was not previously a part of the building.

L. “Nonconforming zoning condition” means a physical improvement on a property that does not conform with current zoning standards.

M. “Objective standards” means standards that involve no personal or subjective judgment by a public official and are uniformly verifiable by reference to an external

and uniform benchmark or criterion available and knowable by both the development applicant or proponent and the public official prior to submittal.

N. “Passageway” means a pathway that is unobstructed clear to the sky and extends from a street or alley to one (1) entrance of the accessory dwelling unit.

O. “Primary dwelling unit” means the single-unit dwelling or each multi-unit dwelling unit, but does not include an accessory dwelling unit or junior accessory dwelling unit. An attached garage is considered part of the primary dwelling unit.

P. “Public transit” means a location, including but not limited to a bus stop or train station, where the public may access buses, trains, subway, and other forms of transportation that charge set fares, run on fixed routes, and are available to the public.

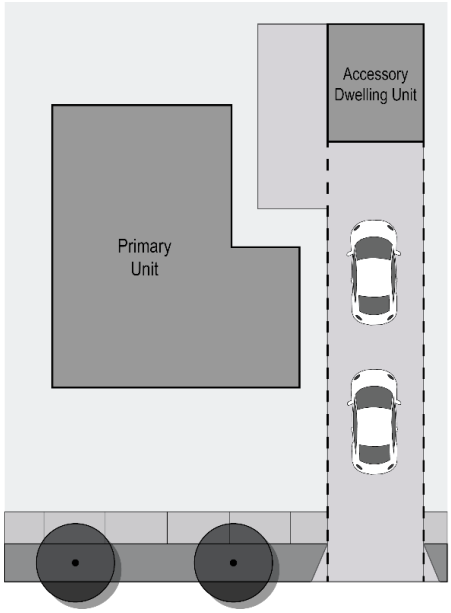
Q. “Single-unit, two-unit, and multi-unit” mean the same, respectively, as single-family, duplex, and multi-family residential units.

R. “Spindlework detailing” means which a decorative element created by shaping wood on a spindle lathe to create symmetrical, repeating patterns like beads, coves, rings, and tapers. Spindlework detailing was often used as decorative spindles, balusters, posts, and trim on railings, porches, staircases, and other architectural features.

S. “66323 unit” means accessory dwelling units that must be approved ministerially in accordance with Government Code Section 66323.

T. “Tandem parking” means two or more automobiles parked on a driveway or in any other location on a parcel, lined up behind one another.

Tandem Parking



17.105.030 Types.

An accessory dwelling unit approved under this chapter shall be one of the following types:

A. Attached. An accessory dwelling unit that meets the requirements of this chapter, and that is created as a result of new construction or conversion which is attached to an existing or proposed primary dwelling unit, such as through a shared structural wall, floor, ceiling, or roof. An attached accessory dwelling unit may also include, in part or in whole, a conversion of space within an existing primary dwelling unit, and/or an addition to an existing or proposed primary dwelling unit.

B. Detached. An accessory dwelling unit that meets the requirements of this chapter, and that is created as a result of new construction or conversion which is detached and separate from an existing or proposed primary dwelling unit on the same parcel. A detached accessory dwelling unit may also include, in part or in whole, a conversion of space within an existing accessory building, and/or an addition to an existing or proposed accessory building, and/or a newly constructed standalone accessory dwelling unit.

C. Junior Accessory Dwelling Unit. An accessory dwelling unit that is a unit that meets all the following requirements in addition to the requirements of this chapter:

   1. Is no more than five-hundred (500) square feet in size; and

   2. Is contained entirely within a proposed or existing single-unit primary dwelling; and

   3. Has a separate entrance from the main entrance to the proposed or existing single-unit primary dwelling; and

   4. Has a bathroom that is either shared with or separate from those of the single-unit primary dwelling; and

   5. Includes an efficiency kitchen.

17.105.040 Density and Consistency.

An accessory dwelling unit that conforms to the requirements of this chapter shall:

A. Not be considered for the purposes of evaluating the density requirements established in the General Plan.

B. Be found consistent with the existing General Plan designation and zoning for the lot.

C. Not be considered a new residential use for the purpose of calculating local agency connection fees of capacity charges for utilities, including water and sewer service.

D. Not be considered in the application of any local ordinance, policy, or program to limit residential growth.

17.105.050 Processing Time and Submittal Requirements.

A. Processing time of an application for an accessory dwelling unit shall comply with Government Code Section 66317 and the standards below. Processing time of an application for a junior accessory dwelling unit shall comply with Government Code Section 66335 and the standards below. Where conflict occurs between the regulations of this section and the Government Code, the Government Code regulations shall apply.

1. Within fifteen (15) business days after the City receives an application, the City shall provide written notice whether the application is complete or incomplete.

    a. If the City determines an application is incomplete, the City shall provide the applicant with a list of incomplete items, and a description of how the application can be made complete. The list and description shall be provided with the written notice, as required by paragraph (1).

    b. After receiving a notice that the application is incomplete, an applicant may cure and address the items deemed incomplete by the City.

    c. In the review of an application submitted pursuant to subparagraph (b), the City shall not require the application to include an item that was not included in the list required by subparagraph (a).

    d. If an applicant submits supplemental information pursuant to subparagraph (b), the City shall determine whether the supplemental information has remedied all incomplete items listed in the determination issued pursuant to subparagraph (a). This additional application is subject to the timelines and requirements specified in paragraph (1).

    e. If the City does not make a timely determination as required by this paragraph, the application or resubmitted application shall be deemed to be complete for the purposes of this paragraph.

2. An application to create an accessory dwelling unit or junior accessory dwelling unit shall be approved or denied within sixty (60) days of submission of a complete application, unless:

    a. The application to create an accessory dwelling unit or junior accessory dwelling unit is submitted concurrently with an application to create a new primary dwelling unit on the parcel, in which case the City shall not act on the application for the accessory

dwelling unit or junior accessory dwelling unit until the City acts on the application for the new primary dwelling unit, but the application to create an accessory dwelling unit or junior accessory dwelling unit shall still be considered ministerially; or

b. The applicant requests a delay, in which case the sixty (60) day time period shall be tolled for the period of delay.

3. If the City has not acted upon the completed application for an accessory dwelling unit or junior accessory dwelling unit within sixty (60) days, and none of the above exceptions are met, then the application for the accessory dwelling unit or junior accessory dwelling unit shall be deemed approved.

B. Submittal Requirements. The application for an accessory dwelling unit or junior accessory dwelling unit shall be submitted to the Community Development Director. An accessory dwelling unit or junior accessory dwelling unit shall be reviewed for compliance with the standards of this chapter through the planning process, if required, in addition to the established building permit process.

C. Denial/Remedies. If the City denies an application for an accessory dwelling unit or junior accessory dwelling unit, the City will provide in writing a full set of comments within sixty (60) days to the applicant from the date the City received a complete application with a list of items that are defective, deficient, or not compliant, and a description of how the application can be remedied by the applicant. When the primary dwelling is proposed concurrently with the accessory dwelling unit, more than sixty (60) days can be taken by the City.

D. Appeals. Appeals of a determination of incompleteness or a denial of an application by the Community Development Director may be appealed to the Planning Commission in accordance with Folsom Municipal Code Chapter 17.04, with the modification that all appeals of determinations made under this Chapter shall be decided within sixty (60) business days after receipt of the appeal. The Planning Commission's decision on appeals of determinations made under this Chapter is final and may not be further appealed.

17.105.060 Fee Requirements.

A. Application and Permit Fees. All accessory dwelling units shall be subject to all standard application and processing fees that apply to building permits. If the accessory dwelling unit is required to undergo review through the planning process, the application is subject to a required application fee established by council resolution.

B. Connection Fees or Capacity Charges. An accessory dwelling unit or junior accessory dwelling unit shall not be considered a new residential use for the purposes of calculating connection fees or capacity charges for utilities, including water and sewer service, unless the accessory dwelling unit was constructed with a new single-unit dwelling.

C. Impact Fees.

1. For the purposes of this subsection, impact fees do not include any connection fee or capacity charge for water or sewer service.

2. No City-imposed impact fees shall be charged to an accessory dwelling unit that is seven-hundred-fifty (750) square feet or less in floor area, or a junior accessory dwelling unit that has five hundred (500) square feet or less in floor area.

3. For accessory dwelling units more than seven-hundred-fifty (750) square feet, city-imposed impact fees shall be charged proportionately in relation to the square footage of the primary dwelling unit (e.g., the floor area of the accessory dwelling unit, divided by the floor area of the primary dwelling unit, times the typical fee amount charged for a new dwelling).

   a. If any agency or special district other than the city imposes impact fees collected by the city, the city shall collect such fees in accordance with such agency's or district's fee schedule.

17.105.070 Rental and Sale Limitations.

A. Long-Term Rentals Only. An accessory dwelling unit and junior accessory dwelling unit may be rented separately from the primary residence; however, the rental shall be for a term of thirty (30) days or longer. Occupancy of the accessory dwelling unit or junior accessory dwelling unit shall not be allowed until the City approves the occupancy of the primary dwelling unit.

B. Sale or Conveyance. An accessory dwelling unit may be sold or conveyed separately from the primary dwelling unit to a qualified buyer, as defined in Government Code Section 66341, if all the requirements of Government Code Section 66341 are met.

17.105.080 Conditions for Nonconforming Uses and Structures.

A. Nonconforming Conditions. Notwithstanding Chapter 17.64 of the Folsom Municipal Code, until January 1, 2030 or until a date specified in Health and Safety Code Section 17980.12, whichever is later, an owner of an accessory dwelling unit that receives a notice to correct violations or abate nuisances, in relation to the accessory dwelling unit, may request a delay of up to five (5) years in enforcement of a building standard, as long as the violation is not a health and safety issue as determined by the City, subject to compliance with Government Code Section 66331 and Health and Safety Code Section 17980.12 and the following conditions:

1. The accessory dwelling unit was built before January 1, 2020; or

2. The accessory dwelling unit was built on or after January 1, 2020 during a time when the City had a noncompliant accessory dwelling unit ordinance, but the ordinance is compliant at the time the request is made.

B. The City shall not deny an application for a permit to create an accessory dwelling unit or junior accessory dwelling unit due to the failure to correct nonconforming zoning conditions, building code violations, or unpermitted structures that do not present a threat to public health and safety and are not affected by the construction of the accessory dwelling unit in compliance with Government Code Sections 66322 and 66336.

17.105.090 Accessory dwelling units subject to mandatory approval.

The city shall approve any application for an accessory dwelling unit as described in this section and specified in Government Code Section 66323, referred to as a "66323 Unit". Approval or denial of an accessory dwelling unit specified in Government Code Section 66323 is a ministerial action not subject to discretionary review. The following types of 66323 Units are exempt from the design standards of this chapter and exempt from design review, however they are subject to applicable standards of Government Code Title 7, Division 1, Chapter 13:

A. Any accessory dwelling unit on a lot with an existing or proposed single-unit primary dwelling that is a conversion of the space of a proposed or existing single-unit primary dwelling, and may include an expansion of not more than one-hundred fifty (150) square feet beyond the physical dimensions of the building for the sole purpose of accommodating ingress and egress;

B. Any accessory dwelling unit on a lot with an existing or proposed single-unit primary dwelling that is a conversion of the space of an existing accessory building, and may include an expansion of not more than one-hundred fifty (150) square feet beyond the physical dimensions of the building for the sole purpose of accommodating ingress and egress;

C. Any junior accessory dwelling unit;

D. Any new construction detached accessory dwelling unit on a lot with an existing or proposed single-unit primary dwelling that is eight hundred (800) square feet or smaller in size, has a peak height above finished grade as allowed under the conditions specified in Government Code section 66321, and has a minimum four (4) foot wide side and rear yard setbacks;

E. Any accessory dwelling unit that is a conversion of a portion of an existing multi-unit dwelling building that is not used as livable space;

F. Any new construction detached accessory dwelling unit on a lot with an existing or proposed multi-unit primary dwelling that has a peak height above finished grade as allowed under the

conditions specified in Government Code section 66321, and has a minimum four (4) foot wide side and rear yard setbacks.

17.105.110 Accessory Dwelling Units Subject to Design Review

A. Ministerial Design Review Required. All accessory dwelling units which are not 66323 Units shall be subject to the objective design standards in Section 17.105.190 or 17.105.200, as applicable. Compliance with the objective design standards listed in Sections 17.105.190 and 17.105.200 shall be conducted in accordance with the ministerial design review process outlined in FMC 17.06.045, except as otherwise noted in this section. The city shall ministerially approve any application for an accessory dwelling unit subject to design review if all requirements in this chapter are met.

1. Review Authority. All accessory dwelling units shall be reviewed by the Community Development Director.

    a. If a proposed detached accessory dwelling unit project includes proposed new garage space, the proposed new garage space shall be reviewed concurrently with the accessory dwelling unit through a ministerial design review process.

2. Design Review Findings. Notwithstanding the findings of FMC 17.06, in approving or denying an application for ministerial design review under this chapter, the Community Development Director shall make the finding that the accessory dwelling unit complies with the objective design and development standards of this chapter.

B. Deviations from Design Standards. A request to deviate from the design standards contained in FMC 17.105.190 or FMC 17.105.200 may be made by application for design review, in accordance with the standard design review process outlined in FMC 17.06, except as otherwise noted in this section.

1. Review Authority. Any deviations for accessory dwelling units from the objective design standards of this chapter shall be reviewed by the Community Development Director.

17.105.120 Limitation on the number of accessory dwelling units.

A. The number of accessory dwelling units allowed shall comply with Government Code Title 7, Division 1, Chapter 13, as listed below. Where conflict occurs between the regulations of this section and the Government Code, the Government Code regulations shall apply.

1. Accessory dwelling units are permitted in single-unit developments with an existing or proposed single-unit dwelling as long as the units satisfy the requirements of this chapter and the number does not exceed, per single-unit lot:

    a. One (1) attached or detached accessory dwelling unit that complies with the requirements of this chapter; and

b. One (1) accessory dwelling unit that is located within the proposed or existing space of a single-unit dwelling, or located within the existing space of an accessory building, consistent with Government Code section 66323(a)(1); and

c. One (1) junior accessory dwelling unit consistent with Government Code section 66323(a)(1); and

d. One (1) new construction detached accessory dwelling unit consistent with Government Code section 66323(a)(2).

2. Accessory dwelling units are permitted in multi-unit developments with an existing or proposed multi-unit dwelling as long as the units satisfy the requirements of this chapter and the number does not exceed:

a. At least one (1) accessory dwelling unit that is a conversion of portions of existing multi-unit dwelling structures that are not used as livable space, up to a maximum of 25% of the original number of approved primary units within the development. When calculating the required number of allowed accessory dwelling units, any fractions of units shall be rounded to the next larger whole number.

b. Up to two (2) detached accessory dwelling units on a lot that has proposed multi-unit dwellings, or up to eight (8) detached accessory dwelling units on a lot that has existing multi-unit dwellings provided that the number of accessory dwelling units does not exceed the number of existing dwelling units on the lot.

3. Notwithstanding the above, no more than two units (including ADUs and JADUs) on a parcel created through a Senate Bill (SB) 9 (Chapter 162, Statues of 2021) lot split shall be allowed (Government Code section 66411.7(j)(1)).

17.105.130 Standards applicable to all accessory dwelling units.

The following standards shall apply to all accessory dwelling units. Where conflict occurs between the regulations of this section and the Government Code, the Government Code regulations shall apply:

A. Passageways. No passageway, breezeway, or similar connection between structures on the parcel shall be required in conjunction with the construction of an accessory dwelling unit.

B. Utility Connections. All accessory dwelling units shall be connected to public utilities or their equivalent, including water, electric, and sewer services.

1. The city shall not require the applicant to install a new or separate utility connection directly between the attached or detached accessory dwelling unit and the utility unless the utility connection is required by the utility provider. The applicant may voluntarily install a new or separate utility connection, subject to the approval of the utility provider.

Any utility charges or fees must be consistent with California Government Code Section 66311.5

C. Septic System. If allowed by the city pursuant to FMC 13.20, the accessory dwelling unit may connect to an onsite water-treatment system. The owner shall include with the application a percolation test completed within the last five (5) years or, if the percolation test has been recertified, within the last ten (10) years. Such test must demonstrate the ability of the site to accommodate waste discharge associated with the accessory dwelling unit.

D. Open Space. Accessory dwelling units shall not encroach into required open space areas on a residentially-zoned parcel. This requirement shall not apply to a 66323 unit.

E. Addressing. An accessory dwelling unit shall have its own address according to the City's standard addressing procedure.

17.105.140 Single-unit developments: Attached accessory dwelling unit standards.

A. 66323 Units. An attached accessory dwelling unit shall qualify as a 66323 Unit if it meets all of the following requirements, in accordance with Government Code Section 66323:

1. Location. Is a conversion of the space of a proposed or existing single-unit primary dwelling that may include an expansion of not more than one-hundred fifty (150) square feet beyond the physical dimensions of the building for the sole purpose of accommodating ingress and egress.

2. Size. Size shall be measured based on the interior living space of the accessory dwelling unit. At a minimum meets the requirements of an efficiency unit (one-hundred-fifty (150) square feet minimum).

3. Setbacks. Has side and rear setbacks that are sufficient for fire and safety.

4. Access. Has exterior access that is independent of that for the proposed or existing primary dwelling unit.

B. All Other Attached Accessory Dwelling Units. An attached accessory dwelling unit that is not a 66323 Unit shall meet all of the following requirements:

1. Location. Is located on a single-unit parcel with an existing or proposed primary dwelling unit, and shares at least one common structural wall, floor, ceiling, or roof with the primary dwelling unit.

2. Size. Size shall be measured based on the interior living space of the accessory dwelling unit. At a minimum meets the requirements of an efficiency unit (one-hundred-fifty (150) square feet minimum), and at a maximum does not exceed eight-hundred-fifty (850) square feet if it has no more than one (1) bedroom, or one-thousand (1,000) square feet if

it has two (2) or more bedrooms. Subject to the foregoing maximum size limitation, the total floor area of an attached accessory dwelling unit shall not exceed fifty (50) percent of the existing primary dwelling unit.

3. Setbacks. Has a front yard setback that conforms to the front setback for the zone in which the attached accessory dwelling unit is located, has side and rear setbacks of at least four (4) feet, and complies with applicable building and fire codes.

    a. Setback Exceptions. Any portion of an accessory dwelling unit that is a conversion of the space of an existing primary dwelling unit may maintain the same setbacks as that of the existing primary dwelling unit; however, the accessory dwelling unit must comply with applicable fire and building codes.

4. Parcel Coverage. For any attached accessory dwelling unit, the parcel coverage standard and pervious surface standard, if applicable, for the zone in which it is located shall apply.

    a. Rear Yard Coverage. Notwithstanding the parcel coverage standard, the area covered by an accessory dwelling unit shall not exceed forty (40) percent of the rear yard or eight-hundred (800) square feet, whichever is greater.

    b. Parcel Coverage Exceptions. No adjustment to the existing parcel coverage and pervious surface standard, if applicable, is required for any portion of an accessory dwelling unit that is a conversion of the space of an existing primary dwelling unit; however, the accessory dwelling unit must comply with applicable fire and building codes.

5. Height. Height shall not exceed the height standard for the zone in which the attached accessory dwelling unit is located.

    a. Additional Height Restrictions. Notwithstanding the height standard, any portion of an attached accessory dwelling unit that encroaches into the required setback area for the primary dwelling unit shall not exceed twenty-five (25) feet.

    b. Height Exceptions. Any portion of an accessory dwelling unit that is a conversion of the space of an existing primary dwelling unit may maintain the same height as that of the existing primary dwelling unit; however, the accessory dwelling unit must comply with applicable fire and building codes.

6. Access. Has exterior access that is independent of that for the proposed or existing primary dwelling unit. The entrance to the accessory dwelling unit shall be located on a different side of the building from the entrance to the primary dwelling unit, except as may be required to comply with applicable fire and building codes.

C. Additional Requirements.

1. Design Standards. Any accessory dwelling unit must comply with the design standards set forth in Sections 17.105.190 and 17.105.200 for an accessory dwelling unit in the historic district, or Section 17.105.190 for an accessory dwelling unit located outside of the historic district.

    a. Design Standard Exceptions. Design Standards shall not apply to 66323 Units specified in Government Code section 66323

2. Exceptions. Notwithstanding the standards of this section, in no event shall any of the standards of this section preclude the development of at least an eight-hundred (800) square foot accessory dwelling unit with four (4) foot side and rear setbacks, in compliance with all other development standards.

17.105.150 Single-unit developments: Detached accessory dwelling unit standards.

A. 66323 Units. A detached accessory dwelling unit shall qualify as a 66323 Unit if it meets either of the following requirements, in accordance with Government Code Section 66323:

1. New Construction Detached 66323 Units:

    a. Location. Is detached from the primary dwelling unit and is entirely new construction.

    b. Size. Size shall be measured based on the interior living space of the accessory dwelling unit. At a minimum meets the requirements of an efficiency unit (one-hundred-fifty (150) square feet minimum), and at a maximum shall not exceed eight-hundred (800) square feet.

    c. Setbacks. Has side and rear setbacks of four (4) feet, and complies with applicable building and fire codes.

        i. Setback Exceptions. Any portion of an accessory dwelling unit that is a conversion of the space of an existing accessory building may maintain the same setbacks as that of the existing accessory building; however, the accessory dwelling unit must comply with applicable fire and building codes.

    d. Height. Has a peak height above finished grade as allowed under the conditions specified in Government Code Section 66321.

        i. Height Exceptions. Any portion of an accessory dwelling unit that is a conversion of the space of an existing accessory building may maintain the same height as that of the existing accessory building; however, the accessory dwelling unit must comply with applicable fire and building codes.

2. Converted Detached 66323 Units:

a. Location. Is detached from the primary dwelling unit and is a conversion of the space of an existing accessory building that may include an expansion of not more than one-hundred fifty (150) square feet beyond the physical dimensions of the building for the sole purpose of accommodating ingress and egress.

b. Size. Size shall be measured based on the interior living space of the accessory dwelling unit. At a minimum meets the requirements of an efficiency unit (one-hundred-fifty (150) square feet minimum).

c. Setbacks. Has side and rear setbacks sufficient for fire and safety.

i. Setback Exceptions. Any portion of an accessory dwelling unit that is a conversion of the space of an existing accessory building may maintain the same setbacks as that of the existing accessory building; however, the accessory dwelling unit must comply with applicable fire and building codes.

B. All Other Detached Accessory Dwelling Units. A detached accessory dwelling unit that is not a 66323 Unit shall meet all of the following requirements:

1. Location. Is located on a single-unit parcel with an existing or proposed primary dwelling unit, and is detached from the primary dwelling unit.

2. Size. Size shall be measured based on the interior living space of the accessory dwelling unit. At a minimum meets the requirements of an efficiency unit (one-hundred-fifty (150) square feet minimum), and at a maximum shall not exceed eight-hundred-fifty (850) square feet if it has no more than one (1) bedroom or one-thousand (1,000) square feet if it has two (2) or more bedrooms.

3. Setbacks. Has side and rear setbacks of at least four (4) feet, and complies with applicable building and fire codes. In no case shall the accessory dwelling unit break the front plane of the primary dwelling unit. Detached accessory dwelling units shall be located at least six (6) feet from the primary dwelling unit or an accessory building on the same parcel other than a fence or a wall.

a. Setback Exceptions.

i. Any portion of an accessory dwelling unit that is a conversion of the space of an existing accessory building may maintain the same setbacks as that of the existing accessory building; however, the accessory dwelling unit must comply with applicable fire and building codes.

ii. Notwithstanding Chapter 17.64 of the Folsom Municipal Code, any accessory dwelling unit constructed that is built on top of an existing accessory building with side and/or rear setback of less than four (4) feet may maintain the same side and/or rear setback of that accessory building; however, the accessory dwelling

unit must comply with applicable fire and building codes. Notwithstanding this exception, in no case shall the accessory dwelling unit break the front plane of the primary dwelling unit.

4. Parcel Coverage. For any detached accessory dwelling unit that is larger than eight-hundred (800) square feet, the parcel coverage standard and pervious surface standard, if applicable, for the zone in which it is located shall apply.

    a. Rear Yard Coverage. Notwithstanding the parcel coverage standard, the area covered by an accessory dwelling unit shall not exceed forty (40) percent of the rear yard or at least eight-hundred (800) square feet, whichever is greater.

    b. Parcel Coverage Exceptions. No adjustment to the existing parcel coverage and pervious surface standard, if applicable, is required for any portion of an accessory dwelling unit that is a conversion of the space of an existing accessory building; however, the accessory dwelling unit must comply with applicable fire and building codes.

5. Height. Height shall not exceed twenty-five (25) feet or the height of the residence, whichever is less.

    a. Accessory Dwelling Units near a Listed Historic Structure. Any accessory dwelling unit proposed for construction on or within fifty (50) feet of the property line of a parcel containing a structure listed on a State or Federal register of historic resources shall have a peak height above finished grade of as allowed under the conditions specified in Government Code section 66321.

    b. Height Exceptions. Any portion of an accessory dwelling unit that is a conversion of the space of an existing accessory building may maintain the same height as that of the existing accessory building; however, the accessory dwelling unit must comply with applicable fire and building codes.

6. Access. The entrance to the accessory dwelling unit shall be located on a different side of the building from the entrance to the primary dwelling unit, except as may be required to comply with applicable fire and building codes.

C. Additional Requirements.

1. Design Standards. Any accessory dwelling unit must comply with the design standards set forth in Sections 17.105.190 and 17.105.200 for an accessory dwelling unit in the historic district, or Section 17.105.190 for an accessory dwelling unit located outside of the historic district.

    a. Design Standard Exceptions. Design Standards shall not apply to 66323 Units specified in Government Code Section 66323.

2. Exceptions. Notwithstanding the standards of this section, in no event shall any of the standards of this section preclude the development of at least an eight-hundred (800) square foot accessory dwelling unit with four (4) foot side and rear setbacks, in compliance with all other development standards.

17.105.160 Single-unit developments: Junior accessory dwelling unit standards.

A. Generally. A junior accessory dwelling unit shall be allowed on a single-unit parcel with a proposed or existing primary dwelling unit, if the junior accessory dwelling unit meets all the following requirements:

1. Location. Is entirely within the proposed space of a primary dwelling unit or within the existing space of a primary dwelling unit.

2. Size. Size shall be measured based on the interior living space of the junior accessory dwelling unit. At a minimum meets the requirements of an efficiency unit (one-hundred-fifty (150) square feet minimum), and at a maximum does not exceed five-hundred (500) square feet.

3. Setbacks. No adjustment to the existing setback is required for an existing space that is converted to a junior accessory dwelling unit; however, the junior accessory dwelling unit must comply with applicable fire and building codes.

4. Parcel Coverage. No adjustment to the existing parcel coverage and pervious surface standard, if applicable, is required for an existing space that is converted to a junior accessory dwelling unit; however, the junior accessory dwelling unit must comply with applicable fire and building codes.

5. Height. No adjustment to the existing height is required for an existing space that is converted to a junior accessory dwelling unit. The height of the existing primary dwelling unit being converted to a junior accessory dwelling unit shall not be increased.

6. Access. Has exterior access that is independent of that for the proposed or existing primary dwelling unit. The entrance to the junior accessory dwelling unit shall be located on a different side of the building from the entrance to the primary dwelling unit, except as may be required to comply with applicable fire and building codes. If the junior accessory dwelling unit does not include separate sanitation facilities, the junior accessory dwelling unit shall also include interior entry to the main living area of the primary dwelling unit.

B. Additional Requirements.

1. Efficiency Kitchen. The junior accessory dwelling unit shall include an efficiency kitchen.

2. Design Standards. No design standards shall be applied.

3. Deed Restriction. Prior to issuance of a building permit for a junior accessory dwelling unit, a deed restriction shall be recorded in the chain of title of the single-unit property. The form of the deed restriction shall be approved by the city attorney and shall provide that:

    a. The junior accessory dwelling units shall not be sold separately from the primary dwelling unit.

    b. The junior accessory dwelling units are restricted to the approved size and other attributes allowed by this chapter.

    c. The deed restriction shall run with the land and shall be enforced against future property owners.

4. Owner Occupancy Requirements. All junior accessory dwelling units that have shared sanitation facilities shall be subject to an owner occupancy requirement. A person with legal or equitable title to the primary dwelling unit shall reside on the property in either the primary dwelling unit or junior accessory dwelling unit as that person's legal domicile and permanent residence.

    a. Exceptions. Owner occupancy shall not be required if the junior accessory dwelling unit has separate sanitation facilities from the primary dwelling unit, or if the owner is a governmental agency, land trust, or nonprofit housing organization.

17.105.170 Two-unit and multi-unit dwellings: Accessory dwelling unit standards.

Accessory dwelling units, in accordance with Government Code Section 66323, are permitted on a lot with existing or proposed two-unit and multi-unit dwellings as follows:

A. Generally. An accessory dwelling unit conversion shall be allowed on a parcel with an existing multi-unit dwelling, if the accessory dwelling unit conversion meets all the following requirements:

    1. Location. Is converted from portions of a multi-unit dwelling that are not used as livable space, including but not limited to storage rooms, boiler rooms, passageways, attics, basements, or garages, provided that any such space converted to an accessory dwelling unit complies with minimum state building standards for dwellings.

    2. Size. Size shall be measured based on the interior living space of the accessory dwelling unit. At a minimum meets the requirements of an efficiency unit (one-hundred-fifty (150) square feet minimum).

3. Setbacks. No adjustment to the existing setback is required for the space that is converted to an accessory dwelling unit; however, the accessory dwelling unit conversion must comply with applicable fire and building codes.

4. Parcel Coverage. No adjustment to the existing parcel coverage and pervious surface standard, if applicable, is required for an existing space that is converted to an accessory dwelling unit; however, the converted accessory dwelling unit must comply with applicable fire and building codes.

5. Height. No adjustment to the existing height is required for the space that is converted to an accessory dwelling unit. The height of the existing multi-unit dwelling being converted to an accessory dwelling unit shall not be increased.

6. Design Standards. No design standards shall be applied.

B. Generally. A detached accessory dwelling unit shall be allowed on a parcel with an existing or proposed two-unit or multi-unit dwelling, if the detached accessory dwelling unit meets all the following requirements:

1. Location. Is detached from the two-unit or multi-unit dwelling. The detached accessory dwelling unit may be attached to an accessory building or other detached accessory dwelling unit.

2. Size. Size shall be measured based on the interior living space of the accessory dwelling unit. At a minimum meets the requirements of an efficiency unit (one-hundred-fifty (150) square feet minimum), and at a maximum shall not exceed eight-hundred (800) square feet.

3. Setbacks. Has side and rear setbacks of at least four (4) feet, and complies with applicable building and fire codes.

4. Parcel Coverage. Accessory dwelling units that are eight-hundred (800) square feet or smaller shall not be required to adhere to the parcel coverage standard and pervious surface standard, if applicable.

5. Height. Has a peak height above finished grade as allowed under the conditions specified in Government Code Section 66321.

6. Design Standards. No design standards shall be applied.

17.105.180 Parking requirements

Off-street parking space shall be provided in accordance with the following:

A. Requirement. One (1) additional off-street parking space shall be required per accessory dwelling unit or per bedroom, whichever is less.

1. Parking may be provided in front and/or side setback areas on a driveway, or as tandem parking on a driveway. Parking spaces may also be provided through a mechanical vehicle parking lift if located in an enclosed parking garage.

B. Exceptions. Additional parking for an accessory dwelling unit is not required in the following instances:

1. The accessory dwelling unit is located within one-half (0.5) mile walking distance of public transit, as defined in Section 17.105.020, including transit stations and bus stations.

2. The accessory dwelling unit is located within the historic district.

3. The accessory dwelling unit is a part of the proposed or existing primary dwelling unit (e.g., attached accessory dwelling unit or junior accessory dwelling unit), or an existing accessory building (e.g., detached accessory dwelling unit addition to an accessory building).

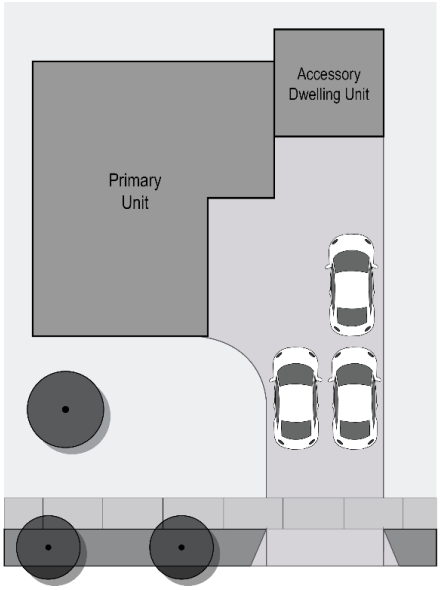
4. When on-street parking permits are required by the city but not offered to the occupant of the accessory dwelling unit.

5. When there is a car share vehicle located within one (1) block of the accessory dwelling unit.

6. When a permit application for an accessory dwelling unit is submitted with a permit application to create a new single-unit dwelling or multi-unit dwelling on the same lot, provided that the accessory dwelling unit or the parcel satisfies any other criteria listed in this subdivision.

C. Replacement Parking Not Required. When a garage, carport, uncovered parking space, or covered parking structure is removed in conjunction with the construction or conversion of an accessory dwelling unit, replacement parking is not required.

Acceptable Location of Parking for Accessory Dwelling Units



17.105.190 All zones—Design standards.

A. Applicability. An accessory dwelling unit shall comply with objective standards for accessory dwelling units in this section or any other objective design standards for accessory dwelling units, as adopted by resolution of the city council. The following objective design standards shall apply to all accessory dwelling units that are not 66323 Units specified in Government Code section 66323.

B. Exterior Walls.

1. Attached accessory dwelling units shall utilize the same exterior wall materials, including accent materials, as the existing or proposed primary dwelling unit.

2. Detached accessory dwelling units shall utilize at least two (2) different exterior wall materials.

C. Windows. The accessory dwelling unit shall incorporate at least one of the following features: windows, projections, bays, or recessed elements. Additionally, windows are subject to the following requirements:

1. Any second story window that is within ten (10) feet or less of the side and/or rear property line shall have translucent glazing, or be one of the following window types: Transom windows, clerestory windows, or false windows.

D. Roof Pitch. The accessory dwelling unit shall have the same roof pitch as the primary dwelling unit but may vary by up to 2/12 more or 2/12 less than the roof pitch of the primary dwelling unit. However, if the unit is located in the historic district, it must follow the roof

pitch requirements for design style allowed in that zone or subarea specified in FMC 17.105.200.

E. Accessory dwelling units above the main story. If the accessory dwelling unit is two-stories, or is constructed on the second story or higher of an existing or proposed building, the following requirements shall apply:

1. Form and Massing. The building massing of the accessory dwelling unit shall be designed according to the following requirements:

a. Attached accessory dwelling units shall utilize at least one (1) of the following:

i. Recessed or projecting windows, doors, or parts of the wall. Recessed windows and doors shall project a minimum of six (6) inches or shall be recessed a minimum of six (6) inches. Any projection must be behind the parcel side or rear yard setback line.

ii. Cantilevered areas so long as area does not extend beyond the side or rear yard setback.

iii. At least two different roof forms, such as a mix of different roof types (e.g., hipped, gabled, shed, etc.).

b. Detached accessory dwelling units shall utilize at least one (1) of the following:

i. Different building materials for each of the stories.

ii. Recessed or projecting windows, doors, or parts of the wall. Recessed windows and doors shall project a minimum of six (6) inches or shall be recessed a minimum of six (6) inches. Any projection must be behind the parcel side or rear yard setback line.

iii. Cantilevered areas so long as area does not extend beyond the side or rear yard setback.

iv. At least two different roof forms, such as a mix of different roof types (e.g., hipped, gabled, shed, etc.).

2. Staircases. Staircases necessary to access a second story accessory dwelling unit shall comply with the following requirements:

a. Location. The staircase shall be located internal to the building, or along the edge of the building.

b. Setback. Has side and rear setbacks that are sufficient for fire and safety.

c. Design. The staircase shall be enclosed. If located along the edge of a building, the staircase exterior walls shall use the same colors and materials as used for the exterior of the building.

3. Balconies. One (1) second-story balcony is allowed, not to exceed twenty (20) square feet. Balconies shall not be located in the setback areas of the primary dwelling unit.

F. Design Style Deviations. Applicants for accessory dwelling units may seek a waiver from a required design standard listed in this section by requesting a design review in accordance with FMC 17.105.110.

17.105.200 Historic District zones—Design standards.

A. Applicability. In addition to the provisions of Section 17.105.190, if located in a historic district, an accessory dwelling unit shall comply with objective standards for accessory dwelling units in this section or any other objective design standards for accessory dwelling units, as adopted by resolution of the city council. The following objective design standards shall apply to all accessory dwelling units that are not 66323 Units specified in Government Code section 66323.

B. Architectural Style. The architectural styles in the historic district reflect the types of design during the period from the 1850s to 1950s. The applicant for an accessory dwelling unit shall select an allowed architectural style for the historic district zone or subarea in which it is located and shall meet all required design elements. Acceptable styles by zone and subarea are as follows:

1. Figueroa Subarea: Queen Anne, Delta, Italianate, Spanish Eclectic, Craftsman, and Carriage House Styles.

2. Central Subarea: Queen Anne, Delta, Italianate, Spanish Eclectic, Craftsman, and Carriage House Styles.

3. Persifer-Dean Subarea: 1950s Ranch, Spanish Eclectic, Delta, and Craftsman Styles.

4. The Preserve Subarea: Craftsman, Delta, Spanish Eclectic Styles.

5. River Way Subarea: Delta, Spanish Eclectic, Craftsman Stdireyles.

6. All other subareas: Queen Anne, Delta, Italianate, Spanish Eclectic, Craftsman and Carriage House Styles.

C. Required Design Elements. The specified design elements for each architectural style are set forth as follows:

1. Carriage House Style

a. Limitations. This type may only be used for detached accessory dwelling units which include existing or proposed garage space.

b. Massing/Form. This style may include garage space on the main story not to exceed eight-hundred (800) square-feet. The garage portion shall comply with the zoning requirements of the property.

i. Second Story. If a second story is used, the second story shall be located within the roof attic space. The second story shall not include any cantilever space above the main story.

c. Roofs. Roof shall have a side-gable, side-gambrel, or hip roof and incorporate the following elements:

i. Roof Pitch. Roof pitch shall be between 4/12 and 12/12 for gabled roofs. If a gambrel roof is used, the roof pitch for the lower roof leg (i.e., the lower portion of the roof slope) shall be between 22/12 and 26/12 and the upper roof leg (i.e., upper portion of the roof slope) shall be between 5/12 and 8/12; the upper and lower roof legs shall be equal in length.

ii. Roof Detailing. A window or vent shall be provided on the gable or gambrel ends.

iii. Optional. Shed or gabled roof dormer(s) may be used; wall dormers are not permitted. A singular square-cupola or tower may be used, but shall not exceed the overall height maximum of the structure and shall not exceed four (4) square feet in size.

d. Windows. Windows shall be square or vertically proportioned rectangular windows with a traditional multi-pane grid.

e. Exterior Walls. Exterior walls shall utilize the same siding materials of the primary dwelling unit, including the use of accent materials. If trim is used on the primary dwelling unit, the same type and width of trim shall be used.

f. Garage Door. The garage door shall incorporate the following features:

i. Garage doors shall be a single-car door in size (i.e., two-car garage doors prohibited);

ii. Black metal hinges and handle door hardware;

iii. Wood board construction, or be of a material shaped to imitate wood board construction;

iv. If windows are used, windows shall include rectangular grids and shall be located on the upper third of the garage door; and

v. If panels are used, panels shall be narrow and rectangular and extend from bottom of door to top of door. If windows are also used, the panels shall extend from bottom of door to bottom of windows.

2. Craftsman Style.

a. Roofs. Roofs shall be front-gabled, side-gabled, or cross-gabled and incorporate the following elements:

i. Roof Pitch. The roof pitch shall be between 3/12 and 8/12.

ii. Roof Detailing. The roof shall have unenclosed eave overhangs. Exposed roof rafter and/or braces under the gables (i.e., knee braces or corbels, etc.) shall be included.

iii. Optional. Shed or gabled roof dormers may be used.

b. Windows. All windows on the front elevation shall be single- or double-hung sash windows with at least three (3) small panes above one (1) large pane (e.g., three (3) small panes over one (1) large pane, six (6) small panes over one (1) large pane window, etc.).

c. Exterior Walls. Exterior walls shall be horizontal lap or shingle siding that is two-and-one-half (2.5) to six (6) inches wide, or board and batten siding, or shingle siding, or stone and mortar, or brick and mortar, or a mix of the siding options mentioned. Fiber cement board and shingles may be used in place of wood siding or shingles.

d. Optional Porch. If an entry porch is provided, the porch shall be located under the roofline and supported by tapered or square columns with square bases that extend to the ground.

3. Queen Anne Style.

    a. Roofs. Roofs shall be hipped and/or gabled and incorporate the following elements:

        i. Roof Pitch. The roof pitch shall be between 8/12 and 18/12.

        ii. Roof Detailing. Front-gables, if used, shall include scalloped shingles with a window or vent.

        iii. Optional. Multiple gables and dormers may be used.

    b. Windows. All windows on the front elevation shall be single- or double-hung sash windows with small panes above one (1) large. All windows on the building shall be vertically proportioned, with a minimum height of two (2) feet for every one (1) foot of width, and a maximum height of three-and-one-half (3.5) feet for every one (1) foot of width.

    c. Exterior Walls. Exterior walls shall be horizontal lap siding that is between two-and-one-half (2.5) to six (6) inches wide and/or shingle siding. Fiber cement siding may be used in place of wood siding.

    d. Optional Porch. If an entry porch is provided, the porch shall include turned spindle columns and railing. Porches may also include the use of spindlework detailing.

    e. Optional Features. Chamfered bay windows may be used. This feature is defined as an architectural projection that is either attached to the ground or projects from the building façade, contains windows that cover at least sixty percent (60%) of the projecting faces with glass area, and has side faces that are angled (chamfered) back toward the building rather than forming a right-angled corner.

4. Delta Style.

    a. Roofs. The roof shall be a single-front gabled roof and incorporate the following elements:

        i. Roof Pitch. The roof pitch shall be between 6/12 to 12/12.

        ii. Roof Detailing. A rectangular vent shall be utilized at ends of the front-facing gable. The roof shall have soffited eaves.

    b. Windows. All windows on the building shall be vertically proportioned, with a minimum height of two (2) feet for every one (1) foot of width. The window shall

include flat trim measuring no more than three-and-one-half (3.5) inches side surrounding all sides of the window.

c. Exterior Walls. Exterior walls shall be horizontal clapboard siding that is between two-and-one-half (2.5) to six (6) inches wide, or board and batten siding. Fiber cement siding may be used in place of wood siding.

d. Optional Porch. If an entry porch is provided, the porch shall have a roof pitch that is no greater than 4/12, supported by square posts not to exceed 10 inches wide that extend to the ground, and include railing. Porches may also include the use of spindlework detailing.

5. Italianate Style.

a. Roofs. The roof shall be a hipped roof and incorporate the following elements.

i. Roof Pitch. The roof pitch shall be between 3/12 and 6/12.

ii. Roof Detailing. The roof shall have eave overhangs that are at least twelve (12) inches, supported by large, decorative roof brackets under an ornamental cornice.

iii. Optional. A singular square-cupola or tower may be used, but shall not exceed the overall height maximum of the structure and shall not exceed six (6) square feet in size.

b. Windows. All windows on the building shall be vertically proportioned, with a minimum height of two (2) feet for every one (1) foot of width, and a maximum height of three-and-one-half (3.5) feet for every one (1) foot of width.

c. Exterior Walls. Exterior walls shall be horizontal lap siding that is between four (4) to six (6) inches side, brick and mortar, or board-and-batten siding. Fiber cement siding may be used in place of wood siding.

d. Optional Porch. If an entry porch is provided, the porch shall be a wrap-around porch (or smaller entry porch) with double columns.

e. Optional Features. Angled bay cut-away forms and windows may be used on the front elevation. Paneled wood doors may also be used.

6. Spanish Eclectic Style (also known as Spanish Revival).

a. Roofs. The roof shall be cross-gabled, hipped, or a combined hipped-and-gabled roof and incorporate the following elements:

i. Roof Pitch. The roof pitch shall be between 2/12 and 5/12.

ii. Roof Detailing. The roof shall be red tile, include red tile vents on open gables, and shall not have a roof eave overhang that exceeds four (4) inches.

b. Windows. All windows shall be recessed casement windows. On the front elevation, one (1) window with a rounded arch shall be provided that is larger than any other window on the building.

c. Exterior Walls. Exterior walls shall be stucco.

d. Doors. Exterior doors shall be recessed, and be either wood plank or wood paneled doors. A rounded arch shall be provided over the main door.

e. Optional Porch. If a porch is provided, the porch shall be uncovered.

7. 1950s Ranch Style.

a. Roofs. The roof shall be cross-gabled, side-gabled, hipped, or cross-hipped and incorporate the following elements:

i. Roof Pitch. The roof pitch shall be between 3/12 and 5/12.

ii. Roof Detailing. The roof shall have soffited eaves.

b. Exterior Walls. Exterior walls shall be smooth stucco, horizontal lap siding, shingles, board-and-batten, stone, brick and mortar, or a combination of these materials. Fiber cement siding may be used in place of wood siding.

c. Optional Window Detailing. Windows may include open shutters.

d. Optional Porch. If an entry porch is provided, the porch shall not be greater than one-hundred (100) square-feet in size.

D. Design Style Deviations. Applicants for accessory dwelling units may seek a waiver from a required design standard listed in this section by requesting a design review in accordance with FMC 17.105.110.

SECTION 3 SCOPE

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

SECTION 4 SEVERABILITY

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

SECTION 5 EFFECTIVE DATE

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

This ordinance was introduced and the title thereof read at the regular meeting of the City Council on March 24, 2026 and the second reading occurred at the regular meeting of the City Council on April 14, 2026.

On a motion by Councilmember _____ seconded by Councilmember _____, the foregoing ordinance was passed and adopted by the City Council of the City of Folsom, State of California, this 14th day of April, 2026, by the following roll-call vote:

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

_____
Justin Raithel, MAYOR

ATTEST:

_____
Christa Freemantle, CITY CLERK

Attachment 2

HCD Letter of Technical Assistance Dated 12-5-25

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT
DIVISION OF HOUSING POLICY DEVELOPMENT
651 Bannon Street, Suite 400
Sacramento, CA 95811
(916) 263-2911 / FAX (916) 263-7453
www.hcd.ca.gov

December 5, 2025

Pam Johns
Contract City Planner
City of Folsom
50 Natoma Street
Folsom, CA 95630

Dear Pam Johns:

RE: City of Folsom – Accessory Dwelling Unit (ADU) Ordinance Updates – Letter of Technical Assistance

The most recent ADU ordinance on file for the City with the California Department of Housing and Community Development (HCD) is from 2020. Given the numerous changes to State ADU Law since the adoption of the ordinance, the ordinance may be outdated and out of compliance with State ADU Law. If HCD's records are incorrect, and a new ordinance has been adopted, please submit it to the ADU Portal for HCD's review.

Below are the changes to State ADU Law that have occurred in recent years and may warrant an update to the City's ADU ordinance:

Updates to the ADU Handbook (2025)

- Clarifies that ADU Law prohibits deed restrictions on ADUs. A deed restriction would be an "additional standard" and thus cannot be imposed on ADUs (Gov. Code, § 66315).
- Clarifies that homeowners' associations (HOAs), as a third party, cannot influence the approval of an application to create an ADU. Third party reviews by an HOA or their representatives or agents would violate State ADU Law. (Gov. Code, § 66315.) No other local ordinances, policies, or regulations may be applied in the approval or denial of an ADU or junior ADU (JADU) permit application (Gov. Code, § 66317, subd. (c)).
- Clarifies that a local agency may not require parking as a condition to permitting a JADU, even when the JADU is converted from an attached garage (Gov. Code, § 66334, subd. (a)).

Changes to ADU Law in 2025:

- Specifies that if a JADU has shared sanitation facilities with the primary structure, owner-occupancy will be required. If the JADU does *not* have shared sanitation facilities, owner-occupancy will *not* be required (Gov. Code, § 66333, subd. (b)).
- Require rental terms for JADUs for terms longer than 30 days (Gov. Code, § 66333, subd. (g)).
- Specifies that if a local agency fails to submit an adopted ADU ordinance to HCD within the 60-day timeline or fails to respond to HCD's findings regarding their ordinance within the 30-day timeline, that ordinance is null and void and the local agency must only apply State ADU Law when permitting ADUs (Gov. Code, § 66326, subd. (d)).
- Revises the definition of a "junior accessory dwelling unit" to require the size of a JADU to be no more than 500 square feet of interior livable space (Gov. Code, § 66313, subd. (d)).
- Revises the limitations on impact fees to, instead, prohibit impact fees upon the development of an ADU that has 750 square feet of interior livable space or less or a JADU that has 500 square feet of interior livable space or less, and to require that any impact fee on an ADU that has more than 750 square feet of interior livable space be charged proportionately in relation to the square footage of the primary dwelling unit (Gov. Code, § 66311.5, subds. (a) – (d)).
- Requires a permitting agency to determine whether an application for an ADU or JADU is complete and provide written notice of the determination not later than 15 business days after the permitting agency received the application (Gov. Code, § 66317, subd. (a)(2)(A)).
- Requires the permitting agency to provide the applicant with a list of incomplete items and a description of how the application can be made complete in the written notice and authorizes the applicant to cure and address the application, as specified, if it is determined that an application is incomplete (Gov. Code, § 66317, subd. (a)(2)(B)).
- Requires the permitting agency to provide a process for the applicant to appeal a denied application, as provided, and requires the permitting agency to provide a final written determination by not later than 60 business days after receipt of the written appeal if a permit application is determined to be incomplete or is denied (Gov. Code, § 66317, subd. (d)(1)).
- Specifies that an ADU or JADU that contains less than 500 square feet of interior livable space does not increase assessable space.
- Revises size limitations to be based on the square footage of interior living space of the ADU (Gov. Code, § 66321, subds. (b)(2)(A), (b)(2)(B), and (b)(3)).
- Specifies the number of allowable ADUs per lot with a proposed or existing single-family dwelling (Gov. Code, § 66323, subd. (a).

- Clarifies that fire sprinklers are not required for a JADU if the primary residence does not have fire sprinklers and that the addition of a JADU cannot trigger the requirement for fire sprinklers (Gov. Code, § 66323, subd. (d)).
- Adds section 66333.5, which specifies that if a local agency fails to submit an adopted JADU ordinance to HCD within the 60-day timeline or fails to respond to HCD's findings regarding their ordinance within the 30-day timeline, that ordinance is null and void and the local agency must only apply State ADU Law when processing applications for ADUs.
- Requires a local agency to issue a certificate of occupancy for an ADU constructed in a county that is subject to a proclamation of a state of emergency made by the Governor on or after February 1, 2025, even if the primary dwelling has not yet been issued a certificate of occupancy, if certain requirements are met, including that the primary dwelling was substantially damaged or destroyed by an event referenced in the state of emergency proclamation (Gov. Code, § 66328).
- Creates an exception to areas that fall under the California Coastal Act by requiring a local government or the Coastal Commission, as specified, to either approve or deny a coastal development permit application for an ADU within 60 days of receiving a completed application (Gov. Code, § 66329, subd. (a).)
- Specifies that no reimbursement is required for school service charges, fees, or assessments sufficient to pay for the program or level of service within the meaning of Government Code section 17556 (Gov. Code, § 66329).
- Specifies that reasonable restrictions in covenants, restrictions, and conditions, as described in the Civil Code, shall not include any fees or other financial requirements (Civil Code, § 714.3, subd. (b)).

Changes to ADU Law in 2024:

- SB 477 (Chapter 7, Statutes of 2024) made changes to the numbering of the sections of the Government Code for State ADU and JADU Laws.
- Prohibits a local agency from denying a permit for an unpermitted ADU or JADU that was constructed before January 1, 2020, for building code violations, unless the local agency makes a finding that correcting the violation is necessary to comply with conditions that would otherwise deem a building substandard (Gov. Code, § 66332, subds. (a)-(c)).
- Defines "livable space" as a space in a dwelling intended for human habitation, as the term appears in Government Code sections 66313, subdivision (e), and 66323, subdivision (a)(3)(A).
- Provides that uncovered, off-street parking spaces demolished in conjunction with the construction of an ADU do not need to be replaced (Gov. Code, § 66314, subd. (d)(11)).

- Changes the allowable number of detached ADUs on a lot with an existing multifamily dwelling to eight detached ADUs, provided that the number of ADUs does not exceed the number of existing units on the lot (Gov. Code, § 66323, subd. (a)(4)(A)(ii)).
- Prohibits a local agency from imposing any objective development standards on 66323 Units that are not authorized by the provisions of Government Code section 66323, subdivision (a) (Gov. Code, § 66323, subd. (b)).

Changes to ADU Law in 2023:

- Sunsets a former prohibition on a local agency imposing an owner occupancy requirement on any ADU and instead prohibits a local agency from requiring owner occupancy for an ADU (Gov. Code, § 66315).
- Allows a local agency to adopt a local ordinance to allow the separate conveyance of the primary dwelling unit and ADU(s) as condominiums, subject to certain conditions (Gov. Code, §§ 66340-66342).

Changes to ADU Law in 2021:

- Allows a local agency to permit the separate conveyance of ADUs from the primary dwelling under Government Code section 66341 in certain circumstances.

Changes to ADU Law in 2020:

- Requires that an application for the creation of an ADU or JADU is deemed approved (not just subject to ministerial approval) if the local agency has not approved or denied the completed application within 60 days (Gov. Code, § 66317, subd. (a)).
- Requires ministerial approval of an application for a building permit within a residential or mixed-use zone to create one ADU and one JADU per lot (not one or the other), within the proposed or existing single-family dwelling, if certain conditions are met (Gov. Code, § 66323, subd. (a)(1)(A)).
- Allows for rental or leasing of a separate interest ADU or JADU in a common interest development, notwithstanding governing documents that otherwise appear to prohibit renting or leasing of a unit, and without regard to the date of the governing documents (Civ. Code, §§ 4740, subd. (a); 4741, subd. (a)).
- Allows a homeowner to create “any of the following”: one converted or attached ADU; one detached, new construction ADU; and one JADU (Gov. Code, § 66323, subds. (a)(1)-(2)). More information can be found in HCD’s 2025 ADU Handbook.

Changes to ADU Law in 2019:

- Prohibits a local agency from including requirements on minimum lot size in development standards for ADUs (Gov. Code, § 66314, subd. (b)(1)).
- Allows a local agency to designate areas where ADUs may be located based on the adequacy of water and sewer services, as well as on impacts on traffic flow and public safety (Gov. Code, § 66314, subd. (a)).
- Eliminates all owner occupancy requirements by a local agency for ADUs approved between January 1, 2020, and January 1, 2025 (Gov. Code, § 66315).
- Prohibits a local agency from establishing a maximum size of an ADU of less than 850 square feet, or 1,000 square feet if the ADU contains more than one bedroom and requires approval of a permit to build an ADU of up to 800 square feet (Gov. Code, § 66321, subds. (b)(2), (b)(3)).
- Prohibits a local agency from requiring replacement of off-street parking spaces for ADUs created through the conversion of a garage, carport, or covered parking structure (Gov. Code, § 66314, subd. (d)(11)).
- Reduces the maximum ADU and JADU application review time from 120 days to 60 days (Gov. Code, §§ 66317, subd. (a); 66335, subd. (2)).
- Clarifies that “public transit” includes various means of transportation that charge set fees, run on fixed routes, and are available to the public (Gov. Code, § 66313, subd. (m)).
- Adds impact fee exemptions and limitations based on the size of the ADU. ADUs up to 750 square feet are exempt from impact fees, and ADUs that are 750 square feet or larger may be charged impact fees, but those fees must be proportional in size (by square foot) to fees charged for the primary dwelling unit (Gov. Code, § 66324, subd. (c)(1)).
- Defines of an “accessory structure” to mean a structure that is accessory and incidental to a dwelling on the same lot (Gov. Code, § 66313, subd. (b)).
- Permits JADUs even where a local agency has not adopted an ordinance expressly authorizing them (Gov. Code, § 66320).
- Allows for a permitted JADU to be constructed within the walls of the proposed or existing single-family residence and eliminates the required inclusion of an existing bedroom and an interior entry into the single-family residence (Gov. Code, § 66333, subd. (d)).
- Requires, upon application and approval, a local agency to delay enforcement against a qualifying substandard ADU for five years to allow the owner to correct the violation, so long as the violation is not a health and safety issue, as determined by the enforcement agency (Gov. Code, § 66331; HSC, § 17980.12).

- Makes covenants, conditions, and restrictions that either effectively prohibit or unreasonably restrict the construction or use of an ADU or JADU on a lot zoned for single-family residential use void and unenforceable (Civ. Code, § 4751)).

If an existing ADU ordinance fails to meet the requirements of State ADU Law, the ordinance is “null and void” and the local jurisdiction must apply the standards set forth in State ADU Law until it adopts an ordinance that complies with state law (Gov. Code, § 66316). HCD recommends that a local jurisdiction with a noncompliant ADU ordinance repeal the ordinance to provide clarity for ADU applicants who may otherwise rely on the outdated ordinance.

HCD requests a response by January 4, 2026 with either (1) a description of how the ADU ordinance continues to comply with State ADU Law despite the changes to the law, or (2) a plan and timeline to either repeal the current ordinance or adopt an amended, compliant ordinance and submit it to HCD for review.

If you have any questions or need additional information, please contact Shasta Garcia at Shasta.garcia@hcd.ca.gov.

Sincerely,

Jamie Candelaria

Jamie Candelaria
Section Chief, ADU Policy
Housing Accountability Unit

Attachment 5
Changes/Modifications to Historic District Commission Agenda, dated 3/4/26

March 4, 2026
CHANGES/MODIFICATIONS TO
HISTORIC DISTRICT COMMISSION AGENDA

Agenda Item No. 1

Zoning Code Update – Accessory Dwelling Unit Ordinance and Determination that the Project is Exempt from CEQA

Revisions to Staff Report

Correction to Title

~~Planning~~ **Historic District** Commission Staff Report

Correction to table provided in "Ensured Consistency with Government Code Title 7, Division 1, Chapter 13 (Accessory Dwelling Units)" Section of Staff Report analysis

This is a correction to the previously provided information. State-mandated attached ADUs are not subject to height limits in Government Code Section 66323. Since this type of unit can only be a conversion of existing space of a primary dwelling unit, this unit is unable to build additional height beyond what is already existing.

Standards Changed for Compliance with Government Code			
Applicability	**Standard**	**Existing Requirement**	**Proposed Compliant Requirement**
State-Mandated Attached/ Detached ADU	Front Setback	20 feet	No Requirement
State-Mandated Detached ADU	Maximum Height	16 feet	16 feet; +2 feet if within one-half mile of a major transit stop; +2 feet more if matching roof pitch of primary dwelling
~~State-Mandated Attached ADU~~	~~Maximum Height~~	~~16 feet~~	~~25 Feet~~
Non-State-Mandated Attached ADU	Side/Rear Setback	Same as Zone	4 Feet

Correction to table provided in "Other Modifications to ADU Ordinance" Section of Staff Report analysis

This is a correction to the previously provided information. The table title and columns have been updated to clarify that the changes were not made to comply with the Government Code, but rather for other reasons within what is allowed under State Law.

The maximum height standard for non-state-mandated attached ADUs has also been corrected to reflect the proposed standard in the draft ordinance.

~~Standards Changed for Compliance with Government Code~~ Other Standards Modified			
Applicability	**Standard**	**Existing Requirement**	**Proposed ~~Compliant~~ Requirement**
Non-State-Mandated Attached ADU	Front Setback	Same setback as zone if >16 feet tall and attached to primary dwelling; 20 feet if >16 feet tall and attached above an accessory structure	Same setback as zone*
Non-State-Mandated Detached ADU	Front Setback	Same setback as zone	Shall not break the front plane of the primary dwelling* (i.e., cannot be located closer to street than the main residence)
Non-State-Mandated Attached ADU	Maximum Height	25 feet in Historic District; 30 feet elsewhere. Height shall not exceed height of primary dwelling.	~~Same height requirement as zone; Height shall not exceed height of primary dwelling*~~ **Same height requirement as zone; 25 feet maximum for portions that encroach into setback area of primary residence***
Non-State-Mandated Detached ADU	Maximum Height	25 feet in Historic District; 30 feet elsewhere. Height shall not exceed height of primary dwelling.	25 feet; Height shall not exceed height of primary dwelling*
Non-State-Mandated Attached/ Detached ADU	Second Story Windows (All ADUs)	Any second story wall facing an abutting property is required to incorporate certain privacy features	Any second story window that is within ten (10) feet or less of the side and/or rear property line shall incorporate certain privacy features

* Standard is enforceable for non-State-Mandated ADUs, unless it precludes the development of an 800 square-foot or larger ADU with 4-foot side and rear setbacks.

Attachment 6
Planning Commission Staff Report, Dated 3/18/26

AGENDA ITEM NO. 4
Type: Public Hearing
Date: March 18, 2026

Planning Commission Staff Report

50 Natoma Street, Council Chambers
Folsom, CA 95630

Project:	Zoning Code Update – Accessory Dwelling Unit Ordinance and Determination that the Project is Exempt from CEQA
File #:	ZCAM26-00007
Request:	Recommend Council Repeal and Re-Enact Folsom Municipal Code Chapter 17.105 with the New Draft ADU Ordinance
Location:	City-wide
Parcel(s):	N/A
Staff Contact:	Nathan Stroud, Associate Planner, 916-461-6220 nstroud@folsom.ca.us

Recommendation: Recommend to the City Council the repeal and replacement of Chapter 17.105 (Accessory Dwelling Units) of the Folsom Municipal Code (FMC) with Ordinance No. 1361.

Project Summary: Since the enactment of the current Accessory Dwelling Unit (ADU) Ordinance in 2020, the State has enacted several new laws affecting what the City is able to regulate for ADUs. As a result, several provisions of the City's existing ADU standards are now inconsistent with State Law. Unless the City updates the ADU Ordinance to comply with new State requirements, the City's ADU Ordinance may be deemed null and void by the California Housing and Community Development Department (HCD). In addition, staff have identified internal inconsistencies and conflicting standards within the existing ADU Ordinance that have complicated implementation and enforcement of its requirements. The proposed Ordinance No. 1361 seeks to remedy these issues.

Accessory dwelling units, when designed well, can provide a more affordable housing option in existing areas without significantly altering the residential character of the neighborhood. Staff have prepared the attached ADU Ordinance to replace the City's existing citywide regulations on ADUs contained in Chapter 17.105. The proposed ordinance seeks to ensure that the City's ADU requirements are consistent with State law, that all applicable standards are objective and enforceable, and that ADUs continue to adhere to the protections of the existing ordinance for privacy, good design, and respect for neighborhood context. Accessory dwelling units, when designed well, can provide a more affordable housing option in existing areas without altering the character of the neighborhood.

The Historic District Commission considered the proposed ordinance at its March 4, 2026, hearing. At this hearing, two members of the public had questions regarding the

requirement that all ADUs be rented for a term longer than 30 days outlined in FMC Section 17.105.070 of the draft ordinance. This requirement exists in the City's current ADU Ordinance, and no change has been proposed to this provision in draft Ordinance No. 1361. More information about this topic is discussed further in this staff report.

Environmental Review: The proposed project is statutorily exempt from CEQA under Section 21080.17 of the California Public Resources Code (PRC) and no further environmental review of the project is required. Under PRC Section 21080.17, CEQA does not apply to the adoption of an ordinance by a city or county to implement the provisions of Section 65852.1 of, or Article 2 (commencing with Section 66314) or Article 3 (commencing with Section 66333) of Chapter 13 of Division 1 of Title 7 of the Government Code (the State ADU law). The ordinance implements ADU regulations in the City of Folsom in a manner that is consistent with the requirements of state law. As such, the adoption of the ordinance is exempt from CEQA.

NOTICE OF PUBLIC HEARING

Public notification was achieved by posting the agenda, with this agenda item being listed, at least 72 hours prior to the meeting in print and electronically. Legal advertisement of this hearing was published in the Folsom Telegraph on February 20, 2026, at least 20 days prior to the hearing date.

Attachments:

1. Ordinance No. 1361 - An Ordinance of the City of Folsom for the Repeal and Re-Enactment of Chapter 17.105 of the Folsom Municipal Code Pertaining to Accessory Dwelling Units
2. HCD Letter of Technical Assistance, dated 12-5-25

Submitted,



PAM JOHNS
Community Development Director

DESCRIPTION

On December 5, 2025, the California Department of Housing and Community Development (HCD) sent a letter to the City requesting that the City repeal and update its Accessory Dwelling Unit (ADU) Ordinance to align with changes to State ADU law since the ordinance's adoption in 2020 (refer to Attachment 2). Pursuant to Government Code Section 66326, if the City is unable to provide HCD with an updated, State-compliant ADU Ordinance, the City's existing ordinance will be deemed null and void, and the City will be required to enforce only the State's ADU requirements. City staff provided HCD with a timeline to adopt an updated ADU Ordinance by April 2026, which HCD accepted. If the City fails to submit and adopt an updated ordinance by that date, the City risks having its ADU Ordinance declared null and void by HCD.

Since the enactment of the current Accessory Dwelling Unit (ADU) Ordinance in 2020, the State has enacted several new laws affecting the manner in which the City can regulate ADUs. Some changes which affect the City's existing ADU Ordinance include:

- Requirement that the City determine application completeness within 15 days of submittal, and to approve or deny an application for the creation of an ADU or JADU within 60 days. If the City fails to act within the 60-day timeframe, the application is automatically deemed approved (SB 543, 2025)
- Specifies that if the City fails to submit an adopted ADU ordinance to HCD or fails to respond to HCD's findings regarding their ordinance, that the City's ordinance is null and void and the City must only apply State ADU Law (SB 9, 2025)
- Prohibits the City from imposing any development or design standards on ADUs created pursuant to Government Code 66323 (also known as 'state-mandated' or 'state-exempt' ADUs, or '66323 Units') (SB 1211, 2024).
- Expands the number of allowable detached ADUs on an existing multi-unit dwelling lot to eight, provided that the number of ADUs does not exceed the number of existing units on the lot (SB 1211, 2024).
- Prohibits the City from requiring owner occupancy for an ADU, or for a JADU with independent bathroom facilities (AB 1154, 2025).
- Prohibits requiring the replacement of uncovered off-street parking if demolished in conjunction with the construction of an ADU, and prohibits the City from imposing parking requirements for ADUs in many instances (SB 1211, 2024).
- Clarifies that single-unit lots are allowed to construct at least three types of ADUs and one JADU total, for a total of up to four ADUs on a single-unit lot (SB 543, 2025)
- Requires ministerial approval of an application to create an ADU or JADU; ADUs cannot be subject to discretionary review or hearing (AB 68, 2019).
- Clarifies that ADU size limits are based on the interior livable space of the unit (SB 543, 2025).

Based on these changes, staff have prepared a new draft ADU Ordinance to ensure consistency with new State laws while maintaining and strengthening standards where the City is still able to exercise local control, such as size, height, and other objective design and development standards applied to any non-state-mandated ADU (also known as a non-66323 unit). Once adopted by the City, the City's new ADU Ordinance will be subject to review and approval by the California Housing and Community Development Department (HCD) to have legal effect.

In addition to the draft ADU Ordinance, once approved by HCD, staff also plan to update the City's Accessory Dwelling Unit Design Workbook to reflect the amended ADU requirements.

POLICY/RULE

The City's draft ADU Ordinance is consistent with the City's 2035 General Plan including the Land Use and Housing Elements. Specifically, the draft ADU Ordinance is consistent with the following City policies:

General Plan Land Use (LU) and 2021-2029 Housing Element Policies:

- *LU 6.1.2 Historic Folsom Residential Areas* - Preserve and protect the residential character of Historic Folsom's residential areas.
- *Policy H-1.5* - The City shall support the development of accessory dwelling units on single-family parcels.
- *Policy H-2.1* - The City shall continually strive to shorten permit processing and review times to the greatest extent possible by allowing concurrent processing.
- *Policy H-2.2* - The City shall strive to ensure that its current development impact fee structure does not unnecessarily constrain production of residential development.
- *Policy H-2.4* - The City shall provide incentives to encourage the construction of accessory dwelling units and multi-generational housing units.
- *Policy H-2.5* - The City shall endeavor through its development and design standards and decision making to provide consistent and predictable policy direction for residential project applicants.
- *Policy H-5.1* - The City shall strive to ensure adequate and affordable housing for seniors and persons with disabilities, particularly in areas near public transportation, shopping, medical, and other essential services and facilities.

ANALYSIS

Staff is proposing Ordinance No. 1361 to replace Chapter 17.105 of the Folsom Municipal Code, as provided in Attachment 1. The draft ordinance is intended to ensure consistency with Government Code Title 7, Division 1, Chapter 13 (Accessory Dwelling Units) in

response to HCD's request. A general list of the changes made under the draft ordinance are provided below:

1. Ensured consistency with Government Code Title 7, Division 1, Chapter 13 (Accessory Dwelling Units) by removing any conflicting standards, updating definitions and terminology, and adding requirements regarding procedure, fees, and processing time.
2. Ordinance reorganized and consolidated for clarity, readability, and consistent formatting/terminology; addressed inconsistent standards, and ensured standards are objective and enforceable.
3. Minor modifications to objective design standards to ensure good design that respects privacy and ensures neighborhood compatibility.
4. Added objective design standards for a new Carriage House style for ADUs located in the Historic District.
5. Clarified that all ADUs are subject to a ministerial review, and are not subject to discretionary review or hearing. This includes changing the level of review for ADUs in the Historic District to a staff-level review.
6. Outlined process for a voluntary staff-level discretionary design review option for applicants to request deviations from the ADU objective design standards.
7. Updated requirements for ADUs on lots with multi-unit developments.
8. Updated the total number of ADUs allowed on multi-unit and single-unit properties, in accordance with State Law.

The intent for these changes is to ensure that the City's ADU Ordinance is consistent with State Law and thus enforceable, and that the City's ADU requirements are simplified and easier to understand. The draft ordinance also seeks to bolster the City's ADU requirements to ensure continued good design that respects privacy and encourages compatibility with the neighborhood within the limits allowed under State Law. The draft ordinance also addresses issues identified during implementation of the existing ADU ordinance.

A more detailed description of some of the important changes is provided in the subsequent sections of this staff report.

Ensured Consistency with Government Code Title 7, Division 1, Chapter 13 (Accessory Dwelling Units)

Generally, the draft ordinance modifies the City's ADU requirements to ensure consistency with the Government Code. Notable changes include aligning definitions and terminology with State law, clarifying the level of review for ADUs, adding new sections to address new State-mandated requirements, and removing standards that potentially conflict with State law.

Regarding definitions, a significant change involves how attached and detached ADUs

are defined in the City's ordinance. The existing ordinance defines attached ADUs as an ADU that is built as an expansion to an existing residence or accessory building, and a detached ADU as a new, standalone building. This definition is at odds with State Law, which defines 'attached' and 'detached' in reference to whether the ADU is physically attached or detached from the primary dwelling. For example, an ADU constructed above an existing detached garage is considered a detached ADU under State Law due to its separation from the primary dwelling, however this is considered an attached ADU under the City's existing ADU ordinance. This inconsistency results in a conflict between the standards that are applied (e.g., maximum size, height, setbacks) and Government Code requirements. The draft ordinance revises these definitions to align with the Government Code. Additional definitions have also been added or modified to reflect updated Government Code terminology, including defining ADU size based on "livable space," which reduces ambiguity in the implementation and enforcement of ADU requirements. Regarding the level of review, the draft ordinance also specifies that all ADUs are exempt from discretionary review or hearing, and are subject to only a ministerial review.

The draft ordinance also adds new sections regarding additional requirements mandated by State Law. This includes a new "Processing Time" section which outlines the State-mandated review timeframe for ADU applications. In accordance with Government Code Section 66317, the City must deem an application to "create or serve" an ADU complete or incomplete within 15 business days after receipt of the application. Additionally, the City must approve or deny a complete application within 60 days of receipt of a complete application. If the City fails to make a determination within 60 days, the State law requires that the ADU application is deemed approved. A new "Fee Requirements" section has also been added to consolidate all fee requirements of the existing ordinance, and ensures consistency with State Law. This includes limiting development impact fees for ADUs larger than 750 square-feet, and prohibiting the imposition of connection fees or capacity charges for ADUs not constructed alongside a new primary dwelling.

Finally, the draft ordinance removes or revises requirements that conflict with State Law. For example, the existing ordinance requires attached ADUs to comply with the side setback standards of the underlying zoning district; however, State law requires that attached ADUs be permitted with side and rear setbacks of no more than four feet. This standard has since been updated to be consistent with State Law. The draft ordinance also includes language stating that, in the event of a conflict between State law and the local ordinance, State law shall prevail. This provision is intended to account for future changes to State ADU law. Additionally, while development standards such as lot coverage and setbacks may continue to apply to non-State-mandated ADUs (i.e., ADUs not covered by Government Code Section 66323), the ordinance states that these standards may not preclude the development of at least one 800-square-foot ADU with four-foot side and rear setbacks, as required under State law.

Some standards that were modified in order to be consistent with State Law are shown in the table below; other standards that were modified are discussed in the other sections of this report:

Standards Changed for Compliance with Government Code			
Applicability	**Standard**	**Existing Requirement**	**Proposed Compliant Requirement**
State-Mandated Attached/ Detached ADU	Front Setback	20 feet	No Requirement
State-Mandated Detached ADU	Maximum Height	16 feet	16 feet; +2 feet if within one-half mile of a major transit stop; +2 feet more if matching roof pitch of primary dwelling
Non-State-Mandated Attached ADU	Side/Rear Setback	Same as Zone	4 feet

Reformatted Chapter 17.105 of Folsom Municipal Code
In order to provide greater clarity regarding ADU requirements, certain provisions and sections of FMC 17.105 have been relocated and consolidated. Whereas the existing ADU Ordinance spread development standards across multiple different sections, the proposed draft ordinance consolidated all applicable development standards into singular, ADU-type specific sections with a standardized format. This framework reduces the number of sections an applicant needs to review to understand the ADU requirements prior to designing a project, and reduces the number of conflicting standards within the ordinance.

Design Standards Made Objective Where Necessary
Government Code Section 66314 requires that a local ADU ordinance utilize only objective standards, which are defined as “standards that involve no personal or subjective judgment by a public official” and are clearly stated in the ADU ordinance. For example, requiring “wide roof eaves” is not objective, however requiring a “roof eave of at least 1.5 foot in width” is an objective and enforceable standard. Staff have updated the design standards for ADUs as needed to ensure that they are objective and enforceable by providing measurable requirements, replacing the use of “may be required” with “shall be required”, and removing other language indicating subjective interpretation. This has not substantively changed the existing requirements, but instead makes them clearer and more enforceable.

Standardized Requirements, Fixed Inconsistencies and Conflicts
The existing ADU ordinance contains conflicting or inconsistent standards which need to be addressed to provide clarity for property owners. This includes height maximums that conflicted with different sections of the ordinance and with the Government Code, varied and confusing setback standards, and conflicts between the Historic District and general ADU Design Standards. Where possible, the draft ordinance provides uniform and consistent development standards based on the type of accessory dwelling unit without substantively changing the requirement from the existing ordinance, with changes where needed to comply with State Law.

Added New Carriage House Style Option for Historic District Accessory Dwelling Units

A new architectural style named the "Carriage House" style is proposed in the draft ordinance for Historic District ADUs to provide design standards for an above-garage ADU option. This additional style was added based on previous ADU projects in the Historic District, which frequently included a new garage with an above-garage ADU. The new style encourages the above-garage ADU to be built within the roof gable to limit the visual massing of the two-story structure, requires that exterior materials match the primary dwelling, and ensures that the garage itself has an appearance that imitates a traditional carriage house.

Clarification and Modification of Review Authority

Under Government Code Section 66316, the City is required to provide a ministerial approval process for all ADUs in the City's ADU Ordinance. Further, Government Code Section 66317 requires that ADU reviews be considered ministerially without discretionary review or a hearing. The draft ordinance has been updated consistent with this requirement, which applies to all types of ADUs, including both state mandated ADUs (e.g., those ADUs covered by Government Code Section 66323) and non-State-mandated ADUs.

In effect, this changes the level of review for ADUs in the Historic District. Whereas the City's existing ADU Ordinance states that non-state-mandated ADUs require review by the Historic District Commission with a public hearing, the draft ordinance requires that all ADUs City-wide, including in the Historic District, are a staff-level ministerial review without public hearing, as required under State Law.

Standard Design Review Option for Deviations from Design Standards

An optional standard design review process has been added to allow applicants to request deviations from the objective design standards provided in the draft ordinance. The intent is to provide flexibility to property owners to propose alternative and acceptable designs that may not necessarily satisfy the objective design standards outlined in the Folsom Municipal Code, such as if an alternative architectural style is proposed that is not from the approved list for ADUs within the Historic District, but is a style consistent with the 1850 and 1950 era of the Historic District. The project would undergo the standard staff-level design review process, which includes determining that it complies with all applicable design standards, such as the Historic District Design and Development Guidelines for example, and that it is compatible with the overall design character of the neighborhood, among other required findings.

The draft ordinance provides for an objective and ministerial process by default, as required by Government Code Section 66316, and this alternative, voluntary and optional discretionary process is intended to provide the applicant more flexibility should a good alternative design be proposed that does not necessarily adhere to the objective standards. However, this would be a staff-level design review process so that the City can continue to comply with the 60 day timeline required for ADU approvals, as specified

in Government Code Section 66317.

Expanded Standards for Accessory Dwelling Units in Multi-Unit Developments
To provide clarity regarding the objective development standards applicable to ADUs constructed on multi-unit lots, the draft ordinance includes standards, as allowed in the Government Code, for setbacks, height, parcel coverage, and size. The formatting is similar to that of the development standards for ADUs constructed on single-unit properties.

Updated Total Number of ADUs allowed on Single-Unit and Multi-Unit Properties
Pursuant to Government Code Sections 66323 and 66317, State law allows single-unit lots to contain at least three ADUs and one JADU. This includes one newly constructed detached ADU, one ADU created entirely through the conversion of existing building space, one JADU, and one additional ADU, either attached or detached, provided it complies with the City's ADU Ordinance.

In addition, existing multi-unit developments are permitted to convert non-livable space into ADUs, up to a maximum of 25 percent of the number of existing primary dwelling units, and may also construct up to eight new detached ADUs so long as the number of ADUs does not exceed the number of existing units. Proposed new multi-unit developments may construct up to two detached ADUs.

Other Modifications to ADU Ordinance
The following additional modifications have been made to the ordinance, consistent with State law:

Other Standards Modified			
Applicability	**Standard**	**Existing Requirement**	**Proposed Requirement**
Non-State-Mandated Attached ADU	Front Setback	Same setback as zone if >16 feet tall and attached to primary dwelling; 20 feet if >16 feet tall and attached above an accessory structure	Same setback as zone*
Non-State-Mandated Detached ADU	Front Setback	Same setback as zone	Shall not break the front plane of the primary dwelling* (i.e., cannot be located closer to street than the main residence)
Non-State-Mandated Attached ADU	Maximum Height	25 feet in Historic District; 30 feet elsewhere. Height shall not exceed height of primary dwelling.	Same height requirement as zone; 25 feet maximum for portions that encroach into setback area of primary residence*
Non-State-Mandated Detached ADU	Maximum Height	25 feet in Historic District; 30 feet elsewhere. Height shall not exceed height of primary dwelling.	25 feet; Height shall not exceed height of primary dwelling*

Other Standards Modified			
Applicability	**Standard**	**Existing Requirement**	**Proposed Requirement**
Non-State-Mandated Attached/ Detached ADU	Second Story Windows (All ADUs)	Any second story wall facing an abutting property is required to incorporate certain privacy features	Any second story window that is within ten (10) feet or less of the side and/or rear property line shall incorporate certain privacy features

* Standard is enforceable for non-State-Mandated ADUs, unless it precludes the development of an 800 square-foot or larger ADU with 4-foot side and rear setbacks.

Historic District Commission Hearing

The Historic District Commission considered this item at their March 4, 2026, meeting. After the staff presentation on Ordinance No. 1361, the Commission asked for clarification regarding some of the new State ADU requirements related to the number of ADUs allowed for multi-family developments, the 60 day review timeline for ADUs, and the option for applicants to deviate from the objective design standards through a standard, staff-level design review process. During public comment, two Folsom residents had questions regarding FMC Section 17.105.070 of the draft ordinance, which requires that for all ADUs, the rental term be for a period longer than 30 days. The commentors asked how the City would treat existing nonconforming short term rentals of ADUs, and whether the City would consider modifying the language to allow for short term rentals in ADUs.

Draft Ordinance No. 1361 does not propose to change this requirement, which exists in the City's current ADU ordinance adopted in 2020. Further, Government Code Section 66323 requires that state-mandated ADUs be rented for a term longer than 30 days. AB 1154 (2025), which took effect on January 1, 2026, further expanded this requirement to include JADUs. The State of California has indicated through continued legislation that the intent for the encouragement of ADUs is to create more long-term housing units, which the City of Folsom reflected in the existing ADU ordinance adopted in 2020. As this policy decision was already made by the City in 2020, and is supported by State legislation, the proposed draft ordinance does not propose any changes to this requirement. Regarding enforcement for existing nonconforming short term rentals in ADUs, staff will look into the issue and reach out to the commentors to discuss their options.

The Historic District Commission voted to recommend approval of Ordinance No. 1361 to the City Council, subject to the findings included in this report (5-0-0-2: 5 votes in support, 0 opposed, 0 recusal, and 2 members absent).

Since the hearing, some minor grammatical changes have been made to Ordinance No. 1361, however this does not substantively change the ordinance requirements or process.

Conclusion

The draft ordinance is not intended to drastically change the requirements applied to ADUs in the City of Folsom, but attempts to maintain, to the extent allowed by State Law,

existing ADU requirements. The draft ordinance also attempts to standardize ADU requirements to streamline the process, and strengthen standards where needed to ensure better outcomes in design. Some significant changes include changing the level of review for ADUs in the Historic District to staff-level in order to comply with State requirements, increasing the number of allowed ADUs for single- and multi-unit properties, clarifying that all non-state-mandated ADUs require design review by the City, and reformatting the ordinance.

General Plan Consistency

The draft ADU ordinance is consistent with the City of Folsom General Plan policies by promoting the development of ADUs, streamlining the ADU review process, and maintaining neighborhood compatibility within the limits of State law. The draft ordinance incentivizes the development of ADUs (as required in Policies H-1.5 and H-2.4) by providing a ministerial review process, as required for all ADUs, and clarifying development standards. By ensuring that impact fees apply only where allowed by State law, the draft ordinance does not unnecessarily constrain the production of residential development in accordance with Policy H-2.2.

In conjunction, the draft ordinance incentivizes the production of ADUs, providing more options for adequate and affordable housing for seniors and persons with disabilities (as required in Policy H-5.1). Regarding the General Plan policies related to efficiency and predictability (Policies H-2.1 and H-2.5), the draft ordinance also simplifies, clarifies, and consolidates requirements to provide a clear pathway to ADU development and outline required processing timelines for applications. Finally, by ensuring that the design standards, including the Historic District ADU design standards, are objective and enforceable, the draft ordinance also supports Policy LU 6.1.2.

ENVIRONMENTAL REVIEW

Pursuant to Section 21080.17 of the California Public Resources Code, the adoption of the ordinance is statutorily exempt from the California Environmental Quality Act (CEQA). Under PRC Section 21080.17, CEQA does not apply to the adoption of an ordinance by a city or county to implement the provisions of Section 65852.1 of, or Article 2 (commencing with Section 66314) or Article 3 (commencing with Section 66333) of Chapter 13 of Division 1 of Title 7 of the Government Code (the State ADU law). The ordinance implements ADU regulations in the City of Folsom in a manner that is consistent with the requirements of state law. As such, the adoption of the ordinance is exempt from CEQA.

NOTICE OF PUBLIC HEARING

Public notification was achieved by posting the agenda, with this agenda item being listed, at least 72 hours prior to the meeting in print and electronically. Legal advertisement of this hearing was published in the Folsom Telegraph on February 20, 2026, at least 20 days prior to the hearing date.

RECOMMENDATION

Staff recommends that the Commission approves a recommendation to City Council supporting the repeal and replacement of the existing Chapter 17.105 in Title 17 of the

Folsom Municipal Code (FMC) with the new draft Accessory Dwelling Unit Ordinance No. 1361.

COMMISSION ACTION

MOVE TO RECOMMEND CITY COUNCIL APPROVAL OF ORDINANCE NO. 1361, AN ORDINANCE OF THE CITY OF FOLSOM FOR THE REPEAL AND RE-ENACTMENT OF CHAPTER 17.105 OF THE FOLSOM MUNICIPAL CODE PERTAINING TO ACCESSORY DWELLING UNITS, PROVIDED IN ATTACHMENT 1, BASED ON THE FOLLOWING FINDINGS (FINDINGS A-C).

GENERAL FINDINGS

A. NOTICE OF PUBLIC HEARING HAS BEEN GIVEN AT THE TIME AND IN THE MANNER REQUIRED BY STATE LAW AND CITY CODE.

B. THE PROPOSED AMENDMENTS ARE CONSISTENT WITH THE GENERAL PLAN, AND THE ZONING CODE OF THE CITY.

CEQA FINDING

C. THE PROPOSED ORDINANCE IS STATUTORILY EXEMPT FROM ENVIRONMENTAL REVIEW UNDER SECTION 21080.17 OF THE CALIFORNIA PUBLIC RESOURCES CODE BECAUSE CEQA DOES NOT APPLY TO THE ADOPTION OF AN ORDINANCE TO IMPLEMENT THE PROVISIONS OF SECTION 65852.1 OF, OR ARTICLE 2 (COMMENCING WITH SECTION 66314) OR ARTICLE 3 (COMMENCING WITH SECTION 66333) OF CHAPTER 13 OF DIVISION 1 OF TITLE 7 OF THE GOVERNMENT CODE.

Attachment 1

Ordinance No. 1361 - An Ordinance of the City of Folsom for the Repeal and Re-Enactment of Chapter 17.105 of the Folsom Municipal Code Pertaining to Accessory Dwelling Units

ORDINANCE NO. 1361

AN ORDINANCE OF THE CITY OF FOLSOM FOR THE REPEAL AND RE-ENACTMENT OF CHAPTER 17.105 OF THE FOLSOM MUNICIPAL CODE PERTAINING TO ACCESSORY DWELLING UNITS

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

SECTION 1 PURPOSE

The purpose of this ordinance is to amend the Folsom Municipal Code to conform with new State law regulations pertaining to Accessory Dwelling Units adopted since 2020.

SECTION 2 REPEAL AND RE-ENACTMENT TO CODE

Chapter 17.105 of the Folsom Municipal Code is hereby repealed and re-enacted to read as follows:

Chapter 17.105

ACCESSORY DWELLING UNITS

Sections:

17.105.010 Purpose, Applicability and Where Permitted.
17.105.020 Definitions.
17.105.030 Types.
17.105.040 Density and Consistency.
17.105.050 Processing Time and Submittal Requirements.
17.105.060 Fee Requirements.
17.105.070 Rental and Sale Limitations.
17.105.080 Conditions for Nonconforming Uses and Structures.
17.105.090 Accessory Dwelling Units Subject to Mandatory Approval.
17.105.110 Accessory Dwelling Units Subject to Design Review
17.105.120 Limitation on the Number of Accessory Dwelling Units.
17.105.130 Standards Applicable to All Accessory Dwelling Units.
17.105.140 Single-Unit Developments: Attached Accessory Dwelling Unit Standards.
17.105.150 Single-Unit Developments: Detached Accessory Dwelling Unit Standards.
17.105.160 Single-Unit Developments: Junior Accessory Dwelling Unit Standards.
17.105.170 Two-Unit and Multi-Unit developments: Accessory Dwelling Unit Standards.
17.105.180 Parking Requirements.
17.105.190 All Zones—Design Standards.
17.105.200 Historic District Zones—Design Standards.

17.105.010 Purpose, Applicability and Where Permitted.

A. Purpose. This chapter establishes regulations and procedures for reviewing and permitting accessory dwelling units in conformance with California Government Code Title 7, Division 1, Chapter 13.

B. Applicability. Any construction, establishment, alteration, enlargement, or modification of an accessory dwelling unit shall comply with the requirements of this chapter and the city's building and fire codes, as modified by Government Code Title 7, Division 1, Chapter 13. For the purposes of this chapter, accessory dwelling units include attached, detached, and junior accessory dwelling units.

C. Building Permit Required. Any accessory dwelling unit or junior accessory dwelling unit shall require a building permit, subject to all the standard application and processing fees and procedures that apply to building permits generally.

D. Where Permitted. Accessory dwelling units are allowed on parcels zoned to allow for single-unit, two-unit, and/or multi-unit residential uses where such a parcel includes a proposed or existing primary dwelling unit. Junior accessory dwelling units are allowed on parcels zoned to allow for single-unit residential uses where such parcel includes a proposed or existing primary dwelling unit.

17.105.020 Definitions.

A. "Accessory dwelling unit" (ADU) means an attached or a detached residential dwelling unit that provides complete independent living facilities for one (1) or more persons and is located on a lot with a proposed or existing primary residence. It shall include permanent provisions for living, sleeping, eating, cooking, and sanitation on the same parcel as the single-unit or multi-unit dwelling is or will be situated, and include a permanent foundation and has a permanent connection to utility services. An accessory dwelling unit also includes the following:

1. An efficiency unit, as defined in Section 17958.1 of the Health and Safety Code.

2. A manufactured home, as defined in Section 18007 of the Health and Safety Code.

B. "Accessory building" means a detached subordinate building, the use of which is incidental to that of the main building on the same lot, or to the use of the land, such as a detached garage, shed or barn, etc.

C. "Car share" means a program that allows customers hourly access to shared vehicles from a dedicated home location, with the vehicles required to be returned to that same location at the end of the trip.

D. “Discretionary review” means the review of an application that involves a decision-makers judgement, and may involve public hearing and/or environmental review. Approvals are granted at the discretion of the City decision-maker. Discretionary review typically applies to projects which may have an impact to the surrounding area, require more analysis, and/or necessitate public feedback.

E. “Efficiency kitchen” is defined for purposes of establishing a junior accessory dwelling unit as a cooking facility that includes all of the following:

1. A cooking facility with appliances; and

2. A food preparation counter; and

3. Storage cabinets that are of reasonable size in relation to the size of the junior accessory dwelling unit.

F. “Independent living facilities” means a residential dwelling unit having permanent provisions for living, sleeping, eating, cooking, and sanitation.

G. “Junior accessory dwelling unit” (JADU) means a unit that is no more than five-hundred (500) square feet in size and contained entirely within a single-unit dwelling. A JADU may include separate sanitation facilities or may share sanitation facilities with the existing structure.

H. “Livable space” means a space in a dwelling intended for human habitation, including living, sleeping, eating, cooking, or sanitation.

I. “Living area” means the interior habitable area of a dwelling unit, including basements and attics, but does not include a garage or any accessory building.

J. “Ministerial review” means review of an application at a staff-level for compliance to clear and objective requirements, and does not involve public hearing. If an application subject to ministerial review meets all of the City’s requirements, then it shall be approved by staff. Ministerial reviews are exempt from the California Environmental Quality Act (CEQA) and cannot be appealed.

K. “New construction” means the creation of new built space that did not previously exist. This includes a wholly new building, or an addition that increases the space beyond the existing building where new space was not previously a part of the building.

L. “Nonconforming zoning condition” means a physical improvement on a property that does not conform with current zoning standards.

M. “Objective standards” means standards that involve no personal or subjective judgment by a public official and are uniformly verifiable by reference to an external

and uniform benchmark or criterion available and knowable by both the development applicant or proponent and the public official prior to submittal.

N. “Passageway” means a pathway that is unobstructed clear to the sky and extends from a street or alley to one (1) entrance of the accessory dwelling unit.

O. “Primary dwelling unit” means the single-unit dwelling or each multi-unit dwelling unit, but does not include an accessory dwelling unit or junior accessory dwelling unit. An attached garage is considered part of the primary dwelling unit.

P. “Public transit” means a location, including but not limited to a bus stop or train station, where the public may access buses, trains, subway, and other forms of transportation that charge set fares, run on fixed routes, and are available to the public.

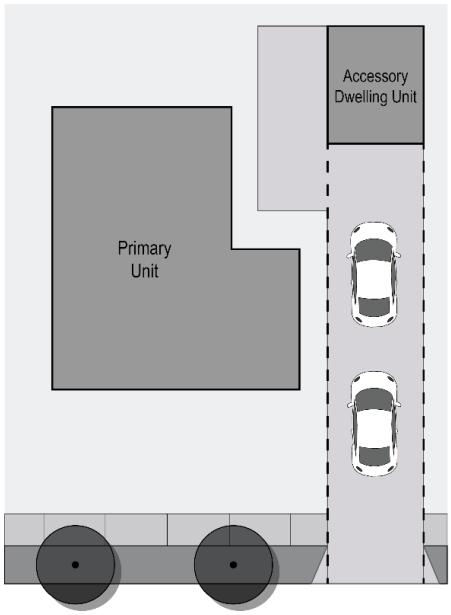
Q. “Single-unit, two-unit, and multi-unit” mean the same, respectively, as single-family, duplex, and multi-family residential units.

R. “Spindle work detailing” means a decorative element created by shaping wood on a spindle lathe to create symmetrical, repeating patterns like beads, coves, rings, and tapers. Spindlework detailing was often used as decorative spindles, balusters, posts, and trim on railings, porches, staircases, and other architectural features.

S. “66323 unit” means accessory dwelling units that must be approved ministerially in accordance with Government Code Section 66323.

T. “Tandem parking” means two or more automobiles parked on a driveway or in any other location on a parcel, lined up behind one another.

Tandem Parking



17.105.030 Types.

An accessory dwelling unit approved under this chapter shall be one of the following types:

A. Attached. An accessory dwelling unit that meets the requirements of this chapter, and that is created as a result of new construction or conversion which is attached to an existing or proposed primary dwelling unit, such as through a shared structural wall, floor, ceiling, or roof. An attached accessory dwelling unit may also include, in part or in whole, a conversion of space within an existing primary dwelling unit, and/or an addition to an existing or proposed primary dwelling unit.

B. Detached. An accessory dwelling unit that meets the requirements of this chapter, and that is created as a result of new construction or conversion which is detached and separate from an existing or proposed primary dwelling unit on the same parcel. A detached accessory dwelling unit may also include, in part or in whole, a conversion of space within an existing accessory building, and/or an addition to an existing or proposed accessory building, and/or a newly constructed standalone accessory dwelling unit.

C. Junior Accessory Dwelling Unit. An accessory dwelling unit that is a unit that meets all the following requirements in addition to the requirements of this chapter:

   1. Is no more than five-hundred (500) square feet in size; and

   2. Is contained entirely within a proposed or existing single-unit primary dwelling; and

   3. Has a separate entrance from the main entrance to the proposed or existing single-unit primary dwelling; and

   4. Has a bathroom that is either shared with or separate from those of the single-unit primary dwelling; and

   5. Includes an efficiency kitchen.

17.105.040 Density and Consistency.

An accessory dwelling unit that conforms to the requirements of this chapter shall:

A. Not be considered for the purposes of evaluating the density requirements established in the General Plan.

B. Be found consistent with the existing General Plan designation and zoning for the lot.

C. Not be considered a new residential use for the purpose of calculating local agency connection fees of capacity charges for utilities, including water and sewer service.

D. Not be considered in the application of any local ordinance, policy, or program to limit residential growth.

17.105.050 Processing Time and Submittal Requirements.

A. Processing time of an application for an accessory dwelling unit shall comply with Government Code Section 66317 and the standards below. Processing time of an application for a junior accessory dwelling unit shall comply with Government Code Section 66335 and the standards below. Where conflict occurs between the regulations of this section and the Government Code, the Government Code regulations shall apply.

1. Within fifteen (15) business days after the City receives an application, the City shall provide written notice whether the application is complete or incomplete.

    a. If the City determines an application is incomplete, the City shall provide the applicant with a list of incomplete items, and a description of how the application can be made complete. The list and description shall be provided with the written notice, as required by paragraph (1).

    b. After receiving a notice that the application is incomplete, an applicant may cure and address the items deemed incomplete by the City.

    c. In the review of an application submitted pursuant to subparagraph (b), the City shall not require the application to include an item that was not included in the list required by subparagraph (a).

    d. If an applicant submits supplemental information pursuant to subparagraph (b), the City shall determine whether the supplemental information has remedied all incomplete items listed in the determination issued pursuant to subparagraph (a). This additional application is subject to the timelines and requirements specified in paragraph (1).

    e. If the City does not make a timely determination as required by this paragraph, the application or resubmitted application shall be deemed to be complete for the purposes of this paragraph.

2. An application to create an accessory dwelling unit or junior accessory dwelling unit shall be approved or denied within sixty (60) days of submission of a complete application, unless:

    a. The application to create an accessory dwelling unit or junior accessory dwelling unit is submitted concurrently with an application to create a new primary dwelling unit on the parcel, in which case the City shall not act on the application for the accessory

dwelling unit or junior accessory dwelling unit until the City acts on the application for the new primary dwelling unit, but the application to create an accessory dwelling unit or junior accessory dwelling unit shall still be considered ministerially; or

b. The applicant requests a delay, in which case the sixty (60) day time period shall be tolled for the period of delay.

3. If the City has not acted upon the completed application for an accessory dwelling unit or junior accessory dwelling unit within sixty (60) days, and none of the above exceptions are met, then the application for the accessory dwelling unit or junior accessory dwelling unit shall be deemed approved.

B. Submittal Requirements. The application for an accessory dwelling unit or junior accessory dwelling unit shall be submitted to the Community Development Director. An accessory dwelling unit or junior accessory dwelling unit shall be reviewed for compliance with the standards of this chapter through the planning process, if required, in addition to the established building permit process.

C. Denial/Remedies. If the City denies an application for an accessory dwelling unit or junior accessory dwelling unit, the City will provide in writing a full set of comments within sixty (60) days to the applicant from the date the City received a complete application with a list of items that are defective, deficient, or not compliant, and a description of how the application can be remedied by the applicant. When the primary dwelling is proposed concurrently with the accessory dwelling unit, more than sixty (60) days can be taken by the City.

D. Appeals. Appeals of a determination of incompleteness or a denial of an application by the Community Development Director may be made to the Planning Commission in accordance with Folsom Municipal Code Chapter 17.04, with the modification that all appeals of determinations made under this Chapter shall be decided within sixty (60) business days after receipt of the appeal. The Planning Commission's decision on appeals of determinations made under this Chapter is final and may not be further appealed.

17.105.060 Fee Requirements.

A. Application and Permit Fees. All accessory dwelling units shall be subject to all standard application and processing fees that apply to building permits. If the accessory dwelling unit is required to undergo review through the planning process, the application is subject to a required application fee established by council resolution.

B. Connection Fees or Capacity Charges. An accessory dwelling unit or junior accessory dwelling unit shall not be considered a new residential use for the purposes of calculating connection fees or capacity charges for utilities, including water and sewer service, unless the accessory dwelling unit was constructed with a new single-unit dwelling.

C. Impact Fees.

1. For the purposes of this subsection, impact fees do not include any connection fee or capacity charge for water or sewer service.

2. No City-imposed impact fees shall be charged to an accessory dwelling unit that is seven-hundred-fifty (750) square feet or less in floor area, or a junior accessory dwelling unit that has five hundred (500) square feet or less in floor area.

3. For accessory dwelling units more than seven-hundred-fifty (750) square feet, city-imposed impact fees shall be charged proportionately in relation to the square footage of the primary dwelling unit (e.g., the floor area of the accessory dwelling unit, divided by the floor area of the primary dwelling unit, times the typical fee amount charged for a new dwelling).

   a. If any agency or special district other than the city imposes impact fees collected by the city, the city shall collect such fees in accordance with such agency's or district's fee schedule.

17.105.070 Rental and Sale Limitations.

A. Long-Term Rentals Only. An accessory dwelling unit and junior accessory dwelling unit may be rented separately from the primary residence; however, the rental shall be for a term of thirty (30) days or longer. Occupancy of the accessory dwelling unit or junior accessory dwelling unit shall not be allowed until the City approves the occupancy of the primary dwelling unit.

B. Sale or Conveyance. An accessory dwelling unit may be sold or conveyed separately from the primary dwelling unit to a qualified buyer, as defined in Government Code Section 66341, if all the requirements of Government Code Section 66341 are met.

17.105.080 Conditions for Nonconforming Uses and Structures.

A. Nonconforming Conditions. Notwithstanding Chapter 17.64 of the Folsom Municipal Code, until January 1, 2030 or until a date specified in Health and Safety Code Section 17980.12, whichever is later, an owner of an accessory dwelling unit that receives a notice to correct violations or abate nuisances, in relation to the accessory dwelling unit, may request a delay of up to five (5) years in enforcement of a building standard, as long as the violation is not a health and safety issue as determined by the City, subject to compliance with Government Code Section 66331 and Health and Safety Code Section 17980.12 and the following conditions:

1. The accessory dwelling unit was built before January 1, 2020; or

2. The accessory dwelling unit was built on or after January 1, 2020 during a time when the City had a noncompliant accessory dwelling unit ordinance, but the ordinance is compliant at the time the request is made.

B. The City shall not deny an application for a permit to create an accessory dwelling unit or junior accessory dwelling unit due to the failure to correct nonconforming zoning conditions, building code violations, or unpermitted structures that do not present a threat to public health and safety and are not affected by the construction of the accessory dwelling unit in compliance with Government Code Sections 66322 and 66336.

17.105.090 Accessory Dwelling Units Subject to Mandatory Approval.

The city shall approve any application for an accessory dwelling unit as described in this section and specified in Government Code Section 66323, referred to as a "66323 Unit". Approval or denial of an accessory dwelling unit specified in Government Code Section 66323 is a ministerial action not subject to discretionary review. The following types of 66323 Units are exempt from the design standards of this chapter and exempt from design review, however they are subject to applicable standards of Government Code Title 7, Division 1, Chapter 13:

A. Any accessory dwelling unit on a lot with an existing or proposed single-unit primary dwelling that is a conversion of the space of a proposed or existing single-unit primary dwelling, and may include an expansion of not more than one-hundred fifty (150) square feet beyond the physical dimensions of the building for the sole purpose of accommodating ingress and egress;

B. Any accessory dwelling unit on a lot with an existing or proposed single-unit primary dwelling that is a conversion of the space of an existing accessory building, and may include an expansion of not more than one-hundred fifty (150) square feet beyond the physical dimensions of the building for the sole purpose of accommodating ingress and egress;

C. Any junior accessory dwelling unit;

D. Any new construction detached accessory dwelling unit on a lot with an existing or proposed single-unit primary dwelling that is eight hundred (800) square feet or smaller in size, has a peak height above finished grade as allowed under the conditions specified in Government Code section 66321, and has a minimum four (4) foot wide side and rear yard setbacks;

E. Any accessory dwelling unit that is a conversion of a portion of an existing multi-unit dwelling building that is not used as livable space;

F. Any new construction detached accessory dwelling unit on a lot with an existing or proposed multi-unit primary dwelling that has a peak height above finished grade as allowed under the

conditions specified in Government Code section 66321, and has a minimum four (4) foot wide side and rear yard setbacks.

17.105.110 Accessory Dwelling Units Subject to Design Review

A. Ministerial Design Review Required. All accessory dwelling units which are not 66323 Units shall be subject to the objective design standards in Section 17.105.190 or 17.105.200, as applicable. Compliance with the objective design standards listed in Sections 17.105.190 and 17.105.200 shall be conducted in accordance with the ministerial design review process outlined in FMC 17.06.045, except as otherwise noted in this section. The city shall ministerially approve any application for an accessory dwelling unit subject to design review if all requirements in this chapter are met.

1. Review Authority. All accessory dwelling units shall be reviewed by the Community Development Director.

    a. If a proposed detached accessory dwelling unit project includes proposed new garage space, the proposed new garage space shall be reviewed concurrently with the accessory dwelling unit through a ministerial design review process.

2. Design Review Findings. Notwithstanding the findings of FMC 17.06, in approving or denying an application for ministerial design review under this chapter, the Community Development Director shall make the finding that the accessory dwelling unit complies with the objective design and development standards of this chapter.

B. Deviations from Design Standards. A request to deviate from the design standards contained in FMC 17.105.190 or FMC 17.105.200 may be made by application for design review, in accordance with the standard design review process outlined in FMC 17.06, except as otherwise noted in this section.

1. Review Authority. Any deviations for accessory dwelling units from the objective design standards of this chapter shall be reviewed by the Community Development Director.

17.105.120 Limitation on the Number of Accessory Dwelling Units.

A. The number of accessory dwelling units allowed shall comply with Government Code Title 7, Division 1, Chapter 13, as listed below. Where conflict occurs between the regulations of this section and the Government Code, the Government Code regulations shall apply.

1. Accessory dwelling units are permitted in single-unit developments with an existing or proposed single-unit dwelling as long as the units satisfy the requirements of this chapter and the number does not exceed, per single-unit lot:

    a. One (1) attached or detached accessory dwelling unit that complies with the requirements of this chapter; and

b. One (1) accessory dwelling unit that is located within the proposed or existing space of a single-unit dwelling, or located within the existing space of an accessory building, consistent with Government Code section 66323(a)(1); and

c. One (1) junior accessory dwelling unit consistent with Government Code section 66323(a)(1); and

d. One (1) new construction detached accessory dwelling unit consistent with Government Code section 66323(a)(2).

2. Accessory dwelling units are permitted in multi-unit developments with an existing or proposed multi-unit dwelling as long as the units satisfy the requirements of this chapter and the number does not exceed:

a. At least one (1) accessory dwelling unit that is a conversion of portions of existing multi-unit dwelling structures that are not used as livable space, up to a maximum of 25% of the original number of approved primary units within the development. When calculating the required number of allowed accessory dwelling units, any fractions of units shall be rounded to the next larger whole number.

b. Up to two (2) detached accessory dwelling units on a lot that has proposed multi-unit dwellings, or up to eight (8) detached accessory dwelling units on a lot that has existing multi-unit dwellings provided that the number of accessory dwelling units does not exceed the number of existing dwelling units on the lot.

3. Notwithstanding the above, no more than two units (including ADUs and JADUs) on a parcel created through a Senate Bill (SB) 9 (Chapter 162, Statues of 2021) lot split shall be allowed (Government Code section 66411.7(j)(1)).

17.105.130 Standards Applicable to All Accessory Dwelling Units.

The following standards shall apply to all accessory dwelling units. Where conflict occurs between the regulations of this section and the Government Code, the Government Code regulations shall apply:

A. Passageways. No passageway, breezeway, or similar connection between structures on the parcel shall be required in conjunction with the construction of an accessory dwelling unit.

B. Utility Connections. All accessory dwelling units shall be connected to public utilities or their equivalent, including water, electric, and sewer services.

1. The city shall not require the applicant to install a new or separate utility connection directly between the attached or detached accessory dwelling unit and the utility unless the utility connection is required by the utility provider. The applicant may voluntarily install a new or separate utility connection, subject to the approval of the utility provider.

Any utility charges or fees must be consistent with California Government Code Section 66311.5

C. Septic System. If allowed by the city pursuant to FMC 13.20, the accessory dwelling unit may connect to an onsite water-treatment system. The owner shall include with the application a percolation test completed within the last five (5) years or, if the percolation test has been recertified, within the last ten (10) years. Such test must demonstrate the ability of the site to accommodate waste discharge associated with the accessory dwelling unit.

D. Open Space. Accessory dwelling units shall not encroach into required open space areas on a residentially-zoned parcel. This requirement shall not apply to a 66323 unit.

E. Addressing. An accessory dwelling unit shall have its own address according to the City's standard addressing procedure.

17.105.140 Single-Unit Developments: Attached Accessory Dwelling Unit Standards.

A. 66323 Units. An attached accessory dwelling unit shall qualify as a 66323 Unit if it meets all of the following requirements, in accordance with Government Code Section 66323:

1. Location. Is a conversion of the space of a proposed or existing single-unit primary dwelling that may include an expansion of not more than one-hundred fifty (150) square feet beyond the physical dimensions of the building for the sole purpose of accommodating ingress and egress.

2. Size. Size shall be measured based on the interior living space of the accessory dwelling unit. At a minimum meets the requirements of an efficiency unit (one-hundred-fifty (150) square feet minimum).

3. Setbacks. Has side and rear setbacks that comply with applicable building and fire codes.

4. Access. Has exterior access that is independent of that for the proposed or existing primary dwelling unit.

B. All Other Attached Accessory Dwelling Units. An attached accessory dwelling unit that is not a 66323 Unit shall meet all of the following requirements:

1. Location. Is located on a single-unit parcel with an existing or proposed primary dwelling unit, and shares at least one common structural wall, floor, ceiling, or roof with the primary dwelling unit.

2. Size. Size shall be measured based on the interior living space of the accessory dwelling unit. At a minimum meets the requirements of an efficiency unit (one-hundred-fifty (150) square feet minimum), and at a maximum does not exceed eight-hundred-fifty (850) square feet if it has no more than one (1) bedroom, or one-thousand (1,000) square feet if

it has two (2) or more bedrooms. Subject to the foregoing maximum size limitation, the total floor area of an attached accessory dwelling unit shall not exceed fifty (50) percent of the existing primary dwelling unit.

3. Setbacks. Has a front yard setback that conforms to the front setback for the zone in which the attached accessory dwelling unit is located, has side and rear setbacks of at least four (4) feet, and complies with applicable building and fire codes.

    a. Setback Exceptions. Any portion of an accessory dwelling unit that is a conversion of the space of an existing primary dwelling unit may maintain the same setbacks as that of the existing primary dwelling unit; however, the accessory dwelling unit must comply with applicable fire and building codes.

4. Parcel Coverage. For any attached accessory dwelling unit, the parcel coverage standard and pervious surface standard, if applicable, for the zone in which it is located shall apply.

    a. Rear Yard Coverage. Notwithstanding the parcel coverage standard, the area covered by an accessory dwelling unit shall not exceed forty (40) percent of the rear yard.

    b. Parcel Coverage Exceptions. No adjustment to the existing parcel coverage and pervious surface standard, if applicable, is required for any portion of an accessory dwelling unit that is a conversion of the space of an existing primary dwelling unit; however, the accessory dwelling unit must comply with applicable fire and building codes.

5. Height. Height shall not exceed the height standard for the zone in which the attached accessory dwelling unit is located.

    a. Additional Height Restrictions. Notwithstanding the height standard, any portion of an attached accessory dwelling unit that encroaches into the required setback area for the primary dwelling unit shall not exceed twenty-five (25) feet.

    b. Height Exceptions. Any portion of an accessory dwelling unit that is a conversion of the space of an existing primary dwelling unit may maintain the same height as that of the existing primary dwelling unit; however, the accessory dwelling unit must comply with applicable fire and building codes.

6. Access. Has exterior access that is independent of that for the proposed or existing primary dwelling unit. The entrance to the accessory dwelling unit shall be located on a different side of the building from the entrance to the primary dwelling unit, except as may be required to comply with applicable fire and building codes.

C. Additional Requirements.

1. Design Standards. Any accessory dwelling unit must comply with the design standards set forth in Sections 17.105.190 and 17.105.200 for an accessory dwelling unit in the historic district, or Section 17.105.190 for an accessory dwelling unit located outside of the historic district.

    a. Design Standard Exceptions. Design Standards shall not apply to 66323 Units specified in Government Code section 66323

2. Exceptions. Notwithstanding the standards of this section, in no event shall any of the standards of this section preclude the development of at least an eight-hundred (800) square foot accessory dwelling unit with four (4) foot side and rear setbacks, in compliance with all other development standards.

17.105.150 Single-Unit Developments: Detached Accessory Dwelling Unit Standards.

A. 66323 Units. A detached accessory dwelling unit shall qualify as a 66323 Unit if it meets either of the following requirements, in accordance with Government Code Section 66323:

1. New Construction Detached 66323 Units:

    a. Location. Is detached from the primary dwelling unit and is entirely new construction.

    b. Size. Size shall be measured based on the interior living space of the accessory dwelling unit. At a minimum meets the requirements of an efficiency unit (one-hundred-fifty (150) square feet minimum), and at a maximum shall not exceed eight-hundred (800) square feet.

    c. Setbacks. Has side and rear setbacks of four (4) feet, and complies with applicable building and fire codes.

        i. Setback Exceptions. Any portion of an accessory dwelling unit that is a conversion of the space of an existing accessory building may maintain the same setbacks as that of the existing accessory building; however, the accessory dwelling unit must comply with applicable fire and building codes.

    d. Height. Has a peak height above finished grade as allowed under the conditions specified in Government Code Section 66321.

        i. Height Exceptions. Any portion of an accessory dwelling unit that is a conversion of the space of an existing accessory building may maintain the same height as that of the existing accessory building; however, the accessory dwelling unit must comply with applicable fire and building codes.

2. Converted Detached 66323 Units:

a. Location. Is detached from the primary dwelling unit and is a conversion of the space of an existing accessory building that may include an expansion of not more than one-hundred fifty (150) square feet beyond the physical dimensions of the building for the sole purpose of accommodating ingress and egress.

b. Size. Size shall be measured based on the interior living space of the accessory dwelling unit. At a minimum meets the requirements of an efficiency unit (one-hundred-fifty (150) square feet minimum).

c. Setbacks. Has side and rear setbacks that comply with applicable building and fire codes.

i. Setback Exceptions. Any portion of an accessory dwelling unit that is a conversion of the space of an existing accessory building may maintain the same setbacks as that of the existing accessory building; however, the accessory dwelling unit must comply with applicable fire and building codes.

B. All Other Detached Accessory Dwelling Units. A detached accessory dwelling unit that is not a 66323 Unit shall meet all of the following requirements:

1. Location. Is located on a single-unit parcel with an existing or proposed primary dwelling unit, and is detached from the primary dwelling unit.

2. Size. Size shall be measured based on the interior living space of the accessory dwelling unit. At a minimum meets the requirements of an efficiency unit (one-hundred-fifty (150) square feet minimum), and at a maximum shall not exceed eight-hundred-fifty (850) square feet if it has no more than one (1) bedroom or one-thousand (1,000) square feet if it has two (2) or more bedrooms.

3. Setbacks. Has side and rear setbacks of at least four (4) feet, and complies with applicable building and fire codes. In no case shall the accessory dwelling unit break the front plane of the primary dwelling unit. Detached accessory dwelling units shall be located at least six (6) feet from the primary dwelling unit or an accessory building on the same parcel other than a fence or a wall.

a. Setback Exceptions.

i. Any portion of an accessory dwelling unit that is a conversion of the space of an existing accessory building may maintain the same setbacks as that of the existing accessory building; however, the accessory dwelling unit must comply with applicable fire and building codes.

ii. Notwithstanding Chapter 17.64 of the Folsom Municipal Code, any accessory dwelling unit constructed that is built on top of an existing accessory building with side and/or rear setback of less than four (4) feet may maintain the same side

and/or rear setback of that accessory building; however, the accessory dwelling unit must comply with applicable fire and building codes. Notwithstanding this exception, in no case shall the accessory dwelling unit break the front plane of the primary dwelling unit.

4. Parcel Coverage. For any detached accessory dwelling unit, the parcel coverage standard and pervious surface standard, if applicable, for the zone in which it is located shall apply.

    a. Rear Yard Coverage. Notwithstanding the parcel coverage standard, the area covered by an accessory dwelling unit shall not exceed forty (40) percent of the rear yard.

    b. Parcel Coverage Exceptions. No adjustment to the existing parcel coverage and pervious surface standard, if applicable, is required for any portion of an accessory dwelling unit that is a conversion of the space of an existing accessory building; however, the accessory dwelling unit must comply with applicable fire and building codes.

5. Height. Height shall not exceed twenty-five (25) feet or the height of the residence, whichever is less.

    a. Accessory Dwelling Units near a Listed Historic Structure. Any accessory dwelling unit proposed for construction on or within fifty (50) feet of the property line of a parcel containing a structure listed on a State or Federal register of historic resources shall have a peak height above finished grade of as allowed under the conditions specified in Government Code section 66321.

    b. Height Exceptions. Any portion of an accessory dwelling unit that is a conversion of the space of an existing accessory building may maintain the same height as that of the existing accessory building; however, the accessory dwelling unit must comply with applicable fire and building codes.

6. Access. The entrance to the accessory dwelling unit shall be located on a different side of the building from the entrance to the primary dwelling unit, except as may be required to comply with applicable fire and building codes.

C. Additional Requirements.

1. Design Standards. Any accessory dwelling unit must comply with the design standards set forth in Sections 17.105.190 and 17.105.200 for an accessory dwelling unit in the historic district, or Section 17.105.190 for an accessory dwelling unit located outside of the historic district.

    a. Design Standard Exceptions. Design Standards shall not apply to 66323 Units specified in Government Code Section 66323.

2. Exceptions. Notwithstanding the standards of this section, in no event shall any of the standards of this section preclude the development of at least an eight-hundred (800) square foot accessory dwelling unit with four (4) foot side and rear setbacks, in compliance with all other development standards.

17.105.160 Single-Unit Developments: Junior Accessory Dwelling Unit Standards.

A. Generally. A junior accessory dwelling unit shall be allowed on a single-unit parcel with a proposed or existing primary dwelling unit, if the junior accessory dwelling unit meets all the following requirements:

1. Location. Is entirely within the proposed space of a primary dwelling unit or within the existing space of a primary dwelling unit.

2. Size. Size shall be measured based on the interior living space of the junior accessory dwelling unit. At a minimum meets the requirements of an efficiency unit (one-hundred-fifty (150) square feet minimum), and at a maximum does not exceed five-hundred (500) square feet.

3. Setbacks. No adjustment to the existing setback is required for an existing space that is converted to a junior accessory dwelling unit; however, the junior accessory dwelling unit must comply with applicable fire and building codes.

4. Parcel Coverage. No adjustment to the existing parcel coverage and pervious surface standard, if applicable, is required for an existing space that is converted to a junior accessory dwelling unit; however, the junior accessory dwelling unit must comply with applicable fire and building codes.

5. Height. No adjustment to the existing height is required for an existing space that is converted to a junior accessory dwelling unit. The height of the existing primary dwelling unit being converted to a junior accessory dwelling unit shall not be increased.

6. Access. Has exterior access that is independent of that for the proposed or existing primary dwelling unit. The entrance to the junior accessory dwelling unit shall be located on a different side of the building from the entrance to the primary dwelling unit, except as may be required to comply with applicable fire and building codes. If the junior accessory dwelling unit does not include separate sanitation facilities, the junior accessory dwelling unit shall also include interior entry to the main living area of the primary dwelling unit.

B. Additional Requirements.

1. Efficiency Kitchen. The junior accessory dwelling unit shall include an efficiency kitchen.

2. Design Standards. No design standards shall be applied.

3. Deed Restriction. Prior to issuance of a building permit for a junior accessory dwelling unit, a deed restriction shall be recorded in the chain of title of the single-unit property. The form of the deed restriction shall be approved by the city attorney and shall provide that:

    a. The junior accessory dwelling units shall not be sold separately from the primary dwelling unit.

    b. The junior accessory dwelling units are restricted to the approved size and other attributes allowed by this chapter.

    c. The deed restriction shall run with the land and shall be enforced against future property owners.

4. Owner Occupancy Requirements. All junior accessory dwelling units that have shared sanitation facilities shall be subject to an owner occupancy requirement. A person with legal or equitable title to the primary dwelling unit shall reside on the property in either the primary dwelling unit or junior accessory dwelling unit as that person's legal domicile and permanent residence.

    a. Exceptions. Owner occupancy shall not be required if the junior accessory dwelling unit has separate sanitation facilities from the primary dwelling unit, or if the owner is a governmental agency, land trust, or nonprofit housing organization.

17.105.170 Two-Unit and Multi-Unit Dwellings: Accessory Dwelling Unit Standards.

Accessory dwelling units, in accordance with Government Code Section 66323, are permitted on a lot with existing or proposed two-unit and multi-unit dwellings as follows:

A. Generally. An accessory dwelling unit conversion shall be allowed on a parcel with an existing multi-unit dwelling, if the accessory dwelling unit conversion meets all the following requirements:

    1. Location. Is converted from portions of a multi-unit dwelling that are not used as livable space, including but not limited to storage rooms, boiler rooms, passageways, attics, basements, or garages, provided that any such space converted to an accessory dwelling unit complies with minimum state building standards for dwellings.

    2. Size. Size shall be measured based on the interior living space of the accessory dwelling unit. At a minimum meets the requirements of an efficiency unit (one-hundred-fifty (150) square feet minimum).

3. Setbacks. No adjustment to the existing setback is required for the space that is converted to an accessory dwelling unit; however, the accessory dwelling unit conversion must comply with applicable fire and building codes.

4. Parcel Coverage. No adjustment to the existing parcel coverage and pervious surface standard, if applicable, is required for an existing space that is converted to an accessory dwelling unit; however, the converted accessory dwelling unit must comply with applicable fire and building codes.

5. Height. No adjustment to the existing height is required for the space that is converted to an accessory dwelling unit. The height of the existing multi-unit dwelling being converted to an accessory dwelling unit shall not be increased.

6. Design Standards. No design standards shall be applied.

B. Generally. A detached accessory dwelling unit shall be allowed on a parcel with an existing or proposed two-unit or multi-unit dwelling, if the detached accessory dwelling unit meets all the following requirements:

1. Location. Is detached from the two-unit or multi-unit dwelling. The detached accessory dwelling unit may be attached to an accessory building or other detached accessory dwelling unit.

2. Size. Size shall be measured based on the interior living space of the accessory dwelling unit. At a minimum meets the requirements of an efficiency unit (one-hundred-fifty (150) square feet minimum), and at a maximum shall not exceed eight-hundred (800) square feet.

3. Setbacks. Has side and rear setbacks of at least four (4) feet, and complies with applicable building and fire codes.

4. Parcel Coverage. Accessory dwelling units that are eight-hundred (800) square feet or smaller shall not be required to adhere to the parcel coverage standard and pervious surface standard, if applicable.

5. Height. Has a peak height above finished grade as allowed under the conditions specified in Government Code Section 66321.

6. Design Standards. No design standards shall be applied.

17.105.180 Parking Requirements

Off-street parking space shall be provided in accordance with the following:

A. Requirement. One (1) additional off-street parking space shall be required per accessory dwelling unit or per bedroom, whichever is less.

1. Parking may be provided in front and/or side setback areas on a driveway, or as tandem parking on a driveway. Parking spaces may also be provided through a mechanical vehicle parking lift if located in an enclosed parking garage.

B. Exceptions. Additional parking for an accessory dwelling unit is not required in the following instances:

1. The accessory dwelling unit is located within one-half (0.5) mile walking distance of public transit, as defined in Section 17.105.020, including transit stations and bus stations.

2. The accessory dwelling unit is located within the historic district.

3. The accessory dwelling unit is a part of the proposed or existing primary dwelling unit (e.g., attached accessory dwelling unit or junior accessory dwelling unit), or an existing accessory building (e.g., detached accessory dwelling unit addition to an accessory building).

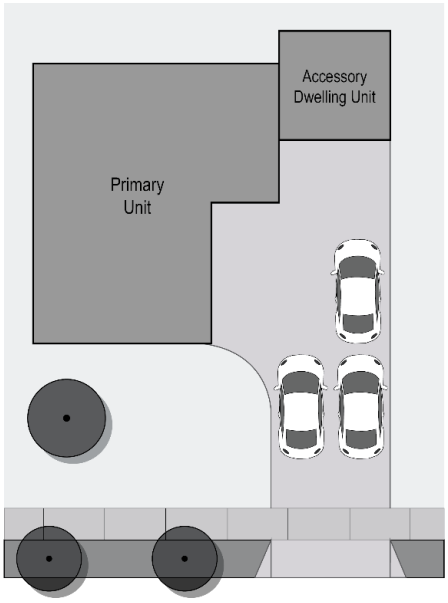
4. When on-street parking permits are required by the city but not offered to the occupant of the accessory dwelling unit.

5. When there is a car share vehicle located within one (1) block of the accessory dwelling unit.

6. When a permit application for an accessory dwelling unit is submitted with a permit application to create a new single-unit dwelling or multi-unit dwelling on the same lot, provided that the accessory dwelling unit or the parcel satisfies any other criteria listed in this subdivision.

C. Replacement Parking Not Required. When a garage, carport, uncovered parking space, or covered parking structure is removed in conjunction with the construction or conversion of an accessory dwelling unit, replacement parking is not required.

Acceptable Location of Parking for Accessory Dwelling Units



17.105.190 All Zones—Design Standards.

A. Applicability. An accessory dwelling unit shall comply with objective standards for accessory dwelling units in this section or any other objective design standards for accessory dwelling units, as adopted by resolution of the city council. The following objective design standards shall apply to all accessory dwelling units that are not 66323 Units specified in Government Code section 66323.

B. Exterior Walls.

1. Attached accessory dwelling units shall utilize the same exterior wall materials, including accent materials, as the existing or proposed primary dwelling unit.

2. Detached accessory dwelling units shall utilize at least two (2) different exterior wall materials.

C. Windows. The accessory dwelling unit shall incorporate at least one of the following features: windows, projections, bays, or recessed elements. Additionally, windows are subject to the following requirements:

1. Any second story window that is within ten (10) feet or less of the side and/or rear property line shall have translucent glazing, or be one of the following window types: Transom windows, clerestory windows, or false windows.

D. Roof Pitch. The accessory dwelling unit shall have the same roof pitch as the primary dwelling unit but may vary by up to 2/12 more or 2/12 less than the roof pitch of the primary

dwelling unit. However, if the unit is located in the historic district, it must follow the roof pitch requirements for design style allowed in that zone or subarea specified in FMC 17.105.200.

E. Accessory dwelling units above the main story. If the accessory dwelling unit is two-stories, or is constructed on the second story or higher of an existing or proposed building, the following requirements shall apply:

1. Form and Massing. The building massing of the accessory dwelling unit shall be designed according to the following requirements:

a. Attached accessory dwelling units shall utilize at least one (1) of the following:

i. Recessed or projecting windows, doors, or parts of the wall. Recessed windows and doors shall project a minimum of six (6) inches or shall be recessed a minimum of six (6) inches. Any projection must be behind the parcel side or rear yard setback line.

ii. Cantilevered areas so long as area does not extend beyond the side or rear yard setback.

iii. At least two different roof forms, such as a mix of different roof types (e.g., hipped, gabled, shed, etc.).

b. Detached accessory dwelling units shall utilize at least one (1) of the following:

i. Different building materials for each of the stories.

ii. Recessed or projecting windows, doors, or parts of the wall. Recessed windows and doors shall project a minimum of six (6) inches or shall be recessed a minimum of six (6) inches. Any projection must be behind the parcel side or rear yard setback line.

iii. Cantilevered areas so long as area does not extend beyond the side or rear yard setback.

iv. At least two different roof forms, such as a mix of different roof types (e.g., hipped, gabled, shed, etc.).

2. Staircases. Staircases necessary to access a second story accessory dwelling unit shall comply with the following requirements:

a. Location. The staircase shall be located internal to the building, or along the edge of the building.

b. Setback. Has side and rear setbacks that comply with applicable building and fire codes.

c. Design. The staircase shall be enclosed. If located along the edge of a building, the staircase exterior walls shall use the same colors and materials as used for the exterior of the building.

3. Balconies. One (1) second-story balcony is allowed, not to exceed twenty (20) square feet. Balconies shall not be located in the setback areas of the primary dwelling unit.

F. Design Style Deviations. Applicants for accessory dwelling units may seek a waiver from a required design standard listed in this section by requesting a design review in accordance with FMC 17.105.110.

17.105.200 Historic District Zones—Design Standards.

A. Applicability. In addition to the provisions of Section 17.105.190, if located in a historic district, an accessory dwelling unit shall comply with objective standards for accessory dwelling units in this section or any other objective design standards for accessory dwelling units, as adopted by resolution of the city council. The following objective design standards shall apply to all accessory dwelling units that are not 66323 Units specified in Government Code section 66323.

B. Architectural Style. The architectural styles in the historic district reflect the types of design during the period from the 1850s to 1950s. The applicant for an accessory dwelling unit shall select an allowed architectural style for the historic district zone or subarea in which it is located and shall meet all required design elements. Acceptable styles by zone and subarea are as follows:

1. Figueroa Subarea: Queen Anne, Delta, Italianate, Spanish Eclectic, Craftsman, and Carriage House Styles.

2. Central Subarea: Queen Anne, Delta, Italianate, Spanish Eclectic, Craftsman, and Carriage House Styles.

3. Persifer-Dean Subarea: 1950s Ranch, Spanish Eclectic, Delta, and Craftsman Styles.

4. The Preserve Subarea: Craftsman, Delta, Spanish Eclectic Styles.

5. River Way Subarea: Delta, Spanish Eclectic, Craftsman Styles.

6. All other subareas: Queen Anne, Delta, Italianate, Spanish Eclectic, Craftsman and Carriage House Styles.

C. Required Design Elements. The specified design elements for each architectural style are set forth as follows:

1. Carriage House Style

a. Limitations. This type may only be used for detached accessory dwelling units which include existing or proposed garage space.

b. Massing/Form. This style may include garage space on the main story not to exceed eight-hundred (800) square-feet. The garage portion shall comply with the zoning requirements of the property.

i. Second Story. If a second story is used, the second story shall be located within the roof attic space. The second story shall not include any cantilever space above the main story.

c. Roofs. Roof shall have a side-gable, side-gambrel, or hip roof and incorporate the following elements:

i. Roof Pitch. Roof pitch shall be between 4/12 and 12/12 for gabled roofs. If a gambrel roof is used, the roof pitch for the lower roof leg (i.e., the lower portion of the roof slope) shall be between 22/12 and 26/12 and the upper roof leg (i.e., upper portion of the roof slope) shall be between 5/12 and 8/12; the upper and lower roof legs shall be equal in length.

ii. Roof Detailing. A window or vent shall be provided on the gable or gambrel ends.

iii. Optional. Shed or gabled roof dormer(s) may be used; wall dormers are not permitted. A singular square-cupola or tower may be used, but shall not exceed the overall height maximum of the structure and shall not exceed four (4) square feet in size.

d. Windows. Windows shall be square or vertically proportioned rectangular windows with a traditional multi-pane grid.

e. Exterior Walls. Exterior walls shall utilize the same siding materials of the primary dwelling unit, including the use of accent materials. If trim is used on the primary dwelling unit, the same type and width of trim shall be used.

f. Garage Door. The garage door shall incorporate the following features:

i. Garage doors shall be a single-car door in size (i.e., two-car garage doors prohibited);

ii. Black metal hinges and handle door hardware;

iii. Wood board construction, or be of a material shaped to imitate wood board construction;

iv. If windows are used, windows shall include rectangular grids and shall be located on the upper third of the garage door; and

v. If panels are used, panels shall be narrow and rectangular and extend from bottom of door to top of door. If windows are also used, the panels shall extend from bottom of door to bottom of windows.

2. Craftsman Style.

a. Roofs. Roofs shall be front-gabled, side-gabled, or cross-gabled and incorporate the following elements:

i. Roof Pitch. The roof pitch shall be between 3/12 and 8/12.

ii. Roof Detailing. The roof shall have unenclosed eave overhangs. Exposed roof rafter and/or braces under the gables (i.e., knee braces or corbels, etc.) shall be included.

iii. Optional. Shed or gabled roof dormers may be used.

b. Windows. All windows on the front elevation shall be single- or double-hung sash windows with at least three (3) small panes above one (1) large pane (e.g., three (3) small panes over one (1) large pane, six (6) small panes over one (1) large pane window, etc.).

c. Exterior Walls. Exterior walls shall be horizontal lap or shingle siding that is two-and-one-half (2.5) to six (6) inches wide, or board and batten siding, or shingle siding, or stone and mortar, or brick and mortar, or a mix of the siding options mentioned. Fiber cement board and shingles may be used in place of wood siding or shingles.

d. Optional Porch. If an entry porch is provided, the porch shall be located under the roofline and supported by tapered or square columns with square bases that extend to the ground.

3. Queen Anne Style.

    a. Roofs. Roofs shall be hipped and/or gabled and incorporate the following elements:

        i. Roof Pitch. The roof pitch shall be between 8/12 and 18/12.

        ii. Roof Detailing. Front-gables, if used, shall include scalloped shingles with a window or vent.

        iii. Optional. Multiple gables and dormers may be used.

    b. Windows. All windows on the front elevation shall be single- or double-hung sash windows with small panes above one (1) large. All windows on the building shall be vertically proportioned, with a minimum height of two (2) feet for every one (1) foot of width, and a maximum height of three-and-one-half (3.5) feet for every one (1) foot of width.

    c. Exterior Walls. Exterior walls shall be horizontal lap siding that is between two-and-one-half (2.5) to six (6) inches wide and/or shingle siding. Fiber cement siding may be used in place of wood siding.

    d. Optional Porch. If an entry porch is provided, the porch shall include turned spindle columns and railing. Porches may also include the use of spindlework detailing.

    e. Optional Features. Chamfered bay windows may be used. This feature is defined as an architectural projection that is either attached to the ground or projects from the building façade, contains windows that cover at least sixty percent (60%) of the projecting faces with glass area, and has side faces that are angled (chamfered) back toward the building rather than forming a right-angled corner.

4. Delta Style.

    a. Roofs. The roof shall be a single-front gabled roof and incorporate the following elements:

        i. Roof Pitch. The roof pitch shall be between 6/12 to 12/12.

        ii. Roof Detailing. A rectangular vent shall be utilized at ends of the front-facing gable. The roof shall have soffited eaves.

    b. Windows. All windows on the building shall be vertically proportioned, with a minimum height of two (2) feet for every one (1) foot of width. The window shall

include flat trim measuring no more than three-and-one-half (3.5) inches side surrounding all sides of the window.

c. Exterior Walls. Exterior walls shall be horizontal clapboard siding that is between two-and-one-half (2.5) to six (6) inches wide, or board and batten siding. Fiber cement siding may be used in place of wood siding.

d. Optional Porch. If an entry porch is provided, the porch shall have a roof pitch that is no greater than 4/12, supported by square posts not to exceed 10 inches wide that extend to the ground, and include railing. Porches may also include the use of spindlework detailing.

5. Italianate Style.

a. Roofs. The roof shall be a hipped roof and incorporate the following elements.

i. Roof Pitch. The roof pitch shall be between 3/12 and 6/12.

ii. Roof Detailing. The roof shall have eave overhangs that are at least twelve (12) inches, supported by large, decorative roof brackets under an ornamental cornice.

iii. Optional. A singular square-cupola or tower may be used, but shall not exceed the overall height maximum of the structure and shall not exceed six (6) square feet in size.

b. Windows. All windows on the building shall be vertically proportioned, with a minimum height of two (2) feet for every one (1) foot of width, and a maximum height of three-and-one-half (3.5) feet for every one (1) foot of width.

c. Exterior Walls. Exterior walls shall be horizontal lap siding that is between four (4) to six (6) inches side, brick and mortar, or board-and-batten siding. Fiber cement siding may be used in place of wood siding.

d. Optional Porch. If an entry porch is provided, the porch shall be a wrap-around porch (or smaller entry porch) with double columns.

e. Optional Features. Angled bay cut-away forms and windows may be used on the front elevation. Paneled wood doors may also be used.

6. Spanish Eclectic Style (also known as Spanish Revival).

a. Roofs. The roof shall be cross-gabled, hipped, or a combined hipped-and-gabled roof and incorporate the following elements:

i. Roof Pitch. The roof pitch shall be between 2/12 and 5/12.

ii. Roof Detailing. The roof shall be red tile, include red tile vents on open gables, and shall not have a roof eave overhang that exceeds four (4) inches.

b. Windows. All windows shall be recessed casement windows. On the front elevation, one (1) window with a rounded arch shall be provided that is larger than any other window on the building.

c. Exterior Walls. Exterior walls shall be stucco.

d. Doors. Exterior doors shall be recessed, and be either wood plank or wood paneled doors. A rounded arch shall be provided over the main door.

e. Optional Porch. If a porch is provided, the porch shall be uncovered.

7. 1950s Ranch Style.

a. Roofs. The roof shall be cross-gabled, side-gabled, hipped, or cross-hipped and incorporate the following elements:

i. Roof Pitch. The roof pitch shall be between 3/12 and 5/12.

ii. Roof Detailing. The roof shall have soffited eaves.

b. Exterior Walls. Exterior walls shall be smooth stucco, horizontal lap siding, shingles, board-and-batten, stone, brick and mortar, or a combination of these materials. Fiber cement siding may be used in place of wood siding.

c. Optional Window Detailing. Windows may include open shutters.

d. Optional Porch. If an entry porch is provided, the porch shall not be greater than one-hundred (100) square-feet in size.

D. Design Style Deviations. Applicants for accessory dwelling units may seek a waiver from a required design standard listed in this section by requesting a design review in accordance with FMC 17.105.110.

SECTION 3 SCOPE

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

SECTION 4 SEVERABILITY

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

SECTION 5 EFFECTIVE DATE

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

This ordinance was introduced and the title thereof read at the regular meeting of the City Council on March 24, 2026 and the second reading occurred at the regular meeting of the City Council on April 14, 2026.

On a motion by Councilmember _____ seconded by Councilmember _____, the foregoing ordinance was passed and adopted by the City Council of the City of Folsom, State of California, this 14th day of April, 2026, by the following roll-call vote:

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

_____
Justin Raithel, MAYOR

ATTEST:

_____
Christa Freemantle, CITY CLERK

Attachment 2

HCD Letter of Technical Assistance Dated 12-5-25

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT
DIVISION OF HOUSING POLICY DEVELOPMENT
651 Bannon Street, Suite 400
Sacramento, CA 95811
(916) 263-2911 / FAX (916) 263-7453
www.hcd.ca.gov

December 5, 2025

Pam Johns
Contract City Planner
City of Folsom
50 Natoma Street
Folsom, CA 95630

Dear Pam Johns:

RE: City of Folsom – Accessory Dwelling Unit (ADU) Ordinance Updates – Letter of Technical Assistance

The most recent ADU ordinance on file for the City with the California Department of Housing and Community Development (HCD) is from 2020. Given the numerous changes to State ADU Law since the adoption of the ordinance, the ordinance may be outdated and out of compliance with State ADU Law. If HCD's records are incorrect, and a new ordinance has been adopted, please submit it to the ADU Portal for HCD's review.

Below are the changes to State ADU Law that have occurred in recent years and may warrant an update to the City's ADU ordinance:

Updates to the ADU Handbook (2025)

- Clarifies that ADU Law prohibits deed restrictions on ADUs. A deed restriction would be an "additional standard" and thus cannot be imposed on ADUs (Gov. Code, § 66315).
- Clarifies that homeowners' associations (HOAs), as a third party, cannot influence the approval of an application to create an ADU. Third party reviews by an HOA or their representatives or agents would violate State ADU Law. (Gov. Code, § 66315.) No other local ordinances, policies, or regulations may be applied in the approval or denial of an ADU or junior ADU (JADU) permit application (Gov. Code, § 66317, subd. (c)).
- Clarifies that a local agency may not require parking as a condition to permitting a JADU, even when the JADU is converted from an attached garage (Gov. Code, § 66334, subd. (a)).

Changes to ADU Law in 2025:

- Specifies that if a JADU has shared sanitation facilities with the primary structure, owner-occupancy will be required. If the JADU does *not* have shared sanitation facilities, owner-occupancy will *not* be required (Gov. Code, § 66333, subd. (b)).
- Require rental terms for JADUs for terms longer than 30 days (Gov. Code, § 66333, subd. (g)).
- Specifies that if a local agency fails to submit an adopted ADU ordinance to HCD within the 60-day timeline or fails to respond to HCD's findings regarding their ordinance within the 30-day timeline, that ordinance is null and void and the local agency must only apply State ADU Law when permitting ADUs (Gov. Code, § 66326, subd. (d)).
- Revises the definition of a "junior accessory dwelling unit" to require the size of a JADU to be no more than 500 square feet of interior livable space (Gov. Code, § 66313, subd. (d)).
- Revises the limitations on impact fees to, instead, prohibit impact fees upon the development of an ADU that has 750 square feet of interior livable space or less or a JADU that has 500 square feet of interior livable space or less, and to require that any impact fee on an ADU that has more than 750 square feet of interior livable space be charged proportionately in relation to the square footage of the primary dwelling unit (Gov. Code, § 66311.5, subds. (a) – (d)).
- Requires a permitting agency to determine whether an application for an ADU or JADU is complete and provide written notice of the determination not later than 15 business days after the permitting agency received the application (Gov. Code, § 66317, subd. (a)(2)(A)).
- Requires the permitting agency to provide the applicant with a list of incomplete items and a description of how the application can be made complete in the written notice and authorizes the applicant to cure and address the application, as specified, if it is determined that an application is incomplete (Gov. Code, § 66317, subd. (a)(2)(B)).
- Requires the permitting agency to provide a process for the applicant to appeal a denied application, as provided, and requires the permitting agency to provide a final written determination by not later than 60 business days after receipt of the written appeal if a permit application is determined to be incomplete or is denied (Gov. Code, § 66317, subd. (d)(1)).
- Specifies that an ADU or JADU that contains less than 500 square feet of interior livable space does not increase assessable space.
- Revises size limitations to be based on the square footage of interior living space of the ADU (Gov. Code, § 66321, subds. (b)(2)(A), (b)(2)(B), and (b)(3)).
- Specifies the number of allowable ADUs per lot with a proposed or existing single-family dwelling (Gov. Code, § 66323, subd. (a).

- Clarifies that fire sprinklers are not required for a JADU if the primary residence does not have fire sprinklers and that the addition of a JADU cannot trigger the requirement for fire sprinklers (Gov. Code, § 66323, subd. (d)).
- Adds section 66333.5, which specifies that if a local agency fails to submit an adopted JADU ordinance to HCD within the 60-day timeline or fails to respond to HCD's findings regarding their ordinance within the 30-day timeline, that ordinance is null and void and the local agency must only apply State ADU Law when processing applications for ADUs.
- Requires a local agency to issue a certificate of occupancy for an ADU constructed in a county that is subject to a proclamation of a state of emergency made by the Governor on or after February 1, 2025, even if the primary dwelling has not yet been issued a certificate of occupancy, if certain requirements are met, including that the primary dwelling was substantially damaged or destroyed by an event referenced in the state of emergency proclamation (Gov. Code, § 66328).
- Creates an exception to areas that fall under the California Coastal Act by requiring a local government or the Coastal Commission, as specified, to either approve or deny a coastal development permit application for an ADU within 60 days of receiving a completed application (Gov. Code, § 66329, subd. (a).)
- Specifies that no reimbursement is required for school service charges, fees, or assessments sufficient to pay for the program or level of service within the meaning of Government Code section 17556 (Gov. Code, § 66329).
- Specifies that reasonable restrictions in covenants, restrictions, and conditions, as described in the Civil Code, shall not include any fees or other financial requirements (Civil Code, § 714.3, subd. (b)).

Changes to ADU Law in 2024:

- SB 477 (Chapter 7, Statutes of 2024) made changes to the numbering of the sections of the Government Code for State ADU and JADU Laws.
- Prohibits a local agency from denying a permit for an unpermitted ADU or JADU that was constructed before January 1, 2020, for building code violations, unless the local agency makes a finding that correcting the violation is necessary to comply with conditions that would otherwise deem a building substandard (Gov. Code, § 66332, subds. (a)-(c)).
- Defines "livable space" as a space in a dwelling intended for human habitation, as the term appears in Government Code sections 66313, subdivision (e), and 66323, subdivision (a)(3)(A).
- Provides that uncovered, off-street parking spaces demolished in conjunction with the construction of an ADU do not need to be replaced (Gov. Code, § 66314, subd. (d)(11)).

- Changes the allowable number of detached ADUs on a lot with an existing multifamily dwelling to eight detached ADUs, provided that the number of ADUs does not exceed the number of existing units on the lot (Gov. Code, § 66323, subd. (a)(4)(A)(ii)).
- Prohibits a local agency from imposing any objective development standards on 66323 Units that are not authorized by the provisions of Government Code section 66323, subdivision (a) (Gov. Code, § 66323, subd. (b)).

Changes to ADU Law in 2023:

- Sunsets a former prohibition on a local agency imposing an owner occupancy requirement on any ADU and instead prohibits a local agency from requiring owner occupancy for an ADU (Gov. Code, § 66315).
- Allows a local agency to adopt a local ordinance to allow the separate conveyance of the primary dwelling unit and ADU(s) as condominiums, subject to certain conditions (Gov. Code, §§ 66340-66342).

Changes to ADU Law in 2021:

- Allows a local agency to permit the separate conveyance of ADUs from the primary dwelling under Government Code section 66341 in certain circumstances.

Changes to ADU Law in 2020:

- Requires that an application for the creation of an ADU or JADU is deemed approved (not just subject to ministerial approval) if the local agency has not approved or denied the completed application within 60 days (Gov. Code, § 66317, subd. (a)).
- Requires ministerial approval of an application for a building permit within a residential or mixed-use zone to create one ADU and one JADU per lot (not one or the other), within the proposed or existing single-family dwelling, if certain conditions are met (Gov. Code, § 66323, subd. (a)(1)(A)).
- Allows for rental or leasing of a separate interest ADU or JADU in a common interest development, notwithstanding governing documents that otherwise appear to prohibit renting or leasing of a unit, and without regard to the date of the governing documents (Civ. Code, §§ 4740, subd. (a); 4741, subd. (a)).
- Allows a homeowner to create “any of the following”: one converted or attached ADU; one detached, new construction ADU; and one JADU (Gov. Code, § 66323, subds. (a)(1)-(2)). More information can be found in HCD’s 2025 ADU Handbook.

Changes to ADU Law in 2019:

- Prohibits a local agency from including requirements on minimum lot size in development standards for ADUs (Gov. Code, § 66314, subd. (b)(1)).
- Allows a local agency to designate areas where ADUs may be located based on the adequacy of water and sewer services, as well as on impacts on traffic flow and public safety (Gov. Code, § 66314, subd. (a)).
- Eliminates all owner occupancy requirements by a local agency for ADUs approved between January 1, 2020, and January 1, 2025 (Gov. Code, § 66315).
- Prohibits a local agency from establishing a maximum size of an ADU of less than 850 square feet, or 1,000 square feet if the ADU contains more than one bedroom and requires approval of a permit to build an ADU of up to 800 square feet (Gov. Code, § 66321, subds. (b)(2), (b)(3)).
- Prohibits a local agency from requiring replacement of off-street parking spaces for ADUs created through the conversion of a garage, carport, or covered parking structure (Gov. Code, § 66314, subd. (d)(11)).
- Reduces the maximum ADU and JADU application review time from 120 days to 60 days (Gov. Code, §§ 66317, subd. (a); 66335, subd. (2)).
- Clarifies that “public transit” includes various means of transportation that charge set fees, run on fixed routes, and are available to the public (Gov. Code, § 66313, subd. (m)).
- Adds impact fee exemptions and limitations based on the size of the ADU. ADUs up to 750 square feet are exempt from impact fees, and ADUs that are 750 square feet or larger may be charged impact fees, but those fees must be proportional in size (by square foot) to fees charged for the primary dwelling unit (Gov. Code, § 66324, subd. (c)(1)).
- Defines of an “accessory structure” to mean a structure that is accessory and incidental to a dwelling on the same lot (Gov. Code, § 66313, subd. (b)).
- Permits JADUs even where a local agency has not adopted an ordinance expressly authorizing them (Gov. Code, § 66320).
- Allows for a permitted JADU to be constructed within the walls of the proposed or existing single-family residence and eliminates the required inclusion of an existing bedroom and an interior entry into the single-family residence (Gov. Code, § 66333, subd. (d)).
- Requires, upon application and approval, a local agency to delay enforcement against a qualifying substandard ADU for five years to allow the owner to correct the violation, so long as the violation is not a health and safety issue, as determined by the enforcement agency (Gov. Code, § 66331; HSC, § 17980.12).

- Makes covenants, conditions, and restrictions that either effectively prohibit or unreasonably restrict the construction or use of an ADU or JADU on a lot zoned for single-family residential use void and unenforceable (Civ. Code, § 4751)).

If an existing ADU ordinance fails to meet the requirements of State ADU Law, the ordinance is "null and void" and the local jurisdiction must apply the standards set forth in State ADU Law until it adopts an ordinance that complies with state law (Gov. Code, § 66316). HCD recommends that a local jurisdiction with a noncompliant ADU ordinance repeal the ordinance to provide clarity for ADU applicants who may otherwise rely on the outdated ordinance.

HCD requests a response by January 4, 2026 with either (1) a description of how the ADU ordinance continues to comply with State ADU Law despite the changes to the law, or (2) a plan and timeline to either repeal the current ordinance or adopt an amended, compliant ordinance and submit it to HCD for review.

If you have any questions or need additional information, please contact Shasta Garcia at Shasta.garcia@hcd.ca.gov.

Sincerely,

Jamie Candelaria

Jamie Candelaria
Section Chief, ADU Policy
Housing Accountability Unit

Attachment 7
Changes/Modifications to Planning Commission Agenda, dated 3/18/26

March 18, 2026
CHANGES/MODIFICATIONS TO
PLANNING COMMISSION AGENDA

Agenda Item No. 4

Zoning Code Update – Accessory Dwelling Unit Ordinance and Determination that the Project is Exempt from CEQA

Revisions to Ordinance No. 1361 (Attachment 1)

Revision to FMC 17.105.190(E)(1)(b) (All Zones – Design Standards)

The following revision applies to the additional design requirements for two story detached ADUs. Currently, the City requires that two story detached ADUs incorporate one of four different design options to break up the massing of the ADU; however, staff proposed to change this to require the incorporation of at least two of the four options. This change is intended to encourage applicants to further break up the massing of two story ADUs through an additional design element.

b. Detached accessory dwelling units shall utilize at least ~~one (1)~~ two (2) of the following:

   i. Different primary siding materials for each of the stories.

   ii. Recessed or projecting windows, doors, or parts of the wall. Recessed windows and doors shall project a minimum of six (6) inches or shall be recessed a minimum of six (6) inches. Any projection must be behind the parcel side or rear yard setback line.

   iii. Cantilevered areas so long as area does not extend beyond the side or rear yard setback.

   iv. At least two different roof forms, such as a mix of different roof types (e.g., hipped, gabled, shed, etc.) on the building.

Folsom City Council
Staff Report

MEETING DATE:	4/14/2026
AGENDA SECTION:	Consent Calendar
ITEM TITLE:	Resolution No. 11585 – A Resolution Authorizing the City Manager to Execute an Agreement with Ensure Utility Inc. dba Phoenix Water Solutions for $282,422.50 from the Water Operating Fund (Fund 520) for the Water Meter and End Point Replacement Project
FROM:	Utilities Department

RECOMMENDATION / CITY COUNCIL ACTION

The Utilities Department recommends that the City Council pass and adopt Resolution No. 11585 – A Resolution Authorizing the City Manager to Execute an Agreement with Ensure Utility Inc. dba Phoenix Water Solutions for $282,422.50 from the Water Operating Fund (Fund 520) for the Water Meter and End Point Replacement Project.

BACKGROUND / ISSUE

The Utilities Department purchases 1-inch water meters for installation on new homes and to replace older water meters that may be reaching the end of their serviceable life. As required by State Law, water meters have been installed on all new homes since 1992, with metered rate billing for all the City's water customers beginning in 2013. Water meters are used for water metering, water conservation and are an integral part of the water billing process.

In 2021 the City Council approved Resolution No. 10638 and Resolution No. 10659 to execute an agreement with Badger Meter, Inc. for the purchase of 1-inch water meters to meet the anticipated demands of new residential construction and the necessary residential meter replacements. The resulting agreement allowed for the purchase of up to 2,250 1-inch water meters per year for the five years from FY2021-22 through FY2025-26.

In 2024 the City Council approved Resolution No. 11176 to execute Amendment No. 1 to the agreement with Badger Meter, Inc. for the purchase of an additional 5,000 1-inch water meters to proactively replace smaller meters that had reached the end of their serviceable life.

In February 2026, to help complete installation of the additional 5,000 meters while continuing meter division operations, the Utilities Department issued a request for proposals for the Water Meter and Endpoint Replacement Project. The project scope includes replacing approximately 2,950 smaller meters with City-supplied one-inch Badger water meters, replacement of associated endpoints, customer notification, and data collection.

This Resolution will authorize the City Manager to execute an agreement with Ensure Utility Inc. dba Phoenix Water Solutions for $282,422.50 from the Water Operating Fund (Fund 520) for the Water Meter and End Point Replacement Project

POLICY / RULE

Section 2.36.120 of the Folsom Municipal Code states, in part, that contracts for supplies, equipment, services, and construction with an estimated value of $77,426 or greater shall be awarded by the City Council.

ANALYSIS

On February 10, 2026, the Utilities Department publicly advertised a request for bids for the Water Meter and End Point Replacement Project in the Sacramento Bee with bid documents made available on Virtual-Bid.com and PublicPurchase.com. On March 18, 2026, the Utilities Department received the following bids for the Water Meter and End Point Replacement Project.

Company Name	Bid Total	Corrected Total
DB Utility LLC	$236,096.00	$236,089.50
Ensure Utility Inc. dba Phoenix Water Solutions	$282,422.50	
LaFleur Engineering, Inc.	$404,300.00	
C.E.Cox Engineering, Inc.	$430,700.00	
Professional Meters, Inc.	$440,741.00	$440,691.00
Volition, Inc.	$460,500.00	
Utilities One, Inc.	$546,842.00	
Swierstok Enterprise, Inc. DBA Pro Builders	$808,250.00	
Concord Environmental Energy, Inc. dba Concord Utility Services	$965,000.00	
Flowline Contractors, Inc.	$2,879,792.00	

On review, staff found a discrepancy between the unit price bid and the total bid price submitted by DB Utility LLC and by Professional Meters, Inc. The City's General Provisions Section 2.01.A states,

> "In case of a discrepancy between the total bid price for an item of work and the unit price for that item of work, the unit price will control."

Since unit price governs, a corrected total bid price is provided for these two companies.

Additional review, in coordination with the City Attorney's office, identified that the lowest bid, submitted by DB Utility LLC, is non-responsive and should be rejected. The bid documents required each bidder to confirm receipt of appropriate addenda and incorporation of the addenda into the bid. DB Utility LLC did not acknowledge receipt of the three addenda issued for this project as required, so the bid is rejected as it is non-responsive.

Ensure Utility Inc. dba Phoenix Water Solutions was the next lowest responsive and responsible bidder at $282,422.50.

The Utilities Department recommend that the City Council authorize the City Manager to execute an agreement with the lowest responsive and responsible bidder, Ensure Utility Inc. dba Phoenix Water Solutions for the Water Meter and End Point Replacement Project for a total not to exceed amount of $282,422.50.

FINANCIAL IMPACT

If approved the agreement with Ensure Utility Inc. dba Phoenix Water Solutions, would be in the amount of $282,422.50 for the Water Meter and End Point Replacement Project funded from the Water Operating Fund (Fund 520). Sufficient funds are budgeted and are available in the Water Operating Fund (Fund 520) in FY 2025-26 for this agreement.

ENVIRONMENTAL REVIEW

This action is exempt from environmental review under the California Environmental Quality Act (CEQA).

ATTACHMENTS

1. Resolution No. 11585 – A Resolution Authorizing the City Manager to Execute an Agreement with Ensure Utility Inc. dba Phoenix Water Solutions for $282,422.50 from the Water Operating Fund (Fund 520) for the Water Meter and End Point Replacement Project

2. Bid submitted by Ensure Utility Inc. dba Phoenix Water Solutions

Submitted,

Marcus Yasutake, Director
UTILITIES DEPARTMENT

Attachment 1

RESOLUTION NO. 11585

A RESOLUTION AUTHORIZING THE CITY MANAGER TO EXECUTE AN AGREEMENT WITH ENSURE UTILITY INC. DBA PHOENIX WATER SOLUTIONS FOR $282,422.50 FROM THE WATER OPERATING FUND (FUND 520) FOR THE WATER METER AND END POINT REPLACEMENT PROJECT

WHEREAS, water meters are installed on homes as required by State Law; and

WHEREAS, staff has identified a need to replace smaller meters that are reaching the end of their serviceable life; and

WHEREAS, on February 10, 2026, the city publicly advertised a request for bids for the Water Meter and End Point Replacement Project; and

WHEREAS, on March 18, 2026, the city received bids for the Water Meter and End Point Replacement Project; and

WHEREAS, in coordination with the City Attorney's office, staff identified that the lowest bid, submitted by DB Utility LLC, is non-responsive and should be rejected; and

WHEREAS, Ensure Utility Inc. dba Phoenix Water Solutions was the next lowest responsive and responsible bidder; and

WHEREAS, sufficient funds are budgeted and available in the FY 2025-26 Water Operating Fund (Fund 520); and

WHEREAS, the agreement will be in a form acceptable to the City Attorney.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Folsom authorizes the City Manager to execute an agreement with Ensure Utility Inc. dba Phoenix Water Solutions for the Water Meter and End Point Replacement Project for an amount not to exceed $282,422.50.

PASSED AND ADOPTED this 14th day of April, 2026, by the following roll-call vote:

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

_____
Justin Raithel, MAYOR

ATTEST:

_____
Christa Freemantle, CITY CLERK

Attachment 2

City of Folsom

Water Meter & Endpoint Replacement Project

Bid Due Date: 03/18/2026, 10:00 AM

Submitted by:

Ensure Utility Inc
dba Phoenix Water Solutions
1606 E University Dr Suite 109
Phoenix, AZ 85034
(602) 445-3943

Prepared for:

City of Folsom
Robert Lane
50 Natoma Street
Folsom, CA 95630
(916) 461-6184

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City of Folsom, California
Water Meter and Endpoint Replacement Project
RFP No. WM01

Name of Proposer:

Ensure Utility Inc dba Phoenix Water Solutions
1606 E University Dr, Ste 109
Phoenix, AZ 85034

Primary Contact:

Kyler Colin
President & CEO
kyler@phoenixwatersolutions.com
(602) 680-0496

Contractor Information:

CSLB License: C-36 Plumbing Contractor
License No. 1126003
DIR Registration Number (PWCR): 2000004378

March 18, 2026
City of Folsom
50 Natoma Street
Folsom, CA 95630

Re: Water Meter & Endpoint Replacement Project

To the City of Folsom Evaluation Team,

Phoenix Water Solutions is proud to submit our proposal in response to the Water Meter & Endpoint Replacement Project. We appreciate the City's efforts to ensure a competitive, qualified process and a clear path for successful execution.

Phoenix Water Solutions is a specialized utility contractor focused on water metering and AMR/AMI field deployment. We have installed and replaced more than 100,000 water, electric, and gas meters, executed under disciplined field controls, clean documentation, and predictable production.

PWS has structured its project team specifically to meet City of Folsom stated timeframes. Our field management plan, internal scheduling systems, and staffing levels are designed to ensure that both phases are completed efficiently, safely, and well within the identified timeline.

PWS operates on a self performed workforce model. Every technician, supervisor, and data specialist assigned to this project is a PWS employee trained in house under standardized procedures for municipal meter replacement programs. This allows for consistency, accountability, and direct communication between field operations and City of Folsom representatives throughout every phase and stage of the project.

Our team has extensive experience with Badger systems and recognizes the importance of preserving returned equipment for scrap credit. We're prepared to support in every step of the process, from pre-construction coordination through daily data uploads, QA documentation, and final reporting. As outlined in the following pages, we are confident in our ability to meet the requirements of your RFP and deliver results that exceed expectations throughout the project's duration.

Phoenix Water Solutions values the opportunity to serve City of Folsom and is fully prepared to deliver a safe, timely, and high quality project outcome that reflects our experience, professionalism, and long-standing dedication to public utility partners.

Thank you for the opportunity to participate in this important project. If you have any questions or need additional information, please contact me at (602) 680-0496 or Kyler@phoenixwatersolutions.com.

Sincerely,

Kyler Colin, President & CEO
Ensure Utility Inc dba Phoenix Water Solutions

Compliance Statements

Compliance with RFP Terms and Conditions

Ensure Utility Inc dba Phoenix Water Solutions (PWS) hereby affirms that, if awarded the contract, it will comply with all terms, conditions, specifications, and requirements set forth in the Request for Proposals & Addendums issued by the City of Folsom.

Bonding & Guarantees

PWS affirms that, if awarded the contract, it will provide performance & payment bonds, along with a complete guarantee form of warranty of work for two years following notice of completion for any work under this contract.

Proposal Validity Period

PWS affirms that this proposal shall remain valid and binding for a period of ninety (90) days following the proposal submission deadline.

Employee Background Checks

Prior to hiring, PWS personnel are vetted through background screening processes that includes national criminal searches, multi-state criminal history checks, national sex and violent offender registries, terrorist watch list checks, and motor vehicle record (MVR) reviews, as applicable to job duties.

Insurance Compliance Statement

PWS affirms that it will comply with all insurance requirements set forth in the RFP. PWS maintains required insurance coverage, including general liability, automobile liability, and workers' compensation, in accordance with applicable regulations and contract requirements.

CITY OF FOLSOM

SEALED PROPOSAL

(MUST BE SIGNED BY BIDDER)

Sealed Proposals will be received not later than **10:00 A.M. on Wednesday, March 11, 2026** at the Office of City Clerk, 50 Natoma Street, Folsom, California and opened at **10:05 A.M.**, or as soon thereafter as business allows at Folsom City Hall in the City Council Chambers, 50 Natoma Street, Folsom, California.

TO THE HONORABLE CITY COUNCIL:

The undersigned hereby proposes and agrees to furnish any and all required labor, material, transportation, and services for

CITY OF FOLSOM
WATER METER AND ENDPOINT REPLACEMENT PROJECT

in the City of Folsom, County of Sacramento, California.

The work is to be done in strict conformity with the Contract Documents, at the following Lump Sum Prices:

ITEM NO.	ITEM	EST. QTY	UNIT	UNIT PRICE	TOTAL
1	Mobilization / De-mobilization	1	LS	$67,400.00	$67,400.00
2	Replace existing 5/8" x ¾" Sensus water meter with 1-inch Badger water meters	2,950	EA	$59.93	$176,793.50
3	Replace existing Zenner endpoints with Badger endpoints	2,950	EA	$10.62	$31,329.00
4	Project Documentation	1	LS	$6,900.00	$6,900.00

Total Project Bid (Item Nos. 1 through 4) shall be (spell out):

Two Hundred Eighty-Two Thousand Four Hundred Twenty-Two Dollars and Fifty Cents Dollars.

If awarded the contract, the undersigned shall execute said Contract and furnish the necessary bonds within **ten (10) calendar days** after the Notice of Award of said Contract and begin work within **ten (10) calendar days** from and after receipt of written Notice to Proceed from City to Contractor.

In determining the amount bid by each bidder, the City of Folsom (City) shall disregard mathematical errors in addition, subtraction, multiplication, and division that appear obvious on the face of the Proposal. When such a mathematical error appears on the Proposal, the City shall have the right to correct such error and to compute the total amount bid by said bidder on the basis of the corrected figure or figures.

When an item price is required to be set forth in the Proposal, and the total for the item set forth separately does not agree with a figure which is derived by multiplying the item price times the Engineer's estimate of the quantity of work to be performed for said item, the item price shall prevail over the sum set forth as the total for the item unless, in the sole discretion of the City, such a procedure would be inconsistent with the policy of the bidding procedure. The total paid for each such item of work shall be based upon the item price and not the total price. Should the Proposal contain only a total price for the item and the item price is omitted, the City shall determine the item price by dividing the total price for the item by Engineer's estimate of the estimated quantities of work to be performed as items of work.

If the Proposal contains neither the item price nor the total price for the item, then it shall be deemed incomplete and the Proposal shall be disregarded.

It is understood that this bid is based upon completion of the work within a period of **one-hundred twenty (120) working days** commencing on the day the Notice to Proceed is issued. The amount of the liquidated damages to be paid by the Contractor for failure to complete the entire work by the Completion Date (as extended, if applicable) will be **$500 for each working day**, continuing to the time at which the work is completed.

The undersigned represents and warrants that the undersigned has examined the location of the proposed work and is familiar with the local conditions at the place where the work is to be done, and the undersigned has reviewed and understands the plans, specifications and other contract documents, and the undersigned is satisfied with all conditions for the performance of the work.

The undersigned has checked carefully all of the above figures and understands that the City of Folsom will not be responsible for any errors or omissions on the part of the undersigned in making up this bid. The contractor shall initial below that he has received the appropriate addenda and has incorporated the addenda into his bid.

Addenda Received and Acknowledged

No. 1 

No. 2 

No. 3 

BID DEPOSIT ENCLOSED IN THE FOLLOWING FORM:

$ 282,422.50 not less than ten percent (10%) of amount bid.

☐ CERTIFIED CHECK

☐ MONEY ORDER

☐ CASHIER'S CHECK

☑ BID BOND

BIDDER'S CHECKLIST
(ENSURE ALL OF THE FOLLOWING ARE INCLUDED WITH THIS SEALED PROPOSAL):

☑ CERTIFICATE OF AUTHORIZATION

☑ SUB-BIDDER FORM

☑ NONCOLLUSION AFADAVIT

☑ BIDDER'S BOND

☑ WORKER'S COMPENSATION INSURANCE CERTIFICATION

☑ RESOLUTION OF DISPUTES REGARDING THE BIDDING PROCESS

CONTRACTOR

Phoenix Water Solutions

By: _____
Signature

Address: 1606 E University Dr, Suite 109

Phoenix, AZ 85034

Telephone No.: (602) 680-0496

Contractor's License: C36 - Plumbing Contractor

License Required: **Class A – General Engineering Contractor** or **C36 – Plumbing Contractor**

Valid Contractor's License No. 1126003 is held by the bidder.

The Expiration date is 09/30/2026.

Representations contained within this bid are made under penalty of perjury.

CERTIFICATE OF AUTHORIZATION

(If Bidder is a Corporation or a Limited Liability Corporation)

STATE OF CALIFORNIA

COUNTY OF Maricopa

I HEREBY CERTIFY that at a meeting of the Board of Directors of the Ensure Utility Inc dba Phoenix Water Solutions, a corporation existing under the laws of the State of California, held on March 17th, 2026, the following resolution was duly passed and adopted:

"RESOLVED, that Kyler Colin, as CEO and President of the Corporation, be and is hereby authorized to execute the Bid dated March 18th, 2026, to the City of Folsom and this Corporation and that his/her execution thereof, attested by the Secretary of the Corporation, and with the Corporate seal fixed, shall be the official act and deed of this Corporation."

I further Certify that said resolution is now in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the Corporation this 17th day of March, 2026.

Secretary

Corporate Officer

1606 E University Dr, Suite 109

Phoenix, AZ 85034

Corporate Address

(seal)

SUB-BIDDER FORM

As of March 1, 2015 Contractors (and sub-contractors) wishing to bid on public works contracts shall be registered with the State Division of Industrial Relations and certified to bid on Public Works contracts.

Please register at: https://www.dir.ca.gov/public-works/contractor-registration.html

In accordance with Section 4104 of the Public Contract Code of the State of California, as amended, the following information is required for each subcontractor who will perform work amounting to more than one half of one percent (0.05%) of the Total Cost Base Bid. In addition, this form will be used to determine if the bidder is responsive to Section 2.08 of the General Provisions.

Name of Sub-Bidder	Street Address of Shop, Mill, or Office (Shall be completed within 2 working days of bid opening by apparent low bidder)	License Type and Number	Dept. of Ind. Relations Reg. No.	Portion of Work to be Done by Specification Section	Percentage of Total Work
N/A	N/A	N/A	N/A	N/A	N/A

***All work is performed by W2 staff trained & employed under PWS**

NONCOLLUSION AFFIDAVIT

To be Executed by Bidder and Submitted with Bid

STATE OF ~~CALIFORNIA~~ Arizona RS

COUNTY OF Maricopa

_____, being first duly shown, deposes and says that he or she is _____ of _____, the party making the forgoing Bid that the Bid is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization, or corporation; that the Bid is genuine and not collusive or sham; that the Bidder has not directly or indirectly colluded, conspired, connived, or agreed with any bidder or anyone else to put in a sham Bid, or that anyone shall refrain from bidding; that Bidder has not in any manner, directly or indirectly, sought by agreement, communication, or conference with anyone to fix the bid price of the Bidder or any other bidder, or to fix any overhead, profit, or cost element of the bid price, or of that of any other bidder, or to secure any advantage against the public body awarding the contract of anyone interested in the proposed contract; that all statements contained in the Bid are true; and further, that the Bidder has not, directly or indirectly, submitted his or her Bid price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto, or paid, and will not pay, any fee to any corporation, partnership, company association, organization, bid depository, or to any member or agent thereof to effectuate a collusive or sham Bid.

Signed: _____

Title: Operations Manager

Subscribed and sworn to before me this

17 day of March, ~~19~~ RS 2026

_____

Notary Public

(seal)

RAVON SWINDELL
Notary Public - Arizona
Maricopa County
Commission # 687097
My Comm. Exp. August 9, 2029

CALIFORNIA CODE SECTIONS

Public Contracts Code §7103.5. Unfair business practices claim; assignment by contractor to awarding body

(a) As used in this section:

(1) "Public works contract" means a contract awarded through competitive bids by the state or any of its political subdivisions or public agencies, on whose behalf the Attorney General may bring an action pursuant to subdivision (c) of Section 16750 of the Business and Professions Code, for the erection, construction, alteration, repair, or improvement of any structure, building, road, or other improvement of any kind.

(2) "Awarding body" means the state or the subdivision or agency awarding a public works contract.

(b) In entering into a public works contract or subcontract to supply goods, services, or materials pursuant to a public works contract, the contractor or subcontractor offers and agrees to assign to the awarding body all rights, title, and interest in and to all causes of action it may have under Section 4 of the Clayton Act (15 U.S.C. Sec. 15) or under the Cartwright Act (Chapter 2 (commencing with Section 16700) of Part 2 of Division 7 of the Business and Professions Code), arising from purchases of goods, services, or materials pursuant to the public works contract or the subcontract. This assignment shall be made and become effective at the time the awarding body tenders final payment to the contractor, without further acknowledgment by the parties.

(c) Subdivision (b) shall be included in full in the specifications for the public works contract or in the general provisions incorporated therein and shall be included in full in the public works contract or in the general provisions incorporated therein.

Added Stats 1978 Ch 414 § 1.

Government Code §4552. Assignment by bidder to purchasing body of rights under federal law arising from purchases pursuant to bid

In submitting a bid to a public purchasing body, the bidder offers and agrees that if the bid is accepted, it will assign to the purchasing body all rights, title, and interest in and to all causes of action it may have under Section 4 of the Clayton Act (15 U.S.C. Sec 15) or under the Cartwright Act (Chapter 2 (commencing with Section 16700) of Part 2 of Division 7 of the Business and Professions Code), arising from purchases of goods, materials, or services by the bidder for sale to the purchasing body pursuant to the bid, Such assignment shall be made and become effective at the time the purchasing body tenders final payment to the bidder.

The preceding provisions of this section shall be included in full in any specifications for the public purchase and shall be included in full in the bid agreement or general provisions incorporated into the bid agreement.

Added Stats 1978 Ch 414 § 1.

BIDDER'S BOND

City of Folsom
Environmental & Water Resources Department

We, Phoenix Water Solutions, LLC, as principal, and Merchants Bonding Company (Mutual), as Surety are bound unto the City of Folsom, Environmental and Water Resources Department, hereafter referred to as "Obligee", in the penal sum of ten percent (10%) of the total amount of the bid including additive alternates, if any, of the Principal submitted to the Obligee for the work described below, for the payment of which sum we bind ourselves jointly and severally,

THE CONDITION OF THIS OBLIGATION IS SUCH, THAT:

WHEREAS, the Principal is submitting a bid to the obligee, for

Water Meter and Endpoint Replacement Project, 50 Natoma Street Folsom CA 95630

(Copy here the exact description of work, including location, as it appears on the proposal)

for which; bids are to be opened at Folsom, CA on March 18,2026

(Insert date of bid opening)

NOW, THEREFORE, if the Principal is awarded the contract and within the time and manner required under the specification, after the prescribed forms are presented to him for signature, enters into a written contract, in the prescribed form, in accordance with the bid, and files two bonds with the Obligee, one to guarantee faithful performance of the contract and the other to guarantee payment for labor and materials as provided by law, then this obligation shall be null and void; otherwise, it shall remain in full force.

In the event suit is brought upon this bond by the Obligee and judgment is recovered, the Surety shall pay all costs incurred by the Obligee in such suit, including a reasonable attorney's fee to be fixed by the court.

Dated: March 18, 2026

By: _____

Principal: Phoenix Water Solutions, LLC

APPROVED AS TO FORM:

Surety: Merchants Bonding Company (Mutual)

Address: 6700 Westown Parkway West Des Moines IA 50266

Telephone: (800) 678-8171

_____
City Attorney

Attorney in Fact: _____
Patricia Zenizo

NOTICE:

A CERTIFICATE OF ACKNOWLEDGMENT IN ACCORDANCE WITH THE PROVISIONS OF CIVIL CODE SECTION 1189 MUST BE ATTACHED FOR EACH PERSON EXECUTING THIS AGREEMENT ON BEHALF OF CONTRACTOR AND SURETY.

MERCHANTS BONDING COMPANY

POWER OF ATTORNEY

Know All Persons By These Presents, that MERCHANTS BONDING COMPANY (MUTUAL) and MERCHANTS NATIONAL BONDING, INC., both being corporations of the State of Iowa, and MERCHANTS NATIONAL INDEMNITY COMPANY, an assumed name of Merchants National Bonding, Inc., (herein collectively called the "Companies") do hereby make, constitute and appoint, individually

Angel Nunez; Elsa Escobar; Patricia Zenizo; Peter Miccione

their true and lawful Attorney(s)-in-Fact, to sign its name as surety(ies) and to execute, seal and acknowledge any and all bonds, undertakings, contracts and other written instruments in the nature thereof, on behalf of the Companies, in their business of guaranteeing the fidelity of persons, guaranteeing the performance of contracts and executing or guaranteeing bonds and undertakings required or permitted in any actions or proceedings allowed by law.

This Power-of-Attorney is granted and is signed and sealed by facsimile under and by authority of the By-Laws adopted by the Board of Directors of the Companies.

"The President, Secretary, Treasurer, or any Assistant Treasurer or any Assistant Secretary or any Vice President shall have power and authority to appoint Attorneys-in-Fact, and to authorize them to execute on behalf of the Company, and attach the seal of the Company thereto, bonds and undertakings, recognizances, contracts of indemnity and other writings obligatory in the nature thereof."

"The signature of any authorized officer and the seal of the Company may be affixed by facsimile or electronic transmission to any Power of Attorney or Certification thereof authorizing the execution and delivery of any bond, undertaking, recognizance, or other suretyship obligations of the Company, and such signature and seal when so used shall have the same force and effect as though manually fixed."

In connection with obligations in favor of the Florida Department of Transportation only, it is agreed that the power and authority hereby given to the Attorney-in-Fact includes any and all consents for the release of retained percentages and/or final estimates on engineering and construction contracts required by the State of Florida Department of Transportation. It is fully understood that consenting to the State of Florida Department of Transportation making payment of the final estimate to the Contractor and/or its assignee, shall not relieve this surety company of any of its obligations under its bond.

In connection with obligations in favor of the Kentucky Department of Highways only, it is agreed that the power and authority hereby given to the Attorney-in-Fact cannot be modified or revoked unless prior written personal notice of such intent has been given to the Commissioner - Department of Highways of the Commonwealth of Kentucky at least thirty (30) days prior to the modification or revocation.

In Witness Whereof, the Companies have caused this instrument to be signed and sealed this 25th day of July 2025

MERCHANTS BONDING COMPANY (MUTUAL)
MERCHANTS NATIONAL BONDING, INC.
MERCHANTS NATIONAL INDEMNITY COMPANY

By Larry Taylor

STATE OF IOWA
COUNTY OF DALLAS ss.
On this 25th day of July 2025 before me appeared Larry Taylor to me personally known, who being by me duly sworn did say that he is President of MERCHANTS BONDING COMPANY (MUTUAL), MERCHANTS NATIONAL BONDING, INC., and MERCHANTS NATIONAL INDEMNITY COMPANY; and that the seals affixed to the foregoing instrument are the Corporate Seals of the Companies; and that the said instrument was signed and sealed in behalf of the Companies by authority of their respective Boards of Directors.

Penni Miller
Commission Number 787952
My Commission Expires
January 29, 2027
IOWA

Notary Public

(Expiration of notary's commission does not invalidate this instrument)

I, Elisabeth Sandersfeld, Secretary of MERCHANTS BONDING COMPANY (MUTUAL), MERCHANTS NATIONAL BONDING, INC., and MERCHANTS NATIONAL INDEMNITY COMPANY do hereby certify that the above and foregoing is a true and correct copy of the POWER-OF-ATTORNEY executed by said Companies, which is still in full force and effect and has not been amended or revoked.

In Witness Whereof, I have hereunto set my hand and affixed the seal of the Companies on this 18 day of March 2026

Secretary

POA 0018 (5/25)

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT **CIVIL CODE § 1189**

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)
County of Los Angeles)

On 03/18/2026 (Date) before me, Pietro Daniel Micciche, Notary Public (Here Insert Name and Title of the Officer),

personally appeared Patricia Zenizo (Name(s) of Signer(s)),

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature _____ (Signature of Notary Public)

PIETRO DANIEL MICCICHE
Notary Public - California
Los Angeles County
Commission # 2505284
My Comm. Expires Nov 24, 2028

Place Notary Seal Above

OPTIONAL

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: _____ Document Date: _____

Number of Pages: _____ Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____	Signer's Name: _____
☐ Corporate Officer — Title(s): _____	☐ Corporate Officer — Title(s): _____
☐ Partner — ☐ Limited ☐ General	☐ Partner — ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact	☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator	☐ Trustee ☐ Guardian or Conservator
☐ Other: _____	☐ Other: _____
Signer Is Representing: _____	Signer Is Representing: _____

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WORKERS' COMPENSATION INSURANCE CERTIFICATION

TO THE CITY OF FOLSOM:

The undersigned does hereby certify that Bidder is aware of the provisions of Section 3700 et seq. of the Labor Code which require every employer to be insured against liability for workmen's compensation claims or to undertake self-insurance in accordance with the provisions of said Code, and that Bidder will comply with such provisions before commencing the performance of work on this contract.

Bidder: Phoenix Water Solutions

By: 

Title: President

Address: 1606 E University Dr, Suite 109

Phoenix, AZ 85034

Date: 03 / 18 / 2026

PLEASE READ CAREFULLY BEFORE SIGNING

To be signed by authorized corporate officer or partner or individual submitting the bid. If bidder is: *(example)*

1. An individual using a firm name, sign: "John Doe, an individual doing business as Blank Company."
2. An individual doing business under his/her own name, sign your name only.
3. A co-partnership, sign: "John Doe, and Richard Doe, co-partners doing business as Blank Company, by, John Doe, Co-Partner."
4. A corporation, sign: "Blank Company, by John Doe, Secretary." (or other title).

RESOLUTION OF DISPUTES REGARDING THE BIDDING PROCESS

The lack of a prompt procedure to resolve disputes regarding the bidding process would impair the City's ability to carry out its purpose of constructing this project in a timely manner. Therefore, to the maximum extent authorized by law and notwithstanding any other procedures specified in documents referenced herein, all disputes and/or protests regarding the bidding process shall be subject to the following procedure. In submitting a bid to the City for this project, the bidder agrees to comply with and to be bound by this procedure.

1. Within five days after the opening of bids, bidder shall provide a written notice to the City of any and all mistakes regarding the bid for which a bidder requests relief. The City shall not consider any requests for relief due to mistake if notice is not received within the specified time period.

2. All bidders shall be provided with notice of the date and time of the City Council meeting at which the award of the contract for this project shall be considered. All bidders will be provided with an opportunity to bring to the City Council's attention disputes and/or protests regarding the bidding process. No bidder may bring any action or proceeding challenging the bidding process unless the alleged grounds for the dispute and/or protest are presented to the City Council before or during the meeting referenced above, and before action by the City Council on award of the contract.

3. Any bidder complying with the above procedure may bring an action within sixty (60) days from the action of the City Council, in accordance with Section 860 of the California Code of Civil Procedure, to determine the validity of the City Council's action on the award of the contract. The City shall be a defendant and shall be served with the summons and complaint in the action in the manner provided by law for the service of a summons in a civil action. In any such action the summons shall be in the form prescribed in Section 861.1 of the California Code of Civil Procedure except that in addition to being directed to "all persons interested in the matter of [specifying the matter]," it shall also be directed to the City. If the bidder bringing such action fails to complete the publication and such other notice as may be prescribed by the court in accordance with Section 861 of the California Code of Civil Procedure and to file proof thereof in the action within 60 days from the filing of his complaint, the action shall be dismissed on the motion of the City unless good cause for such failure is shown by the bidder.

Phoenix Water Solutions
Contractor

03 / 18 / 2026
Date


Signature

GUARANTEE FORM

Phoenix Water Solutions {Contractor's Name} hereby unconditionally guarantees that the Work performed for the **Water Meter and Endpoint Replacement Project**, has been done in accordance with the requirements of the Contract therefore and further guarantees the Work of the Contract to be and remain free of defects in workmanship and materials for a period of two (2) years from and after the recordation of the Notice of Completion of the Project and completion of all Contract obligations by the Contractor, including formal acceptance of the entire Project by the City of Folsom, unless a longer guarantee period is called for by the Contract Documents, in which case the terms of the longer guarantee shall govern. The Contractor specifically waives any right to claim or rely on the statutory definition of completion set forth in Civil Code section 3086. The Contractor specifically acknowledges and agrees that completion shall mean the Contractor's complete performance of all Work required by the Contract Documents, amendments, change orders, construction change directives and punch lists, and the City of Folsom's formal acceptance of the entire Project, without regard to prior occupancy, substantial completion doctrine, beneficial occupancy, or otherwise. The Contractor hereby agrees to repair or replace any and all Work, together with any adjacent Work which may have been damaged or displaced in so doing, that may prove to be not in accordance with the requirements of the Contract or that may be defective in its workmanship or materials within the guarantee period specified, without any expense whatsoever to the City of Folsom, ordinary wear and tear and unusual abuse and neglect only excepted. The Contractor has provided contract bonds, which will remain in full force and effect during the guarantee period.

The Contractor further agrees that within ten (10) calendar days after being notified in writing by the City of Folsom of any Work not in accordance with the requirements of the contract or any defects in the Work, it will commence and prosecute with due diligence all Work necessary to fulfill the terms of this guarantee, and to complete the Work within a period of time stipulated in writing. In the event it fails to so comply, Contractor does hereby authorize the City of Folsom to proceed to have such Work done at the Contractor's expense and it will pay the cost thereof upon demand. The City of Folsom shall be entitled to all costs, including reasonable attorneys' fees, necessarily incurred upon the Contractor's refusal to pay the above costs.

The guarantee period for corrected defective work shall continue for a duration equivalent to the original guarantee period.

Notwithstanding the foregoing paragraph, in the event of an emergency constituting an immediate hazard to the health or safety of the employees of the City of Folsom, or its property or licensees, the City of Folsom may undertake at the Contractor's expense without prior notice, all Work necessary to correct such hazardous condition when it was caused by the Work of the Contractor not being in accordance with the requirements of

this contract, or being defective, and to charge the same to the Contractor as specified in the preceding paragraph.

The guarantee set forth herein is not intended by the parties, nor shall it be construed, as in any way limiting or reducing the City of Folsom's rights to enforce all terms of the Contract referenced hereinabove or the time for enforcement thereof. This guarantee is provided in addition to, and not in lieu of, the City of Folsom's rights on such contract.



CONTRACTOR'S SIGNATURE

Kyler Colin

PRINT NAME

ADDENDUM NO. 1
FOR THE
WATER METER AND ENDPOINT REPLACEMENT PROJECT
ISSUED BY
THE CITY OF FOLSOM
UTILITIES DEPARTMENT

This addendum shall be considered as part of the Request for Proposal for the Water Meter and Endpoint Replacement Project for the City of Folsom.

General Comments:

The following questions were submitted to the City before the deadline of 5:00 p.m. on Wednesday February 18, 2026:

1. With the differences in the typical lay lengths of the water meters how does the city want to address this? I can't find any specifics in the spec books regarding this. Will we need to plan on re plumbing the customer side of every meter? Will the city provide custom meter setters along with the badger meters?
    a. The meters to be replaced were installed with adapters for 1 inch meter length, no replumbing should be required to accommodate replacement meter.
    b. The City does not use meter setters.

2. Will there be an optional walk through or meeting by any chance?
    a. There will be no non-mandatory pre-bid meeting or job walk.

3. Are meters predominantly installed on setters, or are any direct-inline installations anticipated? If available, please provide an approximate percentage breakdown.
    a. There are no meter setters.
    b. There may be direct-inline installations.
    c. Less than 10% of locations

4. Are there any vaults associated with this project that would require confined space entry?
    a. No confined space entries.

5. Please confirm that existing field conditions are suitable for installation of the 1-inch Badger meters and MIUs, and that no additional materials, fittings, or work beyond the bid scope will be required by the Contractor to ensure proper installation.

a. See answer 1a
b. The City does not anticipate that additional materials, fittings, or work beyond the bid scope will be required by the Contractor to ensure proper installation. If additional materials, fittings, or work beyond the bid scope are required the City will work with the Contactor to develop a construction change order.

6. Are any services known to include check valves, pressure regulators, backflow devices, or other components that would require modification during meter replacement?
   a. Any check valves, pressure regulators, backflow devices or other components should be outside of the existing meter box.

7. Are meter boxes to be replaced under this contract?
   a. No meter box replacements are anticipated.
   b. If integrity of the meter box affects meter installation and replacement is deemed necessary, a replacement box will be provided for contractor installation and the City will work with the Contactor to develop a construction change order.

8. If replacement lids are required:
   - What is the anticipated quantity?
   - Will the City furnish replacement lids?
   - If Contractor-furnished, please provide a separate bid line item or confirm that the Contractor may include an additional line item for lid replacement.
     a. If the integrity of the meter box lid affects MIU replacement and replacement is deemed necessary, a replacement lid will be provided for contractor installation and the City will work with the Contactor to develop a construction change order.

9. Please provide the material type of the existing meter box lids currently installed
   a. The meter boxes are ordinarily Christy concrete B16 with either composite or concrete lids.

10. Will the City provide assistance in scheduling appointments in areas with restricted access?
    a. Scheduling assistance will be provided if necessary.

11. Will the City provide a standardized resident communication template for door hangers?
    a. The City will provide a template for door hangers, similar to that in Attachment 1 of this Addendum.

12. Please confirm whether traffic control is required for any of the installations.
    a. If yes, please confirm the anticipated quantity or duration.
    b. Please provide a separate bid line item or confirm that the Contractor may include an additional line item for traffic control.
        a. It is not anticipated that traffic control will be required for any of the installations.

13. Will the City provide a meter exchange file (including address list and meter data) for all meters scheduled to be replaced?
        a. Meter exchange files can be provided.

14. Is any excavation beyond minor hand digging (shoveling) anticipated for this project?
        a. Excavation beyond hand digging is not anticipated, though roots may be encountered.

15. On the "Guarantee" form, page 30 of the RFP, can we assume this is the incorrect title indicated on the form and can you confirm the term of guarantee is 24 months versus a standard 12?
        a. The Project name on the Guarantee Form provided in the RFP was incorrect, but the 24 month term is correct. Please replace pages 31 and 32 of the Bid Package with Attachment 2 of this Addendum.

16. The specifications call for the replacement of 5/8" X ¾" meters (@ 7.5" long) with 1" meters (@ 11" long). There are adapters that permit this size adjustment. Can we assume the existing meters have these adapters and these will be removed to accommodate the new, 1" meter?
        a. Please refer to the answer to question 1 above.

17. Can you please tell us what is the Encroachment Permit Fee for this project?
        a. Encroachment Permits will not be required to complete the project tasks.

18. Are these 2,950 meter settings in contiguous routes, or are they scattered throughout the Folsom distribution system?
        a. Meter locations are clustered in specific cycle and routes.

Addendum Attachments:

1. Example Doorhanger template
2. Guarantee Form - with corrected project name.

The changes detailed in this Addendum No.1, issued by the City of Folsom, Utilities Department.

Date: March 3, 2026

Marcus Yasutake, PE
Utilities Director
City of Folsom

WATER METER AND ENDPOINT REPLACEMENT PROJECT
ADDENDUM 1
Attachment 1: Example Doorhanger Template

WATER METER CUSTOMER SERVICE CARD

City Representative: _____

Date: _____ Time: _____

A City of Folsom Water Meter Division operator was at your property today.

- ☐ Meter was replaced.
- ☐ Meter gasket was replaced.
  Sputtering faucets or irregular water flow may indicate you have air in your water line. Briefly run the water from your sinks until it begins to flow normally.
- ☐ Shut off irrigation due to stuck valve.

A leak was found on:

- ☐ City water pipe
- ☐ Property water pipe. Repair is owner's responsibility.
- ☐ Irrigation System. Repair is owner's responsibility.
- ☐ Other _____
- ☐ Water Service on at meter, off at house valve.
- ☐ Meter Division staff needs access to the meter located in backyard.
- ☐ Please call the City of Folsom Water Meter Division office at 916-461-6177.

Comments: _____

_____

_____

_____

CITY OF FOLSOM

City of Folsom
Environmental and Water Resources
Water Meter Division
916-461-6177
www.folsom.ca.us

Document Ref: X6BK3-Z4SYD-BEDXE-IRQKJ

WATER METER AND ENDPOINT REPLACEMENT PROJECT

ADDENDUM 1

Attachment 2: Guarantee Form

GUARANTEE FORM

_____ {Contractor's Name} hereby unconditionally guarantees that the Work performed for the **Water Meter and Endpoint Replacement Project**, has been done in accordance with the requirements of the Contract therefore and further guarantees the Work of the Contract to be and remain free of defects in workmanship and materials for a period of two (2) years from and after the recordation of the Notice of Completion of the Project and completion of all Contract obligations by the Contractor, including formal acceptance of the entire Project by the City of Folsom, unless a longer guarantee period is called for by the Contract Documents, in which case the terms of the longer guarantee shall govern. The Contractor specifically waives any right to claim or rely on the statutory definition of completion set forth in Civil Code section 3086. The Contractor specifically acknowledges and agrees that completion shall mean the Contractor's complete performance of all Work required by the Contract Documents, amendments, change orders, construction change directives and punch lists, and the City of Folsom's formal acceptance of the entire Project, without regard to prior occupancy, substantial completion doctrine, beneficial occupancy, or otherwise. The Contractor hereby agrees to repair or replace any and all Work, together with any adjacent Work which may have been damaged or displaced in so doing, that may prove to be not in accordance with the requirements of the Contract or that may be defective in its workmanship or materials within the guarantee period specified, without any expense whatsoever to the City of Folsom, ordinary wear and tear and unusual abuse and neglect only excepted. The Contractor has provided contract bonds, which will remain in full force and effect during the guarantee period.

The Contractor further agrees that within ten (10) calendar days after being notified in writing by the City of Folsom of any Work not in accordance with the requirements of the contract or any defects in the Work, it will commence and prosecute with due diligence all Work necessary to fulfill the terms of this guarantee, and to complete the Work within a period of time stipulated in writing. In the event it fails to so comply, Contractor does hereby authorize the City of Folsom to proceed to have such Work done at the Contractor's expense and it will pay the cost thereof upon demand. The City of Folsom shall be entitled to all costs, including reasonable attorneys' fees, necessarily incurred upon the Contractor's refusal to pay the above costs.

The guarantee period for corrected defective work shall continue for a duration equivalent to the original guarantee period.

Notwithstanding the foregoing paragraph, in the event of an emergency constituting an immediate hazard to the health or safety of the employees of the City of Folsom, or its property or licensees, the City of Folsom may undertake at the Contractor's expense without prior notice, all Work necessary to correct such hazardous condition when it was caused by the Work of the Contractor not being in accordance with the requirements of

this contract, or being defective, and to charge the same to the Contractor as specified in the preceding paragraph.

The guarantee set forth herein is not intended by the parties, nor shall it be construed, as in any way limiting or reducing the City of Folsom's rights to enforce all terms of the Contract referenced hereinabove or the time for enforcement thereof. This guarantee is provided in addition to, and not in lieu of, the City of Folsom's rights on such contract.

_____

CONTRACTOR'S SIGNATURE

_____

PRINT NAME

ADDENDUM NO. 2
FOR THE
WATER METER AND ENDPOINT REPLACEMENT PROJECT
ISSUED BY
THE CITY OF FOLSOM
UTILITIES DEPARTMENT

This addendum shall be considered as part of the Request for Proposal for the Water Meter and Endpoint Replacement Project for the City of Folsom.

General Comment

1. The Bid due date has been changed.

   Sealed Proposals will be received by the Office of City Clerk for the City of Folsom at 50 Natoma Street, Folsom, CA 95630 up to the hour of **10:00 A.M. on March 18, 2026** and opened at **10:05 A.M.**, or as soon thereafter as business allows, at Folsom City Hall in the City Council Chambers for purchase of:

   CITY OF FOLSOM
   WATER METER AND ENDPOINT REPLACEMENT PROJECT

2. The deadline for questions was incorrectly stated in Addendum No. 1. The correct deadline of 5:00 p.m. on Tuesday, February 24, 2026 was provided in the Bid Proposal.

Responses to General Questions

3. For binding info what's the engineers' estimate for this project?
   a. No estimate

4. In what area or locations in Folsom are the meters being replaced?
   a. Locations will be provided for the awarded contractor.

5. On the notice to contractors, it said you must add yourself to the plan holders list through public purchase. Can't seem to find where to the plan holder list is to add myself.
   a. Anyone downloading documents on PublicPurchase is automatically added to the necessary list.

Program Context & Evaluation Criteria

6. Is this project part of a multi-phase meter and endpoint replacement program?
   a. No.

7. Are additional phases currently planned or anticipated?
   a. No.

8. If additional phases are anticipated, will the selected contractor be eligible to perform future phases?
   a. N/A.

9. Beyond responsiveness, what criteria will the City use to determine "responsible bidder" status?
   a. The City will review the Contractor's license to verify there are not any violations or cases against the contractor.

10. Will prior large-scale meter or AMI deployment experience be evaluated?
    a. No.

11. Will staffing qualifications and field supervision experience be considered as part of responsibility determination?
    a. No.

Deployment Data & Routing

12. Please provide a complete address list identifying all meters included in this project.
    a. A list of addresses will be provided to the awarded contractor.

13. Please provide available GIS or mapping data identifying the locations of included meters.
    a. There is no GIS or mapping data. Locations will be identified by street address.

14. Please confirm whether the included meters are organized into contiguous routes or dispersed throughout the City.
    a. The meters are organized in cycle and routes which are dispersed throughout the City.

15. Please provide route numbers or read cycle information, if available.
    a. Cycle and Route information will be provided to the awarded contractor.

16. Please confirm whether GPS coordinates are available for included meters.
    a. GPS coordinates are not available.

17. Are there any existing notes identifying meters that may be difficult to locate?
    a. No.

RTU & Exception Management

18. Please define the process for identifying, documenting, and authorizing non-standard installation conditions encountered in the field.
    a. The City will work with the Contactor to develop a construction change order.

19. Please clarify responsibility for corrective action when non-standard conditions are identified.
    a. The City will work with the Contactor to develop a construction change order.

20. Please clarify compensation methodology for RTU or exception-based work, if applicable.
    a. The City will work with the Contactor to develop a construction change order.

21. Please identify required documentation standards for exception tracking.
    a. Photo documentation and daily work logs.

Data Integration & Acceptance

22. What system will receive new meter and endpoint installation data?
    a. Badger Beacon AMI.

23. What file format is required for data submission?
    a. CSV.

24. Is RF validation or endpoint signal verification required?
    a. No.

25. What data validation process is required prior to final acceptance?
    a. The City will verify meter reads are uploading into Badger Beacon AMI.

26. Who performs final data reconciliation and acceptance?
    a. The City of Folsom.

Staging & Storage

27. Will the City provide a staging area for this project?

a. No

28. If provided, please identify the location and confirm whether it includes power, restroom access, and office space.
    a. N/A.

29. If no staging area is provided, please confirm that the contractor is responsible for securing and funding all staging facilities.
    a. The contractor is responsible for securing and funding all staging facilities.
    b. Please refer to Special Provision SP-10
       SP-10 STAGING AREA AND SERVICES
       The Contractor is responsible for establishing their own staging area if needed. No equipment or materials shall be stored within the public right-of-way or private property during non-working hours. The Contractor is to return all staging areas and roads used to travel on during construction to pre-construction conditions.

30. Will the City accept delivery and store City-supplied meters and endpoints prior to contractor mobilization?
    a. The City has the meter and endpoints for this project.

Outreach & Customer Interface

31. Please confirm all customer outreach requirements, including pre-installation and post-installation notifications.
    a. Contractor to notify customer.
    b. Please refer to General Provisions Section 10.05 C
       C. Written Notification to Residences and Businesses
       The Contractor shall notify, in writing, residents and business establishments along the route of the Work at least ten (10) Working Days prior to road closures and at least three (3) Working Days prior to disruption of ingress and egress. The notice provided to the residences or businesses shall include, at a minimum, schedule of closures and/or parking restrictions with estimated closure and/or parking restriction times, closure and/or parking restriction location, alternate route or detour, and name and twenty-four (24) hour phone number of a contact person employed by the Contractor.

32. Is the contractor responsible for producing outreach materials?
    a. Yes

33. What language requirements apply to outreach materials?

a. English

34. Is the contractor required to provide a customer call center?
    a. No.

35. If so, what hours of operation and language capabilities are required?
    a. N/A

Field Conditions & Installation Environment

36. Please provide estimated breakdown of installation environments (front yard, backyard, roadway, alley, behind locked gates, etc.).
    a. All installations are in the front yard.

37. Please provide estimated percentage of installations requiring traffic control.
    a. Traffic control is not anticipated.

38. Please provide estimated percentage of installations located in hardscape areas.
    a. Unknown.

39. Please describe general soil conditions within the project area.
    a. Rocky.

40. Please provide estimated percentage of meter boxes requiring substantial cleaning beyond standard meter replacement.
    a. Unknown, but substantial cleaning not anticipated.

Box & Lid Conditions

41. Please confirm anticipated percentage of meter boxes requiring replacement or reset.
    a. None are anticipated.

42. Please confirm whether replacement boxes, if required, will be City-supplied.
    a. Yes, replacement boxes, if required, will be City-supplied.

43. Do all existing lids contain probe holes compatible with the new endpoints?
    a. Yes.

44. If drilling is required, please confirm responsibility for drilling and required probe hole size.

a. No drilling is anticipated.

45. If lid replacement is required, will replacement lids be City-supplied?
    a. Yes, replacement lids will be City-supplied.

Service Line & Liability

46. If a customer-side service line fails due to age or deterioration during installation, who is responsible for repair?
    a. The contractor.

47. If a utility-side service line fails due to age or deterioration during installation, who is responsible for repair?
    a. The contractor.

48. Who is responsible for shutting down service laterals in the street if required?
    a. The City of Folsom, but excavation to the shut off will be the contractors' responsibility.

QA/QC & Oversight

49. Was a system audit performed during development of this project?
    a. No.

50. If so, will audit results be shared with bidders?
    a. N/A.

51. Will third-party QA/QC oversight be utilized during installation services?
    a. TBD.

The changes detailed in this Addendum No.2, issued by the City of Folsom, Utilities Department.

Date: March 5, 2026

Marcus Yasutake, PE
Utilities Director
City of Folsom

ADDENDUM NO. 3
FOR THE
WATER METER AND ENDPOINT REPLACEMENT PROJECT
ISSUED BY
THE CITY OF FOLSOM
UTILITIES DEPARTMENT

This addendum shall be considered as part of the Request for Proposal for the Water Meter and Endpoint Replacement Project for the City of Folsom.

General Comments:

The outreach requirements for customer notification defined in SP-46, included below, shall supersede the notification requirements defined in SP-20 and the general provisions section 10.05(C).

> **SP-46 SCHEDULING REQUIREMENTS WITH RESIDENTS**
> The Contractor shall provide notification to residents when Contractor is affecting residents per the General Provisions Section 10.05. This includes but is not limited to water service shut down that would affect access to the residents. Contractor shall be required to provide Door Hanger notification to residents based on the timetable below. At a minimum the notice shall include the date of the service interruption and the expected length of the service interruption. i. 7 days ii. 48 hours days iii. Day of interruption, knock on door.

The changes detailed in this Addendum No.3, issued by the City of Folsom, Utilities Department.

Date: March 9, 2026

Marcus Yasutake, PE
Utilities Director
City of Folsom

Introduction

Phoenix Water Solutions (PWS) delivers specialized utility field services that support accurate metering, operational visibility, and long-term system reliability. Our work focuses on the execution, documentation, and data capture required for utilities to operate efficiently, serve customers effectively, and make informed decisions.

PWS operates as a licensed contractor throughout California, Arizona, and Texas and has delivered high-volume field operations for many agencies across the West Coast. Our experience includes mass meter deployments, manual meter reading services, system inspections, site and risk surveys, customer coordination, and related field services that require accuracy, consistency, and accountability.

Who We Serve

We create the most significant impact for the end user, while local and federal regulating bodies and builders provide the greatest reach to help us drive large-scale improvements in water efficiency and sustainability.

Mission

We are innovating to solve local water scarcity through technology and lasting infrastructure.

Vision

Provide sustainable, clean, affordable water while enhancing water efficiency standards for municipalities and commercial clients.

Core Values

- We Keep Our Promises
- We Take Ownership
- We Demonstrate Respect
- We Grow Through Feedback
- We Learn & Stay Curious
- We Think Big & Grow the Vision

Brand Promises

- Services backed by data to understand ROI
- Easy payment options through financing, grants, and subsidies
- Putting clients first for long-term relationships
- Promote water conservation
- Turnkey solutions to allow seamless integration

Firm Background

- Founded: April 2015
- Firm Size: 60 employees
- Field Workforce: 40 Plumbers & Meter Technicians
- Experience: 100,000+ water meters installed
- Headquarters: Phoenix, Arizona

Core Services Provided

Phoenix Water Solutions provides specialized utility metering and field services designed to support daily operations, customer service, and system reliability for municipal water agencies.

- Mass meter upgrades & deployment
- Meter, register & endpoint troubleshooting
- Manual meter reading

- Water service shut-offs and turn-ons
- Meter box & lid replacements
- Water Audits
- GIS & Line Mapping
- Leak Detection
- Isolation Valve Installation
- Lead & Galvanized Service Line Inventory & Replacement

PWS applies standardized field workflows, quality control reviews, and detailed daily documentation to ensure all work is completed in strict compliance with each Utility's operational, reporting, and safety requirements.

PHOENIX WATER SOLUTIONS

Corporate Hierarchy



KYLER COLIN
602-680-0496
kyler@phoenixwatersolutions.com
CEO



BRYCE CRAWFORD
602-616-0036
brycec@phoenixwatersolutions.com
Project Manager



LUKE SHARMAN
+1 602 445 3912
lukes@phoenixwatersolutions.com
Utility Specialist



DALTON EARL
480-435-2061
daltone@phoenixwatersolutions.com
Superintendent



NORMALYN CAMACHO
normalync@phoenixwatersolutions.com
Assistant Project Manager



MICHELLE GELSANO
602-445-6161
michelleg@phoenixwatersolutions.com
Construction Coordinator



MONICA ARINIEGO
602-445-6161
monicaa@phoenixwatersolutions.com
Assistant Project Manager



LUIS IBARRA
623-284-6086
luisi@phoenixwatersolutions.com
Superintendent



BRETT PACSON
brettp@phoenixwatersolutions.com
Foreman

ALEX NAYLOR
alexn@phoenixwatersolutions.com
Foreman

FAUSTO VILLANUEVA
faustov@phoenixwatersolutions.com
Technician

TC RAKOS
tcr@phoenixwatersolutions.com
Technician



Executive Morale

Resumes

Kyler Colin – Project Director – 10 yrs

Kyler Colin is a seasoned Project Director with over 10 years of experience managing large-scale infrastructure projects. As a leader at Phoenix Water Solutions, he has a proven track record in implementing innovative water conservation technologies and overseeing complex installations. His strategic vision and commitment to excellence have been instrumental in driving project success and delivering sustainable outcomes.

A third-generation Arizonan and water-conservation advocate, Kyler founded Phoenix Water Solutions in 2015 and has since grown it into an Inc. 5000 and ASU Sun Devil 100 award-winning firm. He has overseen more than 120 AMR/AMI and plumbing retrofit projects across Arizona and California, as well as hundreds of multifamily sub-meter conversions. Kyler earned a B.S. in Management from Arizona State University's W. P. Carey School and frequently speaks on sustainable infrastructure throughout Arizona. He will provide executive oversight for the City of Arcadia's Water Meter Dial Replacement Project.

Dalton Earl – Project Manager – 20 yrs

Dalton Earl brings two decades of project management experience to Phoenix Water Solutions. His extensive background includes directing major infrastructure projects with a focus on water and energy conservation. Dalton's leadership and deep industry knowledge ensure successful project execution, consistently meeting client expectations and delivering high-quality results.

Bryce Crawford – Project Manager – 4.5 yrs

Bryce Crawford has over four and a half years of experience as a Project Manager at Phoenix Water Solutions. He has managed full-cycle meter deployment programs since 2019, overseeing installations of water metering systems and infrastructure rehabilitation projects. Bryce's strong organizational skills and attention to detail help ensure that project timelines and budgets are met without compromise.

Normalyn Camacho – Assistant Project Manager – 2 yrs

Normalyn Camacho has served as an Assistant Project Manager at Phoenix Water Solutions for two years. She supports project managers in planning and executing meter deployment initiatives across California. Her expertise in administrative support and data management contributes to operational efficiency and successful project outcomes.

Michelle Gelsano – Construction Coordinator – 3 yrs

With three years of experience, Michelle Gelsano serves as a Construction Coordinator at Phoenix Water Solutions. Her background in administrative and project support, combined with her knowledge of project management processes, enables her to contribute effectively to data integration and logistical coordination on metering projects.

Monica Arniego – Assistant Project Manager – 4 yrs

Monica Arniego has four years of experience as an Assistant Project Manager at Phoenix Water Solutions. Her skills in customer service, data entry, and project scheduling make her a key asset in keeping projects organized and on track. Monica's dedication to client satisfaction and operational efficiency supports consistent delivery of successful results.

Luis Ibarra – Superintendent – 5 yrs

Luis Ibarra has five years of experience in project management and field operations. At Phoenix Water Solutions, he specializes in the deployment and installation of AMI systems, managing full project scopes that include pit box exchanges, lid modifications, curb/angle stop replacements, and lead service line identification and inventory. His commercial plumbing background and extensive water

system maintenance experience allow him to effectively lead field teams. Luis's problem-solving skills and attention to detail are vital to delivering reliable results on municipal deployments.

Brett Paxton – Water Foreman – 4.5 yrs

Brett Paxton serves as a Foreman with four and a half years of experience in water infrastructure and metering projects. At Phoenix Water Solutions, he leads installation efforts for both residential and commercial meters. Brett's expertise in utility metering systems and his leadership abilities ensure complex projects are completed efficiently and to specification. His strong work ethic and team leadership contribute significantly to project success.

Alex Naylor – Water Foreman – 5 yrs

Alex Naylor is a Water Foreman with five years of experience overseeing water infrastructure projects. He supervises installation teams at Phoenix Water Solutions, ensuring compliance with all project specifications and quality standards. Alex's hands-on field experience and effective leadership play a key role in delivering high-quality, consistent water conservation solutions.

Fausto Villanuava – Water Meter Technician – 4.5 yrs

Fausto Villanuava brings four and a half years of experience as a Water Meter Technician at Phoenix Water Solutions. He manages on-site water meter installations and ongoing maintenance. Fausto's technical skills and commitment to safety help ensure that all project work is completed accurately and in accordance with city and industry standards.

TC Rakos – Water Meter Technician – 3 yrs

TC Rakos is a Water Meter Technician with three years of experience on water infrastructure projects. At Phoenix Water Solutions, he handles installations for both residential and commercial water meters. TC's metering expertise and dependable fieldwork contribute to the successful and timely delivery of metering projects.

Qualifications & References

Utility	Type of Work	Contract Amount	Contact
North Tahoe Public Utility District	Removal of existing meters, installation of 2,153 Badger meters, Orion AMI endpoints, and new meter box lids, endpoint programming, GPS data capture, photo documentation, and full compliance with Davis-Bacon and California Prevailing Wage requirements.	$612,935	Suzie Gibbons Contracts & Planning Coordinator (530) 533-5433
South Coast Water District	AMI register and endpoint retrofits on 6,100 Badger meters. Dual monthly manual reads during AMI rollout; 1,115 lid and endpoint installations; endpoint replacements; AMR-to-AMI conversions across San Juan Capistrano, Dana Point, and Laguna Beach.	$348,000	Sander Huang Purchasing Agent (949) 342-1142
City of Coalinga	Water Meter Replacement Project – Phase 1. Replacement and disposal of 1,485 existing water meters, installation of 1" Badger ultrasonic meters and Orion radio-read endpoints, replacement of meter box lids, endpoint verification, GPS and photo documentation.	$301,275	Sandy Jauregui Office Administrator (559) 447-9075
Eastern Municipal Water District	PWS was selected to complete AMI retrofits and meter replacements across approximately 4,000 service locations. Our scope included meter installation, programming of Sensus FlexNet MXUs, exchange of AMR registers, and replacement of damaged lids.	$355,200	Myrna Vazquez Senior Buyer, Purchasing & Contracts Dept (951) 928-3777
City of Globe	PWS was contracted for the City of Globe's AMI Water Meter Installation and Service Line Investigation Project, encompassing the replacement of 3,500 meters (¾" to 6") and comprehensive field verification of customer and utility-side service lines per ADEQ standards. The scope included installation of Metron AMI meters, excavation and meter box resets, valve replacements, leak repairs, GPS data capture, and integration with the City's utility system.	$972,000	Jessica Cruz Engineering & Finance Coordinator (928) 425-8346
Town of Cave Creek	Full replacement of ~1,600 Neptune water meters, including external antennas and cellular endpoints (lid drilling), shut-off valve and pit box replacements, and site restoration	$248,934	Shawn Kreuzwiesner Utilities Director (480) 488-6618

Management Approach

Ensure Utility Inc dba Phoenix Water Solutions ("PWS") proposes the use of Peak Workflow, a real-time WOMS and project management platform, for the planning, execution, and oversight of mass water meter and endpoint replacement projects.

Peak Workflow is used as the central project management tool to develop and manage project schedules, monitor workflow progress (daily and weekly production), assign work orders based on inventory availability, forecast material requirements, track technician activity and location status, perform quality assurance reviews, and investigate individual work order data and photos.

Peak Workflow provides comprehensive visibility into overall project status for project partners and stakeholders through configurable dashboards, key performance indicators (KPIs), sortable datasets, live mapping, and customizable reporting. This visibility allows project performance to be reviewed in real time or transparently communicated during recurring status and planning meetings throughout the duration of the project.

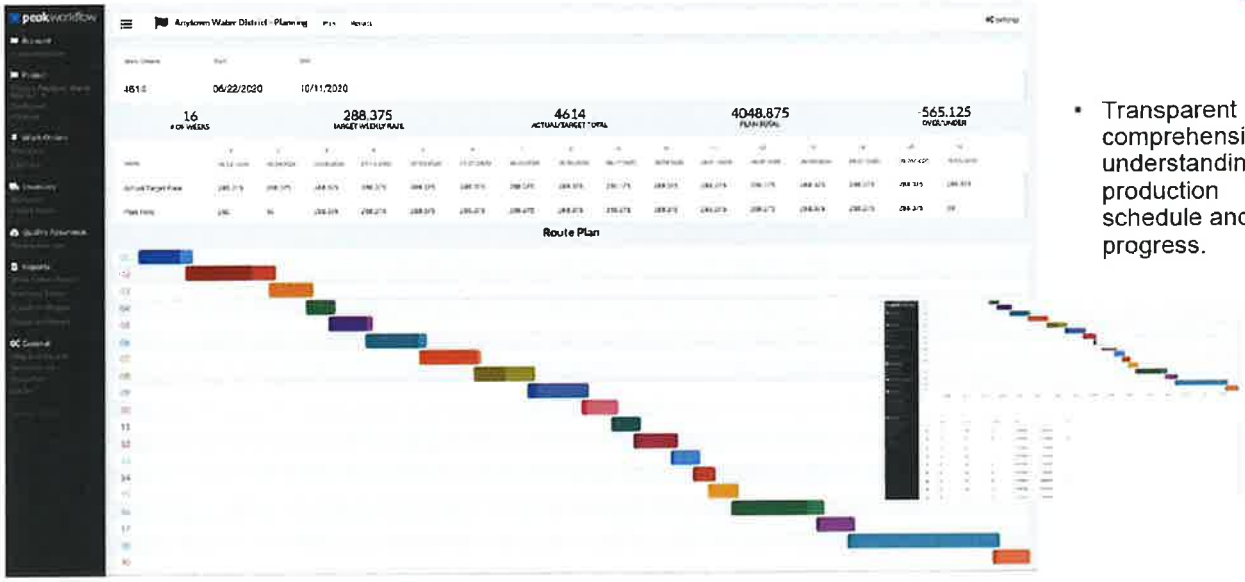
During active deployment, the Utility may utilize Peak Workflow as a customer service support tool through a web-based customer portal. Access to the project dashboard and map views allows Customer Service Representatives (CSRs) to provide real-time updates to residents regarding installation status. CSRs can view assigned work, recently completed work, and technician locations (including photo identification pop-ups), as well as searchable work order data and photos, enabling more informed responses to customer inquiries.

The optimal field deployment strategy is to move continuously and sequentially through billing cycles and routes, with an emphasis on efficient production and simultaneous site cleanup. The deployment strategy is developed through open communication and coordination between the Utility, including program management, billing staff, and field operations, and the PWS project team.

The project schedule and daily production targets are developed around billing cycles, read routes, blackout dates, field coordination requirements, and material availability. Peak Workflow's dashboard allows the Utility to view installation progress by route, blackout windows, and upcoming scheduled work in real time.

Example:
A project schedule is created using route-based forecasts that are generated and updated based on start and end dates, route sequencing, inventory availability, blackout windows, production capacity, and other constraints. These forecasts support proactive customer communication and early identification of potential inventory or scheduling issues.

Project Planning

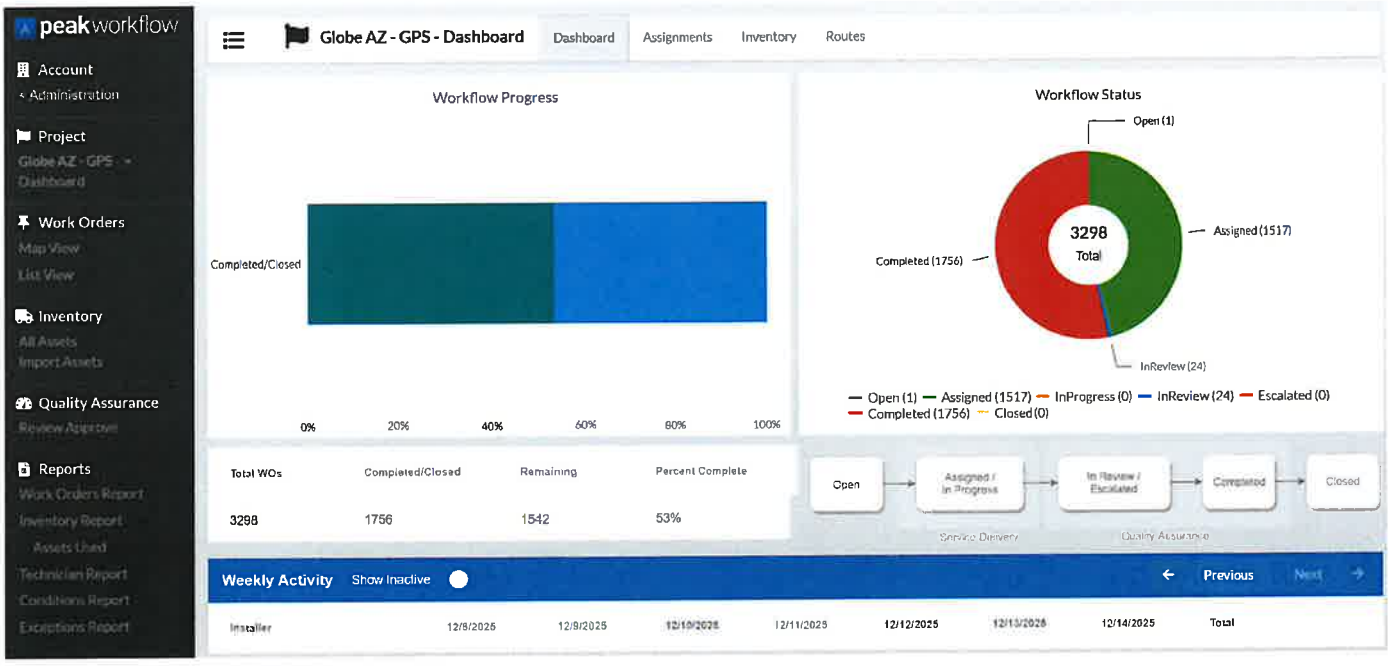


- Transparent and comprehensive understanding of production schedule and progress.

Example Deployment Progress Planning Dashboard

Many project metrics are available on the initial dashboard including two primary visuals presenting overall progress against plan and workflow status counts.

Today's activity by technician and form/size. Similarly, a week view includes ability to quickly navigate to recent weeks.



Tabs for Assignments, Inventory, Routes, and Blackouts provide insights at a glance.

Acceptance Testing

Acceptance testing shall be performed by the technology provider and the Owner through the system head-end and Meter Operations Management System (MOMS), as applicable. If individual endpoints are identified as requiring a post-installation revisit due to communication issues or installation quality concerns, PWS will dispatch a qualified technician to investigate and interrogate the

endpoint. Any required corrective action identified during acceptance testing will be documented within the work order management system and resolved in coordination with the Utility and technology provider.

Employee Background Checks

Prior to hiring, all PWS applicants are vetted through background screening processes that may include national criminal searches, state criminal searches, SS number/address verification, national sex and violent offender searches, county criminal history searches, and motor vehicle record (MVR) reviews.These background checks are conducted to ensure personnel suitability for working in residential and commercial environments and interacting directly with the public.

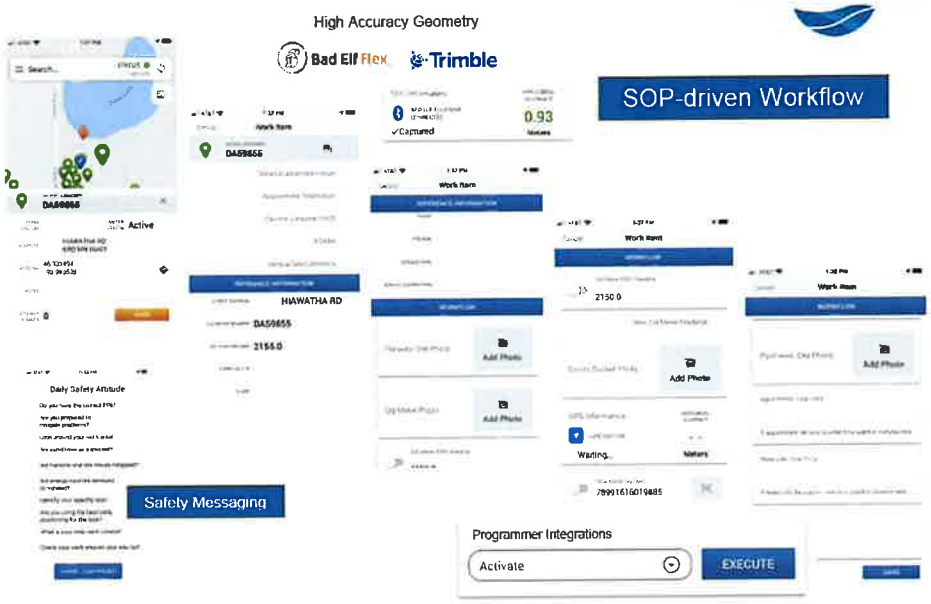
Meter & Endpoint Installation SOP

The following Standard Operating Procedure represents a typical installation process for small water meters.

1. Exit vehicle wearing all required PPE, including safety glasses, high-visibility shirt, protective gloves, and steel-toe boots.
2. Place safety cones approximately five (5) feet from the vehicle and aligned with the driver-side mirror.
3. Locate the meter box and remove the lid, checking for hazards such as snakes, rodents, or sharp protrusions.
4. Validate location by confirming the old meter serial number and address match the work order data.
    - 4.1. If correct, proceed to Step 5.
    - 4.2. If incorrect, follow RTC (Return to Contractor) or RTU (Return to Utility) procedures.
        - 4.2.1. RTC: Escalate to project management for resolution.
        - 4.2.2. RTU: Utility must address the issue before installation (e.g., damaged meter, broken stop, leak, inaccessible location).
5. Confirm work order exchange type (meter exchange, register retrofit, endpoint only, etc.).
6. Perform meter exchange or register retrofit.
    - 6.1. Important: Do not attempt more than one work order at a time, including locations with multiple meters in a pit or vault.
    - 6.2. Customer pre-notification is typically not required for register retrofits or endpoint only work where water service is not interrupted.
    - 6.3. For meter exchanges requiring shutoff:
        - 6.3.1. Notify customer if present.
        - 6.3.2. If consumption is observed, do not proceed (Attempt 1).
        - 6.3.3. Attempt later the same day (Attempt 2) or the following day (Attempt 3).
7. Capture pre-installation site photo showing "as-found" conditions.
8. Photograph pit condition, including dirt level and valve position.
9. Remove dirt and debris and place in spoils container.
10. Shut off curb or angle stop valve.
11. Remove old meter.
12. Install new meter and gaskets, verifying correct flow direction.
13. Flush service line per SOP via external hose bib if avaliable.
14. Restore service slowly unless service was already off upon arrival.
15. Install endpoint and connect to register.
16. Activate or program endpoint if required.
17. Collect all required work order data via mobile device, including serial numbers (meter, register, & endpoint), current read, meter size, and GPS.
18. Capture all required photo sets.
19. Review all data for completeness before saving.
20. Clean site and reinstall lid flush to grade.
21. Proceed to next work order.

Smart Workflow

- Customizable
- Integration with Programming Apps
- Managed and Detailed Workflow
- Enables in-field quality controls and conditional logic
- Enforce SOP per project
- Flexible workflow templating engine
- Capture data, photos and geolocation with device or external Trimble® or Bad Elf®
- Data validation on save
- Manage exceptions
- Safety Features



QA & QC Process

PWS's Quality Control process exceeds the standard 5% review threshold by reviewing **100% of captured data and photos** for each completed work order. A dedicated backend Quality Control team focuses on data integrity and installation quality through systematic data-to-photo comparisons. Installers may be subject to targeted field audits when QA escalations identify work that does not meet established SOP standards. Installers found to be out of compliance may be removed from the field and retrained before returning to active deployment.

Data Quality Checks include:

- Address and location validation
- Old and new meter serial numbers, size, and reads
- Register and endpoint serial numbers
- Lid and box information
- GPS coordinates
- Installer identification
- Installation comments and issue codes

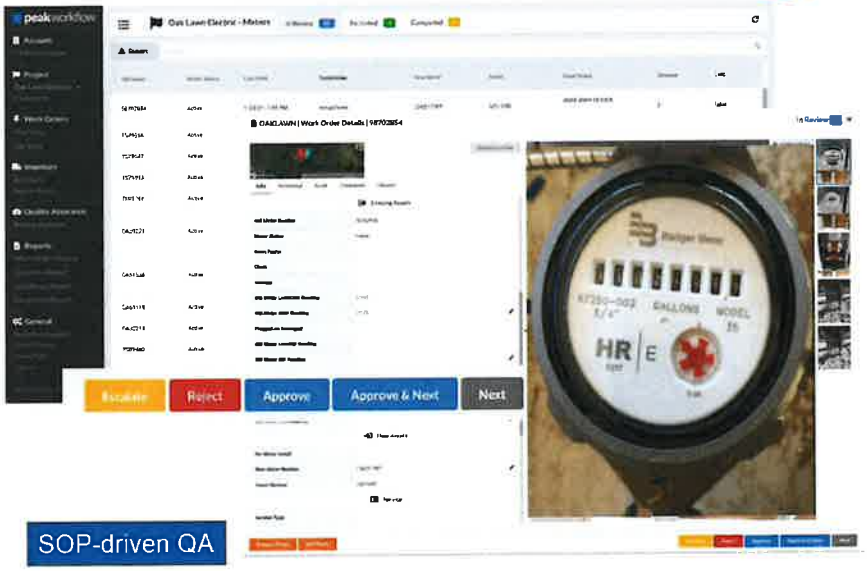
Installation Quality Checks include:

- Valve position verification
- Meter flow direction
- Meter size accuracy
- Serial number verification against photos
- Site condition review
- Lid and box flush to prevent trip hazards

Quality Assurance

In field & Back Office QA

- 100% Reviewed Work Orders
  - As found
  - Old read (High/Low alert)
  - Old Meter No
  - New Meter No
  - As left
  - Geo-location
  - Other
- In field audit features
- QA criteria and photos are customized per project requirements/SOP



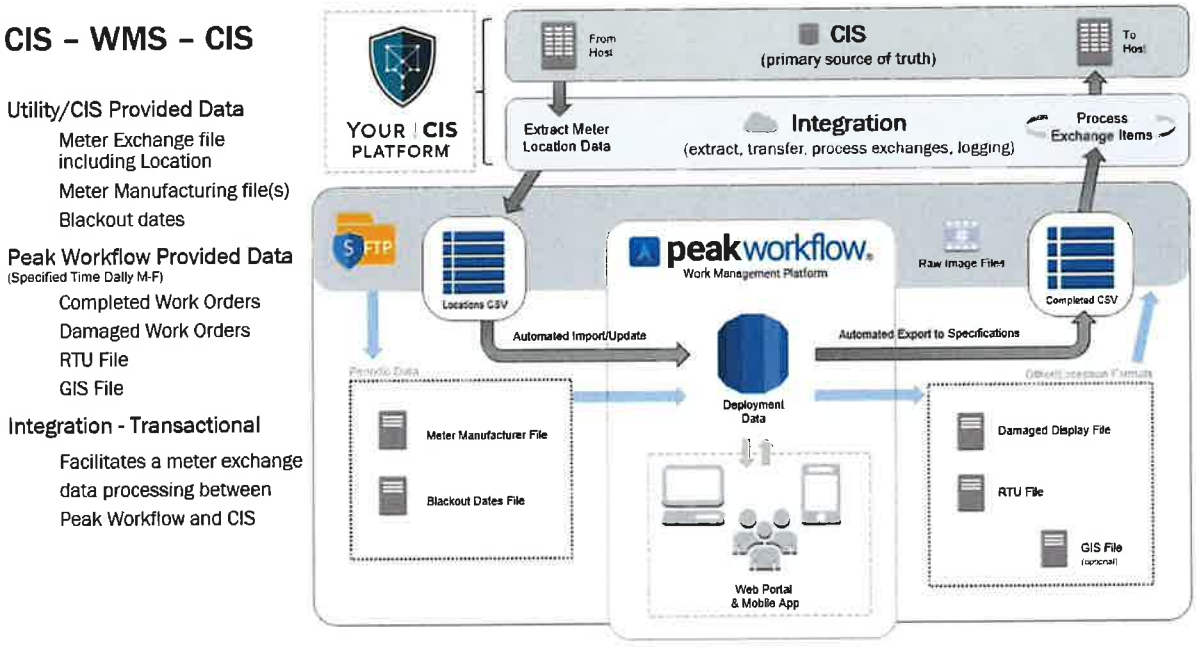
Data File Transfer

Data flow requirements are developed during the project planning phase through structured data integration workshops. Participants typically include Utility billing representatives, billing system vendors, Peak Workflow integration specialists, project managers, and consultants. These workshops define inbound and outbound data requirements, data formats, file structures, and transfer schedules. The Utility's system of record is referred to as the "Host," with files classified as "From Host" and "To Host."

From Host file requirements include:

- CIS account data
- GIS data with latitude and longitude
- Billing cycle blackout calendars
- Meter manufacturer inventory files

To Host files are generated in CSV or XLSX format and transferred via secure SFTP.

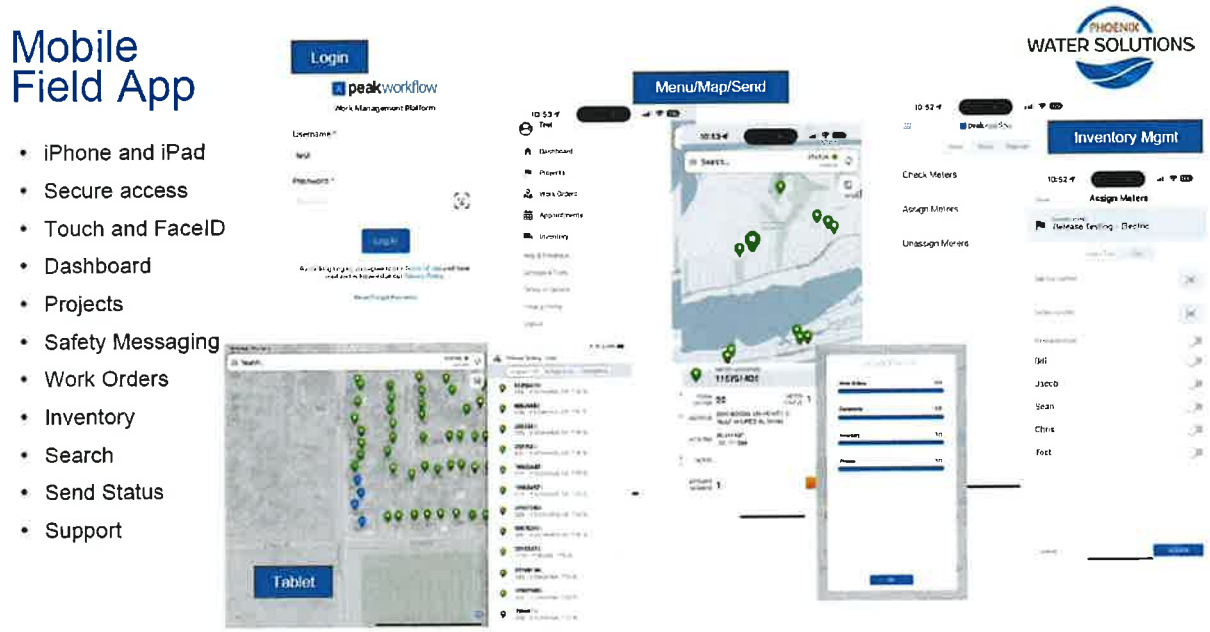


Field Data & Mobile App

Field data collection is performed using a web-based mobile application integrated with the WOMS platform. All data is collected during the installation process following specific project SOP's for installation, data collection, and supporting QA photos.

PWS utilizes handheld devices to manage work orders, scan barcodes, capture photos, collect GPS coordinates, and enter required data.

The mobile workflow enforces approved SOPs and ensures required data fields and photo documentation are completed prior to work order closure.



Reporting

PWS provides comprehensive reporting throughout the project, including:

- Actual versus planned installations (weekly, monthly, cumulative)
- Route saturation reports
- Work order status by route
- QA audit results and findings
- Installation and data error reports
- Inventory balance and forecasting reports

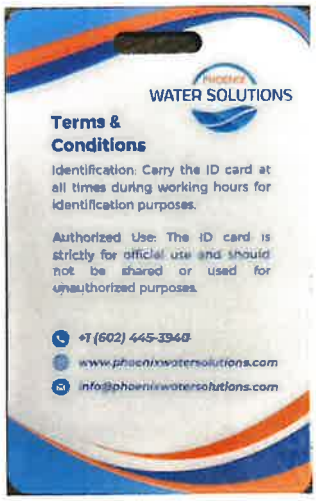
Reports are available through Peak Workflow dashboards and scheduled exports to support Utility oversight and decision-making.

Employee Uniforms

All PWS installers wear high-visibility, company branded uniforms, including orange and blue shirts, safety vests, photo ID badges, work boots, gloves, and all required PPE.







Employee Vehicles

PWS meter technicians operate company-owned fleet vehicles that are permanently branded with corporate logos. All vehicles are fully insured and stocked with the tools and materials required to complete AMI projects. Fleet trucks undergo regular maintenance and daily inspections, and all PWS employees hold valid driver's licenses appropriate for the vehicles they operate.





Project KPIs

Phoenix Water Solutions (PWS) will use its WOMS to track, validate, and report meter replacement activities in near real time. This system supports production control, documentation consistency, and clear reporting aligned with the City's spreadsheet and reporting expectations.

1. Production KPIs

These KPIs measure daily and cumulative output and ensure the project progresses according to the approved weekly schedules.

- Install Totals

  Tracks total meters installed daily, weekly, and cumulatively, broken down by:

  - Neighborhood or work area
  - Route or work segment
  - Replacement level
- RTUs (Return to Utility)

  Work orders returned to the City due to conditions requiring City action or direction, such as:

  - Access issues (locked gates, pets, obstructions)
  - Plumbing issues outside the contract's intended scope or requiring City direction
  - Customer refusal or request to reschedule
  - Sites where meter work is deferred based on City criteria (example: hardscape constraints)
- Revisits / Go-Backs

  Measures installations requiring a second visit and categorizes each by level or reason (example: site access, flooded pit, material readiness, plumbing repair, customer unavailable).

2. Quality and Data Management KPIs

These KPIs ensure the accuracy, completeness, and integrity of installation data, supporting City acceptance and clean records.

- Utility Transactions Requiring Review (UTRs)

  Tracks the number of installation records flagged by the City for corrections or clarifications.
- Data Timeliness

  Percentage of daily work orders submitted to the City by a mutually agreed cutoff (example: next business day).
- Data Accuracy

  Percentage of installation records passing QA/QC on first submission, including:

  - Old meter serial and final read
  - New meter serial and initial read
  - GPS location captured
  - Required minimum data fields completed
- Clean Photo Rate

  Percentage of installation photos meeting PWS clarity, angle, and documentation standards. Photo sets typically include:

  - Pre-install condition
  - Post-install meter photo
  - Box and lid condition photo(s)
  - Any documented restoration conditions

PWS will provide pre and post construction photographs consistent with contract requirements.

3. Field Communication and Logistics KPIs

These indicators measure how effectively PWS manages materials, supports City operations, and keeps all parties aligned.

- Inventory Check-out / Return Accuracy

  Tracks variance between materials issued versus materials installed, returned, or otherwise reconciled. PWS targets full reconciliation consistent with the City's chain-of-custody expectations and contractor responsibilities for City-furnished materials.

- Disposal and Equipment Returns

  Monitors compliance with City procedures for:

  - Returned meters (salvaged meters returned to the City as directed)
  - Surplus materials and weekly inventory reconciliation
  - Daily site cleanup and equipment care

4. Schedule KPIs

These KPIs ensure the deployment stays on target and provide the City predictable visibility into upcoming work.

- Daily and Weekly Install Rate vs Plan

  Compares planned versus actual installation performance by work segment and replacement level.

- Rolling Look-Ahead Schedule

  A planning tool that includes:

  - Work segments scheduled for the next three weeks
  - Crew allocation and expected daily output
  - Anticipated concentrations or special-condition sites
  - Anticipated exceptions, access issues, or coordination needs



Visualization and Reporting

All KPIs are:

- Displayed in Peak Workflow & XSLX dashboards
- Updated in near real time
- Shared proactively in recurring project status meetings

Statement of Work

Phoenix Water Solutions (PWS) will furnish all labor, supervision, transportation, tools, and equipment necessary to complete the City of Folsom Water Meter and Endpoint Replacement Project in accordance with the Contract Documents, project specifications, and all applicable addenda.

The project includes replacement of approximately 2,950 existing 5/8" x ¾" Sensus water meters with City-supplied 1-inch Badger meters, replacement of existing Zenner endpoints with Badger endpoints, installation documentation, and return of removed equipment to the City.

Work will be performed across multiple read cycles and routes throughout the City and will primarily occur in front yards of residential locations as described in the project addenda.

Bid Item Coverage & What's Included

The City's bid form lists four bid items (Mobilization/Demobilization, Meter Replacement, Endpoint Replacement, and Project Documentation). PWS has priced the project exactly as bid, with all contractor obligations required by the bid package and addenda included within Bid Items 1 through 4, whether or not each requirement is repeated within the individual bid item descriptions. Included within PWS' bid are all required customer notification requirements (2), installation documentation, daily logs, exception documentation, and the coordination necessary to deliver complete installations and records.

Scope of Services

PWS will perform end-to-end meter and endpoint replacement services at each service location in the project scope, including:

- Verifying service location details and preparing each meter box for safe access
- Removing the existing Sensus meter and installing the City-supplied 1-inch Badger meter
- Removing the existing Zenner endpoint and installing the Badger endpoint
- Capturing required meter reads, serial numbers, and installation confirmation data
- Returning removed meters and endpoints to the City as required
- Completing customer notifications in the required cadence prior to service interruption
- Documenting exceptions and coordinating the appropriate resolution path with the City when non-standard conditions are encountered

Field Conditions

- Meter installations are located primarily in front yard meter boxes
- Existing meters have adapters in place compatible with the 1-inch Badger replacement meters, and no replumbing is anticipated to accommodate lay length
- Less than 10% of locations may include direct inline installations
- Traffic control is not anticipated for the majority of installations
- Excavation is generally limited to minor hand digging, though roots and rocky soil may occasionally be encountered
- Confined space entry is not anticipated

Based on these conditions, PWS anticipates an efficient and repeatable exchange process using standard meter replacement procedures, supported by consistent documentation and consistent restoration at each location.

Customer Notifications

Phoenix Water Solutions will implement a structured customer notification program consistent with the requirements clarified in Addendum No. 3 (SP-46), superseding other notification references flagged in the bid package.

Notifications will include:

- Door hanger notification seven (7) days prior to installation
- Reminder notification forty-eight (48) hours prior
- Day-of-installation notification, including a knock on the resident's door prior to water service interruption

The City has provided a notification template in Addendum No. 1, and PWS will be responsible for printing, distributing, and managing all required outreach materials.

This process helps ensure residents receive clear, repeated notice ahead of any temporary water service interruption while reducing day-of access issues, customer confusion, and field delays.

Installation Data Management

Installation data will be collected during meter replacement activities and submitted to the City in CSV format for integration into the Badger Beacon AMI system. Data collected for each installation will include (**at a minimum**):

- Meter serial number
- Endpoint serial number
- Final meter reading
- Service address
- Installation confirmation / required documentation fields as defined by the bid documents

The City will perform final verification by confirming that installation data is successfully uploading into the Badger Beacon AMI platform, and the City will perform final data reconciliation and acceptance.

Exceptions & Non-Standard Conditions

On projects like this, a small number of locations will always present conditions that don't match the "typical" install, even when the City doesn't anticipate widespread issues. When those situations come up, PWS will document conditions in the field (including photos in daily work logs) and coordinate with the City to determine the appropriate corrective path consistent with the Contract Documents and the City's construction change order procedures.

This includes situations where additional materials, fittings, or work may be required beyond the standard exchange, which the City has stated would be addressed through construction change order coordination if it occurs.

Project Deliverables

Upon completion of the project, Phoenix Water Solutions will provide:

- Replacement of approximately 2,950 water meters and 2,950 endpoints
- Complete installation documentation for each service location (reads, serials, and required records)
- CSV data files formatted for integration into Badger Beacon AMI
- Return of all removed Sensus meters and Zenner endpoints to the City
- Final project documentation confirming completion of the installation scope in accordance with the Contract Documents.

Timeline & Installation Capacity

PWS proposes a highly experienced, fully resourced project team to deliver a safe, efficient, and data-accurate deployment for the City of Folsom. Our staffing structure ensures the right balance of leadership, field capacity, quality assurance, and administrative control to meet all project milestones and weekly performance targets.

Project Team & Roles

Project Manager

The Project Manager will oversee all planning, scheduling, and field reporting for the Project. Responsibilities include:

- Managing daily and weekly production schedules
- Monitoring productivity metrics and adjusting crew allocations as needed
- Ensuring all documentation requirements (serials, GPS, photos, meter #'s) are met
- Coordinating field changes and supporting City staff during the project
- Providing weekly reports, dashboards, and KPI summaries

Serves as the primary point of communication with the City throughout the project.

Superintendent

The Superintendent provides daily leadership in the field and ensures:

- Full adherence to safety protocols, installation specifications, and QA standards
- Daily pre-shift safety/tailgate meetings
- Regular field audits for quality, data accuracy, and compliance
- Resolution of technical or safety concerns raised by field technicians

Critical in maintaining consistent field performance and predictable installation outcomes.

Foreman

The Foreman directly supervises meter crews and is responsible for:

- Verifying proper installation of meters and endpoints
- Confirming photo documentation and GPS accuracy before closing work orders
- Ensuring site restoration meets or exceeds the City's expectations
- Coordinating day-to-day issue resolution and communicating field needs to the Superintendent

Meter Technicians

PWS will deploy 2-3 Meter Technicians trained to handle both standard and complex meter installation conditions. Their responsibilities include:

- Residential and commercial pit changeouts
- Endpoint installations & mounting
- Service line identification
- Box cleaning, debris removal, and pit preparation
- Full site restoration following each installation
- Customer interaction and property respect in residential areas

All plumbers and technicians are trained in confined-space awareness, traffic control, and customer-facing communication.

Support Technicians

Support Technicians are deployed strategically for tasks that require specialized expertise, including:

- Large meter or vault replacements
- Deep box excavation & replacements
- Punch-list completion to maintain schedule adherence

This flexible staffing resource allows PWS to respond quickly to exceptions without slowing the main production crews.

Project Administrators

Project Administrators ensure smooth operational flow between field teams and the City. Responsibilities include:

- Daily documentation review (serials, readings, GPS, photos)
- Managing Peak Workflow configuration and updates
- Preparing daily and weekly production reports for the City
- Submitting QC-verified installation files for import
- Tracking KPIs and exceptions

Their support ensures every installation meets data accuracy, compliance, and reporting requirements.

Workforce Capacity & Installation Rates

PWS will maintain the following staffing and production expectations for City of Folsom:

- **Total Working Days (Monday-Friday):** ~60-80 working days (from NTP through substantial completion)
- **Crew Size:** approx 4 installers across two crews
- **Daily Installation Capacity:** 40–60 meters per day
- **Crew Configuration:**
  - 1 Superintendent
  - 1 Foreman
  - 2 -3 Meter Techs supporting high-volume production
  - Support Techs allocated as needed

These production rates account for typical pit conditions, moderate obstruction levels, and a mix of locations across Folsom's neighborhoods.

Summary Statement

This staffing plan provides City of Folsom with a highly capable, flexible, and focused deployment team. With robust technical supervision, daily QC, and dedicated administrative support, PWS ensures consistent production, transparent reporting, and full compliance with the City's technical and customer service expectations.

Customer Success

Customer Experience Approach

PWS understands that for residents and businesses, this project is not just about new meters, it is about trust and minimal disruption.

Our field teams are trained to:

- Clearly identify themselves with uniforms, badges, and approved branding
- Knock, introduce the work being done, and estimated outage duration
- Flush at an exterior hose bib (where accessible) before leaving, to clear air from the service line
- Leave a door notice in advance at every premise, whether or not the customer is home, explaining what was done and what to expect

Risk Mitigation

If an Angels Camp resident calls with a concern or complaint, PWS follows a structured claim process:

1. **Intake & Logging**
    - Any installation related concerns will be logged in a Customer Claim Work Order in Peak Workflow, capturing:
        - Customer name and contact info
        - Service address and meter number
        - Date/time of install
        - Nature of the issue (e.g., low pressure, leak, yard disturbance, cloudy water, property concern)
        - Any immediate mitigation steps already taken by the customer

2. **Triage & Response**
    - Claims are prioritized by severity:
        - Priority 1: Active leak, no water, or potential safety issue → immediate contact with field supervision and dispatch of a crew.
        - Priority 2: Service issues like low pressure, intermittent issues, or perceived water quality concerns → inspection scheduled within 1 business day.
        - Priority 3: Non-urgent issues such as cosmetic yard restoration questions or door-tag confusion → call back and resolve within 2–3 business days.
        - The customer is given a case/claim ID and an expected response timeframe.

3. **Investigation**
    - The assigned Foreman or Superintendent reviews:
        - Before/after photos
        - Installation notes and GPS data
        - Any RTU or revisit history for that premise
    - If needed, a field visit is made to inspect the meter setting, service line, yard, or plumbing. Findings are documented in WOMS with additional photos and notes.

4. **Resolution**
    - If the issue is attributable to PWS work (e.g., disturbed landscaping not restored, fitting damaged during installation, debris not fully flushed):

- PWS will correct the issue at our cost and document the corrective action.
- If the issue is determined to be unrelated (e.g., pre-existing plumbing condition, City distribution system issue, or internal premise plumbing):
  - PWS will document the finding, provide photos and explanation to Angels Camp, and coordinate with City staff on communication back to the customer.
- In either case, the customer receives a call or email explaining the outcome and what was done.

5. **Close-Out & Reporting**
   - The claim work order is closed only after actions are taken and the customer has been contacted.
   - PWS can provide Angels Camp with periodic claim summaries, including:
     - Number of claims by type and severity
     - Average response time and closure time
     - Any recurring themes or systemic issues and our corrective actions

This process, combined with thorough QC at each location and clear door notices, aims to keep customer complaints low (ideally none) and ensure that any issues are resolved quickly and transparently.

Service Agency & Service Agents

As a fully registered and licensed contractor in the state of California, Phoenix Water Solutions is uniquely positioned to deliver high-quality, fully compliant utility infrastructure services for City of Folsom. Our qualifications, certifications, and in-house capabilities not only meet but exceed the expectations set forth for public works contractors in the state.

Regulatory Compliance & Licensing

PWS holds a valid California C-36 contractor's license (#1126003) and is an active, registered public works contractor with the California Department of Industrial Relations (DIR Registration #: 2000004378).

PWS is a Registered Service Agency with the California Department of Food and Agriculture's Division of Measurement Standards (DMS), ensuring that all metering services we perform, including removal, installation, calibration, and testing are legally authorized, traceable, and compliant with state standards

Certified Service Agents & Metering Expertise

PWS employs certified service agents and technicians trained in the installation, replacement, and maintenance of water, BTU, and electric meters. Our staff are familiar with a wide variety of AMI and AMR technologies, endpoint integrations, and service line plumbing repairs.

Our technicians undergo routine field and safety training to ensure alignment with:

- Cal/OSHA safety and confined space standards
- Equipment-specific manufacturer specifications
- Local water agency protocols and GIS/documentation formats

In-House Workforce Model

PWS performs all installations using in-house full-time employees, not subcontractors. This model allows for

- Greater control over quality, schedule, and documentation
- Professionalism and consistency across job sites
- Streamlined issue resolution and reduced delays

Our crews are uniformed, background-checked, and trained to uphold strict jobsite standards with minimal disruption to customers.

Integrated Turnkey Delivery

With a deep understanding of metering infrastructure, PWS offers a turnkey service model that includes:

- Project mobilization and workforce deployment
- Field data capture (serial numbers, photos, GPS, and field notes)
- Component replacement (boxes, lids, valves)
- Quality control and warranty-backed labor
- Digital transmittals and reporting in agency-requested formats

Whether performing 500 meter retrofits or replacing tens of thousands of meters under a mass deployment, PWS delivers clean, consistent, and fully documented work across all phases of the project.

Trusted by Utilities & Districts Across California

With a focus on quality, reliability, and long-term infrastructure outcomes, PWS has become a trusted partner for metering projects statewide. Our licensing, internal systems, and field-tested workforce make us a strong fit for any public agency or utility seeking a contractor who understands the regulatory, logistical, and technical demands of utility service installation work.

Communication & Management Process

Phoenix Water Solutions (PWS) is committed to maintaining clear communication, accurate documentation, and proactive project management for the City of Folsom.
Our approach ensures timely coordination with City of Folsom staff, consistent field execution, and transparent reporting of progress and issues. This plan defines our methods for communication, reporting, meetings, documentation, and daily oversight in compliance with the Contract Documents.

Communication Strategy

Daily Coordination

During active construction, PWS will maintain daily coordination with the City's designated representatives and inspection staff. Daily coordination will include:

- Confirmation of scheduled work locations
- Notification of skipped or inaccessible service addresses
- Identification of site conditions requiring City direction
- Coordination of inspection timing and acceptance

This daily coordination ensures City staff maintains real-time awareness of field activities and can respond promptly to emerging issues.

Weekly Reporting

In accordance with the City of Folsom General & Special Provisions, PWS will provide progress reports summarizing project status.
Reporting will include:

- Total meter replacements completed during the reporting period
- Cumulative project progress
- Identification of deferred or skipped locations and reasons
- Summary of inspection results
- Planned work areas for the upcoming week

Reports will be submitted electronically in CSV format acceptable to the City (PDF, Excel, or other City-approved formats are avaliable).

Meeting Cadence

Weekly Project Meetings

PWS will participate in weekly project coordination meetings with designated City representatives. Meetings will focus on maintaining alignment and addressing issues proactively.
Meeting agenda items may include:

- Review of completed work and outstanding items
- Discussion of access issues and deferred locations
- Inspection results and corrective actions
- Schedule status and sequencing adjustments
- Inventory status and material coordination
- City-identified concerns or observations
- Open discussion and Q&A

Daily Field Check-Ins

PWS' Superintendent will conduct daily briefings with the City's designated representative to confirm:

- Daily installation goals and work areas
- Immediate field issues requiring City input
- Customer or property concerns encountered
- Updates on returned or defective materials
- Required adjustments to sequencing or approach

Documentation

Project Management & Quality Control

PWS will document all field activities in accordance with the Contract Documents. Documentation will be maintained in an organized manner and made available to the City for review.

Coordination with City staff will be maintained to ensure:

- Consistency in field execution
- Accurate and timely documentation
- Compliance with inspection and acceptance requirements

PWS will remain responsive to site conditions and City directed priorities throughout the project.

Field Documentation Requirements

- Service address verification
- Serial numbers and meters reads for both existing and new meters, registers, endpoints
- Meter size verification
- Confirmation of successful meter replacement
- Date of installation
- Restoration of service
- Site condition notes and exceptions, if any
- Photo documentation

All documentation will support inspection, acceptance, and project closeout.

Returned Meter Handling

All removed meters will be salvaged and returned to the City. PWS will not dispose of City-owned meters unless directed in writing by the City.

Exception & Damage Reporting

Any inaccessible locations, access refusals, or obstructions will be documented and promptly reported to the City.

If damaged or deteriorated piping, valves, meter boxes, or related infrastructure are discovered, PWS will:

- Document the condition with photographs
- Notify the City immediately
- Await City direction before proceeding

PWS will not perform repairs outside the authorized scope without City approval.

Adherence to Project Standards & Practices

- Materials Handling: All City-furnished materials will be handled carefully and installed per manufacturer requirements. Any discrepancies or damage will be reported immediately.
- Professional Execution: All field work will be performed respectfully and efficiently, with attention to minimizing disturbance. Affected areas will be restored to pre-project condition or better.

Inventory Tracking & Management

PWS will maintain accurate tracking of City-furnished materials from checkout through installation or approved return, including:

- Daily logs of materials installed or returned
- Documentation of damaged or defective materials
- Inventory reconciliation as requested by the City

Warranty & Acceptance

Workmanship Warranty

All labor performed by PWS will be covered by a *24 month workmanship warranty*, correcting any installation-related issues at no additional cost to the City.

Acceptance Criteria

A service location will not be considered complete until:

- Installation is fully completed
- Site restoration is finished
- Required documentation is submitted
- The work has been inspected and accepted by the City

Customization & Flexibility

PWS will remain flexible and responsive throughout the Project. If the City requests adjustments to reporting formats, sequencing, or pacing, PWS will coordinate promptly to align with City priorities and operational needs.

Daily Reporting Examples

Hi EMWD Team,

I hope you're all enjoying a great Friday.

I'm reaching out to share the Week 12 production report for the **Phase II Installation** project. Please find a summary of the report below:

Week 12: May 5-9, 2025:

PROJECT STATUS UPDATE - WEEKLY EXTERNAL

PROJECT NAME	START DATE	PROJECT STATUS
Eastern Municipal Water District	2/18/2025	In Progress
CLIENT	**TARGET COMPLETION**	**PROJECT DURATION (IN DAYS)**
Eastern Municipal Water District	6/25/2025	59

REPORT DATE	WEEK #	WORK WEEK	PROJECT MANAGER	PWS NOTES
5/9/2025	12	May 5-9, 2025	Bryce Crawford	

PWS X CLIENT REQUESTS LIST

Date Requested	Requested By	Task/Request	Status	Resolution

METER CHANGE		MXU CHANGE	
# of Installs as of	5/9/2025	# of Installs as of	5/9/2025
Meters Requested	3446	Meters Requested	3446
Total Meter Installed	908	Total MXU Changed	1590
Variance	2538	Variance	1856

WEEKLY PROGRESS REPORT

Week #	Work Week	Installs For The Week	Total Installs
Week 1	2/18/25 - 2/21/25	118	118
Week 2	2/24/25 - 2/28/25	241	359
Week 3	3/3/25 - 3/7/25	204	563
Week 4	3/10-25 - 3/14/25	188	751
Week 5	3/17/25-3/21/25	291	1042
Week 6	3/24/25-3/28/25	309	1351
Week 7	3/31/25-4/4/25	283	1634
Week 8	4/7/25-4/11/25	186	1820
Week 9	4/14/25-4/18/25	147	1967
Week 10	4/21/25-4/25/25	180	2147
Week 11	4/28/25-5/2/25	190	2337
Week 12	**5/5/25-5/9/25**	**161**	**2498**

Please use this link to access the client-shared file, which has been updated as of today: PWS/EMWD Shared File

Thank you for your continued partnership. Feel free to reach out if you have any questions or need further clarification.

All the best,

Monica Arriego
Project Admin
WATER SOLUTIONS
Office
Email
"Reduce Water & Save"
Get to Know Us More



PWS Commitment to Safety & Quality

At Phoenix Water Solutions (PWS), safety, quality, and professionalism are the cornerstones of our field operations. Every project regardless of size or scope is executed in strict compliance with Cal/OSHA standards, best practices in environmental management, and rigorous internal quality control protocols.

Cal/OSHA Compliance & Field Safety

PWS prioritizes full compliance with California's Division of Occupational Safety and Health (Cal/OSHA) for all jobsite activities. Our team members receive ongoing training and certification in:

- Confined space entry and ventilation protocols
- Hazardous material awareness and environmental protections
- Personal protective equipment (PPE) usage and safety protocol adherence
- Lockout/tagout procedures and emergency response

Confined Space Safety

- Large meter work, vault access, and enclosed spaces are handled by three person crews trained in confined space entry.
- Required safety equipment includes tripods, air quality monitors, confined space ladders, and ventilation tools.
- Respiratory protection and rescue protocols are followed per Cal/OSHA confined space requirements.

Comprehensive Employee Safety Training

PWS enforces a documented health and safety policy led by a dedicated Safety Coordinator. Our employee training program includes:

- Basic Safety Training: Hazard recognition, emergency action plans, bloodborne pathogens, and fire prevention
- Field Safety: Ladder safety, power tool operation, mobile equipment use, and heat stress prevention
- Ongoing Cal/OSHA Certification & Refreshers: Updated training on confined space entry, traffic control, and PPE

Quality Control & Installation Best Practices

PWS follows a standardized and documented installation process that ensures high quality work and strict adherence to project specifications.

Pre-Installation Assessment

- Identify and document landscaping, traffic, meter box conditions, and service line material before beginning work.
- Proactively address potential obstacles to prevent unnecessary delays or service disruptions.

Installation & Quality Assurance

- Technicians follow a step by step documented procedure to ensure all meters are installed correctly.
- Leak checks, AMI/AMR endpoint verification, and field site cleanup are conducted at every installation site.
- Experienced in working with various service line materials including copper, galvanized steel, ductile iron, and PVC.

Post-Installation Verification

- Before-and-after photo documentation
- Meter readings and serial number confirmation
- Before-and-after site documentation, including photographs and GPS data for complete tracking and accountability.

Customer Service Commitment

PWS prioritizes professional, ethical, and customer-focused service in all installation projects.

Customer Communication & Scheduling

- Flexible scheduling for commercial and multi-family properties, minimizing service disruptions.
- Coordination with municipality & customers for complex meter replacements requiring extended service shutdowns.
- 24/7 emergency response availability and after-hours contact support.

Professionalism & Trust

- Technicians wear PWS-branded uniforms and carry photo ID badges
- Vehicles clearly marked with company name and contact information
- PWS enforces a documented Code of Conduct across all employees
- Comprehensive background checks and drug testing for all employees.

Installation Warranty & Follow-Up

- All labor is covered under a **24 month workmanship warranty**
- Any post installation issues caused by meter replacement will be corrected at no cost
- PWS provides 24/7 contact availability for urgent follow-ups during the project

Equipment & Resource Readiness

PWS equips all employees with specialized tools and safety equipment necessary to complete meter installations efficiently and safely.

Standard Equipment & Tools

- Fleet vehicles equipped with lifts, safety lights, and company branding
- Personal Protective Equipment (PPE), confined-space safety tools, and traffic safety gear
- Hand and power tools for cleaning meter boxes, removing stubborn fittings, and securing new installations
- Vacuum pumps and air blowers for flooded meter boxes
- Valve keys, lid lifters, and generators

Hiring & Employment

PWS is committed to maintaining a workforce that meets all legal, regulatory, and safety requirements.

E-Verify & Legal Compliance

- PWS participates in E-Verify to ensure all employees are legally authorized to work in the United States.
- Employees adhere to City-mandated badge requirements and uniform policies.

Employee & OSHA Training

- All field technicians receive Cal/OSHA safety training and confined space certification
- Continuous training programs ensure employees remain up to date on all confined space, hazardous work, and environmental protection protocols.

Environmental Management

PWS complies with California EPA, Cal/OSHA, and local environmental regulations during all phases of work.

Environmental Standards & Waste Management

- EPA standards for hazardous waste disposal and lead free material usage.
- Recycling and water conservation programs integrated into our installation approach.
- Where applicable, meter boxes, lids, and related materials are recycled or repurposed

Exclusions List

The purpose of this Exclusion List is to clearly outline the scope of work that is *not* covered by the contractor for projects involving ground and dirt work, new construction, and subcontracting activities. This document serves as a crucial part of the overall contract and aims to provide transparency and prevent misunderstandings between all parties involved. By explicitly stating what is not included, both the client and contractor can set appropriate expectations, plan finances, and allocate resources effectively.

It is essential for the client to read this Exclusion List carefully, alongside the main contract, to understand the limitations of the services provided. Exclusions are organized into categories such as Ground and Dirt Work, New Construction, Subcontracting, General Labor, Materials, Safety and Compliance, Financial Exclusions, and Miscellaneous.

Please note that this list is illustrative and may not cover every possible exclusion. As such, it is highly recommended to discuss any specific needs or concerns with the contractor to ensure that they are addressed in the final agreement. Both parties should review and acknowledge this Exclusion List before signing the main contract.

Labor Exclusions

1. **Overtime, Off-Hours, and Weekend Work**: Not covered unless explicitly agreed upon.
2. **Non-Specialized Labor**: Tasks outside the contractor's area of expertise are excluded.
3. **Management of Other Subcontractors**: Not responsible for other subcontractors not under direct management.

Material Exclusions

1. **Material Price Fluctuations**: Increases in material costs after contract signing are not included.
2. **Owner-Supplied Materials**: Issues with these materials are not the contractor's responsibility.
3. **Specialty or High-End Materials**: Not included unless explicitly stated.

Work Scope Exclusions

1. **Design Changes**: Any post-contract alterations in plans are not covered.
2. **Archaeological Finds**: Not responsible for handling unexpected discoveries of significance.
3. **Soil and Environmental Testing**: Excluded unless specifically stated.
4. **Landscaping and Water Table Issues**: Not included.
5. **Utility Connections**: Public utility connections are not covered unless stated.
6. **Permit and Licensing Fees**: Not included unless explicitly agreed upon.
7. **Code Compliance**: Updates or changes to meet codes not part of the original scope are excluded.

Safety and Compliance

1. **Asbestos and Hazardous Material Removal**: Not covered unless specified.
2. **Safety Gear and Equipment**: Specialized safety gear not outlined in the contract is excluded.

Financial Exclusions

1. **Contingency Costs**: Costs arising from unforeseen issues are not included unless specified.
2. **Interest on Late Payments**: Not covered unless explicitly stated.
3. **Third-Party Inspections and Consultants**: Costs are not included.

Project Management and Timelines

1. **Project Delays**: Not responsible for delays caused by other parties or uncontrollable circumstances.
2. **Conflict Resolution**: Legal and mediation costs with other subcontractors or third parties are not covered.

Miscellaneous Exclusions

1. **Force Majeure**: Excluded from responsibility for natural disasters, pandemics, etc.
2. **Public Relations and Marketing**: Costs or labor for promotional activities are not covered.
3. **Dispute Resolution and Legal Fees**: Not included unless explicitly stated.

Leak and Infrastructure Exclusions

1. **Leaks on Incorrect Side of Meters**: The contractor is not responsible for leaks that occur on the incorrect side of water or utility meters. This includes any issue arising from meters that are incorrectly labeled or not labeled at all.
2. **Old Infrastructure Failures**: The contractor is not liable for leaks, location of lines, or failures occurring due to old, outdated, or pre-existing infrastructure that was not part of the original scope of work.

Large Meter Exclusions

1. **External Valve Locations**: Excludes additional requirements for meter vaults that do not have both supply and return valves located outside of the vault.
2. **Permit Acquisition (PWS)**: Excludes responsibilities pertaining to the acquisition of permits by PWS.
3. **Meter Start-up Responsibility**: Excludes tasks related to the start-up of the meter post-installation or maintenance.
4. **Installation Requirements**: Excludes any specific installation requirements not previously detailed or agreed upon.
5. **Documentation Requirements**: Excludes any specific documentation requirements not previously detailed or agreed upon.
6. **Meter Delivery Responsibilities**: Excludes responsibilities related to the delivery of large meters to the job site, questioning whether the team or another party is responsible for pickup.
7. **Heavy Meters Consideration**: Specifically excludes considerations for the handling of heavy meters deliveries to sites, noting the significant weight and additional resources required.
8. **Weights and Measures**: Does not include the process of putting meters through weights and measures.

The provided exclusions list outlines specific tasks, responsibilities, and considerations that fall outside the provided pricing and scope of work. Should any of these items arise during the project's lifecycle, a detailed estimate will be prepared and submitted for review and approval prior to the commencement of any additional work. This process ensures clear communication and agreement on scope adjustments, helping to manage expectations and maintain project alignment between all parties involved.

PHOENIX
WATER SOLUTIONS

YOUR GUIDE TO OUR METER SERVICING



Elevate Your Property's Efficiency and Reliability With Our Tailored Meter Servicing Solution

OUR METER SERVICING EXPERTISE

We are dedicated to providing exceptional meter servicing that aligns with our core values of water conservation, client return on investment (ROI), and seamless service integration. With us, we know how key it is to have water meters that work right and give you the information you need.

NATIONWIDE REACH

Full time Technicians covering 25 States

We have offices in Florida, Arizona, California, Michigan, and Texas.

BRAND PROMISE

- Turnkey Solutions
- Quantified ROI
- Proactive Solutions
- Water Utility Experts
- Data-Driven Services
- Simplified Payment Solutions
- Commitment to Relationships
- Water Conservation Leadership

WHERE NEED MEETS EXPERTISE

Versatile System Knowledge: Proficient with a wide range of metering systems.
Custom Pricing Models: Flexible pricing to meet unique customer requirements.



Who We Are

We were founded in 2015 with a mission to elevate the country's water conservation standards through technology and service. We build and support solutions that reduce waste and address our partner's and customer needs.

Our Mission

Phoenix Water Solutions strives to conserve our most precious resource by installing data-driven technologies and sustainable infrastructure. Through our services, we reduce waste and make communities proactive with their water management turning their expense into an asset.

Detailed Documentation Process

- GPS Coordinates: Precise location tracking.
- Serial Numbers: Ensuring accurate identification.
- Time Stamps: Verifiable service times.
- Photos: Visual proof of condition and service.
- Field Notes: Comprehensive records of visit.

Customized Service Approach

- Tailored systems for seamless data integration.
- Strategic use of specialized tools for enhanced partnership support.

Professionalism in Action

- Technicians provide live updates.
- Company-branded uniforms and vehicles for easy recognition.
- Thorough final checks to guarantee perfect functioning.

SERVICES OFFERED

VAULT METER INSTALLS
Our Technicians are Confined Space Certified for vault meter installations.

LARGE METER CAPABILITY
We also specialize in servicing large meters, including those in vaults or wells, ranging from 3 to 10 inches.

MONTHLY READING SERVICE
Our monthly water meter reading service ensures accuracy and timeliness for billing cycles.

MUNICIPAL & PRIVATE SECTOR COLLABORATION
We are equipped to handle the needs of both private companies and public entities, offering contracted services for comprehensive water meter management.

GENERAL METER SERVICING
We install comprehensive ¾-inch and 1-inch metering systems, suitable for both indoor and outdoor applications.

GET IN TOUCH WITH US

602-962-9348
www.phoenixwatersolutions.com
info@phoenixwatersolutions.com

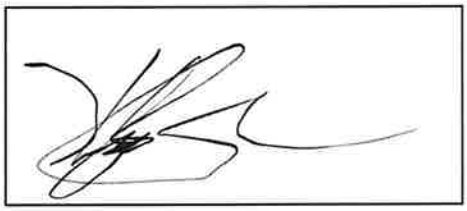
WE STAND OUT WITH OUR EXTENSIVE KNOWLEDGE IN SERVICING A VAST ARRAY OF METER SYSTEMS:

QMC, Metron-Farnier Smart Water Meters & Systems, Zenner USA, Master Meter, DIEHL Metering, NextCentury Metering Systems, Water Scope, Itron, Inovonics, Neptune Technology Group, Badger Meter, Aclara, kamstrup, Mueller Water Products, Sensus a xylem brand

CERTIFICATE *of* SIGNATURE

REF. NUMBER
X6BK3-Z4SYD-BEDXE-IRQKJ

DOCUMENT COMPLETED BY ALL PARTIES ON
18 MAR 2026 15:25:48 UTC

SIGNER	TIMESTAMP	SIGNATURE
LUKE SHARMAN EMAIL LUKES@PHOENIXWATERSOLUTIONS.COM SHARED VIA LINK	SENT 18 MAR 2026 15:24:12 VIEWED 18 MAR 2026 15:24:27 SIGNED 18 MAR 2026 15:24:52	 IP ADDRESS 184.187.125.205 LOCATION PHOENIX, UNITED STATES
PHOENIX WATER EMAIL INFO@PHOENIXWATERSOLUTIONS.COM	SENT 18 MAR 2026 15:24:12 VIEWED 18 MAR 2026 15:24:58 SIGNED 18 MAR 2026 15:25:48	 IP ADDRESS 184.187.125.205 LOCATION PHOENIX, UNITED STATES

RECIPIENT VERIFICATION

EMAIL VERIFIED
18 MAR 2026 15:24:58

Folsom City Council
Staff Report

MEETING DATE:	4/14/2026
AGENDA SECTION:	Consent Calendar
ITEM TITLE:	Resolution No. 11586 - A Resolution Authorizing the City Manager to Execute Amendment No.1 to the Agreement (Contract No. 173-21 24-030) with Water Systems Consulting, Inc. for $107,850 from the Water Operating Fund (Fund 520) for Additional Consulting Services for the Water Conservation Needs Assessment and Appropriation of Funds
FROM:	Utilities Department

RECOMMENDATION / CITY COUNCIL ACTION

The Utilities Department recommends that the City Council pass and adopt Resolution No. 11586 - A Resolution Authorizing the City Manager to Execute Amendment No.1 to the Agreement (Contract No. 173-21 24-030) with Water Systems Consulting, Inc. for $107,850 from the Water Operating Fund (Fund 520) for Additional Consulting Services for the Water Conservation Needs Assessment and Appropriation of Funds.

BACKGROUND / ISSUE

The City entered into a professional services agreement with Water Systems Consulting, Inc. (WSC) in Fiscal Year 2024-25 to analyze the City's rebate programs, evaluate the City's compliance with a state calculated water budget, assist with state conservation reporting, and prepare a Water Conservation Needs Assessment (WCNA) report that includes recommendations to meet long-term water consumption goals.

Part of the WCNA included identifying which customer segments and programs offer the highest potential for water savings to comply with state regulations. The WCNA report identified that one of the most effective strategies for maximizing water savings can be achieved by targeting residential and nonresidential customers through an Irrigation Tune Up program.

The Irrigation Tune Up program was recommended after an analysis of high-use residential customers showed that one-third of residential water, largely driven by outdoor over-irrigation, is used by 10% of households. The analysis also uncovered major inefficiencies by nonresidential properties from outdoor water use. Focusing on these high water use accounts provides the greatest opportunity for immediate savings and implementing an Irrigation Tune Up program that offers hands-on support will help deliver quick results.

The Irrigation Tune Up program will provide residential and nonresidential customers with on-site irrigation system assessments and hands-on tune up services delivered by qualified landscape and irrigation professionals. The goal of this program is to reduce outdoor water use through system repairs, scheduling corrections, and targeted customer education. While City staff assist customers with detecting water leaks, adjusting sprinkler controller settings, and providing general landscape recommendations, they are not able to perform the repairs that could immediately reduce water use because this work requires a C-27 Landscape Contractor's License.

In order to establish an Irrigation Tune Up program for the City, additional effort by WSC is required. The services that have been identified as part of Amendment No. 1 include additional project management and meetings, development of a turn-key irrigation tune-up program, the drafting of various agreements and proposals associated with the irrigation tune-up program and on-call support for City staff during the implementation of the program. WSC, in collaboration with their sub-consultant, Maureen Erbeznik, brings extensive experience implementing this program with other water agencies, which have reported positive results.

This Resolution will authorize the City Manager to Execute Amendment No.1 to the Agreement (Contract No. 173-21 24-030) with Water Systems Consulting, Inc. for $107,850 from the Water Operating Fund (Fund 520) for Additional Consulting Services for the Water Conservation Needs Assessment and Appropriation of Funds.

POLICY / RULE

In accordance with Chapter 2.36 of the Folsom Municipal Code, supplies, equipment, services, and construction with a value of $77,426 or greater shall be awarded by City Council.

ANALYSIS

Additional services recommended to be provided by WSC as part of the WCNA include the following:

- Project Management and Meetings.
    - Project management and meetings.
    - Analysis of new residential landscape.
- Irrigation Tune-Up Start Up (full development of a turn-key irrigation tune-up program).
    - Program design and framework.
    - Request for qualification development.
    - Vendor identification and outreach.
    - Review of vendor qualifications and agreement.

  - Customer enrollment procedures development.
  - Customer outreach and marketing materials.
  - Participation tracking system.
- Draft Program Agreements.
  - Review of the contractor agreement outlining scope of services.
  - Review of the participant agreement for customers.
- On-Call Support.
  - Program launch support – assistance with initial program implementation.
  - Ongoing program support.
  - Additional support for state regulatory compliance and reporting.

This Resolution will authorize the City Manager to Execute Amendment No.1 to the Agreement (Contract No. 173-21 24-030) with Water Systems Consulting, Inc. for $107,850 from the Water Operating Fund (Fund 520) for Additional Consulting Services for the Water Conservation Needs Assessment and Appropriation of Funds.

FINANCIAL IMPACT

The City Council approved Resolution No. 11224 at the July 9, 2024, City Council meeting authorizing the City Manager to execute an agreement with Water Systems Consulting, Inc. for Consulting Services for the Water Conservation Needs Assessment in the amount of $127,786.

The Utilities Department recommends approving Amendment No. 1 to the agreement (Contract No. 173-21 24-030) with Water Systems Consulting, Inc. for Consulting Services for the Water Conservation Needs Assessment and is requesting a total appropriation of $107,850 for additional services for a new contract total not-to-exceed amount of $235,636. Sufficient funds are available in the Water Operating Fund (Fund 520) for this appropriation.

ENVIRONMENTAL REVIEW

This project is exempt from environmental review under the California Environmental Quality Act, Section 15301 “Existing Facilities”.

ATTACHMENTS

1. Resolution No. 11586 – A Resolution Authorizing the City Manager to Execute Amendment No.1 to the Agreement (Contract No. 173-21 24-030) with Water Systems Consulting, Inc. for $107,850 from the Water Operating Fund (Fund 520) for Additional Consulting Services for the Water Conservation Needs Assessment and Appropriation of Funds

2. Scope of Work for the Folsom Water Conservation Needs Assessment: Amendment No. 1

Submitted,

Marcus Yasutake, Director
UTILITIES DEPARTMENT

Attachment 1

RESOLUTION NO. 11586

A RESOLUTION AUTHORIZING THE CITY MANAGER TO EXECUTE AMENDMENT NO.1 TO THE AGREEMENT (CONTRACT NO. 173-21 24-030) WITH WATER SYSTEMS CONSULTING, INC. FOR $107,850 FROM THE WATER OPERATING FUND (FUND 520) FOR ADDITIONAL CONSULTING SERVICES FOR THE WATER CONSERVATION NEEDS ASSESSMENT AND APPROPRIATION OF FUNDS

WHEREAS, under California's legislative enactments Assembly Bill 1668 (AB1668) and Senate Bill 606 (SB606) of 2018, the State Water Resources Control Board (SWRCB) adopted the Making Conservation a Way of Life Regulation (Conservation Regulation) to adopt long-term standards for the efficient use of water; and

WHEREAS, the Conservation Regulation is a comprehensive order that outlines detailed objectives California water providers must implement and report on to achieve water savings over the next twenty years; and

WHEREAS, Water Systems Consulting, Inc. by reason of their knowledge and experience with the regulatory framework has the qualifications and expertise to perform the City's Water Conservation Needs Assessment; and

WHEREAS, Water Systems Consulting, Inc. conducted an analysis of the City's rebate programs, compliance with state conservation regulations, and completed a Water Conservation Needs Assessment report; and

WHEREAS, Water Systems Consulting, Inc., in their analysis, found that the greatest opportunity for water savings is to assist residential and nonresidential accounts with the highest water consumption by providing an Irrigation Tune-Up Program; and

WHEREAS, sufficient funds are available in the Water Operating Fund (Fund 520) for this appropriation; and

WHEREAS, the agreement will be in a form acceptable to the City Attorney:

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Folsom authorizes the City Manager to execute Amendment No.1 to the Agreement (Contract No. 173-21 24-030) with Water Systems Consulting, Inc. for $107,850 in the Water Operating Fund (Fund 520) for Additional Consulting Services for the Water Conservation Needs Assessment for a new contract total not-to-exceed amount of $235,636; and

BE IT FURTHER RESOLVED that the Finance Director is authorized to appropriate $107,850 in the Fiscal Year 2025-26 Water Operating Fund (Fund 520) for Additional Consulting Services for the Water Conservation Needs Assessment for an updated total budget of $235,636.

PASSED AND ADOPTED this 14th day of April, 2026, by the following roll-call vote:

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

Justin Raithel, MAYOR

ATTEST:

Christa Freemantle, CITY CLERK

Attachment 2

Folsom Water Conservation Needs Assessment: Amendment No.1

Task 14 Project Management & Meetings

14.1 Project Management and Meetings (for existing scope)

- The original project duration was 12 months. The schedule has extended to 18 months and is expected to reach approximately 20 months. This extension has increased the level of effort required for monthly invoicing, progress reporting, coordination, and general project management.

14.2 Analysis of New Residential Landscape Area and Pricing Implications

- Evaluate the cost and reporting implications of incorporating new residential landscape areas using updated aerial imagery and/or the City's MWELO data. This required coordination with City staff, Eagle Aerial, and Waterfluence, as well as development of internal standard operating procedures for assessing new landscape data for State approval as part of the UWUO annual report.

14.3 Project Management and Meetings (for Tasks 15 – 18)

- Provide project administration and coordination.
- Prepare monthly invoices and progress reports. Progress reports shall include a summary of the work completed for the month, the work anticipated to be completed in the following month, and a status report on the project schedule and budget.

Assumptions: Project work for Tasks 15 – 18 duration is 15 months.

Deliverables: Monthly invoices with progress reports including summaries of work completed.

Task 15 Tune-Up Program Start Up

This scope of work covers the full development of a turn-key Irrigation Tune-Up Program for the City of Folsom, from program design through vendor qualification and customer-facing materials. The program will provide residential and/or CII customers with on-site irrigation system assessments and hands-on tune-up services delivered by qualified landscape and irrigation professionals. The goal is to reduce outdoor water use through system repairs, scheduling corrections, and targeted customer education.

15.1 Program Design & Framework

- Develop the foundational program structure, including:
- Define program scope — customer eligibility, property types, and eligible services (e.g., controller programming, head adjustments, pressure checks, leak identification, minor repairs, and nozzle replacement)
- Establish program parameters — maximum rebate or subsidy per customer, co-pay structure if applicable, visit frequency, and service documentation requirements
- Define savings estimation methodology and how savings will be calculated, verified, and reported
- Develop program budget framework including costs, vendor compensation model, and administrative overhead
- Benchmark against comparable programs at peer agencies to inform design decisions
- Prepare program design summary memo for agency review and approval

Deliverables: Program Design Summary Memo

15.2 Request for Qualifications (RFQ) Development

- Draft a formal RFQ to solicit qualified irrigation and landscape contractors to deliver program services, including:
- Program description and vendor role
- Minimum qualifications — licensing requirements (C-27 landscape contractor license or equivalent), certifications (Irrigation Association Certified Irrigation Technician or equivalent), insurance requirements, and experience thresholds
- Scope of services vendors will be expected to provide
- Data collection and reporting requirements
- Customer service standards and expectations
- Pricing and compensation structure
- Evaluation criteria and scoring methodology
- Draft agreement terms and conditions

Deliverables: Draft RFQ Document

15.3 Vendor Identification & Outreach

- Build a qualified vendor pool through targeted outreach, including:
- Develop a master list of landscape and irrigation contractors operating within the service area, drawing on contractor license databases, local irrigation equipment suppliers, industry association directories, (Irrigation Association, California Landscape Contractors Association), and city records
- Conduct targeted outreach to encourage qualified firms to respond to the RFQ
- Coordinate with local trade associations to broaden vendor participation
- Develop vendor FAQ and pre-submittal information materials

Deliverables: Qualified Vendor List & Outreach Summary

15.4 Vendor Qualification & Agreement

- Evaluate RFQ responses and establish formal vendor agreements, including:
- Review and score submissions against evaluation criteria
- Conduct reference checks and verify credentials for top-ranked respondents
- Develop vendor participation agreement covering service standards, data reporting requirements, customer interaction protocols, liability, insurance, payment terms, and program compliance requirements
- Establish vendor onboarding process including program orientation and data system training
- Develop ongoing vendor performance monitoring framework

Deliverables: Vendor Participation Agreement Template

15.5 Customer Enrollment Procedures

- Design a streamlined, customer-friendly enrollment process, including:
- Define eligibility verification procedures — account type, service address confirmation, prior program participation checks
- Develop enrollment workflow — online, phone, and in-person pathways
- Establish scheduling coordination process between customer, vendor, and agency
- Define pre-visit customer preparation requirements and communications
- Develop post-visit follow-up procedures including customer satisfaction survey and savings summary delivery
- Document enrollment procedures in an agency staff operations manual

Deliverables: Customer Enrollment Procedures & Staff Operations Manual

15.6 Customer Outreach & Marketing Materials

- Develop a full suite of customer-facing materials, including:
- Program one-pager for digital and print distribution
- Email and direct mail outreach templates for targeted customer segments (top water users, over budget accounts)
- Social media content and graphics
- Frequently asked questions document
- Post-visit customer summary template showing services performed, estimated savings, and recommended next steps
- All materials will be developed in editable formats and consistent with agency brand standards

Deliverables: Full Customer Outreach & Marketing Materials Suite

15.7 Participation Tracking System

Design and build a program tracking system accessible to both vendors in the field and agency program staff, including:

- **Vendor-Facing Field Tool**
  - Mobile-friendly data entry interface for use during or immediately following a customer visit
  - Required data fields: account number, service address, date of visit, services performed, before/after controller settings, irrigation system observations, recommended repairs, photos, customer signature
  - Offline functionality for field use in areas with limited connectivity
- **Agency-Facing Program Dashboard**
  - Real-time view of program enrollment, scheduled visits, completed visits, and pending follow-up
  - Vendor performance tracking — visits completed, data quality scores, customer satisfaction ratings
  - Savings tracking — estimated water savings by account, by vendor, and program-wide
  - Budget tracking — incentives paid to date, remaining program budget, projected spend
  - Export functionality for reporting to agency management, board, and state regulators

Deliverables: Field Tracking Tool & Agency Program Dashboard

Assumptions: WSC team's will provide guidance based on their technical expertise and prior experience. The City is responsible for reviewing all recommendations, determining their suitability, and making final decisions.

Deliverables: Draft RFP package

Task 15 Timeline:

Program development is estimated at approximately 16–24 weeks from notice to proceed through vendor qualification and system launch, with customer outreach and first visits commencing shortly thereafter. A detailed project schedule will be developed during Task 15.1.

Task 16 Draft Program Agreements

16.1 Draft Program Agreements

- WSC's team shall review the City's existing Construction Agreement and provide comments and suggested edits to support the City's finalization of the agreement(s) for contractor participation in the Irrigation Tune-Up program.
- This task will include a review of the agreement language to confirm general consistency with the proposed program structure, including scope of services, performance goals, and applicable City and State requirements.

Assumptions: No new agreement templates will be included in this task. WSC team's will provide comment and suggestions based on its technical expertise and prior experience. WSC is not providing legal advice or recommendations. The City is responsible for ensuring all agreements are reviewed by its legal advisors for legal compliance and guidance.

Deliverables: Written comments and suggested edits on the City's existing draft contract agreement.

Optional Task 1 On-Call Support

O1.1 Program Launch Support

- WSC & MEA shall provide on-call technical and programmatic support to assist the City with initial implementation of the Tune-Up Program, including:
  - Coordination with City staff and contractors.
  - Refinement of procedures as the program transitions from planning to operation.
  - Troubleshooting early implementation issues.

Assumptions: Subtask is assumed to be up to $5,000 in fees.

O1.2 Ongoing Program Support

- Once the program is operational, WSC & MEA shall provide on-call support to address:
  - Contractor coordination issues.
  - Data review or interpretation needs.
  - Adjustments to program processes based on early results.

Assumptions: Subtask is assumed to be up to $7,500 in fees.

O1.3 Additional UWUO Support

- WSC & MEA shall provide additional support related to the State's Conservation Regulations as requested by the City.

Assumptions: Subtask is assumed to be up to $5,000 in fees.

Task No.	Task Description	WSC											MEA	ALL FIRMS
		Principle-In-Charge	QA/QC & Technical Advisor	Project Manager	Communications Manager	Tool Developer	Communications Support	Project Admin	WSC Labor Hours	WSC Labor Fee	Expenses	WSC Fee	Labor Fee	Total Fee
		Rob Morrow	Spencer Waterman	Stephanie Ard	Sierra Orr	Brendan Hamilton								
	Billing rates, $/hr	*$415*	*$278*	*$278*	*$280*	*$278*	*$165*	*$186*						
14	**Project Management & Meetings**													
14.1	Project Management and		3	4					**7**	**$ 1,946**	**$ -**	**$ 1,946**		**$ 1,946**
14.2	Analysis of New Residential Landscape Area and Pricing Implications		7						**7**	**$ 1,946**	**$ -**	**$ 1,946**		**$ 1,946**
14.3	Project Management and Meetings (for Tasks 15 – 18)	4		12				18	**34**	**$ 8,344**	**$ -**	**$ 8,344**	$ 2,875	**$ 11,219**
	SUBTOTAL	**4**	**10**	**16**	**0**	**0**	**0**	**18**	**48**	**$ 12,236**	**$ -**	**$ 12,236**	**$ 2,875**	**$ 15,111**
15	**Tune-Up Program Start Up**													
15.1	Program Design & Framework		1	2					**3**	**$ 834**	**$ -**	**$ 834**	$ 8,625	**$ 9,459**
15.2	Request for Qualifications (RFQ) Development			2					**2**	**$ 556**	**$ -**	**$ 556**	$ 4,313	**$ 4,869**
15.3	Vendor Identification & Outreach			2					**2**	**$ 556**	**$ -**	**$ 556**	$ 4,313	**$ 4,869**
15.4	Vendor Qualification & Agreement			2					**2**	**$ 556**	**$ -**	**$ 556**	$ 4,313	**$ 4,869**
15.5	Customer Enrollment Procedures		1	2					**3**	**$ 834**	**$ -**	**$ 834**	$ 7,188	**$ 8,022**
15.6	Customer Outreach & Marketing Materials		2	4	4		12		**22**	**$ 4,768**	**$ -**	**$ 4,768**	$ 8,625	**$ 13,393**
15.7	Participation Tracking System		3	4		30			**37**	**$ 10,286**	**$ -**	**$ 10,286**	$ 17,250	**$ 27,536**
	SUBTOTAL	**0**	**7**	**18**	**4**	**30**	**12**	**0**	**71**	**$ 18,390**	**$ -**	**$ 18,390**	**$ 54,625**	**$ 73,015**
16	**Draft Program Agreements**													
16.1	Draft Program Agreements		2	6					**8**	**$ 2,224**	**$ -**	**$ 2,224**		**$ 2,224**
	SUBTOTAL	**0**	**2**	**6**	**0**	**0**	**0**	**0**	**8**	**$ 2,224**	**$ -**	**$ 2,224**	**$ -**	**$ 2,224**
	COLUMN TOTALS	**4**	**19**	**40**	**4**	**30**	**12**	**18**	**127**	**$ 32,850**	**$ -**	**$ 32,850**	**$ 57,500**	**$ 90,350**

OT 1	**On-Call Support**													
OT 1.1	Program Launch Support								**0**	**$ -**	**$ 5,000**	**$ 5,000**		**$ 5,000**
OT 1.2	Ongoing Program Support								**0**	**$ -**	**$ 7,500**	**$ 7,500**		**$ 7,500**
OT 1.3	Additional UWUO Support								**0**	**$ -**	**$ 5,000**	**$ 5,000**		**$ 5,000**
	On-Call Support TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**$ -**	**$ 17,500**	**$ 17,500**	**$ -**	**$ 17,500**
	OPTIONAL TASKS TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**$ -**	**$ 17,500**	**$ 17,500**	**$ -**	**$ 17,500**

10% mark-up on direct expenses; 15% mark-up for sub-contracted services
Mileage will be reimbursed at the prevailing federal milage reimbursement rate in effect at the time of travel
Rates are subject to revision as of January 1 each year.

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CITY OF
FOLSOM
DISTINCTIVE BY NATURE

Folsom City Council
Staff Report

MEETING DATE:	4/14/2026
AGENDA SECTION:	Consent Calendar
SUBJECT:	Resolution No. 11587 – A Resolution Authorizing the City Manager to Execute an Agreement with N&S Tractor Co. in the Amount of $127,343.19 from the Solid Waste Operating Fund (Fund 540) for the Purchase of a Front Loader
FROM:	Utilities Department

RECOMMENDATION / CITY COUNCIL ACTION

The Utilities Department recommends that the City Council pass and adopt Resolution No. 11587 – A Resolution Authorizing the City Manager to Execute an Agreement with N&S Tractor Co. in the amount of $127,343.19 from the Solid Waste Operating Fund (Fund 540) for the Purchase of a Front Loader.

BACKGROUND / ISSUE

The Utilities Department must maintain a fleet of collection vehicles and support equipment capable of providing efficient and reliable solid waste collection services to the community. The proposed purchase of a front loader will expand the Solid Waste fleet to meet increasing operational demands associated with the City's continued growth, ensuring adequate capacity to maintain service levels of the bulky waste collection program and support ongoing operations as collection volumes and service needs increase.

This resolution will authorize the City Manager to execute an agreement with N&S Tractor Co. for the purchase of one front loader. The total cost for the purchase of this vehicle will not exceed $127,343.19. Sufficient funds to purchase the front loader are budgeted and available in the Fiscal Year 2025-26 Solid Waste Operating Fund (Fund 540).

POLICY / RULE

Section 2.36.120 of the Folsom Municipal Code states, in part, that contracts for supplies, equipment, services, and construction with an estimated value of $77,426 or greater shall be awarded by the City Council.

Section 2.36.170 of the Folsom Municipal Code permits cooperative purchasing agreements for the procurement of any supplies, equipment, service, or construction with one or more public procurement units in accordance with an agreement entered into or between the participants.

ANALYSIS

Sourcewell is a national cooperative purchasing entity of which the City of Folsom is a member. The City has purchased numerous items through Sourcewell. CNH Industrial America LLC has a current contract with Sourcewell for front loader tractors at a price that has been assessed to be fair, reasonable, and competitive. N&S Tractor Co. is the local representative and distributor for Case Tractors, manufactured by CNH Industrial America LLC.

Sourcewell contract number #011723 will be utilized for the purchase of the Case CE 221G Front Loader Tractor.

This price includes taxes, tire fees, and delivery.

FINANCIAL IMPACT

If approved the agreement with N&S Tractor Co. would be in the amount of $127,343.19 for the purchase of a Front Loader funded by the Solid Waste Operating Fund (Fund 540). Sufficient funds are budgeted and available in the Fiscal Year 2025-26 Solid Waste Operating Fund (Fund 540) for the purchase. The Department is requesting that the contract be authorized for a not to exceed amount of $127,343.19.

ENVIRONMENTAL REVIEW

This action is exempt from environmental review under the California Environmental Quality Act (CEQA).

ATTACHMENTS

1. Resolution No. 11587 – A Resolution Authorizing the City Manager to Execute an Agreement with N&S Tractor Co. in the amount of $127,343.19 from the Solid Waste Operating Fund (Fund 540) for the Purchase of a Front Loader

2. Quote and specifications from N&S Tractor Co, for the Case CE 221G Front Loader

Submitted,

Marcus Yasutake, Director
UTILITIES DEPARTMENT

Attachment 1

RESOLUTION NO. 11587

A RESOLUTION AUTHORIZING THE CITY MANAGER TO EXECUTE AN AGREEMENT WITH N&S TRACTOR CO. IN THE AMOUNT OF $127,343.19 FROM THE SOLID WASTE OPERTAING FUND (FUND 540) FOR THE PURCHASE OF A FRONT LOADER

WHEREAS, the Utilities Department has validated its need to purchase one front loader based on the department's solid waste vehicle replacement and expansion schedule; and

WHEREAS, N&S Tractor Co. has agreed to sell a wheel loader manufactured by CNH Industrial America LLC, for an amount not to exceed $127,343.19; and

WHEREAS, CNH Industrial America LLC, has a current contract with Sourcewell to provide equipment, products, or services to Sourcewell and the entities that access Sourcewell's cooperative purchasing contracts; and

WHEREAS, sufficient funds are budgeted and available in the Solid Waste Operating Fund (Fund 540); and

WHEREAS, staff recommends the execution of a contract with N&S Tractor Co. for the purchase of one front loader; and

WHEREAS, the agreement will be in a form acceptable to the City Attorney:

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Folsom hereby authorizes the City Manager to execute an agreement with N&S Tractor in the amount of $127,343.19 from the Solid Waste Operating Fund (Fund 540) for the purchase of a front loader.

PASSED AND ADOPTED this 14th day of April 2026, by the following roll-call vote:

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

_____
Justin Raithel, MAYOR

ATTEST:

_____
Christa Freemantle, CITY CLERK

Attachment 2

Purchase Agreement

N&S Tractor Dixon
916-649-0096 · 793 N. 1st St Dixon, CA 95620

Prepared For: CITY OF FOLSOM (R09671)
Address: 50 NATOMA ST FOLSOM, CA 95630
Contact: 916-461-6749 · Gbakken@folsom.ca.us

Quote Number: Q-268-45306-2
Date Prepared: 01/20/2026
Presented By: Mike Calderon (707-903-1373)

Quoted Equipment Overview

New order 26 CASE CE 221G

Stock Number: TBD **Serial #**: TBD
Engine Hours: 0 **Delivery Extra**

Base Warranty: CNH BASE / FULL
12 Months Unlimited Usage $0.00 Deductible
Warranty expires 01/20/2027 **Travel Time Not Included**

Base Extended Warranty: CNH BASE / ENGINE ONLY
24 Months 2000 Total Hours $0.00 Deductible
Warranty expires 01/20/2028 **Travel Time Not Included**

SPECIFICATIONS
Driveline-
Engine Output - Gross 74 hp / 55 kW
Transmission Type Hydrostati c
Speed - Forward Maximum 12.4 mph / 20 kph
Tire Size 365 / 70 R18
Dimensions-
Length With Bucket On Ground 19 ft 5 in / 5918 mm
Height - Over Cab 8 ft 7 in / 2627 mm
Ground Clearance 17.3 in / 440 mm
Full Lift Dump Height 7 ft 10 in / 2378 mm
Full Lift Reach 3 ft 3 in / 983 mm
Loader - Geometry Z -Bar
Height - Pivot Pin 10 ft 10 in / 3290 mm
Capacities-
Fuel Tank 22.7 gallon (US) / 86 L
Heaped Capacity 1.18 yd / 0.9 m
Performance-
Straight Tipping Load 9318 lb / 4227 kg
Full Turn Tipping Load 8014 lb / 3635 kg
Loader Control Joystic k
Weights-
Operating Weight 12547 lb / 5691 kg

Comments: CNH Sourcewell Contract # 011723. City of Folsom Sourcewell Account #90124 . List Sales Price: $116,802.00. Sourcewell Member Discount Off List: 21% or $24,528.42. Sourcewell Case 221G Sale Price: $92,273.58.

Pricing

26 CASE CE 221G:	$92,273.58
Freight from CNH:	$2,847.00
Pre Delivery Inspection:	$1,972.50
4% Tariff Fee:	$5,045.85
Load Fee:	$500.00
Paladin 1-Yard MP Bucket 92" Wide:	$15,260.09
Equipment Subtotal:	$117,899.02
Delivery Charge:	$300.00
Sales Tax (7.750%):	$9,137.17
Subtotal:	$127,336.19
Tire Tax:	$7.00

Total Price: $127,343.19

Quote Expires: 02/28/2026

Accepted By: **Date:**

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CITY OF
FOLSOM
DISTINCTIVE BY NATURE

Folsom City Council
Staff Report

MEETING DATE:	4/14/2026
AGENDA SECTION:	Consent Calendar
ITEM TITLE:	Resolution No. 11588 – A Resolution Authorizing the City Manager to Execute a Program Supplement Agreement with Caltrans for the Folsom-Placerville Rail Trail Project, Project No. PK1604, Federal Project No. 5288(042)
FROM:	Parks and Recreation Department

RECOMMENDATION / CITY COUNCIL ACTION

The Parks & Recreation Department recommends that the City Council pass and adopt Resolution No. 11588 - A Resolution Authorizing the City Manager to Execute a Program Supplement Agreement with Caltrans for the Folsom-Placerville Rail Trail Project, Project No. PK1604, Federal Project No. 5288(042).

BACKGROUND / ISSUE

The proposed project would provide Class I Trail improvements for bicycles and pedestrians for approximately 1.25 miles from Humbug-Willow Creek Trail, which is between Creekside Drive and Oak Avenue Parkway on the west, to Iron Point Road on the east. Most of the proposed project would parallel East Bidwell Street along the Southern Pacific Placerville Branch right-of-way and would be within the existing Sacramento-Placerville Transportation Corridor (SPTC) Joint Powers Authority (JPA).

In June 2015, Parks & Recreation Department staff prepared and submitted a grant application to the Regional Active Transportation Funding Program in the amount of $1,048,036 with a local match of $136,000 to provide funding for the design and construction of the Folsom Placerville Rail Trail. On December 3, 2015, the Sacramento Area Council of Governments (SACOG) Board approved the full amount of the City's requested grant funding through the Congestion Mitigation and Air Quality (CMAQ) grant. At the March 8, 2016, City Council meeting, the Folsom City Council approved the grant award acceptance for the Folsom-Placerville Rail Trail Project.

In March 2017, the City Council awarded a consultant contract to Kimley-Horn & Associates, Inc. to prepare the environmental analysis (NEPA/CEQA) and design/engineering plans (up to 30% complete) for the Folsom-Placerville Rail Trail project.

As preliminary design and environmental clearance efforts progressed, staff continued seeking additional funding to fully fund both the final design and construction of the project. In March 2023, SACOG awarded the City an additional $1,700,000 of ATP funding for final design and construction. The required local match for this grant is $300,000, or 15% of the total grant funding award.

The total grant funding received for the project to date is as follows:

Source	Design	Right of Way	Construction	Total
CMAQ	$88,530	$0	$959,506	$1,048,036
Local Match	$11,470	$0	$124,530	$136,000
State ATP	$200,000	$0	$1,500,000	$1,700,000
Local Match	$35,000	$0	$265,000	$300,000
Total	$335,000	$0	$2,849,036	$3,184,036

Since the grant awards, the project has progressed through the required environmental clearance and preliminary design phase in coordination with Caltrans Local Assistance and the Sacramento Area Council of Governments (SACOG). The Program Supplement Agreement (PSA) with Caltrans for the Project Approval and Environmental Document (PA&ED) phase of the project was adopted by the City Council in 2017. The PA&ED phase was completed in January 2026, with Caltrans accepting the National Environmental Policy Act (NEPA) Categorical Exclusion. Executing this PSA will allow the project to proceed with final design and will allow staff to proceed with the next steps to select a consultant to complete the final design.

A separate PSA will be required prior to initiating the construction phase of the project.

POLICY / RULE

Execution of an Administering Agency-State Agreement and/or Program Supplement Agreement requires City Council approval.

ANALYSIS

The City of Folsom is required to execute the Program Supplement Agreement with Caltrans Local Assistance to proceed with the Plans, Specifications, and Estimates (PS&E) phase of the Folsom-Placerville Rail Trail Project. The City must invoice Caltrans to receive any federal or state reimbursement. Before invoicing Caltrans, the City must approve a Program Supplement Agreement for the Folsom-Placerville Rail Trail Project. This is a Caltrans standard form that has previously been approved by the City Attorney for other projects, including:

- Johnny Cash Trail
- Folsom Boulevard Improvements

- Historic Folsom Station Phase I Project
- Green Valley Road Widening
- Riley Street Safety Improvement Project
- Folsom Lake Crossing Phase II Safety Improvements

Staff anticipate bringing a final design contract to the City Council for approval at an upcoming City Council meeting.

FINANCIAL IMPACT

If the City Council adopts the resolution authorizing the City Manager to execute a program supplement agreement with Caltrans for the Folsom-Placerville Rail Trail Project, this portion of the project process will have no direct financial impact on the City.

The Folsom-Placerville Rail Trail Project is included in the Fiscal Year 2025-26 Capital Improvement Plan with a total project budget of $3,305,438, utilizing the Transportation System Management Fund (Fund 206), Transportation Tax Fund (Fund 248), and Measure A Fund (Fund 276) as local matching funds for the CMAQ and ATP grants.

Executing this PSA will allow the City to seek reimbursement for the remaining design portion of the eligible grant funding.

ENVIRONMENTAL REVIEW

This action authorizes the City Manager to execute a Program Supplement Agreement with Caltrans for the Folsom-Placerville Rail Trail Project. Approval of the agreement is an administrative action and not a "project" under the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines Section 15378(b)(5).

ATTACHMENTS

1. Resolution No. 11588 – A Resolution Authorizing the City Manager to Execute a Program Supplement Agreement with Caltrans for the Folsom-Placerville Rail Trail Project, Project No. PK1604, Federal Project No. 5288(042)

2. Program Supplement No. F026 Rev 2 for Federal-Aid Project No 03-5288F15

Submitted,

Kelly Gonzalez, Parks & Recreation Director

Attachment 1

RESOLUTION NO. 11588

A RESOLUTION AUTHORIZING THE CITY MANAGER TO EXECUTE A PROGRAM SUPPLEMENT AGREEMENT WITH CALTRANS FOR THE FOLSOM-PLACERVILLE RAIL TRAIL PROJECT, PROJECT NO. PK1604, FEDERAL PROJECT NO. 5288(042)

WHEREAS, the City of Folsom desires to implement the Folsom-Placerville Rail Trail Project; and

WHEREAS, the Folsom-Placerville Rail Trail Project is included in the FY 2025-26 Capital Improvement Plan; and

WHEREAS, Prior to invoicing Caltrans, the City must approve a Program Supplement Agreement for the Folsom-Placerville Rail Trail Project; and

WHEREAS, The City delegates authority to the Parks and Recreation Director, or designee, Senior Trails Planner, to sign and submit all documents which may be necessary for the completion of the grant scope; and

WHEREAS, preliminary design and environmental compliance has been completed, and all necessary approvals have been obtained to allow the project to proceed to final design; and

WHEREAS, the agreement will be in a form acceptable to the City Attorney:

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Folsom authorizes the City Manager to execute a Program Supplement Agreement with Caltrans for the Folsom-Placerville Rail Trail Project, Project No. PK1604, Federal Project No. 5288(042).

PASSED AND ADOPTED this 14th day of April 2026, by the following roll-call vote:

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

_____
Justin Raithel, MAYOR

ATTEST:

_____
Christa Freemantle, CITY CLERK

Attachment 2

PROGRAM SUPPLEMENT NO. F026 Rev. 2
to
ADMINISTERING AGENCY-STATE AGREEMENT
FOR FEDERAL-AID PROJECTS NO 03-5288F15

Adv. Project ID
0317000025

Date: M
Location: 03-SAC-0-FOL
Project Number: CML-5288(042)
E.A. Number:
Locode: 5288

This Program Supplement hereby adopts and incorporates the Administering Agency-State Agreement for Federal Aid which was entered into between the Administering Agency and the State on 10/18/2016 and is subject to all the terms and conditions thereof. This Program Supplement is executed in accordance with Article I of the aforementioned Master Agreement under authority of Resolution No. approved by the Administering Agency on (See copy attached).

The Administering Agency further stipulates that as a condition to the payment by the State of any funds derived from sources noted below obligated to this PROJECT, the Administering Agency accepts and will comply with the special covenants or remarks set forth on the following pages.

PROJECT LOCATION: On Folsom/Placerville Rail Trail parallel to Bidwell St. between the existing Humbug-Willow Creek Trail and Scholar Way, and from Broadstone Pkwy. to Iron Point Rd.

TYPE OF WORK: Pedestrian and Bike Path

LENGTH: 0.0(MILES)

Estimated Cost	Federal Funds		Matching Funds			
	Z400	$88,530.00	LOCAL	STATE	$200,000.00	OTHER
$300,000.00			$11,470.00			$0.00

CITY OF FOLSOM

By _____

Title _____

Date _____

Attest _____

STATE OF CALIFORNIA
Department of Transportation

By _____

Chief, Office of Project Management Oversight
Division of Local Assistance

Date _____

I hereby certify upon my personal knowledge that budgeted funds are available for this encumbrance:

Accounting Officer _____ **Date** 03/11/2026 $288,530.00

SPECIAL COVENANTS OR REMARKS

1. A. The ADMINISTERING AGENCY will advertise, award and administer this project in accordance with the current published Local Assistance Procedures Manual.

B. ADMINISTERING AGENCY agrees that it will only proceed with work authorized for specific phase(s) with an "Authorization to Proceed" and will not proceed with future phase(s) of this project prior to receiving an "Authorization to Proceed" from the STATE for that phase(s) unless no further State or Federal funds are needed for those future phase(s).

C. STATE and ADMINISTERING AGENCY agree that any additional funds which might be made available by future Federal obligations will be encumbered on this PROJECT by use of a STATE-approved "Authorization to Proceed" and Finance Letter. ADMINISTERING AGENCY agrees that Federal funds available for reimbursement will be limited to the amounts obligated by the Federal Highway Administration.

D. Award information shall be submitted by the ADMINISTERING AGENCY to the District Local Assistance Engineer within 60 days of project contract award and prior to the submittal of the ADMINISTERING AGENCY'S first invoice for the construction contract.

Failure to do so will cause a delay in the State processing invoices for the construction phase. Attention is directed to Section 15.6 "Award Package" of the Local Assistance Procedures Manual.

E. ADMINISTERING AGENCY agrees, as a minimum, to submit invoices at least once every six months commencing after the funds are encumbered for each phase by the execution of this Project Program Supplement Agreement, or by STATE's approval of an applicable Finance Letter. STATE reserves the right to suspend future authorizations/obligations for Federal aid projects, or encumbrances for State funded projects, as well as to suspend invoice payments for any on-going or future project by ADMINISTERING AGENCY if PROJECT costs have not been invoiced by ADMINISTERING AGENCY for a six-month period.

If no costs have been invoiced for a six-month period, ADMINISTERING AGENCY agrees to submit for each phase a written explanation of the absence of PROJECT activity along with target billing date and target billing amount.

ADMINISTERING AGENCY agrees to submit the final report documents that collectively constitute a "Report of Expenditures" within one hundred eighty (180) days of PROJECT completion. Failure of ADMINISTERING AGENCY to submit a "Final Report of Expenditures" within 180 days of PROJECT completion will result in STATE imposing sanctions upon ADMINISTERING AGENCY in accordance with the current Local Assistance Procedures Manual.

SPECIAL COVENANTS OR REMARKS

F. Administering Agency shall not discriminate on the basis of race, religion, age, disability, color, national origin, or sex in the award and performance of any Federal-assisted contract or in the administration of its DBE Program Implementation Agreement. The Administering Agency shall take all necessary and reasonable steps under 49 CFR Part 26 to ensure nondiscrimination in the award and administration of Federal-assisted contracts. The Administering Agency's DBE Implementation Agreement is incorporated by reference in this Agreement. Implementation of the DBE Implementation Agreement, including but not limited to timely reporting of DBE commitments and utilization, is a legal obligation and failure to carry out its terms shall be treated as a violation of this Agreement. Upon notification to the Administering Agency of its failure to carry out its DBE Implementation Agreement, the State may impose sanctions as provided for under 49 CFR Part 26 and may, in appropriate cases, refer the matter for enforcement under 18 U.S.C. 1001 and/or the Program Fraud Civil Remedies Act of 1986 (31 U.S.C. 3801 et seq.).

G. Any State and Federal funds that may have been encumbered for this project are available for disbursement for limited periods of time. For each fund encumbrance the limited period is from the start of the fiscal year that the specific fund was appropriated within the State Budget Act to the applicable fund Reversion Date shown on the State approved project finance letter. Per Government Code Section 16304, all project funds not liquidated within these periods will revert unless an executed Cooperative Work Agreement extending these dates is requested by the ADMINISTERING AGENCY and approved by the California Department of Finance.

ADMINISTERING AGENCY should ensure that invoices are submitted to the District Local Assistance Engineer at least 75 days prior to the applicable fund Reversion Date to avoid the lapse of applicable funds. Pursuant to a directive from the State Controller's Office and the Department of Finance; in order for payment to be made, the last date the District Local Assistance Engineer can forward an invoice for payment to the Department's Local Programs Accounting Office for reimbursable work for funds that are going to revert at the end of a particular fiscal year is May 15th of the particular fiscal year. Notwithstanding the unliquidated sums of project specific State and Federal funding remaining and available to fund project work, any invoice for reimbursement involving applicable funds that is not received by the Department's Local Programs Accounting Office at least 45 days prior to the applicable fixed fund Reversion Date will not be paid. These unexpended funds will be irrevocably reverted by the Department's Division of Accounting on the applicable fund Reversion Date.

H. As a condition for receiving federal-aid highway funds for the PROJECT, the Administering Agency certifies that NO members of the elected board, council, or other key decision makers are on the Federal Government Exclusion List. Exclusions can be found at www.sam.gov.

SPECIAL COVENANTS OR REMARKS

2. A. ADMINISTERING AGENCY shall conform to all State statutes, regulations and procedures (including those set forth in the Local Assistance Procedures Manual and the Local Assistance Program Guidelines, hereafter collectively referred to as "LOCAL ASSISTANCE PROCEDURES") relating to the federal-aid program, all Title 23 Code of Federal Regulation (CFR) and 2 CFR Part 200 federal requirements, and all applicable federal laws, regulations, and policy and procedural or instructional memoranda, unless otherwise specifically waived as designated in the executed project-specific PROGRAM SUPPLEMENT.

B. Invoices shall be formatted in accordance with LOCAL ASSISTANCE PROCEDURES.

C. ADMINISTERING AGENCY must have at least one copy of supporting backup documentation for costs incurred and claimed for reimbursement by ADMINISTERING AGENCY. ADMINISTERING AGENCY agrees to submit supporting backup documentation with invoices if requested by State. Acceptable backup documentation includes, but is not limited to, agency's progress payment to the contractors, copies of cancelled checks showing amounts made payable to vendors and contractors, and/or a computerized summary of PROJECT costs.

D. Indirect Cost Allocation Plan/Indirect Cost Rate Proposals (ICAP/ICRP), Central Service Cost Allocation Plans and related documentation are to be prepared and provided to STATE (Caltrans Audits & Investigations) for review and approval prior to ADMINISTERING AGENCY seeking reimbursement of indirect costs incurred within each fiscal year being claimed for State and federal reimbursement. ICAPs/ICRPs must be prepared in accordance with the requirements set forth in 2 CFR, Part 200, Chapter 5 of the Local Assistance Procedural Manual, and the ICAP/ICRP approval procedures established by STATE.

E. STATE will withhold the greater of either two (2) percent of the total of all federal funds encumbered for each PROGRAM SUPPLEMENT or $40,000 until ADMINISTERING AGENCY submits the Final Report of Expenditures for each completed PROGRAM SUPPLEMENT PROJECT.

F. Payments to ADMINISTERING AGENCY for PROJECT-related travel and subsistence (per diem) expenses of ADMINISTERING AGENCY forces and its contractors and subcontractors claimed for reimbursement or as local match credit shall not exceed rates authorized to be paid rank and file STATE employees under current State Department of Personnel Administration (DPA) rules. If the rates invoiced by ADMINISTERING AGENCY are in excess of DPA rates, ADMINISTERING AGENCY is responsible for the cost difference, and any overpayments inadvertently paid by STATE shall be reimbursed to STATE by ADMINISTERING AGENCY on demand within thirty (30) days of such invoice.

SPECIAL COVENANTS OR REMARKS

G. ADMINISTERING AGENCY agrees to comply with 2 CFR, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirement for Federal Awards.

H. ADMINISTERING AGENCY agrees, and will assure that its contractors and subcontractors will be obligated to agree, that Contract Cost Principles and Procedures, 48 CFR, Federal Acquisition Regulations System, Chapter 1, Part 31, et seq., shall be used to determine the allowability of individual PROJECT cost items.

I. Every sub-recipient receiving PROJECT funds under this AGREEMENT shall comply with 2 CFR, Part 200, 23 CFR, 48 CFR Chapter 1, Part 31, Local Assistance Procedures, Public Contract Code (PCC) 10300-10334 (procurement of goods), PCC 10335-10381 (non-A&E services), and other applicable STATE and FEDERAL regulations.

J. Any PROJECT costs for which ADMINISTERING AGENCY has received payment or credit that are determined by subsequent audit to be unallowable under 2 CFR, Part 200, 23 CFR, 48 CFR, Chapter 1, Part 31, and other applicable STATE and FEDERAL regulations, are subject to repayment by ADMINISTERING AGENCY to STATE.

K. STATE reserves the right to conduct technical and financial audits of PROJECT WORK and records and ADMINISTERING AGENCY agrees, and shall require its contractors and subcontractors to agree, to cooperate with STATE by making all appropriate and relevant PROJECT records available for audit and copying as required by the following paragraph:

ADMINISTERING AGENCY, ADMINISTERING AGENCY'S contractors and subcontractors, and STATE shall each maintain and make available for inspection and audit by STATE, the California State Auditor, or any duly authorized representative of STATE or the United States all books, documents, papers, accounting records, and other evidence pertaining to the performance of such contracts, including, but not limited to, the costs of administering those various contracts and ADMINISTERING AGENCY shall furnish copies thereof if requested. All of the above referenced parties shall make such AGREEMENT, PROGRAM SUPPLEMENT, and contract materials available at their respective offices at all reasonable times during the entire PROJECT period and for three (3) years from the date of submission of the final expenditure report by the STATE to the FHWA.

L. ADMINISTERING AGENCY, its contractors and subcontractors shall establish and maintain a financial management system and records that properly accumulate and segregate reasonable, allowable, and allocable incurred PROJECT costs and matching funds by line item for the PROJECT. The financial management system

SPECIAL COVENANTS OR REMARKS

of ADMINISTERING AGENCY, its contractors and all subcontractors shall conform to Generally Accepted Accounting Principles, enable the determination of incurred costs at interim points of completion, and provide support for reimbursement payment vouchers or invoices set to or paid by STATE.

M. ADMINISTERING AGENCY is required to have an audit in accordance with the Single Audit Act of 2 CFR 200 if it expends $750,000 or more in Federal Funds in a single fiscal year of the Catalogue of Federal Domestic Assistance.

N. ADMINISTERING AGENCY agrees to include all PROGRAM SUPPLEMENTS adopting the terms of this AGREEMENT in the schedule of projects to be examined in ADMINISTERING AGENCY's annual audit and in the schedule of projects to be examined under its single audit prepared in accordance with 2 CFR, Part 200.

O. ADMINISTERING AGENCY shall not award a non-A&E contract over $5,000, construction contracts over $10,000, or other contracts over $25,000 [excluding professional service contracts of the type which are required to be procured in accordance with Government Code sections 4525 (d), (e) and (f)] on the basis of a noncompetitive negotiation for work to be performed under this AGREEMENT without the prior written approval of STATE. Contracts awarded by ADMINISTERING AGENCY, if intended as local match credit, must meet the requirements set forth in this AGREEMENT regarding local match funds.

P. Any subcontract entered into by ADMINISTERING AGENCY as a result of this AGREEMENT shall contain provisions B, C, F, H, I, K, and L under Section 2 of this agreement.

3. Appendix E of the Title VI Assurances (US DOT Order 1050.2A)

During the performance of this agreement, the ADMINISTERING AGENCY, ADMINISTERING AGENCY'S contractors and subcontractor, (hereinafter referred to as the "contractor") agrees to comply with the following nondiscrimination statutes and authorities; including but not limited to:

Pertinent Nondiscrimination Authorities:

A. Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d et seq., 78 stat. 252), (prohibits discrimination on the basis of race, color, national origin); and 49 CFR Part 21.
B. The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, (42 U.S.C. 4601), (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);
C. Federal-Aid Highway Act of 1973, (23 U.S.C. 324 et seq.), (prohibits discrimination on the basis of sex);
D. Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. 794 et seq.), as

SPECIAL COVENANTS OR REMARKS

amended, (prohibits discrimination on the basis of disability); and 49 CFR Part 27;
E. The Age Discrimination Act of 1975, as amended, (42 U.S.C. 6101 et seq.), (prohibits discrimination on the basis of age);
F. Airport and Airway Improvement Act of 1982, (49 U.S.C. 4 71, Section 4 7123), as amended, (prohibits discrimination based on race, creed, color, national origin, or sex);
G. The Civil Rights Restoration Act of 1987, (PL 100-209), (Broadened the scope, coverage and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms "programs or
activities" to include all of the programs or activities of the Federal-aid recipients, subrecipients and contractors, whether such programs or activities are Federally funded or not);
H. Titles II and III of the Americans with Disabilities Act, which prohibit discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities (42 U.S.C. 12131-12189) as implemented by Department of Transportation regulations at 49 C.F.R. parts 37 and 38;
I. The Federal Aviation Administration's Nondiscrimination statute (49 U.S.C. 47123) (prohibits discrimination on the basis of race, color, national origin, and sex);
J. Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination because of limited English proficiency (LEP). To ensure compliance with Title VI, you must take reasonable steps to ensure that LEP persons have meaningful access to your programs (70 Fed. Reg. at 74087 to 74100);
K. Title IX of the Education Amendments of 1972, as amended, which prohibits you from discriminating because of sex in education programs or activities (20 U.S.C. 1681 et seq).

4. In the event that construction of this project of the initial federal authorization for right of way is not started by the close of the twentieth fiscal year following the fiscal year in which the right of way is authorized, the ADMINISTERING AGENCY shall repay the Federal Highway Administration through Caltrans the sum of Federal funds paid under the terms of this agreement.

   Authorizing the ROW phase of a project as Advance Construction does not exempt the project from the provisions of 23 U.S.C. 108(a)(2), and 23 CFR 630.112(c)(1).

5. A. This PROJECT will be administered in accordance with the applicable CTC STIP guidelines and the Active Transportation Program guidelines as adopted or amended, the Local Assistance Procedures Manual (LAPM), the Local Assistance Program Guidelines (LAPG), and this PROGRAM SUPPLEMENT.

   B. This PROJECT is programmed to receive State funds from the Active Transportation Program (ATP). Funding may be provided under one or more

SPECIAL COVENANTS OR REMARKS

components. A component(s) specific fund allocation is required, in addition to other requirements, before reimbursable work can occur for the component(s) identified. Each allocation will be assigned an effective date and identify the amount of funds allocated per component(s).

This PROGRAM SUPPLEMENT has been prepared to allow reimbursement of eligible PROJECT expenditures for the component(s) allocated. Unless otherwise determined, the effective date of the component specific allocation will constitute the start of reimbursable expenditures.

C. STATE and ADMINISTERING AGENCY agree that any additional funds made available by future allocations will be encumbered on this PROJECT by use of a STATE-approved Allocation Letter and STATE Finance Letter. ADMINISTERING AGENCY agrees that STATE funds available for reimbursement will be limited to the amount allocated by the California Transportation Commission (CTC) and/or the STATE.

D. Upon ADMINISTERING AGENCY request, the CTC and/or STATE may approve supplementary allocations, time extensions, and fund transfers between components. Funds transferred between allocated project components retain their original timely use of funds deadlines, but an approved time extension will revise the timely use of funds criteria for the component(s) and allocation(s) requested. Approved supplementary allocations, time extensions, and fund transfers between components made after the execution of this PROGRAM SUPPLEMENT will be documented and considered subject to the terms and conditions thereof.

Documentation will consist of a STATE approved Allocation Letter, Fund Transfer Letter, Time Extension Letter, and Finance Letter, as appropriate.

E. This PROJECT is subject to the timely use of funds provisions enacted by the Active Transportation Program guidelines, as adopted or amended, and by approved CTC and State procedures as outlined below.

Funds allocated for the environmental & permits (E&P), plan specifications & estimate (PS&E), and right-of-way components are available for expenditure until the end of the second fiscal year following the year in which the funds were allocated.

Funds allocated for the construction component are subject to an award deadline and contract completion deadline. ADMINISTERING AGENCY agrees to award the contract within 6 months of the construction fund allocation and to complete and accept the construction within 36 months of award.

F. Award information shall be submitted by the ADMINISTERING AGENCY to the District Local Assistance Engineer immediately after project contract award and

SPECIAL COVENANTS OR REMARKS

prior to the submittal of the ADMINISTERING AGENCY'S first invoice for the construction contract. Failure to do so will cause a delay in the State processing of invoices for the construction phase.

G. The ADMINISTERING AGENCY shall invoice STATE for environmental & permits (E&P), plans specifications & estimate (PS&E), and right-of-way costs no later than 180 days after the end of last eligible fiscal year of expenditure. For construction costs, the ADMINISTERING AGENCY has 180 days after project completion or contract acceptance to make the final payment to the contractor prepare the final Report of Expenditures and final invoice, and submit to STATE for verification and payment.

H. ADMINISTERING AGENCY agrees to submit the final report documents that collectively constitute a "Report of Expenditures" within one hundred eighty (180) days of PROJECT completion. Failure of ADMINISTERING AGENCY to submit a "Final Report of Expenditures" within 180 days of PROJECT completion will result in STATE imposing sanctions upon ADMINISTERING AGENCY in accordance with the current LAPM and the Active Transportation Program (ATP) Guidelines.

I. ADMINISTERING AGENCY indirect costs, as defined in 2 CFR, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirement for Federal Awards, to be claimed must be allocated in accordance with an Indirect Cost Allocation Plan (ICAP), submitted, reviewed, and approved in accordance with Caltrans Audits and Investigations requirements which may be accessed at: www.dot.ca.gov/hq/audits/.

ADMINISTERING AGENCY agrees to comply with, and require all sub-recipients and project sponsors to comply with 2 CFR, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirement for Federal Awards, and all applicable Federal and State laws and regulations.

ADMINISTERING AGENCY agrees, and will assure that its contractors and subcontractors will be obligated to agree, that Contract Cost Principles and Procedures, 48 CFR, Federal Acquisition Regulations System, Chapter 1, Part 31, et seq., and all applicable Federal and State laws and regulations, shall be used to determine the allowability of individual PROJECT cost items.

Any Fund expenditures for costs for which ADMINISTERING AGENCY has received payment or credit that are determined by subsequent audit to be unallowable under 2 CFR, Part 200, or 48 CFR, Chapter 1, Part 3, are subject to repayment by ADMINISTERING AGENCY to STATE. Should ADMINISTERING AGENCY fail to reimburse Funds due STATE within 30 days of demand, or within such other period as may be agreed in writing between the Parties hereto, STATE is authorized to intercept and withhold future payments due ADMINISTERING AGENCY from STATE or any third-party source, including, but not limited to, the State Treasurer, the

SPECIAL COVENANTS OR REMARKS

State Controller, and the California Transportation Commission.

J. By executing this PROGRAM SUPPLEMENT, ADMINISTERING AGENCY agrees to comply with all reporting requirements in accordance with the Active Transportation Program guidelines, as adopted or amended.

K. This PROJECT has received funds from Active Transportation Program (ATP). The ADMINISTERING AGENCY agrees to administer the project in accordance with the CTC Adopted SB1 Accountability and Transparency Guidelines.

6. The ADMINISTERING AGENCY shall construct the PROJECT in accordance with the scope of work presented in the application and approved by the California Transportation Commission. Any changes to the approved PROJECT scope without the prior expressed approval of the California Transportation Commission are ineligible for reimbursement and may result in the entire PROJECT becoming ineligible for reimbursement.

Folsom City Council
Staff Report

MEETING DATE:	4/14/2026
AGENDA SECTION:	Consent Calendar
SUBJECT:	Resolution No. 11589 - A Resolution Authorizing the City Manager to Execute a Construction Agreement with Frontline General Engineering Construction, Inc. in the Amount of $1,078,379 for the Livermore Community Park Phase V Project, Project No. 002643, from the Park Dedication (Quimby) Fund (Fund 240) in the Amount of $787,226 and from the Park Improvements Impact Fund (Fund 412) in the Amount of $291,153, and Appropriation of Funds in the Amount of $147,974 from Fund 412, for a Total Project Budget of $1,347,974
FROM:	Parks and Recreation Department

RECOMMENDATION / CITY COUNCIL ACTION

The Parks & Recreation Department recommends that the City Council pass and adopt Resolution No. 11589 - A Resolution Authorizing the City Manager to Execute a Construction Agreement With Frontline General Engineering Construction, Inc. in the amount of $1,078,379 for the Livermore Community Park Phase V Project, Project No. 002643, from the Park Dedication (Quimby) Fund (Fund 240) in the Amount of $787,226 and from the Park Improvements Impact Fund (Fund 412) in the Amount of $291,153, and Appropriation of Funds in the Amount of $147,974 from Fund 412, for a Total Project Budget of $1,347,974

BACKGROUND / ISSUE

The Livermore Community Park Phase V project addresses the development of approximately 4.5 acres of the remaining undeveloped parkland. The program Master Plan for this area includes two lighted sports courts (basketball, tennis, pickleball, etc.), concrete walkways, new parking lots, lighting, bike trail extension, trees, shrubs, and open irrigated turf.

The Phase V project area being considered herein is at the corner of Riley Street and McAdoo Drive and includes the development of a 62-stall parking lot and completion of a Class I Trail around the parking lot. The remaining amenities in Phase V, specifically lighted sports courts and a small parking lot off Riley Street, will be considered at a later date.

Completion of the Livermore Community Park Phase V project will fulfill a goal of the Parks and Recreation Master Plan - 2015 Update. The additional recreational facilities and parking are necessary to continue to meet the community recreation goal of 5 acres per 1,000 population

On October 4, 2023, city staff gave an authorization to proceed on a design contract ($80,965.00) to Roach & Campbell for engineering and design services for the Livermore Park Phase V project. These services have been paid through a previously executed on-call consultant agreement, Resolution 10330, and funded from the Park Impact Fees Fund (Fund 412). Roach & Campbell prepared design development, engineering, construction documentation, and project specifications for the construction bid for Livermore Community Park Phase V.

On November 17, 2025, Contract Amendment #1 was approved to the Roach & Campbell contract in the amount of $11,300.00 to include a drainage report and pot-holing plan that were outside of the original scope of services.

As part of Folsom's FY 2025-26 capital improvement plan, the Livermore Community Park Phase V project was allocated $1,200,000, intended to be used for the construction phase of the project.

POLICY / RULE

Section 2.36.080, Award of Contracts, of the Folsom Municipal Code states, in part, that contracts for supplies, equipment, services, and construction with an estimated value of $75,049 or greater shall be awarded by the City Council.

ANALYSIS

Parks & Recreation Department staff prepared the construction bid package and solicited bids via the City website and www.publicpurchase.com. The project was issued for bids on February 11, 2026, and a total of 12 bids were received on March 18, 2026.

The 12 base bids received are:

- Frontline General Engineering Construction, Inc. $1,078,379.40
- Gabe Mendez, Inc. $1,289,914.76
- PBM Construction, Inc. $1,110,347.05
- All-American Construction, Inc. $1,241,343.40
- B&M Civil LLC dba B&M Builders $1,503,552.15
- Doug Veerkamp General Engineering, Inc. $1,168,668.40

- Martin General Engineering, Inc. $1,176,792.85
- Granite Construction Company $1,399,827.74
- Central Valley Engineering & Asphalt, Inc. $1,578,869.00
- Consolidated Engineering, Inc. $1,332,359.22
- F. Loduca Company $1,112,024.25
- TJR Resources, Inc. $1,268,793.51

Staff reviewed the 12 submittals and found the bid from Frontline General Engineering Construction, Inc. to be the lowest responsive bid for the Livermore Park Phase V Project.

Following the bid opening, staff reviewed the proposal from Frontline General Engineering Construction, Inc. and found minor calculation errors in the bid tabulation. Based on the unit prices in the proposal, the correct Total Bid was determined to be 1,078,378.80, a difference of less than one dollar. Staff verified with the contractor and confirmed their agreement with the corrected total. With that confirmation, the Parks & Recreation Department finds the bid and submittal by Frontline General Engineering Construction, Inc. to be in order, and staff recommends that the contract be awarded to them as the lowest responsive and responsible bidder.

Staff will use the City's standard construction agreement in a form acceptable to the City Attorney.

The Engineer's Estimate for the construction of this project was $1,222,313.00. The current project budget for the construction phase is summarized as follows:

Construction Contract	$1,078,379
Construction Contingency (10%)	$107,838
Soft Costs - Staff Time, CM and Inspections (15%)	$161,757
Total	**$1,347,974**

The Project will require construction design support from Roach & Campbell; however, the existing Roach & Campbell contract includes unused hours for construction administration services.

As noted in the table above, staff are also requesting an allocation for soft costs in the construction budget to include staff time, materials testing, environmental monitoring, and other inspections. Contracts for these services are expected to fall below the City Manager's signing authority of $75,049 and would not require City Council approval, but are included here to provide a complete disclosure of all anticipated costs for this Project.

FINANCIAL IMPACT

The Livermore Park Phase V project is included in the FY 2025-26 Capital Improvement Plan with an approved project budget of $1,200,000. Staff recommends the construction contract be awarded to Frontline General Engineering Construction, Inc. for $1,078,379, with a 10% contingency of $107,838 for a not to exceed contract total of $1,186,217.

Additionally staff is recommending including soft costs (staff time, materials testing, environmental monitoring, etc.), estimated at $161,757 as part of the project budget for a new total project budget amount of $1,347,974. The project budget will require an appropriation in the amount of $147,974 in the Park Impact Fee Fund (Fund 412) for the construction contract and soft costs. Sufficient funds are available in the Park Impact Fee Fund (Fund 412) for this appropriation.

ENVIRONMENTAL REVIEW

In 2007, an Initial Study - Mitigated Negative Declaration (ISMND) for the City of Folsom Livermore Community Park Master Development Plan Modification was prepared in compliance with CEQA Guidelines. This Mitigated Negative Declaration encompassed the Livermore Community Park Master Plan, including Phase V.

ATTACHMENTS

1. Resolution No. 11589 - A Resolution Authorizing the City Manager to Execute a Construction Agreement With Frontline General Engineering Construction, Inc. in the Amount of $1,078,379 for the Livermore Community Park Phase V Project, Project No. 002643, from the Park Dedication (Quimby) Fund (Fund 240) in the Amount of $787,226 and from the Park Improvements Impact Fund (Fund 412) in the Amount of $291,153, and Appropriation of Funds in the Amount of $147,974 from Fund 412, for a Total Project Budget of $1,347,974
2. Frontline General Engineering Construction Inc. Bid
3. Livermore Park Phase V Construction Bids Tabulation Table
4. Project Vicinity Limit of Work Map

Submitted,

Kelly Gonzalez, Parks & Recreation Director

Attachment 1

RESOLUTION NO. 11589

A RESOLUTION AUTHORIZING THE CITY MANAGER TO EXECUTE A CONSTRUCTION AGREEMENT WITH FRONTLINE GENERAL ENGINEERING CONSTRUCTION, INC. IN THE AMOUNT OF $1,078,379 FOR THE LIVERMORE PARK PHASE V PROJECT, PROJECT NO. 002643, FROM THE PARK DEDICATION (QUIMBY) FUND (FUND 240) IN THE AMOUNT OF $787,226 AND FROM THE PARK IMPROVEMENTS IMPACT FUND (FUND 412) IN THE AMOUNT OF $291,153, AND APPROPRIATION OF FUNDS IN THE AMOUNT OF $147,974 FROM FUND 412, FOR A TOTAL PROJECT BUDGET OF $1,347,974

WHEREAS, the future Livermore Park Phase V project addresses development of approximately 4.5 acres of the remaining undeveloped parkland bounded by Riley Street to the north and McAdoo Drive to the east; and

WHEREAS, the future Livermore Park Phase V project will fulfill a goal of the Parks and Recreation Master Plan - 2015 Update; and

WHEREAS, plans and specifications were prepared for this work, publicly advertised for bids on February 11, 2026, and bids were opened on March 18, 2026; and

WHEREAS, Frontline General Engineering Construction, Inc. was the lowest responsible, responsive bidder with a bid of $1,078,379; and

WHEREAS, the Livermore Park Phase V project is included in the FY 2025-26 Capital Improvement Plan with an approved project budget of $1,200,000 with $800,000 budgeted in the Park Dedication (Quimby) Fund (Fund 240) and $400,000 budgeted in the Park Improvements Impact Fund (Fund 412) ; and

WHEREAS, staff is recommending including soft costs (staff time, materials testing, environmental monitoring, etc.) estimated at $161,757 funded in the Park Impact Fee Fund (Fund 412) as part of the project budget for a new updated total project budget amount of $1,347,974; and

WHEREAS, the contract will be in a form acceptable to the City Attorney:

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Folsom that the City Manager is authorized to execute a construction agreement with Frontline General Engineering Construction, Inc., for construction of the Livermore Park Phase V Project (Project 002643) in the amount of $1,078,379 with a 10% construction contingency in the amount of $107,838 for a not to exceed contract total of $1,186,217.

BE IT FURTHER RESOLVED that the Chief Financial Officer is authorized to appropriate $147,974 in the Park Improvements Impact Fund (Fund 412) to the Livermore Park Phase V Project (Project 002643) for a new total project budget of $1,347,974.

PASSED AND ADOPTED this 14th day of April 2026, by the following roll-call vote:

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

Justin Raithel, MAYOR

ATTEST:

Christa Freemantle, CITY CLERK

Attachment 2

CITY OF FOLSOM

SEALED PROPOSAL

(MUST BE SIGNED BY BIDDER)

Sealed Proposals will be received at the City Clerk's Office, City of Folsom, 50 Natoma Street, Folsom, California 95630 up to the hour of **2:00 PM on Wednesday, March 18, 2026** and opened at **2:05 PM**, and read aloud in City Council Chambers at the address provided in this solicitation, 50 Natoma Street, Folsom, California.

The undersigned hereby proposes and agrees to furnish any and all required labor, material, transportation, and services for

Livermore Community Park – Phase V Project

in the City of Folsom, County of Sacramento, California.

The work is to be done in strict conformity with the Contract Documents, at the following Lump Sum and/or Unit Prices:

No.	Description	Quantity	Unit	Unit Price	Total
1	Mobilization (10%)	1	LS	51,349.24	51,349.24
2	Traffic Control Plan	1	LS	13,510.75	13,510.75
3	Temporary Construction Fence	1	LS	11,848.45	11,848.45
4	SWPPP Implementation	1	LS	27,340.99	27,340.99
5	Clearing and Grubbing	92,618	SF	0.48	44,456.64
6	Site Demolition	1	LS	8,298.40	8,298.40
7	Temporary Construction Sign	1	EA	1,853.10	1,853.10
8	Construction Staking	1	LS	11,500	11,500.00
9	Earthwork (w/ 1,000 CY of Export)	7,550	CY	12.33	~~93,091.50~~ 93,091.15
10	Utility Potholing	8	EA	278.30	~~2,226.40~~ 226.40
11	Bioretention Basin	1	LS	25,961.94	25,961.94
12	Grouted Drainage Cobble (3")	1	LS	1,632.84	1,632.84
13	Service Connection and Modification (Electrical)	1	LS	1,029.25	1,029.25
14	Trenching, Backfilling, Boxes, Conduit and Wire (Electrical)	1	LS	63,569.70	63,569.70
15	Lighting and Foundation Installation	1	LS	113,524.55	~~113,524.55~~ 113,524.55
16	Collapsible Bollard	2	EA	2,767.90	5535.80
17	6x6 Wood Post	27	EA	425.20	11,480.40
18	Detectable Warning: Truncated Domes	240	SF	48.35	11,604.00
19	Post and Cable Fence	350	LF	51.96	18,186.00
20	Concrete Paving	1,725	SF	11.80	20,355.00
21	City Standard Driveway	2	EA	6,898.69	13,797.38

22	City Standard Curb Ramps	5	EA	2541.97	12,709.85
23	City Standard Type 2 Curb and Gutter	315	LF	103.25	32,523.75
24	City Standard Type 5 Curb	1,664	LF	58.40	97,177.60
25	REMOVED	-	-		
26	Parking Lot AC Paving with AB (3" / 8.5")	30,017	SF	4.40	132,074.80
27	Bike Trail AC Paving with AB Shoulders (4" / 6")	16,441	SF	6.63	109,003.83
28	Concrete Paving at Accessible Stalls	90	SF	80.76	7,268.40
29	Accessible Symbols and Striping	3	EA	1,195.23	3585.69
30	Signage (ADA)	3	EA	1105.33	3,316.59
31	Striping	1	LS	12,751.26	12,751.20
32	Trash Receptacle	1	EA	3,086.23	3,086.23
33	Irrigation System (Trees only)	13,237	SF	2.63	34,813.31
34	Soil Fertility Test	1	EA	1,150.00	1150.00
35	Soil Amendments (Planted areas only)	13,237	SF	0.63	8,339.31
36	Finish Grading (Planted areas only)	13,237	SF	0.22	2,912.14
37	Biofiltration Sod	8,277	SF	3.53	29,217.81
38	Trees (15 Gallon)	24	EA	517.88	12,429.12
39	Bark Mulch (3")	194	CY	77.96	15,124.42
40	60-Day Maintenance	1	LS	3,450.00	3,450.00
41	Native Hydroseed (at Disturbed Areas)	13,233	SF	0.40	5,293.20

TOTAL BID $1,078,379.40

Total Project Bid, Item Nos. 1 through 43, shall be (spell out) One Million Seventy-eight thousand three hundred Seventy-nine dollars and Forty cents Dollars.

Upon receipt of the documents, the Construction Agreement shall be executed by the Contractor in triplicate. All three copies of the Construction Agreement, together with the Guarantee, Performance Bond, Payment Bond, Certificates of Insurance and insurance endorsements shall be returned to the City within (10) Calendar Days of receipt of the documents. If awarded the contract, the undersigned the Contractor shall begin work within ten (10) Calendar Days from and receipt of written Notice to Proceed from the City to the Contractor.

In determining the amount bid by each bidder, the City of Folsom (City) shall disregard mathematical errors in addition, subtraction, multiplication, and division that appear obvious on the face of the Proposal. When such a mathematical error appears on the Proposal, the City shall have the right to correct such error and to compute the total amount bid by said bidder on the basis of the corrected figure or figures.

When an item price is required to be set forth in the Proposal, and the total for the item set forth separately does not agree with a figure which is derived by multiplying the item price times the Engineer's estimate of the quantity of work to be performed for said item, the item price shall prevail over the sum set forth as the total for the item unless, in the sole discretion of the City, such a procedure would be inconsistent with the policy of the bidding procedure. The total paid for each such item of work shall be based upon the item price and not the total price. Should the Proposal contain only a total price for the item and the

item price is omitted, the City shall determine the item price by dividing the total price for the item by Engineer's estimate of the estimated quantities of work to be performed as items of work.

If the Proposal contains neither the item price nor the total price for the item, then it shall be deemed incomplete and the Proposal shall be disregarded.

It is understood that this bid is based upon completion of the work to within a period of 120 working days commencing on the day the Notice to Proceed is issued.

The amount of the liquidated damages to be paid by the Contractor for failure to complete the entire work by the Completion Date (as extended, if applicable) will be **$2,000 for each working day**, continuing to the time at which the work is completed. Such amount is the actual cash value agreed upon as the loss to the City resulting from Contractor's default.

The undersigned represents and warrants that the undersigned has examined the location of the proposed work and is familiar with the local conditions at the place where the work is to be done, and the undersigned has reviewed and understands the plans, specifications and other contract documents, and the undersigned is satisfied with all conditions for the performance of the work.

The undersigned has checked carefully all of the above figures and understands that the City of Folsom will not be responsible for any errors or omissions on the part of the undersigned in making up this bid.

The contractor shall initial below that he has received the appropriate addenda and has incorporated the addenda into his bid.

Addenda	Received and Acknowledged	
No. 1	2/26/2026	JP
No. 2	3/16/2026	JP
No. 3		

BIDDER'S CHECKLIST (ENSURE ALL OF THE FOLLOWING ARE INCLUDED WITH THIS SEALED PROPOSAL):

- ☐ Acknowledgements of all issued addenda
- ☐ Certificate of Authorization
- ☐ Sub-Bidder Form
- ☐ Noncollusion Affidavit
- ☐ Worker's Compensation Insurance Certification
- ☐ Resolution of Disputes
- ☐ Bidders's Bond

BID DEPOSIT ENCLOSED IN THE FOLLOWING FORM:

$ _____ not less than ten percent (10%) of amount bid.

☐ CERTIFIED CHECK

☐ MONEY ORDER

☐ CASHIER'S CHECK

☑ BID BOND

CONTRACTOR

Frontline General Engineering Construction, Inc.

By: _____
Signature

Address: 16440 Ashland Ave San Lorenzo, CA 94580

Telephone No.: (510) 954 - 0739

Contractor's License: 1047164

Dept. of Ind. Relations Reg. No.: 1000634065 and a copy of said registration is enclosed as part of this sealed proposal.

License Required: **Class A – General Engineering Contractor**

Valid Contractor's License No. 1047164 is held by the bidder.

The Expiration date is 01/31/2028 and a copy is provided.

Representations contained within this bid are made under penalty of perjury.

NONCOLLUSION AFFIDAVIT

To be Executed by Bidder and Submitted with Bid

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness accuracy, or validity of that document.

STATE OF CALIFORNIA

COUNTY OF San Joaquin

Jesus Pedroza, being first duly shown, deposes and says that he or she is CEO of Frontline General Engineering Construction INC, the party making the forgoing Bid that the Bid is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization, or corporation; that the Bid is genuine and not collusive or sham; that the Bidder has not directly or indirectly colluded, conspired, connived, or agreed with any bidder or anyone else to put in a sham Bid, or that anyone shall refrain from bidding; that Bidder has not in any manner, directly or indirectly, sought by agreement, communication, or conference with anyone to fix the bid price of the Bidder or any other bidder, or to fix any overhead, profit, or cost element of the bid price, or of that of any other bidder, or to secure any advantage against the public body awarding the contract of anyone interested in the proposed contract; that all statements contained in the Bid are true; and further, that the Bidder has not, directly or indirectly, submitted his or her Bid price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto, or paid, and will not pay, any fee to any corporation, partnership, company association, organization, bid depository, or to any member or agent thereof to effectuate a collusive or sham Bid.

State of California County of San Joaquin
Subscribed and sworn to (or affirmed) before me on this 16th day of March, 2026 by Jesus Pedroza proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.
Notary Signature Maria del Pilar Torres

Signed: _____

Title: CEO

Subscribed and sworn to before me this 16th day of March, 2026

Maria del Pilar Torres
Notary Public

(seal)

MARIA DEL PILAR TORRES
COMM. #2511810
Notary Public - California
San Joaquin County
My Comm. Expires Mar. 7, 2029

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness accuracy, or validity of that document.

State of _____ County of _____

Subscribed and sworn to (or affirmed) before me on this _____ day of _____, 20____ by _____ proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

Notary Signature _____

CERTIFICATE OF AUTHORIZATION

(If Bidder is a Corporation or a Limited Liability Corporation)

STATE OF CALIFORNIA

COUNTY OF San Joaquin

I HEREBY CERTIFY that at a meeting of the Board of Directors of the Frontline General Engineering Construction, Inc., a corporation existing under the laws of the State of California, held on March 18, 2026, the following resolution was duly passed and adopted:

"RESOLVED, that Jesus Pedroza, as the President of the Corporation, be and is hereby authorized to execute the Bid dated March 18, 2026, to the City of Folsom and this Corporation and that his/her execution thereof, attested by the Secretary of the Corporation, and with the Corporate seal fixed, shall be the official act and deed of this Corporation."

I further Certify that said resolution is now in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the Corporation this 17th day of March, 2026.

FRONTLINE GENERAL ENGINEERING CONSTRUCTION INC CORPORATE SEAL 2020 CALIFORNIA

(seal)

Secretary

Jesus Pedroza

Corporate Officer

4448 W. Pine Haven Drive

Tracy CA 95304

Corporate Address

CALIFORNIA CODE SECTIONS

Public Contracts Code §7103.5. Unfair business practices claim; assignment by contractor to awarding body

(a) As used in this section:

(1) "Public works contract" means a contract awarded through competitive bids by the state or any of its political subdivisions or public agencies, on whose behalf the Attorney General may bring an action pursuant to subdivision (c) of Section 16750 of the Business and Professions Code, for the erection, construction, alteration, repair, or improvement of any structure, building, road, or other improvement of any kind.

(2) "Awarding body" means the state or the subdivision or agency awarding a public works contract.

(b) In entering into a public works contract or subcontract to supply goods, services, or materials pursuant to a public works contract, the contractor or subcontractor offers and agrees to assign to the awarding body all rights, title, and interest in and to all causes of action it may have under Section 4 of the Clayton Act (15 U.S.C. Sec. 15) or under the Cartwright Act (Chapter 2 (commencing with Section 16700) of Part 2 of Division 7 of the Business and Professions Code), arising from purchases of goods, services, or materials pursuant to the public works contract or the subcontract. This assignment shall be made and become effective at the time the awarding body tenders final payment to the contractor, without further acknowledgment by the parties.

(c) Subdivision (b) shall be included in full in the specifications for the public works contract or in the general provisions incorporated therein and shall be included in full in the public works contract or in the general provisions incorporated therein.

Added Stats 1978 Ch 414 § 1.

Government Code §4552. Assignment by bidder to purchasing body of rights under federal law arising from purchases pursuant to bid

In submitting a bid to a public purchasing body, the bidder offers and agrees that if the bid is accepted, it will assign to the purchasing body all rights, title, and interest in and to all causes of action it may have under Section 4 of the Clayton Act (15 U.S.C. Sec 15) or under the Cartwright Act (Chapter 2 (commencing with Section 16700) of Part 2 of Division 7 of the Business and Professions Code), arising from purchases of goods, materials, or services by the bidder for sale to the purchasing body pursuant to the bid, Such assignment shall be made and become effective at the time the purchasing body tenders final payment to the bidder.

The preceding provisions of this section shall be included in full in any specifications for the public purchase and shall be included in full in the bid agreement or general provisions incorporated into the bid agreement.

Added Stats 1978 Ch 414 § 1.

BIDDER'S BOND

City of Folsom
Parks and Recreation Department

We, Frontline General Engineering Construction, Inc., as principal, and Granite Re, Inc. dba Granite Surety Insurance Company, as Surety are bound unto the City of Folsom, Parks and Recreation Department, hereafter referred to as "Obligee", in the penal sum of ten percent (10%) of the total amount of the bid including additive alternates, if any, of the Principal submitted to the Obligee for the work described below, for the payment of which sum we bind ourselves jointly and severally,

THE CONDITION OF THIS OBLIGATION IS SUCH, THAT:

WHEREAS, the Principal is submitting a bid to the obligee, for

Livermore Community Park Phase V Project

(Copy here the exact description of work, including location, as it appears on the proposal)

for which; bids are to be opened at Folsom, CA on March 18, 2026

(Insert date of bid opening)

NOW, THEREFORE, if the Principal is awarded the contract and within the time and manner required under the specification, after the prescribed forms are presented to him for signature, enters into a written contract, in the prescribed form, in accordance with the bid, and files two bonds with the Obligee, one to guarantee faithful performance of the contract and the other to guarantee payment for labor and materials as provided by law, then this obligation shall be null and void; otherwise, it shall remain in full force.

In the event suit is brought upon this bond by the Obligee and judgment is recovered, the Surety shall pay all costs incurred by the Obligee in such suit, including a reasonable attorney's fee to be fixed by the court.

Dated: March ~~18~~ 16th, 2026

By: _____

Principal: Frontline General Engineering Construction, Inc.

APPROVED AS TO FORM:

Surety: Granite Re, Inc. dba Granite Surety Insurance Company

Address: 10850 Gold Center Dr., Ste 150, Rancho Cordova, CA 95670

Telephone: 833-985-0288

_____
City Attorney

Attorney in Fact: _____

Kenneth D. Whittington, Attorney-in-Fact

GRANITE RE, INC. CORPORATE SEAL MINNESOTA

NOTICE:

A CERTIFICATE OF ACKNOWLEDGMENT IN ACCORDANCE WITH THE PROVISIONS OF CIVIL CODE SECTION 1189 MUST BE ATTACHED FOR EACH PERSON EXECUTING THIS AGREEMENT ON BEHALF OF CONTRACTOR AND SURETY.

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of the document.

ACKNOWLEDGMENT OF PRINCIPAL

State of California

County of San Joaquin

Maria del Pilar Torres
Notary Public

On this 16th day of March, 2026, before me _____ personally appeared

Here insert Name and Title of Officer

Jesus Pedroza, who proved to me on the basis of satisfactory evidence to be the person

Name of Signer

whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her authorized capacity, and that by his/her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

MARIA DEL PILAR TORRES
COMM. #2511810
Notary Public - California
San Joaquin County
My Comm. Expires Mar. 7, 2029

Signature _____
Signature of Notary Public

ACKNOWLEDGMENT OF SURETY

State of Oklahoma
County of Oklahoma

On this 18th day of March, 2023 before me personally come(s) Kenneth D. Whittington, Attorney in-Fact of Granite Re, Inc. dba Granite Surety Insurance Company with whom I am personally acquainted, and who, being by me duly sworn, says that he reside(s) in Oklahoma City, Oklahoma that he is the Attorney in Fact of Granite Re, Inc. dba Granite Surety Insurance Company, the company described in and which executed the within instrument; that he know(s) the corporate seal of such Company; and that the seal affixed to the within instrument is such corporate seal and that it was affixed by order of the Board of Directors of said company; and he signed said instrument as Attorney(s)-in-Fact of the said Company by like order.

KRISTA SHAMAN
NOTARY PUBLIC
STATE OF OKLAHOMA
#19002899
EXP. 03/19/27
IN AND FOR

_____
Notary Public

GR0392-14

Maria del Pilar Torres
Notary Public

GRANITE RE, INC. DBA GRANITE SURETY INSURANCE COMPANY
GENERAL POWER OF ATTORNEY

Know all Men by these Presents:

That GRANITE RE, INC. DBA GRANITE SURETY INSURANCE COMPANY, a corporation organized and existing under the laws of the State of MINNESOTA and having its principal office at the City of OKLAHOMA CITY in the State of OKLAHOMA does hereby constitute and appoint:

KENNETH D. WHITTINGTON; KYLE MCDONALD its true and lawful Attorney-in-Fact(s) for the following purposes, to wit:

To sign its name as surety to, and to execute, seal and acknowledge any and all bonds, and to respectively do and perform any and all acts and things set forth in the resolution of the Board of Directors of the said GRANITE RE, INC. DBA GRANITE SURETY INSURANCE COMPANY a certified copy of which is hereto annexed and made a part of this Power of Attorney; and the said GRANITE RE, INC. DBA GRANITE SURETY INSURANCE COMPANY through us, its Board of Directors, hereby ratifies and confirms all and whatsoever the said:

KENNETH D. WHITTINGTON; KYLE MCDONALD may lawfully do in the premises by virtue of these presents.

In Witness Whereof, the said GRANITE RE, INC. DBA GRANITE SURETY INSURANCE COMPANY has caused this instrument to be sealed with its corporate seal, duly attested by the signatures of its President and Assistant Secretary, this 31st day of July, 2023.

Kenneth D. Whittington, President

Kyle P. McDonald, Assistant Secretary

STATE OF OKLAHOMA)
) SS:
COUNTY OF OKLAHOMA)

On this 31st day of July, 2023, before me personally came Kenneth D. Whittington, President of the GRANITE RE, INC. DBA GRANITE SURETY INSURANCE COMPANY and Kyle P. McDonald, Assistant Secretary of said Company, with both of whom I am personally acquainted, who being by me severally duly sworn, said, that they, the said Kenneth D. Whittington and Kyle P. McDonald were respectively the President and the Assistant Secretary of GRANITE RE, INC. DBA GRANITE SURETY INSURANCE COMPANY, the corporation described in and which executed the foregoing Power of Attorney; that they each knew the seal of said corporation; that the seal affixed to said Power of Attorney was such corporate seal, that it was so fixed by order of the Board of Directors of said corporation, and that they signed their name thereto by like order as President and Assistant Secretary, respectively, of the Company.

My Commission Expires:
April 21, 2027
Commission #: 11003620

Notary Public

GRANITE RE, INC.
Certificate

THE UNDERSIGNED, being the duly elected and acting Assistant Secretary of GRANITE RE, INC. DBA GRANITE SURETY INSURANCE COMPANY, a Minnesota Corporation, HEREBY CERTIFIES that the following resolution is a true and correct excerpt from the July 15, 1987, minutes of the meeting of the Board of Directors of GRANITE RE, INC. DBA GRANITE SURETY INSURANCE COMPANY and that said Power of Attorney has not been revoked and is now in full force and effect.

> "RESOLVED, that the President, any Vice President, the Assistant Secretary, and any Assistant Vice President shall each have authority to appoint individuals as attorneys-in-fact or under other appropriate titles with authority to execute on behalf of the company fidelity and surety bonds and other documents of similar character issued by the Company in the course of its business. On any instrument making or evidencing such appointment, the signatures may be affixed by facsimile. On any instrument conferring such authority or on any bond or undertaking of the Company, the seal, or a facsimile thereof, may be impressed or affixed or in any other manner reproduced; provided, however, that the seal shall not be necessary to the validity of any such instrument or undertaking."

IN WITNESS WHEREOF, the undersigned has subscribed this Certificate and affixed the corporate seal of the Corporation this March 18, 2026.

Kyle P. McDonald, Assistant Secretary

GR-40 (CA) Ed. 06-24

WORKERS' COMPENSATION INSURANCE CERTIFICATION

TO THE CITY OF FOLSOM:

The undersigned does hereby certify that Bidder is aware of the provisions of Section 3700 et seq. of the Labor Code which require every employer to be insured against liability for workmen's compensation claims or to undertake self-insurance in accordance with the provisions of said Code, and that Bidder will comply with such provisions before commencing the performance of work on this contract.

Bidder: Frontline General Engineering Construction, Inc.

By: Jesus Pedroza

Title: CEO

Address: 16440 Ashland Ave
San Lorenzo, CA
94580

Date: 3/18/2026

PLEASE READ CAREFULLY BEFORE SIGNING

To be signed by authorized corporate officer or partner or individual submitting the bid. If bidder is: *(example)*

1. An individual using a firm name, sign: "John Doe, an individual doing business as Blank Company."
2. An individual doing business under his/her own name, sign your name only.
3. A co-partnership, sign: "John Doe, and Richard Doe, co-partners doing business as Blank Company, by, John Doe, Co-Partner."
4. A corporation, sign: "Blank Company, by John Doe, Secretary." (or other title).

RESOLUTION OF DISPUTES REGARDING THE BIDDING PROCESS

The lack of a prompt procedure to resolve disputes regarding the bidding process would impair the City's ability to carry out its purpose of constructing this project in a timely manner. Therefore, to the maximum extent authorized by law and notwithstanding any other procedures specified in documents referenced herein, all disputes and/or protests regarding the bidding process shall be subject to the following procedure. In submitting a bid to the City for this project, the bidder agrees to comply with and to be bound by this procedure.

1. Within five days after the opening of bids, bidder shall provide a written notice to the City of any and all mistakes regarding the bid for which a bidder requests relief. The City shall not consider any requests for relief due to mistake if notice is not received within the specified time period.

2. All bidders shall be provided with notice of the date and time of the City Council meeting at which the award of the contract for this project shall be considered. All bidders will be provided with an opportunity to bring to the City Council's attention disputes and/or protests regarding the bidding process. No bidder may bring any action or proceeding challenging the bidding process unless the alleged grounds for the dispute and/or protest are presented to the City Council before or during the meeting referenced above, and before action by the City Council on award of the contract.

3. Any bidder complying with the above procedure may bring an action within sixty (60) days from the action of the City Council, in accordance with Section 860 of the California Code of Civil Procedure, to determine the validity of the City Council's action on the award of the contract. The City shall be a defendant and shall be served with the summons and complaint in the action in the manner provided by law for the service of a summons in a civil action. In any such action the summons shall be in the form prescribed in Section 861.1 of the California Code of Civil Procedure except that in addition to being directed to "all persons interested in the matter of [specifying the matter]," it shall also be directed to the City. if the bidder bringing such action fails to complete the publication and such other notice as may be prescribed by the court in accordance with Section 861 of the California Code of Civil Procedure and to file proof thereof in the action within 60 days from the filing of his complaint, the action shall be dismissed on the motion of the City unless good cause for such failure is shown by the bidder.

Frontline General Engineering Construction, Inc.

Contractor

March 18, 2026

Date

Signature

SUB-CONTRACTOR FORM

As of March 1, 2015 Contractors (and sub-contractors) wishing to bid on public works contracts shall be registered with the State Division of Industrial Relations and certified to bid on Public Works contracts. A copy of the registration is required as part of this bid proposal.

Please register at: https://www.dir.ca.gov/public-works/contractor-registration.html

In accordance with Section 4104 of the Public Contract Code of the State of California, as amended, the following information is required for each subcontractor who will perform work amounting to more than one half of one percent (0.05%) of the Total Cost Base Bid. In addition, this form will be used to determine if the bidder is responsive to Section 2.09 of the General Provisions. In accordance with Section 4107.5 of the Public Contract Code, the Prime Contractor shall provide written notice to The City of Folsom within two working days of an inadvertent clerical error on the listing of sub-contractors.

Name of Sub-Bidder	Street Address of Shop, Mill, or Office	License Type and Number	Department of Industrial Relations Contractor Registration Number	Portion of Work to be Done by Specification Section	Percentage of Total Work
Sierra Asphalt Inc.	3755 OMEC Circle unit 2 Rancho Cordova California, 95742	C-12 457414	1000001305	Bid item 26,27 AC Paving	9.72%
Arrow Fence company	4025 Cincinnati Ave Rocklin, CA 95765	C-13 1101476	1000987123	Bid item 17, 18 Wood Post/Post & cable Fence	2.21%
Marina Landscape Inc	1683 E Louise Avenue Lathrop CA 95370	C-27 492862	1000000079	Bid item 33-38, 40,41 Landscape/irrigation Maintence	7.43%
Sierra Traffic Maricing, inc	9725 Del Road Suite B Roseville, CA 95747	C-32 755717	1000002783	Bid item 29,30,31 Striping and Signage	1.38%

Provide Additional Pages if Necessary to List All Sub-Contractors

Sebastian	7600 N. Palm Avenue, Fresno CA 93711	C-10 940822	1000012710	Bid item 13,14,15 Electrical	14.15%

ADDENDUM NO. 1

Date: February 25, 2026

LIVERMORE COMMUNITY PARK – PHASE V PROJECT

Bids to be received: **2:00 P.M., Wednesday, March 18, 2026**

This Addendum is applicable to the work designated herein and shall be a part of and be included in the Contract. The Contractor shall acknowledge his/her acceptance of this addendum by initialing the line designated 'Acknowledge Addenda' at the end of the Sealed Proposal Form. All other provisions of the RFP shall remain in effect. This addendum is hereby made a part of the RFP to the same extent as those provisions contained in the original documents and items thereof.

Item #1. Change: Sealed Proposals will be received at the City Clerk's Office, City of Folsom, 50 Natoma Street, Folsom, California 95630 up to the hour of **2:00 PM on Wednesday, March 18, 2026.**

Item #2. Change: Bid inquiries must be received on or before **2:00 pm on Wednesday, March 11, 2026.**

Item #3. Questions/Responses: The attached questions were submitted by an interested bidder. Corresponding responses are included for each question.

Item #4. Clarification: Additional project information including answers to all questions received to date will be issued in a separate addendum.

This Addendum, including this page, consists of 5 pages, including Revised Notice to Contractors, and Questions and Responses.

This concludes Addendum #1.

CITY OF FOLSOM
NOTICE TO CONTRACTORS

Sealed Proposals will be received at the City Clerk's Office, City of Folsom, 50 Natoma Street, Folsom, California 95630 up to the hour of **2:00 PM on Wednesday, March 18, 2026** and opened at **2:05 PM**, and read aloud in City Council Chambers at the address provided in this solicitation:

Livermore Community Park – Phase V Project

In accordance with the Contract Documents issued by the City of Folsom, bids must be submitted on printed forms supplied by the Parks and Recreation Department enclosed in an envelope marked:

SEALED PROPOSALS FOR:

Livermore Community Park – Phase V Project

Obtaining or Inspecting Contract Documents: Copies of the proposal forms and accompanying documents (project manual and specifications) will be available starting **2:00 pm on Wednesday, February 11, 2026** on the City of Folsom's website and through Public Purchase (https://www.publicpurchase.com). To submit a bid on this project, the digital contract documents must be downloaded through Public Purchase and **you must add yourself on the Plan Holders List through Public Purchase**. This places you on the plan holders list and ensures receipt of addenda by email.

This is a locally funded project; subject to local regulations and requirements of the City of Folsom Municipal Code and Ordinances, including wage rates, civil rights, etc. Bids must be on unit price basis. The amount of bid for comparison purposes will be the total sum based on unit prices.

Location, Description, and Completion of Work: This project is located in the City of Folsom, Sacramento County, at the intersection of Riley Street and McAdoo Drive. The work to be done is shown on the Plans, and generally consists of, but is not limited to, furnishing all labor, materials, and equipment to construct a parking lot and approximately 0.2 miles of a Class I trail connection as shown on the plans. This includes but is not limited to all site preparation, earthwork, grading; storm water retention improvements; dry utilities; site furnishing; site paving and hardscape; irrigation; planting; and all miscellaneous work as shown on the Contract Documents, including plans, specifications, and special provisions and included for the project.

All work shall be completed within 120 working days after the date of the written Notice to Proceed from the City. Working hours are further described in other sections of these specifications and shall not be performed by the Contractor on weekends or City designated holidays unless expressly permitted by the City of Folsom.

Contractor's License Requirement: In accordance with the Provisions of California Public Contract Code Section 3300, the City of Folsom has determined that the Contractor must possess a valid Class A General Engineering License, a Class B License, and all other classes

required by the categories and types of work included in this contract at the time of contract bid. Failure to possess the specified license shall render the bid non-responsive and shall act as a bar to award of the contract to any bidder not possessing said license at the time of bid.

Business License: The Contractor must comply with all of the requirements of the City Business License Ordinance, where applicable, before beginning work and through Contract Acceptance.

Bidder Questions: All bidders' questions shall be submitted in writing to the City of via email at the contact information provided below. No verbal responses to any questions concerning the content of the Plans and Contract Documents will be given. All responses will be in the form of written addenda to the Contract Documents and Plans. Inquiries or questions about alleged patent ambiguity of the plans, specifications, or estimate must be submitted as a bidder inquiry before bid opening. **Bid inquiries must be received on or before 2:00 pm on Wednesday, March 11, 2026**. After this time, the City will not consider these questions as bid protests.

City of Folsom
Parks and Recreation Department
Attn: Hannah Perez, City Project Manager
50 Natoma Street
Folsom, CA 95630
Email: hperez@folsom.ca.us

City affirmatively identifies this project as a "public work" as that term is defined by Labor Code Section 1720, and the project is, therefore, subject to prevailing wages under Labor Code Section 1771.

DIR Registration and Prevailing Wage Rates: Contractor and its subcontractors shall fully comply with all the provisions of the California Labor Code governing the performance of public works contracts including, but not limited to, payment of prevailing wages, registration with the DIR pursuant to Labor Code Section 1725.5 to be qualified to bid on this project or listed as a subcontractor pursuant to Public Contract Code 4104, limitations on time worked, compliance with apprentice requirements, maintenance of payroll records, posting of wages at the job site and prohibitions against discrimination.

The prevailing rates so determined are on file with the City Clerk and they are available for public inspection. They may also be obtained on the internet at http://www.dir.ca.gov/OPRL/dprewagedetermination.htm. Those prevailing wage rates hereby are incorporated in this Contract and made a part hereof. (See General Provisions, Article 6, Section 6.01)

Substitute Securities for Retention of Moneys: Pursuant to California Public Contracts Code, any contract awarded pursuant to this invitation for bid shall obtain a provision permitting the substitution of securities for any moneys withheld to ensure performance under the contract. The terms of such provisions shall be according to the requirements of the Public Contracts Code Section 22300.

Bonds: Each bid must be accompanied by security consisting only of cash, California Bank Cashier's Check, Certified Check, California Bank Money Order, or bid bond made payable to the "City of Folsom" in the sum of ten percent (10%) of the sum of the proposal. The successful bidder will be required to furnish, prior to performance of any work hereunder, a performance and payment bond subject to the provisions set forth in these contract documents.

Submission of Bids: The City Clerk will receive sealed bids until the date, time, and location indicated in this Notice to Contractors. Bids received after this time will not be accepted. Bids will only be accepted from registered plan holders. Bids not properly marked will be considered nonresponsive. The Contract will be awarded to the lowest responsive responsible bidder. The City will immediately open and publicly read the bids at the mentioned location after the specified closing time. All awards will be made in City's best interest.

Rejection and Protests of Bids: The City of Folsom and its City Council reserves the right to reject any and all bids or any parts thereof and waive any irregularities or informalities in any bid received or in the bidding to the extent permitted by law and to make awards in all or part of the best interest of the City. No bidder may withdraw their bid for a period of one hundred and twenty (120) calendar days after the date set for the bid opening. Bid protests must be submitted in writing to the attention of the City Clerk before 4:00 pm of the 3rd calendar day following the bid opening.

Cost Estimate (for Bonding Purposes): The Engineer's Estimated Construction Cost is $1,100,000.

Kelly Gonzalez
Parks & Recreation Director

February 25, 2026

Livermore Community Park - Phase V Project

Record of Responses to Questions

Questions received by the City of Folsom from an interested bidder are shown as numbered items. The City's responses are shown below each in bold font.

---

1. Is this project subject to a Project Labor Agreement (PLA) or CWTA?
   - **This project is not subject to a Project Labor Agreement (PLA) or CWTA.**

2. Is prior prequalification required to bid on this project?
   - **There is no prequalification required to bid on this project.**

3. Could you please provide the expected start and end dates for construction?
   - **The contract award will be going to City Council on April 14, 2026. A Notice to Proceed is anticipated to be issued on May 18, 2026.**

4. Would the City accept a bid from a Prime Contractor holding only a CSLB "A" license, provided that all subcontractors performing specialty work carry the appropriate and applicable licenses for their respective scopes?
   - **Yes, the City would accept a bid from a Prime Contractor holding only a CSLB "A" license, provided that all subcontractors performing specialty work carry the appropriate and applicable licenses for their respective scopes.**

5. Is there a pre-bid meeting scheduled for this project?
   - **There is no pre-bid meeting scheduled for this project.**

6. Would the city consider pushing this bid to Thursday or the following week?
   - **Please see Addendum No. 1, Item #1 for changes to the proposal due date.**

7. When is this project anticipated to begin construction?
   - **Please see answer to #3.**

ADDENDUM NO. 2

Date: March 13, 2026

LIVERMORE COMMUNITY PARK – PHASE V PROJECT

Bids to be received: **2:00 P.M., Wednesday, March 18, 2026**

This Addendum is applicable to the work designated herein and shall be a part of and be included in the Contract. The Contractor shall acknowledge his/her acceptance of this addendum by initialing the line designated 'Acknowledge Addenda' at the end of the Sealed Proposal Form. All other provisions of the RFP shall remain in effect. This addendum is hereby made a part of the RFP to the same extent as those provisions contained in the original documents and items thereof.

Item #1. Questions/Responses: The attached questions were submitted interested bidders. Corresponding responses are included for each question.

Item #2. Change: Plan changes affecting bid prices:

- L0.1: Removal of all existing 6x6 wood posts
- L1.0: Removed concrete paving at the ADA stalls, revised to AC paving
- L1.0: Added 22 new 6x6 wood posts.
- GR01: Revised earthwork numbers.
- GR02: Revised walkway on the south edge of the parking lot.
- GR05: Added hydroseed to slopes.

Plan changes not affecting bid prices:

- Cover Sheet: Removed Note #15 of the City of Folsom General Notes
- L1.0: Corrected arrow for the post and cable fence to the top of slope adjacent to the bike trail.
- L1.1: Detail 1 – clarified color of detectable tiles. Detail 2 – clarified length of striping, moved signs to back of curb to match site plan.
- GR01: Added construction staking note.
- GR02: Added Enlargement A and B to clarify driveways/ramps.
- GR02: Added grading notes, construction staking notes, and striping notes.
- GR02: Added sections H and I.
- GR02: Clarified bike path joining existing sidewalk elevations and slopes.
- GR03: Added notes to sections calling out 'AB Shoulder' and 'Post and Cable Fence'. Added City Standard Detail RD-02 showing City Standard Ramps. Added detail clarifying parking lot striping.
- GR04: Added sheet to clarify grading at site.
- GR05: Sheet number revised.
- E1: Corrected conduit callouts.
- Pothole Plan: Updated background, no plan changes.

Item #3. Change: Bid Schedule quantities revised to align with plan changes.

Item #4. Change: SP-4 Definition of Bid Items:

- Bid Item 9 revised to reflect revised earthwork numbers and include reference to the geotechnical report for the project prepared by Youngdahl and dated November 2023.
- Bid Item 17 revised to reflect the installation of new 6x6 wood posts.
- Bid Item 25 removed.
- Bid Item 26 title revised due to typo; changed to: Parking Lot AC Paving with AB (3" / 8.5")
- Bid Item 27 title revised due to typo; changed to: Bike Trail AC Paving with AB Shoulders (4" / 6")

Item #5. New: Bid Item 41 – Native Hydroseed (at Disturbed Areas) added to SP-4 Definition of Bid Items.

Item #6. New: AutoCAD files can be downloaded from PublicPurchase.com. **AutoCAD File Disclaimer:** AutoCAD files are provided for reference and convenience in preparing bids. These files are provided without warranty as to accuracy or completeness. In the event of any discrepancy, the Contract Documents shall govern.

This Addendum consists of 6 pages, including this page, the page before, and Questions and Responses.

This concludes Addendum #2.

March 13, 2026

Livermore Community Park Phase V Project

Record of Responses to Questions

Questions received by the City of Folsom from an interested bidder are shown as numbered items. The City's responses are shown below each in bold font.

---

1. Would it be possible for Morton & Pitalo to provide CAD files? I would like to use the information to perform an earthwork takeoff of the project.
   - **AutoCAD files can be downloaded from PublicPurchase.com. AutoCAD File Disclaimer: AutoCAD files are provided for reference and convenience in preparing bids. These files are provided without warranty as to accuracy or completeness. In the event of any discrepancy, the Contract Documents shall govern.**

2. Note 15 on CS (Cover Sheet) indicates "that this project includes joint utility installation which is not a part of these plans..." as shown in the snip-it below. Couple of questions:
   a) Can the City provide a copy of the joint utility plans?
      - **There is no joint utility installation associated with this project. Note 15 on the Cover Sheet has been removed. See the revised Delta 1 bid set.**

   b) Are the joint utilities to be completed under this project and is the price for the joint utilities apart of the contract bid?
      - **See answer to question #2a.**

3. During preparation of our estimate, we identified significant discrepancies between our take-off quantities and the quantities listed in the Bid Form, specifically for Bid Items #5, # 19, #24, #25, #27, #28, #35 and #37. These differences materially affect our pricing. Please confirm whether an addendum revising the Bid Form quantities will be issued, or if bidders are required to base their pricing strictly on the quantities provided in the Bid Form.
   - **Please see the revised Bid Form.**

4. The Post and Cable Fence Quantity in the Contract Docs calls for 1,073 LF which matches the West fence line on L1.0 only. Is this the only Post & Cable portion we are to price?
   - **Please see the answer to question #3.**

March 13, 2026

5. There is a significant difference between the bid item quantity and takeoff quantity for Bid Item 19, Post & Cable Fence. Please verify the quantity for this bid item.
    - **Please see the answer to question #3.**

6. Are all testing and inspections to be performed by the City of Folsom?
    - **Yes, with the exception of Soil Fertility Testing per Bid Item 34.**

7. Can the contractor use Recycled 3/4" Class II AB?
    - **Yes, as long as it conforms to the City of Folsom standard specification.**

8. Sheet GR02 Note 10 Construct Bike Path Guard Rail - Please reference the detail for this work in the City Standards and under what item and how it will be paid.
    - **Note 10 on sheet GR02 has been revised. See the revised Delta 1 bid set.**

9. On sheet GR02 - The concrete on the North side of the project near the (E) AT&T Box/ (E) Water Valve at the beginning of the bike trail has no structural section. Is this a sidewalk or a commercial driveway? Either way, please indicate the structural section.
    - **This is a sidewalk. Refer to the City of Folsom standard detail LS-37.**

10. Does the City have a spot for excess dirt from the site?
    - **No, the City does not have a location for exported dirt from this project.**

11. Does the paving area need a seal coat after paving operations are complete? If so, please indicate the seal coat.
    - **A seal coat is not required.**

12. Does the soil below 3/4" Class II AB (AB) need to be sterilized prior to placement of the AB?
    - **No.**

13. Page 5 paragraph 4 of the soils report indicates undocumented fill and minimal over-excavation. Please add an item and quantity for over-excavation and exhibit for reference of the areas to be over-excavated with depths... or will this work be paid at time and material if over-excavation is needed.
    - **Costs for overexcavation and recompaction of undocumented fill shall be included as part of Bid Item 9 – Earthwork. Per the geotechnical report for the project prepared by Youngdahl and dated**

November 2023 (pages 6-7), overexcavate and recompact a minimum of 3 feet of undocumented fill from below the final grades. Overexcavations extend laterally at least 5 feet beyond the proposed improvements.

14. Bid Item 5 Clearing and Grubbing: Sheet SP-10 paragraph 2 states "Arrange and pay for disconnecting, removing, capping and plugging utility services." Please identify utilities to be arranged and paid by the contractor for disconnecting, removing.
    - **See revised sheet SP-10.**

15. Bid Item 9 Earthwork: Sheet SP-13 - Can the quantity be revised to 3,903 CY's as shown on sheet GR01? It will be easier to determine the final pay quantity based on the area excavated.
    - **Please bid off the revised Delta 1 bid set.**

16. Bid Item 17 Relocate 6x6 Wood Post: Sheet SP-15 - At the option of the contractor, can these posts be removed and not reused? I assume many may be old and damaged during the course of removing the post and concrete at the base.
    - **Existing 6x6 wood posts are to be removed and disposed of as part of Bid Item 6. Bid Item 17 has been revised to address the installation of new 6x6 wood posts, see revised sheet SP-15.**

17. Bid Item 25 ADA Concrete Pad: Sheet SP-19 - What is the structural section of the ADA Concrete Pad?
    - **Bid Item 25 ADA Concrete Pad has been removed.**

18. Bid Item 26 Parking Lot AC Paving (3") with AB Shoulder (8.5"): Sheet SP-19 - Should this be 3" AC/ 8.5" AB Parking Lot Paving?
    - **The Bid Item 26 title has been revised, see revised Bid Form.**

19. Bid Item 27 Bike Trail AC Paving (4") with AB Shoulders (6"):
    a) Sheet SP-19 - Should this be a 4" AC/ 6" AB Bike Trail Paving?
       - **The Bid Item 27 title has been revised, see revised Bid Form.**

    b) Sheet GR03 Details A, A1, C and B - Can the shoulders be native soil? If not, please let us know what material it should be and how deep/ thick the shoulder along the bike trail should be.
       - **Bike Trail shoulders shall be aggregate base as per detail LS-39 on sheet L1.1. See revised Delta 1 bid set**

20. Bid Item 28 Concrete Paving at Accessible Stalls: Sheet SP-19 – What is the structural section of the concrete paving at the accessible stalls?

- **Refer to the City of Folsom standard detail LS-37.**

21. What is the depth the concrete for Bid Item 25 ADA Concrete Parking Pad? Is there AB underneath the concrete? If so, what is the depth of the AB?
    - **See answer to question #17.**

22. No trees are identified on the plans as being removed, are any trees to be removed that are not shown on the plans?
    - **There are no trees being removed as part of the scope of this project.**

23. Please confirm if the conduit call outs have mistakes. In the below example. Should the left side and the crossing trench read "New (2) 1.5"C' & the right hand side read "New (1) 1.5"C" instead of (3) as the descriptions don't add up.
    - **These were typos. See the revised Delta 1 bid set.**

24. The Bid Item Qty for Item 9 "Earthwork" is 7,200 CY. How was this number calculated? Is it both cut & fill added together? Our takeoff quantity is significantly less than this if it is only excavation. Please confirm the quantity for this bid item.
    - **Please bid off the revised Delta 1 bid set.**

25. Is the Hydroseeding scope of this project for Turf? I do not find a spec for it.
    - **See Bid Item 41 on the revised Bid Form.**

26. Is Soil Sterilant required at HMA Paving areas?
    - **No.**

27. Regarding bid item 4 – SWPPP Implementation, is the Contractor required to pay for an NOT & Annual Report?
    - **The City will pay for the SWPPP Notice of Termination (NOT) and Annual Report.**

28. Regarding rough grading, will overexcavation & recompaction of existing soil be required?
    - **Yes, as per the Geotechnical Report for the project prepared by Youngdahl and dated November 2023.**

29. Regarding Bid Item 9 Description on Page SP-13 can you confirm that you anticipate 600 cy of export? If additional export is required will Contractor be paid for it?
    - **Bid Item 9 – Earthwork has been revised. The anticipated export is 1,000 CY.**

End of Questions/Responses

Attachment 3

LIVERMORE PHASE 5 - BID RESULTS
2:00 P.M. March 18, 2025
Folsom Parks and Recreation

Contractor	Gabe Mendez Inc	PBM	All American Construction, Inc	B&M Builders	Doug Veerkamp	Frontline General Engineering	Martin General Engineering	Granite Construction
Base Bid	$ 1,289,914.76-	$ 1,110,347.05-	$1,241,343.40	$1,503,552.15	$1,168,668.40	$ 1,078,379.40	$ 1,176,792.85	$ 1,399,827.74
Total	$ -							

Hannah Perez
Authorized Designee

Brad Nelson
Authorized Designee

LIVERMORE PHASE 5 - BID RESULTS
2:00 P.M. March 18, 2025
Folsom Parks and Recreation

Contractor	Central Valley Engineering	Consolidated Engineering	F. Loduca Company	TJR Resources, Inc.				
Base Bid	$ 1,578,869 -	$ 1,332,359.22	$ 1,112,124.25 -	$ 1,268,793.51	$ -	$ -	$ -	$ -
Total	$ -							

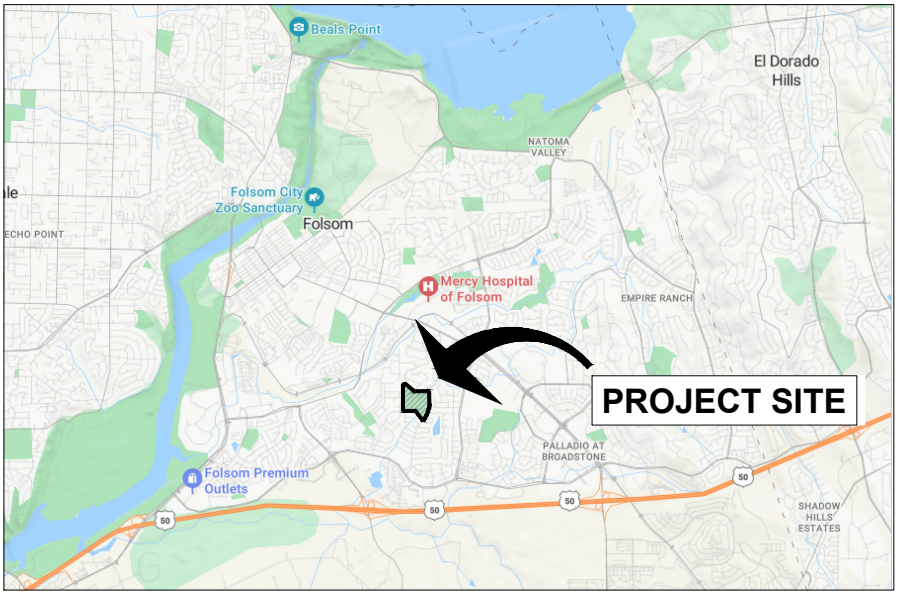
Hannah Perez
Authorized Designee

Brad Nelson
Authorized Designee

Attachment 4

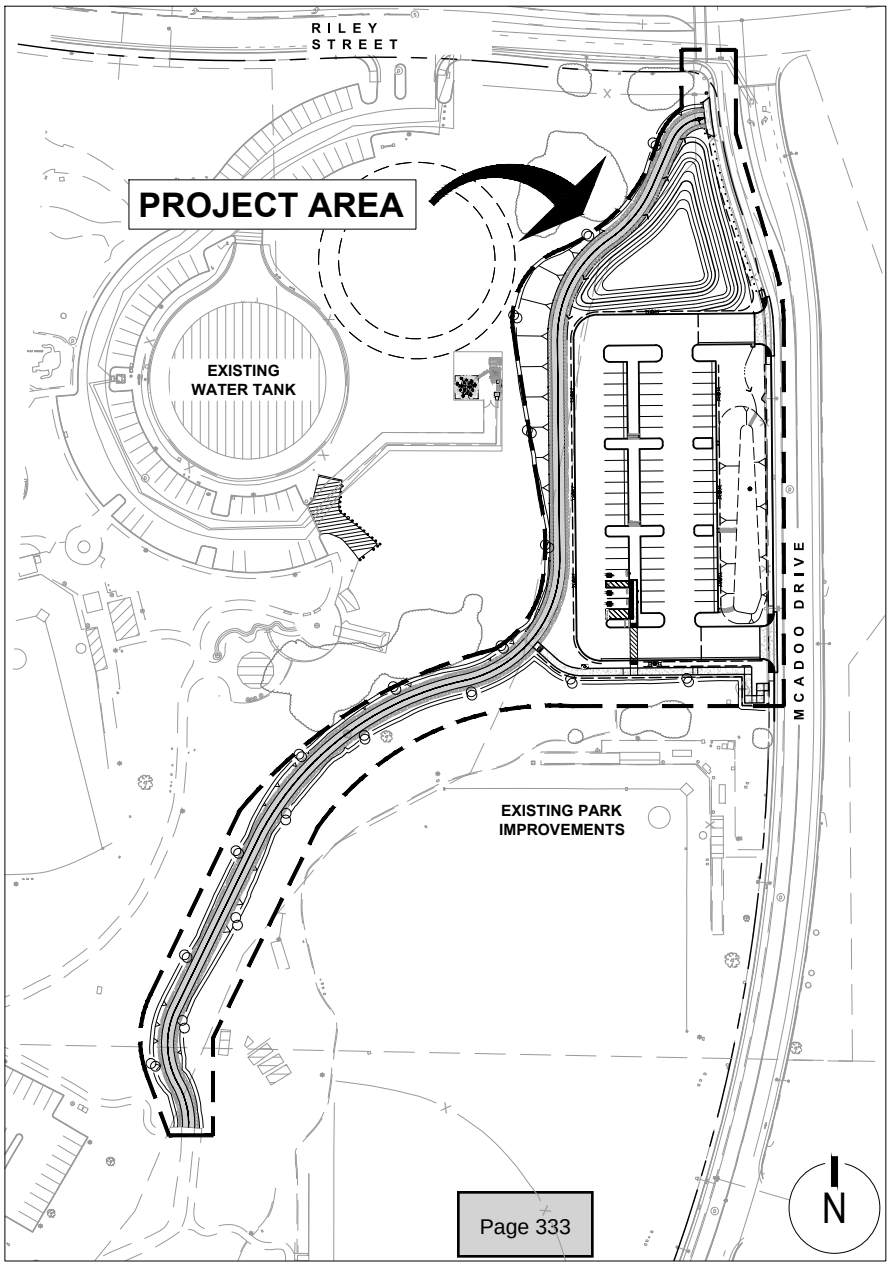
VICINITY MAP

NTS



SITE MAP

1" = 100'



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CITY OF
FOLSOM
DISTINCTIVE BY NATURE

Folsom City Council
Staff Report

MEETING DATE:	4/14/2026
AGENDA SECTION:	Consent Calendar
ITEM TITLE:	Resolution No. 11592 – A Resolution Authorizing the City Manager to Execute a Program Supplement Agreement with Caltrans for the Folsom Lake Crossing Phase 2 Safety Improvement Project, Project No. PW2601, Federal Project No. 5288(055)
FROM:	Public Works Department

RECOMMENDATION / CITY COUNCIL ACTION

The Public Works Department recommends that the City Council pass and adopt Resolution No. 11592 – A Resolution Authorizing the City Manager to Execute a Program Supplement Agreement with Caltrans for the Folsom Lake Crossing Phase 2 Safety Improvement Project, Project No. PW2601, Federal Project No. 5288(055).

BACKGROUND / ISSUE

In February of 2023, The City submitted a funding request through the Fiscal Year 2024 Congressionally Directed Spending (Earmark) Request process in the amount of $1,500,000 for the "design and construction of a safety median barrier along Folsom Lake Crossing between Folsom-Auburn Road and East Natoma Street" per the submitted request form.

In May of 2024, The City of Folsom was notified by Federal Highway Administration of the award of $1,040,00 in Congressionally Directed Spending (CDS) funds for "roadway safety improvements that may include a median barrier, pavement resurfacing, updated roadway delineation and segment lighting."

On April 22nd, 2025, City Council approved Resolution 11360 authorizing the City Manager to execute a program supplement agreement for the Folsom Lake Crossing Phase 2 Safety Improvements Project for reimbursement of design costs associated with the project.

On May 27th, 2025, City Council approved Resolution 11388 authorizing the City Manager to execute a design and consulting services contract with Kimley Horn and Associates in the amount of $132,442.19 to complete design, environmental, and right of way phases of the project.

The project has progressed through the required environmental clearance, right-of-way verification, and design phases in coordination with Caltrans Local Assistance and the Sacramento Area Council of Governments (SACOG). Final design has been completed, and all necessary approvals have been obtained to allow the project to proceed to construction.

The proposed project will consist of installation crack seal and slurry seal of the pavement surface, removal and replacement of pavement markings between Folsom Dam Road and Folsom Auburn Road, and installation of 3,890 feet of Double Thrie Beam Barrier Rail between the Folsom Dam Road & Folsom Lake Crossing intersection and the eastern most edge of the Folsom Lake Crossing bridge deck, as shown in the image below.



To proceed with the construction of the Folsom Lake Crossing Phase 2 Safety Improvement Project, the City of Folsom must execute a Program Supplement Agreement (PSA) with Caltrans Local Assistance. This agreement formalizes the use of the recently awarded Congressionally Directed Spending (CDS) grant funds. Per state guidelines, the PSA must be fully executed before the City can invoice Caltrans for reimbursement of eligible project expenses.

POLICY / RULE

Execution of an Administering Agency-State Agreement and/or Program Supplement Agreement requires City Council approval.

ANALYSIS

The City of Folsom is required to execute the Program Supplement Agreement with Caltrans Local Assistance to proceed with the construction of the Folsom Lake Crossing Phase 2 Safety Improvement Project. This project is eligible for reimbursement from Congressional Directed Spending (CDS) Program funds.

The City must invoice Caltrans to receive any federal or state reimbursement. Before invoicing Caltrans, the City must approve a Program Supplement Agreement for the Folsom Lake Crossing Phase 2 Safety Improvement Project. This is a Caltrans standard form that has previously been approved by the City Attorney for other projects, including:

- Folsom Boulevard Improvements
- Historic Folsom Station Phase I Project
- Green Valley Road Widening
- Riley Street Safety Improvement Project
- ITS Master Plan Implementation Project

The Folsom Lake Crossing Phase 2 Safety Improvement Project was included in the Fiscal Year 2025-26 Capital Improvement Plan with a total budget of $1,174,743. This project utilizes Transportation Improvement Fund (Fund 446) resources as matching funds for Congressional Directed Spending.

During the design process, the project scope was expanded to include additional pavement rehabilitation beyond what was identified in the original grant request to better maintain the pavement condition on Folsom Lake Crossing. The addition of this scope covers pavement preservation treatments and striping from Folsom Dam Road to Folsom Auburn Road on Folsom Lake Crossing and will be completed using local funds (Fund 446).

The breakdown of total project grant funding is as follows:

Preliminary Engineering - Federal Funds (CDS)	$ 117,251
Preliminary Engineering - Local Funds/Match (446 Fund)	$ 15,191
Construction - Federal Funds (CDS)	$ 922,749
Construction - Local Funds/Match (446 Fund)	$ 359,221
Total Project Funding	$ 1,414,412
Total Project Grant Funding	$ 1,040,000

ENVIRONMENTAL REVIEW

This action authorizes the City Manager to execute a Program Supplement Agreement with Caltrans for the Folsom Lake Crossing Phase 2 Safety Improvement Project. Approval of the agreement is an administrative action and not a “project” under the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines Section 15378(b)(5).

ATTACHMENTS

1. Resolution No. 11592– A Resolution Authorizing the City Manager to Execute a Program Supplement Agreement with Caltrans for the Folsom Lake Crossing Phase 2 Safety Improvement Project, Project No. PW2601, Federal Project No. 5288(055).

2. Program Supplement No. F035 Rev 1 for Federal-Aid Project No 03-5288F15

Submitted,

_____

Rebecca Neves, PUBLIC WORKS DIRECTOR/CITY ENGINEER

Attachment 1

RESOLUTION NO. 11592

A RESOLUTION AUTHORIZING THE CITY MANAGER TO EXECUTE A PROGRAM SUPPLEMENT AGREEMENT WITH CALTRANS FOR THE FOLSOM LAKE CROSSING PHASE 2 SAFETY IMPROVEMENT PROJECT, PROJECT NO. PW2601, FEDERAL PROJECT NO. 5288(055)

WHEREAS, the City of Folsom desires to install roadway safety features on Folsom Lake Crossing; and

WHEREAS, the Folsom Lake Crossing Phase 2 Safety Improvement Project is included in the FY 2025-26 Capital Improvement Plan; and

WHEREAS, Prior to invoicing Caltrans, the City must approve a Program Supplement Agreement for the Folsom Lake Crossing Phase 2 Safety Improvement Project; and

WHEREAS, final design has been completed, and all necessary approvals have been obtained to allow the project to proceed to construction; and

WHEREAS, the agreement will be in a form acceptable to the City Attorney:

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Folsom authorizes the City Manager to execute a Program Supplement Agreement with Caltrans for the Folsom Lake Crossing Phase 2 Safety Improvement Project, Project No. PW2601, Federal Project No. 5288(055).

PASSED AND ADOPTED this 14th day of April, 2026, by the following roll-call vote:

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

_____
Justin Raithel, MAYOR

ATTEST:

_____
Christa Freemantle, CITY CLERK

Attachment 2

PROGRAM SUPPLEMENT NO. F035 Rev. 1
to
ADMINISTERING AGENCY-STATE AGREEMENT
FOR FEDERAL-AID PROJECTS NO 03-5288F15

Adv. Project ID
0325000141

Date: M
Location: 03-SAC-0-FOL
Project Number: CPFL-5288(055)
E.A. Number:
Locode: 5288

This Program Supplement hereby adopts and incorporates the Administering Agency-State Agreement for Federal Aid which was entered into between the Administering Agency and the State on 10/18/2016 and is subject to all the terms and conditions thereof. This Program Supplement is executed in accordance with Article I of the aforementioned Master Agreement under authority of Resolution No. approved by the Administering Agency on (See copy attached).

The Administering Agency further stipulates that as a condition to the payment by the State of any funds derived from sources noted below obligated to this PROJECT, the Administering Agency accepts and will comply with the special covenants or remarks set forth on the following pages.

PROJECT LOCATION: In the City of Folsom, on Folsom Lake Crossing between Folsom Auburn Road and Folsom Dam Road

TYPE OF WORK: Construct Roadway Safety Improvements including a Median Barrier and Pavement Resurfacing

LENGTH: 0.0(MILES)

Estimated Cost	Federal Funds		Matching Funds		
	Y603	$1,040,000.00	LOCAL		OTHER
$1,414,412.00			$374,412.00		$0.00

CITY OF FOLSOM

By _____

Title _____

Date _____

Attest _____

STATE OF CALIFORNIA
Department of Transportation

By _____

Chief, Office of Project Management Oversight
Division of Local Assistance

Date _____

I hereby certify upon my personal knowledge that budgeted funds are available for this encumbrance:

Accounting Officer _____ **Date** 03/03/2026 $1,040,000.00

SPECIAL COVENANTS OR REMARKS

1. A. The ADMINISTERING AGENCY will advertise, award and administer this project in accordance with the current published Local Assistance Procedures Manual.

B. ADMINISTERING AGENCY agrees that it will only proceed with work authorized for specific phase(s) with an "Authorization to Proceed" and will not proceed with future phase(s) of this project prior to receiving an "Authorization to Proceed" from the STATE for that phase(s) unless no further State or Federal funds are needed for those future phase(s).

C. STATE and ADMINISTERING AGENCY agree that any additional funds which might be made available by future Federal obligations will be encumbered on this PROJECT by use of a STATE-approved "Authorization to Proceed" and Finance Letter. ADMINISTERING AGENCY agrees that Federal funds available for reimbursement will be limited to the amounts obligated by the Federal Highway Administration.

D. Award information shall be submitted by the ADMINISTERING AGENCY to the District Local Assistance Engineer within 60 days of project contract award and prior to the submittal of the ADMINISTERING AGENCY'S first invoice for the construction contract.

Failure to do so will cause a delay in the State processing invoices for the construction phase. Attention is directed to Section 15.6 "Award Package" of the Local Assistance Procedures Manual.

E. ADMINISTERING AGENCY agrees, as a minimum, to submit invoices at least once every six months commencing after the funds are encumbered for each phase by the execution of this Project Program Supplement Agreement, or by STATE's approval of an applicable Finance Letter. STATE reserves the right to suspend future authorizations/obligations for Federal aid projects, or encumbrances for State funded projects, as well as to suspend invoice payments for any on-going or future project by ADMINISTERING AGENCY if PROJECT costs have not been invoiced by ADMINISTERING AGENCY for a six-month period.

If no costs have been invoiced for a six-month period, ADMINISTERING AGENCY agrees to submit for each phase a written explanation of the absence of PROJECT activity along with target billing date and target billing amount.

ADMINISTERING AGENCY agrees to submit the final report documents that collectively constitute a "Report of Expenditures" within one hundred eighty (180) days of PROJECT completion. Failure of ADMINISTERING AGENCY to submit a "Final Report of Expenditures" within 180 days of PROJECT completion will result in STATE imposing sanctions upon ADMINISTERING AGENCY in accordance with the current Local Assistance Procedures Manual.

SPECIAL COVENANTS OR REMARKS

F. Administering Agency shall not discriminate on the basis of race, religion, age, disability, color, national origin, or sex in the award and performance of any Federal-assisted contract or in the administration of its DBE Program Implementation Agreement. The Administering Agency shall take all necessary and reasonable steps under 49 CFR Part 26 to ensure nondiscrimination in the award and administration of Federal-assisted contracts. The Administering Agency's DBE Implementation Agreement is incorporated by reference in this Agreement. Implementation of the DBE Implementation Agreement, including but not limited to timely reporting of DBE commitments and utilization, is a legal obligation and failure to carry out its terms shall be treated as a violation of this Agreement. Upon notification to the Administering Agency of its failure to carry out its DBE Implementation Agreement, the State may impose sanctions as provided for under 49 CFR Part 26 and may, in appropriate cases, refer the matter for enforcement under 18 U.S.C. 1001 and/or the Program Fraud Civil Remedies Act of 1986 (31 U.S.C. 3801 et seq.).

G. Any State and Federal funds that may have been encumbered for this project are available for disbursement for limited periods of time. For each fund encumbrance the limited period is from the start of the fiscal year that the specific fund was appropriated within the State Budget Act to the applicable fund Reversion Date shown on the State approved project finance letter. Per Government Code Section 16304, all project funds not liquidated within these periods will revert unless an executed Cooperative Work Agreement extending these dates is requested by the ADMINISTERING AGENCY and approved by the California Department of Finance.

ADMINISTERING AGENCY should ensure that invoices are submitted to the District Local Assistance Engineer at least 75 days prior to the applicable fund Reversion Date to avoid the lapse of applicable funds. Pursuant to a directive from the State Controller's Office and the Department of Finance; in order for payment to be made, the last date the District Local Assistance Engineer can forward an invoice for payment to the Department's Local Programs Accounting Office for reimbursable work for funds that are going to revert at the end of a particular fiscal year is May 15th of the particular fiscal year. Notwithstanding the unliquidated sums of project specific State and Federal funding remaining and available to fund project work, any invoice for reimbursement involving applicable funds that is not received by the Department's Local Programs Accounting Office at least 45 days prior to the applicable fixed fund Reversion Date will not be paid. These unexpended funds will be irrevocably reverted by the Department's Division of Accounting on the applicable fund Reversion Date.

H. As a condition for receiving federal-aid highway funds for the PROJECT, the Administering Agency certifies that NO members of the elected board, council, or other key decision makers are on the Federal Government Exclusion List. Exclusions can be found at www.sam.gov.

SPECIAL COVENANTS OR REMARKS

2. A. ADMINISTERING AGENCY shall conform to all State statutes, regulations and procedures (including those set forth in the Local Assistance Procedures Manual and the Local Assistance Program Guidelines, hereafter collectively referred to as "LOCAL ASSISTANCE PROCEDURES") relating to the federal-aid program, all Title 23 Code of Federal Regulation (CFR) and 2 CFR Part 200 federal requirements, and all applicable federal laws, regulations, and policy and procedural or instructional memoranda, unless otherwise specifically waived as designated in the executed project-specific PROGRAM SUPPLEMENT.

B. Invoices shall be formatted in accordance with LOCAL ASSISTANCE PROCEDURES.

C. ADMINISTERING AGENCY must have at least one copy of supporting backup documentation for costs incurred and claimed for reimbursement by ADMINISTERING AGENCY. ADMINISTERING AGENCY agrees to submit supporting backup documentation with invoices if requested by State. Acceptable backup documentation includes, but is not limited to, agency's progress payment to the contractors, copies of cancelled checks showing amounts made payable to vendors and contractors, and/or a computerized summary of PROJECT costs.

D. Indirect Cost Allocation Plan/Indirect Cost Rate Proposals (ICAP/ICRP), Central Service Cost Allocation Plans and related documentation are to be prepared and provided to STATE (Caltrans Audits & Investigations) for review and approval prior to ADMINISTERING AGENCY seeking reimbursement of indirect costs incurred within each fiscal year being claimed for State and federal reimbursement. ICAPs/ICRPs must be prepared in accordance with the requirements set forth in 2 CFR, Part 200, Chapter 5 of the Local Assistance Procedural Manual, and the ICAP/ICRP approval procedures established by STATE.

E. STATE will withhold the greater of either two (2) percent of the total of all federal funds encumbered for each PROGRAM SUPPLEMENT or $40,000 until ADMINISTERING AGENCY submits the Final Report of Expenditures for each completed PROGRAM SUPPLEMENT PROJECT.

F. Payments to ADMINISTERING AGENCY for PROJECT-related travel and subsistence (per diem) expenses of ADMINISTERING AGENCY forces and its contractors and subcontractors claimed for reimbursement or as local match credit shall not exceed rates authorized to be paid rank and file STATE employees under current State Department of Personnel Administration (DPA) rules. If the rates invoiced by ADMINISTERING AGENCY are in excess of DPA rates, ADMINISTERING AGENCY is responsible for the cost difference, and any overpayments inadvertently paid by STATE shall be reimbursed to STATE by ADMINISTERING AGENCY on demand within thirty (30) days of such invoice.

SPECIAL COVENANTS OR REMARKS

G. ADMINISTERING AGENCY agrees to comply with 2 CFR, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirement for Federal Awards.

H. ADMINISTERING AGENCY agrees, and will assure that its contractors and subcontractors will be obligated to agree, that Contract Cost Principles and Procedures, 48 CFR, Federal Acquisition Regulations System, Chapter 1, Part 31, et seq., shall be used to determine the allowability of individual PROJECT cost items.

I. Every sub-recipient receiving PROJECT funds under this AGREEMENT shall comply with 2 CFR, Part 200, 23 CFR, 48 CFR Chapter 1, Part 31, Local Assistance Procedures, Public Contract Code (PCC) 10300-10334 (procurement of goods), PCC 10335-10381 (non-A&E services), and other applicable STATE and FEDERAL regulations.

J. Any PROJECT costs for which ADMINISTERING AGENCY has received payment or credit that are determined by subsequent audit to be unallowable under 2 CFR, Part 200, 23 CFR, 48 CFR, Chapter 1, Part 31, and other applicable STATE and FEDERAL regulations, are subject to repayment by ADMINISTERING AGENCY to STATE.

K. STATE reserves the right to conduct technical and financial audits of PROJECT WORK and records and ADMINISTERING AGENCY agrees, and shall require its contractors and subcontractors to agree, to cooperate with STATE by making all appropriate and relevant PROJECT records available for audit and copying as required by the following paragraph:

ADMINISTERING AGENCY, ADMINISTERING AGENCY'S contractors and subcontractors, and STATE shall each maintain and make available for inspection and audit by STATE, the California State Auditor, or any duly authorized representative of STATE or the United States all books, documents, papers, accounting records, and other evidence pertaining to the performance of such contracts, including, but not limited to, the costs of administering those various contracts and ADMINISTERING AGENCY shall furnish copies thereof if requested. All of the above referenced parties shall make such AGREEMENT, PROGRAM SUPPLEMENT, and contract materials available at their respective offices at all reasonable times during the entire PROJECT period and for three (3) years from the date of submission of the final expenditure report by the STATE to the FHWA.

L. ADMINISTERING AGENCY, its contractors and subcontractors shall establish and maintain a financial management system and records that properly accumulate and segregate reasonable, allowable, and allocable incurred PROJECT costs and matching funds by line item for the PROJECT. The financial management system

SPECIAL COVENANTS OR REMARKS

of ADMINISTERING AGENCY, its contractors and all subcontractors shall conform to Generally Accepted Accounting Principles, enable the determination of incurred costs at interim points of completion, and provide support for reimbursement payment vouchers or invoices set to or paid by STATE.

M. ADMINISTERING AGENCY is required to have an audit in accordance with the Single Audit Act of 2 CFR 200 if it expends $750,000 or more in Federal Funds in a single fiscal year of the Catalogue of Federal Domestic Assistance.

N. ADMINISTERING AGENCY agrees to include all PROGRAM SUPPLEMENTS adopting the terms of this AGREEMENT in the schedule of projects to be examined in ADMINISTERING AGENCY's annual audit and in the schedule of projects to be examined under its single audit prepared in accordance with 2 CFR, Part 200.

O. ADMINISTERING AGENCY shall not award a non-A&E contract over $5,000, construction contracts over $10,000, or other contracts over $25,000 [excluding professional service contracts of the type which are required to be procured in accordance with Government Code sections 4525 (d), (e) and (f)] on the basis of a noncompetitive negotiation for work to be performed under this AGREEMENT without the prior written approval of STATE. Contracts awarded by ADMINISTERING AGENCY, if intended as local match credit, must meet the requirements set forth in this AGREEMENT regarding local match funds.

P. Any subcontract entered into by ADMINISTERING AGENCY as a result of this AGREEMENT shall contain provisions B, C, F, H, I, K, and L under Section 2 of this agreement.

3. Appendix E of the Title VI Assurances (US DOT Order 1050.2A)

During the performance of this agreement, the ADMINISTERING AGENCY, ADMINISTERING AGENCY'S contractors and subcontractor, (hereinafter referred to as the "contractor") agrees to comply with the following nondiscrimination statutes and authorities; including but not limited to:

Pertinent Nondiscrimination Authorities:

A. Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d et seq., 78 stat. 252), (prohibits discrimination on the basis of race, color, national origin); and 49 CFR Part 21.
B. The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, (42 U.S.C. 4601), (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);
C. Federal-Aid Highway Act of 1973, (23 U.S.C. 324 et seq.), (prohibits discrimination on the basis of sex);
D. Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. 794 et seq.), as

SPECIAL COVENANTS OR REMARKS

amended, (prohibits discrimination on the basis of disability); and 49 CFR Part 27;
E. The Age Discrimination Act of 1975, as amended, (42 U.S.C. 6101 et seq.), (prohibits discrimination on the basis of age);
F. Airport and Airway Improvement Act of 1982, (49 U.S.C. 4 71, Section 4 7123), as amended, (prohibits discrimination based on race, creed, color, national origin, or sex);
G. The Civil Rights Restoration Act of 1987, (PL 100-209), (Broadened the scope, coverage and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms "programs or
activities" to include all of the programs or activities of the Federal-aid recipients, subrecipients and contractors, whether such programs or activities are Federally funded or not);
H. Titles II and III of the Americans with Disabilities Act, which prohibit discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities (42 U.S.C. 12131-12189) as implemented by Department of Transportation regulations at 49 C.F.R. parts 37 and 38;
I. The Federal Aviation Administration's Nondiscrimination statute (49 U.S.C. 47123) (prohibits discrimination on the basis of race, color, national origin, and sex);
J. Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination because of limited English proficiency (LEP). To ensure compliance with Title VI, you must take reasonable steps to ensure that LEP persons have meaningful access to your programs (70 Fed. Reg. at 74087 to 74100);
K. Title IX of the Education Amendments of 1972, as amended, which prohibits you from discriminating because of sex in education programs or activities (20 U.S.C. 1681 et seq).

Folsom City Council
Staff Report

MEETING DATE:	4/14/2026
AGENDA SECTION:	Consent Calendar
SUBJECT:	Resolution No. 11593 – A Resolution Approving the Alder Creek West Large Lot Final Map and Authorizing the City Manager to Accept Offers of Dedication Associated with Said Map
FROM:	Public Works Department

RECOMMENDATION / CITY COUNCIL ACTION

The Public Works Department recommends that the City Council pass and adopt Resolution No. 11593 – A Resolution Approving the Alder Creek West Large Lot Final Map and Authorizing the City Manager to Accept Offers of Dedication Associated with Said Map

BACKGROUND / ISSUE

The Alder Creek Large Lot Tentative Subdivision Map (LLTSM) was approved by the City Council per Resolution No. 11318 on January 14, 2025. The map proposed to subdivide two (2) parcels totaling 362.8 acres in size into nine (9) individual parcels for future sale and development. The existing parcels are located north of White Rock Road and both east and west of Oak Avenue Parkway in the Folsom Plan Area Specific Plan (FPASP or Specific Plan).

No development rights are sought with the proposed Large Lot Subdivision Map. During the review process, and at the request of the Folsom Cordova Unified School District (FCUSD) a Minor Administrative Modification was approved under Resolution No. 11512 at the regularly scheduled City Council meeting held on December 9, 2025. This modification accommodated the relocation of a planned middle school site to Lot 2, adjacent to Lot 3, which is currently planned as a future high school site. Most proposed large lots correspond with the boundaries of the Specific Plan Land Use Plan (FPASP Figure 4.3), except for proposed Lot 1, which encompasses multiple Specific Plan Land Use designations, as shown in Table 1, below.

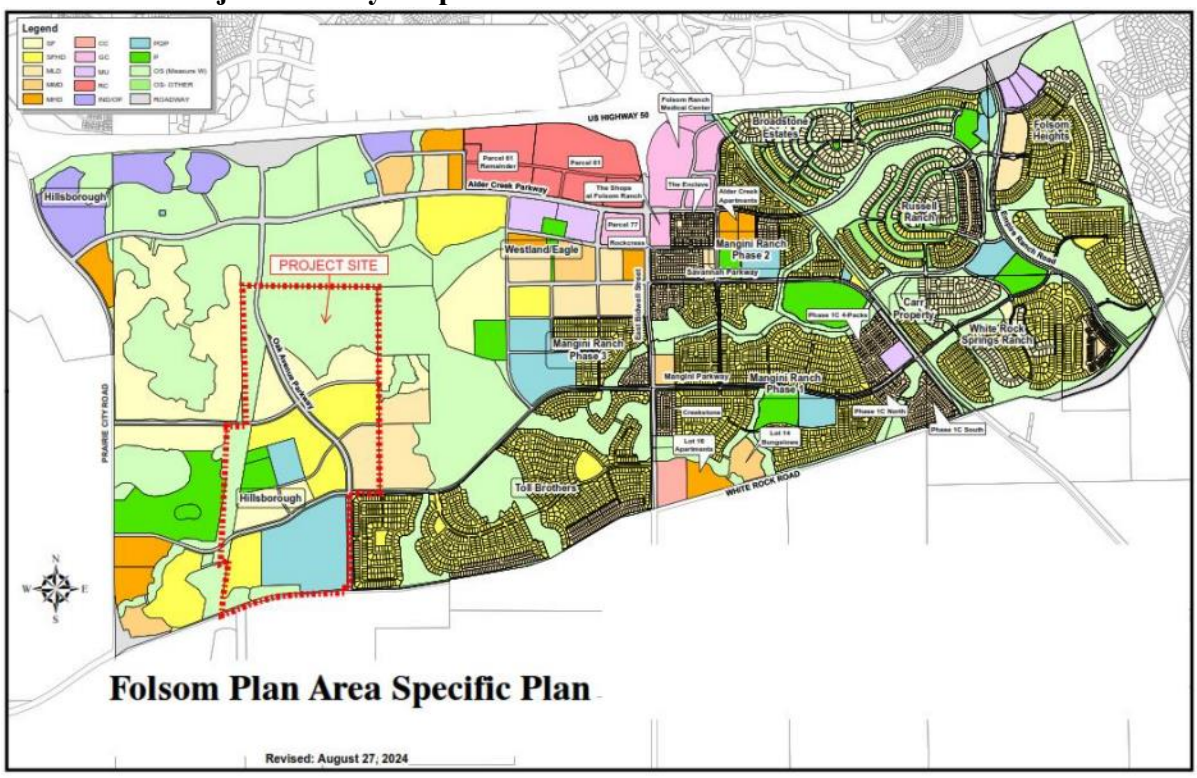
Future small lot maps will be consistent with the approved Land Use Plan, and any future General Plan and/or Specific Plan Amendments will be addressed as part of that future application effort.

TABLE 1: Land Use Summary

Project Summary		
Parcel #	**Land Use**	**Acres (Net)**
1	SP-SF/ SP-SFHD/ SP-MLD/ SP-PQP/ SP-P	169.1
2	SP-PQP	16.5
3	SP-PQP	60.6
4	SP-OS	4.8
5	SP-OS	4.2
6	SP-OS	88.7
7	SP-OS	17.5
8	SP-OS	1.2
9	SP-P	0.2
Total		**362.8**

The location of the project is shown in Figure 1 below, and the Large Lot Map is provided in Attachment 2.

FIGURE 1: Project Vicinity Map



POLICY / RULE

The Subdivision Map Act of the State of California and the City's Subdivision Ordinance require that the City Council approve Final Maps.

ANALYSIS

The Final Map and conditions of approval for the Alder Creek West Large Lot Map have been reviewed by the Public Works and Community Development Departments and other City departments. The Final Map has been found to be in substantial compliance with the approved Tentative Subdivision Map, and all conditions pertaining to the map have been satisfied.

Attachment 4 includes the conditions of approval for the Alder Creek West Large Lot Map. Portions and future parcels associated with the recording of this map will be coming forward through current applications in review for small lot vesting tentative subdivision maps.

ENVIRONMENTAL REVIEW

The City, as lead agency, determined that the proposed land use does not differ from the development scenario described in the Final Environmental Impact Report/Environmental Impact Statement (EIR/EIS) for the adopted FPASP. The California Environmental Quality Act (CEQA) provides that Projects which are consistent with an approved Specific Plan for which an EIR was prepared are exempt from the requirement to prepare additional environmental analysis. CEQA Guidelines section 15182 (c) provides specific criteria to determine whether this exemption applies. The City has reviewed the analysis and concurs that the Project is exempt from additional environmental review as provided in CEQA Guidelines 15182 (c).

ATTACHMENTS

1. Resolution No. 11593 – A Resolution Approving the Alder Creek West Large Lot Final Map and Authorizing the City Manager to Accept Offers of Dedication Associated with Said Map

2. Alder Creek West Large Lot Final Map

3. Alder Creek West Large Lot Tentative Subdivision Map

4. Table of Conditions of Approval for the Alder Creek West Tentative Subdivision Map

Submitted,

Rebecca Neves, PUBLIC WORKS DIRECTOR/CITY ENGINEER

ATTACHMENT 1

A Resolution Approving the Alder Creek West Large Lot Map and Authorizing the City Manager to Accept Offers of Dedication associated with Said Map

RESOLUTION NO. 11593

A RESOLUTION APPROVING THE ALDER CREEK WEST LARGE LOT FINAL MAP AND AUTHORIZING THE CITY MANAGER TO ACCEPT OFFERS OF DEDICATION ASSOCIATED WITH SAID MAP

WHEREAS, the Final Map for the Alder Creek West Large Lot Subdivision Map has been reviewed and approved by the City Engineer and City Surveyor as complying with the approved or conditionally approved Vesting Tentative Subdivision Map; and

WHEREAS, the City Council has reviewed the Final Map for the Alder Creek West Large Lot Map; and

WHEREAS, the City Council agrees to accept, any and all offers of dedication as shown on the Final Map for the Alder Creek West Large Lot Subdivision Map.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Folsom that the Alder Creek West Large Lot Final Map is hereby approved.

NOW, THEREFORE, BE IT FURTHER RESOLVED that the City Manager is hereby authorized to accept the offers of dedication for the Alder Creek West Large Lot Final Map as applicable.

PASSED AND ADOPTED this 14th day of April, 2026, by the following roll-call vote:

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

_____
Justin Raithel, MAYOR

ATTEST:

_____
Christa Freemantle, CITY CLERK

ATTACHMENT 2

Alder Creek West Large Lot Final Map

OWNER'S STATEMENT

THE UNDERSIGNED DOES HEREBY STATE THAT I AM THE ONLY PARTY HAVING ANY RECORD TITLE INTEREST IN THE REAL PROPERTY INCLUDED WITHIN THE BOUNDARIES OF THIS FINAL MAP OF "ALDER CREEK WEST LARGE LOT" AND THE CONSENT FROM NO OTHER PERSON IS NECESSARY, AND I CONSENT TO THE PREPARATION AND RECORDATION OF THIS FINAL MAP, AND DO HEREBY DEDICATE AS PUBLIC RIGHTS-OF-WAY, AND AS UTILITY EASEMENTS, OAK AVENUE PARKWAY, MANGINI PARKWAY, AND HAVEN PARKWAY.

I DO HEREBY DEDICATE FOR SPECIFIC PURPOSES THE FOLLOWING:

1. A PUBLIC EASEMENT FOR THE INSTALLATION AND MAINTENANCE OF DRAIN, GAS, SEWER AND WATER PIPES, AND FOR UNDERGROUND WIRES AND CONDUITS FOR ELECTRICAL, TELEVISION AND COMMUNICATIONS SERVICES, TOGETHER WITH ANY AND ALL APPURTENANCES PERTAINING THERETO ON, OVER, UNDER AND ACROSS THOSE STRIPS OF LAND SHOWN HEREON AND DESIGNATED "PUBLIC UTILITY EASEMENT" (PUE).

2. A PUBLIC EASEMENT FOR PEDESTRIAN ACCESS ON, OVER AND ACROSS THOSE STRIPS OF LAND SHOWN HEREON AND DESIGNATED "PEDESTRIAN ACCESS EASEMENT" (PAE).

3. A PUBLIC EASEMENT AND RIGHT OF WAY FOR THE INSTALLATION, REPAIR, REMOVAL OR REPLACEMENT OF LANDSCAPING TOGETHER WITH ANY AND ALL APPURTENANCES PERTAINING THERETO, ON, OVER, UNDER, ACROSS AND ABOVE THOSE STRIPS OF LANDS SHOWN HEREON AND DESIGNATED "LANDSCAPE EASEMENT" (LE).

4. A PUBLIC EASEMENT FOR THE INGRESS AND EGRESS TO THE CITY OF FOLSOM FOR VEHICLES ON, OVER AND ACROSS THOSE STRIPS OF LAND SHOWN HERON AND DESIGNATED AS "ACCESS EASEMENT".

ALDER CREEK WEST IMPROVEMENT COMPANY, LLC,
A CALIFORNIA LIMITED LIABILITY COMPANY

BY:
ITS:

BY: _____.
NAME:
TITLE:

NOTARY'S ACKNOWLEDGMENT

A NOTARY PUBLIC OR OTHER OFFICER COMPLETING THIS CERTIFICATE VERIFIES ONLY THE IDENTITY OF THE INDIVIDUAL WHO SIGNED THE DOCUMENT TO WHICH THIS CERTIFICATE IS ATTACHED, AND NOT THE TRUTHFULNESS, ACCURACY OR VALIDITY OF THAT DOCUMENT.

STATE OF CALIFORNIA

COUNTY OF _____

ON_____ BEFORE ME,_____, A NOTARY PUBLIC

PERSONALLY APPEARED _____
WHO PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO ME THAT HE/SHE/THEY EXECUTED THE SAME IN HIS/HER/THEIR AUTHORIZED CAPACITY(IES), AND THAT BY HIS/HER/THEIR SIGNATURE(S) ON THE INSTRUMENT THE PERSON(S), OR THE ENTITY UPON BEHALF OF WHICH THE PERSON(S) ACTED, EXECUTED THE INSTRUMENT.

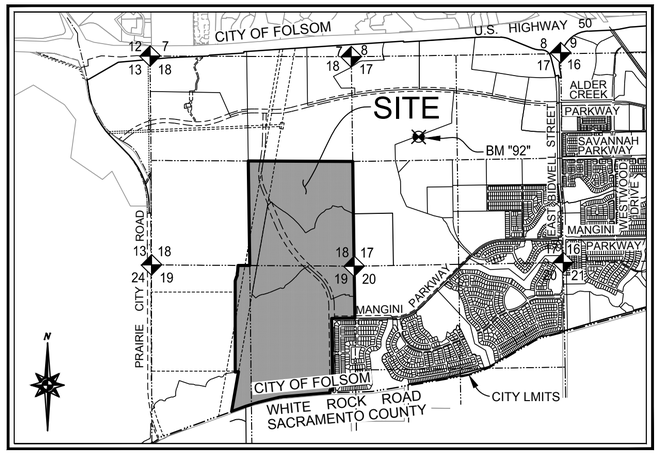
I CERTIFY UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING PARAGRAPH IS TRUE AND CORRECT.

WITNESS MY HAND AND OFFICIAL SEAL.

_____
SIGNATURE PRINTED NAME

MY PRINCIPAL PLACE OF BUSINESS IS _____COUNTY

MY COMMISSION EXPIRES: _____ MY COMMISSION NUMBER: _____



VICINITY MAP
N.T.S.

SURVEYOR'S STATEMENT

THIS MAP WAS PREPARED BY ME OR UNDER MY DIRECTION AND IS BASED UPON A FIELD SURVEY IN CONFORMANCE WITH THE REQUIREMENTS OF THE SUBDIVISION MAP ACT AND LOCAL ORDINANCE AT THE REQUEST OF ALDER CREEK WEST IMPROVEMENT COMPANY, LLC IN APRIL 2024. I HEREBY STATE THAT THIS FINAL MAP SUBSTANTIALLY CONFORMS TO THE CONDITIONALLY APPROVED TENTATIVE MAP; THAT THE MONUMENTS WILL BE OF THE CHARACTER AND WILL OCCUPY THE POSITIONS AS INDICATED AND WILL BE SET BY DECEMBER 31, 2028; AND THAT SAID MONUMENTS WILL BE SUFFICIENT TO ENABLE THE SURVEY TO BE RETRACED.

MACKAY & SOMPS CIVIL ENGINEERS, INC.



Preliminary
03/13/2026 12:03:31 PM

PEDRO JARQUIN, PLS 8268
EXPIRATION DATE: DECEMBER 31, 2027

DATE: _____

NAVD88 BENCHMARK-CITY OF FOLSOM

BENCHMARK "92" ELEVATION = 347.53 NAVD88

2" BRASS DISK STAMPED "CITY OF FOLSOM BM "92" ON THE SOUTHWEST CORNER OF THE CONCRETE OUTFALL AT HYDRO-MODIFICATION BASIN #8. THE LOCATION OF SITE IS APPROXIMATELY 1200 FEET+/- SOUTH OF ALDER CREEK PARKWAY AND 3,600 FEET+/- WEST OF EAST BIDWELL STREET.
APPROXIMATE LATITUDE: N38° 38' 08.74" LONGITUDE: W121° 07' 36.61"

THE BASIS FOR LEVELS WERE RUN FROM COUNTY BENCHMARK U01B-009 STAMPED "K-856" IN FEBRUARY 2014 BY MACKAY AND SOMPS CIVIL ENGINEERS, INC.

CITY ENGINEER'S STATEMENT

I HEREBY STATE THAT I HAVE EXAMINED THIS FINAL MAP OF "ALDER CREEK WEST LARGE LOT" AND FIND IT TO BE SUBSTANTIALLY THE SAME AS THE TENTATIVE MAP APPROVED BY THE CITY COUNCIL OF THE CITY OF FOLSOM, AND THAT ALL PROVISIONS OF THE SUBDIVISION MAP ACT AND ALL APPLICABLE CITY ORDINANCES HAVE BEEN COMPLIED WITH.

_____
REBECCA J. NEVES, RCE 71920
CITY ENGINEER
CITY OF FOLSOM
LICENSE EXPIRES: 12/31/2027

DATE: _____

CITY SURVEYOR'S STATEMENT

I HEREBY STATE THAT I HAVE EXAMINED THIS FINAL MAP OF "ALDER CREEK WEST LARGE LOT" AND I AM SATISFIED THAT SAID MAP IS TECHNICALLY CORRECT.

_____
GERALD A. YOUNG, L.S. 3852
CITY SURVEYOR
LICENSE EXPIRES: 6/30/2028

DATE: _____

CITY CLERK'S STATEMENT

I HEREBY STATE THAT THE CITY COUNCIL OF THE CITY OF FOLSOM HAS APPROVED THIS FINAL MAP OF "ALDER CREEK WEST LARGE LOT", AND HAS ACCEPTED, ON BEHALF OF THE PUBLIC, SUBJECT TO IMPROVEMENTS, ALL IRREVOCABLE OFFERS OF DEDICATION OFFERED HEREON FOR DEDICATION IN ACCORDANCE WITH THE TERMS OF THAT OFFER AND HAS APPROVED THE ABANDONMENT OF THE EASEMENTS LISTED HEREON.

_____
CHRISTA FREEMANTLE
CITY CLERK

DATE: _____

RECORDER'S STATEMENT

FILED THIS _____ DAY OF _____, 2026, AT _____ .M. IN BOOK _____OF MAPS, AT PAGE _____ AT THE REQUEST OF MACKAY & SOMPS CIVIL ENGINEERS, INC. TITLE TO THE LAND INCLUDED IN THIS FINAL MAP BEING VESTED AS PER CERTIFICATE NO. _____ON FILE IN THIS OFFICE.

_____ DOCUMENT NO.: _____
DONNA ALLRED
SACRAMENTO COUNTY RECORDER
STATE OF CALIFORNIA

BY:_____ FEE: $ _____
DEPUTY

SUBPM24-00233
FINAL MAP

ALDER CREEK WEST LARGE LOT

A MERGER AND RESUBDIVISION OF PARCEL 4 AS SHOWN ON THAT CERTAIN PARCEL MAP FILED FOR RECORD ON MAY 28, 2015 IN BOOK 223 OF PARCEL MAPS, AT PAGE 5, SACRAMENTO COUNTY RECORDS, AND RESULTANT PARCEL 3A AS SHOWN AND DESCRIBED IN THAT CERTAIN LOT LINE ADJUSTMENT RECORDED MAY 30, 2019 IN DOCUMENT NUMBER 201905301373, OFFICIAL RECORDS OF SACRAMENTO COUNTY, SITUATE IN SECTIONS 18 AND 19, TOWNSHIP 9 NORTH, RANGE 8 EAST, MOUNT DIABLO MERIDIAN

CITY OF FOLSOM • SACRAMENTO COUNTY • CALIFORNIA

MARCH 2026

MACKAY & SOMPS
ENGINEERS PLANNERS SURVEYORS
1025 Creekside Ridge Drive, Suite 150, Roseville, CA 95678 (916) 773-1189

OPTIONEE'S STATEMENT

TOLL WEST COAST LLC, A DELAWARE LIMITED LIABILITY COMPANY, AS OPTIONEE UNDER MEMORANDUM OF PURCHASE AGREEMENT RECORDED ON NOVEMBER 25, 2024, IN DOCUMENT NUMBER 202411250788, OFFICIAL RECORDS OF SACRAMENTO COUNTY, CALIFORNIA, HEREBY CONSENTS TO THE RECORDATION OF THIS MAP AND THE SUBDIVISION OF THE LANDS SHOWN HEREON.

TOLL WEST COAST LLC,
A DELAWARE LIMITED LIABILITY COMPANY

BY: _____ _____

NAME: GREGORY S. VAN DAM DATE
TITLE: VICE PRESIDENT

BY: _____ _____

NAME: SCOTT ESPING DATE
TITLE: ASSISTANT SECRETARY

NOTARY'S ACKNOWLEDGMENT

A NOTARY PUBLIC OR OTHER OFFICER COMPLETING THIS CERTIFICATE VERIFIES ONLY THE IDENTITY OF THE INDIVIDUAL WHO SIGNED THE DOCUMENT TO WHICH THIS CERTIFICATE IS ATTACHED, AND NOT THE TRUTHFULNESS, ACCURACY OR VALIDITY OF THAT DOCUMENT.

STATE OF CALIFORNIA

COUNTY OF _____

ON_____ BEFORE ME,_____, A NOTARY PUBLIC

PERSONALLY APPEARED _____
WHO PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO ME THAT HE/SHE/THEY EXECUTED THE SAME IN HIS/HER/THEIR AUTHORIZED CAPACITY(IES), AND THAT BY HIS/HER/THEIR SIGNATURE(S) ON THE INSTRUMENT THE PERSON(S), OR THE ENTITY UPON BEHALF OF WHICH THE PERSON(S) ACTED, EXECUTED THE INSTRUMENT.

I CERTIFY UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING PARAGRAPH IS TRUE AND CORRECT.

WITNESS MY HAND AND OFFICIAL SEAL.

_____
SIGNATURE PRINTED NAME

MY PRINCIPAL PLACE OF BUSINESS IS _____COUNTY

MY COMMISSION EXPIRES: _____ MY COMMISSION NUMBER: _____

NOTARY'S ACKNOWLEDGMENT

A NOTARY PUBLIC OR OTHER OFFICER COMPLETING THIS CERTIFICATE VERIFIES ONLY THE IDENTITY OF THE INDIVIDUAL WHO SIGNED THE DOCUMENT TO WHICH THIS CERTIFICATE IS ATTACHED, AND NOT THE TRUTHFULNESS, ACCURACY OR VALIDITY OF THAT DOCUMENT.

STATE OF CALIFORNIA

COUNTY OF _____

ON_____ BEFORE ME,_____, A NOTARY PUBLIC

PERSONALLY APPEARED _____
WHO PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO ME THAT HE/SHE/THEY EXECUTED THE SAME IN HIS/HER/THEIR AUTHORIZED CAPACITY(IES), AND THAT BY HIS/HER/THEIR SIGNATURE(S) ON THE INSTRUMENT THE PERSON(S), OR THE ENTITY UPON BEHALF OF WHICH THE PERSON(S) ACTED, EXECUTED THE INSTRUMENT.

I CERTIFY UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING PARAGRAPH IS TRUE AND CORRECT.

WITNESS MY HAND AND OFFICIAL SEAL.

_____
SIGNATURE PRINTED NAME

MY PRINCIPAL PLACE OF BUSINESS IS _____COUNTY

MY COMMISSION EXPIRES: _____ MY COMMISSION NUMBER: _____

TRUSTEE'S STATEMENT

FIRST AMERICAN TITLE INSURANCE COMPANY, A NEBRASKA CORPORATION, AS TRUSTEE UNDER DEED OF TRUST RECORDED ON NOVEMBER 25, 2024, IN DOCUMENT NUMBER 202411250789, OFFICIAL RECORDS OF SACRAMENTO COUNTY, CALIFORNIA, HEREBY CONSENTS TO THE RECORDATION OF THIS MAP AND THE SUBDIVISION OF THE LANDS SHOWN HEREON.

FIRST AMERICAN TITLE INSURANCE COMPANY,
A NEBRASKA CORPORATION

BY: _____ _____

NAME: DATE
TITLE:

NOTARY'S ACKNOWLEDGMENT

A NOTARY PUBLIC OR OTHER OFFICER COMPLETING THIS CERTIFICATE VERIFIES ONLY THE IDENTITY OF THE INDIVIDUAL WHO SIGNED THE DOCUMENT TO WHICH THIS CERTIFICATE IS ATTACHED, AND NOT THE TRUTHFULNESS, ACCURACY OR VALIDITY OF THAT DOCUMENT.

STATE OF CALIFORNIA

COUNTY OF _____

ON_____ BEFORE ME,_____, A NOTARY PUBLIC

PERSONALLY APPEARED _____
WHO PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO ME THAT HE/SHE/THEY EXECUTED THE SAME IN HIS/HER/THEIR AUTHORIZED CAPACITY(IES), AND THAT BY HIS/HER/THEIR SIGNATURE(S) ON THE INSTRUMENT THE PERSON(S), OR THE ENTITY UPON BEHALF OF WHICH THE PERSON(S) ACTED, EXECUTED THE INSTRUMENT.

I CERTIFY UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING PARAGRAPH IS TRUE AND CORRECT.

WITNESS MY HAND AND OFFICIAL SEAL.

_____
SIGNATURE PRINTED NAME

MY PRINCIPAL PLACE OF BUSINESS IS _____COUNTY

MY COMMISSION EXPIRES: _____ MY COMMISSION NUMBER: _____

TRUSTEE'S STATEMENT

FIRST AMERICAN TITLE INSURANCE COMPANY, A NEBRASKA CORPORATION, AS TRUSTEE UNDER DEED OF TRUST RECORDED ON NOVEMBER 25, 2024, IN DOCUMENT NUMBER 202411250794, OFFICIAL RECORDS OF SACRAMENTO COUNTY, CALIFORNIA, HEREBY CONSENTS TO THE RECORDATION OF THIS MAP AND THE SUBDIVISION OF THE LANDS SHOWN HEREON.

FIRST AMERICAN TITLE INSURANCE COMPANY,
A NEBRASKA CORPORATION

BY: _____ _____

NAME: DATE
TITLE:

NOTARY'S ACKNOWLEDGMENT

A NOTARY PUBLIC OR OTHER OFFICER COMPLETING THIS CERTIFICATE VERIFIES ONLY THE IDENTITY OF THE INDIVIDUAL WHO SIGNED THE DOCUMENT TO WHICH THIS CERTIFICATE IS ATTACHED, AND NOT THE TRUTHFULNESS, ACCURACY OR VALIDITY OF THAT DOCUMENT.

STATE OF CALIFORNIA

COUNTY OF _____

ON_____ BEFORE ME,_____, A NOTARY PUBLIC

PERSONALLY APPEARED _____
WHO PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO ME THAT HE/SHE/THEY EXECUTED THE SAME IN HIS/HER/THEIR AUTHORIZED CAPACITY(IES), AND THAT BY HIS/HER/THEIR SIGNATURE(S) ON THE INSTRUMENT THE PERSON(S), OR THE ENTITY UPON BEHALF OF WHICH THE PERSON(S) ACTED, EXECUTED THE INSTRUMENT.

I CERTIFY UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING PARAGRAPH IS TRUE AND CORRECT.

WITNESS MY HAND AND OFFICIAL SEAL.

_____
SIGNATURE PRINTED NAME

MY PRINCIPAL PLACE OF BUSINESS IS _____COUNTY

MY COMMISSION EXPIRES: _____ MY COMMISSION NUMBER: _____

SUBPM24-00233
FINAL MAP

ALDER CREEK WEST LARGE LOT

A MERGER AND RESUBDIVISION OF PARCEL 4 AS SHOWN ON THAT CERTAIN PARCEL MAP FILED FOR RECORD ON MAY 28, 2015 IN BOOK 223 OF PARCEL MAPS, AT PAGE 5, SACRAMENTO COUNTY RECORDS, AND RESULTANT PARCEL 3A AS SHOWN AND DESCRIBED IN THAT CERTAIN LOT LINE ADJUSTMENT RECORDED MAY 30, 2019 IN DOCUMENT NUMBER 201905301373, OFFICIAL RECORDS OF SACRAMENTO COUNTY, SITUATE IN SECTIONS 18 AND 19, TOWNSHIP 9 NORTH, RANGE 8 EAST, MOUNT DIABLO MERIDIAN

CITY OF FOLSOM • SACRAMENTO COUNTY • CALIFORNIA

MARCH 2026

MACKAY & SOMPS
ENGINEERS PLANNERS SURVEYORS
1025 Creekside Ridge Drive, Suite 150, Roseville, CA 95678 (916) 773-1189

SHEET 2 OF 9

NOTES

1. ALL CURVE DIMENSIONS ARE RADIUS, ARC LENGTH AND DELTA. ALL DISTANCES SHOWN ARE GROUND DISTANCES AND ARE IN FEET AND DECIMALS THEREOF. DUE TO ROUNDING THE SUM OF INDIVIDUAL DIMENSIONS MAY NOT EQUAL THE OVERALL DIMENSION.
2. THIS FINAL MAP CONTAINS 362.838± ACRES OF LAND GROSS CONSISTING OF 9 LARGE LOTS.
3. PROPERTY SUBJECT TO COMMUNITY FACILITIES DISTRICT 2013-1 (WATER FACILITIES AND SUPPLY) PER 20131230 OR 0311.
4. THE LAND LIES WITHIN THE BOUNDARIES OF PENDING SCHOOL FACILITIES IMPROVEMENT DISTRICT NO. 2.
5. PROPERTY SUBJECT TO COMMUNITY FACILITIES DISTRICT NO. 17 (WILLOW HILL PIPELINE) PER 20150224 OR 0424 AND 20150325 OR 0353.
6. THE LAND LIES WITHIN THE BOUNDARIES OF PROPOSED SCHOOL FACILITIES IMPROVEMENT DISTRICT NO. 3 PER 20060707 OR 662.
7. PROPERTY SUBJECT TO COMMUNITY FACILITIES DISTRICT NO. 18 (FOLSOM PLAN AREA - AREA-WIDE IMPROVEMENTS AND SERVICES) PER 20151209 OR 0427 AND DN 201811160465.
8. PROPERTY SUBJECT TO THE EASEMENTS, COVENANTS AND CONDITIONS CONTAINED IN 20150529 OR 1403. RE-RECORDED IN 20150709 OR 1404 AND 20150714 OR 0683.
9. PROPERTY SUBJECT TO THE EASEMENTS, COVENANTS AND CONDITIONS CONTAINED IN 20150529 OR 1402. RE-RECORDED IN 20150709 OR 1403 AND 20150714 OR 0682.
10. PROPERTY SUBJECT TO THE TERMS AND PROVISIONS CONTAINED IN THOSE DOCUMENTS ENTITLED "TIER 1 DEVELOPMENT AGREEMENT" PER 20110803 OR 0422; "FIRST AMENDED AND RESTATED TIER 1 DEVELOPMENT AGREEMENT" PER 20140715 OR 0552; "ASSIGNMENT AND ASSUMPTION AGREEMENT RELATIVE TO THE FOLSOM SOUTH SPECIFIC PLAN AMENDED AND RESTATED TIER 1 DEVELOPMENT AGREEMENT" PER 20150529 OR 1409, 20150529 OR 1410, 20150709 OR 1409, AND 20150709 OR 1410; "AMENDMENT NO. 1 TO FIRST AMENDED AND RESTATED TIER 1 DEVELOPMENT AGREEMENT" PER DN 201707110163 AND DN 201707110164; "ASSIGNMENT AND ASSUMPTION AGREEMENT RELATIVE TO THE FIRST AMENDED AND RESTATED TIER 1 DEVELOPMENT AGREEMENT" PER DN 202411250781 AND DN 202411250783.
11. PROPERTY SUBJECT TO THE TERMS AND PROVISIONS CONTAINED IN THOSE DOCUMENTS ENTITLED "WATER SUPPLY AND FACILITIES FINANCING PLAN AND AGREEMENT BETWEEN THE CITY OF FOLSOM AND CERTAIN LANDOWNERS IN THE FOLSOM PLAN AREA" PER 20130124 OR 1382; "ASSIGNMENT AND ASSUMPTION AGREEMENT RELATIVE TO WATER SUPPLY AND FACILITIES FINANCING PLAN AND AGREEMENT BETWEEN THE CITY OF FOLSOM AND CERTAIN LANDOWNERS IN THE FOLSOM PLAN AREA" PER 20130326 OR 1516; "AMENDMENT TO THE WATER SUPPLY AND FACILITIES FINANCING PLAN AND AGREEMENT BETWEEN THE CITY OF FOLSOM AND CERTAIN LANDOWNERS IN THE FOLSOM PLAN AREA" PER 20140603 OR 0959 AND 20140603 OR 0960; AND "SECOND AMENDMENT TO THE WATER SUPPLY AND FACILITIES FINANCING PLAN AND AGREEMENT BETWEEN THE CITY OF FOLSOM AND CERTAIN LANDOWNERS IN THE FOLSOM PLAN AREA" PER 20151211 OR 0142.
12. PROPERTY SUBJECT TO A PERPETUAL, NONEXCLUSIVE EASEMENT FOR AVIGATION AND INCIDENTAL PURPOSES IN FAVOR OF COUNTY OF SACRAMENTO AND CITY OF FOLSOM PER 20140715 OR 0553.
13. PROPERTY SUBJECT TO THE TERMS AND PROVISIONS CONTAINED IN DOCUMENT ENTITLED "CONSENT TO COMMON USE AGREEMENT" PER DN 201912270956.
14. FOUND SECTION AND QUARTER CORNERS SHOWN AND DESTROYED BY CONSTRUCTION WILL BE REPLACED AFTER IMPROVEMENTS ARE COMPLETED.
15. OPEN SPACE LOTS 4, 5, 6, 7 AND 8 SHALL BE DEEDED IN FEE TO THE CITY OF FOLSOM BY SEPARATE DOCUMENT.
16. LOT 9 SHALL BE DEEDED IN FEE TO THE CITY OF FOLSOM BY SEPARATE DOCUMENT FOR A PARK SITE.
17. LOT 3 SHALL BE DEEDED IN FEE TO THE FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT FOR A SCHOOL SITE.
18. THE LOTS SHOWN ON THIS MAP DO NOT HAVE ANY DEVELOPMENT RIGHTS. SUBSEQUENT DISCRETIONARY APPROVALS ARE REQUIRED PRIOR TO ANY DEVELOPMENT ACTIVITY ON SAID LOTS.
19. PURSUANT TO SECTION 66434(G) OF THE SUBDIVISION MAP ACT, THE FILING OF THIS FINAL MAP SHALL CONSTITUTE ABANDONMENT OF THE EASEMENTS LISTED BELOW, NOT SHOWN HEREON WITHIN THE BOUNDARY OF THIS SUBDIVISION:
    A. IRREVOCABLE OFFER OF DEDICATION (ROAD RW) PER 20170329 OR 0531 (NEW RIGHT OF WAY DEDICATED WITH THIS MAP)
    B. IRREVOCABLE OFFER OF DEDICATION (ROAD RW) PER 20170329 OR 0533 (NEW RIGHT OF WAY DEDICATED WITH THIS MAP)
    C. DRAINAGE EASEMENT PER 20170329 OR 0532
    D. PUBLIC UTILITY, PEDESTRIAN ACCESS AND LANDSCAPE EASEMENT (MANGINI PARKWAY & FUTURE OAK AVENUE) PER DN 202203251662
    E. RIGHT-OF-WAY PER DN 202212210663 (NEW RIGHT OF WAY DEDICATED WITH THIS MAP)
    F. 69-FOOT IRREVOCABLE OFFER OF DEDICATION IN OAK AVENUE PARKWAY AS SHOWN ON "PN 14-329 PARCEL MAP" PER 223 PM 5
20. THIS MAP IS SUBJECT TO THE REQUIREMENTS OUTLINED IN THE FOLSOM SPECIFIC PLAN AS AMENDED AUGUST 27, 2024, AND THE HILLSBOROUGH SPECIFIC PLAN AMENDMENT PER ORDINANCE NOS. 1254-1258.
21. THIS MAP AND FUTURE MAPS OF THIS AREA ARE SUBJECT TO THE REQUIREMENTS AND PROVISION OF THE COMMUNITY FACILITIES DISTRICT 18.

LEGEND

◆	FOUND SECTION CORNER AS NOTED
▞	FOUND ONE-QUARTER SECTION CORNER AS NOTED
◒	FOUND CENTER ONE-QUARTER CORNER AS NOTED
⊠	FOUND 5/8" REBAR WITH PLASTIC CAP STAMPED "LS 4533" PER (2)
⊙	FOUND 3/4" IRON PIPE WITH PLASTIC PLUG STAMPED "LS 7944" PER (1)
⊗	FOUND 3" BRASS DISC IN MONUMENT WELL STAMPED "LS 9265" PER (4)
◉	STANDARD CITY OF FOLSOM MONUMENT WELL TO BE SET PER (4)
◪	FOUND MAG NAIL WITH WASHER STAMPED "PLS 8409" PER (5)
●	FOUND MONUMENT AS NOTED
⌀	SET 5/8" REBAR WITH PLASTIC CAP STAMPED "LS 8268"
◎	SET 3/4" IRON PIPE WITH PLASTIC PLUG STAMPED "LS 8268"
⊗	SET STANDARD CITY OF FOLSOM MONUMENT WELL STAMPED "LS 8268"
○	DIMENSION POINT
( )	RECORD DATA PER REFERENCE
AC	ACRES
BM	BOOK OF MAPS
BNDY	BOUNDARY
C/L	CENTER LINE
DE	DRAINAGE EASEMENT
DN	DOCUMENT NUMBER, OR
ESMT	EASEMENT
(G)	GROSS
IOD	IRREVOCABLE OFFER OF DEDICATION
LE	LANDSCAPE EASEMENT
LL	LOT LINE
(N)	NET
OS	OPEN SPACE
(OA)	OVERALL
OR	OFFICIAL RECORDS OF SACRAMENTO COUNTY
P/L	PROPERTY LINE
PM	PARCEL MAP
PAE	PEDESTRIAN ACCESS EASEMENT
PG&E	PACIFIC GAS & ELECTRIC
PUE	PUBLIC UTILITY EASEMENT
(R)	RADIAL BEARING
R/W	RIGHT-OF-WAY
SEC	SECTION
SF	SQUARE FEET
SMUD	SACRAMENTO MUNICIPAL UTILITY DISTRICT
SE	SEWER EASEMENT
(1)	SHEET INDEX
———	BOUNDARY
———	LOT LINE
- - - - - -	ADJACENT PROPERTY
— — —	PROPOSED RIGHT-OF-WAY
– – – –	EASEMENT
—— - - ——	SECTION LINE
— — —	EXISTING IOD/RIGHT-OF-WAY
—— - ——	CENTERLINE
⁄⁄⁄⁄⁄	NO INGRESS/EGRESS RIGHTS
▬ ▬ ▬	SHEET INDEX LINE
— ··· — ··· —	CITY LIMITS

BASIS OF BEARINGS

THE BASIS OF BEARINGS IS THE BEARING OF N 89°43'17" W, BETWEEN FOUND EAST ONE-QUARTER CORNER AND THE CENTER ONE-QUARTER CORNER OF SECTION 18, TOWNSHIP 9 NORTH, RANGE 8 EAST, AS SHOWN ON THE PARCEL MAP FILED IN BOOK 223 OF PARCEL MAPS, AT PAGE 5, SACRAMENTO COUNTY RECORDS.

REFERENCES

(1) 223 PM 5
(2) 236 PM 10
(3) DN 201908080993
(4) 445 BM 8 (TOLL PHASE 3A) AND COC DN 202409100972
(5) 107 RS 1
(6) 219 PM 9
(7) 218 PM 17
(8) 224 PM 14
(9) 461 BM 2

SUBPM24-00233

FINAL MAP

ALDER CREEK WEST LARGE LOT

A MERGER AND RESUBDIVISION OF PARCEL 4 AS SHOWN ON THAT CERTAIN PARCEL MAP FILED FOR RECORD ON MAY 28, 2015 IN BOOK 223 OF PARCEL MAPS, AT PAGE 5, SACRAMENTO COUNTY RECORDS, AND RESULTANT PARCEL 3A AS SHOWN AND DESCRIBED IN THAT CERTAIN LOT LINE ADJUSTMENT RECORDED MAY 30, 2019 IN DOCUMENT NUMBER 201905301373, OFFICIAL RECORDS OF SACRAMENTO COUNTY, SITUATE IN SECTIONS 18 AND 19, TOWNSHIP 9 NORTH, RANGE 8 EAST, MOUNT DIABLO MERIDIAN

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MARCH 2026

SHEET 3 OF 9

PARCEL 1A
236 PM 10

ALDER CREEK WEST
IMPROVEMENT COMPANY, LLC
DN 202411250778

PARCEL 1A
236 PM 10

N00°47'35"W 2641.63'(1)

1320.81'(1)(2)

1140.81'(1)

N00°46'03"W 1310.71'(2)

N89°06'06"E(2)(4) 54.66'

RIMROCK DRIVE

N00°46'03"W 1310.61'(2)(7)

N89°06'06"E 583.74'(2)

TOLL BROTHERS AT
FOLSOM RANCH
PHASE 3A
445 BM 8 AND
CERTIFICATE OF CORRECTION
DN 202409100972

GATEWAY DRIVE

TOLL BROTHERS AT
FOLSOM RANCH
PHASE 3B
461 BM 2

CITY OF FOLSOM

COUNTY OF SACRAMENTO

N00°46'03"W 2621.32'(7)

2-1/2" BRASS CAP
STAMPED (7):

R&F
T9N R8E
S18 S17 S20
S19 S30 S29
1976
LS373'\

APPROXIMATE C/L OF
FUTURE BIKE TRAIL

FOUND 1-1/8"
OD IRON PIPE
TAGGED "LS
5760" PER (1)

1-1/2" IRON PIPE WITH
BRASS CAP STAMPED (1):

SACRAMENTO CO DEPT. OF PUBLIC WORKS
T9N R8E
S18 S17
S19 S20
1983
LS 3185

APPROXIMATE
CENTERLINE
OF DIRT ROAD PER
EXISTING
ACCESS EASEMENT
APPURTENANT TO
3070 OR 628

N00°50'08"W 128.08'(4)

N00°50'00"W 71.54'(5)

878.62'(4)

866.72'(4)

N88°19'35"E 18.05'(9)

N86°07'20"E 56.10'(3)

N86°07'28"E 208.57'(5)

N00°50'08"W(1) 1745.34'(4)

N00°50'16"W 100.00'(3)

N86°07'20"E 139.75'(3)

PARCEL 4
224 PM 14

PARCEL 4
223 PM 5

RESULTANT
PARCEL 3A
DN 201905301373

LOT 6

LOT 1

5

6

8

R=9230.00'
Δ=1°29'28"
L=240.21'(3)
N05°22'08"W(R)

N85°09'33"E 29.77'(3)

N85°01'07"E 230.02'(3)

WHITE ROCK ROAD

107 RS 01

65 RS 7
69 RS 26

ELK GROVE – RANCHO CORDOVA –
EL DORADO CONNECTOR AUTHORITY
DN 20191226304

LOT 3

CITY OF FOLSOM
DN 201908080993

N84°51'15"E
348.71'(3)

R=9130.00'
Δ=12°48'20"
L=2040.54'(5)

RELINQUISHMENT OF ABUTTER'S
RIGHTS PER DN 201908080993

N84°29'04"E
186.87'(3)

DE PER DN
201912190781

N83°28'46"E
100.86'(3)

1-1/8" CAPPED IRON PIPE
STAMPED "LS 5760" (1)

N78°57'25"E
106.30'(3)

-BASIS OF BEARINGS-
N89°43'17"W 2634.16'(1)

APPROXIMATE C/L OF
FUTURE BIKE TRAIL

OAK AVENUE PARKWAY

HAVEN PARKWAY

SECTION LINE
N89°38'13"W 2632.19'(6)

MANGINI PARKWAY

RESULTANT PARCEL 3A
DN 201905301373

N75°26'36"E
125.84'(3)

LOT 4

N76°11'31"E
449.83'(3)

APPROXIMATE
C/L OF CREEK

200' SMUD EASEMENT
PER 3383 OR 585

APPROXIMATE C/L OF
FUTURE BIKE TRAIL

9

LOT 2

N73°03'41"E 66.38'(3)

78' IOD PER
20170329 OR 0524

7

1-1/8" CAPPED IRON PIPE
STAMPED "LS 5760" (1)
20' ACCESS EASEMENT

N70°13'57"E
309.66'(3)

N00°27'50"W
106.94'(5)

RAILROAD SPIKE PER (5)

LOT 5

N70°17'16"E
217.52'(3)

APPROXIMATE C/L OF CREEK

DE PER DN
201912190780

N00°50'15"W 2637.78'(1)

FOUND 3/4" IRON PIPE WITH PLASTIC PLUG
STAMPED "LS 5760 PLANK" PER 219 PM 9

N89°38'13"W(1) 298.16'
(298.17')(1)

APPROXIMATE C/L OF CREEK

N32°48'53"E 43.01'(1)

N16°43'04"E 103.25'(1)

LOT 7

LOT 9

APPROXIMATE C/L OF
FUTURE BIKE TRAIL

25' PG&E EASEMENT
PER 435 OR 298

20' ACCESS
EASEMENT

LOT 8

N80°41'58"E
83.14'(1)

993.44'

N09°56'00"E 1022.42'(1)

28.98'(3)

MAG NAIL
PER (5)

92 RS 15

FOUND 1-1/8" OD IRON
PIPE WITH PLASTIC PLUG
STAMPED "LS 5760 PLANK"
PER 224 PM 14

N06°53'29"W 36.29'(1)

N09°08'16"E 79.84'(1)

N02°48'18"E 136.47'(1)

N00°02'02"E 2304.73'(1)

20' ACCESS
EASEMENT

75' PG&E EASEMENT
PER 3459 OR 187

PARCEL 7
219 PM 9

PARCEL 1
223 PM 5

PARCEL 2
223 PM 5

N89°38'13"W 2482.81'(1)(6)

2" BRASS DISC PER (1):

SACRAMENTO CO DEPT. OF PUBLIC WORKS
T9N R/E R8E
S18 S17
S19 S20
LS 3185

13 18 19 24

N

0 300 600

SCALE: 1"=300'

SUBPM24-00233
FINAL MAP

ALDER CREEK WEST
LARGE LOT

A MERGER AND RESUBDIVISION OF PARCEL 4 AS SHOWN ON THAT CERTAIN PARCEL MAP FILED FOR RECORD ON MAY 28, 2015 IN BOOK 223 OF PARCEL MAPS, AT PAGE 5, SACRAMENTO COUNTY RECORDS, AND RESULTANT PARCEL 3A AS SHOWN AND DESCRIBED IN THAT CERTAIN LOT LINE ADJUSTMENT RECORDED MAY 30, 2019 IN DOCUMENT NUMBER 201905301373, OFFICIAL RECORDS OF SACRAMENTO COUNTY, SITUATE IN SECTIONS 18 AND 19, TOWNSHIP 9 NORTH, RANGE 8 EAST, MOUNT DIABLO MERIDIAN

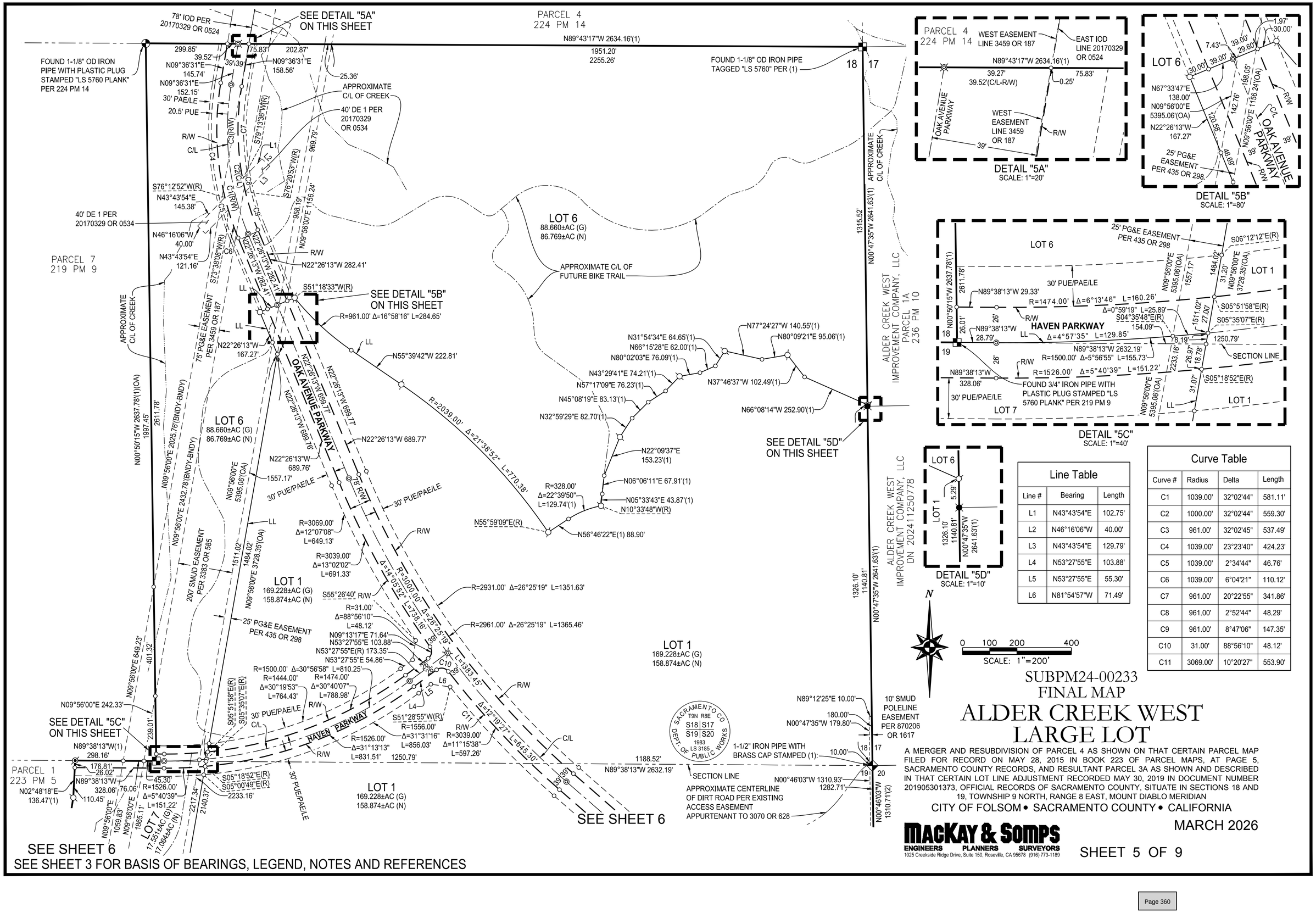
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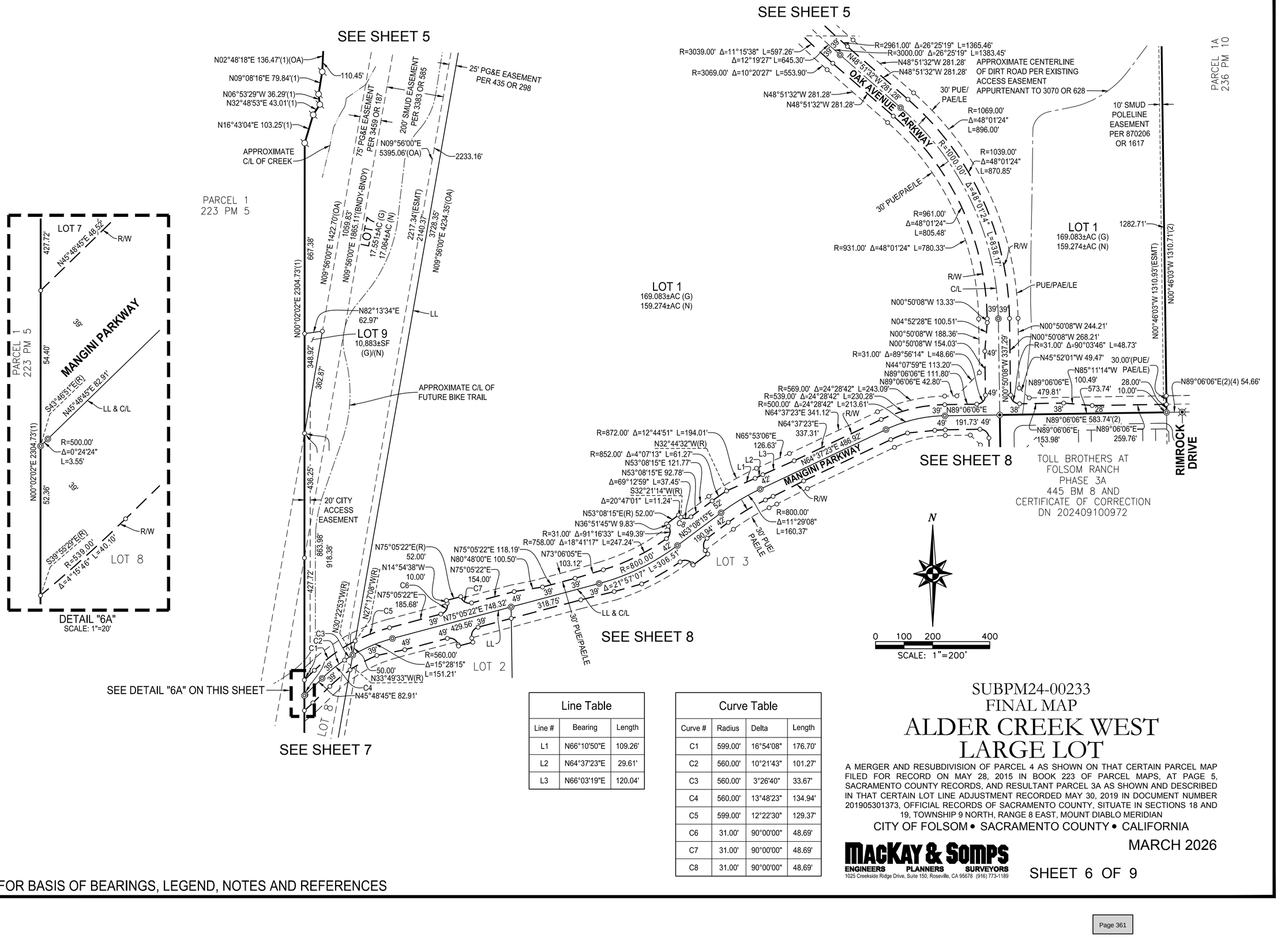
MARCH 2026

MACKAY & SOMPS
ENGINEERS PLANNERS SURVEYORS
1025 Creekside Ridge Drive, Suite 150, Roseville, CA 95678 (916) 773-1189

SHEET 4 OF 9

SEE SHEET 3 FOR BASIS OF BEARINGS, LEGEND, NOTES AND REFERENCES


PARCEL 4
224 PM 14
N89°43'17"W 2634.16'(1)
1951.20'
2255.26'
FOUND 1-1/8" OD IRON PIPE TAGGED "LS 5760" PER (1)
FOUND 1-1/8" OD IRON PIPE WITH PLASTIC PLUG STAMPED "LS 5760 PLANK" PER 224 PM 14
78' IOD PER 20170329 OR 0524
SEE DETAIL "5A" ON THIS SHEET
APPROXIMATE C/L OF CREEK
40' DE 1 PER 20170329 OR 0534
30' PAE/LE
20.5' PUE
R/W
C/L
APPROXIMATE C/L OF CREEK
LOT 6
88.660±AC (G)
86.769±AC (N)
APPROXIMATE C/L OF FUTURE BIKE TRAIL
PARCEL 7
219 PM 9
40' DE 1 PER 20170329 OR 0534
N43°43'54"E 145.38'
N46°16'06"W 40.00'
N43°43'54"E 121.16'
S76°12'52"W(R)
S73°38'08"W(R)
N22°26'13"W 282.41'
S51°18'33"W(R)
SEE DETAIL "5B" ON THIS SHEET
R=961.00' Δ=16°58'16" L=284.65'
N55°39'42"W 222.81'
75' PG&E EASEMENT PER 3459 OR 187
N22°26'13"W 167.27'
OAK AVENUE PARKWAY
N22°26'13"W 689.77'
N22°26'13"W 689.76'
N22°26'13"W 689.76'
N22°26'13"W 689.77'
R=2039.00' Δ=21°38'52" L=770.38'
R=328.00' Δ=22°39'50" L=129.74'(1)
N55°59'09"E(R)
N56°46'22"E(1) 88.90'
N22°09'37"E 153.23'(1)
N06°06'11"E 67.91'(1)
N05°33'43"E 43.87'(1)
N10°33'48"W(R)
N31°54'34"E 64.65'(1)
N66°15'28"E 62.00'(1)
N80°02'03"E 76.09'(1)
N43°29'41"E 74.21'(1)
N57°17'09"E 76.23'(1)
N45°08'19"E 83.13'(1)
N32°59'29"E 82.70'(1)
N77°24'27"W 140.55'(1)
N80°09'21"E 95.06'(1)
N37°46'37"W 102.49'(1)
N66°08'14"W 252.90'(1)
SEE DETAIL "5D" ON THIS SHEET
ALDER CREEK WEST IMPROVEMENT COMPANY, LLC PARCEL 1A 236 PM 10
APPROXIMATE C/L OF CREEK
N00°47'35"W 2641.63'(1)
1315.52'
18
17
19
20
LOT 1
169.228±AC (G)
158.874±AC (N)
R=31.00' Δ=88°56'10" L=48.12'
N09°13'17"E 71.64'
N53°27'55"E 103.88'
N53°27'55"E(R) 173.35'
N53°27'55"E 54.86'
R=1500.00' Δ=30°56'58" L=810.25'
R=1444.00' Δ=30°19'53" L=764.43'
R=1474.00' Δ=30°40'07" L=788.98'
R=2931.00' Δ=26°25'19" L=1351.63'
R=2961.00' Δ=26°25'19" L=1365.46'
R=3000.00' Δ=26°25'19" L=1383.45'
Δ=14°05'52" L=738.16'
R=3039.00' Δ=11°15'38" L=597.26'
Δ=12°19'27" L=645.30'
R=1556.00' Δ=31°31'16" L=856.03'
R=1526.00' Δ=31°13'13" L=831.51'
1250.79'
1188.52'
N89°38'13"W 2632.19'
SECTION LINE
1-1/2" IRON PIPE WITH BRASS CAP STAMPED (1):
APPROXIMATE CENTERLINE OF DIRT ROAD PER EXISTING ACCESS EASEMENT APPURTENANT TO 3070 OR 628
SACRAMENTO CO T9N R8E S18 S17 S19 S20 1983 LS 3185 DEPT. OF PUBLIC WORKS
10' SMUD POLELINE EASEMENT PER 870206 OR 1617
N89°12'25"E 10.00'
180.00'
N00°47'35"W 179.80'
10.00'
N00°46'03"W 1310.93'
1282.71'
N00°46'03"W 1310.71'(2)
1326.10'
1140.81'
N00°47'35"W 2641.63'(1)
ALDER CREEK WEST IMPROVEMENT COMPANY, LLC DN 202411250778
LOT 6
LOT 1
5.29'
1326.10'
1140.81'
N00°47'35"W 2641.63'(1)
DETAIL "5D"
SCALE: 1"=10'
PARCEL 4
224 PM 14
WEST EASEMENT LINE 3459 OR 187
EAST IOD LINE 20170329 OR 0524
N89°43'17"W 2634.16'(1)
39.27'
39.52'(C/L-R/W)
75.83'
0.25'
OAK AVENUE PARKWAY
WEST EASEMENT LINE 3459 OR 187
R/W
39'
DETAIL "5A"
SCALE: 1"=20'
LOT 6
7.43'
39.00'
39.00'
29.60'
1.97'
30.00'
30.00'
198.05'
1156.24'(OA)
N67°33'47"E 138.00'
N09°56'00"E 5395.06'(OA)
N22°26'13"W 167.27'
120.58'
142.76'
N09°56'00"E
C/L OAK AVENUE PARKWAY
R/W
25' PG&E EASEMENT PER 435 OR 298
46.69'
39'
DETAIL "5B"
SCALE: 1"=80'
LOT 6
25' PG&E EASEMENT PER 435 OR 298
S06°12'12"E(R)
LOT 1
30' PUE/PAE/LE
N89°38'13"W 29.33'
R=1474.00' Δ=6°13'46" L=160.26'
Δ=0°59'19" L=25.89'
S04°35'48"E(R)
154.09'
N89°38'13"W
28.79'
HAVEN PARKWAY
Δ=4°57'35" L=129.85'
N89°38'13"W 2632.19'
R=1500.00' Δ=5°56'55" L=155.73'
R=1526.00' Δ=5°40'39" L=151.22'
FOUND 3/4" IRON PIPE WITH PLASTIC PLUG STAMPED "LS 5760 PLANK" PER 219 PM 9
30' PUE/PAE/LE
LOT 7
N00°50'15"W 2637.78'(1)
2611.78'
N09°56'00"E 5395.06'(OA)
1557.17'
1484.02'
31.20'
N09°56'00"E 3728.35'(OA)
1511.02'
27.00'
S05°51'58"E(R)
S05°35'07"E(R)
1250.79'
SECTION LINE
S05°18'52"E(R)
31.07'
18.78'
233.16'
26.97'
26'
R/W
DETAIL "5C"
SCALE: 1"=40'
Curve Table
Curve # | Radius | Delta | Length
C1 | 1039.00' | 32°02'44" | 581.11'
C2 | 1000.00' | 32°02'44" | 559.30'
C3 | 961.00' | 32°02'45" | 537.49'
C4 | 1039.00' | 23°23'40" | 424.23'
C5 | 1039.00' | 2°34'44" | 46.76'
C6 | 1039.00' | 6°04'21" | 110.12'
C7 | 961.00' | 20°22'55" | 341.86'
C8 | 961.00' | 2°52'44" | 48.29'
C9 | 961.00' | 8°47'06" | 147.35'
C10 | 31.00' | 88°56'10" | 48.12'
C11 | 3069.00' | 10°20'27" | 553.90'
Line Table
Line # | Bearing | Length
L1 | N43°43'54"E | 102.75'
L2 | N46°16'06"W | 40.00'
L3 | N43°43'54"E | 129.79'
L4 | N53°27'55"E | 103.88'
L5 | N53°27'55"E | 55.30'
L6 | N81°54'57"W | 71.49'
N
0 100 200 400
SCALE: 1"=200'
SUBPM24-00233
FINAL MAP
ALDER CREEK WEST
LARGE LOT
A MERGER AND RESUBDIVISION OF PARCEL 4 AS SHOWN ON THAT CERTAIN PARCEL MAP FILED FOR RECORD ON MAY 28, 2015 IN BOOK 223 OF PARCEL MAPS, AT PAGE 5, SACRAMENTO COUNTY RECORDS, AND RESULTANT PARCEL 3A AS SHOWN AND DESCRIBED IN THAT CERTAIN LOT LINE ADJUSTMENT RECORDED MAY 30, 2019 IN DOCUMENT NUMBER 201905301373, OFFICIAL RECORDS OF SACRAMENTO COUNTY, SITUATE IN SECTIONS 18 AND 19, TOWNSHIP 9 NORTH, RANGE 8 EAST, MOUNT DIABLO MERIDIAN
CITY OF FOLSOM • SACRAMENTO COUNTY • CALIFORNIA
MARCH 2026
MACKAY & SOMPS
ENGINEERS PLANNERS SURVEYORS
1025 Creekside Ridge Drive, Suite 150, Roseville, CA 95678 (916) 773-1189
SHEET 5 OF 9
PARCEL 1
223 PM 5
N02°48'18"E 136.47'(1)
N89°38'13"W 298.16'
176.81'
26.02'
328.06'
110.45'
76.06'
45.30'
R=1526.00' Δ=5°40'39" L=151.22'
N09°56'00"E 2432.78'(BNDY-BNDY)
N09°56'00"E 2025.76'(BNDY-BNDY)
N09°56'00"E 649.23'
401.32'
239.01'
N09°56'00"E 242.33'
N09°56'00"E 1059.83'
N09°56'00"E 1865.11'
N00°50'15"W 2637.78'(1)(OA)
1997.45'
2611.78'
N09°56'00"E 5395.06'(OA)
LL
200' SMUD EASEMENT PER 3383 OR 585
1511.02'
1484.02'
N09°56'00"E 3728.35'(OA)
25' PG&E EASEMENT PER 435 OR 298
30' PUE/PAE/LE
S05°18'52"E(R)
S05°00'49"E(R)
2233.16'
2217.34'
2140.37'
LOT 7
17.555±AC (G)
17.064±AC (N)
SEE SHEET 6
SEE DETAIL "5C" ON THIS SHEET
SEE SHEET 6
SEE SHEET 3 FOR BASIS OF BEARINGS, LEGEND, NOTES AND REFERENCES



Line Table		
Line #	Bearing	Length
L1	N66°10'50"E	109.26'
L2	N64°37'23"E	29.61'
L3	N66°03'19"E	120.04'

Curve Table			
Curve #	Radius	Delta	Length
C1	599.00'	16°54'08"	176.70'
C2	560.00'	10°21'43"	101.27'
C3	560.00'	3°26'40"	33.67'
C4	560.00'	13°48'23"	134.94'
C5	599.00'	12°22'30"	129.37'
C6	31.00'	90°00'00"	48.69'
C7	31.00'	90°00'00"	48.69'
C8	31.00'	90°00'00"	48.69'

SUBPM24-00233

FINAL MAP

ALDER CREEK WEST LARGE LOT

A MERGER AND RESUBDIVISION OF PARCEL 4 AS SHOWN ON THAT CERTAIN PARCEL MAP FILED FOR RECORD ON MAY 28, 2015 IN BOOK 223 OF PARCEL MAPS, AT PAGE 5, SACRAMENTO COUNTY RECORDS, AND RESULTANT PARCEL 3A AS SHOWN AND DESCRIBED IN THAT CERTAIN LOT LINE ADJUSTMENT RECORDED MAY 30, 2019 IN DOCUMENT NUMBER 201905301373, OFFICIAL RECORDS OF SACRAMENTO COUNTY, SITUATE IN SECTIONS 18 AND 19, TOWNSHIP 9 NORTH, RANGE 8 EAST, MOUNT DIABLO MERIDIAN

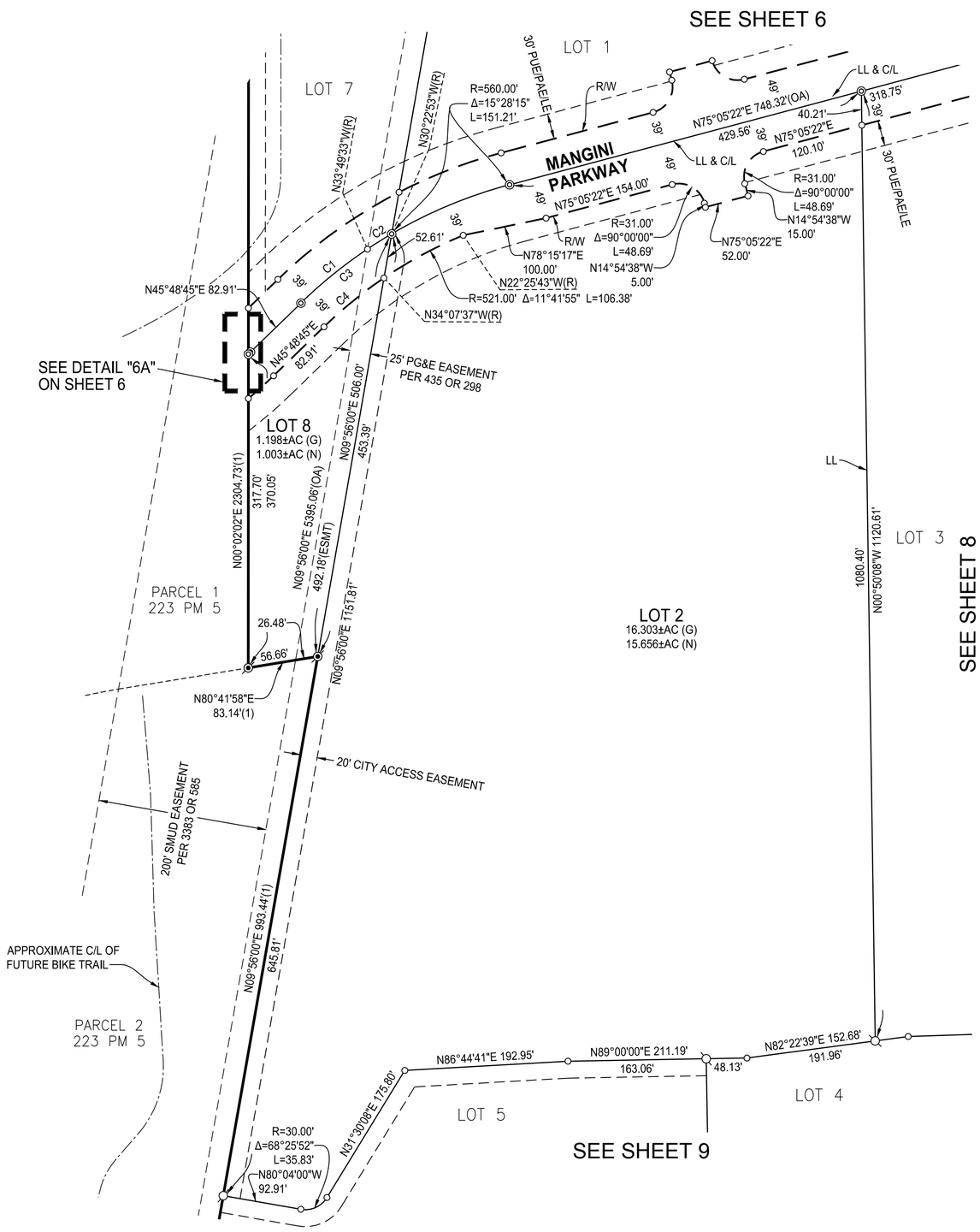
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MARCH 2026

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SHEET 6 OF 9

SEE SHEET 3 FOR BASIS OF BEARINGS, LEGEND, NOTES AND REFERENCES



Curve Table			
Curve #	Radius	Delta	Length
C1	560.00'	10°21'43"	101.27'
C2	560.00'	3°26'40"	33.67'
C3	560.00'	13°48'23"	134.94'
C4	521.00'	10°03'38"	91.48'

N

0 50 100 200

SCALE: 1"=100'

SUBPM24-00233

FINAL MAP

ALDER CREEK WEST LARGE LOT

A MERGER AND RESUBDIVISION OF PARCEL 4 AS SHOWN ON THAT CERTAIN PARCEL MAP FILED FOR RECORD ON MAY 28, 2015 IN BOOK 223 OF PARCEL MAPS, AT PAGE 5, SACRAMENTO COUNTY RECORDS, AND RESULTANT PARCEL 3A AS SHOWN AND DESCRIBED IN THAT CERTAIN LOT LINE ADJUSTMENT RECORDED MAY 30, 2019 IN DOCUMENT NUMBER 201905301373, OFFICIAL RECORDS OF SACRAMENTO COUNTY, SITUATE IN SECTIONS 18 AND 19, TOWNSHIP 9 NORTH, RANGE 8 EAST, MOUNT DIABLO MERIDIAN

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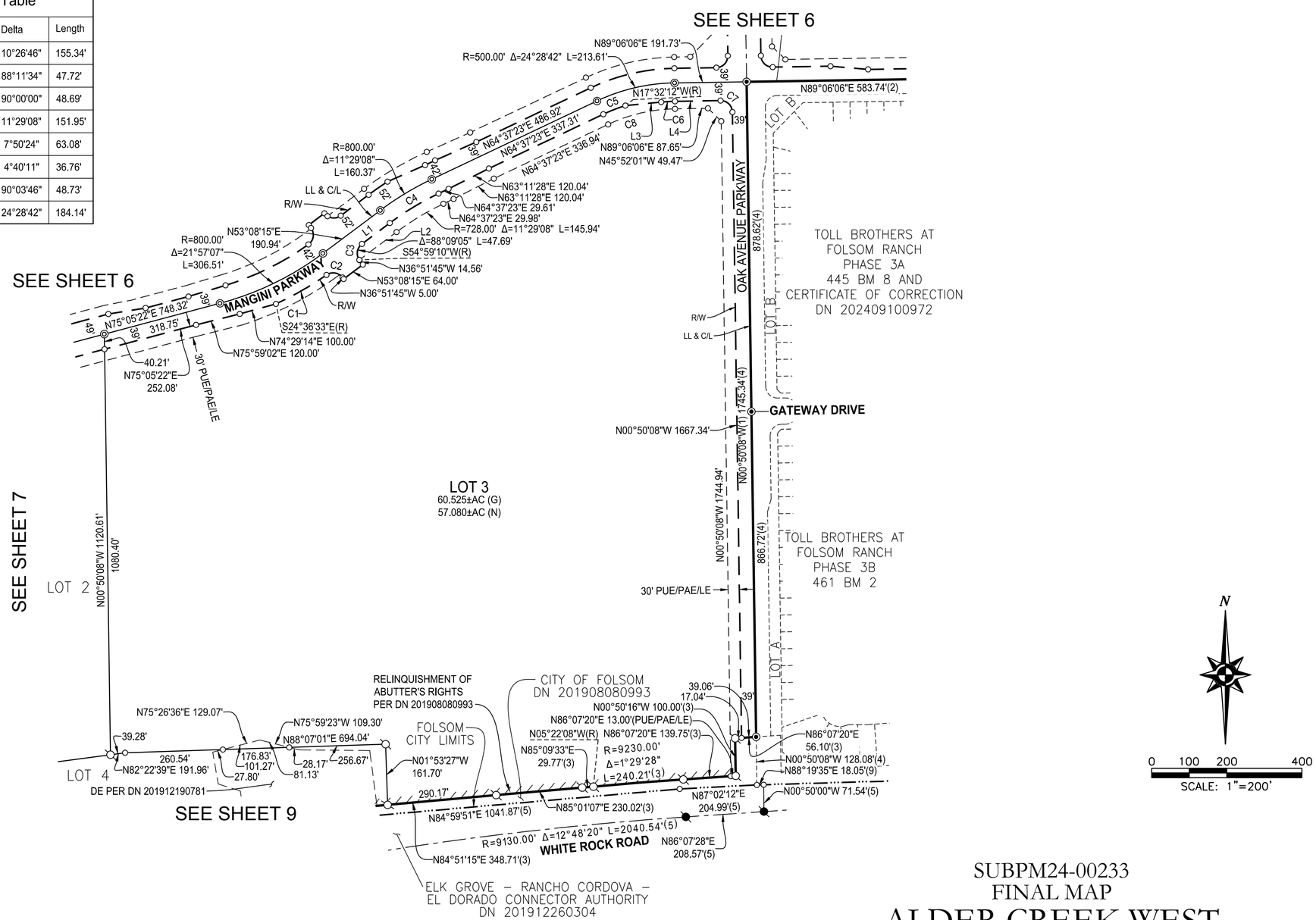
MARCH 2026

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SEE SHEET 3 FOR BASIS OF BEARINGS, LEGEND, NOTES AND REFERENCES

Line Table		
Line #	Bearing	Length
L1	N53°08'15"E	92.78'
L2	N53°08'15"E	123.77'
L3	N84°25'55"E	95.86'
L4	N89°06'06"E	121.37'

Curve Table			
Curve #	Radius	Delta	Length
C1	852.00'	10°26'46"	155.34'
C2	31.00'	88°11'34"	47.72'
C3	31.00'	90°00'00"	48.69'
C4	758.00'	11°29'08"	151.95'
C5	461.00'	7°50'24"	63.08'
C6	451.00'	4°40'11"	36.76'
C7	31.00'	90°03'46"	48.73'
C8	431.00'	24°28'42"	184.14'



SUBPM24-00233
FINAL MAP

ALDER CREEK WEST
LARGE LOT

A MERGER AND RESUBDIVISION OF PARCEL 4 AS SHOWN ON THAT CERTAIN PARCEL MAP FILED FOR RECORD ON MAY 28, 2015 IN BOOK 223 OF PARCEL MAPS, AT PAGE 5, SACRAMENTO COUNTY RECORDS, AND RESULTANT PARCEL 3A AS SHOWN AND DESCRIBED IN THAT CERTAIN LOT LINE ADJUSTMENT RECORDED MAY 30, 2019 IN DOCUMENT NUMBER 201905301373, OFFICIAL RECORDS OF SACRAMENTO COUNTY, SITUATE IN SECTIONS 18 AND 19, TOWNSHIP 9 NORTH, RANGE 8 EAST, MOUNT DIABLO MERIDIAN

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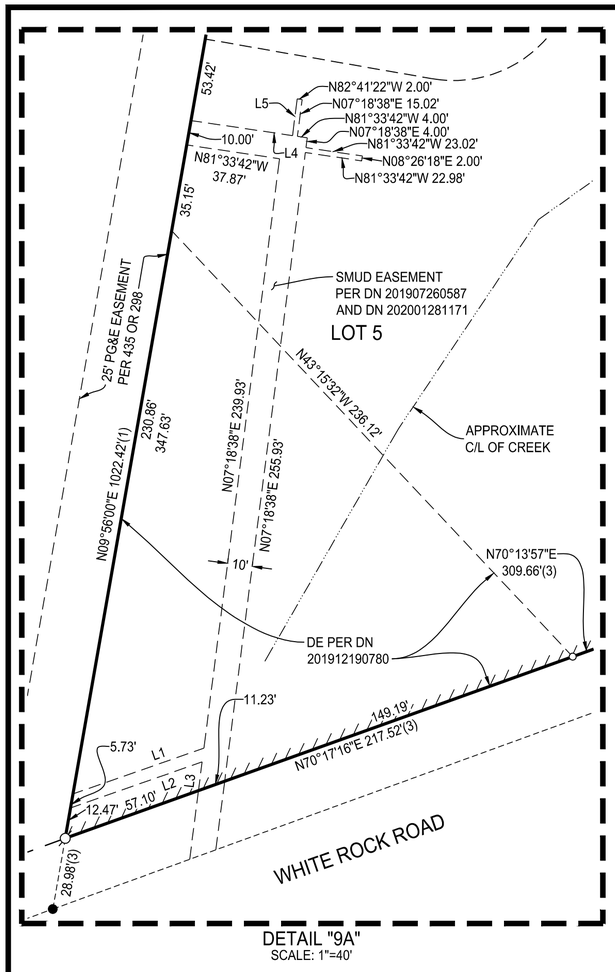
MARCH 2026

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SHEET 8 OF 9

SEE SHEET 3 FOR BASIS OF BEARINGS, LEGEND, NOTES AND REFERENCES

Line Table		
Line #	Bearing	Length
L1	N70°42'28"E	55.96'
L2	N70°42'28"E	56.25'
L3	N07°18'38"E	11.70'
L4	N81°33'42"W	41.41'
L5	N07°18'38"E	14.98'



DETAIL "9A"
SCALE: 1"=40'

SEE SHEET 7

SEE SHEET 8

LOT 2

LOT 3

N88°07'01"E 694.04'
N75°26'36"E 129.07'
N75°59'23"W 109.30'
39.28'
260.54'
27.80'
176.83'
101.27'
81.13'
28.17'
N89°33'45"W 186.90'
256.67'
N09°43'10"W
85.95'
DE PER DN
201912190781
N72°19'57"W 61.50'
N07°24'57"W
148.74'
58.54'
28.56'
29.98'
N01°53'27"W 161.70'
N09°43'10"W 79.53'
35.11'
N84°29'04"E 186.87'(3)
N83°28'46"E
100.86'(3)
N84°51'15"E 348.71'(3)
N84°59'51"E 1041.87'(5)
N81°54'08"E 111.75'(5)
71.19'
N75°26'36"E
125.84'(3)
N78°57'25"E 106.30'(3)
FOLSOM
CITY LIMITS
WHITE ROCK ROAD
N86°44'41"E 192.95'
N89°00'00"E 211.19'
163.06'
48.13'
N82°22'39"E 191.96'
152.68'
N31°30'09"E 175.80'
20' CITY
ACCESS
EASEMENT
R=30.00'
Δ=68°25'52"
L=35.83'
92.91'
N80°04'00"W
N01°00'00"W 263.00'
LOT 4
4.605±AC (G)/(N)
CITY OF FOLSOM
DN 201908080993
RELINQUISHMENT OF
ABUTTER'S RIGHTS
PER DN 201908080993
LOT 5
4.518±AC (G)/(N)
APPROXIMATE
C/L OF CREEK
R=50.00'
Δ=28°21'05"
L=24.74'
S60°38'56"W(R)
366.33'
N76°26'12"E 531.86'(5)
N76°11'31"E 449.83'(3)
N73°03'41"E 66.38'(3)
83.50'
N75°10'32"E 124.14'(5)
ELK GROVE - RANCHO CORDOVA -
EL DORADO CONNECTOR AUTHORITY
DN 201912260304
107 RS 01
R=9130.00' Δ=12°48'20" L=2040.54'(5)
PARCEL 2
223 PM 5
25' PG&E EASEMENT
PER 435 OR 298
N71°29'46"E 213.56'(5)
N70°13'57"E 309.66'(3)
N00°27'50"W
106.94'(5)
92 RS 15
FOLSOM CITY LIMITS PER
DN 201812070779
SEE DETAIL "9A"
ON THIS SHEET
SEE SHEET 8

0 50 100 200
SCALE: 1"=100'

N

SUBPM24-00233
FINAL MAP

ALDER CREEK WEST
LARGE LOT

A MERGER AND RESUBDIVISION OF PARCEL 4 AS SHOWN ON THAT CERTAIN PARCEL MAP FILED FOR RECORD ON MAY 28, 2015 IN BOOK 223 OF PARCEL MAPS, AT PAGE 5, SACRAMENTO COUNTY RECORDS, AND RESULTANT PARCEL 3A AS SHOWN AND DESCRIBED IN THAT CERTAIN LOT LINE ADJUSTMENT RECORDED MAY 30, 2019 IN DOCUMENT NUMBER 201905301373, OFFICIAL RECORDS OF SACRAMENTO COUNTY, SITUATE IN SECTIONS 18 AND 19, TOWNSHIP 9 NORTH, RANGE 8 EAST, MOUNT DIABLO MERIDIAN

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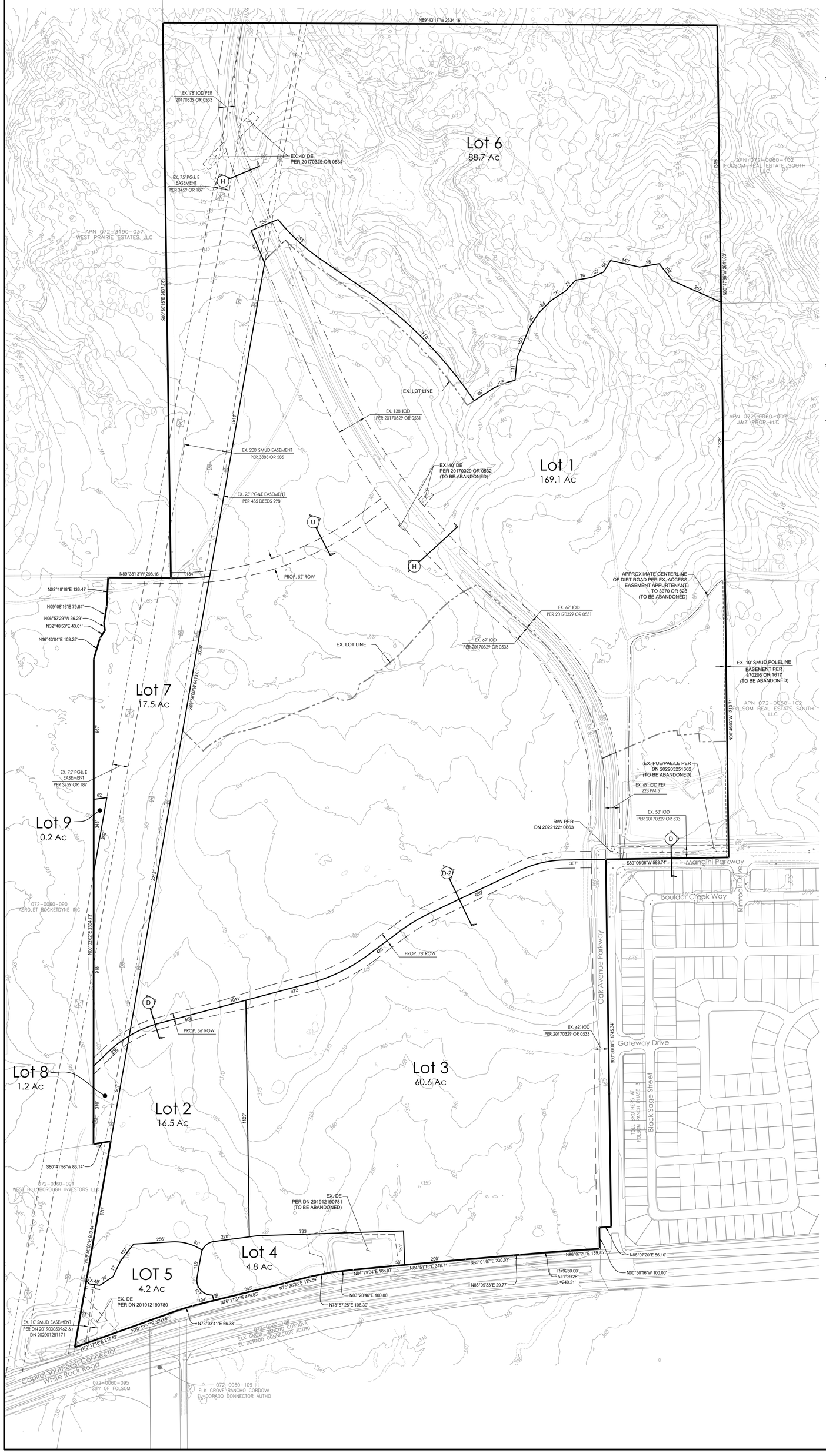
MARCH 2026

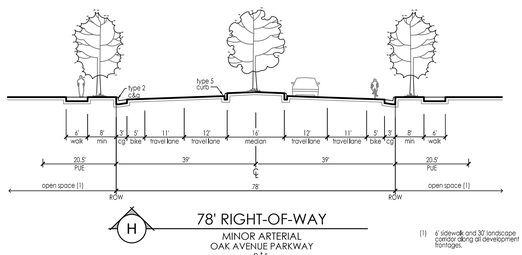
MACKAY & SOMPS
ENGINEERS PLANNERS SURVEYORS
1025 Creekside Ridge Drive, Suite 150, Roseville, CA 95678 (916) 773-1189

SEE SHEET 3 FOR BASIS OF BEARINGS, LEGEND, NOTES AND REFERENCES

ATTACHMENT 3

Alder Creek West Large Lot Tentative Subdivision Map

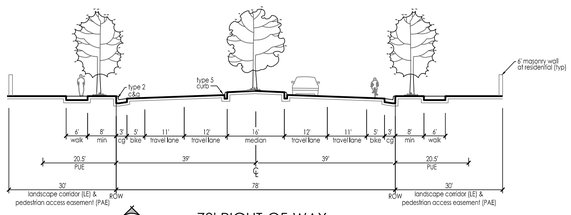




H

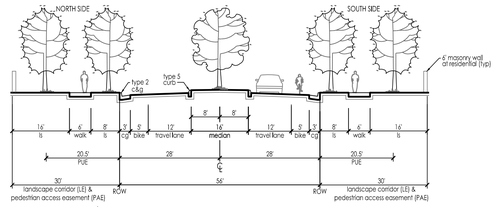
78' RIGHT-OF-WAY
MINOR ARTERIAL
OAK AVENUE PARKWAY
n.t.s.

(1) 6' sidewalk and 30' landscape corridor along all development frontages.



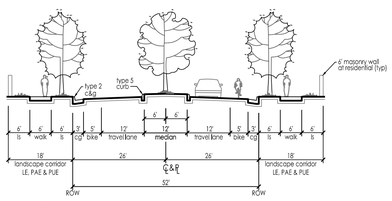
D-2

78' RIGHT-OF-WAY
4 LANE COLLECTOR
MANGINI PARKWAY
n.t.s.



D

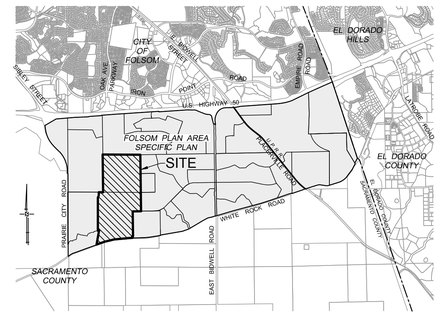
56' RIGHT-OF-WAY
COLLECTOR
MANGINI PARKWAY
n.t.s.



U

52' RIGHT-OF-WAY
COLLECTOR
n.t.s.

VICINITY MAP



TENTATIVE MAP INFORMATION

OWNERS / APPLICANTS:	Hillsborough North LLC 4370 Town Center Boulevard, Suite 100 El Dorado Hills, CA 95762
ENGINEER:	MacKay & Somps Civil Engineers, Inc. 1025 Creekside Ridge Drive, Suite 150 Roseville, CA 95678 916-773-1189
ASSESSOR'S PARCEL NUMBER:	072-0060-093 & 072-0060-098
SITE AREA:	362.8 ± AC.
EXISTING ZONING:	A portion of SP 11-1
EXISTING / PROPOSED GP LAND USE:	SF, SFHD, MLD, PQP, P, OS
EXISTING / PROPOSED SP LAND USE:	SP-SF-PD, SP-SFHD-PD, SP-MLD-PD, SP-PQP-PD, SP-P, SP-OS
NUMBER OF LOTS/PARCELS:	9 TOTAL LOTS
SERVICE PROVIDERS:	
Parks & Recreation:	City of Folsom
Police & Fire Protection:	City of Folsom
Sanitary Sewer:	City of Folsom
Domestic Water:	City of Folsom
Storm Drainage:	City of Folsom
Electricity:	SMUD
Telephone:	AT&T
Gas:	PG&E
Cable:	Comcast
Schools:	Folsom Cordova Unified School District

TENTATIVE MAP NOTES

PROPERTY DESCRIPTION: Resultant Parcel 3A as shown in DN 201905301372, filed in the Sacramento County Recorders Office, May 30, 2019; and Parcel 4, as shown in 223 PM 5, filed in the Sacramento County Recorders Office, May 28, 2015.

1. No development rights are being sought with this map.
2. Lot dimensions and acreages are approximate and subject to change.
3. Lot lines and lot areas may be adjusted at the time of the Final Map(s) provided no additional lots are created, subject to the approval of the City of Folsom. Flexibility in lot configuration as shown hereon is allowed provided the new configuration is in substantial compliance with the approved Specific Plan, subject to the approval of the City of Folsom.
4. The Final Mapping and subsequent development of lots may be phased.
5. Lot numbering is for identification purposes only and does not indicate order of development. Ultimate development shall be orderly and will be determined at Final Map and/or improvement plan stage.
6. Pursuant to Government Code Section 66456.1, the subdivider may file multiple Final Maps based upon this Map. The filing of a Final Map on a portion of this Map shall not invalidate any part of this Map.
7. Pursuant to California Government Code Section 66499.20.2, the land shown hereon may be merged and resubdivided without reversion to acreage and may constitute abandonment of portions of the existing public streets, subject to the approval of the City of Folsom.
8. Street names shown hereon are for identification purposes only. Final streets names & locations will be determined at the time of Final Map and Improvement Plan preparation.
9. Additional easements to accommodate new public utility improvements, access required for lot development, or other similar mapping requirements needed to accomplish the final design may be added prior to each Final Map based on this Map.
10. A 12.5' public utility easement will be located adjacent to all rights-of-way except as shown hereon and approved by the City Engineer.
11. The entire property contained within this Map is covered by an Avigation Easement to the benefit of the City of Folsom and County of Sacramento recorded August 28, 2014 in Book 20140828 at page 0578, Official Records of Sacramento County.

Project Summary

Lot #	Land Use	Acres
1	SP-SF / SP-SFHD / SP-MLD / SP-PQP / SP-P	169.1
2	SP-SFHD	16.5
3	SP-PQP	60.6
4	SP-OS	4.8
5	SP-OS	4.2
6	SP-OS	88.7
7	SP-OS	17.5
8	SP-OS	1.2
9	SP-P	0.2
Total		**362.8**

BENCHMARK

Benchmark "92" Elevation = 347.525 NAVD88

Set 2" Brass disk stamped "CITY OF FOLSOM BM 92" on the Southwest corner of concrete outfall at Hydro-Modification Basin #8. The location of site is approximately 1,200'+/- South of Alder Creek Parkway and 3,600'+/- West of East Bidwell Street. Approximate Latitude: N38° 38' 08.74" Longitude: W121° 07' 36.61"

The basis for levels were run from County Benchmark U01B-009 stamped "K-856" in February 2014 by Mackay and Somps Civil Engineers, Inc.

N

0 100 200 400

SCALE: 1"=200'

LARGE LOT
TENTATIVE SUBDIVISION MAP

ALDER CREEK WEST

a portion of the Folsom Plan Area Specific Plan

Folsom, CA

MACKAY & SOMPS
ENGINEERS PLANNERS SURVEYORS

September 23, 2024

Sheet 1 of 1

P:\2023\PDA\Applications\MXD\ACE_LT_MP\00-LTM-ACE.dwg
9-23-2024 11:12:59 gmoreas

ATTACHMENT 4

Table of Conditions of Approval for the Alder Creek West Tentative Subdivision Map

Docusign Envelope ID: F7EDFCE4-1033-4CDC-B8A0-2C1AB169B545

RESOLUTION NO. 11318

A RESOLUTION DETERMINING THAT THE ALDER CREEK WEST LARGE LOT TENTATIVE SUBDIVISION MAP PROJECT IS EXEMPT FROM CEQA AND APPROVING SAID LARGE LOT TENTATIVE SUBDIVISION MAP

WHEREAS, the Planning Commission on December 18, 2024, held a public hearing on the proposed Large-Lot Tentative Subdivision Map, considered public comment and found that the project is exempt from the California Environmental Quality Act (CEQA) in accordance with CEQA Guidelines Sections 15182 and 15183; and

WHEREAS, the Planning Commission on December 18, 2024, held a public hearing on the proposed Large-Lot Tentative Subdivision Map, considered public comment and, based on the proposed configuration of the nine (9) large-lot parcels, determined the proposed subdivision complies with all City requirements, as well as with the requirements of the State Subdivision Map Act; and

WHEREAS, notice has been given at the time and in the manner required by State Law and City Code; and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Folsom that the Alder Creek West Large Lot Tentative Subdivision Map Project is Exempt from environmental review under CEQA.

BE IT FURTHER RESOLVED that the Large-Lot Tentative Subdivision Map creating nine (9) large lots for the Alder Creek West Large-Lot Tentative Subdivision Map, as shown in Exhibit "A", is hereby approved.

This approval is subject to the conditions of approval attached as Exhibit "B" and this Resolution is based on the following findings:

GENERAL FINDINGS

A. NOTICE OF HEARING HAS BEEN GIVEN AT THE TIME AND IN THE MANNER REQUIRED BY STATE LAW AND CITY CODE.

B. THE PROJECT IS CONSISTENT WITH THE GENERAL PLAN AND THE FOLSOM PLAN AREA SPECIFIC PLAN.

CEQA FINDINGS

C. THE CITY, AS LEAD AGENCY, PREVIOUSLY CERTIFIED AN ENVIRONMENTAL IMPACT REPORT/ENVIRONMENTAL IMPACT STATEMENT FOR THE FOLSOM PLAN AREA SPECIFIC PLAN.

D. THE CITY HAS DETERMINED THAT THE ALDER CREEK WEST LARGE-LOT

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TENTATIVE SUBDIVISION MAP PROJECT IS CONSISTENT WITH THE FOLSOM PLAN AREA SPECIFIC PLAN.

E. THE CITY HAS DETERMINED THAT NONE OF THE CIRCUMSTANCES DESCRIBED IN PUBLIC RESOURCES CODE SECTION 21166 OR CEQA GUIDELINES SECTION 15162 GENERALLY REQUIRING THE PREPARATION OF A SUBSEQUENT EIR EXIST IN THIS CASE.

F. THE CITY HAS DETERMINED THAT THE PROJECT CREATES NO NEW IMPACTS AND DOES NOT REQUIRE ANY MITIGATION MEASURES IN ADDITION TO THOSE IN THE FINAL ENVIRONMENTAL IMPACT REPORT FOR THE FOLSOM PLAN AREA SPECIFIC PLAN. APPLICABLE MITIGATION MEASURES FROM THE FPASP FEIR ARE APPLIED TO THIS PROPOSED PROJECT.

G. THE CITY HAS DETERMINED THAT THE IMPACTS OF THE ALDER CREEK WEST LARGE-LOT TENTATIVE SUBDIVISION MAP PROJECT ARE ADEQUATELY ADDRESSED BY THE FINAL ENVIRONMENTAL IMPACT REPORT AND ENVIRONMENTAL IMPACT STATEMENT FOR THE FOLSOM PLAN AREA SPECIFIC PLAN.

H. THE PROJECT IS EXEMPT FROM ENVIRONMENTAL REVIEW UNDER SECTION 15182(C) (RESIDENTIAL PROJECTS IMPLEMENTING SPECIFIC PLANS) AND 15183 (PROJECTS CONSISTENT WITH A COMMUNITY PLAN, GENERAL PLAN, OR ZONING) OF THE CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA) GUIDELINES.

TENTATIVE SUBDIVISION MAP FINDINGS

I. THE PROPOSED LARGE-LOT TENTATIVE SUBDIVISION MAP IS CONSISTENT WITH THE CITY'S SUBDIVISION ORDINANCE AND THE SUBDIVISION MAP ACT IN THAT THE PROJECT IS SUBJECT TO CONDITIONS OF APPROVAL THAT WILL ENSURE THAT THE PROJECT IS DEVELOPED IN COMPLIANCE WITH CITY STANDARDS.

J. THE PROPOSED SUBDIVISION, TOGETHER WITH THE PROVISIONS FOR ITS DESIGN AND IMPROVEMENT, IS CONSISTENT WITH THE GENERAL PLAN, THE FOLSOM PLAN AREA SPECIFIC PLAN, AND ALL APPLICABLE PROVISIONS OF THE FOLSOM MUNICIPAL CODE.

K. AS CONDITIONED, THE DESIGN OF THE LARGE-LOT TENTATIVE SUBDIVISION MAP AND THE PROPOSED IMPROVEMENTS ARE NOT LIKELY TO CAUSE SUBSTANTIAL ENVIRONMENTAL DAMAGE OR SUBSTANTIALLY AND AVOIDABLY INJURE FISH OR WILDLIFE OR THEIR HABITAT.

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L. AS CONDITIONED, THE DESIGN OF THE LARGE-LOT TENTATIVE SUBDIVISION MAP AND THE PROPOSED IMPROVEMENTS ARE NOT LIKELY TO CAUSE SERIOUS PUBLIC HEALTH OR SAFETY PROBLEMS.

M. THE DESIGN OF THE LARGE-LOT TENTATIVE SUBDIVISION MAP AND THE TYPE OF IMPROVEMENTS WILL NOT CONFLICT WITH EASEMENTS FOR ACCESS THROUGH OR USE OF PROPERTY WITHIN THE PROPOSED SUBDIVISION.

N. SUBJECT TO SECTION 66474.4 OF THE SUBDIVISION MAP ACT, THE LAND IS NOT SUBJECT TO A CONTRACT ENTERED INTO PURSUANT TO THE CALIFORNIA LAND CONSERVATION ACT OF 1965 (COMMENCING WITH SECTION 51200 OF THE GOVERNMENT CODE).

PASSED AND ADOPTED this 14th day of January, 2025, by the following roll-call vote:

AYES: Councilmember(s): Kozlowski, Leary, Raithel, Rohrbough, Aquino
NOES: Councilmember(s): None
ABSENT: Councilmember(s): None
ABSTAIN: Councilmember(s): None

Sarah Aquino

Sarah Aquino, MAYOR

ATTEST:

Christa Freemantle

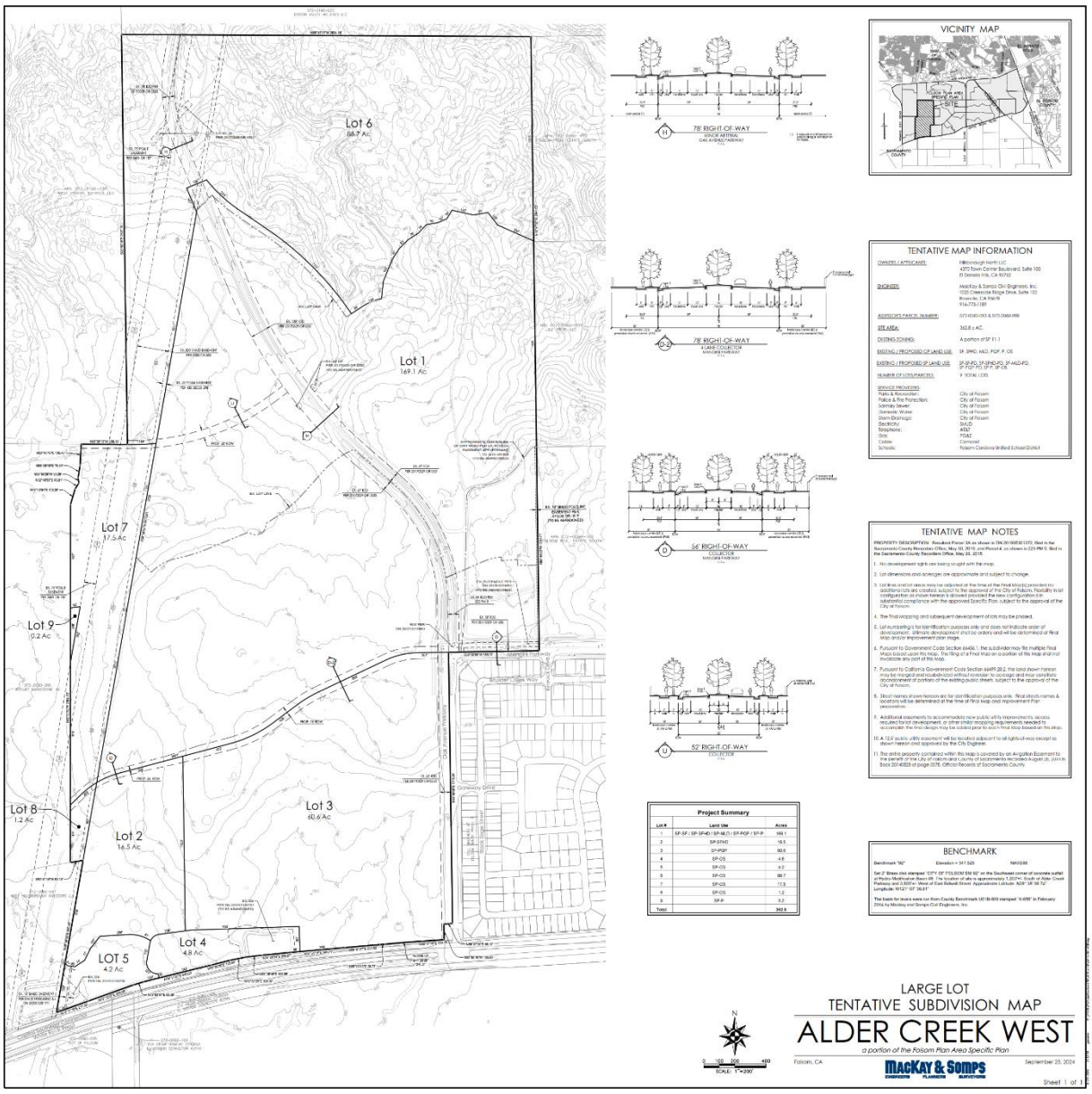
Christa Freemantle, CITY CLERK

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Exhibit A

Large-Lot Tentative Subdivision Map

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Docusign Envelope ID: F7EDFCE4-1033-4CDC-B8A0-2C1AB169B545

Exhibit B

Conditions of Approval

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CONDITIONS OF APPROVAL FOR THE ALDER CREEK WEST LLTSM PROJECT (SUBP24-00233) NORTH OF WHITE ROCK ROAD, EAST AND WEST OF OAK AVENUE PARKWAY LARGE-LOT TENTATIVE SUBDIVISION MAP				
	Mitigation Measure		**When Required**	**Responsible Department**
		GENERAL REQUIREMENTS		
1.		***Final Map*** The applicant shall submit a Large-Lot Final Map to the Community Development Department that shall substantially conform to the exhibits referenced below: 1. Alder Creek West Large-Lot Tentative Subdivision Map, dated September 23, 2024 The Large-Lot Tentative Subdivision Map is approved for the creation of nine (9) individual lots (Alder Creek West Large-Lot Tentative Subdivision Map Project). Implementation of the project shall be consistent with the above-referenced items and these conditions of approval.	M, OG	CD (E)(P)
2.		***90-Day Protest Period*** The conditions of project approval set forth herein include certain fees, dedication requirements, reservation requirements, and other exactions. Pursuant to Government Code Section 66020(d), these conditions constitute written notice of the amount of such fees, and a description of the dedications, reservations and other exactions. The applicant is hereby notified that the 90-day protest period, commencing from the date of approval of the project, has begun. If the applicant fails to file a protest regarding any of the fees, dedication requirements, reservation requirements or other exaction contained in this notice, complying with all the requirements of Government Code Section 66020, the applicant will be legally barred from later challenging such exactions.	M	CD (E)(P)

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CONDITIONS OF APPROVAL FOR THE ALDER CREEK WEST LLTSM PROJECT (SUBP24-00233) NORTH OF WHITE ROCK ROAD, EAST AND WEST OF OAK AVENUE PARKWAY LARGE-LOT TENTATIVE SUBDIVISION MAP				
	Mitigation Measure		**When Required**	**Responsible Department**
3.		***No Development Rights*** The approval of this Large-Lot Tentative Subdivision Map does not convey any right to develop. Processing and approval of a Small-Lot Final Map and/or Design Review/Planned Development Permit applications shall be required prior to grading, construction, or any development of the parcels created by this Large-Lot Tentative Subdivision Map. As a condition of a subsequent Small-Lot Tentative Subdivision Map, the City shall identify improvements necessary to develop the subject parcels. These improvements may include on and off-site roadways, grading, water, sewer, storm drainage, landscaping, soundwalls, and other similar improvements.	M	CD (E)(P)
4.		***Indemnity for City*** The owner/applicant shall defend, indemnify, and hold harmless the City and its agents, officers and employees from any claim, action or proceeding against the City or its agents, officers or employees to attack, set aside, void, or annul any approval by the City or any of its agencies, departments, commissions, agents, officers, employees, or legislative body concerning the project, which claim, action or proceeding is brought within the time period provided therefore in Government Code Section 66499.37 or other applicable statutes of limitation. The City will promptly notify the owner/applicant of any such claim, action or proceeding, and will cooperate fully in the defense. The City may, within its unlimited discretion, participate in the defense of any such claim, action or proceeding if both of the following occur: • The City bears its own attorney's fees and costs; and • The City defends the claim, action or proceeding in good faith The owner/applicant shall not be required to pay or perform any settlement of such claim, action or proceeding unless the settlement is approved by the owner/applicant. The owner/applicant's obligations under this condition shall apply regardless of whether a Final Map is ultimately recorded with respect to this project.	OG	CD (P)(E)(B) PW, PR, FD, PD

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CONDITIONS OF APPROVAL FOR THE ALDER CREEK WEST LLTSM PROJECT (SUBP24-00233) NORTH OF WHITE ROCK ROAD, EAST AND WEST OF OAK AVENUE PARKWAY LARGE-LOT TENTATIVE SUBDIVISION MAP				
	Mitigation Measure		**When Required**	**Responsible Department**
5.		***Street Names*** The Applicant shall use street names as shown in the Folsom Plan Area Specific Plan, and in the case of unnamed streets, select street names from the City's approved list or subsequently approved by the Planning Commission for the final subdivision map.	M	CD (E)(P)
6.		***ARDA and Amendments*** The owner/Applicant shall comply with all provisions of Amendment No. 1 to the First Amended and Restated Tier 1 Development Agreements with Oak Avenue Holdings, LLC and Hillsborough North, LLC and any approved amendments thereafter by and between the City and the owner/applicant of the project.	M	CD (P)(E)
7.		***Public Right of Way Dedication*** As provided for in the Oak Avenue Holdings, LLC and Hillsborough North, LLC Amended and Restated Tier 1 Development Agreements (ARDA) and Amendment No. 1 thereto, and any approved amendments thereafter, at recordation of Final Map the owner/applicant shall offer to dedicate all public rights-of-way such that public access is provided to each and every lot as shown on the Large-Lot Tentative Subdivision Map.	M	CD (E)(P)
8.		***Public Utility Easements*** The Owner/Applicant shall dedicate public utility easements for underground facilities on properties adjacent to public and private streets. A minimum of twelve and one-half-foot (12.5') wide Public Utility easements for underground facilities (i.e., SMUD PG&E, cable television, telephone) shall be dedicated adjacent to all public and private street rights-of-way. The owner/applicant shall dedicate additional width to accommodate extraordinary facilities as determined by the City. The width of the public utility easements adjacent to public and private right of way may be reduced with prior approval from public utility companies.	M	CD (E)
9.		***FMC Compliance*** The Final Large-Lot Map shall comply with the Folsom Municipal Code and the Subdivision Map Act.	M	CD (E)
10.		***Single Phase*** The Final Large-Lot Map shall be recorded in one phase.	M	CD(E)

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CONDITIONS OF APPROVAL FOR THE ALDER CREEK WEST LLTSM PROJECT (SUBP24-00233) NORTH OF WHITE ROCK ROAD, EAST AND WEST OF OAK AVENUE PARKWAY LARGE-LOT TENTATIVE SUBDIVISION MAP				
	Mitigation Measure		**When Required**	**Responsible Department**
11.		***Validity*** The project approval granted under this staff report (Large Lot Tentative Subdivision Map) shall remain in effect for a period of twenty-four (24) months from date of City Council approval, pursuant to Section 16.16.110A of the Folsom Municipal Code and the Subdivision Map Act. If a Final Map is not recorded within the identified time frame and/or the applicant has not demonstrated substantial progress towards the development of the project, this approval shall be considered null and void. The owner/applicant may file an application with the Community Development Department for an extension not less than 60 days prior to the expiration date of the approval, along with appropriate fees and necessary submittal materials pursuant to Section 16.16.120 of the Folsom Municipal Code. If after approval of this project, a lawsuit is filed which seeks to invalidate any approval or entitlement authorized by the project approvals, or to enjoin the project contemplated herein, or to challenge the issuance by any governmental agency of any environmental document or exemption determination, the two-year period referenced in FMC 16.16.110A for finaling the map shall be tolled during the time that any litigation is pending, including any appeals. In the event of a conflict between this Condition and language of Amendment No. 1 to the First Amended and Restated Tier 1 Development Agreement (ARDA), the ARDA language shall govern.	M	CD(E)
		DEVELOPMENT COSTS AND FEE REQUIREMENTS		
12.		***Taxes and Fees*** The owner/applicant shall pay all applicable taxes, fees and charges for the project at the rate and amount required by the Public Facilities Financing Plan and the Amended and Restated Development Agreement.	M	CD (P)(E)
13.		***Assessments*** If applicable, the owner/applicant shall pay off any existing assessments against the property, or file necessary segregation request and pay applicable fees.	M	CD (E)

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CONDITIONS OF APPROVAL FOR THE ALDER CREEK WEST LLTSM PROJECT (SUBP24-00233) NORTH OF WHITE ROCK ROAD, EAST AND WEST OF OAK AVENUE PARKWAY LARGE-LOT TENTATIVE SUBDIVISION MAP				
	Mitigation Measure		**When Required**	**Responsible Department**
14.		***Consultant Services*** If the City utilizes the services of consultants to prepare special studies or provide specialized design review or inspection services for the project, the applicant shall reimburse the City for actual costs it incurs in utilizing these services, including administrative costs for City personnel. A deposit for these services shall be provided prior to initiating review of mapping documents, building plans, improvement plans, or beginning inspection, whichever is applicable.	M	CD (P)(E)
15.		***FPASP Development Impact Fee*** The owner/applicant shall be subject to all Folsom Plan Area Specific Plan Area development impact fees in place at the time of approval or subsequently adopted consistent with the Public Facilities Financing Plan (PFFP), Development Agreement and amendments thereto, unless exempt by previous agreement. The owner/applicant shall be subject to all applicable Folsom Plan Area plan-wide development impact fees in effect at such time that a building permit is issued. These fees may include, but are not limited to, the Folsom Plan Area Specific Plan Fee, Specific Plan Infrastructure Fee (SPIF), Solid Waste Fee, Corporation Yard Fee, Transportation Management Fee, Transit Fee, Highway 50 Interchange Fee, General Park Equipment Fee, Housing Trust Fee, etc. Any protest to such for all fees, dedications, reservations or other exactions imposed on this project will begin on the date of final approval or otherwise shall be governed by the terms of Amendment No. 1 to the ARDA. The fees shall be calculated at the fee rate set forth in the PFFP and the ARDA.	M	CD (P) PW, PK

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CONDITIONS OF APPROVAL FOR THE ALDER CREEK WEST LLTSM PROJECT (SUBP24-00233) NORTH OF WHITE ROCK ROAD, EAST AND WEST OF OAK AVENUE PARKWAY LARGE-LOT TENTATIVE SUBDIVISION MAP				
	Mitigation Measure		**When Required**	**Responsible Department**
16.		***Outside Legal Counsel*** The City, at its sole discretion, may utilize the services of outside legal counsel to assist in the implementation of this project, including, but not limited to, drafting, reviewing and/or revising agreements and/or other documentation for the project. If the City utilizes the services of such outside legal counsel, the applicant shall reimburse the City for all outside legal fees and costs incurred by the City for such services. The applicant may be required, at the sole discretion of the City Attorney, to submit a deposit to the City for these services prior to initiation of the services. The applicant shall be responsible for reimbursement to the City for the services regardless of whether a deposit is required.	M	CD (P)(E)
17.	✓	***Mitigation Measures*** The Alder Creek West Large-Lot Tentative Subdivision Map project shall be subject to all mitigation measures identified in the FPASP (May 2011) MMRP, as amended by the Folsom South of U.S. Highway 50 Backbone Infrastructure Mitigated Negative Declaration (December 2014), Hillsborough GPA/SPA Addendum (May 2016), and City of Folsom General Plan Amendments for Increased Residential Capacity Subsequent EIR (August 2024).	M	CD (P)(E)
MAP REQUIREMENTS				
18.		***FPASP Compliance*** Notes shall be added to the final map that state: • *This map is subject to requirements outlined in the Folsom Plan Area Specific Plan as amended August 27, 2024, and the Hillsborough Specific Plan Amendment per Ordinance Nos 1254-1258.* • *This map and future maps of this area are subject to the requirements and provisions of Community Facilities District 18.*	M	CD (E)
19.		***School District Map Copy*** Upon recordation of the Final Map, the owner/applicant shall provide the Folsom-Cordova Unified School District with a copy of the recorded Final Map.	OG	CD (E)

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CONDITIONS OF APPROVAL FOR THE ALDER CREEK WEST LLTSM PROJECT (SUBP24-00233) NORTH OF WHITE ROCK ROAD, EAST AND WEST OF OAK AVENUE PARKWAY LARGE-LOT TENTATIVE SUBDIVISION MAP				
	Mitigation Measure		**When Required**	**Responsible Department**
20.		***Digital Map Copy*** Upon recordation of the Final Map, the owner/applicant shall provide a digital copy of the recorded Final Map (in AutoCAD format) to the Community Development Department.	OG	CD (E)
21.		***Bikeway Plan*** Upon recordation of the Final Map, Applicant/Owner shall dedicate easements for Class I trails and Class II bike lanes as shown on Figure 7.32 – Bikeway Plan of the FPASP, as applicable to the project area. Easement areas shall be shown on the Final Map to the satisfaction of the Community Development Department.	M	CD (P)(E)
22.		***Backbone Infrastructure*** The owner/applicant and all subsequent applicants, heirs, and successors with intention of further subdividing the large lots established herein are required to provide to the Community Development Department for review and approval by the City Engineer a Backbone Infrastructure Plan. Acknowledging Condition of Approval #3 above conveying no development rights with this approval, this condition applies to all subsequent subdivision and parcel maps where development is intended, including but not limited to, all commercial, housing, condominium and townhome projects. Additional studies and supporting documentation may also be required as part of that future effort. For such subsequent mapping, and as provided for in the ARDA, Amendment No. 1, and the FPASP, the owner/applicant shall provide fully executed grant deeds, legal descriptions, and plats for all necessary rights of way, public utility easements, public water main easements, public sewer easements, oak woodland preserves, park dedications, future circulation elements, hydraulic infrastructure dedication, irrevocable offers of dedication and temporary construction easement. All required easements as listed necessary for the Backbone Infrastructure shall be reviewed and approved by the City Engineer and recorded with the Sacramento County Recorder pursuant to the timing requirements set for in Section 3.8 of the ARDA and any amendments thereto.	M	CDD(E), EWR, PW, PR, FD

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CONDITIONS OF APPROVAL FOR THE ALDER CREEK WEST LLTSM PROJECT (SUBP24-00233) NORTH OF WHITE ROCK ROAD, EAST AND WEST OF OAK AVENUE PARKWAY LARGE-LOT TENTATIVE SUBDIVISION MAP				
	Mitigation Measure		**When Required**	**Responsible Department**
23.		***Phasing Plan*** This condition applies to all future small lot subdivision maps. For subsequent small lot tentative subdivision maps, the owner/applicant shall prepare a complete and comprehensive phasing plan and shall submit the phasing plan to the City for each proposed phase of development. The phasing plan shall include all required infrastructure for each proposed phase of development. The infrastructure shall include all required on-site and off-site improvements, but not limited to, water system improvements (distribution and transmission mains, booster pump stations, water reservoirs, tanks, pumps, PRV stations, etc.), sanitary sewer improvements (sewer mains, lift stations, forced mains, etc.) roadway and transportation improvements, storm drainage improvements (detention/water quality basins, outfalls, etc.) and all other necessary improvements required for each phase of development. The phasing plan shall include itemized cost estimates for all required improvements and the phasing plan shall be reviewed and approved by the City. The City Engineer may condition infrastructure phasing to ensure that each phase functions independently and is consistent with the minimum utility and access standards of the City. All maps filed in phases will be required to have two points of access for emergency vehicle access and/or general traffic purposes and all off-site utilities deemed necessary as determined by the City Engineer. Improvement plans for all future phases that include half sections of local residential streets shall include a minimum of 15 feet of pavement over the centerline, to allow two-way traffic and shall be subject to approval of the Community Development Department and Fire Department. The City will not dictate the order of the phasing except that the first phase shall construct necessary supporting backbone infrastructure to that phase.	M	CDD(E), EWR, PW, FD
SMUD REQUIREMENTS				
24.		The applicant shall comply with conditions 1-18 of the attached letter from SMUD dated April 4, 2024, provided in Attachment 7 to the December 18, 2024, Planning Commission staff report.	M, OG	CD (E)
PG&E REQUIREMENTS				

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CONDITIONS OF APPROVAL FOR THE ALDER CREEK WEST LLTSM PROJECT (SUBP24-00233) NORTH OF WHITE ROCK ROAD, EAST AND WEST OF OAK AVENUE PARKWAY LARGE-LOT TENTATIVE SUBDIVISION MAP				
	Mitigation Measure		**When Required**	**Responsible Department**
25.		The applicant shall comply with conditions from Pacific Gas & Electric conditions 1-13 of the attached letter dated September 26, 2024, as applicable on future mapping and entitlements (refer to Attachment 8 to the December 18, 2024, Planning Commission staff report).	M, OG	CD (E)

RESPONSIBLE DEPARTMENT		**WHEN REQUIRED**	
CD (P) (E) (B)	Community Development Department Planning Division Engineering Division Building Division	I	Prior to approval of Improvement Plans
		M	Prior to approval of Final Map
		B	Prior to issuance of first Building Permit
		O	Prior to approval of Occupancy Permit
PW	Public Works Department	G	Prior to issuance of Grading Permit
PR	Park and Recreation Department	DC	During construction
PD	Police Department	OG	On-going requirement
FD	Fire Department		

Folsom City Council
Staff Report

MEETING DATE:	4/14/2026
AGENDA SECTION:	Public Hearing
SUBJECT:	Resolution No. 11591 - A Resolution Approving the Final Engineer's Report, Confirming the Diagrams and Assessments, and Ordering the Continued Levying of Assessments for Maintenance and Servicing of Improvements Within the City of Folsom Landscaping and Lighting Districts for Fiscal Year 2026-27 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 conduct a public hearing and adopt Resolution No. 11591 - A Resolution Approving the Final Engineer's Report, Confirming the Diagrams and Assessments, and Ordering the Continued Levying of Assessments for Maintenance and Servicing of Improvements Within the City of Folsom Landscaping and Lighting Districts for Fiscal Year 2026-27 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 (Districts). Each year, as part of the annual assessment process, an Engineer's Report must be prepared in accordance with the requirements 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 FY 2026-27 will address all thirty Districts in one report and is being submitted for final approval to the City Council. The Annual Engineer's Report process is a three-step process, and we are in the final step.

To improve transparency, the Council directed staff last fiscal year to include a revenue and expense table (Table A) in the Engineer's Reports moving forward. This table has been included in the Final Engineer's Report for Fiscal Year 2026-27. This table summarizes and highlights the Districts with an operational deficit. Annual operational deficits are funded from the District's pooled cash account. Any reserve fund balance deficits are assigned to the District and are the District's ongoing financial responsibility. Operating deficits can be reduced through annual reserve fund collections or by reducing services provided by the District. The chart referenced below appears on pages 44 and 45 of the April 2026 Final Engineers Report for: Fiscal Year 2026/27.

Table A - Revenue and Expenses

District	Assessment Revenue FY2026/27	Total Expenses FY2026/27	Revenue Less Expenses FY2026/27	Fund Balance December 31, 2025	Reserve Fund Collection / (Contribution) FY2026/27	Estimated Revenue (through December 31, 2026) [1]	Estimated Reserves (through December 31, 2026)	Installment Costs Reserve FY2026/27	Estimated Reserve Fund Balance (June 30,2027)
American River Canyon North	$ 105,205	$ 76,844	$ 28,360	$ (216,217)	$ 28,360	$ 105,205	$ (76,844)	$ (73,554)	$ (233,050)
American River Canyon North No. 2	$ 12,432	$ 7,927	$ 4,505	$ 211,221	$ 4,505	$ 12,432	$ (7,927)	$ (225,525)	$ (5,293)
American River Canyon North No. 3	$ 305,313	$ 313,330	$ (8,017)	$ 686,454	$ (8,017)	$ 296,409	$ (313,330)	$ (780,586)	$ (119,069)
Blue Ravine Oaks	$ 36,069	$ 28,495	$ 7,574	$ 155,085	$ 7,574	$ 36,069	$ (28,495)	$ (141,590)	$ 28,644
Blue Ravine Oaks No. 2	$ 19,419	$ 35,250	$ (15,831)	$ 80,704	$ (15,831)	$ 18,853	$ (35,250)	$ (135,987)	$ (87,510)
Briggs Ranch	$ 80,575	$ 135,208	$ (54,633)	$ (276,809)	$ (54,633)	$ 80,575	$ (135,208)	$ (283,764)	$ (669,838)
Broadstone	$ 398,936	$ 577,541	$ (178,605)	$ 157,078	$ (178,605)	$ 395,641	$ (577,541)	$ (406,584)	$ (610,011)
Broadstone No. 3	$ 39,870	$ 35,404	$ 4,466	$ 42,958	$ 4,466	$ 38,257	$ (35,404)	$ (31,270)	$ 19,007
Broadstone No. 4	$ 109,294	$ 158,998	$ (49,705)	$ (959,234)	$ (49,705)	$ 105,453	$ (158,998)	$ (359,400)	$(1,421,884)
Cobble Hills II/Reflections II	$ 44,011	$ 66,964	$ (22,953)	$ (111,408)	$ (22,953)	$ 44,011	$ (66,964)	$ (252,818)	$ (410,132)
Cobble Ridge	$ 9,295	$ 18,590	$ (9,295)	$ 135,522	$ (9,295)	$ 11,182	$ (18,590)	$ (45,101)	$ 73,718
Folsom Heights	$ 21,831	$ 16,554	$ 5,277	$ 62,308	$ 5,277	$ 21,831	$ (16,554)	$ (18,608)	$ 54,254
Folsom Heights No. 2	$ 78,940	$ 82,106	$ (3,166)	$ 282,051	$ (3,166)	$ 76,643	$ (82,106)	$ (182,786)	$ 90,636
Hannaford Cross	$ 20,165	$ 74,647	$ (54,482)	$ (66,477)	$ (54,482)	$ 20,165	$ (74,647)	$ (55,337)	$ (230,778)
Lake Natoma Shores	$ 20,745	$ 35,967	$ (15,222)	$ 60,729	$ (15,222)	$ 20,745	$ (35,967)	$ (32,555)	$ (2,271)
Los Cerros	$ 40,838	$ 61,916	$ (21,078)	$ 68,314	$ (21,078)	$ 40,838	$ (61,916)	$ (61,581)	$ (35,424)
Natoma Station	$ 170,294	$ 147,366	$ 22,928	$ (822,308)	$ 22,928	$ 170,279	$ (147,366)	$ (643,648)	$(1,420,114)
Natoma Valley	$ 28,801	$ 57,601	$ (28,801)	$ 255,769	$ (28,801)	$ 30,096	$ (57,601)	$ (76,048)	$ 123,415
Prairie Oaks Ranch	$ 196,229	$ 136,845	$ 59,384	$ (508,345)	$ 59,384	$ 196,220	$ (136,845)	$ (13,044)	$ (402,630)
Prairie Oaks Ranch No. 2	$ 327,292	$ 225,373	$ 101,919	$ 239,414	$ 101,919	$ 317,758	$ (225,373)	$ (350,519)	$ 83,198
Prospect Ridge	$ 48,641	$ 34,037	$ 14,605	$ 55,257	$ 14,605	$ 47,207	$ (34,037)	$ (175,923)	$ (92,891)
Sierra Estates	$ 11,760	$ 13,777	$ (2,017)	$ 4,142	$ (2,017)	$ 24,283	$ (13,777)	$ (11,522)	$ 1,110
Silverbrook	$ 15,491	$ 12,599	$ 2,891	$ 95,694	$ 2,891	$ 13,150	$ (12,599)	$ (108,194)	$ (9,058)
Steeplechase	$ 24,283	$ 33,518	$ (9,236)	$ 6,628	$ (9,236)	$ 16,066	$ (33,518)	$ (47,292)	$ (67,352)
The Residences at American River Canyon	$ 13,549	$ 27,665	$ (14,116)	$ 44,152	$ (14,116)	$ 11,413	$ (27,665)	$ (35,326)	$ (21,542)
The Residences at American River Canyon II	$ 16,553	$ 27,660	$ (11,106)	$ 44,152	$ (11,106)	$ 15,485	$ (27,660)	$ (35,326)	$ (14,455)
Willow Creek Estates East	$ 60,059	$ 26,363	$ 33,696	$ (52,224)	$ 33,696	$ 60,059	$ (26,363)	$ (36,522)	$ (21,354)
Willow Creek Estates East No. 2	$ 87,240	$ 98,515	$ (11,274)	$ 38,487	$ (11,274)	$ 84,664	$ (98,515)	$ (249,547)	$ (236,185)
Willow Creek Estates South	$ 160,505	$ 238,478	$ (77,973)	$ 266,570	$ (77,973)	$ 160,505	$ (238,478)	$ (264,978)	$ (154,354)
Willow Springs	$ 14,548	$ 19,066	$ (4,518)	$ 2,537	$ (4,518)	$ 14,548	$ (19,066)	$ (3,478)	$ (9,977)

(1) Represents assessment revenue collections received by the City after 12/31/2025.

Last year, Council directed staff to prepare a sample amortization schedule (Table B) outlining the repayment of debt associated with the underfunded Landscaping and Lighting Districts over 15 years. The schedule illustrates how the outstanding balance could be reduced over time through annual assessments and payments. It should be noted that the sample amortization table is provided for illustrative purposes only and represents a point in time; the actual repayment amounts and timeline may vary from year to year depending on District expenses and assessments collected.

Table B – Sample Amortization Schedule

Sample Amortization Schedule

District:	**Briggs Ranch**	**December 31, 2025 Fund Balance:**
Fiscal Year:	**2026-27**	**($276,809)**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	($18,453.93)
2027	2	(18,453.93)
2028	3	(18,453.93)
2029	4	(18,453.93)
2030	5	(18,453.93)
2031	6	(18,453.93)
2032	7	(18,453.93)
2033	8	(18,453.93)
2034	9	(18,453.93)
2035	10	(18,453.93)
2036	11	(18,453.93)
2037	12	(18,453.93)
2038	13	(18,453.93)
2039	14	(18,453.93)
2040	15	(18,453.93)
Total:		($276,809.01)

(1) Based on the current available fund balance, this is the amount that would need to be paid back each year over 15 years to repay the current funding deficit within the District. If no deficit exists, no annual repayment would be required.

On March 24, 2026, the City Council adopted Resolution No. 11580 - A Resolution Approving the Preliminary Engineer's Report for the Following Landscaping and Lighting Districts for Fiscal Year 2026-2027 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, Siena 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. The Engineer's Report for the City of Folsom Landscaping and Lighting (L&L) Districts addresses the annual assessment for each of the city's 30 existing Landscaping and Lighting Districts.

The attached resolution approves the Final Engineer's Report for the thirty Districts, Confirming the Diagrams and Assessments, and Ordering the Continued Levying of Assessments for Maintenance and Servicing of Improvements Within the City of Folsom Landscaping and Lighting Districts for Fiscal Year 2026-27 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 & Recreation Department).
B. Cost estimates of maintaining the improvements.
C. Diagram of the assessment Districts.
D. Estimated costs for maintaining the improvements.

Natomas Station Landscaping and Lighting District

Due to the structural deficit within the existing Natoma Station Landscaping and Lighting District and the timing overlap between the Proposition 218 proceedings and the annual Engineer's Report process, two Engineer's Reports were prepared concurrently.

The Engineer's Report, prepared as part of the City's annual assessment process, assumes the proposed assessment does not pass. Under that scenario, the City would need to reduce services by more than $100,000 to balance the District's budget.

Conversely, the Engineer's Report prepared in connection with the Proposition 218 ballot proceedings for the proposed Natoma Station Maintenance Assessment District No. 2025-2 assumes the assessment would be approved in the absence of a majority protest. Accordingly, that report reflects the full assessment amount necessary to restore and enhance service levels, establish reserves for future capital renovation and replacement needs, and address repayment of the existing deficit.

If the proposed Natoma Station Maintenance Assessment District No. 2025-2 is approved, pursuant to Section 22611 of the California Streets and Highways Code, all assets, liabilities, revenues, expenses, and installment obligations of the original Natoma Station Landscaping and Lighting District will be transferred to and assumed by the Natoma Station Maintenance Assessment District No. 2025-2 for the continued maintenance and servicing of the improvements. At that time, the Natoma Station Landscaping and Lighting District, included in the comprehensive 30-District Engineer's Report, will cease to exist, and the original Natoma Station Landscaping and Lighting District Engineer's Report will be abandoned.

POLICY / RULE

Pursuant to Streets and Highways Code Section 22586, an annual Engineer's Report shall be filed with the City Clerk. The City Council is also required to adopt a resolution confirming the diagram and assessment under Section 22631 of the Streets and Highways Code.

Pursuant to Streets and Highways Code Section 22656, if there is a surplus or a deficit in the improvement fund of an assessment District at the end of any fiscal year, the surplus or deficit shall be carried forward to the next annual assessment to be levied within such District and applied as a credit or a debit, as the case may be, against such assessment.

ANALYSIS

The Preliminary Engineer's Report, approved by Resolution No. 11580, described the maintenance and servicing to be performed in the city's 30 Landscaping and Lighting Districts for Fiscal Year 2026-27. The establishment of annual assessments for each of the Districts requires a resolution confirming the diagram and assessment. The Engineer's Report complies with the Landscaping and Lighting Act of 1972, including but not limited to Sections 22565 et seq (preparing a report that complies with the article), and Sections 22660 and 22662 (regarding annual installments procedures/process).

While the staff was reviewing both the Preliminary Engineer's Report and the Final Engineer's Report, several updates were identified and incorporated into the Final Engineer's Report.

Changes from the FY2026/27 Preliminary Engineer's Report: these updates include the following adjustments to contract services and maintenance budgets:

District	Preliminary Engineers Budget	Final Engineers Budget	Adjustment	Description
Natoma Station	$ 10,000	$ -	$ (10,000)	Reduction in Contract Services, Prop 218 completed in FY2025/26
Briggs Ranch	$ 60,000	$ -	$ (60,000)	Reduction in Contract Services, Prop 218 budgeted and encumbered in FY2025/26
Broadstone	$ 60,000	$ 70,000	$ 10,000	Increase in Contract Services, Prop 218 adjusted based on bid price
Hannaford Cross	$ 60,000	$ 43,200	$ (16,800)	Reduction in Contract Services, Prop 218 adjusted based on bid price
American River Canyon North No.3	$ 73,000	$ 93,000	$ 20,000	Increased Unscheduled Maintenance to meet service demands

Additionally, the Cash on Claim (Fund balance) as of December 31, 2025, were updated for accuracy in the Final Engineer's Report.

The revised balances are as follows:

District	Preliminary Engineers Budget	Final Engineers Budget	Adjustment
American River Canyon North	$ (209,611)	$ (216,217)	$ (6,606)
Hannaford Cross	$ (34,348)	$ (66,477)	$ (32,129)
Cobble Hills II/Reflections II	$ (86,195)	$ (111,408)	$ (25,213)
Cobble Ridge	$ 120,273	$ 135,522	$ 15,249
Lake Natoma Shores	$ 80,710	$ 60,729	$ (19,981)
Natoma Valley	$ 239,279	$ 255,769	$ 16,490
Prairie Oaks Ranch No.2	$ 64,067	$ 239,414	$ 175,346
Sierra Estates	12029.89	$ 4,142	$ (7,888)

These revisions ensure that the Final Engineer's Report accurately reflects current budget needs and fund balances, providing a reliable basis for assessment considerations and maintaining appropriate service levels across the districts.

Assessment of Properties

The assessment rate for properties within each District is shown in the table under the financial impact section of this staff report (Table D). The table provided shows the maximum authorized assessment rate and the CPI or inflation factor, if applicable, on a district-by-district basis. We included 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' anticipated future repair and replacement needs, expected to occur within an approximate 5-year time frame, as well as long-term installments collected to meet those needs, expected to occur within 5 to 30-year time frames.

Comparison to Last Year

District budgets for this upcoming year will continue to focus on improvements and restorations that enhance each District's commitment to water conservation, prolonging asset life, drought-tolerant landscaping, fire safety, and tree stewardship. As such, some Districts will be retrofitting and centralizing irrigation controllers, inventorying street trees, replacing plant materials with water-wise varieties, and converting 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.

Community Outreach for Underfunded Districts

Staff conducted three community outreach meetings in preparation for the Proposition 218 process with residents of the Natoma Station Landscaping and Lighting District. Pursuant to Section 22605(d) of the Streets and Highways Code. The existing Natoma Station Landscaping and Lighting District would be consolidated with the Natoma Station Maintenance Assessment District No. 2025-2 if the proposed assessment is approved.

During the outreach process for Natoma Station District, several community members stated that they had preferred that the City had notified them immediately as soon as the District was entering into a deficit. Staff mailed notices to residents of Briggs Ranch and Hannaford Cross informing them that their Districts are underfunded and invited them to attend the April 14, 2026, Public Hearing. Consistent with the requirements of Proposition 218, the outreach process will inform owners within each District of proposed adjustments necessary to ensure sufficient funding for ongoing maintenance, operations, and long-term infrastructure needs. Engaging these Districts through the Proposition 218 process will help address existing funding deficiencies and support the financial sustainability of these aging Landscaping and Lighting Districts.

Additional Districts being monitored for outreach related to a new assessment overlay District include Cobble Ridge II/Reflections II (32 years old) and Broadstone & Broadstone No. 4 (34 years old)**.** Broadstone No.4 was approved by voters and adopted by the City Council in July 2016. The budget for Broadstone No. 4 was structured to cover immediate needs in the first five years through a higher assessment, followed by a reduced assessment level for ongoing maintenance. This reduced assessment level is insufficient to address the District's long-term maintenance and renovation needs.

Steeplechase, Blue Ravine Oaks & Blue Ravine Oaks No.2 (The Shores), Willow Creek Estates East & Willow Creek Estates East No.2, Willow Creek Estates South (Lexington Hills), Los Cerros, Lake Natoma Shores (The Preserves), Willow Springs, and Sierra Estates have been identified as having projected budget revenue shortfalls that may impact their ability to maintain basic landscape and lighting services within the next five years. To ensure continued service levels and fiscal sustainability, these districts will require outreach efforts and consideration of new or increased property assessments in accordance with Proposition 218 procedures.

Assessment Analysis

The comparison between fiscal years for the assessment costs involves evaluating the amount charged to property owners in each Landscape and Lighting District during FY 2025-26 and comparing it to the newly proposed rates for FY 2026-27. This analysis identifies whether assessment amounts have increased, decreased, or remained the same (Table C). Any changes typically result from factors such as rising costs for landscaping, lighting, irrigation, labor, or utilities, as well as inflation adjustments allowed under CPI limits. If costs have increased, the proposed assessments for FY 2026-27 are adjusted accordingly to ensure each district has adequate funding to maintain service levels. If no cost increases are anticipated, assessments may remain flat. The goal of this comparison is to maintain equitable, transparent funding for each district based on actual service needs and expenditures.

Table C – Assessment Analysis

Assessment to Properties by District					
District	FY 2025/26 Assessment per SFE	FY 2026/27 Assessment per SFE	Difference	Increase / Decrease	FY 2026/27 Maximum Authorized Rate
The Residences at American River Canyon II	$ 1,606.56	$ 1,655.34	$ 48.78	Increase	$ 1,655.34
Prospect Ridge	$ 1,348.78	$ 1,389.75	$ 40.97	Increase	$ 1,389.75
The Residences at American River Canyon	$ 773.52	$ 797.02	$ 23.50	Increase	$ 797.02
Sierra Estates	$ 456.52	$ 470.38	$ 13.86	Increase	$ 470.38
Prairie Oaks Ranch No. 2	$ 353.30	$ 363.90	$ 10.60	Increase	$ 363.90
American River Canyon North No. 3	$ 322.34	$ 332.02	$ 9.68	Increase	$ 332.02
Folsom Heights No. 2	$ 248.84	$ 256.30	$ 7.46	Increase	$ 256.30
Willow Creek Estates East No. 2 - Zone A&B	$ 114.34	$ 117.82	$ 3.48	Increase	$ 117.82
Blue Ravine Oaks No. 2	$ 114.26	$ 117.69	$ 3.43	Increase	$ 117.69
Willow Creek Estates East No. 2 - Zone C	$ 105.10	$ 108.30	$ 3.20	Increase	$ 108.30
Broadstone No. 3	$ 42.89	$ 44.21	$ 1.32	Increase	$ 44.21
Broadstone No. 4 - Zone A	$ 43.68	$ 44.99	$ 1.31	Increase	$ 44.99
Broadstone No. 4 - Zone B	$ 41.60	$ 42.85	$ 1.25	Increase	$ 42.85
Broadstone No. 4 - Zone C	$ 41.00	$ 42.23	$ 1.23	Increase	$ 42.23
Broadstone No. 4 - Zone D	$ 40.22	$ 41.43	$ 1.21	Increase	$ 41.43
Silverbrook	$ 132.27	$ 132.32	$ 0.05	Increase	$ 132.32
Broadstone	$ 164.98	$ 164.99	$ 0.01	Increase	$ 164.99
Prairie Oaks Ranch	$ 213.60	$ 213.61	$ 0.01	Increase	$ 213.61
Natoma Station	$ 91.70	$ 91.71	$ 0.01	Increase	$ 91.71
Natoma Valley	$ 380.96	$ 364.56	$ (16.40)	Reduced	$ 1,107.64
Cobble Ridge	$ 114.10	$ 94.85	$ (19.25)	Reduced	$ 271.96
Lake Natoma Shores	$ 183.58	$ 183.58	$ -	Static	$ 183.58
American River Canyon North	$ 102.94	$ 102.94	$ -	Static	$ 102.94
American River Canyon North No. 2	$ 77.70	$ 77.70	$ -	Static	$ 77.70
Blue Ravine Oaks	$ 218.60	$ 218.60	$ -	Static	$ 218.60
Briggs Ranch	$ 122.28	$ 122.28	$ -	Static	$ 122.28
Cobble Hills II/Reflections II	$ 113.14	$ 113.14	$ -	Static	$ 113.14
Folsom Heights	$ 70.88	$ 70.88	$ -	Static	$ 70.88
Hannaford Cross	$ 195.78	$ 195.78	$ -	Static	$ 195.78
Los Cerros	$ 121.18	$ 121.18	$ -	Static	$ 121.18
Steeplechase	$ 157.68	$ 157.68	$ -	Static	$ 157.68
Willow Creek Estates East	$ 80.40	$ 80.40	$ -	Static	$ 80.40
Willow Creek Estates South	$ 109.88	$ 109.88	$ -	Static	$ 109.88
Willow Springs	$ 28.14	$ 28.14	$ -	Static	$ 28.14

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 2026-27 (Table D). One (1) District is being removed from the tax roll (Union Square, because it has an HOA that manages the landscape areas.

Pursuant to Streets and Highways Code Section 22662 (b) as reflected in the Revenue and Expense Table, there are eight Districts with a negative fund balance as of December 31, 2025.

Staff is requesting that the Council provide a temporary advance from the Landscape and Lighting Districts' pooled cash account to the improvement funds of these Districts to fund the operational deficit and the negative fund balance, enabling staff to continue providing the minimum level of service pending Prop 218 proceedings. These advanced funds shall be directed

to be paid back at 0% interest over the next 15 fiscal years, commencing in FY 2026-2027 and concluding in FY 2040-2041. Staff has included amortization tables for each District to accompany the FY 2026-2027 engineers' report.

Staff received Council approval to utilize the Landscaping and Lighting Districts pooled cash account during Fiscal Year 2025-26 to provide a temporary advance to the improvement funds of these districts. This action addressed the operational deficit and negative fund balance, allowing staff to continue providing a minimum level of service pending Proposition 218 proceedings. If a majority protest is not received and the Proposition 218 assessment is approved in an underfunded district, repayment of the outstanding debt will commence in accordance with the established amortization schedule.

Table D – Proposed Assessments for FY 2026-27

District	FY 2026/27 Maximum Authorized	FY 2026/27 Proposed Rate	Maximum Assessment Inflator
American River Canyon North	$102.94	$102.94	No Inflator
American River Canyon North No. 2	77.7	77.7	No Inflator
American River Canyon North No. 3	332.02	332.02	CPI NTE 3%
Blue Ravine Oaks	218.6	218.6	No Inflator
Blue Ravine Oaks No. 2	117.69	117.69	CPI NTE 3%
Briggs Ranch	122.28	122.28	No Inflator
Broadstone	164.99	164.99	No Inflator
Broadstone No. 3	44.21	44.21	CPI
Broadstone No. 4-Zone A	44.99	44.99	CPI NTE 3%
Broadstone No. 4-Zone B	42.85	42.85	CPI NTE 3%
Broadstone No. 4-Zone C	42.23	42.23	CPI NTE 3%
Broadstone No. 4-Zone D	41.43	41.43	CPI NTE 3%
Cobble Hills II/Reflections II	113.14	113.14	No Inflator
Cobble Ridge	271.96	94.85	CPI
Folsom Heights	70.88	70.88	No Inflator
Folsom Heights No. 2	256.3	256.3	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	91.71	No Inflator
Natoma Valley	1,107.64	364.56	CPI NTE 4%
Prairie Oaks Ranch	213.61	213.61	No Inflator
Prairie Oaks Ranch No. 2	363.9	363.9	CPI NTE 3%
Prospect Ridge	1,389.75	1,389.75	CPI NTE 4%
Sierra Estates	470.38	470.38	CPI NTE 4%
Silverbrook	132.32	132.32	No Inflator
Steeplechase	157.68	157.68	No Inflator
The Residences at American River Canyon	797.02	797.02	CPI NTE 4%
The Residences at American River Canyon II	1,655.34	1,655.34	CPI NTE 4%
Willow Creek Estates East	80.4	80.4	No Inflator
Willow Creek Estates No. 2-Zone A&B	117.82	117.82	CPI NTE 4%
Willow Creek Estates No. 2-Zone C	108.3	108.3	CPI NTE 4%
Willow Creek Estates South	109.88	109.88	No Inflator
Willow Springs	28.14	28.14	No Inflator

ENVIRONMENTAL REVIEW

This action is exempt from environmental review under the California Environmental Quality Act (CEQA).

ATTACHMENTS

1. Resolution No. 11591 - A Resolution Approving the Final Engineer's Report, Confirming the Diagrams and Assessments, and Ordering the Continued Levying of Assessments for Maintenance and Servicing of Improvements Within the City of Folsom Landscaping and Lighting Districts for Fiscal Year 2026-27 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. Final Engineer's Report – The City of Folsom Landscaping and Lighting Districts, April 2026 for: Fiscal Year 2026/27

Submitted,

Kelly Gonzalez, Parks & Recreation Director

Attachment 1

RESOLUTION NO. 11591

A RESOLUTION APPROVING THE FINAL ENGINEER'S REPORT, CONFIRMING THE DIAGRAMS AND ASSESSMENTS, AND ORDERING THE CONTINUED LEVYING OF ASSESSMENTS FOR MAINTENANCE AND SERVICING OF IMPROVEMENTS WITHIN THE CITY OF FOLSOM LANDSCAPING AND LIGHTING DISTRICTS FOR FISCAL YEAR 2026-2027 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, On March 24, 2026, the City Council adopted Resolution No. 11580- A Resolution Approving the Preliminary Engineer's Report for the Following Landscaping and Lighting Districts for Fiscal Year 2026-2027 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; and

WHEREAS, April 14, 2026, at 6:30 p.m. is the day and time set for hearing objections to the levying of said assessments as identified in Exhibit A attached to this resolution; and

WHEREAS, the Final Engineer's Report for the Assessment Districts has been made, filed with the City Clerk, and considered by the City Council and is deemed sufficient and approved. The Final Engineer's Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to this resolution, Section 22500, *et. seq.,* of the California Streets and Highways Code and Article XIIID of the California Constitution.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF FOLSOM DOES HEREBY RESOLVE AS FOLLOWS: The City Council finds that the Final Engineer's Report for the Landscaping and Lighting Districts is in full compliance with the Landscaping and Lighting Act of 1972 and, based on said Report, adopts and approves the following actions:

1. Approve as submitted, the Final Engineer's Report filed with this City Clerk for the City of Folsom Landscaping and Lighting Districts for Fiscal Year 2026-2027.

2. Confirm and approve the diagrams and assessments as set forth in the City of Folsom Landscaping and Lighting Districts Final Engineer's Report for Fiscal Year 2026-2027

3. Continue to order the levy of assessments as set forth in the City of Folsom Landscaping and Lighting Districts Final Engineer's Report for Fiscal Year 2026-2027.

4. Order the maintenance and servicing of improvements as set forth in the City of Folsom Landscaping and Lighting Districts Final Engineer's Report for Fiscal Year 2026-2027.

5. Ratify all prior temporary advances from the Landscaping and Lighting Districts pooled cash account to the Landscaping and Lighting Districts that had insufficient assessments to pay for the costs of improvements, maintenance, and services for the benefit of those Districts.

6. Direct the temporary advance of funds from the Landscaping and Lighting Districts pooled cash accounts to those eight districts with negative account balances to provide for the continued service levels. An amortization table shall accompany the FY 2026-2027 engineers report for repayment of debt at 0% interest over a 15-year period for each district.

7. Request that the Auditor of Sacramento County enter on the Sacramento County Assessment Roll the assessment for each lot or parcel of land in the amount indicated in the Final Engineer's Report.

PASSED AND ADOPTED this 14th day of April 2026, by the following roll-call vote:

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

_____
Justin Raithel, MAYOR

ATTEST:

_____
Christa Freemantle, CITY CLERK

Exhibit A

OF RESOLUTION No. 11591

CITY OF FOLSOM
LANDSCAPING AND LIGHTING DISTRICTS
FISCAL YEAR 2026-2027

Assessment to Properties by District					
District	FY 2025/26 Assessment per SFE	FY 2026/27 Assessment per SFE	Difference	Increase / Decrease	FY 2026/27 Maximum Authorized Rate
The Residences at American River Canyon II	$ 1,606.56	$ 1,655.34	$ 48.78	Increase	$ 1,655.34
Prospect Ridge	$ 1,348.78	$ 1,389.75	$ 40.97	Increase	$ 1,389.75
The Residences at American River Canyon	$ 773.52	$ 797.02	$ 23.50	Increase	$ 797.02
Sierra Estates	$ 456.52	$ 470.38	$ 13.86	Increase	$ 470.38
Prairie Oaks Ranch No. 2	$ 353.30	$ 363.90	$ 10.60	Increase	$ 363.90
American River Canyon North No. 3	$ 322.34	$ 332.02	$ 9.68	Increase	$ 332.02
Folsom Heights No. 2	$ 248.84	$ 256.30	$ 7.46	Increase	$ 256.30
Willow Creek Estates East No. 2 - Zone A&B	$ 114.34	$ 117.82	$ 3.48	Increase	$ 117.82
Blue Ravine Oaks No. 2	$ 114.26	$ 117.69	$ 3.43	Increase	$ 117.69
Willow Creek Estates East No. 2 - Zone C	$ 105.10	$ 108.30	$ 3.20	Increase	$ 108.30
Broadstone No. 3	$ 42.89	$ 44.21	$ 1.32	Increase	$ 44.21
Broadstone No. 4 - Zone A	$ 43.68	$ 44.99	$ 1.31	Increase	$ 44.99
Broadstone No. 4 - Zone B	$ 41.60	$ 42.85	$ 1.25	Increase	$ 42.85
Broadstone No. 4 - Zone C	$ 41.00	$ 42.23	$ 1.23	Increase	$ 42.23
Broadstone No. 4 - Zone D	$ 40.22	$ 41.43	$ 1.21	Increase	$ 41.43
Silverbrook	$ 132.27	$ 132.32	$ 0.05	Increase	$ 132.32
Broadstone	$ 164.98	$ 164.99	$ 0.01	Increase	$ 164.99
Prairie Oaks Ranch	$ 213.60	$ 213.61	$ 0.01	Increase	$ 213.61
Natoma Station	$ 91.70	$ 91.71	$ 0.01	Increase	$ 91.71
Natoma Valley	$ 380.96	$ 364.56	$ (16.40)	Reduced	$ 1,107.64
Cobble Ridge	$ 114.10	$ 94.85	$ (19.25)	Reduced	$ 271.96
Lake Natoma Shores	$ 183.58	$ 183.58	$ -	Static	$ 183.58
American River Canyon North	$ 102.94	$ 102.94	$ -	Static	$ 102.94
American River Canyon North No. 2	$ 77.70	$ 77.70	$ -	Static	$ 77.70
Blue Ravine Oaks	$ 218.60	$ 218.60	$ -	Static	$ 218.60
Briggs Ranch	$ 122.28	$ 122.28	$ -	Static	$ 122.28
Cobble Hills II/Reflections II	$ 113.14	$ 113.14	$ -	Static	$ 113.14
Folsom Heights	$ 70.88	$ 70.88	$ -	Static	$ 70.88
Hannaford Cross	$ 195.78	$ 195.78	$ -	Static	$ 195.78
Los Cerros	$ 121.18	$ 121.18	$ -	Static	$ 121.18
Steeplechase	$ 157.68	$ 157.68	$ -	Static	$ 157.68
Willow Creek Estates East	$ 80.40	$ 80.40	$ -	Static	$ 80.40
Willow Creek Estates South	$ 109.88	$ 109.88	$ -	Static	$ 109.88
Willow Springs	$ 28.14	$ 28.14	$ -	Static	$ 28.14

Attachment 2

CITY OF FOLSOM

Final Engineer's Report For: Fiscal Year 2026/27

Landscape and Lighting Assessment Districts

April 2026

Prepared by:

NBS
helping communities fund tomorrow

nbsgov.com

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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 for Fiscal Year 2026/27, 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 2026/27, 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 Estimate

Description	Total Costs[1]
Improvement Costs	$2,173,302.00
Incidental Costs	651,300.61
Total Improvement Costs	$2,824,602.61
Reserve Fund Collection / (Contribution)	($306,421.61)
Total Balance to Assess[2]	**$2,518,181.00**

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

(2) A list of Districts, the total proposed Fiscal Year 2026/27 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 4/01/26

John G. Egan, P. E.
Assessment Engineer

REGISTERED PROFESSIONAL ENGINEER
JOHN G. EGAN
No. 14853
CIVIL
EXPIRATION DATE 3/31/27
STATE OF CALIFORNIA

2. INTRODUCTION

2.1 Background

The City has previously formed 30 Landscaping and Lighting Districts (the "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 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 on 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 Apportionment 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 2026/27:

- No planned improvement projects.

Future Improvement Projects:

- Waterfall pumps, autofill, filters, and chlorination system.
- Waterfall pond liner (concrete and other).
- Major monuments on Oak Avenue at American River Canyon Drive.

AMERICAN RIVER CANYON NORTH NO. 2

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

Planned Improvement Projects for Fiscal Year 2026/27:

- 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 2026/27:

- No planned improvement projects.

Future Improvement Projects:

- Centralized irrigation controller upgrade.
- Signage replacement.
- Tree pruning.
- Ladder fuel removal.
- 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.
- Minor monument replacements (six monuments).
- Trail bollard replacements (29 bollards).
- Irrigation controller replacements (16 controllers).
- Interior trail repairs.

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 2026/27:

- No planned improvement projects.

Future Improvement Projects:

- Mini park turf and shrub renovations.
- Tree pruning.
- Blue Ravine Road wall repair.
- Irrigation controller replacements (three controllers).
- Streetlight pole replacements (six poles).
- Tree removal and replacement.
- Riley Street fence replacement.
- Signage replacement.
- Turf renovation Timson Drive and Riley Street.

- Turf renovation Hazelmere Drive and Riley Street.
- Turf renovation between Hazelmere Drive and Timson Drive.

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 2026/27:

- 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).
- Trail repairs.
- Pet stations repair/replacement.
- Tree pruning.
- 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).
- Irrigation controller replacements (two controllers).
- Trail bollard replacements (11 bollards).
- Streetlight pole replacements (six poles).
- Monument repair.

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 2026/27:

- No planned improvement projects.

Future Improvement Projects:

- Tree and landscape improvements (partial fund collection).
- Bollard repair/painting/replacement (27 bollards).
- Light pole/fixture replacement of KW.
- Trail repairs.
- Tree pruning.
- Repair irrigation, replace shrubs (Iron Point Road median, Rathbone Circle, Knopfler Circle, and other interior areas).
- Tree and landscape improvements or replacements.
- Ladder fuel removal.
- Shrub replacement throughout (some irrigation repair) 28 acres.
- Landscape light repair/replacement (60 lights).
- Pet station replacement (seven stations).
- Signage repair/replacement.
- Turf removal/irrigation retrofit.
- Irrigation upgrades and flow (15 controllers).
- Fence replacement at retention areas.
- Streetlight pole replacements (25 poles).
- Redwood removals and replacements adjacent to soundwall (400+)
- Post and cable replacement.

BROADSTONE NO. 3

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

Planned Improvement Projects for Fiscal Year 2026/27:

- No planned improvement projects.

Future Improvement Projects:

- Paint streetlight poles (350 poles).
- Streetlight pole replacements (12 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 2026/27:

- 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).
- Tree pruning.
- Fence repair/replacement (225 feet).
- Wall repairs and painting (628 feet).
- Shrub replacement (Glenn Drive/Oxburough Drive and Sibly Street and Corner).
- Signage repair/replacement.
- Irrigation controller replacements (five controllers).
- Streetlight pole replacements (three poles).

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 2026/27:

- No planned improvement projects.

Future Improvement Projects:

- Tree pruning.
- Fence repair/replacement.
- Shrub replacement.
- Tubular fence replacement.
- Tree and landscape improvements or replacement.
- Irrigation controller replacement.
- Streetlight pole replacements (three poles).

FOLSOM 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 2026/27:

- No planned improvement projects.

Future Improvement Projects:

- Ladder fuel removal.
- Tree pruning and tree care in open space.
- Fence work.
- Glenn Drive wall repair.
- Tree and landscape improvements (Vierra Circle).
- Landscape replacement (Glenn Drive).
- Signage replacement.
- Irrigation controller replacements (four controllers).
- Streetlight pole replacements (three poles).

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 2026/27:

- No planned improvement projects.

Future Improvement Projects:

- Lakeside fence repair.
- Repairs at guard shack.
- Tree pruning.
- Streetlight pole replacements (three poles).
- Plant replacement on Lakeside Way and Inwood Road.
- Wall repairs on Inwood Road.
- Plant Replacement on Egloff Circle.
- Guard shack roof repair.
- Irrigation controller replacements (three controllers).

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 2026/27:

- No planned improvement projects.

Future Improvement Projects:

- LED landscape lights.
- Tree pruning.
- Signage repair/replacement.
- Turf repair and irrigation upgrades.
- Tree and landscape improvements or replacement.
- Irrigation controller replacements (two controllers).
- Streetlight pole replacements (two poles).

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 2026/27:

- No planned improvement projects.

Future Improvement Projects:

- Tree replacement.
- Tree pruning
- Landscape LED replacements.
- Ladder fuel removal.
- Upgrade irrigation controllers.
- Install flow package and master valve.
- Streetlight pole replacements (three poles).
- Streetlight pole painting.

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 2026/27:

- No planned improvement projects.

Future Improvement Projects:

- 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.
- Ladder fuel removal.
- 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.
- Redwood removals and tree replacements adjacent to wall (50+).
- Streetlight pole replacement / painting.

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 2026/27.

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 2026/27:

- No planned improvement projects.

Future Improvement Projects:

- Tree pruning.
- Wall repair/replacement.
- Landscape replacement on Upper Tier and Lower Tier.
- Irrigation controller replacement.
- Streetlight pole 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 2026/27:

- No planned improvement projects.

Future Improvement Projects:

- Tree pruning.
- Tree and landscape replacement.
- Fence replacement.
- LED landscape lights.
- Repair damaged walls (stucco half walls).
- Ladder fuel removal.
- 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.
- Irrigation controller replacements (10 controllers).
- Streetlight pole replacements (six poles).

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 2026/27:

- No planned improvement projects.

Future Improvement Projects:

- Tree pruning.
- Ladder fuel removal.
- Drainage cleanup.
- Wall replacement.
- Plant replacement.
- Irrigation controller replacement.
- Streetlight pole replacement.

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 2026/27:

- No planned improvement projects.

Future Improvement Projects:

- Tree pruning.
- Wall replacement (partial).
- Landscape replacement on frontage.
- Irrigation controller replacement.
- Streetlight pole replacement.

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 2026/27:

- No planned improvement projects.

Future Improvement Projects:

- Tree replacement.
- Median relandscaping.
- Irrigation controller replacement.
- Streetlight pole replacements (two poles).

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 2026/27:

- No planned improvement projects.

Future Improvement Projects:

- Tree pruning.
- Park turf renovation.
- Park plant replacement.
- Landscape frontage replacement.
- Trail repairs.
- Trail bollard replacement.
- Irrigation controller replacements (two controllers).
- Streetlight pole replacements (20 poles).

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 2026/27:

- No planned improvement projects.

Future Improvement Projects:

- Tree pruning.
- Landscape replacement.

- Tree replacement.
- Drainage cleanup.
- Wall replacement partial.
- Irrigation controller replacement.
- Streetlight pole 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 2026/27:

- No planned improvement projects.

Future Improvement Projects:

- Tree pruning.
- Landscape replacement.
- Tree replacement.
- Drainage cleanup.
- Wall replacement partial.
- Irrigation controller replacement.
- Streetlight pole 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 2026/27:

- No planned improvement projects.

Future Improvement Projects:

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

- Tree and landscape improvement or replacement.
- Streetlight pole replacements (35 poles).

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 2026/27:

- No planned improvement projects.

Future Improvement Projects:

- Tree pruning.
- Wall repair on Oak Avenue.
- Tree removal/replacement.
- Silberhorn Drive landscape renovation.
- Turf renovation on Scholar Way.
- Oak Avenue relandscape.
- Irrigation controller replacements (10 controllers).
- Streetlight pole replacements (six poles).

WILLOW SPRINGS

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

Planned Improvement Projects for Fiscal Year 2026/27:

- No planned improvement projects.

Future Improvement Projects:

- Streetlight pole replacements (four poles).

4. ESTIMATE OF COSTS AND BUDGETS

The Fiscal Year 2026/27 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	$70,000.00	$0.00	$6,844.28	$76,844.28
American River Canyon North No. 2	3,500.00	0.00	4,426.60	7,926.60
American River Canyon North No. 3	228,070.00	0.00	85,259.54	313,329.54
Blue Ravine Oaks	26,700.00	0.00	1,795.10	28,495.10
Blue Ravine Oaks No. 2	22,330.00	0.00	12,919.95	35,249.95
Briggs Ranch	103,443.00	0.00	31,764.85	135,207.85
Broadstone	441,000.00	0.00	136,541.06	577,541.06
Broadstone No. 3	22,500.00	0.00	12,903.86	35,403.86
Broadstone No. 4	149,405.00	0.00	9,593.46	158,998.46
Cobble Hills II/Reflections II	48,769.00	0.00	18,195.44	66,964.44
Cobble Ridge	15,987.00	0.00	2,603.10	18,590.10
Folsom Heights	14,800.00	0.00	1,753.92	16,553.92
Folsom Heights No. 2	68,352.00	0.00	13,754.11	82,106.11
Hannaford Cross	26,337.00	0.00	48,310.15	74,647.15
Lake Natoma Shores	28,588.00	0.00	7,378.77	35,966.77
Los Cerros	53,342.00	0.00	8,574.03	61,916.03
Natoma Station	100,300.00	0.00	47,065.91	147,365.91
Natoma Valley	50,907.00	0.00	6,694.03	57,601.03
Prairie Oaks Ranch	133,000.00	0.00	3,844.92	136,844.92
Prairie Oaks Ranch No. 2	129,326.00	0.00	96,046.89	225,372.89
Prospect Ridge	27,445.00	0.00	6,591.58	34,036.58
The Residences at American River Canyon	23,656.00	0.00	4,008.98	27,664.98
The Residences at American River Canyon II	23,656.00	0.00	4,003.80	27,659.80
Sierra Estates	11,683.00	0.00	2,093.51	13,776.51
Silverbrook	9,731.00	0.00	2,868.37	12,599.37
Steeplechase	26,901.00	0.00	6,617.24	33,518.24
Willow Creek Estates East	24,000.00	0.00	2,362.78	26,362.78
Willow Creek Estates East No. 2	81,331.00	0.00	17,183.52	98,514.52
Willow Creek Estates South	196,443.00	0.00	42,034.76	238,477.76
Willow Springs	11,800.00	0.00	7,266.10	19,066.10
Total Improvement Costs	**$2,173,302.00**	**$0.00**	**$651,300.61**	**$2,824,602.61**

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 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.

Historical annual Engineer's Reports were prepared by a different engineer of record and specific language from those historical Engineer's Reports have been referenced to describe the Method of Apportionment within the following section of this report.

5.1 Discussion of Benefit

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 benefit are supported by various California legislation and supporting studies which describe the types of special benefit received by property from improvements such as those proposed by the 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 Districts, 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 historical 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

(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.

Single family residential properties in the aforementioned Districts are assigned 1.0 SFE per parcel and condominiums are assigned 0.67 SFEs per residential unit. District properties are assessed per the original formation documents, 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 residential 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 American River Canyon North No. 3, 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 83% 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
Non Assessed (e.g. open space, park land, etc.)	0.0000

BRIGGS RANCH

There are 642 residential lots and each residential lot is assigned 1.00 SFE. Non-residential parcels within Briggs Ranch (APNs: 071-1190-007, -008, -010, -012, -013, and -014) are assigned 2.20 SFEs per acre, per the original formation documents. Briggs Ranch properties are assessed per the table 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 were 895.301 original acres in Broadstone. Of this original acreage, 416.145 acres subdivided into 1,530 single family residential lots (average of 4.2 lots per acre) and 479.156 acres 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 0.096 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 1.00 SFE. Developed non-single family parcels within Broadstone are assigned 2.10 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 parcel)	0.0960
Vessona and Halidon Condominium (per unit)	0.6700
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 were 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), 207.43 acres are industrial, commercial and other uses, and 26.93 acres are non-assessed for use as parks, open space, etc.

There are 548 single family residential lots and each residential lot is assigned 1.00 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	1.0000
Condominium	0.73	0.55	0.4000
Duplex, Triplex, Fourplex	0.64	0.42	0.2700
Multi-Family Residential (5+ Units)(1)	0.64	0.34	0.2200
Mobile Home on Separate Lot	0.45	0.45	0.2000

(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	0.5000
Office	68	1.420	1.4200
Shopping Center	24	0.500	0.5000
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 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 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 1,272 single family residential lots within Natoma Station and each residential lot is assigned 1.0 SFE. Condominium parcels are assigned 0.67 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)	0.6700
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 a portion of -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 5 Year 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 0.42 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	1.0000
Condominium	0.73	0.58	0.4200
Duplex, Triplex, Fourplex	0.77	0.42	0.3200
Multi-Family Residential (5+ Units)(1)	0.72	0.30	0.2200
Mobile Home on Separate Lot	0.58	0.43	0.2500

(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	0.5000
Office	68	1.420	1.4200
Shopping Center	24	0.500	0.5000
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	1.0000
Condominium	0.73	0.55	0.4000
Duplex, Triplex, Fourplex	0.64	0.42	0.2700
Multi-Family Residential (5+ Units)(1)	0.64	0.34	0.2200
Mobile Home on Separate Lot	0.45	0.45	0.2000

(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 2.91 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	0.5000
Office	68	1.420	1.4200
Shopping Center	24	0.500	0.5000
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 same level of the level of special benefit of those within Zone B and parcels in Zone C are determined to receive 91.92% 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, 9b and 9c 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 13 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, 9b and 9c (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 2026/27 Maximum Assessment

The Fiscal Year 2026/27 maximum authorized and proposed assessment rates are shown below.

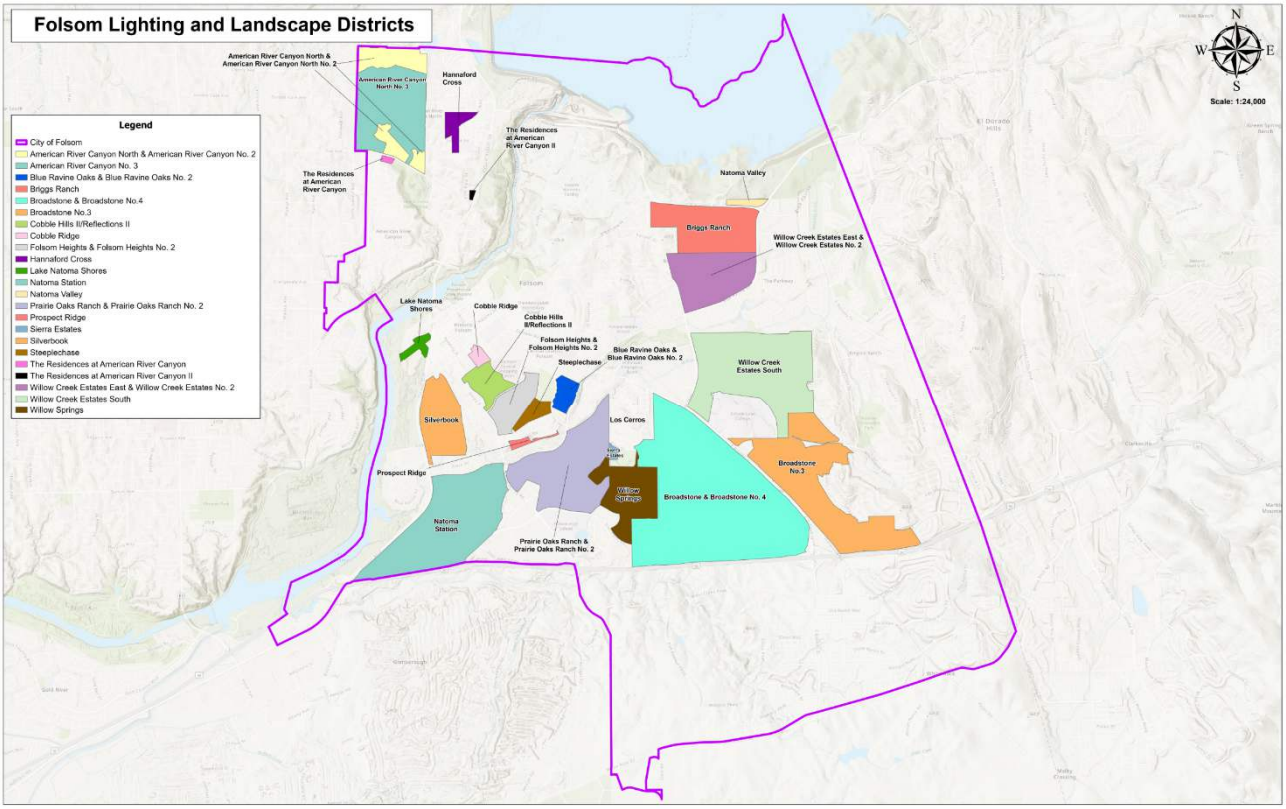
District	FY 2026/27 Maximum Authorized Rate	FY 2026/27 Proposed Rate	Maximum Assessment Inflator
American River Canyon North	$102.94	$102.94	No Inflator
American River Canyon North No. 2	77.70	77.70	No Inflator
American River Canyon North No. 3	332.02	332.02	CPI NTE 3%
Blue Ravine Oaks	218.60	218.60	No Inflator
Blue Ravine Oaks No. 2	117.69	117.69	CPI NTE 3%
Briggs Ranch	122.28	122.28	No Inflator
Broadstone	164.99	164.99	No Inflator
Broadstone No. 3	44.21	44.21	CPI
Broadstone No. 4-Zone A	44.99	44.99	CPI NTE 3%
Broadstone No. 4-Zone B	42.85	42.85	CPI NTE 3%

District	FY 2026/27 Maximum Authorized Rate	FY 2026/27 Proposed Rate	Maximum Assessment Inflator
Broadstone No. 4-Zone C	42.23	42.23	CPI NTE 3%
Broadstone No. 4-Zone D	41.43	41.43	CPI NTE 3%
Cobble Hills II/Reflections II	113.14	113.14	No Inflator
Cobble Ridge	271.96	94.85	CPI
Folsom Heights	70.88	70.88	No Inflator
Folsom Heights No. 2	256.30	256.30	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	91.71	No Inflator
Natoma Valley	1,107.64	364.56	CPI NTE 4%
Prairie Oaks Ranch	213.61	213.61	No Inflator
Prairie Oaks Ranch No. 2	363.90	363.90	CPI NTE 3%
Prospect Ridge	1,389.75	1,389.75	CPI NTE 4%
Sierra Estates	470.38	470.38	CPI NTE 4%
Silverbrook	132.32	132.32	No Inflator
Steeplechase	157.68	157.68	No Inflator
The Residences at American River Canyon	797.02	797.02	CPI NTE 4%
The Residences at American River Canyon II	1,655.34	1,655.34	CPI NTE 4%
Willow Creek Estates East	80.40	80.40	No Inflator
Willow Creek Estates No. 2-Zone A&B	117.82	117.82	CPI NTE 4%
Willow Creek Estates No. 2-Zone C	108.30	108.30	CPI NTE 4%
Willow Creek Estates South	109.88	109.88	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 2026/27 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.

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.

RESERVE FUND BALANCE ANALYSIS

This calculation determines funds available in a district. This calculation includes the funds remaining after making allocations to the estimated reserves, short-term installments and long-term installments. Annual operational deficits are funded from the City's pooled cash account. Any reserve fund balance deficits are assigned to the specific district and is the ongoing financial responsibility of the district. Operating deficits can be reduced by annual reserve fund collections or a reduction in services provided to the district. The following table provides a summary of the Reserve Fund Balance analysis for each district.

District	Assessment Revenue FY 2026/27	Total Expense FY 2026/27	Revenue Less Expenses FY 2026/27	Fund Balance December 31, 2025	Reserve Fund Collection / (Contribution) FY 2026/27	Estimated Revenue (through December 31, 2026) [1]	Estimated Reserves (through December 31, 2026)	Installment Costs Reserve FY 2026/27	Estimated Reserve Fund Balance (June 30, 2027)
American River Canyon North	$105,204.68	$76,844.28	$28,360.40	($216,217.26)	$28,360.40	$105,204.68	($76,844.28)	($73,554.00)	($233,050.46)
American River Canyon North No. 2	12,432.00	7,926.60	4,505.40	211,221.01	4,505.40	12,432.00	(7,926.60)	(225,524.71)	(5,292.90)
American River Canyon North No. 3	305,312.76	313,329.54	(8,016.78)	686,454.26	(8,016.78)	296,409.08	(313,329.54)	(780,586.48)	(119,069.46)
Blue Ravine Oaks	36,069.00	28,495.10	7,573.90	155,085.32	7,573.90	36,069.00	(28,495.10)	(141,589.55)	28,643.57
Blue Ravine Oaks No. 2	19,418.85	35,249.95	(15,831.10)	80,704.26	(15,831.10)	18,852.90	(35,249.95)	(135,986.50)	(87,510.39)
Briggs Ranch	80,575.18	135,207.85	(54,632.67)	(276,809.01)	(54,632.67)	80,575.10	(135,207.85)	(283,763.71)	(669,838.13)
Broadstone	398,935.66	577,541.06	(178,605.40)	157,077.90	(178,605.40)	395,641.38	(577,541.06)	(406,583.94)	(610,011.12)
Broadstone No. 3	39,870.04	35,403.86	4,466.18	42,958.00	4,466.18	38,256.88	(35,403.86)	(31,270.18)	19,007.02
Broadstone No. 4	109,293.65	158,998.46	(49,704.81)	(959,234.23)	(49,704.81)	105,453.34	(158,998.46)	(359,400.00)	(1,421,884.16)
Cobble Hills II/Reflections II	44,011.46	66,964.44	(22,952.98)	(111,407.63)	(22,952.98)	44,011.46	(66,964.44)	(252,818.05)	(410,131.64)
Cobble Ridge	9,295.05	18,590.10	(9,295.05)	135,522.48	(9,295.05)	11,181.80	(18,590.10)	(45,101.02)	73,718.11
Folsom Heights	21,831.04	16,553.92	5,277.12	62,307.63	5,277.12	21,831.04	(16,553.92)	(18,608.35)	54,253.52
Folsom Heights No. 2	78,940.40	82,106.11	(3,165.71)	282,050.77	(3,165.71)	76,642.72	(82,106.11)	(182,786.14)	90,635.53
Hannaford Cross	20,165.34	74,647.15	(54,481.81)	(66,477.14)	(54,481.81)	20,165.34	(74,647.15)	(55,337.48)	(230,778.24)
Lake Natoma Shores	20,744.54	35,966.77	(15,222.23)	60,728.92	(15,222.23)	20,744.54	(35,966.77)	(32,555.32)	(2,270.86)
Los Cerros	40,837.66	61,916.03	(21,078.37)	68,313.65	(21,078.37)	40,837.66	(61,916.03)	(61,580.89)	(35,423.98)
Natoma Station	170,293.55	147,365.91	22,927.64	(822,307.57)	22,927.64	170,279.44	(147,365.91)	(643,647.96)	(1,420,114.36)
Natoma Valley	28,800.52	57,601.03	(28,800.52)	255,769.05	(28,800.52)	30,095.84	(57,601.03)	(76,048.29)	123,415.06
Prairie Oaks Ranch	196,228.55	136,844.92	59,383.63	(508,344.62)	59,383.63	196,219.98	(136,844.92)	(13,043.74)	(402,629.66)
Prairie Oaks Ranch No. 2	327,291.66	225,372.89	101,918.77	239,413.80	101,918.77	317,758.00	(225,372.89)	(350,519.35)	83,198.33
Prospect Ridge	48,641.25	34,036.58	14,604.67	55,257.24	14,604.67	47,207.30	(34,036.58)	(175,923.30)	(92,890.67)
Sierra Estates	11,759.50	13,776.51	(2,017.01)	4,142.26	(2,017.01)	24,282.72	(13,776.51)	(11,521.87)	1,109.59
Silverbrook	15,490.70	12,599.37	2,891.33	95,694.35	2,891.33	13,149.84	(12,599.37)	(108,194.41)	(9,058.26)
Steeplechase	24,282.72	33,518.24	(9,235.52)	6,628.24	(9,235.52)	16,065.60	(33,518.24)	(47,291.65)	(67,351.57)

District	Assessment Revenue FY 2026/27	Total Expense FY 2026/27	Revenue Less Expenses FY 2026/27	Fund Balance December 31, 2025	Reserve Fund Collection / (Contribution) FY 2026/27	Estimated Revenue (through December 31, 2026) [1]	Estimated Reserves (through December 31, 2026)	Installment Costs Reserve FY 2026/27	Estimated Reserve Fund Balance (June 30, 2027)
The Residences at American River Canyon	13,549.34	27,664.98	(14,115.64)	44,151.95	(14,115.64)	11,413.00	(27,664.98)	(35,326.04)	(21,541.71)
The Residences at American River Canyon II	16,553.40	27,659.80	(11,106.40)	44,151.95	(11,106.40)	15,485.10	(27,659.80)	(35,326.04)	(14,455.19)
Willow Creek Estates East	60,058.80	26,362.78	33,696.02	(52,223.77)	33,696.02	60,058.80	(26,362.78)	(36,521.87)	(21,353.60)
Willow Creek Estates East No. 2	87,240.42	98,514.52	(11,274.10)	38,487.27	(11,274.10)	84,663.54	(98,514.52)	(249,546.87)	(236,184.68)
Willow Creek Estates South	160,504.90	238,477.76	(77,972.86)	266,570.06	(77,972.86)	160,504.90	(238,477.76)	(264,978.13)	(154,353.78)
Willow Springs	14,548.38	19,066.10	(4,517.72)	2,536.53	(4,517.72)	14,548.38	(19,066.10)	(3,478.13)	(9,977.04)

(1) Represents assessment revenue collections received by the City after 12/31/2025.

American River Canyon North
Fiscal Year 2026/27 Cost Estimate

Improvement Costs:	
General Maintenance Costs	
Scheduled	$0.00
Unscheduled	0.00
Streetlights	0.00
Irrigation	0.00
Service Costs	
Electrical	33,000.00
Water	37,000.00
Current Year Improvement Projects	
No Planned Improvement Projects	0.00
Subtotal:	**$70,000.00**
Incidental Costs:	
Professional Services (Engineer's Report and IP)	$1,140.00
Contract Services (All Other Contracts and Services)	0.00
Publications/Mailings/Communications	0.00
Staff	0.00
Overhead	4,916.00
County Auditor Fee	788.28
Subtotal:	**$6,844.28**
Total Improvement Costs	**$76,844.28**
Total Maximum Assessment Revenue	105,204.68
Reserve Fund Collection / (Contribution)	28,360.40
Rounding Adjustments	0.00
Balance to Assess to District Properties	**$105,204.68**
Actual Assessment per SFE	**$102.94**
Maximum Assessment per SFE	$102.94
Parcels Levied	1,022
SFE Benefit Units	1,022.00
Reserve Fund Balance Analysis:	
Beginning Reserve Fund Balance (December 31, 2025)	($216,217.26)
Estimated Revenue (through December 31, 2026)	105,204.68
Estimated Costs (through December 31, 2026)	(76,844.28)
Installment Costs Reserve	(73,554.00)
Net Available Fund Balance	**($261,410.86)**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	28,360.40
Estimated Reserve Fund Balance (June 30, 2027)	**($233,050.46)**
Installment Costs	
Short-Term Installment Plan (Previously Collected)	$0.00
Long-Term Installment Plan (Previously Collected)	66,342.00
Short-Term Installment Plan (Collected this Year)	0.00
Long-Term Installment Plan (Collected	7,212.00
Total Installment Costs	**$73,554.00**

Installment Summary

District American River Canyon North
Fiscal Year 2026-27

Short Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Approx. Total Required
None								
Short Term Installment Summary Totals:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Long Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2018	Years 2-5 2019-2022	Years 5-10 2023-2027	Years 10-20 2028-2037	Years 20-30 2038-2047	Approx. Total Required
Waterfall Pond Liner	$ 2,760	$ 39,282	$ 3,333	$ 13,333	$ 10,120	$ 27,599	$ 27,599	$ 100,000
Waterfall Pumps, Autofill, Filters, Chlorination System	$ 2,278	$ 24,886	$ 2,500	$ 10,000	$ 12,500	$ 25,000	$ 25,000	$ 75,000
Major Monuments on Oak at ARC Drive (2)	$ 2,174	$ 2,174	$ -	$ -	$ 6,522	$ 21,739	$ 21,739	$ 50,000
Long Term Installment Summary Totals:	**$ 7,212**	**$ 66,342**	**$ 5,833**	**$ 23,333**	**$ 29,141**	**$ 74,338**	**$ 74,338**	**$ 225,000**

Sample Amortization Schedule

District:	**American River Canyon North**	**December 31, 2025 Fund Balance:**
Fiscal Year:	**2026-27**	**($216,217)**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	($14,414.48)
2027	2	(14,414.48)
2028	3	(14,414.48)
2029	4	(14,414.48)
2030	5	(14,414.48)
2031	6	(14,414.48)
2032	7	(14,414.48)
2033	8	(14,414.48)
2034	9	(14,414.48)
2035	10	(14,414.48)
2036	11	(14,414.48)
2037	12	(14,414.48)
2038	13	(14,414.48)
2039	14	(14,414.48)
2040	15	(14,414.48)
Total:		($216,217.26)

(1) Based on the current available fund balance, this is the amount that would need to be paid back each year over 15 years to repay the current funding deficit within the District. If no deficit exists, no annual repayment would be required.

American River Canyon North No. 2
Fiscal Year 2026/27 Cost Estimate

Improvement Costs:	
General Maintenance Costs	
Scheduled	$0.00
Unscheduled	0.00
Streetlights	3,000.00
Irrigation	N/A
Service Costs	
Electrical	500.00
Water	0.00
Current Year Improvement Projects	
No Planned Improvement Projects	0.00
Subtotal:	**$3,500.00**
Incidental Costs:	
Professional Services (Engineer's Report and IP)	$1,140.00
Contract Services (All Other Contracts and Services)	0.00
Publications/Mailings/Communications	0.00
Staff	2,903.20
Overhead	233.00
County Auditor Fee	150.40
Subtotal:	**$4,426.60**
Total Improvement Costs	**$7,926.60**
Total Maximum Assessment Revenue	12,432.00
Reserve Fund Collection / (Contribution)	4,505.40
Rounding Adjustments	0.00
Balance to Assess to District Properties	**$12,432.00**
Actual Assessment per SFE	**$77.70**
Maximum Assessment per SFE	$77.70
Parcels Levied	160
SFE Benefit Units	160.00
Reserve Fund Balance Analysis:	
Beginning Reserve Fund Balance (December 31, 2025)	$211,221.01
Estimated Revenue (through December 31, 2026)	12,432.00
Estimated Costs (through December 31, 2026)	(7,926.60)
Installment Costs Reserve	(225,524.71)
Net Available Fund Balance	**($9,798.30)**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	4,505.40
Estimated Reserve Fund Balance (June 30, 2027)	**($5,292.90)**
Installment Costs	
Short-Term Installment Plan (Previously Collected)	$0.00
Long-Term Installment Plan (Previously Collected)	219,801.00
Short-Term Installment Plan (Collected this Year)	0.00
Long-Term Installment Plan (Collected	5,723.71
Total Installment Costs	**$225,524.71**

Installment Summary

District **American River Canyon North No. 2**
Fiscal Year **2026-27**

Short Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Approx. Total Required
None								
Short Term Installment Summary Totals:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Long Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2018	Years 2-5 2019-2022	Years 5-10 2023-2027	Years 10-20 2028-2037	Years 20-30 2038-2047	Approx. Total Required
Paint Light Poles (Approximately 250 Poles)	$ 945	$ 80,144	$ 3,333	$ 13,333	$ 4,836	$ 9,455	$ 9,455	$ 100,000
Pole Replacements (24 poles)	$ 4,778	$ 139,657	$ 8,000	$ 32,000	$ 22,335	$ 47,782	$ 47,782	$ 240,000
Long Term Installment Summary Totals:	**$ 5,724**	**$ 219,801**	**$ 11,333**	**$ 45,333**	**$ 27,171**	**$ 57,237**	**$ 57,237**	**$ 340,000**

Sample Amortization Schedule

District:	**American River Canyon North No. 2**	**December 31, 2025 Fund Balance:**
Fiscal Year:	**2026-27**	**$211,221**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	$0.00
2027	2	0.00
2028	3	0.00
2029	4	0.00
2030	5	0.00
2031	6	0.00
2032	7	0.00
2033	8	0.00
2034	9	0.00
2035	10	0.00
2036	11	0.00
2037	12	0.00
2038	13	0.00
2039	14	0.00
2040	15	0.00
Total:		$0.00

(1) Based on the current available fund balance, this is the amount that would need to be paid back each year over 15 years to repay the current funding deficit within the District. If no deficit exists, no annual repayment would be required.

American River Canyon North No. 3
Fiscal Year 2026/27 Cost Estimate

Improvement Costs:	
General Maintenance Costs	
Scheduled	$113,610.00
Unscheduled	93,000.00
Streetlights	13,500.00
Irrigation	7,500.00
Service Costs	
Electrical	460.00
Water	0.00
Current Year Improvement Projects	
No Planned Improvement Projects	0.00
Subtotal:	**$228,070.00**
Incidental Costs:	
Professional Services (Engineer's Report and IP)	$1,140.00
Contract Services (All Other Contracts and Services)	0.00
Publications/Mailings/Communications	0.00
Staff	77,852.26
Overhead	5,479.00
County Auditor Fee	788.28
Subtotal:	**$85,259.54**
Total Improvement Costs	**$313,329.54**
Total Maximum Assessment Revenue	305,312.76
Reserve Fund Collection / (Contribution)	(8,016.78)
Rounding Adjustments	0.00
Balance to Assess to District Properties	**$305,312.76**
Actual Assessment per SFE	**$332.02**
Maximum Assessment per SFE	$332.02
Parcels Levied	1,022
SFE Benefit Units	919.56
Reserve Fund Balance Analysis:	
Beginning Reserve Fund Balance (December 31, 2025)	$686,454.26
Estimated Revenue (through December 31, 2026)	296,409.08
Estimated Costs (through December 31, 2026)	(313,329.54)
Installment Costs Reserve	(780,586.48)
Net Available Fund Balance	**($111,052.68)**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	(8,016.78)
Estimated Reserve Fund Balance (June 30, 2027)	**($119,069.46)**
Installment Costs	
Short-Term Installment Plan (Previously Collected)	$122,000.00
Long-Term Installment Plan (Previously Collected)	562,043.00
Short-Term Installment Plan (Collected this Year)	50,000.00
Long-Term Installment Plan (Collected	46,543.48
Total Installment Costs	**$780,586.48**

Installment Summary

District American River Canyon North No. 3
Fiscal Year 2026-27

Short Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Approx. Total Required
Irrigation Controller Upgrade - Centralized (3 controllers)	$ 3,200	$ 38,400	$ 3,200	$ 3,200	$ 3,200	$ -	$ -	$ 48,000
Signage Replacement	$ 5,800	$ 42,600	$ 5,800	$ 5,800	$ 5,800	$ -	$ -	$ 60,000
Tree pruning year 1	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ 7,000		$ 35,000
Tree pruning year 2	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ 7,000		$ 35,000
Tree pruning year 3	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ 7,000		$ 35,000
Tree pruning year 4	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000		$ 25,000
Tree pruning year 5	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000		$ 25,000
Ladder fuel	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000		$ 50,000
Short Term Installment Summary Totals:	**$ 50,000**	**$ 122,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 41,000**	**$ -**	**$ 313,000**

Long Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2018	Years 2-5 2019-2022	Years 5-10 2023-2027	Years 10-20 2028-2037	Years 20-30 2038-2047	Approx. Total Required
Waterfall Rock Repair	$ 2,333	$ 23,667	$ 1,000	$ 4,000	$ 10,333	$ 23,333	$ 23,333	$ 75,000
Baldwin Dam Path Repair	$ 10,625	$ 116,250	$ 5,000	$ 20,000	$ 47,500	$ 106,250	$ 106,250	$ 350,000
Tree and Landscape Improvements / Replacements	$ 8,542	$ 112,083	$ 5,000	$ 20,000	$ 39,167	$ 85,417	$ 85,417	$ 300,000
ARC Drive / Canyon Falls (Cascade Perimeter) Landscape Remove / Replace Trees	$ -	$ 135,000	$ 2,000	$ 8,000	$ 2,000	$ -	$ -	$ 135,000
Main Walk Trail Landscaping , Irrigation, Stair, and Clean-up	$ -	$ 150,000	$ 10,000	$ 40,000	$ 10,000	$ -	$ -	$ 150,000
Minor Monument Replacements (6)	$ 5,217	$ 5,217	$ -	$ -	$ 15,652	$ 52,174	$ 52,174	$ 120,000
Trail Bollard Replacements (29)	$ 5,043	$ 5,043	$ -	$ -	$ 15,130	$ 50,435	$ 50,435	$ 116,000
Irrigation controller replacements (16)	$ 10,435	$ 10,435			$ 31,304	$ 104,348	$ 104,348	$ 240,000
Interior Trail Repairs	$ 4,348	$ 4,348			$ 13,043	$ 43,478	$ 43,478	$ 100,000
Long Term Installment Summary Totals:	**$ 46,543**	**$ 562,043**	**$ 23,000**	**$ 92,000**	**$ 184,130**	**$ 465,435**	**$ 465,435**	**$ 1,586,000**

Sample Amortization Schedule

District:	**American River Canyon North No. 3**	**December 31, 2025 Fund Balance:**
Fiscal Year:	**2026-27**	**$686,454**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	$0.00
2027	2	0.00
2028	3	0.00
2029	4	0.00
2030	5	0.00
2031	6	0.00
2032	7	0.00
2033	8	0.00
2034	9	0.00
2035	10	0.00
2036	11	0.00
2037	12	0.00
2038	13	0.00
2039	14	0.00
2040	15	0.00
Total:		$0.00

(1) Based on the current available fund balance, this is the amount that would need to be paid back each year over 15 years to repay the current funding deficit within the District. If no deficit exists, no annual repayment would be required.

Blue Ravine Oaks
Fiscal Year 2026/27 Cost Estimate

Improvement Costs:	
General Maintenance Costs	
Scheduled	$0.00
Unscheduled	10,000.00
Streetlights	0.00
Irrigation	1,500.00
Service Costs	
Electrical	4,200.00
Water	11,000.00
Current Year Improvement Projects	
No Planned Improvement Projects	0.00
Subtotal:	**$26,700.00**
Incidental Costs:	
Professional Services (Engineer's Report and IP)	$1,140.00
Contract Services (All Other Contracts and Services)	0.00
Publications/Mailings/Communications	0.00
Staff	0.00
Overhead	501.00
County Auditor Fee	154.10
Subtotal:	**$1,795.10**
Total Improvement Costs	**$28,495.10**
Total Maximum Assessment Revenue	36,069.00
Reserve Fund Collection / (Contribution)	7,573.90
Rounding Adjustments	0.00
Balance to Assess to District Properties	**$36,069.00**
Actual Assessment per SFE	**$218.60**
Maximum Assessment per SFE	$218.60
Parcels Levied	165
SFE Benefit Units	165.00
Reserve Fund Balance Analysis:	
Beginning Reserve Fund Balance (December 31, 2025)	$155,085.32
Estimated Revenue (through December 31, 2026)	36,069.00
Estimated Costs (through December 31, 2026)	(28,495.10)
Installment Costs Reserve	(141,589.55)
Net Available Fund Balance	**$21,069.67**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	7,573.90
Estimated Reserve Fund Balance (June 30, 2027)	**$28,643.57**
Installment Costs	
Short-Term Installment Plan (Previously Collected)	$29,667.00
Long-Term Installment Plan (Previously Collected)	74,982.00
Short-Term Installment Plan (Collected this Year)	29,667.00
Long-Term Installment Plan (Collected	7,273.55
Total Installment Costs	**$141,589.55**

Installment Summary

District **Blue Ravine Oaks**
Fiscal Year **2026-27**

Short Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Approx. Total Required
Mini Park Turf and Shrub Renovations	$ 16,667	$ 16,667	$ 16,667	$ 16,667	$ -	$ -	$ -	$ 50,000
Tree pruning year 1	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000		$ 10,000
Tree pruning year 2	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000		$ 15,000
Tree pruning year 3	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000		$ 10,000
Tree pruning year 4	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000		$ 15,000
Tree pruning year 5	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000		$ 15,000
Short Term Installment Summary Totals:	**$ 29,667**	**$ 29,667**	**$ 29,667**	**$ 29,667**	**$ 13,000**	**$ 13,000**	**$ -**	**$ 115,000**

Long Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2018	Years 2-5 2019-2022	Years 5-10 2023-2027	Years 10-20 2028-2037	Years 20-30 2038-2047	Approx. Total Required
Blue Ravine Wall Repair	$ 2,708	$ 70,416	$ 5,000	$ 50,000	$ 15,833	$ 27,083	$ 27,083	$ 130,000
Irrigation Controller Replacements (3)	$ 1,957	$ 1,957	$ -	$ -	$ 5,870	$ 19,565	$ 19,565	$ 45,000
Streetlight pole replacements (6)	$ 2,609	$ 2,609	$ -	$ -	$ 7,826	$ 26,087	$ 26,087	$ 60,000
Long Term Installment Summary Totals:	**$ 7,274**	**$ 74,982**	**$ 5,000**	**$ 50,000**	**$ 29,529**	**$ 72,736**	**$ 72,736**	**$ 235,000**

Sample Amortization Schedule

District:	**Blue Ravine Oaks**	**December 31, 2025 Fund Balance:**
Fiscal Year:	**2026-27**	**$155,085**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	$0.00
2027	2	0.00
2028	3	0.00
2029	4	0.00
2030	5	0.00
2031	6	0.00
2032	7	0.00
2033	8	0.00
2034	9	0.00
2035	10	0.00
2036	11	0.00
2037	12	0.00
2038	13	0.00
2039	14	0.00
2040	15	0.00
Total:		$0.00

(1) Based on the current available fund balance, this is the amount that would need to be paid back each year over 15 years to repay the current funding deficit within the District. If no deficit exists, no annual repayment would be required.

Blue Ravine Oaks No. 2
Fiscal Year 2026/27 Cost Estimate

Improvement Costs:	
General Maintenance Costs	
Scheduled	$22,080.00
Unscheduled	0.00
Streetlights	250.00
Irrigation	0.00
Service Costs	
Electrical	0.00
Water	0.00
Current Year Improvement Projects	
No Planned Improvement Projects	0.00
Subtotal:	**$22,330.00**
Incidental Costs:	
Professional Services (Engineer's Report and IP)	$1,140.00
Contract Services (All Other Contracts and Services)	0.00
Publications/Mailings/Communications	0.00
Staff	10,605.85
Overhead	1,020.00
County Auditor Fee	154.10
Subtotal:	**$12,919.95**
Total Improvement Costs	**$35,249.95**
Total Maximum Assessment Revenue	19,418.85
Reserve Fund Collection / (Contribution)	(15,831.10)
Rounding Adjustments	0.00
Balance to Assess to District Properties	**$19,418.85**
Actual Assessment per SFE	**$117.69**
Maximum Assessment per SFE	$117.69
Parcels Levied	165
SFE Benefit Units	165.00
Reserve Fund Balance Analysis:	
Beginning Reserve Fund Balance (December 31, 2025)	$80,704.26
Estimated Revenue (through December 31, 2026)	18,852.90
Estimated Costs (through December 31, 2026)	(35,249.95)
Installment Costs Reserve	(135,986.50)
Net Available Fund Balance	**($71,679.29)**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	(15,831.10)
Estimated Reserve Fund Balance (June 30, 2027)	**($87,510.39)**
Installment Costs	
Short-Term Installment Plan (Previously Collected)	$62,800.00
Long-Term Installment Plan (Previously Collected)	40,324.00
Short-Term Installment Plan (Collected this Year)	27,400.00
Long-Term Installment Plan (Collected	5,462.50
Total Installment Costs	**$135,986.50**

Installment Summary

District **Blue Ravine Oaks No. 2**
Fiscal Year **2026-27**

Short Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Approx. Total Required
Tree Removal / Replacement (Blue Ravine Road)	$ 5,400	$ 18,800	$ 5,400	$ 5,400	$ 5,400	$ -	$ -	$ 35,000
Turf Renovation Timson and Riley	$ -	$ -				$ -	$ -	$ 50,000
Turf Renovation Hazelmere and Riley	$ 6,000	$ 12,000	$ 6,000	$ 6,000	$ 6,000	$ -	$ -	$ 30,000
Turf Renovation Between Hazelmere and Timson	$ 16,000	$ 32,000	$ 16,000	$ 16,000	$ 16,000	$ -	$ -	$ 80,000
Short Term Installment Summary Totals:	**$ 27,400**	**$ 62,800**	**$ 27,400**	**$ 27,400**	**$ 27,400**	**$ -**	**$ -**	**$ 195,000**

Long Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2018	Years 2-5 2019-2022	Years 5-10 2023-2027	Years 10-20 2028-2037	Years 20-30 2038-2047	Approx. Total Required
Fence Replacement on Riley Street	$ 2,358	$ 13,116	$ 1,200	$ 1,200	$ 10,633	$ 23,583	$ 23,583	$ 65,000
Tree Removal / Replacement	$ 2,604	$ 22,708	$ 2,500	$ 2,500	$ 12,917	$ 26,042	$ 26,042	$ 80,000
Signage Replacement	$ 500	$ 4,500	$ 500	$ 500	$ 1,000	$ -	$ -	$ 4,000
Long Term Installment Summary Totals:	**$ 5,463**	**$ 40,324**	**$ 4,200**	**$ 4,200**	**$ 24,550**	**$ 49,625**	**$ 49,625**	**$ 149,000**

Sample Amortization Schedule

District:	**Blue Ravine Oaks No. 2**	**December 31, 2025 Fund Balance:**
Fiscal Year:	**2026-27**	**$80,704**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	$0.00
2027	2	0.00
2028	3	0.00
2029	4	0.00
2030	5	0.00
2031	6	0.00
2032	7	0.00
2033	8	0.00
2034	9	0.00
2035	10	0.00
2036	11	0.00
2037	12	0.00
2038	13	0.00
2039	14	0.00
2040	15	0.00
Total:		$0.00

(1) Based on the current available fund balance, this is the amount that would need to be paid back each year over 15 years to repay the current funding deficit within the District. If no deficit exists, no annual repayment would be required.

Briggs Ranch
Fiscal Year 2026/27 Cost Estimate

Improvement Costs:	
General Maintenance Costs	
Scheduled	$66,043.00
Unscheduled	7,900.00
Streetlights	5,750.00
Irrigation	1,250.00
Service Costs	
Electrical	11,500.00
Water	11,000.00
Current Year Improvement Projects	
No Planned Improvement Projects	0.00
Subtotal:	**$103,443.00**
Incidental Costs:	
Professional Services (Engineer's Report and IP)	$1,140.00
Contract Services (All Other Contracts and Services)	0.00
Publications/Mailings/Communications	0.00
Staff	27,765.33
Overhead	2,348.00
County Auditor Fee	511.52
Subtotal:	**$31,764.85**
Total Improvement Costs	**$135,207.85**
Total Maximum Assessment Revenue	80,575.18
Reserve Fund Collection / (Contribution)	(54,632.67)
Rounding Adjustments	0.00
Balance to Assess to District Properties	**$80,575.18**
Actual Assessment per SFE	**$122.28**
Maximum Assessment per SFE	$122.28
Parcels Levied	648
SFE Benefit Units	658.94
Reserve Fund Balance Analysis:	
Beginning Reserve Fund Balance (December 31, 2025)	($276,809.01)
Estimated Revenue (through December 31, 2026)	80,575.10
Estimated Costs (through December 31, 2026)	(135,207.85)
Installment Costs Reserve	(283,763.71)
Net Available Fund Balance	**($615,205.47)**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	(54,632.67)
Estimated Reserve Fund Balance (June 30, 2027)	**($669,838.13)**
Installment Costs	
Short-Term Installment Plan (Previously Collected)	$118,100.00
Long-Term Installment Plan (Previously Collected)	105,381.00
Short-Term Installment Plan (Collected this Year)	43,300.00
Long-Term Installment Plan (Collected	16,982.71
Total Installment Costs	**$283,763.71**

Installment Summary

District **Briggs Ranch**
Fiscal Year **2026-27**

Short Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Approx. Total Required
Shrub and Tree Upgrades (E. Natoma & Blue Ravine)	$ 6,000	$ 32,000	$ 6,000	$ 6,000	$ 6,000	$ -	$ -	$ 50,000
Fence / Wall repair / Replacement	$ 6,000	$ 32,000	$ 6,000	$ 6,000	$ 6,000	$ -	$ -	$ 50,000
Fence Repair / Replacement (E. Natoma Partial)	$ 9,300	$ 22,100	$ 9,300	$ 9,300	$ 9,300	$ -	$ -	$ 50,000
Trail Repairs	$ 4,000	$ 8,000	$ 4,000	$ 4,000	$ 4,000	$ -	$ -	$ 20,000
Pet Stations Repair / Replacement	$ -	$ 6,000	$ -	$ -	$ -	$ -	$ -	$ 6,000
Tree pruning year 2	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ 7,000		$ 35,000
Tree pruning year 3	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000		$ 30,000
Tree pruning year 4	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000		$ 15,000
Tree pruning year 5	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000		$ 10,000
Short Term Installment Summary Totals:	**$ 43,300**	**$ 118,100**	**$ 43,300**	**$ 43,300**	**$ 43,300**	**$ 18,000**	**$ -**	**$ 266,000**

Long Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2018	Years 2-5 2019-2022	Years 5-10 2023-2027	Years 10-20 2028-2037	Years 20-30 2038-2047	Approx. Total Required
Bollard Repair / Replacement	$ 823	$ 41,896	$ 410	$ 410	$ 3,702	$ 8,229	$ 8,229	$ 60,000
Fence Repair / Replacement (Blue Ravine Partial)	$ 2,042	$ 15,084	$ 500	$ 500	$ 8,667	$ 20,417	$ 20,417	$ 60,000
Fence Repair / Replacement (E. Natoma Partial)	$ 2,104	$ 13,708	$ 500	$ 500	$ 8,917	$ 21,042	$ 21,042	$ 60,000
Entry Sign Replacement (Brass Lettering)	$ 208	$ 5,416	$ 500	$ 500	$ 708	$ 2,083	$ 2,083	$ 10,000
Irrigation Upgrades / Replacement (3 Controllers)	$ 146	$ 6,792	$ 500	$ 500	$ 1,083	$ 1,458	$ 1,458	$ 10,000
Landscape Lighting Upgrades or Replacement	$ 3,079	$ 7,258	$ 500	$ 500	$ 12,817	$ 30,792	$ 30,792	$ 75,000
Tree and Landscape Improvement (Partial Collection)	$ 146	$ 6,792	$ 500	$ 500	$ 1,083	$ 1,458	$ 1,458	$ 10,000
Irrigation controller replacements (2)	$ 1,304	$ 1,304	$ -	$ -	$ 3,913	$ 13,043	$ 13,043	$ 30,000
Trail Bollard Replacements (11)	$ 1,913	$ 1,913	$ -	$ -	$ 5,739	$ 19,130	$ 19,130	$ 44,000
Streetlight Pole Replacements (6)	$ 2,609	$ 2,609	$ -	$ -	$ 7,826	$ 26,087	$ 26,087	$ 60,000
Monument Repair	$ 2,609	$ 2,609	$ -	$ -	$ 7,826	$ 26,087	$ 26,087	$ 10,000
Long Term Installment Summary Totals:	**$ 16,983**	**$ 105,381**	**$ 3,410**	**$ 3,410**	**$ 62,281**	**$ 169,827**	**$ 169,827**	**$ 429,000**

Sample Amortization Schedule

District:	**Briggs Ranch**	**December 31, 2025 Fund Balance:**
Fiscal Year:	**2026-27**	**($276,809)**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	($18,453.93)
2027	2	(18,453.93)
2028	3	(18,453.93)
2029	4	(18,453.93)
2030	5	(18,453.93)
2031	6	(18,453.93)
2032	7	(18,453.93)
2033	8	(18,453.93)
2034	9	(18,453.93)
2035	10	(18,453.93)
2036	11	(18,453.93)
2037	12	(18,453.93)
2038	13	(18,453.93)
2039	14	(18,453.93)
2040	15	(18,453.93)
Total:		($276,809.01)

(1) Based on the current available fund balance, this is the amount that would need to be paid back each year over 15 years to repay the current funding deficit within the District. If no deficit exists, no annual repayment would be required.

Broadstone
Fiscal Year 2026/27 Cost Estimate

Improvement Costs:	
General Maintenance Costs	
Scheduled	$142,000.00
Unscheduled	42,000.00
Streetlights	45,000.00
Irrigation	27,000.00
Service Costs	
Electrical	55,000.00
Water	130,000.00
Current Year Improvement Projects	
No Planned Improvement Projects	0.00
Subtotal:	**$441,000.00**
Incidental Costs:	
Professional Services (Engineer's Report and IP)	$1,140.00
Contract Services (All Other Contracts and Services)	70,000.00
Publications/Mailings/Communications	0.00
Staff	58,936.60
Overhead	4,894.00
County Auditor Fee	1,570.46
Subtotal:	**$136,541.06**
Total Improvement Costs	**$577,541.06**
Total Maximum Assessment Revenue	398,935.66
Reserve Fund Collection / (Contribution)	(178,605.40)
Rounding Adjustments	0.00
Balance to Assess to District Properties	**$398,935.66**
Actual Assessment per SFE	**$164.99**
Maximum Assessment per SFE	$164.99
Parcels Levied	2,079
SFE Benefit Units	2,417.94
Reserve Fund Balance Analysis:	
Beginning Reserve Fund Balance (December 31, 2025)	$157,077.90
Estimated Revenue (through December 31, 2026)	395,641.38
Estimated Costs (through December 31, 2026)	(577,541.06)
Installment Costs Reserve	(406,583.94)
Net Available Fund Balance	**($431,405.72)**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	(178,605.40)
Estimated Reserve Fund Balance (June 30, 2027)	**($610,011.12)**
Installment Costs	
Short-Term Installment Plan (Previously Collected)	$56,700.00
Long-Term Installment Plan (Previously Collected)	243,345.00
Short-Term Installment Plan (Collected this Year)	23,100.00
Long-Term Installment Plan (Collected	83,438.94
Total Installment Costs	**$406,583.94**

Installment Summary

District **Broadstone**
Fiscal Year **2026-27**

Short Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Approx. Total Required
Tree and Landscape Improvements (Partial Fund Collection)	$ 4,300	$ 12,100	$ 4,300	$ 4,300	$ 4,300	$ -	$ -	$ 25,000
Bollard Repair / Painting (27)	$ 2,300	$ 8,100	$ 2,300	$ 2,300	$ 2,300	$ -	$ -	$ 15,000
Light Pole / Fixture Replacement of KW	$ 1,300	$ 6,100	$ 1,300	$ 1,300	$ 1,300	$ -	$ -	$ 10,000
Trail Repairs	$ 15,200	$ 30,400	$ 15,200	$ 15,200	$ 15,200	$ -	$ -	$ 76,000
Short Term Installment Summary Totals:	**$ 23,100**	**$ 56,700**	**$ 23,100**	**$ 23,100**	**$ 23,100**	**$ -**	**$ -**	**$ 126,000**

Long Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2018	Years 2-5 2019-2022	Years 5-10 2023-2027	Years 10-20 2028-2037	Years 20-30 2038-2047	Approx. Total Required
Repair Irrigation / Replace Shrubs - Iron Point Median	$ 1,792	$ 10,584	$ 1,000	$ 4,000	$ 7,667	$ 17,917	$ 17,917	$ 50,000
Tree & Landscape Improvements / Replacement	$ 5,208	$ 45,416	$ 5,000	$ 20,000	$ 25,833	$ 52,083	$ 52,083	$ 160,000
Shrub Replacement - Throughout (Some Irrigation Repair) - 1	$ 40,208	$ 115,416	$ 5,000	$ 20,000	$ 165,833	$ 402,083	$ 402,083	$ 1,000,000
Landscape Lighting Replacement	$ 271	$ 4,042	$ 500	$ 2,000	$ 1,583	$ 2,708	$ 2,708	$ 10,000
Pet Station Replacement (7)	$ 313	$ 4,126	$ 500	$ 2,000	$ 1,750	$ 3,125	$ 3,125	$ 11,000
Signage Repair / Replacement	$ 1,521	$ 6,542	$ 500	$ 2,000	$ 6,583	$ 15,208	$ 15,208	$ 40,000
Turf Removal / Irrigation Retrofit	$ 7,896	$ 26,292	$ 1,500	$ 6,000	$ 33,083	$ 78,958	$ 78,958	$ 200,000
Irrigation Upgrades and Flow (15 Controllers)	$ 16,100	$ 20,796	$ -	$ -	$ 48,301	$ 161,002	$ 161,002	$ 375,000
Bollard Replacement (27)	$ 4,696	$ 4,696	$ -	$ -	$ 14,087	$ 46,957	$ 46,957	$ 108,000
Trail Repairs	$ 5,435	$ 5,435	$ -	$ -	$ 16,304	$ 54,348	$ 54,348	$ 125,000
Long Term Installment Summary Totals:	**$ 83,439**	**$ 243,345**	**$ 14,000**	**$ 56,000**	**$ 321,025**	**$ 834,389**	**$ 834,389**	**$ 2,079,000**

Sample Amortization Schedule

District:	**Broadstone**	**December 31, 2025 Fund Balance:**
Fiscal Year:	**2026-27**	**$157,078**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	$0.00
2027	2	0.00
2028	3	0.00
2029	4	0.00
2030	5	0.00
2031	6	0.00
2032	7	0.00
2033	8	0.00
2034	9	0.00
2035	10	0.00
2036	11	0.00
2037	12	0.00
2038	13	0.00
2039	14	0.00
2040	15	0.00
Total:		$0.00

(1) Based on the current available fund balance, this is the amount that would need to be paid back each year over 15 years to repay the current funding deficit within the District. If no deficit exists, no annual repayment would be required.

Broadstone No. 3
Fiscal Year 2026/27 Cost Estimate

Improvement Costs:	
General Maintenance Costs	
Scheduled	$0.00
Unscheduled	0.00
Streetlights	20,000.00
Irrigation	0.00
Service Costs	
Electrical	2,500.00
Water	0.00
Current Year Improvement Projects	
No Planned Improvement Projects	0.00
Subtotal:	**$22,500.00**
Incidental Costs:	
Professional Services (Engineer's Report and IP)	$1,140.00
Contract Services (All Other Contracts and Services)	0.00
Publications/Mailings/Communications	0.00
Staff	10,985.96
Overhead	313.00
County Auditor Fee	464.90
Subtotal:	**$12,903.86**
Total Improvement Costs	**$35,403.86**
Total Maximum Assessment Revenue	39,870.04
Reserve Fund Collection / (Contribution)	4,466.18
Rounding Adjustments	0.00
Balance to Assess to District Properties	**$39,870.04**
Actual Assessment per SFE	**$44.21**
Maximum Assessment per SFE	$44.21
Parcels Levied	585
SFE Benefit Units	901.83
Reserve Fund Balance Analysis:	
Beginning Reserve Fund Balance (December 31, 2025)	$42,958.00
Estimated Revenue (through December 31, 2026)	38,256.88
Estimated Costs (through December 31, 2026)	(35,403.86)
Installment Costs Reserve	(31,270.18)
Net Available Fund Balance	**$14,540.84**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	4,466.18
Estimated Reserve Fund Balance (June 30, 2027)	**$19,007.02**
Installment Costs	
Short-Term Installment Plan (Previously Collected)	$0.00
Long-Term Installment Plan (Previously Collected)	24,664.00
Short-Term Installment Plan (Collected this Year)	0.00
Long-Term Installment Plan (Collected	6,606.18
Total Installment Costs	**$31,270.18**

Installment Summary

District **Broadstone No. 3**
Fiscal Year **2026-27**

Short Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Approx. Total Required
None								
Short Term Installment Summary Totals:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Long Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2018	Years 2-5 2019-2022	Years 5-10 2023-2027	Years 10-20 2028-2037	Years 20-30 2038-2047	Approx. Total Required
Paint Streetlight Poles (350 Poles)	$ 1,389	$ 19,447	$ 1,667	$ 6,668	$ 7,222	$ 13,888	$ 13,888	$ 50,000
Streetlight Pole Replacements (12)	$ 5,217	$ 5,217	$ -	$ -	$ 15,652	$ 52,174	$ 52,174	$ 120,000
Long Term Installment Summary Totals:	**$ 6,606**	**$ 24,664**	**$ 1,667**	**$ 6,668**	**$ 22,874**	**$ 66,062**	**$ 66,062**	**$ 170,000**

Sample Amortization Schedule

District:	**Broadstone No. 3**	**December 31, 2025 Fund Balance:**
Fiscal Year:	**2026-27**	**$42,958**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	$0.00
2027	2	0.00
2028	3	0.00
2029	4	0.00
2030	5	0.00
2031	6	0.00
2032	7	0.00
2033	8	0.00
2034	9	0.00
2035	10	0.00
2036	11	0.00
2037	12	0.00
2038	13	0.00
2039	14	0.00
2040	15	0.00
Total:		$0.00

(1) Based on the current available fund balance, this is the amount that would need to be paid back each year over 15 years to repay the current funding deficit within the District. If no deficit exists, no annual repayment would be required.

Broadstone No. 4
Fiscal Year 2026/27 Cost Estimate

Improvement Costs:	
General Maintenance Costs	
Scheduled	$149,405.00
Unscheduled	0.00
Streetlights	0.00
Irrigation	0.00
Service Costs	
Electrical	0.00
Water	0.00
Current Year Improvement Projects	
No Planned Improvement Projects	0.00
Subtotal:	**$149,405.00**
Incidental Costs:	
Professional Services (Engineer's Report and IP)	$1,140.00
Contract Services (All Other Contracts and Services)	0.00
Publications/Mailings/Communications	0.00
Staff	0.00
Overhead	6,883.00
County Auditor Fee	1,570.46
Subtotal:	**$9,593.46**
Total Improvement Costs	**$158,998.46**
Total Maximum Assessment Revenue	109,293.65
Reserve Fund Collection / (Contribution)	(49,704.81)
Rounding Adjustments	0.00
Balance to Assess to District Properties	**$109,293.65**
Actual Assessment per SFE	**$42.92**
Maximum Assessment per SFE	$42.92
Parcels Levied	2,079
SFE Benefit Units	2,546.32
Reserve Fund Balance Analysis:	
Beginning Reserve Fund Balance (December 31, 2025)	($959,234.23)
Estimated Revenue (through December 31, 2026)	105,453.34
Estimated Costs (through December 31, 2026)	(158,998.46)
Installment Costs Reserve	(359,400.00)
Net Available Fund Balance	**($1,372,179.35)**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	(49,704.81)
Estimated Reserve Fund Balance (June 30, 2027)	**($1,421,884.16)**
Installment Costs	
Short-Term Installment Plan (Previously Collected)	$110,100.00
Long-Term Installment Plan (Previously Collected)	79,000.00
Short-Term Installment Plan (Collected this Year)	91,300.00
Long-Term Installment Plan (Collected	79,000.00
Total Installment Costs	**$359,400.00**

Installment Summary

District **Broadstone No. 4**
Fiscal Year **2026-27**

Short Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Approx. Total Required
Repair Irrigation / Replant Shrubs Rathbone, Knofler, other Interior Areas	$ 8,800	$ 23,600	$ 8,800	$ 8,800	$ 8,800	$ -	$ -	$ 50,000
Landscape Light Repair / Replacement (60 Lights)	$ 500	$ 4,500	$ 500	$ 500	$ 500	$ -	$ -	$ 6,000
Tree pruning year 1	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000		$ 30,000
Tree pruning year 2	$ 16,000	$ 16,000	$ 16,000	$ 16,000	$ 16,000	$ 16,000		$ 80,000
Tree pruning year 3	$ 18,000	$ 18,000	$ 18,000	$ 18,000	$ 18,000	$ 18,000		$ 90,000
Tree pruning year 4	$ 16,000	$ 16,000	$ 16,000	$ 16,000	$ 16,000	$ 16,000		$ 80,000
Tree pruning year 5	$ 16,000	$ 16,000	$ 16,000	$ 16,000	$ 16,000	$ 16,000		$ 80,000
Ladder fuel	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000		$ 50,000
Short Term Installment Summary Totals:	**$ 91,300**	**$ 110,100**	**$ 91,300**	**$ 91,300**	**$ 91,300**	**$ 82,000**	**$ -**	**$ 466,000**

Long Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2018	Years 2-5 2019-2022	Years 5-10 2023-2027	Years 10-20 2028-2037	Years 20-30 2038-2047	Approx. Total Required
Fence Replacement at Retention Areas	$ 2,478	$ 2,478	$ -	$ -	$ 7,435	$ 24,783	$ 24,783	$ 57,000
Streetlight Pole Replacements (25)	$ 10,870	$ 10,870	$ -	$ -	$ 32,609	$ 108,696	$ 108,696	$ 250,000
Redwood removals adjacent to soundwall (400+)	$ 56,522	$ 56,522	$ -	$ -	$ 169,565	$ 565,217	$ 565,217	$ 1,300,000
Redwood replacements (400+)	$ 6,087	$ 6,087	$ -	$ -	$ 18,261	$ 60,870	$ 60,870	$ 140,000
Post and cable replacement	$ 3,043	$ 3,043	$ -	$ -	$ 9,130	$ 30,435	$ 30,435	$ 70,000
Long Term Installment Summary Totals:	**$ 79,000**	**$ 79,000**	**$ -**	**$ -**	**$ 237,000**	**$ 790,000**	**$ 790,000**	**$ 1,817,000**

Sample Amortization Schedule

District:	**Broadstone No. 4**	**December 31, 2025 Fund Balance:**
Fiscal Year:	**2026-27**	**($959,234)**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	($63,948.95)
2027	2	(63,948.95)
2028	3	(63,948.95)
2029	4	(63,948.95)
2030	5	(63,948.95)
2031	6	(63,948.95)
2032	7	(63,948.95)
2033	8	(63,948.95)
2034	9	(63,948.95)
2035	10	(63,948.95)
2036	11	(63,948.95)
2037	12	(63,948.95)
2038	13	(63,948.95)
2039	14	(63,948.95)
2040	15	(63,948.95)
Total:		($959,234.23)

(1) Based on the current available fund balance, this is the amount that would need to be paid back each year over 15 years to repay the current funding deficit within the District. If no deficit exists, no annual repayment would be required.

Cobble Hills II/Reflections II
Fiscal Year 2026/27 Cost Estimate

Improvement Costs:	
General Maintenance Costs	
Scheduled	$25,219.00
Unscheduled	5,000.00
Streetlights	1,800.00
Irrigation	2,400.00
Service Costs	
Electrical	2,850.00
Water	11,500.00
Current Year Improvement Projects	
No Planned Improvement Projects	0.00
Subtotal:	**$48,769.00**
Incidental Costs:	
Professional Services (Engineer's Report and IP)	$1,140.00
Contract Services (All Other Contracts and Services)	0.00
Publications/Mailings/Communications	0.00
Staff	15,796.58
Overhead	939.00
County Auditor Fee	319.86
Subtotal:	**$18,195.44**
Total Improvement Costs	**$66,964.44**
Total Maximum Assessment Revenue	44,011.46
Reserve Fund Collection / (Contribution)	(22,952.98)
Rounding Adjustments	0.00
Balance to Assess to District Properties	**$44,011.46**
Actual Assessment per SFE	**$113.14**
Maximum Assessment per SFE	$113.14
Parcels Levied	389
SFE Benefit Units	389.00
Reserve Fund Balance Analysis:	
Beginning Reserve Fund Balance (December 31, 2025)	($111,407.63)
Estimated Revenue (through December 31, 2026)	44,011.46
Estimated Costs (through December 31, 2026)	(66,964.44)
Installment Costs Reserve	(252,818.05)
Net Available Fund Balance	**($387,178.66)**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	(22,952.98)
Estimated Reserve Fund Balance (June 30, 2027)	**($410,131.64)**
Installment Costs	
Short-Term Installment Plan (Previously Collected)	$100,400.00
Long-Term Installment Plan (Previously Collected)	134,657.00
Short-Term Installment Plan (Collected this Year)	10,400.00
Long-Term Installment Plan (Collected	7,361.05
Total Installment Costs	**$252,818.05**

Installment Summary

District **Cobble Hills II/Reflections II**
Fiscal Year **2026-27**

Short Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Approx. Total Required
Tree and Landscape Improvements / Replacement		$ 50,000	$ -	$ -	$ -	$ -	$ -	$ 50,000
Mini Park & Path Turf and Shrub Repair / Replacement	$ -	$ 40,000	$ -	$ -	$ -	$ -	$ -	$ 40,000
Tree pruning year 1	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000		$ 15,000
Tree pruning year 2	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000		$ 10,000
Tree pruning year 3	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000		$ 10,000
Tree pruning year 4	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400		$ 7,000
Tree pruning year 5	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000		$ 10,000
Short Term Installment Summary Totals:	**$ 10,400**	**$ 100,400**	**$ 10,400**	**$ 10,400**	**$ 10,400**	**$ 10,400**	**$ -**	**$ 142,000**

Long Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2018	Years 2-5 2019-2022	Years 5-10 2023-2027	Years 10-20 2028-2037	Years 20-30 2038-2047	Approx. Total Required
Fence Repair / Replacement (225 feet)	$ -	$ 10,000	$ 1,000	$ 4,000	$ 1,000	$ -	$ -	$ 10,000
Wall Repairs and Painting (628 feet)	$ -	$ 40,000	$ 1,000	$ 2,500	$ -	$ -	$ -	$ 40,000
Shrub Replacement - Glenn / Oxburough	$ 938	$ 44,376	$ 5,000	$ 20,000	$ 8,750	$ 9,375	$ 9,375	$ 65,000
Shrub Replacement - Sibley and Corner	$ 333	$ 7,666	$ 1,000	$ 4,000	$ 2,333	$ 3,333	$ 3,333	$ 15,000
Signage Repair / Replacement	$ -	$ 8,000	$ 1,000	$ 4,000	$ 500	$ -	$ -	$ 8,000
Tree and Landscape Improvements / Replacements	$ 1,525	$ 20,050	$ 2,000	$ 8,000	$ 8,100	$ 15,250	$ 15,250	$ 53,600
Irrigation controller replacements (5)	$ 3,261	$ 3,261	$ -	$ -	$ 9,783	$ 32,609	$ 32,609	$ 75,000
Streetlight Pole Replacements (3)	$ 1,304	$ 1,304	$ -	$ -	$ 3,913	$ 13,043	$ 13,043	$ 30,000
Long Term Installment Summary Totals:	**$ 7,361**	**$ 134,657**	**$ 11,000**	**$ 42,500**	**$ 34,379**	**$ 73,610**	**$ 73,610**	**$ 296,600**

Sample Amortization Schedule

District:	**Cobble Hills II/Reflections II**	**December 31, 2025 Fund Balance:**
Fiscal Year:	**2026-27**	**($111,408)**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	($7,427.18)
2027	2	(7,427.18)
2028	3	(7,427.18)
2029	4	(7,427.18)
2030	5	(7,427.18)
2031	6	(7,427.18)
2032	7	(7,427.18)
2033	8	(7,427.18)
2034	9	(7,427.18)
2035	10	(7,427.18)
2036	11	(7,427.18)
2037	12	(7,427.18)
2038	13	(7,427.18)
2039	14	(7,427.18)
2040	15	(7,427.18)
Total:		($111,407.63)

(1) Based on the current available fund balance, this is the amount that would need to be paid back each year over 15 years to repay the current funding deficit within the District. If no deficit exists, no annual repayment would be required.

Cobble Ridge
Fiscal Year 2026/27 Cost Estimate

Improvement Costs:	
General Maintenance Costs	
Scheduled	$8,187.00
Unscheduled	5,000.00
Streetlights	500.00
Irrigation	500.00
Service Costs	
Electrical	0.00
Water	1,800.00
Current Year Improvement Projects	
No Planned Improvement Projects	0.00
Subtotal:	**$15,987.00**
Incidental Costs:	
Professional Services (Engineer's Report and IP)	$1,140.00
Contract Services (All Other Contracts and Services)	0.00
Publications/Mailings/Communications	0.00
Staff	1,028.58
Overhead	330.00
County Auditor Fee	104.52
Subtotal:	**$2,603.10**
Total Improvement Costs	**$18,590.10**
Total Maximum Assessment Revenue	26,652.86
Reserve Fund Collection / (Contribution)	(9,295.05)
Rounding Adjustments	0.00
Balance to Assess to District Properties	**$9,295.05**
Actual Assessment per SFE	**$94.85**
Maximum Assessment per SFE	$271.97
Parcels Levied	98
SFE Benefit Units	98.00
Reserve Fund Balance Analysis:	
Beginning Reserve Fund Balance (December 31, 2025)	$135,522.48
Estimated Revenue (through December 31, 2026)	11,181.80
Estimated Costs (through December 31, 2026)	(18,590.10)
Installment Costs Reserve	(45,101.02)
Net Available Fund Balance	**$83,013.16**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	(9,295.05)
Estimated Reserve Fund Balance (June 30, 2027)	**$73,718.11**
Installment Costs	
Short-Term Installment Plan (Previously Collected)	$6,000.00
Long-Term Installment Plan (Previously Collected)	36,582.00
Short-Term Installment Plan (Collected this Year)	0.00
Long-Term Installment Plan (Collected t	2,519.02
Total Installment Costs	**$45,101.02**

Installment Summary

District **Cobble Ridge**
Fiscal Year **2026-27**

Short Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Approx. Total Required
Tree pruning year 1		$ 3,000	$ -	$ -	$ -	$ -	$ -	$ 3,000
Tree pruning year 2		$ 3,000	$ -	$ -	$ -	$ -	$ -	$ 3,000
Short Term Installment Summary Totals:	**$ -**	**$ 6,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 6,000**

Long Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2018	Years 2-5 2019-2022	Years 5-10 2023-2027	Years 10-20 2028-2037	Years 20-30 2038-2047	Approx. Total Required
Fence Repair / Replacement	$ -	$ 20,000	$ 250	$ 1,000	$ 250	$ -	$ -	$ 20,000
Shrub Replacement	$ 563	$ 7,626	$ 250	$ 1,000	$ 2,500	$ -	$ -	$ 20,000
Tubular Fence Replacement	$ -	$ 4,000	$ 250	$ 1,000	$ 250	$ -	$ -	$ 4,000
Tree and Landscape Improvements / Replacement	$ -	$ 3,000	$ 250	$ 1,000	$ 250	$ -	$ -	$ 3,000
Streetlight Pole Replacements (3)	$ 1,304	$ 1,304	$ -	$ -	$ 3,913	$ 13,043	$ 13,043	$ 30,000
Irrigation controller replacement	$ 652	$ 652	$ -	$ -	$ 1,957	$ 6,522	$ 6,522	$ 15,000
Long Term Installment Summary Totals:	**$ 2,519**	**$ 36,582**	**$ 1,000**	**$ 4,000**	**$ 9,120**	**$ 19,565**	**$ 19,565**	**$ 92,000**

Sample Amortization Schedule

District:	**Cobble Ridge**	**December 31, 2025 Fund Balance:**
Fiscal Year:	**2026-27**	**$135,522**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	$0.00
2027	2	0.00
2028	3	0.00
2029	4	0.00
2030	5	0.00
2031	6	0.00
2032	7	0.00
2033	8	0.00
2034	9	0.00
2035	10	0.00
2036	11	0.00
2037	12	0.00
2038	13	0.00
2039	14	0.00
2040	15	0.00
Total:		$0.00

(1) Based on the current available fund balance, this is the amount that would need to be paid back each year over 15 years to repay the current funding deficit within the District. If no deficit exists, no annual repayment would be required.

Folsom Heights
Fiscal Year 2026/27 Cost Estimate

Improvement Costs:	
General Maintenance Costs	
Scheduled	$0.00
Unscheduled	0.00
Streetlights	3,000.00
Irrigation	1,200.00
Service Costs	
Electrical	4,700.00
Water	5,900.00
Current Year Improvement Projects	
No Planned Improvement Projects	0.00
Subtotal:	**$14,800.00**
Incidental Costs:	
Professional Services (Engineer's Report and IP)	$1,140.00
Contract Services (All Other Contracts and Services)	0.00
Publications/Mailings/Communications	0.00
Staff	0.00
Overhead	354.00
County Auditor Fee	259.92
Subtotal:	**$1,753.92**
Total Improvement Costs	**$16,553.92**
Total Maximum Assessment Revenue	21,831.04
Reserve Fund Collection / (Contribution)	5,277.12
Rounding Adjustments	0.00
Balance to Assess to District Properties	**$21,831.04**
Actual Assessment per SFE	**$70.88**
Maximum Assessment per SFE	$70.88
Parcels Levied	308
SFE Benefit Units	308.00
Reserve Fund Balance Analysis:	
Beginning Reserve Fund Balance (December 31, 2025)	$62,307.63
Estimated Revenue (through December 31, 2026)	21,831.04
Estimated Costs (through December 31, 2026)	(16,553.92)
Installment Costs Reserve	(18,608.35)
Net Available Fund Balance	**$48,976.40**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	5,277.12
Estimated Reserve Fund Balance (June 30, 2027)	**$54,253.52**
Installment Costs	
Short-Term Installment Plan (Previously Collected)	$8,000.00
Long-Term Installment Plan (Previously Collected)	1,304.00
Short-Term Installment Plan (Collected this Year)	8,000.00
Long-Term Installment Plan (Collected	1,304.35
Total Installment Costs	**$18,608.35**

Installment Summary

District **Folsom Heights**
Fiscal Year **2026-27**

Short Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Approx. Total Required
Ladder Fuel	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000		$ 40,000
Short Term Installment Summary Totals:	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ -**	**$ 40,000**

Long Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2018	Years 2-5 2019-2022	Years 5-10 2023-2027	Years 10-20 2028-2037	Years 20-30 2038-2047	Approx. Total Required
Streetlight Pole Replacements (3)	$ 1,304	$ 1,304	$ -	$ -	$ 3,913	$ 13,043	$ 13,043	$ 30,000
Long Term Installment Summary Totals:	**$ 1,304**	**$ 1,304**	**$ -**	**$ -**	**$ 3,913**	**$ 13,043**	**$ 13,043**	**$ 30,000**

Sample Amortization Schedule

District:	**Folsom Heights**	**December 31, 2025 Fund Balance:**
Fiscal Year:	**2026-27**	**$62,308**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	$0.00
2027	2	0.00
2028	3	0.00
2029	4	0.00
2030	5	0.00
2031	6	0.00
2032	7	0.00
2033	8	0.00
2034	9	0.00
2035	10	0.00
2036	11	0.00
2037	12	0.00
2038	13	0.00
2039	14	0.00
2040	15	0.00
Total:		$0.00

(1) Based on the current available fund balance, this is the amount that would need to be paid back each year over 15 years to repay the current funding deficit within the District. If no deficit exists, no annual repayment would be required.

Folsom Heights No. 2
Fiscal Year 2026/27 Cost Estimate

Improvement Costs:	
General Maintenance Costs	
Scheduled	$40,352.00
Unscheduled	28,000.00
Streetlights	0.00
Irrigation	0.00
Service Costs	
Electrical	0.00
Water	0.00
Current Year Improvement Projects	
No Planned Improvement Projects	0.00
Subtotal:	**$68,352.00**
Incidental Costs:	
Professional Services (Engineer's Report and IP)	$1,140.00
Contract Services (All Other Contracts and Services)	0.00
Publications/Mailings/Communications	0.00
Staff	10,139.19
Overhead	2,215.00
County Auditor Fee	259.92
Subtotal:	**$13,754.11**
Total Improvement Costs	**$82,106.11**
Total Maximum Assessment Revenue	78,940.40
Reserve Fund Collection / (Contribution)	(3,165.71)
Rounding Adjustments	0.00
Balance to Assess to District Properties	**$78,940.40**
Actual Assessment per SFE	**$256.30**
Maximum Assessment per SFE	$256.30
Parcels Levied	308
SFE Benefit Units	308.00
Reserve Fund Balance Analysis:	
Beginning Reserve Fund Balance (December 31, 2025)	$282,050.77
Estimated Revenue (through December 31, 2026)	76,642.72
Estimated Costs (through December 31, 2026)	(82,106.11)
Installment Costs Reserve	(182,786.14)
Net Available Fund Balance	**$93,801.24**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	(3,165.71)
Estimated Reserve Fund Balance (June 30, 2027)	**$90,635.53**
Installment Costs	
Short-Term Installment Plan (Previously Collected)	$12,600.00
Long-Term Installment Plan (Previously Collected)	142,376.00
Short-Term Installment Plan (Collected this Year)	8,600.00
Long-Term Installment Plan (Collected	19,210.14
Total Installment Costs	**$182,786.14**

Installment Summary

District **Folsom Heights No. 2**
Fiscal Year **2026-27**

Short Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Approx. Total Required
Fence Work	$ 250	$ 2,250	$ -	$ -	$ -	$ -	$ -	$ 2,000
Tree Care in Open Space	$ 250	$ 2,250	$ 250	$ 250	$ 250	$ -	$ -	$ 3,000
Tree pruning year 1	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000		$ 15,000
Tree pruning year 2	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400		$ 7,000
Tree pruning year 3	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000		$ 10,000
Tree pruning year 4	$ 1,700	$ 1,700	$ 1,700	$ 1,700	$ 1,700	$ 1,700		$ 8,500
Short Term Installment Summary Totals:	**$ 8,600**	**$ 12,600**	**$ 8,350**	**$ 8,350**	**$ 8,350**	**$ 8,100**	**$ -**	**$ 45,500**

Long Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2018	Years 2-5 2019-2022	Years 5-10 2023-2027	Years 10-20 2028-2037	Years 20-30 2038-2047	Approx. Total Required
Glenn Wall Repair	$ 10,000	$ 90,000	$ 10,000	$ 40,000	$ 50,000	$ 100,000	$ 100,000	$ 250,000
Tree and Landscape Improvements (Vierra Circle)	$ 3,333	$ 26,666	$ 3,333	$ 13,333	$ 16,667	$ 33,333	$ 33,333	$ 100,000
Landscape Replacement (Glenn Drive)	$ 2,833	$ 22,666	$ 2,833	$ 11,333	$ 14,167	$ 28,333	$ 28,333	$ 85,000
Signage Replacement	$ 435	$ 435	$ -	$ -	$ 1,304	$ 4,348	$ 4,348	$ 10,000
Irrigation controller replacements (4)	$ 2,609	$ 2,609	$ -	$ -	$ 7,826	$ 26,087	$ 26,087	$ 60,000
Long Term Installment Summary Totals:	**$ 19,210**	**$ 142,376**	**$ 16,167**	**$ 64,667**	**$ 89,964**	**$ 192,101**	**$ 192,101**	**$ 505,000**

Sample Amortization Schedule

District:	**Folsom Heights No. 2**	**December 31, 2025 Fund Balance:**
Fiscal Year:	**2026-27**	**$282,051**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	$0.00
2027	2	0.00
2028	3	0.00
2029	4	0.00
2030	5	0.00
2031	6	0.00
2032	7	0.00
2033	8	0.00
2034	9	0.00
2035	10	0.00
2036	11	0.00
2037	12	0.00
2038	13	0.00
2039	14	0.00
2040	15	0.00
Total:		$0.00

(1) Based on the current available fund balance, this is the amount that would need to be paid back each year over 15 years to repay the current funding deficit within the District. If no deficit exists, no annual repayment would be required.

Hannaford Cross
Fiscal Year 2026/27 Cost Estimate

Improvement Costs:	
General Maintenance Costs	
Scheduled	$16,962.00
Unscheduled	2,500.00
Streetlights	700.00
Irrigation	500.00
Service Costs	
Electrical	3,600.00
Water	2,075.00
Current Year Improvement Projects	
No Planned Improvement Projects	0.00
Subtotal:	**$26,337.00**
Incidental Costs:	
Professional Services (Engineer's Report and IP)	$1,140.00
Contract Services (All Other Contracts and Services)	43,200.00
Publications/Mailings/Communications	0.00
Staff	3,280.93
Overhead	581.00
County Auditor Fee	108.22
Subtotal:	**$48,310.15**
Total Improvement Costs	**$74,647.15**
Total Maximum Assessment Revenue	20,165.34
Reserve Fund Collection / (Contribution)	(54,481.81)
Rounding Adjustments	0.00
Balance to Assess to District Properties	**$20,165.34**
Actual Assessment per SFE	**$195.78**
Maximum Assessment per SFE	$195.78
Parcels Levied	103
SFE Benefit Units	103.00
Reserve Fund Balance Analysis:	
Beginning Reserve Fund Balance (December 31, 2025)	($66,477.14)
Estimated Revenue (through December 31, 2026)	20,165.34
Estimated Costs (through December 31, 2026)	(74,647.15)
Installment Costs Reserve	(55,337.48)
Net Available Fund Balance	**($176,296.43)**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	(54,481.81)
Estimated Reserve Fund Balance (June 30, 2027)	**($230,778.24)**
Installment Costs	
Short-Term Installment Plan (Previously Collected)	$31,000.00
Long-Term Installment Plan (Previously Collected)	8,044.00
Short-Term Installment Plan (Collected this Year)	8,250.00
Long-Term Installment Plan (Collected	8,043.48
Total Installment Costs	**$55,337.48**

Installment Summary

District **Hannaford Cross**
Fiscal Year **2026-27**

Short Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Approx. Total Required
Lakeside Fence Repair	$ 3,600	$ 14,200	$ 3,600	$ 3,600	$ 3,600	$ -	$ -	$ 25,000
Tree pruning year 2	$ 650	$ 3,050	$ 650	$ 650	$ 650	$ -	$ -	$ 5,000
Tree pruning year 3	$ 650	$ 4,800	$ 200	$ -	$ -	$ -	$ -	$ 5,000
Tree pruning year 4	$ 3,000	$ 6,500	$ 3,000	$ 3,000	$ 3,000	$ -	$ -	$ 5,000
Repairs at Guard shack	$ 350	$ 2,450	$ 350	$ 350	$ 350	$ -	$ -	$ 3,500
Short Term Installment Summary Totals:	**$ 8,250**	**$ 31,000**	**$ 7,800**	**$ 7,600**	**$ 7,600**	**$ -**	**$ -**	**$ 43,500**

Long Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2018	Years 2-5 2019-2022	Years 5-10 2023-2027	Years 10-20 2028-2037	Years 20-30 2038-2047	Approx. Total Required
Streetlight Pole Replacements (3)	$ 1,304	$ 1,304	$ -	$ -	$ 3,913	$ 13,043	$ 13,043	$ 30,000
Plant Replacement on Lakeside Way	$ 870	$ 870	$ -	$ -	$ 2,609	$ 8,696	$ 8,696	$ 20,000
Plant Replacement on Inwood	$ 652	$ 652	$ -	$ -	$ 1,957	$ 6,522	$ 6,522	$ 15,000
Wall Repairs on Inwood	$ 2,174	$ 2,174	$ -	$ -	$ 6,522	$ 21,739	$ 21,739	$ 50,000
Plant Replacement on Egloff	$ 870	$ 870	$ -	$ -	$ 2,609	$ 8,696	$ 8,696	$ 20,000
Guard Shack Roof Repair	$ 217	$ 217	$ -	$ -	$ 652	$ 2,174	$ 2,174	$ 5,000
Irrigation controller replacement (3)	$ 1,957	$ 1,957	$ -	$ -	$ 5,870	$ 19,565	$ 19,565	$ 45,000
Long Term Installment Summary Totals:	**$ 8,043**	**$ 8,044**	**$ -**	**$ -**	**$ 24,130**	**$ 80,435**	**$ 80,435**	**$ 185,000**

Sample Amortization Schedule

District:	**Hannaford Cross**	**December 31, 2025 Fund Balance:**
Fiscal Year:	**2026-27**	**($66,477)**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	($4,431.81)
2027	2	(4,431.81)
2028	3	(4,431.81)
2029	4	(4,431.81)
2030	5	(4,431.81)
2031	6	(4,431.81)
2032	7	(4,431.81)
2033	8	(4,431.81)
2034	9	(4,431.81)
2035	10	(4,431.81)
2036	11	(4,431.81)
2037	12	(4,431.81)
2038	13	(4,431.81)
2039	14	(4,431.81)
2040	15	(4,431.81)
Total:		($66,477.14)

(1) Based on the current available fund balance, this is the amount that would need to be paid back each year over 15 years to repay the current funding deficit within the District. If no deficit exists, no annual repayment would be required.

Lake Natoma Shores
Fiscal Year 2026/27 Cost Estimate

Improvement Costs:	
General Maintenance Costs	
Scheduled	$17,638.00
Unscheduled	5,000.00
Streetlights	500.00
Irrigation	750.00
Service Costs	
Electrical	1,000.00
Water	3,700.00
Current Year Improvement Projects	
No Planned Improvement Projects	0.00
Subtotal:	**$28,588.00**
Incidental Costs:	
Professional Services (Engineer's Report and IP)	$1,140.00
Contract Services (All Other Contracts and Services)	0.00
Publications/Mailings/Communications	0.00
Staff	5,506.15
Overhead	617.00
County Auditor Fee	115.62
Subtotal:	**$7,378.77**
Total Improvement Costs	**$35,966.77**
Total Maximum Assessment Revenue	20,744.54
Reserve Fund Collection / (Contribution)	(15,222.23)
Rounding Adjustments	0.00
Balance to Assess to District Properties	**$20,744.54**
Actual Assessment per SFE	**$183.58**
Maximum Assessment per SFE	$183.58
Parcels Levied	113
SFE Benefit Units	113.00
Reserve Fund Balance Analysis:	
Beginning Reserve Fund Balance (December 31, 2025)	$60,728.92
Estimated Revenue (through December 31, 2026)	20,744.54
Estimated Costs (through December 31, 2026)	(35,966.77)
Installment Costs Reserve	(32,555.32)
Net Available Fund Balance	**$12,951.37**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	(15,222.23)
Estimated Reserve Fund Balance (June 30, 2027)	**($2,270.86)**
Installment Costs	
Short-Term Installment Plan (Previously Collected)	$12,200.00
Long-Term Installment Plan (Previously Collected)	13,696.00
Short-Term Installment Plan (Collected this Year)	2,600.00
Long-Term Installment Plan (Collected	4,059.32
Total Installment Costs	**$32,555.32**

Installment Summary

District Lake Natoma Shores
Fiscal Year 2026-27

Short Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Approx. Total Required
LED Landscape Lights	$ 650	$ 3,050	$ 650	$ 650	$ 650	$ -	$ -	$ 5,000
Tree pruning year 1	$ 650	$ 3,050	$ 650	$ 650	$ 650	$ -	$ -	$ 5,000
Tree pruning year 2	$ 650	$ 3,050	$ 650	$ 650	$ 650	$ -	$ -	$ 5,000
Tree pruning year 3	$ 650	$ 3,050	$ 650	$ 650	$ 650	$ -	$ -	$ 5,000
Short Term Installment Summary Totals:	**$ 2,600**	**$ 12,200**	**$ 2,600**	**$ 2,600**	**$ 2,600**	**$ -**	**$ -**	**$ 20,000**

Long Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2018	Years 2-5 2019-2022	Years 5-10 2023-2027	Years 10-20 2028-2037	Years 20-30 2038-2047	Approx. Total Required
Signage Repair / Replacement	$ 521	$ 3,542	$ 500	$ 2,000	$ 2,583	$ 5,208	$ 5,208	$ 15,000
Turf Repair and Irrigation Upgrades	$ 844	$ 3,438	$ 250	$ 1,000	$ 3,625	$ 8,438	$ 8,438	$ 22,000
Tree and Landscape Improvements / Replacement	$ 521	$ 4,542	$ 500	$ 2,000	$ 2,583	$ 5,208	$ 5,208	$ 16,000
Streetlight Pole Replacements (2)	$ 870	$ 870	$ -	$ -	$ 2,609	$ 8,696	$ 8,696	$ 20,000
Irrigation controller replacements (2)	$ 1,304	$ 1,304	$ -	$ -	$ 3,913	$ 13,043	$ 13,043	$ 30,000
Long Term Installment Summary Totals:	**$ 4,059**	**$ 13,696**	**$ 1,250**	**$ 5,000**	**$ 15,313**	**$ 40,593**	**$ 40,593**	**$ 103,000**

Sample Amortization Schedule

District:	**Lake Natoma Shores**	**December 31, 2025 Fund Balance:**
Fiscal Year:	**2026-27**	**$60,729**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	$0.00
2027	2	0.00
2028	3	0.00
2029	4	0.00
2030	5	0.00
2031	6	0.00
2032	7	0.00
2033	8	0.00
2034	9	0.00
2035	10	0.00
2036	11	0.00
2037	12	0.00
2038	13	0.00
2039	14	0.00
2040	15	0.00
Total:		$0.00

(1) Based on the current available fund balance, this is the amount that would need to be paid back each year over 15 years to repay the current funding deficit within the District. If no deficit exists, no annual repayment would be required.

Los Cerros
Fiscal Year 2026/27 Cost Estimate

Improvement Costs:	
General Maintenance Costs	
Scheduled	$27,642.00
Unscheduled	5,500.00
Streetlights	4,000.00
Irrigation	1,500.00
Service Costs	
Electrical	10,000.00
Water	4,700.00
Current Year Improvement Projects	
No Planned Improvement Projects	0.00
Subtotal:	**$53,342.00**
Incidental Costs:	
Professional Services (Engineer's Report and IP)	$1,140.00
Contract Services (All Other Contracts and Services)	0.00
Publications/Mailings/Communications	0.00
Staff	5,738.65
Overhead	1,414.00
County Auditor Fee	281.38
Subtotal:	**$8,574.03**
Total Improvement Costs	**$61,916.03**
Total Maximum Assessment Revenue	40,837.66
Reserve Fund Collection / (Contribution)	(21,078.37)
Rounding Adjustments	0.00
Balance to Assess to District Properties	**$40,837.66**
Actual Assessment per SFE	**$121.18**
Maximum Assessment per SFE	$121.18
Parcels Levied	337
SFE Benefit Units	337.00
Reserve Fund Balance Analysis:	
Beginning Reserve Fund Balance (December 31, 2025)	$68,313.65
Estimated Revenue (through December 31, 2026)	40,837.66
Estimated Costs (through December 31, 2026)	(61,916.03)
Installment Costs Reserve	(61,580.89)
Net Available Fund Balance	**($14,345.61)**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	(21,078.37)
Estimated Reserve Fund Balance (June 30, 2027)	**($35,423.98)**
Installment Costs	
Short-Term Installment Plan (Previously Collected)	$28,700.00
Long-Term Installment Plan (Previously Collected)	16,399.00
Short-Term Installment Plan (Collected this Year)	9,500.00
Long-Term Installment Plan (Collected	6,981.89
Total Installment Costs	**$61,580.89**

Installment Summary

District **Los Cerros**
Fiscal Year **2026-27**

Short Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Approx. Total Required
Tree Replacement	$ 1,300	$ 6,100	$ 1,300	$ 1,300	$ 1,300	$ -	$ -	$ 10,000
Tree pruning year 1	$ 1,300	$ 6,100	$ 1,300	$ 1,300	$ 1,300	$ -	$ -	$ 10,000
Tree pruning year 2	$ 1,300	$ 6,100	$ 1,300	$ 1,300	$ 1,300	$ -	$ -	$ 10,000
Tree pruning year 3	$ 1,300	$ 6,100	$ 1,300	$ 1,300	$ 1,300	$ -	$ -	$ 10,000
Landscape LED Replacements (11)	$ 3,300	$ 3,300	$ 3,300	$ 3,300	$ 3,300	$ 3,300		$ 16,500
Ladder Fuel	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000		$ 5,000
Short Term Installment Summary Totals:	**$ 9,500**	**$ 28,700**	**$ 9,500**	**$ 9,500**	**$ 9,500**	**$ 4,300**	**$ -**	**$ 61,500**

Long Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2018	Years 2-5 2019-2022	Years 5-10 2023-2027	Years 10-20 2028-2037	Years 20-30 2038-2047	Approx. Total Required
Install Flow Package and Master Valve	$ 1,104	$ 5,708	$ 500	$ 2,000	$ 4,917	$ 11,042	$ 11,042	$ 30,000
Upgrade Irrigation Controllers	$ 1,313	$ 6,126	$ 500	$ 2,000	$ 5,750	$ 13,125	$ 13,125	$ 35,000
Streetlight Pole Replacements (3)	$ 1,304	$ 1,304	$ -	$ -	$ 3,913	$ 13,043	$ 13,043	$ 30,000
Streetlight Pole Painting	$ 3,261	$ 3,261	$ -	$ -	$ 9,783	$ 32,609	$ 32,609	$ 75,000
Long Term Installment Summary Totals:	**$ 6,982**	**$ 16,399**	**$ 1,000**	**$ 4,000**	**$ 24,362**	**$ 69,819**	**$ 69,819**	**$ 170,000**

Sample Amortization Schedule

District:	**Los Cerros**	**December 31, 2025 Fund Balance:**
Fiscal Year:	**2026-27**	**$68,314**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	$0.00
2027	2	0.00
2028	3	0.00
2029	4	0.00
2030	5	0.00
2031	6	0.00
2032	7	0.00
2033	8	0.00
2034	9	0.00
2035	10	0.00
2036	11	0.00
2037	12	0.00
2038	13	0.00
2039	14	0.00
2040	15	0.00
Total:		$0.00

(1) Based on the current available fund balance, this is the amount that would need to be paid back each year over 15 years to repay the current funding deficit within the District. If no deficit exists, no annual repayment would be required.

Natoma Station
Fiscal Year 2026/27 Cost Estimate

Improvement Costs:	
General Maintenance Costs	
Scheduled	$0.00
Unscheduled	10,000.00
Streetlights	15,000.00
Irrigation	12,500.00
Service Costs	
Electrical	22,300.00
Water	40,500.00
Current Year Improvement Projects	
No Planned Improvement Projects	0.00
Subtotal:	**$100,300.00**
Incidental Costs:	
Professional Services (Engineer's Report and IP)	$1,140.00
Contract Services (All Other Contracts and Services)	0.00
Publications/Mailings/Communications	0.00
Staff	41,073.63
Overhead	3,805.00
County Auditor Fee	1,047.28
Subtotal:	**$47,065.91**
Total Improvement Costs	**$147,365.91**
Total Maximum Assessment Revenue	170,293.55
Reserve Fund Collection / (Contribution)	22,927.64
Rounding Adjustments	0.00
Balance to Assess to District Properties	**$170,293.55**
Actual Assessment per SFE	**$91.71**
Maximum Assessment per SFE	$91.71
Parcels Levied	1,372
SFE Benefit Units	1,856.87
Reserve Fund Balance Analysis:	
Beginning Reserve Fund Balance (December 31, 2025)	($822,307.57)
Estimated Revenue (through December 31, 2026)	170,279.44
Estimated Costs (through December 31, 2026)	(147,365.91)
Installment Costs Reserve	(643,647.96)
Net Available Fund Balance	**($1,443,042.00)**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	22,927.64
Estimated Reserve Fund Balance (June 30, 2027)	**($1,420,114.36)**
Installment Costs	
Short-Term Installment Plan (Previously Collected)	$132,400.00
Long-Term Installment Plan (Previously Collected)	405,336.00
Short-Term Installment Plan (Collected this Year)	55,200.00
Long-Term Installment Plan (Collected	50,711.96
Total Installment Costs	**$643,647.96**

Installment Summary

District Natoma Station
Fiscal Year 2026-27

Short Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Approx. Total Required
Light Pole Replacement	$ 3,600	$ 14,200	$ 3,600	$ 3,600	$ 3,600	$ -	$ -	$ 25,000
Shrub & Tree Replacement & Concrete Work on Turnpike	$ 6,600	$ 20,200	$ 6,600	$ 6,600	$ 6,600	$ -	$ -	$ 40,000
Iron Point Rd. Shrub & Tree Replacement	$ 6,600	$ 20,200	$ 6,600	$ 6,600	$ 6,600	$ -	$ -	$ 40,000
Bigfoot Mini Park Tree Replacement	$ 600	$ 8,200	$ 600	$ 600	$ 600	$ -	$ -	$ 10,000
Tree Replacement / Wall Damage on Black Diamond	$ 600	$ 8,200	$ 600	$ 600	$ 600	$ -	$ -	$ 10,000
Shrub / Tree Replacement on Blue Ravine	$ 6,600	$ 20,200	$ 6,600	$ 6,600	$ 6,600	$ -	$ -	$ 40,000
Tree pruning year 1	$ 3,600	$ 14,200	$ 3,600	$ 3,600	$ 3,600	$ -	$ -	$ 25,000
Tree pruning year 2	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ 7,000		$ 35,000
Tree pruning year 3	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000		$ 30,000
Tree pruning year 4	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ 7,000		$ 35,000
Tree pruning year 5	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000		$ 25,000
Ladder fuel	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000		$ 10,000
Short Term Installment Summary Totals:	**$ 55,200**	**$ 132,400**	**$ 55,200**	**$ 55,200**	**$ 55,200**	**$ 27,000**	**$ -**	**$ 325,000**

Long Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2018	Years 2-5 2019-2022	Years 5-10 2023-2027	Years 10-20 2028-2037	Years 20-30 2038-2047	Approx. Total Required
Tree & Landscape Improvements / Replacements	$ 3,750	$ 77,500	$ 10,000	$ 40,000	$ 25,000	$ 37,500	$ 37,500	$ 160,000
Wetland Area Improvements	$ 958	$ 8,916	$ 1,000	$ 4,000	$ 4,833	$ 9,583	$ 9,583	$ 30,000
Wall Repair and Painting (7800 linear feet)	$ 6,833	$ 83,666	$ 10,000	$ 40,000	$ 37,333	$ 68,333	$ 68,333	$ 234,000
Mini Park Replanting / Bark (2 Parks @ .5 acre)	$ 1,042	$ 37,084	$ 5,000	$ 20,000	$ 9,167	$ 10,417	$ 10,417	$ 60,000
Road Paver Replacement	$ 1,375	$ 9,750	$ 1,000	$ 4,000	$ 6,500	$ 13,750	$ 13,750	$ 40,000
Signage Repair / Replacement	$ 667	$ 8,334	$ 1,000	$ 4,000	$ 3,667	$ 6,667	$ 6,667	$ 23,000
Sidewalk Repair	$ 1,875	$ 38,750	$ 5,000	$ 20,000	$ 12,500	$ 18,750	$ 18,750	$ 80,000
Irrigation Upgrades	$ 875	$ 36,750	$ 5,000	$ 20,000	$ 8,500	$ 8,750	$ 8,750	$ 56,000
Art Repair	$ 1,250	$ 72,500	$ 10,000	$ 40,000	$ 15,000	$ 12,500	$ 12,500	$ 100,000
Redwood removals adjacent to wall (50+)	$ 7,065	$ 7,065	$ -	$ -	$ 21,196	$ 70,652	$ 70,652	$ 162,500
Tree replacements for redwoods adjacent to walls (50+)	$ 761	$ 761	$ -	$ -	$ 2,283	$ 7,609	$ 7,609	$ 17,500
Streetlight Pole Replacement	$ 15,130	$ 15,130	$ -	$ -	$ 45,391	$ 151,304	$ 151,304	$ 348,000
Streetlight Pole Painting	$ 9,130	$ 9,130	$ -	$ -	$ 27,391	$ 91,304	$ 91,304	$ 210,000
Long Term Installment Summary Totals:	**$ 50,712**	**$ 405,336**	**$ 48,000**	**$ 192,000**	**$ 218,761**	**$ 507,120**	**$ 507,120**	**$ 1,521,000**

Sample Amortization Schedule

District:	**Natoma Station**	**December 31, 2025 Fund Balance:**
Fiscal Year:	**2026-27**	**($822,308)**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	($54,820.50)
2027	2	(54,820.50)
2028	3	(54,820.50)
2029	4	(54,820.50)
2030	5	(54,820.50)
2031	6	(54,820.50)
2032	7	(54,820.50)
2033	8	(54,820.50)
2034	9	(54,820.50)
2035	10	(54,820.50)
2036	11	(54,820.50)
2037	12	(54,820.50)
2038	13	(54,820.50)
2039	14	(54,820.50)
2040	15	(54,820.50)
Total:		($822,307.57)

(1) Based on the current available fund balance, this is the amount that would need to be paid back each year over 15 years to repay the current funding deficit within the District. If no deficit exists, no annual repayment would be required.

Natoma Valley
Fiscal Year 2026/27 Cost Estimate

Improvement Costs:	
General Maintenance Costs	
Scheduled	$39,857.00
Unscheduled	6,000.00
Streetlights	350.00
Irrigation	700.00
Service Costs	
Electrical	0.00
Water	4,000.00
Current Year Improvement Projects	
No Planned Improvement Projects	0.00
Subtotal:	**$50,907.00**
Incidental Costs:	
Professional Services (Engineer's Report and IP)	$1,140.00
Contract Services (All Other Contracts and Services)	0.00
Publications/Mailings/Communications	0.00
Staff	4,181.57
Overhead	1,282.00
County Auditor Fee	90.46
Subtotal:	**$6,694.03**
Total Improvement Costs	**$57,601.03**
Total Maximum Assessment Revenue	87,503.56
Reserve Fund Collection / (Contribution)	(28,800.52)
Rounding Adjustments	0.00
Balance to Assess to District Properties	**$28,800.52**
Actual Assessment per SFE	**$364.56**
Maximum Assessment per SFE	$1,107.64
Parcels Levied	79
SFE Benefit Units	79.00
Reserve Fund Balance Analysis:	
Beginning Reserve Fund Balance (December 31, 2025)	$255,769.05
Estimated Revenue (through December 31, 2026)	30,095.84
Estimated Costs (through December 31, 2026)	(57,601.03)
Installment Costs Reserve	(76,048.29)
Net Available Fund Balance	**$152,215.57**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	(28,800.52)
Estimated Reserve Fund Balance (June 30, 2027)	**$123,415.06**
Installment Costs	
Short-Term Installment Plan (Previously Collected)	$9,750.00
Long-Term Installment Plan (Previously Collected)	54,003.00
Short-Term Installment Plan (Collected this Year)	2,250.00
Long-Term Installment Plan (Collected	10,045.29
Total Installment Costs	**$76,048.29**

Installment Summary

District Natoma Valley
Fiscal Year 2026-27

Short Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Approx. Total Required
Tree pruning year 1	$ 750	$ 3,250	$ 750	$ 750	$ 750	$ -	$ -	$ 5,500
Tree pruning year 2	$ 750	$ 3,250	$ 750	$ 750	$ 750	$ -	$ -	$ 5,500
Tree pruning year 3	$ 750	$ 3,250	$ 750	$ 750	$ 750	$ -	$ -	$ 5,500
Short Term Installment Summary Totals:	**$ 2,250**	**$ 9,750**	**$ 2,250**	**$ 2,250**	**$ 2,250**	**$ -**	**$ -**	**$ 16,500**

Long Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2018	Years 2-5 2019-2022	Years 5-10 2023-2027	Years 10-20 2028-2037	Years 20-30 2038-2047	Approx. Total Required
Wall Repair/Replacement	$ 625	$ 36,250	$ 5,000	$ 20,000	$ 7,500	$ 6,250	$ 6,250	$ 50,000
Landscape Replacement on Upper Tier	$ 3,333	$ 6,666	$ -	$ -	$ 13,333	$ 33,333	$ 33,333	$ 80,000
Landscape Replacement on Lower Tier	$ 5,000	$ 10,000	$ -	$ -	$ 20,000	$ 50,000	$ 50,000	$ 120,000
Streetlight Pole Replacements (1)	$ 435	$ 435	$ -	$ -	$ 1,304	$ 4,348	$ 4,348	$ 10,000
Irrigation controller replacement	$ 652	$ 652	$ -	$ -	$ 1,957	$ 6,522	$ 6,522	$ 15,000
Long Term Installment Summary Totals:	**$ 10,045**	**$ 54,003**	**$ 5,000**	**$ 20,000**	**$ 44,094**	**$ 100,453**	**$ 100,453**	**$ 275,000**

Sample Amortization Schedule

District:	**Natoma Valley**	**December 31, 2025 Fund Balance:**
Fiscal Year:	**2026-27**	**$255,769**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	$0.00
2027	2	0.00
2028	3	0.00
2029	4	0.00
2030	5	0.00
2031	6	0.00
2032	7	0.00
2033	8	0.00
2034	9	0.00
2035	10	0.00
2036	11	0.00
2037	12	0.00
2038	13	0.00
2039	14	0.00
2040	15	0.00
Total:		$0.00

(1) Based on the current available fund balance, this is the amount that would need to be paid back each year over 15 years to repay the current funding deficit within the District. If no deficit exists, no annual repayment would be required.

Prairie Oaks Ranch
Fiscal Year 2026/27 Cost Estimate

Improvement Costs:	
General Maintenance Costs	
Scheduled	$0.00
Unscheduled	50,000.00
Streetlights	4,000.00
Irrigation	0.00
Service Costs	
Electrical	14,000.00
Water	65,000.00
Current Year Improvement Projects	
No Planned Improvement Projects	0.00
Subtotal:	**$133,000.00**
Incidental Costs:	
Professional Services (Engineer's Report and IP)	$1,140.00
Contract Services (All Other Contracts and Services)	0.00
Publications/Mailings/Communications	0.00
Staff	0.00
Overhead	2,038.00
County Auditor Fee	666.92
Subtotal:	**$3,844.92**
Total Improvement Costs	**$136,844.92**
Total Maximum Assessment Revenue	196,228.55
Reserve Fund Collection / (Contribution)	59,383.63
Rounding Adjustments	0.00
Balance to Assess to District Properties	**$196,228.55**
Actual Assessment per SFE	**$213.61**
Maximum Assessment per SFE	$213.61
Parcels Levied	858
SFE Benefit Units	918.63
Reserve Fund Balance Analysis:	
Beginning Reserve Fund Balance (December 31, 2025)	($508,344.62)
Estimated Revenue (through December 31, 2026)	196,219.98
Estimated Costs (through December 31, 2026)	(136,844.92)
Installment Costs Reserve	(13,043.74)
Net Available Fund Balance	**($462,013.30)**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	59,383.63
Estimated Reserve Fund Balance (June 30, 2027)	**($402,629.66)**
Installment Costs	
Short-Term Installment Plan (Previously Collected)	$0.00
Long-Term Installment Plan (Previously Collected)	6,522.00
Short-Term Installment Plan (Collected this Year)	0.00
Long-Term Installment Plan (Collected	6,521.74
Total Installment Costs	**$13,043.74**

Installment Summary

District **Prairie Oaks Ranch**
Fiscal Year **2026-27**

Short Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Approx. Total Required
None								
Short Term Installment Summary Totals:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Long Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2018	Years 2-5 2019-2022	Years 5-10 2023-2027	Years 10-20 2028-2037	Years 20-30 2038-2047	Approx. Total Required
Irrigation controller replacements (10)	$ 6,522	$ 6,522	$ -	$ -	$ 19,565	$ 65,217	$ 65,217	$ 150,000
Long Term Installment Summary Totals:	**$ 6,522**	**$ 6,522**	**$ -**	**$ -**	**$ 19,565**	**$ 65,217**	**$ 65,217**	**$ 150,000**

Sample Amortization Schedule

District:	**Prairie Oaks Ranch**	**December 31, 2025 Fund Balance:**
Fiscal Year:	**2026-27**	**($508,345)**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	($33,889.64)
2027	2	(33,889.64)
2028	3	(33,889.64)
2029	4	(33,889.64)
2030	5	(33,889.64)
2031	6	(33,889.64)
2032	7	(33,889.64)
2033	8	(33,889.64)
2034	9	(33,889.64)
2035	10	(33,889.64)
2036	11	(33,889.64)
2037	12	(33,889.64)
2038	13	(33,889.64)
2039	14	(33,889.64)
2040	15	(33,889.64)
Total:		($508,344.62)

(1) Based on the current available fund balance, this is the amount that would need to be paid back each year over 15 years to repay the current funding deficit within the District. If no deficit exists, no annual repayment would be required.

Prairie Oaks Ranch No. 2
Fiscal Year 2026/27 Cost Estimate

Improvement Costs:	
General Maintenance Costs	
Scheduled	$101,326.00
Unscheduled	20,000.00
Streetlights	0.00
Irrigation	8,000.00
Service Costs	
Electrical	0.00
Water	0.00
Current Year Improvement Projects	
No Planned Improvement Projects	0.00
Subtotal:	**$129,326.00**
Incidental Costs:	
Professional Services (Engineer's Report and IP)	$1,140.00
Contract Services (All Other Contracts and Services)	0.00
Publications/Mailings/Communications	0.00
Staff	86,899.97
Overhead	7,340.00
County Auditor Fee	666.92
Subtotal:	**$96,046.89**
Total Improvement Costs	**$225,372.89**
Total Maximum Assessment Revenue	327,291.66
Reserve Fund Collection / (Contribution)	101,918.77
Rounding Adjustments	0.00
Balance to Assess to District Properties	**$327,291.66**
Actual Assessment per SFE	**$363.90**
Maximum Assessment per SFE	$363.90
Parcels Levied	858
SFE Benefit Units	899.40
Reserve Fund Balance Analysis:	
Beginning Reserve Fund Balance (December 31, 2025)	$239,413.80
Estimated Revenue (through December 31, 2026)	317,758.00
Estimated Costs (through December 31, 2026)	(225,372.89)
Installment Costs Reserve	(350,519.35)
Net Available Fund Balance	**($18,720.44)**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	101,918.77
Estimated Reserve Fund Balance (June 30, 2027)	**$83,198.33**
Installment Costs	
Short-Term Installment Plan (Previously Collected)	$103,500.00
Long-Term Installment Plan (Previously Collected)	157,889.00
Short-Term Installment Plan (Collected this Year)	50,980.00
Long-Term Installment Plan (Collected	38,150.35
Total Installment Costs	**$350,519.35**

Installment Summary

District Prairie Oaks Ranch No. 2
Fiscal Year 2026-27

Short Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Approx. Total Required
Tree pruning year 1	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000		$ 20,000
Tree pruning year 2	$ 7,520	$ 15,040	$ 7,520	$ 7,520	$ 7,520	$ 7,520		$ 45,000
Tree pruning year 3	$ 3,520	$ 10,920	$ 3,520	$ 3,520	$ 3,520	$ 3,520		$ 25,000
Tree pruning year 4	$ 3,520	$ 10,920	$ 3,520	$ 3,520	$ 3,520	$ 3,520		$ 25,000
Tree pruning year 5	$ 4,520	$ 11,920	$ 4,520	$ 4,520	$ 4,520	$ 4,520		$ 30,000
Tree Replacement (Replace Empty Areas)	$ 2,400	$ 7,800	$ 2,400	$ 2,400	$ 2,400			$ 15,000
LED Landscape Lights	$ 4,400	$ 8,500	$ 4,400	$ 4,400	$ 4,400	$ 3,300		$ 25,000
Landscape Replacement	$ 4,400	$ 8,500	$ 4,400	$ 4,400	$ 4,400	$ 3,300		$ 25,000
Fence Replacement	$ 3,400	$ 9,800	$ 3,400	$ 3,400	$ 3,400			$ 20,000
Repair Damaged Walls (Stucco Half Walls)	$ 1,300	$ 4,100	$ 1,300	$ 1,300	$ 1,300			$ 8,000
Ladder fuel	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000		$ 60,000
Short Term Installment Summary Totals:	**$ 50,980**	**$ 103,500**	**$ 50,980**	**$ 50,980**	**$ 50,980**	**$ 41,680**	**$ -**	**$ 298,000**

Long Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2018	Years 2-5 2019-2022	Years 5-10 2023-2027	Years 10-20 2028-2037	Years 20-30 2038-2047	Approx. Total Required
Landscape Replacement on Blue Ravine	$ 9,583	$ 39,166	$ -	$ -	$ 4,833	$ 95,833	$ 95,833	$ 250,000
Landscape Replacement on Riley	$ 9,583	$ 39,166	$ -	$ -	$ 4,833	$ 95,833	$ 95,833	$ 250,000
Landscape Replacement on Prairie City	$ 5,417	$ 3,034	$ -	$ -	$ 31,667	$ 54,167	$ 54,167	$ 150,000
Landscape Replacement on Iron Point	$ 3,333	$ 26,666	$ -	$ -	$ 23,333	$ 33,333	$ 33,333	$ 100,000
Fence Replacement	$ 3,333	$ 26,666	$ -	$ -	$ 23,333	$ 33,333	$ 33,333	$ 100,000
Post and Cable Replacement	$ 2,708	$ 15,416	$ -	$ -	$ 15,833	$ 27,083	$ 27,083	$ 75,000
Repair Damaged Walls	$ 1,583	$ 5,166	$ -	$ -	$ 7,333	$ 15,833	$ 15,833	$ 40,000
Streetlight Pole Replacements (6)	$ 2,609	$ 2,609	$ -	$ -	$ 7,826	$ 26,087	$ 26,087	$ 60,000
Long Term Installment Summary Totals:	**$ 38,150**	**$ 157,889**	**$ -**	**$ -**	**$ 118,993**	**$ 381,503**	**$ 381,503**	**$ 1,025,000**

Sample Amortization Schedule

District:	**Prairie Oaks Ranch No. 2**	**December 31, 2025 Fund Balance:**
Fiscal Year:	**2026-27**	**$239,414**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	$0.00
2027	2	0.00
2028	3	0.00
2029	4	0.00
2030	5	0.00
2031	6	0.00
2032	7	0.00
2033	8	0.00
2034	9	0.00
2035	10	0.00
2036	11	0.00
2037	12	0.00
2038	13	0.00
2039	14	0.00
2040	15	0.00
Total:		$0.00

(1) Based on the current available fund balance, this is the amount that would need to be paid back each year over 15 years to repay the current funding deficit within the District. If no deficit exists, no annual repayment would be required.

Prospect Ridge
Fiscal Year 2026/27 Cost Estimate

Improvement Costs:	
General Maintenance Costs	
Scheduled	$14,670.00
Unscheduled	10,000.00
Streetlights	200.00
Irrigation	400.00
Service Costs	
Electrical	325.00
Water	1,850.00
Current Year Improvement Projects	
No Planned Improvement Projects	0.00
Subtotal:	**$27,445.00**
Incidental Costs:	
Professional Services (Engineer's Report and IP)	$1,140.00
Contract Services (All Other Contracts and Services)	0.00
Publications/Mailings/Communications	0.00
Staff	4,930.68
Overhead	463.00
County Auditor Fee	57.90
Subtotal:	**$6,591.58**
Total Improvement Costs	**$34,036.58**
Total Maximum Assessment Revenue	48,641.25
Reserve Fund Collection / (Contribution)	14,604.67
Rounding Adjustments	0.00
Balance to Assess to District Properties	**$48,641.25**
Actual Assessment per SFE	**$1,389.75**
Maximum Assessment per SFE	$1,389.75
Parcels Levied	35
SFE Benefit Units	35.00
Reserve Fund Balance Analysis:	
Beginning Reserve Fund Balance (December 31, 2025)	$55,257.24
Estimated Revenue (through December 31, 2026)	47,207.30
Estimated Costs (through December 31, 2026)	(34,036.58)
Installment Costs Reserve	(175,923.30)
Net Available Fund Balance	**($107,495.34)**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	14,604.67
Estimated Reserve Fund Balance (June 30, 2027)	**($92,890.67)**
Installment Costs	
Short-Term Installment Plan (Previously Collected)	$25,000.00
Long-Term Installment Plan (Previously Collected)	106,253.00
Short-Term Installment Plan (Collected this Year)	5,000.00
Long-Term Installment Plan (Collected	39,670.30
Total Installment Costs	**$175,923.30**

Installment Summary

District **Prospect Ridge**
Fiscal Year **2026-27**

Short Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Approx. Total Required
Tree pruning year 4	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ -	$ 10,000
Tree pruning year 5	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ -	$ 10,000
Ladder Fuel	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 10,000
Drainage cleanup	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 15,000
Short Term Installment Summary Totals:	**$ 5,000**	**$ 25,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 45,000**

Long Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2018	Years 2-5 2019-2022	Years 5-10 2023-2027	Years 10-20 2028-2037	Years 20-30 2038-2047	Approx. Total Required
Wall Replacement	$ 35,979	$ 82,458	$ 1,500	$ 6,000	$ 144,917	$ 359,792	$ 359,792	$ 850,000
Plant Replacement	$ 2,604	$ 22,708	$ 2,500	$ 10,000	$ 12,917	$ 26,042	$ 26,042	$ 80,000
Irrigation controller replacement	$ 652	$ 652	$ -	$ -	$ 1,957	$ 6,522	$ 6,522	$ 15,000
Streetlight Pole Replacement	$ 435	$ 435	$ -	$ -	$ 1,304	$ 4,348	$ 4,348	$ 10,000
Long Term Installment Summary Totals:	**$ 39,670**	**$ 106,253**	**$ 4,000**	**$ 16,000**	**$ 161,094**	**$ 396,703**	**$ 396,703**	**$ 955,000**

Sample Amortization Schedule

District:	**Prospect Ridge**	**December 31, 2025 Fund Balance:**
Fiscal Year:	**2026-27**	**$55,257**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	$0.00
2027	2	0.00
2028	3	0.00
2029	4	0.00
2030	5	0.00
2031	6	0.00
2032	7	0.00
2033	8	0.00
2034	9	0.00
2035	10	0.00
2036	11	0.00
2037	12	0.00
2038	13	0.00
2039	14	0.00
2040	15	0.00
Total:		$0.00

(1) Based on the current available fund balance, this is the amount that would need to be paid back each year over 15 years to repay the current funding deficit within the District. If no deficit exists, no annual repayment would be required.

Sierra Estates
Fiscal Year 2026/27 Cost Estimate

Improvement Costs:	
General Maintenance Costs	
Scheduled	$8,533.00
Unscheduled	1,500.00
Streetlights	250.00
Irrigation	200.00
Service Costs	
Electrical	650.00
Water	550.00
Current Year Improvement Projects	
No Planned Improvement Projects	0.00
Subtotal:	**$11,683.00**
Incidental Costs:	
Professional Services (Engineer's Report and IP)	$1,140.00
Contract Services (All Other Contracts and Services)	0.00
Publications/Mailings/Communications	0.00
Staff	577.01
Overhead	326.00
County Auditor Fee	50.50
Subtotal:	**$2,093.51**
Total Improvement Costs	**$13,776.51**
Total Maximum Assessment Revenue	11,759.50
Reserve Fund Collection / (Contribution)	(2,017.01)
Rounding Adjustments	0.00
Balance to Assess to District Properties	**$11,759.50**
Actual Assessment per SFE	**$470.38**
Maximum Assessment per SFE	$470.38
Parcels Levied	25
SFE Benefit Units	25.00
Reserve Fund Balance Analysis:	
Beginning Reserve Fund Balance (December 31, 2025)	$4,142.26
Estimated Revenue (through December 31, 2026)	24,282.72
Estimated Costs (through December 31, 2026)	(13,776.51)
Installment Costs Reserve	(11,521.87)
Net Available Fund Balance	**$3,126.60**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	(2,017.01)
Estimated Reserve Fund Balance (June 30, 2027)	**$1,109.59**
Installment Costs	
Short-Term Installment Plan (Previously Collected)	$5,000.00
Long-Term Installment Plan (Previously Collected)	3,261.00
Short-Term Installment Plan (Collected this Year)	0.00
Long-Term Installment Plan (Collected	3,260.87
Total Installment Costs	**$11,521.87**

Installment Summary

District Sierra Estates
Fiscal Year 2026-27

Short Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Approx. Total Required
Tree pruning year 1	$ -	$ 5,000	$ -	$ -	$ -	$ -	$ -	$ 5,000
Short Term Installment Summary Totals:	**$ -**	**$ 5,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,000**

Long Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2018	Years 2-5 2019-2022	Years 5-10 2023-2027	Years 10-20 2028-2037	Years 20-30 2038-2047	Approx. Total Required
Wall Replacement (partial)	$ 1,304	$ 1,304	$ -	$ -	$ 3,913	$ 13,043	$ 13,043	$ 30,000
Landscape Replacement on Frontage	$ 870	$ 870	$ -	$ -	$ 2,609	$ 8,696	$ 8,696	$ 20,000
Light Pole Replacements (1)	$ 435	$ 435	$ -	$ -	$ 1,304	$ 4,348	$ 4,348	$ 10,000
Irrigation controller replacement	$ 652	$ 652	$ -	$ -	$ 1,957	$ 6,522	$ 6,522	$ 15,000
Long Term Installment Summary Totals:	**$ 3,261**	**$ 3,261**	**$ -**	**$ -**	**$ 9,783**	**$ 32,609**	**$ 32,609**	**$ 75,000**

Sample Amortization Schedule

District:	**Sierra Estates**	**December 31, 2025 Fund Balance:**
Fiscal Year:	**2026-27**	**$4,142**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	$0.00
2027	2	0.00
2028	3	0.00
2029	4	0.00
2030	5	0.00
2031	6	0.00
2032	7	0.00
2033	8	0.00
2034	9	0.00
2035	10	0.00
2036	11	0.00
2037	12	0.00
2038	13	0.00
2039	14	0.00
2040	15	0.00
Total:		$0.00

(1) Based on the current available fund balance, this is the amount that would need to be paid back each year over 15 years to repay the current funding deficit within the District. If no deficit exists, no annual repayment would be required.

Silverbrook
Fiscal Year 2026/27 Cost Estimate

Improvement Costs:	
General Maintenance Costs	
Scheduled	$6,381.00
Unscheduled	1,500.00
Streetlights	500.00
Irrigation	200.00
Service Costs	
Electrical	550.00
Water	600.00
Current Year Improvement Projects	
No Planned Improvement Projects	0.00
Subtotal:	**$9,731.00**
Incidental Costs:	
Professional Services (Engineer's Report and IP)	$1,140.00
Contract Services (All Other Contracts and Services)	0.00
Publications/Mailings/Communications	0.00
Staff	1,242.43
Overhead	246.00
County Auditor Fee	239.94
Subtotal:	**$2,868.37**
Total Improvement Costs	**$12,599.37**
Total Maximum Assessment Revenue	15,490.70
Reserve Fund Collection / (Contribution)	2,891.33
Rounding Adjustments	0.00
Balance to Assess to District Properties	**$15,490.70**
Actual Assessment per SFE	**$132.32**
Maximum Assessment per SFE	$132.32
Parcels Levied	281
SFE Benefit Units	117.07
Reserve Fund Balance Analysis:	
Beginning Reserve Fund Balance (December 31, 2025)	$95,694.35
Estimated Revenue (through December 31, 2026)	13,149.84
Estimated Costs (through December 31, 2026)	(12,599.37)
Installment Costs Reserve	(108,194.41)
Net Available Fund Balance	**($11,949.59)**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	2,891.33
Estimated Reserve Fund Balance (June 30, 2027)	**($9,058.26)**
Installment Costs	
Short-Term Installment Plan (Previously Collected)	$5,100.00
Long-Term Installment Plan (Previously Collected)	98,356.00
Short-Term Installment Plan (Collected this Year)	800.00
Long-Term Installment Plan (Collected	3,938.41
Total Installment Costs	**$108,194.41**

Installment Summary

District **Silverbrook**
Fiscal Year **2026-27**

Short Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Approx. Total Required
Tree Replacement	$ 800	$ 5,100	$ 800	$ 800	$ 800	$ -	$ -	$ 7,500
Short Term Installment Summary Totals:	**$ 800**	**$ 5,100**	**$ 800**	**$ 800**	**$ 800**	**$ -**	**$ -**	**$ 7,500**

Long Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2018	Years 2-5 2019-2022	Years 5-10 2023-2027	Years 10-20 2028-2037	Years 20-30 2038-2047	Approx. Total Required
Median Relandscaping	$ 2,417	$ 96,834	$ 5,000	$ 20,000	$ 14,667	$ 24,167	$ 24,167	$ 150,000
Streetlight Pole Replacements (2)	$ 870	$ 870	$ -	$ -	$ 2,609	$ 8,696	$ 8,696	$ 20,000
Irrigation controller replacement	$ 652	$ 652	$ -	$ -	$ 1,957	$ 6,522	$ 6,522	$ 15,000
Long Term Installment Summary Totals:	**$ 3,938**	**$ 98,356**	**$ 5,000**	**$ 20,000**	**$ 19,232**	**$ 39,384**	**$ 39,384**	**$ 185,000**

Sample Amortization Schedule

District:	**Silverbrook**	**December 31, 2025 Fund Balance:**
Fiscal Year:	**2026-27**	**$95,694**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	$0.00
2027	2	0.00
2028	3	0.00
2029	4	0.00
2030	5	0.00
2031	6	0.00
2032	7	0.00
2033	8	0.00
2034	9	0.00
2035	10	0.00
2036	11	0.00
2037	12	0.00
2038	13	0.00
2039	14	0.00
2040	15	0.00
Total:		$0.00

(1) Based on the current available fund balance, this is the amount that would need to be paid back each year over 15 years to repay the current funding deficit within the District. If no deficit exists, no annual repayment would be required.

Steeplechase
Fiscal Year 2026/27 Cost Estimate

Improvement Costs:	
General Maintenance Costs	
Scheduled	$14,301.00
Unscheduled	5,000.00
Streetlights	800.00
Irrigation	600.00
Service Costs	
Electrical	2,700.00
Water	3,500.00
Current Year Improvement Projects	
No Planned Improvement Projects	0.00
Subtotal:	**$26,901.00**
Incidental Costs:	
Professional Services (Engineer's Report and IP)	$1,140.00
Contract Services (All Other Contracts and Services)	0.00
Publications/Mailings/Communications	0.00
Staff	4,627.28
Overhead	704.00
County Auditor Fee	145.96
Subtotal:	**$6,617.24**
Total Improvement Costs	**$33,518.24**
Total Maximum Assessment Revenue	24,282.72
Reserve Fund Collection / (Contribution)	(9,235.52)
Rounding Adjustments	0.00
Balance to Assess to District Properties	**$24,282.72**
Actual Assessment per SFE	**$157.68**
Maximum Assessment per SFE	$157.68
Parcels Levied	154
SFE Benefit Units	154.00
Reserve Fund Balance Analysis:	
Beginning Reserve Fund Balance (December 31, 2025)	$6,628.24
Estimated Revenue (through December 31, 2026)	16,065.60
Estimated Costs (through December 31, 2026)	(33,518.24)
Installment Costs Reserve	(47,291.65)
Net Available Fund Balance	**($58,116.05)**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	(9,235.52)
Estimated Reserve Fund Balance (June 30, 2027)	**($67,351.57)**
Installment Costs	
Short-Term Installment Plan (Previously Collected)	$11,550.00
Long-Term Installment Plan (Previously Collected)	15,696.00
Short-Term Installment Plan (Collected this Year)	4,350.00
Long-Term Installment Plan (Collected	15,695.65
Total Installment Costs	**$47,291.65**

Installment Summary

District **Steeplechase**
Fiscal Year **2026-27**

Short Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Approx. Total Required
Tree pruning year 1	$ 650	$ 3,050	$ 650	$ 650	$ 650	$ -	$ -	$ 5,000
Tree pruning year 2	$ 650	$ 3,050	$ 650	$ 650	$ 650	$ -	$ -	$ 5,000
Tree pruning year 3	$ 650	$ 3,050	$ 650	$ 650	$ 650	$ -	$ -	$ 5,000
Park turf renovation	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000		$ 5,000
Park plant replacement	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400		$ 7,000
Short Term Installment Summary Totals:	**$ 4,350**	**$ 11,550**	**$ 4,350**	**$ 4,350**	**$ 4,350**	**$ 2,400**	**$ -**	**$ 27,000**

Long Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2018	Years 2-5 2019-2022	Years 5-10 2023-2027	Years 10-20 2028-2037	Years 20-30 2038-2047	Approx. Total Required
Streetlight Pole Replacements (20)	$ 10,435	$ 10,435	$ -	$ -	$ 31,304	$ 104,348	$ 104,348	$ 240,000
Landscape frontage replacement	$ 2,174	$ 2,174	$ -	$ -	$ 6,522	$ 21,739	$ 21,739	$ 50,000
Irrigation controller replacements (2)	$ 1,304	$ 1,304	$ -	$ -	$ 3,913	$ 13,043	$ 13,043	$ 30,000
Trail Repairs	$ 1,087	$ 1,087	$ -	$ -	$ 3,261	$ 10,870	$ 10,870	$ 25,000
Trail Bollard Replacement	$ 696	$ 696	$ -	$ -	$ 2,087	$ 6,957	$ 6,957	$ 16,000
Long Term Installment Summary Totals:	**$ 15,696**	**$ 15,696**	**$ -**	**$ -**	**$ 47,087**	**$ 156,957**	**$ 156,957**	**$ 361,000**

Sample Amortization Schedule

District:	**Steeplechase**	**December 31, 2025 Fund Balance:**
Fiscal Year:	**2026-27**	**$6,628**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	$0.00
2027	2	0.00
2028	3	0.00
2029	4	0.00
2030	5	0.00
2031	6	0.00
2032	7	0.00
2033	8	0.00
2034	9	0.00
2035	10	0.00
2036	11	0.00
2037	12	0.00
2038	13	0.00
2039	14	0.00
2040	15	0.00
Total:		$0.00

(1) Based on the current available fund balance, this is the amount that would need to be paid back each year over 15 years to repay the current funding deficit within the District. If no deficit exists, no annual repayment would be required.

The Residences at American River Canyon
Fiscal Year 2026/27 Cost Estimate

Improvement Costs:	
General Maintenance Costs	
Scheduled	$14,906.00
Unscheduled	3,000.00
Streetlights	500.00
Irrigation	600.00
Service Costs	
Electrical	900.00
Water	3,750.00
Current Year Improvement Projects	
No Planned Improvement Projects	0.00
Subtotal:	**$23,656.00**
Incidental Costs:	
Professional Services (Engineer's Report and IP)	$1,140.00
Contract Services (All Other Contracts and Services)	0.00
Publications/Mailings/Communications	0.00
Staff	2,368.40
Overhead	456.00
County Auditor Fee	44.58
Subtotal:	**$4,008.98**
Total Improvement Costs	**$27,664.98**
Total Maximum Assessment Revenue	13,549.34
Reserve Fund Collection / (Contribution)	(14,115.64)
Rounding Adjustments	0.00
Balance to Assess to District Properties	**$13,549.34**
Actual Assessment per SFE	**$797.02**
Maximum Assessment per SFE	$797.02
Parcels Levied	17
SFE Benefit Units	17.00
Reserve Fund Balance Analysis:	
Beginning Reserve Fund Balance (December 31, 2025)	$44,151.95
Estimated Revenue (through December 31, 2026)	11,413.00
Estimated Costs (through December 31, 2026)	(27,664.98)
Installment Costs Reserve	(35,326.04)
Net Available Fund Balance	**($7,426.07)**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	(14,115.64)
Estimated Reserve Fund Balance (June 30, 2027)	**($21,541.71)**
Installment Costs	
Short-Term Installment Plan (Previously Collected)	$23,500.00
Long-Term Installment Plan (Previously Collected)	3,913.00
Short-Term Installment Plan (Collected this Year)	4,000.00
Long-Term Installment Plan (Collected	3,913.04
Total Installment Costs	**$35,326.04**

Installment Summary

District The Residences at American River Canyon
Fiscal Year 2026-27

Short Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Approx. Total Required
Tree pruning year 1	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000		$ 10,000
Tree pruning year 2	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000		$ 10,000
Landscape Replacement	$ -	$ 4,500	$ -	$ -	$ -	$ -	$ -	$ 4,500
Tree Replacements	$ -	$ 7,500	$ -	$ -	$ -	$ -	$ -	$ 7,500
Drainage Cleanup	$ -	$ 7,500	$ -	$ -	$ -	$ -	$ -	$ 7,500
Short Term Installment Summary Totals:	**$ 4,000**	**$ 23,500**	**$ 4,000**	**$ 4,000**	**$ 4,000**	**$ 4,000**	**$ -**	**$ 39,500**

Long Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2018	Years 2-5 2019-2022	Years 5-10 2023-2027	Years 10-20 2028-2037	Years 20-30 2038-2047	Approx. Total Required
Wall Replacement (partial)	$ 2,174	$ 2,174	$ -	$ -	$ 6,522	$ 21,739	$ 21,739	$ 50,000
Streetlight replacement (1)	$ 435	$ 435	$ -	$ -	$ 1,304	$ 4,348	$ 4,348	$ 10,000
Irrigation controller replacement	$ 1,304	$ 1,304	$ -	$ -	$ 3,913	$ 13,043	$ 13,043	$ 30,000
Long Term Installment Summary Totals:	**$ 3,913**	**$ 3,913**	**$ -**	**$ -**	**$ 11,739**	**$ 39,130**	**$ 39,130**	**$ 90,000**

Sample Amortization Schedule

District:	**The Residences at American River Canyon**	**December 31, 2025 Fund Balance:**
Fiscal Year:	**2026-27**	**$44,152**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	$0.00
2027	2	0.00
2028	3	0.00
2029	4	0.00
2030	5	0.00
2031	6	0.00
2032	7	0.00
2033	8	0.00
2034	9	0.00
2035	10	0.00
2036	11	0.00
2037	12	0.00
2038	13	0.00
2039	14	0.00
2040	15	0.00
Total:		$0.00

(1) Based on the current available fund balance, this is the amount that would need to be paid back each year over 15 years to repay the current funding deficit within the District. If no deficit exists, no annual repayment would be required.

The Residences at American River Canyon II
Fiscal Year 2026/27 Cost Estimate

Improvement Costs:	
General Maintenance Costs	
Scheduled	$14,906.00
Unscheduled	3,000.00
Streetlights	500.00
Irrigation	600.00
Service Costs	
Electrical	900.00
Water	3,750.00
Current Year Improvement Projects	
No Planned Improvement Projects	0.00
Subtotal:	**$23,656.00**
Incidental Costs:	
Professional Services (Engineer's Report and IP)	$1,140.00
Contract Services (All Other Contracts and Services)	0.00
Publications/Mailings/Communications	0.00
Staff	2,368.40
Overhead	456.00
County Auditor Fee	39.40
Subtotal:	**$4,003.80**
Total Improvement Costs	**$27,659.80**
Total Maximum Assessment Revenue	16,553.40
Reserve Fund Collection / (Contribution)	(11,106.40)
Rounding Adjustments	0.00
Balance to Assess to District Properties	**$16,553.40**
Actual Assessment per SFE	**$1,655.34**
Maximum Assessment per SFE	$1,655.34
Parcels Levied	10
SFE Benefit Units	10.00
Reserve Fund Balance Analysis:	
Beginning Reserve Fund Balance (December 31, 2025)	$44,151.95
Estimated Revenue (through December 31, 2026)	15,485.10
Estimated Costs (through December 31, 2026)	(27,659.80)
Installment Costs Reserve	(35,326.04)
Net Available Fund Balance	**($3,348.79)**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	(11,106.40)
Estimated Reserve Fund Balance (June 30, 2027)	**($14,455.19)**
Installment Costs	
Short-Term Installment Plan (Previously Collected)	$23,500.00
Long-Term Installment Plan (Previously Collected)	3,913.00
Short-Term Installment Plan (Collected this Year)	4,000.00
Long-Term Installment Plan (Collected	3,913.04
Total Installment Costs	**$35,326.04**

Installment Summary

District The Residences at American River Canyon II
Fiscal Year 2026-27

Short Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Approx. Total Required
Tree pruning year 1	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000		$ 10,000
Tree pruning year 2	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000		$ 10,000
Landscape Replacement	$ -	$ 4,500	$ -	$ -	$ -	$ -	$ -	$ 4,500
Tree Replacements	$ -	$ 7,500	$ -	$ -	$ -	$ -	$ -	$ 7,500
Drainage Cleanup	$ -	$ 7,500	$ -	$ -	$ -	$ -	$ -	$ 7,500
Short Term Installment Summary Totals:	**$ 4,000**	**$ 23,500**	**$ 4,000**	**$ 4,000**	**$ 4,000**	**$ 4,000**	**$ -**	**$ 39,500**

Long Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2018	Years 2-5 2019-2022	Years 5-10 2023-2027	Years 10-20 2028-2037	Years 20-30 2038-2047	Approx. Total Required
Wall Replacement (partial)	$ 2,174	$ 2,174	$ -	$ -	$ 6,522	$ 21,739	$ 21,739	$ 50,000
Streetlight replacement (1)	$ 435	$ 435	$ -	$ -	$ 1,304	$ 4,348	$ 4,348	$ 10,000
Irrigation controller replacement	$ 1,304	$ 1,304	$ -	$ -	$ 3,913	$ 13,043	$ 13,043	$ 30,000
Long Term Installment Summary Totals:	**$ 3,913**	**$ 3,913**	**$ -**	**$ -**	**$ 11,739**	**$ 39,130**	**$ 39,130**	**$ 90,000**

Sample Amortization Schedule

District:	**The Residences at American River Canyon II**	**December 31, 2025 Fund Balance:**
Fiscal Year:	**2026-27**	**$44,152**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	$0.00
2027	2	0.00
2028	3	0.00
2029	4	0.00
2030	5	0.00
2031	6	0.00
2032	7	0.00
2033	8	0.00
2034	9	0.00
2035	10	0.00
2036	11	0.00
2037	12	0.00
2038	13	0.00
2039	14	0.00
2040	15	0.00
Total:		$0.00

(1) Based on the current available fund balance, this is the amount that would need to be paid back each year over 15 years to repay the current funding deficit within the District. If no deficit exists, no annual repayment would be required.

Willow Creek Estates East
Fiscal Year 2026/27 Cost Estimate

Improvement Costs:	
General Maintenance Costs	
Scheduled	$0.00
Unscheduled	0.00
Streetlights	0.00
Irrigation	0.00
Service Costs	
Electrical	13,000.00
Water	11,000.00
Current Year Improvement Projects	
No Planned Improvement Projects	0.00
Subtotal:	**$24,000.00**
Incidental Costs:	
Professional Services (Engineer's Report and IP)	$1,140.00
Contract Services (All Other Contracts and Services)	0.00
Publications/Mailings/Communications	0.00
Staff	0.00
Overhead	638.00
County Auditor Fee	584.78
Subtotal:	**$2,362.78**
Total Improvement Costs	**$26,362.78**
Total Maximum Assessment Revenue	60,058.80
Reserve Fund Collection / (Contribution)	33,696.02
Rounding Adjustments	0.00
Balance to Assess to District Properties	**$60,058.80**
Actual Assessment per SFE	**$80.40**
Maximum Assessment per SFE	$80.40
Parcels Levied	747
SFE Benefit Units	747.00
Reserve Fund Balance Analysis:	
Beginning Reserve Fund Balance (December 31, 2025)	($52,223.77)
Estimated Revenue (through December 31, 2026)	60,058.80
Estimated Costs (through December 31, 2026)	(26,362.78)
Installment Costs Reserve	(36,521.87)
Net Available Fund Balance	**($55,049.62)**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	33,696.02
Estimated Reserve Fund Balance (June 30, 2027)	**($21,353.60)**
Installment Costs	
Short-Term Installment Plan (Previously Collected)	$0.00
Long-Term Installment Plan (Previously Collected)	18,261.00
Short-Term Installment Plan (Collected this Year)	0.00
Long-Term Installment Plan (Collected	18,260.87
Total Installment Costs	**$36,521.87**

Installment Summary

District **Willow Creek Estates East**
Fiscal Year **2026-27**

Short Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Approx. Total Required
None								
Short Term Installment Summary Totals:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Long Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2018	Years 2-5 2019-2022	Years 5-10 2023-2027	Years 10-20 2028-2037	Years 20-30 2038-2047	Approx. Total Required
Streetlight Pole Replacements 35	$ 18,261	$ 18,261	$ -	$ -	$ 54,783	$ 182,609	$ 182,609	$ 420,000
Long Term Installment Summary Totals:	**$ 18,261**	**$ 18,261**	**$ -**	**$ -**	**$ 54,783**	**$ 182,609**	**$ 182,609**	**$ 420,000**

Sample Amortization Schedule

District:	**Willow Creek Estates East**	**December 31, 2025 Fund Balance:**
Fiscal Year:	**2026-27**	**($52,224)**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [(1)]
2026	1	($3,481.58)
2027	2	(3,481.58)
2028	3	(3,481.58)
2029	4	(3,481.58)
2030	5	(3,481.58)
2031	6	(3,481.58)
2032	7	(3,481.58)
2033	8	(3,481.58)
2034	9	(3,481.58)
2035	10	(3,481.58)
2036	11	(3,481.58)
2037	12	(3,481.58)
2038	13	(3,481.58)
2039	14	(3,481.58)
2040	15	(3,481.58)
Total:		($52,223.77)

(1) Based on the current available fund balance, this is the amount that would need to be paid back each year over 15 years to repay the current funding deficit within the District. If no deficit exists, no annual repayment would be required.

Willow Creek Estates East No. 2
Fiscal Year 2026/27 Cost Estimate

Improvement Costs:	
General Maintenance Costs	
Scheduled	$55,831.00
Unscheduled	20,000.00
Streetlights	2,500.00
Irrigation	3,000.00
Service Costs	
Electrical	0.00
Water	0.00
Current Year Improvement Projects	
No Planned Improvement Projects	0.00
Subtotal:	**$81,331.00**
Incidental Costs:	
Professional Services (Engineer's Report and IP)	$1,140.00
Contract Services (All Other Contracts and Services)	0.00
Publications/Mailings/Communications	0.00
Staff	14,213.74
Overhead	1,245.00
County Auditor Fee	584.78
Subtotal:	**$17,183.52**
Total Improvement Costs	**$98,514.52**
Total Maximum Assessment Revenue	87,240.42
Reserve Fund Collection / (Contribution)	(11,274.10)
Rounding Adjustments	0.00
Balance to Assess to District Properties	**$87,240.42**
Actual Assessment per SFE	**$116.79**
Maximum Assessment per SFE	$116.79
Parcels Levied	747
SFE Benefit Units	747.00
Reserve Fund Balance Analysis:	
Beginning Reserve Fund Balance (December 31, 2025)	$38,487.27
Estimated Revenue (through December 31, 2026)	84,663.54
Estimated Costs (through December 31, 2026)	(98,514.52)
Installment Costs Reserve	(249,546.87)
Net Available Fund Balance	**($224,910.58)**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	(11,274.10)
Estimated Reserve Fund Balance (June 30, 2027)	**($236,184.68)**
Installment Costs	
Short-Term Installment Plan (Previously Collected)	$44,850.00
Long-Term Installment Plan (Previously Collected)	173,011.00
Short-Term Installment Plan (Collected this Year)	9,550.00
Long-Term Installment Plan (Collected	22,135.87
Total Installment Costs	**$249,546.87**

Installment Summary

District **Willow Creek Estates East No. 2**
Fiscal Year **2026-27**

Short Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Approx. Total Required
2 Flow Packages & Master Valve Install	$ 1,150	$ 4,050	$ 1,150	$ 1,150	$ 1,150	$ -	$ -	$ 7,500
Light pole Replacement (3)	$ 2,600	$ 12,200	$ 2,600	$ 2,600	$ 2,600	$ -	$ -	$ 20,000
Tree pruning year 1	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000		$ 10,000
Tree pruning year 2	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000		$ 10,000
Tree pruning year 3	$ 600	$ 8,200	$ 600	$ 600	$ 600	$ -	$ -	$ 10,000
Tree pruning year 4	$ 600	$ 8,200	$ 600	$ 600	$ 600	$ -	$ -	$ 10,000
Tree pruning year 5	$ 600	$ 8,200	$ 600	$ 600	$ 600	$ -	$ -	$ 10,000
Short Term Installment Summary Totals:	**$ 9,550**	**$ 44,850**	**$ 9,550**	**$ 9,550**	**$ 9,550**	**$ 4,000**	**$ -**	**$ 77,500**

Long Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2018	Years 2-5 2019-2022	Years 5-10 2023-2027	Years 10-20 2028-2037	Years 20-30 2038-2047	Approx. Total Required
Landscape Replacement on Oak Avenue	$ 958	$ 8,916	$ 1,000	$ 4,000	$ 4,833	$ 9,583	$ 9,583	$ 30,000
Landscape Replacement on Blue Ravine	$ 1,042	$ 37,084	$ 5,000	$ 20,000	$ 9,167	$ 10,417	$ 10,417	$ 60,000
Irrigation Controller Upgrade (4 Controllers)	$ 625	$ 36,250	$ 5,000	$ 20,000	$ 7,500	$ 6,250	$ 6,250	$ 50,000
Tree and Landscape Improvement / Replacement	$ 1,250	$ 72,500	$ 10,000	$ 40,000	$ 15,000	$ 12,500	$ 12,500	$ 100,000
Streetlight replacement (35)	$ 18,261	$ 18,261	$ -	$ -	$ 54,783	$ 182,609	$ 182,609	$ 420,000
Long Term Installment Summary Totals:	**$ 22,136**	**$ 173,011**	**$ 21,000**	**$ 84,000**	**$ 91,283**	**$ 221,359**	**$ 221,359**	**$ 660,000**

Sample Amortization Schedule

District:	**Willow Creek Estates East No. 2**	**December 31, 2025 Fund Balance:**
Fiscal Year:	**2026-27**	**$38,487**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	$0.00
2027	2	0.00
2028	3	0.00
2029	4	0.00
2030	5	0.00
2031	6	0.00
2032	7	0.00
2033	8	0.00
2034	9	0.00
2035	10	0.00
2036	11	0.00
2037	12	0.00
2038	13	0.00
2039	14	0.00
2040	15	0.00
Total:		$0.00

(1) Based on the current available fund balance, this is the amount that would need to be paid back each year over 15 years to repay the current funding deficit within the District. If no deficit exists, no annual repayment would be required.

Willow Creek Estates South
Fiscal Year 2026/27 Cost Estimate

Improvement Costs:	
General Maintenance Costs	
Scheduled	$76,443.00
Unscheduled	20,000.00
Streetlights	7,500.00
Irrigation	12,500.00
Service Costs	
Electrical	41,000.00
Water	39,000.00
Current Year Improvement Projects	
No Planned Improvement Projects	0.00
Subtotal:	**$196,443.00**
Incidental Costs:	
Professional Services (Engineer's Report and IP)	$1,140.00
Contract Services (All Other Contracts and Services)	0.00
Publications/Mailings/Communications	0.00
Staff	35,225.00
Overhead	4,584.00
County Auditor Fee	1,085.76
Subtotal:	**$42,034.76**
Total Improvement Costs	**$238,477.76**
Total Maximum Assessment Revenue	160,504.90
Reserve Fund Collection / (Contribution)	(77,972.86)
Rounding Adjustments	0.00
Balance to Assess to District Properties	**$160,504.90**
Actual Assessment per SFE	**$109.88**
Maximum Assessment per SFE	$109.88
Parcels Levied	1,424
SFE Benefit Units	1,460.73
Reserve Fund Balance Analysis:	
Beginning Reserve Fund Balance (December 31, 2025)	$266,570.06
Estimated Revenue (through December 31, 2026)	160,504.90
Estimated Costs (through December 31, 2026)	(238,477.76)
Installment Costs Reserve	(264,978.13)
Net Available Fund Balance	**($76,380.93)**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	(77,972.86)
Estimated Reserve Fund Balance (June 30, 2027)	**($154,353.78)**
Installment Costs	
Short-Term Installment Plan (Previously Collected)	$134,000.00
Long-Term Installment Plan (Previously Collected)	31,739.00
Short-Term Installment Plan (Collected this Year)	67,500.00
Long-Term Installment Plan (Collected	31,739.13
Total Installment Costs	**$264,978.13**

Installment Summary

District **Willow Creek Estates South**
Fiscal Year **2026-27**

Short Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Approx. Total Required
Tree pruning year 1	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000		$ 30,000
Tree pruning year 2	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000		$ 30,000
Tree pruning year 3	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000		$ 20,000
Tree pruning year 4	$ 2,500	$ 12,500	$ 2,500	$ 2,500	$ 2,500	$ -	$ -	$ 20,000
Tree pruning year 5	$ 2,500	$ 12,500	$ 2,500	$ 2,500	$ 2,500	$ -	$ -	$ 20,000
Wall repair on Oak Ave	$ 10,000	$ 20,000	$ 10,000	$ 10,000	$ 10,000	$ -	$ -	$ 50,000
Tree Replacements	$ 2,500	$ 5,000	$ 2,500	$ 2,500	$ 2,500	$ -	$ -	$ 12,500
Silberhorn Landscape Renovation	$ 24,000	$ 48,000	$ 24,000	$ 24,000	$ 24,000	$ -	$ -	$ 120,000
Turf renovation on Scholar	$ 10,000	$ 20,000	$ 10,000	$ 10,000	$ 10,000	$ -	$ -	$ 50,000
Short Term Installment Summary Totals:	**$ 67,500**	**$ 134,000**	**$ 67,500**	**$ 67,500**	**$ 67,500**	**$ 16,000**	**$ -**	**$ 352,500**

Long Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2018	Years 2-5 2019-2022	Years 5-10 2023-2027	Years 10-20 2028-2037	Years 20-30 2038-2047	Approx. Total Required
Streetlight Pole Replacements (6)	$ 2,609	$ 2,609	$ -	$ -	$ 7,826	$ 26,087	$ 26,087	$ 60,000
Tree Removals/Replacements	$ 5,217	$ 5,217	$ -	$ -	$ 15,652	$ 52,174	$ 52,174	$ 120,000
Oak Ave relandscape	$ 17,391	$ 17,391	$ -	$ -	$ 52,174	$ 173,913	$ 173,913	$ 400,000
Irrigation controller replacements (10)	$ 6,522	$ 6,522	$ -	$ -	$ 19,565	$ 65,217	$ 65,217	$ 150,000
Long Term Installment Summary Totals:	**$ 31,739**	**$ 31,739**	**$ -**	**$ -**	**$ 95,217**	**$ 317,391**	**$ 317,391**	**$ 730,000**

Sample Amortization Schedule

District:	**Willow Creek Estates South**	**December 31, 2025 Fund Balance:**
Fiscal Year:	**2026-27**	**$266,570**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	$0.00
2027	2	0.00
2028	3	0.00
2029	4	0.00
2030	5	0.00
2031	6	0.00
2032	7	0.00
2033	8	0.00
2034	9	0.00
2035	10	0.00
2036	11	0.00
2037	12	0.00
2038	13	0.00
2039	14	0.00
2040	15	0.00
Total:		$0.00

(1) Based on the current available fund balance, this is the amount that would need to be paid back each year over 15 years to repay the current funding deficit within the District. If no deficit exists, no annual repayment would be required.

Willow Springs
Fiscal Year 2026/27 Cost Estimate

Improvement Costs:	
General Maintenance Costs	
Scheduled	$0.00
Unscheduled	0.00
Streetlights	4,500.00
Irrigation	0.00
Service Costs	
Electrical	7,300.00
Water	0.00
Current Year Improvement Projects	
No Planned Improvement Projects	0.00
Subtotal:	**$11,800.00**
Incidental Costs:	
Professional Services (Engineer's Report and IP)	$1,140.00
Contract Services (All Other Contracts and Services)	0.00
Publications/Mailings/Communications	0.00
Staff	5,344.52
Overhead	367.00
County Auditor Fee	414.58
Subtotal:	**$7,266.10**
Total Improvement Costs	**$19,066.10**
Total Maximum Assessment Revenue	14,548.38
Reserve Fund Collection / (Contribution)	(4,517.72)
Rounding Adjustments	0.00
Balance to Assess to District Properties	**$14,548.38**
Actual Assessment per SFE	**$28.14**
Maximum Assessment per SFE	$28.14
Parcels Levied	517
SFE Benefit Units	517.00
Reserve Fund Balance Analysis:	
Beginning Reserve Fund Balance (December 31, 2025)	$2,536.53
Estimated Revenue (through December 31, 2026)	14,548.38
Estimated Costs (through December 31, 2026)	(19,066.10)
Installment Costs Reserve	(3,478.13)
Net Available Fund Balance	**($5,459.32)**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	(4,517.72)
Estimated Reserve Fund Balance (June 30, 2027)	**($9,977.04)**
Installment Costs	
Short-Term Installment Plan (Previously Collected)	$0.00
Long-Term Installment Plan (Previously Collected)	1,739.00
Short-Term Installment Plan (Collected this Year)	0.00
Long-Term Installment Plan (Collected	1,739.13
Total Installment Costs	**$3,478.13**

Installment Summary

District **Willow Springs**
Fiscal Year **2026-27**

Short Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Approx. Total Required
None								
Short Term Installment Summary Totals:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Long Term Installment Summary

Project	Yearly Installment	Prior Years Collections	Year 1 2018	Years 2-5 2019-2022	Years 5-10 2023-2027	Years 10-20 2028-2037	Years 20-30 2038-2047	Approx. Total Required
Streetlight Pole Replacements (4)	$ 1,739	$ 1,739	$ -	$ -	$ 5,217	$ 17,391	$ 17,391	$ 40,000
Long Term Installment Summary Totals:	**$ 1,739**	**$ 1,739**	**$ -**	**$ -**	**$ 5,217**	**$ 17,391**	**$ 17,391**	**$ 40,000**

Sample Amortization Schedule

District:	**Willow Springs**	**December 31, 2025 Fund Balance:**
Fiscal Year:	**2026-27**	**$2,537**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	$0.00
2027	2	0.00
2028	3	0.00
2029	4	0.00
2030	5	0.00
2031	6	0.00
2032	7	0.00
2033	8	0.00
2034	9	0.00
2035	10	0.00
2036	11	0.00
2037	12	0.00
2038	13	0.00
2039	14	0.00
2040	15	0.00
Total:		$0.00

(1) Based on the current available fund balance, this is the amount that would need to be paid back each year over 15 years to repay the current funding deficit within the District. If no deficit exists, no annual repayment would be required.

8. ASSESSMENT ROLLS

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 2026/27, 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 2026/27 assessments for the Districts.

District	FY 2026/27 Total Assessment	FY 2026/27 SFEs	FY 2026/27 Proposed Rate per SFE
American River Canyon North	$105,204.68	1,022.00	$102.94
American River Canyon North No. 2	12,432.00	160.00	77.70
American River Canyon North No. 3	305,312.76	919.56	332.02
Blue Ravine Oaks	36,069.00	165.00	218.60
Blue Ravine Oaks No. 2	19,418.85	165.00	117.69
Briggs Ranch	80,575.18	658.94	122.28
Broadstone	398,935.66	2,417.94	164.99
Broadstone No. 3	39,870.04	901.83	44.21
Broadstone No. 4	109,293.65	2,546.32	42.93
Cobble Hills II/Reflections II	44,011.46	389.00	113.14
Cobble Ridge	9,295.05	98.00	94.85
Folsom Heights	21,831.04	308.00	70.88
Folsom Heights No. 2	78,940.40	308.00	256.30
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	170,293.55	1,856.87	91.71
Natoma Valley	28,800.52	79.00	364.56
Prairie Oaks Ranch	196,228.55	918.63	213.61
Prairie Oaks Ranch No. 2	327,291.66	899.40	363.90
Prospect Ridge	48,641.25	35.00	1,389.75

District	FY 2026/27 Total Assessment	FY 2026/27 SFEs	FY 2026/27 Proposed Rate per SFE
Sierra Estates	11,759.50	25.00	470.38
Silverbrook	15,490.70	117.07	132.32
Steeplechase	24,282.72	154.00	157.68
The Residences at American River Canyon	13,549.34	17.00	797.02
The Residences at American River Canyon II	16,553.40	10.00	1,655.34
Willow Creek Estates East	60,058.80	747.00	80.40
Willow Creek Estates East No. 2	87,240.42	747.00	116.79
Willow Creek Estates South	160,504.90	1,460.73	109.88
Willow Springs	14,548.38	517.00	28.14
Totals:	**$2,518,181.00**	**18,196.29**	

City of Folsom

American River Canyon North

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0300-001-0000	102.94	1.0000	$102.94	$102.94
227-0300-002-0000	102.94	1.0000	102.94	102.94
227-0300-003-0000	102.94	1.0000	102.94	102.94
227-0300-004-0000	102.94	1.0000	102.94	102.94
227-0300-005-0000	102.94	1.0000	102.94	102.94
227-0300-006-0000	102.94	1.0000	102.94	102.94
227-0300-007-0000	102.94	1.0000	102.94	102.94
227-0300-008-0000	102.94	1.0000	102.94	102.94
227-0300-009-0000	102.94	1.0000	102.94	102.94
227-0300-010-0000	102.94	1.0000	102.94	102.94
227-0300-011-0000	102.94	1.0000	102.94	102.94
227-0300-012-0000	102.94	1.0000	102.94	102.94
227-0300-013-0000	102.94	1.0000	102.94	102.94
227-0300-014-0000	102.94	1.0000	102.94	102.94
227-0300-015-0000	102.94	1.0000	102.94	102.94
227-0300-016-0000	102.94	1.0000	102.94	102.94
227-0300-017-0000	102.94	1.0000	102.94	102.94
227-0300-018-0000	102.94	1.0000	102.94	102.94
227-0300-019-0000	102.94	1.0000	102.94	102.94
227-0300-020-0000	102.94	1.0000	102.94	102.94
227-0300-021-0000	102.94	1.0000	102.94	102.94
227-0300-022-0000	102.94	1.0000	102.94	102.94
227-0300-023-0000	102.94	1.0000	102.94	102.94
227-0300-024-0000	102.94	1.0000	102.94	102.94
227-0300-025-0000	102.94	1.0000	102.94	102.94
227-0300-026-0000	102.94	1.0000	102.94	102.94
227-0300-027-0000	102.94	1.0000	102.94	102.94
227-0300-028-0000	102.94	1.0000	102.94	102.94
227-0300-029-0000	102.94	1.0000	102.94	102.94
227-0300-030-0000	102.94	1.0000	102.94	102.94
227-0310-001-0000	102.94	1.0000	102.94	102.94
227-0310-002-0000	102.94	1.0000	102.94	102.94
227-0310-003-0000	102.94	1.0000	102.94	102.94
227-0310-004-0000	102.94	1.0000	102.94	102.94
227-0310-005-0000	102.94	1.0000	102.94	102.94
227-0310-006-0000	102.94	1.0000	102.94	102.94
227-0310-007-0000	102.94	1.0000	102.94	102.94
227-0310-008-0000	102.94	1.0000	102.94	102.94
227-0310-009-0000	102.94	1.0000	102.94	102.94
227-0310-010-0000	102.94	1.0000	102.94	102.94
227-0310-011-0000	102.94	1.0000	102.94	102.94
227-0310-012-0000	102.94	1.0000	102.94	102.94

Slight variances may occur due to rounding

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American River Canyon North

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0310-013-0000	102.94	1.0000	102.94	102.94
227-0310-014-0000	102.94	1.0000	102.94	102.94
227-0310-015-0000	102.94	1.0000	102.94	102.94
227-0310-016-0000	102.94	1.0000	102.94	102.94
227-0310-017-0000	102.94	1.0000	102.94	102.94
227-0310-018-0000	102.94	1.0000	102.94	102.94
227-0310-019-0000	102.94	1.0000	102.94	102.94
227-0310-020-0000	102.94	1.0000	102.94	102.94
227-0310-021-0000	102.94	1.0000	102.94	102.94
227-0310-022-0000	102.94	1.0000	102.94	102.94
227-0310-023-0000	102.94	1.0000	102.94	102.94
227-0310-024-0000	102.94	1.0000	102.94	102.94
227-0310-025-0000	102.94	1.0000	102.94	102.94
227-0310-026-0000	102.94	1.0000	102.94	102.94
227-0310-027-0000	102.94	1.0000	102.94	102.94
227-0310-028-0000	102.94	1.0000	102.94	102.94
227-0310-029-0000	102.94	1.0000	102.94	102.94
227-0310-030-0000	102.94	1.0000	102.94	102.94
227-0310-031-0000	102.94	1.0000	102.94	102.94
227-0310-032-0000	102.94	1.0000	102.94	102.94
227-0310-033-0000	102.94	1.0000	102.94	102.94
227-0310-034-0000	102.94	1.0000	102.94	102.94
227-0310-035-0000	102.94	1.0000	102.94	102.94
227-0310-036-0000	102.94	1.0000	102.94	102.94
227-0310-037-0000	102.94	1.0000	102.94	102.94
227-0310-038-0000	102.94	1.0000	102.94	102.94
227-0310-039-0000	102.94	1.0000	102.94	102.94
227-0310-040-0000	102.94	1.0000	102.94	102.94
227-0310-041-0000	102.94	1.0000	102.94	102.94
227-0320-001-0000	102.94	1.0000	102.94	102.94
227-0320-002-0000	102.94	1.0000	102.94	102.94
227-0320-003-0000	102.94	1.0000	102.94	102.94
227-0320-004-0000	102.94	1.0000	102.94	102.94
227-0320-005-0000	102.94	1.0000	102.94	102.94
227-0320-006-0000	102.94	1.0000	102.94	102.94
227-0320-007-0000	102.94	1.0000	102.94	102.94
227-0320-008-0000	102.94	1.0000	102.94	102.94
227-0320-009-0000	102.94	1.0000	102.94	102.94
227-0320-010-0000	102.94	1.0000	102.94	102.94
227-0320-011-0000	102.94	1.0000	102.94	102.94
227-0320-012-0000	102.94	1.0000	102.94	102.94
227-0320-013-0000	102.94	1.0000	102.94	102.94

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American River Canyon North

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0320-014-0000	102.94	1.0000	102.94	102.94
227-0320-015-0000	102.94	1.0000	102.94	102.94
227-0320-016-0000	102.94	1.0000	102.94	102.94
227-0320-017-0000	102.94	1.0000	102.94	102.94
227-0320-018-0000	102.94	1.0000	102.94	102.94
227-0320-019-0000	102.94	1.0000	102.94	102.94
227-0320-020-0000	102.94	1.0000	102.94	102.94
227-0320-021-0000	102.94	1.0000	102.94	102.94
227-0320-022-0000	102.94	1.0000	102.94	102.94
227-0320-023-0000	102.94	1.0000	102.94	102.94
227-0320-024-0000	102.94	1.0000	102.94	102.94
227-0320-025-0000	102.94	1.0000	102.94	102.94
227-0320-026-0000	102.94	1.0000	102.94	102.94
227-0320-027-0000	102.94	1.0000	102.94	102.94
227-0320-028-0000	102.94	1.0000	102.94	102.94
227-0320-029-0000	102.94	1.0000	102.94	102.94
227-0320-030-0000	102.94	1.0000	102.94	102.94
227-0320-031-0000	102.94	1.0000	102.94	102.94
227-0320-032-0000	102.94	1.0000	102.94	102.94
227-0320-033-0000	102.94	1.0000	102.94	102.94
227-0320-034-0000	102.94	1.0000	102.94	102.94
227-0320-035-0000	102.94	1.0000	102.94	102.94
227-0320-036-0000	102.94	1.0000	102.94	102.94
227-0320-037-0000	102.94	1.0000	102.94	102.94
227-0320-038-0000	102.94	1.0000	102.94	102.94
227-0320-039-0000	102.94	1.0000	102.94	102.94
227-0320-040-0000	102.94	1.0000	102.94	102.94
227-0330-011-0000	102.94	1.0000	102.94	102.94
227-0330-014-0000	102.94	1.0000	102.94	102.94
227-0330-015-0000	102.94	1.0000	102.94	102.94
227-0330-016-0000	102.94	1.0000	102.94	102.94
227-0330-017-0000	102.94	1.0000	102.94	102.94
227-0330-018-0000	102.94	1.0000	102.94	102.94
227-0330-019-0000	102.94	1.0000	102.94	102.94
227-0330-020-0000	102.94	1.0000	102.94	102.94
227-0330-021-0000	102.94	1.0000	102.94	102.94
227-0330-022-0000	102.94	1.0000	102.94	102.94
227-0330-023-0000	102.94	1.0000	102.94	102.94
227-0330-024-0000	102.94	1.0000	102.94	102.94
227-0330-025-0000	102.94	1.0000	102.94	102.94
227-0330-026-0000	102.94	1.0000	102.94	102.94
227-0330-027-0000	102.94	1.0000	102.94	102.94

Slight variances may occur due to rounding

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American River Canyon North

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0330-028-0000	102.94	1.0000	102.94	102.94
227-0330-029-0000	102.94	1.0000	102.94	102.94
227-0330-030-0000	102.94	1.0000	102.94	102.94
227-0330-031-0000	102.94	1.0000	102.94	102.94
227-0330-032-0000	102.94	1.0000	102.94	102.94
227-0330-033-0000	102.94	1.0000	102.94	102.94
227-0330-034-0000	102.94	1.0000	102.94	102.94
227-0330-035-0000	102.94	1.0000	102.94	102.94
227-0330-036-0000	102.94	1.0000	102.94	102.94
227-0330-037-0000	102.94	1.0000	102.94	102.94
227-0330-038-0000	102.94	1.0000	102.94	102.94
227-0330-039-0000	102.94	1.0000	102.94	102.94
227-0330-040-0000	102.94	1.0000	102.94	102.94
227-0330-041-0000	102.94	1.0000	102.94	102.94
227-0330-042-0000	102.94	1.0000	102.94	102.94
227-0330-043-0000	102.94	1.0000	102.94	102.94
227-0330-044-0000	102.94	1.0000	102.94	102.94
227-0330-045-0000	102.94	1.0000	102.94	102.94
227-0330-046-0000	102.94	1.0000	102.94	102.94
227-0330-047-0000	102.94	1.0000	102.94	102.94
227-0330-048-0000	102.94	1.0000	102.94	102.94
227-0330-049-0000	102.94	1.0000	102.94	102.94
227-0330-050-0000	102.94	1.0000	102.94	102.94
227-0330-053-0000	102.94	1.0000	102.94	102.94
227-0330-054-0000	102.94	1.0000	102.94	102.94
227-0330-057-0000	102.94	1.0000	102.94	102.94
227-0330-058-0000	102.94	1.0000	102.94	102.94
227-0330-059-0000	102.94	1.0000	102.94	102.94
227-0330-060-0000	102.94	1.0000	102.94	102.94
227-0330-061-0000	102.94	1.0000	102.94	102.94
227-0330-062-0000	102.94	1.0000	102.94	102.94
227-0330-065-0000	102.94	1.0000	102.94	102.94
227-0330-066-0000	102.94	1.0000	102.94	102.94
227-0330-067-0000	102.94	1.0000	102.94	102.94
227-0330-068-0000	102.94	1.0000	102.94	102.94
227-0340-012-0000	102.94	1.0000	102.94	102.94
227-0340-013-0000	102.94	1.0000	102.94	102.94
227-0340-014-0000	102.94	1.0000	102.94	102.94
227-0340-015-0000	102.94	1.0000	102.94	102.94
227-0340-016-0000	102.94	1.0000	102.94	102.94
227-0340-017-0000	102.94	1.0000	102.94	102.94
227-0340-018-0000	102.94	1.0000	102.94	102.94

Slight variances may occur due to rounding

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American River Canyon North

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0340-019-0000	102.94	1.0000	102.94	102.94
227-0340-020-0000	102.94	1.0000	102.94	102.94
227-0340-021-0000	102.94	1.0000	102.94	102.94
227-0340-022-0000	102.94	1.0000	102.94	102.94
227-0340-023-0000	102.94	1.0000	102.94	102.94
227-0340-024-0000	102.94	1.0000	102.94	102.94
227-0340-025-0000	102.94	1.0000	102.94	102.94
227-0340-026-0000	102.94	1.0000	102.94	102.94
227-0340-027-0000	102.94	1.0000	102.94	102.94
227-0340-028-0000	102.94	1.0000	102.94	102.94
227-0340-029-0000	102.94	1.0000	102.94	102.94
227-0340-030-0000	102.94	1.0000	102.94	102.94
227-0340-031-0000	102.94	1.0000	102.94	102.94
227-0340-032-0000	102.94	1.0000	102.94	102.94
227-0340-033-0000	102.94	1.0000	102.94	102.94
227-0340-034-0000	102.94	1.0000	102.94	102.94
227-0340-035-0000	102.94	1.0000	102.94	102.94
227-0340-036-0000	102.94	1.0000	102.94	102.94
227-0340-037-0000	102.94	1.0000	102.94	102.94
227-0340-038-0000	102.94	1.0000	102.94	102.94
227-0340-039-0000	102.94	1.0000	102.94	102.94
227-0340-042-0000	102.94	1.0000	102.94	102.94
227-0340-043-0000	102.94	1.0000	102.94	102.94
227-0340-044-0000	102.94	1.0000	102.94	102.94
227-0340-045-0000	102.94	1.0000	102.94	102.94
227-0340-046-0000	102.94	1.0000	102.94	102.94
227-0340-047-0000	102.94	1.0000	102.94	102.94
227-0340-048-0000	102.94	1.0000	102.94	102.94
227-0340-049-0000	102.94	1.0000	102.94	102.94
227-0340-051-0000	102.94	1.0000	102.94	102.94
227-0340-052-0000	102.94	1.0000	102.94	102.94
227-0340-055-0000	102.94	1.0000	102.94	102.94
227-0350-001-0000	102.94	1.0000	102.94	102.94
227-0350-002-0000	102.94	1.0000	102.94	102.94
227-0350-003-0000	102.94	1.0000	102.94	102.94
227-0350-004-0000	102.94	1.0000	102.94	102.94
227-0350-005-0000	102.94	1.0000	102.94	102.94
227-0350-006-0000	102.94	1.0000	102.94	102.94
227-0350-007-0000	102.94	1.0000	102.94	102.94
227-0350-008-0000	102.94	1.0000	102.94	102.94
227-0350-009-0000	102.94	1.0000	102.94	102.94
227-0350-010-0000	102.94	1.0000	102.94	102.94

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0360-001-0000	102.94	1.0000	102.94	102.94
227-0360-002-0000	102.94	1.0000	102.94	102.94
227-0360-003-0000	102.94	1.0000	102.94	102.94
227-0360-004-0000	102.94	1.0000	102.94	102.94
227-0360-005-0000	102.94	1.0000	102.94	102.94
227-0360-006-0000	102.94	1.0000	102.94	102.94
227-0360-007-0000	102.94	1.0000	102.94	102.94
227-0360-008-0000	102.94	1.0000	102.94	102.94
227-0360-009-0000	102.94	1.0000	102.94	102.94
227-0360-010-0000	102.94	1.0000	102.94	102.94
227-0360-011-0000	102.94	1.0000	102.94	102.94
227-0360-012-0000	102.94	1.0000	102.94	102.94
227-0360-013-0000	102.94	1.0000	102.94	102.94
227-0360-014-0000	102.94	1.0000	102.94	102.94
227-0360-015-0000	102.94	1.0000	102.94	102.94
227-0360-016-0000	102.94	1.0000	102.94	102.94
227-0360-017-0000	102.94	1.0000	102.94	102.94
227-0360-018-0000	102.94	1.0000	102.94	102.94
227-0360-019-0000	102.94	1.0000	102.94	102.94
227-0360-020-0000	102.94	1.0000	102.94	102.94
227-0360-021-0000	102.94	1.0000	102.94	102.94
227-0360-022-0000	102.94	1.0000	102.94	102.94
227-0360-029-0000	102.94	1.0000	102.94	102.94
227-0360-030-0000	102.94	1.0000	102.94	102.94
227-0360-032-0000	102.94	1.0000	102.94	102.94
227-0360-033-0000	102.94	1.0000	102.94	102.94
227-0360-034-0000	102.94	1.0000	102.94	102.94
227-0360-035-0000	102.94	1.0000	102.94	102.94
227-0360-036-0000	102.94	1.0000	102.94	102.94
227-0360-038-0000	102.94	1.0000	102.94	102.94
227-0370-001-0000	102.94	1.0000	102.94	102.94
227-0370-002-0000	102.94	1.0000	102.94	102.94
227-0370-003-0000	102.94	1.0000	102.94	102.94
227-0370-004-0000	102.94	1.0000	102.94	102.94
227-0370-005-0000	102.94	1.0000	102.94	102.94
227-0370-006-0000	102.94	1.0000	102.94	102.94
227-0370-007-0000	102.94	1.0000	102.94	102.94
227-0370-008-0000	102.94	1.0000	102.94	102.94
227-0370-009-0000	102.94	1.0000	102.94	102.94
227-0370-010-0000	102.94	1.0000	102.94	102.94
227-0370-011-0000	102.94	1.0000	102.94	102.94
227-0370-012-0000	102.94	1.0000	102.94	102.94

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227-0370-013-0000	102.94	1.0000	102.94	102.94
227-0370-014-0000	102.94	1.0000	102.94	102.94
227-0370-015-0000	102.94	1.0000	102.94	102.94
227-0370-016-0000	102.94	1.0000	102.94	102.94
227-0370-017-0000	102.94	1.0000	102.94	102.94
227-0370-018-0000	102.94	1.0000	102.94	102.94
227-0370-021-0000	102.94	1.0000	102.94	102.94
227-0370-022-0000	102.94	1.0000	102.94	102.94
227-0370-023-0000	102.94	1.0000	102.94	102.94
227-0370-024-0000	102.94	1.0000	102.94	102.94
227-0370-025-0000	102.94	1.0000	102.94	102.94
227-0370-026-0000	102.94	1.0000	102.94	102.94
227-0370-027-0000	102.94	1.0000	102.94	102.94
227-0370-028-0000	102.94	1.0000	102.94	102.94
227-0370-029-0000	102.94	1.0000	102.94	102.94
227-0370-030-0000	102.94	1.0000	102.94	102.94
227-0370-031-0000	102.94	1.0000	102.94	102.94
227-0370-032-0000	102.94	1.0000	102.94	102.94
227-0370-033-0000	102.94	1.0000	102.94	102.94
227-0370-034-0000	102.94	1.0000	102.94	102.94
227-0370-035-0000	102.94	1.0000	102.94	102.94
227-0370-036-0000	102.94	1.0000	102.94	102.94
227-0370-037-0000	102.94	1.0000	102.94	102.94
227-0370-038-0000	102.94	1.0000	102.94	102.94
227-0370-039-0000	102.94	1.0000	102.94	102.94
227-0370-040-0000	102.94	1.0000	102.94	102.94
227-0370-041-0000	102.94	1.0000	102.94	102.94
227-0370-042-0000	102.94	1.0000	102.94	102.94
227-0370-043-0000	102.94	1.0000	102.94	102.94
227-0370-045-0000	102.94	1.0000	102.94	102.94
227-0370-047-0000	102.94	1.0000	102.94	102.94
227-0390-001-0000	102.94	1.0000	102.94	102.94
227-0390-002-0000	102.94	1.0000	102.94	102.94
227-0390-003-0000	102.94	1.0000	102.94	102.94
227-0390-004-0000	102.94	1.0000	102.94	102.94
227-0390-005-0000	102.94	1.0000	102.94	102.94
227-0390-006-0000	102.94	1.0000	102.94	102.94
227-0390-007-0000	102.94	1.0000	102.94	102.94
227-0390-008-0000	102.94	1.0000	102.94	102.94
227-0390-009-0000	102.94	1.0000	102.94	102.94
227-0390-010-0000	102.94	1.0000	102.94	102.94
227-0390-011-0000	102.94	1.0000	102.94	102.94

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0390-012-0000	102.94	1.0000	102.94	102.94
227-0390-013-0000	102.94	1.0000	102.94	102.94
227-0390-014-0000	102.94	1.0000	102.94	102.94
227-0390-015-0000	102.94	1.0000	102.94	102.94
227-0390-016-0000	102.94	1.0000	102.94	102.94
227-0390-017-0000	102.94	1.0000	102.94	102.94
227-0390-018-0000	102.94	1.0000	102.94	102.94
227-0390-019-0000	102.94	1.0000	102.94	102.94
227-0390-020-0000	102.94	1.0000	102.94	102.94
227-0390-021-0000	102.94	1.0000	102.94	102.94
227-0390-022-0000	102.94	1.0000	102.94	102.94
227-0390-023-0000	102.94	1.0000	102.94	102.94
227-0390-024-0000	102.94	1.0000	102.94	102.94
227-0390-025-0000	102.94	1.0000	102.94	102.94
227-0390-026-0000	102.94	1.0000	102.94	102.94
227-0390-027-0000	102.94	1.0000	102.94	102.94
227-0390-028-0000	102.94	1.0000	102.94	102.94
227-0390-029-0000	102.94	1.0000	102.94	102.94
227-0390-030-0000	102.94	1.0000	102.94	102.94
227-0390-031-0000	102.94	1.0000	102.94	102.94
227-0390-032-0000	102.94	1.0000	102.94	102.94
227-0390-033-0000	102.94	1.0000	102.94	102.94
227-0390-034-0000	102.94	1.0000	102.94	102.94
227-0390-035-0000	102.94	1.0000	102.94	102.94
227-0390-036-0000	102.94	1.0000	102.94	102.94
227-0390-037-0000	102.94	1.0000	102.94	102.94
227-0390-038-0000	102.94	1.0000	102.94	102.94
227-0390-039-0000	102.94	1.0000	102.94	102.94
227-0390-040-0000	102.94	1.0000	102.94	102.94
227-0390-041-0000	102.94	1.0000	102.94	102.94
227-0390-042-0000	102.94	1.0000	102.94	102.94
227-0390-043-0000	102.94	1.0000	102.94	102.94
227-0390-044-0000	102.94	1.0000	102.94	102.94
227-0390-045-0000	102.94	1.0000	102.94	102.94
227-0390-046-0000	102.94	1.0000	102.94	102.94
227-0390-047-0000	102.94	1.0000	102.94	102.94
227-0390-048-0000	102.94	1.0000	102.94	102.94
227-0390-049-0000	102.94	1.0000	102.94	102.94
227-0390-050-0000	102.94	1.0000	102.94	102.94
227-0390-051-0000	102.94	1.0000	102.94	102.94
227-0390-052-0000	102.94	1.0000	102.94	102.94
227-0390-053-0000	102.94	1.0000	102.94	102.94

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0390-054-0000	102.94	1.0000	102.94	102.94
227-0390-055-0000	102.94	1.0000	102.94	102.94
227-0390-056-0000	102.94	1.0000	102.94	102.94
227-0390-057-0000	102.94	1.0000	102.94	102.94
227-0390-058-0000	102.94	1.0000	102.94	102.94
227-0390-059-0000	102.94	1.0000	102.94	102.94
227-0390-060-0000	102.94	1.0000	102.94	102.94
227-0390-061-0000	102.94	1.0000	102.94	102.94
227-0390-062-0000	102.94	1.0000	102.94	102.94
227-0390-063-0000	102.94	1.0000	102.94	102.94
227-0390-064-0000	102.94	1.0000	102.94	102.94
227-0390-065-0000	102.94	1.0000	102.94	102.94
227-0390-066-0000	102.94	1.0000	102.94	102.94
227-0390-067-0000	102.94	1.0000	102.94	102.94
227-0390-068-0000	102.94	1.0000	102.94	102.94
227-0390-069-0000	102.94	1.0000	102.94	102.94
227-0390-070-0000	102.94	1.0000	102.94	102.94
227-0390-071-0000	102.94	1.0000	102.94	102.94
227-0390-072-0000	102.94	1.0000	102.94	102.94
227-0390-073-0000	102.94	1.0000	102.94	102.94
227-0390-074-0000	102.94	1.0000	102.94	102.94
227-0390-075-0000	102.94	1.0000	102.94	102.94
227-0390-076-0000	102.94	1.0000	102.94	102.94
227-0390-077-0000	102.94	1.0000	102.94	102.94
227-0390-078-0000	102.94	1.0000	102.94	102.94
227-0390-079-0000	102.94	1.0000	102.94	102.94
227-0390-080-0000	102.94	1.0000	102.94	102.94
227-0390-081-0000	102.94	1.0000	102.94	102.94
227-0390-082-0000	102.94	1.0000	102.94	102.94
227-0390-083-0000	102.94	1.0000	102.94	102.94
227-0390-084-0000	102.94	1.0000	102.94	102.94
227-0390-085-0000	102.94	1.0000	102.94	102.94
227-0390-086-0000	102.94	1.0000	102.94	102.94
227-0390-087-0000	102.94	1.0000	102.94	102.94
227-0390-088-0000	102.94	1.0000	102.94	102.94
227-0390-089-0000	102.94	1.0000	102.94	102.94
227-0390-090-0000	102.94	1.0000	102.94	102.94
227-0390-091-0000	102.94	1.0000	102.94	102.94
227-0390-092-0000	102.94	1.0000	102.94	102.94
227-0390-093-0000	102.94	1.0000	102.94	102.94
227-0390-094-0000	102.94	1.0000	102.94	102.94
227-0390-095-0000	102.94	1.0000	102.94	102.94

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0390-096-0000	102.94	1.0000	102.94	102.94
227-0390-097-0000	102.94	1.0000	102.94	102.94
227-0390-098-0000	102.94	1.0000	102.94	102.94
227-0390-099-0000	102.94	1.0000	102.94	102.94
227-0390-100-0000	102.94	1.0000	102.94	102.94
227-0390-101-0000	102.94	1.0000	102.94	102.94
227-0390-102-0000	102.94	1.0000	102.94	102.94
227-0390-103-0000	102.94	1.0000	102.94	102.94
227-0390-104-0000	102.94	1.0000	102.94	102.94
227-0390-105-0000	102.94	1.0000	102.94	102.94
227-0390-106-0000	102.94	1.0000	102.94	102.94
227-0390-107-0000	102.94	1.0000	102.94	102.94
227-0390-108-0000	102.94	1.0000	102.94	102.94
227-0390-109-0000	102.94	1.0000	102.94	102.94
227-0390-110-0000	102.94	1.0000	102.94	102.94
227-0390-111-0000	102.94	1.0000	102.94	102.94
227-0390-112-0000	102.94	1.0000	102.94	102.94
227-0390-113-0000	102.94	1.0000	102.94	102.94
227-0390-114-0000	102.94	1.0000	102.94	102.94
227-0390-115-0000	102.94	1.0000	102.94	102.94
227-0400-001-0000	102.94	1.0000	102.94	102.94
227-0400-002-0000	102.94	1.0000	102.94	102.94
227-0400-003-0000	102.94	1.0000	102.94	102.94
227-0400-004-0000	102.94	1.0000	102.94	102.94
227-0400-005-0000	102.94	1.0000	102.94	102.94
227-0400-006-0000	102.94	1.0000	102.94	102.94
227-0400-007-0000	102.94	1.0000	102.94	102.94
227-0400-008-0000	102.94	1.0000	102.94	102.94
227-0400-009-0000	102.94	1.0000	102.94	102.94
227-0400-010-0000	102.94	1.0000	102.94	102.94
227-0400-011-0000	102.94	1.0000	102.94	102.94
227-0400-012-0000	102.94	1.0000	102.94	102.94
227-0400-013-0000	102.94	1.0000	102.94	102.94
227-0400-014-0000	102.94	1.0000	102.94	102.94
227-0400-015-0000	102.94	1.0000	102.94	102.94
227-0400-016-0000	102.94	1.0000	102.94	102.94
227-0400-017-0000	102.94	1.0000	102.94	102.94
227-0400-018-0000	102.94	1.0000	102.94	102.94
227-0400-019-0000	102.94	1.0000	102.94	102.94
227-0400-020-0000	102.94	1.0000	102.94	102.94
227-0400-021-0000	102.94	1.0000	102.94	102.94
227-0400-022-0000	102.94	1.0000	102.94	102.94

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227-0400-023-0000	102.94	1.0000	102.94	102.94
227-0400-024-0000	102.94	1.0000	102.94	102.94
227-0400-025-0000	102.94	1.0000	102.94	102.94
227-0400-026-0000	102.94	1.0000	102.94	102.94
227-0400-027-0000	102.94	1.0000	102.94	102.94
227-0400-028-0000	102.94	1.0000	102.94	102.94
227-0400-029-0000	102.94	1.0000	102.94	102.94
227-0400-030-0000	102.94	1.0000	102.94	102.94
227-0400-031-0000	102.94	1.0000	102.94	102.94
227-0400-032-0000	102.94	1.0000	102.94	102.94
227-0400-033-0000	102.94	1.0000	102.94	102.94
227-0400-034-0000	102.94	1.0000	102.94	102.94
227-0400-035-0000	102.94	1.0000	102.94	102.94
227-0400-036-0000	102.94	1.0000	102.94	102.94
227-0400-037-0000	102.94	1.0000	102.94	102.94
227-0400-038-0000	102.94	1.0000	102.94	102.94
227-0400-039-0000	102.94	1.0000	102.94	102.94
227-0400-040-0000	102.94	1.0000	102.94	102.94
227-0400-041-0000	102.94	1.0000	102.94	102.94
227-0400-042-0000	102.94	1.0000	102.94	102.94
227-0400-043-0000	102.94	1.0000	102.94	102.94
227-0400-044-0000	102.94	1.0000	102.94	102.94
227-0400-045-0000	102.94	1.0000	102.94	102.94
227-0400-046-0000	102.94	1.0000	102.94	102.94
227-0400-047-0000	102.94	1.0000	102.94	102.94
227-0400-048-0000	102.94	1.0000	102.94	102.94
227-0400-049-0000	102.94	1.0000	102.94	102.94
227-0400-050-0000	102.94	1.0000	102.94	102.94
227-0400-051-0000	102.94	1.0000	102.94	102.94
227-0400-052-0000	102.94	1.0000	102.94	102.94
227-0400-053-0000	102.94	1.0000	102.94	102.94
227-0400-054-0000	102.94	1.0000	102.94	102.94
227-0400-055-0000	102.94	1.0000	102.94	102.94
227-0400-056-0000	102.94	1.0000	102.94	102.94
227-0400-057-0000	102.94	1.0000	102.94	102.94
227-0400-058-0000	102.94	1.0000	102.94	102.94
227-0400-059-0000	102.94	1.0000	102.94	102.94
227-0400-060-0000	102.94	1.0000	102.94	102.94
227-0400-061-0000	102.94	1.0000	102.94	102.94
227-0400-062-0000	102.94	1.0000	102.94	102.94
227-0400-063-0000	102.94	1.0000	102.94	102.94
227-0400-064-0000	102.94	1.0000	102.94	102.94

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227-0400-065-0000	102.94	1.0000	102.94	102.94
227-0400-066-0000	102.94	1.0000	102.94	102.94
227-0400-067-0000	102.94	1.0000	102.94	102.94
227-0400-068-0000	102.94	1.0000	102.94	102.94
227-0400-069-0000	102.94	1.0000	102.94	102.94
227-0400-070-0000	102.94	1.0000	102.94	102.94
227-0400-071-0000	102.94	1.0000	102.94	102.94
227-0400-072-0000	102.94	1.0000	102.94	102.94
227-0400-073-0000	102.94	1.0000	102.94	102.94
227-0400-074-0000	102.94	1.0000	102.94	102.94
227-0400-075-0000	102.94	1.0000	102.94	102.94
227-0400-076-0000	102.94	1.0000	102.94	102.94
227-0400-077-0000	102.94	1.0000	102.94	102.94
227-0400-078-0000	102.94	1.0000	102.94	102.94
227-0400-079-0000	102.94	1.0000	102.94	102.94
227-0400-080-0000	102.94	1.0000	102.94	102.94
227-0410-001-0000	102.94	1.0000	102.94	102.94
227-0410-002-0000	102.94	1.0000	102.94	102.94
227-0410-003-0000	102.94	1.0000	102.94	102.94
227-0410-004-0000	102.94	1.0000	102.94	102.94
227-0410-005-0000	102.94	1.0000	102.94	102.94
227-0410-006-0000	102.94	1.0000	102.94	102.94
227-0410-007-0000	102.94	1.0000	102.94	102.94
227-0410-008-0000	102.94	1.0000	102.94	102.94
227-0410-009-0000	102.94	1.0000	102.94	102.94
227-0410-010-0000	102.94	1.0000	102.94	102.94
227-0410-011-0000	102.94	1.0000	102.94	102.94
227-0410-012-0000	102.94	1.0000	102.94	102.94
227-0410-013-0000	102.94	1.0000	102.94	102.94
227-0410-014-0000	102.94	1.0000	102.94	102.94
227-0410-015-0000	102.94	1.0000	102.94	102.94
227-0410-018-0000	102.94	1.0000	102.94	102.94
227-0410-019-0000	102.94	1.0000	102.94	102.94
227-0410-020-0000	102.94	1.0000	102.94	102.94
227-0410-021-0000	102.94	1.0000	102.94	102.94
227-0410-022-0000	102.94	1.0000	102.94	102.94
227-0410-023-0000	102.94	1.0000	102.94	102.94
227-0410-024-0000	102.94	1.0000	102.94	102.94
227-0410-025-0000	102.94	1.0000	102.94	102.94
227-0410-026-0000	102.94	1.0000	102.94	102.94
227-0410-027-0000	102.94	1.0000	102.94	102.94
227-0410-028-0000	102.94	1.0000	102.94	102.94

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0410-029-0000	102.94	1.0000	102.94	102.94
227-0410-030-0000	102.94	1.0000	102.94	102.94
227-0410-031-0000	102.94	1.0000	102.94	102.94
227-0410-032-0000	102.94	1.0000	102.94	102.94
227-0410-037-0000	102.94	1.0000	102.94	102.94
227-0410-038-0000	102.94	1.0000	102.94	102.94
227-0410-039-0000	102.94	1.0000	102.94	102.94
227-0410-041-0000	102.94	1.0000	102.94	102.94
227-0410-042-0000	102.94	1.0000	102.94	102.94
227-0410-043-0000	102.94	1.0000	102.94	102.94
227-0410-044-0000	102.94	1.0000	102.94	102.94
227-0410-045-0000	102.94	1.0000	102.94	102.94
227-0410-046-0000	102.94	1.0000	102.94	102.94
227-0410-047-0000	102.94	1.0000	102.94	102.94
227-0410-048-0000	102.94	1.0000	102.94	102.94
227-0410-049-0000	102.94	1.0000	102.94	102.94
227-0410-050-0000	102.94	1.0000	102.94	102.94
227-0410-051-0000	102.94	1.0000	102.94	102.94
227-0410-052-0000	102.94	1.0000	102.94	102.94
227-0410-053-0000	102.94	1.0000	102.94	102.94
227-0410-055-0000	102.94	1.0000	102.94	102.94
227-0410-056-0000	102.94	1.0000	102.94	102.94
227-0420-001-0000	102.94	1.0000	102.94	102.94
227-0420-002-0000	102.94	1.0000	102.94	102.94
227-0420-003-0000	102.94	1.0000	102.94	102.94
227-0420-004-0000	102.94	1.0000	102.94	102.94
227-0420-005-0000	102.94	1.0000	102.94	102.94
227-0420-006-0000	102.94	1.0000	102.94	102.94
227-0420-007-0000	102.94	1.0000	102.94	102.94
227-0420-008-0000	102.94	1.0000	102.94	102.94
227-0420-009-0000	102.94	1.0000	102.94	102.94
227-0420-010-0000	102.94	1.0000	102.94	102.94
227-0420-011-0000	102.94	1.0000	102.94	102.94
227-0420-012-0000	102.94	1.0000	102.94	102.94
227-0420-013-0000	102.94	1.0000	102.94	102.94
227-0420-014-0000	102.94	1.0000	102.94	102.94
227-0420-015-0000	102.94	1.0000	102.94	102.94
227-0420-016-0000	102.94	1.0000	102.94	102.94
227-0420-017-0000	102.94	1.0000	102.94	102.94
227-0420-018-0000	102.94	1.0000	102.94	102.94
227-0420-019-0000	102.94	1.0000	102.94	102.94
227-0420-020-0000	102.94	1.0000	102.94	102.94

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0420-021-0000	102.94	1.0000	102.94	102.94
227-0420-022-0000	102.94	1.0000	102.94	102.94
227-0420-023-0000	102.94	1.0000	102.94	102.94
227-0430-001-0000	102.94	1.0000	102.94	102.94
227-0430-002-0000	102.94	1.0000	102.94	102.94
227-0430-003-0000	102.94	1.0000	102.94	102.94
227-0430-004-0000	102.94	1.0000	102.94	102.94
227-0430-005-0000	102.94	1.0000	102.94	102.94
227-0430-006-0000	102.94	1.0000	102.94	102.94
227-0430-007-0000	102.94	1.0000	102.94	102.94
227-0430-008-0000	102.94	1.0000	102.94	102.94
227-0430-009-0000	102.94	1.0000	102.94	102.94
227-0430-010-0000	102.94	1.0000	102.94	102.94
227-0430-011-0000	102.94	1.0000	102.94	102.94
227-0430-012-0000	102.94	1.0000	102.94	102.94
227-0430-013-0000	102.94	1.0000	102.94	102.94
227-0430-014-0000	102.94	1.0000	102.94	102.94
227-0430-015-0000	102.94	1.0000	102.94	102.94
227-0430-018-0000	102.94	1.0000	102.94	102.94
227-0430-019-0000	102.94	1.0000	102.94	102.94
227-0430-020-0000	102.94	1.0000	102.94	102.94
227-0430-021-0000	102.94	1.0000	102.94	102.94
227-0430-022-0000	102.94	1.0000	102.94	102.94
227-0430-023-0000	102.94	1.0000	102.94	102.94
227-0430-024-0000	102.94	1.0000	102.94	102.94
227-0470-001-0000	102.94	1.0000	102.94	102.94
227-0470-002-0000	102.94	1.0000	102.94	102.94
227-0470-003-0000	102.94	1.0000	102.94	102.94
227-0470-004-0000	102.94	1.0000	102.94	102.94
227-0470-005-0000	102.94	1.0000	102.94	102.94
227-0470-006-0000	102.94	1.0000	102.94	102.94
227-0470-007-0000	102.94	1.0000	102.94	102.94
227-0470-008-0000	102.94	1.0000	102.94	102.94
227-0470-009-0000	102.94	1.0000	102.94	102.94
227-0470-010-0000	102.94	1.0000	102.94	102.94
227-0470-011-0000	102.94	1.0000	102.94	102.94
227-0470-012-0000	102.94	1.0000	102.94	102.94
227-0470-013-0000	102.94	1.0000	102.94	102.94
227-0470-014-0000	102.94	1.0000	102.94	102.94
227-0470-015-0000	102.94	1.0000	102.94	102.94
227-0470-016-0000	102.94	1.0000	102.94	102.94
227-0470-017-0000	102.94	1.0000	102.94	102.94

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0470-018-0000	102.94	1.0000	102.94	102.94
227-0470-019-0000	102.94	1.0000	102.94	102.94
227-0470-020-0000	102.94	1.0000	102.94	102.94
227-0470-021-0000	102.94	1.0000	102.94	102.94
227-0470-022-0000	102.94	1.0000	102.94	102.94
227-0470-023-0000	102.94	1.0000	102.94	102.94
227-0470-027-0000	102.94	1.0000	102.94	102.94
227-0470-028-0000	102.94	1.0000	102.94	102.94
227-0470-029-0000	102.94	1.0000	102.94	102.94
227-0470-030-0000	102.94	1.0000	102.94	102.94
227-0470-033-0000	102.94	1.0000	102.94	102.94
227-0470-034-0000	102.94	1.0000	102.94	102.94
227-0470-035-0000	102.94	1.0000	102.94	102.94
227-0480-001-0000	102.94	1.0000	102.94	102.94
227-0480-002-0000	102.94	1.0000	102.94	102.94
227-0480-003-0000	102.94	1.0000	102.94	102.94
227-0480-004-0000	102.94	1.0000	102.94	102.94
227-0480-005-0000	102.94	1.0000	102.94	102.94
227-0480-006-0000	102.94	1.0000	102.94	102.94
227-0480-007-0000	102.94	1.0000	102.94	102.94
227-0480-008-0000	102.94	1.0000	102.94	102.94
227-0480-009-0000	102.94	1.0000	102.94	102.94
227-0480-010-0000	102.94	1.0000	102.94	102.94
227-0480-011-0000	102.94	1.0000	102.94	102.94
227-0480-012-0000	102.94	1.0000	102.94	102.94
227-0480-013-0000	102.94	1.0000	102.94	102.94
227-0480-014-0000	102.94	1.0000	102.94	102.94
227-0480-015-0000	102.94	1.0000	102.94	102.94
227-0480-016-0000	102.94	1.0000	102.94	102.94
227-0480-017-0000	102.94	1.0000	102.94	102.94
227-0480-018-0000	102.94	1.0000	102.94	102.94
227-0480-019-0000	102.94	1.0000	102.94	102.94
227-0480-020-0000	102.94	1.0000	102.94	102.94
227-0480-021-0000	102.94	1.0000	102.94	102.94
227-0480-022-0000	102.94	1.0000	102.94	102.94
227-0480-023-0000	102.94	1.0000	102.94	102.94
227-0480-024-0000	102.94	1.0000	102.94	102.94
227-0480-025-0000	102.94	1.0000	102.94	102.94
227-0480-026-0000	102.94	1.0000	102.94	102.94
227-0480-027-0000	102.94	1.0000	102.94	102.94
227-0480-028-0000	102.94	1.0000	102.94	102.94
227-0480-029-0000	102.94	1.0000	102.94	102.94

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0480-030-0000	102.94	1.0000	102.94	102.94
227-0480-031-0000	102.94	1.0000	102.94	102.94
227-0480-032-0000	102.94	1.0000	102.94	102.94
227-0480-033-0000	102.94	1.0000	102.94	102.94
227-0480-034-0000	102.94	1.0000	102.94	102.94
227-0480-035-0000	102.94	1.0000	102.94	102.94
227-0480-036-0000	102.94	1.0000	102.94	102.94
227-0480-037-0000	102.94	1.0000	102.94	102.94
227-0480-038-0000	102.94	1.0000	102.94	102.94
227-0480-039-0000	102.94	1.0000	102.94	102.94
227-0480-040-0000	102.94	1.0000	102.94	102.94
227-0480-041-0000	102.94	1.0000	102.94	102.94
227-0480-042-0000	102.94	1.0000	102.94	102.94
227-0480-043-0000	102.94	1.0000	102.94	102.94
227-0480-044-0000	102.94	1.0000	102.94	102.94
227-0480-045-0000	102.94	1.0000	102.94	102.94
227-0480-046-0000	102.94	1.0000	102.94	102.94
227-0480-047-0000	102.94	1.0000	102.94	102.94
227-0480-048-0000	102.94	1.0000	102.94	102.94
227-0480-049-0000	102.94	1.0000	102.94	102.94
227-0480-050-0000	102.94	1.0000	102.94	102.94
227-0480-051-0000	102.94	1.0000	102.94	102.94
227-0480-052-0000	102.94	1.0000	102.94	102.94
227-0480-053-0000	102.94	1.0000	102.94	102.94
227-0480-054-0000	102.94	1.0000	102.94	102.94
227-0480-055-0000	102.94	1.0000	102.94	102.94
227-0480-056-0000	102.94	1.0000	102.94	102.94
227-0480-057-0000	102.94	1.0000	102.94	102.94
227-0510-001-0000	102.94	1.0000	102.94	102.94
227-0510-002-0000	102.94	1.0000	102.94	102.94
227-0510-003-0000	102.94	1.0000	102.94	102.94
227-0510-004-0000	102.94	1.0000	102.94	102.94
227-0510-005-0000	102.94	1.0000	102.94	102.94
227-0510-006-0000	102.94	1.0000	102.94	102.94
227-0510-007-0000	102.94	1.0000	102.94	102.94
227-0510-008-0000	102.94	1.0000	102.94	102.94
227-0510-009-0000	102.94	1.0000	102.94	102.94
227-0510-010-0000	102.94	1.0000	102.94	102.94
227-0510-011-0000	102.94	1.0000	102.94	102.94
227-0510-012-0000	102.94	1.0000	102.94	102.94
227-0510-013-0000	102.94	1.0000	102.94	102.94
227-0510-014-0000	102.94	1.0000	102.94	102.94

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0510-015-0000	102.94	1.0000	102.94	102.94
227-0510-016-0000	102.94	1.0000	102.94	102.94
227-0510-017-0000	102.94	1.0000	102.94	102.94
227-0510-018-0000	102.94	1.0000	102.94	102.94
227-0510-019-0000	102.94	1.0000	102.94	102.94
227-0510-020-0000	102.94	1.0000	102.94	102.94
227-0510-021-0000	102.94	1.0000	102.94	102.94
227-0510-022-0000	102.94	1.0000	102.94	102.94
227-0510-023-0000	102.94	1.0000	102.94	102.94
227-0510-024-0000	102.94	1.0000	102.94	102.94
227-0510-025-0000	102.94	1.0000	102.94	102.94
227-0510-026-0000	102.94	1.0000	102.94	102.94
227-0510-027-0000	102.94	1.0000	102.94	102.94
227-0510-028-0000	102.94	1.0000	102.94	102.94
227-0510-029-0000	102.94	1.0000	102.94	102.94
227-0510-030-0000	102.94	1.0000	102.94	102.94
227-0510-031-0000	102.94	1.0000	102.94	102.94
227-0510-032-0000	102.94	1.0000	102.94	102.94
227-0510-033-0000	102.94	1.0000	102.94	102.94
227-0510-034-0000	102.94	1.0000	102.94	102.94
227-0510-035-0000	102.94	1.0000	102.94	102.94
227-0510-036-0000	102.94	1.0000	102.94	102.94
227-0510-037-0000	102.94	1.0000	102.94	102.94
227-0510-038-0000	102.94	1.0000	102.94	102.94
227-0510-039-0000	102.94	1.0000	102.94	102.94
227-0510-040-0000	102.94	1.0000	102.94	102.94
227-0510-041-0000	102.94	1.0000	102.94	102.94
227-0510-042-0000	102.94	1.0000	102.94	102.94
227-0510-043-0000	102.94	1.0000	102.94	102.94
227-0510-044-0000	102.94	1.0000	102.94	102.94
227-0510-048-0000	102.94	1.0000	102.94	102.94
227-0510-049-0000	102.94	1.0000	102.94	102.94
227-0510-050-0000	102.94	1.0000	102.94	102.94
227-0510-051-0000	102.94	1.0000	102.94	102.94
227-0510-052-0000	102.94	1.0000	102.94	102.94
227-0510-053-0000	102.94	1.0000	102.94	102.94
227-0510-054-0000	102.94	1.0000	102.94	102.94
227-0510-055-0000	102.94	1.0000	102.94	102.94
227-0510-057-0000	102.94	1.0000	102.94	102.94
227-0510-058-0000	102.94	1.0000	102.94	102.94
227-0510-059-0000	102.94	1.0000	102.94	102.94
227-0540-001-0000	102.94	1.0000	102.94	102.94

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227-0540-002-0000	102.94	1.0000	102.94	102.94
227-0540-003-0000	102.94	1.0000	102.94	102.94
227-0540-004-0000	102.94	1.0000	102.94	102.94
227-0540-005-0000	102.94	1.0000	102.94	102.94
227-0540-006-0000	102.94	1.0000	102.94	102.94
227-0540-007-0000	102.94	1.0000	102.94	102.94
227-0540-008-0000	102.94	1.0000	102.94	102.94
227-0540-009-0000	102.94	1.0000	102.94	102.94
227-0540-010-0000	102.94	1.0000	102.94	102.94
227-0540-011-0000	102.94	1.0000	102.94	102.94
227-0540-012-0000	102.94	1.0000	102.94	102.94
227-0540-013-0000	102.94	1.0000	102.94	102.94
227-0540-014-0000	102.94	1.0000	102.94	102.94
227-0540-015-0000	102.94	1.0000	102.94	102.94
227-0540-016-0000	102.94	1.0000	102.94	102.94
227-0540-017-0000	102.94	1.0000	102.94	102.94
227-0540-018-0000	102.94	1.0000	102.94	102.94
227-0540-019-0000	102.94	1.0000	102.94	102.94
227-0540-021-0000	102.94	1.0000	102.94	102.94
227-0540-022-0000	102.94	1.0000	102.94	102.94
227-0540-023-0000	102.94	1.0000	102.94	102.94
227-0540-024-0000	102.94	1.0000	102.94	102.94
227-0540-025-0000	102.94	1.0000	102.94	102.94
227-0540-026-0000	102.94	1.0000	102.94	102.94
227-0540-027-0000	102.94	1.0000	102.94	102.94
227-0540-028-0000	102.94	1.0000	102.94	102.94
227-0540-029-0000	102.94	1.0000	102.94	102.94
227-0540-031-0000	102.94	1.0000	102.94	102.94
227-0540-032-0000	102.94	1.0000	102.94	102.94
227-0540-033-0000	102.94	1.0000	102.94	102.94
227-0540-034-0000	102.94	1.0000	102.94	102.94
227-0540-035-0000	102.94	1.0000	102.94	102.94
227-0540-036-0000	102.94	1.0000	102.94	102.94
227-0550-003-0000	102.94	1.0000	102.94	102.94
227-0550-004-0000	102.94	1.0000	102.94	102.94
227-0550-005-0000	102.94	1.0000	102.94	102.94
227-0550-006-0000	102.94	1.0000	102.94	102.94
227-0550-007-0000	102.94	1.0000	102.94	102.94
227-0550-008-0000	102.94	1.0000	102.94	102.94
227-0550-009-0000	102.94	1.0000	102.94	102.94
227-0550-010-0000	102.94	1.0000	102.94	102.94
227-0550-011-0000	102.94	1.0000	102.94	102.94

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227-0550-012-0000	102.94	1.0000	102.94	102.94
227-0550-013-0000	102.94	1.0000	102.94	102.94
227-0550-014-0000	102.94	1.0000	102.94	102.94
227-0550-015-0000	102.94	1.0000	102.94	102.94
227-0550-016-0000	102.94	1.0000	102.94	102.94
227-0550-017-0000	102.94	1.0000	102.94	102.94
227-0560-001-0000	102.94	1.0000	102.94	102.94
227-0560-002-0000	102.94	1.0000	102.94	102.94
227-0560-003-0000	102.94	1.0000	102.94	102.94
227-0560-004-0000	102.94	1.0000	102.94	102.94
227-0560-005-0000	102.94	1.0000	102.94	102.94
227-0560-006-0000	102.94	1.0000	102.94	102.94
227-0560-007-0000	102.94	1.0000	102.94	102.94
227-0560-008-0000	102.94	1.0000	102.94	102.94
227-0560-009-0000	102.94	1.0000	102.94	102.94
227-0560-010-0000	102.94	1.0000	102.94	102.94
227-0560-011-0000	102.94	1.0000	102.94	102.94
227-0560-012-0000	102.94	1.0000	102.94	102.94
227-0560-013-0000	102.94	1.0000	102.94	102.94
227-0560-014-0000	102.94	1.0000	102.94	102.94
227-0560-015-0000	102.94	1.0000	102.94	102.94
227-0560-016-0000	102.94	1.0000	102.94	102.94
227-0560-017-0000	102.94	1.0000	102.94	102.94
227-0560-018-0000	102.94	1.0000	102.94	102.94
227-0560-019-0000	102.94	1.0000	102.94	102.94
227-0560-020-0000	102.94	1.0000	102.94	102.94
227-0560-021-0000	102.94	1.0000	102.94	102.94
227-0560-022-0000	102.94	1.0000	102.94	102.94
227-0560-023-0000	102.94	1.0000	102.94	102.94
227-0560-024-0000	102.94	1.0000	102.94	102.94
227-0560-025-0000	102.94	1.0000	102.94	102.94
227-0560-026-0000	102.94	1.0000	102.94	102.94
227-0560-027-0000	102.94	1.0000	102.94	102.94
227-0560-028-0000	102.94	1.0000	102.94	102.94
227-0560-029-0000	102.94	1.0000	102.94	102.94
227-0570-001-0000	102.94	1.0000	102.94	102.94
227-0570-002-0000	102.94	1.0000	102.94	102.94
227-0570-003-0000	102.94	1.0000	102.94	102.94
227-0570-004-0000	102.94	1.0000	102.94	102.94
227-0570-005-0000	102.94	1.0000	102.94	102.94
227-0570-006-0000	102.94	1.0000	102.94	102.94
227-0570-007-0000	102.94	1.0000	102.94	102.94

Slight variances may occur due to rounding

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0570-008-0000	102.94	1.0000	102.94	102.94
227-0570-009-0000	102.94	1.0000	102.94	102.94
227-0570-010-0000	102.94	1.0000	102.94	102.94
227-0570-011-0000	102.94	1.0000	102.94	102.94
227-0570-012-0000	102.94	1.0000	102.94	102.94
227-0570-013-0000	102.94	1.0000	102.94	102.94
227-0570-014-0000	102.94	1.0000	102.94	102.94
227-0570-015-0000	102.94	1.0000	102.94	102.94
227-0570-016-0000	102.94	1.0000	102.94	102.94
227-0570-017-0000	102.94	1.0000	102.94	102.94
227-0570-018-0000	102.94	1.0000	102.94	102.94
227-0570-019-0000	102.94	1.0000	102.94	102.94
227-0570-020-0000	102.94	1.0000	102.94	102.94
227-0570-021-0000	102.94	1.0000	102.94	102.94
227-0570-022-0000	102.94	1.0000	102.94	102.94
227-0570-023-0000	102.94	1.0000	102.94	102.94
227-0570-024-0000	102.94	1.0000	102.94	102.94
227-0570-025-0000	102.94	1.0000	102.94	102.94
227-0580-001-0000	102.94	1.0000	102.94	102.94
227-0580-002-0000	102.94	1.0000	102.94	102.94
227-0580-003-0000	102.94	1.0000	102.94	102.94
227-0580-004-0000	102.94	1.0000	102.94	102.94
227-0580-005-0000	102.94	1.0000	102.94	102.94
227-0580-006-0000	102.94	1.0000	102.94	102.94
227-0580-007-0000	102.94	1.0000	102.94	102.94
227-0580-008-0000	102.94	1.0000	102.94	102.94
227-0580-009-0000	102.94	1.0000	102.94	102.94
227-0580-010-0000	102.94	1.0000	102.94	102.94
227-0580-011-0000	102.94	1.0000	102.94	102.94
227-0580-012-0000	102.94	1.0000	102.94	102.94
227-0580-013-0000	102.94	1.0000	102.94	102.94
227-0580-014-0000	102.94	1.0000	102.94	102.94
227-0580-015-0000	102.94	1.0000	102.94	102.94
227-0580-016-0000	102.94	1.0000	102.94	102.94
227-0580-017-0000	102.94	1.0000	102.94	102.94
227-0580-018-0000	102.94	1.0000	102.94	102.94
227-0580-019-0000	102.94	1.0000	102.94	102.94
227-0580-020-0000	102.94	1.0000	102.94	102.94
227-0580-021-0000	102.94	1.0000	102.94	102.94
227-0580-022-0000	102.94	1.0000	102.94	102.94
227-0580-023-0000	102.94	1.0000	102.94	102.94
227-0580-024-0000	102.94	1.0000	102.94	102.94

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0580-025-0000	102.94	1.0000	102.94	102.94
227-0580-026-0000	102.94	1.0000	102.94	102.94
227-0580-027-0000	102.94	1.0000	102.94	102.94
227-0580-028-0000	102.94	1.0000	102.94	102.94
227-0580-029-0000	102.94	1.0000	102.94	102.94
227-0580-030-0000	102.94	1.0000	102.94	102.94
227-0580-031-0000	102.94	1.0000	102.94	102.94
227-0580-032-0000	102.94	1.0000	102.94	102.94
227-0580-033-0000	102.94	1.0000	102.94	102.94
227-0580-034-0000	102.94	1.0000	102.94	102.94
227-0580-035-0000	102.94	1.0000	102.94	102.94
227-0580-036-0000	102.94	1.0000	102.94	102.94
227-0580-037-0000	102.94	1.0000	102.94	102.94
227-0580-038-0000	102.94	1.0000	102.94	102.94
227-0580-039-0000	102.94	1.0000	102.94	102.94
227-0580-040-0000	102.94	1.0000	102.94	102.94
227-0580-041-0000	102.94	1.0000	102.94	102.94
227-0580-042-0000	102.94	1.0000	102.94	102.94
227-0580-043-0000	102.94	1.0000	102.94	102.94
227-0580-044-0000	102.94	1.0000	102.94	102.94
227-0580-045-0000	102.94	1.0000	102.94	102.94
227-0580-046-0000	102.94	1.0000	102.94	102.94
227-0580-047-0000	102.94	1.0000	102.94	102.94
227-0580-048-0000	102.94	1.0000	102.94	102.94
227-0580-049-0000	102.94	1.0000	102.94	102.94
227-0580-050-0000	102.94	1.0000	102.94	102.94
227-0580-051-0000	102.94	1.0000	102.94	102.94
227-0580-052-0000	102.94	1.0000	102.94	102.94
227-0580-053-0000	102.94	1.0000	102.94	102.94
227-0580-054-0000	102.94	1.0000	102.94	102.94
227-0580-055-0000	102.94	1.0000	102.94	102.94
227-0580-056-0000	102.94	1.0000	102.94	102.94
227-0580-057-0000	102.94	1.0000	102.94	102.94
227-0580-058-0000	102.94	1.0000	102.94	102.94
227-0580-059-0000	102.94	1.0000	102.94	102.94
227-0580-060-0000	102.94	1.0000	102.94	102.94
227-0580-061-0000	102.94	1.0000	102.94	102.94
227-0580-062-0000	102.94	1.0000	102.94	102.94
227-0580-063-0000	102.94	1.0000	102.94	102.94
227-0580-064-0000	102.94	1.0000	102.94	102.94
227-0580-065-0000	102.94	1.0000	102.94	102.94
227-0580-066-0000	102.94	1.0000	102.94	102.94

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0580-067-0000	102.94	1.0000	102.94	102.94
227-0580-068-0000	102.94	1.0000	102.94	102.94
227-0580-069-0000	102.94	1.0000	102.94	102.94
227-0580-070-0000	102.94	1.0000	102.94	102.94
227-0580-071-0000	102.94	1.0000	102.94	102.94
227-0580-072-0000	102.94	1.0000	102.94	102.94
227-0580-073-0000	102.94	1.0000	102.94	102.94
227-0580-074-0000	102.94	1.0000	102.94	102.94
227-0580-075-0000	102.94	1.0000	102.94	102.94
227-0580-076-0000	102.94	1.0000	102.94	102.94
227-0580-077-0000	102.94	1.0000	102.94	102.94
227-0580-078-0000	102.94	1.0000	102.94	102.94
227-0580-079-0000	102.94	1.0000	102.94	102.94
227-0580-080-0000	102.94	1.0000	102.94	102.94
227-0580-081-0000	102.94	1.0000	102.94	102.94
227-0580-082-0000	102.94	1.0000	102.94	102.94
227-0580-083-0000	102.94	1.0000	102.94	102.94
227-0580-084-0000	102.94	1.0000	102.94	102.94
227-0580-085-0000	102.94	1.0000	102.94	102.94
227-0580-086-0000	102.94	1.0000	102.94	102.94
227-0580-087-0000	102.94	1.0000	102.94	102.94
227-0580-088-0000	102.94	1.0000	102.94	102.94
227-0580-089-0000	102.94	1.0000	102.94	102.94
227-0580-090-0000	102.94	1.0000	102.94	102.94
227-0580-091-0000	102.94	1.0000	102.94	102.94
227-0580-092-0000	102.94	1.0000	102.94	102.94
227-0580-093-0000	102.94	1.0000	102.94	102.94
227-0580-094-0000	102.94	1.0000	102.94	102.94
227-0580-095-0000	102.94	1.0000	102.94	102.94
227-0580-096-0000	102.94	1.0000	102.94	102.94
227-0580-097-0000	102.94	1.0000	102.94	102.94
227-0580-098-0000	102.94	1.0000	102.94	102.94
227-0580-099-0000	102.94	1.0000	102.94	102.94
227-0580-100-0000	102.94	1.0000	102.94	102.94
227-0580-101-0000	102.94	1.0000	102.94	102.94
227-0580-102-0000	102.94	1.0000	102.94	102.94
227-0580-103-0000	102.94	1.0000	102.94	102.94
227-0580-104-0000	102.94	1.0000	102.94	102.94
227-0580-105-0000	102.94	1.0000	102.94	102.94
227-0580-106-0000	102.94	1.0000	102.94	102.94
227-0580-107-0000	102.94	1.0000	102.94	102.94
227-0580-108-0000	102.94	1.0000	102.94	102.94

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0580-109-0000	102.94	1.0000	102.94	102.94
227-0580-110-0000	102.94	1.0000	102.94	102.94
227-0580-111-0000	102.94	1.0000	102.94	102.94
227-0580-112-0000	102.94	1.0000	102.94	102.94
227-0580-113-0000	102.94	1.0000	102.94	102.94
227-0580-114-0000	102.94	1.0000	102.94	102.94
227-0580-115-0000	102.94	1.0000	102.94	102.94
227-0580-116-0000	102.94	1.0000	102.94	102.94
227-0580-117-0000	102.94	1.0000	102.94	102.94
227-0580-118-0000	102.94	1.0000	102.94	102.94
227-0580-119-0000	102.94	1.0000	102.94	102.94
227-0580-120-0000	102.94	1.0000	102.94	102.94
227-0580-121-0000	102.94	1.0000	102.94	102.94
227-0580-122-0000	102.94	1.0000	102.94	102.94
227-0580-123-0000	102.94	1.0000	102.94	102.94
227-0580-124-0000	102.94	1.0000	102.94	102.94
227-0580-125-0000	102.94	1.0000	102.94	102.94
227-0580-126-0000	102.94	1.0000	102.94	102.94
227-0580-127-0000	102.94	1.0000	102.94	102.94
227-0580-128-0000	102.94	1.0000	102.94	102.94
227-0580-129-0000	102.94	1.0000	102.94	102.94
227-0580-130-0000	102.94	1.0000	102.94	102.94
227-0580-131-0000	102.94	1.0000	102.94	102.94
227-0580-132-0000	102.94	1.0000	102.94	102.94
227-0590-007-0000	102.94	1.0000	102.94	102.94
227-0590-010-0000	102.94	1.0000	102.94	102.94
227-0590-011-0000	102.94	1.0000	102.94	102.94
227-0590-012-0000	102.94	1.0000	102.94	102.94
227-0590-013-0000	102.94	1.0000	102.94	102.94
227-0590-014-0000	102.94	1.0000	102.94	102.94
227-0590-015-0000	102.94	1.0000	102.94	102.94
227-0590-016-0000	102.94	1.0000	102.94	102.94
227-0590-017-0000	102.94	1.0000	102.94	102.94
227-0590-018-0000	102.94	1.0000	102.94	102.94
227-0590-019-0000	102.94	1.0000	102.94	102.94
227-0590-020-0000	102.94	1.0000	102.94	102.94
227-0590-026-0000	102.94	1.0000	102.94	102.94
227-0600-001-0000	102.94	1.0000	102.94	102.94
227-0600-002-0000	102.94	1.0000	102.94	102.94
227-0600-003-0000	102.94	1.0000	102.94	102.94
227-0600-004-0000	102.94	1.0000	102.94	102.94
227-0600-005-0000	102.94	1.0000	102.94	102.94

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0600-006-0000	102.94	1.0000	102.94	102.94
227-0600-007-0000	102.94	1.0000	102.94	102.94
227-0600-008-0000	102.94	1.0000	102.94	102.94
227-0600-009-0000	102.94	1.0000	102.94	102.94
227-0600-010-0000	102.94	1.0000	102.94	102.94
227-0600-011-0000	102.94	1.0000	102.94	102.94
227-0600-012-0000	102.94	1.0000	102.94	102.94
227-0600-013-0000	102.94	1.0000	102.94	102.94
227-0600-014-0000	102.94	1.0000	102.94	102.94
227-0600-015-0000	102.94	1.0000	102.94	102.94
227-0600-016-0000	102.94	1.0000	102.94	102.94
227-0600-017-0000	102.94	1.0000	102.94	102.94
227-0600-018-0000	102.94	1.0000	102.94	102.94
227-0600-019-0000	102.94	1.0000	102.94	102.94
227-0600-020-0000	102.94	1.0000	102.94	102.94
227-0600-021-0000	102.94	1.0000	102.94	102.94
227-0600-022-0000	102.94	1.0000	102.94	102.94
227-0600-023-0000	102.94	1.0000	102.94	102.94
227-0600-024-0000	102.94	1.0000	102.94	102.94
227-0600-025-0000	102.94	1.0000	102.94	102.94
227-0610-003-0000	102.94	1.0000	102.94	102.94
227-0610-004-0000	102.94	1.0000	102.94	102.94
227-0610-005-0000	102.94	1.0000	102.94	102.94
227-0610-006-0000	102.94	1.0000	102.94	102.94
227-0610-007-0000	102.94	1.0000	102.94	102.94
227-0610-008-0000	102.94	1.0000	102.94	102.94
227-0610-009-0000	102.94	1.0000	102.94	102.94
227-0610-010-0000	102.94	1.0000	102.94	102.94
227-0610-011-0000	102.94	1.0000	102.94	102.94
227-0610-012-0000	102.94	1.0000	102.94	102.94
227-0610-013-0000	102.94	1.0000	102.94	102.94
227-0610-014-0000	102.94	1.0000	102.94	102.94
227-0610-015-0000	102.94	1.0000	102.94	102.94
227-0610-016-0000	102.94	1.0000	102.94	102.94
227-0610-017-0000	102.94	1.0000	102.94	102.94
227-0610-018-0000	102.94	1.0000	102.94	102.94
227-0610-019-0000	102.94	1.0000	102.94	102.94
227-0610-025-0000	102.94	1.0000	102.94	102.94
227-0610-026-0000	102.94	1.0000	102.94	102.94
227-0650-001-0000	102.94	1.0000	102.94	102.94
227-0650-002-0000	102.94	1.0000	102.94	102.94
227-0650-003-0000	102.94	1.0000	102.94	102.94

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0650-004-0000	102.94	1.0000	102.94	102.94
227-0650-005-0000	102.94	1.0000	102.94	102.94
227-0650-006-0000	102.94	1.0000	102.94	102.94
227-0650-007-0000	102.94	1.0000	102.94	102.94
227-0650-008-0000	102.94	1.0000	102.94	102.94
227-0650-009-0000	102.94	1.0000	102.94	102.94
227-0650-010-0000	102.94	1.0000	102.94	102.94
227-0650-011-0000	102.94	1.0000	102.94	102.94
227-0650-012-0000	102.94	1.0000	102.94	102.94
227-0650-013-0000	102.94	1.0000	102.94	102.94
227-0650-014-0000	102.94	1.0000	102.94	102.94
227-0650-015-0000	102.94	1.0000	102.94	102.94
227-0650-016-0000	102.94	1.0000	102.94	102.94
227-0650-017-0000	102.94	1.0000	102.94	102.94
1,022 Accounts	**105,204.68**	**1,022.0000**	**$105,204.68**	**$105,204.68**

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American River Canyon North No. 2

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0540-001-0000	77.70	1.0000	$77.70	$77.70
227-0540-002-0000	77.70	1.0000	77.70	77.70
227-0540-003-0000	77.70	1.0000	77.70	77.70
227-0540-004-0000	77.70	1.0000	77.70	77.70
227-0540-005-0000	77.70	1.0000	77.70	77.70
227-0540-006-0000	77.70	1.0000	77.70	77.70
227-0540-007-0000	77.70	1.0000	77.70	77.70
227-0540-008-0000	77.70	1.0000	77.70	77.70
227-0540-009-0000	77.70	1.0000	77.70	77.70
227-0540-010-0000	77.70	1.0000	77.70	77.70
227-0540-011-0000	77.70	1.0000	77.70	77.70
227-0540-012-0000	77.70	1.0000	77.70	77.70
227-0540-013-0000	77.70	1.0000	77.70	77.70
227-0540-014-0000	77.70	1.0000	77.70	77.70
227-0540-015-0000	77.70	1.0000	77.70	77.70
227-0540-016-0000	77.70	1.0000	77.70	77.70
227-0540-017-0000	77.70	1.0000	77.70	77.70
227-0540-018-0000	77.70	1.0000	77.70	77.70
227-0540-019-0000	77.70	1.0000	77.70	77.70
227-0540-021-0000	77.70	1.0000	77.70	77.70
227-0540-022-0000	77.70	1.0000	77.70	77.70
227-0540-023-0000	77.70	1.0000	77.70	77.70
227-0540-024-0000	77.70	1.0000	77.70	77.70
227-0540-025-0000	77.70	1.0000	77.70	77.70
227-0540-026-0000	77.70	1.0000	77.70	77.70
227-0540-027-0000	77.70	1.0000	77.70	77.70
227-0540-028-0000	77.70	1.0000	77.70	77.70
227-0540-029-0000	77.70	1.0000	77.70	77.70
227-0540-031-0000	77.70	1.0000	77.70	77.70
227-0540-032-0000	77.70	1.0000	77.70	77.70
227-0540-033-0000	77.70	1.0000	77.70	77.70
227-0540-034-0000	77.70	1.0000	77.70	77.70
227-0540-035-0000	77.70	1.0000	77.70	77.70
227-0540-036-0000	77.70	1.0000	77.70	77.70
227-0550-003-0000	77.70	1.0000	77.70	77.70
227-0550-004-0000	77.70	1.0000	77.70	77.70
227-0550-005-0000	77.70	1.0000	77.70	77.70
227-0550-006-0000	77.70	1.0000	77.70	77.70
227-0550-007-0000	77.70	1.0000	77.70	77.70
227-0550-008-0000	77.70	1.0000	77.70	77.70
227-0550-009-0000	77.70	1.0000	77.70	77.70
227-0550-010-0000	77.70	1.0000	77.70	77.70

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0550-011-0000	77.70	1.0000	77.70	77.70
227-0550-012-0000	77.70	1.0000	77.70	77.70
227-0550-013-0000	77.70	1.0000	77.70	77.70
227-0550-014-0000	77.70	1.0000	77.70	77.70
227-0550-015-0000	77.70	1.0000	77.70	77.70
227-0550-016-0000	77.70	1.0000	77.70	77.70
227-0550-017-0000	77.70	1.0000	77.70	77.70
227-0560-001-0000	77.70	1.0000	77.70	77.70
227-0560-002-0000	77.70	1.0000	77.70	77.70
227-0560-003-0000	77.70	1.0000	77.70	77.70
227-0560-004-0000	77.70	1.0000	77.70	77.70
227-0560-005-0000	77.70	1.0000	77.70	77.70
227-0560-006-0000	77.70	1.0000	77.70	77.70
227-0560-007-0000	77.70	1.0000	77.70	77.70
227-0560-008-0000	77.70	1.0000	77.70	77.70
227-0560-009-0000	77.70	1.0000	77.70	77.70
227-0560-010-0000	77.70	1.0000	77.70	77.70
227-0560-011-0000	77.70	1.0000	77.70	77.70
227-0560-012-0000	77.70	1.0000	77.70	77.70
227-0560-013-0000	77.70	1.0000	77.70	77.70
227-0560-014-0000	77.70	1.0000	77.70	77.70
227-0560-015-0000	77.70	1.0000	77.70	77.70
227-0560-016-0000	77.70	1.0000	77.70	77.70
227-0560-017-0000	77.70	1.0000	77.70	77.70
227-0560-018-0000	77.70	1.0000	77.70	77.70
227-0560-019-0000	77.70	1.0000	77.70	77.70
227-0560-020-0000	77.70	1.0000	77.70	77.70
227-0560-021-0000	77.70	1.0000	77.70	77.70
227-0560-022-0000	77.70	1.0000	77.70	77.70
227-0560-023-0000	77.70	1.0000	77.70	77.70
227-0560-024-0000	77.70	1.0000	77.70	77.70
227-0560-025-0000	77.70	1.0000	77.70	77.70
227-0560-026-0000	77.70	1.0000	77.70	77.70
227-0560-027-0000	77.70	1.0000	77.70	77.70
227-0560-028-0000	77.70	1.0000	77.70	77.70
227-0560-029-0000	77.70	1.0000	77.70	77.70
227-0570-001-0000	77.70	1.0000	77.70	77.70
227-0570-002-0000	77.70	1.0000	77.70	77.70
227-0570-003-0000	77.70	1.0000	77.70	77.70
227-0570-004-0000	77.70	1.0000	77.70	77.70
227-0570-005-0000	77.70	1.0000	77.70	77.70
227-0570-006-0000	77.70	1.0000	77.70	77.70

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0570-007-0000	77.70	1.0000	77.70	77.70
227-0570-008-0000	77.70	1.0000	77.70	77.70
227-0570-009-0000	77.70	1.0000	77.70	77.70
227-0570-010-0000	77.70	1.0000	77.70	77.70
227-0570-011-0000	77.70	1.0000	77.70	77.70
227-0570-012-0000	77.70	1.0000	77.70	77.70
227-0570-013-0000	77.70	1.0000	77.70	77.70
227-0570-014-0000	77.70	1.0000	77.70	77.70
227-0570-015-0000	77.70	1.0000	77.70	77.70
227-0570-016-0000	77.70	1.0000	77.70	77.70
227-0570-017-0000	77.70	1.0000	77.70	77.70
227-0570-018-0000	77.70	1.0000	77.70	77.70
227-0570-019-0000	77.70	1.0000	77.70	77.70
227-0570-020-0000	77.70	1.0000	77.70	77.70
227-0570-021-0000	77.70	1.0000	77.70	77.70
227-0570-022-0000	77.70	1.0000	77.70	77.70
227-0570-023-0000	77.70	1.0000	77.70	77.70
227-0570-024-0000	77.70	1.0000	77.70	77.70
227-0570-025-0000	77.70	1.0000	77.70	77.70
227-0590-007-0000	77.70	1.0000	77.70	77.70
227-0590-010-0000	77.70	1.0000	77.70	77.70
227-0590-011-0000	77.70	1.0000	77.70	77.70
227-0590-012-0000	77.70	1.0000	77.70	77.70
227-0590-013-0000	77.70	1.0000	77.70	77.70
227-0590-014-0000	77.70	1.0000	77.70	77.70
227-0590-015-0000	77.70	1.0000	77.70	77.70
227-0590-016-0000	77.70	1.0000	77.70	77.70
227-0590-017-0000	77.70	1.0000	77.70	77.70
227-0590-018-0000	77.70	1.0000	77.70	77.70
227-0590-019-0000	77.70	1.0000	77.70	77.70
227-0590-020-0000	77.70	1.0000	77.70	77.70
227-0590-026-0000	77.70	1.0000	77.70	77.70
227-0600-001-0000	77.70	1.0000	77.70	77.70
227-0600-002-0000	77.70	1.0000	77.70	77.70
227-0600-003-0000	77.70	1.0000	77.70	77.70
227-0600-004-0000	77.70	1.0000	77.70	77.70
227-0600-005-0000	77.70	1.0000	77.70	77.70
227-0600-006-0000	77.70	1.0000	77.70	77.70
227-0600-007-0000	77.70	1.0000	77.70	77.70
227-0600-008-0000	77.70	1.0000	77.70	77.70
227-0600-009-0000	77.70	1.0000	77.70	77.70
227-0600-010-0000	77.70	1.0000	77.70	77.70

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0600-011-0000	77.70	1.0000	77.70	77.70
227-0600-012-0000	77.70	1.0000	77.70	77.70
227-0600-013-0000	77.70	1.0000	77.70	77.70
227-0600-014-0000	77.70	1.0000	77.70	77.70
227-0600-015-0000	77.70	1.0000	77.70	77.70
227-0600-016-0000	77.70	1.0000	77.70	77.70
227-0600-017-0000	77.70	1.0000	77.70	77.70
227-0600-018-0000	77.70	1.0000	77.70	77.70
227-0600-019-0000	77.70	1.0000	77.70	77.70
227-0600-020-0000	77.70	1.0000	77.70	77.70
227-0600-021-0000	77.70	1.0000	77.70	77.70
227-0600-022-0000	77.70	1.0000	77.70	77.70
227-0600-023-0000	77.70	1.0000	77.70	77.70
227-0600-024-0000	77.70	1.0000	77.70	77.70
227-0600-025-0000	77.70	1.0000	77.70	77.70
227-0610-003-0000	77.70	1.0000	77.70	77.70
227-0610-004-0000	77.70	1.0000	77.70	77.70
227-0610-005-0000	77.70	1.0000	77.70	77.70
227-0610-006-0000	77.70	1.0000	77.70	77.70
227-0610-007-0000	77.70	1.0000	77.70	77.70
227-0610-008-0000	77.70	1.0000	77.70	77.70
227-0610-009-0000	77.70	1.0000	77.70	77.70
227-0610-010-0000	77.70	1.0000	77.70	77.70
227-0610-011-0000	77.70	1.0000	77.70	77.70
227-0610-012-0000	77.70	1.0000	77.70	77.70
227-0610-013-0000	77.70	1.0000	77.70	77.70
227-0610-014-0000	77.70	1.0000	77.70	77.70
227-0610-015-0000	77.70	1.0000	77.70	77.70
227-0610-016-0000	77.70	1.0000	77.70	77.70
227-0610-017-0000	77.70	1.0000	77.70	77.70
227-0610-018-0000	77.70	1.0000	77.70	77.70
227-0610-019-0000	77.70	1.0000	77.70	77.70
227-0610-025-0000	77.70	1.0000	77.70	77.70
227-0610-026-0000	77.70	1.0000	77.70	77.70
160 Accounts	**12,432.00**	**160.0000**	**$12,432.00**	**$12,432.00**

Slight variances may occur due to rounding

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0300-001-0000	332.02	1.0000	$332.02	$332.02
227-0300-002-0000	332.02	1.0000	332.02	332.02
227-0300-003-0000	332.02	1.0000	332.02	332.02
227-0300-004-0000	332.02	1.0000	332.02	332.02
227-0300-005-0000	332.02	1.0000	332.02	332.02
227-0300-006-0000	332.02	1.0000	332.02	332.02
227-0300-007-0000	332.02	1.0000	332.02	332.02
227-0300-008-0000	332.02	1.0000	332.02	332.02
227-0300-009-0000	332.02	1.0000	332.02	332.02
227-0300-010-0000	332.02	1.0000	332.02	332.02
227-0300-011-0000	332.02	1.0000	332.02	332.02
227-0300-012-0000	332.02	1.0000	332.02	332.02
227-0300-013-0000	332.02	1.0000	332.02	332.02
227-0300-014-0000	332.02	1.0000	332.02	332.02
227-0300-015-0000	332.02	1.0000	332.02	332.02
227-0300-016-0000	332.02	1.0000	332.02	332.02
227-0300-017-0000	332.02	1.0000	332.02	332.02
227-0300-018-0000	332.02	1.0000	332.02	332.02
227-0300-019-0000	332.02	1.0000	332.02	332.02
227-0300-020-0000	332.02	1.0000	332.02	332.02
227-0300-021-0000	332.02	1.0000	332.02	332.02
227-0300-022-0000	332.02	1.0000	332.02	332.02
227-0300-023-0000	332.02	1.0000	332.02	332.02
227-0300-024-0000	332.02	1.0000	332.02	332.02
227-0300-025-0000	332.02	1.0000	332.02	332.02
227-0300-026-0000	332.02	1.0000	332.02	332.02
227-0300-027-0000	332.02	1.0000	332.02	332.02
227-0300-028-0000	332.02	1.0000	332.02	332.02
227-0300-029-0000	332.02	1.0000	332.02	332.02
227-0300-030-0000	332.02	1.0000	332.02	332.02
227-0310-001-0000	332.02	1.0000	332.02	332.02
227-0310-002-0000	332.02	1.0000	332.02	332.02
227-0310-003-0000	332.02	1.0000	332.02	332.02
227-0310-004-0000	332.02	1.0000	332.02	332.02
227-0310-005-0000	332.02	1.0000	332.02	332.02
227-0310-006-0000	332.02	1.0000	332.02	332.02
227-0310-007-0000	332.02	1.0000	332.02	332.02
227-0310-008-0000	332.02	1.0000	332.02	332.02
227-0310-009-0000	332.02	1.0000	332.02	332.02
227-0310-010-0000	332.02	1.0000	332.02	332.02
227-0310-011-0000	332.02	1.0000	332.02	332.02
227-0310-012-0000	332.02	1.0000	332.02	332.02

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0310-013-0000	332.02	1.0000	332.02	332.02
227-0310-014-0000	332.02	1.0000	332.02	332.02
227-0310-015-0000	332.02	1.0000	332.02	332.02
227-0310-016-0000	332.02	1.0000	332.02	332.02
227-0310-017-0000	332.02	1.0000	332.02	332.02
227-0310-018-0000	332.02	1.0000	332.02	332.02
227-0310-019-0000	332.02	1.0000	332.02	332.02
227-0310-020-0000	332.02	1.0000	332.02	332.02
227-0310-021-0000	332.02	1.0000	332.02	332.02
227-0310-022-0000	332.02	1.0000	332.02	332.02
227-0310-023-0000	332.02	1.0000	332.02	332.02
227-0310-024-0000	332.02	1.0000	332.02	332.02
227-0310-025-0000	332.02	1.0000	332.02	332.02
227-0310-026-0000	332.02	1.0000	332.02	332.02
227-0310-027-0000	332.02	1.0000	332.02	332.02
227-0310-028-0000	332.02	1.0000	332.02	332.02
227-0310-029-0000	332.02	1.0000	332.02	332.02
227-0310-030-0000	332.02	1.0000	332.02	332.02
227-0310-031-0000	332.02	1.0000	332.02	332.02
227-0310-032-0000	332.02	1.0000	332.02	332.02
227-0310-033-0000	332.02	1.0000	332.02	332.02
227-0310-034-0000	332.02	1.0000	332.02	332.02
227-0310-035-0000	332.02	1.0000	332.02	332.02
227-0310-036-0000	332.02	1.0000	332.02	332.02
227-0310-037-0000	332.02	1.0000	332.02	332.02
227-0310-038-0000	332.02	1.0000	332.02	332.02
227-0310-039-0000	332.02	1.0000	332.02	332.02
227-0310-040-0000	332.02	1.0000	332.02	332.02
227-0310-041-0000	332.02	1.0000	332.02	332.02
227-0320-001-0000	332.02	1.0000	332.02	332.02
227-0320-002-0000	332.02	1.0000	332.02	332.02
227-0320-003-0000	332.02	1.0000	332.02	332.02
227-0320-004-0000	332.02	1.0000	332.02	332.02
227-0320-005-0000	332.02	1.0000	332.02	332.02
227-0320-006-0000	332.02	1.0000	332.02	332.02
227-0320-007-0000	332.02	1.0000	332.02	332.02
227-0320-008-0000	332.02	1.0000	332.02	332.02
227-0320-009-0000	332.02	1.0000	332.02	332.02
227-0320-010-0000	332.02	1.0000	332.02	332.02
227-0320-011-0000	332.02	1.0000	332.02	332.02
227-0320-012-0000	332.02	1.0000	332.02	332.02
227-0320-013-0000	332.02	1.0000	332.02	332.02

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0320-014-0000	332.02	1.0000	332.02	332.02
227-0320-015-0000	332.02	1.0000	332.02	332.02
227-0320-016-0000	332.02	1.0000	332.02	332.02
227-0320-017-0000	332.02	1.0000	332.02	332.02
227-0320-018-0000	332.02	1.0000	332.02	332.02
227-0320-019-0000	332.02	1.0000	332.02	332.02
227-0320-020-0000	332.02	1.0000	332.02	332.02
227-0320-021-0000	332.02	1.0000	332.02	332.02
227-0320-022-0000	332.02	1.0000	332.02	332.02
227-0320-023-0000	332.02	1.0000	332.02	332.02
227-0320-024-0000	332.02	1.0000	332.02	332.02
227-0320-025-0000	332.02	1.0000	332.02	332.02
227-0320-026-0000	332.02	1.0000	332.02	332.02
227-0320-027-0000	332.02	1.0000	332.02	332.02
227-0320-028-0000	332.02	1.0000	332.02	332.02
227-0320-029-0000	332.02	1.0000	332.02	332.02
227-0320-030-0000	332.02	1.0000	332.02	332.02
227-0320-031-0000	332.02	1.0000	332.02	332.02
227-0320-032-0000	332.02	1.0000	332.02	332.02
227-0320-033-0000	332.02	1.0000	332.02	332.02
227-0320-034-0000	332.02	1.0000	332.02	332.02
227-0320-035-0000	332.02	1.0000	332.02	332.02
227-0320-036-0000	332.02	1.0000	332.02	332.02
227-0320-037-0000	332.02	1.0000	332.02	332.02
227-0320-038-0000	332.02	1.0000	332.02	332.02
227-0320-039-0000	332.02	1.0000	332.02	332.02
227-0320-040-0000	332.02	1.0000	332.02	332.02
227-0330-011-0000	332.02	1.0000	332.02	332.02
227-0330-014-0000	332.02	1.0000	332.02	332.02
227-0330-015-0000	332.02	1.0000	332.02	332.02
227-0330-016-0000	332.02	1.0000	332.02	332.02
227-0330-017-0000	332.02	1.0000	332.02	332.02
227-0330-018-0000	332.02	1.0000	332.02	332.02
227-0330-019-0000	332.02	1.0000	332.02	332.02
227-0330-020-0000	332.02	1.0000	332.02	332.02
227-0330-021-0000	332.02	1.0000	332.02	332.02
227-0330-022-0000	332.02	1.0000	332.02	332.02
227-0330-023-0000	332.02	1.0000	332.02	332.02
227-0330-024-0000	332.02	1.0000	332.02	332.02
227-0330-025-0000	332.02	1.0000	332.02	332.02
227-0330-026-0000	332.02	1.0000	332.02	332.02
227-0330-027-0000	332.02	1.0000	332.02	332.02

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0330-028-0000	332.02	1.0000	332.02	332.02
227-0330-029-0000	332.02	1.0000	332.02	332.02
227-0330-030-0000	332.02	1.0000	332.02	332.02
227-0330-031-0000	332.02	1.0000	332.02	332.02
227-0330-032-0000	332.02	1.0000	332.02	332.02
227-0330-033-0000	332.02	1.0000	332.02	332.02
227-0330-034-0000	332.02	1.0000	332.02	332.02
227-0330-035-0000	332.02	1.0000	332.02	332.02
227-0330-036-0000	332.02	1.0000	332.02	332.02
227-0330-037-0000	332.02	1.0000	332.02	332.02
227-0330-038-0000	332.02	1.0000	332.02	332.02
227-0330-039-0000	332.02	1.0000	332.02	332.02
227-0330-040-0000	332.02	1.0000	332.02	332.02
227-0330-041-0000	332.02	1.0000	332.02	332.02
227-0330-042-0000	332.02	1.0000	332.02	332.02
227-0330-043-0000	332.02	1.0000	332.02	332.02
227-0330-044-0000	332.02	1.0000	332.02	332.02
227-0330-045-0000	332.02	1.0000	332.02	332.02
227-0330-046-0000	332.02	1.0000	332.02	332.02
227-0330-047-0000	332.02	1.0000	332.02	332.02
227-0330-048-0000	332.02	1.0000	332.02	332.02
227-0330-049-0000	332.02	1.0000	332.02	332.02
227-0330-050-0000	332.02	1.0000	332.02	332.02
227-0330-053-0000	332.02	1.0000	332.02	332.02
227-0330-054-0000	332.02	1.0000	332.02	332.02
227-0330-057-0000	332.02	1.0000	332.02	332.02
227-0330-058-0000	332.02	1.0000	332.02	332.02
227-0330-059-0000	332.02	1.0000	332.02	332.02
227-0330-060-0000	332.02	1.0000	332.02	332.02
227-0330-061-0000	332.02	1.0000	332.02	332.02
227-0330-062-0000	332.02	1.0000	332.02	332.02
227-0330-065-0000	332.02	1.0000	332.02	332.02
227-0330-066-0000	332.02	1.0000	332.02	332.02
227-0330-067-0000	332.02	1.0000	332.02	332.02
227-0330-068-0000	332.02	1.0000	332.02	332.02
227-0340-012-0000	332.02	1.0000	332.02	332.02
227-0340-013-0000	332.02	1.0000	332.02	332.02
227-0340-014-0000	332.02	1.0000	332.02	332.02
227-0340-015-0000	332.02	1.0000	332.02	332.02
227-0340-016-0000	332.02	1.0000	332.02	332.02
227-0340-017-0000	332.02	1.0000	332.02	332.02
227-0340-018-0000	332.02	1.0000	332.02	332.02

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0340-019-0000	332.02	1.0000	332.02	332.02
227-0340-020-0000	332.02	1.0000	332.02	332.02
227-0340-021-0000	332.02	1.0000	332.02	332.02
227-0340-022-0000	332.02	1.0000	332.02	332.02
227-0340-023-0000	332.02	1.0000	332.02	332.02
227-0340-024-0000	332.02	1.0000	332.02	332.02
227-0340-025-0000	332.02	1.0000	332.02	332.02
227-0340-026-0000	332.02	1.0000	332.02	332.02
227-0340-027-0000	332.02	1.0000	332.02	332.02
227-0340-028-0000	332.02	1.0000	332.02	332.02
227-0340-029-0000	332.02	1.0000	332.02	332.02
227-0340-030-0000	332.02	1.0000	332.02	332.02
227-0340-031-0000	332.02	1.0000	332.02	332.02
227-0340-032-0000	332.02	1.0000	332.02	332.02
227-0340-033-0000	332.02	1.0000	332.02	332.02
227-0340-034-0000	332.02	1.0000	332.02	332.02
227-0340-035-0000	332.02	1.0000	332.02	332.02
227-0340-036-0000	332.02	1.0000	332.02	332.02
227-0340-037-0000	332.02	1.0000	332.02	332.02
227-0340-038-0000	332.02	1.0000	332.02	332.02
227-0340-039-0000	332.02	1.0000	332.02	332.02
227-0340-042-0000	332.02	1.0000	332.02	332.02
227-0340-043-0000	332.02	1.0000	332.02	332.02
227-0340-044-0000	332.02	1.0000	332.02	332.02
227-0340-045-0000	332.02	1.0000	332.02	332.02
227-0340-046-0000	332.02	1.0000	332.02	332.02
227-0340-047-0000	332.02	1.0000	332.02	332.02
227-0340-048-0000	332.02	1.0000	332.02	332.02
227-0340-049-0000	332.02	1.0000	332.02	332.02
227-0340-051-0000	332.02	1.0000	332.02	332.02
227-0340-052-0000	332.02	1.0000	332.02	332.02
227-0340-055-0000	332.02	1.0000	332.02	332.02
227-0350-001-0000	332.02	1.0000	332.02	332.02
227-0350-002-0000	332.02	1.0000	332.02	332.02
227-0350-003-0000	332.02	1.0000	332.02	332.02
227-0350-004-0000	332.02	1.0000	332.02	332.02
227-0350-005-0000	332.02	1.0000	332.02	332.02
227-0350-006-0000	332.02	1.0000	332.02	332.02
227-0350-007-0000	332.02	1.0000	332.02	332.02
227-0350-008-0000	332.02	1.0000	332.02	332.02
227-0350-009-0000	332.02	1.0000	332.02	332.02
227-0350-010-0000	332.02	1.0000	332.02	332.02

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0360-001-0000	332.02	1.0000	332.02	332.02
227-0360-002-0000	332.02	1.0000	332.02	332.02
227-0360-003-0000	332.02	1.0000	332.02	332.02
227-0360-004-0000	332.02	1.0000	332.02	332.02
227-0360-005-0000	332.02	1.0000	332.02	332.02
227-0360-006-0000	332.02	1.0000	332.02	332.02
227-0360-007-0000	332.02	1.0000	332.02	332.02
227-0360-008-0000	332.02	1.0000	332.02	332.02
227-0360-009-0000	332.02	1.0000	332.02	332.02
227-0360-010-0000	332.02	1.0000	332.02	332.02
227-0360-011-0000	332.02	1.0000	332.02	332.02
227-0360-012-0000	332.02	1.0000	332.02	332.02
227-0360-013-0000	332.02	1.0000	332.02	332.02
227-0360-014-0000	332.02	1.0000	332.02	332.02
227-0360-015-0000	332.02	1.0000	332.02	332.02
227-0360-016-0000	332.02	1.0000	332.02	332.02
227-0360-017-0000	332.02	1.0000	332.02	332.02
227-0360-018-0000	332.02	1.0000	332.02	332.02
227-0360-019-0000	332.02	1.0000	332.02	332.02
227-0360-020-0000	332.02	1.0000	332.02	332.02
227-0360-021-0000	332.02	1.0000	332.02	332.02
227-0360-022-0000	332.02	1.0000	332.02	332.02
227-0360-029-0000	332.02	1.0000	332.02	332.02
227-0360-030-0000	332.02	1.0000	332.02	332.02
227-0360-032-0000	332.02	1.0000	332.02	332.02
227-0360-033-0000	332.02	1.0000	332.02	332.02
227-0360-034-0000	332.02	1.0000	332.02	332.02
227-0360-035-0000	332.02	1.0000	332.02	332.02
227-0360-036-0000	332.02	1.0000	332.02	332.02
227-0360-038-0000	332.02	1.0000	332.02	332.02
227-0370-001-0000	332.02	1.0000	332.02	332.02
227-0370-002-0000	332.02	1.0000	332.02	332.02
227-0370-003-0000	332.02	1.0000	332.02	332.02
227-0370-004-0000	332.02	1.0000	332.02	332.02
227-0370-005-0000	332.02	1.0000	332.02	332.02
227-0370-006-0000	332.02	1.0000	332.02	332.02
227-0370-007-0000	332.02	1.0000	332.02	332.02
227-0370-008-0000	332.02	1.0000	332.02	332.02
227-0370-009-0000	332.02	1.0000	332.02	332.02
227-0370-010-0000	332.02	1.0000	332.02	332.02
227-0370-011-0000	332.02	1.0000	332.02	332.02
227-0370-012-0000	332.02	1.0000	332.02	332.02

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227-0370-013-0000	332.02	1.0000	332.02	332.02
227-0370-014-0000	332.02	1.0000	332.02	332.02
227-0370-015-0000	332.02	1.0000	332.02	332.02
227-0370-016-0000	332.02	1.0000	332.02	332.02
227-0370-017-0000	332.02	1.0000	332.02	332.02
227-0370-018-0000	332.02	1.0000	332.02	332.02
227-0370-021-0000	332.02	1.0000	332.02	332.02
227-0370-022-0000	332.02	1.0000	332.02	332.02
227-0370-023-0000	332.02	1.0000	332.02	332.02
227-0370-024-0000	332.02	1.0000	332.02	332.02
227-0370-025-0000	332.02	1.0000	332.02	332.02
227-0370-026-0000	332.02	1.0000	332.02	332.02
227-0370-027-0000	332.02	1.0000	332.02	332.02
227-0370-028-0000	332.02	1.0000	332.02	332.02
227-0370-029-0000	332.02	1.0000	332.02	332.02
227-0370-030-0000	332.02	1.0000	332.02	332.02
227-0370-031-0000	332.02	1.0000	332.02	332.02
227-0370-032-0000	332.02	1.0000	332.02	332.02
227-0370-033-0000	332.02	1.0000	332.02	332.02
227-0370-034-0000	332.02	1.0000	332.02	332.02
227-0370-035-0000	332.02	1.0000	332.02	332.02
227-0370-036-0000	332.02	1.0000	332.02	332.02
227-0370-037-0000	332.02	1.0000	332.02	332.02
227-0370-038-0000	332.02	1.0000	332.02	332.02
227-0370-039-0000	332.02	1.0000	332.02	332.02
227-0370-040-0000	332.02	1.0000	332.02	332.02
227-0370-041-0000	332.02	1.0000	332.02	332.02
227-0370-042-0000	332.02	1.0000	332.02	332.02
227-0370-043-0000	332.02	1.0000	332.02	332.02
227-0370-045-0000	332.02	1.0000	332.02	332.02
227-0370-047-0000	332.02	1.0000	332.02	332.02
227-0390-001-0000	332.02	1.0000	332.02	332.02
227-0390-002-0000	332.02	1.0000	332.02	332.02
227-0390-003-0000	332.02	1.0000	332.02	332.02
227-0390-004-0000	332.02	1.0000	332.02	332.02
227-0390-005-0000	332.02	1.0000	332.02	332.02
227-0390-006-0000	332.02	1.0000	332.02	332.02
227-0390-007-0000	332.02	1.0000	332.02	332.02
227-0390-008-0000	332.02	1.0000	332.02	332.02
227-0390-009-0000	332.02	1.0000	332.02	332.02
227-0390-010-0000	332.02	1.0000	332.02	332.02
227-0390-011-0000	332.02	1.0000	332.02	332.02

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0390-012-0000	332.02	1.0000	332.02	332.02
227-0390-013-0000	332.02	1.0000	332.02	332.02
227-0390-014-0000	332.02	1.0000	332.02	332.02
227-0390-015-0000	332.02	1.0000	332.02	332.02
227-0390-016-0000	332.02	1.0000	332.02	332.02
227-0390-017-0000	332.02	1.0000	332.02	332.02
227-0390-018-0000	332.02	1.0000	332.02	332.02
227-0390-019-0000	332.02	1.0000	332.02	332.02
227-0390-020-0000	332.02	1.0000	332.02	332.02
227-0390-021-0000	332.02	1.0000	332.02	332.02
227-0390-022-0000	332.02	1.0000	332.02	332.02
227-0390-023-0000	332.02	1.0000	332.02	332.02
227-0390-024-0000	332.02	1.0000	332.02	332.02
227-0390-025-0000	332.02	1.0000	332.02	332.02
227-0390-026-0000	332.02	1.0000	332.02	332.02
227-0390-027-0000	332.02	1.0000	332.02	332.02
227-0390-028-0000	332.02	1.0000	332.02	332.02
227-0390-029-0000	332.02	1.0000	332.02	332.02
227-0390-030-0000	332.02	1.0000	332.02	332.02
227-0390-031-0000	332.02	1.0000	332.02	332.02
227-0390-032-0000	332.02	1.0000	332.02	332.02
227-0390-033-0000	332.02	1.0000	332.02	332.02
227-0390-034-0000	332.02	1.0000	332.02	332.02
227-0390-035-0000	332.02	1.0000	332.02	332.02
227-0390-036-0000	332.02	1.0000	332.02	332.02
227-0390-037-0000	332.02	1.0000	332.02	332.02
227-0390-038-0000	332.02	1.0000	332.02	332.02
227-0390-039-0000	332.02	1.0000	332.02	332.02
227-0390-040-0000	332.02	1.0000	332.02	332.02
227-0390-041-0000	332.02	1.0000	332.02	332.02
227-0390-042-0000	332.02	1.0000	332.02	332.02
227-0390-043-0000	332.02	1.0000	332.02	332.02
227-0390-044-0000	332.02	1.0000	332.02	332.02
227-0390-045-0000	332.02	1.0000	332.02	332.02
227-0390-046-0000	332.02	1.0000	332.02	332.02
227-0390-047-0000	332.02	1.0000	332.02	332.02
227-0390-048-0000	332.02	1.0000	332.02	332.02
227-0390-049-0000	332.02	1.0000	332.02	332.02
227-0390-050-0000	332.02	1.0000	332.02	332.02
227-0390-051-0000	332.02	1.0000	332.02	332.02
227-0390-052-0000	332.02	1.0000	332.02	332.02
227-0390-053-0000	332.02	1.0000	332.02	332.02

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0390-054-0000	332.02	1.0000	332.02	332.02
227-0390-055-0000	332.02	1.0000	332.02	332.02
227-0390-056-0000	332.02	1.0000	332.02	332.02
227-0390-057-0000	332.02	1.0000	332.02	332.02
227-0390-058-0000	332.02	1.0000	332.02	332.02
227-0390-059-0000	332.02	1.0000	332.02	332.02
227-0390-060-0000	332.02	1.0000	332.02	332.02
227-0390-061-0000	332.02	1.0000	332.02	332.02
227-0390-062-0000	332.02	1.0000	332.02	332.02
227-0390-063-0000	332.02	1.0000	332.02	332.02
227-0390-064-0000	332.02	1.0000	332.02	332.02
227-0390-065-0000	332.02	1.0000	332.02	332.02
227-0390-066-0000	332.02	1.0000	332.02	332.02
227-0390-067-0000	332.02	1.0000	332.02	332.02
227-0390-068-0000	332.02	1.0000	332.02	332.02
227-0390-069-0000	332.02	1.0000	332.02	332.02
227-0390-070-0000	332.02	1.0000	332.02	332.02
227-0390-071-0000	332.02	1.0000	332.02	332.02
227-0390-072-0000	332.02	1.0000	332.02	332.02
227-0390-073-0000	332.02	1.0000	332.02	332.02
227-0390-074-0000	332.02	1.0000	332.02	332.02
227-0390-075-0000	332.02	1.0000	332.02	332.02
227-0390-076-0000	332.02	1.0000	332.02	332.02
227-0390-077-0000	332.02	1.0000	332.02	332.02
227-0390-078-0000	332.02	1.0000	332.02	332.02
227-0390-079-0000	332.02	1.0000	332.02	332.02
227-0390-080-0000	332.02	1.0000	332.02	332.02
227-0390-081-0000	332.02	1.0000	332.02	332.02
227-0390-082-0000	332.02	1.0000	332.02	332.02
227-0390-083-0000	332.02	1.0000	332.02	332.02
227-0390-084-0000	332.02	1.0000	332.02	332.02
227-0390-085-0000	332.02	1.0000	332.02	332.02
227-0390-086-0000	332.02	1.0000	332.02	332.02
227-0390-087-0000	332.02	1.0000	332.02	332.02
227-0390-088-0000	332.02	1.0000	332.02	332.02
227-0390-089-0000	332.02	1.0000	332.02	332.02
227-0390-090-0000	332.02	1.0000	332.02	332.02
227-0390-091-0000	332.02	1.0000	332.02	332.02
227-0390-092-0000	332.02	1.0000	332.02	332.02
227-0390-093-0000	332.02	1.0000	332.02	332.02
227-0390-094-0000	332.02	1.0000	332.02	332.02
227-0390-095-0000	332.02	1.0000	332.02	332.02

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0390-096-0000	332.02	1.0000	332.02	332.02
227-0390-097-0000	332.02	1.0000	332.02	332.02
227-0390-098-0000	332.02	1.0000	332.02	332.02
227-0390-099-0000	332.02	1.0000	332.02	332.02
227-0390-100-0000	332.02	1.0000	332.02	332.02
227-0390-101-0000	332.02	1.0000	332.02	332.02
227-0390-102-0000	332.02	1.0000	332.02	332.02
227-0390-103-0000	332.02	1.0000	332.02	332.02
227-0390-104-0000	332.02	1.0000	332.02	332.02
227-0390-105-0000	332.02	1.0000	332.02	332.02
227-0390-106-0000	332.02	1.0000	332.02	332.02
227-0390-107-0000	332.02	1.0000	332.02	332.02
227-0390-108-0000	332.02	1.0000	332.02	332.02
227-0390-109-0000	332.02	1.0000	332.02	332.02
227-0390-110-0000	332.02	1.0000	332.02	332.02
227-0390-111-0000	332.02	1.0000	332.02	332.02
227-0390-112-0000	332.02	1.0000	332.02	332.02
227-0390-113-0000	332.02	1.0000	332.02	332.02
227-0390-114-0000	332.02	1.0000	332.02	332.02
227-0390-115-0000	332.02	1.0000	332.02	332.02
227-0400-001-0000	332.02	1.0000	332.02	332.02
227-0400-002-0000	332.02	1.0000	332.02	332.02
227-0400-003-0000	332.02	1.0000	332.02	332.02
227-0400-004-0000	332.02	1.0000	332.02	332.02
227-0400-005-0000	332.02	1.0000	332.02	332.02
227-0400-006-0000	332.02	1.0000	332.02	332.02
227-0400-007-0000	332.02	1.0000	332.02	332.02
227-0400-008-0000	332.02	1.0000	332.02	332.02
227-0400-009-0000	332.02	1.0000	332.02	332.02
227-0400-010-0000	332.02	1.0000	332.02	332.02
227-0400-011-0000	332.02	1.0000	332.02	332.02
227-0400-012-0000	332.02	1.0000	332.02	332.02
227-0400-013-0000	332.02	1.0000	332.02	332.02
227-0400-014-0000	332.02	1.0000	332.02	332.02
227-0400-015-0000	332.02	1.0000	332.02	332.02
227-0400-016-0000	332.02	1.0000	332.02	332.02
227-0400-017-0000	332.02	1.0000	332.02	332.02
227-0400-018-0000	332.02	1.0000	332.02	332.02
227-0400-019-0000	332.02	1.0000	332.02	332.02
227-0400-020-0000	332.02	1.0000	332.02	332.02
227-0400-021-0000	332.02	1.0000	332.02	332.02
227-0400-022-0000	332.02	1.0000	332.02	332.02

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0400-023-0000	332.02	1.0000	332.02	332.02
227-0400-024-0000	332.02	1.0000	332.02	332.02
227-0400-025-0000	332.02	1.0000	332.02	332.02
227-0400-026-0000	332.02	1.0000	332.02	332.02
227-0400-027-0000	332.02	1.0000	332.02	332.02
227-0400-028-0000	332.02	1.0000	332.02	332.02
227-0400-029-0000	332.02	1.0000	332.02	332.02
227-0400-030-0000	332.02	1.0000	332.02	332.02
227-0400-031-0000	332.02	1.0000	332.02	332.02
227-0400-032-0000	332.02	1.0000	332.02	332.02
227-0400-033-0000	332.02	1.0000	332.02	332.02
227-0400-034-0000	332.02	1.0000	332.02	332.02
227-0400-035-0000	332.02	1.0000	332.02	332.02
227-0400-036-0000	332.02	1.0000	332.02	332.02
227-0400-037-0000	332.02	1.0000	332.02	332.02
227-0400-038-0000	332.02	1.0000	332.02	332.02
227-0400-039-0000	332.02	1.0000	332.02	332.02
227-0400-040-0000	332.02	1.0000	332.02	332.02
227-0400-041-0000	332.02	1.0000	332.02	332.02
227-0400-042-0000	332.02	1.0000	332.02	332.02
227-0400-043-0000	332.02	1.0000	332.02	332.02
227-0400-044-0000	332.02	1.0000	332.02	332.02
227-0400-045-0000	332.02	1.0000	332.02	332.02
227-0400-046-0000	332.02	1.0000	332.02	332.02
227-0400-047-0000	332.02	1.0000	332.02	332.02
227-0400-048-0000	332.02	1.0000	332.02	332.02
227-0400-049-0000	332.02	1.0000	332.02	332.02
227-0400-050-0000	332.02	1.0000	332.02	332.02
227-0400-051-0000	332.02	1.0000	332.02	332.02
227-0400-052-0000	332.02	1.0000	332.02	332.02
227-0400-053-0000	332.02	1.0000	332.02	332.02
227-0400-054-0000	332.02	1.0000	332.02	332.02
227-0400-055-0000	332.02	1.0000	332.02	332.02
227-0400-056-0000	332.02	1.0000	332.02	332.02
227-0400-057-0000	332.02	1.0000	332.02	332.02
227-0400-058-0000	332.02	1.0000	332.02	332.02
227-0400-059-0000	332.02	1.0000	332.02	332.02
227-0400-060-0000	332.02	1.0000	332.02	332.02
227-0400-061-0000	332.02	1.0000	332.02	332.02
227-0400-062-0000	332.02	1.0000	332.02	332.02
227-0400-063-0000	332.02	1.0000	332.02	332.02
227-0400-064-0000	332.02	1.0000	332.02	332.02

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227-0400-065-0000	332.02	1.0000	332.02	332.02
227-0400-066-0000	332.02	1.0000	332.02	332.02
227-0400-067-0000	332.02	1.0000	332.02	332.02
227-0400-068-0000	332.02	1.0000	332.02	332.02
227-0400-069-0000	332.02	1.0000	332.02	332.02
227-0400-070-0000	332.02	1.0000	332.02	332.02
227-0400-071-0000	332.02	1.0000	332.02	332.02
227-0400-072-0000	332.02	1.0000	332.02	332.02
227-0400-073-0000	332.02	1.0000	332.02	332.02
227-0400-074-0000	332.02	1.0000	332.02	332.02
227-0400-075-0000	332.02	1.0000	332.02	332.02
227-0400-076-0000	332.02	1.0000	332.02	332.02
227-0400-077-0000	332.02	1.0000	332.02	332.02
227-0400-078-0000	332.02	1.0000	332.02	332.02
227-0400-079-0000	332.02	1.0000	332.02	332.02
227-0400-080-0000	332.02	1.0000	332.02	332.02
227-0410-001-0000	332.02	1.0000	332.02	332.02
227-0410-002-0000	332.02	1.0000	332.02	332.02
227-0410-003-0000	332.02	1.0000	332.02	332.02
227-0410-004-0000	332.02	1.0000	332.02	332.02
227-0410-005-0000	332.02	1.0000	332.02	332.02
227-0410-006-0000	332.02	1.0000	332.02	332.02
227-0410-007-0000	332.02	1.0000	332.02	332.02
227-0410-008-0000	332.02	1.0000	332.02	332.02
227-0410-009-0000	332.02	1.0000	332.02	332.02
227-0410-010-0000	332.02	1.0000	332.02	332.02
227-0410-011-0000	332.02	1.0000	332.02	332.02
227-0410-012-0000	332.02	1.0000	332.02	332.02
227-0410-013-0000	332.02	1.0000	332.02	332.02
227-0410-014-0000	332.02	1.0000	332.02	332.02
227-0410-015-0000	332.02	1.0000	332.02	332.02
227-0410-018-0000	332.02	1.0000	332.02	332.02
227-0410-019-0000	332.02	1.0000	332.02	332.02
227-0410-020-0000	332.02	1.0000	332.02	332.02
227-0410-021-0000	332.02	1.0000	332.02	332.02
227-0410-022-0000	332.02	1.0000	332.02	332.02
227-0410-023-0000	332.02	1.0000	332.02	332.02
227-0410-024-0000	332.02	1.0000	332.02	332.02
227-0410-025-0000	332.02	1.0000	332.02	332.02
227-0410-026-0000	332.02	1.0000	332.02	332.02
227-0410-027-0000	332.02	1.0000	332.02	332.02
227-0410-028-0000	332.02	1.0000	332.02	332.02

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227-0410-029-0000	332.02	1.0000	332.02	332.02
227-0410-030-0000	332.02	1.0000	332.02	332.02
227-0410-031-0000	332.02	1.0000	332.02	332.02
227-0410-032-0000	332.02	1.0000	332.02	332.02
227-0410-037-0000	332.02	1.0000	332.02	332.02
227-0410-038-0000	332.02	1.0000	332.02	332.02
227-0410-039-0000	332.02	1.0000	332.02	332.02
227-0410-041-0000	332.02	1.0000	332.02	332.02
227-0410-042-0000	332.02	1.0000	332.02	332.02
227-0410-043-0000	332.02	1.0000	332.02	332.02
227-0410-044-0000	332.02	1.0000	332.02	332.02
227-0410-045-0000	332.02	1.0000	332.02	332.02
227-0410-046-0000	332.02	1.0000	332.02	332.02
227-0410-047-0000	332.02	1.0000	332.02	332.02
227-0410-048-0000	332.02	1.0000	332.02	332.02
227-0410-049-0000	332.02	1.0000	332.02	332.02
227-0410-050-0000	332.02	1.0000	332.02	332.02
227-0410-051-0000	332.02	1.0000	332.02	332.02
227-0410-052-0000	332.02	1.0000	332.02	332.02
227-0410-053-0000	332.02	1.0000	332.02	332.02
227-0410-055-0000	332.02	1.0000	332.02	332.02
227-0410-056-0000	332.02	1.0000	332.02	332.02
227-0420-001-0000	332.02	1.0000	332.02	332.02
227-0420-002-0000	332.02	1.0000	332.02	332.02
227-0420-003-0000	332.02	1.0000	332.02	332.02
227-0420-004-0000	332.02	1.0000	332.02	332.02
227-0420-005-0000	332.02	1.0000	332.02	332.02
227-0420-006-0000	332.02	1.0000	332.02	332.02
227-0420-007-0000	332.02	1.0000	332.02	332.02
227-0420-008-0000	332.02	1.0000	332.02	332.02
227-0420-009-0000	332.02	1.0000	332.02	332.02
227-0420-010-0000	332.02	1.0000	332.02	332.02
227-0420-011-0000	332.02	1.0000	332.02	332.02
227-0420-012-0000	332.02	1.0000	332.02	332.02
227-0420-013-0000	332.02	1.0000	332.02	332.02
227-0420-014-0000	332.02	1.0000	332.02	332.02
227-0420-015-0000	332.02	1.0000	332.02	332.02
227-0420-016-0000	332.02	1.0000	332.02	332.02
227-0420-017-0000	332.02	1.0000	332.02	332.02
227-0420-018-0000	332.02	1.0000	332.02	332.02
227-0420-019-0000	332.02	1.0000	332.02	332.02
227-0420-020-0000	332.02	1.0000	332.02	332.02

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227-0420-021-0000	332.02	1.0000	332.02	332.02
227-0420-022-0000	332.02	1.0000	332.02	332.02
227-0420-023-0000	332.02	1.0000	332.02	332.02
227-0430-001-0000	332.02	1.0000	332.02	332.02
227-0430-002-0000	332.02	1.0000	332.02	332.02
227-0430-003-0000	332.02	1.0000	332.02	332.02
227-0430-004-0000	332.02	1.0000	332.02	332.02
227-0430-005-0000	332.02	1.0000	332.02	332.02
227-0430-006-0000	332.02	1.0000	332.02	332.02
227-0430-007-0000	332.02	1.0000	332.02	332.02
227-0430-008-0000	332.02	1.0000	332.02	332.02
227-0430-009-0000	332.02	1.0000	332.02	332.02
227-0430-010-0000	332.02	1.0000	332.02	332.02
227-0430-011-0000	332.02	1.0000	332.02	332.02
227-0430-012-0000	332.02	1.0000	332.02	332.02
227-0430-013-0000	332.02	1.0000	332.02	332.02
227-0430-014-0000	332.02	1.0000	332.02	332.02
227-0430-015-0000	332.02	1.0000	332.02	332.02
227-0430-018-0000	332.02	1.0000	332.02	332.02
227-0430-019-0000	332.02	1.0000	332.02	332.02
227-0430-020-0000	332.02	1.0000	332.02	332.02
227-0430-021-0000	332.02	1.0000	332.02	332.02
227-0430-022-0000	332.02	1.0000	332.02	332.02
227-0430-023-0000	332.02	1.0000	332.02	332.02
227-0430-024-0000	332.02	1.0000	332.02	332.02
227-0470-001-0000	332.02	1.0000	332.02	332.02
227-0470-002-0000	332.02	1.0000	332.02	332.02
227-0470-003-0000	332.02	1.0000	332.02	332.02
227-0470-004-0000	332.02	1.0000	332.02	332.02
227-0470-005-0000	332.02	1.0000	332.02	332.02
227-0470-006-0000	332.02	1.0000	332.02	332.02
227-0470-007-0000	332.02	1.0000	332.02	332.02
227-0470-008-0000	332.02	1.0000	332.02	332.02
227-0470-009-0000	332.02	1.0000	332.02	332.02
227-0470-010-0000	332.02	1.0000	332.02	332.02
227-0470-011-0000	332.02	1.0000	332.02	332.02
227-0470-012-0000	332.02	1.0000	332.02	332.02
227-0470-013-0000	332.02	1.0000	332.02	332.02
227-0470-014-0000	332.02	1.0000	332.02	332.02
227-0470-015-0000	332.02	1.0000	332.02	332.02
227-0470-016-0000	332.02	1.0000	332.02	332.02
227-0470-017-0000	332.02	1.0000	332.02	332.02

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227-0470-018-0000	332.02	1.0000	332.02	332.02
227-0470-019-0000	332.02	1.0000	332.02	332.02
227-0470-020-0000	332.02	1.0000	332.02	332.02
227-0470-021-0000	332.02	1.0000	332.02	332.02
227-0470-022-0000	332.02	1.0000	332.02	332.02
227-0470-023-0000	332.02	1.0000	332.02	332.02
227-0470-027-0000	332.02	1.0000	332.02	332.02
227-0470-028-0000	332.02	1.0000	332.02	332.02
227-0470-029-0000	332.02	1.0000	332.02	332.02
227-0470-030-0000	332.02	1.0000	332.02	332.02
227-0470-033-0000	332.02	1.0000	332.02	332.02
227-0470-034-0000	332.02	1.0000	332.02	332.02
227-0470-035-0000	332.02	1.0000	332.02	332.02
227-0480-001-0000	332.02	1.0000	332.02	332.02
227-0480-002-0000	332.02	1.0000	332.02	332.02
227-0480-003-0000	332.02	1.0000	332.02	332.02
227-0480-004-0000	332.02	1.0000	332.02	332.02
227-0480-005-0000	332.02	1.0000	332.02	332.02
227-0480-006-0000	332.02	1.0000	332.02	332.02
227-0480-007-0000	332.02	1.0000	332.02	332.02
227-0480-008-0000	332.02	1.0000	332.02	332.02
227-0480-009-0000	332.02	1.0000	332.02	332.02
227-0480-010-0000	332.02	1.0000	332.02	332.02
227-0480-011-0000	332.02	1.0000	332.02	332.02
227-0480-012-0000	332.02	1.0000	332.02	332.02
227-0480-013-0000	332.02	1.0000	332.02	332.02
227-0480-014-0000	332.02	1.0000	332.02	332.02
227-0480-015-0000	332.02	1.0000	332.02	332.02
227-0480-016-0000	332.02	1.0000	332.02	332.02
227-0480-017-0000	332.02	1.0000	332.02	332.02
227-0480-018-0000	332.02	1.0000	332.02	332.02
227-0480-019-0000	332.02	1.0000	332.02	332.02
227-0480-020-0000	332.02	1.0000	332.02	332.02
227-0480-021-0000	332.02	1.0000	332.02	332.02
227-0480-022-0000	332.02	1.0000	332.02	332.02
227-0480-023-0000	332.02	1.0000	332.02	332.02
227-0480-024-0000	332.02	1.0000	332.02	332.02
227-0480-025-0000	332.02	1.0000	332.02	332.02
227-0480-026-0000	332.02	1.0000	332.02	332.02
227-0480-027-0000	332.02	1.0000	332.02	332.02
227-0480-028-0000	332.02	1.0000	332.02	332.02
227-0480-029-0000	332.02	1.0000	332.02	332.02

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0480-030-0000	332.02	1.0000	332.02	332.02
227-0480-031-0000	332.02	1.0000	332.02	332.02
227-0480-032-0000	332.02	1.0000	332.02	332.02
227-0480-033-0000	332.02	1.0000	332.02	332.02
227-0480-034-0000	332.02	1.0000	332.02	332.02
227-0480-035-0000	332.02	1.0000	332.02	332.02
227-0480-036-0000	332.02	1.0000	332.02	332.02
227-0480-037-0000	332.02	1.0000	332.02	332.02
227-0480-038-0000	332.02	1.0000	332.02	332.02
227-0480-039-0000	332.02	1.0000	332.02	332.02
227-0480-040-0000	332.02	1.0000	332.02	332.02
227-0480-041-0000	332.02	1.0000	332.02	332.02
227-0480-042-0000	332.02	1.0000	332.02	332.02
227-0480-043-0000	332.02	1.0000	332.02	332.02
227-0480-044-0000	332.02	1.0000	332.02	332.02
227-0480-045-0000	332.02	1.0000	332.02	332.02
227-0480-046-0000	332.02	1.0000	332.02	332.02
227-0480-047-0000	332.02	1.0000	332.02	332.02
227-0480-048-0000	332.02	1.0000	332.02	332.02
227-0480-049-0000	332.02	1.0000	332.02	332.02
227-0480-050-0000	332.02	1.0000	332.02	332.02
227-0480-051-0000	332.02	1.0000	332.02	332.02
227-0480-052-0000	332.02	1.0000	332.02	332.02
227-0480-053-0000	332.02	1.0000	332.02	332.02
227-0480-054-0000	332.02	1.0000	332.02	332.02
227-0480-055-0000	332.02	1.0000	332.02	332.02
227-0480-056-0000	332.02	1.0000	332.02	332.02
227-0480-057-0000	332.02	1.0000	332.02	332.02
227-0510-001-0000	332.02	1.0000	332.02	332.02
227-0510-002-0000	332.02	1.0000	332.02	332.02
227-0510-003-0000	332.02	1.0000	332.02	332.02
227-0510-004-0000	332.02	1.0000	332.02	332.02
227-0510-005-0000	332.02	1.0000	332.02	332.02
227-0510-006-0000	332.02	1.0000	332.02	332.02
227-0510-007-0000	332.02	1.0000	332.02	332.02
227-0510-008-0000	332.02	1.0000	332.02	332.02
227-0510-009-0000	332.02	1.0000	332.02	332.02
227-0510-010-0000	332.02	1.0000	332.02	332.02
227-0510-011-0000	332.02	1.0000	332.02	332.02
227-0510-012-0000	332.02	1.0000	332.02	332.02
227-0510-013-0000	332.02	1.0000	332.02	332.02
227-0510-014-0000	332.02	1.0000	332.02	332.02

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227-0510-015-0000	332.02	1.0000	332.02	332.02
227-0510-016-0000	332.02	1.0000	332.02	332.02
227-0510-017-0000	332.02	1.0000	332.02	332.02
227-0510-018-0000	332.02	1.0000	332.02	332.02
227-0510-019-0000	332.02	1.0000	332.02	332.02
227-0510-020-0000	332.02	1.0000	332.02	332.02
227-0510-021-0000	332.02	1.0000	332.02	332.02
227-0510-022-0000	332.02	1.0000	332.02	332.02
227-0510-023-0000	332.02	1.0000	332.02	332.02
227-0510-024-0000	332.02	1.0000	332.02	332.02
227-0510-025-0000	332.02	1.0000	332.02	332.02
227-0510-026-0000	332.02	1.0000	332.02	332.02
227-0510-027-0000	332.02	1.0000	332.02	332.02
227-0510-028-0000	332.02	1.0000	332.02	332.02
227-0510-029-0000	332.02	1.0000	332.02	332.02
227-0510-030-0000	332.02	1.0000	332.02	332.02
227-0510-031-0000	332.02	1.0000	332.02	332.02
227-0510-032-0000	332.02	1.0000	332.02	332.02
227-0510-033-0000	332.02	1.0000	332.02	332.02
227-0510-034-0000	332.02	1.0000	332.02	332.02
227-0510-035-0000	332.02	1.0000	332.02	332.02
227-0510-036-0000	332.02	1.0000	332.02	332.02
227-0510-037-0000	332.02	1.0000	332.02	332.02
227-0510-038-0000	332.02	1.0000	332.02	332.02
227-0510-039-0000	332.02	1.0000	332.02	332.02
227-0510-040-0000	332.02	1.0000	332.02	332.02
227-0510-041-0000	332.02	1.0000	332.02	332.02
227-0510-042-0000	332.02	1.0000	332.02	332.02
227-0510-043-0000	332.02	1.0000	332.02	332.02
227-0510-044-0000	332.02	1.0000	332.02	332.02
227-0510-048-0000	332.02	1.0000	332.02	332.02
227-0510-049-0000	332.02	1.0000	332.02	332.02
227-0510-050-0000	332.02	1.0000	332.02	332.02
227-0510-051-0000	332.02	1.0000	332.02	332.02
227-0510-052-0000	332.02	1.0000	332.02	332.02
227-0510-053-0000	332.02	1.0000	332.02	332.02
227-0510-054-0000	332.02	1.0000	332.02	332.02
227-0510-055-0000	332.02	1.0000	332.02	332.02
227-0510-057-0000	332.02	1.0000	332.02	332.02
227-0510-058-0000	332.02	1.0000	332.02	332.02
227-0510-059-0000	332.02	1.0000	332.02	332.02
227-0540-001-0000	166.01	0.5000	166.01	166.00

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0540-002-0000	166.01	0.5000	166.01	166.00
227-0540-003-0000	166.01	0.5000	166.01	166.00
227-0540-004-0000	166.01	0.5000	166.01	166.00
227-0540-005-0000	166.01	0.5000	166.01	166.00
227-0540-006-0000	166.01	0.5000	166.01	166.00
227-0540-007-0000	166.01	0.5000	166.01	166.00
227-0540-008-0000	166.01	0.5000	166.01	166.00
227-0540-009-0000	166.01	0.5000	166.01	166.00
227-0540-010-0000	166.01	0.5000	166.01	166.00
227-0540-011-0000	166.01	0.5000	166.01	166.00
227-0540-012-0000	166.01	0.5000	166.01	166.00
227-0540-013-0000	166.01	0.5000	166.01	166.00
227-0540-014-0000	166.01	0.5000	166.01	166.00
227-0540-015-0000	166.01	0.5000	166.01	166.00
227-0540-016-0000	166.01	0.5000	166.01	166.00
227-0540-017-0000	166.01	0.5000	166.01	166.00
227-0540-018-0000	166.01	0.5000	166.01	166.00
227-0540-019-0000	166.01	0.5000	166.01	166.00
227-0540-021-0000	166.01	0.5000	166.01	166.00
227-0540-022-0000	166.01	0.5000	166.01	166.00
227-0540-023-0000	166.01	0.5000	166.01	166.00
227-0540-024-0000	166.01	0.5000	166.01	166.00
227-0540-025-0000	166.01	0.5000	166.01	166.00
227-0540-026-0000	166.01	0.5000	166.01	166.00
227-0540-027-0000	166.01	0.5000	166.01	166.00
227-0540-028-0000	166.01	0.5000	166.01	166.00
227-0540-029-0000	166.01	0.5000	166.01	166.00
227-0540-031-0000	166.01	0.5000	166.01	166.00
227-0540-032-0000	166.01	0.5000	166.01	166.00
227-0540-033-0000	166.01	0.5000	166.01	166.00
227-0540-034-0000	166.01	0.5000	166.01	166.00
227-0540-035-0000	166.01	0.5000	166.01	166.00
227-0540-036-0000	166.01	0.5000	166.01	166.00
227-0550-003-0000	166.01	0.5000	166.01	166.00
227-0550-004-0000	166.01	0.5000	166.01	166.00
227-0550-005-0000	166.01	0.5000	166.01	166.00
227-0550-006-0000	166.01	0.5000	166.01	166.00
227-0550-007-0000	166.01	0.5000	166.01	166.00
227-0550-008-0000	166.01	0.5000	166.01	166.00
227-0550-009-0000	166.01	0.5000	166.01	166.00
227-0550-010-0000	166.01	0.5000	166.01	166.00
227-0550-011-0000	166.01	0.5000	166.01	166.00

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227-0550-012-0000	166.01	0.5000	166.01	166.00
227-0550-013-0000	166.01	0.5000	166.01	166.00
227-0550-014-0000	166.01	0.5000	166.01	166.00
227-0550-015-0000	166.01	0.5000	166.01	166.00
227-0550-016-0000	166.01	0.5000	166.01	166.00
227-0550-017-0000	166.01	0.5000	166.01	166.00
227-0560-001-0000	166.01	0.5000	166.01	166.00
227-0560-002-0000	166.01	0.5000	166.01	166.00
227-0560-003-0000	166.01	0.5000	166.01	166.00
227-0560-004-0000	166.01	0.5000	166.01	166.00
227-0560-005-0000	166.01	0.5000	166.01	166.00
227-0560-006-0000	166.01	0.5000	166.01	166.00
227-0560-007-0000	166.01	0.5000	166.01	166.00
227-0560-008-0000	166.01	0.5000	166.01	166.00
227-0560-009-0000	166.01	0.5000	166.01	166.00
227-0560-010-0000	166.01	0.5000	166.01	166.00
227-0560-011-0000	166.01	0.5000	166.01	166.00
227-0560-012-0000	166.01	0.5000	166.01	166.00
227-0560-013-0000	166.01	0.5000	166.01	166.00
227-0560-014-0000	166.01	0.5000	166.01	166.00
227-0560-015-0000	166.01	0.5000	166.01	166.00
227-0560-016-0000	166.01	0.5000	166.01	166.00
227-0560-017-0000	166.01	0.5000	166.01	166.00
227-0560-018-0000	166.01	0.5000	166.01	166.00
227-0560-019-0000	166.01	0.5000	166.01	166.00
227-0560-020-0000	166.01	0.5000	166.01	166.00
227-0560-021-0000	166.01	0.5000	166.01	166.00
227-0560-022-0000	166.01	0.5000	166.01	166.00
227-0560-023-0000	166.01	0.5000	166.01	166.00
227-0560-024-0000	166.01	0.5000	166.01	166.00
227-0560-025-0000	166.01	0.5000	166.01	166.00
227-0560-026-0000	166.01	0.5000	166.01	166.00
227-0560-027-0000	166.01	0.5000	166.01	166.00
227-0560-028-0000	166.01	0.5000	166.01	166.00
227-0560-029-0000	166.01	0.5000	166.01	166.00
227-0570-001-0000	166.01	0.5000	166.01	166.00
227-0570-002-0000	166.01	0.5000	166.01	166.00
227-0570-003-0000	166.01	0.5000	166.01	166.00
227-0570-004-0000	166.01	0.5000	166.01	166.00
227-0570-005-0000	166.01	0.5000	166.01	166.00
227-0570-006-0000	166.01	0.5000	166.01	166.00
227-0570-007-0000	166.01	0.5000	166.01	166.00

Slight variances may occur due to rounding

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City of Folsom

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0570-008-0000	166.01	0.5000	166.01	166.00
227-0570-009-0000	166.01	0.5000	166.01	166.00
227-0570-010-0000	166.01	0.5000	166.01	166.00
227-0570-011-0000	166.01	0.5000	166.01	166.00
227-0570-012-0000	166.01	0.5000	166.01	166.00
227-0570-013-0000	166.01	0.5000	166.01	166.00
227-0570-014-0000	166.01	0.5000	166.01	166.00
227-0570-015-0000	166.01	0.5000	166.01	166.00
227-0570-016-0000	166.01	0.5000	166.01	166.00
227-0570-017-0000	166.01	0.5000	166.01	166.00
227-0570-018-0000	166.01	0.5000	166.01	166.00
227-0570-019-0000	166.01	0.5000	166.01	166.00
227-0570-020-0000	166.01	0.5000	166.01	166.00
227-0570-021-0000	166.01	0.5000	166.01	166.00
227-0570-022-0000	166.01	0.5000	166.01	166.00
227-0570-023-0000	166.01	0.5000	166.01	166.00
227-0570-024-0000	166.01	0.5000	166.01	166.00
227-0570-025-0000	166.01	0.5000	166.01	166.00
227-0580-001-0000	275.57	0.8300	275.57	275.56
227-0580-002-0000	275.57	0.8300	275.57	275.56
227-0580-003-0000	275.57	0.8300	275.57	275.56
227-0580-004-0000	275.57	0.8300	275.57	275.56
227-0580-005-0000	275.57	0.8300	275.57	275.56
227-0580-006-0000	275.57	0.8300	275.57	275.56
227-0580-007-0000	275.57	0.8300	275.57	275.56
227-0580-008-0000	275.57	0.8300	275.57	275.56
227-0580-009-0000	275.57	0.8300	275.57	275.56
227-0580-010-0000	275.57	0.8300	275.57	275.56
227-0580-011-0000	275.57	0.8300	275.57	275.56
227-0580-012-0000	275.57	0.8300	275.57	275.56
227-0580-013-0000	275.57	0.8300	275.57	275.56
227-0580-014-0000	275.57	0.8300	275.57	275.56
227-0580-015-0000	275.57	0.8300	275.57	275.56
227-0580-016-0000	275.57	0.8300	275.57	275.56
227-0580-017-0000	275.57	0.8300	275.57	275.56
227-0580-018-0000	275.57	0.8300	275.57	275.56
227-0580-019-0000	275.57	0.8300	275.57	275.56
227-0580-020-0000	275.57	0.8300	275.57	275.56
227-0580-021-0000	275.57	0.8300	275.57	275.56
227-0580-022-0000	275.57	0.8300	275.57	275.56
227-0580-023-0000	275.57	0.8300	275.57	275.56
227-0580-024-0000	275.57	0.8300	275.57	275.56

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0580-025-0000	275.57	0.8300	275.57	275.56
227-0580-026-0000	275.57	0.8300	275.57	275.56
227-0580-027-0000	275.57	0.8300	275.57	275.56
227-0580-028-0000	275.57	0.8300	275.57	275.56
227-0580-029-0000	275.57	0.8300	275.57	275.56
227-0580-030-0000	275.57	0.8300	275.57	275.56
227-0580-031-0000	275.57	0.8300	275.57	275.56
227-0580-032-0000	275.57	0.8300	275.57	275.56
227-0580-033-0000	275.57	0.8300	275.57	275.56
227-0580-034-0000	275.57	0.8300	275.57	275.56
227-0580-035-0000	275.57	0.8300	275.57	275.56
227-0580-036-0000	275.57	0.8300	275.57	275.56
227-0580-037-0000	275.57	0.8300	275.57	275.56
227-0580-038-0000	275.57	0.8300	275.57	275.56
227-0580-039-0000	275.57	0.8300	275.57	275.56
227-0580-040-0000	275.57	0.8300	275.57	275.56
227-0580-041-0000	275.57	0.8300	275.57	275.56
227-0580-042-0000	275.57	0.8300	275.57	275.56
227-0580-043-0000	275.57	0.8300	275.57	275.56
227-0580-044-0000	275.57	0.8300	275.57	275.56
227-0580-045-0000	275.57	0.8300	275.57	275.56
227-0580-046-0000	275.57	0.8300	275.57	275.56
227-0580-047-0000	275.57	0.8300	275.57	275.56
227-0580-048-0000	275.57	0.8300	275.57	275.56
227-0580-049-0000	275.57	0.8300	275.57	275.56
227-0580-050-0000	275.57	0.8300	275.57	275.56
227-0580-051-0000	275.57	0.8300	275.57	275.56
227-0580-052-0000	275.57	0.8300	275.57	275.56
227-0580-053-0000	275.57	0.8300	275.57	275.56
227-0580-054-0000	275.57	0.8300	275.57	275.56
227-0580-055-0000	275.57	0.8300	275.57	275.56
227-0580-056-0000	275.57	0.8300	275.57	275.56
227-0580-057-0000	275.57	0.8300	275.57	275.56
227-0580-058-0000	275.57	0.8300	275.57	275.56
227-0580-059-0000	275.57	0.8300	275.57	275.56
227-0580-060-0000	275.57	0.8300	275.57	275.56
227-0580-061-0000	275.57	0.8300	275.57	275.56
227-0580-062-0000	275.57	0.8300	275.57	275.56
227-0580-063-0000	275.57	0.8300	275.57	275.56
227-0580-064-0000	275.57	0.8300	275.57	275.56
227-0580-065-0000	275.57	0.8300	275.57	275.56
227-0580-066-0000	275.57	0.8300	275.57	275.56

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0580-067-0000	275.57	0.8300	275.57	275.56
227-0580-068-0000	275.57	0.8300	275.57	275.56
227-0580-069-0000	275.57	0.8300	275.57	275.56
227-0580-070-0000	275.57	0.8300	275.57	275.56
227-0580-071-0000	275.57	0.8300	275.57	275.56
227-0580-072-0000	275.57	0.8300	275.57	275.56
227-0580-073-0000	275.57	0.8300	275.57	275.56
227-0580-074-0000	275.57	0.8300	275.57	275.56
227-0580-075-0000	275.57	0.8300	275.57	275.56
227-0580-076-0000	275.57	0.8300	275.57	275.56
227-0580-077-0000	275.57	0.8300	275.57	275.56
227-0580-078-0000	275.57	0.8300	275.57	275.56
227-0580-079-0000	275.57	0.8300	275.57	275.56
227-0580-080-0000	275.57	0.8300	275.57	275.56
227-0580-081-0000	275.57	0.8300	275.57	275.56
227-0580-082-0000	275.57	0.8300	275.57	275.56
227-0580-083-0000	275.57	0.8300	275.57	275.56
227-0580-084-0000	275.57	0.8300	275.57	275.56
227-0580-085-0000	275.57	0.8300	275.57	275.56
227-0580-086-0000	275.57	0.8300	275.57	275.56
227-0580-087-0000	275.57	0.8300	275.57	275.56
227-0580-088-0000	275.57	0.8300	275.57	275.56
227-0580-089-0000	275.57	0.8300	275.57	275.56
227-0580-090-0000	275.57	0.8300	275.57	275.56
227-0580-091-0000	275.57	0.8300	275.57	275.56
227-0580-092-0000	275.57	0.8300	275.57	275.56
227-0580-093-0000	275.57	0.8300	275.57	275.56
227-0580-094-0000	275.57	0.8300	275.57	275.56
227-0580-095-0000	275.57	0.8300	275.57	275.56
227-0580-096-0000	275.57	0.8300	275.57	275.56
227-0580-097-0000	275.57	0.8300	275.57	275.56
227-0580-098-0000	275.57	0.8300	275.57	275.56
227-0580-099-0000	275.57	0.8300	275.57	275.56
227-0580-100-0000	275.57	0.8300	275.57	275.56
227-0580-101-0000	275.57	0.8300	275.57	275.56
227-0580-102-0000	275.57	0.8300	275.57	275.56
227-0580-103-0000	275.57	0.8300	275.57	275.56
227-0580-104-0000	275.57	0.8300	275.57	275.56
227-0580-105-0000	275.57	0.8300	275.57	275.56
227-0580-106-0000	275.57	0.8300	275.57	275.56
227-0580-107-0000	275.57	0.8300	275.57	275.56
227-0580-108-0000	275.57	0.8300	275.57	275.56

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0580-109-0000	275.57	0.8300	275.57	275.56
227-0580-110-0000	275.57	0.8300	275.57	275.56
227-0580-111-0000	275.57	0.8300	275.57	275.56
227-0580-112-0000	275.57	0.8300	275.57	275.56
227-0580-113-0000	275.57	0.8300	275.57	275.56
227-0580-114-0000	275.57	0.8300	275.57	275.56
227-0580-115-0000	275.57	0.8300	275.57	275.56
227-0580-116-0000	275.57	0.8300	275.57	275.56
227-0580-117-0000	275.57	0.8300	275.57	275.56
227-0580-118-0000	275.57	0.8300	275.57	275.56
227-0580-119-0000	275.57	0.8300	275.57	275.56
227-0580-120-0000	275.57	0.8300	275.57	275.56
227-0580-121-0000	275.57	0.8300	275.57	275.56
227-0580-122-0000	275.57	0.8300	275.57	275.56
227-0580-123-0000	275.57	0.8300	275.57	275.56
227-0580-124-0000	275.57	0.8300	275.57	275.56
227-0580-125-0000	275.57	0.8300	275.57	275.56
227-0580-126-0000	275.57	0.8300	275.57	275.56
227-0580-127-0000	275.57	0.8300	275.57	275.56
227-0580-128-0000	275.57	0.8300	275.57	275.56
227-0580-129-0000	275.57	0.8300	275.57	275.56
227-0580-130-0000	275.57	0.8300	275.57	275.56
227-0580-131-0000	275.57	0.8300	275.57	275.56
227-0580-132-0000	275.57	0.8300	275.57	275.56
227-0590-007-0000	166.01	0.5000	166.01	166.00
227-0590-010-0000	166.01	0.5000	166.01	166.00
227-0590-011-0000	166.01	0.5000	166.01	166.00
227-0590-012-0000	166.01	0.5000	166.01	166.00
227-0590-013-0000	166.01	0.5000	166.01	166.00
227-0590-014-0000	166.01	0.5000	166.01	166.00
227-0590-015-0000	166.01	0.5000	166.01	166.00
227-0590-016-0000	166.01	0.5000	166.01	166.00
227-0590-017-0000	166.01	0.5000	166.01	166.00
227-0590-018-0000	166.01	0.5000	166.01	166.00
227-0590-019-0000	166.01	0.5000	166.01	166.00
227-0590-020-0000	166.01	0.5000	166.01	166.00
227-0590-026-0000	166.01	0.5000	166.01	166.00
227-0600-001-0000	166.01	0.5000	166.01	166.00
227-0600-002-0000	166.01	0.5000	166.01	166.00
227-0600-003-0000	166.01	0.5000	166.01	166.00
227-0600-004-0000	166.01	0.5000	166.01	166.00
227-0600-005-0000	166.01	0.5000	166.01	166.00

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0600-006-0000	166.01	0.5000	166.01	166.00
227-0600-007-0000	166.01	0.5000	166.01	166.00
227-0600-008-0000	166.01	0.5000	166.01	166.00
227-0600-009-0000	166.01	0.5000	166.01	166.00
227-0600-010-0000	166.01	0.5000	166.01	166.00
227-0600-011-0000	166.01	0.5000	166.01	166.00
227-0600-012-0000	166.01	0.5000	166.01	166.00
227-0600-013-0000	166.01	0.5000	166.01	166.00
227-0600-014-0000	166.01	0.5000	166.01	166.00
227-0600-015-0000	166.01	0.5000	166.01	166.00
227-0600-016-0000	166.01	0.5000	166.01	166.00
227-0600-017-0000	166.01	0.5000	166.01	166.00
227-0600-018-0000	166.01	0.5000	166.01	166.00
227-0600-019-0000	166.01	0.5000	166.01	166.00
227-0600-020-0000	166.01	0.5000	166.01	166.00
227-0600-021-0000	166.01	0.5000	166.01	166.00
227-0600-022-0000	166.01	0.5000	166.01	166.00
227-0600-023-0000	166.01	0.5000	166.01	166.00
227-0600-024-0000	166.01	0.5000	166.01	166.00
227-0600-025-0000	166.01	0.5000	166.01	166.00
227-0610-003-0000	166.01	0.5000	166.01	166.00
227-0610-004-0000	166.01	0.5000	166.01	166.00
227-0610-005-0000	166.01	0.5000	166.01	166.00
227-0610-006-0000	166.01	0.5000	166.01	166.00
227-0610-007-0000	166.01	0.5000	166.01	166.00
227-0610-008-0000	166.01	0.5000	166.01	166.00
227-0610-009-0000	166.01	0.5000	166.01	166.00
227-0610-010-0000	166.01	0.5000	166.01	166.00
227-0610-011-0000	166.01	0.5000	166.01	166.00
227-0610-012-0000	166.01	0.5000	166.01	166.00
227-0610-013-0000	166.01	0.5000	166.01	166.00
227-0610-014-0000	166.01	0.5000	166.01	166.00
227-0610-015-0000	166.01	0.5000	166.01	166.00
227-0610-016-0000	166.01	0.5000	166.01	166.00
227-0610-017-0000	166.01	0.5000	166.01	166.00
227-0610-018-0000	166.01	0.5000	166.01	166.00
227-0610-019-0000	166.01	0.5000	166.01	166.00
227-0610-025-0000	166.01	0.5000	166.01	166.00
227-0610-026-0000	166.01	0.5000	166.01	166.00
227-0650-001-0000	332.02	1.0000	332.02	332.02
227-0650-002-0000	332.02	1.0000	332.02	332.02
227-0650-003-0000	332.02	1.0000	332.02	332.02

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0650-004-0000	332.02	1.0000	332.02	332.02
227-0650-005-0000	332.02	1.0000	332.02	332.02
227-0650-006-0000	332.02	1.0000	332.02	332.02
227-0650-007-0000	332.02	1.0000	332.02	332.02
227-0650-008-0000	332.02	1.0000	332.02	332.02
227-0650-009-0000	332.02	1.0000	332.02	332.02
227-0650-010-0000	332.02	1.0000	332.02	332.02
227-0650-011-0000	332.02	1.0000	332.02	332.02
227-0650-012-0000	332.02	1.0000	332.02	332.02
227-0650-013-0000	332.02	1.0000	332.02	332.02
227-0650-014-0000	332.02	1.0000	332.02	332.02
227-0650-015-0000	332.02	1.0000	332.02	332.02
227-0650-016-0000	332.02	1.0000	332.02	332.02
227-0650-017-0000	332.02	1.0000	332.02	332.02
1,022 Accounts	**305,311.44**	**919.5600**	**$305,311.44**	**$305,308.52**

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Broadstone

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1040-001-0000	164.99	1.0000	$164.99	$164.98
072-1040-002-0000	164.99	1.0000	164.99	164.98
072-1040-003-0000	164.99	1.0000	164.99	164.98
072-1040-004-0000	164.99	1.0000	164.99	164.98
072-1040-005-0000	164.99	1.0000	164.99	164.98
072-1040-006-0000	164.99	1.0000	164.99	164.98
072-1040-007-0000	164.99	1.0000	164.99	164.98
072-1040-008-0000	164.99	1.0000	164.99	164.98
072-1040-009-0000	164.99	1.0000	164.99	164.98
072-1040-010-0000	164.99	1.0000	164.99	164.98
072-1040-011-0000	164.99	1.0000	164.99	164.98
072-1040-012-0000	164.99	1.0000	164.99	164.98
072-1040-013-0000	164.99	1.0000	164.99	164.98
072-1040-014-0000	164.99	1.0000	164.99	164.98
072-1040-015-0000	164.99	1.0000	164.99	164.98
072-1040-016-0000	164.99	1.0000	164.99	164.98
072-1040-017-0000	164.99	1.0000	164.99	164.98
072-1040-018-0000	164.99	1.0000	164.99	164.98
072-1040-019-0000	164.99	1.0000	164.99	164.98
072-1040-020-0000	164.99	1.0000	164.99	164.98
072-1040-021-0000	164.99	1.0000	164.99	164.98
072-1040-022-0000	164.99	1.0000	164.99	164.98
072-1040-023-0000	164.99	1.0000	164.99	164.98
072-1040-024-0000	164.99	1.0000	164.99	164.98
072-1040-025-0000	164.99	1.0000	164.99	164.98
072-1040-026-0000	164.99	1.0000	164.99	164.98
072-1040-027-0000	164.99	1.0000	164.99	164.98
072-1040-028-0000	164.99	1.0000	164.99	164.98
072-1040-029-0000	164.99	1.0000	164.99	164.98
072-1040-030-0000	164.99	1.0000	164.99	164.98
072-1040-031-0000	164.99	1.0000	164.99	164.98
072-1040-032-0000	164.99	1.0000	164.99	164.98
072-1040-033-0000	164.99	1.0000	164.99	164.98
072-1040-034-0000	164.99	1.0000	164.99	164.98
072-1040-035-0000	164.99	1.0000	164.99	164.98
072-1040-036-0000	164.99	1.0000	164.99	164.98
072-1040-037-0000	164.99	1.0000	164.99	164.98
072-1040-038-0000	164.99	1.0000	164.99	164.98
072-1040-039-0000	164.99	1.0000	164.99	164.98
072-1040-040-0000	164.99	1.0000	164.99	164.98
072-1040-041-0000	164.99	1.0000	164.99	164.98
072-1040-042-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1040-043-0000	164.99	1.0000	164.99	164.98
072-1040-044-0000	164.99	1.0000	164.99	164.98
072-1040-045-0000	164.99	1.0000	164.99	164.98
072-1040-046-0000	164.99	1.0000	164.99	164.98
072-1040-047-0000	164.99	1.0000	164.99	164.98
072-1040-048-0000	164.99	1.0000	164.99	164.98
072-1040-049-0000	164.99	1.0000	164.99	164.98
072-1040-050-0000	164.99	1.0000	164.99	164.98
072-1040-051-0000	164.99	1.0000	164.99	164.98
072-1040-052-0000	164.99	1.0000	164.99	164.98
072-1040-053-0000	164.99	1.0000	164.99	164.98
072-1040-054-0000	164.99	1.0000	164.99	164.98
072-1040-055-0000	164.99	1.0000	164.99	164.98
072-1040-056-0000	164.99	1.0000	164.99	164.98
072-1040-057-0000	164.99	1.0000	164.99	164.98
072-1040-058-0000	164.99	1.0000	164.99	164.98
072-1040-059-0000	164.99	1.0000	164.99	164.98
072-1040-060-0000	164.99	1.0000	164.99	164.98
072-1040-061-0000	164.99	1.0000	164.99	164.98
072-1040-062-0000	164.99	1.0000	164.99	164.98
072-1040-063-0000	164.99	1.0000	164.99	164.98
072-1040-064-0000	164.99	1.0000	164.99	164.98
072-1040-065-0000	164.99	1.0000	164.99	164.98
072-1040-066-0000	164.99	1.0000	164.99	164.98
072-1040-067-0000	164.99	1.0000	164.99	164.98
072-1040-068-0000	164.99	1.0000	164.99	164.98
072-1040-069-0000	164.99	1.0000	164.99	164.98
072-1040-070-0000	164.99	1.0000	164.99	164.98
072-1040-071-0000	164.99	1.0000	164.99	164.98
072-1040-072-0000	164.99	1.0000	164.99	164.98
072-1040-073-0000	164.99	1.0000	164.99	164.98
072-1040-074-0000	164.99	1.0000	164.99	164.98
072-1040-075-0000	164.99	1.0000	164.99	164.98
072-1040-076-0000	164.99	1.0000	164.99	164.98
072-1040-077-0000	164.99	1.0000	164.99	164.98
072-1040-078-0000	164.99	1.0000	164.99	164.98
072-1040-079-0000	164.99	1.0000	164.99	164.98
072-1040-080-0000	164.99	1.0000	164.99	164.98
072-1040-081-0000	164.99	1.0000	164.99	164.98
072-1040-082-0000	164.99	1.0000	164.99	164.98
072-1040-083-0000	164.99	1.0000	164.99	164.98
072-1040-084-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1040-085-0000	164.99	1.0000	164.99	164.98
072-1040-086-0000	164.99	1.0000	164.99	164.98
072-1040-087-0000	164.99	1.0000	164.99	164.98
072-1040-088-0000	164.99	1.0000	164.99	164.98
072-1040-089-0000	164.99	1.0000	164.99	164.98
072-1040-090-0000	164.99	1.0000	164.99	164.98
072-1040-091-0000	164.99	1.0000	164.99	164.98
072-1040-092-0000	164.99	1.0000	164.99	164.98
072-1040-093-0000	164.99	1.0000	164.99	164.98
072-1040-094-0000	164.99	1.0000	164.99	164.98
072-1040-095-0000	164.99	1.0000	164.99	164.98
072-1040-096-0000	164.99	1.0000	164.99	164.98
072-1040-097-0000	164.99	1.0000	164.99	164.98
072-1040-098-0000	164.99	1.0000	164.99	164.98
072-1040-099-0000	164.99	1.0000	164.99	164.98
072-1040-100-0000	164.99	1.0000	164.99	164.98
072-1040-101-0000	164.99	1.0000	164.99	164.98
072-1040-102-0000	164.99	1.0000	164.99	164.98
072-1040-103-0000	164.99	1.0000	164.99	164.98
072-1050-001-0000	164.99	1.0000	164.99	164.98
072-1050-002-0000	164.99	1.0000	164.99	164.98
072-1050-003-0000	164.99	1.0000	164.99	164.98
072-1050-004-0000	164.99	1.0000	164.99	164.98
072-1050-005-0000	164.99	1.0000	164.99	164.98
072-1050-006-0000	164.99	1.0000	164.99	164.98
072-1050-007-0000	164.99	1.0000	164.99	164.98
072-1050-008-0000	164.99	1.0000	164.99	164.98
072-1050-009-0000	164.99	1.0000	164.99	164.98
072-1050-010-0000	164.99	1.0000	164.99	164.98
072-1050-011-0000	164.99	1.0000	164.99	164.98
072-1050-012-0000	164.99	1.0000	164.99	164.98
072-1050-013-0000	164.99	1.0000	164.99	164.98
072-1050-014-0000	164.99	1.0000	164.99	164.98
072-1050-015-0000	164.99	1.0000	164.99	164.98
072-1050-016-0000	164.99	1.0000	164.99	164.98
072-1050-017-0000	164.99	1.0000	164.99	164.98
072-1050-018-0000	164.99	1.0000	164.99	164.98
072-1050-019-0000	164.99	1.0000	164.99	164.98
072-1050-020-0000	164.99	1.0000	164.99	164.98
072-1050-021-0000	164.99	1.0000	164.99	164.98
072-1050-022-0000	164.99	1.0000	164.99	164.98
072-1050-023-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1050-024-0000	164.99	1.0000	164.99	164.98
072-1050-025-0000	164.99	1.0000	164.99	164.98
072-1050-026-0000	164.99	1.0000	164.99	164.98
072-1050-027-0000	164.99	1.0000	164.99	164.98
072-1050-028-0000	164.99	1.0000	164.99	164.98
072-1050-029-0000	164.99	1.0000	164.99	164.98
072-1050-030-0000	164.99	1.0000	164.99	164.98
072-1050-031-0000	164.99	1.0000	164.99	164.98
072-1050-032-0000	164.99	1.0000	164.99	164.98
072-1050-033-0000	164.99	1.0000	164.99	164.98
072-1050-034-0000	164.99	1.0000	164.99	164.98
072-1050-035-0000	164.99	1.0000	164.99	164.98
072-1050-036-0000	164.99	1.0000	164.99	164.98
072-1050-037-0000	164.99	1.0000	164.99	164.98
072-1050-038-0000	164.99	1.0000	164.99	164.98
072-1050-039-0000	164.99	1.0000	164.99	164.98
072-1050-040-0000	164.99	1.0000	164.99	164.98
072-1050-041-0000	164.99	1.0000	164.99	164.98
072-1050-042-0000	164.99	1.0000	164.99	164.98
072-1050-043-0000	164.99	1.0000	164.99	164.98
072-1050-044-0000	164.99	1.0000	164.99	164.98
072-1050-045-0000	164.99	1.0000	164.99	164.98
072-1050-046-0000	164.99	1.0000	164.99	164.98
072-1050-047-0000	164.99	1.0000	164.99	164.98
072-1050-048-0000	164.99	1.0000	164.99	164.98
072-1050-049-0000	164.99	1.0000	164.99	164.98
072-1050-050-0000	164.99	1.0000	164.99	164.98
072-1050-051-0000	164.99	1.0000	164.99	164.98
072-1050-052-0000	164.99	1.0000	164.99	164.98
072-1050-053-0000	164.99	1.0000	164.99	164.98
072-1050-054-0000	164.99	1.0000	164.99	164.98
072-1050-055-0000	164.99	1.0000	164.99	164.98
072-1050-056-0000	164.99	1.0000	164.99	164.98
072-1050-057-0000	164.99	1.0000	164.99	164.98
072-1050-058-0000	164.99	1.0000	164.99	164.98
072-1050-059-0000	164.99	1.0000	164.99	164.98
072-1050-060-0000	164.99	1.0000	164.99	164.98
072-1050-061-0000	164.99	1.0000	164.99	164.98
072-1050-062-0000	164.99	1.0000	164.99	164.98
072-1050-063-0000	164.99	1.0000	164.99	164.98
072-1050-064-0000	164.99	1.0000	164.99	164.98
072-1050-065-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1050-066-0000	164.99	1.0000	164.99	164.98
072-1050-067-0000	164.99	1.0000	164.99	164.98
072-1050-068-0000	164.99	1.0000	164.99	164.98
072-1050-069-0000	164.99	1.0000	164.99	164.98
072-1050-070-0000	164.99	1.0000	164.99	164.98
072-1050-071-0000	164.99	1.0000	164.99	164.98
072-1050-072-0000	164.99	1.0000	164.99	164.98
072-1060-001-0000	164.99	1.0000	164.99	164.98
072-1060-002-0000	164.99	1.0000	164.99	164.98
072-1060-003-0000	164.99	1.0000	164.99	164.98
072-1060-004-0000	164.99	1.0000	164.99	164.98
072-1060-005-0000	164.99	1.0000	164.99	164.98
072-1060-006-0000	164.99	1.0000	164.99	164.98
072-1060-007-0000	164.99	1.0000	164.99	164.98
072-1060-008-0000	164.99	1.0000	164.99	164.98
072-1060-009-0000	164.99	1.0000	164.99	164.98
072-1060-010-0000	164.99	1.0000	164.99	164.98
072-1060-011-0000	164.99	1.0000	164.99	164.98
072-1060-012-0000	164.99	1.0000	164.99	164.98
072-1060-013-0000	164.99	1.0000	164.99	164.98
072-1060-014-0000	164.99	1.0000	164.99	164.98
072-1060-015-0000	164.99	1.0000	164.99	164.98
072-1060-016-0000	164.99	1.0000	164.99	164.98
072-1060-017-0000	164.99	1.0000	164.99	164.98
072-1060-018-0000	164.99	1.0000	164.99	164.98
072-1060-019-0000	164.99	1.0000	164.99	164.98
072-1060-020-0000	164.99	1.0000	164.99	164.98
072-1060-021-0000	164.99	1.0000	164.99	164.98
072-1060-022-0000	164.99	1.0000	164.99	164.98
072-1060-023-0000	164.99	1.0000	164.99	164.98
072-1060-024-0000	164.99	1.0000	164.99	164.98
072-1060-025-0000	164.99	1.0000	164.99	164.98
072-1060-026-0000	164.99	1.0000	164.99	164.98
072-1060-027-0000	164.99	1.0000	164.99	164.98
072-1060-028-0000	164.99	1.0000	164.99	164.98
072-1060-029-0000	164.99	1.0000	164.99	164.98
072-1060-030-0000	164.99	1.0000	164.99	164.98
072-1060-031-0000	164.99	1.0000	164.99	164.98
072-1060-032-0000	164.99	1.0000	164.99	164.98
072-1060-033-0000	164.99	1.0000	164.99	164.98
072-1060-034-0000	164.99	1.0000	164.99	164.98
072-1060-035-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1060-036-0000	164.99	1.0000	164.99	164.98
072-1060-037-0000	164.99	1.0000	164.99	164.98
072-1060-038-0000	164.99	1.0000	164.99	164.98
072-1060-039-0000	164.99	1.0000	164.99	164.98
072-1060-040-0000	164.99	1.0000	164.99	164.98
072-1060-041-0000	164.99	1.0000	164.99	164.98
072-1060-042-0000	164.99	1.0000	164.99	164.98
072-1060-043-0000	164.99	1.0000	164.99	164.98
072-1060-044-0000	164.99	1.0000	164.99	164.98
072-1060-045-0000	164.99	1.0000	164.99	164.98
072-1060-046-0000	164.99	1.0000	164.99	164.98
072-1060-047-0000	164.99	1.0000	164.99	164.98
072-1060-048-0000	164.99	1.0000	164.99	164.98
072-1060-049-0000	164.99	1.0000	164.99	164.98
072-1060-050-0000	164.99	1.0000	164.99	164.98
072-1060-051-0000	164.99	1.0000	164.99	164.98
072-1060-052-0000	164.99	1.0000	164.99	164.98
072-1060-053-0000	164.99	1.0000	164.99	164.98
072-1060-054-0000	164.99	1.0000	164.99	164.98
072-1060-055-0000	164.99	1.0000	164.99	164.98
072-1060-056-0000	164.99	1.0000	164.99	164.98
072-1060-057-0000	164.99	1.0000	164.99	164.98
072-1060-058-0000	164.99	1.0000	164.99	164.98
072-1060-059-0000	164.99	1.0000	164.99	164.98
072-1060-060-0000	164.99	1.0000	164.99	164.98
072-1060-061-0000	164.99	1.0000	164.99	164.98
072-1060-062-0000	164.99	1.0000	164.99	164.98
072-1060-063-0000	164.99	1.0000	164.99	164.98
072-1060-064-0000	164.99	1.0000	164.99	164.98
072-1060-065-0000	164.99	1.0000	164.99	164.98
072-1060-066-0000	164.99	1.0000	164.99	164.98
072-1060-067-0000	164.99	1.0000	164.99	164.98
072-1060-068-0000	164.99	1.0000	164.99	164.98
072-1060-069-0000	164.99	1.0000	164.99	164.98
072-1060-070-0000	164.99	1.0000	164.99	164.98
072-1060-071-0000	164.99	1.0000	164.99	164.98
072-1060-072-0000	164.99	1.0000	164.99	164.98
072-1060-073-0000	164.99	1.0000	164.99	164.98
072-1060-074-0000	164.99	1.0000	164.99	164.98
072-1060-075-0000	164.99	1.0000	164.99	164.98
072-1060-076-0000	164.99	1.0000	164.99	164.98
072-1060-077-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1060-078-0000	164.99	1.0000	164.99	164.98
072-1070-002-0000	15.83	0.0960	15.83	15.82
072-1070-003-0000	15.83	0.0960	15.83	15.82
072-1070-004-0000	15.83	0.0960	15.83	15.82
072-1070-005-0000	15.83	0.0960	15.83	15.82
072-1070-006-0000	15.83	0.0960	15.83	15.82
072-1070-007-0000	15.83	0.0960	15.83	15.82
072-1070-008-0000	15.83	0.0960	15.83	15.82
072-1070-009-0000	15.83	0.0960	15.83	15.82
072-1070-010-0000	15.83	0.0960	15.83	15.82
072-1070-011-0000	15.83	0.0960	15.83	15.82
072-1070-012-0000	15.83	0.0960	15.83	15.82
072-1070-013-0000	15.83	0.0960	15.83	15.82
072-1070-014-0000	15.83	0.0960	15.83	15.82
072-1070-015-0000	15.83	0.0960	15.83	15.82
072-1070-016-0000	15.83	0.0960	15.83	15.82
072-1070-017-0000	15.83	0.0960	15.83	15.82
072-1070-018-0000	15.83	0.0960	15.83	15.82
072-1070-019-0000	15.83	0.0960	15.83	15.82
072-1070-020-0000	15.83	0.0960	15.83	15.82
072-1070-021-0000	15.83	0.0960	15.83	15.82
072-1070-022-0000	15.83	0.0960	15.83	15.82
072-1070-023-0000	15.83	0.0960	15.83	15.82
072-1070-024-0000	15.83	0.0960	15.83	15.82
072-1070-025-0000	15.83	0.0960	15.83	15.82
072-1070-026-0000	15.83	0.0960	15.83	15.82
072-1070-027-0000	15.83	0.0960	15.83	15.82
072-1070-028-0000	15.83	0.0960	15.83	15.82
072-1070-029-0000	15.83	0.0960	15.83	15.82
072-1070-030-0000	15.83	0.0960	15.83	15.82
072-1070-031-0000	15.83	0.0960	15.83	15.82
072-1070-032-0000	15.83	0.0960	15.83	15.82
072-1070-033-0000	15.83	0.0960	15.83	15.82
072-1070-034-0000	15.83	0.0960	15.83	15.82
072-1070-035-0000	15.83	0.0960	15.83	15.82
072-1070-036-0000	15.83	0.0960	15.83	15.82
072-1070-037-0000	15.83	0.0960	15.83	15.82
072-1070-038-0000	15.83	0.0960	15.83	15.82
072-1070-039-0000	15.83	0.0960	15.83	15.82
072-1070-040-0000	15.83	0.0960	15.83	15.82
072-1070-041-0000	15.83	0.0960	15.83	15.82
072-1070-042-0000	15.83	0.0960	15.83	15.82

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1070-043-0000	15.83	0.0960	15.83	15.82
072-1070-044-0000	15.83	0.0960	15.83	15.82
072-1070-045-0000	15.83	0.0960	15.83	15.82
072-1070-046-0000	15.83	0.0960	15.83	15.82
072-1070-047-0000	15.83	0.0960	15.83	15.82
072-1070-048-0000	15.83	0.0960	15.83	15.82
072-1070-049-0000	15.83	0.0960	15.83	15.82
072-1070-050-0000	15.83	0.0960	15.83	15.82
072-1070-051-0000	15.83	0.0960	15.83	15.82
072-1070-052-0000	15.83	0.0960	15.83	15.82
072-1070-053-0000	15.83	0.0960	15.83	15.82
072-1070-054-0000	15.83	0.0960	15.83	15.82
072-1070-055-0000	15.83	0.0960	15.83	15.82
072-1070-056-0000	15.83	0.0960	15.83	15.82
072-1070-057-0000	15.83	0.0960	15.83	15.82
072-1070-058-0000	15.83	0.0960	15.83	15.82
072-1070-059-0000	15.83	0.0960	15.83	15.82
072-1070-060-0000	15.83	0.0960	15.83	15.82
072-1070-061-0000	15.83	0.0960	15.83	15.82
072-1070-062-0000	15.83	0.0960	15.83	15.82
072-1070-063-0000	15.83	0.0960	15.83	15.82
072-1070-064-0000	15.83	0.0960	15.83	15.82
072-1070-065-0000	15.83	0.0960	15.83	15.82
072-1070-066-0000	15.83	0.0960	15.83	15.82
072-1070-067-0000	15.83	0.0960	15.83	15.82
072-1070-068-0000	15.83	0.0960	15.83	15.82
072-1070-069-0000	15.83	0.0960	15.83	15.82
072-1070-070-0000	15.83	0.0960	15.83	15.82
072-1070-071-0000	15.83	0.0960	15.83	15.82
072-1070-072-0000	15.83	0.0960	15.83	15.82
072-1070-073-0000	15.83	0.0960	15.83	15.82
072-1070-074-0000	15.83	0.0960	15.83	15.82
072-1070-075-0000	15.83	0.0960	15.83	15.82
072-1070-076-0000	15.83	0.0960	15.83	15.82
072-1070-077-0000	15.83	0.0960	15.83	15.82
072-1070-078-0000	15.83	0.0960	15.83	15.82
072-1070-079-0000	15.83	0.0960	15.83	15.82
072-1070-080-0000	15.83	0.0960	15.83	15.82
072-1070-081-0000	15.83	0.0960	15.83	15.82
072-1070-082-0000	15.83	0.0960	15.83	15.82
072-1070-083-0000	15.83	0.0960	15.83	15.82
072-1070-084-0000	15.83	0.0960	15.83	15.82

Slight variances may occur due to rounding

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1070-085-0000	15.83	0.0960	15.83	15.82
072-1070-086-0000	15.83	0.0960	15.83	15.82
072-1070-087-0000	15.83	0.0960	15.83	15.82
072-1070-088-0000	15.83	0.0960	15.83	15.82
072-1070-089-0000	15.83	0.0960	15.83	15.82
072-1070-090-0000	15.83	0.0960	15.83	15.82
072-1070-091-0000	15.83	0.0960	15.83	15.82
072-1070-092-0000	15.83	0.0960	15.83	15.82
072-1070-093-0000	15.83	0.0960	15.83	15.82
072-1070-094-0000	15.83	0.0960	15.83	15.82
072-1070-095-0000	15.83	0.0960	15.83	15.82
072-1070-096-0000	15.83	0.0960	15.83	15.82
072-1070-097-0000	15.83	0.0960	15.83	15.82
072-1070-098-0000	15.83	0.0960	15.83	15.82
072-1070-099-0000	15.83	0.0960	15.83	15.82
072-1070-100-0000	15.83	0.0960	15.83	15.82
072-1100-025-0000	164.99	1.0000	164.99	164.98
072-1100-026-0000	164.99	1.0000	164.99	164.98
072-1100-027-0000	164.99	1.0000	164.99	164.98
072-1100-028-0000	164.99	1.0000	164.99	164.98
072-1100-029-0000	164.99	1.0000	164.99	164.98
072-1100-031-0000	164.99	1.0000	164.99	164.98
072-1100-032-0000	164.99	1.0000	164.99	164.98
072-1100-033-0000	164.99	1.0000	164.99	164.98
072-1100-034-0000	164.99	1.0000	164.99	164.98
072-1100-035-0000	164.99	1.0000	164.99	164.98
072-1100-036-0000	164.99	1.0000	164.99	164.98
072-1100-037-0000	164.99	1.0000	164.99	164.98
072-1100-038-0000	164.99	1.0000	164.99	164.98
072-1100-039-0000	164.99	1.0000	164.99	164.98
072-1100-040-0000	164.99	1.0000	164.99	164.98
072-1110-002-0000	164.99	1.0000	164.99	164.98
072-1110-003-0000	164.99	1.0000	164.99	164.98
072-1110-004-0000	164.99	1.0000	164.99	164.98
072-1110-005-0000	164.99	1.0000	164.99	164.98
072-1110-006-0000	164.99	1.0000	164.99	164.98
072-1110-007-0000	164.99	1.0000	164.99	164.98
072-1110-008-0000	164.99	1.0000	164.99	164.98
072-1110-009-0000	164.99	1.0000	164.99	164.98
072-1110-010-0000	164.99	1.0000	164.99	164.98
072-1110-011-0000	164.99	1.0000	164.99	164.98
072-1110-012-0000	164.99	1.0000	164.99	164.98

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072-1110-013-0000	164.99	1.0000	164.99	164.98
072-1110-014-0000	164.99	1.0000	164.99	164.98
072-1110-015-0000	164.99	1.0000	164.99	164.98
072-1110-016-0000	164.99	1.0000	164.99	164.98
072-1110-017-0000	164.99	1.0000	164.99	164.98
072-1110-018-0000	164.99	1.0000	164.99	164.98
072-1110-019-0000	164.99	1.0000	164.99	164.98
072-1110-020-0000	164.99	1.0000	164.99	164.98
072-1110-021-0000	164.99	1.0000	164.99	164.98
072-1110-022-0000	164.99	1.0000	164.99	164.98
072-1110-023-0000	164.99	1.0000	164.99	164.98
072-1110-024-0000	164.99	1.0000	164.99	164.98
072-1110-025-0000	164.99	1.0000	164.99	164.98
072-1110-026-0000	164.99	1.0000	164.99	164.98
072-1110-027-0000	164.99	1.0000	164.99	164.98
072-1110-028-0000	164.99	1.0000	164.99	164.98
072-1110-029-0000	164.99	1.0000	164.99	164.98
072-1110-030-0000	164.99	1.0000	164.99	164.98
072-1110-031-0000	164.99	1.0000	164.99	164.98
072-1110-032-0000	164.99	1.0000	164.99	164.98
072-1110-033-0000	164.99	1.0000	164.99	164.98
072-1110-034-0000	164.99	1.0000	164.99	164.98
072-1110-035-0000	164.99	1.0000	164.99	164.98
072-1110-036-0000	164.99	1.0000	164.99	164.98
072-1110-037-0000	164.99	1.0000	164.99	164.98
072-1110-038-0000	164.99	1.0000	164.99	164.98
072-1110-039-0000	164.99	1.0000	164.99	164.98
072-1110-040-0000	164.99	1.0000	164.99	164.98
072-1110-041-0000	164.99	1.0000	164.99	164.98
072-1110-042-0000	164.99	1.0000	164.99	164.98
072-1110-043-0000	164.99	1.0000	164.99	164.98
072-1110-044-0000	164.99	1.0000	164.99	164.98
072-1110-045-0000	164.99	1.0000	164.99	164.98
072-1110-046-0000	164.99	1.0000	164.99	164.98
072-1110-047-0000	164.99	1.0000	164.99	164.98
072-1110-048-0000	164.99	1.0000	164.99	164.98
072-1110-049-0000	164.99	1.0000	164.99	164.98
072-1110-050-0000	164.99	1.0000	164.99	164.98
072-1110-051-0000	164.99	1.0000	164.99	164.98
072-1110-052-0000	164.99	1.0000	164.99	164.98
072-1110-053-0000	164.99	1.0000	164.99	164.98
072-1110-054-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1110-055-0000	164.99	1.0000	164.99	164.98
072-1110-056-0000	164.99	1.0000	164.99	164.98
072-1110-057-0000	164.99	1.0000	164.99	164.98
072-1110-058-0000	164.99	1.0000	164.99	164.98
072-1110-059-0000	164.99	1.0000	164.99	164.98
072-1110-060-0000	164.99	1.0000	164.99	164.98
072-1110-061-0000	164.99	1.0000	164.99	164.98
072-1110-062-0000	164.99	1.0000	164.99	164.98
072-1110-063-0000	164.99	1.0000	164.99	164.98
072-1110-064-0000	164.99	1.0000	164.99	164.98
072-1110-065-0000	164.99	1.0000	164.99	164.98
072-1110-066-0000	164.99	1.0000	164.99	164.98
072-1110-067-0000	164.99	1.0000	164.99	164.98
072-1110-068-0000	164.99	1.0000	164.99	164.98
072-1120-002-0000	164.99	1.0000	164.99	164.98
072-1120-003-0000	164.99	1.0000	164.99	164.98
072-1120-004-0000	164.99	1.0000	164.99	164.98
072-1120-005-0000	164.99	1.0000	164.99	164.98
072-1120-006-0000	164.99	1.0000	164.99	164.98
072-1120-007-0000	164.99	1.0000	164.99	164.98
072-1120-008-0000	164.99	1.0000	164.99	164.98
072-1120-009-0000	164.99	1.0000	164.99	164.98
072-1120-010-0000	164.99	1.0000	164.99	164.98
072-1120-011-0000	164.99	1.0000	164.99	164.98
072-1120-012-0000	164.99	1.0000	164.99	164.98
072-1120-013-0000	164.99	1.0000	164.99	164.98
072-1120-014-0000	164.99	1.0000	164.99	164.98
072-1120-015-0000	164.99	1.0000	164.99	164.98
072-1120-016-0000	164.99	1.0000	164.99	164.98
072-1120-017-0000	164.99	1.0000	164.99	164.98
072-1120-018-0000	164.99	1.0000	164.99	164.98
072-1120-019-0000	164.99	1.0000	164.99	164.98
072-1120-020-0000	164.99	1.0000	164.99	164.98
072-1120-021-0000	164.99	1.0000	164.99	164.98
072-1120-022-0000	164.99	1.0000	164.99	164.98
072-1120-023-0000	164.99	1.0000	164.99	164.98
072-1120-024-0000	164.99	1.0000	164.99	164.98
072-1120-025-0000	164.99	1.0000	164.99	164.98
072-1120-026-0000	164.99	1.0000	164.99	164.98
072-1120-027-0000	164.99	1.0000	164.99	164.98
072-1120-028-0000	164.99	1.0000	164.99	164.98
072-1120-029-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1120-030-0000	164.99	1.0000	164.99	164.98
072-1120-031-0000	164.99	1.0000	164.99	164.98
072-1120-032-0000	164.99	1.0000	164.99	164.98
072-1120-033-0000	164.99	1.0000	164.99	164.98
072-1120-034-0000	164.99	1.0000	164.99	164.98
072-1120-035-0000	164.99	1.0000	164.99	164.98
072-1120-036-0000	164.99	1.0000	164.99	164.98
072-1120-037-0000	164.99	1.0000	164.99	164.98
072-1120-038-0000	164.99	1.0000	164.99	164.98
072-1120-039-0000	164.99	1.0000	164.99	164.98
072-1120-040-0000	164.99	1.0000	164.99	164.98
072-1120-041-0000	164.99	1.0000	164.99	164.98
072-1120-042-0000	164.99	1.0000	164.99	164.98
072-1120-043-0000	164.99	1.0000	164.99	164.98
072-1120-044-0000	164.99	1.0000	164.99	164.98
072-1120-045-0000	164.99	1.0000	164.99	164.98
072-1120-046-0000	164.99	1.0000	164.99	164.98
072-1120-047-0000	164.99	1.0000	164.99	164.98
072-1120-048-0000	164.99	1.0000	164.99	164.98
072-1120-049-0000	164.99	1.0000	164.99	164.98
072-1120-050-0000	164.99	1.0000	164.99	164.98
072-1120-051-0000	164.99	1.0000	164.99	164.98
072-1120-052-0000	164.99	1.0000	164.99	164.98
072-1120-053-0000	164.99	1.0000	164.99	164.98
072-1120-054-0000	164.99	1.0000	164.99	164.98
072-1120-055-0000	164.99	1.0000	164.99	164.98
072-1120-056-0000	164.99	1.0000	164.99	164.98
072-1120-057-0000	164.99	1.0000	164.99	164.98
072-1120-058-0000	164.99	1.0000	164.99	164.98
072-1120-059-0000	164.99	1.0000	164.99	164.98
072-1120-060-0000	164.99	1.0000	164.99	164.98
072-1120-061-0000	164.99	1.0000	164.99	164.98
072-1120-062-0000	164.99	1.0000	164.99	164.98
072-1120-063-0000	164.99	1.0000	164.99	164.98
072-1120-064-0000	164.99	1.0000	164.99	164.98
072-1120-065-0000	164.99	1.0000	164.99	164.98
072-1120-066-0000	164.99	1.0000	164.99	164.98
072-1120-067-0000	164.99	1.0000	164.99	164.98
072-1120-068-0000	164.99	1.0000	164.99	164.98
072-1120-069-0000	164.99	1.0000	164.99	164.98
072-1120-070-0000	164.99	1.0000	164.99	164.98
072-1120-071-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1120-072-0000	164.99	1.0000	164.99	164.98
072-1130-001-0000	164.99	1.0000	164.99	164.98
072-1130-002-0000	164.99	1.0000	164.99	164.98
072-1130-003-0000	164.99	1.0000	164.99	164.98
072-1130-004-0000	164.99	1.0000	164.99	164.98
072-1130-005-0000	164.99	1.0000	164.99	164.98
072-1130-006-0000	164.99	1.0000	164.99	164.98
072-1130-007-0000	164.99	1.0000	164.99	164.98
072-1130-008-0000	164.99	1.0000	164.99	164.98
072-1130-009-0000	164.99	1.0000	164.99	164.98
072-1130-010-0000	164.99	1.0000	164.99	164.98
072-1130-011-0000	164.99	1.0000	164.99	164.98
072-1130-012-0000	164.99	1.0000	164.99	164.98
072-1130-013-0000	164.99	1.0000	164.99	164.98
072-1130-014-0000	164.99	1.0000	164.99	164.98
072-1130-015-0000	164.99	1.0000	164.99	164.98
072-1130-016-0000	164.99	1.0000	164.99	164.98
072-1130-017-0000	164.99	1.0000	164.99	164.98
072-1130-018-0000	164.99	1.0000	164.99	164.98
072-1130-019-0000	164.99	1.0000	164.99	164.98
072-1130-020-0000	164.99	1.0000	164.99	164.98
072-1130-023-0000	164.99	1.0000	164.99	164.98
072-1130-024-0000	164.99	1.0000	164.99	164.98
072-1130-025-0000	164.99	1.0000	164.99	164.98
072-1130-026-0000	164.99	1.0000	164.99	164.98
072-1130-027-0000	164.99	1.0000	164.99	164.98
072-1130-028-0000	164.99	1.0000	164.99	164.98
072-1130-029-0000	164.99	1.0000	164.99	164.98
072-1130-030-0000	164.99	1.0000	164.99	164.98
072-1130-031-0000	164.99	1.0000	164.99	164.98
072-1130-032-0000	164.99	1.0000	164.99	164.98
072-1130-033-0000	164.99	1.0000	164.99	164.98
072-1130-034-0000	164.99	1.0000	164.99	164.98
072-1130-035-0000	164.99	1.0000	164.99	164.98
072-1130-036-0000	164.99	1.0000	164.99	164.98
072-1130-037-0000	164.99	1.0000	164.99	164.98
072-1130-038-0000	164.99	1.0000	164.99	164.98
072-1130-039-0000	164.99	1.0000	164.99	164.98
072-1130-040-0000	164.99	1.0000	164.99	164.98
072-1130-041-0000	164.99	1.0000	164.99	164.98
072-1130-042-0000	164.99	1.0000	164.99	164.98
072-1130-043-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1130-044-0000	164.99	1.0000	164.99	164.98
072-1130-045-0000	164.99	1.0000	164.99	164.98
072-1130-046-0000	164.99	1.0000	164.99	164.98
072-1130-047-0000	164.99	1.0000	164.99	164.98
072-1130-048-0000	164.99	1.0000	164.99	164.98
072-1130-049-0000	164.99	1.0000	164.99	164.98
072-1130-050-0000	164.99	1.0000	164.99	164.98
072-1130-051-0000	164.99	1.0000	164.99	164.98
072-1130-052-0000	164.99	1.0000	164.99	164.98
072-1130-053-0000	164.99	1.0000	164.99	164.98
072-1130-054-0000	164.99	1.0000	164.99	164.98
072-1130-055-0000	164.99	1.0000	164.99	164.98
072-1130-056-0000	164.99	1.0000	164.99	164.98
072-1130-057-0000	164.99	1.0000	164.99	164.98
072-1130-058-0000	164.99	1.0000	164.99	164.98
072-1130-059-0000	164.99	1.0000	164.99	164.98
072-1130-060-0000	164.99	1.0000	164.99	164.98
072-1130-061-0000	164.99	1.0000	164.99	164.98
072-1130-062-0000	164.99	1.0000	164.99	164.98
072-1130-063-0000	164.99	1.0000	164.99	164.98
072-1130-064-0000	164.99	1.0000	164.99	164.98
072-1130-065-0000	164.99	1.0000	164.99	164.98
072-1130-066-0000	164.99	1.0000	164.99	164.98
072-1130-067-0000	164.99	1.0000	164.99	164.98
072-1130-068-0000	164.99	1.0000	164.99	164.98
072-1130-069-0000	164.99	1.0000	164.99	164.98
072-1130-070-0000	164.99	1.0000	164.99	164.98
072-1130-071-0000	164.99	1.0000	164.99	164.98
072-1130-072-0000	164.99	1.0000	164.99	164.98
072-1130-073-0000	164.99	1.0000	164.99	164.98
072-1130-074-0000	164.99	1.0000	164.99	164.98
072-1130-075-0000	164.99	1.0000	164.99	164.98
072-1130-076-0000	164.99	1.0000	164.99	164.98
072-1130-077-0000	164.99	1.0000	164.99	164.98
072-1130-078-0000	164.99	1.0000	164.99	164.98
072-1190-043-0000	2,664.07	16.1469	2,664.07	2,664.06
072-1190-044-0000	5,422.39	32.8650	5,422.39	5,422.38
072-1190-047-0000	1,732.39	10.5000	1,732.39	1,732.38
072-1190-048-0000	502.39	3.0450	502.39	502.38
072-1190-051-0000	1,223.07	7.4130	1,223.07	1,223.06
072-1190-056-0000	1,624.64	9.8469	1,624.64	1,624.64
072-1190-057-0000	1,590.00	9.6370	1,590.00	1,590.00

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072-1190-058-0000	1,153.77	6.9930	1,153.77	1,153.76
072-1190-059-0000	1,077.54	6.5310	1,077.54	1,077.54
072-1190-060-0000	405.03	2.4549	405.03	405.02
072-1190-061-0000	495.46	3.0030	495.46	495.46
072-1190-062-0000	155.51	0.9426	155.51	155.50
072-1190-063-0000	329.84	1.9992	329.84	329.84
072-1190-064-0000	331.23	2.0076	331.23	331.22
072-1190-086-0000	3,911.40	23.7069	3,911.40	3,911.40
072-1190-089-0000	4,361.82	26.4369	4,361.82	4,361.82
072-1190-090-0000	58.65	0.3555	58.65	58.64
072-1190-102-0000	1,500.25	9.0930	1,500.25	1,500.24
072-1190-109-0000	1,087.59	6.5919	1,087.59	1,087.58
072-1190-110-0000	567.87	3.4419	567.87	567.86
072-1190-111-0000	623.66	3.7800	623.66	623.66
072-1190-113-0000	457.00	2.7699	457.00	457.00
072-1190-114-0000	398.45	2.4150	398.45	398.44
072-1190-115-0000	297.62	1.8039	297.62	297.62
072-1190-116-0000	478.14	2.8980	478.14	478.14
072-1190-117-0000	550.55	3.3369	550.55	550.54
072-1190-118-0000	5,023.94	30.4500	5,023.94	5,023.94
072-1190-119-0000	1,025.57	6.2160	1,025.57	1,025.56
072-1190-125-0000	248.42	1.5057	248.42	248.42
072-1190-126-0000	332.27	2.0139	332.27	332.26
072-1190-127-0000	338.85	2.0538	338.85	338.84
072-1190-128-0000	2,812.05	17.0438	2,812.05	2,812.04
072-1190-129-0000	941.99	5.7094	941.99	941.98
072-1190-130-0000	4,372.21	26.4999	4,372.21	4,372.20
072-1190-150-0000	3,166.47	19.1919	3,166.47	3,166.46
072-1190-151-0000	744.92	4.5150	744.92	744.92
072-1190-152-0000	1,253.90	7.5999	1,253.90	1,253.90
072-1190-153-0000	359.99	2.1819	359.99	359.98
072-1190-154-0000	1,188.42	7.2030	1,188.42	1,188.42
072-1190-155-0000	286.19	1.7346	286.19	286.18
072-1190-156-0000	599.40	3.6330	599.40	599.40
072-1210-001-0000	164.99	1.0000	164.99	164.98
072-1210-002-0000	164.99	1.0000	164.99	164.98
072-1210-003-0000	164.99	1.0000	164.99	164.98
072-1210-004-0000	164.99	1.0000	164.99	164.98
072-1210-005-0000	164.99	1.0000	164.99	164.98
072-1210-006-0000	164.99	1.0000	164.99	164.98
072-1210-007-0000	164.99	1.0000	164.99	164.98
072-1210-008-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1210-009-0000	164.99	1.0000	164.99	164.98
072-1210-010-0000	164.99	1.0000	164.99	164.98
072-1210-011-0000	164.99	1.0000	164.99	164.98
072-1210-012-0000	164.99	1.0000	164.99	164.98
072-1210-013-0000	164.99	1.0000	164.99	164.98
072-1210-014-0000	164.99	1.0000	164.99	164.98
072-1210-015-0000	164.99	1.0000	164.99	164.98
072-1210-016-0000	164.99	1.0000	164.99	164.98
072-1210-017-0000	164.99	1.0000	164.99	164.98
072-1210-018-0000	164.99	1.0000	164.99	164.98
072-1210-019-0000	164.99	1.0000	164.99	164.98
072-1210-020-0000	164.99	1.0000	164.99	164.98
072-1210-021-0000	164.99	1.0000	164.99	164.98
072-1210-022-0000	164.99	1.0000	164.99	164.98
072-1210-023-0000	164.99	1.0000	164.99	164.98
072-1210-024-0000	164.99	1.0000	164.99	164.98
072-1210-025-0000	164.99	1.0000	164.99	164.98
072-1210-026-0000	164.99	1.0000	164.99	164.98
072-1210-027-0000	164.99	1.0000	164.99	164.98
072-1210-028-0000	164.99	1.0000	164.99	164.98
072-1210-029-0000	164.99	1.0000	164.99	164.98
072-1210-030-0000	164.99	1.0000	164.99	164.98
072-1210-031-0000	164.99	1.0000	164.99	164.98
072-1210-032-0000	164.99	1.0000	164.99	164.98
072-1210-033-0000	164.99	1.0000	164.99	164.98
072-1210-034-0000	164.99	1.0000	164.99	164.98
072-1210-035-0000	164.99	1.0000	164.99	164.98
072-1210-036-0000	164.99	1.0000	164.99	164.98
072-1210-037-0000	164.99	1.0000	164.99	164.98
072-1210-038-0000	164.99	1.0000	164.99	164.98
072-1210-039-0000	164.99	1.0000	164.99	164.98
072-1210-040-0000	164.99	1.0000	164.99	164.98
072-1210-041-0000	164.99	1.0000	164.99	164.98
072-1210-042-0000	164.99	1.0000	164.99	164.98
072-1210-043-0000	164.99	1.0000	164.99	164.98
072-1210-044-0000	164.99	1.0000	164.99	164.98
072-1210-045-0000	164.99	1.0000	164.99	164.98
072-1210-046-0000	164.99	1.0000	164.99	164.98
072-1210-047-0000	164.99	1.0000	164.99	164.98
072-1210-048-0000	164.99	1.0000	164.99	164.98
072-1210-049-0000	164.99	1.0000	164.99	164.98
072-1210-050-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1210-051-0000	164.99	1.0000	164.99	164.98
072-1210-052-0000	164.99	1.0000	164.99	164.98
072-1210-053-0000	164.99	1.0000	164.99	164.98
072-1210-054-0000	164.99	1.0000	164.99	164.98
072-1210-055-0000	164.99	1.0000	164.99	164.98
072-1210-056-0000	164.99	1.0000	164.99	164.98
072-1210-057-0000	164.99	1.0000	164.99	164.98
072-1210-058-0000	164.99	1.0000	164.99	164.98
072-1210-059-0000	164.99	1.0000	164.99	164.98
072-1210-060-0000	164.99	1.0000	164.99	164.98
072-1210-061-0000	164.99	1.0000	164.99	164.98
072-1210-062-0000	164.99	1.0000	164.99	164.98
072-1210-063-0000	164.99	1.0000	164.99	164.98
072-1210-064-0000	164.99	1.0000	164.99	164.98
072-1210-065-0000	164.99	1.0000	164.99	164.98
072-1210-066-0000	164.99	1.0000	164.99	164.98
072-1210-067-0000	164.99	1.0000	164.99	164.98
072-1210-068-0000	164.99	1.0000	164.99	164.98
072-1210-069-0000	164.99	1.0000	164.99	164.98
072-1210-070-0000	164.99	1.0000	164.99	164.98
072-1210-071-0000	164.99	1.0000	164.99	164.98
072-1210-072-0000	164.99	1.0000	164.99	164.98
072-1210-073-0000	164.99	1.0000	164.99	164.98
072-1210-074-0000	164.99	1.0000	164.99	164.98
072-1210-075-0000	164.99	1.0000	164.99	164.98
072-1210-076-0000	164.99	1.0000	164.99	164.98
072-1210-077-0000	164.99	1.0000	164.99	164.98
072-1210-078-0000	164.99	1.0000	164.99	164.98
072-1210-079-0000	164.99	1.0000	164.99	164.98
072-1210-080-0000	164.99	1.0000	164.99	164.98
072-1210-081-0000	164.99	1.0000	164.99	164.98
072-1210-082-0000	164.99	1.0000	164.99	164.98
072-1210-083-0000	164.99	1.0000	164.99	164.98
072-1210-084-0000	164.99	1.0000	164.99	164.98
072-1210-085-0000	164.99	1.0000	164.99	164.98
072-1210-086-0000	164.99	1.0000	164.99	164.98
072-1210-087-0000	164.99	1.0000	164.99	164.98
072-1210-088-0000	164.99	1.0000	164.99	164.98
072-1210-089-0000	164.99	1.0000	164.99	164.98
072-1210-090-0000	164.99	1.0000	164.99	164.98
072-1210-091-0000	164.99	1.0000	164.99	164.98
072-1210-092-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1210-093-0000	164.99	1.0000	164.99	164.98
072-1210-094-0000	164.99	1.0000	164.99	164.98
072-1210-095-0000	164.99	1.0000	164.99	164.98
072-1210-096-0000	164.99	1.0000	164.99	164.98
072-1210-097-0000	164.99	1.0000	164.99	164.98
072-1210-098-0000	164.99	1.0000	164.99	164.98
072-1210-099-0000	164.99	1.0000	164.99	164.98
072-1210-100-0000	164.99	1.0000	164.99	164.98
072-1210-101-0000	164.99	1.0000	164.99	164.98
072-1210-102-0000	164.99	1.0000	164.99	164.98
072-1210-103-0000	164.99	1.0000	164.99	164.98
072-1210-104-0000	164.99	1.0000	164.99	164.98
072-1210-105-0000	164.99	1.0000	164.99	164.98
072-1210-106-0000	164.99	1.0000	164.99	164.98
072-1250-001-0000	164.99	1.0000	164.99	164.98
072-1250-002-0000	164.99	1.0000	164.99	164.98
072-1250-003-0000	164.99	1.0000	164.99	164.98
072-1250-004-0000	164.99	1.0000	164.99	164.98
072-1250-005-0000	164.99	1.0000	164.99	164.98
072-1250-006-0000	164.99	1.0000	164.99	164.98
072-1250-007-0000	164.99	1.0000	164.99	164.98
072-1250-008-0000	164.99	1.0000	164.99	164.98
072-1250-009-0000	164.99	1.0000	164.99	164.98
072-1250-010-0000	164.99	1.0000	164.99	164.98
072-1250-011-0000	164.99	1.0000	164.99	164.98
072-1250-012-0000	164.99	1.0000	164.99	164.98
072-1250-013-0000	164.99	1.0000	164.99	164.98
072-1250-014-0000	164.99	1.0000	164.99	164.98
072-1250-015-0000	164.99	1.0000	164.99	164.98
072-1250-016-0000	164.99	1.0000	164.99	164.98
072-1250-017-0000	164.99	1.0000	164.99	164.98
072-1250-018-0000	164.99	1.0000	164.99	164.98
072-1250-019-0000	164.99	1.0000	164.99	164.98
072-1250-020-0000	164.99	1.0000	164.99	164.98
072-1250-021-0000	164.99	1.0000	164.99	164.98
072-1250-022-0000	164.99	1.0000	164.99	164.98
072-1250-023-0000	164.99	1.0000	164.99	164.98
072-1250-024-0000	164.99	1.0000	164.99	164.98
072-1250-025-0000	164.99	1.0000	164.99	164.98
072-1250-026-0000	164.99	1.0000	164.99	164.98
072-1250-027-0000	164.99	1.0000	164.99	164.98
072-1250-028-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1250-029-0000	164.99	1.0000	164.99	164.98
072-1250-030-0000	164.99	1.0000	164.99	164.98
072-1250-031-0000	164.99	1.0000	164.99	164.98
072-1250-032-0000	164.99	1.0000	164.99	164.98
072-1250-033-0000	164.99	1.0000	164.99	164.98
072-1250-034-0000	164.99	1.0000	164.99	164.98
072-1250-035-0000	164.99	1.0000	164.99	164.98
072-1250-036-0000	164.99	1.0000	164.99	164.98
072-1250-037-0000	164.99	1.0000	164.99	164.98
072-1250-038-0000	164.99	1.0000	164.99	164.98
072-1250-039-0000	164.99	1.0000	164.99	164.98
072-1250-040-0000	164.99	1.0000	164.99	164.98
072-1250-041-0000	164.99	1.0000	164.99	164.98
072-1250-042-0000	164.99	1.0000	164.99	164.98
072-1250-043-0000	164.99	1.0000	164.99	164.98
072-1250-044-0000	164.99	1.0000	164.99	164.98
072-1250-045-0000	164.99	1.0000	164.99	164.98
072-1250-046-0000	164.99	1.0000	164.99	164.98
072-1250-047-0000	164.99	1.0000	164.99	164.98
072-1250-048-0000	164.99	1.0000	164.99	164.98
072-1250-049-0000	164.99	1.0000	164.99	164.98
072-1250-050-0000	164.99	1.0000	164.99	164.98
072-1250-051-0000	164.99	1.0000	164.99	164.98
072-1250-052-0000	164.99	1.0000	164.99	164.98
072-1250-053-0000	164.99	1.0000	164.99	164.98
072-1250-054-0000	164.99	1.0000	164.99	164.98
072-1250-055-0000	164.99	1.0000	164.99	164.98
072-1250-056-0000	164.99	1.0000	164.99	164.98
072-1250-057-0000	164.99	1.0000	164.99	164.98
072-1250-058-0000	164.99	1.0000	164.99	164.98
072-1250-059-0000	164.99	1.0000	164.99	164.98
072-1250-060-0000	164.99	1.0000	164.99	164.98
072-1250-061-0000	164.99	1.0000	164.99	164.98
072-1250-062-0000	164.99	1.0000	164.99	164.98
072-1250-063-0000	164.99	1.0000	164.99	164.98
072-1250-064-0000	164.99	1.0000	164.99	164.98
072-1250-065-0000	164.99	1.0000	164.99	164.98
072-1250-066-0000	164.99	1.0000	164.99	164.98
072-1250-067-0000	164.99	1.0000	164.99	164.98
072-1250-068-0000	164.99	1.0000	164.99	164.98
072-1250-069-0000	164.99	1.0000	164.99	164.98
072-1250-070-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1250-071-0000	164.99	1.0000	164.99	164.98
072-1250-072-0000	164.99	1.0000	164.99	164.98
072-1250-073-0000	164.99	1.0000	164.99	164.98
072-1250-074-0000	164.99	1.0000	164.99	164.98
072-1250-075-0000	164.99	1.0000	164.99	164.98
072-1250-076-0000	164.99	1.0000	164.99	164.98
072-1250-077-0000	164.99	1.0000	164.99	164.98
072-1250-078-0000	164.99	1.0000	164.99	164.98
072-1250-079-0000	164.99	1.0000	164.99	164.98
072-1250-080-0000	164.99	1.0000	164.99	164.98
072-1250-081-0000	164.99	1.0000	164.99	164.98
072-1250-082-0000	164.99	1.0000	164.99	164.98
072-1250-083-0000	164.99	1.0000	164.99	164.98
072-1250-084-0000	164.99	1.0000	164.99	164.98
072-1250-085-0000	164.99	1.0000	164.99	164.98
072-1250-086-0000	164.99	1.0000	164.99	164.98
072-1250-087-0000	164.99	1.0000	164.99	164.98
072-1250-088-0000	164.99	1.0000	164.99	164.98
072-1250-089-0000	164.99	1.0000	164.99	164.98
072-1250-090-0000	164.99	1.0000	164.99	164.98
072-1250-091-0000	164.99	1.0000	164.99	164.98
072-1250-092-0000	164.99	1.0000	164.99	164.98
072-1250-093-0000	164.99	1.0000	164.99	164.98
072-1250-094-0000	164.99	1.0000	164.99	164.98
072-1260-001-0000	164.99	1.0000	164.99	164.98
072-1260-002-0000	164.99	1.0000	164.99	164.98
072-1260-003-0000	164.99	1.0000	164.99	164.98
072-1260-004-0000	164.99	1.0000	164.99	164.98
072-1260-005-0000	164.99	1.0000	164.99	164.98
072-1260-006-0000	164.99	1.0000	164.99	164.98
072-1260-007-0000	164.99	1.0000	164.99	164.98
072-1260-008-0000	164.99	1.0000	164.99	164.98
072-1260-009-0000	164.99	1.0000	164.99	164.98
072-1260-010-0000	164.99	1.0000	164.99	164.98
072-1260-011-0000	164.99	1.0000	164.99	164.98
072-1260-012-0000	164.99	1.0000	164.99	164.98
072-1260-013-0000	164.99	1.0000	164.99	164.98
072-1260-014-0000	164.99	1.0000	164.99	164.98
072-1260-015-0000	164.99	1.0000	164.99	164.98
072-1260-016-0000	164.99	1.0000	164.99	164.98
072-1260-017-0000	164.99	1.0000	164.99	164.98
072-1260-018-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1260-019-0000	164.99	1.0000	164.99	164.98
072-1260-020-0000	164.99	1.0000	164.99	164.98
072-1260-021-0000	164.99	1.0000	164.99	164.98
072-1260-022-0000	164.99	1.0000	164.99	164.98
072-1260-023-0000	164.99	1.0000	164.99	164.98
072-1260-024-0000	164.99	1.0000	164.99	164.98
072-1260-025-0000	164.99	1.0000	164.99	164.98
072-1260-026-0000	164.99	1.0000	164.99	164.98
072-1260-027-0000	164.99	1.0000	164.99	164.98
072-1260-028-0000	164.99	1.0000	164.99	164.98
072-1260-029-0000	164.99	1.0000	164.99	164.98
072-1260-030-0000	164.99	1.0000	164.99	164.98
072-1260-031-0000	164.99	1.0000	164.99	164.98
072-1260-032-0000	164.99	1.0000	164.99	164.98
072-1260-033-0000	164.99	1.0000	164.99	164.98
072-1260-034-0000	164.99	1.0000	164.99	164.98
072-1260-035-0000	164.99	1.0000	164.99	164.98
072-1260-036-0000	164.99	1.0000	164.99	164.98
072-1260-037-0000	164.99	1.0000	164.99	164.98
072-1260-038-0000	164.99	1.0000	164.99	164.98
072-1260-039-0000	164.99	1.0000	164.99	164.98
072-1260-040-0000	164.99	1.0000	164.99	164.98
072-1260-041-0000	164.99	1.0000	164.99	164.98
072-1260-042-0000	164.99	1.0000	164.99	164.98
072-1260-043-0000	164.99	1.0000	164.99	164.98
072-1260-044-0000	164.99	1.0000	164.99	164.98
072-1260-045-0000	164.99	1.0000	164.99	164.98
072-1260-046-0000	164.99	1.0000	164.99	164.98
072-1260-047-0000	164.99	1.0000	164.99	164.98
072-1260-048-0000	164.99	1.0000	164.99	164.98
072-1260-049-0000	164.99	1.0000	164.99	164.98
072-1270-001-0000	164.99	1.0000	164.99	164.98
072-1270-002-0000	164.99	1.0000	164.99	164.98
072-1270-003-0000	164.99	1.0000	164.99	164.98
072-1270-004-0000	164.99	1.0000	164.99	164.98
072-1270-005-0000	164.99	1.0000	164.99	164.98
072-1270-006-0000	164.99	1.0000	164.99	164.98
072-1270-007-0000	164.99	1.0000	164.99	164.98
072-1270-008-0000	164.99	1.0000	164.99	164.98
072-1270-009-0000	164.99	1.0000	164.99	164.98
072-1270-010-0000	164.99	1.0000	164.99	164.98
072-1270-011-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1270-012-0000	164.99	1.0000	164.99	164.98
072-1270-013-0000	164.99	1.0000	164.99	164.98
072-1270-014-0000	164.99	1.0000	164.99	164.98
072-1270-015-0000	164.99	1.0000	164.99	164.98
072-1270-016-0000	164.99	1.0000	164.99	164.98
072-1270-017-0000	164.99	1.0000	164.99	164.98
072-1270-018-0000	164.99	1.0000	164.99	164.98
072-1270-019-0000	164.99	1.0000	164.99	164.98
072-1270-020-0000	164.99	1.0000	164.99	164.98
072-1270-021-0000	164.99	1.0000	164.99	164.98
072-1270-022-0000	164.99	1.0000	164.99	164.98
072-1270-023-0000	164.99	1.0000	164.99	164.98
072-1270-024-0000	164.99	1.0000	164.99	164.98
072-1270-025-0000	164.99	1.0000	164.99	164.98
072-1270-026-0000	164.99	1.0000	164.99	164.98
072-1270-027-0000	164.99	1.0000	164.99	164.98
072-1270-028-0000	164.99	1.0000	164.99	164.98
072-1270-029-0000	164.99	1.0000	164.99	164.98
072-1270-030-0000	164.99	1.0000	164.99	164.98
072-1270-031-0000	164.99	1.0000	164.99	164.98
072-1270-032-0000	164.99	1.0000	164.99	164.98
072-1270-033-0000	164.99	1.0000	164.99	164.98
072-1270-034-0000	164.99	1.0000	164.99	164.98
072-1270-035-0000	164.99	1.0000	164.99	164.98
072-1270-036-0000	164.99	1.0000	164.99	164.98
072-1270-037-0000	164.99	1.0000	164.99	164.98
072-1270-038-0000	164.99	1.0000	164.99	164.98
072-1270-039-0000	164.99	1.0000	164.99	164.98
072-1270-040-0000	164.99	1.0000	164.99	164.98
072-1270-041-0000	164.99	1.0000	164.99	164.98
072-1270-042-0000	164.99	1.0000	164.99	164.98
072-1270-043-0000	164.99	1.0000	164.99	164.98
072-1280-001-0000	164.99	1.0000	164.99	164.98
072-1280-002-0000	164.99	1.0000	164.99	164.98
072-1280-003-0000	164.99	1.0000	164.99	164.98
072-1280-004-0000	164.99	1.0000	164.99	164.98
072-1280-005-0000	164.99	1.0000	164.99	164.98
072-1280-006-0000	164.99	1.0000	164.99	164.98
072-1280-007-0000	164.99	1.0000	164.99	164.98
072-1280-008-0000	164.99	1.0000	164.99	164.98
072-1280-009-0000	164.99	1.0000	164.99	164.98
072-1280-010-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1280-011-0000	164.99	1.0000	164.99	164.98
072-1280-012-0000	164.99	1.0000	164.99	164.98
072-1280-013-0000	164.99	1.0000	164.99	164.98
072-1280-014-0000	164.99	1.0000	164.99	164.98
072-1280-015-0000	164.99	1.0000	164.99	164.98
072-1280-016-0000	164.99	1.0000	164.99	164.98
072-1280-017-0000	164.99	1.0000	164.99	164.98
072-1280-018-0000	164.99	1.0000	164.99	164.98
072-1280-019-0000	164.99	1.0000	164.99	164.98
072-1280-020-0000	164.99	1.0000	164.99	164.98
072-1280-021-0000	164.99	1.0000	164.99	164.98
072-1280-022-0000	164.99	1.0000	164.99	164.98
072-1280-023-0000	164.99	1.0000	164.99	164.98
072-1280-024-0000	164.99	1.0000	164.99	164.98
072-1280-025-0000	164.99	1.0000	164.99	164.98
072-1280-026-0000	164.99	1.0000	164.99	164.98
072-1280-027-0000	164.99	1.0000	164.99	164.98
072-1280-028-0000	164.99	1.0000	164.99	164.98
072-1280-029-0000	164.99	1.0000	164.99	164.98
072-1280-030-0000	164.99	1.0000	164.99	164.98
072-1280-031-0000	164.99	1.0000	164.99	164.98
072-1280-032-0000	164.99	1.0000	164.99	164.98
072-1280-033-0000	164.99	1.0000	164.99	164.98
072-1280-034-0000	164.99	1.0000	164.99	164.98
072-1280-035-0000	164.99	1.0000	164.99	164.98
072-1280-036-0000	164.99	1.0000	164.99	164.98
072-1280-037-0000	164.99	1.0000	164.99	164.98
072-1280-038-0000	164.99	1.0000	164.99	164.98
072-1280-039-0000	164.99	1.0000	164.99	164.98
072-1280-040-0000	164.99	1.0000	164.99	164.98
072-1280-041-0000	164.99	1.0000	164.99	164.98
072-1280-042-0000	164.99	1.0000	164.99	164.98
072-1280-043-0000	164.99	1.0000	164.99	164.98
072-1280-044-0000	164.99	1.0000	164.99	164.98
072-1280-045-0000	164.99	1.0000	164.99	164.98
072-1280-046-0000	164.99	1.0000	164.99	164.98
072-1280-047-0000	164.99	1.0000	164.99	164.98
072-1280-048-0000	164.99	1.0000	164.99	164.98
072-1280-049-0000	164.99	1.0000	164.99	164.98
072-1280-050-0000	164.99	1.0000	164.99	164.98
072-1280-051-0000	164.99	1.0000	164.99	164.98
072-1280-052-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1280-053-0000	164.99	1.0000	164.99	164.98
072-1280-054-0000	164.99	1.0000	164.99	164.98
072-1280-055-0000	164.99	1.0000	164.99	164.98
072-1280-056-0000	164.99	1.0000	164.99	164.98
072-1280-057-0000	164.99	1.0000	164.99	164.98
072-1280-058-0000	164.99	1.0000	164.99	164.98
072-1280-059-0000	164.99	1.0000	164.99	164.98
072-1280-060-0000	164.99	1.0000	164.99	164.98
072-1280-061-0000	164.99	1.0000	164.99	164.98
072-1280-062-0000	164.99	1.0000	164.99	164.98
072-1530-001-0000	164.99	1.0000	164.99	164.98
072-1530-002-0000	164.99	1.0000	164.99	164.98
072-1530-003-0000	164.99	1.0000	164.99	164.98
072-1530-004-0000	164.99	1.0000	164.99	164.98
072-1530-005-0000	164.99	1.0000	164.99	164.98
072-1530-006-0000	164.99	1.0000	164.99	164.98
072-1530-007-0000	164.99	1.0000	164.99	164.98
072-1530-008-0000	164.99	1.0000	164.99	164.98
072-1530-009-0000	164.99	1.0000	164.99	164.98
072-1530-010-0000	164.99	1.0000	164.99	164.98
072-1530-011-0000	164.99	1.0000	164.99	164.98
072-1530-012-0000	164.99	1.0000	164.99	164.98
072-1530-013-0000	164.99	1.0000	164.99	164.98
072-1530-014-0000	164.99	1.0000	164.99	164.98
072-1530-015-0000	164.99	1.0000	164.99	164.98
072-1530-016-0000	164.99	1.0000	164.99	164.98
072-1530-017-0000	164.99	1.0000	164.99	164.98
072-1530-018-0000	164.99	1.0000	164.99	164.98
072-1530-019-0000	164.99	1.0000	164.99	164.98
072-1530-020-0000	164.99	1.0000	164.99	164.98
072-1530-021-0000	164.99	1.0000	164.99	164.98
072-1530-022-0000	164.99	1.0000	164.99	164.98
072-1530-023-0000	164.99	1.0000	164.99	164.98
072-1530-024-0000	164.99	1.0000	164.99	164.98
072-1530-025-0000	164.99	1.0000	164.99	164.98
072-1530-026-0000	164.99	1.0000	164.99	164.98
072-1530-027-0000	164.99	1.0000	164.99	164.98
072-1530-028-0000	164.99	1.0000	164.99	164.98
072-1530-029-0000	164.99	1.0000	164.99	164.98
072-1530-030-0000	164.99	1.0000	164.99	164.98
072-1530-031-0000	164.99	1.0000	164.99	164.98
072-1530-032-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1530-033-0000	164.99	1.0000	164.99	164.98
072-1530-034-0000	164.99	1.0000	164.99	164.98
072-1530-035-0000	164.99	1.0000	164.99	164.98
072-1530-036-0000	164.99	1.0000	164.99	164.98
072-1530-037-0000	164.99	1.0000	164.99	164.98
072-1530-038-0000	164.99	1.0000	164.99	164.98
072-1530-039-0000	164.99	1.0000	164.99	164.98
072-1530-040-0000	164.99	1.0000	164.99	164.98
072-1530-041-0000	164.99	1.0000	164.99	164.98
072-1530-042-0000	164.99	1.0000	164.99	164.98
072-1530-043-0000	164.99	1.0000	164.99	164.98
072-1530-044-0000	164.99	1.0000	164.99	164.98
072-1530-045-0000	164.99	1.0000	164.99	164.98
072-1530-046-0000	164.99	1.0000	164.99	164.98
072-1530-047-0000	164.99	1.0000	164.99	164.98
072-1530-048-0000	164.99	1.0000	164.99	164.98
072-1530-049-0000	164.99	1.0000	164.99	164.98
072-1530-050-0000	164.99	1.0000	164.99	164.98
072-1530-051-0000	164.99	1.0000	164.99	164.98
072-1530-052-0000	164.99	1.0000	164.99	164.98
072-1530-053-0000	164.99	1.0000	164.99	164.98
072-1530-054-0000	164.99	1.0000	164.99	164.98
072-1530-055-0000	164.99	1.0000	164.99	164.98
072-1530-056-0000	164.99	1.0000	164.99	164.98
072-1530-057-0000	164.99	1.0000	164.99	164.98
072-1530-058-0000	164.99	1.0000	164.99	164.98
072-1530-059-0000	164.99	1.0000	164.99	164.98
072-1530-060-0000	164.99	1.0000	164.99	164.98
072-1530-061-0000	164.99	1.0000	164.99	164.98
072-1530-062-0000	164.99	1.0000	164.99	164.98
072-1530-063-0000	164.99	1.0000	164.99	164.98
072-1530-064-0000	164.99	1.0000	164.99	164.98
072-1530-065-0000	164.99	1.0000	164.99	164.98
072-1530-066-0000	164.99	1.0000	164.99	164.98
072-1540-001-0000	164.99	1.0000	164.99	164.98
072-1540-002-0000	164.99	1.0000	164.99	164.98
072-1540-003-0000	164.99	1.0000	164.99	164.98
072-1540-004-0000	164.99	1.0000	164.99	164.98
072-1540-005-0000	164.99	1.0000	164.99	164.98
072-1540-006-0000	164.99	1.0000	164.99	164.98
072-1540-007-0000	164.99	1.0000	164.99	164.98
072-1540-008-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1540-009-0000	164.99	1.0000	164.99	164.98
072-1540-010-0000	164.99	1.0000	164.99	164.98
072-1540-011-0000	164.99	1.0000	164.99	164.98
072-1540-012-0000	164.99	1.0000	164.99	164.98
072-1540-013-0000	164.99	1.0000	164.99	164.98
072-1540-014-0000	164.99	1.0000	164.99	164.98
072-1540-015-0000	164.99	1.0000	164.99	164.98
072-1540-016-0000	164.99	1.0000	164.99	164.98
072-1540-017-0000	164.99	1.0000	164.99	164.98
072-1540-018-0000	164.99	1.0000	164.99	164.98
072-1540-019-0000	164.99	1.0000	164.99	164.98
072-1540-020-0000	164.99	1.0000	164.99	164.98
072-1540-021-0000	164.99	1.0000	164.99	164.98
072-1540-022-0000	164.99	1.0000	164.99	164.98
072-1540-023-0000	164.99	1.0000	164.99	164.98
072-1540-024-0000	164.99	1.0000	164.99	164.98
072-1540-025-0000	164.99	1.0000	164.99	164.98
072-1540-026-0000	164.99	1.0000	164.99	164.98
072-1540-027-0000	164.99	1.0000	164.99	164.98
072-1540-028-0000	164.99	1.0000	164.99	164.98
072-1540-029-0000	164.99	1.0000	164.99	164.98
072-1540-030-0000	164.99	1.0000	164.99	164.98
072-1540-031-0000	164.99	1.0000	164.99	164.98
072-1540-032-0000	164.99	1.0000	164.99	164.98
072-1540-033-0000	164.99	1.0000	164.99	164.98
072-1540-034-0000	164.99	1.0000	164.99	164.98
072-1540-035-0000	164.99	1.0000	164.99	164.98
072-1540-036-0000	164.99	1.0000	164.99	164.98
072-1540-037-0000	164.99	1.0000	164.99	164.98
072-1540-038-0000	164.99	1.0000	164.99	164.98
072-1540-039-0000	164.99	1.0000	164.99	164.98
072-1540-040-0000	164.99	1.0000	164.99	164.98
072-1540-041-0000	164.99	1.0000	164.99	164.98
072-1540-042-0000	164.99	1.0000	164.99	164.98
072-1540-043-0000	164.99	1.0000	164.99	164.98
072-1540-044-0000	164.99	1.0000	164.99	164.98
072-1540-045-0000	164.99	1.0000	164.99	164.98
072-1540-046-0000	164.99	1.0000	164.99	164.98
072-1540-047-0000	164.99	1.0000	164.99	164.98
072-1540-048-0000	164.99	1.0000	164.99	164.98
072-1540-049-0000	164.99	1.0000	164.99	164.98
072-1540-050-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1540-051-0000	164.99	1.0000	164.99	164.98
072-1540-054-0000	164.99	1.0000	164.99	164.98
072-1540-055-0000	164.99	1.0000	164.99	164.98
072-1540-056-0000	164.99	1.0000	164.99	164.98
072-1540-057-0000	164.99	1.0000	164.99	164.98
072-1540-058-0000	164.99	1.0000	164.99	164.98
072-1540-059-0000	164.99	1.0000	164.99	164.98
072-1540-060-0000	164.99	1.0000	164.99	164.98
072-1540-061-0000	164.99	1.0000	164.99	164.98
072-1540-062-0000	164.99	1.0000	164.99	164.98
072-1540-063-0000	164.99	1.0000	164.99	164.98
072-1540-064-0000	164.99	1.0000	164.99	164.98
072-1550-001-0000	164.99	1.0000	164.99	164.98
072-1550-002-0000	164.99	1.0000	164.99	164.98
072-1550-003-0000	164.99	1.0000	164.99	164.98
072-1550-004-0000	164.99	1.0000	164.99	164.98
072-1550-005-0000	164.99	1.0000	164.99	164.98
072-1550-006-0000	164.99	1.0000	164.99	164.98
072-1550-007-0000	164.99	1.0000	164.99	164.98
072-1550-008-0000	164.99	1.0000	164.99	164.98
072-1550-009-0000	164.99	1.0000	164.99	164.98
072-1550-010-0000	164.99	1.0000	164.99	164.98
072-1550-011-0000	164.99	1.0000	164.99	164.98
072-1550-012-0000	164.99	1.0000	164.99	164.98
072-1550-013-0000	164.99	1.0000	164.99	164.98
072-1550-014-0000	164.99	1.0000	164.99	164.98
072-1550-015-0000	164.99	1.0000	164.99	164.98
072-1550-016-0000	164.99	1.0000	164.99	164.98
072-1550-017-0000	164.99	1.0000	164.99	164.98
072-1550-018-0000	164.99	1.0000	164.99	164.98
072-1550-019-0000	164.99	1.0000	164.99	164.98
072-1550-020-0000	164.99	1.0000	164.99	164.98
072-1550-021-0000	164.99	1.0000	164.99	164.98
072-1550-022-0000	164.99	1.0000	164.99	164.98
072-1550-023-0000	164.99	1.0000	164.99	164.98
072-1550-024-0000	164.99	1.0000	164.99	164.98
072-1550-025-0000	164.99	1.0000	164.99	164.98
072-1550-026-0000	164.99	1.0000	164.99	164.98
072-1550-027-0000	164.99	1.0000	164.99	164.98
072-1550-028-0000	164.99	1.0000	164.99	164.98
072-1550-029-0000	164.99	1.0000	164.99	164.98
072-1550-030-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1550-031-0000	164.99	1.0000	164.99	164.98
072-1550-032-0000	164.99	1.0000	164.99	164.98
072-1550-033-0000	164.99	1.0000	164.99	164.98
072-1550-034-0000	164.99	1.0000	164.99	164.98
072-1550-035-0000	164.99	1.0000	164.99	164.98
072-1550-036-0000	164.99	1.0000	164.99	164.98
072-1550-037-0000	164.99	1.0000	164.99	164.98
072-1550-038-0000	164.99	1.0000	164.99	164.98
072-1550-039-0000	164.99	1.0000	164.99	164.98
072-1550-040-0000	164.99	1.0000	164.99	164.98
072-1550-041-0000	164.99	1.0000	164.99	164.98
072-1550-042-0000	164.99	1.0000	164.99	164.98
072-1550-043-0000	164.99	1.0000	164.99	164.98
072-1550-044-0000	164.99	1.0000	164.99	164.98
072-1550-045-0000	164.99	1.0000	164.99	164.98
072-1550-046-0000	164.99	1.0000	164.99	164.98
072-1550-047-0000	164.99	1.0000	164.99	164.98
072-1550-048-0000	164.99	1.0000	164.99	164.98
072-1550-049-0000	164.99	1.0000	164.99	164.98
072-1550-050-0000	164.99	1.0000	164.99	164.98
072-1550-051-0000	164.99	1.0000	164.99	164.98
072-1550-052-0000	164.99	1.0000	164.99	164.98
072-1550-053-0000	164.99	1.0000	164.99	164.98
072-1550-054-0000	164.99	1.0000	164.99	164.98
072-1550-055-0000	164.99	1.0000	164.99	164.98
072-1550-056-0000	164.99	1.0000	164.99	164.98
072-1550-057-0000	164.99	1.0000	164.99	164.98
072-1550-058-0000	164.99	1.0000	164.99	164.98
072-1550-059-0000	164.99	1.0000	164.99	164.98
072-1570-001-0000	164.99	1.0000	164.99	164.98
072-1570-002-0000	164.99	1.0000	164.99	164.98
072-1570-003-0000	164.99	1.0000	164.99	164.98
072-1570-004-0000	164.99	1.0000	164.99	164.98
072-1570-005-0000	164.99	1.0000	164.99	164.98
072-1570-006-0000	164.99	1.0000	164.99	164.98
072-1570-007-0000	164.99	1.0000	164.99	164.98
072-1570-008-0000	164.99	1.0000	164.99	164.98
072-1570-009-0000	164.99	1.0000	164.99	164.98
072-1570-010-0000	164.99	1.0000	164.99	164.98
072-1570-011-0000	164.99	1.0000	164.99	164.98
072-1570-012-0000	164.99	1.0000	164.99	164.98
072-1570-013-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1570-014-0000	164.99	1.0000	164.99	164.98
072-1570-015-0000	164.99	1.0000	164.99	164.98
072-1570-016-0000	164.99	1.0000	164.99	164.98
072-1570-017-0000	164.99	1.0000	164.99	164.98
072-1570-018-0000	164.99	1.0000	164.99	164.98
072-1570-019-0000	164.99	1.0000	164.99	164.98
072-1570-020-0000	164.99	1.0000	164.99	164.98
072-1570-021-0000	164.99	1.0000	164.99	164.98
072-1570-022-0000	164.99	1.0000	164.99	164.98
072-1570-023-0000	164.99	1.0000	164.99	164.98
072-1570-024-0000	164.99	1.0000	164.99	164.98
072-1570-025-0000	164.99	1.0000	164.99	164.98
072-1570-026-0000	164.99	1.0000	164.99	164.98
072-1570-027-0000	164.99	1.0000	164.99	164.98
072-1570-028-0000	164.99	1.0000	164.99	164.98
072-1570-029-0000	164.99	1.0000	164.99	164.98
072-1570-030-0000	164.99	1.0000	164.99	164.98
072-1570-031-0000	164.99	1.0000	164.99	164.98
072-1570-032-0000	164.99	1.0000	164.99	164.98
072-1570-033-0000	164.99	1.0000	164.99	164.98
072-1570-034-0000	164.99	1.0000	164.99	164.98
072-1570-035-0000	164.99	1.0000	164.99	164.98
072-1570-036-0000	164.99	1.0000	164.99	164.98
072-1570-037-0000	164.99	1.0000	164.99	164.98
072-1570-038-0000	164.99	1.0000	164.99	164.98
072-1570-039-0000	164.99	1.0000	164.99	164.98
072-1570-040-0000	164.99	1.0000	164.99	164.98
072-1570-041-0000	164.99	1.0000	164.99	164.98
072-1570-042-0000	164.99	1.0000	164.99	164.98
072-1570-043-0000	164.99	1.0000	164.99	164.98
072-1570-044-0000	164.99	1.0000	164.99	164.98
072-1570-045-0000	164.99	1.0000	164.99	164.98
072-1570-046-0000	164.99	1.0000	164.99	164.98
072-1570-047-0000	164.99	1.0000	164.99	164.98
072-1570-048-0000	164.99	1.0000	164.99	164.98
072-1570-049-0000	164.99	1.0000	164.99	164.98
072-1570-050-0000	164.99	1.0000	164.99	164.98
072-1570-051-0000	164.99	1.0000	164.99	164.98
072-1570-052-0000	164.99	1.0000	164.99	164.98
072-1570-053-0000	164.99	1.0000	164.99	164.98
072-1570-054-0000	164.99	1.0000	164.99	164.98
072-1570-055-0000	164.99	1.0000	164.99	164.98

Slight variances may occur due to rounding

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1570-056-0000	164.99	1.0000	164.99	164.98
072-1570-057-0000	164.99	1.0000	164.99	164.98
072-1570-058-0000	164.99	1.0000	164.99	164.98
072-1570-059-0000	164.99	1.0000	164.99	164.98
072-1570-060-0000	164.99	1.0000	164.99	164.98
072-1570-061-0000	164.99	1.0000	164.99	164.98
072-1570-062-0000	164.99	1.0000	164.99	164.98
072-1570-063-0000	164.99	1.0000	164.99	164.98
072-1570-064-0000	164.99	1.0000	164.99	164.98
072-1570-065-0000	164.99	1.0000	164.99	164.98
072-1570-066-0000	164.99	1.0000	164.99	164.98
072-1570-067-0000	164.99	1.0000	164.99	164.98
072-1580-001-0000	164.99	1.0000	164.99	164.98
072-1580-002-0000	164.99	1.0000	164.99	164.98
072-1580-003-0000	164.99	1.0000	164.99	164.98
072-1580-004-0000	164.99	1.0000	164.99	164.98
072-1580-005-0000	164.99	1.0000	164.99	164.98
072-1580-006-0000	164.99	1.0000	164.99	164.98
072-1580-007-0000	164.99	1.0000	164.99	164.98
072-1580-008-0000	164.99	1.0000	164.99	164.98
072-1580-009-0000	164.99	1.0000	164.99	164.98
072-1580-010-0000	164.99	1.0000	164.99	164.98
072-1580-011-0000	164.99	1.0000	164.99	164.98
072-1580-012-0000	164.99	1.0000	164.99	164.98
072-1580-013-0000	164.99	1.0000	164.99	164.98
072-1580-014-0000	164.99	1.0000	164.99	164.98
072-1580-015-0000	164.99	1.0000	164.99	164.98
072-1580-016-0000	164.99	1.0000	164.99	164.98
072-1580-017-0000	164.99	1.0000	164.99	164.98
072-1580-018-0000	164.99	1.0000	164.99	164.98
072-1580-019-0000	164.99	1.0000	164.99	164.98
072-1580-020-0000	164.99	1.0000	164.99	164.98
072-1580-021-0000	164.99	1.0000	164.99	164.98
072-1580-022-0000	164.99	1.0000	164.99	164.98
072-1580-023-0000	164.99	1.0000	164.99	164.98
072-1580-024-0000	164.99	1.0000	164.99	164.98
072-1580-025-0000	164.99	1.0000	164.99	164.98
072-1580-026-0000	164.99	1.0000	164.99	164.98
072-1580-027-0000	164.99	1.0000	164.99	164.98
072-1580-028-0000	164.99	1.0000	164.99	164.98
072-1580-030-0000	164.99	1.0000	164.99	164.98
072-1580-031-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1580-032-0000	164.99	1.0000	164.99	164.98
072-1580-033-0000	164.99	1.0000	164.99	164.98
072-1580-034-0000	164.99	1.0000	164.99	164.98
072-1580-036-0000	164.99	1.0000	164.99	164.98
072-1580-037-0000	164.99	1.0000	164.99	164.98
072-1580-041-0000	164.99	1.0000	164.99	164.98
072-1580-042-0000	164.99	1.0000	164.99	164.98
072-1580-043-0000	164.99	1.0000	164.99	164.98
072-1580-044-0000	164.99	1.0000	164.99	164.98
072-1580-045-0000	164.99	1.0000	164.99	164.98
072-1580-046-0000	164.99	1.0000	164.99	164.98
072-1580-047-0000	164.99	1.0000	164.99	164.98
072-1580-048-0000	164.99	1.0000	164.99	164.98
072-1580-050-0000	164.99	1.0000	164.99	164.98
072-1580-051-0000	164.99	1.0000	164.99	164.98
072-1580-052-0000	164.99	1.0000	164.99	164.98
072-1590-002-0000	164.99	1.0000	164.99	164.98
072-1590-003-0000	164.99	1.0000	164.99	164.98
072-1590-004-0000	164.99	1.0000	164.99	164.98
072-1590-005-0000	164.99	1.0000	164.99	164.98
072-1590-006-0000	164.99	1.0000	164.99	164.98
072-1590-007-0000	164.99	1.0000	164.99	164.98
072-1590-008-0000	164.99	1.0000	164.99	164.98
072-1590-009-0000	164.99	1.0000	164.99	164.98
072-1590-010-0000	164.99	1.0000	164.99	164.98
072-1590-011-0000	164.99	1.0000	164.99	164.98
072-1590-012-0000	164.99	1.0000	164.99	164.98
072-1590-013-0000	164.99	1.0000	164.99	164.98
072-1590-014-0000	164.99	1.0000	164.99	164.98
072-1590-015-0000	164.99	1.0000	164.99	164.98
072-1590-016-0000	164.99	1.0000	164.99	164.98
072-1590-017-0000	164.99	1.0000	164.99	164.98
072-1590-018-0000	164.99	1.0000	164.99	164.98
072-1590-019-0000	164.99	1.0000	164.99	164.98
072-1590-020-0000	164.99	1.0000	164.99	164.98
072-1590-021-0000	164.99	1.0000	164.99	164.98
072-1590-022-0000	164.99	1.0000	164.99	164.98
072-1590-023-0000	164.99	1.0000	164.99	164.98
072-1590-024-0000	164.99	1.0000	164.99	164.98
072-1590-025-0000	164.99	1.0000	164.99	164.98
072-1590-026-0000	164.99	1.0000	164.99	164.98
072-1590-027-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1590-028-0000	164.99	1.0000	164.99	164.98
072-1590-029-0000	164.99	1.0000	164.99	164.98
072-1590-030-0000	164.99	1.0000	164.99	164.98
072-1590-031-0000	164.99	1.0000	164.99	164.98
072-1590-032-0000	164.99	1.0000	164.99	164.98
072-1590-033-0000	164.99	1.0000	164.99	164.98
072-1590-034-0000	164.99	1.0000	164.99	164.98
072-1590-035-0000	164.99	1.0000	164.99	164.98
072-1590-036-0000	164.99	1.0000	164.99	164.98
072-1590-037-0000	164.99	1.0000	164.99	164.98
072-1590-038-0000	164.99	1.0000	164.99	164.98
072-1590-039-0000	164.99	1.0000	164.99	164.98
072-1610-001-0000	15.83	0.0960	15.83	15.82
072-1610-002-0000	15.83	0.0960	15.83	15.82
072-1610-003-0000	15.83	0.0960	15.83	15.82
072-1610-004-0000	15.83	0.0960	15.83	15.82
072-1610-005-0000	15.83	0.0960	15.83	15.82
072-1610-006-0000	15.83	0.0960	15.83	15.82
072-1610-007-0000	15.83	0.0960	15.83	15.82
072-1610-008-0000	15.83	0.0960	15.83	15.82
072-1610-009-0000	15.83	0.0960	15.83	15.82
072-1610-010-0000	15.83	0.0960	15.83	15.82
072-1610-011-0000	15.83	0.0960	15.83	15.82
072-1610-012-0000	15.83	0.0960	15.83	15.82
072-1610-013-0000	15.83	0.0960	15.83	15.82
072-1610-014-0000	15.83	0.0960	15.83	15.82
072-1610-015-0000	15.83	0.0960	15.83	15.82
072-1610-016-0000	15.83	0.0960	15.83	15.82
072-1610-017-0000	15.83	0.0960	15.83	15.82
072-1610-018-0000	15.83	0.0960	15.83	15.82
072-1610-019-0000	15.83	0.0960	15.83	15.82
072-1610-020-0000	15.83	0.0960	15.83	15.82
072-1610-021-0000	15.83	0.0960	15.83	15.82
072-1610-022-0000	15.83	0.0960	15.83	15.82
072-1610-023-0000	15.83	0.0960	15.83	15.82
072-1610-024-0000	15.83	0.0960	15.83	15.82
072-1610-025-0000	15.83	0.0960	15.83	15.82
072-1610-026-0000	15.83	0.0960	15.83	15.82
072-1610-027-0000	15.83	0.0960	15.83	15.82
072-1610-028-0000	15.83	0.0960	15.83	15.82
072-1610-029-0000	15.83	0.0960	15.83	15.82
072-1610-030-0000	15.83	0.0960	15.83	15.82

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1610-031-0000	15.83	0.0960	15.83	15.82
072-1610-032-0000	15.83	0.0960	15.83	15.82
072-1610-033-0000	15.83	0.0960	15.83	15.82
072-1610-034-0000	15.83	0.0960	15.83	15.82
072-1610-035-0000	15.83	0.0960	15.83	15.82
072-1610-036-0000	15.83	0.0960	15.83	15.82
072-1610-037-0000	15.83	0.0960	15.83	15.82
072-1610-038-0000	15.83	0.0960	15.83	15.82
072-1610-039-0000	15.83	0.0960	15.83	15.82
072-1610-040-0000	15.83	0.0960	15.83	15.82
072-1610-041-0000	15.83	0.0960	15.83	15.82
072-1610-042-0000	15.83	0.0960	15.83	15.82
072-1610-043-0000	15.83	0.0960	15.83	15.82
072-1610-044-0000	15.83	0.0960	15.83	15.82
072-1610-045-0000	15.83	0.0960	15.83	15.82
072-1610-046-0000	15.83	0.0960	15.83	15.82
072-1610-047-0000	15.83	0.0960	15.83	15.82
072-1610-048-0000	15.83	0.0960	15.83	15.82
072-1610-049-0000	15.83	0.0960	15.83	15.82
072-1610-050-0000	15.83	0.0960	15.83	15.82
072-1610-051-0000	15.83	0.0960	15.83	15.82
072-1610-052-0000	15.83	0.0960	15.83	15.82
072-1610-053-0000	15.83	0.0960	15.83	15.82
072-1620-001-0000	164.99	1.0000	164.99	164.98
072-1620-002-0000	164.99	1.0000	164.99	164.98
072-1620-003-0000	164.99	1.0000	164.99	164.98
072-1620-004-0000	164.99	1.0000	164.99	164.98
072-1620-005-0000	164.99	1.0000	164.99	164.98
072-1620-006-0000	164.99	1.0000	164.99	164.98
072-1620-007-0000	164.99	1.0000	164.99	164.98
072-1620-008-0000	164.99	1.0000	164.99	164.98
072-1620-009-0000	164.99	1.0000	164.99	164.98
072-1620-010-0000	164.99	1.0000	164.99	164.98
072-1620-011-0000	164.99	1.0000	164.99	164.98
072-1620-012-0000	164.99	1.0000	164.99	164.98
072-1620-013-0000	164.99	1.0000	164.99	164.98
072-1620-014-0000	164.99	1.0000	164.99	164.98
072-1620-015-0000	164.99	1.0000	164.99	164.98
072-1620-016-0000	164.99	1.0000	164.99	164.98
072-1620-017-0000	164.99	1.0000	164.99	164.98
072-1620-018-0000	164.99	1.0000	164.99	164.98
072-1620-019-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1620-020-0000	164.99	1.0000	164.99	164.98
072-1620-021-0000	164.99	1.0000	164.99	164.98
072-1620-022-0000	164.99	1.0000	164.99	164.98
072-1620-023-0000	164.99	1.0000	164.99	164.98
072-1620-024-0000	164.99	1.0000	164.99	164.98
072-1620-025-0000	164.99	1.0000	164.99	164.98
072-1620-026-0000	164.99	1.0000	164.99	164.98
072-1620-027-0000	164.99	1.0000	164.99	164.98
072-1620-028-0000	164.99	1.0000	164.99	164.98
072-1620-029-0000	164.99	1.0000	164.99	164.98
072-1620-030-0000	164.99	1.0000	164.99	164.98
072-1620-031-0000	164.99	1.0000	164.99	164.98
072-1620-032-0000	164.99	1.0000	164.99	164.98
072-1620-033-0000	164.99	1.0000	164.99	164.98
072-1620-034-0000	164.99	1.0000	164.99	164.98
072-1620-035-0000	164.99	1.0000	164.99	164.98
072-1620-036-0000	164.99	1.0000	164.99	164.98
072-1620-037-0000	164.99	1.0000	164.99	164.98
072-1620-038-0000	164.99	1.0000	164.99	164.98
072-1620-039-0000	164.99	1.0000	164.99	164.98
072-1620-040-0000	164.99	1.0000	164.99	164.98
072-1620-041-0000	164.99	1.0000	164.99	164.98
072-1620-042-0000	164.99	1.0000	164.99	164.98
072-1620-043-0000	164.99	1.0000	164.99	164.98
072-1620-044-0000	164.99	1.0000	164.99	164.98
072-1620-045-0000	164.99	1.0000	164.99	164.98
072-1620-046-0000	164.99	1.0000	164.99	164.98
072-1620-047-0000	164.99	1.0000	164.99	164.98
072-1620-048-0000	164.99	1.0000	164.99	164.98
072-1620-049-0000	164.99	1.0000	164.99	164.98
072-1620-050-0000	164.99	1.0000	164.99	164.98
072-1620-051-0000	164.99	1.0000	164.99	164.98
072-1620-052-0000	164.99	1.0000	164.99	164.98
072-1620-053-0000	164.99	1.0000	164.99	164.98
072-1620-054-0000	164.99	1.0000	164.99	164.98
072-1620-055-0000	164.99	1.0000	164.99	164.98
072-1620-056-0000	164.99	1.0000	164.99	164.98
072-1620-057-0000	164.99	1.0000	164.99	164.98
072-1620-058-0000	164.99	1.0000	164.99	164.98
072-1620-059-0000	164.99	1.0000	164.99	164.98
072-1620-060-0000	164.99	1.0000	164.99	164.98
072-1620-061-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1620-062-0000	164.99	1.0000	164.99	164.98
072-1620-063-0000	164.99	1.0000	164.99	164.98
072-1620-064-0000	164.99	1.0000	164.99	164.98
072-1620-065-0000	164.99	1.0000	164.99	164.98
072-1620-066-0000	164.99	1.0000	164.99	164.98
072-1620-067-0000	164.99	1.0000	164.99	164.98
072-1620-068-0000	164.99	1.0000	164.99	164.98
072-1620-069-0000	164.99	1.0000	164.99	164.98
072-1620-070-0000	164.99	1.0000	164.99	164.98
072-1620-071-0000	164.99	1.0000	164.99	164.98
072-1620-072-0000	164.99	1.0000	164.99	164.98
072-1620-073-0000	164.99	1.0000	164.99	164.98
072-1620-074-0000	164.99	1.0000	164.99	164.98
072-1620-075-0000	164.99	1.0000	164.99	164.98
072-1620-076-0000	164.99	1.0000	164.99	164.98
072-1630-004-0000	796.90	4.8300	796.90	796.90
072-1630-006-0000	170.46	1.0332	170.46	170.46
072-1630-007-0000	3,710.79	22.4910	3,710.79	3,710.78
072-1630-012-0000	488.53	2.9610	488.53	488.52
072-1630-014-0000	627.12	3.8010	627.12	627.12
072-1630-015-0000	405.03	2.4549	405.03	405.02
072-1630-016-0000	269.90	1.6359	269.90	269.90
072-1630-017-0000	273.02	1.6548	273.02	273.02
072-1630-018-0000	195.06	1.1823	195.06	195.06
072-1630-019-0000	207.19	1.2558	207.19	207.18
072-1630-021-0000	411.96	2.4969	411.96	411.96
072-1630-022-0001	75.18	0.4557	75.18	75.18
072-1630-022-0002	75.18	0.4557	75.18	75.18
072-1630-022-0003	75.18	0.4557	75.18	75.18
072-1630-022-0004	75.18	0.4557	75.18	75.18
072-1630-022-0005	75.18	0.4557	75.18	75.18
072-1630-022-0006	75.18	0.4557	75.18	75.18
072-1630-022-0007	75.18	0.4557	75.18	75.18
072-1630-024-0000	1,136.45	6.8880	1,136.45	1,136.44
072-1700-001-0000	370.38	2.2449	370.38	370.38
072-1700-007-0000	1,146.84	6.9510	1,146.84	1,146.84
072-1700-021-0000	181.90	1.1025	181.90	181.90
072-1700-025-0000	540.50	3.2760	540.50	540.50
072-1700-029-0000	336.77	2.0412	336.77	336.76
072-1700-030-0000	341.97	2.0727	341.97	341.96
072-1700-031-0000	530.11	3.2130	530.11	530.10
072-1700-032-0000	363.80	2.2050	363.80	363.80

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1700-041-0000	571.69	3.4650	571.69	571.68
072-1700-045-0000	450.42	2.7300	450.42	450.42
072-1700-047-0000	7,088.96	42.9660	7,088.96	7,088.96
072-1700-048-0000	3,925.60	23.7930	3,925.60	3,925.60
072-1700-052-0000	2,726.44	16.5249	2,726.44	2,726.44
072-1700-053-0000	381.12	2.3100	381.12	381.12
072-1760-001-0000	164.99	1.0000	164.99	164.98
072-1760-002-0000	164.99	1.0000	164.99	164.98
072-1760-003-0000	164.99	1.0000	164.99	164.98
072-1760-004-0000	164.99	1.0000	164.99	164.98
072-1760-005-0000	164.99	1.0000	164.99	164.98
072-1760-006-0000	164.99	1.0000	164.99	164.98
072-1760-007-0000	164.99	1.0000	164.99	164.98
072-1760-008-0000	164.99	1.0000	164.99	164.98
072-1760-009-0000	164.99	1.0000	164.99	164.98
072-1760-010-0000	164.99	1.0000	164.99	164.98
072-1760-011-0000	164.99	1.0000	164.99	164.98
072-1760-012-0000	164.99	1.0000	164.99	164.98
072-1760-013-0000	164.99	1.0000	164.99	164.98
072-1760-014-0000	164.99	1.0000	164.99	164.98
072-1760-015-0000	164.99	1.0000	164.99	164.98
072-1760-016-0000	164.99	1.0000	164.99	164.98
072-1760-017-0000	164.99	1.0000	164.99	164.98
072-1760-018-0000	164.99	1.0000	164.99	164.98
072-1760-019-0000	164.99	1.0000	164.99	164.98
072-1760-020-0000	164.99	1.0000	164.99	164.98
072-1760-021-0000	164.99	1.0000	164.99	164.98
072-1760-022-0000	164.99	1.0000	164.99	164.98
072-1760-023-0000	164.99	1.0000	164.99	164.98
072-1760-024-0000	164.99	1.0000	164.99	164.98
072-1760-025-0000	164.99	1.0000	164.99	164.98
072-1760-026-0000	164.99	1.0000	164.99	164.98
072-1760-027-0000	164.99	1.0000	164.99	164.98
072-1760-028-0000	164.99	1.0000	164.99	164.98
072-1760-029-0000	164.99	1.0000	164.99	164.98
072-1760-030-0000	164.99	1.0000	164.99	164.98
072-1760-031-0000	164.99	1.0000	164.99	164.98
072-1760-032-0000	164.99	1.0000	164.99	164.98
072-1760-033-0000	164.99	1.0000	164.99	164.98
072-1760-034-0000	164.99	1.0000	164.99	164.98
072-1760-035-0000	164.99	1.0000	164.99	164.98
072-1760-036-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1760-037-0000	164.99	1.0000	164.99	164.98
072-1760-038-0000	164.99	1.0000	164.99	164.98
072-1760-039-0000	164.99	1.0000	164.99	164.98
072-1760-040-0000	164.99	1.0000	164.99	164.98
072-1760-041-0000	164.99	1.0000	164.99	164.98
072-1760-042-0000	164.99	1.0000	164.99	164.98
072-1760-043-0000	164.99	1.0000	164.99	164.98
072-1760-044-0000	164.99	1.0000	164.99	164.98
072-1760-045-0000	164.99	1.0000	164.99	164.98
072-1760-046-0000	164.99	1.0000	164.99	164.98
072-1760-047-0000	164.99	1.0000	164.99	164.98
072-1760-048-0000	164.99	1.0000	164.99	164.98
072-1760-049-0000	164.99	1.0000	164.99	164.98
072-1760-050-0000	164.99	1.0000	164.99	164.98
072-1760-051-0000	164.99	1.0000	164.99	164.98
072-1760-052-0000	164.99	1.0000	164.99	164.98
072-1760-053-0000	164.99	1.0000	164.99	164.98
072-1760-054-0000	164.99	1.0000	164.99	164.98
072-1760-055-0000	164.99	1.0000	164.99	164.98
072-1760-056-0000	164.99	1.0000	164.99	164.98
072-1760-057-0000	164.99	1.0000	164.99	164.98
072-1760-058-0000	164.99	1.0000	164.99	164.98
072-1760-059-0000	164.99	1.0000	164.99	164.98
072-1760-060-0000	164.99	1.0000	164.99	164.98
072-1760-061-0000	164.99	1.0000	164.99	164.98
072-1760-062-0000	164.99	1.0000	164.99	164.98
072-1760-063-0000	164.99	1.0000	164.99	164.98
072-1760-064-0000	164.99	1.0000	164.99	164.98
072-1760-065-0000	164.99	1.0000	164.99	164.98
072-1760-066-0000	164.99	1.0000	164.99	164.98
072-1760-067-0000	164.99	1.0000	164.99	164.98
072-1770-001-0000	164.99	1.0000	164.99	164.98
072-1770-002-0000	164.99	1.0000	164.99	164.98
072-1770-003-0000	164.99	1.0000	164.99	164.98
072-1770-004-0000	164.99	1.0000	164.99	164.98
072-1770-005-0000	164.99	1.0000	164.99	164.98
072-1770-006-0000	164.99	1.0000	164.99	164.98
072-1770-007-0000	164.99	1.0000	164.99	164.98
072-1770-008-0000	164.99	1.0000	164.99	164.98
072-1770-009-0000	164.99	1.0000	164.99	164.98
072-1770-010-0000	164.99	1.0000	164.99	164.98
072-1770-011-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1770-012-0000	164.99	1.0000	164.99	164.98
072-1770-013-0000	164.99	1.0000	164.99	164.98
072-1770-014-0000	164.99	1.0000	164.99	164.98
072-1770-015-0000	164.99	1.0000	164.99	164.98
072-1770-016-0000	164.99	1.0000	164.99	164.98
072-1770-017-0000	164.99	1.0000	164.99	164.98
072-1770-018-0000	164.99	1.0000	164.99	164.98
072-1770-019-0000	164.99	1.0000	164.99	164.98
072-1770-020-0000	164.99	1.0000	164.99	164.98
072-1770-021-0000	164.99	1.0000	164.99	164.98
072-1770-022-0000	164.99	1.0000	164.99	164.98
072-1770-023-0000	164.99	1.0000	164.99	164.98
072-1770-024-0000	164.99	1.0000	164.99	164.98
072-1770-025-0000	164.99	1.0000	164.99	164.98
072-1770-026-0000	164.99	1.0000	164.99	164.98
072-1770-027-0000	164.99	1.0000	164.99	164.98
072-1770-028-0000	164.99	1.0000	164.99	164.98
072-1770-029-0000	164.99	1.0000	164.99	164.98
072-1770-030-0000	164.99	1.0000	164.99	164.98
072-1770-031-0000	164.99	1.0000	164.99	164.98
072-1770-032-0000	164.99	1.0000	164.99	164.98
072-1770-033-0000	164.99	1.0000	164.99	164.98
072-1770-034-0000	164.99	1.0000	164.99	164.98
072-1770-035-0000	164.99	1.0000	164.99	164.98
072-1770-036-0000	164.99	1.0000	164.99	164.98
072-1770-037-0000	164.99	1.0000	164.99	164.98
072-1770-038-0000	164.99	1.0000	164.99	164.98
072-1770-039-0000	164.99	1.0000	164.99	164.98
072-1770-040-0000	164.99	1.0000	164.99	164.98
072-1770-041-0000	164.99	1.0000	164.99	164.98
072-1770-042-0000	164.99	1.0000	164.99	164.98
072-1770-043-0000	164.99	1.0000	164.99	164.98
072-1770-044-0000	164.99	1.0000	164.99	164.98
072-1770-045-0000	164.99	1.0000	164.99	164.98
072-1770-046-0000	164.99	1.0000	164.99	164.98
072-1770-047-0000	164.99	1.0000	164.99	164.98
072-1770-048-0000	164.99	1.0000	164.99	164.98
072-1770-049-0000	164.99	1.0000	164.99	164.98
072-1770-050-0000	164.99	1.0000	164.99	164.98
072-1770-051-0000	164.99	1.0000	164.99	164.98
072-1780-001-0000	164.99	1.0000	164.99	164.98
072-1780-002-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1780-003-0000	164.99	1.0000	164.99	164.98
072-1780-004-0000	164.99	1.0000	164.99	164.98
072-1780-005-0000	164.99	1.0000	164.99	164.98
072-1780-006-0000	164.99	1.0000	164.99	164.98
072-1780-007-0000	164.99	1.0000	164.99	164.98
072-1780-008-0000	164.99	1.0000	164.99	164.98
072-1780-009-0000	164.99	1.0000	164.99	164.98
072-1780-010-0000	164.99	1.0000	164.99	164.98
072-1780-011-0000	164.99	1.0000	164.99	164.98
072-1780-012-0000	164.99	1.0000	164.99	164.98
072-1780-013-0000	164.99	1.0000	164.99	164.98
072-1780-014-0000	164.99	1.0000	164.99	164.98
072-1780-015-0000	164.99	1.0000	164.99	164.98
072-1780-016-0000	164.99	1.0000	164.99	164.98
072-1780-017-0000	164.99	1.0000	164.99	164.98
072-1780-018-0000	164.99	1.0000	164.99	164.98
072-1780-019-0000	164.99	1.0000	164.99	164.98
072-1780-020-0000	164.99	1.0000	164.99	164.98
072-1780-021-0000	164.99	1.0000	164.99	164.98
072-1780-022-0000	164.99	1.0000	164.99	164.98
072-1780-023-0000	164.99	1.0000	164.99	164.98
072-1780-024-0000	164.99	1.0000	164.99	164.98
072-1780-025-0000	164.99	1.0000	164.99	164.98
072-1780-026-0000	164.99	1.0000	164.99	164.98
072-1780-027-0000	164.99	1.0000	164.99	164.98
072-1780-028-0000	164.99	1.0000	164.99	164.98
072-1780-029-0000	164.99	1.0000	164.99	164.98
072-1780-030-0000	164.99	1.0000	164.99	164.98
072-1780-031-0000	164.99	1.0000	164.99	164.98
072-1780-032-0000	164.99	1.0000	164.99	164.98
072-1780-033-0000	164.99	1.0000	164.99	164.98
072-1780-034-0000	164.99	1.0000	164.99	164.98
072-1780-035-0000	164.99	1.0000	164.99	164.98
072-1780-036-0000	164.99	1.0000	164.99	164.98
072-1780-037-0000	164.99	1.0000	164.99	164.98
072-1780-038-0000	164.99	1.0000	164.99	164.98
072-1780-039-0000	164.99	1.0000	164.99	164.98
072-1780-040-0000	164.99	1.0000	164.99	164.98
072-1780-041-0000	164.99	1.0000	164.99	164.98
072-1780-042-0000	164.99	1.0000	164.99	164.98
072-1780-043-0000	164.99	1.0000	164.99	164.98
072-1780-044-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1780-045-0000	164.99	1.0000	164.99	164.98
072-1780-046-0000	164.99	1.0000	164.99	164.98
072-1790-001-0000	164.99	1.0000	164.99	164.98
072-1790-002-0000	164.99	1.0000	164.99	164.98
072-1790-003-0000	164.99	1.0000	164.99	164.98
072-1790-004-0000	164.99	1.0000	164.99	164.98
072-1790-005-0000	164.99	1.0000	164.99	164.98
072-1790-006-0000	164.99	1.0000	164.99	164.98
072-1790-007-0000	164.99	1.0000	164.99	164.98
072-1790-008-0000	164.99	1.0000	164.99	164.98
072-1790-009-0000	164.99	1.0000	164.99	164.98
072-1790-010-0000	164.99	1.0000	164.99	164.98
072-1790-011-0000	164.99	1.0000	164.99	164.98
072-1790-012-0000	164.99	1.0000	164.99	164.98
072-1790-013-0000	164.99	1.0000	164.99	164.98
072-1790-014-0000	164.99	1.0000	164.99	164.98
072-1790-015-0000	164.99	1.0000	164.99	164.98
072-1790-016-0000	164.99	1.0000	164.99	164.98
072-1790-017-0000	164.99	1.0000	164.99	164.98
072-1790-018-0000	164.99	1.0000	164.99	164.98
072-1790-019-0000	164.99	1.0000	164.99	164.98
072-1790-020-0000	164.99	1.0000	164.99	164.98
072-1790-021-0000	164.99	1.0000	164.99	164.98
072-1790-022-0000	164.99	1.0000	164.99	164.98
072-1790-023-0000	164.99	1.0000	164.99	164.98
072-1790-024-0000	164.99	1.0000	164.99	164.98
072-1790-025-0000	164.99	1.0000	164.99	164.98
072-1790-026-0000	164.99	1.0000	164.99	164.98
072-1790-027-0000	164.99	1.0000	164.99	164.98
072-1790-028-0000	164.99	1.0000	164.99	164.98
072-1790-029-0000	164.99	1.0000	164.99	164.98
072-1790-030-0000	164.99	1.0000	164.99	164.98
072-1790-031-0000	164.99	1.0000	164.99	164.98
072-1790-032-0000	164.99	1.0000	164.99	164.98
072-1790-033-0000	164.99	1.0000	164.99	164.98
072-1790-034-0000	164.99	1.0000	164.99	164.98
072-1790-035-0000	164.99	1.0000	164.99	164.98
072-1790-036-0000	164.99	1.0000	164.99	164.98
072-1790-037-0000	164.99	1.0000	164.99	164.98
072-1790-038-0000	164.99	1.0000	164.99	164.98
072-1790-039-0000	164.99	1.0000	164.99	164.98
072-1790-040-0000	164.99	1.0000	164.99	164.98

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1790-041-0000	164.99	1.0000	164.99	164.98
072-1790-042-0000	164.99	1.0000	164.99	164.98
072-1790-043-0000	164.99	1.0000	164.99	164.98
072-1790-044-0000	164.99	1.0000	164.99	164.98
072-1790-045-0000	164.99	1.0000	164.99	164.98
072-1790-046-0000	164.99	1.0000	164.99	164.98
072-1790-047-0000	164.99	1.0000	164.99	164.98
072-1790-048-0000	164.99	1.0000	164.99	164.98
072-1790-049-0000	164.99	1.0000	164.99	164.98
072-1790-050-0000	164.99	1.0000	164.99	164.98
072-1790-051-0000	164.99	1.0000	164.99	164.98
072-1790-052-0000	164.99	1.0000	164.99	164.98
072-1790-053-0000	164.99	1.0000	164.99	164.98
072-1790-054-0000	164.99	1.0000	164.99	164.98
072-1790-055-0000	164.99	1.0000	164.99	164.98
072-1790-056-0000	164.99	1.0000	164.99	164.98
072-1790-057-0000	164.99	1.0000	164.99	164.98
072-1790-058-0000	164.99	1.0000	164.99	164.98
072-1790-059-0000	164.99	1.0000	164.99	164.98
072-1790-060-0000	164.99	1.0000	164.99	164.98
072-1800-001-0000	164.99	1.0000	164.99	164.98
072-1800-002-0000	164.99	1.0000	164.99	164.98
072-1800-003-0000	164.99	1.0000	164.99	164.98
072-1800-004-0000	164.99	1.0000	164.99	164.98
072-1800-005-0000	164.99	1.0000	164.99	164.98
072-1800-006-0000	164.99	1.0000	164.99	164.98
072-1800-007-0000	164.99	1.0000	164.99	164.98
072-1800-008-0000	164.99	1.0000	164.99	164.98
072-1800-009-0000	164.99	1.0000	164.99	164.98
072-1800-010-0000	164.99	1.0000	164.99	164.98
072-1800-012-0000	164.99	1.0000	164.99	164.98
072-1800-013-0000	164.99	1.0000	164.99	164.98
072-1800-014-0000	164.99	1.0000	164.99	164.98
072-1800-015-0000	164.99	1.0000	164.99	164.98
072-1800-016-0000	164.99	1.0000	164.99	164.98
072-1800-017-0000	164.99	1.0000	164.99	164.98
072-1800-018-0000	164.99	1.0000	164.99	164.98
072-1800-019-0000	164.99	1.0000	164.99	164.98
072-1800-020-0000	164.99	1.0000	164.99	164.98
072-1800-021-0000	164.99	1.0000	164.99	164.98
072-1800-022-0000	164.99	1.0000	164.99	164.98
072-1800-023-0000	164.99	1.0000	164.99	164.98

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072-1800-024-0000	164.99	1.0000	164.99	164.98
072-1800-025-0000	164.99	1.0000	164.99	164.98
072-1800-026-0000	164.99	1.0000	164.99	164.98
072-1800-027-0000	164.99	1.0000	164.99	164.98
072-1800-028-0000	164.99	1.0000	164.99	164.98
072-1800-029-0000	164.99	1.0000	164.99	164.98
072-1800-030-0000	164.99	1.0000	164.99	164.98
072-1800-031-0000	164.99	1.0000	164.99	164.98
072-1800-032-0000	164.99	1.0000	164.99	164.98
072-1800-033-0000	164.99	1.0000	164.99	164.98
072-1800-034-0000	164.99	1.0000	164.99	164.98
072-1800-035-0000	164.99	1.0000	164.99	164.98
072-1800-036-0000	164.99	1.0000	164.99	164.98
072-1800-037-0000	164.99	1.0000	164.99	164.98
072-1800-038-0000	164.99	1.0000	164.99	164.98
072-1800-039-0000	164.99	1.0000	164.99	164.98
072-1800-040-0000	164.99	1.0000	164.99	164.98
072-1800-041-0000	164.99	1.0000	164.99	164.98
072-1800-042-0000	164.99	1.0000	164.99	164.98
072-1800-043-0000	164.99	1.0000	164.99	164.98
072-1800-044-0000	164.99	1.0000	164.99	164.98
072-1800-045-0000	164.99	1.0000	164.99	164.98
072-1800-046-0000	164.99	1.0000	164.99	164.98
072-1800-047-0000	164.99	1.0000	164.99	164.98
072-1800-048-0000	164.99	1.0000	164.99	164.98
072-1800-049-0000	164.99	1.0000	164.99	164.98
072-1800-050-0000	164.99	1.0000	164.99	164.98
072-1800-051-0000	164.99	1.0000	164.99	164.98
072-1800-052-0000	164.99	1.0000	164.99	164.98
072-1800-053-0000	164.99	1.0000	164.99	164.98
072-1800-054-0000	164.99	1.0000	164.99	164.98
072-1800-055-0000	164.99	1.0000	164.99	164.98
072-1800-056-0000	164.99	1.0000	164.99	164.98
072-1800-057-0000	164.99	1.0000	164.99	164.98
072-2680-003-0001	110.54	0.6700	110.54	110.54
072-2680-003-0002	110.54	0.6700	110.54	110.54
072-2680-003-0003	110.54	0.6700	110.54	110.54
072-2680-003-0004	110.54	0.6700	110.54	110.54
072-2680-003-0005	110.54	0.6700	110.54	110.54
072-2680-003-0006	110.54	0.6700	110.54	110.54
072-2680-003-0007	110.54	0.6700	110.54	110.54
072-2680-003-0008	110.54	0.6700	110.54	110.54

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-2680-003-0009	110.54	0.6700	110.54	110.54
072-2680-003-0010	110.54	0.6700	110.54	110.54
072-2680-003-0011	110.54	0.6700	110.54	110.54
072-2680-003-0012	110.54	0.6700	110.54	110.54
072-2680-003-0013	110.54	0.6700	110.54	110.54
072-2680-003-0014	110.54	0.6700	110.54	110.54
072-2680-003-0015	110.54	0.6700	110.54	110.54
072-2680-003-0016	110.54	0.6700	110.54	110.54
072-2680-003-0017	110.54	0.6700	110.54	110.54
072-2680-003-0018	110.54	0.6700	110.54	110.54
072-2680-003-0019	110.54	0.6700	110.54	110.54
072-2680-003-0020	110.54	0.6700	110.54	110.54
072-2680-003-0021	110.54	0.6700	110.54	110.54
072-2680-003-0022	110.54	0.6700	110.54	110.54
072-2680-003-0023	110.54	0.6700	110.54	110.54
072-2680-003-0024	110.54	0.6700	110.54	110.54
072-2680-003-0025	110.54	0.6700	110.54	110.54
072-2680-003-0026	110.54	0.6700	110.54	110.54
072-2680-003-0027	110.54	0.6700	110.54	110.54
072-2680-003-0028	110.54	0.6700	110.54	110.54
072-2680-004-0001	110.54	0.6700	110.54	110.54
072-2680-004-0002	110.54	0.6700	110.54	110.54
072-2680-004-0003	110.54	0.6700	110.54	110.54
072-2680-004-0004	110.54	0.6700	110.54	110.54
072-2680-004-0005	110.54	0.6700	110.54	110.54
072-2680-004-0006	110.54	0.6700	110.54	110.54
072-2680-004-0007	110.54	0.6700	110.54	110.54
072-2680-004-0008	110.54	0.6700	110.54	110.54
072-2680-004-0009	110.54	0.6700	110.54	110.54
072-2680-004-0010	110.54	0.6700	110.54	110.54
072-2680-004-0011	110.54	0.6700	110.54	110.54
072-2680-004-0012	110.54	0.6700	110.54	110.54
072-2680-004-0013	110.54	0.6700	110.54	110.54
072-2680-004-0014	110.54	0.6700	110.54	110.54
072-2680-004-0015	110.54	0.6700	110.54	110.54
072-2680-004-0016	110.54	0.6700	110.54	110.54
072-2680-004-0017	110.54	0.6700	110.54	110.54
072-2680-004-0018	110.54	0.6700	110.54	110.54
072-2680-004-0019	110.54	0.6700	110.54	110.54
072-2680-004-0020	110.54	0.6700	110.54	110.54
072-2680-004-0021	110.54	0.6700	110.54	110.54
072-2680-004-0022	110.54	0.6700	110.54	110.54

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-2680-004-0023	110.54	0.6700	110.54	110.54
072-2680-004-0024	110.54	0.6700	110.54	110.54
072-2680-004-0025	110.54	0.6700	110.54	110.54
072-2680-004-0026	110.54	0.6700	110.54	110.54
072-2680-004-0027	110.54	0.6700	110.54	110.54
072-2680-004-0028	110.54	0.6700	110.54	110.54
072-2680-005-0001	110.54	0.6700	110.54	110.54
072-2680-005-0002	110.54	0.6700	110.54	110.54
072-2680-005-0003	110.54	0.6700	110.54	110.54
072-2680-005-0004	110.54	0.6700	110.54	110.54
072-2680-005-0005	110.54	0.6700	110.54	110.54
072-2680-005-0006	110.54	0.6700	110.54	110.54
072-2680-005-0007	110.54	0.6700	110.54	110.54
072-2680-005-0008	110.54	0.6700	110.54	110.54
072-2680-005-0009	110.54	0.6700	110.54	110.54
072-2680-005-0010	110.54	0.6700	110.54	110.54
072-2680-005-0011	110.54	0.6700	110.54	110.54
072-2680-005-0012	110.54	0.6700	110.54	110.54
072-2680-005-0013	110.54	0.6700	110.54	110.54
072-2680-005-0014	110.54	0.6700	110.54	110.54
072-2680-005-0015	110.54	0.6700	110.54	110.54
072-2680-005-0016	110.54	0.6700	110.54	110.54
072-2680-005-0017	110.54	0.6700	110.54	110.54
072-2680-005-0018	110.54	0.6700	110.54	110.54
072-2680-005-0019	110.54	0.6700	110.54	110.54
072-2680-005-0020	110.54	0.6700	110.54	110.54
072-2680-005-0021	110.54	0.6700	110.54	110.54
072-2680-005-0022	110.54	0.6700	110.54	110.54
072-2680-005-0023	110.54	0.6700	110.54	110.54
072-2680-005-0024	110.54	0.6700	110.54	110.54
072-2680-005-0025	110.54	0.6700	110.54	110.54
072-2680-005-0026	110.54	0.6700	110.54	110.54
072-2680-005-0027	110.54	0.6700	110.54	110.54
072-2680-005-0028	110.54	0.6700	110.54	110.54
072-2680-006-0001	110.54	0.6700	110.54	110.54
072-2680-006-0002	110.54	0.6700	110.54	110.54
072-2680-006-0003	110.54	0.6700	110.54	110.54
072-2680-006-0004	110.54	0.6700	110.54	110.54
072-2680-006-0005	110.54	0.6700	110.54	110.54
072-2680-006-0006	110.54	0.6700	110.54	110.54
072-2680-006-0007	110.54	0.6700	110.54	110.54
072-2680-006-0008	110.54	0.6700	110.54	110.54

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072-2680-006-0009	110.54	0.6700	110.54	110.54
072-2680-006-0010	110.54	0.6700	110.54	110.54
072-2680-006-0011	110.54	0.6700	110.54	110.54
072-2680-006-0012	110.54	0.6700	110.54	110.54
072-2680-006-0013	110.54	0.6700	110.54	110.54
072-2680-006-0014	110.54	0.6700	110.54	110.54
072-2680-006-0015	110.54	0.6700	110.54	110.54
072-2680-006-0016	110.54	0.6700	110.54	110.54
072-2680-006-0017	110.54	0.6700	110.54	110.54
072-2680-006-0018	110.54	0.6700	110.54	110.54
072-2680-006-0019	110.54	0.6700	110.54	110.54
072-2680-006-0020	110.54	0.6700	110.54	110.54
072-2680-006-0021	110.54	0.6700	110.54	110.54
072-2680-006-0022	110.54	0.6700	110.54	110.54
072-2680-006-0023	110.54	0.6700	110.54	110.54
072-2680-006-0024	110.54	0.6700	110.54	110.54
072-2680-006-0025	110.54	0.6700	110.54	110.54
072-2680-006-0026	110.54	0.6700	110.54	110.54
072-2680-006-0027	110.54	0.6700	110.54	110.54
072-2680-006-0028	110.54	0.6700	110.54	110.54
072-2680-008-0000	661.77	4.0110	661.77	661.76
072-2680-011-0000	2,085.45	12.6399	2,085.45	2,085.44
072-2810-002-0001	110.54	0.6700	110.54	110.54
072-2810-002-0002	110.54	0.6700	110.54	110.54
072-2810-002-0003	110.54	0.6700	110.54	110.54
072-2810-002-0004	110.54	0.6700	110.54	110.54
072-2810-002-0005	110.54	0.6700	110.54	110.54
072-2810-002-0006	110.54	0.6700	110.54	110.54
072-2810-002-0007	110.54	0.6700	110.54	110.54
072-2810-002-0008	110.54	0.6700	110.54	110.54
072-2810-002-0009	110.54	0.6700	110.54	110.54
072-2810-002-0010	110.54	0.6700	110.54	110.54
072-2810-002-0011	110.54	0.6700	110.54	110.54
072-2810-002-0012	110.54	0.6700	110.54	110.54
072-2810-002-0013	110.54	0.6700	110.54	110.54
072-2810-002-0014	110.54	0.6700	110.54	110.54
072-2810-002-0015	110.54	0.6700	110.54	110.54
072-2810-002-0016	110.54	0.6700	110.54	110.54
072-2810-002-0017	110.54	0.6700	110.54	110.54
072-2810-002-0018	110.54	0.6700	110.54	110.54
072-2810-002-0019	110.54	0.6700	110.54	110.54
072-2810-002-0020	110.54	0.6700	110.54	110.54

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-2810-002-0021	110.54	0.6700	110.54	110.54
072-2810-002-0022	110.54	0.6700	110.54	110.54
072-2810-002-0023	110.54	0.6700	110.54	110.54
072-2810-002-0024	110.54	0.6700	110.54	110.54
072-2810-002-0025	110.54	0.6700	110.54	110.54
072-2810-002-0026	110.54	0.6700	110.54	110.54
072-2810-002-0027	110.54	0.6700	110.54	110.54
072-2810-002-0028	110.54	0.6700	110.54	110.54
072-2810-002-0029	110.54	0.6700	110.54	110.54
072-2810-002-0030	110.54	0.6700	110.54	110.54
072-2810-002-0031	110.54	0.6700	110.54	110.54
072-2810-002-0032	110.54	0.6700	110.54	110.54
072-2810-002-0033	110.54	0.6700	110.54	110.54
072-2810-002-0034	110.54	0.6700	110.54	110.54
072-2810-002-0035	110.54	0.6700	110.54	110.54
072-2810-002-0036	110.54	0.6700	110.54	110.54
072-2810-002-0037	110.54	0.6700	110.54	110.54
072-2810-002-0038	110.54	0.6700	110.54	110.54
072-2810-002-0039	110.54	0.6700	110.54	110.54
072-2810-002-0040	110.54	0.6700	110.54	110.54
072-2810-002-0041	110.54	0.6700	110.54	110.54
072-2810-002-0042	110.54	0.6700	110.54	110.54
072-2810-002-0043	110.54	0.6700	110.54	110.54
072-2810-002-0044	110.54	0.6700	110.54	110.54
072-2810-002-0045	110.54	0.6700	110.54	110.54
072-2810-002-0046	110.54	0.6700	110.54	110.54
072-2810-002-0047	110.54	0.6700	110.54	110.54
072-2810-002-0048	110.54	0.6700	110.54	110.54
072-2810-002-0049	110.54	0.6700	110.54	110.54
072-2810-002-0050	110.54	0.6700	110.54	110.54
072-2810-002-0051	110.54	0.6700	110.54	110.54
072-2810-002-0052	110.54	0.6700	110.54	110.54
072-2810-002-0053	110.54	0.6700	110.54	110.54
072-2810-002-0054	110.54	0.6700	110.54	110.54
072-2810-002-0055	110.54	0.6700	110.54	110.54
072-2810-002-0056	110.54	0.6700	110.54	110.54
072-2810-002-0057	110.54	0.6700	110.54	110.54
072-2810-002-0058	110.54	0.6700	110.54	110.54
072-2810-002-0059	110.54	0.6700	110.54	110.54
072-2810-002-0060	110.54	0.6700	110.54	110.54
072-2810-002-0061	110.54	0.6700	110.54	110.54
072-2810-002-0062	110.54	0.6700	110.54	110.54

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-2810-002-0063	110.54	0.6700	110.54	110.54
072-2810-002-0064	110.54	0.6700	110.54	110.54
072-2810-002-0065	110.54	0.6700	110.54	110.54
072-2810-002-0066	110.54	0.6700	110.54	110.54
072-2810-002-0067	110.54	0.6700	110.54	110.54
072-2810-002-0068	110.54	0.6700	110.54	110.54
072-2810-002-0069	110.54	0.6700	110.54	110.54
072-2810-002-0070	110.54	0.6700	110.54	110.54
072-2810-002-0071	110.54	0.6700	110.54	110.54
072-2810-002-0072	110.54	0.6700	110.54	110.54
072-2810-002-0073	110.54	0.6700	110.54	110.54
072-2810-002-0074	110.54	0.6700	110.54	110.54
072-2810-002-0075	110.54	0.6700	110.54	110.54
072-2810-002-0076	110.54	0.6700	110.54	110.54
072-2810-002-0077	110.54	0.6700	110.54	110.54
072-2810-002-0078	110.54	0.6700	110.54	110.54
072-2810-002-0079	110.54	0.6700	110.54	110.54
072-2810-002-0080	110.54	0.6700	110.54	110.54
072-2810-002-0081	110.54	0.6700	110.54	110.54
072-2810-002-0082	110.54	0.6700	110.54	110.54
072-2810-002-0083	110.54	0.6700	110.54	110.54
072-2810-002-0084	110.54	0.6700	110.54	110.54
072-2810-002-0085	110.54	0.6700	110.54	110.54
072-2810-002-0086	110.54	0.6700	110.54	110.54
072-2810-002-0087	110.54	0.6700	110.54	110.54
072-2810-002-0088	110.54	0.6700	110.54	110.54
072-2810-002-0089	110.54	0.6700	110.54	110.54
072-2810-002-0090	110.54	0.6700	110.54	110.54
072-2810-002-0091	110.54	0.6700	110.54	110.54
072-2810-002-0092	110.54	0.6700	110.54	110.54
072-2810-002-0093	110.54	0.6700	110.54	110.54
072-2810-002-0094	110.54	0.6700	110.54	110.54
072-2810-002-0095	110.54	0.6700	110.54	110.54
072-2810-002-0096	110.54	0.6700	110.54	110.54
072-2810-002-0097	110.54	0.6700	110.54	110.54
072-2810-002-0098	110.54	0.6700	110.54	110.54
072-2810-002-0099	110.54	0.6700	110.54	110.54
072-2810-002-0100	110.54	0.6700	110.54	110.54
072-2810-002-0101	110.54	0.6700	110.54	110.54
072-2810-002-0102	110.54	0.6700	110.54	110.54
072-2810-002-0103	110.54	0.6700	110.54	110.54
072-2810-002-0104	110.54	0.6700	110.54	110.54

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-2810-002-0105	110.54	0.6700	110.54	110.54
072-2810-002-0106	110.54	0.6700	110.54	110.54
072-2810-002-0107	110.54	0.6700	110.54	110.54
072-2810-002-0108	110.54	0.6700	110.54	110.54
072-2810-002-0109	110.54	0.6700	110.54	110.54
072-2810-002-0110	110.54	0.6700	110.54	110.54
072-2810-002-0111	110.54	0.6700	110.54	110.54
072-2810-002-0112	110.54	0.6700	110.54	110.54
072-2810-002-0113	110.54	0.6700	110.54	110.54
072-2810-002-0114	110.54	0.6700	110.54	110.54
072-2810-002-0115	110.54	0.6700	110.54	110.54
072-2810-002-0116	110.54	0.6700	110.54	110.54
072-2810-002-0117	110.54	0.6700	110.54	110.54
072-2810-002-0118	110.54	0.6700	110.54	110.54
072-2810-002-0119	110.54	0.6700	110.54	110.54
072-2810-002-0120	110.54	0.6700	110.54	110.54
072-2810-002-0121	110.54	0.6700	110.54	110.54
072-2810-002-0122	110.54	0.6700	110.54	110.54
072-2810-002-0123	110.54	0.6700	110.54	110.54
072-2810-002-0124	110.54	0.6700	110.54	110.54
072-2810-002-0125	110.54	0.6700	110.54	110.54
072-2810-002-0126	110.54	0.6700	110.54	110.54
072-2810-002-0127	110.54	0.6700	110.54	110.54
072-2810-002-0128	110.54	0.6700	110.54	110.54
072-2810-002-0129	110.54	0.6700	110.54	110.54
072-2810-002-0130	110.54	0.6700	110.54	110.54
072-2810-002-0131	110.54	0.6700	110.54	110.54
072-2810-002-0132	110.54	0.6700	110.54	110.54
072-2810-002-0133	110.54	0.6700	110.54	110.54
072-2810-002-0134	110.54	0.6700	110.54	110.54
072-2810-002-0135	110.54	0.6700	110.54	110.54
072-2810-002-0136	110.54	0.6700	110.54	110.54
072-2810-002-0137	110.54	0.6700	110.54	110.54
072-2810-002-0138	110.54	0.6700	110.54	110.54
072-2810-002-0139	110.54	0.6700	110.54	110.54
072-2810-002-0140	110.54	0.6700	110.54	110.54
072-2810-002-0141	110.54	0.6700	110.54	110.54
072-2810-002-0142	110.54	0.6700	110.54	110.54
072-2810-002-0143	110.54	0.6700	110.54	110.54
072-2810-002-0144	110.54	0.6700	110.54	110.54
072-2810-002-0145	110.54	0.6700	110.54	110.54
072-2810-002-0146	110.54	0.6700	110.54	110.54

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-2810-002-0147	110.54	0.6700	110.54	110.54
072-2810-002-0148	110.54	0.6700	110.54	110.54
072-2810-002-0149	110.54	0.6700	110.54	110.54
072-2810-002-0150	110.54	0.6700	110.54	110.54
072-2810-002-0151	110.54	0.6700	110.54	110.54
072-2810-002-0152	110.54	0.6700	110.54	110.54
072-2810-002-0153	110.54	0.6700	110.54	110.54
072-2810-002-0154	110.54	0.6700	110.54	110.54
072-2810-002-0155	110.54	0.6700	110.54	110.54
072-2810-002-0156	110.54	0.6700	110.54	110.54
072-2810-002-0157	110.54	0.6700	110.54	110.54
072-2810-002-0158	110.54	0.6700	110.54	110.54
072-2810-002-0159	110.54	0.6700	110.54	110.54
072-2810-002-0160	110.54	0.6700	110.54	110.54
072-2810-002-0161	110.54	0.6700	110.54	110.54
072-2810-002-0162	110.54	0.6700	110.54	110.54
072-2810-002-0163	110.54	0.6700	110.54	110.54
072-2810-002-0164	110.54	0.6700	110.54	110.54
072-3060-001-0000	126.81	0.7686	126.81	126.80
072-3060-002-0000	209.61	1.2705	209.61	209.60
072-3060-003-0000	98.05	0.5943	98.05	98.04
072-3060-005-0000	180.51	1.0941	180.51	180.50
072-3060-006-0000	90.77	0.5502	90.77	90.76
072-3060-007-0000	101.86	0.6174	101.86	101.86
072-3060-008-0000	141.01	0.8547	141.01	141.00
072-3060-009-0000	159.38	0.9660	159.38	159.38
072-3060-011-0000	98.05	0.5943	98.05	98.04
072-3060-012-0000	208.23	1.2621	208.23	208.22
072-3080-006-0000	341.28	2.0685	341.28	341.28
072-3080-007-0000	204.76	1.2411	204.76	204.76
072-3080-008-0000	512.78	3.1080	512.78	512.78
072-3080-009-0000	550.55	3.3369	550.55	550.54
072-3080-010-0000	238.72	1.4469	238.72	238.72
072-3080-011-0000	322.90	1.9571	322.90	322.90
072-3080-012-0000	105.67	0.6405	105.67	105.66
072-3080-013-0000	84.88	0.5145	84.88	84.88
072-3080-016-0000	491.65	2.9799	491.65	491.64
072-3080-017-0000	450.42	2.7300	450.42	450.42
072-3080-018-0000	298.31	1.8081	298.31	298.30
072-3080-019-0000	182.24	1.1046	182.24	182.24
072-3080-020-0000	252.23	1.5288	252.23	252.22
072-3080-021-0000	502.39	3.0450	502.39	502.38

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072-3080-022-0000	270.63	1.6403	270.63	270.62
072-3080-023-0000	269.56	1.6338	269.56	269.56
072-3080-024-0000	519.71	3.1500	519.71	519.70
072-3080-025-0000	233.52	1.4154	233.52	233.52
072-3080-026-0000	181.20	1.0983	181.20	181.20
072-3080-029-0000	443.49	2.6880	443.49	443.48
072-3080-030-0000	243.92	1.4784	243.92	243.92
072-3080-037-0000	394.63	2.3919	394.63	394.62
072-3080-038-0000	82.46	0.4998	82.46	82.46
072-3080-039-0000	128.54	0.7791	128.54	128.54
072-3080-040-0000	125.42	0.7602	125.42	125.42
072-3080-041-0000	2,031.38	12.3122	2,031.38	2,031.38
072-3080-043-0000	105.67	0.6405	105.67	105.66
072-3080-044-0000	4,420.72	26.7939	4,420.72	4,420.72
072-3080-045-0000	505.51	3.0639	505.51	505.50
072-3120-005-0000	465.76	2.8230	465.76	465.76
072-3120-019-0000	2,702.53	16.3800	2,702.53	2,702.52
072-3120-020-0000	2,799.55	16.9680	2,799.55	2,799.54
072-3120-023-0000	1,621.52	9.8280	1,621.52	1,621.52
072-3120-025-0000	959.40	5.8149	959.40	959.40
072-3120-026-0000	2,508.16	15.2019	2,508.16	2,508.16
2,079 Accounts	**398,933.55**	**2,417.9431**	**$398,933.55**	**$398,916.16**

Slight variances may occur due to rounding

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Broadstone No. 3

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0270-068-0000	306.64	6.9359	$306.65	$306.64
072-0270-124-0000	387.46	8.7641	387.47	387.46
072-0270-154-0000	1,037.64	23.4703	1,037.66	1,037.64
072-0270-159-0000	1,467.50	33.1928	1,467.52	1,467.50
072-1850-001-0000	44.20	1.0000	44.21	44.20
072-1850-002-0000	44.20	1.0000	44.21	44.20
072-1850-003-0000	44.20	1.0000	44.21	44.20
072-1850-004-0000	44.20	1.0000	44.21	44.20
072-1850-005-0000	44.20	1.0000	44.21	44.20
072-1850-006-0000	44.20	1.0000	44.21	44.20
072-1850-007-0000	44.20	1.0000	44.21	44.20
072-1850-008-0000	44.20	1.0000	44.21	44.20
072-1850-009-0000	44.20	1.0000	44.21	44.20
072-1850-010-0000	44.20	1.0000	44.21	44.20
072-1850-011-0000	44.20	1.0000	44.21	44.20
072-1850-012-0000	44.20	1.0000	44.21	44.20
072-1850-013-0000	44.20	1.0000	44.21	44.20
072-1850-014-0000	44.20	1.0000	44.21	44.20
072-1850-015-0000	44.20	1.0000	44.21	44.20
072-1850-016-0000	44.20	1.0000	44.21	44.20
072-1850-017-0000	44.20	1.0000	44.21	44.20
072-1850-018-0000	44.20	1.0000	44.21	44.20
072-1850-019-0000	44.20	1.0000	44.21	44.20
072-1850-020-0000	44.20	1.0000	44.21	44.20
072-1850-021-0000	44.20	1.0000	44.21	44.20
072-1850-022-0000	44.20	1.0000	44.21	44.20
072-1850-023-0000	44.20	1.0000	44.21	44.20
072-1850-024-0000	44.20	1.0000	44.21	44.20
072-1850-025-0000	44.20	1.0000	44.21	44.20
072-1860-001-0000	44.20	1.0000	44.21	44.20
072-1860-002-0000	44.20	1.0000	44.21	44.20
072-1860-003-0000	44.20	1.0000	44.21	44.20
072-1860-004-0000	44.20	1.0000	44.21	44.20
072-1860-005-0000	44.20	1.0000	44.21	44.20
072-1860-006-0000	44.20	1.0000	44.21	44.20
072-1860-007-0000	44.20	1.0000	44.21	44.20
072-1860-008-0000	44.20	1.0000	44.21	44.20
072-1860-009-0000	44.20	1.0000	44.21	44.20
072-1860-010-0000	44.20	1.0000	44.21	44.20
072-1860-011-0000	44.20	1.0000	44.21	44.20
072-1860-012-0000	44.20	1.0000	44.21	44.20
072-1860-013-0000	44.20	1.0000	44.21	44.20

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1860-014-0000	44.20	1.0000	44.21	44.20
072-1860-015-0000	44.20	1.0000	44.21	44.20
072-1860-016-0000	44.20	1.0000	44.21	44.20
072-1860-017-0000	44.20	1.0000	44.21	44.20
072-1860-018-0000	44.20	1.0000	44.21	44.20
072-1860-019-0000	44.20	1.0000	44.21	44.20
072-1860-020-0000	44.20	1.0000	44.21	44.20
072-1860-021-0000	44.20	1.0000	44.21	44.20
072-1860-022-0000	44.20	1.0000	44.21	44.20
072-1860-023-0000	44.20	1.0000	44.21	44.20
072-1860-024-0000	44.20	1.0000	44.21	44.20
072-1860-025-0000	44.20	1.0000	44.21	44.20
072-1860-027-0000	44.20	1.0000	44.21	44.20
072-1860-028-0000	44.20	1.0000	44.21	44.20
072-1860-031-0000	44.20	1.0000	44.21	44.20
072-1860-032-0000	44.20	1.0000	44.21	44.20
072-1860-033-0000	44.20	1.0000	44.21	44.20
072-1860-035-0000	44.20	1.0000	44.21	44.20
072-1860-036-0000	44.20	1.0000	44.21	44.20
072-1860-037-0000	44.20	1.0000	44.21	44.20
072-1860-039-0000	44.20	1.0000	44.21	44.20
072-1860-040-0000	44.20	1.0000	44.21	44.20
072-1860-041-0000	44.20	1.0000	44.21	44.20
072-1870-001-0000	44.20	1.0000	44.21	44.20
072-1870-002-0000	44.20	1.0000	44.21	44.20
072-1870-003-0000	44.20	1.0000	44.21	44.20
072-1870-004-0000	44.20	1.0000	44.21	44.20
072-1870-005-0000	44.20	1.0000	44.21	44.20
072-1870-006-0000	44.20	1.0000	44.21	44.20
072-1870-007-0000	44.20	1.0000	44.21	44.20
072-1870-008-0000	44.20	1.0000	44.21	44.20
072-1870-009-0000	44.20	1.0000	44.21	44.20
072-1870-010-0000	44.20	1.0000	44.21	44.20
072-1870-011-0000	44.20	1.0000	44.21	44.20
072-1870-012-0000	44.20	1.0000	44.21	44.20
072-1870-013-0000	44.20	1.0000	44.21	44.20
072-1870-014-0000	44.20	1.0000	44.21	44.20
072-1870-015-0000	44.20	1.0000	44.21	44.20
072-1870-016-0000	44.20	1.0000	44.21	44.20
072-1870-017-0000	44.20	1.0000	44.21	44.20
072-1870-018-0000	44.20	1.0000	44.21	44.20
072-1870-019-0000	44.20	1.0000	44.21	44.20

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1870-020-0000	44.20	1.0000	44.21	44.20
072-1870-021-0000	44.20	1.0000	44.21	44.20
072-1870-022-0000	44.20	1.0000	44.21	44.20
072-1870-023-0000	44.20	1.0000	44.21	44.20
072-1870-024-0000	44.20	1.0000	44.21	44.20
072-1870-026-0000	44.20	1.0000	44.21	44.20
072-1870-027-0000	44.20	1.0000	44.21	44.20
072-1870-028-0000	44.20	1.0000	44.21	44.20
072-1870-029-0000	44.20	1.0000	44.21	44.20
072-1870-030-0000	44.20	1.0000	44.21	44.20
072-1870-031-0000	44.20	1.0000	44.21	44.20
072-1870-032-0000	44.20	1.0000	44.21	44.20
072-1870-033-0000	44.20	1.0000	44.21	44.20
072-1870-034-0000	44.20	1.0000	44.21	44.20
072-1870-035-0000	44.20	1.0000	44.21	44.20
072-1870-036-0000	44.20	1.0000	44.21	44.20
072-1870-037-0000	44.20	1.0000	44.21	44.20
072-1870-038-0000	44.20	1.0000	44.21	44.20
072-1870-039-0000	44.20	1.0000	44.21	44.20
072-1870-040-0000	44.20	1.0000	44.21	44.20
072-1870-041-0000	44.20	1.0000	44.21	44.20
072-1870-042-0000	44.20	1.0000	44.21	44.20
072-1870-043-0000	44.20	1.0000	44.21	44.20
072-1870-044-0000	44.20	1.0000	44.21	44.20
072-1870-045-0000	44.20	1.0000	44.21	44.20
072-1880-001-0000	44.20	1.0000	44.21	44.20
072-1880-002-0000	44.20	1.0000	44.21	44.20
072-1880-003-0000	44.20	1.0000	44.21	44.20
072-1880-004-0000	44.20	1.0000	44.21	44.20
072-1880-005-0000	44.20	1.0000	44.21	44.20
072-1880-006-0000	44.20	1.0000	44.21	44.20
072-1880-007-0000	44.20	1.0000	44.21	44.20
072-1880-008-0000	44.20	1.0000	44.21	44.20
072-1880-009-0000	44.20	1.0000	44.21	44.20
072-1880-010-0000	44.20	1.0000	44.21	44.20
072-1880-011-0000	44.20	1.0000	44.21	44.20
072-1880-012-0000	44.20	1.0000	44.21	44.20
072-1880-013-0000	44.20	1.0000	44.21	44.20
072-1880-014-0000	44.20	1.0000	44.21	44.20
072-1880-017-0000	44.20	1.0000	44.21	44.20
072-1880-018-0000	44.20	1.0000	44.21	44.20
072-1880-019-0000	44.20	1.0000	44.21	44.20

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1880-020-0000	44.20	1.0000	44.21	44.20
072-1880-021-0000	44.20	1.0000	44.21	44.20
072-1880-022-0000	44.20	1.0000	44.21	44.20
072-1880-023-0000	44.20	1.0000	44.21	44.20
072-1880-024-0000	44.20	1.0000	44.21	44.20
072-1880-025-0000	44.20	1.0000	44.21	44.20
072-1880-026-0000	44.20	1.0000	44.21	44.20
072-1880-027-0000	44.20	1.0000	44.21	44.20
072-1880-028-0000	44.20	1.0000	44.21	44.20
072-1880-029-0000	44.20	1.0000	44.21	44.20
072-1880-030-0000	44.20	1.0000	44.21	44.20
072-1880-031-0000	44.20	1.0000	44.21	44.20
072-1880-032-0000	44.20	1.0000	44.21	44.20
072-1880-033-0000	44.20	1.0000	44.21	44.20
072-1880-034-0000	44.20	1.0000	44.21	44.20
072-1880-035-0000	44.20	1.0000	44.21	44.20
072-1880-036-0000	44.20	1.0000	44.21	44.20
072-1880-037-0000	44.20	1.0000	44.21	44.20
072-1880-038-0000	44.20	1.0000	44.21	44.20
072-1880-039-0000	44.20	1.0000	44.21	44.20
072-1880-040-0000	44.20	1.0000	44.21	44.20
072-1880-041-0000	44.20	1.0000	44.21	44.20
072-1880-042-0000	44.20	1.0000	44.21	44.20
072-1880-043-0000	44.20	1.0000	44.21	44.20
072-1880-044-0000	44.20	1.0000	44.21	44.20
072-1880-045-0000	44.20	1.0000	44.21	44.20
072-1880-046-0000	44.20	1.0000	44.21	44.20
072-1880-047-0000	44.20	1.0000	44.21	44.20
072-1880-048-0000	44.20	1.0000	44.21	44.20
072-1880-049-0000	44.20	1.0000	44.21	44.20
072-1880-050-0000	44.20	1.0000	44.21	44.20
072-1880-051-0000	44.20	1.0000	44.21	44.20
072-1880-052-0000	44.20	1.0000	44.21	44.20
072-1880-053-0000	44.20	1.0000	44.21	44.20
072-1880-054-0000	44.20	1.0000	44.21	44.20
072-1880-055-0000	44.20	1.0000	44.21	44.20
072-1880-056-0000	44.20	1.0000	44.21	44.20
072-1880-057-0000	44.20	1.0000	44.21	44.20
072-1880-058-0000	44.20	1.0000	44.21	44.20
072-1880-059-0000	44.20	1.0000	44.21	44.20
072-1880-060-0000	44.20	1.0000	44.21	44.20
072-1880-061-0000	44.20	1.0000	44.21	44.20

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1880-062-0000	44.20	1.0000	44.21	44.20
072-1890-001-0000	44.20	1.0000	44.21	44.20
072-1890-002-0000	44.20	1.0000	44.21	44.20
072-1890-003-0000	44.20	1.0000	44.21	44.20
072-1890-004-0000	44.20	1.0000	44.21	44.20
072-1890-005-0000	44.20	1.0000	44.21	44.20
072-1890-006-0000	44.20	1.0000	44.21	44.20
072-1890-007-0000	44.20	1.0000	44.21	44.20
072-1890-008-0000	44.20	1.0000	44.21	44.20
072-1890-009-0000	44.20	1.0000	44.21	44.20
072-1890-010-0000	44.20	1.0000	44.21	44.20
072-1890-011-0000	44.20	1.0000	44.21	44.20
072-1890-012-0000	44.20	1.0000	44.21	44.20
072-1890-013-0000	44.20	1.0000	44.21	44.20
072-1890-014-0000	44.20	1.0000	44.21	44.20
072-1890-017-0000	44.20	1.0000	44.21	44.20
072-1890-018-0000	44.20	1.0000	44.21	44.20
072-1890-019-0000	44.20	1.0000	44.21	44.20
072-1890-020-0000	44.20	1.0000	44.21	44.20
072-1890-021-0000	44.20	1.0000	44.21	44.20
072-1890-022-0000	44.20	1.0000	44.21	44.20
072-1890-023-0000	44.20	1.0000	44.21	44.20
072-1890-024-0000	44.20	1.0000	44.21	44.20
072-1890-025-0000	44.20	1.0000	44.21	44.20
072-1890-026-0000	44.20	1.0000	44.21	44.20
072-1890-027-0000	44.20	1.0000	44.21	44.20
072-1890-028-0000	44.20	1.0000	44.21	44.20
072-1890-029-0000	44.20	1.0000	44.21	44.20
072-1890-030-0000	44.20	1.0000	44.21	44.20
072-1890-031-0000	44.20	1.0000	44.21	44.20
072-1890-032-0000	44.20	1.0000	44.21	44.20
072-1890-033-0000	44.20	1.0000	44.21	44.20
072-2030-001-0000	44.20	1.0000	44.21	44.20
072-2030-002-0000	44.20	1.0000	44.21	44.20
072-2030-003-0000	44.20	1.0000	44.21	44.20
072-2030-004-0000	44.20	1.0000	44.21	44.20
072-2030-005-0000	44.20	1.0000	44.21	44.20
072-2030-006-0000	44.20	1.0000	44.21	44.20
072-2030-007-0000	44.20	1.0000	44.21	44.20
072-2030-008-0000	44.20	1.0000	44.21	44.20
072-2030-009-0000	44.20	1.0000	44.21	44.20
072-2030-010-0000	44.20	1.0000	44.21	44.20

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-2030-011-0000	44.20	1.0000	44.21	44.20
072-2030-012-0000	44.20	1.0000	44.21	44.20
072-2030-013-0000	44.20	1.0000	44.21	44.20
072-2030-014-0000	44.20	1.0000	44.21	44.20
072-2030-015-0000	44.20	1.0000	44.21	44.20
072-2030-016-0000	44.20	1.0000	44.21	44.20
072-2030-017-0000	44.20	1.0000	44.21	44.20
072-2030-018-0000	44.20	1.0000	44.21	44.20
072-2030-019-0000	44.20	1.0000	44.21	44.20
072-2030-020-0000	44.20	1.0000	44.21	44.20
072-2030-021-0000	44.20	1.0000	44.21	44.20
072-2030-022-0000	44.20	1.0000	44.21	44.20
072-2030-023-0000	44.20	1.0000	44.21	44.20
072-2030-024-0000	44.20	1.0000	44.21	44.20
072-2030-025-0000	44.20	1.0000	44.21	44.20
072-2030-026-0000	44.20	1.0000	44.21	44.20
072-2030-027-0000	44.20	1.0000	44.21	44.20
072-2030-028-0000	44.20	1.0000	44.21	44.20
072-2030-029-0000	44.20	1.0000	44.21	44.20
072-2030-030-0000	44.20	1.0000	44.21	44.20
072-2030-031-0000	44.20	1.0000	44.21	44.20
072-2030-032-0000	44.20	1.0000	44.21	44.20
072-2030-033-0000	44.20	1.0000	44.21	44.20
072-2030-034-0000	44.20	1.0000	44.21	44.20
072-2030-035-0000	44.20	1.0000	44.21	44.20
072-2030-036-0000	44.20	1.0000	44.21	44.20
072-2030-037-0000	44.20	1.0000	44.21	44.20
072-2030-038-0000	44.20	1.0000	44.21	44.20
072-2030-039-0000	44.20	1.0000	44.21	44.20
072-2030-040-0000	44.20	1.0000	44.21	44.20
072-2030-041-0000	44.20	1.0000	44.21	44.20
072-2030-042-0000	44.20	1.0000	44.21	44.20
072-2030-043-0000	44.20	1.0000	44.21	44.20
072-2030-044-0000	44.20	1.0000	44.21	44.20
072-2030-045-0000	44.20	1.0000	44.21	44.20
072-2030-046-0000	44.20	1.0000	44.21	44.20
072-2030-047-0000	44.20	1.0000	44.21	44.20
072-2030-048-0000	44.20	1.0000	44.21	44.20
072-2030-049-0000	44.20	1.0000	44.21	44.20
072-2030-050-0000	44.20	1.0000	44.21	44.20
072-2030-051-0000	44.20	1.0000	44.21	44.20
072-2030-052-0000	44.20	1.0000	44.21	44.20

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-2030-053-0000	44.20	1.0000	44.21	44.20
072-2030-054-0000	44.20	1.0000	44.21	44.20
072-2030-055-0000	44.20	1.0000	44.21	44.20
072-2030-056-0000	44.20	1.0000	44.21	44.20
072-2030-057-0000	44.20	1.0000	44.21	44.20
072-2030-058-0000	44.20	1.0000	44.21	44.20
072-2030-059-0000	44.20	1.0000	44.21	44.20
072-2030-060-0000	44.20	1.0000	44.21	44.20
072-2030-061-0000	44.20	1.0000	44.21	44.20
072-2030-062-0000	44.20	1.0000	44.21	44.20
072-2030-063-0000	44.20	1.0000	44.21	44.20
072-2030-064-0000	44.20	1.0000	44.21	44.20
072-2030-065-0000	44.20	1.0000	44.21	44.20
072-2030-066-0000	44.20	1.0000	44.21	44.20
072-2030-067-0000	44.20	1.0000	44.21	44.20
072-2030-068-0000	44.20	1.0000	44.21	44.20
072-2030-069-0000	44.20	1.0000	44.21	44.20
072-2030-070-0000	44.20	1.0000	44.21	44.20
072-2030-071-0000	44.20	1.0000	44.21	44.20
072-2030-072-0000	44.20	1.0000	44.21	44.20
072-2030-073-0000	44.20	1.0000	44.21	44.20
072-2030-074-0000	44.20	1.0000	44.21	44.20
072-2030-075-0000	44.20	1.0000	44.21	44.20
072-2030-076-0000	44.20	1.0000	44.21	44.20
072-2030-077-0000	44.20	1.0000	44.21	44.20
072-2030-078-0000	44.20	1.0000	44.21	44.20
072-2030-079-0000	44.20	1.0000	44.21	44.20
072-2030-080-0000	44.20	1.0000	44.21	44.20
072-2030-081-0000	44.20	1.0000	44.21	44.20
072-2030-082-0000	44.20	1.0000	44.21	44.20
072-2030-083-0000	44.20	1.0000	44.21	44.20
072-2040-001-0000	44.20	1.0000	44.21	44.20
072-2040-002-0000	44.20	1.0000	44.21	44.20
072-2040-003-0000	44.20	1.0000	44.21	44.20
072-2040-004-0000	44.20	1.0000	44.21	44.20
072-2040-005-0000	44.20	1.0000	44.21	44.20
072-2040-006-0000	44.20	1.0000	44.21	44.20
072-2040-007-0000	44.20	1.0000	44.21	44.20
072-2040-008-0000	44.20	1.0000	44.21	44.20
072-2040-009-0000	44.20	1.0000	44.21	44.20
072-2040-010-0000	44.20	1.0000	44.21	44.20
072-2040-011-0000	44.20	1.0000	44.21	44.20

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-2040-012-0000	44.20	1.0000	44.21	44.20
072-2040-013-0000	44.20	1.0000	44.21	44.20
072-2040-014-0000	44.20	1.0000	44.21	44.20
072-2040-015-0000	44.20	1.0000	44.21	44.20
072-2040-016-0000	44.20	1.0000	44.21	44.20
072-2040-017-0000	44.20	1.0000	44.21	44.20
072-2040-018-0000	44.20	1.0000	44.21	44.20
072-2040-019-0000	44.20	1.0000	44.21	44.20
072-2040-020-0000	44.20	1.0000	44.21	44.20
072-2040-021-0000	44.20	1.0000	44.21	44.20
072-2040-022-0000	44.20	1.0000	44.21	44.20
072-2040-023-0000	44.20	1.0000	44.21	44.20
072-2040-024-0000	44.20	1.0000	44.21	44.20
072-2040-025-0000	44.20	1.0000	44.21	44.20
072-2040-026-0000	44.20	1.0000	44.21	44.20
072-2040-027-0000	44.20	1.0000	44.21	44.20
072-2040-028-0000	44.20	1.0000	44.21	44.20
072-2040-029-0000	44.20	1.0000	44.21	44.20
072-2040-030-0000	44.20	1.0000	44.21	44.20
072-2040-031-0000	44.20	1.0000	44.21	44.20
072-2050-001-0000	44.20	1.0000	44.21	44.20
072-2050-002-0000	44.20	1.0000	44.21	44.20
072-2050-003-0000	44.20	1.0000	44.21	44.20
072-2050-004-0000	44.20	1.0000	44.21	44.20
072-2050-005-0000	44.20	1.0000	44.21	44.20
072-2050-006-0000	44.20	1.0000	44.21	44.20
072-2050-007-0000	44.20	1.0000	44.21	44.20
072-2050-008-0000	44.20	1.0000	44.21	44.20
072-2050-009-0000	44.20	1.0000	44.21	44.20
072-2050-010-0000	44.20	1.0000	44.21	44.20
072-2050-011-0000	44.20	1.0000	44.21	44.20
072-2050-012-0000	44.20	1.0000	44.21	44.20
072-2050-015-0000	44.20	1.0000	44.21	44.20
072-2050-016-0000	44.20	1.0000	44.21	44.20
072-2050-017-0000	44.20	1.0000	44.21	44.20
072-2050-018-0000	44.20	1.0000	44.21	44.20
072-2050-019-0000	44.20	1.0000	44.21	44.20
072-2050-020-0000	44.20	1.0000	44.21	44.20
072-2050-021-0000	44.20	1.0000	44.21	44.20
072-2050-022-0000	44.20	1.0000	44.21	44.20
072-2050-023-0000	44.20	1.0000	44.21	44.20
072-2050-024-0000	44.20	1.0000	44.21	44.20

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-2050-025-0000	44.20	1.0000	44.21	44.20
072-2050-026-0000	44.20	1.0000	44.21	44.20
072-2050-027-0000	44.20	1.0000	44.21	44.20
072-2050-028-0000	44.20	1.0000	44.21	44.20
072-2050-029-0000	44.20	1.0000	44.21	44.20
072-2050-030-0000	44.20	1.0000	44.21	44.20
072-2050-031-0000	44.20	1.0000	44.21	44.20
072-2050-032-0000	44.20	1.0000	44.21	44.20
072-2050-033-0000	44.20	1.0000	44.21	44.20
072-2050-034-0000	44.20	1.0000	44.21	44.20
072-2050-035-0000	44.20	1.0000	44.21	44.20
072-2050-036-0000	44.20	1.0000	44.21	44.20
072-2050-037-0000	44.20	1.0000	44.21	44.20
072-2050-038-0000	44.20	1.0000	44.21	44.20
072-2050-039-0000	44.20	1.0000	44.21	44.20
072-2050-040-0000	44.20	1.0000	44.21	44.20
072-2050-041-0000	44.20	1.0000	44.21	44.20
072-2050-042-0000	44.20	1.0000	44.21	44.20
072-2050-044-0000	44.20	1.0000	44.21	44.20
072-2050-045-0000	44.20	1.0000	44.21	44.20
072-2060-001-0000	44.20	1.0000	44.21	44.20
072-2060-002-0000	44.20	1.0000	44.21	44.20
072-2060-003-0000	44.20	1.0000	44.21	44.20
072-2060-004-0000	44.20	1.0000	44.21	44.20
072-2060-005-0000	44.20	1.0000	44.21	44.20
072-2060-006-0000	44.20	1.0000	44.21	44.20
072-2060-007-0000	44.20	1.0000	44.21	44.20
072-2060-008-0000	44.20	1.0000	44.21	44.20
072-2060-009-0000	44.20	1.0000	44.21	44.20
072-2060-010-0000	44.20	1.0000	44.21	44.20
072-2060-011-0000	44.20	1.0000	44.21	44.20
072-2060-012-0000	44.20	1.0000	44.21	44.20
072-2060-013-0000	44.20	1.0000	44.21	44.20
072-2060-014-0000	44.20	1.0000	44.21	44.20
072-2060-015-0000	44.20	1.0000	44.21	44.20
072-2060-018-0000	44.20	1.0000	44.21	44.20
072-2060-019-0000	44.20	1.0000	44.21	44.20
072-2060-020-0000	44.20	1.0000	44.21	44.20
072-2060-021-0000	44.20	1.0000	44.21	44.20
072-2060-022-0000	44.20	1.0000	44.21	44.20
072-2060-026-0000	44.20	1.0000	44.21	44.20
072-2060-028-0000	44.20	1.0000	44.21	44.20

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-2060-029-0000	44.20	1.0000	44.21	44.20
072-2060-030-0000	44.20	1.0000	44.21	44.20
072-2060-031-0000	44.20	1.0000	44.21	44.20
072-2060-032-0000	44.20	1.0000	44.21	44.20
072-2060-033-0000	44.20	1.0000	44.21	44.20
072-2060-034-0000	44.20	1.0000	44.21	44.20
072-2060-035-0000	44.20	1.0000	44.21	44.20
072-2060-036-0000	44.20	1.0000	44.21	44.20
072-2110-001-0000	260.77	5.8986	260.78	260.76
072-2110-002-0000	99.81	2.2577	99.81	99.80
072-2110-003-0000	200.52	4.5358	200.53	200.52
072-2110-004-0000	99.81	2.2577	99.81	99.80
072-2110-005-0000	494.58	11.1870	494.59	494.58
072-2110-006-0000	77.06	1.7431	77.06	77.06
072-2110-007-0000	155.56	3.5188	155.57	155.56
072-2110-008-0000	96.13	2.1743	96.13	96.12
072-2110-011-0000	153.76	3.4781	153.77	153.76
072-2110-012-0000	158.26	3.5798	158.27	158.26
072-2110-013-0000	186.04	4.2083	186.05	186.04
072-2110-014-0000	171.74	3.8849	171.75	171.74
072-2110-015-0000	120.40	2.7235	120.41	120.40
072-2110-016-0000	144.77	3.2747	144.78	144.76
072-2110-017-0000	106.11	2.4001	106.11	106.10
072-2270-006-0000	565.54	12.7918	565.55	565.54
072-2270-020-0000	146.57	3.3154	146.58	146.56
072-2270-021-0000	406.36	9.1916	406.37	406.36
072-2270-022-0000	67.44	1.5255	67.44	67.44
072-2270-024-0000	1,774.23	40.1308	1,774.26	1,774.22
072-2270-025-0000	1,672.61	37.8324	1,672.64	1,672.60
072-2270-026-0000	2,088.97	47.2498	2,089.00	2,088.96
072-2270-027-0000	1,041.33	23.5537	1,041.35	1,041.32
072-2270-028-0000	163.56	3.6998	163.57	163.56
072-2270-029-0000	77.69	1.7573	77.69	77.68
072-2280-001-0000	44.20	1.0000	44.21	44.20
072-2280-002-0000	44.20	1.0000	44.21	44.20
072-2280-003-0000	44.20	1.0000	44.21	44.20
072-2280-004-0000	44.20	1.0000	44.21	44.20
072-2280-005-0000	44.20	1.0000	44.21	44.20
072-2280-006-0000	44.20	1.0000	44.21	44.20
072-2280-007-0000	44.20	1.0000	44.21	44.20
072-2280-008-0000	44.20	1.0000	44.21	44.20
072-2280-009-0000	44.20	1.0000	44.21	44.20

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-2280-010-0000	44.20	1.0000	44.21	44.20
072-2280-011-0000	44.20	1.0000	44.21	44.20
072-2280-012-0000	44.20	1.0000	44.21	44.20
072-2280-013-0000	44.20	1.0000	44.21	44.20
072-2280-014-0000	44.20	1.0000	44.21	44.20
072-2280-015-0000	44.20	1.0000	44.21	44.20
072-2280-016-0000	44.20	1.0000	44.21	44.20
072-2280-017-0000	44.20	1.0000	44.21	44.20
072-2280-018-0000	44.20	1.0000	44.21	44.20
072-2280-019-0000	44.20	1.0000	44.21	44.20
072-2280-020-0000	44.20	1.0000	44.21	44.20
072-2280-021-0000	44.20	1.0000	44.21	44.20
072-2280-022-0000	44.20	1.0000	44.21	44.20
072-2280-023-0000	44.20	1.0000	44.21	44.20
072-2280-024-0000	44.20	1.0000	44.21	44.20
072-2280-025-0000	44.20	1.0000	44.21	44.20
072-2280-026-0000	44.20	1.0000	44.21	44.20
072-2280-027-0000	44.20	1.0000	44.21	44.20
072-2280-028-0000	44.20	1.0000	44.21	44.20
072-2280-029-0000	44.20	1.0000	44.21	44.20
072-2280-030-0000	44.20	1.0000	44.21	44.20
072-2280-031-0000	44.20	1.0000	44.21	44.20
072-2280-032-0000	44.20	1.0000	44.21	44.20
072-2280-033-0000	44.20	1.0000	44.21	44.20
072-2280-034-0000	44.20	1.0000	44.21	44.20
072-2280-035-0000	44.20	1.0000	44.21	44.20
072-2280-036-0000	44.20	1.0000	44.21	44.20
072-2280-037-0000	44.20	1.0000	44.21	44.20
072-2280-038-0000	44.20	1.0000	44.21	44.20
072-2280-039-0000	44.20	1.0000	44.21	44.20
072-2280-040-0000	44.20	1.0000	44.21	44.20
072-2280-041-0000	44.20	1.0000	44.21	44.20
072-2280-042-0000	44.20	1.0000	44.21	44.20
072-2280-043-0000	44.20	1.0000	44.21	44.20
072-2280-044-0000	44.20	1.0000	44.21	44.20
072-2280-045-0000	44.20	1.0000	44.21	44.20
072-2280-046-0000	44.20	1.0000	44.21	44.20
072-2280-047-0000	44.20	1.0000	44.21	44.20
072-2280-048-0000	44.20	1.0000	44.21	44.20
072-2290-001-0000	44.20	1.0000	44.21	44.20
072-2290-002-0000	44.20	1.0000	44.21	44.20
072-2290-007-0000	44.20	1.0000	44.21	44.20

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-2290-008-0000	44.20	1.0000	44.21	44.20
072-2290-009-0000	44.20	1.0000	44.21	44.20
072-2290-010-0000	44.20	1.0000	44.21	44.20
072-2290-011-0000	44.20	1.0000	44.21	44.20
072-2290-012-0000	44.20	1.0000	44.21	44.20
072-2290-013-0000	44.20	1.0000	44.21	44.20
072-2290-014-0000	44.20	1.0000	44.21	44.20
072-2290-015-0000	44.20	1.0000	44.21	44.20
072-2290-016-0000	44.20	1.0000	44.21	44.20
072-2290-017-0000	44.20	1.0000	44.21	44.20
072-2290-018-0000	44.20	1.0000	44.21	44.20
072-2290-019-0000	44.20	1.0000	44.21	44.20
072-2290-020-0000	44.20	1.0000	44.21	44.20
072-2290-021-0000	44.20	1.0000	44.21	44.20
072-2290-022-0000	44.20	1.0000	44.21	44.20
072-2290-023-0000	44.20	1.0000	44.21	44.20
072-2290-024-0000	44.20	1.0000	44.21	44.20
072-2290-025-0000	44.20	1.0000	44.21	44.20
072-2290-026-0000	44.20	1.0000	44.21	44.20
072-2290-027-0000	44.20	1.0000	44.21	44.20
072-2290-028-0000	44.20	1.0000	44.21	44.20
072-2290-029-0000	44.20	1.0000	44.21	44.20
072-2290-030-0000	44.20	1.0000	44.21	44.20
072-2290-031-0000	44.20	1.0000	44.21	44.20
072-2290-032-0000	44.20	1.0000	44.21	44.20
072-2290-033-0000	44.20	1.0000	44.21	44.20
072-2290-034-0000	44.20	1.0000	44.21	44.20
072-2290-035-0000	44.20	1.0000	44.21	44.20
072-2290-037-0000	44.20	1.0000	44.21	44.20
072-2290-039-0000	44.20	1.0000	44.21	44.20
072-2300-001-0000	44.20	1.0000	44.21	44.20
072-2300-002-0000	44.20	1.0000	44.21	44.20
072-2300-003-0000	44.20	1.0000	44.21	44.20
072-2300-004-0000	44.20	1.0000	44.21	44.20
072-2300-005-0000	44.20	1.0000	44.21	44.20
072-2300-006-0000	44.20	1.0000	44.21	44.20
072-2300-007-0000	44.20	1.0000	44.21	44.20
072-2300-008-0000	44.20	1.0000	44.21	44.20
072-2300-009-0000	44.20	1.0000	44.21	44.20
072-2300-010-0000	44.20	1.0000	44.21	44.20
072-2300-011-0000	44.20	1.0000	44.21	44.20
072-2300-012-0000	44.20	1.0000	44.21	44.20

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-2300-013-0000	44.20	1.0000	44.21	44.20
072-2300-014-0000	44.20	1.0000	44.21	44.20
072-2300-015-0000	44.20	1.0000	44.21	44.20
072-2300-016-0000	44.20	1.0000	44.21	44.20
072-2300-017-0000	44.20	1.0000	44.21	44.20
072-2300-018-0000	44.20	1.0000	44.21	44.20
072-2300-019-0000	44.20	1.0000	44.21	44.20
072-2300-020-0000	44.20	1.0000	44.21	44.20
072-2300-021-0000	44.20	1.0000	44.21	44.20
072-2300-022-0000	44.20	1.0000	44.21	44.20
072-2300-023-0000	44.20	1.0000	44.21	44.20
072-2300-024-0000	44.20	1.0000	44.21	44.20
072-2300-025-0000	44.20	1.0000	44.21	44.20
072-2300-026-0000	44.20	1.0000	44.21	44.20
072-2300-027-0000	44.20	1.0000	44.21	44.20
072-2300-028-0000	44.20	1.0000	44.21	44.20
072-2300-029-0000	44.20	1.0000	44.21	44.20
072-2300-030-0000	44.20	1.0000	44.21	44.20
072-2300-031-0000	44.20	1.0000	44.21	44.20
072-2300-032-0000	44.20	1.0000	44.21	44.20
072-2300-033-0000	44.20	1.0000	44.21	44.20
072-2300-034-0000	44.20	1.0000	44.21	44.20
072-2300-035-0000	44.20	1.0000	44.21	44.20
072-2300-036-0000	44.20	1.0000	44.21	44.20
072-2300-037-0000	44.20	1.0000	44.21	44.20
072-2300-038-0000	44.20	1.0000	44.21	44.20
072-2300-039-0000	44.20	1.0000	44.21	44.20
072-2300-040-0000	44.20	1.0000	44.21	44.20
072-2300-041-0000	44.20	1.0000	44.21	44.20
072-2300-043-0000	44.20	1.0000	44.21	44.20
072-2310-001-0000	44.20	1.0000	44.21	44.20
072-2310-002-0000	44.20	1.0000	44.21	44.20
072-2310-003-0000	44.20	1.0000	44.21	44.20
072-2310-004-0000	44.20	1.0000	44.21	44.20
072-2310-005-0000	44.20	1.0000	44.21	44.20
072-2310-006-0000	44.20	1.0000	44.21	44.20
072-2310-007-0000	44.20	1.0000	44.21	44.20
072-2310-008-0000	44.20	1.0000	44.21	44.20
072-2310-010-0000	44.20	1.0000	44.21	44.20
072-2310-011-0000	44.20	1.0000	44.21	44.20
072-2310-012-0000	44.20	1.0000	44.21	44.20
072-2310-013-0000	44.20	1.0000	44.21	44.20

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-2310-014-0000	44.20	1.0000	44.21	44.20
072-2310-015-0000	44.20	1.0000	44.21	44.20
072-2310-016-0000	44.20	1.0000	44.21	44.20
072-2310-017-0000	44.20	1.0000	44.21	44.20
072-2310-018-0000	44.20	1.0000	44.21	44.20
072-2310-019-0000	44.20	1.0000	44.21	44.20
072-2310-020-0000	44.20	1.0000	44.21	44.20
072-2310-021-0000	44.20	1.0000	44.21	44.20
072-2310-022-0000	44.20	1.0000	44.21	44.20
072-2310-025-0000	44.20	1.0000	44.21	44.20
072-2310-028-0000	44.20	1.0000	44.21	44.20
072-2310-029-0000	44.20	1.0000	44.21	44.20
072-2310-030-0000	44.20	1.0000	44.21	44.20
072-2310-031-0000	44.20	1.0000	44.21	44.20
072-2310-033-0000	44.20	1.0000	44.21	44.20
072-2310-034-0000	44.20	1.0000	44.21	44.20
072-2320-001-0000	44.20	1.0000	44.21	44.20
072-2320-002-0000	44.20	1.0000	44.21	44.20
072-2320-003-0000	44.20	1.0000	44.21	44.20
072-2320-004-0000	44.20	1.0000	44.21	44.20
072-2320-005-0000	44.20	1.0000	44.21	44.20
072-2320-006-0000	44.20	1.0000	44.21	44.20
072-2320-007-0000	44.20	1.0000	44.21	44.20
072-2320-008-0000	44.20	1.0000	44.21	44.20
072-2320-009-0000	44.20	1.0000	44.21	44.20
072-2320-014-0000	44.20	1.0000	44.21	44.20
072-2320-015-0000	44.20	1.0000	44.21	44.20
072-2320-016-0000	44.20	1.0000	44.21	44.20
072-2320-019-0000	44.20	1.0000	44.21	44.20
072-2320-020-0000	44.20	1.0000	44.21	44.20
072-2320-021-0000	44.20	1.0000	44.21	44.20
072-3090-001-0000	288.65	6.5291	288.66	288.64
072-3090-002-0000	268.78	6.0796	268.79	268.78
072-3090-003-0000	185.23	4.1900	185.24	185.22
072-3090-004-0000	113.29	2.5628	113.30	113.28
072-3090-005-0000	143.87	3.2544	143.88	143.86
072-4550-001-0000	671.74	15.1940	671.75	671.74
072-4550-002-0000	111.37	2.5194	111.38	111.36
072-4550-003-0000	131.31	2.9702	131.32	131.30
585 Accounts	**39,864.70**	**901.8331**	**$39,870.57**	**$39,864.52**

Slight variances may occur due to rounding

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City of Folsom

Broadstone No. 4

Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1040-001-0000	Zone A	Single-Family	1.0000	$44.99	$44.98
072-1040-002-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-003-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-004-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-005-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-006-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-007-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-008-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-009-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-010-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-011-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-012-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-013-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-014-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-015-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-016-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-017-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-018-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-019-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-020-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-021-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-022-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-023-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-024-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-025-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-026-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-027-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-028-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-029-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-030-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-031-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-032-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-033-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-034-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-035-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-036-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-037-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-038-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-039-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-040-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-041-0000	Zone A	Single-Family	1.0000	44.99	44.98

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City of Folsom

Broadstone No. 4

Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1040-042-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-043-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-044-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-045-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-046-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-047-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-048-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-049-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-050-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-051-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-052-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-053-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-054-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-055-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-056-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-057-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-058-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-059-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-060-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-061-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-062-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-063-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-064-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-065-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-066-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-067-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-068-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-069-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-070-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-071-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-072-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-073-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-074-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-075-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-076-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-077-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-078-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-079-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-080-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-081-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-082-0000	Zone A	Single-Family	1.0000	44.99	44.98

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City of Folsom

Broadstone No. 4

Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1040-083-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-084-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-085-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-086-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-087-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-088-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-089-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-090-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-091-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-092-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-093-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-094-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-095-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-096-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-097-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-098-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-099-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-100-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-101-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-102-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1040-103-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-001-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-002-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-003-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-004-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-005-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-006-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-007-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-008-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-009-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-010-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-011-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-012-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-013-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-014-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-015-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-016-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-017-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-018-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-019-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-020-0000	Zone A	Single-Family	1.0000	44.99	44.98

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City of Folsom

Broadstone No. 4

Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1050-021-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-022-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-023-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-024-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-025-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-026-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-027-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-028-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-029-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-030-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-031-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-032-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-033-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-034-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-035-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-036-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-037-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-038-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-039-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-040-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-041-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-042-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-043-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-044-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-045-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-046-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-047-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-048-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-049-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-050-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-051-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-052-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-053-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-054-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-055-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-056-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-057-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-058-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-059-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-060-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-061-0000	Zone A	Single-Family	1.0000	44.99	44.98

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City of Folsom

Broadstone No. 4

Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1050-062-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-063-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-064-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-065-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-066-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-067-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-068-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-069-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-070-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-071-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1050-072-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-001-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-002-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-003-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-004-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-005-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-006-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-007-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-008-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-009-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-010-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-011-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-012-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-013-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-014-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-015-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-016-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-017-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-018-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-019-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-020-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-021-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-022-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-023-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-024-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-025-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-026-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-027-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-028-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-029-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-030-0000	Zone A	Single-Family	1.0000	44.99	44.98

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Broadstone No. 4

Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1060-031-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-032-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-033-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-034-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-035-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-036-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-037-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-038-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-039-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-040-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-041-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-042-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-043-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-044-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-045-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-046-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-047-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-048-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-049-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-050-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-051-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-052-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-053-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-054-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-055-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-056-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-057-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-058-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-059-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-060-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-061-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-062-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-063-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-064-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-065-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-066-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-067-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-068-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-069-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-070-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-071-0000	Zone A	Single-Family	1.0000	44.99	44.98

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Broadstone No. 4

Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1060-072-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-073-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-074-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-075-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-076-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-077-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1060-078-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1070-002-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-003-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-004-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-005-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-006-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-007-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-008-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-009-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-010-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-011-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-012-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-013-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-014-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-015-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-016-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-017-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-018-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-019-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-020-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-021-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-022-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-023-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-024-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-025-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-026-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-027-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-028-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-029-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-030-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-031-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-032-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-033-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-034-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-035-0000	Zone D	Single-Family	1.0000	41.43	41.42

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Broadstone No. 4

Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1070-036-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-037-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-038-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-039-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-040-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-041-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-042-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-043-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-044-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-045-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-046-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-047-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-048-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-049-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-050-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-051-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-052-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-053-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-054-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-055-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-056-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-057-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-058-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-059-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-060-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-061-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-062-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-063-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-064-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-065-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-066-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-067-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-068-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-069-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-070-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-071-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-072-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-073-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-074-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-075-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-076-0000	Zone D	Single-Family	1.0000	41.43	41.42

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1070-077-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-078-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-079-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-080-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-081-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-082-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-083-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-084-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-085-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-086-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-087-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-088-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-089-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-090-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-091-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-092-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-093-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-094-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-095-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-096-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-097-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-098-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-099-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1070-100-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1100-025-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1100-026-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1100-027-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1100-028-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1100-029-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1100-031-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1100-032-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1100-033-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1100-034-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1100-035-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1100-036-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1100-037-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1100-038-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1100-039-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1100-040-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-002-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-003-0000	Zone A	Single-Family	1.0000	44.99	44.98

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1110-004-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-005-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-006-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-007-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-008-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-009-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-010-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-011-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-012-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-013-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-014-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-015-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-016-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-017-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-018-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-019-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-020-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-021-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-022-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-023-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-024-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-025-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-026-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-027-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-028-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-029-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-030-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-031-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-032-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-033-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-034-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-035-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-036-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-037-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-038-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-039-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-040-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-041-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-042-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-043-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-044-0000	Zone A	Single-Family	1.0000	44.99	44.98

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1110-045-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-046-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-047-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-048-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-049-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-050-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-051-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-052-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-053-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-054-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-055-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-056-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-057-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-058-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-059-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-060-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-061-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-062-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-063-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-064-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-065-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-066-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-067-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1110-068-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-002-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-003-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-004-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-005-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-006-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-007-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-008-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-009-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-010-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-011-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-012-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-013-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-014-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-015-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-016-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-017-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-018-0000	Zone A	Single-Family	1.0000	44.99	44.98

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1120-019-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-020-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-021-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-022-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-023-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-024-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-025-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-026-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-027-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-028-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-029-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-030-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-031-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-032-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-033-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-034-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-035-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-036-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-037-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-038-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-039-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-040-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-041-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-042-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-043-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-044-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-045-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-046-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-047-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-048-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-049-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-050-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-051-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-052-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-053-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-054-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-055-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-056-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-057-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-058-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-059-0000	Zone A	Single-Family	1.0000	44.99	44.98

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1120-060-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-061-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-062-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-063-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-064-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-065-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-066-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-067-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-068-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-069-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-070-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-071-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1120-072-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-001-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-002-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-003-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-004-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-005-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-006-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-007-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-008-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-009-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-010-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-011-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-012-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-013-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-014-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-015-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-016-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-017-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-018-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-019-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-020-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-023-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-024-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-025-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-026-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-027-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-028-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-029-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-030-0000	Zone A	Single-Family	1.0000	44.99	44.98

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Broadstone No. 4

Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1130-031-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-032-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-033-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-034-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-035-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-036-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-037-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-038-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-039-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-040-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-041-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-042-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-043-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-044-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-045-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-046-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-047-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-048-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-049-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-050-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-051-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-052-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-053-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-054-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-055-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-056-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-057-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-058-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-059-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-060-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-061-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-062-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-063-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-064-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-065-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-066-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-067-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-068-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-069-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-070-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-071-0000	Zone A	Single-Family	1.0000	44.99	44.98

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1130-072-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-073-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-074-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-075-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-076-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-077-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1130-078-0000	Zone A	Single-Family	1.0000	44.99	44.98
072-1190-043-0000	Zone D	Multi-Family	19.2000	795.51	795.50
072-1190-044-0000	Zone D	Multi-Family	19.2000	795.51	795.50
072-1190-047-0000	Zone C	Office	28.4000	1,199.53	1,199.52
072-1190-048-0000	Zone C	Office	8.5200	359.85	359.84
072-1190-051-0000	Zone C	Office	21.3000	899.64	899.64
072-1190-056-0000	Zone C	Office	26.9800	1,139.55	1,139.54
072-1190-057-0000	Zone C	Undeveloped	0.2500	10.55	10.54
072-1190-058-0000	Zone C	Commercial	7.0000	295.65	295.64
072-1190-059-0000	Zone C	Commercial	6.5000	274.54	274.54
072-1190-060-0000	Zone C	Commercial	2.5000	105.59	105.58
072-1190-061-0000	Zone C	Commercial	3.0000	126.71	126.70
072-1190-062-0000	Zone C	Undeveloped	0.2500	10.55	10.54
072-1190-063-0000	Zone C	Commercial	2.0000	84.47	84.46
072-1190-064-0000	Zone C	Commercial	2.0000	84.47	84.46
072-1190-086-0000	Zone C	Office	38.3400	1,619.36	1,619.36
072-1190-089-0000	Zone B	Commercial	14.0000	599.92	599.92
072-1190-090-0000	Zone C	Undeveloped	0.2500	10.55	10.54
072-1190-102-0000	Zone B	Commercial	9.0000	385.66	385.66
072-1190-109-0000	Zone C	Commercial	6.5000	274.54	274.54
072-1190-110-0000	Zone C	Commercial	3.5000	147.82	147.82
072-1190-111-0000	Zone C	Commercial	4.0000	168.94	168.94
072-1190-113-0000	Zone C	Commercial	3.0000	126.71	126.70
072-1190-114-0000	Zone C	Commercial	2.5000	105.59	105.58
072-1190-115-0000	Zone C	Commercial	2.0000	84.47	84.46
072-1190-116-0000	Zone C	Commercial	3.0000	126.71	126.70
072-1190-117-0000	Zone C	Commercial	3.5000	147.82	147.82
072-1190-118-0000	Zone C	Commercial	15.0000	633.55	633.54
072-1190-119-0000	Zone C	Office	17.0400	719.71	719.70
072-1190-125-0000	Zone C	Commercial	1.5000	63.35	63.34
072-1190-126-0000	Zone C	Commercial	2.0000	84.47	84.46
072-1190-127-0000	Zone C	Commercial	2.0000	84.47	84.46
072-1190-128-0000	Zone C	Undeveloped	0.2500	10.55	10.54
072-1190-129-0000	Zone C	Undeveloped	0.2500	10.55	10.54
072-1190-130-0000	Zone C	Office	39.7600	1,679.34	1,679.34

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APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1190-150-0000	Zone C	Office	35.5000	1,499.41	1,499.40
072-1190-151-0000	Zone C	Commercial	4.5000	190.06	190.06
072-1190-152-0000	Zone C	Commercial	7.5000	316.77	316.76
072-1190-153-0000	Zone C	Commercial	2.5000	105.59	105.58
072-1190-154-0000	Zone C	Commercial	7.0000	295.65	295.64
072-1190-155-0000	Zone C	Commercial	2.0000	84.47	84.46
072-1190-156-0000	Zone C	Commercial	3.5000	147.82	147.82
072-1210-001-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-002-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-003-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-004-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-005-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-006-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-007-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-008-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-009-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-010-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-011-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-012-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-013-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-014-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-015-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-016-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-017-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-018-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-019-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-020-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-021-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-022-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-023-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-024-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-025-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-026-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-027-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-028-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-029-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-030-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-031-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-032-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-033-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-034-0000	Zone B	Single-Family	1.0000	42.85	42.84

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APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1210-035-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-036-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-037-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-038-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-039-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-040-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-041-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-042-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-043-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-044-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-045-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-046-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-047-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-048-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-049-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-050-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-051-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-052-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-053-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-054-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-055-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-056-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-057-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-058-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-059-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-060-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-061-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-062-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-063-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-064-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-065-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-066-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-067-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-068-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-069-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-070-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-071-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-072-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-073-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-074-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-075-0000	Zone B	Single-Family	1.0000	42.85	42.84

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APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1210-076-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-077-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-078-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-079-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-080-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-081-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-082-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-083-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-084-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-085-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-086-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-087-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-088-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-089-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-090-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-091-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-092-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-093-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-094-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-095-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-096-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-097-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-098-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-099-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-100-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-101-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-102-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-103-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-104-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-105-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1210-106-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-001-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-002-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-003-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-004-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-005-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-006-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-007-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-008-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-009-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-010-0000	Zone B	Single-Family	1.0000	42.85	42.84

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1250-011-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-012-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-013-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-014-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-015-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-016-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-017-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-018-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-019-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-020-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-021-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-022-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-023-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-024-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-025-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-026-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-027-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-028-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-029-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-030-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-031-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-032-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-033-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-034-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-035-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-036-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-037-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-038-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-039-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-040-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-041-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-042-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-043-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-044-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-045-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-046-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-047-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-048-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-049-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-050-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-051-0000	Zone B	Single-Family	1.0000	42.85	42.84

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1250-052-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-053-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-054-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-055-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-056-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-057-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-058-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-059-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-060-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-061-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-062-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-063-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-064-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-065-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-066-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-067-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-068-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-069-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-070-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-071-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-072-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-073-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-074-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-075-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-076-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-077-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-078-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-079-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-080-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-081-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-082-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-083-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-084-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-085-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-086-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-087-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-088-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-089-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-090-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-091-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-092-0000	Zone B	Single-Family	1.0000	42.85	42.84

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Broadstone No. 4

Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1250-093-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1250-094-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-001-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-002-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-003-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-004-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-005-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-006-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-007-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-008-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-009-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-010-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-011-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-012-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-013-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-014-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-015-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-016-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-017-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-018-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-019-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-020-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-021-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-022-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-023-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-024-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-025-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-026-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-027-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-028-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-029-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-030-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-031-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-032-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-033-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-034-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-035-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-036-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-037-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-038-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-039-0000	Zone B	Single-Family	1.0000	42.85	42.84

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APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1260-040-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-041-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-042-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-043-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-044-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-045-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-046-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-047-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-048-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1260-049-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-001-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-002-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-003-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-004-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-005-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-006-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-007-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-008-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-009-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-010-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-011-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-012-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-013-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-014-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-015-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-016-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-017-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-018-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-019-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-020-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-021-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-022-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-023-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-024-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-025-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-026-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-027-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-028-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-029-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-030-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-031-0000	Zone B	Single-Family	1.0000	42.85	42.84

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1270-032-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-033-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-034-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-035-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-036-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-037-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-038-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-039-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-040-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-041-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-042-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1270-043-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-001-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-002-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-003-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-004-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-005-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-006-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-007-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-008-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-009-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-010-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-011-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-012-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-013-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-014-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-015-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-016-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-017-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-018-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-019-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-020-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-021-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-022-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-023-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-024-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-025-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-026-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-027-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-028-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-029-0000	Zone B	Single-Family	1.0000	42.85	42.84

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1280-030-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-031-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-032-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-033-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-034-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-035-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-036-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-037-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-038-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-039-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-040-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-041-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-042-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-043-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-044-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-045-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-046-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-047-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-048-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-049-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-050-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-051-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-052-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-053-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-054-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-055-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-056-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-057-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-058-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-059-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-060-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-061-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1280-062-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-001-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-002-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-003-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-004-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-005-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-006-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-007-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-008-0000	Zone B	Single-Family	1.0000	42.85	42.84

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1530-009-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-010-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-011-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-012-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-013-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-014-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-015-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-016-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-017-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-018-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-019-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-020-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-021-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-022-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-023-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-024-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-025-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-026-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-027-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-028-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-029-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-030-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-031-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-032-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-033-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-034-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-035-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-036-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-037-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-038-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-039-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-040-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-041-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-042-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-043-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-044-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-045-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-046-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-047-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-048-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-049-0000	Zone B	Single-Family	1.0000	42.85	42.84

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1530-050-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-051-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-052-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-053-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-054-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-055-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-056-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-057-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-058-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-059-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-060-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-061-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-062-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-063-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-064-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-065-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1530-066-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-001-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-002-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-003-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-004-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-005-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-006-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-007-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-008-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-009-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-010-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-011-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-012-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-013-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-014-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-015-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-016-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-017-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-018-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-019-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-020-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-021-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-022-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-023-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-024-0000	Zone B	Single-Family	1.0000	42.85	42.84

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Broadstone No. 4

Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1540-025-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-026-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-027-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-028-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-029-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-030-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-031-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-032-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-033-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-034-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-035-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-036-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-037-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-038-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-039-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-040-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-041-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-042-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-043-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-044-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-045-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-046-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-047-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-048-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-049-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-050-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-051-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-054-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-055-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-056-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-057-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-058-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-059-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-060-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-061-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-062-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-063-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1540-064-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-001-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-002-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-003-0000	Zone B	Single-Family	1.0000	42.85	42.84

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APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1550-004-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-005-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-006-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-007-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-008-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-009-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-010-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-011-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-012-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-013-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-014-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-015-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-016-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-017-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-018-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-019-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-020-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-021-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-022-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-023-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-024-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-025-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-026-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-027-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-028-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-029-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-030-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-031-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-032-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-033-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-034-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-035-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-036-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-037-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-038-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-039-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-040-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-041-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-042-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-043-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-044-0000	Zone B	Single-Family	1.0000	42.85	42.84

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1550-045-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-046-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-047-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-048-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-049-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-050-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-051-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-052-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-053-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-054-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-055-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-056-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-057-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-058-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1550-059-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-001-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-002-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-003-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-004-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-005-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-006-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-007-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-008-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-009-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-010-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-011-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-012-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-013-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-014-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-015-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-016-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-017-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-018-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-019-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-020-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-021-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-022-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-023-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-024-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-025-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-026-0000	Zone B	Single-Family	1.0000	42.85	42.84

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1570-027-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-028-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-029-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-030-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-031-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-032-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-033-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-034-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-035-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-036-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-037-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-038-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-039-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-040-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-041-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-042-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-043-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-044-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-045-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-046-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-047-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-048-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-049-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-050-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-051-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-052-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-053-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-054-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-055-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-056-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-057-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-058-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-059-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-060-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-061-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-062-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-063-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-064-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-065-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-066-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1570-067-0000	Zone B	Single-Family	1.0000	42.85	42.84

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APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1580-001-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-002-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-003-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-004-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-005-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-006-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-007-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-008-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-009-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-010-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-011-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-012-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-013-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-014-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-015-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-016-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-017-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-018-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-019-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-020-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-021-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-022-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-023-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-024-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-025-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-026-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-027-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-028-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-030-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-031-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-032-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-033-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-034-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-036-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-037-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-041-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-042-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-043-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-044-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-045-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-046-0000	Zone B	Single-Family	1.0000	42.85	42.84

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1580-047-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-048-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-050-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-051-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1580-052-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-002-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-003-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-004-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-005-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-006-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-007-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-008-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-009-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-010-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-011-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-012-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-013-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-014-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-015-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-016-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-017-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-018-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-019-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-020-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-021-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-022-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-023-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-024-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-025-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-026-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-027-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-028-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-029-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-030-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-031-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-032-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-033-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-034-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-035-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-036-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-037-0000	Zone B	Single-Family	1.0000	42.85	42.84

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Broadstone No. 4

Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1590-038-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1590-039-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1610-001-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-002-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-003-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-004-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-005-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-006-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-007-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-008-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-009-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-010-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-011-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-012-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-013-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-014-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-015-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-016-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-017-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-018-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-019-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-020-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-021-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-022-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-023-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-024-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-025-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-026-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-027-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-028-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-029-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-030-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-031-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-032-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-033-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-034-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-035-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-036-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-037-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-038-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-039-0000	Zone D	Single-Family	1.0000	41.43	41.42

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1610-040-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-041-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-042-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-043-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-044-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-045-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-046-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-047-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-048-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-049-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-050-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-051-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-052-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1610-053-0000	Zone D	Single-Family	1.0000	41.43	41.42
072-1620-001-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-002-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-003-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-004-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-005-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-006-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-007-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-008-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-009-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-010-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-011-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-012-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-013-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-014-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-015-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-016-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-017-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-018-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-019-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-020-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-021-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-022-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-023-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-024-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-025-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-026-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-027-0000	Zone B	Single-Family	1.0000	42.85	42.84

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1620-028-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-029-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-030-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-031-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-032-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-033-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-034-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-035-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-036-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-037-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-038-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-039-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-040-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-041-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-042-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-043-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-044-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-045-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-046-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-047-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-048-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-049-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-050-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-051-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-052-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-053-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-054-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-055-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-056-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-057-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-058-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-059-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-060-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-061-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-062-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-063-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-064-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-065-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-066-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-067-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-068-0000	Zone B	Single-Family	1.0000	42.85	42.84

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1620-069-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-070-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-071-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-072-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-073-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-074-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-075-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1620-076-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1630-004-0000	Zone C	Commercial	5.0000	211.18	211.18
072-1630-006-0000	Zone C	Commercial	1.0000	42.23	42.22
072-1630-007-0000	Zone C	Storage_Parking	0.9030	38.14	38.14
072-1630-012-0000	Zone C	Commercial	3.0000	126.71	126.70
072-1630-014-0000	Zone C	Commercial	4.0000	168.94	168.94
072-1630-015-0000	Zone C	Commercial	2.5000	105.59	105.58
072-1630-016-0000	Zone C	Office	5.6800	239.90	239.90
072-1630-017-0000	Zone C	Office	5.6800	239.90	239.90
072-1630-018-0000	Zone C	Office	4.2600	179.92	179.92
072-1630-019-0000	Zone C	Office	4.2600	179.92	179.92
072-1630-021-0000	Zone C	Storage_Parking	0.1050	4.43	4.42
072-1630-022-0001	Zone C	Office	1.4200	59.97	59.96
072-1630-022-0002	Zone C	Office	1.4200	59.97	59.96
072-1630-022-0003	Zone C	Office	1.4200	59.97	59.96
072-1630-022-0004	Zone C	Office	1.4200	59.97	59.96
072-1630-022-0005	Zone C	Office	1.4200	59.97	59.96
072-1630-022-0006	Zone C	Office	1.4200	59.97	59.96
072-1630-022-0007	Zone C	Office	1.4200	59.97	59.96
072-1630-024-0000	Zone C	Office	19.8800	839.67	839.66
072-1700-001-0000	Zone C	Commercial	2.5000	105.59	105.58
072-1700-007-0000	Zone C	Commercial	7.0000	295.65	295.64
072-1700-021-0000	Zone C	Commercial	1.5000	63.35	63.34
072-1700-025-0000	Zone C	Commercial	3.5000	147.82	147.82
072-1700-029-0000	Zone C	Commercial	2.0000	84.47	84.46
072-1700-030-0000	Zone C	Commercial	2.0000	84.47	84.46
072-1700-031-0000	Zone C	Commercial	3.5000	147.82	147.82
072-1700-032-0000	Zone C	Commercial	2.5000	105.59	105.58
072-1700-041-0000	Zone C	Commercial	3.5000	147.82	147.82
072-1700-045-0000	Zone C	Commercial	3.0000	126.71	126.70
072-1700-047-0000	Zone C	Commercial	18.0000	760.26	760.26
072-1700-048-0000	Zone C	Commercial	13.5000	570.19	570.18
072-1700-052-0000	Zone C	Commercial	11.5000	485.72	485.72
072-1700-053-0000	Zone C	Commercial	2.5000	105.59	105.58

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1760-001-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-002-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-003-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-004-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-005-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-006-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-007-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-008-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-009-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-010-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-011-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-012-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-013-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-014-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-015-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-016-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-017-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-018-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-019-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-020-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-021-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-022-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-023-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-024-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-025-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-026-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-027-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-028-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-029-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-030-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-031-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-032-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-033-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-034-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-035-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-036-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-037-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-038-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-039-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-040-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-041-0000	Zone B	Single-Family	1.0000	42.85	42.84

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1760-042-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-043-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-044-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-045-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-046-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-047-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-048-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-049-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-050-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-051-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-052-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-053-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-054-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-055-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-056-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-057-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-058-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-059-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-060-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-061-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-062-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-063-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-064-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-065-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-066-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1760-067-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-001-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-002-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-003-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-004-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-005-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-006-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-007-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-008-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-009-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-010-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-011-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-012-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-013-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-014-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-015-0000	Zone B	Single-Family	1.0000	42.85	42.84

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1770-016-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-017-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-018-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-019-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-020-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-021-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-022-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-023-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-024-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-025-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-026-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-027-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-028-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-029-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-030-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-031-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-032-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-033-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-034-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-035-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-036-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-037-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-038-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-039-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-040-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-041-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-042-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-043-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-044-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-045-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-046-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-047-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-048-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-049-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-050-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1770-051-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-001-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-002-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-003-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-004-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-005-0000	Zone B	Single-Family	1.0000	42.85	42.84

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Broadstone No. 4

Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1780-006-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-007-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-008-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-009-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-010-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-011-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-012-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-013-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-014-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-015-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-016-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-017-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-018-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-019-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-020-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-021-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-022-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-023-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-024-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-025-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-026-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-027-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-028-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-029-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-030-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-031-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-032-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-033-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-034-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-035-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-036-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-037-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-038-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-039-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-040-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-041-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-042-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-043-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-044-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-045-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1780-046-0000	Zone B	Single-Family	1.0000	42.85	42.84

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1790-001-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-002-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-003-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-004-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-005-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-006-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-007-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-008-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-009-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-010-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-011-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-012-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-013-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-014-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-015-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-016-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-017-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-018-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-019-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-020-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-021-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-022-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-023-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-024-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-025-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-026-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-027-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-028-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-029-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-030-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-031-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-032-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-033-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-034-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-035-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-036-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-037-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-038-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-039-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-040-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-041-0000	Zone B	Single-Family	1.0000	42.85	42.84

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1790-042-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-043-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-044-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-045-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-046-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-047-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-048-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-049-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-050-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-051-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-052-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-053-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-054-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-055-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-056-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-057-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-058-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-059-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1790-060-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-001-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-002-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-003-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-004-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-005-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-006-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-007-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-008-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-009-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-010-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-012-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-013-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-014-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-015-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-016-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-017-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-018-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-019-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-020-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-021-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-022-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-023-0000	Zone B	Single-Family	1.0000	42.85	42.84

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1800-024-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-025-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-026-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-027-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-028-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-029-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-030-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-031-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-032-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-033-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-034-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-035-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-036-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-037-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-038-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-039-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-040-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-041-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-042-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-043-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-044-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-045-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-046-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-047-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-048-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-049-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-050-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-051-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-052-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-053-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-054-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-055-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-056-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-1800-057-0000	Zone B	Single-Family	1.0000	42.85	42.84
072-2680-003-0001	Zone D	Condominium	0.4000	16.57	16.56
072-2680-003-0002	Zone D	Condominium	0.4000	16.57	16.56
072-2680-003-0003	Zone D	Condominium	0.4000	16.57	16.56
072-2680-003-0004	Zone D	Condominium	0.4000	16.57	16.56
072-2680-003-0005	Zone D	Condominium	0.4000	16.57	16.56
072-2680-003-0006	Zone D	Condominium	0.4000	16.57	16.56
072-2680-003-0007	Zone D	Condominium	0.4000	16.57	16.56

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-2680-003-0008	Zone D	Condominium	0.4000	16.57	16.56
072-2680-003-0009	Zone D	Condominium	0.4000	16.57	16.56
072-2680-003-0010	Zone D	Condominium	0.4000	16.57	16.56
072-2680-003-0011	Zone D	Condominium	0.4000	16.57	16.56
072-2680-003-0012	Zone D	Condominium	0.4000	16.57	16.56
072-2680-003-0013	Zone D	Condominium	0.4000	16.57	16.56
072-2680-003-0014	Zone D	Condominium	0.4000	16.57	16.56
072-2680-003-0015	Zone D	Condominium	0.4000	16.57	16.56
072-2680-003-0016	Zone D	Condominium	0.4000	16.57	16.56
072-2680-003-0017	Zone D	Condominium	0.4000	16.57	16.56
072-2680-003-0018	Zone D	Condominium	0.4000	16.57	16.56
072-2680-003-0019	Zone D	Condominium	0.4000	16.57	16.56
072-2680-003-0020	Zone D	Condominium	0.4000	16.57	16.56
072-2680-003-0021	Zone D	Condominium	0.4000	16.57	16.56
072-2680-003-0022	Zone D	Condominium	0.4000	16.57	16.56
072-2680-003-0023	Zone D	Condominium	0.4000	16.57	16.56
072-2680-003-0024	Zone D	Condominium	0.4000	16.57	16.56
072-2680-003-0025	Zone D	Condominium	0.4000	16.57	16.56
072-2680-003-0026	Zone D	Condominium	0.4000	16.57	16.56
072-2680-003-0027	Zone D	Condominium	0.4000	16.57	16.56
072-2680-003-0028	Zone D	Condominium	0.4000	16.57	16.56
072-2680-004-0001	Zone D	Condominium	0.4000	16.57	16.56
072-2680-004-0002	Zone D	Condominium	0.4000	16.57	16.56
072-2680-004-0003	Zone D	Condominium	0.4000	16.57	16.56
072-2680-004-0004	Zone D	Condominium	0.4000	16.57	16.56
072-2680-004-0005	Zone D	Condominium	0.4000	16.57	16.56
072-2680-004-0006	Zone D	Condominium	0.4000	16.57	16.56
072-2680-004-0007	Zone D	Condominium	0.4000	16.57	16.56
072-2680-004-0008	Zone D	Condominium	0.4000	16.57	16.56
072-2680-004-0009	Zone D	Condominium	0.4000	16.57	16.56
072-2680-004-0010	Zone D	Condominium	0.4000	16.57	16.56
072-2680-004-0011	Zone D	Condominium	0.4000	16.57	16.56
072-2680-004-0012	Zone D	Condominium	0.4000	16.57	16.56
072-2680-004-0013	Zone D	Condominium	0.4000	16.57	16.56
072-2680-004-0014	Zone D	Condominium	0.4000	16.57	16.56
072-2680-004-0015	Zone D	Condominium	0.4000	16.57	16.56
072-2680-004-0016	Zone D	Condominium	0.4000	16.57	16.56
072-2680-004-0017	Zone D	Condominium	0.4000	16.57	16.56
072-2680-004-0018	Zone D	Condominium	0.4000	16.57	16.56
072-2680-004-0019	Zone D	Condominium	0.4000	16.57	16.56
072-2680-004-0020	Zone D	Condominium	0.4000	16.57	16.56

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APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-2680-004-0021	Zone D	Condominium	0.4000	16.57	16.56
072-2680-004-0022	Zone D	Condominium	0.4000	16.57	16.56
072-2680-004-0023	Zone D	Condominium	0.4000	16.57	16.56
072-2680-004-0024	Zone D	Condominium	0.4000	16.57	16.56
072-2680-004-0025	Zone D	Condominium	0.4000	16.57	16.56
072-2680-004-0026	Zone D	Condominium	0.4000	16.57	16.56
072-2680-004-0027	Zone D	Condominium	0.4000	16.57	16.56
072-2680-004-0028	Zone D	Condominium	0.4000	16.57	16.56
072-2680-005-0001	Zone D	Condominium	0.4000	16.57	16.56
072-2680-005-0002	Zone D	Condominium	0.4000	16.57	16.56
072-2680-005-0003	Zone D	Condominium	0.4000	16.57	16.56
072-2680-005-0004	Zone D	Condominium	0.4000	16.57	16.56
072-2680-005-0005	Zone D	Condominium	0.4000	16.57	16.56
072-2680-005-0006	Zone D	Condominium	0.4000	16.57	16.56
072-2680-005-0007	Zone D	Condominium	0.4000	16.57	16.56
072-2680-005-0008	Zone D	Condominium	0.4000	16.57	16.56
072-2680-005-0009	Zone D	Condominium	0.4000	16.57	16.56
072-2680-005-0010	Zone D	Condominium	0.4000	16.57	16.56
072-2680-005-0011	Zone D	Condominium	0.4000	16.57	16.56
072-2680-005-0012	Zone D	Condominium	0.4000	16.57	16.56
072-2680-005-0013	Zone D	Condominium	0.4000	16.57	16.56
072-2680-005-0014	Zone D	Condominium	0.4000	16.57	16.56
072-2680-005-0015	Zone D	Condominium	0.4000	16.57	16.56
072-2680-005-0016	Zone D	Condominium	0.4000	16.57	16.56
072-2680-005-0017	Zone D	Condominium	0.4000	16.57	16.56
072-2680-005-0018	Zone D	Condominium	0.4000	16.57	16.56
072-2680-005-0019	Zone D	Condominium	0.4000	16.57	16.56
072-2680-005-0020	Zone D	Condominium	0.4000	16.57	16.56
072-2680-005-0021	Zone D	Condominium	0.4000	16.57	16.56
072-2680-005-0022	Zone D	Condominium	0.4000	16.57	16.56
072-2680-005-0023	Zone D	Condominium	0.4000	16.57	16.56
072-2680-005-0024	Zone D	Condominium	0.4000	16.57	16.56
072-2680-005-0025	Zone D	Condominium	0.4000	16.57	16.56
072-2680-005-0026	Zone D	Condominium	0.4000	16.57	16.56
072-2680-005-0027	Zone D	Condominium	0.4000	16.57	16.56
072-2680-005-0028	Zone D	Condominium	0.4000	16.57	16.56
072-2680-006-0001	Zone D	Condominium	0.4000	16.57	16.56
072-2680-006-0002	Zone D	Condominium	0.4000	16.57	16.56
072-2680-006-0003	Zone D	Condominium	0.4000	16.57	16.56
072-2680-006-0004	Zone D	Condominium	0.4000	16.57	16.56
072-2680-006-0005	Zone D	Condominium	0.4000	16.57	16.56

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City of Folsom

Broadstone No. 4

Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-2680-006-0006	Zone D	Condominium	0.4000	16.57	16.56
072-2680-006-0007	Zone D	Condominium	0.4000	16.57	16.56
072-2680-006-0008	Zone D	Condominium	0.4000	16.57	16.56
072-2680-006-0009	Zone D	Condominium	0.4000	16.57	16.56
072-2680-006-0010	Zone D	Condominium	0.4000	16.57	16.56
072-2680-006-0011	Zone D	Condominium	0.4000	16.57	16.56
072-2680-006-0012	Zone D	Condominium	0.4000	16.57	16.56
072-2680-006-0013	Zone D	Condominium	0.4000	16.57	16.56
072-2680-006-0014	Zone D	Condominium	0.4000	16.57	16.56
072-2680-006-0015	Zone D	Condominium	0.4000	16.57	16.56
072-2680-006-0016	Zone D	Condominium	0.4000	16.57	16.56
072-2680-006-0017	Zone D	Condominium	0.4000	16.57	16.56
072-2680-006-0018	Zone D	Condominium	0.4000	16.57	16.56
072-2680-006-0019	Zone D	Condominium	0.4000	16.57	16.56
072-2680-006-0020	Zone D	Condominium	0.4000	16.57	16.56
072-2680-006-0021	Zone D	Condominium	0.4000	16.57	16.56
072-2680-006-0022	Zone D	Condominium	0.4000	16.57	16.56
072-2680-006-0023	Zone D	Condominium	0.4000	16.57	16.56
072-2680-006-0024	Zone D	Condominium	0.4000	16.57	16.56
072-2680-006-0025	Zone D	Condominium	0.4000	16.57	16.56
072-2680-006-0026	Zone D	Condominium	0.4000	16.57	16.56
072-2680-006-0027	Zone D	Condominium	0.4000	16.57	16.56
072-2680-006-0028	Zone D	Condominium	0.4000	16.57	16.56
072-2680-008-0000	Zone C	Commercial	4.0000	168.94	168.94
072-2680-011-0000	Zone C	Multi-Family	19.0000	802.50	802.50
072-2810-002-0001	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0002	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0003	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0004	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0005	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0006	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0007	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0008	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0009	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0010	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0011	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0012	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0013	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0014	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0015	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0016	Zone D	Condominium	0.4000	16.57	16.56

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City of Folsom

Broadstone No. 4

Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-2810-002-0017	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0018	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0019	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0020	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0021	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0022	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0023	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0024	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0025	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0026	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0027	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0028	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0029	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0030	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0031	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0032	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0033	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0034	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0035	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0036	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0037	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0038	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0039	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0040	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0041	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0042	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0043	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0044	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0045	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0046	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0047	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0048	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0049	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0050	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0051	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0052	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0053	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0054	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0055	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0056	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0057	Zone D	Condominium	0.4000	16.57	16.56

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City of Folsom

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-2810-002-0058	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0059	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0060	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0061	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0062	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0063	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0064	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0065	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0066	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0067	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0068	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0069	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0070	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0071	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0072	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0073	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0074	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0075	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0076	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0077	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0078	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0079	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0080	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0081	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0082	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0083	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0084	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0085	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0086	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0087	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0088	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0089	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0090	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0091	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0092	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0093	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0094	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0095	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0096	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0097	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0098	Zone D	Condominium	0.4000	16.57	16.56

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-2810-002-0099	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0100	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0101	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0102	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0103	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0104	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0105	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0106	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0107	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0108	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0109	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0110	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0111	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0112	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0113	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0114	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0115	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0116	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0117	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0118	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0119	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0120	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0121	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0122	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0123	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0124	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0125	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0126	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0127	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0128	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0129	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0130	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0131	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0132	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0133	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0134	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0135	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0136	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0137	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0138	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0139	Zone D	Condominium	0.4000	16.57	16.56

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-2810-002-0140	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0141	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0142	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0143	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0144	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0145	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0146	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0147	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0148	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0149	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0150	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0151	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0152	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0153	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0154	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0155	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0156	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0157	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0158	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0159	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0160	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0161	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0162	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0163	Zone D	Condominium	0.4000	16.57	16.56
072-2810-002-0164	Zone D	Condominium	0.4000	16.57	16.56
072-3060-001-0000	Zone C	Office	2.8400	119.95	119.94
072-3060-002-0000	Zone C	Office	4.2600	179.92	179.92
072-3060-003-0000	Zone C	Office	2.8400	119.95	119.94
072-3060-005-0000	Zone C	Office	4.2600	179.92	179.92
072-3060-006-0000	Zone C	Office	2.8400	119.95	119.94
072-3060-007-0000	Zone C	Office	2.8400	119.95	119.94
072-3060-008-0000	Zone C	Office	2.8400	119.95	119.94
072-3060-009-0000	Zone C	Office	2.8400	119.95	119.94
072-3060-011-0000	Zone C	Office	2.8400	119.95	119.94
072-3060-012-0000	Zone C	Office	4.2600	179.92	179.92
072-3080-006-0000	Zone C	Commercial	2.0000	84.47	84.46
072-3080-007-0000	Zone C	Commercial	1.5000	63.35	63.34
072-3080-008-0000	Zone C	Commercial	3.0000	126.71	126.70
072-3080-009-0000	Zone C	Commercial	3.5000	147.82	147.82
072-3080-010-0000	Zone C	Commercial	1.5000	63.35	63.34
072-3080-011-0000	Zone C	Storage_Parking	0.2520	10.64	10.64

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Broadstone No. 4

Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-3080-012-0000	Zone C	Commercial	1.0000	42.23	42.22
072-3080-013-0000	Zone C	Commercial	0.5000	21.11	21.10
072-3080-016-0000	Zone C	Commercial	3.0000	126.71	126.70
072-3080-017-0000	Zone C	Commercial	3.0000	126.71	126.70
072-3080-018-0000	Zone C	Commercial	2.0000	84.47	84.46
072-3080-019-0000	Zone C	Commercial	1.5000	63.35	63.34
072-3080-020-0000	Zone C	Commercial	1.5000	63.35	63.34
072-3080-021-0000	Zone C	Commercial	3.0000	126.71	126.70
072-3080-022-0000	Zone C	Storage_Parking	0.2100	8.86	8.86
072-3080-023-0000	Zone C	Commercial	2.0000	84.47	84.46
072-3080-024-0000	Zone C	Commercial	3.0000	126.71	126.70
072-3080-025-0000	Zone C	Commercial	1.5000	63.35	63.34
072-3080-026-0000	Zone C	Commercial	1.5000	63.35	63.34
072-3080-029-0000	Zone C	Commercial	3.0000	126.71	126.70
072-3080-030-0000	Zone C	Commercial	1.5000	63.35	63.34
072-3080-037-0000	Zone C	Commercial	2.5000	105.59	105.58
072-3080-038-0000	Zone C	Commercial	0.5000	21.11	21.10
072-3080-039-0000	Zone C	Commercial	1.0000	42.23	42.22
072-3080-040-0000	Zone C	Commercial	1.0000	42.23	42.22
072-3080-041-0000	Zone C	Storage_Parking	1.4700	62.08	62.08
072-3080-043-0000	Zone C	Commercial	1.0000	42.23	42.22
072-3080-044-0000	Zone C	Commercial	14.0000	591.31	591.30
072-3080-045-0000	Zone C	Commercial	3.0000	126.71	126.70
072-3120-005-0000	Zone C	Undeveloped	0.2500	10.55	10.54
072-3120-019-0000	Zone C	Office	32.6600	1,379.46	1,379.46
072-3120-020-0000	Zone C	Office	34.0800	1,439.43	1,439.42
072-3120-023-0000	Zone C	Multi-Family	12.5000	527.96	527.96
072-3120-025-0000	Zone C	Office	17.0400	719.71	719.70
072-3120-026-0000	Zone C	Multi-Family	17.6000	743.37	743.36
2,079 Accounts			**2,546.3200**	**$109,288.60**	**$109,268.16**

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Briggs Ranch

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0990-002-0000	122.28	1.0000	$122.28	$122.28
071-0990-003-0000	122.28	1.0000	122.28	122.28
071-0990-004-0000	122.28	1.0000	122.28	122.28
071-0990-005-0000	122.28	1.0000	122.28	122.28
071-0990-006-0000	122.28	1.0000	122.28	122.28
071-0990-007-0000	122.28	1.0000	122.28	122.28
071-0990-008-0000	122.28	1.0000	122.28	122.28
071-0990-009-0000	122.28	1.0000	122.28	122.28
071-0990-010-0000	122.28	1.0000	122.28	122.28
071-0990-011-0000	122.28	1.0000	122.28	122.28
071-0990-012-0000	122.28	1.0000	122.28	122.28
071-0990-013-0000	122.28	1.0000	122.28	122.28
071-0990-014-0000	122.28	1.0000	122.28	122.28
071-0990-015-0000	122.28	1.0000	122.28	122.28
071-0990-016-0000	122.28	1.0000	122.28	122.28
071-0990-017-0000	122.28	1.0000	122.28	122.28
071-0990-018-0000	122.28	1.0000	122.28	122.28
071-0990-019-0000	122.28	1.0000	122.28	122.28
071-0990-020-0000	122.28	1.0000	122.28	122.28
071-0990-021-0000	122.28	1.0000	122.28	122.28
071-0990-022-0000	122.28	1.0000	122.28	122.28
071-0990-023-0000	122.28	1.0000	122.28	122.28
071-0990-024-0000	122.28	1.0000	122.28	122.28
071-0990-025-0000	122.28	1.0000	122.28	122.28
071-0990-026-0000	122.28	1.0000	122.28	122.28
071-0990-027-0000	122.28	1.0000	122.28	122.28
071-0990-028-0000	122.28	1.0000	122.28	122.28
071-0990-029-0000	122.28	1.0000	122.28	122.28
071-0990-030-0000	122.28	1.0000	122.28	122.28
071-0990-031-0000	122.28	1.0000	122.28	122.28
071-0990-032-0000	122.28	1.0000	122.28	122.28
071-0990-033-0000	122.28	1.0000	122.28	122.28
071-0990-034-0000	122.28	1.0000	122.28	122.28
071-0990-035-0000	122.28	1.0000	122.28	122.28
071-0990-036-0000	122.28	1.0000	122.28	122.28
071-0990-037-0000	122.28	1.0000	122.28	122.28
071-0990-038-0000	122.28	1.0000	122.28	122.28
071-0990-039-0000	122.28	1.0000	122.28	122.28
071-1000-001-0000	122.28	1.0000	122.28	122.28
071-1000-002-0000	122.28	1.0000	122.28	122.28
071-1000-003-0000	122.28	1.0000	122.28	122.28
071-1000-004-0000	122.28	1.0000	122.28	122.28

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1000-005-0000	122.28	1.0000	122.28	122.28
071-1000-006-0000	122.28	1.0000	122.28	122.28
071-1000-007-0000	122.28	1.0000	122.28	122.28
071-1000-008-0000	122.28	1.0000	122.28	122.28
071-1000-009-0000	122.28	1.0000	122.28	122.28
071-1000-010-0000	122.28	1.0000	122.28	122.28
071-1000-011-0000	122.28	1.0000	122.28	122.28
071-1000-012-0000	122.28	1.0000	122.28	122.28
071-1000-013-0000	122.28	1.0000	122.28	122.28
071-1000-014-0000	122.28	1.0000	122.28	122.28
071-1000-015-0000	122.28	1.0000	122.28	122.28
071-1000-016-0000	122.28	1.0000	122.28	122.28
071-1000-017-0000	122.28	1.0000	122.28	122.28
071-1000-018-0000	122.28	1.0000	122.28	122.28
071-1000-019-0000	122.28	1.0000	122.28	122.28
071-1000-020-0000	122.28	1.0000	122.28	122.28
071-1000-021-0000	122.28	1.0000	122.28	122.28
071-1000-022-0000	122.28	1.0000	122.28	122.28
071-1000-023-0000	122.28	1.0000	122.28	122.28
071-1000-024-0000	122.28	1.0000	122.28	122.28
071-1000-025-0000	122.28	1.0000	122.28	122.28
071-1000-026-0000	122.28	1.0000	122.28	122.28
071-1000-027-0000	122.28	1.0000	122.28	122.28
071-1000-028-0000	122.28	1.0000	122.28	122.28
071-1000-029-0000	122.28	1.0000	122.28	122.28
071-1000-030-0000	122.28	1.0000	122.28	122.28
071-1000-031-0000	122.28	1.0000	122.28	122.28
071-1000-032-0000	122.28	1.0000	122.28	122.28
071-1000-033-0000	122.28	1.0000	122.28	122.28
071-1000-034-0000	122.28	1.0000	122.28	122.28
071-1000-035-0000	122.28	1.0000	122.28	122.28
071-1000-036-0000	122.28	1.0000	122.28	122.28
071-1000-037-0000	122.28	1.0000	122.28	122.28
071-1000-038-0000	122.28	1.0000	122.28	122.28
071-1000-039-0000	122.28	1.0000	122.28	122.28
071-1000-040-0000	122.28	1.0000	122.28	122.28
071-1000-041-0000	122.28	1.0000	122.28	122.28
071-1000-042-0000	122.28	1.0000	122.28	122.28
071-1000-043-0000	122.28	1.0000	122.28	122.28
071-1000-044-0000	122.28	1.0000	122.28	122.28
071-1000-045-0000	122.28	1.0000	122.28	122.28
071-1000-046-0000	122.28	1.0000	122.28	122.28

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071-1000-047-0000	122.28	1.0000	122.28	122.28
071-1000-048-0000	122.28	1.0000	122.28	122.28
071-1010-001-0000	122.28	1.0000	122.28	122.28
071-1010-002-0000	122.28	1.0000	122.28	122.28
071-1010-003-0000	122.28	1.0000	122.28	122.28
071-1010-004-0000	122.28	1.0000	122.28	122.28
071-1010-005-0000	122.28	1.0000	122.28	122.28
071-1010-006-0000	122.28	1.0000	122.28	122.28
071-1010-007-0000	122.28	1.0000	122.28	122.28
071-1010-008-0000	122.28	1.0000	122.28	122.28
071-1010-009-0000	122.28	1.0000	122.28	122.28
071-1010-010-0000	122.28	1.0000	122.28	122.28
071-1010-011-0000	122.28	1.0000	122.28	122.28
071-1010-012-0000	122.28	1.0000	122.28	122.28
071-1010-013-0000	122.28	1.0000	122.28	122.28
071-1010-014-0000	122.28	1.0000	122.28	122.28
071-1010-015-0000	122.28	1.0000	122.28	122.28
071-1010-016-0000	122.28	1.0000	122.28	122.28
071-1010-017-0000	122.28	1.0000	122.28	122.28
071-1010-018-0000	122.28	1.0000	122.28	122.28
071-1010-019-0000	122.28	1.0000	122.28	122.28
071-1010-020-0000	122.28	1.0000	122.28	122.28
071-1010-021-0000	122.28	1.0000	122.28	122.28
071-1010-022-0000	122.28	1.0000	122.28	122.28
071-1010-023-0000	122.28	1.0000	122.28	122.28
071-1010-024-0000	122.28	1.0000	122.28	122.28
071-1010-025-0000	122.28	1.0000	122.28	122.28
071-1010-026-0000	122.28	1.0000	122.28	122.28
071-1010-027-0000	122.28	1.0000	122.28	122.28
071-1010-028-0000	122.28	1.0000	122.28	122.28
071-1010-029-0000	122.28	1.0000	122.28	122.28
071-1010-030-0000	122.28	1.0000	122.28	122.28
071-1010-031-0000	122.28	1.0000	122.28	122.28
071-1010-032-0000	122.28	1.0000	122.28	122.28
071-1010-033-0000	122.28	1.0000	122.28	122.28
071-1010-034-0000	122.28	1.0000	122.28	122.28
071-1010-035-0000	122.28	1.0000	122.28	122.28
071-1010-036-0000	122.28	1.0000	122.28	122.28
071-1010-037-0000	122.28	1.0000	122.28	122.28
071-1010-038-0000	122.28	1.0000	122.28	122.28
071-1010-039-0000	122.28	1.0000	122.28	122.28
071-1010-040-0000	122.28	1.0000	122.28	122.28

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071-1010-041-0000	122.28	1.0000	122.28	122.28
071-1010-042-0000	122.28	1.0000	122.28	122.28
071-1010-043-0000	122.28	1.0000	122.28	122.28
071-1010-044-0000	122.28	1.0000	122.28	122.28
071-1010-045-0000	122.28	1.0000	122.28	122.28
071-1010-046-0000	122.28	1.0000	122.28	122.28
071-1010-049-0000	122.28	1.0000	122.28	122.28
071-1010-050-0000	122.28	1.0000	122.28	122.28
071-1010-051-0000	122.28	1.0000	122.28	122.28
071-1010-052-0000	122.28	1.0000	122.28	122.28
071-1010-053-0000	122.28	1.0000	122.28	122.28
071-1010-054-0000	122.28	1.0000	122.28	122.28
071-1010-055-0000	122.28	1.0000	122.28	122.28
071-1010-056-0000	122.28	1.0000	122.28	122.28
071-1010-057-0000	122.28	1.0000	122.28	122.28
071-1010-058-0000	122.28	1.0000	122.28	122.28
071-1010-059-0000	122.28	1.0000	122.28	122.28
071-1010-060-0000	122.28	1.0000	122.28	122.28
071-1010-061-0000	122.28	1.0000	122.28	122.28
071-1010-062-0000	122.28	1.0000	122.28	122.28
071-1010-063-0000	122.28	1.0000	122.28	122.28
071-1010-064-0000	122.28	1.0000	122.28	122.28
071-1010-065-0000	122.28	1.0000	122.28	122.28
071-1010-069-0000	122.28	1.0000	122.28	122.28
071-1010-070-0000	122.28	1.0000	122.28	122.28
071-1020-001-0000	122.28	1.0000	122.28	122.28
071-1020-002-0000	122.28	1.0000	122.28	122.28
071-1020-003-0000	122.28	1.0000	122.28	122.28
071-1020-004-0000	122.28	1.0000	122.28	122.28
071-1020-005-0000	122.28	1.0000	122.28	122.28
071-1020-006-0000	122.28	1.0000	122.28	122.28
071-1020-007-0000	122.28	1.0000	122.28	122.28
071-1020-008-0000	122.28	1.0000	122.28	122.28
071-1020-009-0000	122.28	1.0000	122.28	122.28
071-1020-010-0000	122.28	1.0000	122.28	122.28
071-1020-011-0000	122.28	1.0000	122.28	122.28
071-1020-012-0000	122.28	1.0000	122.28	122.28
071-1020-013-0000	122.28	1.0000	122.28	122.28
071-1020-014-0000	122.28	1.0000	122.28	122.28
071-1020-015-0000	122.28	1.0000	122.28	122.28
071-1020-016-0000	122.28	1.0000	122.28	122.28
071-1020-017-0000	122.28	1.0000	122.28	122.28

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1020-018-0000	122.28	1.0000	122.28	122.28
071-1020-019-0000	122.28	1.0000	122.28	122.28
071-1020-020-0000	122.28	1.0000	122.28	122.28
071-1020-021-0000	122.28	1.0000	122.28	122.28
071-1020-022-0000	122.28	1.0000	122.28	122.28
071-1020-023-0000	122.28	1.0000	122.28	122.28
071-1020-024-0000	122.28	1.0000	122.28	122.28
071-1020-025-0000	122.28	1.0000	122.28	122.28
071-1030-001-0000	122.28	1.0000	122.28	122.28
071-1030-002-0000	122.28	1.0000	122.28	122.28
071-1030-003-0000	122.28	1.0000	122.28	122.28
071-1030-004-0000	122.28	1.0000	122.28	122.28
071-1030-005-0000	122.28	1.0000	122.28	122.28
071-1030-006-0000	122.28	1.0000	122.28	122.28
071-1030-007-0000	122.28	1.0000	122.28	122.28
071-1030-008-0000	122.28	1.0000	122.28	122.28
071-1030-009-0000	122.28	1.0000	122.28	122.28
071-1030-010-0000	122.28	1.0000	122.28	122.28
071-1030-011-0000	122.28	1.0000	122.28	122.28
071-1030-017-0000	122.28	1.0000	122.28	122.28
071-1030-018-0000	122.28	1.0000	122.28	122.28
071-1030-019-0000	122.28	1.0000	122.28	122.28
071-1030-020-0000	122.28	1.0000	122.28	122.28
071-1030-021-0000	122.28	1.0000	122.28	122.28
071-1030-022-0000	122.28	1.0000	122.28	122.28
071-1030-023-0000	122.28	1.0000	122.28	122.28
071-1030-024-0000	122.28	1.0000	122.28	122.28
071-1030-025-0000	122.28	1.0000	122.28	122.28
071-1030-026-0000	122.28	1.0000	122.28	122.28
071-1030-027-0000	122.28	1.0000	122.28	122.28
071-1030-028-0000	122.28	1.0000	122.28	122.28
071-1030-029-0000	122.28	1.0000	122.28	122.28
071-1030-030-0000	122.28	1.0000	122.28	122.28
071-1030-031-0000	122.28	1.0000	122.28	122.28
071-1030-032-0000	122.28	1.0000	122.28	122.28
071-1030-033-0000	122.28	1.0000	122.28	122.28
071-1030-034-0000	122.28	1.0000	122.28	122.28
071-1030-035-0000	122.28	1.0000	122.28	122.28
071-1030-036-0000	122.28	1.0000	122.28	122.28
071-1030-037-0000	122.28	1.0000	122.28	122.28
071-1030-038-0000	122.28	1.0000	122.28	122.28
071-1030-039-0000	122.28	1.0000	122.28	122.28

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071-1030-040-0000	122.28	1.0000	122.28	122.28
071-1030-041-0000	122.28	1.0000	122.28	122.28
071-1030-042-0000	122.28	1.0000	122.28	122.28
071-1030-043-0000	122.28	1.0000	122.28	122.28
071-1030-044-0000	122.28	1.0000	122.28	122.28
071-1030-045-0000	122.28	1.0000	122.28	122.28
071-1030-046-0000	122.28	1.0000	122.28	122.28
071-1030-047-0000	122.28	1.0000	122.28	122.28
071-1030-048-0000	122.28	1.0000	122.28	122.28
071-1030-049-0000	122.28	1.0000	122.28	122.28
071-1030-050-0000	122.28	1.0000	122.28	122.28
071-1030-051-0000	122.28	1.0000	122.28	122.28
071-1030-052-0000	122.28	1.0000	122.28	122.28
071-1030-055-0000	122.28	1.0000	122.28	122.28
071-1030-056-0000	122.28	1.0000	122.28	122.28
071-1030-057-0000	122.28	1.0000	122.28	122.28
071-1030-060-0000	122.28	1.0000	122.28	122.28
071-1030-061-0000	122.28	1.0000	122.28	122.28
071-1030-062-0000	122.28	1.0000	122.28	122.28
071-1030-063-0000	122.28	1.0000	122.28	122.28
071-1030-064-0000	122.28	1.0000	122.28	122.28
071-1030-065-0000	122.28	1.0000	122.28	122.28
071-1030-066-0000	122.28	1.0000	122.28	122.28
071-1030-067-0000	122.28	1.0000	122.28	122.28
071-1030-068-0000	122.28	1.0000	122.28	122.28
071-1030-069-0000	122.28	1.0000	122.28	122.28
071-1040-001-0000	122.28	1.0000	122.28	122.28
071-1040-002-0000	122.28	1.0000	122.28	122.28
071-1040-003-0000	122.28	1.0000	122.28	122.28
071-1040-004-0000	122.28	1.0000	122.28	122.28
071-1040-005-0000	122.28	1.0000	122.28	122.28
071-1040-006-0000	122.28	1.0000	122.28	122.28
071-1040-007-0000	122.28	1.0000	122.28	122.28
071-1040-008-0000	122.28	1.0000	122.28	122.28
071-1040-009-0000	122.28	1.0000	122.28	122.28
071-1040-010-0000	122.28	1.0000	122.28	122.28
071-1040-014-0000	122.28	1.0000	122.28	122.28
071-1040-015-0000	122.28	1.0000	122.28	122.28
071-1040-016-0000	122.28	1.0000	122.28	122.28
071-1040-017-0000	122.28	1.0000	122.28	122.28
071-1040-018-0000	122.28	1.0000	122.28	122.28
071-1040-019-0000	122.28	1.0000	122.28	122.28

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071-1040-020-0000	122.28	1.0000	122.28	122.28
071-1040-021-0000	122.28	1.0000	122.28	122.28
071-1040-022-0000	122.28	1.0000	122.28	122.28
071-1040-023-0000	122.28	1.0000	122.28	122.28
071-1040-024-0000	122.28	1.0000	122.28	122.28
071-1040-025-0000	122.28	1.0000	122.28	122.28
071-1040-026-0000	122.28	1.0000	122.28	122.28
071-1040-027-0000	122.28	1.0000	122.28	122.28
071-1040-028-0000	122.28	1.0000	122.28	122.28
071-1040-029-0000	122.28	1.0000	122.28	122.28
071-1040-030-0000	122.28	1.0000	122.28	122.28
071-1040-031-0000	122.28	1.0000	122.28	122.28
071-1040-032-0000	122.28	1.0000	122.28	122.28
071-1040-033-0000	122.28	1.0000	122.28	122.28
071-1040-034-0000	122.28	1.0000	122.28	122.28
071-1040-035-0000	122.28	1.0000	122.28	122.28
071-1040-036-0000	122.28	1.0000	122.28	122.28
071-1040-037-0000	122.28	1.0000	122.28	122.28
071-1040-038-0000	122.28	1.0000	122.28	122.28
071-1040-039-0000	122.28	1.0000	122.28	122.28
071-1040-040-0000	122.28	1.0000	122.28	122.28
071-1040-041-0000	122.28	1.0000	122.28	122.28
071-1040-042-0000	122.28	1.0000	122.28	122.28
071-1080-001-0000	122.28	1.0000	122.28	122.28
071-1080-002-0000	122.28	1.0000	122.28	122.28
071-1080-003-0000	122.28	1.0000	122.28	122.28
071-1080-004-0000	122.28	1.0000	122.28	122.28
071-1080-005-0000	122.28	1.0000	122.28	122.28
071-1080-006-0000	122.28	1.0000	122.28	122.28
071-1080-007-0000	122.28	1.0000	122.28	122.28
071-1080-008-0000	122.28	1.0000	122.28	122.28
071-1080-009-0000	122.28	1.0000	122.28	122.28
071-1080-010-0000	122.28	1.0000	122.28	122.28
071-1080-011-0000	122.28	1.0000	122.28	122.28
071-1080-012-0000	122.28	1.0000	122.28	122.28
071-1080-013-0000	122.28	1.0000	122.28	122.28
071-1080-014-0000	122.28	1.0000	122.28	122.28
071-1080-015-0000	122.28	1.0000	122.28	122.28
071-1080-016-0000	122.28	1.0000	122.28	122.28
071-1080-017-0000	122.28	1.0000	122.28	122.28
071-1080-018-0000	122.28	1.0000	122.28	122.28
071-1080-019-0000	122.28	1.0000	122.28	122.28

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071-1080-020-0000	122.28	1.0000	122.28	122.28
071-1080-021-0000	122.28	1.0000	122.28	122.28
071-1080-022-0000	122.28	1.0000	122.28	122.28
071-1080-023-0000	122.28	1.0000	122.28	122.28
071-1080-024-0000	122.28	1.0000	122.28	122.28
071-1080-025-0000	122.28	1.0000	122.28	122.28
071-1080-026-0000	122.28	1.0000	122.28	122.28
071-1080-027-0000	122.28	1.0000	122.28	122.28
071-1080-028-0000	122.28	1.0000	122.28	122.28
071-1080-029-0000	122.28	1.0000	122.28	122.28
071-1080-030-0000	122.28	1.0000	122.28	122.28
071-1080-031-0000	122.28	1.0000	122.28	122.28
071-1080-032-0000	122.28	1.0000	122.28	122.28
071-1080-033-0000	122.28	1.0000	122.28	122.28
071-1080-034-0000	122.28	1.0000	122.28	122.28
071-1080-035-0000	122.28	1.0000	122.28	122.28
071-1080-036-0000	122.28	1.0000	122.28	122.28
071-1080-037-0000	122.28	1.0000	122.28	122.28
071-1080-038-0000	122.28	1.0000	122.28	122.28
071-1080-039-0000	122.28	1.0000	122.28	122.28
071-1080-040-0000	122.28	1.0000	122.28	122.28
071-1080-041-0000	122.28	1.0000	122.28	122.28
071-1080-042-0000	122.28	1.0000	122.28	122.28
071-1080-043-0000	122.28	1.0000	122.28	122.28
071-1080-044-0000	122.28	1.0000	122.28	122.28
071-1080-045-0000	122.28	1.0000	122.28	122.28
071-1080-046-0000	122.28	1.0000	122.28	122.28
071-1080-047-0000	122.28	1.0000	122.28	122.28
071-1080-048-0000	122.28	1.0000	122.28	122.28
071-1080-049-0000	122.28	1.0000	122.28	122.28
071-1080-050-0000	122.28	1.0000	122.28	122.28
071-1080-051-0000	122.28	1.0000	122.28	122.28
071-1080-052-0000	122.28	1.0000	122.28	122.28
071-1080-053-0000	122.28	1.0000	122.28	122.28
071-1080-054-0000	122.28	1.0000	122.28	122.28
071-1090-002-0000	122.28	1.0000	122.28	122.28
071-1090-003-0000	122.28	1.0000	122.28	122.28
071-1090-004-0000	122.28	1.0000	122.28	122.28
071-1090-005-0000	122.28	1.0000	122.28	122.28
071-1090-006-0000	122.28	1.0000	122.28	122.28
071-1090-007-0000	122.28	1.0000	122.28	122.28
071-1090-008-0000	122.28	1.0000	122.28	122.28

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1090-009-0000	122.28	1.0000	122.28	122.28
071-1090-010-0000	122.28	1.0000	122.28	122.28
071-1090-011-0000	122.28	1.0000	122.28	122.28
071-1090-012-0000	122.28	1.0000	122.28	122.28
071-1090-013-0000	122.28	1.0000	122.28	122.28
071-1090-014-0000	122.28	1.0000	122.28	122.28
071-1090-015-0000	122.28	1.0000	122.28	122.28
071-1090-018-0000	122.28	1.0000	122.28	122.28
071-1090-019-0000	122.28	1.0000	122.28	122.28
071-1090-020-0000	122.28	1.0000	122.28	122.28
071-1090-021-0000	122.28	1.0000	122.28	122.28
071-1090-022-0000	122.28	1.0000	122.28	122.28
071-1090-023-0000	122.28	1.0000	122.28	122.28
071-1090-024-0000	122.28	1.0000	122.28	122.28
071-1090-025-0000	122.28	1.0000	122.28	122.28
071-1090-026-0000	122.28	1.0000	122.28	122.28
071-1090-027-0000	122.28	1.0000	122.28	122.28
071-1090-028-0000	122.28	1.0000	122.28	122.28
071-1090-029-0000	122.28	1.0000	122.28	122.28
071-1090-030-0000	122.28	1.0000	122.28	122.28
071-1090-031-0000	122.28	1.0000	122.28	122.28
071-1090-032-0000	122.28	1.0000	122.28	122.28
071-1090-033-0000	122.28	1.0000	122.28	122.28
071-1090-034-0000	122.28	1.0000	122.28	122.28
071-1090-035-0000	122.28	1.0000	122.28	122.28
071-1090-036-0000	122.28	1.0000	122.28	122.28
071-1090-037-0000	122.28	1.0000	122.28	122.28
071-1090-038-0000	122.28	1.0000	122.28	122.28
071-1090-039-0000	122.28	1.0000	122.28	122.28
071-1090-040-0000	122.28	1.0000	122.28	122.28
071-1090-041-0000	122.28	1.0000	122.28	122.28
071-1090-042-0000	122.28	1.0000	122.28	122.28
071-1090-043-0000	122.28	1.0000	122.28	122.28
071-1090-044-0000	122.28	1.0000	122.28	122.28
071-1090-045-0000	122.28	1.0000	122.28	122.28
071-1090-046-0000	122.28	1.0000	122.28	122.28
071-1090-047-0000	122.28	1.0000	122.28	122.28
071-1090-048-0000	122.28	1.0000	122.28	122.28
071-1090-049-0000	122.28	1.0000	122.28	122.28
071-1090-050-0000	122.28	1.0000	122.28	122.28
071-1090-051-0000	122.28	1.0000	122.28	122.28
071-1090-052-0000	122.28	1.0000	122.28	122.28

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1090-053-0000	122.28	1.0000	122.28	122.28
071-1100-001-0000	122.28	1.0000	122.28	122.28
071-1100-002-0000	122.28	1.0000	122.28	122.28
071-1100-003-0000	122.28	1.0000	122.28	122.28
071-1100-004-0000	122.28	1.0000	122.28	122.28
071-1100-005-0000	122.28	1.0000	122.28	122.28
071-1100-006-0000	122.28	1.0000	122.28	122.28
071-1100-007-0000	122.28	1.0000	122.28	122.28
071-1100-008-0000	122.28	1.0000	122.28	122.28
071-1100-009-0000	122.28	1.0000	122.28	122.28
071-1100-010-0000	122.28	1.0000	122.28	122.28
071-1100-011-0000	122.28	1.0000	122.28	122.28
071-1100-012-0000	122.28	1.0000	122.28	122.28
071-1100-013-0000	122.28	1.0000	122.28	122.28
071-1100-014-0000	122.28	1.0000	122.28	122.28
071-1100-015-0000	122.28	1.0000	122.28	122.28
071-1100-016-0000	122.28	1.0000	122.28	122.28
071-1100-017-0000	122.28	1.0000	122.28	122.28
071-1100-018-0000	122.28	1.0000	122.28	122.28
071-1100-019-0000	122.28	1.0000	122.28	122.28
071-1100-020-0000	122.28	1.0000	122.28	122.28
071-1100-021-0000	122.28	1.0000	122.28	122.28
071-1100-022-0000	122.28	1.0000	122.28	122.28
071-1100-023-0000	122.28	1.0000	122.28	122.28
071-1100-024-0000	122.28	1.0000	122.28	122.28
071-1100-025-0000	122.28	1.0000	122.28	122.28
071-1100-026-0000	122.28	1.0000	122.28	122.28
071-1100-027-0000	122.28	1.0000	122.28	122.28
071-1100-028-0000	122.28	1.0000	122.28	122.28
071-1100-029-0000	122.28	1.0000	122.28	122.28
071-1100-030-0000	122.28	1.0000	122.28	122.28
071-1100-031-0000	122.28	1.0000	122.28	122.28
071-1100-032-0000	122.28	1.0000	122.28	122.28
071-1100-033-0000	122.28	1.0000	122.28	122.28
071-1100-034-0000	122.28	1.0000	122.28	122.28
071-1100-035-0000	122.28	1.0000	122.28	122.28
071-1100-036-0000	122.28	1.0000	122.28	122.28
071-1100-037-0000	122.28	1.0000	122.28	122.28
071-1100-038-0000	122.28	1.0000	122.28	122.28
071-1100-039-0000	122.28	1.0000	122.28	122.28
071-1100-040-0000	122.28	1.0000	122.28	122.28
071-1100-041-0000	122.28	1.0000	122.28	122.28

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1100-042-0000	122.28	1.0000	122.28	122.28
071-1100-043-0000	122.28	1.0000	122.28	122.28
071-1100-044-0000	122.28	1.0000	122.28	122.28
071-1100-045-0000	122.28	1.0000	122.28	122.28
071-1100-046-0000	122.28	1.0000	122.28	122.28
071-1100-047-0000	122.28	1.0000	122.28	122.28
071-1100-055-0000	122.28	1.0000	122.28	122.28
071-1100-056-0000	122.28	1.0000	122.28	122.28
071-1100-057-0000	122.28	1.0000	122.28	122.28
071-1100-058-0000	122.28	1.0000	122.28	122.28
071-1100-059-0000	122.28	1.0000	122.28	122.28
071-1100-060-0000	122.28	1.0000	122.28	122.28
071-1100-061-0000	122.28	1.0000	122.28	122.28
071-1100-062-0000	122.28	1.0000	122.28	122.28
071-1100-063-0000	122.28	1.0000	122.28	122.28
071-1100-064-0000	122.28	1.0000	122.28	122.28
071-1110-001-0000	122.28	1.0000	122.28	122.28
071-1110-002-0000	122.28	1.0000	122.28	122.28
071-1110-003-0000	122.28	1.0000	122.28	122.28
071-1110-004-0000	122.28	1.0000	122.28	122.28
071-1110-005-0000	122.28	1.0000	122.28	122.28
071-1110-006-0000	122.28	1.0000	122.28	122.28
071-1110-007-0000	122.28	1.0000	122.28	122.28
071-1110-008-0000	122.28	1.0000	122.28	122.28
071-1110-009-0000	122.28	1.0000	122.28	122.28
071-1110-010-0000	122.28	1.0000	122.28	122.28
071-1110-011-0000	122.28	1.0000	122.28	122.28
071-1110-012-0000	122.28	1.0000	122.28	122.28
071-1110-013-0000	122.28	1.0000	122.28	122.28
071-1110-014-0000	122.28	1.0000	122.28	122.28
071-1110-015-0000	122.28	1.0000	122.28	122.28
071-1110-016-0000	122.28	1.0000	122.28	122.28
071-1110-017-0000	122.28	1.0000	122.28	122.28
071-1110-018-0000	122.28	1.0000	122.28	122.28
071-1110-019-0000	122.28	1.0000	122.28	122.28
071-1110-020-0000	122.28	1.0000	122.28	122.28
071-1110-021-0000	122.28	1.0000	122.28	122.28
071-1110-022-0000	122.28	1.0000	122.28	122.28
071-1110-023-0000	122.28	1.0000	122.28	122.28
071-1110-024-0000	122.28	1.0000	122.28	122.28
071-1110-025-0000	122.28	1.0000	122.28	122.28
071-1110-026-0000	122.28	1.0000	122.28	122.28

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1110-027-0000	122.28	1.0000	122.28	122.28
071-1110-028-0000	122.28	1.0000	122.28	122.28
071-1110-029-0000	122.28	1.0000	122.28	122.28
071-1110-030-0000	122.28	1.0000	122.28	122.28
071-1110-031-0000	122.28	1.0000	122.28	122.28
071-1110-032-0000	122.28	1.0000	122.28	122.28
071-1110-033-0000	122.28	1.0000	122.28	122.28
071-1120-001-0000	122.28	1.0000	122.28	122.28
071-1120-002-0000	122.28	1.0000	122.28	122.28
071-1120-003-0000	122.28	1.0000	122.28	122.28
071-1120-004-0000	122.28	1.0000	122.28	122.28
071-1120-005-0000	122.28	1.0000	122.28	122.28
071-1120-006-0000	122.28	1.0000	122.28	122.28
071-1120-007-0000	122.28	1.0000	122.28	122.28
071-1120-008-0000	122.28	1.0000	122.28	122.28
071-1120-009-0000	122.28	1.0000	122.28	122.28
071-1120-010-0000	122.28	1.0000	122.28	122.28
071-1120-011-0000	122.28	1.0000	122.28	122.28
071-1120-012-0000	122.28	1.0000	122.28	122.28
071-1120-013-0000	122.28	1.0000	122.28	122.28
071-1120-014-0000	122.28	1.0000	122.28	122.28
071-1120-015-0000	122.28	1.0000	122.28	122.28
071-1120-016-0000	122.28	1.0000	122.28	122.28
071-1120-017-0000	122.28	1.0000	122.28	122.28
071-1120-018-0000	122.28	1.0000	122.28	122.28
071-1120-019-0000	122.28	1.0000	122.28	122.28
071-1120-020-0000	122.28	1.0000	122.28	122.28
071-1120-021-0000	122.28	1.0000	122.28	122.28
071-1120-022-0000	122.28	1.0000	122.28	122.28
071-1120-023-0000	122.28	1.0000	122.28	122.28
071-1120-024-0000	122.28	1.0000	122.28	122.28
071-1120-025-0000	122.28	1.0000	122.28	122.28
071-1120-026-0000	122.28	1.0000	122.28	122.28
071-1120-027-0000	122.28	1.0000	122.28	122.28
071-1120-028-0000	122.28	1.0000	122.28	122.28
071-1120-029-0000	122.28	1.0000	122.28	122.28
071-1120-030-0000	122.28	1.0000	122.28	122.28
071-1130-001-0000	122.28	1.0000	122.28	122.28
071-1130-002-0000	122.28	1.0000	122.28	122.28
071-1130-003-0000	122.28	1.0000	122.28	122.28
071-1130-004-0000	122.28	1.0000	122.28	122.28
071-1130-005-0000	122.28	1.0000	122.28	122.28

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1130-006-0000	122.28	1.0000	122.28	122.28
071-1130-007-0000	122.28	1.0000	122.28	122.28
071-1130-008-0000	122.28	1.0000	122.28	122.28
071-1130-009-0000	122.28	1.0000	122.28	122.28
071-1130-010-0000	122.28	1.0000	122.28	122.28
071-1130-011-0000	122.28	1.0000	122.28	122.28
071-1130-012-0000	122.28	1.0000	122.28	122.28
071-1130-013-0000	122.28	1.0000	122.28	122.28
071-1130-014-0000	122.28	1.0000	122.28	122.28
071-1130-015-0000	122.28	1.0000	122.28	122.28
071-1130-016-0000	122.28	1.0000	122.28	122.28
071-1130-017-0000	122.28	1.0000	122.28	122.28
071-1130-018-0000	122.28	1.0000	122.28	122.28
071-1130-019-0000	122.28	1.0000	122.28	122.28
071-1130-020-0000	122.28	1.0000	122.28	122.28
071-1130-021-0000	122.28	1.0000	122.28	122.28
071-1130-022-0000	122.28	1.0000	122.28	122.28
071-1130-023-0000	122.28	1.0000	122.28	122.28
071-1130-024-0000	122.28	1.0000	122.28	122.28
071-1130-025-0000	122.28	1.0000	122.28	122.28
071-1130-026-0000	122.28	1.0000	122.28	122.28
071-1130-027-0000	122.28	1.0000	122.28	122.28
071-1130-028-0000	122.28	1.0000	122.28	122.28
071-1130-029-0000	122.28	1.0000	122.28	122.28
071-1130-030-0000	122.28	1.0000	122.28	122.28
071-1130-031-0000	122.28	1.0000	122.28	122.28
071-1130-032-0000	122.28	1.0000	122.28	122.28
071-1130-033-0000	122.28	1.0000	122.28	122.28
071-1130-034-0000	122.28	1.0000	122.28	122.28
071-1130-035-0000	122.28	1.0000	122.28	122.28
071-1130-036-0000	122.28	1.0000	122.28	122.28
071-1130-037-0000	122.28	1.0000	122.28	122.28
071-1130-038-0000	122.28	1.0000	122.28	122.28
071-1130-039-0000	122.28	1.0000	122.28	122.28
071-1140-001-0000	122.28	1.0000	122.28	122.28
071-1140-002-0000	122.28	1.0000	122.28	122.28
071-1140-003-0000	122.28	1.0000	122.28	122.28
071-1140-004-0000	122.28	1.0000	122.28	122.28
071-1140-005-0000	122.28	1.0000	122.28	122.28
071-1140-006-0000	122.28	1.0000	122.28	122.28
071-1140-007-0000	122.28	1.0000	122.28	122.28
071-1140-008-0000	122.28	1.0000	122.28	122.28

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071-1140-009-0000	122.28	1.0000	122.28	122.28
071-1140-010-0000	122.28	1.0000	122.28	122.28
071-1140-011-0000	122.28	1.0000	122.28	122.28
071-1140-012-0000	122.28	1.0000	122.28	122.28
071-1140-013-0000	122.28	1.0000	122.28	122.28
071-1140-014-0000	122.28	1.0000	122.28	122.28
071-1140-015-0000	122.28	1.0000	122.28	122.28
071-1140-016-0000	122.28	1.0000	122.28	122.28
071-1140-017-0000	122.28	1.0000	122.28	122.28
071-1140-018-0000	122.28	1.0000	122.28	122.28
071-1140-019-0000	122.28	1.0000	122.28	122.28
071-1140-020-0000	122.28	1.0000	122.28	122.28
071-1140-021-0000	122.28	1.0000	122.28	122.28
071-1140-022-0000	122.28	1.0000	122.28	122.28
071-1140-023-0000	122.28	1.0000	122.28	122.28
071-1140-024-0000	122.28	1.0000	122.28	122.28
071-1140-025-0000	122.28	1.0000	122.28	122.28
071-1140-026-0000	122.28	1.0000	122.28	122.28
071-1140-027-0000	122.28	1.0000	122.28	122.28
071-1140-028-0000	122.28	1.0000	122.28	122.28
071-1140-029-0000	122.28	1.0000	122.28	122.28
071-1140-030-0000	122.28	1.0000	122.28	122.28
071-1140-031-0000	122.28	1.0000	122.28	122.28
071-1140-032-0000	122.28	1.0000	122.28	122.28
071-1140-033-0000	122.28	1.0000	122.28	122.28
071-1140-034-0000	122.28	1.0000	122.28	122.28
071-1140-035-0000	122.28	1.0000	122.28	122.28
071-1140-036-0000	122.28	1.0000	122.28	122.28
071-1140-037-0000	122.28	1.0000	122.28	122.28
071-1140-038-0000	122.28	1.0000	122.28	122.28
071-1140-039-0000	122.28	1.0000	122.28	122.28
071-1140-040-0000	122.28	1.0000	122.28	122.28
071-1140-041-0000	122.28	1.0000	122.28	122.28
071-1140-042-0000	122.28	1.0000	122.28	122.28
071-1140-043-0000	122.28	1.0000	122.28	122.28
071-1180-002-0000	122.28	1.0000	122.28	122.28
071-1180-003-0000	122.28	1.0000	122.28	122.28
071-1180-004-0000	122.28	1.0000	122.28	122.28
071-1180-005-0000	122.28	1.0000	122.28	122.28
071-1180-006-0000	122.28	1.0000	122.28	122.28
071-1180-007-0000	122.28	1.0000	122.28	122.28
071-1180-008-0000	122.28	1.0000	122.28	122.28

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071-1180-009-0000	122.28	1.0000	122.28	122.28
071-1180-010-0000	122.28	1.0000	122.28	122.28
071-1180-011-0000	122.28	1.0000	122.28	122.28
071-1190-007-0000	144.46	1.1814	144.46	144.46
071-1190-008-0000	187.77	1.5356	187.77	187.76
071-1190-010-0000	251.52	2.0570	251.52	251.52
071-1190-012-0000	312.05	2.5520	312.05	312.04
071-1190-013-0000	1,051.85	8.6020	1,051.85	1,051.84
071-1190-014-0000	123.73	1.0120	123.74	123.72
071-1220-001-0000	122.28	1.0000	122.28	122.28
071-1220-002-0000	122.28	1.0000	122.28	122.28
071-1220-003-0000	122.28	1.0000	122.28	122.28
071-1220-004-0000	122.28	1.0000	122.28	122.28
071-1220-005-0000	122.28	1.0000	122.28	122.28
071-1220-006-0000	122.28	1.0000	122.28	122.28
071-1220-007-0000	122.28	1.0000	122.28	122.28
071-1220-008-0000	122.28	1.0000	122.28	122.28
071-1220-009-0000	122.28	1.0000	122.28	122.28
071-1220-010-0000	122.28	1.0000	122.28	122.28
071-1220-011-0000	122.28	1.0000	122.28	122.28
071-1220-012-0000	122.28	1.0000	122.28	122.28
071-1220-013-0000	122.28	1.0000	122.28	122.28
071-1220-014-0000	122.28	1.0000	122.28	122.28
071-1220-015-0000	122.28	1.0000	122.28	122.28
071-1220-016-0000	122.28	1.0000	122.28	122.28
071-1220-017-0000	122.28	1.0000	122.28	122.28
071-1220-018-0000	122.28	1.0000	122.28	122.28
071-1220-019-0000	122.28	1.0000	122.28	122.28
071-1220-020-0000	122.28	1.0000	122.28	122.28
071-1220-021-0000	122.28	1.0000	122.28	122.28
071-1220-022-0000	122.28	1.0000	122.28	122.28
071-1220-023-0000	122.28	1.0000	122.28	122.28
071-1220-024-0000	122.28	1.0000	122.28	122.28
071-1220-025-0000	122.28	1.0000	122.28	122.28
071-1220-026-0000	122.28	1.0000	122.28	122.28
071-1220-027-0000	122.28	1.0000	122.28	122.28
071-1220-028-0000	122.28	1.0000	122.28	122.28
071-1220-029-0000	122.28	1.0000	122.28	122.28
071-1220-030-0000	122.28	1.0000	122.28	122.28
071-1220-031-0000	122.28	1.0000	122.28	122.28
071-1220-032-0000	122.28	1.0000	122.28	122.28
071-1220-033-0000	122.28	1.0000	122.28	122.28

Slight variances may occur due to rounding

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City of Folsom

Briggs Ranch

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1220-034-0000	122.28	1.0000	122.28	122.28
071-1220-035-0000	122.28	1.0000	122.28	122.28
071-1220-036-0000	122.28	1.0000	122.28	122.28
071-1220-037-0000	122.28	1.0000	122.28	122.28
071-1220-038-0000	122.28	1.0000	122.28	122.28
071-1220-039-0000	122.28	1.0000	122.28	122.28
071-1220-040-0000	122.28	1.0000	122.28	122.28
071-1220-041-0000	122.28	1.0000	122.28	122.28
071-1220-042-0000	122.28	1.0000	122.28	122.28
071-1220-043-0000	122.28	1.0000	122.28	122.28
071-1220-044-0000	122.28	1.0000	122.28	122.28
071-1220-045-0000	122.28	1.0000	122.28	122.28
071-1220-046-0000	122.28	1.0000	122.28	122.28
071-1220-047-0000	122.28	1.0000	122.28	122.28
071-1220-048-0000	122.28	1.0000	122.28	122.28
071-1220-049-0000	122.28	1.0000	122.28	122.28
071-1220-050-0000	122.28	1.0000	122.28	122.28
071-1220-051-0000	122.28	1.0000	122.28	122.28
648 Accounts	**80,575.14**	**658.9400**	**$80,575.15**	**$80,575.10**

Slight variances may occur due to rounding

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City of Folsom

Blue Ravine Oaks

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0780-001-0000	218.60	1.0000	$218.60	$218.60
071-0780-002-0000	218.60	1.0000	218.60	218.60
071-0780-003-0000	218.60	1.0000	218.60	218.60
071-0780-004-0000	218.60	1.0000	218.60	218.60
071-0780-005-0000	218.60	1.0000	218.60	218.60
071-0780-006-0000	218.60	1.0000	218.60	218.60
071-0780-007-0000	218.60	1.0000	218.60	218.60
071-0780-008-0000	218.60	1.0000	218.60	218.60
071-0780-009-0000	218.60	1.0000	218.60	218.60
071-0780-010-0000	218.60	1.0000	218.60	218.60
071-0780-015-0000	218.60	1.0000	218.60	218.60
071-0780-016-0000	218.60	1.0000	218.60	218.60
071-0780-017-0000	218.60	1.0000	218.60	218.60
071-0780-018-0000	218.60	1.0000	218.60	218.60
071-0780-019-0000	218.60	1.0000	218.60	218.60
071-0780-020-0000	218.60	1.0000	218.60	218.60
071-0780-021-0000	218.60	1.0000	218.60	218.60
071-0780-022-0000	218.60	1.0000	218.60	218.60
071-0780-023-0000	218.60	1.0000	218.60	218.60
071-0780-024-0000	218.60	1.0000	218.60	218.60
071-0780-025-0000	218.60	1.0000	218.60	218.60
071-0780-026-0000	218.60	1.0000	218.60	218.60
071-0780-027-0000	218.60	1.0000	218.60	218.60
071-0780-028-0000	218.60	1.0000	218.60	218.60
071-0780-029-0000	218.60	1.0000	218.60	218.60
071-0780-030-0000	218.60	1.0000	218.60	218.60
071-0780-031-0000	218.60	1.0000	218.60	218.60
071-0780-032-0000	218.60	1.0000	218.60	218.60
071-0780-033-0000	218.60	1.0000	218.60	218.60
071-0780-034-0000	218.60	1.0000	218.60	218.60
071-0780-035-0000	218.60	1.0000	218.60	218.60
071-0780-036-0000	218.60	1.0000	218.60	218.60
071-0780-037-0000	218.60	1.0000	218.60	218.60
071-0780-038-0000	218.60	1.0000	218.60	218.60
071-0780-039-0000	218.60	1.0000	218.60	218.60
071-0780-040-0000	218.60	1.0000	218.60	218.60
071-0780-043-0000	218.60	1.0000	218.60	218.60
071-0780-044-0000	218.60	1.0000	218.60	218.60
071-0780-045-0000	218.60	1.0000	218.60	218.60
071-0780-048-0000	218.60	1.0000	218.60	218.60
071-0780-051-0000	218.60	1.0000	218.60	218.60
071-0780-052-0000	218.60	1.0000	218.60	218.60

Slight variances may occur due to rounding

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City of Folsom

Blue Ravine Oaks

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0780-053-0000	218.60	1.0000	218.60	218.60
071-0780-054-0000	218.60	1.0000	218.60	218.60
071-0780-055-0000	218.60	1.0000	218.60	218.60
071-0780-056-0000	218.60	1.0000	218.60	218.60
071-0780-059-0000	218.60	1.0000	218.60	218.60
071-0780-062-0000	218.60	1.0000	218.60	218.60
071-0780-063-0000	218.60	1.0000	218.60	218.60
071-0780-064-0000	218.60	1.0000	218.60	218.60
071-0780-065-0000	218.60	1.0000	218.60	218.60
071-0780-066-0000	218.60	1.0000	218.60	218.60
071-0780-067-0000	218.60	1.0000	218.60	218.60
071-0780-070-0000	218.60	1.0000	218.60	218.60
071-0780-071-0000	218.60	1.0000	218.60	218.60
071-0780-072-0000	218.60	1.0000	218.60	218.60
071-0780-073-0000	218.60	1.0000	218.60	218.60
071-0780-076-0000	218.60	1.0000	218.60	218.60
071-0780-077-0000	218.60	1.0000	218.60	218.60
071-0780-078-0000	218.60	1.0000	218.60	218.60
071-0780-079-0000	218.60	1.0000	218.60	218.60
071-0780-080-0000	218.60	1.0000	218.60	218.60
071-0780-083-0000	218.60	1.0000	218.60	218.60
071-0780-084-0000	218.60	1.0000	218.60	218.60
071-0780-085-0000	218.60	1.0000	218.60	218.60
071-0780-086-0000	218.60	1.0000	218.60	218.60
071-0780-087-0000	218.60	1.0000	218.60	218.60
071-0780-093-0000	218.60	1.0000	218.60	218.60
071-0780-094-0000	218.60	1.0000	218.60	218.60
071-0780-095-0000	218.60	1.0000	218.60	218.60
071-0780-098-0000	218.60	1.0000	218.60	218.60
071-0780-099-0000	218.60	1.0000	218.60	218.60
071-0780-100-0000	218.60	1.0000	218.60	218.60
071-0780-106-0000	218.60	1.0000	218.60	218.60
071-0780-110-0000	218.60	1.0000	218.60	218.60
071-0780-111-0000	218.60	1.0000	218.60	218.60
071-0780-112-0000	218.60	1.0000	218.60	218.60
071-0780-113-0000	218.60	1.0000	218.60	218.60
071-0780-114-0000	218.60	1.0000	218.60	218.60
071-0780-115-0000	218.60	1.0000	218.60	218.60
071-0780-116-0000	218.60	1.0000	218.60	218.60
071-0780-117-0000	218.60	1.0000	218.60	218.60
071-0780-118-0000	218.60	1.0000	218.60	218.60
071-0780-119-0000	218.60	1.0000	218.60	218.60

Slight variances may occur due to rounding

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City of Folsom

Blue Ravine Oaks

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0780-120-0000	218.60	1.0000	218.60	218.60
071-0780-121-0000	218.60	1.0000	218.60	218.60
071-0780-122-0000	218.60	1.0000	218.60	218.60
071-0780-123-0000	218.60	1.0000	218.60	218.60
071-0790-001-0000	218.60	1.0000	218.60	218.60
071-0790-002-0000	218.60	1.0000	218.60	218.60
071-0790-003-0000	218.60	1.0000	218.60	218.60
071-0790-004-0000	218.60	1.0000	218.60	218.60
071-0790-005-0000	218.60	1.0000	218.60	218.60
071-0790-006-0000	218.60	1.0000	218.60	218.60
071-0790-007-0000	218.60	1.0000	218.60	218.60
071-0790-008-0000	218.60	1.0000	218.60	218.60
071-0790-009-0000	218.60	1.0000	218.60	218.60
071-0790-010-0000	218.60	1.0000	218.60	218.60
071-0790-013-0000	218.60	1.0000	218.60	218.60
071-0790-014-0000	218.60	1.0000	218.60	218.60
071-0790-015-0000	218.60	1.0000	218.60	218.60
071-0790-016-0000	218.60	1.0000	218.60	218.60
071-0790-019-0000	218.60	1.0000	218.60	218.60
071-0790-020-0000	218.60	1.0000	218.60	218.60
071-0790-021-0000	218.60	1.0000	218.60	218.60
071-0790-022-0000	218.60	1.0000	218.60	218.60
071-0790-023-0000	218.60	1.0000	218.60	218.60
071-0790-024-0000	218.60	1.0000	218.60	218.60
071-0790-025-0000	218.60	1.0000	218.60	218.60
071-0790-026-0000	218.60	1.0000	218.60	218.60
071-0790-033-0000	218.60	1.0000	218.60	218.60
071-0790-034-0000	218.60	1.0000	218.60	218.60
071-0790-035-0000	218.60	1.0000	218.60	218.60
071-0790-036-0000	218.60	1.0000	218.60	218.60
071-0790-041-0000	218.60	1.0000	218.60	218.60
071-0790-043-0000	218.60	1.0000	218.60	218.60
071-0790-044-0000	218.60	1.0000	218.60	218.60
071-0790-045-0000	218.60	1.0000	218.60	218.60
071-0790-046-0000	218.60	1.0000	218.60	218.60
071-0790-050-0000	218.60	1.0000	218.60	218.60
071-0790-051-0000	218.60	1.0000	218.60	218.60
071-0790-052-0000	218.60	1.0000	218.60	218.60
071-0790-053-0000	218.60	1.0000	218.60	218.60
071-0790-054-0000	218.60	1.0000	218.60	218.60
071-0790-057-0000	218.60	1.0000	218.60	218.60
071-0790-058-0000	218.60	1.0000	218.60	218.60

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City of Folsom

Blue Ravine Oaks

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0790-059-0000	218.60	1.0000	218.60	218.60
071-0790-060-0000	218.60	1.0000	218.60	218.60
071-0790-061-0000	218.60	1.0000	218.60	218.60
071-0790-062-0000	218.60	1.0000	218.60	218.60
071-0790-063-0000	218.60	1.0000	218.60	218.60
071-0790-066-0000	218.60	1.0000	218.60	218.60
071-0790-069-0000	218.60	1.0000	218.60	218.60
071-0790-070-0000	218.60	1.0000	218.60	218.60
071-0790-071-0000	218.60	1.0000	218.60	218.60
071-0790-072-0000	218.60	1.0000	218.60	218.60
071-0790-073-0000	218.60	1.0000	218.60	218.60
071-0790-078-0000	218.60	1.0000	218.60	218.60
071-0790-079-0000	218.60	1.0000	218.60	218.60
071-0790-080-0000	218.60	1.0000	218.60	218.60
071-0790-081-0000	218.60	1.0000	218.60	218.60
071-0790-082-0000	218.60	1.0000	218.60	218.60
071-0790-085-0000	218.60	1.0000	218.60	218.60
071-0790-088-0000	218.60	1.0000	218.60	218.60
071-0790-089-0000	218.60	1.0000	218.60	218.60
071-0790-090-0000	218.60	1.0000	218.60	218.60
071-0790-091-0000	218.60	1.0000	218.60	218.60
071-0790-092-0000	218.60	1.0000	218.60	218.60
071-0790-093-0000	218.60	1.0000	218.60	218.60
071-0790-094-0000	218.60	1.0000	218.60	218.60
071-0790-096-0000	218.60	1.0000	218.60	218.60
071-0790-097-0000	218.60	1.0000	218.60	218.60
071-0790-098-0000	218.60	1.0000	218.60	218.60
071-0790-100-0000	218.60	1.0000	218.60	218.60
071-0790-101-0000	218.60	1.0000	218.60	218.60
071-0790-102-0000	218.60	1.0000	218.60	218.60
071-0790-103-0000	218.60	1.0000	218.60	218.60
071-0790-104-0000	218.60	1.0000	218.60	218.60
071-0790-105-0000	218.60	1.0000	218.60	218.60
071-0790-106-0000	218.60	1.0000	218.60	218.60
071-0790-107-0000	218.60	1.0000	218.60	218.60
071-0790-108-0000	218.60	1.0000	218.60	218.60
071-0790-109-0000	218.60	1.0000	218.60	218.60
071-0790-110-0000	218.60	1.0000	218.60	218.60
071-0790-113-0000	218.60	1.0000	218.60	218.60
165 Accounts	**36,069.00**	**165.0000**	**$36,069.00**	**$36,069.00**

Slight variances may occur due to rounding

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City of Folsom

Blue Ravine Oaks No. 2

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0780-001-0000	117.69	1.0000	$117.69	$117.68
071-0780-002-0000	117.69	1.0000	117.69	117.68
071-0780-003-0000	117.69	1.0000	117.69	117.68
071-0780-004-0000	117.69	1.0000	117.69	117.68
071-0780-005-0000	117.69	1.0000	117.69	117.68
071-0780-006-0000	117.69	1.0000	117.69	117.68
071-0780-007-0000	117.69	1.0000	117.69	117.68
071-0780-008-0000	117.69	1.0000	117.69	117.68
071-0780-009-0000	117.69	1.0000	117.69	117.68
071-0780-010-0000	117.69	1.0000	117.69	117.68
071-0780-015-0000	117.69	1.0000	117.69	117.68
071-0780-016-0000	117.69	1.0000	117.69	117.68
071-0780-017-0000	117.69	1.0000	117.69	117.68
071-0780-018-0000	117.69	1.0000	117.69	117.68
071-0780-019-0000	117.69	1.0000	117.69	117.68
071-0780-020-0000	117.69	1.0000	117.69	117.68
071-0780-021-0000	117.69	1.0000	117.69	117.68
071-0780-022-0000	117.69	1.0000	117.69	117.68
071-0780-023-0000	117.69	1.0000	117.69	117.68
071-0780-024-0000	117.69	1.0000	117.69	117.68
071-0780-025-0000	117.69	1.0000	117.69	117.68
071-0780-026-0000	117.69	1.0000	117.69	117.68
071-0780-027-0000	117.69	1.0000	117.69	117.68
071-0780-028-0000	117.69	1.0000	117.69	117.68
071-0780-029-0000	117.69	1.0000	117.69	117.68
071-0780-030-0000	117.69	1.0000	117.69	117.68
071-0780-031-0000	117.69	1.0000	117.69	117.68
071-0780-032-0000	117.69	1.0000	117.69	117.68
071-0780-033-0000	117.69	1.0000	117.69	117.68
071-0780-034-0000	117.69	1.0000	117.69	117.68
071-0780-035-0000	117.69	1.0000	117.69	117.68
071-0780-036-0000	117.69	1.0000	117.69	117.68
071-0780-037-0000	117.69	1.0000	117.69	117.68
071-0780-038-0000	117.69	1.0000	117.69	117.68
071-0780-039-0000	117.69	1.0000	117.69	117.68
071-0780-040-0000	117.69	1.0000	117.69	117.68
071-0780-043-0000	117.69	1.0000	117.69	117.68
071-0780-044-0000	117.69	1.0000	117.69	117.68
071-0780-045-0000	117.69	1.0000	117.69	117.68
071-0780-048-0000	117.69	1.0000	117.69	117.68
071-0780-051-0000	117.69	1.0000	117.69	117.68
071-0780-052-0000	117.69	1.0000	117.69	117.68

Slight variances may occur due to rounding

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City of Folsom

Blue Ravine Oaks No. 2

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0780-053-0000	117.69	1.0000	117.69	117.68
071-0780-054-0000	117.69	1.0000	117.69	117.68
071-0780-055-0000	117.69	1.0000	117.69	117.68
071-0780-056-0000	117.69	1.0000	117.69	117.68
071-0780-059-0000	117.69	1.0000	117.69	117.68
071-0780-062-0000	117.69	1.0000	117.69	117.68
071-0780-063-0000	117.69	1.0000	117.69	117.68
071-0780-064-0000	117.69	1.0000	117.69	117.68
071-0780-065-0000	117.69	1.0000	117.69	117.68
071-0780-066-0000	117.69	1.0000	117.69	117.68
071-0780-067-0000	117.69	1.0000	117.69	117.68
071-0780-070-0000	117.69	1.0000	117.69	117.68
071-0780-071-0000	117.69	1.0000	117.69	117.68
071-0780-072-0000	117.69	1.0000	117.69	117.68
071-0780-073-0000	117.69	1.0000	117.69	117.68
071-0780-076-0000	117.69	1.0000	117.69	117.68
071-0780-077-0000	117.69	1.0000	117.69	117.68
071-0780-078-0000	117.69	1.0000	117.69	117.68
071-0780-079-0000	117.69	1.0000	117.69	117.68
071-0780-080-0000	117.69	1.0000	117.69	117.68
071-0780-083-0000	117.69	1.0000	117.69	117.68
071-0780-084-0000	117.69	1.0000	117.69	117.68
071-0780-085-0000	117.69	1.0000	117.69	117.68
071-0780-086-0000	117.69	1.0000	117.69	117.68
071-0780-087-0000	117.69	1.0000	117.69	117.68
071-0780-093-0000	117.69	1.0000	117.69	117.68
071-0780-094-0000	117.69	1.0000	117.69	117.68
071-0780-095-0000	117.69	1.0000	117.69	117.68
071-0780-098-0000	117.69	1.0000	117.69	117.68
071-0780-099-0000	117.69	1.0000	117.69	117.68
071-0780-100-0000	117.69	1.0000	117.69	117.68
071-0780-106-0000	117.69	1.0000	117.69	117.68
071-0780-110-0000	117.69	1.0000	117.69	117.68
071-0780-111-0000	117.69	1.0000	117.69	117.68
071-0780-112-0000	117.69	1.0000	117.69	117.68
071-0780-113-0000	117.69	1.0000	117.69	117.68
071-0780-114-0000	117.69	1.0000	117.69	117.68
071-0780-115-0000	117.69	1.0000	117.69	117.68
071-0780-116-0000	117.69	1.0000	117.69	117.68
071-0780-117-0000	117.69	1.0000	117.69	117.68
071-0780-118-0000	117.69	1.0000	117.69	117.68
071-0780-119-0000	117.69	1.0000	117.69	117.68

Slight variances may occur due to rounding

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City of Folsom

Blue Ravine Oaks No. 2

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0780-120-0000	117.69	1.0000	117.69	117.68
071-0780-121-0000	117.69	1.0000	117.69	117.68
071-0780-122-0000	117.69	1.0000	117.69	117.68
071-0780-123-0000	117.69	1.0000	117.69	117.68
071-0790-001-0000	117.69	1.0000	117.69	117.68
071-0790-002-0000	117.69	1.0000	117.69	117.68
071-0790-003-0000	117.69	1.0000	117.69	117.68
071-0790-004-0000	117.69	1.0000	117.69	117.68
071-0790-005-0000	117.69	1.0000	117.69	117.68
071-0790-006-0000	117.69	1.0000	117.69	117.68
071-0790-007-0000	117.69	1.0000	117.69	117.68
071-0790-008-0000	117.69	1.0000	117.69	117.68
071-0790-009-0000	117.69	1.0000	117.69	117.68
071-0790-010-0000	117.69	1.0000	117.69	117.68
071-0790-013-0000	117.69	1.0000	117.69	117.68
071-0790-014-0000	117.69	1.0000	117.69	117.68
071-0790-015-0000	117.69	1.0000	117.69	117.68
071-0790-016-0000	117.69	1.0000	117.69	117.68
071-0790-019-0000	117.69	1.0000	117.69	117.68
071-0790-020-0000	117.69	1.0000	117.69	117.68
071-0790-021-0000	117.69	1.0000	117.69	117.68
071-0790-022-0000	117.69	1.0000	117.69	117.68
071-0790-023-0000	117.69	1.0000	117.69	117.68
071-0790-024-0000	117.69	1.0000	117.69	117.68
071-0790-025-0000	117.69	1.0000	117.69	117.68
071-0790-026-0000	117.69	1.0000	117.69	117.68
071-0790-033-0000	117.69	1.0000	117.69	117.68
071-0790-034-0000	117.69	1.0000	117.69	117.68
071-0790-035-0000	117.69	1.0000	117.69	117.68
071-0790-036-0000	117.69	1.0000	117.69	117.68
071-0790-041-0000	117.69	1.0000	117.69	117.68
071-0790-043-0000	117.69	1.0000	117.69	117.68
071-0790-044-0000	117.69	1.0000	117.69	117.68
071-0790-045-0000	117.69	1.0000	117.69	117.68
071-0790-046-0000	117.69	1.0000	117.69	117.68
071-0790-050-0000	117.69	1.0000	117.69	117.68
071-0790-051-0000	117.69	1.0000	117.69	117.68
071-0790-052-0000	117.69	1.0000	117.69	117.68
071-0790-053-0000	117.69	1.0000	117.69	117.68
071-0790-054-0000	117.69	1.0000	117.69	117.68
071-0790-057-0000	117.69	1.0000	117.69	117.68
071-0790-058-0000	117.69	1.0000	117.69	117.68

Slight variances may occur due to rounding

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City of Folsom

Blue Ravine Oaks No. 2

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0790-059-0000	117.69	1.0000	117.69	117.68
071-0790-060-0000	117.69	1.0000	117.69	117.68
071-0790-061-0000	117.69	1.0000	117.69	117.68
071-0790-062-0000	117.69	1.0000	117.69	117.68
071-0790-063-0000	117.69	1.0000	117.69	117.68
071-0790-066-0000	117.69	1.0000	117.69	117.68
071-0790-069-0000	117.69	1.0000	117.69	117.68
071-0790-070-0000	117.69	1.0000	117.69	117.68
071-0790-071-0000	117.69	1.0000	117.69	117.68
071-0790-072-0000	117.69	1.0000	117.69	117.68
071-0790-073-0000	117.69	1.0000	117.69	117.68
071-0790-078-0000	117.69	1.0000	117.69	117.68
071-0790-079-0000	117.69	1.0000	117.69	117.68
071-0790-080-0000	117.69	1.0000	117.69	117.68
071-0790-081-0000	117.69	1.0000	117.69	117.68
071-0790-082-0000	117.69	1.0000	117.69	117.68
071-0790-085-0000	117.69	1.0000	117.69	117.68
071-0790-088-0000	117.69	1.0000	117.69	117.68
071-0790-089-0000	117.69	1.0000	117.69	117.68
071-0790-090-0000	117.69	1.0000	117.69	117.68
071-0790-091-0000	117.69	1.0000	117.69	117.68
071-0790-092-0000	117.69	1.0000	117.69	117.68
071-0790-093-0000	117.69	1.0000	117.69	117.68
071-0790-094-0000	117.69	1.0000	117.69	117.68
071-0790-096-0000	117.69	1.0000	117.69	117.68
071-0790-097-0000	117.69	1.0000	117.69	117.68
071-0790-098-0000	117.69	1.0000	117.69	117.68
071-0790-100-0000	117.69	1.0000	117.69	117.68
071-0790-101-0000	117.69	1.0000	117.69	117.68
071-0790-102-0000	117.69	1.0000	117.69	117.68
071-0790-103-0000	117.69	1.0000	117.69	117.68
071-0790-104-0000	117.69	1.0000	117.69	117.68
071-0790-105-0000	117.69	1.0000	117.69	117.68
071-0790-106-0000	117.69	1.0000	117.69	117.68
071-0790-107-0000	117.69	1.0000	117.69	117.68
071-0790-108-0000	117.69	1.0000	117.69	117.68
071-0790-109-0000	117.69	1.0000	117.69	117.68
071-0790-110-0000	117.69	1.0000	117.69	117.68
071-0790-113-0000	117.69	1.0000	117.69	117.68
165 Accounts	**19,418.85**	**165.0000**	**$19,418.85**	**$19,417.20**

Slight variances may occur due to rounding

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City of Folsom

Cobble Hills II / Reflections II

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1170-001-0000	113.14	1.0000	$113.14	$113.14
071-1170-002-0000	113.14	1.0000	113.14	113.14
071-1170-003-0000	113.14	1.0000	113.14	113.14
071-1170-004-0000	113.14	1.0000	113.14	113.14
071-1170-005-0000	113.14	1.0000	113.14	113.14
071-1170-006-0000	113.14	1.0000	113.14	113.14
071-1170-007-0000	113.14	1.0000	113.14	113.14
071-1170-008-0000	113.14	1.0000	113.14	113.14
071-1170-009-0000	113.14	1.0000	113.14	113.14
071-1170-010-0000	113.14	1.0000	113.14	113.14
071-1170-011-0000	113.14	1.0000	113.14	113.14
071-1170-012-0000	113.14	1.0000	113.14	113.14
071-1170-013-0000	113.14	1.0000	113.14	113.14
071-1170-014-0000	113.14	1.0000	113.14	113.14
071-1170-015-0000	113.14	1.0000	113.14	113.14
071-1170-016-0000	113.14	1.0000	113.14	113.14
071-1170-017-0000	113.14	1.0000	113.14	113.14
071-1170-018-0000	113.14	1.0000	113.14	113.14
071-1170-019-0000	113.14	1.0000	113.14	113.14
071-1170-023-0000	113.14	1.0000	113.14	113.14
071-1170-024-0000	113.14	1.0000	113.14	113.14
071-1170-025-0000	113.14	1.0000	113.14	113.14
071-1170-026-0000	113.14	1.0000	113.14	113.14
071-1170-027-0000	113.14	1.0000	113.14	113.14
071-1170-028-0000	113.14	1.0000	113.14	113.14
071-1170-029-0000	113.14	1.0000	113.14	113.14
071-1170-030-0000	113.14	1.0000	113.14	113.14
071-1170-031-0000	113.14	1.0000	113.14	113.14
071-1170-032-0000	113.14	1.0000	113.14	113.14
071-1170-033-0000	113.14	1.0000	113.14	113.14
071-1170-034-0000	113.14	1.0000	113.14	113.14
071-1170-038-0000	113.14	1.0000	113.14	113.14
071-1170-039-0000	113.14	1.0000	113.14	113.14
071-1170-040-0000	113.14	1.0000	113.14	113.14
071-1170-041-0000	113.14	1.0000	113.14	113.14
071-1170-042-0000	113.14	1.0000	113.14	113.14
071-1170-043-0000	113.14	1.0000	113.14	113.14
071-1170-044-0000	113.14	1.0000	113.14	113.14
071-1170-045-0000	113.14	1.0000	113.14	113.14
071-1170-046-0000	113.14	1.0000	113.14	113.14
071-1170-047-0000	113.14	1.0000	113.14	113.14
071-1170-048-0000	113.14	1.0000	113.14	113.14

Slight variances may occur due to rounding

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City of Folsom

Cobble Hills II / Reflections II

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1170-049-0000	113.14	1.0000	113.14	113.14
071-1170-050-0000	113.14	1.0000	113.14	113.14
071-1170-051-0000	113.14	1.0000	113.14	113.14
071-1170-052-0000	113.14	1.0000	113.14	113.14
071-1170-053-0000	113.14	1.0000	113.14	113.14
071-1170-057-0000	113.14	1.0000	113.14	113.14
071-1170-058-0000	113.14	1.0000	113.14	113.14
071-1170-059-0000	113.14	1.0000	113.14	113.14
071-1170-060-0000	113.14	1.0000	113.14	113.14
071-1170-061-0000	113.14	1.0000	113.14	113.14
071-1170-062-0000	113.14	1.0000	113.14	113.14
071-1170-063-0000	113.14	1.0000	113.14	113.14
071-1170-064-0000	113.14	1.0000	113.14	113.14
071-1170-065-0000	113.14	1.0000	113.14	113.14
071-1170-066-0000	113.14	1.0000	113.14	113.14
071-1170-067-0000	113.14	1.0000	113.14	113.14
071-1170-068-0000	113.14	1.0000	113.14	113.14
071-1170-069-0000	113.14	1.0000	113.14	113.14
071-1170-070-0000	113.14	1.0000	113.14	113.14
071-1170-071-0000	113.14	1.0000	113.14	113.14
071-1170-074-0000	113.14	1.0000	113.14	113.14
071-1170-075-0000	113.14	1.0000	113.14	113.14
071-1170-076-0000	113.14	1.0000	113.14	113.14
071-1170-077-0000	113.14	1.0000	113.14	113.14
071-1170-078-0000	113.14	1.0000	113.14	113.14
071-1170-079-0000	113.14	1.0000	113.14	113.14
071-1170-080-0000	113.14	1.0000	113.14	113.14
071-1170-081-0000	113.14	1.0000	113.14	113.14
071-1170-082-0000	113.14	1.0000	113.14	113.14
071-1170-083-0000	113.14	1.0000	113.14	113.14
071-1170-084-0000	113.14	1.0000	113.14	113.14
071-1170-085-0000	113.14	1.0000	113.14	113.14
071-1170-086-0000	113.14	1.0000	113.14	113.14
071-1170-087-0000	113.14	1.0000	113.14	113.14
071-1170-088-0000	113.14	1.0000	113.14	113.14
071-1170-089-0000	113.14	1.0000	113.14	113.14
071-1170-090-0000	113.14	1.0000	113.14	113.14
071-1170-091-0000	113.14	1.0000	113.14	113.14
071-1170-092-0000	113.14	1.0000	113.14	113.14
071-1170-093-0000	113.14	1.0000	113.14	113.14
071-1170-094-0000	113.14	1.0000	113.14	113.14
071-1170-095-0000	113.14	1.0000	113.14	113.14

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City of Folsom

Cobble Hills II / Reflections II

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1170-096-0000	113.14	1.0000	113.14	113.14
071-1170-097-0000	113.14	1.0000	113.14	113.14
071-1170-098-0000	113.14	1.0000	113.14	113.14
071-1170-099-0000	113.14	1.0000	113.14	113.14
071-1170-100-0000	113.14	1.0000	113.14	113.14
071-1170-101-0000	113.14	1.0000	113.14	113.14
071-1170-102-0000	113.14	1.0000	113.14	113.14
071-1170-103-0000	113.14	1.0000	113.14	113.14
071-1170-104-0000	113.14	1.0000	113.14	113.14
071-1170-105-0000	113.14	1.0000	113.14	113.14
071-1170-106-0000	113.14	1.0000	113.14	113.14
071-1170-107-0000	113.14	1.0000	113.14	113.14
071-1170-108-0000	113.14	1.0000	113.14	113.14
071-1170-109-0000	113.14	1.0000	113.14	113.14
071-1170-110-0000	113.14	1.0000	113.14	113.14
071-1170-111-0000	113.14	1.0000	113.14	113.14
071-1170-112-0000	113.14	1.0000	113.14	113.14
071-1170-113-0000	113.14	1.0000	113.14	113.14
071-1170-114-0000	113.14	1.0000	113.14	113.14
071-1170-115-0000	113.14	1.0000	113.14	113.14
071-1170-121-0000	113.14	1.0000	113.14	113.14
071-1170-122-0000	113.14	1.0000	113.14	113.14
071-1170-123-0000	113.14	1.0000	113.14	113.14
071-1170-124-0000	113.14	1.0000	113.14	113.14
071-1170-125-0000	113.14	1.0000	113.14	113.14
071-1170-126-0000	113.14	1.0000	113.14	113.14
071-1170-127-0000	113.14	1.0000	113.14	113.14
071-1170-128-0000	113.14	1.0000	113.14	113.14
071-1170-129-0000	113.14	1.0000	113.14	113.14
071-1170-130-0000	113.14	1.0000	113.14	113.14
071-1170-131-0000	113.14	1.0000	113.14	113.14
071-1200-001-0000	113.14	1.0000	113.14	113.14
071-1200-002-0000	113.14	1.0000	113.14	113.14
071-1200-003-0000	113.14	1.0000	113.14	113.14
071-1200-004-0000	113.14	1.0000	113.14	113.14
071-1200-005-0000	113.14	1.0000	113.14	113.14
071-1200-006-0000	113.14	1.0000	113.14	113.14
071-1200-007-0000	113.14	1.0000	113.14	113.14
071-1200-008-0000	113.14	1.0000	113.14	113.14
071-1200-009-0000	113.14	1.0000	113.14	113.14
071-1200-010-0000	113.14	1.0000	113.14	113.14
071-1200-011-0000	113.14	1.0000	113.14	113.14

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Cobble Hills II / Reflections II

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1200-012-0000	113.14	1.0000	113.14	113.14
071-1200-013-0000	113.14	1.0000	113.14	113.14
071-1200-014-0000	113.14	1.0000	113.14	113.14
071-1200-015-0000	113.14	1.0000	113.14	113.14
071-1200-016-0000	113.14	1.0000	113.14	113.14
071-1200-017-0000	113.14	1.0000	113.14	113.14
071-1200-018-0000	113.14	1.0000	113.14	113.14
071-1200-019-0000	113.14	1.0000	113.14	113.14
071-1200-020-0000	113.14	1.0000	113.14	113.14
071-1200-021-0000	113.14	1.0000	113.14	113.14
071-1200-022-0000	113.14	1.0000	113.14	113.14
071-1200-023-0000	113.14	1.0000	113.14	113.14
071-1200-024-0000	113.14	1.0000	113.14	113.14
071-1200-025-0000	113.14	1.0000	113.14	113.14
071-1200-026-0000	113.14	1.0000	113.14	113.14
071-1200-027-0000	113.14	1.0000	113.14	113.14
071-1200-028-0000	113.14	1.0000	113.14	113.14
071-1200-029-0000	113.14	1.0000	113.14	113.14
071-1200-030-0000	113.14	1.0000	113.14	113.14
071-1200-031-0000	113.14	1.0000	113.14	113.14
071-1200-032-0000	113.14	1.0000	113.14	113.14
071-1200-033-0000	113.14	1.0000	113.14	113.14
071-1200-034-0000	113.14	1.0000	113.14	113.14
071-1200-035-0000	113.14	1.0000	113.14	113.14
071-1200-036-0000	113.14	1.0000	113.14	113.14
071-1200-037-0000	113.14	1.0000	113.14	113.14
071-1200-038-0000	113.14	1.0000	113.14	113.14
071-1200-039-0000	113.14	1.0000	113.14	113.14
071-1200-040-0000	113.14	1.0000	113.14	113.14
071-1200-041-0000	113.14	1.0000	113.14	113.14
071-1200-042-0000	113.14	1.0000	113.14	113.14
071-1200-043-0000	113.14	1.0000	113.14	113.14
071-1200-044-0000	113.14	1.0000	113.14	113.14
071-1200-045-0000	113.14	1.0000	113.14	113.14
071-1200-046-0000	113.14	1.0000	113.14	113.14
071-1200-047-0000	113.14	1.0000	113.14	113.14
071-1200-048-0000	113.14	1.0000	113.14	113.14
071-1200-049-0000	113.14	1.0000	113.14	113.14
071-1200-050-0000	113.14	1.0000	113.14	113.14
071-1200-051-0000	113.14	1.0000	113.14	113.14
071-1200-052-0000	113.14	1.0000	113.14	113.14
071-1200-053-0000	113.14	1.0000	113.14	113.14

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Cobble Hills II / Reflections II

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1200-054-0000	113.14	1.0000	113.14	113.14
071-1200-055-0000	113.14	1.0000	113.14	113.14
071-1200-056-0000	113.14	1.0000	113.14	113.14
071-1200-057-0000	113.14	1.0000	113.14	113.14
071-1200-058-0000	113.14	1.0000	113.14	113.14
071-1200-059-0000	113.14	1.0000	113.14	113.14
071-1200-060-0000	113.14	1.0000	113.14	113.14
071-1200-061-0000	113.14	1.0000	113.14	113.14
071-1200-062-0000	113.14	1.0000	113.14	113.14
071-1200-063-0000	113.14	1.0000	113.14	113.14
071-1200-064-0000	113.14	1.0000	113.14	113.14
071-1200-065-0000	113.14	1.0000	113.14	113.14
071-1200-066-0000	113.14	1.0000	113.14	113.14
071-1200-067-0000	113.14	1.0000	113.14	113.14
071-1200-068-0000	113.14	1.0000	113.14	113.14
071-1200-069-0000	113.14	1.0000	113.14	113.14
071-1200-070-0000	113.14	1.0000	113.14	113.14
071-1200-071-0000	113.14	1.0000	113.14	113.14
071-1200-072-0000	113.14	1.0000	113.14	113.14
071-1200-073-0000	113.14	1.0000	113.14	113.14
071-1200-074-0000	113.14	1.0000	113.14	113.14
071-1200-075-0000	113.14	1.0000	113.14	113.14
071-1200-076-0000	113.14	1.0000	113.14	113.14
071-1200-077-0000	113.14	1.0000	113.14	113.14
071-1200-078-0000	113.14	1.0000	113.14	113.14
071-1200-079-0000	113.14	1.0000	113.14	113.14
071-1200-080-0000	113.14	1.0000	113.14	113.14
071-1200-081-0000	113.14	1.0000	113.14	113.14
071-1200-082-0000	113.14	1.0000	113.14	113.14
071-1200-083-0000	113.14	1.0000	113.14	113.14
071-1200-084-0000	113.14	1.0000	113.14	113.14
071-1230-001-0000	113.14	1.0000	113.14	113.14
071-1230-002-0000	113.14	1.0000	113.14	113.14
071-1230-003-0000	113.14	1.0000	113.14	113.14
071-1230-004-0000	113.14	1.0000	113.14	113.14
071-1230-005-0000	113.14	1.0000	113.14	113.14
071-1230-006-0000	113.14	1.0000	113.14	113.14
071-1230-007-0000	113.14	1.0000	113.14	113.14
071-1230-008-0000	113.14	1.0000	113.14	113.14
071-1230-009-0000	113.14	1.0000	113.14	113.14
071-1230-010-0000	113.14	1.0000	113.14	113.14
071-1230-011-0000	113.14	1.0000	113.14	113.14

Slight variances may occur due to rounding

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Cobble Hills II / Reflections II

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1230-012-0000	113.14	1.0000	113.14	113.14
071-1230-013-0000	113.14	1.0000	113.14	113.14
071-1230-014-0000	113.14	1.0000	113.14	113.14
071-1230-015-0000	113.14	1.0000	113.14	113.14
071-1230-016-0000	113.14	1.0000	113.14	113.14
071-1230-017-0000	113.14	1.0000	113.14	113.14
071-1230-018-0000	113.14	1.0000	113.14	113.14
071-1230-019-0000	113.14	1.0000	113.14	113.14
071-1230-020-0000	113.14	1.0000	113.14	113.14
071-1230-021-0000	113.14	1.0000	113.14	113.14
071-1230-022-0000	113.14	1.0000	113.14	113.14
071-1230-023-0000	113.14	1.0000	113.14	113.14
071-1230-024-0000	113.14	1.0000	113.14	113.14
071-1230-025-0000	113.14	1.0000	113.14	113.14
071-1230-026-0000	113.14	1.0000	113.14	113.14
071-1230-027-0000	113.14	1.0000	113.14	113.14
071-1230-028-0000	113.14	1.0000	113.14	113.14
071-1230-029-0000	113.14	1.0000	113.14	113.14
071-1230-030-0000	113.14	1.0000	113.14	113.14
071-1230-031-0000	113.14	1.0000	113.14	113.14
071-1230-033-0000	113.14	1.0000	113.14	113.14
071-1230-034-0000	113.14	1.0000	113.14	113.14
071-1230-035-0000	113.14	1.0000	113.14	113.14
071-1230-036-0000	113.14	1.0000	113.14	113.14
071-1230-037-0000	113.14	1.0000	113.14	113.14
071-1230-038-0000	113.14	1.0000	113.14	113.14
071-1230-039-0000	113.14	1.0000	113.14	113.14
071-1230-040-0000	113.14	1.0000	113.14	113.14
071-1230-041-0000	113.14	1.0000	113.14	113.14
071-1230-042-0000	113.14	1.0000	113.14	113.14
071-1230-043-0000	113.14	1.0000	113.14	113.14
071-1230-044-0000	113.14	1.0000	113.14	113.14
071-1230-045-0000	113.14	1.0000	113.14	113.14
071-1230-046-0000	113.14	1.0000	113.14	113.14
071-1230-047-0000	113.14	1.0000	113.14	113.14
071-1230-048-0000	113.14	1.0000	113.14	113.14
071-1230-049-0000	113.14	1.0000	113.14	113.14
071-1230-050-0000	113.14	1.0000	113.14	113.14
071-1230-051-0000	113.14	1.0000	113.14	113.14
071-1230-052-0000	113.14	1.0000	113.14	113.14
071-1230-053-0000	113.14	1.0000	113.14	113.14
071-1230-054-0000	113.14	1.0000	113.14	113.14

Slight variances may occur due to rounding

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City of Folsom

Cobble Hills II / Reflections II

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1230-055-0000	113.14	1.0000	113.14	113.14
071-1230-056-0000	113.14	1.0000	113.14	113.14
071-1230-057-0000	113.14	1.0000	113.14	113.14
071-1230-058-0000	113.14	1.0000	113.14	113.14
071-1230-059-0000	113.14	1.0000	113.14	113.14
071-1230-060-0000	113.14	1.0000	113.14	113.14
071-1230-061-0000	113.14	1.0000	113.14	113.14
071-1230-062-0000	113.14	1.0000	113.14	113.14
071-1230-063-0000	113.14	1.0000	113.14	113.14
071-1230-064-0000	113.14	1.0000	113.14	113.14
071-1230-065-0000	113.14	1.0000	113.14	113.14
071-1230-066-0000	113.14	1.0000	113.14	113.14
071-1230-067-0000	113.14	1.0000	113.14	113.14
071-1230-068-0000	113.14	1.0000	113.14	113.14
071-1230-069-0000	113.14	1.0000	113.14	113.14
071-1230-070-0000	113.14	1.0000	113.14	113.14
071-1230-071-0000	113.14	1.0000	113.14	113.14
071-1230-072-0000	113.14	1.0000	113.14	113.14
071-1230-073-0000	113.14	1.0000	113.14	113.14
071-1230-074-0000	113.14	1.0000	113.14	113.14
071-1230-075-0000	113.14	1.0000	113.14	113.14
071-1230-076-0000	113.14	1.0000	113.14	113.14
071-1400-001-0000	113.14	1.0000	113.14	113.14
071-1400-002-0000	113.14	1.0000	113.14	113.14
071-1400-003-0000	113.14	1.0000	113.14	113.14
071-1400-004-0000	113.14	1.0000	113.14	113.14
071-1400-005-0000	113.14	1.0000	113.14	113.14
071-1400-006-0000	113.14	1.0000	113.14	113.14
071-1400-007-0000	113.14	1.0000	113.14	113.14
071-1400-008-0000	113.14	1.0000	113.14	113.14
071-1400-009-0000	113.14	1.0000	113.14	113.14
071-1400-010-0000	113.14	1.0000	113.14	113.14
071-1400-011-0000	113.14	1.0000	113.14	113.14
071-1400-012-0000	113.14	1.0000	113.14	113.14
071-1400-013-0000	113.14	1.0000	113.14	113.14
071-1400-014-0000	113.14	1.0000	113.14	113.14
071-1400-015-0000	113.14	1.0000	113.14	113.14
071-1400-016-0000	113.14	1.0000	113.14	113.14
071-1400-017-0000	113.14	1.0000	113.14	113.14
071-1400-018-0000	113.14	1.0000	113.14	113.14
071-1400-019-0000	113.14	1.0000	113.14	113.14
071-1400-020-0000	113.14	1.0000	113.14	113.14

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City of Folsom

Cobble Hills II / Reflections II

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1400-021-0000	113.14	1.0000	113.14	113.14
071-1400-022-0000	113.14	1.0000	113.14	113.14
071-1400-023-0000	113.14	1.0000	113.14	113.14
071-1400-024-0000	113.14	1.0000	113.14	113.14
071-1400-025-0000	113.14	1.0000	113.14	113.14
071-1400-026-0000	113.14	1.0000	113.14	113.14
071-1400-027-0000	113.14	1.0000	113.14	113.14
071-1400-028-0000	113.14	1.0000	113.14	113.14
071-1400-029-0000	113.14	1.0000	113.14	113.14
071-1400-030-0000	113.14	1.0000	113.14	113.14
071-1400-031-0000	113.14	1.0000	113.14	113.14
071-1400-032-0000	113.14	1.0000	113.14	113.14
071-1400-033-0000	113.14	1.0000	113.14	113.14
071-1400-036-0000	113.14	1.0000	113.14	113.14
071-1400-037-0000	113.14	1.0000	113.14	113.14
071-1400-038-0000	113.14	1.0000	113.14	113.14
071-1400-039-0000	113.14	1.0000	113.14	113.14
071-1400-040-0000	113.14	1.0000	113.14	113.14
071-1400-041-0000	113.14	1.0000	113.14	113.14
071-1400-042-0000	113.14	1.0000	113.14	113.14
071-1400-043-0000	113.14	1.0000	113.14	113.14
071-1400-044-0000	113.14	1.0000	113.14	113.14
071-1400-045-0000	113.14	1.0000	113.14	113.14
071-1400-046-0000	113.14	1.0000	113.14	113.14
071-1400-047-0000	113.14	1.0000	113.14	113.14
071-1400-048-0000	113.14	1.0000	113.14	113.14
071-1400-049-0000	113.14	1.0000	113.14	113.14
071-1400-050-0000	113.14	1.0000	113.14	113.14
071-1400-052-0000	113.14	1.0000	113.14	113.14
071-1400-053-0000	113.14	1.0000	113.14	113.14
071-1400-054-0000	113.14	1.0000	113.14	113.14
071-1400-055-0000	113.14	1.0000	113.14	113.14
071-1400-056-0000	113.14	1.0000	113.14	113.14
071-1400-057-0000	113.14	1.0000	113.14	113.14
071-1400-058-0000	113.14	1.0000	113.14	113.14
071-1400-059-0000	113.14	1.0000	113.14	113.14
071-1400-060-0000	113.14	1.0000	113.14	113.14
071-1400-061-0000	113.14	1.0000	113.14	113.14
071-1400-062-0000	113.14	1.0000	113.14	113.14
071-1400-063-0000	113.14	1.0000	113.14	113.14
071-1400-064-0000	113.14	1.0000	113.14	113.14
071-1400-066-0000	113.14	1.0000	113.14	113.14

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City of Folsom

Cobble Hills II / Reflections II

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1590-001-0000	113.14	1.0000	113.14	113.14
071-1590-002-0000	113.14	1.0000	113.14	113.14
071-1590-003-0000	113.14	1.0000	113.14	113.14
071-1590-004-0000	113.14	1.0000	113.14	113.14
071-1590-005-0000	113.14	1.0000	113.14	113.14
071-1590-006-0000	113.14	1.0000	113.14	113.14
071-1590-007-0000	113.14	1.0000	113.14	113.14
071-1590-008-0000	113.14	1.0000	113.14	113.14
071-1590-009-0000	113.14	1.0000	113.14	113.14
071-1590-010-0000	113.14	1.0000	113.14	113.14
071-1590-011-0000	113.14	1.0000	113.14	113.14
071-1590-012-0000	113.14	1.0000	113.14	113.14
071-1590-013-0000	113.14	1.0000	113.14	113.14
071-1590-014-0000	113.14	1.0000	113.14	113.14
071-1590-015-0000	113.14	1.0000	113.14	113.14
071-1590-016-0000	113.14	1.0000	113.14	113.14
071-1590-017-0000	113.14	1.0000	113.14	113.14
071-1590-018-0000	113.14	1.0000	113.14	113.14
071-1590-019-0000	113.14	1.0000	113.14	113.14
071-1590-020-0000	113.14	1.0000	113.14	113.14
071-1590-021-0000	113.14	1.0000	113.14	113.14
071-1590-022-0000	113.14	1.0000	113.14	113.14
071-1590-023-0000	113.14	1.0000	113.14	113.14
071-1590-024-0000	113.14	1.0000	113.14	113.14
071-1590-025-0000	113.14	1.0000	113.14	113.14
071-1590-026-0000	113.14	1.0000	113.14	113.14
071-1590-027-0000	113.14	1.0000	113.14	113.14
071-1590-028-0000	113.14	1.0000	113.14	113.14
071-1590-029-0000	113.14	1.0000	113.14	113.14
071-1590-030-0000	113.14	1.0000	113.14	113.14
071-1590-031-0000	113.14	1.0000	113.14	113.14
071-1590-032-0000	113.14	1.0000	113.14	113.14
071-1590-033-0000	113.14	1.0000	113.14	113.14
071-1590-034-0000	113.14	1.0000	113.14	113.14
071-1590-035-0000	113.14	1.0000	113.14	113.14
071-1590-036-0000	113.14	1.0000	113.14	113.14
071-1590-037-0000	113.14	1.0000	113.14	113.14
071-1590-038-0000	113.14	1.0000	113.14	113.14
071-1590-039-0000	113.14	1.0000	113.14	113.14
071-1590-040-0000	113.14	1.0000	113.14	113.14
071-1590-041-0000	113.14	1.0000	113.14	113.14
071-1590-042-0000	113.14	1.0000	113.14	113.14

Slight variances may occur due to rounding

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Cobble Hills II / Reflections II

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1590-043-0000	113.14	1.0000	113.14	113.14
071-1590-044-0000	113.14	1.0000	113.14	113.14
071-1590-045-0000	113.14	1.0000	113.14	113.14
071-1590-046-0000	113.14	1.0000	113.14	113.14
071-1590-047-0000	113.14	1.0000	113.14	113.14
071-1590-048-0000	113.14	1.0000	113.14	113.14
071-1590-049-0000	113.14	1.0000	113.14	113.14
071-1590-050-0000	113.14	1.0000	113.14	113.14
071-1590-051-0000	113.14	1.0000	113.14	113.14
071-1590-052-0000	113.14	1.0000	113.14	113.14
071-1590-053-0000	113.14	1.0000	113.14	113.14
389 Accounts	**44,011.46**	**389.0000**	**$44,011.46**	**$44,011.46**

Slight variances may occur due to rounding

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City of Folsom
Cobble Ridge
Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1600-001-0000	94.84	1.0000	$271.96	$94.84
071-1600-002-0000	94.84	1.0000	271.96	94.84
071-1600-003-0000	94.84	1.0000	271.96	94.84
071-1600-004-0000	94.84	1.0000	271.96	94.84
071-1600-005-0000	94.84	1.0000	271.96	94.84
071-1600-006-0000	94.84	1.0000	271.96	94.84
071-1600-007-0000	94.84	1.0000	271.96	94.84
071-1600-008-0000	94.84	1.0000	271.96	94.84
071-1600-009-0000	94.84	1.0000	271.96	94.84
071-1600-010-0000	94.84	1.0000	271.96	94.84
071-1600-011-0000	94.84	1.0000	271.96	94.84
071-1600-012-0000	94.84	1.0000	271.96	94.84
071-1600-013-0000	94.84	1.0000	271.96	94.84
071-1600-014-0000	94.84	1.0000	271.96	94.84
071-1600-015-0000	94.84	1.0000	271.96	94.84
071-1600-016-0000	94.84	1.0000	271.96	94.84
071-1600-017-0000	94.84	1.0000	271.96	94.84
071-1600-018-0000	94.84	1.0000	271.96	94.84
071-1600-019-0000	94.84	1.0000	271.96	94.84
071-1600-020-0000	94.84	1.0000	271.96	94.84
071-1600-021-0000	94.84	1.0000	271.96	94.84
071-1600-022-0000	94.84	1.0000	271.96	94.84
071-1600-023-0000	94.84	1.0000	271.96	94.84
071-1600-024-0000	94.84	1.0000	271.96	94.84
071-1600-025-0000	94.84	1.0000	271.96	94.84
071-1600-026-0000	94.84	1.0000	271.96	94.84
071-1600-027-0000	94.84	1.0000	271.96	94.84
071-1600-028-0000	94.84	1.0000	271.96	94.84
071-1600-029-0000	94.84	1.0000	271.96	94.84
071-1600-030-0000	94.84	1.0000	271.96	94.84
071-1600-031-0000	94.84	1.0000	271.96	94.84
071-1600-032-0000	94.84	1.0000	271.96	94.84
071-1600-033-0000	94.84	1.0000	271.96	94.84
071-1600-034-0000	94.84	1.0000	271.96	94.84
071-1600-035-0000	94.84	1.0000	271.96	94.84
071-1600-036-0000	94.84	1.0000	271.96	94.84
071-1600-037-0000	94.84	1.0000	271.96	94.84
071-1600-038-0000	94.84	1.0000	271.96	94.84
071-1600-039-0000	94.84	1.0000	271.96	94.84
071-1600-040-0000	94.84	1.0000	271.96	94.84
071-1600-041-0000	94.84	1.0000	271.96	94.84
071-1600-042-0000	94.84	1.0000	271.96	94.84

Slight variances may occur due to rounding

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City of Folsom
Cobble Ridge
Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1600-043-0000	94.84	1.0000	271.96	94.84
071-1600-044-0000	94.84	1.0000	271.96	94.84
071-1600-045-0000	94.84	1.0000	271.96	94.84
071-1600-046-0000	94.84	1.0000	271.96	94.84
071-1600-047-0000	94.84	1.0000	271.96	94.84
071-1600-048-0000	94.84	1.0000	271.96	94.84
071-1600-049-0000	94.84	1.0000	271.96	94.84
071-1600-050-0000	94.84	1.0000	271.96	94.84
071-1600-051-0000	94.84	1.0000	271.96	94.84
071-1600-052-0000	94.84	1.0000	271.96	94.84
071-1600-053-0000	94.84	1.0000	271.96	94.84
071-1600-054-0000	94.84	1.0000	271.96	94.84
071-1600-055-0000	94.84	1.0000	271.96	94.84
071-1600-056-0000	94.84	1.0000	271.96	94.84
071-1600-057-0000	94.84	1.0000	271.96	94.84
071-1600-058-0000	94.84	1.0000	271.96	94.84
071-1600-059-0000	94.84	1.0000	271.96	94.84
071-1600-060-0000	94.84	1.0000	271.96	94.84
071-1600-061-0000	94.84	1.0000	271.96	94.84
071-1600-062-0000	94.84	1.0000	271.96	94.84
071-1600-063-0000	94.84	1.0000	271.96	94.84
071-1600-064-0000	94.84	1.0000	271.96	94.84
071-1600-065-0000	94.84	1.0000	271.96	94.84
071-1600-066-0000	94.84	1.0000	271.96	94.84
071-1600-067-0000	94.84	1.0000	271.96	94.84
071-1600-068-0000	94.84	1.0000	271.96	94.84
071-1600-069-0000	94.84	1.0000	271.96	94.84
071-1600-070-0000	94.84	1.0000	271.96	94.84
071-1600-071-0000	94.84	1.0000	271.96	94.84
071-1600-072-0000	94.84	1.0000	271.96	94.84
071-1600-073-0000	94.84	1.0000	271.96	94.84
071-1600-074-0000	94.84	1.0000	271.96	94.84
071-1600-075-0000	94.84	1.0000	271.96	94.84
071-1600-076-0000	94.84	1.0000	271.96	94.84
071-1600-077-0000	94.84	1.0000	271.96	94.84
071-1600-078-0000	94.84	1.0000	271.96	94.84
071-1600-079-0000	94.84	1.0000	271.96	94.84
071-1600-080-0000	94.84	1.0000	271.96	94.84
071-1600-081-0000	94.84	1.0000	271.96	94.84
071-1600-082-0000	94.84	1.0000	271.96	94.84
071-1600-083-0000	94.84	1.0000	271.96	94.84
071-1600-084-0000	94.84	1.0000	271.96	94.84

Slight variances may occur due to rounding

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City of Folsom

Cobble Ridge

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1600-085-0000	94.84	1.0000	271.96	94.84
071-1600-086-0000	94.84	1.0000	271.96	94.84
071-1600-087-0000	94.84	1.0000	271.96	94.84
071-1600-088-0000	94.84	1.0000	271.96	94.84
071-1600-089-0000	94.84	1.0000	271.96	94.84
071-1600-090-0000	94.84	1.0000	271.96	94.84
071-1600-091-0000	94.84	1.0000	271.96	94.84
071-1600-092-0000	94.84	1.0000	271.96	94.84
071-1600-093-0000	94.84	1.0000	271.96	94.84
071-1600-094-0000	94.84	1.0000	271.96	94.84
071-1600-095-0000	94.84	1.0000	271.96	94.84
071-1600-096-0000	94.84	1.0000	271.96	94.84
071-1600-097-0000	94.84	1.0000	271.96	94.84
071-1600-098-0000	94.84	1.0000	271.96	94.84
98 Accounts	**9,294.32**	**98.0000**	**$26,652.08**	**$9,294.32**

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City of Folsom

Folsom Heights

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1050-001-0000	70.88	1.0000	$70.88	$70.88
071-1050-002-0000	70.88	1.0000	70.88	70.88
071-1050-003-0000	70.88	1.0000	70.88	70.88
071-1050-004-0000	70.88	1.0000	70.88	70.88
071-1050-005-0000	70.88	1.0000	70.88	70.88
071-1050-006-0000	70.88	1.0000	70.88	70.88
071-1050-007-0000	70.88	1.0000	70.88	70.88
071-1050-008-0000	70.88	1.0000	70.88	70.88
071-1050-017-0000	70.88	1.0000	70.88	70.88
071-1050-019-0000	70.88	1.0000	70.88	70.88
071-1050-020-0000	70.88	1.0000	70.88	70.88
071-1050-021-0000	70.88	1.0000	70.88	70.88
071-1050-022-0000	70.88	1.0000	70.88	70.88
071-1050-027-0000	70.88	1.0000	70.88	70.88
071-1050-028-0000	70.88	1.0000	70.88	70.88
071-1050-029-0000	70.88	1.0000	70.88	70.88
071-1050-030-0000	70.88	1.0000	70.88	70.88
071-1050-031-0000	70.88	1.0000	70.88	70.88
071-1050-032-0000	70.88	1.0000	70.88	70.88
071-1050-033-0000	70.88	1.0000	70.88	70.88
071-1050-034-0000	70.88	1.0000	70.88	70.88
071-1050-035-0000	70.88	1.0000	70.88	70.88
071-1050-036-0000	70.88	1.0000	70.88	70.88
071-1050-037-0000	70.88	1.0000	70.88	70.88
071-1050-038-0000	70.88	1.0000	70.88	70.88
071-1050-039-0000	70.88	1.0000	70.88	70.88
071-1050-040-0000	70.88	1.0000	70.88	70.88
071-1050-041-0000	70.88	1.0000	70.88	70.88
071-1050-042-0000	70.88	1.0000	70.88	70.88
071-1050-043-0000	70.88	1.0000	70.88	70.88
071-1050-044-0000	70.88	1.0000	70.88	70.88
071-1050-045-0000	70.88	1.0000	70.88	70.88
071-1050-046-0000	70.88	1.0000	70.88	70.88
071-1050-047-0000	70.88	1.0000	70.88	70.88
071-1050-048-0000	70.88	1.0000	70.88	70.88
071-1050-056-0000	70.88	1.0000	70.88	70.88
071-1050-057-0000	70.88	1.0000	70.88	70.88
071-1050-058-0000	70.88	1.0000	70.88	70.88
071-1050-059-0000	70.88	1.0000	70.88	70.88
071-1050-060-0000	70.88	1.0000	70.88	70.88
071-1050-061-0000	70.88	1.0000	70.88	70.88
071-1050-062-0000	70.88	1.0000	70.88	70.88

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1050-063-0000	70.88	1.0000	70.88	70.88
071-1050-064-0000	70.88	1.0000	70.88	70.88
071-1050-065-0000	70.88	1.0000	70.88	70.88
071-1050-066-0000	70.88	1.0000	70.88	70.88
071-1050-067-0000	70.88	1.0000	70.88	70.88
071-1050-068-0000	70.88	1.0000	70.88	70.88
071-1060-003-0000	70.88	1.0000	70.88	70.88
071-1060-004-0000	70.88	1.0000	70.88	70.88
071-1060-005-0000	70.88	1.0000	70.88	70.88
071-1060-006-0000	70.88	1.0000	70.88	70.88
071-1060-007-0000	70.88	1.0000	70.88	70.88
071-1060-008-0000	70.88	1.0000	70.88	70.88
071-1060-009-0000	70.88	1.0000	70.88	70.88
071-1060-010-0000	70.88	1.0000	70.88	70.88
071-1060-011-0000	70.88	1.0000	70.88	70.88
071-1060-012-0000	70.88	1.0000	70.88	70.88
071-1060-013-0000	70.88	1.0000	70.88	70.88
071-1060-014-0000	70.88	1.0000	70.88	70.88
071-1060-015-0000	70.88	1.0000	70.88	70.88
071-1060-019-0000	70.88	1.0000	70.88	70.88
071-1060-020-0000	70.88	1.0000	70.88	70.88
071-1060-021-0000	70.88	1.0000	70.88	70.88
071-1060-022-0000	70.88	1.0000	70.88	70.88
071-1060-023-0000	70.88	1.0000	70.88	70.88
071-1060-024-0000	70.88	1.0000	70.88	70.88
071-1060-025-0000	70.88	1.0000	70.88	70.88
071-1060-034-0000	70.88	1.0000	70.88	70.88
071-1060-035-0000	70.88	1.0000	70.88	70.88
071-1060-036-0000	70.88	1.0000	70.88	70.88
071-1060-037-0000	70.88	1.0000	70.88	70.88
071-1060-038-0000	70.88	1.0000	70.88	70.88
071-1060-039-0000	70.88	1.0000	70.88	70.88
071-1060-040-0000	70.88	1.0000	70.88	70.88
071-1060-041-0000	70.88	1.0000	70.88	70.88
071-1060-042-0000	70.88	1.0000	70.88	70.88
071-1060-043-0000	70.88	1.0000	70.88	70.88
071-1060-044-0000	70.88	1.0000	70.88	70.88
071-1060-045-0000	70.88	1.0000	70.88	70.88
071-1060-046-0000	70.88	1.0000	70.88	70.88
071-1060-047-0000	70.88	1.0000	70.88	70.88
071-1060-048-0000	70.88	1.0000	70.88	70.88
071-1060-049-0000	70.88	1.0000	70.88	70.88

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1060-050-0000	70.88	1.0000	70.88	70.88
071-1060-051-0000	70.88	1.0000	70.88	70.88
071-1060-052-0000	70.88	1.0000	70.88	70.88
071-1060-053-0000	70.88	1.0000	70.88	70.88
071-1060-054-0000	70.88	1.0000	70.88	70.88
071-1060-055-0000	70.88	1.0000	70.88	70.88
071-1060-056-0000	70.88	1.0000	70.88	70.88
071-1060-057-0000	70.88	1.0000	70.88	70.88
071-1060-058-0000	70.88	1.0000	70.88	70.88
071-1060-059-0000	70.88	1.0000	70.88	70.88
071-1060-060-0000	70.88	1.0000	70.88	70.88
071-1060-061-0000	70.88	1.0000	70.88	70.88
071-1060-063-0000	70.88	1.0000	70.88	70.88
071-1060-064-0000	70.88	1.0000	70.88	70.88
071-1060-065-0000	70.88	1.0000	70.88	70.88
071-1060-066-0000	70.88	1.0000	70.88	70.88
071-1060-067-0000	70.88	1.0000	70.88	70.88
071-1060-069-0000	70.88	1.0000	70.88	70.88
071-1060-070-0000	70.88	1.0000	70.88	70.88
071-1060-071-0000	70.88	1.0000	70.88	70.88
071-1060-072-0000	70.88	1.0000	70.88	70.88
071-1060-074-0000	70.88	1.0000	70.88	70.88
071-1060-075-0000	70.88	1.0000	70.88	70.88
071-1060-076-0000	70.88	1.0000	70.88	70.88
071-1060-077-0000	70.88	1.0000	70.88	70.88
071-1060-078-0000	70.88	1.0000	70.88	70.88
071-1060-079-0000	70.88	1.0000	70.88	70.88
071-1060-080-0000	70.88	1.0000	70.88	70.88
071-1060-081-0000	70.88	1.0000	70.88	70.88
071-1070-001-0000	70.88	1.0000	70.88	70.88
071-1070-002-0000	70.88	1.0000	70.88	70.88
071-1070-009-0000	70.88	1.0000	70.88	70.88
071-1070-010-0000	70.88	1.0000	70.88	70.88
071-1070-011-0000	70.88	1.0000	70.88	70.88
071-1070-012-0000	70.88	1.0000	70.88	70.88
071-1070-013-0000	70.88	1.0000	70.88	70.88
071-1070-014-0000	70.88	1.0000	70.88	70.88
071-1070-015-0000	70.88	1.0000	70.88	70.88
071-1070-016-0000	70.88	1.0000	70.88	70.88
071-1070-017-0000	70.88	1.0000	70.88	70.88
071-1070-018-0000	70.88	1.0000	70.88	70.88
071-1070-019-0000	70.88	1.0000	70.88	70.88

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1070-020-0000	70.88	1.0000	70.88	70.88
071-1070-021-0000	70.88	1.0000	70.88	70.88
071-1070-022-0000	70.88	1.0000	70.88	70.88
071-1070-023-0000	70.88	1.0000	70.88	70.88
071-1070-024-0000	70.88	1.0000	70.88	70.88
071-1070-025-0000	70.88	1.0000	70.88	70.88
071-1070-026-0000	70.88	1.0000	70.88	70.88
071-1070-027-0000	70.88	1.0000	70.88	70.88
071-1070-028-0000	70.88	1.0000	70.88	70.88
071-1070-029-0000	70.88	1.0000	70.88	70.88
071-1070-030-0000	70.88	1.0000	70.88	70.88
071-1070-031-0000	70.88	1.0000	70.88	70.88
071-1070-032-0000	70.88	1.0000	70.88	70.88
071-1070-040-0000	70.88	1.0000	70.88	70.88
071-1070-041-0000	70.88	1.0000	70.88	70.88
071-1070-042-0000	70.88	1.0000	70.88	70.88
071-1070-043-0000	70.88	1.0000	70.88	70.88
071-1070-044-0000	70.88	1.0000	70.88	70.88
071-1070-049-0000	70.88	1.0000	70.88	70.88
071-1070-050-0000	70.88	1.0000	70.88	70.88
071-1070-051-0000	70.88	1.0000	70.88	70.88
071-1070-052-0000	70.88	1.0000	70.88	70.88
071-1070-054-0000	70.88	1.0000	70.88	70.88
071-1070-055-0000	70.88	1.0000	70.88	70.88
071-1780-001-0000	70.88	1.0000	70.88	70.88
071-1780-002-0000	70.88	1.0000	70.88	70.88
071-1780-003-0000	70.88	1.0000	70.88	70.88
071-1780-004-0000	70.88	1.0000	70.88	70.88
071-1780-005-0000	70.88	1.0000	70.88	70.88
071-1780-006-0000	70.88	1.0000	70.88	70.88
071-1780-007-0000	70.88	1.0000	70.88	70.88
071-1780-008-0000	70.88	1.0000	70.88	70.88
071-1780-009-0000	70.88	1.0000	70.88	70.88
071-1780-010-0000	70.88	1.0000	70.88	70.88
071-1780-011-0000	70.88	1.0000	70.88	70.88
071-1780-012-0000	70.88	1.0000	70.88	70.88
071-1780-013-0000	70.88	1.0000	70.88	70.88
071-1780-014-0000	70.88	1.0000	70.88	70.88
071-1780-015-0000	70.88	1.0000	70.88	70.88
071-1780-016-0000	70.88	1.0000	70.88	70.88
071-1780-017-0000	70.88	1.0000	70.88	70.88
071-1780-018-0000	70.88	1.0000	70.88	70.88

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1790-001-0000	70.88	1.0000	70.88	70.88
071-1790-002-0000	70.88	1.0000	70.88	70.88
071-1790-003-0000	70.88	1.0000	70.88	70.88
071-1790-004-0000	70.88	1.0000	70.88	70.88
071-1790-005-0000	70.88	1.0000	70.88	70.88
071-1790-006-0000	70.88	1.0000	70.88	70.88
071-1790-007-0000	70.88	1.0000	70.88	70.88
071-1790-008-0000	70.88	1.0000	70.88	70.88
071-1790-010-0000	70.88	1.0000	70.88	70.88
071-1790-011-0000	70.88	1.0000	70.88	70.88
071-1790-012-0000	70.88	1.0000	70.88	70.88
071-1790-013-0000	70.88	1.0000	70.88	70.88
071-1790-014-0000	70.88	1.0000	70.88	70.88
071-1790-015-0000	70.88	1.0000	70.88	70.88
071-1790-016-0000	70.88	1.0000	70.88	70.88
071-1790-017-0000	70.88	1.0000	70.88	70.88
071-1800-001-0000	70.88	1.0000	70.88	70.88
071-1800-002-0000	70.88	1.0000	70.88	70.88
071-1800-003-0000	70.88	1.0000	70.88	70.88
071-1800-005-0000	70.88	1.0000	70.88	70.88
071-1800-006-0000	70.88	1.0000	70.88	70.88
071-1800-008-0000	70.88	1.0000	70.88	70.88
071-1800-009-0000	70.88	1.0000	70.88	70.88
071-1800-010-0000	70.88	1.0000	70.88	70.88
071-1800-011-0000	70.88	1.0000	70.88	70.88
071-1800-012-0000	70.88	1.0000	70.88	70.88
071-1800-013-0000	70.88	1.0000	70.88	70.88
071-1800-014-0000	70.88	1.0000	70.88	70.88
071-1800-016-0000	70.88	1.0000	70.88	70.88
071-1800-017-0000	70.88	1.0000	70.88	70.88
071-1800-018-0000	70.88	1.0000	70.88	70.88
071-1800-019-0000	70.88	1.0000	70.88	70.88
071-1800-020-0000	70.88	1.0000	70.88	70.88
071-1800-021-0000	70.88	1.0000	70.88	70.88
071-1800-022-0000	70.88	1.0000	70.88	70.88
071-1800-023-0000	70.88	1.0000	70.88	70.88
071-1800-024-0000	70.88	1.0000	70.88	70.88
071-1800-025-0000	70.88	1.0000	70.88	70.88
071-1800-026-0000	70.88	1.0000	70.88	70.88
071-1800-027-0000	70.88	1.0000	70.88	70.88
071-1800-028-0000	70.88	1.0000	70.88	70.88
071-1800-029-0000	70.88	1.0000	70.88	70.88

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1800-030-0000	70.88	1.0000	70.88	70.88
071-1800-031-0000	70.88	1.0000	70.88	70.88
071-1800-032-0000	70.88	1.0000	70.88	70.88
071-1800-033-0000	70.88	1.0000	70.88	70.88
071-1800-034-0000	70.88	1.0000	70.88	70.88
071-1800-035-0000	70.88	1.0000	70.88	70.88
071-1800-036-0000	70.88	1.0000	70.88	70.88
071-1800-037-0000	70.88	1.0000	70.88	70.88
071-1800-038-0000	70.88	1.0000	70.88	70.88
071-1800-039-0000	70.88	1.0000	70.88	70.88
071-1800-040-0000	70.88	1.0000	70.88	70.88
071-1800-041-0000	70.88	1.0000	70.88	70.88
071-1800-042-0000	70.88	1.0000	70.88	70.88
071-1800-043-0000	70.88	1.0000	70.88	70.88
071-1800-044-0000	70.88	1.0000	70.88	70.88
071-1800-045-0000	70.88	1.0000	70.88	70.88
071-1800-046-0000	70.88	1.0000	70.88	70.88
071-1800-047-0000	70.88	1.0000	70.88	70.88
071-1800-048-0000	70.88	1.0000	70.88	70.88
071-1800-049-0000	70.88	1.0000	70.88	70.88
071-1800-050-0000	70.88	1.0000	70.88	70.88
071-1800-051-0000	70.88	1.0000	70.88	70.88
071-1800-052-0000	70.88	1.0000	70.88	70.88
071-1800-053-0000	70.88	1.0000	70.88	70.88
071-1800-054-0000	70.88	1.0000	70.88	70.88
071-1800-055-0000	70.88	1.0000	70.88	70.88
071-1800-056-0000	70.88	1.0000	70.88	70.88
071-1800-057-0000	70.88	1.0000	70.88	70.88
071-1800-058-0000	70.88	1.0000	70.88	70.88
071-1800-059-0000	70.88	1.0000	70.88	70.88
071-1800-060-0000	70.88	1.0000	70.88	70.88
071-1800-061-0000	70.88	1.0000	70.88	70.88
071-1800-062-0000	70.88	1.0000	70.88	70.88
071-1800-063-0000	70.88	1.0000	70.88	70.88
071-1800-064-0000	70.88	1.0000	70.88	70.88
071-1800-065-0000	70.88	1.0000	70.88	70.88
071-1800-066-0000	70.88	1.0000	70.88	70.88
071-1800-067-0000	70.88	1.0000	70.88	70.88
071-1800-068-0000	70.88	1.0000	70.88	70.88
071-1800-069-0000	70.88	1.0000	70.88	70.88
071-1800-070-0000	70.88	1.0000	70.88	70.88
071-1800-071-0000	70.88	1.0000	70.88	70.88

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1800-072-0000	70.88	1.0000	70.88	70.88
071-1800-073-0000	70.88	1.0000	70.88	70.88
071-1800-074-0000	70.88	1.0000	70.88	70.88
071-1800-075-0000	70.88	1.0000	70.88	70.88
071-1800-076-0000	70.88	1.0000	70.88	70.88
071-1800-077-0000	70.88	1.0000	70.88	70.88
071-1800-078-0000	70.88	1.0000	70.88	70.88
071-1800-079-0000	70.88	1.0000	70.88	70.88
071-1800-080-0000	70.88	1.0000	70.88	70.88
071-1800-081-0000	70.88	1.0000	70.88	70.88
071-1800-082-0000	70.88	1.0000	70.88	70.88
071-1800-083-0000	70.88	1.0000	70.88	70.88
071-1800-084-0000	70.88	1.0000	70.88	70.88
071-1800-085-0000	70.88	1.0000	70.88	70.88
071-1800-086-0000	70.88	1.0000	70.88	70.88
071-1800-087-0000	70.88	1.0000	70.88	70.88
071-1800-115-0000	70.88	1.0000	70.88	70.88
071-1800-116-0000	70.88	1.0000	70.88	70.88
071-1990-001-0000	70.88	1.0000	70.88	70.88
071-1990-002-0000	70.88	1.0000	70.88	70.88
071-1990-003-0000	70.88	1.0000	70.88	70.88
071-1990-004-0000	70.88	1.0000	70.88	70.88
071-1990-005-0000	70.88	1.0000	70.88	70.88
071-1990-006-0000	70.88	1.0000	70.88	70.88
071-1990-007-0000	70.88	1.0000	70.88	70.88
071-1990-008-0000	70.88	1.0000	70.88	70.88
071-1990-009-0000	70.88	1.0000	70.88	70.88
071-1990-010-0000	70.88	1.0000	70.88	70.88
071-1990-011-0000	70.88	1.0000	70.88	70.88
071-1990-012-0000	70.88	1.0000	70.88	70.88
071-1990-013-0000	70.88	1.0000	70.88	70.88
071-1990-014-0000	70.88	1.0000	70.88	70.88
071-1990-015-0000	70.88	1.0000	70.88	70.88
071-1990-016-0000	70.88	1.0000	70.88	70.88
071-1990-017-0000	70.88	1.0000	70.88	70.88
071-1990-018-0000	70.88	1.0000	70.88	70.88
071-1990-019-0000	70.88	1.0000	70.88	70.88
071-1990-020-0000	70.88	1.0000	70.88	70.88
071-1990-021-0000	70.88	1.0000	70.88	70.88
071-1990-024-0000	70.88	1.0000	70.88	70.88
071-1990-025-0000	70.88	1.0000	70.88	70.88
071-1990-028-0000	70.88	1.0000	70.88	70.88

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1990-029-0000	70.88	1.0000	70.88	70.88
071-1990-030-0000	70.88	1.0000	70.88	70.88
071-1990-031-0000	70.88	1.0000	70.88	70.88
071-1990-032-0000	70.88	1.0000	70.88	70.88
071-1990-033-0000	70.88	1.0000	70.88	70.88
071-1990-034-0000	70.88	1.0000	70.88	70.88
071-1990-035-0000	70.88	1.0000	70.88	70.88
071-1990-036-0000	70.88	1.0000	70.88	70.88
071-1990-037-0000	70.88	1.0000	70.88	70.88
071-1990-038-0000	70.88	1.0000	70.88	70.88
071-1990-045-0000	70.88	1.0000	70.88	70.88
071-1990-046-0000	70.88	1.0000	70.88	70.88
071-1990-047-0000	70.88	1.0000	70.88	70.88
071-1990-048-0000	70.88	1.0000	70.88	70.88
308 Accounts	**21,831.04**	**308.0000**	**$21,831.04**	**$21,831.04**

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Folsom Heights No. 2

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1050-001-0000	256.30	1.0000	$256.30	$256.30
071-1050-002-0000	256.30	1.0000	256.30	256.30
071-1050-003-0000	256.30	1.0000	256.30	256.30
071-1050-004-0000	256.30	1.0000	256.30	256.30
071-1050-005-0000	256.30	1.0000	256.30	256.30
071-1050-006-0000	256.30	1.0000	256.30	256.30
071-1050-007-0000	256.30	1.0000	256.30	256.30
071-1050-008-0000	256.30	1.0000	256.30	256.30
071-1050-017-0000	256.30	1.0000	256.30	256.30
071-1050-019-0000	256.30	1.0000	256.30	256.30
071-1050-020-0000	256.30	1.0000	256.30	256.30
071-1050-021-0000	256.30	1.0000	256.30	256.30
071-1050-022-0000	256.30	1.0000	256.30	256.30
071-1050-027-0000	256.30	1.0000	256.30	256.30
071-1050-028-0000	256.30	1.0000	256.30	256.30
071-1050-029-0000	256.30	1.0000	256.30	256.30
071-1050-030-0000	256.30	1.0000	256.30	256.30
071-1050-031-0000	256.30	1.0000	256.30	256.30
071-1050-032-0000	256.30	1.0000	256.30	256.30
071-1050-033-0000	256.30	1.0000	256.30	256.30
071-1050-034-0000	256.30	1.0000	256.30	256.30
071-1050-035-0000	256.30	1.0000	256.30	256.30
071-1050-036-0000	256.30	1.0000	256.30	256.30
071-1050-037-0000	256.30	1.0000	256.30	256.30
071-1050-038-0000	256.30	1.0000	256.30	256.30
071-1050-039-0000	256.30	1.0000	256.30	256.30
071-1050-040-0000	256.30	1.0000	256.30	256.30
071-1050-041-0000	256.30	1.0000	256.30	256.30
071-1050-042-0000	256.30	1.0000	256.30	256.30
071-1050-043-0000	256.30	1.0000	256.30	256.30
071-1050-044-0000	256.30	1.0000	256.30	256.30
071-1050-045-0000	256.30	1.0000	256.30	256.30
071-1050-046-0000	256.30	1.0000	256.30	256.30
071-1050-047-0000	256.30	1.0000	256.30	256.30
071-1050-048-0000	256.30	1.0000	256.30	256.30
071-1050-056-0000	256.30	1.0000	256.30	256.30
071-1050-057-0000	256.30	1.0000	256.30	256.30
071-1050-058-0000	256.30	1.0000	256.30	256.30
071-1050-059-0000	256.30	1.0000	256.30	256.30
071-1050-060-0000	256.30	1.0000	256.30	256.30
071-1050-061-0000	256.30	1.0000	256.30	256.30
071-1050-062-0000	256.30	1.0000	256.30	256.30

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1050-063-0000	256.30	1.0000	256.30	256.30
071-1050-064-0000	256.30	1.0000	256.30	256.30
071-1050-065-0000	256.30	1.0000	256.30	256.30
071-1050-066-0000	256.30	1.0000	256.30	256.30
071-1050-067-0000	256.30	1.0000	256.30	256.30
071-1050-068-0000	256.30	1.0000	256.30	256.30
071-1060-003-0000	256.30	1.0000	256.30	256.30
071-1060-004-0000	256.30	1.0000	256.30	256.30
071-1060-005-0000	256.30	1.0000	256.30	256.30
071-1060-006-0000	256.30	1.0000	256.30	256.30
071-1060-007-0000	256.30	1.0000	256.30	256.30
071-1060-008-0000	256.30	1.0000	256.30	256.30
071-1060-009-0000	256.30	1.0000	256.30	256.30
071-1060-010-0000	256.30	1.0000	256.30	256.30
071-1060-011-0000	256.30	1.0000	256.30	256.30
071-1060-012-0000	256.30	1.0000	256.30	256.30
071-1060-013-0000	256.30	1.0000	256.30	256.30
071-1060-014-0000	256.30	1.0000	256.30	256.30
071-1060-015-0000	256.30	1.0000	256.30	256.30
071-1060-019-0000	256.30	1.0000	256.30	256.30
071-1060-020-0000	256.30	1.0000	256.30	256.30
071-1060-021-0000	256.30	1.0000	256.30	256.30
071-1060-022-0000	256.30	1.0000	256.30	256.30
071-1060-023-0000	256.30	1.0000	256.30	256.30
071-1060-024-0000	256.30	1.0000	256.30	256.30
071-1060-025-0000	256.30	1.0000	256.30	256.30
071-1060-034-0000	256.30	1.0000	256.30	256.30
071-1060-035-0000	256.30	1.0000	256.30	256.30
071-1060-036-0000	256.30	1.0000	256.30	256.30
071-1060-037-0000	256.30	1.0000	256.30	256.30
071-1060-038-0000	256.30	1.0000	256.30	256.30
071-1060-039-0000	256.30	1.0000	256.30	256.30
071-1060-040-0000	256.30	1.0000	256.30	256.30
071-1060-041-0000	256.30	1.0000	256.30	256.30
071-1060-042-0000	256.30	1.0000	256.30	256.30
071-1060-043-0000	256.30	1.0000	256.30	256.30
071-1060-044-0000	256.30	1.0000	256.30	256.30
071-1060-045-0000	256.30	1.0000	256.30	256.30
071-1060-046-0000	256.30	1.0000	256.30	256.30
071-1060-047-0000	256.30	1.0000	256.30	256.30
071-1060-048-0000	256.30	1.0000	256.30	256.30
071-1060-049-0000	256.30	1.0000	256.30	256.30

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1060-050-0000	256.30	1.0000	256.30	256.30
071-1060-051-0000	256.30	1.0000	256.30	256.30
071-1060-052-0000	256.30	1.0000	256.30	256.30
071-1060-053-0000	256.30	1.0000	256.30	256.30
071-1060-054-0000	256.30	1.0000	256.30	256.30
071-1060-055-0000	256.30	1.0000	256.30	256.30
071-1060-056-0000	256.30	1.0000	256.30	256.30
071-1060-057-0000	256.30	1.0000	256.30	256.30
071-1060-058-0000	256.30	1.0000	256.30	256.30
071-1060-059-0000	256.30	1.0000	256.30	256.30
071-1060-060-0000	256.30	1.0000	256.30	256.30
071-1060-061-0000	256.30	1.0000	256.30	256.30
071-1060-063-0000	256.30	1.0000	256.30	256.30
071-1060-064-0000	256.30	1.0000	256.30	256.30
071-1060-065-0000	256.30	1.0000	256.30	256.30
071-1060-066-0000	256.30	1.0000	256.30	256.30
071-1060-067-0000	256.30	1.0000	256.30	256.30
071-1060-069-0000	256.30	1.0000	256.30	256.30
071-1060-070-0000	256.30	1.0000	256.30	256.30
071-1060-071-0000	256.30	1.0000	256.30	256.30
071-1060-072-0000	256.30	1.0000	256.30	256.30
071-1060-074-0000	256.30	1.0000	256.30	256.30
071-1060-075-0000	256.30	1.0000	256.30	256.30
071-1060-076-0000	256.30	1.0000	256.30	256.30
071-1060-077-0000	256.30	1.0000	256.30	256.30
071-1060-078-0000	256.30	1.0000	256.30	256.30
071-1060-079-0000	256.30	1.0000	256.30	256.30
071-1060-080-0000	256.30	1.0000	256.30	256.30
071-1060-081-0000	256.30	1.0000	256.30	256.30
071-1070-001-0000	256.30	1.0000	256.30	256.30
071-1070-002-0000	256.30	1.0000	256.30	256.30
071-1070-009-0000	256.30	1.0000	256.30	256.30
071-1070-010-0000	256.30	1.0000	256.30	256.30
071-1070-011-0000	256.30	1.0000	256.30	256.30
071-1070-012-0000	256.30	1.0000	256.30	256.30
071-1070-013-0000	256.30	1.0000	256.30	256.30
071-1070-014-0000	256.30	1.0000	256.30	256.30
071-1070-015-0000	256.30	1.0000	256.30	256.30
071-1070-016-0000	256.30	1.0000	256.30	256.30
071-1070-017-0000	256.30	1.0000	256.30	256.30
071-1070-018-0000	256.30	1.0000	256.30	256.30
071-1070-019-0000	256.30	1.0000	256.30	256.30

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1070-020-0000	256.30	1.0000	256.30	256.30
071-1070-021-0000	256.30	1.0000	256.30	256.30
071-1070-022-0000	256.30	1.0000	256.30	256.30
071-1070-023-0000	256.30	1.0000	256.30	256.30
071-1070-024-0000	256.30	1.0000	256.30	256.30
071-1070-025-0000	256.30	1.0000	256.30	256.30
071-1070-026-0000	256.30	1.0000	256.30	256.30
071-1070-027-0000	256.30	1.0000	256.30	256.30
071-1070-028-0000	256.30	1.0000	256.30	256.30
071-1070-029-0000	256.30	1.0000	256.30	256.30
071-1070-030-0000	256.30	1.0000	256.30	256.30
071-1070-031-0000	256.30	1.0000	256.30	256.30
071-1070-032-0000	256.30	1.0000	256.30	256.30
071-1070-040-0000	256.30	1.0000	256.30	256.30
071-1070-041-0000	256.30	1.0000	256.30	256.30
071-1070-042-0000	256.30	1.0000	256.30	256.30
071-1070-043-0000	256.30	1.0000	256.30	256.30
071-1070-044-0000	256.30	1.0000	256.30	256.30
071-1070-049-0000	256.30	1.0000	256.30	256.30
071-1070-050-0000	256.30	1.0000	256.30	256.30
071-1070-051-0000	256.30	1.0000	256.30	256.30
071-1070-052-0000	256.30	1.0000	256.30	256.30
071-1070-054-0000	256.30	1.0000	256.30	256.30
071-1070-055-0000	256.30	1.0000	256.30	256.30
071-1780-001-0000	256.30	1.0000	256.30	256.30
071-1780-002-0000	256.30	1.0000	256.30	256.30
071-1780-003-0000	256.30	1.0000	256.30	256.30
071-1780-004-0000	256.30	1.0000	256.30	256.30
071-1780-005-0000	256.30	1.0000	256.30	256.30
071-1780-006-0000	256.30	1.0000	256.30	256.30
071-1780-007-0000	256.30	1.0000	256.30	256.30
071-1780-008-0000	256.30	1.0000	256.30	256.30
071-1780-009-0000	256.30	1.0000	256.30	256.30
071-1780-010-0000	256.30	1.0000	256.30	256.30
071-1780-011-0000	256.30	1.0000	256.30	256.30
071-1780-012-0000	256.30	1.0000	256.30	256.30
071-1780-013-0000	256.30	1.0000	256.30	256.30
071-1780-014-0000	256.30	1.0000	256.30	256.30
071-1780-015-0000	256.30	1.0000	256.30	256.30
071-1780-016-0000	256.30	1.0000	256.30	256.30
071-1780-017-0000	256.30	1.0000	256.30	256.30
071-1780-018-0000	256.30	1.0000	256.30	256.30

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1790-001-0000	256.30	1.0000	256.30	256.30
071-1790-002-0000	256.30	1.0000	256.30	256.30
071-1790-003-0000	256.30	1.0000	256.30	256.30
071-1790-004-0000	256.30	1.0000	256.30	256.30
071-1790-005-0000	256.30	1.0000	256.30	256.30
071-1790-006-0000	256.30	1.0000	256.30	256.30
071-1790-007-0000	256.30	1.0000	256.30	256.30
071-1790-008-0000	256.30	1.0000	256.30	256.30
071-1790-010-0000	256.30	1.0000	256.30	256.30
071-1790-011-0000	256.30	1.0000	256.30	256.30
071-1790-012-0000	256.30	1.0000	256.30	256.30
071-1790-013-0000	256.30	1.0000	256.30	256.30
071-1790-014-0000	256.30	1.0000	256.30	256.30
071-1790-015-0000	256.30	1.0000	256.30	256.30
071-1790-016-0000	256.30	1.0000	256.30	256.30
071-1790-017-0000	256.30	1.0000	256.30	256.30
071-1800-001-0000	256.30	1.0000	256.30	256.30
071-1800-002-0000	256.30	1.0000	256.30	256.30
071-1800-003-0000	256.30	1.0000	256.30	256.30
071-1800-005-0000	256.30	1.0000	256.30	256.30
071-1800-006-0000	256.30	1.0000	256.30	256.30
071-1800-008-0000	256.30	1.0000	256.30	256.30
071-1800-009-0000	256.30	1.0000	256.30	256.30
071-1800-010-0000	256.30	1.0000	256.30	256.30
071-1800-011-0000	256.30	1.0000	256.30	256.30
071-1800-012-0000	256.30	1.0000	256.30	256.30
071-1800-013-0000	256.30	1.0000	256.30	256.30
071-1800-014-0000	256.30	1.0000	256.30	256.30
071-1800-016-0000	256.30	1.0000	256.30	256.30
071-1800-017-0000	256.30	1.0000	256.30	256.30
071-1800-018-0000	256.30	1.0000	256.30	256.30
071-1800-019-0000	256.30	1.0000	256.30	256.30
071-1800-020-0000	256.30	1.0000	256.30	256.30
071-1800-021-0000	256.30	1.0000	256.30	256.30
071-1800-022-0000	256.30	1.0000	256.30	256.30
071-1800-023-0000	256.30	1.0000	256.30	256.30
071-1800-024-0000	256.30	1.0000	256.30	256.30
071-1800-025-0000	256.30	1.0000	256.30	256.30
071-1800-026-0000	256.30	1.0000	256.30	256.30
071-1800-027-0000	256.30	1.0000	256.30	256.30
071-1800-028-0000	256.30	1.0000	256.30	256.30
071-1800-029-0000	256.30	1.0000	256.30	256.30

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1800-030-0000	256.30	1.0000	256.30	256.30
071-1800-031-0000	256.30	1.0000	256.30	256.30
071-1800-032-0000	256.30	1.0000	256.30	256.30
071-1800-033-0000	256.30	1.0000	256.30	256.30
071-1800-034-0000	256.30	1.0000	256.30	256.30
071-1800-035-0000	256.30	1.0000	256.30	256.30
071-1800-036-0000	256.30	1.0000	256.30	256.30
071-1800-037-0000	256.30	1.0000	256.30	256.30
071-1800-038-0000	256.30	1.0000	256.30	256.30
071-1800-039-0000	256.30	1.0000	256.30	256.30
071-1800-040-0000	256.30	1.0000	256.30	256.30
071-1800-041-0000	256.30	1.0000	256.30	256.30
071-1800-042-0000	256.30	1.0000	256.30	256.30
071-1800-043-0000	256.30	1.0000	256.30	256.30
071-1800-044-0000	256.30	1.0000	256.30	256.30
071-1800-045-0000	256.30	1.0000	256.30	256.30
071-1800-046-0000	256.30	1.0000	256.30	256.30
071-1800-047-0000	256.30	1.0000	256.30	256.30
071-1800-048-0000	256.30	1.0000	256.30	256.30
071-1800-049-0000	256.30	1.0000	256.30	256.30
071-1800-050-0000	256.30	1.0000	256.30	256.30
071-1800-051-0000	256.30	1.0000	256.30	256.30
071-1800-052-0000	256.30	1.0000	256.30	256.30
071-1800-053-0000	256.30	1.0000	256.30	256.30
071-1800-054-0000	256.30	1.0000	256.30	256.30
071-1800-055-0000	256.30	1.0000	256.30	256.30
071-1800-056-0000	256.30	1.0000	256.30	256.30
071-1800-057-0000	256.30	1.0000	256.30	256.30
071-1800-058-0000	256.30	1.0000	256.30	256.30
071-1800-059-0000	256.30	1.0000	256.30	256.30
071-1800-060-0000	256.30	1.0000	256.30	256.30
071-1800-061-0000	256.30	1.0000	256.30	256.30
071-1800-062-0000	256.30	1.0000	256.30	256.30
071-1800-063-0000	256.30	1.0000	256.30	256.30
071-1800-064-0000	256.30	1.0000	256.30	256.30
071-1800-065-0000	256.30	1.0000	256.30	256.30
071-1800-066-0000	256.30	1.0000	256.30	256.30
071-1800-067-0000	256.30	1.0000	256.30	256.30
071-1800-068-0000	256.30	1.0000	256.30	256.30
071-1800-069-0000	256.30	1.0000	256.30	256.30
071-1800-070-0000	256.30	1.0000	256.30	256.30
071-1800-071-0000	256.30	1.0000	256.30	256.30

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1800-072-0000	256.30	1.0000	256.30	256.30
071-1800-073-0000	256.30	1.0000	256.30	256.30
071-1800-074-0000	256.30	1.0000	256.30	256.30
071-1800-075-0000	256.30	1.0000	256.30	256.30
071-1800-076-0000	256.30	1.0000	256.30	256.30
071-1800-077-0000	256.30	1.0000	256.30	256.30
071-1800-078-0000	256.30	1.0000	256.30	256.30
071-1800-079-0000	256.30	1.0000	256.30	256.30
071-1800-080-0000	256.30	1.0000	256.30	256.30
071-1800-081-0000	256.30	1.0000	256.30	256.30
071-1800-082-0000	256.30	1.0000	256.30	256.30
071-1800-083-0000	256.30	1.0000	256.30	256.30
071-1800-084-0000	256.30	1.0000	256.30	256.30
071-1800-085-0000	256.30	1.0000	256.30	256.30
071-1800-086-0000	256.30	1.0000	256.30	256.30
071-1800-087-0000	256.30	1.0000	256.30	256.30
071-1800-115-0000	256.30	1.0000	256.30	256.30
071-1800-116-0000	256.30	1.0000	256.30	256.30
071-1990-001-0000	256.30	1.0000	256.30	256.30
071-1990-002-0000	256.30	1.0000	256.30	256.30
071-1990-003-0000	256.30	1.0000	256.30	256.30
071-1990-004-0000	256.30	1.0000	256.30	256.30
071-1990-005-0000	256.30	1.0000	256.30	256.30
071-1990-006-0000	256.30	1.0000	256.30	256.30
071-1990-007-0000	256.30	1.0000	256.30	256.30
071-1990-008-0000	256.30	1.0000	256.30	256.30
071-1990-009-0000	256.30	1.0000	256.30	256.30
071-1990-010-0000	256.30	1.0000	256.30	256.30
071-1990-011-0000	256.30	1.0000	256.30	256.30
071-1990-012-0000	256.30	1.0000	256.30	256.30
071-1990-013-0000	256.30	1.0000	256.30	256.30
071-1990-014-0000	256.30	1.0000	256.30	256.30
071-1990-015-0000	256.30	1.0000	256.30	256.30
071-1990-016-0000	256.30	1.0000	256.30	256.30
071-1990-017-0000	256.30	1.0000	256.30	256.30
071-1990-018-0000	256.30	1.0000	256.30	256.30
071-1990-019-0000	256.30	1.0000	256.30	256.30
071-1990-020-0000	256.30	1.0000	256.30	256.30
071-1990-021-0000	256.30	1.0000	256.30	256.30
071-1990-024-0000	256.30	1.0000	256.30	256.30
071-1990-025-0000	256.30	1.0000	256.30	256.30
071-1990-028-0000	256.30	1.0000	256.30	256.30

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071-1990-029-0000	256.30	1.0000	256.30	256.30
071-1990-030-0000	256.30	1.0000	256.30	256.30
071-1990-031-0000	256.30	1.0000	256.30	256.30
071-1990-032-0000	256.30	1.0000	256.30	256.30
071-1990-033-0000	256.30	1.0000	256.30	256.30
071-1990-034-0000	256.30	1.0000	256.30	256.30
071-1990-035-0000	256.30	1.0000	256.30	256.30
071-1990-036-0000	256.30	1.0000	256.30	256.30
071-1990-037-0000	256.30	1.0000	256.30	256.30
071-1990-038-0000	256.30	1.0000	256.30	256.30
071-1990-045-0000	256.30	1.0000	256.30	256.30
071-1990-046-0000	256.30	1.0000	256.30	256.30
071-1990-047-0000	256.30	1.0000	256.30	256.30
071-1990-048-0000	256.30	1.0000	256.30	256.30
308 Accounts	**78,940.40**	**308.0000**	**$78,940.40**	**$78,940.40**

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City of Folsom

Hannaford Cross

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0490-001-0000	195.78	1.0000	$195.78	$195.78
227-0490-002-0000	195.78	1.0000	195.78	195.78
227-0490-003-0000	195.78	1.0000	195.78	195.78
227-0490-004-0000	195.78	1.0000	195.78	195.78
227-0490-005-0000	195.78	1.0000	195.78	195.78
227-0490-006-0000	195.78	1.0000	195.78	195.78
227-0490-007-0000	195.78	1.0000	195.78	195.78
227-0490-008-0000	195.78	1.0000	195.78	195.78
227-0490-009-0000	195.78	1.0000	195.78	195.78
227-0490-010-0000	195.78	1.0000	195.78	195.78
227-0490-011-0000	195.78	1.0000	195.78	195.78
227-0490-012-0000	195.78	1.0000	195.78	195.78
227-0490-013-0000	195.78	1.0000	195.78	195.78
227-0490-014-0000	195.78	1.0000	195.78	195.78
227-0490-015-0000	195.78	1.0000	195.78	195.78
227-0490-016-0000	195.78	1.0000	195.78	195.78
227-0490-017-0000	195.78	1.0000	195.78	195.78
227-0490-018-0000	195.78	1.0000	195.78	195.78
227-0490-019-0000	195.78	1.0000	195.78	195.78
227-0490-020-0000	195.78	1.0000	195.78	195.78
227-0490-021-0000	195.78	1.0000	195.78	195.78
227-0490-022-0000	195.78	1.0000	195.78	195.78
227-0490-023-0000	195.78	1.0000	195.78	195.78
227-0490-024-0000	195.78	1.0000	195.78	195.78
227-0490-025-0000	195.78	1.0000	195.78	195.78
227-0490-026-0000	195.78	1.0000	195.78	195.78
227-0490-027-0000	195.78	1.0000	195.78	195.78
227-0490-028-0000	195.78	1.0000	195.78	195.78
227-0490-029-0000	195.78	1.0000	195.78	195.78
227-0490-030-0000	195.78	1.0000	195.78	195.78
227-0490-031-0000	195.78	1.0000	195.78	195.78
227-0490-032-0000	195.78	1.0000	195.78	195.78
227-0490-033-0000	195.78	1.0000	195.78	195.78
227-0490-034-0000	195.78	1.0000	195.78	195.78
227-0490-035-0000	195.78	1.0000	195.78	195.78
227-0490-036-0000	195.78	1.0000	195.78	195.78
227-0490-037-0000	195.78	1.0000	195.78	195.78
227-0490-038-0000	195.78	1.0000	195.78	195.78
227-0490-039-0000	195.78	1.0000	195.78	195.78
227-0500-001-0000	195.78	1.0000	195.78	195.78
227-0500-002-0000	195.78	1.0000	195.78	195.78
227-0500-006-0000	195.78	1.0000	195.78	195.78

Slight variances may occur due to rounding

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City of Folsom

Hannaford Cross

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0500-007-0000	195.78	1.0000	195.78	195.78
227-0500-008-0000	195.78	1.0000	195.78	195.78
227-0500-009-0000	195.78	1.0000	195.78	195.78
227-0500-010-0000	195.78	1.0000	195.78	195.78
227-0500-011-0000	195.78	1.0000	195.78	195.78
227-0500-012-0000	195.78	1.0000	195.78	195.78
227-0500-013-0000	195.78	1.0000	195.78	195.78
227-0500-014-0000	195.78	1.0000	195.78	195.78
227-0500-015-0000	195.78	1.0000	195.78	195.78
227-0500-016-0000	195.78	1.0000	195.78	195.78
227-0500-017-0000	195.78	1.0000	195.78	195.78
227-0500-018-0000	195.78	1.0000	195.78	195.78
227-0500-019-0000	195.78	1.0000	195.78	195.78
227-0500-020-0000	195.78	1.0000	195.78	195.78
227-0500-021-0000	195.78	1.0000	195.78	195.78
227-0500-022-0000	195.78	1.0000	195.78	195.78
227-0500-023-0000	195.78	1.0000	195.78	195.78
227-0500-024-0000	195.78	1.0000	195.78	195.78
227-0500-025-0000	195.78	1.0000	195.78	195.78
227-0500-026-0000	195.78	1.0000	195.78	195.78
227-0500-027-0000	195.78	1.0000	195.78	195.78
227-0500-028-0000	195.78	1.0000	195.78	195.78
227-0500-029-0000	195.78	1.0000	195.78	195.78
227-0500-030-0000	195.78	1.0000	195.78	195.78
227-0500-031-0000	195.78	1.0000	195.78	195.78
227-0500-032-0000	195.78	1.0000	195.78	195.78
227-0500-033-0000	195.78	1.0000	195.78	195.78
227-0500-034-0000	195.78	1.0000	195.78	195.78
227-0500-035-0000	195.78	1.0000	195.78	195.78
227-0500-036-0000	195.78	1.0000	195.78	195.78
227-0500-037-0000	195.78	1.0000	195.78	195.78
227-0500-038-0000	195.78	1.0000	195.78	195.78
227-0500-039-0000	195.78	1.0000	195.78	195.78
227-0500-040-0000	195.78	1.0000	195.78	195.78
227-0500-041-0000	195.78	1.0000	195.78	195.78
227-0500-042-0000	195.78	1.0000	195.78	195.78
227-0500-043-0000	195.78	1.0000	195.78	195.78
227-0500-044-0000	195.78	1.0000	195.78	195.78
227-0500-047-0000	195.78	1.0000	195.78	195.78
227-0500-048-0000	195.78	1.0000	195.78	195.78
227-0520-001-0000	195.78	1.0000	195.78	195.78
227-0520-002-0000	195.78	1.0000	195.78	195.78

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
227-0520-003-0000	195.78	1.0000	195.78	195.78
227-0520-004-0000	195.78	1.0000	195.78	195.78
227-0520-005-0000	195.78	1.0000	195.78	195.78
227-0520-006-0000	195.78	1.0000	195.78	195.78
227-0520-007-0000	195.78	1.0000	195.78	195.78
227-0520-008-0000	195.78	1.0000	195.78	195.78
227-0520-009-0000	195.78	1.0000	195.78	195.78
227-0520-010-0000	195.78	1.0000	195.78	195.78
227-0520-011-0000	195.78	1.0000	195.78	195.78
227-0520-012-0000	195.78	1.0000	195.78	195.78
227-0520-013-0000	195.78	1.0000	195.78	195.78
227-0520-014-0000	195.78	1.0000	195.78	195.78
227-0520-015-0000	195.78	1.0000	195.78	195.78
227-0520-016-0000	195.78	1.0000	195.78	195.78
227-0520-017-0000	195.78	1.0000	195.78	195.78
227-0520-018-0000	195.78	1.0000	195.78	195.78
227-0520-019-0000	195.78	1.0000	195.78	195.78
227-0520-020-0000	195.78	1.0000	195.78	195.78
227-0520-021-0000	195.78	1.0000	195.78	195.78
103 Accounts	**20,165.34**	**103.0000**	**$20,165.34**	**$20,165.34**

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Los Cerros

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0980-001-0000	121.18	1.0000	$121.18	$121.18
072-0980-002-0000	121.18	1.0000	121.18	121.18
072-0980-003-0000	121.18	1.0000	121.18	121.18
072-0980-004-0000	121.18	1.0000	121.18	121.18
072-0980-005-0000	121.18	1.0000	121.18	121.18
072-0980-006-0000	121.18	1.0000	121.18	121.18
072-0980-007-0000	121.18	1.0000	121.18	121.18
072-0980-008-0000	121.18	1.0000	121.18	121.18
072-0980-009-0000	121.18	1.0000	121.18	121.18
072-0980-010-0000	121.18	1.0000	121.18	121.18
072-0980-011-0000	121.18	1.0000	121.18	121.18
072-0980-012-0000	121.18	1.0000	121.18	121.18
072-0980-013-0000	121.18	1.0000	121.18	121.18
072-0980-014-0000	121.18	1.0000	121.18	121.18
072-0980-015-0000	121.18	1.0000	121.18	121.18
072-0980-016-0000	121.18	1.0000	121.18	121.18
072-0980-017-0000	121.18	1.0000	121.18	121.18
072-0980-020-0000	121.18	1.0000	121.18	121.18
072-0980-021-0000	121.18	1.0000	121.18	121.18
072-0980-022-0000	121.18	1.0000	121.18	121.18
072-0980-023-0000	121.18	1.0000	121.18	121.18
072-0980-024-0000	121.18	1.0000	121.18	121.18
072-0980-025-0000	121.18	1.0000	121.18	121.18
072-0980-026-0000	121.18	1.0000	121.18	121.18
072-0980-030-0000	121.18	1.0000	121.18	121.18
072-0990-001-0000	121.18	1.0000	121.18	121.18
072-0990-002-0000	121.18	1.0000	121.18	121.18
072-0990-003-0000	121.18	1.0000	121.18	121.18
072-0990-008-0000	121.18	1.0000	121.18	121.18
072-0990-009-0000	121.18	1.0000	121.18	121.18
072-0990-010-0000	121.18	1.0000	121.18	121.18
072-0990-011-0000	121.18	1.0000	121.18	121.18
072-0990-013-0000	121.18	1.0000	121.18	121.18
072-0990-014-0000	121.18	1.0000	121.18	121.18
072-0990-015-0000	121.18	1.0000	121.18	121.18
072-0990-016-0000	121.18	1.0000	121.18	121.18
072-0990-017-0000	121.18	1.0000	121.18	121.18
072-0990-018-0000	121.18	1.0000	121.18	121.18
072-0990-019-0000	121.18	1.0000	121.18	121.18
072-0990-020-0000	121.18	1.0000	121.18	121.18
072-0990-021-0000	121.18	1.0000	121.18	121.18
072-0990-022-0000	121.18	1.0000	121.18	121.18

Slight variances may occur due to rounding

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Los Cerros

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0990-023-0000	121.18	1.0000	121.18	121.18
072-0990-024-0000	121.18	1.0000	121.18	121.18
072-0990-025-0000	121.18	1.0000	121.18	121.18
072-0990-026-0000	121.18	1.0000	121.18	121.18
072-0990-027-0000	121.18	1.0000	121.18	121.18
072-0990-028-0000	121.18	1.0000	121.18	121.18
072-0990-029-0000	121.18	1.0000	121.18	121.18
072-0990-030-0000	121.18	1.0000	121.18	121.18
072-0990-031-0000	121.18	1.0000	121.18	121.18
072-0990-032-0000	121.18	1.0000	121.18	121.18
072-0990-033-0000	121.18	1.0000	121.18	121.18
072-0990-034-0000	121.18	1.0000	121.18	121.18
072-0990-035-0000	121.18	1.0000	121.18	121.18
072-0990-036-0000	121.18	1.0000	121.18	121.18
072-0990-037-0000	121.18	1.0000	121.18	121.18
072-0990-038-0000	121.18	1.0000	121.18	121.18
072-0990-039-0000	121.18	1.0000	121.18	121.18
072-0990-040-0000	121.18	1.0000	121.18	121.18
072-0990-041-0000	121.18	1.0000	121.18	121.18
072-0990-042-0000	121.18	1.0000	121.18	121.18
072-0990-043-0000	121.18	1.0000	121.18	121.18
072-0990-044-0000	121.18	1.0000	121.18	121.18
072-0990-045-0000	121.18	1.0000	121.18	121.18
072-0990-046-0000	121.18	1.0000	121.18	121.18
072-0990-047-0000	121.18	1.0000	121.18	121.18
072-0990-048-0000	121.18	1.0000	121.18	121.18
072-0990-049-0000	121.18	1.0000	121.18	121.18
072-0990-050-0000	121.18	1.0000	121.18	121.18
072-0990-052-0000	121.18	1.0000	121.18	121.18
072-0990-053-0000	121.18	1.0000	121.18	121.18
072-0990-054-0000	121.18	1.0000	121.18	121.18
072-1000-001-0000	121.18	1.0000	121.18	121.18
072-1000-002-0000	121.18	1.0000	121.18	121.18
072-1000-003-0000	121.18	1.0000	121.18	121.18
072-1000-004-0000	121.18	1.0000	121.18	121.18
072-1000-005-0000	121.18	1.0000	121.18	121.18
072-1000-006-0000	121.18	1.0000	121.18	121.18
072-1000-007-0000	121.18	1.0000	121.18	121.18
072-1000-008-0000	121.18	1.0000	121.18	121.18
072-1000-009-0000	121.18	1.0000	121.18	121.18
072-1000-010-0000	121.18	1.0000	121.18	121.18
072-1000-011-0000	121.18	1.0000	121.18	121.18

Slight variances may occur due to rounding

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1000-012-0000	121.18	1.0000	121.18	121.18
072-1000-013-0000	121.18	1.0000	121.18	121.18
072-1000-014-0000	121.18	1.0000	121.18	121.18
072-1000-015-0000	121.18	1.0000	121.18	121.18
072-1000-016-0000	121.18	1.0000	121.18	121.18
072-1000-017-0000	121.18	1.0000	121.18	121.18
072-1000-018-0000	121.18	1.0000	121.18	121.18
072-1000-019-0000	121.18	1.0000	121.18	121.18
072-1000-020-0000	121.18	1.0000	121.18	121.18
072-1000-021-0000	121.18	1.0000	121.18	121.18
072-1000-022-0000	121.18	1.0000	121.18	121.18
072-1000-023-0000	121.18	1.0000	121.18	121.18
072-1000-024-0000	121.18	1.0000	121.18	121.18
072-1000-025-0000	121.18	1.0000	121.18	121.18
072-1000-026-0000	121.18	1.0000	121.18	121.18
072-1000-027-0000	121.18	1.0000	121.18	121.18
072-1000-028-0000	121.18	1.0000	121.18	121.18
072-1000-029-0000	121.18	1.0000	121.18	121.18
072-1000-030-0000	121.18	1.0000	121.18	121.18
072-1000-031-0000	121.18	1.0000	121.18	121.18
072-1000-036-0000	121.18	1.0000	121.18	121.18
072-1000-037-0000	121.18	1.0000	121.18	121.18
072-1000-038-0000	121.18	1.0000	121.18	121.18
072-1000-039-0000	121.18	1.0000	121.18	121.18
072-1000-040-0000	121.18	1.0000	121.18	121.18
072-1000-041-0000	121.18	1.0000	121.18	121.18
072-1000-042-0000	121.18	1.0000	121.18	121.18
072-1000-043-0000	121.18	1.0000	121.18	121.18
072-1000-044-0000	121.18	1.0000	121.18	121.18
072-1000-045-0000	121.18	1.0000	121.18	121.18
072-1000-046-0000	121.18	1.0000	121.18	121.18
072-1000-047-0000	121.18	1.0000	121.18	121.18
072-1000-048-0000	121.18	1.0000	121.18	121.18
072-1000-049-0000	121.18	1.0000	121.18	121.18
072-1000-050-0000	121.18	1.0000	121.18	121.18
072-1000-051-0000	121.18	1.0000	121.18	121.18
072-1000-052-0000	121.18	1.0000	121.18	121.18
072-1000-053-0000	121.18	1.0000	121.18	121.18
072-1000-054-0000	121.18	1.0000	121.18	121.18
072-1000-055-0000	121.18	1.0000	121.18	121.18
072-1000-056-0000	121.18	1.0000	121.18	121.18
072-1000-057-0000	121.18	1.0000	121.18	121.18

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1000-058-0000	121.18	1.0000	121.18	121.18
072-1000-059-0000	121.18	1.0000	121.18	121.18
072-1000-060-0000	121.18	1.0000	121.18	121.18
072-1000-061-0000	121.18	1.0000	121.18	121.18
072-1000-062-0000	121.18	1.0000	121.18	121.18
072-1000-063-0000	121.18	1.0000	121.18	121.18
072-1000-064-0000	121.18	1.0000	121.18	121.18
072-1000-065-0000	121.18	1.0000	121.18	121.18
072-1000-066-0000	121.18	1.0000	121.18	121.18
072-1000-067-0000	121.18	1.0000	121.18	121.18
072-1000-068-0000	121.18	1.0000	121.18	121.18
072-1000-069-0000	121.18	1.0000	121.18	121.18
072-1000-070-0000	121.18	1.0000	121.18	121.18
072-1030-001-0000	121.18	1.0000	121.18	121.18
072-1030-002-0000	121.18	1.0000	121.18	121.18
072-1030-003-0000	121.18	1.0000	121.18	121.18
072-1030-004-0000	121.18	1.0000	121.18	121.18
072-1030-005-0000	121.18	1.0000	121.18	121.18
072-1030-006-0000	121.18	1.0000	121.18	121.18
072-1030-007-0000	121.18	1.0000	121.18	121.18
072-1030-008-0000	121.18	1.0000	121.18	121.18
072-1030-009-0000	121.18	1.0000	121.18	121.18
072-1030-010-0000	121.18	1.0000	121.18	121.18
072-1030-011-0000	121.18	1.0000	121.18	121.18
072-1030-012-0000	121.18	1.0000	121.18	121.18
072-1030-013-0000	121.18	1.0000	121.18	121.18
072-1030-014-0000	121.18	1.0000	121.18	121.18
072-1030-015-0000	121.18	1.0000	121.18	121.18
072-1030-016-0000	121.18	1.0000	121.18	121.18
072-1030-017-0000	121.18	1.0000	121.18	121.18
072-1030-018-0000	121.18	1.0000	121.18	121.18
072-1030-019-0000	121.18	1.0000	121.18	121.18
072-1030-020-0000	121.18	1.0000	121.18	121.18
072-1030-021-0000	121.18	1.0000	121.18	121.18
072-1030-022-0000	121.18	1.0000	121.18	121.18
072-1030-023-0000	121.18	1.0000	121.18	121.18
072-1030-024-0000	121.18	1.0000	121.18	121.18
072-1030-025-0000	121.18	1.0000	121.18	121.18
072-1030-026-0000	121.18	1.0000	121.18	121.18
072-1030-027-0000	121.18	1.0000	121.18	121.18
072-1030-028-0000	121.18	1.0000	121.18	121.18
072-1030-029-0000	121.18	1.0000	121.18	121.18

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1030-030-0000	121.18	1.0000	121.18	121.18
072-1030-031-0000	121.18	1.0000	121.18	121.18
072-1030-032-0000	121.18	1.0000	121.18	121.18
072-1030-038-0000	121.18	1.0000	121.18	121.18
072-1030-039-0000	121.18	1.0000	121.18	121.18
072-1030-040-0000	121.18	1.0000	121.18	121.18
072-1030-041-0000	121.18	1.0000	121.18	121.18
072-1030-045-0000	121.18	1.0000	121.18	121.18
072-1030-046-0000	121.18	1.0000	121.18	121.18
072-1030-047-0000	121.18	1.0000	121.18	121.18
072-1030-048-0000	121.18	1.0000	121.18	121.18
072-1030-049-0000	121.18	1.0000	121.18	121.18
072-1030-050-0000	121.18	1.0000	121.18	121.18
072-1030-051-0000	121.18	1.0000	121.18	121.18
072-1030-052-0000	121.18	1.0000	121.18	121.18
072-1030-053-0000	121.18	1.0000	121.18	121.18
072-1030-054-0000	121.18	1.0000	121.18	121.18
072-1030-055-0000	121.18	1.0000	121.18	121.18
072-1030-056-0000	121.18	1.0000	121.18	121.18
072-1080-001-0000	121.18	1.0000	121.18	121.18
072-1080-002-0000	121.18	1.0000	121.18	121.18
072-1080-003-0000	121.18	1.0000	121.18	121.18
072-1080-004-0000	121.18	1.0000	121.18	121.18
072-1080-005-0000	121.18	1.0000	121.18	121.18
072-1080-006-0000	121.18	1.0000	121.18	121.18
072-1080-007-0000	121.18	1.0000	121.18	121.18
072-1080-008-0000	121.18	1.0000	121.18	121.18
072-1080-009-0000	121.18	1.0000	121.18	121.18
072-1080-010-0000	121.18	1.0000	121.18	121.18
072-1080-011-0000	121.18	1.0000	121.18	121.18
072-1080-012-0000	121.18	1.0000	121.18	121.18
072-1080-013-0000	121.18	1.0000	121.18	121.18
072-1080-014-0000	121.18	1.0000	121.18	121.18
072-1080-015-0000	121.18	1.0000	121.18	121.18
072-1080-016-0000	121.18	1.0000	121.18	121.18
072-1080-017-0000	121.18	1.0000	121.18	121.18
072-1080-018-0000	121.18	1.0000	121.18	121.18
072-1080-019-0000	121.18	1.0000	121.18	121.18
072-1080-020-0000	121.18	1.0000	121.18	121.18
072-1080-021-0000	121.18	1.0000	121.18	121.18
072-1080-022-0000	121.18	1.0000	121.18	121.18
072-1080-023-0000	121.18	1.0000	121.18	121.18

Slight variances may occur due to rounding

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City of Folsom

Los Cerros

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1080-024-0000	121.18	1.0000	121.18	121.18
072-1080-025-0000	121.18	1.0000	121.18	121.18
072-1080-026-0000	121.18	1.0000	121.18	121.18
072-1080-027-0000	121.18	1.0000	121.18	121.18
072-1080-028-0000	121.18	1.0000	121.18	121.18
072-1080-029-0000	121.18	1.0000	121.18	121.18
072-1080-030-0000	121.18	1.0000	121.18	121.18
072-1080-031-0000	121.18	1.0000	121.18	121.18
072-1080-032-0000	121.18	1.0000	121.18	121.18
072-1080-033-0000	121.18	1.0000	121.18	121.18
072-1080-034-0000	121.18	1.0000	121.18	121.18
072-1080-035-0000	121.18	1.0000	121.18	121.18
072-1080-036-0000	121.18	1.0000	121.18	121.18
072-1080-037-0000	121.18	1.0000	121.18	121.18
072-1080-038-0000	121.18	1.0000	121.18	121.18
072-1080-039-0000	121.18	1.0000	121.18	121.18
072-1080-040-0000	121.18	1.0000	121.18	121.18
072-1080-041-0000	121.18	1.0000	121.18	121.18
072-1080-042-0000	121.18	1.0000	121.18	121.18
072-1080-043-0000	121.18	1.0000	121.18	121.18
072-1080-044-0000	121.18	1.0000	121.18	121.18
072-1080-045-0000	121.18	1.0000	121.18	121.18
072-1080-046-0000	121.18	1.0000	121.18	121.18
072-1080-047-0000	121.18	1.0000	121.18	121.18
072-1080-048-0000	121.18	1.0000	121.18	121.18
072-1080-049-0000	121.18	1.0000	121.18	121.18
072-1080-050-0000	121.18	1.0000	121.18	121.18
072-1080-051-0000	121.18	1.0000	121.18	121.18
072-1080-052-0000	121.18	1.0000	121.18	121.18
072-1080-053-0000	121.18	1.0000	121.18	121.18
072-1080-054-0000	121.18	1.0000	121.18	121.18
072-1080-055-0000	121.18	1.0000	121.18	121.18
072-1080-056-0000	121.18	1.0000	121.18	121.18
072-1080-057-0000	121.18	1.0000	121.18	121.18
072-1080-058-0000	121.18	1.0000	121.18	121.18
072-1080-059-0000	121.18	1.0000	121.18	121.18
072-1080-060-0000	121.18	1.0000	121.18	121.18
072-1080-061-0000	121.18	1.0000	121.18	121.18
072-1080-062-0000	121.18	1.0000	121.18	121.18
072-1080-063-0000	121.18	1.0000	121.18	121.18
072-1080-064-0000	121.18	1.0000	121.18	121.18
072-1080-065-0000	121.18	1.0000	121.18	121.18

Slight variances may occur due to rounding

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City of Folsom

Los Cerros

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1080-066-0000	121.18	1.0000	121.18	121.18
072-1080-067-0000	121.18	1.0000	121.18	121.18
072-1080-068-0000	121.18	1.0000	121.18	121.18
072-1080-069-0000	121.18	1.0000	121.18	121.18
072-1080-070-0000	121.18	1.0000	121.18	121.18
072-1080-071-0000	121.18	1.0000	121.18	121.18
072-1080-072-0000	121.18	1.0000	121.18	121.18
072-1090-001-0000	121.18	1.0000	121.18	121.18
072-1090-002-0000	121.18	1.0000	121.18	121.18
072-1090-003-0000	121.18	1.0000	121.18	121.18
072-1090-004-0000	121.18	1.0000	121.18	121.18
072-1090-005-0000	121.18	1.0000	121.18	121.18
072-1090-006-0000	121.18	1.0000	121.18	121.18
072-1090-007-0000	121.18	1.0000	121.18	121.18
072-1090-008-0000	121.18	1.0000	121.18	121.18
072-1090-009-0000	121.18	1.0000	121.18	121.18
072-1090-010-0000	121.18	1.0000	121.18	121.18
072-1090-011-0000	121.18	1.0000	121.18	121.18
072-1090-012-0000	121.18	1.0000	121.18	121.18
072-1090-013-0000	121.18	1.0000	121.18	121.18
072-1090-014-0000	121.18	1.0000	121.18	121.18
072-1090-015-0000	121.18	1.0000	121.18	121.18
072-1090-016-0000	121.18	1.0000	121.18	121.18
072-1090-017-0000	121.18	1.0000	121.18	121.18
072-1090-018-0000	121.18	1.0000	121.18	121.18
072-1090-019-0000	121.18	1.0000	121.18	121.18
072-1090-020-0000	121.18	1.0000	121.18	121.18
072-1090-021-0000	121.18	1.0000	121.18	121.18
072-1090-022-0000	121.18	1.0000	121.18	121.18
072-1090-023-0000	121.18	1.0000	121.18	121.18
072-1090-024-0000	121.18	1.0000	121.18	121.18
072-1090-025-0000	121.18	1.0000	121.18	121.18
072-1090-026-0000	121.18	1.0000	121.18	121.18
072-1090-027-0000	121.18	1.0000	121.18	121.18
072-1090-028-0000	121.18	1.0000	121.18	121.18
072-1090-029-0000	121.18	1.0000	121.18	121.18
072-1090-030-0000	121.18	1.0000	121.18	121.18
072-1090-031-0000	121.18	1.0000	121.18	121.18
072-1090-032-0000	121.18	1.0000	121.18	121.18
072-1090-033-0000	121.18	1.0000	121.18	121.18
072-1090-034-0000	121.18	1.0000	121.18	121.18
072-1090-035-0000	121.18	1.0000	121.18	121.18

Slight variances may occur due to rounding

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City of Folsom

Los Cerros

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1090-036-0000	121.18	1.0000	121.18	121.18
072-1090-037-0000	121.18	1.0000	121.18	121.18
072-1090-038-0000	121.18	1.0000	121.18	121.18
072-1090-039-0000	121.18	1.0000	121.18	121.18
072-1090-040-0000	121.18	1.0000	121.18	121.18
072-1090-041-0000	121.18	1.0000	121.18	121.18
072-1090-042-0000	121.18	1.0000	121.18	121.18
072-1090-043-0000	121.18	1.0000	121.18	121.18
072-1090-044-0000	121.18	1.0000	121.18	121.18
072-1090-045-0000	121.18	1.0000	121.18	121.18
072-1090-046-0000	121.18	1.0000	121.18	121.18
072-1090-047-0000	121.18	1.0000	121.18	121.18
072-1090-048-0000	121.18	1.0000	121.18	121.18
072-1090-049-0000	121.18	1.0000	121.18	121.18
072-1090-050-0000	121.18	1.0000	121.18	121.18
072-1090-051-0000	121.18	1.0000	121.18	121.18
072-1090-052-0000	121.18	1.0000	121.18	121.18
072-1090-053-0000	121.18	1.0000	121.18	121.18
072-1090-054-0000	121.18	1.0000	121.18	121.18
072-1090-055-0000	121.18	1.0000	121.18	121.18
072-1100-001-0000	121.18	1.0000	121.18	121.18
072-1100-002-0000	121.18	1.0000	121.18	121.18
072-1100-003-0000	121.18	1.0000	121.18	121.18
072-1100-004-0000	121.18	1.0000	121.18	121.18
072-1100-005-0000	121.18	1.0000	121.18	121.18
072-1100-006-0000	121.18	1.0000	121.18	121.18
072-1100-007-0000	121.18	1.0000	121.18	121.18
072-1100-008-0000	121.18	1.0000	121.18	121.18
072-1100-009-0000	121.18	1.0000	121.18	121.18
072-1100-010-0000	121.18	1.0000	121.18	121.18
072-1100-011-0000	121.18	1.0000	121.18	121.18
072-1100-012-0000	121.18	1.0000	121.18	121.18
072-1100-013-0000	121.18	1.0000	121.18	121.18
072-1100-014-0000	121.18	1.0000	121.18	121.18
072-1100-015-0000	121.18	1.0000	121.18	121.18
072-1100-016-0000	121.18	1.0000	121.18	121.18
072-1100-017-0000	121.18	1.0000	121.18	121.18
072-1100-018-0000	121.18	1.0000	121.18	121.18
072-1100-019-0000	121.18	1.0000	121.18	121.18
072-1100-020-0000	121.18	1.0000	121.18	121.18
072-1100-021-0000	121.18	1.0000	121.18	121.18
072-1100-022-0000	121.18	1.0000	121.18	121.18

Slight variances may occur due to rounding

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City of Folsom

Los Cerros

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1100-023-0000	121.18	1.0000	121.18	121.18
337 Accounts	**40,837.66**	**337.0000**	**$40,837.66**	**$40,837.66**

Slight variances may occur due to rounding

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City of Folsom

Lake Natoma Shores

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
070-0230-001-0000	183.58	1.0000	$183.58	$183.58
070-0230-002-0000	183.58	1.0000	183.58	183.58
070-0230-003-0000	183.58	1.0000	183.58	183.58
070-0230-004-0000	183.58	1.0000	183.58	183.58
070-0230-005-0000	183.58	1.0000	183.58	183.58
070-0230-006-0000	183.58	1.0000	183.58	183.58
070-0230-007-0000	183.58	1.0000	183.58	183.58
070-0230-008-0000	183.58	1.0000	183.58	183.58
070-0230-009-0000	183.58	1.0000	183.58	183.58
070-0230-010-0000	183.58	1.0000	183.58	183.58
070-0230-011-0000	183.58	1.0000	183.58	183.58
070-0230-012-0000	183.58	1.0000	183.58	183.58
070-0230-013-0000	183.58	1.0000	183.58	183.58
070-0230-014-0000	183.58	1.0000	183.58	183.58
070-0230-015-0000	183.58	1.0000	183.58	183.58
070-0230-016-0000	183.58	1.0000	183.58	183.58
070-0230-019-0000	183.58	1.0000	183.58	183.58
070-0230-020-0000	183.58	1.0000	183.58	183.58
070-0230-021-0000	183.58	1.0000	183.58	183.58
070-0230-022-0000	183.58	1.0000	183.58	183.58
070-0230-023-0000	183.58	1.0000	183.58	183.58
070-0230-024-0000	183.58	1.0000	183.58	183.58
070-0230-025-0000	183.58	1.0000	183.58	183.58
070-0230-026-0000	183.58	1.0000	183.58	183.58
070-0230-027-0000	183.58	1.0000	183.58	183.58
070-0230-028-0000	183.58	1.0000	183.58	183.58
070-0230-029-0000	183.58	1.0000	183.58	183.58
070-0230-030-0000	183.58	1.0000	183.58	183.58
070-0230-031-0000	183.58	1.0000	183.58	183.58
070-0230-032-0000	183.58	1.0000	183.58	183.58
070-0230-033-0000	183.58	1.0000	183.58	183.58
070-0230-034-0000	183.58	1.0000	183.58	183.58
070-0230-035-0000	183.58	1.0000	183.58	183.58
070-0230-036-0000	183.58	1.0000	183.58	183.58
070-0230-037-0000	183.58	1.0000	183.58	183.58
070-0230-038-0000	183.58	1.0000	183.58	183.58
070-0230-039-0000	183.58	1.0000	183.58	183.58
070-0230-040-0000	183.58	1.0000	183.58	183.58
070-0230-041-0000	183.58	1.0000	183.58	183.58
070-0230-043-0000	183.58	1.0000	183.58	183.58
070-0230-046-0000	183.58	1.0000	183.58	183.58
070-0240-004-0000	183.58	1.0000	183.58	183.58

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Lake Natoma Shores

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
070-0240-005-0000	183.58	1.0000	183.58	183.58
070-0240-006-0000	183.58	1.0000	183.58	183.58
070-0240-007-0000	183.58	1.0000	183.58	183.58
070-0240-008-0000	183.58	1.0000	183.58	183.58
070-0240-009-0000	183.58	1.0000	183.58	183.58
070-0240-010-0000	183.58	1.0000	183.58	183.58
070-0250-001-0000	183.58	1.0000	183.58	183.58
070-0250-002-0000	183.58	1.0000	183.58	183.58
070-0250-003-0000	183.58	1.0000	183.58	183.58
070-0250-004-0000	183.58	1.0000	183.58	183.58
070-0250-005-0000	183.58	1.0000	183.58	183.58
070-0250-006-0000	183.58	1.0000	183.58	183.58
070-0250-007-0000	183.58	1.0000	183.58	183.58
070-0250-008-0000	183.58	1.0000	183.58	183.58
070-0250-009-0000	183.58	1.0000	183.58	183.58
070-0250-010-0000	183.58	1.0000	183.58	183.58
070-0250-011-0000	183.58	1.0000	183.58	183.58
070-0250-012-0000	183.58	1.0000	183.58	183.58
070-0250-013-0000	183.58	1.0000	183.58	183.58
070-0250-014-0000	183.58	1.0000	183.58	183.58
070-0250-015-0000	183.58	1.0000	183.58	183.58
070-0250-016-0000	183.58	1.0000	183.58	183.58
070-0250-017-0000	183.58	1.0000	183.58	183.58
070-0250-018-0000	183.58	1.0000	183.58	183.58
070-0250-019-0000	183.58	1.0000	183.58	183.58
070-0250-020-0000	183.58	1.0000	183.58	183.58
070-0250-021-0000	183.58	1.0000	183.58	183.58
070-0250-022-0000	183.58	1.0000	183.58	183.58
070-0250-023-0000	183.58	1.0000	183.58	183.58
070-0250-024-0000	183.58	1.0000	183.58	183.58
070-0250-025-0000	183.58	1.0000	183.58	183.58
070-0250-026-0000	183.58	1.0000	183.58	183.58
070-0250-027-0000	183.58	1.0000	183.58	183.58
070-0250-028-0000	183.58	1.0000	183.58	183.58
070-0250-029-0000	183.58	1.0000	183.58	183.58
070-0250-030-0000	183.58	1.0000	183.58	183.58
070-0250-031-0000	183.58	1.0000	183.58	183.58
070-0250-032-0000	183.58	1.0000	183.58	183.58
070-0250-033-0000	183.58	1.0000	183.58	183.58
070-0250-034-0000	183.58	1.0000	183.58	183.58
070-0250-035-0000	183.58	1.0000	183.58	183.58
070-0250-036-0000	183.58	1.0000	183.58	183.58

Slight variances may occur due to rounding

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City of Folsom

Lake Natoma Shores

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
070-0250-037-0000	183.58	1.0000	183.58	183.58
070-0250-038-0000	183.58	1.0000	183.58	183.58
070-0250-039-0000	183.58	1.0000	183.58	183.58
070-0250-040-0000	183.58	1.0000	183.58	183.58
070-0250-041-0000	183.58	1.0000	183.58	183.58
070-0250-042-0000	183.58	1.0000	183.58	183.58
070-0250-043-0000	183.58	1.0000	183.58	183.58
070-0250-044-0000	183.58	1.0000	183.58	183.58
070-0250-045-0000	183.58	1.0000	183.58	183.58
070-0250-046-0000	183.58	1.0000	183.58	183.58
070-0250-047-0000	183.58	1.0000	183.58	183.58
070-0250-048-0000	183.58	1.0000	183.58	183.58
070-0250-049-0000	183.58	1.0000	183.58	183.58
070-0250-050-0000	183.58	1.0000	183.58	183.58
070-0250-051-0000	183.58	1.0000	183.58	183.58
070-0250-052-0000	183.58	1.0000	183.58	183.58
070-0250-053-0000	183.58	1.0000	183.58	183.58
070-0250-054-0000	183.58	1.0000	183.58	183.58
070-0250-055-0000	183.58	1.0000	183.58	183.58
070-0250-056-0000	183.58	1.0000	183.58	183.58
070-0250-057-0000	183.58	1.0000	183.58	183.58
070-0250-058-0000	183.58	1.0000	183.58	183.58
070-0250-059-0000	183.58	1.0000	183.58	183.58
070-0250-060-0000	183.58	1.0000	183.58	183.58
070-0250-061-0000	183.58	1.0000	183.58	183.58
070-0250-062-0000	183.58	1.0000	183.58	183.58
070-0250-063-0000	183.58	1.0000	183.58	183.58
070-0250-064-0000	183.58	1.0000	183.58	183.58
070-0250-065-0000	183.58	1.0000	183.58	183.58
113 Accounts	**20,744.54**	**113.0000**	**$20,744.54**	**$20,744.54**

Slight variances may occur due to rounding

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City of Folsom

Natoma Station

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0840-017-0000	455.49	4.9667	$455.49	$455.48
072-0840-044-0000	588.36	6.4155	588.36	588.36
072-0840-045-0000	44.93	0.4900	44.93	44.92
072-0840-047-0000	74.45	0.8119	74.45	74.44
072-0840-049-0000	2,719.74	29.6559	2,719.74	2,719.74
072-0840-054-0000	740.32	8.0725	740.32	740.32
072-0840-055-0000	619.14	6.7511	619.14	619.14
072-0840-057-0000	5,878.00	64.0934	5,878.00	5,878.00
072-0840-058-0000	708.76	7.7283	708.76	708.76
072-0840-059-0000	861.12	9.3896	861.12	861.12
072-0850-013-0000	389.64	4.2487	389.64	389.64
072-0850-019-0000	623.43	6.7979	623.43	623.42
072-0850-020-0000	802.67	8.7523	802.67	802.66
072-0850-021-0000	584.46	6.3730	584.46	584.46
072-0850-022-0000	549.39	5.9906	549.39	549.38
072-0850-023-0000	455.49	4.9667	455.49	455.48
072-0850-027-0000	638.63	6.9636	638.63	638.62
072-0850-028-0000	584.46	6.3730	584.46	584.46
072-0850-032-0000	521.73	5.6890	521.73	521.72
072-0850-035-0001	89.61	0.9772	89.61	89.60
072-0850-035-0002	89.61	0.9772	89.61	89.60
072-0850-035-0003	89.61	0.9772	89.61	89.60
072-0850-035-0004	89.61	0.9772	89.61	89.60
072-0850-035-0005	89.61	0.9772	89.61	89.60
072-0850-035-0006	89.61	0.9772	89.61	89.60
072-0850-035-0008	89.61	0.9772	89.61	89.60
072-0850-035-0009	89.61	0.9772	89.61	89.60
072-0850-035-0010	89.61	0.9772	89.61	89.60
072-0850-035-0011	89.61	0.9772	89.61	89.60
072-0850-035-0012	89.61	0.9772	89.61	89.60
072-0850-035-0013	89.61	0.9772	89.61	89.60
072-0850-035-0014	89.61	0.9772	89.61	89.60
072-0850-035-0015	89.61	0.9772	89.61	89.60
072-0850-035-0016	89.61	0.9772	89.61	89.60
072-0850-035-0017	89.61	0.9772	89.61	89.60
072-0850-035-0018	89.61	0.9772	89.61	89.60
072-0850-035-0019	89.61	0.9772	89.61	89.60
072-0850-035-0020	89.61	0.9772	89.61	89.60
072-0850-035-0021	89.61	0.9772	89.61	89.60
072-0850-035-0022	89.61	0.9772	89.61	89.60
072-0850-035-0023	89.61	0.9772	89.61	89.60
072-0850-035-0024	89.61	0.9772	89.61	89.60

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0850-035-0025	89.61	0.9772	89.61	89.60
072-0850-035-0027	89.61	0.9772	89.61	89.60
072-0860-001-0000	91.71	1.0000	91.71	91.70
072-0860-002-0000	91.71	1.0000	91.71	91.70
072-0860-003-0000	91.71	1.0000	91.71	91.70
072-0860-004-0000	91.71	1.0000	91.71	91.70
072-0860-005-0000	91.71	1.0000	91.71	91.70
072-0860-006-0000	91.71	1.0000	91.71	91.70
072-0860-007-0000	91.71	1.0000	91.71	91.70
072-0860-008-0000	91.71	1.0000	91.71	91.70
072-0860-009-0000	91.71	1.0000	91.71	91.70
072-0860-010-0000	91.71	1.0000	91.71	91.70
072-0860-011-0000	91.71	1.0000	91.71	91.70
072-0860-012-0000	91.71	1.0000	91.71	91.70
072-0860-013-0000	91.71	1.0000	91.71	91.70
072-0860-014-0000	91.71	1.0000	91.71	91.70
072-0860-015-0000	91.71	1.0000	91.71	91.70
072-0860-016-0000	91.71	1.0000	91.71	91.70
072-0860-017-0000	91.71	1.0000	91.71	91.70
072-0860-018-0000	91.71	1.0000	91.71	91.70
072-0860-019-0000	91.71	1.0000	91.71	91.70
072-0860-020-0000	91.71	1.0000	91.71	91.70
072-0860-021-0000	91.71	1.0000	91.71	91.70
072-0860-022-0000	91.71	1.0000	91.71	91.70
072-0860-023-0000	91.71	1.0000	91.71	91.70
072-0860-024-0000	91.71	1.0000	91.71	91.70
072-0860-025-0000	91.71	1.0000	91.71	91.70
072-0860-026-0000	91.71	1.0000	91.71	91.70
072-0860-027-0000	91.71	1.0000	91.71	91.70
072-0860-028-0000	91.71	1.0000	91.71	91.70
072-0860-029-0000	91.71	1.0000	91.71	91.70
072-0860-030-0000	91.71	1.0000	91.71	91.70
072-0860-031-0000	91.71	1.0000	91.71	91.70
072-0860-032-0000	91.71	1.0000	91.71	91.70
072-0860-033-0000	91.71	1.0000	91.71	91.70
072-0860-034-0000	91.71	1.0000	91.71	91.70
072-0860-035-0000	91.71	1.0000	91.71	91.70
072-0860-036-0000	91.71	1.0000	91.71	91.70
072-0860-037-0000	91.71	1.0000	91.71	91.70
072-0860-038-0000	91.71	1.0000	91.71	91.70
072-0860-039-0000	91.71	1.0000	91.71	91.70
072-0860-040-0000	91.71	1.0000	91.71	91.70

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0860-041-0000	91.71	1.0000	91.71	91.70
072-0860-042-0000	91.71	1.0000	91.71	91.70
072-0860-043-0000	91.71	1.0000	91.71	91.70
072-0860-044-0000	91.71	1.0000	91.71	91.70
072-0860-045-0000	91.71	1.0000	91.71	91.70
072-0860-046-0000	91.71	1.0000	91.71	91.70
072-0860-047-0000	91.71	1.0000	91.71	91.70
072-0860-048-0000	91.71	1.0000	91.71	91.70
072-0860-049-0000	91.71	1.0000	91.71	91.70
072-0860-050-0000	91.71	1.0000	91.71	91.70
072-0860-051-0000	91.71	1.0000	91.71	91.70
072-0860-052-0000	91.71	1.0000	91.71	91.70
072-0860-053-0000	91.71	1.0000	91.71	91.70
072-0860-054-0000	91.71	1.0000	91.71	91.70
072-0860-055-0000	91.71	1.0000	91.71	91.70
072-0860-056-0000	91.71	1.0000	91.71	91.70
072-0870-002-0000	91.71	1.0000	91.71	91.70
072-0870-003-0000	91.71	1.0000	91.71	91.70
072-0870-004-0000	91.71	1.0000	91.71	91.70
072-0870-005-0000	91.71	1.0000	91.71	91.70
072-0870-006-0000	91.71	1.0000	91.71	91.70
072-0870-007-0000	91.71	1.0000	91.71	91.70
072-0870-008-0000	91.71	1.0000	91.71	91.70
072-0870-009-0000	91.71	1.0000	91.71	91.70
072-0870-010-0000	91.71	1.0000	91.71	91.70
072-0870-011-0000	91.71	1.0000	91.71	91.70
072-0870-012-0000	91.71	1.0000	91.71	91.70
072-0870-013-0000	91.71	1.0000	91.71	91.70
072-0870-014-0000	91.71	1.0000	91.71	91.70
072-0870-015-0000	91.71	1.0000	91.71	91.70
072-0870-016-0000	91.71	1.0000	91.71	91.70
072-0870-017-0000	91.71	1.0000	91.71	91.70
072-0870-018-0000	91.71	1.0000	91.71	91.70
072-0870-019-0000	91.71	1.0000	91.71	91.70
072-0870-020-0000	91.71	1.0000	91.71	91.70
072-0870-021-0000	91.71	1.0000	91.71	91.70
072-0870-022-0000	91.71	1.0000	91.71	91.70
072-0870-023-0000	91.71	1.0000	91.71	91.70
072-0870-024-0000	91.71	1.0000	91.71	91.70
072-0870-025-0000	91.71	1.0000	91.71	91.70
072-0870-026-0000	91.71	1.0000	91.71	91.70
072-0870-027-0000	91.71	1.0000	91.71	91.70

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0870-028-0000	91.71	1.0000	91.71	91.70
072-0870-029-0000	91.71	1.0000	91.71	91.70
072-0870-030-0000	91.71	1.0000	91.71	91.70
072-0870-031-0000	91.71	1.0000	91.71	91.70
072-0870-032-0000	91.71	1.0000	91.71	91.70
072-0870-033-0000	91.71	1.0000	91.71	91.70
072-0870-034-0000	91.71	1.0000	91.71	91.70
072-0870-035-0000	91.71	1.0000	91.71	91.70
072-0870-036-0000	91.71	1.0000	91.71	91.70
072-0870-037-0000	91.71	1.0000	91.71	91.70
072-0870-038-0000	91.71	1.0000	91.71	91.70
072-0870-039-0000	91.71	1.0000	91.71	91.70
072-0870-040-0000	91.71	1.0000	91.71	91.70
072-0870-041-0000	91.71	1.0000	91.71	91.70
072-0870-042-0000	91.71	1.0000	91.71	91.70
072-0870-043-0000	91.71	1.0000	91.71	91.70
072-0870-044-0000	91.71	1.0000	91.71	91.70
072-0870-045-0000	91.71	1.0000	91.71	91.70
072-0870-046-0000	91.71	1.0000	91.71	91.70
072-0870-047-0000	91.71	1.0000	91.71	91.70
072-0870-048-0000	91.71	1.0000	91.71	91.70
072-0870-049-0000	91.71	1.0000	91.71	91.70
072-0870-050-0000	91.71	1.0000	91.71	91.70
072-0870-051-0000	91.71	1.0000	91.71	91.70
072-0870-052-0000	91.71	1.0000	91.71	91.70
072-0870-053-0000	91.71	1.0000	91.71	91.70
072-0870-054-0000	91.71	1.0000	91.71	91.70
072-0870-055-0000	91.71	1.0000	91.71	91.70
072-0870-056-0000	91.71	1.0000	91.71	91.70
072-0870-057-0000	91.71	1.0000	91.71	91.70
072-0870-058-0000	91.71	1.0000	91.71	91.70
072-0870-059-0000	91.71	1.0000	91.71	91.70
072-0870-060-0000	91.71	1.0000	91.71	91.70
072-0870-061-0000	91.71	1.0000	91.71	91.70
072-0870-062-0000	91.71	1.0000	91.71	91.70
072-0870-063-0000	91.71	1.0000	91.71	91.70
072-0880-002-0000	91.71	1.0000	91.71	91.70
072-0880-003-0000	91.71	1.0000	91.71	91.70
072-0880-004-0000	91.71	1.0000	91.71	91.70
072-0880-005-0000	91.71	1.0000	91.71	91.70
072-0880-006-0000	91.71	1.0000	91.71	91.70
072-0880-007-0000	91.71	1.0000	91.71	91.70

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0880-008-0000	91.71	1.0000	91.71	91.70
072-0880-009-0000	91.71	1.0000	91.71	91.70
072-0880-010-0000	91.71	1.0000	91.71	91.70
072-0880-011-0000	91.71	1.0000	91.71	91.70
072-0880-012-0000	91.71	1.0000	91.71	91.70
072-0880-013-0000	91.71	1.0000	91.71	91.70
072-0880-014-0000	91.71	1.0000	91.71	91.70
072-0880-015-0000	91.71	1.0000	91.71	91.70
072-0880-016-0000	91.71	1.0000	91.71	91.70
072-0880-017-0000	91.71	1.0000	91.71	91.70
072-0880-018-0000	91.71	1.0000	91.71	91.70
072-0880-019-0000	91.71	1.0000	91.71	91.70
072-0880-020-0000	91.71	1.0000	91.71	91.70
072-0880-021-0000	91.71	1.0000	91.71	91.70
072-0880-022-0000	91.71	1.0000	91.71	91.70
072-0880-023-0000	91.71	1.0000	91.71	91.70
072-0880-024-0000	1,001.00	10.9149	1,001.00	1,001.00
072-0880-025-0000	662.39	7.2227	662.39	662.38
072-0880-026-0000	1,024.76	11.1740	1,024.76	1,024.76
072-0880-027-0000	713.05	7.7751	713.05	713.04
072-0880-028-0000	2,719.74	29.6559	2,719.74	2,719.74
072-0890-001-0000	91.71	1.0000	91.71	91.70
072-0890-002-0000	91.71	1.0000	91.71	91.70
072-0890-003-0000	91.71	1.0000	91.71	91.70
072-0890-004-0000	91.71	1.0000	91.71	91.70
072-0890-005-0000	91.71	1.0000	91.71	91.70
072-0890-006-0000	91.71	1.0000	91.71	91.70
072-0890-007-0000	91.71	1.0000	91.71	91.70
072-0890-008-0000	91.71	1.0000	91.71	91.70
072-0890-009-0000	91.71	1.0000	91.71	91.70
072-0890-010-0000	91.71	1.0000	91.71	91.70
072-0890-011-0000	91.71	1.0000	91.71	91.70
072-0890-012-0000	91.71	1.0000	91.71	91.70
072-0890-013-0000	91.71	1.0000	91.71	91.70
072-0890-014-0000	91.71	1.0000	91.71	91.70
072-0890-015-0000	91.71	1.0000	91.71	91.70
072-0890-016-0000	91.71	1.0000	91.71	91.70
072-0890-017-0000	91.71	1.0000	91.71	91.70
072-0890-018-0000	91.71	1.0000	91.71	91.70
072-0890-019-0000	91.71	1.0000	91.71	91.70
072-0890-020-0000	91.71	1.0000	91.71	91.70
072-0890-021-0000	91.71	1.0000	91.71	91.70

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0890-022-0000	91.71	1.0000	91.71	91.70
072-0890-023-0000	91.71	1.0000	91.71	91.70
072-0890-024-0000	91.71	1.0000	91.71	91.70
072-0890-025-0000	91.71	1.0000	91.71	91.70
072-0890-026-0000	91.71	1.0000	91.71	91.70
072-0890-027-0000	91.71	1.0000	91.71	91.70
072-0890-028-0000	91.71	1.0000	91.71	91.70
072-0890-029-0000	91.71	1.0000	91.71	91.70
072-0890-030-0000	91.71	1.0000	91.71	91.70
072-0890-031-0000	91.71	1.0000	91.71	91.70
072-0890-032-0000	91.71	1.0000	91.71	91.70
072-0890-033-0000	91.71	1.0000	91.71	91.70
072-0890-034-0000	91.71	1.0000	91.71	91.70
072-0890-035-0000	91.71	1.0000	91.71	91.70
072-0890-036-0000	91.71	1.0000	91.71	91.70
072-0890-037-0000	91.71	1.0000	91.71	91.70
072-0890-038-0000	91.71	1.0000	91.71	91.70
072-0890-039-0000	91.71	1.0000	91.71	91.70
072-0890-040-0000	91.71	1.0000	91.71	91.70
072-0890-041-0000	91.71	1.0000	91.71	91.70
072-0890-042-0000	91.71	1.0000	91.71	91.70
072-0890-043-0000	91.71	1.0000	91.71	91.70
072-0890-044-0000	91.71	1.0000	91.71	91.70
072-0890-045-0000	91.71	1.0000	91.71	91.70
072-0890-046-0000	91.71	1.0000	91.71	91.70
072-0890-047-0000	91.71	1.0000	91.71	91.70
072-0890-048-0000	91.71	1.0000	91.71	91.70
072-0890-049-0000	91.71	1.0000	91.71	91.70
072-0890-050-0000	91.71	1.0000	91.71	91.70
072-0890-051-0000	91.71	1.0000	91.71	91.70
072-0890-052-0000	91.71	1.0000	91.71	91.70
072-0890-053-0000	91.71	1.0000	91.71	91.70
072-0890-054-0000	91.71	1.0000	91.71	91.70
072-0890-055-0000	91.71	1.0000	91.71	91.70
072-0890-056-0000	91.71	1.0000	91.71	91.70
072-0890-057-0000	91.71	1.0000	91.71	91.70
072-0890-058-0000	91.71	1.0000	91.71	91.70
072-0890-059-0000	91.71	1.0000	91.71	91.70
072-0890-060-0000	91.71	1.0000	91.71	91.70
072-0890-061-0000	91.71	1.0000	91.71	91.70
072-0890-062-0000	91.71	1.0000	91.71	91.70
072-0890-063-0000	91.71	1.0000	91.71	91.70

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0890-064-0000	91.71	1.0000	91.71	91.70
072-0900-002-0000	91.71	1.0000	91.71	91.70
072-0900-003-0000	91.71	1.0000	91.71	91.70
072-0900-004-0000	91.71	1.0000	91.71	91.70
072-0900-005-0000	91.71	1.0000	91.71	91.70
072-0900-006-0000	91.71	1.0000	91.71	91.70
072-0900-007-0000	91.71	1.0000	91.71	91.70
072-0900-008-0000	91.71	1.0000	91.71	91.70
072-0900-009-0000	91.71	1.0000	91.71	91.70
072-0900-010-0000	91.71	1.0000	91.71	91.70
072-0900-011-0000	91.71	1.0000	91.71	91.70
072-0900-012-0000	91.71	1.0000	91.71	91.70
072-0900-013-0000	91.71	1.0000	91.71	91.70
072-0900-014-0000	91.71	1.0000	91.71	91.70
072-0900-015-0000	91.71	1.0000	91.71	91.70
072-0900-016-0000	91.71	1.0000	91.71	91.70
072-0900-017-0000	91.71	1.0000	91.71	91.70
072-0900-018-0000	91.71	1.0000	91.71	91.70
072-0900-019-0000	91.71	1.0000	91.71	91.70
072-0900-020-0000	91.71	1.0000	91.71	91.70
072-0900-021-0000	91.71	1.0000	91.71	91.70
072-0900-022-0000	91.71	1.0000	91.71	91.70
072-0900-023-0000	91.71	1.0000	91.71	91.70
072-0900-024-0000	91.71	1.0000	91.71	91.70
072-0900-025-0000	91.71	1.0000	91.71	91.70
072-0900-026-0000	91.71	1.0000	91.71	91.70
072-0900-027-0000	91.71	1.0000	91.71	91.70
072-0900-028-0000	91.71	1.0000	91.71	91.70
072-0900-029-0000	91.71	1.0000	91.71	91.70
072-0900-030-0000	91.71	1.0000	91.71	91.70
072-0900-031-0000	91.71	1.0000	91.71	91.70
072-0900-032-0000	91.71	1.0000	91.71	91.70
072-0900-033-0000	91.71	1.0000	91.71	91.70
072-0900-034-0000	91.71	1.0000	91.71	91.70
072-0900-035-0000	91.71	1.0000	91.71	91.70
072-0900-036-0000	91.71	1.0000	91.71	91.70
072-0900-037-0000	91.71	1.0000	91.71	91.70
072-0900-038-0000	91.71	1.0000	91.71	91.70
072-0900-039-0000	91.71	1.0000	91.71	91.70
072-0900-040-0000	91.71	1.0000	91.71	91.70
072-0900-041-0000	91.71	1.0000	91.71	91.70
072-0900-042-0000	91.71	1.0000	91.71	91.70

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0900-043-0000	91.71	1.0000	91.71	91.70
072-0900-044-0000	91.71	1.0000	91.71	91.70
072-0900-045-0000	91.71	1.0000	91.71	91.70
072-0900-046-0000	91.71	1.0000	91.71	91.70
072-0900-047-0000	91.71	1.0000	91.71	91.70
072-0900-048-0000	91.71	1.0000	91.71	91.70
072-0900-049-0000	91.71	1.0000	91.71	91.70
072-0900-050-0000	91.71	1.0000	91.71	91.70
072-0900-051-0000	91.71	1.0000	91.71	91.70
072-0900-052-0000	91.71	1.0000	91.71	91.70
072-0900-053-0000	91.71	1.0000	91.71	91.70
072-0900-054-0000	91.71	1.0000	91.71	91.70
072-0900-055-0000	91.71	1.0000	91.71	91.70
072-0900-056-0000	91.71	1.0000	91.71	91.70
072-0900-057-0000	91.71	1.0000	91.71	91.70
072-0900-058-0000	91.71	1.0000	91.71	91.70
072-0910-001-0000	91.71	1.0000	91.71	91.70
072-0910-002-0000	91.71	1.0000	91.71	91.70
072-0910-003-0000	91.71	1.0000	91.71	91.70
072-0910-004-0000	91.71	1.0000	91.71	91.70
072-0910-005-0000	91.71	1.0000	91.71	91.70
072-0910-006-0000	91.71	1.0000	91.71	91.70
072-0910-007-0000	91.71	1.0000	91.71	91.70
072-0910-008-0000	91.71	1.0000	91.71	91.70
072-0910-009-0000	91.71	1.0000	91.71	91.70
072-0910-010-0000	91.71	1.0000	91.71	91.70
072-0910-011-0000	91.71	1.0000	91.71	91.70
072-0910-012-0000	91.71	1.0000	91.71	91.70
072-0910-013-0000	91.71	1.0000	91.71	91.70
072-0910-014-0000	91.71	1.0000	91.71	91.70
072-0910-015-0000	91.71	1.0000	91.71	91.70
072-0910-016-0000	91.71	1.0000	91.71	91.70
072-0910-017-0000	91.71	1.0000	91.71	91.70
072-0910-018-0000	91.71	1.0000	91.71	91.70
072-0910-019-0000	91.71	1.0000	91.71	91.70
072-0910-020-0000	91.71	1.0000	91.71	91.70
072-0910-021-0000	91.71	1.0000	91.71	91.70
072-0910-022-0000	91.71	1.0000	91.71	91.70
072-0910-023-0000	91.71	1.0000	91.71	91.70
072-0910-024-0000	91.71	1.0000	91.71	91.70
072-0910-025-0000	91.71	1.0000	91.71	91.70
072-0910-026-0000	91.71	1.0000	91.71	91.70

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0910-027-0000	91.71	1.0000	91.71	91.70
072-0910-028-0000	91.71	1.0000	91.71	91.70
072-0910-029-0000	91.71	1.0000	91.71	91.70
072-0910-030-0000	91.71	1.0000	91.71	91.70
072-0910-031-0000	91.71	1.0000	91.71	91.70
072-0910-032-0000	91.71	1.0000	91.71	91.70
072-0910-033-0000	91.71	1.0000	91.71	91.70
072-0910-034-0000	91.71	1.0000	91.71	91.70
072-0910-035-0000	91.71	1.0000	91.71	91.70
072-0910-036-0000	91.71	1.0000	91.71	91.70
072-0910-037-0000	91.71	1.0000	91.71	91.70
072-0910-038-0000	91.71	1.0000	91.71	91.70
072-0910-039-0000	91.71	1.0000	91.71	91.70
072-0910-040-0000	91.71	1.0000	91.71	91.70
072-0910-041-0000	91.71	1.0000	91.71	91.70
072-0910-042-0000	91.71	1.0000	91.71	91.70
072-0910-043-0000	91.71	1.0000	91.71	91.70
072-0910-044-0000	91.71	1.0000	91.71	91.70
072-0910-045-0000	91.71	1.0000	91.71	91.70
072-0910-046-0000	91.71	1.0000	91.71	91.70
072-0910-047-0000	91.71	1.0000	91.71	91.70
072-0910-048-0000	91.71	1.0000	91.71	91.70
072-0910-049-0000	91.71	1.0000	91.71	91.70
072-0910-050-0000	91.71	1.0000	91.71	91.70
072-0910-051-0000	91.71	1.0000	91.71	91.70
072-0910-052-0000	91.71	1.0000	91.71	91.70
072-0910-053-0000	91.71	1.0000	91.71	91.70
072-0910-054-0000	91.71	1.0000	91.71	91.70
072-0910-055-0000	91.71	1.0000	91.71	91.70
072-0910-056-0000	91.71	1.0000	91.71	91.70
072-0910-057-0000	91.71	1.0000	91.71	91.70
072-0910-058-0000	91.71	1.0000	91.71	91.70
072-0910-059-0000	91.71	1.0000	91.71	91.70
072-0910-060-0000	91.71	1.0000	91.71	91.70
072-0910-061-0000	91.71	1.0000	91.71	91.70
072-0910-062-0000	91.71	1.0000	91.71	91.70
072-0910-063-0000	91.71	1.0000	91.71	91.70
072-0910-064-0000	91.71	1.0000	91.71	91.70
072-0910-065-0000	91.71	1.0000	91.71	91.70
072-0910-066-0000	91.71	1.0000	91.71	91.70
072-0910-067-0000	91.71	1.0000	91.71	91.70
072-0910-068-0000	91.71	1.0000	91.71	91.70

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0910-069-0000	91.71	1.0000	91.71	91.70
072-0910-070-0000	91.71	1.0000	91.71	91.70
072-0910-071-0000	91.71	1.0000	91.71	91.70
072-0920-001-0000	91.71	1.0000	91.71	91.70
072-0920-002-0000	91.71	1.0000	91.71	91.70
072-0920-003-0000	91.71	1.0000	91.71	91.70
072-0920-004-0000	91.71	1.0000	91.71	91.70
072-0920-005-0000	91.71	1.0000	91.71	91.70
072-0920-006-0000	91.71	1.0000	91.71	91.70
072-0920-007-0000	91.71	1.0000	91.71	91.70
072-0920-008-0000	91.71	1.0000	91.71	91.70
072-0920-009-0000	91.71	1.0000	91.71	91.70
072-0920-010-0000	91.71	1.0000	91.71	91.70
072-0920-011-0000	91.71	1.0000	91.71	91.70
072-0920-012-0000	91.71	1.0000	91.71	91.70
072-0920-013-0000	91.71	1.0000	91.71	91.70
072-0920-014-0000	91.71	1.0000	91.71	91.70
072-0920-015-0000	91.71	1.0000	91.71	91.70
072-0920-016-0000	91.71	1.0000	91.71	91.70
072-0920-017-0000	91.71	1.0000	91.71	91.70
072-0920-018-0000	91.71	1.0000	91.71	91.70
072-0920-019-0000	91.71	1.0000	91.71	91.70
072-0920-020-0000	91.71	1.0000	91.71	91.70
072-0920-021-0000	91.71	1.0000	91.71	91.70
072-0920-022-0000	91.71	1.0000	91.71	91.70
072-0920-023-0000	91.71	1.0000	91.71	91.70
072-0920-024-0000	91.71	1.0000	91.71	91.70
072-0920-025-0000	91.71	1.0000	91.71	91.70
072-0920-026-0000	91.71	1.0000	91.71	91.70
072-0920-027-0000	91.71	1.0000	91.71	91.70
072-0920-028-0000	91.71	1.0000	91.71	91.70
072-0920-029-0000	91.71	1.0000	91.71	91.70
072-0920-030-0000	91.71	1.0000	91.71	91.70
072-0920-031-0000	91.71	1.0000	91.71	91.70
072-0920-032-0000	91.71	1.0000	91.71	91.70
072-0920-033-0000	91.71	1.0000	91.71	91.70
072-0920-034-0000	91.71	1.0000	91.71	91.70
072-0920-035-0000	91.71	1.0000	91.71	91.70
072-0920-036-0000	91.71	1.0000	91.71	91.70
072-0920-037-0000	91.71	1.0000	91.71	91.70
072-0920-038-0000	91.71	1.0000	91.71	91.70
072-0920-039-0000	91.71	1.0000	91.71	91.70

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0920-040-0000	91.71	1.0000	91.71	91.70
072-0920-041-0000	91.71	1.0000	91.71	91.70
072-0920-042-0000	91.71	1.0000	91.71	91.70
072-0920-043-0000	91.71	1.0000	91.71	91.70
072-0920-044-0000	91.71	1.0000	91.71	91.70
072-0920-045-0000	91.71	1.0000	91.71	91.70
072-0920-046-0000	91.71	1.0000	91.71	91.70
072-0920-047-0000	91.71	1.0000	91.71	91.70
072-0920-048-0000	91.71	1.0000	91.71	91.70
072-0930-001-0000	91.71	1.0000	91.71	91.70
072-0930-002-0000	91.71	1.0000	91.71	91.70
072-0930-003-0000	91.71	1.0000	91.71	91.70
072-0930-004-0000	91.71	1.0000	91.71	91.70
072-0930-005-0000	91.71	1.0000	91.71	91.70
072-0930-006-0000	91.71	1.0000	91.71	91.70
072-0930-007-0000	91.71	1.0000	91.71	91.70
072-0930-008-0000	91.71	1.0000	91.71	91.70
072-0930-009-0000	91.71	1.0000	91.71	91.70
072-0930-010-0000	91.71	1.0000	91.71	91.70
072-0930-011-0000	91.71	1.0000	91.71	91.70
072-0930-012-0000	91.71	1.0000	91.71	91.70
072-0930-013-0000	91.71	1.0000	91.71	91.70
072-0930-014-0000	91.71	1.0000	91.71	91.70
072-0930-015-0000	91.71	1.0000	91.71	91.70
072-0930-016-0000	91.71	1.0000	91.71	91.70
072-0930-017-0000	91.71	1.0000	91.71	91.70
072-0930-018-0000	91.71	1.0000	91.71	91.70
072-0930-019-0000	91.71	1.0000	91.71	91.70
072-0930-020-0000	91.71	1.0000	91.71	91.70
072-0930-021-0000	91.71	1.0000	91.71	91.70
072-0930-022-0000	91.71	1.0000	91.71	91.70
072-0930-023-0000	91.71	1.0000	91.71	91.70
072-0930-024-0000	91.71	1.0000	91.71	91.70
072-0930-025-0000	91.71	1.0000	91.71	91.70
072-0930-026-0000	91.71	1.0000	91.71	91.70
072-0930-027-0000	91.71	1.0000	91.71	91.70
072-0930-028-0000	91.71	1.0000	91.71	91.70
072-0930-029-0000	91.71	1.0000	91.71	91.70
072-0930-030-0000	91.71	1.0000	91.71	91.70
072-0930-031-0000	91.71	1.0000	91.71	91.70
072-0930-032-0000	91.71	1.0000	91.71	91.70
072-0930-033-0000	91.71	1.0000	91.71	91.70

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0930-034-0000	91.71	1.0000	91.71	91.70
072-0930-035-0000	91.71	1.0000	91.71	91.70
072-0930-036-0000	91.71	1.0000	91.71	91.70
072-0930-037-0000	91.71	1.0000	91.71	91.70
072-0930-038-0000	91.71	1.0000	91.71	91.70
072-0930-039-0000	91.71	1.0000	91.71	91.70
072-0930-040-0000	91.71	1.0000	91.71	91.70
072-0930-041-0000	91.71	1.0000	91.71	91.70
072-0930-042-0000	91.71	1.0000	91.71	91.70
072-0930-043-0000	91.71	1.0000	91.71	91.70
072-0930-044-0000	91.71	1.0000	91.71	91.70
072-0930-045-0000	91.71	1.0000	91.71	91.70
072-0930-046-0000	91.71	1.0000	91.71	91.70
072-0930-047-0000	91.71	1.0000	91.71	91.70
072-0930-048-0000	91.71	1.0000	91.71	91.70
072-0930-049-0000	91.71	1.0000	91.71	91.70
072-0930-050-0000	91.71	1.0000	91.71	91.70
072-0930-051-0000	91.71	1.0000	91.71	91.70
072-0930-052-0000	91.71	1.0000	91.71	91.70
072-0930-053-0000	91.71	1.0000	91.71	91.70
072-0930-054-0000	91.71	1.0000	91.71	91.70
072-0930-055-0000	91.71	1.0000	91.71	91.70
072-0930-056-0000	91.71	1.0000	91.71	91.70
072-0930-057-0000	91.71	1.0000	91.71	91.70
072-0930-058-0000	91.71	1.0000	91.71	91.70
072-0940-001-0000	91.71	1.0000	91.71	91.70
072-0940-002-0000	91.71	1.0000	91.71	91.70
072-0940-003-0000	91.71	1.0000	91.71	91.70
072-0940-004-0000	91.71	1.0000	91.71	91.70
072-0940-005-0000	91.71	1.0000	91.71	91.70
072-0940-006-0000	91.71	1.0000	91.71	91.70
072-0940-007-0000	91.71	1.0000	91.71	91.70
072-0940-008-0000	91.71	1.0000	91.71	91.70
072-0940-009-0000	91.71	1.0000	91.71	91.70
072-0940-010-0000	91.71	1.0000	91.71	91.70
072-0940-011-0000	91.71	1.0000	91.71	91.70
072-0940-012-0000	91.71	1.0000	91.71	91.70
072-0940-013-0000	91.71	1.0000	91.71	91.70
072-0940-014-0000	91.71	1.0000	91.71	91.70
072-0940-015-0000	91.71	1.0000	91.71	91.70
072-0940-016-0000	91.71	1.0000	91.71	91.70
072-0940-017-0000	91.71	1.0000	91.71	91.70

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0940-018-0000	91.71	1.0000	91.71	91.70
072-0940-019-0000	91.71	1.0000	91.71	91.70
072-0940-020-0000	91.71	1.0000	91.71	91.70
072-0940-021-0000	91.71	1.0000	91.71	91.70
072-0940-022-0000	91.71	1.0000	91.71	91.70
072-0940-023-0000	91.71	1.0000	91.71	91.70
072-0940-024-0000	91.71	1.0000	91.71	91.70
072-0940-025-0000	91.71	1.0000	91.71	91.70
072-0940-026-0000	91.71	1.0000	91.71	91.70
072-0940-027-0000	91.71	1.0000	91.71	91.70
072-0940-028-0000	91.71	1.0000	91.71	91.70
072-0940-029-0000	91.71	1.0000	91.71	91.70
072-0940-030-0000	91.71	1.0000	91.71	91.70
072-0940-031-0000	91.71	1.0000	91.71	91.70
072-0940-032-0000	91.71	1.0000	91.71	91.70
072-0940-033-0000	91.71	1.0000	91.71	91.70
072-0940-034-0000	91.71	1.0000	91.71	91.70
072-0940-035-0000	91.71	1.0000	91.71	91.70
072-0940-036-0000	91.71	1.0000	91.71	91.70
072-0940-037-0000	91.71	1.0000	91.71	91.70
072-0940-038-0000	91.71	1.0000	91.71	91.70
072-0940-039-0000	91.71	1.0000	91.71	91.70
072-0940-040-0000	91.71	1.0000	91.71	91.70
072-0940-041-0000	91.71	1.0000	91.71	91.70
072-0940-042-0000	91.71	1.0000	91.71	91.70
072-0940-043-0000	91.71	1.0000	91.71	91.70
072-0940-044-0000	91.71	1.0000	91.71	91.70
072-0940-045-0000	91.71	1.0000	91.71	91.70
072-0940-046-0000	91.71	1.0000	91.71	91.70
072-0940-047-0000	91.71	1.0000	91.71	91.70
072-0940-048-0000	91.71	1.0000	91.71	91.70
072-0940-049-0000	91.71	1.0000	91.71	91.70
072-0940-050-0000	91.71	1.0000	91.71	91.70
072-0940-051-0000	91.71	1.0000	91.71	91.70
072-0940-052-0000	91.71	1.0000	91.71	91.70
072-0940-053-0000	91.71	1.0000	91.71	91.70
072-0940-054-0000	91.71	1.0000	91.71	91.70
072-0940-055-0000	91.71	1.0000	91.71	91.70
072-0940-056-0000	91.71	1.0000	91.71	91.70
072-0940-057-0000	91.71	1.0000	91.71	91.70
072-0940-058-0000	91.71	1.0000	91.71	91.70
072-0940-059-0000	91.71	1.0000	91.71	91.70

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0940-060-0000	91.71	1.0000	91.71	91.70
072-0940-061-0000	91.71	1.0000	91.71	91.70
072-0940-062-0000	91.71	1.0000	91.71	91.70
072-0940-063-0000	91.71	1.0000	91.71	91.70
072-0940-064-0000	91.71	1.0000	91.71	91.70
072-0940-065-0000	91.71	1.0000	91.71	91.70
072-0940-066-0000	91.71	1.0000	91.71	91.70
072-0940-067-0000	91.71	1.0000	91.71	91.70
072-0940-068-0000	91.71	1.0000	91.71	91.70
072-0940-069-0000	91.71	1.0000	91.71	91.70
072-0940-070-0000	91.71	1.0000	91.71	91.70
072-0940-071-0000	91.71	1.0000	91.71	91.70
072-0940-072-0000	91.71	1.0000	91.71	91.70
072-0940-073-0000	91.71	1.0000	91.71	91.70
072-0940-074-0000	91.71	1.0000	91.71	91.70
072-0940-075-0000	91.71	1.0000	91.71	91.70
072-0940-076-0000	91.71	1.0000	91.71	91.70
072-0940-077-0000	91.71	1.0000	91.71	91.70
072-0940-078-0000	91.71	1.0000	91.71	91.70
072-0940-079-0000	91.71	1.0000	91.71	91.70
072-0940-080-0000	91.71	1.0000	91.71	91.70
072-0940-081-0000	91.71	1.0000	91.71	91.70
072-0940-082-0000	91.71	1.0000	91.71	91.70
072-0940-083-0000	91.71	1.0000	91.71	91.70
072-0940-084-0000	91.71	1.0000	91.71	91.70
072-0940-085-0000	91.71	1.0000	91.71	91.70
072-0940-086-0000	91.71	1.0000	91.71	91.70
072-0940-087-0000	91.71	1.0000	91.71	91.70
072-0940-088-0000	91.71	1.0000	91.71	91.70
072-0940-089-0000	91.71	1.0000	91.71	91.70
072-0940-090-0000	91.71	1.0000	91.71	91.70
072-0940-091-0000	91.71	1.0000	91.71	91.70
072-0940-092-0000	91.71	1.0000	91.71	91.70
072-0940-093-0000	91.71	1.0000	91.71	91.70
072-0940-094-0000	91.71	1.0000	91.71	91.70
072-0940-095-0000	91.71	1.0000	91.71	91.70
072-0940-096-0000	91.71	1.0000	91.71	91.70
072-0940-097-0000	91.71	1.0000	91.71	91.70
072-0940-098-0000	91.71	1.0000	91.71	91.70
072-0950-001-0000	91.71	1.0000	91.71	91.70
072-0950-002-0000	91.71	1.0000	91.71	91.70
072-0950-003-0000	91.71	1.0000	91.71	91.70

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0950-004-0000	91.71	1.0000	91.71	91.70
072-0950-005-0000	91.71	1.0000	91.71	91.70
072-0950-006-0000	91.71	1.0000	91.71	91.70
072-0950-007-0000	91.71	1.0000	91.71	91.70
072-0950-008-0000	91.71	1.0000	91.71	91.70
072-0950-009-0000	91.71	1.0000	91.71	91.70
072-0950-010-0000	91.71	1.0000	91.71	91.70
072-0950-011-0000	91.71	1.0000	91.71	91.70
072-0950-012-0000	91.71	1.0000	91.71	91.70
072-0950-013-0000	91.71	1.0000	91.71	91.70
072-0950-014-0000	91.71	1.0000	91.71	91.70
072-0950-015-0000	91.71	1.0000	91.71	91.70
072-0950-016-0000	91.71	1.0000	91.71	91.70
072-0950-017-0000	91.71	1.0000	91.71	91.70
072-0950-018-0000	91.71	1.0000	91.71	91.70
072-0950-019-0000	91.71	1.0000	91.71	91.70
072-0950-020-0000	91.71	1.0000	91.71	91.70
072-0950-021-0000	91.71	1.0000	91.71	91.70
072-0950-022-0000	91.71	1.0000	91.71	91.70
072-0950-023-0000	91.71	1.0000	91.71	91.70
072-0950-024-0000	91.71	1.0000	91.71	91.70
072-0950-025-0000	91.71	1.0000	91.71	91.70
072-0950-026-0000	91.71	1.0000	91.71	91.70
072-0950-027-0000	91.71	1.0000	91.71	91.70
072-0950-028-0000	91.71	1.0000	91.71	91.70
072-0950-029-0000	91.71	1.0000	91.71	91.70
072-0950-030-0000	91.71	1.0000	91.71	91.70
072-0950-031-0000	91.71	1.0000	91.71	91.70
072-0950-032-0000	91.71	1.0000	91.71	91.70
072-0950-033-0000	91.71	1.0000	91.71	91.70
072-0950-034-0000	91.71	1.0000	91.71	91.70
072-0950-035-0000	91.71	1.0000	91.71	91.70
072-0950-036-0000	91.71	1.0000	91.71	91.70
072-0950-037-0000	91.71	1.0000	91.71	91.70
072-0950-038-0000	91.71	1.0000	91.71	91.70
072-0950-039-0000	91.71	1.0000	91.71	91.70
072-0950-040-0000	91.71	1.0000	91.71	91.70
072-0950-041-0000	91.71	1.0000	91.71	91.70
072-0950-042-0000	91.71	1.0000	91.71	91.70
072-0950-043-0000	91.71	1.0000	91.71	91.70
072-0950-044-0000	91.71	1.0000	91.71	91.70
072-0950-045-0000	91.71	1.0000	91.71	91.70

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0950-046-0000	91.71	1.0000	91.71	91.70
072-0950-047-0000	91.71	1.0000	91.71	91.70
072-0950-048-0000	91.71	1.0000	91.71	91.70
072-0950-049-0000	91.71	1.0000	91.71	91.70
072-0950-050-0000	91.71	1.0000	91.71	91.70
072-0950-051-0000	91.71	1.0000	91.71	91.70
072-0950-052-0000	91.71	1.0000	91.71	91.70
072-0950-053-0000	91.71	1.0000	91.71	91.70
072-0950-054-0000	91.71	1.0000	91.71	91.70
072-0950-055-0000	91.71	1.0000	91.71	91.70
072-0950-056-0000	91.71	1.0000	91.71	91.70
072-0950-057-0000	91.71	1.0000	91.71	91.70
072-0950-058-0000	91.71	1.0000	91.71	91.70
072-0950-059-0000	91.71	1.0000	91.71	91.70
072-0950-060-0000	91.71	1.0000	91.71	91.70
072-0950-061-0000	91.71	1.0000	91.71	91.70
072-0950-062-0000	91.71	1.0000	91.71	91.70
072-0950-063-0000	91.71	1.0000	91.71	91.70
072-0950-064-0000	91.71	1.0000	91.71	91.70
072-0950-065-0000	91.71	1.0000	91.71	91.70
072-0950-066-0000	91.71	1.0000	91.71	91.70
072-0950-067-0000	91.71	1.0000	91.71	91.70
072-0950-068-0000	91.71	1.0000	91.71	91.70
072-0950-069-0000	91.71	1.0000	91.71	91.70
072-0950-070-0000	91.71	1.0000	91.71	91.70
072-0950-071-0000	91.71	1.0000	91.71	91.70
072-0960-001-0000	91.71	1.0000	91.71	91.70
072-0960-002-0000	91.71	1.0000	91.71	91.70
072-0960-003-0000	91.71	1.0000	91.71	91.70
072-0960-004-0000	91.71	1.0000	91.71	91.70
072-0960-005-0000	91.71	1.0000	91.71	91.70
072-0960-006-0000	91.71	1.0000	91.71	91.70
072-0960-007-0000	91.71	1.0000	91.71	91.70
072-0960-008-0000	91.71	1.0000	91.71	91.70
072-0960-009-0000	91.71	1.0000	91.71	91.70
072-0960-010-0000	91.71	1.0000	91.71	91.70
072-0960-011-0000	91.71	1.0000	91.71	91.70
072-0960-012-0000	91.71	1.0000	91.71	91.70
072-0960-013-0000	91.71	1.0000	91.71	91.70
072-0960-014-0000	91.71	1.0000	91.71	91.70
072-0960-015-0000	91.71	1.0000	91.71	91.70
072-0960-016-0000	91.71	1.0000	91.71	91.70

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0960-017-0000	91.71	1.0000	91.71	91.70
072-0960-018-0000	91.71	1.0000	91.71	91.70
072-0960-019-0000	91.71	1.0000	91.71	91.70
072-0960-020-0000	91.71	1.0000	91.71	91.70
072-0960-021-0000	91.71	1.0000	91.71	91.70
072-0960-022-0000	91.71	1.0000	91.71	91.70
072-0960-023-0000	91.71	1.0000	91.71	91.70
072-0960-024-0000	91.71	1.0000	91.71	91.70
072-0960-025-0000	91.71	1.0000	91.71	91.70
072-0960-026-0000	91.71	1.0000	91.71	91.70
072-0960-027-0000	91.71	1.0000	91.71	91.70
072-0960-028-0000	91.71	1.0000	91.71	91.70
072-0960-029-0000	91.71	1.0000	91.71	91.70
072-0960-030-0000	91.71	1.0000	91.71	91.70
072-0960-031-0000	91.71	1.0000	91.71	91.70
072-0960-032-0000	91.71	1.0000	91.71	91.70
072-0960-033-0000	91.71	1.0000	91.71	91.70
072-0960-034-0000	91.71	1.0000	91.71	91.70
072-0960-035-0000	91.71	1.0000	91.71	91.70
072-0960-036-0000	91.71	1.0000	91.71	91.70
072-0960-037-0000	91.71	1.0000	91.71	91.70
072-0960-038-0000	91.71	1.0000	91.71	91.70
072-0960-039-0000	91.71	1.0000	91.71	91.70
072-0960-040-0000	91.71	1.0000	91.71	91.70
072-0960-043-0000	91.71	1.0000	91.71	91.70
072-0960-045-0000	91.71	1.0000	91.71	91.70
072-0960-046-0000	91.71	1.0000	91.71	91.70
072-0960-047-0000	91.71	1.0000	91.71	91.70
072-0960-048-0000	91.71	1.0000	91.71	91.70
072-0960-049-0000	91.71	1.0000	91.71	91.70
072-0960-050-0000	91.71	1.0000	91.71	91.70
072-0960-051-0000	91.71	1.0000	91.71	91.70
072-0960-052-0000	91.71	1.0000	91.71	91.70
072-0960-053-0000	91.71	1.0000	91.71	91.70
072-0960-054-0000	91.71	1.0000	91.71	91.70
072-0960-055-0000	91.71	1.0000	91.71	91.70
072-0960-056-0000	91.71	1.0000	91.71	91.70
072-0960-057-0000	91.71	1.0000	91.71	91.70
072-0960-059-0000	91.71	1.0000	91.71	91.70
072-0960-060-0000	91.71	1.0000	91.71	91.70
072-0960-061-0000	91.71	1.0000	91.71	91.70
072-0970-001-0000	91.71	1.0000	91.71	91.70

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0970-002-0000	91.71	1.0000	91.71	91.70
072-0970-003-0000	91.71	1.0000	91.71	91.70
072-0970-004-0000	91.71	1.0000	91.71	91.70
072-0970-005-0000	91.71	1.0000	91.71	91.70
072-0970-006-0000	91.71	1.0000	91.71	91.70
072-0970-007-0000	91.71	1.0000	91.71	91.70
072-0970-008-0000	91.71	1.0000	91.71	91.70
072-0970-009-0000	91.71	1.0000	91.71	91.70
072-0970-010-0000	91.71	1.0000	91.71	91.70
072-0970-011-0000	91.71	1.0000	91.71	91.70
072-0970-012-0000	91.71	1.0000	91.71	91.70
072-0970-013-0000	91.71	1.0000	91.71	91.70
072-0970-014-0000	91.71	1.0000	91.71	91.70
072-0970-015-0000	91.71	1.0000	91.71	91.70
072-0970-016-0000	91.71	1.0000	91.71	91.70
072-0970-017-0000	91.71	1.0000	91.71	91.70
072-0970-018-0000	91.71	1.0000	91.71	91.70
072-0970-019-0000	91.71	1.0000	91.71	91.70
072-0970-020-0000	91.71	1.0000	91.71	91.70
072-0970-021-0000	91.71	1.0000	91.71	91.70
072-0970-022-0000	91.71	1.0000	91.71	91.70
072-0970-023-0000	91.71	1.0000	91.71	91.70
072-0970-024-0000	91.71	1.0000	91.71	91.70
072-0970-025-0000	91.71	1.0000	91.71	91.70
072-0970-026-0000	91.71	1.0000	91.71	91.70
072-0970-027-0000	91.71	1.0000	91.71	91.70
072-0970-028-0000	91.71	1.0000	91.71	91.70
072-0970-029-0000	91.71	1.0000	91.71	91.70
072-0970-030-0000	91.71	1.0000	91.71	91.70
072-0970-031-0000	91.71	1.0000	91.71	91.70
072-0970-032-0000	91.71	1.0000	91.71	91.70
072-0970-033-0000	91.71	1.0000	91.71	91.70
072-0970-034-0000	91.71	1.0000	91.71	91.70
072-0970-035-0000	91.71	1.0000	91.71	91.70
072-0970-036-0000	91.71	1.0000	91.71	91.70
072-0970-037-0000	91.71	1.0000	91.71	91.70
072-0970-038-0000	91.71	1.0000	91.71	91.70
072-0970-039-0000	91.71	1.0000	91.71	91.70
072-0970-040-0000	91.71	1.0000	91.71	91.70
072-0970-041-0000	91.71	1.0000	91.71	91.70
072-0970-042-0000	91.71	1.0000	91.71	91.70
072-0970-043-0000	91.71	1.0000	91.71	91.70

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0970-044-0000	91.71	1.0000	91.71	91.70
072-0970-045-0000	91.71	1.0000	91.71	91.70
072-0970-046-0000	91.71	1.0000	91.71	91.70
072-0970-056-0000	91.71	1.0000	91.71	91.70
072-0970-057-0000	91.71	1.0000	91.71	91.70
072-0970-058-0000	91.71	1.0000	91.71	91.70
072-0970-059-0000	91.71	1.0000	91.71	91.70
072-0970-060-0000	91.71	1.0000	91.71	91.70
072-0970-061-0000	91.71	1.0000	91.71	91.70
072-0970-062-0000	91.71	1.0000	91.71	91.70
072-0970-063-0000	91.71	1.0000	91.71	91.70
072-0970-064-0000	91.71	1.0000	91.71	91.70
072-0970-065-0000	91.71	1.0000	91.71	91.70
072-0970-066-0000	91.71	1.0000	91.71	91.70
072-0970-067-0000	91.71	1.0000	91.71	91.70
072-0970-068-0000	91.71	1.0000	91.71	91.70
072-0970-069-0000	91.71	1.0000	91.71	91.70
072-0970-070-0000	91.71	1.0000	91.71	91.70
072-0970-071-0000	91.71	1.0000	91.71	91.70
072-0970-072-0000	91.71	1.0000	91.71	91.70
072-0970-073-0000	91.71	1.0000	91.71	91.70
072-0970-074-0000	91.71	1.0000	91.71	91.70
072-0970-075-0000	91.71	1.0000	91.71	91.70
072-0970-077-0000	91.71	1.0000	91.71	91.70
072-0970-078-0000	91.71	1.0000	91.71	91.70
072-0970-079-0000	91.71	1.0000	91.71	91.70
072-0970-080-0000	91.71	1.0000	91.71	91.70
072-0970-081-0000	91.71	1.0000	91.71	91.70
072-0970-082-0000	91.71	1.0000	91.71	91.70
072-0970-083-0000	91.71	1.0000	91.71	91.70
072-0970-084-0000	91.71	1.0000	91.71	91.70
072-0970-085-0000	91.71	1.0000	91.71	91.70
072-1150-001-0000	91.71	1.0000	91.71	91.70
072-1150-002-0000	91.71	1.0000	91.71	91.70
072-1150-003-0000	91.71	1.0000	91.71	91.70
072-1150-004-0000	91.71	1.0000	91.71	91.70
072-1150-005-0000	91.71	1.0000	91.71	91.70
072-1150-006-0000	91.71	1.0000	91.71	91.70
072-1150-007-0000	91.71	1.0000	91.71	91.70
072-1150-008-0000	91.71	1.0000	91.71	91.70
072-1150-009-0000	91.71	1.0000	91.71	91.70
072-1150-010-0000	91.71	1.0000	91.71	91.70

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1150-011-0000	91.71	1.0000	91.71	91.70
072-1150-012-0000	91.71	1.0000	91.71	91.70
072-1150-013-0000	91.71	1.0000	91.71	91.70
072-1150-014-0000	91.71	1.0000	91.71	91.70
072-1150-015-0000	91.71	1.0000	91.71	91.70
072-1150-016-0000	91.71	1.0000	91.71	91.70
072-1150-017-0000	91.71	1.0000	91.71	91.70
072-1150-018-0000	91.71	1.0000	91.71	91.70
072-1150-019-0000	91.71	1.0000	91.71	91.70
072-1150-020-0000	91.71	1.0000	91.71	91.70
072-1150-021-0000	91.71	1.0000	91.71	91.70
072-1150-022-0000	91.71	1.0000	91.71	91.70
072-1150-023-0000	91.71	1.0000	91.71	91.70
072-1150-024-0000	91.71	1.0000	91.71	91.70
072-1150-025-0000	91.71	1.0000	91.71	91.70
072-1150-026-0000	91.71	1.0000	91.71	91.70
072-1150-027-0000	91.71	1.0000	91.71	91.70
072-1150-028-0000	91.71	1.0000	91.71	91.70
072-1150-029-0000	91.71	1.0000	91.71	91.70
072-1150-030-0000	91.71	1.0000	91.71	91.70
072-1150-031-0000	91.71	1.0000	91.71	91.70
072-1150-032-0000	91.71	1.0000	91.71	91.70
072-1150-033-0000	91.71	1.0000	91.71	91.70
072-1150-034-0000	91.71	1.0000	91.71	91.70
072-1150-035-0000	91.71	1.0000	91.71	91.70
072-1150-036-0000	91.71	1.0000	91.71	91.70
072-1150-037-0000	91.71	1.0000	91.71	91.70
072-1150-038-0000	91.71	1.0000	91.71	91.70
072-1150-039-0000	91.71	1.0000	91.71	91.70
072-1150-040-0000	91.71	1.0000	91.71	91.70
072-1150-041-0000	91.71	1.0000	91.71	91.70
072-1150-042-0000	91.71	1.0000	91.71	91.70
072-1150-043-0000	91.71	1.0000	91.71	91.70
072-1150-044-0000	91.71	1.0000	91.71	91.70
072-1150-045-0000	91.71	1.0000	91.71	91.70
072-1150-046-0000	91.71	1.0000	91.71	91.70
072-1150-047-0000	91.71	1.0000	91.71	91.70
072-1150-048-0000	91.71	1.0000	91.71	91.70
072-1150-049-0000	91.71	1.0000	91.71	91.70
072-1150-050-0000	91.71	1.0000	91.71	91.70
072-1150-051-0000	91.71	1.0000	91.71	91.70
072-1150-052-0000	91.71	1.0000	91.71	91.70

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1150-053-0000	91.71	1.0000	91.71	91.70
072-1150-054-0000	91.71	1.0000	91.71	91.70
072-1150-055-0000	91.71	1.0000	91.71	91.70
072-1150-056-0000	91.71	1.0000	91.71	91.70
072-1150-057-0000	91.71	1.0000	91.71	91.70
072-1150-058-0000	91.71	1.0000	91.71	91.70
072-1150-059-0000	91.71	1.0000	91.71	91.70
072-1150-060-0000	91.71	1.0000	91.71	91.70
072-1150-061-0000	91.71	1.0000	91.71	91.70
072-1150-062-0000	91.71	1.0000	91.71	91.70
072-1150-063-0000	91.71	1.0000	91.71	91.70
072-1150-064-0000	91.71	1.0000	91.71	91.70
072-1150-065-0000	91.71	1.0000	91.71	91.70
072-1150-066-0000	91.71	1.0000	91.71	91.70
072-1150-067-0000	91.71	1.0000	91.71	91.70
072-1150-068-0000	91.71	1.0000	91.71	91.70
072-1150-069-0000	91.71	1.0000	91.71	91.70
072-1150-070-0000	91.71	1.0000	91.71	91.70
072-1150-071-0000	91.71	1.0000	91.71	91.70
072-1150-072-0000	91.71	1.0000	91.71	91.70
072-1150-073-0000	91.71	1.0000	91.71	91.70
072-1150-074-0000	91.71	1.0000	91.71	91.70
072-1150-075-0000	91.71	1.0000	91.71	91.70
072-1150-076-0000	91.71	1.0000	91.71	91.70
072-1150-077-0000	91.71	1.0000	91.71	91.70
072-1150-078-0000	91.71	1.0000	91.71	91.70
072-1150-079-0000	91.71	1.0000	91.71	91.70
072-1150-080-0000	91.71	1.0000	91.71	91.70
072-1150-081-0000	91.71	1.0000	91.71	91.70
072-1150-082-0000	91.71	1.0000	91.71	91.70
072-1150-083-0000	91.71	1.0000	91.71	91.70
072-1150-084-0000	91.71	1.0000	91.71	91.70
072-1150-085-0000	91.71	1.0000	91.71	91.70
072-1150-086-0000	91.71	1.0000	91.71	91.70
072-1150-087-0000	91.71	1.0000	91.71	91.70
072-1150-088-0000	91.71	1.0000	91.71	91.70
072-1150-089-0000	91.71	1.0000	91.71	91.70
072-1160-001-0000	91.71	1.0000	91.71	91.70
072-1160-002-0000	91.71	1.0000	91.71	91.70
072-1160-003-0000	91.71	1.0000	91.71	91.70
072-1160-004-0000	91.71	1.0000	91.71	91.70
072-1160-005-0000	91.71	1.0000	91.71	91.70

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1160-006-0000	91.71	1.0000	91.71	91.70
072-1160-007-0000	91.71	1.0000	91.71	91.70
072-1160-008-0000	91.71	1.0000	91.71	91.70
072-1160-009-0000	91.71	1.0000	91.71	91.70
072-1160-010-0000	91.71	1.0000	91.71	91.70
072-1160-011-0000	91.71	1.0000	91.71	91.70
072-1160-012-0000	91.71	1.0000	91.71	91.70
072-1160-013-0000	91.71	1.0000	91.71	91.70
072-1160-014-0000	91.71	1.0000	91.71	91.70
072-1160-015-0000	91.71	1.0000	91.71	91.70
072-1160-016-0000	91.71	1.0000	91.71	91.70
072-1160-017-0000	91.71	1.0000	91.71	91.70
072-1160-018-0000	91.71	1.0000	91.71	91.70
072-1160-019-0000	91.71	1.0000	91.71	91.70
072-1160-020-0000	91.71	1.0000	91.71	91.70
072-1160-021-0000	91.71	1.0000	91.71	91.70
072-1160-022-0000	91.71	1.0000	91.71	91.70
072-1160-023-0000	91.71	1.0000	91.71	91.70
072-1160-024-0000	91.71	1.0000	91.71	91.70
072-1160-025-0000	91.71	1.0000	91.71	91.70
072-1160-026-0000	91.71	1.0000	91.71	91.70
072-1160-027-0000	91.71	1.0000	91.71	91.70
072-1160-028-0000	91.71	1.0000	91.71	91.70
072-1160-029-0000	91.71	1.0000	91.71	91.70
072-1160-030-0000	91.71	1.0000	91.71	91.70
072-1160-031-0000	91.71	1.0000	91.71	91.70
072-1160-032-0000	91.71	1.0000	91.71	91.70
072-1160-033-0000	91.71	1.0000	91.71	91.70
072-1160-034-0000	91.71	1.0000	91.71	91.70
072-1160-035-0000	91.71	1.0000	91.71	91.70
072-1160-036-0000	91.71	1.0000	91.71	91.70
072-1160-037-0000	91.71	1.0000	91.71	91.70
072-1160-038-0000	91.71	1.0000	91.71	91.70
072-1160-039-0000	91.71	1.0000	91.71	91.70
072-1160-040-0000	91.71	1.0000	91.71	91.70
072-1160-041-0000	91.71	1.0000	91.71	91.70
072-1160-042-0000	91.71	1.0000	91.71	91.70
072-1160-043-0000	91.71	1.0000	91.71	91.70
072-1160-044-0000	91.71	1.0000	91.71	91.70
072-1160-045-0000	91.71	1.0000	91.71	91.70
072-1160-046-0000	91.71	1.0000	91.71	91.70
072-1160-047-0000	91.71	1.0000	91.71	91.70

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1160-048-0000	91.71	1.0000	91.71	91.70
072-1160-049-0000	91.71	1.0000	91.71	91.70
072-1160-050-0000	91.71	1.0000	91.71	91.70
072-1160-051-0000	91.71	1.0000	91.71	91.70
072-1160-052-0000	91.71	1.0000	91.71	91.70
072-1160-053-0000	91.71	1.0000	91.71	91.70
072-1160-054-0000	91.71	1.0000	91.71	91.70
072-1160-055-0000	91.71	1.0000	91.71	91.70
072-1160-056-0000	91.71	1.0000	91.71	91.70
072-1160-057-0000	91.71	1.0000	91.71	91.70
072-1160-058-0000	91.71	1.0000	91.71	91.70
072-1160-059-0000	91.71	1.0000	91.71	91.70
072-1160-060-0000	91.71	1.0000	91.71	91.70
072-1160-061-0000	91.71	1.0000	91.71	91.70
072-1160-062-0000	91.71	1.0000	91.71	91.70
072-1160-063-0000	91.71	1.0000	91.71	91.70
072-1160-064-0000	91.71	1.0000	91.71	91.70
072-1160-065-0000	91.71	1.0000	91.71	91.70
072-1160-066-0000	91.71	1.0000	91.71	91.70
072-1160-067-0000	91.71	1.0000	91.71	91.70
072-1160-068-0000	91.71	1.0000	91.71	91.70
072-1160-069-0000	91.71	1.0000	91.71	91.70
072-1160-070-0000	91.71	1.0000	91.71	91.70
072-1160-071-0000	91.71	1.0000	91.71	91.70
072-1160-072-0000	91.71	1.0000	91.71	91.70
072-1160-073-0000	91.71	1.0000	91.71	91.70
072-1160-074-0000	91.71	1.0000	91.71	91.70
072-1160-075-0000	91.71	1.0000	91.71	91.70
072-1160-076-0000	91.71	1.0000	91.71	91.70
072-1160-077-0000	91.71	1.0000	91.71	91.70
072-1160-078-0000	91.71	1.0000	91.71	91.70
072-1160-079-0000	91.71	1.0000	91.71	91.70
072-1160-080-0000	91.71	1.0000	91.71	91.70
072-1160-081-0000	91.71	1.0000	91.71	91.70
072-1160-082-0000	91.71	1.0000	91.71	91.70
072-1160-083-0000	91.71	1.0000	91.71	91.70
072-1160-084-0000	91.71	1.0000	91.71	91.70
072-1220-004-0000	432.50	4.7160	432.50	432.50
072-1220-005-0000	389.64	4.2487	389.64	389.64
072-1220-008-0000	255.21	2.7828	255.21	255.20
072-1220-009-0000	282.87	3.0845	282.87	282.86
072-1220-010-0000	526.02	5.7357	526.02	526.02

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1220-012-0000	190.53	2.0776	190.53	190.52
072-1220-020-0000	2,376.84	25.9170	2,376.84	2,376.84
072-1220-024-0000	783.18	8.5398	783.18	783.18
072-1220-027-0000	568.88	6.2031	568.88	568.88
072-1220-028-0000	783.18	8.5398	783.18	783.18
072-1220-031-0001	85.36	0.9304	85.36	85.36
072-1220-031-0002	85.36	0.9304	85.36	85.36
072-1220-031-0003	85.36	0.9304	85.36	85.36
072-1220-031-0004	85.36	0.9304	85.36	85.36
072-1220-031-0005	85.36	0.9304	85.36	85.36
072-1220-031-0006	85.36	0.9304	85.36	85.36
072-1220-031-0007	85.36	0.9304	85.36	85.36
072-1220-031-0008	85.36	0.9304	85.36	85.36
072-1220-031-0009	85.36	0.9304	85.36	85.36
072-1220-031-0010	85.36	0.9304	85.36	85.36
072-1220-031-0011	85.36	0.9304	85.36	85.36
072-1230-002-0000	91.71	1.0000	91.71	91.70
072-1230-003-0000	91.71	1.0000	91.71	91.70
072-1230-004-0000	91.71	1.0000	91.71	91.70
072-1230-005-0000	91.71	1.0000	91.71	91.70
072-1230-006-0000	91.71	1.0000	91.71	91.70
072-1230-007-0000	91.71	1.0000	91.71	91.70
072-1230-008-0000	91.71	1.0000	91.71	91.70
072-1230-009-0000	91.71	1.0000	91.71	91.70
072-1230-010-0000	91.71	1.0000	91.71	91.70
072-1230-011-0000	91.71	1.0000	91.71	91.70
072-1230-012-0000	91.71	1.0000	91.71	91.70
072-1230-013-0000	91.71	1.0000	91.71	91.70
072-1230-014-0000	91.71	1.0000	91.71	91.70
072-1230-015-0000	91.71	1.0000	91.71	91.70
072-1230-016-0000	91.71	1.0000	91.71	91.70
072-1230-017-0000	91.71	1.0000	91.71	91.70
072-1230-018-0000	91.71	1.0000	91.71	91.70
072-1230-019-0000	91.71	1.0000	91.71	91.70
072-1230-020-0000	91.71	1.0000	91.71	91.70
072-1230-021-0000	91.71	1.0000	91.71	91.70
072-1230-022-0000	91.71	1.0000	91.71	91.70
072-1230-023-0000	91.71	1.0000	91.71	91.70
072-1230-024-0000	91.71	1.0000	91.71	91.70
072-1230-025-0000	91.71	1.0000	91.71	91.70
072-1230-026-0000	91.71	1.0000	91.71	91.70
072-1230-027-0000	91.71	1.0000	91.71	91.70

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1230-028-0000	91.71	1.0000	91.71	91.70
072-1230-029-0000	91.71	1.0000	91.71	91.70
072-1230-030-0000	91.71	1.0000	91.71	91.70
072-1230-031-0000	91.71	1.0000	91.71	91.70
072-1230-032-0000	91.71	1.0000	91.71	91.70
072-1230-033-0000	91.71	1.0000	91.71	91.70
072-1230-034-0000	91.71	1.0000	91.71	91.70
072-1230-035-0000	91.71	1.0000	91.71	91.70
072-1230-036-0000	91.71	1.0000	91.71	91.70
072-1230-037-0000	91.71	1.0000	91.71	91.70
072-1230-038-0000	91.71	1.0000	91.71	91.70
072-1230-039-0000	91.71	1.0000	91.71	91.70
072-1230-040-0000	91.71	1.0000	91.71	91.70
072-1230-041-0000	91.71	1.0000	91.71	91.70
072-1230-042-0000	91.71	1.0000	91.71	91.70
072-1230-043-0000	91.71	1.0000	91.71	91.70
072-1230-044-0000	91.71	1.0000	91.71	91.70
072-1230-045-0000	91.71	1.0000	91.71	91.70
072-1230-047-0000	91.71	1.0000	91.71	91.70
072-1230-048-0000	91.71	1.0000	91.71	91.70
072-1230-049-0000	91.71	1.0000	91.71	91.70
072-1230-050-0000	91.71	1.0000	91.71	91.70
072-1230-051-0000	91.71	1.0000	91.71	91.70
072-1230-052-0000	91.71	1.0000	91.71	91.70
072-1230-053-0000	91.71	1.0000	91.71	91.70
072-1230-054-0000	91.71	1.0000	91.71	91.70
072-1230-055-0000	91.71	1.0000	91.71	91.70
072-1230-056-0000	91.71	1.0000	91.71	91.70
072-1230-057-0000	91.71	1.0000	91.71	91.70
072-1230-058-0000	91.71	1.0000	91.71	91.70
072-1230-059-0000	91.71	1.0000	91.71	91.70
072-1230-060-0000	91.71	1.0000	91.71	91.70
072-1230-061-0000	91.71	1.0000	91.71	91.70
072-1230-062-0000	91.71	1.0000	91.71	91.70
072-1230-063-0000	91.71	1.0000	91.71	91.70
072-1230-064-0000	91.71	1.0000	91.71	91.70
072-1230-065-0000	91.71	1.0000	91.71	91.70
072-1230-066-0000	91.71	1.0000	91.71	91.70
072-1240-001-0000	91.71	1.0000	91.71	91.70
072-1240-002-0000	91.71	1.0000	91.71	91.70
072-1240-003-0000	91.71	1.0000	91.71	91.70
072-1240-004-0000	91.71	1.0000	91.71	91.70

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1240-005-0000	91.71	1.0000	91.71	91.70
072-1240-006-0000	91.71	1.0000	91.71	91.70
072-1240-007-0000	91.71	1.0000	91.71	91.70
072-1240-008-0000	91.71	1.0000	91.71	91.70
072-1240-009-0000	91.71	1.0000	91.71	91.70
072-1240-010-0000	91.71	1.0000	91.71	91.70
072-1240-011-0000	91.71	1.0000	91.71	91.70
072-1240-012-0000	91.71	1.0000	91.71	91.70
072-1240-013-0000	91.71	1.0000	91.71	91.70
072-1240-014-0000	91.71	1.0000	91.71	91.70
072-1240-015-0000	91.71	1.0000	91.71	91.70
072-1240-016-0000	91.71	1.0000	91.71	91.70
072-1240-017-0000	91.71	1.0000	91.71	91.70
072-1240-018-0000	91.71	1.0000	91.71	91.70
072-1240-019-0000	91.71	1.0000	91.71	91.70
072-1240-020-0000	91.71	1.0000	91.71	91.70
072-1240-021-0000	91.71	1.0000	91.71	91.70
072-1240-022-0000	91.71	1.0000	91.71	91.70
072-1240-023-0000	91.71	1.0000	91.71	91.70
072-1240-024-0000	91.71	1.0000	91.71	91.70
072-1240-025-0000	91.71	1.0000	91.71	91.70
072-1240-026-0000	91.71	1.0000	91.71	91.70
072-1240-027-0000	91.71	1.0000	91.71	91.70
072-1240-028-0000	91.71	1.0000	91.71	91.70
072-1240-029-0000	91.71	1.0000	91.71	91.70
072-1240-030-0000	91.71	1.0000	91.71	91.70
072-1240-031-0000	91.71	1.0000	91.71	91.70
072-1240-032-0000	91.71	1.0000	91.71	91.70
072-1240-033-0000	91.71	1.0000	91.71	91.70
072-1240-034-0000	91.71	1.0000	91.71	91.70
072-1240-035-0000	91.71	1.0000	91.71	91.70
072-1240-036-0000	91.71	1.0000	91.71	91.70
072-1240-037-0000	91.71	1.0000	91.71	91.70
072-1240-038-0000	91.71	1.0000	91.71	91.70
072-1240-039-0000	91.71	1.0000	91.71	91.70
072-1240-040-0000	91.71	1.0000	91.71	91.70
072-1240-041-0000	91.71	1.0000	91.71	91.70
072-1240-042-0000	91.71	1.0000	91.71	91.70
072-1240-043-0000	91.71	1.0000	91.71	91.70
072-1240-044-0000	91.71	1.0000	91.71	91.70
072-1240-045-0000	91.71	1.0000	91.71	91.70
072-1240-046-0000	91.71	1.0000	91.71	91.70

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1240-047-0000	91.71	1.0000	91.71	91.70
072-1240-048-0000	91.71	1.0000	91.71	91.70
072-1240-049-0000	91.71	1.0000	91.71	91.70
072-1240-050-0000	91.71	1.0000	91.71	91.70
072-1240-051-0000	91.71	1.0000	91.71	91.70
072-1240-052-0000	91.71	1.0000	91.71	91.70
072-1240-053-0000	91.71	1.0000	91.71	91.70
072-1240-054-0000	91.71	1.0000	91.71	91.70
072-1240-055-0000	91.71	1.0000	91.71	91.70
072-1240-056-0000	91.71	1.0000	91.71	91.70
072-1240-057-0000	91.71	1.0000	91.71	91.70
072-1240-058-0000	91.71	1.0000	91.71	91.70
072-1240-059-0000	91.71	1.0000	91.71	91.70
072-1240-060-0000	91.71	1.0000	91.71	91.70
072-1240-061-0000	91.71	1.0000	91.71	91.70
072-1290-002-0000	91.71	1.0000	91.71	91.70
072-1290-003-0000	91.71	1.0000	91.71	91.70
072-1290-004-0000	91.71	1.0000	91.71	91.70
072-1290-005-0000	91.71	1.0000	91.71	91.70
072-1290-006-0000	91.71	1.0000	91.71	91.70
072-1290-007-0000	91.71	1.0000	91.71	91.70
072-1290-008-0000	91.71	1.0000	91.71	91.70
072-1290-009-0000	91.71	1.0000	91.71	91.70
072-1290-010-0000	91.71	1.0000	91.71	91.70
072-1290-011-0000	91.71	1.0000	91.71	91.70
072-1290-012-0000	91.71	1.0000	91.71	91.70
072-1290-013-0000	91.71	1.0000	91.71	91.70
072-1290-014-0000	91.71	1.0000	91.71	91.70
072-1290-015-0000	91.71	1.0000	91.71	91.70
072-1290-016-0000	91.71	1.0000	91.71	91.70
072-1290-017-0000	91.71	1.0000	91.71	91.70
072-1290-018-0000	91.71	1.0000	91.71	91.70
072-1290-019-0000	91.71	1.0000	91.71	91.70
072-1290-020-0000	91.71	1.0000	91.71	91.70
072-1290-021-0000	91.71	1.0000	91.71	91.70
072-1290-022-0000	91.71	1.0000	91.71	91.70
072-1290-023-0000	91.71	1.0000	91.71	91.70
072-1290-024-0000	91.71	1.0000	91.71	91.70
072-1290-025-0000	91.71	1.0000	91.71	91.70
072-1290-026-0000	91.71	1.0000	91.71	91.70
072-1290-027-0000	91.71	1.0000	91.71	91.70
072-1290-028-0000	91.71	1.0000	91.71	91.70

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1290-029-0000	91.71	1.0000	91.71	91.70
072-1290-030-0000	91.71	1.0000	91.71	91.70
072-1290-031-0000	91.71	1.0000	91.71	91.70
072-1290-032-0000	91.71	1.0000	91.71	91.70
072-1290-033-0000	91.71	1.0000	91.71	91.70
072-1290-034-0000	91.71	1.0000	91.71	91.70
072-1290-035-0000	91.71	1.0000	91.71	91.70
072-1290-036-0000	91.71	1.0000	91.71	91.70
072-1290-037-0000	91.71	1.0000	91.71	91.70
072-1290-038-0000	91.71	1.0000	91.71	91.70
072-1290-039-0000	91.71	1.0000	91.71	91.70
072-1290-040-0000	91.71	1.0000	91.71	91.70
072-1290-041-0000	91.71	1.0000	91.71	91.70
072-1290-042-0000	91.71	1.0000	91.71	91.70
072-1290-043-0000	91.71	1.0000	91.71	91.70
072-1290-044-0000	91.71	1.0000	91.71	91.70
072-1290-045-0000	91.71	1.0000	91.71	91.70
072-1290-046-0000	91.71	1.0000	91.71	91.70
072-1290-047-0000	91.71	1.0000	91.71	91.70
072-1290-048-0000	91.71	1.0000	91.71	91.70
072-1290-049-0000	91.71	1.0000	91.71	91.70
072-1300-001-0000	91.71	1.0000	91.71	91.70
072-1300-002-0000	91.71	1.0000	91.71	91.70
072-1300-003-0000	91.71	1.0000	91.71	91.70
072-1300-004-0000	91.71	1.0000	91.71	91.70
072-1300-005-0000	91.71	1.0000	91.71	91.70
072-1300-006-0000	91.71	1.0000	91.71	91.70
072-1300-007-0000	91.71	1.0000	91.71	91.70
072-1300-008-0000	91.71	1.0000	91.71	91.70
072-1300-009-0000	91.71	1.0000	91.71	91.70
072-1300-010-0000	91.71	1.0000	91.71	91.70
072-1300-011-0000	91.71	1.0000	91.71	91.70
072-1300-012-0000	91.71	1.0000	91.71	91.70
072-1300-013-0000	91.71	1.0000	91.71	91.70
072-1300-014-0000	91.71	1.0000	91.71	91.70
072-1300-015-0000	91.71	1.0000	91.71	91.70
072-1300-016-0000	91.71	1.0000	91.71	91.70
072-1300-017-0000	91.71	1.0000	91.71	91.70
072-1300-018-0000	91.71	1.0000	91.71	91.70
072-1300-019-0000	91.71	1.0000	91.71	91.70
072-1300-020-0000	91.71	1.0000	91.71	91.70
072-1300-021-0000	91.71	1.0000	91.71	91.70

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072-1300-022-0000	91.71	1.0000	91.71	91.70
072-1300-023-0000	91.71	1.0000	91.71	91.70
072-1320-001-0000	91.71	1.0000	91.71	91.70
072-1320-002-0000	91.71	1.0000	91.71	91.70
072-1320-003-0000	91.71	1.0000	91.71	91.70
072-1320-004-0000	91.71	1.0000	91.71	91.70
072-1320-005-0000	91.71	1.0000	91.71	91.70
072-1320-006-0000	91.71	1.0000	91.71	91.70
072-1320-007-0000	91.71	1.0000	91.71	91.70
072-1320-008-0000	91.71	1.0000	91.71	91.70
072-1320-009-0000	91.71	1.0000	91.71	91.70
072-1320-010-0000	91.71	1.0000	91.71	91.70
072-1320-011-0000	91.71	1.0000	91.71	91.70
072-1320-012-0000	91.71	1.0000	91.71	91.70
072-1320-013-0000	91.71	1.0000	91.71	91.70
072-1320-014-0000	91.71	1.0000	91.71	91.70
072-1320-015-0000	91.71	1.0000	91.71	91.70
072-1320-016-0000	91.71	1.0000	91.71	91.70
072-1320-017-0000	91.71	1.0000	91.71	91.70
072-1320-018-0000	91.71	1.0000	91.71	91.70
072-1320-019-0000	91.71	1.0000	91.71	91.70
072-1320-020-0000	91.71	1.0000	91.71	91.70
072-1320-021-0000	91.71	1.0000	91.71	91.70
072-1320-022-0000	91.71	1.0000	91.71	91.70
072-1320-023-0000	91.71	1.0000	91.71	91.70
072-1320-024-0000	91.71	1.0000	91.71	91.70
072-1320-025-0000	91.71	1.0000	91.71	91.70
072-1320-026-0000	91.71	1.0000	91.71	91.70
072-1320-027-0000	91.71	1.0000	91.71	91.70
072-1320-028-0000	91.71	1.0000	91.71	91.70
072-1320-029-0000	91.71	1.0000	91.71	91.70
072-1320-030-0000	91.71	1.0000	91.71	91.70
072-1320-031-0000	91.71	1.0000	91.71	91.70
072-1320-032-0000	91.71	1.0000	91.71	91.70
072-1320-033-0000	91.71	1.0000	91.71	91.70
072-1320-034-0000	91.71	1.0000	91.71	91.70
072-1320-035-0000	91.71	1.0000	91.71	91.70
072-1320-036-0000	91.71	1.0000	91.71	91.70
072-1320-037-0000	91.71	1.0000	91.71	91.70
072-1320-038-0000	91.71	1.0000	91.71	91.70
072-1320-039-0000	91.71	1.0000	91.71	91.70
072-1320-040-0000	91.71	1.0000	91.71	91.70

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Natoma Station

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1320-041-0000	91.71	1.0000	91.71	91.70
072-1320-042-0000	91.71	1.0000	91.71	91.70
072-1320-043-0000	91.71	1.0000	91.71	91.70
072-1320-044-0000	91.71	1.0000	91.71	91.70
072-1320-045-0000	91.71	1.0000	91.71	91.70
072-1320-046-0000	91.71	1.0000	91.71	91.70
072-1320-047-0000	91.71	1.0000	91.71	91.70
072-1320-048-0000	91.71	1.0000	91.71	91.70
072-1320-049-0000	91.71	1.0000	91.71	91.70
072-1320-050-0000	91.71	1.0000	91.71	91.70
072-1320-051-0000	91.71	1.0000	91.71	91.70
072-1320-052-0000	91.71	1.0000	91.71	91.70
072-1320-053-0000	91.71	1.0000	91.71	91.70
072-1320-054-0000	91.71	1.0000	91.71	91.70
072-1320-055-0000	91.71	1.0000	91.71	91.70
072-1320-056-0000	91.71	1.0000	91.71	91.70
072-1320-057-0000	91.71	1.0000	91.71	91.70
072-1320-058-0000	91.71	1.0000	91.71	91.70
072-1320-059-0000	91.71	1.0000	91.71	91.70
072-1320-060-0000	91.71	1.0000	91.71	91.70
072-1320-061-0000	91.71	1.0000	91.71	91.70
072-1320-062-0000	91.71	1.0000	91.71	91.70
072-1320-063-0000	91.71	1.0000	91.71	91.70
072-1320-064-0000	91.71	1.0000	91.71	91.70
072-1320-065-0000	91.71	1.0000	91.71	91.70
072-1320-066-0000	91.71	1.0000	91.71	91.70
072-1320-067-0000	91.71	1.0000	91.71	91.70
072-1320-068-0000	91.71	1.0000	91.71	91.70
072-1320-069-0000	91.71	1.0000	91.71	91.70
072-1320-070-0000	91.71	1.0000	91.71	91.70
072-1320-071-0000	91.71	1.0000	91.71	91.70
072-1320-072-0000	91.71	1.0000	91.71	91.70
072-1320-073-0000	91.71	1.0000	91.71	91.70
072-1320-074-0000	91.71	1.0000	91.71	91.70
072-1320-076-0000	91.71	1.0000	91.71	91.70
072-1320-077-0000	91.71	1.0000	91.71	91.70
072-1320-078-0000	91.71	1.0000	91.71	91.70
072-1330-003-0000	91.71	1.0000	91.71	91.70
072-1330-004-0000	91.71	1.0000	91.71	91.70
072-1330-005-0000	91.71	1.0000	91.71	91.70
072-1330-006-0000	91.71	1.0000	91.71	91.70
072-1330-007-0000	91.71	1.0000	91.71	91.70

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City of Folsom

Natoma Station

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1330-008-0000	91.71	1.0000	91.71	91.70
072-1330-009-0000	91.71	1.0000	91.71	91.70
072-1330-010-0000	91.71	1.0000	91.71	91.70
072-1330-011-0000	91.71	1.0000	91.71	91.70
072-1330-012-0000	91.71	1.0000	91.71	91.70
072-1330-013-0000	91.71	1.0000	91.71	91.70
072-1330-014-0000	91.71	1.0000	91.71	91.70
072-1330-015-0000	91.71	1.0000	91.71	91.70
072-1330-016-0000	91.71	1.0000	91.71	91.70
072-1330-017-0000	91.71	1.0000	91.71	91.70
072-1360-001-0000	91.71	1.0000	91.71	91.70
072-1360-002-0000	91.71	1.0000	91.71	91.70
072-1360-003-0000	91.71	1.0000	91.71	91.70
072-1360-004-0000	91.71	1.0000	91.71	91.70
072-1360-005-0000	91.71	1.0000	91.71	91.70
072-1360-006-0000	91.71	1.0000	91.71	91.70
072-1360-007-0000	91.71	1.0000	91.71	91.70
072-1360-008-0000	91.71	1.0000	91.71	91.70
072-1360-009-0000	91.71	1.0000	91.71	91.70
072-1360-010-0000	91.71	1.0000	91.71	91.70
072-1360-011-0000	91.71	1.0000	91.71	91.70
072-1360-012-0000	91.71	1.0000	91.71	91.70
072-1360-013-0000	91.71	1.0000	91.71	91.70
072-1360-014-0000	91.71	1.0000	91.71	91.70
072-1360-015-0000	91.71	1.0000	91.71	91.70
072-1360-016-0000	91.71	1.0000	91.71	91.70
072-1360-017-0000	91.71	1.0000	91.71	91.70
072-1360-018-0000	91.71	1.0000	91.71	91.70
072-1360-019-0000	91.71	1.0000	91.71	91.70
072-1360-020-0000	91.71	1.0000	91.71	91.70
072-1360-021-0000	91.71	1.0000	91.71	91.70
072-1360-022-0000	91.71	1.0000	91.71	91.70
072-1360-023-0000	91.71	1.0000	91.71	91.70
072-1360-024-0000	91.71	1.0000	91.71	91.70
072-1360-025-0000	91.71	1.0000	91.71	91.70
072-1360-026-0000	91.71	1.0000	91.71	91.70
072-1360-027-0000	91.71	1.0000	91.71	91.70
072-1360-028-0000	91.71	1.0000	91.71	91.70
072-1360-029-0000	91.71	1.0000	91.71	91.70
072-1360-030-0000	91.71	1.0000	91.71	91.70
072-1360-031-0000	91.71	1.0000	91.71	91.70
072-1360-032-0000	91.71	1.0000	91.71	91.70

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Natoma Station

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1360-033-0000	91.71	1.0000	91.71	91.70
072-1360-034-0000	91.71	1.0000	91.71	91.70
072-1360-035-0000	91.71	1.0000	91.71	91.70
072-1360-036-0000	91.71	1.0000	91.71	91.70
072-1360-037-0000	91.71	1.0000	91.71	91.70
072-1360-038-0000	91.71	1.0000	91.71	91.70
072-1360-039-0000	91.71	1.0000	91.71	91.70
072-1360-040-0000	91.71	1.0000	91.71	91.70
072-1360-041-0000	91.71	1.0000	91.71	91.70
072-1360-042-0000	91.71	1.0000	91.71	91.70
072-1360-043-0000	91.71	1.0000	91.71	91.70
072-1360-044-0000	91.71	1.0000	91.71	91.70
072-1360-045-0000	91.71	1.0000	91.71	91.70
072-1360-046-0000	91.71	1.0000	91.71	91.70
072-1360-047-0000	91.71	1.0000	91.71	91.70
072-1360-048-0000	91.71	1.0000	91.71	91.70
072-1360-049-0000	91.71	1.0000	91.71	91.70
072-1360-050-0000	91.71	1.0000	91.71	91.70
072-1360-051-0000	91.71	1.0000	91.71	91.70
072-1360-052-0000	91.71	1.0000	91.71	91.70
072-1360-053-0000	91.71	1.0000	91.71	91.70
072-1360-054-0000	91.71	1.0000	91.71	91.70
072-1360-055-0000	91.71	1.0000	91.71	91.70
072-1360-056-0000	91.71	1.0000	91.71	91.70
072-1360-057-0000	91.71	1.0000	91.71	91.70
072-1360-058-0000	91.71	1.0000	91.71	91.70
072-1360-059-0000	91.71	1.0000	91.71	91.70
072-1360-060-0000	91.71	1.0000	91.71	91.70
072-1360-061-0000	91.71	1.0000	91.71	91.70
072-1360-062-0000	91.71	1.0000	91.71	91.70
072-1360-063-0000	91.71	1.0000	91.71	91.70
072-1360-064-0000	91.71	1.0000	91.71	91.70
072-1360-065-0000	91.71	1.0000	91.71	91.70
072-1360-066-0000	91.71	1.0000	91.71	91.70
072-1360-067-0000	91.71	1.0000	91.71	91.70
072-1360-068-0000	91.71	1.0000	91.71	91.70
072-1360-069-0000	91.71	1.0000	91.71	91.70
072-1360-070-0000	91.71	1.0000	91.71	91.70
072-1360-071-0000	91.71	1.0000	91.71	91.70
072-1360-072-0000	91.71	1.0000	91.71	91.70
072-2800-003-0002	61.44	0.6700	61.44	61.44
072-2800-003-0003	61.44	0.6700	61.44	61.44

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City of Folsom

Natoma Station

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-2800-003-0004	61.44	0.6700	61.44	61.44
072-2800-003-0005	61.44	0.6700	61.44	61.44
072-2800-003-0008	61.44	0.6700	61.44	61.44
072-2800-003-0009	61.44	0.6700	61.44	61.44
072-2800-003-0011	61.44	0.6700	61.44	61.44
072-2800-003-0014	307.22	3.3500	307.22	307.22
072-2800-004-0001	61.44	0.6700	61.44	61.44
072-2800-004-0002	61.44	0.6700	61.44	61.44
072-2800-004-0003	61.44	0.6700	61.44	61.44
072-2800-004-0005	61.44	0.6700	61.44	61.44
072-2800-004-0008	61.44	0.6700	61.44	61.44
072-2800-004-0009	61.44	0.6700	61.44	61.44
072-2800-004-0010	61.44	0.6700	61.44	61.44
072-2800-004-0011	61.44	0.6700	61.44	61.44
072-2800-004-0012	61.44	0.6700	61.44	61.44
072-2800-004-0013	61.44	0.6700	61.44	61.44
072-2800-004-0014	61.44	0.6700	61.44	61.44
072-2800-004-0015	61.44	0.6700	61.44	61.44
072-2800-004-0016	61.44	0.6700	61.44	61.44
072-2800-004-0018	184.33	2.0100	184.33	184.32
072-2800-005-0001	61.44	0.6700	61.44	61.44
072-2800-005-0006	61.44	0.6700	61.44	61.44
072-2800-005-0007	61.44	0.6700	61.44	61.44
072-2800-005-0008	61.44	0.6700	61.44	61.44
072-2800-005-0009	61.44	0.6700	61.44	61.44
072-2800-005-0010	61.44	0.6700	61.44	61.44
072-2800-005-0011	61.44	0.6700	61.44	61.44
072-2800-005-0013	61.44	0.6700	61.44	61.44
072-2800-005-0014	61.44	0.6700	61.44	61.44
072-2800-005-0015	61.44	0.6700	61.44	61.44
072-2800-005-0016	61.44	0.6700	61.44	61.44
072-2800-005-0018	307.22	3.3500	307.22	307.22
072-2800-006-0002	61.44	0.6700	61.44	61.44
072-2800-006-0008	61.44	0.6700	61.44	61.44
072-2800-006-0010	61.44	0.6700	61.44	61.44
072-2800-006-0014	553.01	6.0300	553.01	553.00
072-2800-026-0000	983.13	10.7200	983.13	983.12
072-2800-027-0000	15,484.31	168.8400	15,484.31	15,484.30
1,382 Accounts	**170,292.51**	**1,856.8617**	**$170,292.51**	**$170,279.36**

Slight variances may occur due to rounding

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City of Folsom

Natoma Valley

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1850-001-0000	364.56	1.0000	$1,107.64	$364.56
071-1850-002-0000	364.56	1.0000	1,107.64	364.56
071-1850-003-0000	364.56	1.0000	1,107.64	364.56
071-1850-004-0000	364.56	1.0000	1,107.64	364.56
071-1850-005-0000	364.56	1.0000	1,107.64	364.56
071-1850-006-0000	364.56	1.0000	1,107.64	364.56
071-1850-007-0000	364.56	1.0000	1,107.64	364.56
071-1850-008-0000	364.56	1.0000	1,107.64	364.56
071-1850-009-0000	364.56	1.0000	1,107.64	364.56
071-1850-010-0000	364.56	1.0000	1,107.64	364.56
071-1850-011-0000	364.56	1.0000	1,107.64	364.56
071-1850-012-0000	364.56	1.0000	1,107.64	364.56
071-1850-013-0000	364.56	1.0000	1,107.64	364.56
071-1850-018-0000	364.56	1.0000	1,107.64	364.56
071-1850-023-0000	364.56	1.0000	1,107.64	364.56
071-1850-024-0000	364.56	1.0000	1,107.64	364.56
071-1850-025-0000	364.56	1.0000	1,107.64	364.56
071-1850-026-0000	364.56	1.0000	1,107.64	364.56
071-1850-027-0000	364.56	1.0000	1,107.64	364.56
071-1850-028-0000	364.56	1.0000	1,107.64	364.56
071-1850-029-0000	364.56	1.0000	1,107.64	364.56
071-1850-030-0000	364.56	1.0000	1,107.64	364.56
071-1850-031-0000	364.56	1.0000	1,107.64	364.56
071-1850-032-0000	364.56	1.0000	1,107.64	364.56
071-1850-033-0000	364.56	1.0000	1,107.64	364.56
071-1850-034-0000	364.56	1.0000	1,107.64	364.56
071-1850-044-0000	364.56	1.0000	1,107.64	364.56
071-1850-045-0000	364.56	1.0000	1,107.64	364.56
071-1850-046-0000	364.56	1.0000	1,107.64	364.56
071-1850-047-0000	364.56	1.0000	1,107.64	364.56
071-1850-048-0000	364.56	1.0000	1,107.64	364.56
071-1850-049-0000	364.56	1.0000	1,107.64	364.56
071-1850-050-0000	364.56	1.0000	1,107.64	364.56
071-1850-051-0000	364.56	1.0000	1,107.64	364.56
071-1850-052-0000	364.56	1.0000	1,107.64	364.56
071-1850-053-0000	364.56	1.0000	1,107.64	364.56
071-1850-054-0000	364.56	1.0000	1,107.64	364.56
071-1850-056-0000	364.56	1.0000	1,107.64	364.56
071-1850-057-0000	364.56	1.0000	1,107.64	364.56
071-1850-058-0000	364.56	1.0000	1,107.64	364.56
071-1850-060-0000	364.56	1.0000	1,107.64	364.56
071-1850-061-0000	364.56	1.0000	1,107.64	364.56

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Natoma Valley

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1860-001-0000	364.56	1.0000	1,107.64	364.56
071-1860-002-0000	364.56	1.0000	1,107.64	364.56
071-1860-003-0000	364.56	1.0000	1,107.64	364.56
071-1860-004-0000	364.56	1.0000	1,107.64	364.56
071-1860-005-0000	364.56	1.0000	1,107.64	364.56
071-1860-006-0000	364.56	1.0000	1,107.64	364.56
071-1860-007-0000	364.56	1.0000	1,107.64	364.56
071-1860-008-0000	364.56	1.0000	1,107.64	364.56
071-1860-009-0000	364.56	1.0000	1,107.64	364.56
071-1860-010-0000	364.56	1.0000	1,107.64	364.56
071-1860-011-0000	364.56	1.0000	1,107.64	364.56
071-1860-012-0000	364.56	1.0000	1,107.64	364.56
071-1860-013-0000	364.56	1.0000	1,107.64	364.56
071-1860-014-0000	364.56	1.0000	1,107.64	364.56
071-1860-015-0000	364.56	1.0000	1,107.64	364.56
071-1860-016-0000	364.56	1.0000	1,107.64	364.56
071-1860-017-0000	364.56	1.0000	1,107.64	364.56
071-1860-018-0000	364.56	1.0000	1,107.64	364.56
071-1860-019-0000	364.56	1.0000	1,107.64	364.56
071-1860-020-0000	364.56	1.0000	1,107.64	364.56
071-1860-021-0000	364.56	1.0000	1,107.64	364.56
071-1860-022-0000	364.56	1.0000	1,107.64	364.56
071-1860-023-0000	364.56	1.0000	1,107.64	364.56
071-1860-024-0000	364.56	1.0000	1,107.64	364.56
071-1860-025-0000	364.56	1.0000	1,107.64	364.56
071-1860-026-0000	364.56	1.0000	1,107.64	364.56
071-1860-027-0000	364.56	1.0000	1,107.64	364.56
071-1860-028-0000	364.56	1.0000	1,107.64	364.56
071-1860-029-0000	364.56	1.0000	1,107.64	364.56
071-1860-030-0000	364.56	1.0000	1,107.64	364.56
071-1860-031-0000	364.56	1.0000	1,107.64	364.56
071-1860-032-0000	364.56	1.0000	1,107.64	364.56
071-1860-033-0000	364.56	1.0000	1,107.64	364.56
071-1860-034-0000	364.56	1.0000	1,107.64	364.56
071-1860-035-0000	364.56	1.0000	1,107.64	364.56
071-1860-036-0000	364.56	1.0000	1,107.64	364.56
071-1860-043-0000	364.56	1.0000	1,107.64	364.56
79 Accounts	**28,800.24**	**79.0000**	**$87,503.56**	**$28,800.24**

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Prairie Oaks Ranch

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1180-026-0000	1,202.62	5.6300	$1,202.62	$1,202.62
072-1180-028-0000	12,175.76	57.0000	12,175.77	12,175.76
072-1370-001-0000	213.61	1.0000	213.61	213.60
072-1370-002-0000	213.61	1.0000	213.61	213.60
072-1370-003-0000	213.61	1.0000	213.61	213.60
072-1370-004-0000	213.61	1.0000	213.61	213.60
072-1370-005-0000	213.61	1.0000	213.61	213.60
072-1370-006-0000	213.61	1.0000	213.61	213.60
072-1370-007-0000	213.61	1.0000	213.61	213.60
072-1370-008-0000	213.61	1.0000	213.61	213.60
072-1370-009-0000	213.61	1.0000	213.61	213.60
072-1370-010-0000	213.61	1.0000	213.61	213.60
072-1370-011-0000	213.61	1.0000	213.61	213.60
072-1370-014-0000	213.61	1.0000	213.61	213.60
072-1370-015-0000	213.61	1.0000	213.61	213.60
072-1370-016-0000	213.61	1.0000	213.61	213.60
072-1370-017-0000	213.61	1.0000	213.61	213.60
072-1370-018-0000	213.61	1.0000	213.61	213.60
072-1370-019-0000	213.61	1.0000	213.61	213.60
072-1370-021-0000	213.61	1.0000	213.61	213.60
072-1370-022-0000	213.61	1.0000	213.61	213.60
072-1370-023-0000	213.61	1.0000	213.61	213.60
072-1370-024-0000	213.61	1.0000	213.61	213.60
072-1370-025-0000	213.61	1.0000	213.61	213.60
072-1370-026-0000	213.61	1.0000	213.61	213.60
072-1370-027-0000	213.61	1.0000	213.61	213.60
072-1370-028-0000	213.61	1.0000	213.61	213.60
072-1370-029-0000	213.61	1.0000	213.61	213.60
072-1370-030-0000	213.61	1.0000	213.61	213.60
072-1370-031-0000	213.61	1.0000	213.61	213.60
072-1380-001-0000	213.61	1.0000	213.61	213.60
072-1380-002-0000	213.61	1.0000	213.61	213.60
072-1380-003-0000	213.61	1.0000	213.61	213.60
072-1380-004-0000	213.61	1.0000	213.61	213.60
072-1380-005-0000	213.61	1.0000	213.61	213.60
072-1380-006-0000	213.61	1.0000	213.61	213.60
072-1380-007-0000	213.61	1.0000	213.61	213.60
072-1380-008-0000	213.61	1.0000	213.61	213.60
072-1380-009-0000	213.61	1.0000	213.61	213.60
072-1380-010-0000	213.61	1.0000	213.61	213.60
072-1380-011-0000	213.61	1.0000	213.61	213.60
072-1380-012-0000	213.61	1.0000	213.61	213.60

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1380-013-0000	213.61	1.0000	213.61	213.60
072-1380-014-0000	213.61	1.0000	213.61	213.60
072-1380-015-0000	213.61	1.0000	213.61	213.60
072-1380-016-0000	213.61	1.0000	213.61	213.60
072-1380-017-0000	213.61	1.0000	213.61	213.60
072-1380-020-0000	213.61	1.0000	213.61	213.60
072-1380-021-0000	213.61	1.0000	213.61	213.60
072-1380-022-0000	213.61	1.0000	213.61	213.60
072-1380-023-0000	213.61	1.0000	213.61	213.60
072-1380-024-0000	213.61	1.0000	213.61	213.60
072-1380-025-0000	213.61	1.0000	213.61	213.60
072-1380-026-0000	213.61	1.0000	213.61	213.60
072-1380-027-0000	213.61	1.0000	213.61	213.60
072-1380-028-0000	213.61	1.0000	213.61	213.60
072-1380-029-0000	213.61	1.0000	213.61	213.60
072-1380-030-0000	213.61	1.0000	213.61	213.60
072-1380-031-0000	213.61	1.0000	213.61	213.60
072-1380-032-0000	213.61	1.0000	213.61	213.60
072-1380-033-0000	213.61	1.0000	213.61	213.60
072-1380-034-0000	213.61	1.0000	213.61	213.60
072-1380-035-0000	213.61	1.0000	213.61	213.60
072-1380-036-0000	213.61	1.0000	213.61	213.60
072-1380-037-0000	213.61	1.0000	213.61	213.60
072-1380-038-0000	213.61	1.0000	213.61	213.60
072-1380-039-0000	213.61	1.0000	213.61	213.60
072-1380-040-0000	213.61	1.0000	213.61	213.60
072-1380-041-0000	213.61	1.0000	213.61	213.60
072-1380-042-0000	213.61	1.0000	213.61	213.60
072-1380-043-0000	213.61	1.0000	213.61	213.60
072-1380-044-0000	213.61	1.0000	213.61	213.60
072-1380-045-0000	213.61	1.0000	213.61	213.60
072-1380-046-0000	213.61	1.0000	213.61	213.60
072-1380-047-0000	213.61	1.0000	213.61	213.60
072-1380-048-0000	213.61	1.0000	213.61	213.60
072-1380-049-0000	213.61	1.0000	213.61	213.60
072-1380-050-0000	213.61	1.0000	213.61	213.60
072-1380-051-0000	213.61	1.0000	213.61	213.60
072-1380-052-0000	213.61	1.0000	213.61	213.60
072-1380-053-0000	213.61	1.0000	213.61	213.60
072-1380-054-0000	213.61	1.0000	213.61	213.60
072-1390-002-0000	213.61	1.0000	213.61	213.60
072-1390-003-0000	213.61	1.0000	213.61	213.60

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072-1390-004-0000	213.61	1.0000	213.61	213.60
072-1390-005-0000	213.61	1.0000	213.61	213.60
072-1390-006-0000	213.61	1.0000	213.61	213.60
072-1390-007-0000	213.61	1.0000	213.61	213.60
072-1390-008-0000	213.61	1.0000	213.61	213.60
072-1390-009-0000	213.61	1.0000	213.61	213.60
072-1390-012-0000	213.61	1.0000	213.61	213.60
072-1390-013-0000	213.61	1.0000	213.61	213.60
072-1390-014-0000	213.61	1.0000	213.61	213.60
072-1390-015-0000	213.61	1.0000	213.61	213.60
072-1390-016-0000	213.61	1.0000	213.61	213.60
072-1390-017-0000	213.61	1.0000	213.61	213.60
072-1390-018-0000	213.61	1.0000	213.61	213.60
072-1390-019-0000	213.61	1.0000	213.61	213.60
072-1390-020-0000	213.61	1.0000	213.61	213.60
072-1390-021-0000	213.61	1.0000	213.61	213.60
072-1390-022-0000	213.61	1.0000	213.61	213.60
072-1390-023-0000	213.61	1.0000	213.61	213.60
072-1390-024-0000	213.61	1.0000	213.61	213.60
072-1390-025-0000	213.61	1.0000	213.61	213.60
072-1390-026-0000	213.61	1.0000	213.61	213.60
072-1390-027-0000	213.61	1.0000	213.61	213.60
072-1390-028-0000	213.61	1.0000	213.61	213.60
072-1390-029-0000	213.61	1.0000	213.61	213.60
072-1390-030-0000	213.61	1.0000	213.61	213.60
072-1390-031-0000	213.61	1.0000	213.61	213.60
072-1390-032-0000	213.61	1.0000	213.61	213.60
072-1390-033-0000	213.61	1.0000	213.61	213.60
072-1390-034-0000	213.61	1.0000	213.61	213.60
072-1390-035-0000	213.61	1.0000	213.61	213.60
072-1390-036-0000	213.61	1.0000	213.61	213.60
072-1390-037-0000	213.61	1.0000	213.61	213.60
072-1390-038-0000	213.61	1.0000	213.61	213.60
072-1390-039-0000	213.61	1.0000	213.61	213.60
072-1390-040-0000	213.61	1.0000	213.61	213.60
072-1390-041-0000	213.61	1.0000	213.61	213.60
072-1390-042-0000	213.61	1.0000	213.61	213.60
072-1390-043-0000	213.61	1.0000	213.61	213.60
072-1390-044-0000	213.61	1.0000	213.61	213.60
072-1390-045-0000	213.61	1.0000	213.61	213.60
072-1390-046-0000	213.61	1.0000	213.61	213.60
072-1390-047-0000	213.61	1.0000	213.61	213.60

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072-1390-048-0000	213.61	1.0000	213.61	213.60
072-1390-049-0000	213.61	1.0000	213.61	213.60
072-1390-050-0000	213.61	1.0000	213.61	213.60
072-1400-001-0000	213.61	1.0000	213.61	213.60
072-1400-002-0000	213.61	1.0000	213.61	213.60
072-1400-003-0000	213.61	1.0000	213.61	213.60
072-1400-004-0000	213.61	1.0000	213.61	213.60
072-1400-005-0000	213.61	1.0000	213.61	213.60
072-1400-006-0000	213.61	1.0000	213.61	213.60
072-1400-007-0000	213.61	1.0000	213.61	213.60
072-1400-008-0000	213.61	1.0000	213.61	213.60
072-1400-009-0000	213.61	1.0000	213.61	213.60
072-1400-010-0000	213.61	1.0000	213.61	213.60
072-1400-011-0000	213.61	1.0000	213.61	213.60
072-1400-012-0000	213.61	1.0000	213.61	213.60
072-1400-013-0000	213.61	1.0000	213.61	213.60
072-1400-014-0000	213.61	1.0000	213.61	213.60
072-1400-015-0000	213.61	1.0000	213.61	213.60
072-1400-016-0000	213.61	1.0000	213.61	213.60
072-1400-017-0000	213.61	1.0000	213.61	213.60
072-1400-018-0000	213.61	1.0000	213.61	213.60
072-1400-019-0000	213.61	1.0000	213.61	213.60
072-1400-020-0000	213.61	1.0000	213.61	213.60
072-1400-021-0000	213.61	1.0000	213.61	213.60
072-1400-022-0000	213.61	1.0000	213.61	213.60
072-1400-023-0000	213.61	1.0000	213.61	213.60
072-1400-024-0000	213.61	1.0000	213.61	213.60
072-1400-025-0000	213.61	1.0000	213.61	213.60
072-1400-026-0000	213.61	1.0000	213.61	213.60
072-1400-027-0000	213.61	1.0000	213.61	213.60
072-1400-028-0000	213.61	1.0000	213.61	213.60
072-1400-029-0000	213.61	1.0000	213.61	213.60
072-1400-030-0000	213.61	1.0000	213.61	213.60
072-1400-031-0000	213.61	1.0000	213.61	213.60
072-1400-032-0000	213.61	1.0000	213.61	213.60
072-1400-033-0000	213.61	1.0000	213.61	213.60
072-1400-034-0000	213.61	1.0000	213.61	213.60
072-1400-035-0000	213.61	1.0000	213.61	213.60
072-1400-036-0000	213.61	1.0000	213.61	213.60
072-1400-037-0000	213.61	1.0000	213.61	213.60
072-1400-038-0000	213.61	1.0000	213.61	213.60
072-1400-039-0000	213.61	1.0000	213.61	213.60

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1400-040-0000	213.61	1.0000	213.61	213.60
072-1400-041-0000	213.61	1.0000	213.61	213.60
072-1400-042-0000	213.61	1.0000	213.61	213.60
072-1400-043-0000	213.61	1.0000	213.61	213.60
072-1400-044-0000	213.61	1.0000	213.61	213.60
072-1400-045-0000	213.61	1.0000	213.61	213.60
072-1400-046-0000	213.61	1.0000	213.61	213.60
072-1410-001-0000	213.61	1.0000	213.61	213.60
072-1410-002-0000	213.61	1.0000	213.61	213.60
072-1410-003-0000	213.61	1.0000	213.61	213.60
072-1410-004-0000	213.61	1.0000	213.61	213.60
072-1410-005-0000	213.61	1.0000	213.61	213.60
072-1410-006-0000	213.61	1.0000	213.61	213.60
072-1410-007-0000	213.61	1.0000	213.61	213.60
072-1410-008-0000	213.61	1.0000	213.61	213.60
072-1410-009-0000	213.61	1.0000	213.61	213.60
072-1410-010-0000	213.61	1.0000	213.61	213.60
072-1410-011-0000	213.61	1.0000	213.61	213.60
072-1410-012-0000	213.61	1.0000	213.61	213.60
072-1410-013-0000	213.61	1.0000	213.61	213.60
072-1410-014-0000	213.61	1.0000	213.61	213.60
072-1410-015-0000	213.61	1.0000	213.61	213.60
072-1410-016-0000	213.61	1.0000	213.61	213.60
072-1410-017-0000	213.61	1.0000	213.61	213.60
072-1410-018-0000	213.61	1.0000	213.61	213.60
072-1410-019-0000	213.61	1.0000	213.61	213.60
072-1410-020-0000	213.61	1.0000	213.61	213.60
072-1410-021-0000	213.61	1.0000	213.61	213.60
072-1410-022-0000	213.61	1.0000	213.61	213.60
072-1410-023-0000	213.61	1.0000	213.61	213.60
072-1410-024-0000	213.61	1.0000	213.61	213.60
072-1410-025-0000	213.61	1.0000	213.61	213.60
072-1410-026-0000	213.61	1.0000	213.61	213.60
072-1410-027-0000	213.61	1.0000	213.61	213.60
072-1410-028-0000	213.61	1.0000	213.61	213.60
072-1410-029-0000	213.61	1.0000	213.61	213.60
072-1410-030-0000	213.61	1.0000	213.61	213.60
072-1410-031-0000	213.61	1.0000	213.61	213.60
072-1420-001-0000	213.61	1.0000	213.61	213.60
072-1420-002-0000	213.61	1.0000	213.61	213.60
072-1420-003-0000	213.61	1.0000	213.61	213.60
072-1420-004-0000	213.61	1.0000	213.61	213.60

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1420-005-0000	213.61	1.0000	213.61	213.60
072-1420-006-0000	213.61	1.0000	213.61	213.60
072-1420-007-0000	213.61	1.0000	213.61	213.60
072-1420-008-0000	213.61	1.0000	213.61	213.60
072-1420-009-0000	213.61	1.0000	213.61	213.60
072-1420-010-0000	213.61	1.0000	213.61	213.60
072-1420-011-0000	213.61	1.0000	213.61	213.60
072-1420-012-0000	213.61	1.0000	213.61	213.60
072-1420-013-0000	213.61	1.0000	213.61	213.60
072-1420-014-0000	213.61	1.0000	213.61	213.60
072-1420-015-0000	213.61	1.0000	213.61	213.60
072-1420-016-0000	213.61	1.0000	213.61	213.60
072-1420-017-0000	213.61	1.0000	213.61	213.60
072-1420-018-0000	213.61	1.0000	213.61	213.60
072-1420-019-0000	213.61	1.0000	213.61	213.60
072-1420-020-0000	213.61	1.0000	213.61	213.60
072-1420-021-0000	213.61	1.0000	213.61	213.60
072-1420-022-0000	213.61	1.0000	213.61	213.60
072-1420-023-0000	213.61	1.0000	213.61	213.60
072-1420-024-0000	213.61	1.0000	213.61	213.60
072-1420-025-0000	213.61	1.0000	213.61	213.60
072-1420-026-0000	213.61	1.0000	213.61	213.60
072-1420-027-0000	213.61	1.0000	213.61	213.60
072-1420-028-0000	213.61	1.0000	213.61	213.60
072-1420-029-0000	213.61	1.0000	213.61	213.60
072-1420-030-0000	213.61	1.0000	213.61	213.60
072-1420-031-0000	213.61	1.0000	213.61	213.60
072-1420-032-0000	213.61	1.0000	213.61	213.60
072-1420-033-0000	213.61	1.0000	213.61	213.60
072-1420-034-0000	213.61	1.0000	213.61	213.60
072-1420-035-0000	213.61	1.0000	213.61	213.60
072-1420-036-0000	213.61	1.0000	213.61	213.60
072-1420-037-0000	213.61	1.0000	213.61	213.60
072-1420-038-0000	213.61	1.0000	213.61	213.60
072-1420-039-0000	213.61	1.0000	213.61	213.60
072-1420-041-0000	213.61	1.0000	213.61	213.60
072-1420-042-0000	213.61	1.0000	213.61	213.60
072-1420-043-0000	213.61	1.0000	213.61	213.60
072-1420-044-0000	213.61	1.0000	213.61	213.60
072-1420-045-0000	213.61	1.0000	213.61	213.60
072-1420-046-0000	213.61	1.0000	213.61	213.60
072-1420-047-0000	213.61	1.0000	213.61	213.60

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1420-048-0000	213.61	1.0000	213.61	213.60
072-1420-049-0000	213.61	1.0000	213.61	213.60
072-1420-050-0000	213.61	1.0000	213.61	213.60
072-1420-051-0000	213.61	1.0000	213.61	213.60
072-1420-054-0000	213.61	1.0000	213.61	213.60
072-1420-055-0000	213.61	1.0000	213.61	213.60
072-1420-056-0000	213.61	1.0000	213.61	213.60
072-1420-057-0000	213.61	1.0000	213.61	213.60
072-1420-058-0000	213.61	1.0000	213.61	213.60
072-1420-059-0000	213.61	1.0000	213.61	213.60
072-1420-060-0000	213.61	1.0000	213.61	213.60
072-1420-061-0000	213.61	1.0000	213.61	213.60
072-1420-062-0000	213.61	1.0000	213.61	213.60
072-1420-063-0000	213.61	1.0000	213.61	213.60
072-1420-064-0000	213.61	1.0000	213.61	213.60
072-1420-065-0000	213.61	1.0000	213.61	213.60
072-1430-001-0000	213.61	1.0000	213.61	213.60
072-1430-002-0000	213.61	1.0000	213.61	213.60
072-1430-003-0000	213.61	1.0000	213.61	213.60
072-1430-004-0000	213.61	1.0000	213.61	213.60
072-1430-005-0000	213.61	1.0000	213.61	213.60
072-1430-006-0000	213.61	1.0000	213.61	213.60
072-1430-007-0000	213.61	1.0000	213.61	213.60
072-1430-008-0000	213.61	1.0000	213.61	213.60
072-1430-009-0000	213.61	1.0000	213.61	213.60
072-1430-010-0000	213.61	1.0000	213.61	213.60
072-1430-011-0000	213.61	1.0000	213.61	213.60
072-1430-012-0000	213.61	1.0000	213.61	213.60
072-1430-013-0000	213.61	1.0000	213.61	213.60
072-1430-014-0000	213.61	1.0000	213.61	213.60
072-1430-015-0000	213.61	1.0000	213.61	213.60
072-1430-016-0000	213.61	1.0000	213.61	213.60
072-1430-017-0000	213.61	1.0000	213.61	213.60
072-1430-018-0000	213.61	1.0000	213.61	213.60
072-1430-019-0000	213.61	1.0000	213.61	213.60
072-1430-020-0000	213.61	1.0000	213.61	213.60
072-1430-021-0000	213.61	1.0000	213.61	213.60
072-1430-022-0000	213.61	1.0000	213.61	213.60
072-1430-023-0000	213.61	1.0000	213.61	213.60
072-1430-024-0000	213.61	1.0000	213.61	213.60
072-1430-025-0000	213.61	1.0000	213.61	213.60
072-1430-026-0000	213.61	1.0000	213.61	213.60

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1430-027-0000	213.61	1.0000	213.61	213.60
072-1430-028-0000	213.61	1.0000	213.61	213.60
072-1430-029-0000	213.61	1.0000	213.61	213.60
072-1430-030-0000	213.61	1.0000	213.61	213.60
072-1430-031-0000	213.61	1.0000	213.61	213.60
072-1430-032-0000	213.61	1.0000	213.61	213.60
072-1430-033-0000	213.61	1.0000	213.61	213.60
072-1430-034-0000	213.61	1.0000	213.61	213.60
072-1430-035-0000	213.61	1.0000	213.61	213.60
072-1430-036-0000	213.61	1.0000	213.61	213.60
072-1430-037-0000	213.61	1.0000	213.61	213.60
072-1430-038-0000	213.61	1.0000	213.61	213.60
072-1430-039-0000	213.61	1.0000	213.61	213.60
072-1430-040-0000	213.61	1.0000	213.61	213.60
072-1430-041-0000	213.61	1.0000	213.61	213.60
072-1430-042-0000	213.61	1.0000	213.61	213.60
072-1430-043-0000	213.61	1.0000	213.61	213.60
072-1430-044-0000	213.61	1.0000	213.61	213.60
072-1430-046-0000	213.61	1.0000	213.61	213.60
072-1430-047-0000	213.61	1.0000	213.61	213.60
072-1430-048-0000	213.61	1.0000	213.61	213.60
072-1430-049-0000	213.61	1.0000	213.61	213.60
072-1430-050-0000	213.61	1.0000	213.61	213.60
072-1430-051-0000	213.61	1.0000	213.61	213.60
072-1430-052-0000	213.61	1.0000	213.61	213.60
072-1430-053-0000	213.61	1.0000	213.61	213.60
072-1430-054-0000	213.61	1.0000	213.61	213.60
072-1430-055-0000	213.61	1.0000	213.61	213.60
072-1430-056-0000	213.61	1.0000	213.61	213.60
072-1430-057-0000	213.61	1.0000	213.61	213.60
072-1430-058-0000	213.61	1.0000	213.61	213.60
072-1430-059-0000	213.61	1.0000	213.61	213.60
072-1430-060-0000	213.61	1.0000	213.61	213.60
072-1430-061-0000	213.61	1.0000	213.61	213.60
072-1430-062-0000	213.61	1.0000	213.61	213.60
072-1430-063-0000	213.61	1.0000	213.61	213.60
072-1430-064-0000	213.61	1.0000	213.61	213.60
072-1430-065-0000	213.61	1.0000	213.61	213.60
072-1430-066-0000	213.61	1.0000	213.61	213.60
072-1430-067-0000	213.61	1.0000	213.61	213.60
072-1430-068-0000	213.61	1.0000	213.61	213.60
072-1430-069-0000	213.61	1.0000	213.61	213.60

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1430-070-0000	213.61	1.0000	213.61	213.60
072-1440-001-0000	213.61	1.0000	213.61	213.60
072-1440-002-0000	213.61	1.0000	213.61	213.60
072-1440-003-0000	213.61	1.0000	213.61	213.60
072-1440-004-0000	213.61	1.0000	213.61	213.60
072-1440-005-0000	213.61	1.0000	213.61	213.60
072-1440-006-0000	213.61	1.0000	213.61	213.60
072-1440-007-0000	213.61	1.0000	213.61	213.60
072-1440-008-0000	213.61	1.0000	213.61	213.60
072-1440-009-0000	213.61	1.0000	213.61	213.60
072-1440-010-0000	213.61	1.0000	213.61	213.60
072-1440-011-0000	213.61	1.0000	213.61	213.60
072-1440-012-0000	213.61	1.0000	213.61	213.60
072-1440-013-0000	213.61	1.0000	213.61	213.60
072-1440-014-0000	213.61	1.0000	213.61	213.60
072-1440-015-0000	213.61	1.0000	213.61	213.60
072-1440-016-0000	213.61	1.0000	213.61	213.60
072-1440-017-0000	213.61	1.0000	213.61	213.60
072-1440-018-0000	213.61	1.0000	213.61	213.60
072-1440-019-0000	213.61	1.0000	213.61	213.60
072-1440-020-0000	213.61	1.0000	213.61	213.60
072-1440-021-0000	213.61	1.0000	213.61	213.60
072-1440-022-0000	213.61	1.0000	213.61	213.60
072-1440-023-0000	213.61	1.0000	213.61	213.60
072-1440-024-0000	213.61	1.0000	213.61	213.60
072-1440-025-0000	213.61	1.0000	213.61	213.60
072-1440-026-0000	213.61	1.0000	213.61	213.60
072-1440-027-0000	213.61	1.0000	213.61	213.60
072-1440-028-0000	213.61	1.0000	213.61	213.60
072-1440-029-0000	213.61	1.0000	213.61	213.60
072-1440-030-0000	213.61	1.0000	213.61	213.60
072-1440-031-0000	213.61	1.0000	213.61	213.60
072-1440-032-0000	213.61	1.0000	213.61	213.60
072-1440-033-0000	213.61	1.0000	213.61	213.60
072-1450-001-0000	213.61	1.0000	213.61	213.60
072-1450-002-0000	213.61	1.0000	213.61	213.60
072-1450-003-0000	213.61	1.0000	213.61	213.60
072-1450-004-0000	213.61	1.0000	213.61	213.60
072-1450-005-0000	213.61	1.0000	213.61	213.60
072-1450-006-0000	213.61	1.0000	213.61	213.60
072-1450-007-0000	213.61	1.0000	213.61	213.60
072-1450-008-0000	213.61	1.0000	213.61	213.60

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1450-009-0000	213.61	1.0000	213.61	213.60
072-1450-010-0000	213.61	1.0000	213.61	213.60
072-1450-011-0000	213.61	1.0000	213.61	213.60
072-1450-012-0000	213.61	1.0000	213.61	213.60
072-1450-013-0000	213.61	1.0000	213.61	213.60
072-1450-014-0000	213.61	1.0000	213.61	213.60
072-1450-015-0000	213.61	1.0000	213.61	213.60
072-1450-016-0000	213.61	1.0000	213.61	213.60
072-1450-017-0000	213.61	1.0000	213.61	213.60
072-1450-018-0000	213.61	1.0000	213.61	213.60
072-1450-019-0000	213.61	1.0000	213.61	213.60
072-1450-020-0000	213.61	1.0000	213.61	213.60
072-1450-021-0000	213.61	1.0000	213.61	213.60
072-1450-022-0000	213.61	1.0000	213.61	213.60
072-1450-023-0000	213.61	1.0000	213.61	213.60
072-1450-024-0000	213.61	1.0000	213.61	213.60
072-1450-025-0000	213.61	1.0000	213.61	213.60
072-1450-026-0000	213.61	1.0000	213.61	213.60
072-1450-027-0000	213.61	1.0000	213.61	213.60
072-1450-028-0000	213.61	1.0000	213.61	213.60
072-1450-029-0000	213.61	1.0000	213.61	213.60
072-1450-030-0000	213.61	1.0000	213.61	213.60
072-1450-031-0000	213.61	1.0000	213.61	213.60
072-1450-032-0000	213.61	1.0000	213.61	213.60
072-1450-033-0000	213.61	1.0000	213.61	213.60
072-1450-034-0000	213.61	1.0000	213.61	213.60
072-1450-035-0000	213.61	1.0000	213.61	213.60
072-1450-036-0000	213.61	1.0000	213.61	213.60
072-1450-037-0000	213.61	1.0000	213.61	213.60
072-1450-038-0000	213.61	1.0000	213.61	213.60
072-1450-039-0000	213.61	1.0000	213.61	213.60
072-1450-040-0000	213.61	1.0000	213.61	213.60
072-1450-041-0000	213.61	1.0000	213.61	213.60
072-1450-042-0000	213.61	1.0000	213.61	213.60
072-1450-043-0000	213.61	1.0000	213.61	213.60
072-1450-044-0000	213.61	1.0000	213.61	213.60
072-1450-045-0000	213.61	1.0000	213.61	213.60
072-1450-046-0000	213.61	1.0000	213.61	213.60
072-1450-047-0000	213.61	1.0000	213.61	213.60
072-1450-048-0000	213.61	1.0000	213.61	213.60
072-1450-049-0000	213.61	1.0000	213.61	213.60
072-1450-050-0000	213.61	1.0000	213.61	213.60

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1460-001-0000	213.61	1.0000	213.61	213.60
072-1460-002-0000	213.61	1.0000	213.61	213.60
072-1460-003-0000	213.61	1.0000	213.61	213.60
072-1460-004-0000	213.61	1.0000	213.61	213.60
072-1460-005-0000	213.61	1.0000	213.61	213.60
072-1460-006-0000	213.61	1.0000	213.61	213.60
072-1460-007-0000	213.61	1.0000	213.61	213.60
072-1460-008-0000	213.61	1.0000	213.61	213.60
072-1460-009-0000	213.61	1.0000	213.61	213.60
072-1460-010-0000	213.61	1.0000	213.61	213.60
072-1460-011-0000	213.61	1.0000	213.61	213.60
072-1460-012-0000	213.61	1.0000	213.61	213.60
072-1460-013-0000	213.61	1.0000	213.61	213.60
072-1460-014-0000	213.61	1.0000	213.61	213.60
072-1460-015-0000	213.61	1.0000	213.61	213.60
072-1460-016-0000	213.61	1.0000	213.61	213.60
072-1460-017-0000	213.61	1.0000	213.61	213.60
072-1460-018-0000	213.61	1.0000	213.61	213.60
072-1460-019-0000	213.61	1.0000	213.61	213.60
072-1460-020-0000	213.61	1.0000	213.61	213.60
072-1460-021-0000	213.61	1.0000	213.61	213.60
072-1460-022-0000	213.61	1.0000	213.61	213.60
072-1460-023-0000	213.61	1.0000	213.61	213.60
072-1460-024-0000	213.61	1.0000	213.61	213.60
072-1460-025-0000	213.61	1.0000	213.61	213.60
072-1460-026-0000	213.61	1.0000	213.61	213.60
072-1460-027-0000	213.61	1.0000	213.61	213.60
072-1460-028-0000	213.61	1.0000	213.61	213.60
072-1460-029-0000	213.61	1.0000	213.61	213.60
072-1460-030-0000	213.61	1.0000	213.61	213.60
072-1460-031-0000	213.61	1.0000	213.61	213.60
072-1460-032-0000	213.61	1.0000	213.61	213.60
072-1460-033-0000	213.61	1.0000	213.61	213.60
072-1460-034-0000	213.61	1.0000	213.61	213.60
072-1460-035-0000	213.61	1.0000	213.61	213.60
072-1460-036-0000	213.61	1.0000	213.61	213.60
072-1460-037-0000	213.61	1.0000	213.61	213.60
072-1460-038-0000	213.61	1.0000	213.61	213.60
072-1460-039-0000	213.61	1.0000	213.61	213.60
072-1470-001-0000	213.61	1.0000	213.61	213.60
072-1470-002-0000	213.61	1.0000	213.61	213.60
072-1470-003-0000	213.61	1.0000	213.61	213.60

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1470-004-0000	213.61	1.0000	213.61	213.60
072-1470-005-0000	213.61	1.0000	213.61	213.60
072-1470-006-0000	213.61	1.0000	213.61	213.60
072-1470-007-0000	213.61	1.0000	213.61	213.60
072-1470-008-0000	213.61	1.0000	213.61	213.60
072-1470-009-0000	213.61	1.0000	213.61	213.60
072-1470-010-0000	213.61	1.0000	213.61	213.60
072-1470-011-0000	213.61	1.0000	213.61	213.60
072-1470-012-0000	213.61	1.0000	213.61	213.60
072-1470-013-0000	213.61	1.0000	213.61	213.60
072-1470-014-0000	213.61	1.0000	213.61	213.60
072-1470-015-0000	213.61	1.0000	213.61	213.60
072-1470-016-0000	213.61	1.0000	213.61	213.60
072-1480-001-0000	213.61	1.0000	213.61	213.60
072-1480-002-0000	213.61	1.0000	213.61	213.60
072-1480-003-0000	213.61	1.0000	213.61	213.60
072-1480-004-0000	213.61	1.0000	213.61	213.60
072-1480-005-0000	213.61	1.0000	213.61	213.60
072-1480-006-0000	213.61	1.0000	213.61	213.60
072-1480-007-0000	213.61	1.0000	213.61	213.60
072-1480-008-0000	213.61	1.0000	213.61	213.60
072-1480-009-0000	213.61	1.0000	213.61	213.60
072-1480-010-0000	213.61	1.0000	213.61	213.60
072-1480-011-0000	213.61	1.0000	213.61	213.60
072-1480-012-0000	213.61	1.0000	213.61	213.60
072-1490-001-0000	213.61	1.0000	213.61	213.60
072-1490-002-0000	213.61	1.0000	213.61	213.60
072-1490-003-0000	213.61	1.0000	213.61	213.60
072-1490-004-0000	213.61	1.0000	213.61	213.60
072-1490-005-0000	213.61	1.0000	213.61	213.60
072-1490-006-0000	213.61	1.0000	213.61	213.60
072-1490-007-0000	213.61	1.0000	213.61	213.60
072-1490-008-0000	213.61	1.0000	213.61	213.60
072-1490-009-0000	213.61	1.0000	213.61	213.60
072-1490-010-0000	213.61	1.0000	213.61	213.60
072-1490-011-0000	213.61	1.0000	213.61	213.60
072-1490-012-0000	213.61	1.0000	213.61	213.60
072-1490-013-0000	213.61	1.0000	213.61	213.60
072-1490-014-0000	213.61	1.0000	213.61	213.60
072-1490-015-0000	213.61	1.0000	213.61	213.60
072-1490-016-0000	213.61	1.0000	213.61	213.60
072-1490-017-0000	213.61	1.0000	213.61	213.60

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1490-018-0000	213.61	1.0000	213.61	213.60
072-1490-019-0000	213.61	1.0000	213.61	213.60
072-1490-020-0000	213.61	1.0000	213.61	213.60
072-1490-021-0000	213.61	1.0000	213.61	213.60
072-1490-022-0000	213.61	1.0000	213.61	213.60
072-1490-023-0000	213.61	1.0000	213.61	213.60
072-1490-024-0000	213.61	1.0000	213.61	213.60
072-1490-025-0000	213.61	1.0000	213.61	213.60
072-1490-026-0000	213.61	1.0000	213.61	213.60
072-1490-027-0000	213.61	1.0000	213.61	213.60
072-1490-028-0000	213.61	1.0000	213.61	213.60
072-1490-029-0000	213.61	1.0000	213.61	213.60
072-1490-030-0000	213.61	1.0000	213.61	213.60
072-1490-031-0000	213.61	1.0000	213.61	213.60
072-1490-032-0000	213.61	1.0000	213.61	213.60
072-1490-033-0000	213.61	1.0000	213.61	213.60
072-1490-034-0000	213.61	1.0000	213.61	213.60
072-1490-035-0000	213.61	1.0000	213.61	213.60
072-1490-036-0000	213.61	1.0000	213.61	213.60
072-1490-037-0000	213.61	1.0000	213.61	213.60
072-1490-038-0000	213.61	1.0000	213.61	213.60
072-1490-039-0000	213.61	1.0000	213.61	213.60
072-1500-001-0000	213.61	1.0000	213.61	213.60
072-1500-002-0000	213.61	1.0000	213.61	213.60
072-1500-003-0000	213.61	1.0000	213.61	213.60
072-1500-004-0000	213.61	1.0000	213.61	213.60
072-1500-005-0000	213.61	1.0000	213.61	213.60
072-1500-006-0000	213.61	1.0000	213.61	213.60
072-1500-007-0000	213.61	1.0000	213.61	213.60
072-1500-008-0000	213.61	1.0000	213.61	213.60
072-1500-009-0000	213.61	1.0000	213.61	213.60
072-1500-010-0000	213.61	1.0000	213.61	213.60
072-1500-011-0000	213.61	1.0000	213.61	213.60
072-1500-012-0000	213.61	1.0000	213.61	213.60
072-1500-013-0000	213.61	1.0000	213.61	213.60
072-1500-014-0000	213.61	1.0000	213.61	213.60
072-1500-015-0000	213.61	1.0000	213.61	213.60
072-1500-016-0000	213.61	1.0000	213.61	213.60
072-1500-017-0000	213.61	1.0000	213.61	213.60
072-1500-018-0000	213.61	1.0000	213.61	213.60
072-1500-019-0000	213.61	1.0000	213.61	213.60
072-1500-020-0000	213.61	1.0000	213.61	213.60

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1500-021-0000	213.61	1.0000	213.61	213.60
072-1500-022-0000	213.61	1.0000	213.61	213.60
072-1500-023-0000	213.61	1.0000	213.61	213.60
072-1500-024-0000	213.61	1.0000	213.61	213.60
072-1500-025-0000	213.61	1.0000	213.61	213.60
072-1500-026-0000	213.61	1.0000	213.61	213.60
072-1500-027-0000	213.61	1.0000	213.61	213.60
072-1500-028-0000	213.61	1.0000	213.61	213.60
072-1500-029-0000	213.61	1.0000	213.61	213.60
072-1500-030-0000	213.61	1.0000	213.61	213.60
072-1500-031-0000	213.61	1.0000	213.61	213.60
072-1500-032-0000	213.61	1.0000	213.61	213.60
072-1500-033-0000	213.61	1.0000	213.61	213.60
072-1500-034-0000	213.61	1.0000	213.61	213.60
072-1500-035-0000	213.61	1.0000	213.61	213.60
072-1500-036-0000	213.61	1.0000	213.61	213.60
072-1500-037-0000	213.61	1.0000	213.61	213.60
072-1500-038-0000	213.61	1.0000	213.61	213.60
072-1500-039-0000	213.61	1.0000	213.61	213.60
072-1500-040-0000	213.61	1.0000	213.61	213.60
072-1500-041-0000	213.61	1.0000	213.61	213.60
072-1500-042-0000	213.61	1.0000	213.61	213.60
072-1500-043-0000	213.61	1.0000	213.61	213.60
072-1500-044-0000	213.61	1.0000	213.61	213.60
072-1500-045-0000	213.61	1.0000	213.61	213.60
072-1500-046-0000	213.61	1.0000	213.61	213.60
072-1500-047-0000	213.61	1.0000	213.61	213.60
072-1500-048-0000	213.61	1.0000	213.61	213.60
072-1500-049-0000	213.61	1.0000	213.61	213.60
072-1500-050-0000	213.61	1.0000	213.61	213.60
072-1500-051-0000	213.61	1.0000	213.61	213.60
072-1500-052-0000	213.61	1.0000	213.61	213.60
072-1500-053-0000	213.61	1.0000	213.61	213.60
072-1500-054-0000	213.61	1.0000	213.61	213.60
072-1500-055-0000	213.61	1.0000	213.61	213.60
072-1500-056-0000	213.61	1.0000	213.61	213.60
072-1560-001-0000	213.61	1.0000	213.61	213.60
072-1560-002-0000	213.61	1.0000	213.61	213.60
072-1560-003-0000	213.61	1.0000	213.61	213.60
072-1560-004-0000	213.61	1.0000	213.61	213.60
072-1560-005-0000	213.61	1.0000	213.61	213.60
072-1560-006-0000	213.61	1.0000	213.61	213.60

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1560-007-0000	213.61	1.0000	213.61	213.60
072-1560-008-0000	213.61	1.0000	213.61	213.60
072-1560-009-0000	213.61	1.0000	213.61	213.60
072-1560-010-0000	213.61	1.0000	213.61	213.60
072-1560-011-0000	213.61	1.0000	213.61	213.60
072-1560-012-0000	213.61	1.0000	213.61	213.60
072-1560-013-0000	213.61	1.0000	213.61	213.60
072-1560-014-0000	213.61	1.0000	213.61	213.60
072-1560-015-0000	213.61	1.0000	213.61	213.60
072-1560-016-0000	213.61	1.0000	213.61	213.60
072-1560-017-0000	213.61	1.0000	213.61	213.60
072-1560-018-0000	213.61	1.0000	213.61	213.60
072-1560-019-0000	213.61	1.0000	213.61	213.60
072-1560-020-0000	213.61	1.0000	213.61	213.60
072-1560-021-0000	213.61	1.0000	213.61	213.60
072-1560-022-0000	213.61	1.0000	213.61	213.60
072-1560-023-0000	213.61	1.0000	213.61	213.60
072-1560-024-0000	213.61	1.0000	213.61	213.60
072-1560-025-0000	213.61	1.0000	213.61	213.60
072-1560-026-0000	213.61	1.0000	213.61	213.60
072-1560-027-0000	213.61	1.0000	213.61	213.60
072-1560-028-0000	213.61	1.0000	213.61	213.60
072-1560-029-0000	213.61	1.0000	213.61	213.60
072-1560-030-0000	213.61	1.0000	213.61	213.60
072-1560-031-0000	213.61	1.0000	213.61	213.60
072-1560-032-0000	213.61	1.0000	213.61	213.60
072-1560-033-0000	213.61	1.0000	213.61	213.60
072-1560-034-0000	213.61	1.0000	213.61	213.60
072-1560-035-0000	213.61	1.0000	213.61	213.60
072-1560-036-0000	213.61	1.0000	213.61	213.60
072-1560-037-0000	213.61	1.0000	213.61	213.60
072-1560-038-0000	213.61	1.0000	213.61	213.60
072-1560-039-0000	213.61	1.0000	213.61	213.60
072-1560-040-0000	213.61	1.0000	213.61	213.60
072-1560-041-0000	213.61	1.0000	213.61	213.60
072-1560-042-0000	213.61	1.0000	213.61	213.60
072-1560-043-0000	213.61	1.0000	213.61	213.60
072-1560-044-0000	213.61	1.0000	213.61	213.60
072-1560-045-0000	213.61	1.0000	213.61	213.60
072-1560-046-0000	213.61	1.0000	213.61	213.60
072-1560-047-0000	213.61	1.0000	213.61	213.60
072-1560-048-0000	213.61	1.0000	213.61	213.60

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Prairie Oaks Ranch

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1560-049-0000	213.61	1.0000	213.61	213.60
072-1560-050-0000	213.61	1.0000	213.61	213.60
072-1560-051-0000	213.61	1.0000	213.61	213.60
072-1560-052-0000	213.61	1.0000	213.61	213.60
072-1560-053-0000	213.61	1.0000	213.61	213.60
072-1600-001-0000	213.61	1.0000	213.61	213.60
072-1600-002-0000	213.61	1.0000	213.61	213.60
072-1600-003-0000	213.61	1.0000	213.61	213.60
072-1600-004-0000	213.61	1.0000	213.61	213.60
072-1600-005-0000	213.61	1.0000	213.61	213.60
072-1600-006-0000	213.61	1.0000	213.61	213.60
072-1600-007-0000	213.61	1.0000	213.61	213.60
072-1600-008-0000	213.61	1.0000	213.61	213.60
072-1600-009-0000	213.61	1.0000	213.61	213.60
072-1600-010-0000	213.61	1.0000	213.61	213.60
072-1600-011-0000	213.61	1.0000	213.61	213.60
072-1600-012-0000	213.61	1.0000	213.61	213.60
072-1600-013-0000	213.61	1.0000	213.61	213.60
072-1600-014-0000	213.61	1.0000	213.61	213.60
072-1600-015-0000	213.61	1.0000	213.61	213.60
072-1600-016-0000	213.61	1.0000	213.61	213.60
072-1600-017-0000	213.61	1.0000	213.61	213.60
072-1600-018-0000	213.61	1.0000	213.61	213.60
072-1600-019-0000	213.61	1.0000	213.61	213.60
072-1600-020-0000	213.61	1.0000	213.61	213.60
072-1600-021-0000	213.61	1.0000	213.61	213.60
072-1600-022-0000	213.61	1.0000	213.61	213.60
072-1600-023-0000	213.61	1.0000	213.61	213.60
072-1600-024-0000	213.61	1.0000	213.61	213.60
072-1600-025-0000	213.61	1.0000	213.61	213.60
072-1600-026-0000	213.61	1.0000	213.61	213.60
072-1600-027-0000	213.61	1.0000	213.61	213.60
072-1600-028-0000	213.61	1.0000	213.61	213.60
072-1600-029-0000	213.61	1.0000	213.61	213.60
072-1600-030-0000	213.61	1.0000	213.61	213.60
072-1600-031-0000	213.61	1.0000	213.61	213.60
072-1600-032-0000	213.61	1.0000	213.61	213.60
072-1600-033-0000	213.61	1.0000	213.61	213.60
072-1600-034-0000	213.61	1.0000	213.61	213.60
072-1600-035-0000	213.61	1.0000	213.61	213.60
072-1600-036-0000	213.61	1.0000	213.61	213.60
072-1600-037-0000	213.61	1.0000	213.61	213.60

Slight variances may occur due to rounding

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Prairie Oaks Ranch

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1600-038-0000	213.61	1.0000	213.61	213.60
072-1600-039-0000	213.61	1.0000	213.61	213.60
072-1600-040-0000	213.61	1.0000	213.61	213.60
072-1600-041-0000	213.61	1.0000	213.61	213.60
072-1710-001-0000	213.61	1.0000	213.61	213.60
072-1710-002-0000	213.61	1.0000	213.61	213.60
072-1710-003-0000	213.61	1.0000	213.61	213.60
072-1710-004-0000	213.61	1.0000	213.61	213.60
072-1710-005-0000	213.61	1.0000	213.61	213.60
072-1710-007-0000	213.61	1.0000	213.61	213.60
072-1710-008-0000	213.61	1.0000	213.61	213.60
072-1710-009-0000	213.61	1.0000	213.61	213.60
072-1710-010-0000	213.61	1.0000	213.61	213.60
072-1710-011-0000	213.61	1.0000	213.61	213.60
072-1710-012-0000	213.61	1.0000	213.61	213.60
072-1710-013-0000	213.61	1.0000	213.61	213.60
072-1710-014-0000	213.61	1.0000	213.61	213.60
072-1710-016-0000	213.61	1.0000	213.61	213.60
072-1710-017-0000	213.61	1.0000	213.61	213.60
072-1710-018-0000	213.61	1.0000	213.61	213.60
072-1710-019-0000	213.61	1.0000	213.61	213.60
072-1710-020-0000	213.61	1.0000	213.61	213.60
072-1710-021-0000	213.61	1.0000	213.61	213.60
072-1710-022-0000	213.61	1.0000	213.61	213.60
072-1710-023-0000	213.61	1.0000	213.61	213.60
072-1710-024-0000	213.61	1.0000	213.61	213.60
072-1710-025-0000	213.61	1.0000	213.61	213.60
072-1710-026-0000	213.61	1.0000	213.61	213.60
072-1710-027-0000	213.61	1.0000	213.61	213.60
072-1710-036-0000	213.61	1.0000	213.61	213.60
072-1710-037-0000	213.61	1.0000	213.61	213.60
072-1710-038-0000	213.61	1.0000	213.61	213.60
072-1710-039-0000	213.61	1.0000	213.61	213.60
072-1710-040-0000	213.61	1.0000	213.61	213.60
072-1710-041-0000	213.61	1.0000	213.61	213.60
072-1710-042-0000	213.61	1.0000	213.61	213.60
072-1710-043-0000	213.61	1.0000	213.61	213.60
072-1710-044-0000	213.61	1.0000	213.61	213.60
072-1720-004-0000	213.61	1.0000	213.61	213.60
072-1720-005-0000	213.61	1.0000	213.61	213.60
072-1720-006-0000	213.61	1.0000	213.61	213.60
072-1720-007-0000	213.61	1.0000	213.61	213.60

Slight variances may occur due to rounding

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Prairie Oaks Ranch

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1720-008-0000	213.61	1.0000	213.61	213.60
072-1720-009-0000	213.61	1.0000	213.61	213.60
072-1720-010-0000	213.61	1.0000	213.61	213.60
072-1720-011-0000	213.61	1.0000	213.61	213.60
072-1720-012-0000	213.61	1.0000	213.61	213.60
072-1720-013-0000	213.61	1.0000	213.61	213.60
072-1720-014-0000	213.61	1.0000	213.61	213.60
072-1720-015-0000	213.61	1.0000	213.61	213.60
072-1720-016-0000	213.61	1.0000	213.61	213.60
072-1720-017-0000	213.61	1.0000	213.61	213.60
072-1720-018-0000	213.61	1.0000	213.61	213.60
072-1720-019-0000	213.61	1.0000	213.61	213.60
072-1720-020-0000	213.61	1.0000	213.61	213.60
072-1720-021-0000	213.61	1.0000	213.61	213.60
072-1720-022-0000	213.61	1.0000	213.61	213.60
072-1720-023-0000	213.61	1.0000	213.61	213.60
072-1720-024-0000	213.61	1.0000	213.61	213.60
072-1720-025-0000	213.61	1.0000	213.61	213.60
072-1720-026-0000	213.61	1.0000	213.61	213.60
072-1720-027-0000	213.61	1.0000	213.61	213.60
072-1720-028-0000	213.61	1.0000	213.61	213.60
072-1720-029-0000	213.61	1.0000	213.61	213.60
072-1720-030-0000	213.61	1.0000	213.61	213.60
072-1720-031-0000	213.61	1.0000	213.61	213.60
072-1720-032-0000	213.61	1.0000	213.61	213.60
072-1720-033-0000	213.61	1.0000	213.61	213.60
072-1720-034-0000	213.61	1.0000	213.61	213.60
072-1720-035-0000	213.61	1.0000	213.61	213.60
072-1720-036-0000	213.61	1.0000	213.61	213.60
072-1720-037-0000	213.61	1.0000	213.61	213.60
072-1720-038-0000	213.61	1.0000	213.61	213.60
072-1720-039-0000	213.61	1.0000	213.61	213.60
072-1720-040-0000	213.61	1.0000	213.61	213.60
072-1720-041-0000	213.61	1.0000	213.61	213.60
072-1720-042-0000	213.61	1.0000	213.61	213.60
072-1720-043-0000	213.61	1.0000	213.61	213.60
072-1720-044-0000	213.61	1.0000	213.61	213.60
072-1720-045-0000	213.61	1.0000	213.61	213.60
072-1720-046-0000	213.61	1.0000	213.61	213.60
072-1720-047-0000	213.61	1.0000	213.61	213.60
072-1720-048-0000	213.61	1.0000	213.61	213.60
072-1720-049-0000	213.61	1.0000	213.61	213.60

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Prairie Oaks Ranch

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1720-050-0000	213.61	1.0000	213.61	213.60
072-1720-051-0000	213.61	1.0000	213.61	213.60
072-1720-052-0000	213.61	1.0000	213.61	213.60
072-1720-053-0000	213.61	1.0000	213.61	213.60
072-1720-054-0000	213.61	1.0000	213.61	213.60
072-1720-055-0000	213.61	1.0000	213.61	213.60
072-1720-056-0000	213.61	1.0000	213.61	213.60
072-1730-001-0000	213.61	1.0000	213.61	213.60
072-1730-002-0000	213.61	1.0000	213.61	213.60
072-1730-003-0000	213.61	1.0000	213.61	213.60
072-1730-004-0000	213.61	1.0000	213.61	213.60
072-1730-005-0000	213.61	1.0000	213.61	213.60
072-1730-006-0000	213.61	1.0000	213.61	213.60
072-1730-007-0000	213.61	1.0000	213.61	213.60
072-1730-008-0000	213.61	1.0000	213.61	213.60
072-1730-009-0000	213.61	1.0000	213.61	213.60
072-1730-010-0000	213.61	1.0000	213.61	213.60
072-1730-011-0000	213.61	1.0000	213.61	213.60
072-1730-012-0000	213.61	1.0000	213.61	213.60
072-1730-013-0000	213.61	1.0000	213.61	213.60
072-1730-014-0000	213.61	1.0000	213.61	213.60
072-1730-015-0000	213.61	1.0000	213.61	213.60
072-1730-016-0000	213.61	1.0000	213.61	213.60
072-1730-017-0000	213.61	1.0000	213.61	213.60
072-1730-018-0000	213.61	1.0000	213.61	213.60
072-1730-019-0000	213.61	1.0000	213.61	213.60
072-1730-020-0000	213.61	1.0000	213.61	213.60
072-1730-021-0000	213.61	1.0000	213.61	213.60
072-1730-022-0000	213.61	1.0000	213.61	213.60
072-1730-023-0000	213.61	1.0000	213.61	213.60
072-1730-024-0000	213.61	1.0000	213.61	213.60
072-1730-025-0000	213.61	1.0000	213.61	213.60
072-1730-026-0000	213.61	1.0000	213.61	213.60
072-1730-027-0000	213.61	1.0000	213.61	213.60
072-1730-028-0000	213.61	1.0000	213.61	213.60
072-1730-029-0000	213.61	1.0000	213.61	213.60
072-1730-030-0000	213.61	1.0000	213.61	213.60
072-1730-031-0000	213.61	1.0000	213.61	213.60
072-1730-032-0000	213.61	1.0000	213.61	213.60
072-1730-033-0000	213.61	1.0000	213.61	213.60
072-1730-034-0000	213.61	1.0000	213.61	213.60
072-1730-035-0000	213.61	1.0000	213.61	213.60

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1730-036-0000	213.61	1.0000	213.61	213.60
072-1730-037-0000	213.61	1.0000	213.61	213.60
072-1730-038-0000	213.61	1.0000	213.61	213.60
072-1730-039-0000	213.61	1.0000	213.61	213.60
072-1730-040-0000	213.61	1.0000	213.61	213.60
072-1730-045-0000	213.61	1.0000	213.61	213.60
072-1730-046-0000	213.61	1.0000	213.61	213.60
072-1730-047-0000	213.61	1.0000	213.61	213.60
072-1730-048-0000	213.61	1.0000	213.61	213.60
072-1730-049-0000	213.61	1.0000	213.61	213.60
072-1730-050-0000	213.61	1.0000	213.61	213.60
072-1740-001-0000	213.61	1.0000	213.61	213.60
072-1740-002-0000	213.61	1.0000	213.61	213.60
072-1740-003-0000	213.61	1.0000	213.61	213.60
072-1740-004-0000	213.61	1.0000	213.61	213.60
072-1740-005-0000	213.61	1.0000	213.61	213.60
072-1740-006-0000	213.61	1.0000	213.61	213.60
072-1740-007-0000	213.61	1.0000	213.61	213.60
072-1740-008-0000	213.61	1.0000	213.61	213.60
072-1740-009-0000	213.61	1.0000	213.61	213.60
072-1740-010-0000	213.61	1.0000	213.61	213.60
072-1740-011-0000	213.61	1.0000	213.61	213.60
072-1740-012-0000	213.61	1.0000	213.61	213.60
072-1740-013-0000	213.61	1.0000	213.61	213.60
072-1740-014-0000	213.61	1.0000	213.61	213.60
072-1740-015-0000	213.61	1.0000	213.61	213.60
072-1740-016-0000	213.61	1.0000	213.61	213.60
072-1740-017-0000	213.61	1.0000	213.61	213.60
072-1740-018-0000	213.61	1.0000	213.61	213.60
072-1740-019-0000	213.61	1.0000	213.61	213.60
072-1740-020-0000	213.61	1.0000	213.61	213.60
072-1740-021-0000	213.61	1.0000	213.61	213.60
072-1740-022-0000	213.61	1.0000	213.61	213.60
072-1740-023-0000	213.61	1.0000	213.61	213.60
072-1740-024-0000	213.61	1.0000	213.61	213.60
072-1740-025-0000	213.61	1.0000	213.61	213.60
072-1740-026-0000	213.61	1.0000	213.61	213.60
072-1740-027-0000	213.61	1.0000	213.61	213.60
072-1740-028-0000	213.61	1.0000	213.61	213.60
072-1740-029-0000	213.61	1.0000	213.61	213.60
072-1740-030-0000	213.61	1.0000	213.61	213.60
072-1740-031-0000	213.61	1.0000	213.61	213.60

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Prairie Oaks Ranch

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1740-032-0000	213.61	1.0000	213.61	213.60
072-1740-033-0000	213.61	1.0000	213.61	213.60
072-1740-034-0000	213.61	1.0000	213.61	213.60
072-1740-035-0000	213.61	1.0000	213.61	213.60
072-1740-036-0000	213.61	1.0000	213.61	213.60
072-1740-037-0000	213.61	1.0000	213.61	213.60
072-1740-038-0000	213.61	1.0000	213.61	213.60
072-1740-039-0000	213.61	1.0000	213.61	213.60
072-1740-040-0000	213.61	1.0000	213.61	213.60
072-1740-041-0000	213.61	1.0000	213.61	213.60
072-1740-042-0000	213.61	1.0000	213.61	213.60
072-1740-043-0000	213.61	1.0000	213.61	213.60
072-1740-044-0000	213.61	1.0000	213.61	213.60
072-1740-045-0000	213.61	1.0000	213.61	213.60
072-1740-046-0000	213.61	1.0000	213.61	213.60
072-1740-047-0000	213.61	1.0000	213.61	213.60
072-1740-048-0000	213.61	1.0000	213.61	213.60
072-1740-049-0000	213.61	1.0000	213.61	213.60
858 Accounts	**196,228.54**	**918.6300**	**$196,228.55**	**$196,219.98**

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Prairie Oaks Ranch No. 2

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1180-026-0000	4,730.77	13.0000	$4,730.79	$4,730.76
072-1180-028-0000	11,062.75	30.4000	11,062.77	11,062.74
072-1370-001-0000	363.90	1.0000	363.90	363.90
072-1370-002-0000	363.90	1.0000	363.90	363.90
072-1370-003-0000	363.90	1.0000	363.90	363.90
072-1370-004-0000	363.90	1.0000	363.90	363.90
072-1370-005-0000	363.90	1.0000	363.90	363.90
072-1370-006-0000	363.90	1.0000	363.90	363.90
072-1370-007-0000	363.90	1.0000	363.90	363.90
072-1370-008-0000	363.90	1.0000	363.90	363.90
072-1370-009-0000	363.90	1.0000	363.90	363.90
072-1370-010-0000	363.90	1.0000	363.90	363.90
072-1370-011-0000	363.90	1.0000	363.90	363.90
072-1370-014-0000	363.90	1.0000	363.90	363.90
072-1370-015-0000	363.90	1.0000	363.90	363.90
072-1370-016-0000	363.90	1.0000	363.90	363.90
072-1370-017-0000	363.90	1.0000	363.90	363.90
072-1370-018-0000	363.90	1.0000	363.90	363.90
072-1370-019-0000	363.90	1.0000	363.90	363.90
072-1370-021-0000	363.90	1.0000	363.90	363.90
072-1370-022-0000	363.90	1.0000	363.90	363.90
072-1370-023-0000	363.90	1.0000	363.90	363.90
072-1370-024-0000	363.90	1.0000	363.90	363.90
072-1370-025-0000	363.90	1.0000	363.90	363.90
072-1370-026-0000	363.90	1.0000	363.90	363.90
072-1370-027-0000	363.90	1.0000	363.90	363.90
072-1370-028-0000	363.90	1.0000	363.90	363.90
072-1370-029-0000	363.90	1.0000	363.90	363.90
072-1370-030-0000	363.90	1.0000	363.90	363.90
072-1370-031-0000	363.90	1.0000	363.90	363.90
072-1380-001-0000	363.90	1.0000	363.90	363.90
072-1380-002-0000	363.90	1.0000	363.90	363.90
072-1380-003-0000	363.90	1.0000	363.90	363.90
072-1380-004-0000	363.90	1.0000	363.90	363.90
072-1380-005-0000	363.90	1.0000	363.90	363.90
072-1380-006-0000	363.90	1.0000	363.90	363.90
072-1380-007-0000	363.90	1.0000	363.90	363.90
072-1380-008-0000	363.90	1.0000	363.90	363.90
072-1380-009-0000	363.90	1.0000	363.90	363.90
072-1380-010-0000	363.90	1.0000	363.90	363.90
072-1380-011-0000	363.90	1.0000	363.90	363.90
072-1380-012-0000	363.90	1.0000	363.90	363.90

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1380-013-0000	363.90	1.0000	363.90	363.90
072-1380-014-0000	363.90	1.0000	363.90	363.90
072-1380-015-0000	363.90	1.0000	363.90	363.90
072-1380-016-0000	363.90	1.0000	363.90	363.90
072-1380-017-0000	363.90	1.0000	363.90	363.90
072-1380-020-0000	363.90	1.0000	363.90	363.90
072-1380-021-0000	363.90	1.0000	363.90	363.90
072-1380-022-0000	363.90	1.0000	363.90	363.90
072-1380-023-0000	363.90	1.0000	363.90	363.90
072-1380-024-0000	363.90	1.0000	363.90	363.90
072-1380-025-0000	363.90	1.0000	363.90	363.90
072-1380-026-0000	363.90	1.0000	363.90	363.90
072-1380-027-0000	363.90	1.0000	363.90	363.90
072-1380-028-0000	363.90	1.0000	363.90	363.90
072-1380-029-0000	363.90	1.0000	363.90	363.90
072-1380-030-0000	363.90	1.0000	363.90	363.90
072-1380-031-0000	363.90	1.0000	363.90	363.90
072-1380-032-0000	363.90	1.0000	363.90	363.90
072-1380-033-0000	363.90	1.0000	363.90	363.90
072-1380-034-0000	363.90	1.0000	363.90	363.90
072-1380-035-0000	363.90	1.0000	363.90	363.90
072-1380-036-0000	363.90	1.0000	363.90	363.90
072-1380-037-0000	363.90	1.0000	363.90	363.90
072-1380-038-0000	363.90	1.0000	363.90	363.90
072-1380-039-0000	363.90	1.0000	363.90	363.90
072-1380-040-0000	363.90	1.0000	363.90	363.90
072-1380-041-0000	363.90	1.0000	363.90	363.90
072-1380-042-0000	363.90	1.0000	363.90	363.90
072-1380-043-0000	363.90	1.0000	363.90	363.90
072-1380-044-0000	363.90	1.0000	363.90	363.90
072-1380-045-0000	363.90	1.0000	363.90	363.90
072-1380-046-0000	363.90	1.0000	363.90	363.90
072-1380-047-0000	363.90	1.0000	363.90	363.90
072-1380-048-0000	363.90	1.0000	363.90	363.90
072-1380-049-0000	363.90	1.0000	363.90	363.90
072-1380-050-0000	363.90	1.0000	363.90	363.90
072-1380-051-0000	363.90	1.0000	363.90	363.90
072-1380-052-0000	363.90	1.0000	363.90	363.90
072-1380-053-0000	363.90	1.0000	363.90	363.90
072-1380-054-0000	363.90	1.0000	363.90	363.90
072-1390-002-0000	363.90	1.0000	363.90	363.90
072-1390-003-0000	363.90	1.0000	363.90	363.90

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072-1390-004-0000	363.90	1.0000	363.90	363.90
072-1390-005-0000	363.90	1.0000	363.90	363.90
072-1390-006-0000	363.90	1.0000	363.90	363.90
072-1390-007-0000	363.90	1.0000	363.90	363.90
072-1390-008-0000	363.90	1.0000	363.90	363.90
072-1390-009-0000	363.90	1.0000	363.90	363.90
072-1390-012-0000	363.90	1.0000	363.90	363.90
072-1390-013-0000	363.90	1.0000	363.90	363.90
072-1390-014-0000	363.90	1.0000	363.90	363.90
072-1390-015-0000	363.90	1.0000	363.90	363.90
072-1390-016-0000	363.90	1.0000	363.90	363.90
072-1390-017-0000	363.90	1.0000	363.90	363.90
072-1390-018-0000	363.90	1.0000	363.90	363.90
072-1390-019-0000	363.90	1.0000	363.90	363.90
072-1390-020-0000	363.90	1.0000	363.90	363.90
072-1390-021-0000	363.90	1.0000	363.90	363.90
072-1390-022-0000	363.90	1.0000	363.90	363.90
072-1390-023-0000	363.90	1.0000	363.90	363.90
072-1390-024-0000	363.90	1.0000	363.90	363.90
072-1390-025-0000	363.90	1.0000	363.90	363.90
072-1390-026-0000	363.90	1.0000	363.90	363.90
072-1390-027-0000	363.90	1.0000	363.90	363.90
072-1390-028-0000	363.90	1.0000	363.90	363.90
072-1390-029-0000	363.90	1.0000	363.90	363.90
072-1390-030-0000	363.90	1.0000	363.90	363.90
072-1390-031-0000	363.90	1.0000	363.90	363.90
072-1390-032-0000	363.90	1.0000	363.90	363.90
072-1390-033-0000	363.90	1.0000	363.90	363.90
072-1390-034-0000	363.90	1.0000	363.90	363.90
072-1390-035-0000	363.90	1.0000	363.90	363.90
072-1390-036-0000	363.90	1.0000	363.90	363.90
072-1390-037-0000	363.90	1.0000	363.90	363.90
072-1390-038-0000	363.90	1.0000	363.90	363.90
072-1390-039-0000	363.90	1.0000	363.90	363.90
072-1390-040-0000	363.90	1.0000	363.90	363.90
072-1390-041-0000	363.90	1.0000	363.90	363.90
072-1390-042-0000	363.90	1.0000	363.90	363.90
072-1390-043-0000	363.90	1.0000	363.90	363.90
072-1390-044-0000	363.90	1.0000	363.90	363.90
072-1390-045-0000	363.90	1.0000	363.90	363.90
072-1390-046-0000	363.90	1.0000	363.90	363.90
072-1390-047-0000	363.90	1.0000	363.90	363.90

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072-1390-048-0000	363.90	1.0000	363.90	363.90
072-1390-049-0000	363.90	1.0000	363.90	363.90
072-1390-050-0000	363.90	1.0000	363.90	363.90
072-1400-001-0000	363.90	1.0000	363.90	363.90
072-1400-002-0000	363.90	1.0000	363.90	363.90
072-1400-003-0000	363.90	1.0000	363.90	363.90
072-1400-004-0000	363.90	1.0000	363.90	363.90
072-1400-005-0000	363.90	1.0000	363.90	363.90
072-1400-006-0000	363.90	1.0000	363.90	363.90
072-1400-007-0000	363.90	1.0000	363.90	363.90
072-1400-008-0000	363.90	1.0000	363.90	363.90
072-1400-009-0000	363.90	1.0000	363.90	363.90
072-1400-010-0000	363.90	1.0000	363.90	363.90
072-1400-011-0000	363.90	1.0000	363.90	363.90
072-1400-012-0000	363.90	1.0000	363.90	363.90
072-1400-013-0000	363.90	1.0000	363.90	363.90
072-1400-014-0000	363.90	1.0000	363.90	363.90
072-1400-015-0000	363.90	1.0000	363.90	363.90
072-1400-016-0000	363.90	1.0000	363.90	363.90
072-1400-017-0000	363.90	1.0000	363.90	363.90
072-1400-018-0000	363.90	1.0000	363.90	363.90
072-1400-019-0000	363.90	1.0000	363.90	363.90
072-1400-020-0000	363.90	1.0000	363.90	363.90
072-1400-021-0000	363.90	1.0000	363.90	363.90
072-1400-022-0000	363.90	1.0000	363.90	363.90
072-1400-023-0000	363.90	1.0000	363.90	363.90
072-1400-024-0000	363.90	1.0000	363.90	363.90
072-1400-025-0000	363.90	1.0000	363.90	363.90
072-1400-026-0000	363.90	1.0000	363.90	363.90
072-1400-027-0000	363.90	1.0000	363.90	363.90
072-1400-028-0000	363.90	1.0000	363.90	363.90
072-1400-029-0000	363.90	1.0000	363.90	363.90
072-1400-030-0000	363.90	1.0000	363.90	363.90
072-1400-031-0000	363.90	1.0000	363.90	363.90
072-1400-032-0000	363.90	1.0000	363.90	363.90
072-1400-033-0000	363.90	1.0000	363.90	363.90
072-1400-034-0000	363.90	1.0000	363.90	363.90
072-1400-035-0000	363.90	1.0000	363.90	363.90
072-1400-036-0000	363.90	1.0000	363.90	363.90
072-1400-037-0000	363.90	1.0000	363.90	363.90
072-1400-038-0000	363.90	1.0000	363.90	363.90
072-1400-039-0000	363.90	1.0000	363.90	363.90

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072-1400-040-0000	363.90	1.0000	363.90	363.90
072-1400-041-0000	363.90	1.0000	363.90	363.90
072-1400-042-0000	363.90	1.0000	363.90	363.90
072-1400-043-0000	363.90	1.0000	363.90	363.90
072-1400-044-0000	363.90	1.0000	363.90	363.90
072-1400-045-0000	363.90	1.0000	363.90	363.90
072-1400-046-0000	363.90	1.0000	363.90	363.90
072-1410-001-0000	363.90	1.0000	363.90	363.90
072-1410-002-0000	363.90	1.0000	363.90	363.90
072-1410-003-0000	363.90	1.0000	363.90	363.90
072-1410-004-0000	363.90	1.0000	363.90	363.90
072-1410-005-0000	363.90	1.0000	363.90	363.90
072-1410-006-0000	363.90	1.0000	363.90	363.90
072-1410-007-0000	363.90	1.0000	363.90	363.90
072-1410-008-0000	363.90	1.0000	363.90	363.90
072-1410-009-0000	363.90	1.0000	363.90	363.90
072-1410-010-0000	363.90	1.0000	363.90	363.90
072-1410-011-0000	363.90	1.0000	363.90	363.90
072-1410-012-0000	363.90	1.0000	363.90	363.90
072-1410-013-0000	363.90	1.0000	363.90	363.90
072-1410-014-0000	363.90	1.0000	363.90	363.90
072-1410-015-0000	363.90	1.0000	363.90	363.90
072-1410-016-0000	363.90	1.0000	363.90	363.90
072-1410-017-0000	363.90	1.0000	363.90	363.90
072-1410-018-0000	363.90	1.0000	363.90	363.90
072-1410-019-0000	363.90	1.0000	363.90	363.90
072-1410-020-0000	363.90	1.0000	363.90	363.90
072-1410-021-0000	363.90	1.0000	363.90	363.90
072-1410-022-0000	363.90	1.0000	363.90	363.90
072-1410-023-0000	363.90	1.0000	363.90	363.90
072-1410-024-0000	363.90	1.0000	363.90	363.90
072-1410-025-0000	363.90	1.0000	363.90	363.90
072-1410-026-0000	363.90	1.0000	363.90	363.90
072-1410-027-0000	363.90	1.0000	363.90	363.90
072-1410-028-0000	363.90	1.0000	363.90	363.90
072-1410-029-0000	363.90	1.0000	363.90	363.90
072-1410-030-0000	363.90	1.0000	363.90	363.90
072-1410-031-0000	363.90	1.0000	363.90	363.90
072-1420-001-0000	363.90	1.0000	363.90	363.90
072-1420-002-0000	363.90	1.0000	363.90	363.90
072-1420-003-0000	363.90	1.0000	363.90	363.90
072-1420-004-0000	363.90	1.0000	363.90	363.90

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1420-005-0000	363.90	1.0000	363.90	363.90
072-1420-006-0000	363.90	1.0000	363.90	363.90
072-1420-007-0000	363.90	1.0000	363.90	363.90
072-1420-008-0000	363.90	1.0000	363.90	363.90
072-1420-009-0000	363.90	1.0000	363.90	363.90
072-1420-010-0000	363.90	1.0000	363.90	363.90
072-1420-011-0000	363.90	1.0000	363.90	363.90
072-1420-012-0000	363.90	1.0000	363.90	363.90
072-1420-013-0000	363.90	1.0000	363.90	363.90
072-1420-014-0000	363.90	1.0000	363.90	363.90
072-1420-015-0000	363.90	1.0000	363.90	363.90
072-1420-016-0000	363.90	1.0000	363.90	363.90
072-1420-017-0000	363.90	1.0000	363.90	363.90
072-1420-018-0000	363.90	1.0000	363.90	363.90
072-1420-019-0000	363.90	1.0000	363.90	363.90
072-1420-020-0000	363.90	1.0000	363.90	363.90
072-1420-021-0000	363.90	1.0000	363.90	363.90
072-1420-022-0000	363.90	1.0000	363.90	363.90
072-1420-023-0000	363.90	1.0000	363.90	363.90
072-1420-024-0000	363.90	1.0000	363.90	363.90
072-1420-025-0000	363.90	1.0000	363.90	363.90
072-1420-026-0000	363.90	1.0000	363.90	363.90
072-1420-027-0000	363.90	1.0000	363.90	363.90
072-1420-028-0000	363.90	1.0000	363.90	363.90
072-1420-029-0000	363.90	1.0000	363.90	363.90
072-1420-030-0000	363.90	1.0000	363.90	363.90
072-1420-031-0000	363.90	1.0000	363.90	363.90
072-1420-032-0000	363.90	1.0000	363.90	363.90
072-1420-033-0000	363.90	1.0000	363.90	363.90
072-1420-034-0000	363.90	1.0000	363.90	363.90
072-1420-035-0000	363.90	1.0000	363.90	363.90
072-1420-036-0000	363.90	1.0000	363.90	363.90
072-1420-037-0000	363.90	1.0000	363.90	363.90
072-1420-038-0000	363.90	1.0000	363.90	363.90
072-1420-039-0000	363.90	1.0000	363.90	363.90
072-1420-041-0000	363.90	1.0000	363.90	363.90
072-1420-042-0000	363.90	1.0000	363.90	363.90
072-1420-043-0000	363.90	1.0000	363.90	363.90
072-1420-044-0000	363.90	1.0000	363.90	363.90
072-1420-045-0000	363.90	1.0000	363.90	363.90
072-1420-046-0000	363.90	1.0000	363.90	363.90
072-1420-047-0000	363.90	1.0000	363.90	363.90

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072-1420-048-0000	363.90	1.0000	363.90	363.90
072-1420-049-0000	363.90	1.0000	363.90	363.90
072-1420-050-0000	363.90	1.0000	363.90	363.90
072-1420-051-0000	363.90	1.0000	363.90	363.90
072-1420-054-0000	363.90	1.0000	363.90	363.90
072-1420-055-0000	363.90	1.0000	363.90	363.90
072-1420-056-0000	363.90	1.0000	363.90	363.90
072-1420-057-0000	363.90	1.0000	363.90	363.90
072-1420-058-0000	363.90	1.0000	363.90	363.90
072-1420-059-0000	363.90	1.0000	363.90	363.90
072-1420-060-0000	363.90	1.0000	363.90	363.90
072-1420-061-0000	363.90	1.0000	363.90	363.90
072-1420-062-0000	363.90	1.0000	363.90	363.90
072-1420-063-0000	363.90	1.0000	363.90	363.90
072-1420-064-0000	363.90	1.0000	363.90	363.90
072-1420-065-0000	363.90	1.0000	363.90	363.90
072-1430-001-0000	363.90	1.0000	363.90	363.90
072-1430-002-0000	363.90	1.0000	363.90	363.90
072-1430-003-0000	363.90	1.0000	363.90	363.90
072-1430-004-0000	363.90	1.0000	363.90	363.90
072-1430-005-0000	363.90	1.0000	363.90	363.90
072-1430-006-0000	363.90	1.0000	363.90	363.90
072-1430-007-0000	363.90	1.0000	363.90	363.90
072-1430-008-0000	363.90	1.0000	363.90	363.90
072-1430-009-0000	363.90	1.0000	363.90	363.90
072-1430-010-0000	363.90	1.0000	363.90	363.90
072-1430-011-0000	363.90	1.0000	363.90	363.90
072-1430-012-0000	363.90	1.0000	363.90	363.90
072-1430-013-0000	363.90	1.0000	363.90	363.90
072-1430-014-0000	363.90	1.0000	363.90	363.90
072-1430-015-0000	363.90	1.0000	363.90	363.90
072-1430-016-0000	363.90	1.0000	363.90	363.90
072-1430-017-0000	363.90	1.0000	363.90	363.90
072-1430-018-0000	363.90	1.0000	363.90	363.90
072-1430-019-0000	363.90	1.0000	363.90	363.90
072-1430-020-0000	363.90	1.0000	363.90	363.90
072-1430-021-0000	363.90	1.0000	363.90	363.90
072-1430-022-0000	363.90	1.0000	363.90	363.90
072-1430-023-0000	363.90	1.0000	363.90	363.90
072-1430-024-0000	363.90	1.0000	363.90	363.90
072-1430-025-0000	363.90	1.0000	363.90	363.90
072-1430-026-0000	363.90	1.0000	363.90	363.90

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072-1430-027-0000	363.90	1.0000	363.90	363.90
072-1430-028-0000	363.90	1.0000	363.90	363.90
072-1430-029-0000	363.90	1.0000	363.90	363.90
072-1430-030-0000	363.90	1.0000	363.90	363.90
072-1430-031-0000	363.90	1.0000	363.90	363.90
072-1430-032-0000	363.90	1.0000	363.90	363.90
072-1430-033-0000	363.90	1.0000	363.90	363.90
072-1430-034-0000	363.90	1.0000	363.90	363.90
072-1430-035-0000	363.90	1.0000	363.90	363.90
072-1430-036-0000	363.90	1.0000	363.90	363.90
072-1430-037-0000	363.90	1.0000	363.90	363.90
072-1430-038-0000	363.90	1.0000	363.90	363.90
072-1430-039-0000	363.90	1.0000	363.90	363.90
072-1430-040-0000	363.90	1.0000	363.90	363.90
072-1430-041-0000	363.90	1.0000	363.90	363.90
072-1430-042-0000	363.90	1.0000	363.90	363.90
072-1430-043-0000	363.90	1.0000	363.90	363.90
072-1430-044-0000	363.90	1.0000	363.90	363.90
072-1430-046-0000	363.90	1.0000	363.90	363.90
072-1430-047-0000	363.90	1.0000	363.90	363.90
072-1430-048-0000	363.90	1.0000	363.90	363.90
072-1430-049-0000	363.90	1.0000	363.90	363.90
072-1430-050-0000	363.90	1.0000	363.90	363.90
072-1430-051-0000	363.90	1.0000	363.90	363.90
072-1430-052-0000	363.90	1.0000	363.90	363.90
072-1430-053-0000	363.90	1.0000	363.90	363.90
072-1430-054-0000	363.90	1.0000	363.90	363.90
072-1430-055-0000	363.90	1.0000	363.90	363.90
072-1430-056-0000	363.90	1.0000	363.90	363.90
072-1430-057-0000	363.90	1.0000	363.90	363.90
072-1430-058-0000	363.90	1.0000	363.90	363.90
072-1430-059-0000	363.90	1.0000	363.90	363.90
072-1430-060-0000	363.90	1.0000	363.90	363.90
072-1430-061-0000	363.90	1.0000	363.90	363.90
072-1430-062-0000	363.90	1.0000	363.90	363.90
072-1430-063-0000	363.90	1.0000	363.90	363.90
072-1430-064-0000	363.90	1.0000	363.90	363.90
072-1430-065-0000	363.90	1.0000	363.90	363.90
072-1430-066-0000	363.90	1.0000	363.90	363.90
072-1430-067-0000	363.90	1.0000	363.90	363.90
072-1430-068-0000	363.90	1.0000	363.90	363.90
072-1430-069-0000	363.90	1.0000	363.90	363.90

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072-1430-070-0000	363.90	1.0000	363.90	363.90
072-1440-001-0000	363.90	1.0000	363.90	363.90
072-1440-002-0000	363.90	1.0000	363.90	363.90
072-1440-003-0000	363.90	1.0000	363.90	363.90
072-1440-004-0000	363.90	1.0000	363.90	363.90
072-1440-005-0000	363.90	1.0000	363.90	363.90
072-1440-006-0000	363.90	1.0000	363.90	363.90
072-1440-007-0000	363.90	1.0000	363.90	363.90
072-1440-008-0000	363.90	1.0000	363.90	363.90
072-1440-009-0000	363.90	1.0000	363.90	363.90
072-1440-010-0000	363.90	1.0000	363.90	363.90
072-1440-011-0000	363.90	1.0000	363.90	363.90
072-1440-012-0000	363.90	1.0000	363.90	363.90
072-1440-013-0000	363.90	1.0000	363.90	363.90
072-1440-014-0000	363.90	1.0000	363.90	363.90
072-1440-015-0000	363.90	1.0000	363.90	363.90
072-1440-016-0000	363.90	1.0000	363.90	363.90
072-1440-017-0000	363.90	1.0000	363.90	363.90
072-1440-018-0000	363.90	1.0000	363.90	363.90
072-1440-019-0000	363.90	1.0000	363.90	363.90
072-1440-020-0000	363.90	1.0000	363.90	363.90
072-1440-021-0000	363.90	1.0000	363.90	363.90
072-1440-022-0000	363.90	1.0000	363.90	363.90
072-1440-023-0000	363.90	1.0000	363.90	363.90
072-1440-024-0000	363.90	1.0000	363.90	363.90
072-1440-025-0000	363.90	1.0000	363.90	363.90
072-1440-026-0000	363.90	1.0000	363.90	363.90
072-1440-027-0000	363.90	1.0000	363.90	363.90
072-1440-028-0000	363.90	1.0000	363.90	363.90
072-1440-029-0000	363.90	1.0000	363.90	363.90
072-1440-030-0000	363.90	1.0000	363.90	363.90
072-1440-031-0000	363.90	1.0000	363.90	363.90
072-1440-032-0000	363.90	1.0000	363.90	363.90
072-1440-033-0000	363.90	1.0000	363.90	363.90
072-1450-001-0000	363.90	1.0000	363.90	363.90
072-1450-002-0000	363.90	1.0000	363.90	363.90
072-1450-003-0000	363.90	1.0000	363.90	363.90
072-1450-004-0000	363.90	1.0000	363.90	363.90
072-1450-005-0000	363.90	1.0000	363.90	363.90
072-1450-006-0000	363.90	1.0000	363.90	363.90
072-1450-007-0000	363.90	1.0000	363.90	363.90
072-1450-008-0000	363.90	1.0000	363.90	363.90

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072-1450-009-0000	363.90	1.0000	363.90	363.90
072-1450-010-0000	363.90	1.0000	363.90	363.90
072-1450-011-0000	363.90	1.0000	363.90	363.90
072-1450-012-0000	363.90	1.0000	363.90	363.90
072-1450-013-0000	363.90	1.0000	363.90	363.90
072-1450-014-0000	363.90	1.0000	363.90	363.90
072-1450-015-0000	363.90	1.0000	363.90	363.90
072-1450-016-0000	363.90	1.0000	363.90	363.90
072-1450-017-0000	363.90	1.0000	363.90	363.90
072-1450-018-0000	363.90	1.0000	363.90	363.90
072-1450-019-0000	363.90	1.0000	363.90	363.90
072-1450-020-0000	363.90	1.0000	363.90	363.90
072-1450-021-0000	363.90	1.0000	363.90	363.90
072-1450-022-0000	363.90	1.0000	363.90	363.90
072-1450-023-0000	363.90	1.0000	363.90	363.90
072-1450-024-0000	363.90	1.0000	363.90	363.90
072-1450-025-0000	363.90	1.0000	363.90	363.90
072-1450-026-0000	363.90	1.0000	363.90	363.90
072-1450-027-0000	363.90	1.0000	363.90	363.90
072-1450-028-0000	363.90	1.0000	363.90	363.90
072-1450-029-0000	363.90	1.0000	363.90	363.90
072-1450-030-0000	363.90	1.0000	363.90	363.90
072-1450-031-0000	363.90	1.0000	363.90	363.90
072-1450-032-0000	363.90	1.0000	363.90	363.90
072-1450-033-0000	363.90	1.0000	363.90	363.90
072-1450-034-0000	363.90	1.0000	363.90	363.90
072-1450-035-0000	363.90	1.0000	363.90	363.90
072-1450-036-0000	363.90	1.0000	363.90	363.90
072-1450-037-0000	363.90	1.0000	363.90	363.90
072-1450-038-0000	363.90	1.0000	363.90	363.90
072-1450-039-0000	363.90	1.0000	363.90	363.90
072-1450-040-0000	363.90	1.0000	363.90	363.90
072-1450-041-0000	363.90	1.0000	363.90	363.90
072-1450-042-0000	363.90	1.0000	363.90	363.90
072-1450-043-0000	363.90	1.0000	363.90	363.90
072-1450-044-0000	363.90	1.0000	363.90	363.90
072-1450-045-0000	363.90	1.0000	363.90	363.90
072-1450-046-0000	363.90	1.0000	363.90	363.90
072-1450-047-0000	363.90	1.0000	363.90	363.90
072-1450-048-0000	363.90	1.0000	363.90	363.90
072-1450-049-0000	363.90	1.0000	363.90	363.90
072-1450-050-0000	363.90	1.0000	363.90	363.90

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072-1460-001-0000	363.90	1.0000	363.90	363.90
072-1460-002-0000	363.90	1.0000	363.90	363.90
072-1460-003-0000	363.90	1.0000	363.90	363.90
072-1460-004-0000	363.90	1.0000	363.90	363.90
072-1460-005-0000	363.90	1.0000	363.90	363.90
072-1460-006-0000	363.90	1.0000	363.90	363.90
072-1460-007-0000	363.90	1.0000	363.90	363.90
072-1460-008-0000	363.90	1.0000	363.90	363.90
072-1460-009-0000	363.90	1.0000	363.90	363.90
072-1460-010-0000	363.90	1.0000	363.90	363.90
072-1460-011-0000	363.90	1.0000	363.90	363.90
072-1460-012-0000	363.90	1.0000	363.90	363.90
072-1460-013-0000	363.90	1.0000	363.90	363.90
072-1460-014-0000	363.90	1.0000	363.90	363.90
072-1460-015-0000	363.90	1.0000	363.90	363.90
072-1460-016-0000	363.90	1.0000	363.90	363.90
072-1460-017-0000	363.90	1.0000	363.90	363.90
072-1460-018-0000	363.90	1.0000	363.90	363.90
072-1460-019-0000	363.90	1.0000	363.90	363.90
072-1460-020-0000	363.90	1.0000	363.90	363.90
072-1460-021-0000	363.90	1.0000	363.90	363.90
072-1460-022-0000	363.90	1.0000	363.90	363.90
072-1460-023-0000	363.90	1.0000	363.90	363.90
072-1460-024-0000	363.90	1.0000	363.90	363.90
072-1460-025-0000	363.90	1.0000	363.90	363.90
072-1460-026-0000	363.90	1.0000	363.90	363.90
072-1460-027-0000	363.90	1.0000	363.90	363.90
072-1460-028-0000	363.90	1.0000	363.90	363.90
072-1460-029-0000	363.90	1.0000	363.90	363.90
072-1460-030-0000	363.90	1.0000	363.90	363.90
072-1460-031-0000	363.90	1.0000	363.90	363.90
072-1460-032-0000	363.90	1.0000	363.90	363.90
072-1460-033-0000	363.90	1.0000	363.90	363.90
072-1460-034-0000	363.90	1.0000	363.90	363.90
072-1460-035-0000	363.90	1.0000	363.90	363.90
072-1460-036-0000	363.90	1.0000	363.90	363.90
072-1460-037-0000	363.90	1.0000	363.90	363.90
072-1460-038-0000	363.90	1.0000	363.90	363.90
072-1460-039-0000	363.90	1.0000	363.90	363.90
072-1470-001-0000	363.90	1.0000	363.90	363.90
072-1470-002-0000	363.90	1.0000	363.90	363.90
072-1470-003-0000	363.90	1.0000	363.90	363.90

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072-1470-004-0000	363.90	1.0000	363.90	363.90
072-1470-005-0000	363.90	1.0000	363.90	363.90
072-1470-006-0000	363.90	1.0000	363.90	363.90
072-1470-007-0000	363.90	1.0000	363.90	363.90
072-1470-008-0000	363.90	1.0000	363.90	363.90
072-1470-009-0000	363.90	1.0000	363.90	363.90
072-1470-010-0000	363.90	1.0000	363.90	363.90
072-1470-011-0000	363.90	1.0000	363.90	363.90
072-1470-012-0000	363.90	1.0000	363.90	363.90
072-1470-013-0000	363.90	1.0000	363.90	363.90
072-1470-014-0000	363.90	1.0000	363.90	363.90
072-1470-015-0000	363.90	1.0000	363.90	363.90
072-1470-016-0000	363.90	1.0000	363.90	363.90
072-1480-001-0000	363.90	1.0000	363.90	363.90
072-1480-002-0000	363.90	1.0000	363.90	363.90
072-1480-003-0000	363.90	1.0000	363.90	363.90
072-1480-004-0000	363.90	1.0000	363.90	363.90
072-1480-005-0000	363.90	1.0000	363.90	363.90
072-1480-006-0000	363.90	1.0000	363.90	363.90
072-1480-007-0000	363.90	1.0000	363.90	363.90
072-1480-008-0000	363.90	1.0000	363.90	363.90
072-1480-009-0000	363.90	1.0000	363.90	363.90
072-1480-010-0000	363.90	1.0000	363.90	363.90
072-1480-011-0000	363.90	1.0000	363.90	363.90
072-1480-012-0000	363.90	1.0000	363.90	363.90
072-1490-001-0000	363.90	1.0000	363.90	363.90
072-1490-002-0000	363.90	1.0000	363.90	363.90
072-1490-003-0000	363.90	1.0000	363.90	363.90
072-1490-004-0000	363.90	1.0000	363.90	363.90
072-1490-005-0000	363.90	1.0000	363.90	363.90
072-1490-006-0000	363.90	1.0000	363.90	363.90
072-1490-007-0000	363.90	1.0000	363.90	363.90
072-1490-008-0000	363.90	1.0000	363.90	363.90
072-1490-009-0000	363.90	1.0000	363.90	363.90
072-1490-010-0000	363.90	1.0000	363.90	363.90
072-1490-011-0000	363.90	1.0000	363.90	363.90
072-1490-012-0000	363.90	1.0000	363.90	363.90
072-1490-013-0000	363.90	1.0000	363.90	363.90
072-1490-014-0000	363.90	1.0000	363.90	363.90
072-1490-015-0000	363.90	1.0000	363.90	363.90
072-1490-016-0000	363.90	1.0000	363.90	363.90
072-1490-017-0000	363.90	1.0000	363.90	363.90

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1490-018-0000	363.90	1.0000	363.90	363.90
072-1490-019-0000	363.90	1.0000	363.90	363.90
072-1490-020-0000	363.90	1.0000	363.90	363.90
072-1490-021-0000	363.90	1.0000	363.90	363.90
072-1490-022-0000	363.90	1.0000	363.90	363.90
072-1490-023-0000	363.90	1.0000	363.90	363.90
072-1490-024-0000	363.90	1.0000	363.90	363.90
072-1490-025-0000	363.90	1.0000	363.90	363.90
072-1490-026-0000	363.90	1.0000	363.90	363.90
072-1490-027-0000	363.90	1.0000	363.90	363.90
072-1490-028-0000	363.90	1.0000	363.90	363.90
072-1490-029-0000	363.90	1.0000	363.90	363.90
072-1490-030-0000	363.90	1.0000	363.90	363.90
072-1490-031-0000	363.90	1.0000	363.90	363.90
072-1490-032-0000	363.90	1.0000	363.90	363.90
072-1490-033-0000	363.90	1.0000	363.90	363.90
072-1490-034-0000	363.90	1.0000	363.90	363.90
072-1490-035-0000	363.90	1.0000	363.90	363.90
072-1490-036-0000	363.90	1.0000	363.90	363.90
072-1490-037-0000	363.90	1.0000	363.90	363.90
072-1490-038-0000	363.90	1.0000	363.90	363.90
072-1490-039-0000	363.90	1.0000	363.90	363.90
072-1500-001-0000	363.90	1.0000	363.90	363.90
072-1500-002-0000	363.90	1.0000	363.90	363.90
072-1500-003-0000	363.90	1.0000	363.90	363.90
072-1500-004-0000	363.90	1.0000	363.90	363.90
072-1500-005-0000	363.90	1.0000	363.90	363.90
072-1500-006-0000	363.90	1.0000	363.90	363.90
072-1500-007-0000	363.90	1.0000	363.90	363.90
072-1500-008-0000	363.90	1.0000	363.90	363.90
072-1500-009-0000	363.90	1.0000	363.90	363.90
072-1500-010-0000	363.90	1.0000	363.90	363.90
072-1500-011-0000	363.90	1.0000	363.90	363.90
072-1500-012-0000	363.90	1.0000	363.90	363.90
072-1500-013-0000	363.90	1.0000	363.90	363.90
072-1500-014-0000	363.90	1.0000	363.90	363.90
072-1500-015-0000	363.90	1.0000	363.90	363.90
072-1500-016-0000	363.90	1.0000	363.90	363.90
072-1500-017-0000	363.90	1.0000	363.90	363.90
072-1500-018-0000	363.90	1.0000	363.90	363.90
072-1500-019-0000	363.90	1.0000	363.90	363.90
072-1500-020-0000	363.90	1.0000	363.90	363.90

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072-1500-021-0000	363.90	1.0000	363.90	363.90
072-1500-022-0000	363.90	1.0000	363.90	363.90
072-1500-023-0000	363.90	1.0000	363.90	363.90
072-1500-024-0000	363.90	1.0000	363.90	363.90
072-1500-025-0000	363.90	1.0000	363.90	363.90
072-1500-026-0000	363.90	1.0000	363.90	363.90
072-1500-027-0000	363.90	1.0000	363.90	363.90
072-1500-028-0000	363.90	1.0000	363.90	363.90
072-1500-029-0000	363.90	1.0000	363.90	363.90
072-1500-030-0000	363.90	1.0000	363.90	363.90
072-1500-031-0000	363.90	1.0000	363.90	363.90
072-1500-032-0000	363.90	1.0000	363.90	363.90
072-1500-033-0000	363.90	1.0000	363.90	363.90
072-1500-034-0000	363.90	1.0000	363.90	363.90
072-1500-035-0000	363.90	1.0000	363.90	363.90
072-1500-036-0000	363.90	1.0000	363.90	363.90
072-1500-037-0000	363.90	1.0000	363.90	363.90
072-1500-038-0000	363.90	1.0000	363.90	363.90
072-1500-039-0000	363.90	1.0000	363.90	363.90
072-1500-040-0000	363.90	1.0000	363.90	363.90
072-1500-041-0000	363.90	1.0000	363.90	363.90
072-1500-042-0000	363.90	1.0000	363.90	363.90
072-1500-043-0000	363.90	1.0000	363.90	363.90
072-1500-044-0000	363.90	1.0000	363.90	363.90
072-1500-045-0000	363.90	1.0000	363.90	363.90
072-1500-046-0000	363.90	1.0000	363.90	363.90
072-1500-047-0000	363.90	1.0000	363.90	363.90
072-1500-048-0000	363.90	1.0000	363.90	363.90
072-1500-049-0000	363.90	1.0000	363.90	363.90
072-1500-050-0000	363.90	1.0000	363.90	363.90
072-1500-051-0000	363.90	1.0000	363.90	363.90
072-1500-052-0000	363.90	1.0000	363.90	363.90
072-1500-053-0000	363.90	1.0000	363.90	363.90
072-1500-054-0000	363.90	1.0000	363.90	363.90
072-1500-055-0000	363.90	1.0000	363.90	363.90
072-1500-056-0000	363.90	1.0000	363.90	363.90
072-1560-001-0000	363.90	1.0000	363.90	363.90
072-1560-002-0000	363.90	1.0000	363.90	363.90
072-1560-003-0000	363.90	1.0000	363.90	363.90
072-1560-004-0000	363.90	1.0000	363.90	363.90
072-1560-005-0000	363.90	1.0000	363.90	363.90
072-1560-006-0000	363.90	1.0000	363.90	363.90

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072-1560-007-0000	363.90	1.0000	363.90	363.90
072-1560-008-0000	363.90	1.0000	363.90	363.90
072-1560-009-0000	363.90	1.0000	363.90	363.90
072-1560-010-0000	363.90	1.0000	363.90	363.90
072-1560-011-0000	363.90	1.0000	363.90	363.90
072-1560-012-0000	363.90	1.0000	363.90	363.90
072-1560-013-0000	363.90	1.0000	363.90	363.90
072-1560-014-0000	363.90	1.0000	363.90	363.90
072-1560-015-0000	363.90	1.0000	363.90	363.90
072-1560-016-0000	363.90	1.0000	363.90	363.90
072-1560-017-0000	363.90	1.0000	363.90	363.90
072-1560-018-0000	363.90	1.0000	363.90	363.90
072-1560-019-0000	363.90	1.0000	363.90	363.90
072-1560-020-0000	363.90	1.0000	363.90	363.90
072-1560-021-0000	363.90	1.0000	363.90	363.90
072-1560-022-0000	363.90	1.0000	363.90	363.90
072-1560-023-0000	363.90	1.0000	363.90	363.90
072-1560-024-0000	363.90	1.0000	363.90	363.90
072-1560-025-0000	363.90	1.0000	363.90	363.90
072-1560-026-0000	363.90	1.0000	363.90	363.90
072-1560-027-0000	363.90	1.0000	363.90	363.90
072-1560-028-0000	363.90	1.0000	363.90	363.90
072-1560-029-0000	363.90	1.0000	363.90	363.90
072-1560-030-0000	363.90	1.0000	363.90	363.90
072-1560-031-0000	363.90	1.0000	363.90	363.90
072-1560-032-0000	363.90	1.0000	363.90	363.90
072-1560-033-0000	363.90	1.0000	363.90	363.90
072-1560-034-0000	363.90	1.0000	363.90	363.90
072-1560-035-0000	363.90	1.0000	363.90	363.90
072-1560-036-0000	363.90	1.0000	363.90	363.90
072-1560-037-0000	363.90	1.0000	363.90	363.90
072-1560-038-0000	363.90	1.0000	363.90	363.90
072-1560-039-0000	363.90	1.0000	363.90	363.90
072-1560-040-0000	363.90	1.0000	363.90	363.90
072-1560-041-0000	363.90	1.0000	363.90	363.90
072-1560-042-0000	363.90	1.0000	363.90	363.90
072-1560-043-0000	363.90	1.0000	363.90	363.90
072-1560-044-0000	363.90	1.0000	363.90	363.90
072-1560-045-0000	363.90	1.0000	363.90	363.90
072-1560-046-0000	363.90	1.0000	363.90	363.90
072-1560-047-0000	363.90	1.0000	363.90	363.90
072-1560-048-0000	363.90	1.0000	363.90	363.90

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072-1560-049-0000	363.90	1.0000	363.90	363.90
072-1560-050-0000	363.90	1.0000	363.90	363.90
072-1560-051-0000	363.90	1.0000	363.90	363.90
072-1560-052-0000	363.90	1.0000	363.90	363.90
072-1560-053-0000	363.90	1.0000	363.90	363.90
072-1600-001-0000	363.90	1.0000	363.90	363.90
072-1600-002-0000	363.90	1.0000	363.90	363.90
072-1600-003-0000	363.90	1.0000	363.90	363.90
072-1600-004-0000	363.90	1.0000	363.90	363.90
072-1600-005-0000	363.90	1.0000	363.90	363.90
072-1600-006-0000	363.90	1.0000	363.90	363.90
072-1600-007-0000	363.90	1.0000	363.90	363.90
072-1600-008-0000	363.90	1.0000	363.90	363.90
072-1600-009-0000	363.90	1.0000	363.90	363.90
072-1600-010-0000	363.90	1.0000	363.90	363.90
072-1600-011-0000	363.90	1.0000	363.90	363.90
072-1600-012-0000	363.90	1.0000	363.90	363.90
072-1600-013-0000	363.90	1.0000	363.90	363.90
072-1600-014-0000	363.90	1.0000	363.90	363.90
072-1600-015-0000	363.90	1.0000	363.90	363.90
072-1600-016-0000	363.90	1.0000	363.90	363.90
072-1600-017-0000	363.90	1.0000	363.90	363.90
072-1600-018-0000	363.90	1.0000	363.90	363.90
072-1600-019-0000	363.90	1.0000	363.90	363.90
072-1600-020-0000	363.90	1.0000	363.90	363.90
072-1600-021-0000	363.90	1.0000	363.90	363.90
072-1600-022-0000	363.90	1.0000	363.90	363.90
072-1600-023-0000	363.90	1.0000	363.90	363.90
072-1600-024-0000	363.90	1.0000	363.90	363.90
072-1600-025-0000	363.90	1.0000	363.90	363.90
072-1600-026-0000	363.90	1.0000	363.90	363.90
072-1600-027-0000	363.90	1.0000	363.90	363.90
072-1600-028-0000	363.90	1.0000	363.90	363.90
072-1600-029-0000	363.90	1.0000	363.90	363.90
072-1600-030-0000	363.90	1.0000	363.90	363.90
072-1600-031-0000	363.90	1.0000	363.90	363.90
072-1600-032-0000	363.90	1.0000	363.90	363.90
072-1600-033-0000	363.90	1.0000	363.90	363.90
072-1600-034-0000	363.90	1.0000	363.90	363.90
072-1600-035-0000	363.90	1.0000	363.90	363.90
072-1600-036-0000	363.90	1.0000	363.90	363.90
072-1600-037-0000	363.90	1.0000	363.90	363.90

Slight variances may occur due to rounding

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City of Folsom

Prairie Oaks Ranch No. 2

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1600-038-0000	363.90	1.0000	363.90	363.90
072-1600-039-0000	363.90	1.0000	363.90	363.90
072-1600-040-0000	363.90	1.0000	363.90	363.90
072-1600-041-0000	363.90	1.0000	363.90	363.90
072-1710-001-0000	363.90	1.0000	363.90	363.90
072-1710-002-0000	363.90	1.0000	363.90	363.90
072-1710-003-0000	363.90	1.0000	363.90	363.90
072-1710-004-0000	363.90	1.0000	363.90	363.90
072-1710-005-0000	363.90	1.0000	363.90	363.90
072-1710-007-0000	363.90	1.0000	363.90	363.90
072-1710-008-0000	363.90	1.0000	363.90	363.90
072-1710-009-0000	363.90	1.0000	363.90	363.90
072-1710-010-0000	363.90	1.0000	363.90	363.90
072-1710-011-0000	363.90	1.0000	363.90	363.90
072-1710-012-0000	363.90	1.0000	363.90	363.90
072-1710-013-0000	363.90	1.0000	363.90	363.90
072-1710-014-0000	363.90	1.0000	363.90	363.90
072-1710-016-0000	363.90	1.0000	363.90	363.90
072-1710-017-0000	363.90	1.0000	363.90	363.90
072-1710-018-0000	363.90	1.0000	363.90	363.90
072-1710-019-0000	363.90	1.0000	363.90	363.90
072-1710-020-0000	363.90	1.0000	363.90	363.90
072-1710-021-0000	363.90	1.0000	363.90	363.90
072-1710-022-0000	363.90	1.0000	363.90	363.90
072-1710-023-0000	363.90	1.0000	363.90	363.90
072-1710-024-0000	363.90	1.0000	363.90	363.90
072-1710-025-0000	363.90	1.0000	363.90	363.90
072-1710-026-0000	363.90	1.0000	363.90	363.90
072-1710-027-0000	363.90	1.0000	363.90	363.90
072-1710-036-0000	363.90	1.0000	363.90	363.90
072-1710-037-0000	363.90	1.0000	363.90	363.90
072-1710-038-0000	363.90	1.0000	363.90	363.90
072-1710-039-0000	363.90	1.0000	363.90	363.90
072-1710-040-0000	363.90	1.0000	363.90	363.90
072-1710-041-0000	363.90	1.0000	363.90	363.90
072-1710-042-0000	363.90	1.0000	363.90	363.90
072-1710-043-0000	363.90	1.0000	363.90	363.90
072-1710-044-0000	363.90	1.0000	363.90	363.90
072-1720-004-0000	363.90	1.0000	363.90	363.90
072-1720-005-0000	363.90	1.0000	363.90	363.90
072-1720-006-0000	363.90	1.0000	363.90	363.90
072-1720-007-0000	363.90	1.0000	363.90	363.90

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City of Folsom

Prairie Oaks Ranch No. 2

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1720-008-0000	363.90	1.0000	363.90	363.90
072-1720-009-0000	363.90	1.0000	363.90	363.90
072-1720-010-0000	363.90	1.0000	363.90	363.90
072-1720-011-0000	363.90	1.0000	363.90	363.90
072-1720-012-0000	363.90	1.0000	363.90	363.90
072-1720-013-0000	363.90	1.0000	363.90	363.90
072-1720-014-0000	363.90	1.0000	363.90	363.90
072-1720-015-0000	363.90	1.0000	363.90	363.90
072-1720-016-0000	363.90	1.0000	363.90	363.90
072-1720-017-0000	363.90	1.0000	363.90	363.90
072-1720-018-0000	363.90	1.0000	363.90	363.90
072-1720-019-0000	363.90	1.0000	363.90	363.90
072-1720-020-0000	363.90	1.0000	363.90	363.90
072-1720-021-0000	363.90	1.0000	363.90	363.90
072-1720-022-0000	363.90	1.0000	363.90	363.90
072-1720-023-0000	363.90	1.0000	363.90	363.90
072-1720-024-0000	363.90	1.0000	363.90	363.90
072-1720-025-0000	363.90	1.0000	363.90	363.90
072-1720-026-0000	363.90	1.0000	363.90	363.90
072-1720-027-0000	363.90	1.0000	363.90	363.90
072-1720-028-0000	363.90	1.0000	363.90	363.90
072-1720-029-0000	363.90	1.0000	363.90	363.90
072-1720-030-0000	363.90	1.0000	363.90	363.90
072-1720-031-0000	363.90	1.0000	363.90	363.90
072-1720-032-0000	363.90	1.0000	363.90	363.90
072-1720-033-0000	363.90	1.0000	363.90	363.90
072-1720-034-0000	363.90	1.0000	363.90	363.90
072-1720-035-0000	363.90	1.0000	363.90	363.90
072-1720-036-0000	363.90	1.0000	363.90	363.90
072-1720-037-0000	363.90	1.0000	363.90	363.90
072-1720-038-0000	363.90	1.0000	363.90	363.90
072-1720-039-0000	363.90	1.0000	363.90	363.90
072-1720-040-0000	363.90	1.0000	363.90	363.90
072-1720-041-0000	363.90	1.0000	363.90	363.90
072-1720-042-0000	363.90	1.0000	363.90	363.90
072-1720-043-0000	363.90	1.0000	363.90	363.90
072-1720-044-0000	363.90	1.0000	363.90	363.90
072-1720-045-0000	363.90	1.0000	363.90	363.90
072-1720-046-0000	363.90	1.0000	363.90	363.90
072-1720-047-0000	363.90	1.0000	363.90	363.90
072-1720-048-0000	363.90	1.0000	363.90	363.90
072-1720-049-0000	363.90	1.0000	363.90	363.90

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City of Folsom

Prairie Oaks Ranch No. 2

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1720-050-0000	363.90	1.0000	363.90	363.90
072-1720-051-0000	363.90	1.0000	363.90	363.90
072-1720-052-0000	363.90	1.0000	363.90	363.90
072-1720-053-0000	363.90	1.0000	363.90	363.90
072-1720-054-0000	363.90	1.0000	363.90	363.90
072-1720-055-0000	363.90	1.0000	363.90	363.90
072-1720-056-0000	363.90	1.0000	363.90	363.90
072-1730-001-0000	363.90	1.0000	363.90	363.90
072-1730-002-0000	363.90	1.0000	363.90	363.90
072-1730-003-0000	363.90	1.0000	363.90	363.90
072-1730-004-0000	363.90	1.0000	363.90	363.90
072-1730-005-0000	363.90	1.0000	363.90	363.90
072-1730-006-0000	363.90	1.0000	363.90	363.90
072-1730-007-0000	363.90	1.0000	363.90	363.90
072-1730-008-0000	363.90	1.0000	363.90	363.90
072-1730-009-0000	363.90	1.0000	363.90	363.90
072-1730-010-0000	363.90	1.0000	363.90	363.90
072-1730-011-0000	363.90	1.0000	363.90	363.90
072-1730-012-0000	363.90	1.0000	363.90	363.90
072-1730-013-0000	363.90	1.0000	363.90	363.90
072-1730-014-0000	363.90	1.0000	363.90	363.90
072-1730-015-0000	363.90	1.0000	363.90	363.90
072-1730-016-0000	363.90	1.0000	363.90	363.90
072-1730-017-0000	363.90	1.0000	363.90	363.90
072-1730-018-0000	363.90	1.0000	363.90	363.90
072-1730-019-0000	363.90	1.0000	363.90	363.90
072-1730-020-0000	363.90	1.0000	363.90	363.90
072-1730-021-0000	363.90	1.0000	363.90	363.90
072-1730-022-0000	363.90	1.0000	363.90	363.90
072-1730-023-0000	363.90	1.0000	363.90	363.90
072-1730-024-0000	363.90	1.0000	363.90	363.90
072-1730-025-0000	363.90	1.0000	363.90	363.90
072-1730-026-0000	363.90	1.0000	363.90	363.90
072-1730-027-0000	363.90	1.0000	363.90	363.90
072-1730-028-0000	363.90	1.0000	363.90	363.90
072-1730-029-0000	363.90	1.0000	363.90	363.90
072-1730-030-0000	363.90	1.0000	363.90	363.90
072-1730-031-0000	363.90	1.0000	363.90	363.90
072-1730-032-0000	363.90	1.0000	363.90	363.90
072-1730-033-0000	363.90	1.0000	363.90	363.90
072-1730-034-0000	363.90	1.0000	363.90	363.90
072-1730-035-0000	363.90	1.0000	363.90	363.90

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Prairie Oaks Ranch No. 2

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1730-036-0000	363.90	1.0000	363.90	363.90
072-1730-037-0000	363.90	1.0000	363.90	363.90
072-1730-038-0000	363.90	1.0000	363.90	363.90
072-1730-039-0000	363.90	1.0000	363.90	363.90
072-1730-040-0000	363.90	1.0000	363.90	363.90
072-1730-045-0000	363.90	1.0000	363.90	363.90
072-1730-046-0000	363.90	1.0000	363.90	363.90
072-1730-047-0000	363.90	1.0000	363.90	363.90
072-1730-048-0000	363.90	1.0000	363.90	363.90
072-1730-049-0000	363.90	1.0000	363.90	363.90
072-1730-050-0000	363.90	1.0000	363.90	363.90
072-1740-001-0000	363.90	1.0000	363.90	363.90
072-1740-002-0000	363.90	1.0000	363.90	363.90
072-1740-003-0000	363.90	1.0000	363.90	363.90
072-1740-004-0000	363.90	1.0000	363.90	363.90
072-1740-005-0000	363.90	1.0000	363.90	363.90
072-1740-006-0000	363.90	1.0000	363.90	363.90
072-1740-007-0000	363.90	1.0000	363.90	363.90
072-1740-008-0000	363.90	1.0000	363.90	363.90
072-1740-009-0000	363.90	1.0000	363.90	363.90
072-1740-010-0000	363.90	1.0000	363.90	363.90
072-1740-011-0000	363.90	1.0000	363.90	363.90
072-1740-012-0000	363.90	1.0000	363.90	363.90
072-1740-013-0000	363.90	1.0000	363.90	363.90
072-1740-014-0000	363.90	1.0000	363.90	363.90
072-1740-015-0000	363.90	1.0000	363.90	363.90
072-1740-016-0000	363.90	1.0000	363.90	363.90
072-1740-017-0000	363.90	1.0000	363.90	363.90
072-1740-018-0000	363.90	1.0000	363.90	363.90
072-1740-019-0000	363.90	1.0000	363.90	363.90
072-1740-020-0000	363.90	1.0000	363.90	363.90
072-1740-021-0000	363.90	1.0000	363.90	363.90
072-1740-022-0000	363.90	1.0000	363.90	363.90
072-1740-023-0000	363.90	1.0000	363.90	363.90
072-1740-024-0000	363.90	1.0000	363.90	363.90
072-1740-025-0000	363.90	1.0000	363.90	363.90
072-1740-026-0000	363.90	1.0000	363.90	363.90
072-1740-027-0000	363.90	1.0000	363.90	363.90
072-1740-028-0000	363.90	1.0000	363.90	363.90
072-1740-029-0000	363.90	1.0000	363.90	363.90
072-1740-030-0000	363.90	1.0000	363.90	363.90
072-1740-031-0000	363.90	1.0000	363.90	363.90

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City of Folsom

Prairie Oaks Ranch No. 2

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1740-032-0000	363.90	1.0000	363.90	363.90
072-1740-033-0000	363.90	1.0000	363.90	363.90
072-1740-034-0000	363.90	1.0000	363.90	363.90
072-1740-035-0000	363.90	1.0000	363.90	363.90
072-1740-036-0000	363.90	1.0000	363.90	363.90
072-1740-037-0000	363.90	1.0000	363.90	363.90
072-1740-038-0000	363.90	1.0000	363.90	363.90
072-1740-039-0000	363.90	1.0000	363.90	363.90
072-1740-040-0000	363.90	1.0000	363.90	363.90
072-1740-041-0000	363.90	1.0000	363.90	363.90
072-1740-042-0000	363.90	1.0000	363.90	363.90
072-1740-043-0000	363.90	1.0000	363.90	363.90
072-1740-044-0000	363.90	1.0000	363.90	363.90
072-1740-045-0000	363.90	1.0000	363.90	363.90
072-1740-046-0000	363.90	1.0000	363.90	363.90
072-1740-047-0000	363.90	1.0000	363.90	363.90
072-1740-048-0000	363.90	1.0000	363.90	363.90
072-1740-049-0000	363.90	1.0000	363.90	363.90
858 Accounts	**327,291.92**	**899.4000**	**$327,291.96**	**$327,291.90**

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Prospect Ridge

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-2090-001-0000	1,389.75	1.0000	$1,389.75	$1,389.74
071-2090-002-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-003-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-004-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-005-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-006-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-007-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-008-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-009-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-010-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-011-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-012-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-013-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-014-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-015-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-016-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-017-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-018-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-019-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-020-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-021-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-022-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-023-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-024-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-025-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-026-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-027-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-028-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-029-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-030-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-031-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-032-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-033-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-034-0000	1,389.75	1.0000	1,389.75	1,389.74
071-2090-035-0000	1,389.75	1.0000	1,389.75	1,389.74
35 Accounts	**48,641.25**	**35.0000**	**$48,641.25**	**$48,640.90**

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The Residences at American River Canyon

Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
213-0910-017-0000	RES	Single-Family	1.0000	$797.02	$797.02
213-0910-018-0000	RES	Single-Family	1.0000	797.02	797.02
213-0910-019-0000	RES	Single-Family	1.0000	797.02	797.02
213-0910-020-0000	RES	Single-Family	1.0000	797.02	797.02
213-0910-021-0000	RES	Single-Family	1.0000	797.02	797.02
213-0910-022-0000	RES	Single-Family	1.0000	797.02	797.02
213-0910-023-0000	RES	Single-Family	1.0000	797.02	797.02
213-0910-024-0000	RES	Single-Family	1.0000	797.02	797.02
213-0910-025-0000	RES	Single-Family	1.0000	797.02	797.02
213-0910-026-0000	RES	Single-Family	1.0000	797.02	797.02
213-0910-027-0000	RES	Single-Family	1.0000	797.02	797.02
213-0910-028-0000	RES	Single-Family	1.0000	797.02	797.02
213-0910-029-0000	RES	Single-Family	1.0000	797.02	797.02
213-0910-030-0000	RES	Single-Family	1.0000	797.02	797.02
213-0910-031-0000	RES	Single-Family	1.0000	797.02	797.02
213-0910-032-0000	RES	Single-Family	1.0000	797.02	797.02
213-0910-033-0000	RES	Single-Family	1.0000	797.02	797.02
213-1050-001-0000	RES II	Single-Family	1.0000	1,655.34	1,655.34
213-1050-002-0000	RES II	Single-Family	1.0000	1,655.34	1,655.34
213-1050-003-0000	RES II	Single-Family	1.0000	1,655.34	1,655.34
213-1050-004-0000	RES II	Single-Family	1.0000	1,655.34	1,655.34
213-1050-005-0000	RES II	Single-Family	1.0000	1,655.34	1,655.34
213-1050-006-0000	RES II	Single-Family	1.0000	1,655.34	1,655.34
213-1050-007-0000	RES II	Single-Family	1.0000	1,655.34	1,655.34
213-1050-008-0000	RES II	Single-Family	1.0000	1,655.34	1,655.34
213-1050-009-0000	RES II	Single-Family	1.0000	1,655.34	1,655.34
213-1050-010-0000	RES II	Single-Family	1.0000	1,655.34	1,655.34
27 Accounts			**27.0000**	**$30,102.74**	**$30,102.74**

Slight variances may occur due to rounding

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City of Folsom

Silverbrook

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0020-061-0000	2,922.81	22.0890	$2,922.81	$2,922.80
071-0020-064-0000	3,924.61	29.6600	3,924.61	3,924.60
071-0020-071-0000	1,087.53	8.2190	1,087.53	1,087.52
071-0020-078-0000	386.24	2.9190	386.24	386.24
071-0020-079-0000	1,208.08	9.1300	1,208.08	1,208.08
071-0020-099-0000	113.79	0.8600	113.79	113.78
071-0020-113-0000	193.18	1.4600	193.18	193.18
071-0020-114-0000	1,106.19	8.3600	1,106.19	1,106.18
071-2000-003-0000	16.65	0.1259	16.65	16.64
071-2000-004-0000	16.65	0.1259	16.65	16.64
071-2000-005-0000	16.65	0.1259	16.65	16.64
071-2000-006-0000	16.65	0.1259	16.65	16.64
071-2000-007-0000	16.65	0.1259	16.65	16.64
071-2000-008-0000	16.65	0.1259	16.65	16.64
071-2000-009-0000	16.65	0.1259	16.65	16.64
071-2000-010-0000	16.65	0.1259	16.65	16.64
071-2000-011-0000	16.65	0.1259	16.65	16.64
071-2000-012-0000	16.65	0.1259	16.65	16.64
071-2000-013-0000	16.65	0.1259	16.65	16.64
071-2000-014-0000	16.65	0.1259	16.65	16.64
071-2000-015-0000	16.65	0.1259	16.65	16.64
071-2000-016-0000	16.65	0.1259	16.65	16.64
071-2000-017-0000	16.65	0.1259	16.65	16.64
071-2000-018-0000	16.65	0.1259	16.65	16.64
071-2000-019-0000	16.65	0.1259	16.65	16.64
071-2000-020-0000	16.65	0.1259	16.65	16.64
071-2000-021-0000	16.65	0.1259	16.65	16.64
071-2000-022-0000	16.65	0.1259	16.65	16.64
071-2000-023-0000	16.65	0.1259	16.65	16.64
071-2000-024-0000	16.65	0.1259	16.65	16.64
071-2000-025-0000	16.65	0.1259	16.65	16.64
071-2000-026-0000	16.65	0.1259	16.65	16.64
071-2000-027-0000	16.65	0.1259	16.65	16.64
071-2000-028-0000	16.65	0.1259	16.65	16.64
071-2000-029-0000	16.65	0.1259	16.65	16.64
071-2000-030-0000	16.65	0.1259	16.65	16.64
071-2000-031-0000	16.65	0.1259	16.65	16.64
071-2000-032-0000	16.65	0.1259	16.65	16.64
071-2000-033-0000	16.65	0.1259	16.65	16.64
071-2000-034-0000	16.65	0.1259	16.65	16.64
071-2000-035-0000	16.65	0.1259	16.65	16.64
071-2000-036-0000	16.65	0.1259	16.65	16.64

Slight variances may occur due to rounding

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Silverbrook

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-2000-037-0000	16.65	0.1259	16.65	16.64
071-2000-038-0000	16.65	0.1259	16.65	16.64
071-2000-039-0000	16.65	0.1259	16.65	16.64
071-2000-040-0000	16.65	0.1259	16.65	16.64
071-2000-041-0000	16.65	0.1259	16.65	16.64
071-2000-042-0000	16.65	0.1259	16.65	16.64
071-2000-043-0000	16.65	0.1259	16.65	16.64
071-2000-044-0000	16.65	0.1259	16.65	16.64
071-2000-045-0000	16.65	0.1259	16.65	16.64
071-2000-046-0000	16.65	0.1259	16.65	16.64
071-2000-047-0000	16.65	0.1259	16.65	16.64
071-2000-048-0000	16.65	0.1259	16.65	16.64
071-2000-049-0000	16.65	0.1259	16.65	16.64
071-2000-050-0000	16.65	0.1259	16.65	16.64
071-2000-051-0000	16.65	0.1259	16.65	16.64
071-2000-052-0000	16.65	0.1259	16.65	16.64
071-2000-053-0000	16.65	0.1259	16.65	16.64
071-2000-054-0000	16.65	0.1259	16.65	16.64
071-2000-055-0000	16.65	0.1259	16.65	16.64
071-2000-056-0000	16.65	0.1259	16.65	16.64
071-2000-057-0000	16.65	0.1259	16.65	16.64
071-2000-058-0000	16.65	0.1259	16.65	16.64
071-2000-059-0000	16.65	0.1259	16.65	16.64
071-2000-060-0000	16.65	0.1259	16.65	16.64
071-2000-061-0000	16.65	0.1259	16.65	16.64
071-2000-062-0000	16.65	0.1259	16.65	16.64
071-2000-063-0000	16.65	0.1259	16.65	16.64
071-2000-064-0000	16.65	0.1259	16.65	16.64
071-2000-065-0000	16.65	0.1259	16.65	16.64
071-2000-066-0000	16.65	0.1259	16.65	16.64
071-2000-067-0000	16.65	0.1259	16.65	16.64
071-2000-068-0000	16.65	0.1259	16.65	16.64
071-2000-069-0000	16.65	0.1259	16.65	16.64
071-2000-070-0000	16.65	0.1259	16.65	16.64
071-2000-071-0000	16.65	0.1259	16.65	16.64
071-2000-072-0000	16.65	0.1259	16.65	16.64
071-2010-007-0000	16.65	0.1259	16.65	16.64
071-2010-008-0000	16.65	0.1259	16.65	16.64
071-2010-009-0000	16.65	0.1259	16.65	16.64
071-2010-010-0000	16.65	0.1259	16.65	16.64
071-2010-011-0000	16.65	0.1259	16.65	16.64
071-2010-012-0000	16.65	0.1259	16.65	16.64

Slight variances may occur due to rounding

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-2010-013-0000	16.65	0.1259	16.65	16.64
071-2010-014-0000	16.65	0.1259	16.65	16.64
071-2010-015-0000	16.65	0.1259	16.65	16.64
071-2010-016-0000	16.65	0.1259	16.65	16.64
071-2010-017-0000	16.65	0.1259	16.65	16.64
071-2010-018-0000	16.65	0.1259	16.65	16.64
071-2010-019-0000	16.65	0.1259	16.65	16.64
071-2010-020-0000	16.65	0.1259	16.65	16.64
071-2010-021-0000	16.65	0.1259	16.65	16.64
071-2010-022-0000	16.65	0.1259	16.65	16.64
071-2010-023-0000	16.65	0.1259	16.65	16.64
071-2010-024-0000	16.65	0.1259	16.65	16.64
071-2020-001-0000	16.65	0.1259	16.65	16.64
071-2020-002-0000	16.65	0.1259	16.65	16.64
071-2020-003-0000	16.65	0.1259	16.65	16.64
071-2020-004-0000	16.65	0.1259	16.65	16.64
071-2020-005-0000	16.65	0.1259	16.65	16.64
071-2020-006-0000	16.65	0.1259	16.65	16.64
071-2020-007-0000	16.65	0.1259	16.65	16.64
071-2020-008-0000	16.65	0.1259	16.65	16.64
071-2020-009-0000	16.65	0.1259	16.65	16.64
071-2020-010-0000	16.65	0.1259	16.65	16.64
071-2020-011-0000	16.65	0.1259	16.65	16.64
071-2020-012-0000	16.65	0.1259	16.65	16.64
071-2020-013-0000	16.65	0.1259	16.65	16.64
071-2020-014-0000	16.65	0.1259	16.65	16.64
071-2020-015-0000	16.65	0.1259	16.65	16.64
071-2020-016-0000	16.65	0.1259	16.65	16.64
071-2020-017-0000	16.65	0.1259	16.65	16.64
071-2020-018-0000	16.65	0.1259	16.65	16.64
071-2020-019-0000	16.65	0.1259	16.65	16.64
071-2020-020-0000	16.65	0.1259	16.65	16.64
071-2020-021-0000	16.65	0.1259	16.65	16.64
071-2020-022-0000	16.65	0.1259	16.65	16.64
071-2020-023-0000	16.65	0.1259	16.65	16.64
071-2020-024-0000	16.65	0.1259	16.65	16.64
071-2020-025-0000	16.65	0.1259	16.65	16.64
071-2020-026-0000	16.65	0.1259	16.65	16.64
071-2020-027-0000	16.65	0.1259	16.65	16.64
071-2020-028-0000	16.65	0.1259	16.65	16.64
071-2020-029-0000	16.65	0.1259	16.65	16.64
071-2020-030-0000	16.65	0.1259	16.65	16.64

Slight variances may occur due to rounding

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-2020-031-0000	16.65	0.1259	16.65	16.64
071-2020-032-0000	16.65	0.1259	16.65	16.64
071-2020-033-0000	16.65	0.1259	16.65	16.64
071-2020-034-0000	16.65	0.1259	16.65	16.64
071-2020-035-0000	16.65	0.1259	16.65	16.64
071-2020-036-0000	16.65	0.1259	16.65	16.64
071-2020-037-0000	16.65	0.1259	16.65	16.64
071-2020-038-0000	16.65	0.1259	16.65	16.64
071-2020-039-0000	16.65	0.1259	16.65	16.64
071-2020-040-0000	16.65	0.1259	16.65	16.64
071-2020-041-0000	16.65	0.1259	16.65	16.64
071-2020-042-0000	16.65	0.1259	16.65	16.64
071-2020-043-0000	16.65	0.1259	16.65	16.64
071-2020-044-0000	16.65	0.1259	16.65	16.64
071-2020-045-0000	16.65	0.1259	16.65	16.64
071-2020-046-0000	16.65	0.1259	16.65	16.64
071-2020-047-0000	16.65	0.1259	16.65	16.64
071-2020-048-0000	16.65	0.1259	16.65	16.64
071-2020-049-0000	16.65	0.1259	16.65	16.64
071-2020-050-0000	16.65	0.1259	16.65	16.64
071-2020-051-0000	16.65	0.1259	16.65	16.64
071-2020-052-0000	16.65	0.1259	16.65	16.64
071-2020-053-0000	16.65	0.1259	16.65	16.64
071-2020-054-0000	16.65	0.1259	16.65	16.64
071-2020-055-0000	16.65	0.1259	16.65	16.64
071-2020-056-0000	16.65	0.1259	16.65	16.64
071-2020-058-0000	16.65	0.1259	16.65	16.64
071-2020-059-0000	16.65	0.1259	16.65	16.64
071-2020-060-0000	16.65	0.1259	16.65	16.64
071-2020-061-0000	16.65	0.1259	16.65	16.64
071-2020-063-0000	16.65	0.1259	16.65	16.64
071-2020-064-0000	16.65	0.1259	16.65	16.64
071-2020-065-0000	16.65	0.1259	16.65	16.64
071-2020-066-0000	16.65	0.1259	16.65	16.64
071-2020-067-0000	16.65	0.1259	16.65	16.64
071-2020-068-0000	16.65	0.1259	16.65	16.64
071-2020-069-0000	16.65	0.1259	16.65	16.64
071-2020-070-0000	16.65	0.1259	16.65	16.64
071-2020-071-0000	16.65	0.1259	16.65	16.64
071-2020-072-0000	16.65	0.1259	16.65	16.64
071-2020-073-0000	16.65	0.1259	16.65	16.64
071-2020-074-0000	16.65	0.1259	16.65	16.64

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-2020-075-0000	16.65	0.1259	16.65	16.64
071-2020-076-0000	16.65	0.1259	16.65	16.64
071-2020-077-0000	16.65	0.1259	16.65	16.64
071-2020-095-0000	16.65	0.1259	16.65	16.64
071-2020-097-0000	16.65	0.1259	16.65	16.64
071-2030-001-0000	16.65	0.1259	16.65	16.64
071-2030-002-0000	16.65	0.1259	16.65	16.64
071-2030-003-0000	16.65	0.1259	16.65	16.64
071-2030-004-0000	16.65	0.1259	16.65	16.64
071-2030-005-0000	16.65	0.1259	16.65	16.64
071-2030-006-0000	16.65	0.1259	16.65	16.64
071-2030-007-0000	16.65	0.1259	16.65	16.64
071-2030-008-0000	16.65	0.1259	16.65	16.64
071-2030-009-0000	16.65	0.1259	16.65	16.64
071-2030-010-0000	16.65	0.1259	16.65	16.64
071-2030-011-0000	16.65	0.1259	16.65	16.64
071-2030-012-0000	16.65	0.1259	16.65	16.64
071-2030-013-0000	16.65	0.1259	16.65	16.64
071-2030-014-0000	16.65	0.1259	16.65	16.64
071-2030-015-0000	16.65	0.1259	16.65	16.64
071-2030-016-0000	16.65	0.1259	16.65	16.64
071-2030-017-0000	16.65	0.1259	16.65	16.64
071-2030-018-0000	16.65	0.1259	16.65	16.64
071-2030-019-0000	16.65	0.1259	16.65	16.64
071-2030-020-0000	16.65	0.1259	16.65	16.64
071-2030-021-0000	16.65	0.1259	16.65	16.64
071-2030-022-0000	16.65	0.1259	16.65	16.64
071-2030-023-0000	16.65	0.1259	16.65	16.64
071-2030-024-0000	16.65	0.1259	16.65	16.64
071-2030-025-0000	16.65	0.1259	16.65	16.64
071-2030-026-0000	16.65	0.1259	16.65	16.64
071-2030-027-0000	16.65	0.1259	16.65	16.64
071-2040-001-0000	16.65	0.1259	16.65	16.64
071-2040-002-0000	16.65	0.1259	16.65	16.64
071-2040-003-0000	16.65	0.1259	16.65	16.64
071-2040-004-0000	16.65	0.1259	16.65	16.64
071-2040-005-0000	16.65	0.1259	16.65	16.64
071-2040-006-0000	16.65	0.1259	16.65	16.64
071-2040-007-0000	16.65	0.1259	16.65	16.64
071-2040-008-0000	16.65	0.1259	16.65	16.64
071-2040-009-0000	16.65	0.1259	16.65	16.64
071-2040-010-0000	16.65	0.1259	16.65	16.64

Slight variances may occur due to rounding

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Silverbrook

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-2040-011-0000	16.65	0.1259	16.65	16.64
071-2040-012-0000	16.65	0.1259	16.65	16.64
071-2040-013-0000	16.65	0.1259	16.65	16.64
071-2040-014-0000	16.65	0.1259	16.65	16.64
071-2040-015-0000	16.65	0.1259	16.65	16.64
071-2040-016-0000	16.65	0.1259	16.65	16.64
071-2040-017-0000	16.65	0.1259	16.65	16.64
071-2040-018-0000	16.65	0.1259	16.65	16.64
071-2040-019-0000	16.65	0.1259	16.65	16.64
071-2040-020-0000	16.65	0.1259	16.65	16.64
071-2040-021-0000	16.65	0.1259	16.65	16.64
071-2040-022-0000	16.65	0.1259	16.65	16.64
071-2040-023-0000	16.65	0.1259	16.65	16.64
071-2040-024-0000	16.65	0.1259	16.65	16.64
071-2040-025-0000	16.65	0.1259	16.65	16.64
071-2040-026-0000	16.65	0.1259	16.65	16.64
071-2040-027-0000	16.65	0.1259	16.65	16.64
071-2040-028-0000	16.65	0.1259	16.65	16.64
071-2040-029-0000	16.65	0.1259	16.65	16.64
071-2040-030-0000	16.65	0.1259	16.65	16.64
071-2040-031-0000	16.65	0.1259	16.65	16.64
071-2040-032-0000	16.65	0.1259	16.65	16.64
071-2040-033-0000	16.65	0.1259	16.65	16.64
071-2040-034-0000	16.65	0.1259	16.65	16.64
071-2040-035-0000	16.65	0.1259	16.65	16.64
071-2040-036-0000	16.65	0.1259	16.65	16.64
071-2040-037-0000	16.65	0.1259	16.65	16.64
071-2080-001-0000	16.65	0.1259	16.65	16.64
071-2080-002-0000	16.65	0.1259	16.65	16.64
071-2080-003-0000	16.65	0.1259	16.65	16.64
071-2080-004-0000	16.65	0.1259	16.65	16.64
071-2080-005-0000	16.65	0.1259	16.65	16.64
071-2080-006-0000	16.65	0.1259	16.65	16.64
071-2080-007-0000	16.65	0.1259	16.65	16.64
071-2080-008-0000	16.65	0.1259	16.65	16.64
071-2080-009-0000	16.65	0.1259	16.65	16.64
071-2080-010-0000	16.65	0.1259	16.65	16.64
071-2080-011-0000	16.65	0.1259	16.65	16.64
071-2080-012-0000	16.65	0.1259	16.65	16.64
071-2080-013-0000	16.65	0.1259	16.65	16.64
071-2080-014-0000	16.65	0.1259	16.65	16.64
071-2080-015-0000	16.65	0.1259	16.65	16.64

Slight variances may occur due to rounding

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-2080-016-0000	16.65	0.1259	16.65	16.64
071-2080-017-0000	16.65	0.1259	16.65	16.64
071-2080-018-0000	16.65	0.1259	16.65	16.64
071-2080-019-0000	16.65	0.1259	16.65	16.64
071-2080-020-0000	16.65	0.1259	16.65	16.64
071-2080-021-0000	16.65	0.1259	16.65	16.64
071-2080-022-0000	16.65	0.1259	16.65	16.64
071-2080-023-0000	16.65	0.1259	16.65	16.64
071-2080-024-0000	16.65	0.1259	16.65	16.64
071-2080-025-0000	16.65	0.1259	16.65	16.64
071-2080-026-0000	16.65	0.1259	16.65	16.64
071-2080-027-0000	16.65	0.1259	16.65	16.64
071-2080-028-0000	16.65	0.1259	16.65	16.64
071-2080-029-0000	16.65	0.1259	16.65	16.64
071-2080-030-0000	16.65	0.1259	16.65	16.64
071-2080-031-0000	16.65	0.1259	16.65	16.64
071-2080-032-0000	16.65	0.1259	16.65	16.64
071-2080-033-0000	16.65	0.1259	16.65	16.64
071-2080-034-0000	16.65	0.1259	16.65	16.64
071-2080-035-0000	16.65	0.1259	16.65	16.64
071-2080-036-0000	16.65	0.1259	16.65	16.64
071-2080-037-0000	16.65	0.1259	16.65	16.64
071-2080-038-0000	16.65	0.1259	16.65	16.64
071-2080-039-0000	16.65	0.1259	16.65	16.64
071-2080-040-0000	16.65	0.1259	16.65	16.64
071-2080-041-0000	16.65	0.1259	16.65	16.64
071-2080-042-0000	16.65	0.1259	16.65	16.64
071-2080-043-0000	16.65	0.1259	16.65	16.64
071-2080-044-0000	16.65	0.1259	16.65	16.64
281 Accounts	**15,487.88**	**117.0677**	**$15,487.88**	**$15,485.10**

Slight variances may occur due to rounding

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Steeplechase

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0750-001-0000	157.68	1.0000	$157.68	$157.68
071-0750-002-0000	157.68	1.0000	157.68	157.68
071-0750-003-0000	157.68	1.0000	157.68	157.68
071-0750-004-0000	157.68	1.0000	157.68	157.68
071-0750-005-0000	157.68	1.0000	157.68	157.68
071-0750-006-0000	157.68	1.0000	157.68	157.68
071-0750-007-0000	157.68	1.0000	157.68	157.68
071-0750-008-0000	157.68	1.0000	157.68	157.68
071-0750-009-0000	157.68	1.0000	157.68	157.68
071-0750-010-0000	157.68	1.0000	157.68	157.68
071-0750-011-0000	157.68	1.0000	157.68	157.68
071-0750-012-0000	157.68	1.0000	157.68	157.68
071-0750-013-0000	157.68	1.0000	157.68	157.68
071-0750-014-0000	157.68	1.0000	157.68	157.68
071-0750-015-0000	157.68	1.0000	157.68	157.68
071-0750-016-0000	157.68	1.0000	157.68	157.68
071-0750-017-0000	157.68	1.0000	157.68	157.68
071-0750-018-0000	157.68	1.0000	157.68	157.68
071-0750-019-0000	157.68	1.0000	157.68	157.68
071-0750-020-0000	157.68	1.0000	157.68	157.68
071-0750-021-0000	157.68	1.0000	157.68	157.68
071-0750-022-0000	157.68	1.0000	157.68	157.68
071-0750-023-0000	157.68	1.0000	157.68	157.68
071-0750-024-0000	157.68	1.0000	157.68	157.68
071-0750-025-0000	157.68	1.0000	157.68	157.68
071-0750-026-0000	157.68	1.0000	157.68	157.68
071-0750-027-0000	157.68	1.0000	157.68	157.68
071-0750-028-0000	157.68	1.0000	157.68	157.68
071-0750-029-0000	157.68	1.0000	157.68	157.68
071-0750-030-0000	157.68	1.0000	157.68	157.68
071-0750-031-0000	157.68	1.0000	157.68	157.68
071-0750-032-0000	157.68	1.0000	157.68	157.68
071-0750-033-0000	157.68	1.0000	157.68	157.68
071-0750-034-0000	157.68	1.0000	157.68	157.68
071-0750-035-0000	157.68	1.0000	157.68	157.68
071-0750-036-0000	157.68	1.0000	157.68	157.68
071-0750-037-0000	157.68	1.0000	157.68	157.68
071-0750-038-0000	157.68	1.0000	157.68	157.68
071-0750-039-0000	157.68	1.0000	157.68	157.68
071-0750-040-0000	157.68	1.0000	157.68	157.68
071-0750-041-0000	157.68	1.0000	157.68	157.68
071-0750-042-0000	157.68	1.0000	157.68	157.68

Slight variances may occur due to rounding

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Steeplechase

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0750-043-0000	157.68	1.0000	157.68	157.68
071-0750-044-0000	157.68	1.0000	157.68	157.68
071-0750-045-0000	157.68	1.0000	157.68	157.68
071-0750-046-0000	157.68	1.0000	157.68	157.68
071-0750-047-0000	157.68	1.0000	157.68	157.68
071-0750-048-0000	157.68	1.0000	157.68	157.68
071-0750-049-0000	157.68	1.0000	157.68	157.68
071-0750-050-0000	157.68	1.0000	157.68	157.68
071-0750-051-0000	157.68	1.0000	157.68	157.68
071-0750-052-0000	157.68	1.0000	157.68	157.68
071-0750-053-0000	157.68	1.0000	157.68	157.68
071-0750-054-0000	157.68	1.0000	157.68	157.68
071-0750-055-0000	157.68	1.0000	157.68	157.68
071-0750-056-0000	157.68	1.0000	157.68	157.68
071-0750-057-0000	157.68	1.0000	157.68	157.68
071-0750-058-0000	157.68	1.0000	157.68	157.68
071-0750-059-0000	157.68	1.0000	157.68	157.68
071-0750-060-0000	157.68	1.0000	157.68	157.68
071-0750-061-0000	157.68	1.0000	157.68	157.68
071-0750-062-0000	157.68	1.0000	157.68	157.68
071-0750-063-0000	157.68	1.0000	157.68	157.68
071-0750-064-0000	157.68	1.0000	157.68	157.68
071-0750-065-0000	157.68	1.0000	157.68	157.68
071-0750-066-0000	157.68	1.0000	157.68	157.68
071-0750-067-0000	157.68	1.0000	157.68	157.68
071-0750-068-0000	157.68	1.0000	157.68	157.68
071-0750-069-0000	157.68	1.0000	157.68	157.68
071-0750-070-0000	157.68	1.0000	157.68	157.68
071-0750-071-0000	157.68	1.0000	157.68	157.68
071-0750-072-0000	157.68	1.0000	157.68	157.68
071-0750-073-0000	157.68	1.0000	157.68	157.68
071-0750-074-0000	157.68	1.0000	157.68	157.68
071-0750-075-0000	157.68	1.0000	157.68	157.68
071-0750-076-0000	157.68	1.0000	157.68	157.68
071-0750-077-0000	157.68	1.0000	157.68	157.68
071-0750-078-0000	157.68	1.0000	157.68	157.68
071-0750-079-0000	157.68	1.0000	157.68	157.68
071-0750-080-0000	157.68	1.0000	157.68	157.68
071-0750-081-0000	157.68	1.0000	157.68	157.68
071-0750-082-0000	157.68	1.0000	157.68	157.68
071-0750-083-0000	157.68	1.0000	157.68	157.68
071-0750-084-0000	157.68	1.0000	157.68	157.68

Slight variances may occur due to rounding

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City of Folsom

Steeplechase

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0750-085-0000	157.68	1.0000	157.68	157.68
071-0750-086-0000	157.68	1.0000	157.68	157.68
071-0750-087-0000	157.68	1.0000	157.68	157.68
071-0750-088-0000	157.68	1.0000	157.68	157.68
071-0750-089-0000	157.68	1.0000	157.68	157.68
071-0750-090-0000	157.68	1.0000	157.68	157.68
071-0750-091-0000	157.68	1.0000	157.68	157.68
071-0750-092-0000	157.68	1.0000	157.68	157.68
071-0750-093-0000	157.68	1.0000	157.68	157.68
071-0750-094-0000	157.68	1.0000	157.68	157.68
071-0750-095-0000	157.68	1.0000	157.68	157.68
071-0750-096-0000	157.68	1.0000	157.68	157.68
071-0750-097-0000	157.68	1.0000	157.68	157.68
071-0750-098-0000	157.68	1.0000	157.68	157.68
071-0750-099-0000	157.68	1.0000	157.68	157.68
071-0750-100-0000	157.68	1.0000	157.68	157.68
071-0760-001-0000	157.68	1.0000	157.68	157.68
071-0760-002-0000	157.68	1.0000	157.68	157.68
071-0760-003-0000	157.68	1.0000	157.68	157.68
071-0760-004-0000	157.68	1.0000	157.68	157.68
071-0760-005-0000	157.68	1.0000	157.68	157.68
071-0760-006-0000	157.68	1.0000	157.68	157.68
071-0760-007-0000	157.68	1.0000	157.68	157.68
071-0760-008-0000	157.68	1.0000	157.68	157.68
071-0760-009-0000	157.68	1.0000	157.68	157.68
071-0760-010-0000	157.68	1.0000	157.68	157.68
071-0760-011-0000	157.68	1.0000	157.68	157.68
071-0760-012-0000	157.68	1.0000	157.68	157.68
071-0760-013-0000	157.68	1.0000	157.68	157.68
071-0760-014-0000	157.68	1.0000	157.68	157.68
071-0760-015-0000	157.68	1.0000	157.68	157.68
071-0760-016-0000	157.68	1.0000	157.68	157.68
071-0760-017-0000	157.68	1.0000	157.68	157.68
071-0760-018-0000	157.68	1.0000	157.68	157.68
071-0760-019-0000	157.68	1.0000	157.68	157.68
071-0760-021-0000	157.68	1.0000	157.68	157.68
071-0760-022-0000	157.68	1.0000	157.68	157.68
071-0760-023-0000	157.68	1.0000	157.68	157.68
071-0760-024-0000	157.68	1.0000	157.68	157.68
071-0760-025-0000	157.68	1.0000	157.68	157.68
071-0760-026-0000	157.68	1.0000	157.68	157.68
071-0760-027-0000	157.68	1.0000	157.68	157.68

Slight variances may occur due to rounding

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City of Folsom

Steeplechase

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0760-028-0000	157.68	1.0000	157.68	157.68
071-0760-029-0000	157.68	1.0000	157.68	157.68
071-0760-030-0000	157.68	1.0000	157.68	157.68
071-0760-031-0000	157.68	1.0000	157.68	157.68
071-0760-032-0000	157.68	1.0000	157.68	157.68
071-0760-033-0000	157.68	1.0000	157.68	157.68
071-0760-034-0000	157.68	1.0000	157.68	157.68
071-0760-035-0000	157.68	1.0000	157.68	157.68
071-0760-036-0000	157.68	1.0000	157.68	157.68
071-0760-037-0000	157.68	1.0000	157.68	157.68
071-0760-038-0000	157.68	1.0000	157.68	157.68
071-0760-039-0000	157.68	1.0000	157.68	157.68
071-0760-040-0000	157.68	1.0000	157.68	157.68
071-0760-041-0000	157.68	1.0000	157.68	157.68
071-0760-042-0000	157.68	1.0000	157.68	157.68
071-0760-043-0000	157.68	1.0000	157.68	157.68
071-0760-044-0000	157.68	1.0000	157.68	157.68
071-0760-045-0000	157.68	1.0000	157.68	157.68
071-0760-046-0000	157.68	1.0000	157.68	157.68
071-0760-047-0000	157.68	1.0000	157.68	157.68
071-0760-048-0000	157.68	1.0000	157.68	157.68
071-0760-049-0000	157.68	1.0000	157.68	157.68
071-0760-050-0000	157.68	1.0000	157.68	157.68
071-0760-051-0000	157.68	1.0000	157.68	157.68
071-0760-052-0000	157.68	1.0000	157.68	157.68
071-0760-053-0000	157.68	1.0000	157.68	157.68
071-0760-054-0000	157.68	1.0000	157.68	157.68
071-0760-055-0000	157.68	1.0000	157.68	157.68
154 Accounts	**24,282.72**	**154.0000**	**$24,282.72**	**$24,282.72**

Slight variances may occur due to rounding

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City of Folsom

Sierra Estates

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-2120-001-0000	470.38	1.0000	$470.38	$470.38
072-2120-002-0000	470.38	1.0000	470.38	470.38
072-2120-003-0000	470.38	1.0000	470.38	470.38
072-2120-004-0000	470.38	1.0000	470.38	470.38
072-2120-005-0000	470.38	1.0000	470.38	470.38
072-2120-006-0000	470.38	1.0000	470.38	470.38
072-2120-007-0000	470.38	1.0000	470.38	470.38
072-2120-008-0000	470.38	1.0000	470.38	470.38
072-2120-009-0000	470.38	1.0000	470.38	470.38
072-2120-010-0000	470.38	1.0000	470.38	470.38
072-2120-011-0000	470.38	1.0000	470.38	470.38
072-2120-012-0000	470.38	1.0000	470.38	470.38
072-2120-013-0000	470.38	1.0000	470.38	470.38
072-2120-014-0000	470.38	1.0000	470.38	470.38
072-2120-015-0000	470.38	1.0000	470.38	470.38
072-2120-016-0000	470.38	1.0000	470.38	470.38
072-2120-017-0000	470.38	1.0000	470.38	470.38
072-2120-018-0000	470.38	1.0000	470.38	470.38
072-2120-019-0000	470.38	1.0000	470.38	470.38
072-2120-020-0000	470.38	1.0000	470.38	470.38
072-2120-021-0000	470.38	1.0000	470.38	470.38
072-2120-022-0000	470.38	1.0000	470.38	470.38
072-2120-023-0000	470.38	1.0000	470.38	470.38
072-2120-024-0000	470.38	1.0000	470.38	470.38
072-2120-025-0000	470.38	1.0000	470.38	470.38
25 Accounts	**11,759.50**	**25.0000**	**$11,759.50**	**$11,759.50**

Slight variances may occur due to rounding

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City of Folsom

Willow Creek Estates East

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0650-002-0000	80.40	1.0000	$80.40	$80.40
071-0650-003-0000	80.40	1.0000	80.40	80.40
071-0650-004-0000	80.40	1.0000	80.40	80.40
071-0650-005-0000	80.40	1.0000	80.40	80.40
071-0650-006-0000	80.40	1.0000	80.40	80.40
071-0650-007-0000	80.40	1.0000	80.40	80.40
071-0650-008-0000	80.40	1.0000	80.40	80.40
071-0650-009-0000	80.40	1.0000	80.40	80.40
071-0650-010-0000	80.40	1.0000	80.40	80.40
071-0650-011-0000	80.40	1.0000	80.40	80.40
071-0650-012-0000	80.40	1.0000	80.40	80.40
071-0650-013-0000	80.40	1.0000	80.40	80.40
071-0650-014-0000	80.40	1.0000	80.40	80.40
071-0650-015-0000	80.40	1.0000	80.40	80.40
071-0650-016-0000	80.40	1.0000	80.40	80.40
071-0650-017-0000	80.40	1.0000	80.40	80.40
071-0650-018-0000	80.40	1.0000	80.40	80.40
071-0650-019-0000	80.40	1.0000	80.40	80.40
071-0650-020-0000	80.40	1.0000	80.40	80.40
071-0650-021-0000	80.40	1.0000	80.40	80.40
071-0650-022-0000	80.40	1.0000	80.40	80.40
071-0650-023-0000	80.40	1.0000	80.40	80.40
071-0650-024-0000	80.40	1.0000	80.40	80.40
071-0650-025-0000	80.40	1.0000	80.40	80.40
071-0650-026-0000	80.40	1.0000	80.40	80.40
071-0650-027-0000	80.40	1.0000	80.40	80.40
071-0650-028-0000	80.40	1.0000	80.40	80.40
071-0650-029-0000	80.40	1.0000	80.40	80.40
071-0650-030-0000	80.40	1.0000	80.40	80.40
071-0650-031-0000	80.40	1.0000	80.40	80.40
071-0650-032-0000	80.40	1.0000	80.40	80.40
071-0650-033-0000	80.40	1.0000	80.40	80.40
071-0650-034-0000	80.40	1.0000	80.40	80.40
071-0650-035-0000	80.40	1.0000	80.40	80.40
071-0650-036-0000	80.40	1.0000	80.40	80.40
071-0650-037-0000	80.40	1.0000	80.40	80.40
071-0650-038-0000	80.40	1.0000	80.40	80.40
071-0650-039-0000	80.40	1.0000	80.40	80.40
071-0650-040-0000	80.40	1.0000	80.40	80.40
071-0650-041-0000	80.40	1.0000	80.40	80.40
071-0650-042-0000	80.40	1.0000	80.40	80.40
071-0650-043-0000	80.40	1.0000	80.40	80.40

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City of Folsom

Willow Creek Estates East

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0650-044-0000	80.40	1.0000	80.40	80.40
071-0650-045-0000	80.40	1.0000	80.40	80.40
071-0650-046-0000	80.40	1.0000	80.40	80.40
071-0650-047-0000	80.40	1.0000	80.40	80.40
071-0650-048-0000	80.40	1.0000	80.40	80.40
071-0650-049-0000	80.40	1.0000	80.40	80.40
071-0650-050-0000	80.40	1.0000	80.40	80.40
071-0650-051-0000	80.40	1.0000	80.40	80.40
071-0650-052-0000	80.40	1.0000	80.40	80.40
071-0650-053-0000	80.40	1.0000	80.40	80.40
071-0650-054-0000	80.40	1.0000	80.40	80.40
071-0650-055-0000	80.40	1.0000	80.40	80.40
071-0650-056-0000	80.40	1.0000	80.40	80.40
071-0650-057-0000	80.40	1.0000	80.40	80.40
071-0650-059-0000	80.40	1.0000	80.40	80.40
071-0650-060-0000	80.40	1.0000	80.40	80.40
071-0650-061-0000	80.40	1.0000	80.40	80.40
071-0650-062-0000	80.40	1.0000	80.40	80.40
071-0650-063-0000	80.40	1.0000	80.40	80.40
071-0650-064-0000	80.40	1.0000	80.40	80.40
071-0650-065-0000	80.40	1.0000	80.40	80.40
071-0650-066-0000	80.40	1.0000	80.40	80.40
071-0650-067-0000	80.40	1.0000	80.40	80.40
071-0650-068-0000	80.40	1.0000	80.40	80.40
071-0650-069-0000	80.40	1.0000	80.40	80.40
071-0650-070-0000	80.40	1.0000	80.40	80.40
071-0650-071-0000	80.40	1.0000	80.40	80.40
071-0650-072-0000	80.40	1.0000	80.40	80.40
071-0650-073-0000	80.40	1.0000	80.40	80.40
071-0650-074-0000	80.40	1.0000	80.40	80.40
071-0660-001-0000	80.40	1.0000	80.40	80.40
071-0660-002-0000	80.40	1.0000	80.40	80.40
071-0660-003-0000	80.40	1.0000	80.40	80.40
071-0660-004-0000	80.40	1.0000	80.40	80.40
071-0660-005-0000	80.40	1.0000	80.40	80.40
071-0660-006-0000	80.40	1.0000	80.40	80.40
071-0660-007-0000	80.40	1.0000	80.40	80.40
071-0660-008-0000	80.40	1.0000	80.40	80.40
071-0660-009-0000	80.40	1.0000	80.40	80.40
071-0660-010-0000	80.40	1.0000	80.40	80.40
071-0660-011-0000	80.40	1.0000	80.40	80.40
071-0660-012-0000	80.40	1.0000	80.40	80.40

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Willow Creek Estates East

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0660-013-0000	80.40	1.0000	80.40	80.40
071-0660-014-0000	80.40	1.0000	80.40	80.40
071-0660-015-0000	80.40	1.0000	80.40	80.40
071-0660-016-0000	80.40	1.0000	80.40	80.40
071-0660-017-0000	80.40	1.0000	80.40	80.40
071-0660-018-0000	80.40	1.0000	80.40	80.40
071-0660-019-0000	80.40	1.0000	80.40	80.40
071-0660-020-0000	80.40	1.0000	80.40	80.40
071-0660-021-0000	80.40	1.0000	80.40	80.40
071-0660-022-0000	80.40	1.0000	80.40	80.40
071-0660-023-0000	80.40	1.0000	80.40	80.40
071-0660-024-0000	80.40	1.0000	80.40	80.40
071-0660-025-0000	80.40	1.0000	80.40	80.40
071-0660-026-0000	80.40	1.0000	80.40	80.40
071-0660-027-0000	80.40	1.0000	80.40	80.40
071-0660-028-0000	80.40	1.0000	80.40	80.40
071-0660-029-0000	80.40	1.0000	80.40	80.40
071-0660-030-0000	80.40	1.0000	80.40	80.40
071-0660-031-0000	80.40	1.0000	80.40	80.40
071-0660-032-0000	80.40	1.0000	80.40	80.40
071-0660-033-0000	80.40	1.0000	80.40	80.40
071-0660-034-0000	80.40	1.0000	80.40	80.40
071-0660-035-0000	80.40	1.0000	80.40	80.40
071-0660-036-0000	80.40	1.0000	80.40	80.40
071-0660-037-0000	80.40	1.0000	80.40	80.40
071-0660-038-0000	80.40	1.0000	80.40	80.40
071-0660-039-0000	80.40	1.0000	80.40	80.40
071-0660-040-0000	80.40	1.0000	80.40	80.40
071-0660-041-0000	80.40	1.0000	80.40	80.40
071-0660-042-0000	80.40	1.0000	80.40	80.40
071-0660-043-0000	80.40	1.0000	80.40	80.40
071-0660-044-0000	80.40	1.0000	80.40	80.40
071-0660-045-0000	80.40	1.0000	80.40	80.40
071-0660-046-0000	80.40	1.0000	80.40	80.40
071-0660-049-0000	80.40	1.0000	80.40	80.40
071-0660-050-0000	80.40	1.0000	80.40	80.40
071-0660-051-0000	80.40	1.0000	80.40	80.40
071-0660-052-0000	80.40	1.0000	80.40	80.40
071-0660-053-0000	80.40	1.0000	80.40	80.40
071-0660-056-0000	80.40	1.0000	80.40	80.40
071-0660-057-0000	80.40	1.0000	80.40	80.40
071-0660-058-0000	80.40	1.0000	80.40	80.40

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0660-059-0000	80.40	1.0000	80.40	80.40
071-0660-060-0000	80.40	1.0000	80.40	80.40
071-0660-061-0000	80.40	1.0000	80.40	80.40
071-0660-062-0000	80.40	1.0000	80.40	80.40
071-0660-063-0000	80.40	1.0000	80.40	80.40
071-0660-064-0000	80.40	1.0000	80.40	80.40
071-0660-065-0000	80.40	1.0000	80.40	80.40
071-0670-001-0000	80.40	1.0000	80.40	80.40
071-0670-002-0000	80.40	1.0000	80.40	80.40
071-0670-003-0000	80.40	1.0000	80.40	80.40
071-0670-004-0000	80.40	1.0000	80.40	80.40
071-0670-005-0000	80.40	1.0000	80.40	80.40
071-0670-006-0000	80.40	1.0000	80.40	80.40
071-0670-007-0000	80.40	1.0000	80.40	80.40
071-0670-008-0000	80.40	1.0000	80.40	80.40
071-0670-009-0000	80.40	1.0000	80.40	80.40
071-0670-010-0000	80.40	1.0000	80.40	80.40
071-0670-011-0000	80.40	1.0000	80.40	80.40
071-0670-012-0000	80.40	1.0000	80.40	80.40
071-0670-013-0000	80.40	1.0000	80.40	80.40
071-0670-014-0000	80.40	1.0000	80.40	80.40
071-0670-015-0000	80.40	1.0000	80.40	80.40
071-0670-018-0000	80.40	1.0000	80.40	80.40
071-0670-021-0000	80.40	1.0000	80.40	80.40
071-0670-022-0000	80.40	1.0000	80.40	80.40
071-0670-023-0000	80.40	1.0000	80.40	80.40
071-0670-024-0000	80.40	1.0000	80.40	80.40
071-0670-025-0000	80.40	1.0000	80.40	80.40
071-0670-026-0000	80.40	1.0000	80.40	80.40
071-0670-028-0000	80.40	1.0000	80.40	80.40
071-0670-029-0000	80.40	1.0000	80.40	80.40
071-0670-030-0000	80.40	1.0000	80.40	80.40
071-0670-031-0000	80.40	1.0000	80.40	80.40
071-0670-032-0000	80.40	1.0000	80.40	80.40
071-0670-033-0000	80.40	1.0000	80.40	80.40
071-0670-034-0000	80.40	1.0000	80.40	80.40
071-0670-035-0000	80.40	1.0000	80.40	80.40
071-0670-036-0000	80.40	1.0000	80.40	80.40
071-0670-037-0000	80.40	1.0000	80.40	80.40
071-0670-038-0000	80.40	1.0000	80.40	80.40
071-0670-039-0000	80.40	1.0000	80.40	80.40
071-0670-040-0000	80.40	1.0000	80.40	80.40

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0670-041-0000	80.40	1.0000	80.40	80.40
071-0670-042-0000	80.40	1.0000	80.40	80.40
071-0670-043-0000	80.40	1.0000	80.40	80.40
071-0670-044-0000	80.40	1.0000	80.40	80.40
071-0670-045-0000	80.40	1.0000	80.40	80.40
071-0670-046-0000	80.40	1.0000	80.40	80.40
071-0670-047-0000	80.40	1.0000	80.40	80.40
071-0670-048-0000	80.40	1.0000	80.40	80.40
071-0670-051-0000	80.40	1.0000	80.40	80.40
071-0680-001-0000	80.40	1.0000	80.40	80.40
071-0680-002-0000	80.40	1.0000	80.40	80.40
071-0680-003-0000	80.40	1.0000	80.40	80.40
071-0680-004-0000	80.40	1.0000	80.40	80.40
071-0680-005-0000	80.40	1.0000	80.40	80.40
071-0680-006-0000	80.40	1.0000	80.40	80.40
071-0680-007-0000	80.40	1.0000	80.40	80.40
071-0680-008-0000	80.40	1.0000	80.40	80.40
071-0680-009-0000	80.40	1.0000	80.40	80.40
071-0680-010-0000	80.40	1.0000	80.40	80.40
071-0680-011-0000	80.40	1.0000	80.40	80.40
071-0680-012-0000	80.40	1.0000	80.40	80.40
071-0680-013-0000	80.40	1.0000	80.40	80.40
071-0680-014-0000	80.40	1.0000	80.40	80.40
071-0680-015-0000	80.40	1.0000	80.40	80.40
071-0680-016-0000	80.40	1.0000	80.40	80.40
071-0680-017-0000	80.40	1.0000	80.40	80.40
071-0680-018-0000	80.40	1.0000	80.40	80.40
071-0680-019-0000	80.40	1.0000	80.40	80.40
071-0680-020-0000	80.40	1.0000	80.40	80.40
071-0680-021-0000	80.40	1.0000	80.40	80.40
071-0680-022-0000	80.40	1.0000	80.40	80.40
071-0680-023-0000	80.40	1.0000	80.40	80.40
071-0680-024-0000	80.40	1.0000	80.40	80.40
071-0680-025-0000	80.40	1.0000	80.40	80.40
071-0680-026-0000	80.40	1.0000	80.40	80.40
071-0680-027-0000	80.40	1.0000	80.40	80.40
071-0680-028-0000	80.40	1.0000	80.40	80.40
071-0680-029-0000	80.40	1.0000	80.40	80.40
071-0680-030-0000	80.40	1.0000	80.40	80.40
071-0680-031-0000	80.40	1.0000	80.40	80.40
071-0680-032-0000	80.40	1.0000	80.40	80.40
071-0680-033-0000	80.40	1.0000	80.40	80.40

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0680-034-0000	80.40	1.0000	80.40	80.40
071-0680-035-0000	80.40	1.0000	80.40	80.40
071-0680-036-0000	80.40	1.0000	80.40	80.40
071-0680-037-0000	80.40	1.0000	80.40	80.40
071-0680-038-0000	80.40	1.0000	80.40	80.40
071-0680-039-0000	80.40	1.0000	80.40	80.40
071-0680-040-0000	80.40	1.0000	80.40	80.40
071-0680-041-0000	80.40	1.0000	80.40	80.40
071-0680-042-0000	80.40	1.0000	80.40	80.40
071-0680-043-0000	80.40	1.0000	80.40	80.40
071-0680-044-0000	80.40	1.0000	80.40	80.40
071-0680-045-0000	80.40	1.0000	80.40	80.40
071-0680-046-0000	80.40	1.0000	80.40	80.40
071-0680-047-0000	80.40	1.0000	80.40	80.40
071-0680-048-0000	80.40	1.0000	80.40	80.40
071-0680-049-0000	80.40	1.0000	80.40	80.40
071-0680-050-0000	80.40	1.0000	80.40	80.40
071-0680-051-0000	80.40	1.0000	80.40	80.40
071-0680-052-0000	80.40	1.0000	80.40	80.40
071-0680-053-0000	80.40	1.0000	80.40	80.40
071-0680-054-0000	80.40	1.0000	80.40	80.40
071-0680-055-0000	80.40	1.0000	80.40	80.40
071-0680-056-0000	80.40	1.0000	80.40	80.40
071-0680-057-0000	80.40	1.0000	80.40	80.40
071-0680-058-0000	80.40	1.0000	80.40	80.40
071-0680-059-0000	80.40	1.0000	80.40	80.40
071-0680-060-0000	80.40	1.0000	80.40	80.40
071-0680-061-0000	80.40	1.0000	80.40	80.40
071-0680-062-0000	80.40	1.0000	80.40	80.40
071-0680-063-0000	80.40	1.0000	80.40	80.40
071-0680-064-0000	80.40	1.0000	80.40	80.40
071-0680-065-0000	80.40	1.0000	80.40	80.40
071-0680-066-0000	80.40	1.0000	80.40	80.40
071-0680-067-0000	80.40	1.0000	80.40	80.40
071-0680-068-0000	80.40	1.0000	80.40	80.40
071-0680-069-0000	80.40	1.0000	80.40	80.40
071-0680-070-0000	80.40	1.0000	80.40	80.40
071-0680-071-0000	80.40	1.0000	80.40	80.40
071-0680-072-0000	80.40	1.0000	80.40	80.40
071-0680-073-0000	80.40	1.0000	80.40	80.40
071-0680-074-0000	80.40	1.0000	80.40	80.40
071-0680-075-0000	80.40	1.0000	80.40	80.40

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0710-001-0000	80.40	1.0000	80.40	80.40
071-0710-002-0000	80.40	1.0000	80.40	80.40
071-0710-003-0000	80.40	1.0000	80.40	80.40
071-0710-004-0000	80.40	1.0000	80.40	80.40
071-0710-005-0000	80.40	1.0000	80.40	80.40
071-0710-006-0000	80.40	1.0000	80.40	80.40
071-0710-007-0000	80.40	1.0000	80.40	80.40
071-0710-008-0000	80.40	1.0000	80.40	80.40
071-0710-009-0000	80.40	1.0000	80.40	80.40
071-0710-010-0000	80.40	1.0000	80.40	80.40
071-0710-011-0000	80.40	1.0000	80.40	80.40
071-0710-012-0000	80.40	1.0000	80.40	80.40
071-0710-013-0000	80.40	1.0000	80.40	80.40
071-0710-014-0000	80.40	1.0000	80.40	80.40
071-0710-015-0000	80.40	1.0000	80.40	80.40
071-0710-016-0000	80.40	1.0000	80.40	80.40
071-0710-017-0000	80.40	1.0000	80.40	80.40
071-0710-018-0000	80.40	1.0000	80.40	80.40
071-0710-019-0000	80.40	1.0000	80.40	80.40
071-0710-020-0000	80.40	1.0000	80.40	80.40
071-0710-021-0000	80.40	1.0000	80.40	80.40
071-0710-022-0000	80.40	1.0000	80.40	80.40
071-0710-023-0000	80.40	1.0000	80.40	80.40
071-0710-024-0000	80.40	1.0000	80.40	80.40
071-0710-025-0000	80.40	1.0000	80.40	80.40
071-0710-026-0000	80.40	1.0000	80.40	80.40
071-0710-027-0000	80.40	1.0000	80.40	80.40
071-0710-028-0000	80.40	1.0000	80.40	80.40
071-0710-029-0000	80.40	1.0000	80.40	80.40
071-0710-030-0000	80.40	1.0000	80.40	80.40
071-0710-031-0000	80.40	1.0000	80.40	80.40
071-0710-032-0000	80.40	1.0000	80.40	80.40
071-0710-033-0000	80.40	1.0000	80.40	80.40
071-0710-034-0000	80.40	1.0000	80.40	80.40
071-0710-035-0000	80.40	1.0000	80.40	80.40
071-0710-036-0000	80.40	1.0000	80.40	80.40
071-0710-037-0000	80.40	1.0000	80.40	80.40
071-0710-038-0000	80.40	1.0000	80.40	80.40
071-0710-039-0000	80.40	1.0000	80.40	80.40
071-0710-040-0000	80.40	1.0000	80.40	80.40
071-0710-041-0000	80.40	1.0000	80.40	80.40
071-0710-042-0000	80.40	1.0000	80.40	80.40

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0710-043-0000	80.40	1.0000	80.40	80.40
071-0710-044-0000	80.40	1.0000	80.40	80.40
071-0710-045-0000	80.40	1.0000	80.40	80.40
071-0710-046-0000	80.40	1.0000	80.40	80.40
071-0710-047-0000	80.40	1.0000	80.40	80.40
071-0710-048-0000	80.40	1.0000	80.40	80.40
071-0710-049-0000	80.40	1.0000	80.40	80.40
071-0710-050-0000	80.40	1.0000	80.40	80.40
071-0710-051-0000	80.40	1.0000	80.40	80.40
071-0710-052-0000	80.40	1.0000	80.40	80.40
071-0710-053-0000	80.40	1.0000	80.40	80.40
071-0710-054-0000	80.40	1.0000	80.40	80.40
071-0710-055-0000	80.40	1.0000	80.40	80.40
071-0710-056-0000	80.40	1.0000	80.40	80.40
071-0710-057-0000	80.40	1.0000	80.40	80.40
071-0710-058-0000	80.40	1.0000	80.40	80.40
071-0710-059-0000	80.40	1.0000	80.40	80.40
071-0710-060-0000	80.40	1.0000	80.40	80.40
071-0710-061-0000	80.40	1.0000	80.40	80.40
071-0710-062-0000	80.40	1.0000	80.40	80.40
071-0710-063-0000	80.40	1.0000	80.40	80.40
071-0710-064-0000	80.40	1.0000	80.40	80.40
071-0710-065-0000	80.40	1.0000	80.40	80.40
071-0710-066-0000	80.40	1.0000	80.40	80.40
071-0710-067-0000	80.40	1.0000	80.40	80.40
071-0710-068-0000	80.40	1.0000	80.40	80.40
071-0710-069-0000	80.40	1.0000	80.40	80.40
071-0710-070-0000	80.40	1.0000	80.40	80.40
071-0710-071-0000	80.40	1.0000	80.40	80.40
071-0710-072-0000	80.40	1.0000	80.40	80.40
071-0710-073-0000	80.40	1.0000	80.40	80.40
071-0710-074-0000	80.40	1.0000	80.40	80.40
071-0710-075-0000	80.40	1.0000	80.40	80.40
071-0710-076-0000	80.40	1.0000	80.40	80.40
071-0740-001-0000	80.40	1.0000	80.40	80.40
071-0740-002-0000	80.40	1.0000	80.40	80.40
071-0740-003-0000	80.40	1.0000	80.40	80.40
071-0740-004-0000	80.40	1.0000	80.40	80.40
071-0740-005-0000	80.40	1.0000	80.40	80.40
071-0740-006-0000	80.40	1.0000	80.40	80.40
071-0740-007-0000	80.40	1.0000	80.40	80.40
071-0740-008-0000	80.40	1.0000	80.40	80.40

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0740-009-0000	80.40	1.0000	80.40	80.40
071-0740-010-0000	80.40	1.0000	80.40	80.40
071-0740-011-0000	80.40	1.0000	80.40	80.40
071-0740-012-0000	80.40	1.0000	80.40	80.40
071-0740-013-0000	80.40	1.0000	80.40	80.40
071-0740-014-0000	80.40	1.0000	80.40	80.40
071-0740-015-0000	80.40	1.0000	80.40	80.40
071-0740-016-0000	80.40	1.0000	80.40	80.40
071-0740-017-0000	80.40	1.0000	80.40	80.40
071-0740-018-0000	80.40	1.0000	80.40	80.40
071-0740-019-0000	80.40	1.0000	80.40	80.40
071-0740-020-0000	80.40	1.0000	80.40	80.40
071-0740-021-0000	80.40	1.0000	80.40	80.40
071-0740-022-0000	80.40	1.0000	80.40	80.40
071-0740-023-0000	80.40	1.0000	80.40	80.40
071-0740-024-0000	80.40	1.0000	80.40	80.40
071-0740-025-0000	80.40	1.0000	80.40	80.40
071-0740-026-0000	80.40	1.0000	80.40	80.40
071-0740-027-0000	80.40	1.0000	80.40	80.40
071-0740-028-0000	80.40	1.0000	80.40	80.40
071-0740-029-0000	80.40	1.0000	80.40	80.40
071-0740-030-0000	80.40	1.0000	80.40	80.40
071-0740-031-0000	80.40	1.0000	80.40	80.40
071-0740-032-0000	80.40	1.0000	80.40	80.40
071-0740-033-0000	80.40	1.0000	80.40	80.40
071-0740-034-0000	80.40	1.0000	80.40	80.40
071-0740-035-0000	80.40	1.0000	80.40	80.40
071-0740-036-0000	80.40	1.0000	80.40	80.40
071-0740-037-0000	80.40	1.0000	80.40	80.40
071-0740-038-0000	80.40	1.0000	80.40	80.40
071-0740-039-0000	80.40	1.0000	80.40	80.40
071-0740-040-0000	80.40	1.0000	80.40	80.40
071-0740-041-0000	80.40	1.0000	80.40	80.40
071-0740-042-0000	80.40	1.0000	80.40	80.40
071-0740-043-0000	80.40	1.0000	80.40	80.40
071-0740-044-0000	80.40	1.0000	80.40	80.40
071-0740-045-0000	80.40	1.0000	80.40	80.40
071-0740-046-0000	80.40	1.0000	80.40	80.40
071-0740-047-0000	80.40	1.0000	80.40	80.40
071-0740-048-0000	80.40	1.0000	80.40	80.40
071-0770-001-0000	80.40	1.0000	80.40	80.40
071-0770-002-0000	80.40	1.0000	80.40	80.40

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071-0770-003-0000	80.40	1.0000	80.40	80.40
071-0770-004-0000	80.40	1.0000	80.40	80.40
071-0770-005-0000	80.40	1.0000	80.40	80.40
071-0770-006-0000	80.40	1.0000	80.40	80.40
071-0770-007-0000	80.40	1.0000	80.40	80.40
071-0770-008-0000	80.40	1.0000	80.40	80.40
071-0770-009-0000	80.40	1.0000	80.40	80.40
071-0770-010-0000	80.40	1.0000	80.40	80.40
071-0770-011-0000	80.40	1.0000	80.40	80.40
071-0770-012-0000	80.40	1.0000	80.40	80.40
071-0770-013-0000	80.40	1.0000	80.40	80.40
071-0770-014-0000	80.40	1.0000	80.40	80.40
071-0770-015-0000	80.40	1.0000	80.40	80.40
071-0770-016-0000	80.40	1.0000	80.40	80.40
071-0770-017-0000	80.40	1.0000	80.40	80.40
071-0770-018-0000	80.40	1.0000	80.40	80.40
071-0770-019-0000	80.40	1.0000	80.40	80.40
071-0770-020-0000	80.40	1.0000	80.40	80.40
071-0770-021-0000	80.40	1.0000	80.40	80.40
071-0770-022-0000	80.40	1.0000	80.40	80.40
071-0770-023-0000	80.40	1.0000	80.40	80.40
071-0770-024-0000	80.40	1.0000	80.40	80.40
071-0770-025-0000	80.40	1.0000	80.40	80.40
071-0770-026-0000	80.40	1.0000	80.40	80.40
071-0770-027-0000	80.40	1.0000	80.40	80.40
071-0770-028-0000	80.40	1.0000	80.40	80.40
071-0770-029-0000	80.40	1.0000	80.40	80.40
071-0770-030-0000	80.40	1.0000	80.40	80.40
071-0770-031-0000	80.40	1.0000	80.40	80.40
071-0770-032-0000	80.40	1.0000	80.40	80.40
071-0770-033-0000	80.40	1.0000	80.40	80.40
071-0770-034-0000	80.40	1.0000	80.40	80.40
071-0770-035-0000	80.40	1.0000	80.40	80.40
071-0770-036-0000	80.40	1.0000	80.40	80.40
071-0770-037-0000	80.40	1.0000	80.40	80.40
071-0770-038-0000	80.40	1.0000	80.40	80.40
071-0770-039-0000	80.40	1.0000	80.40	80.40
071-0770-040-0000	80.40	1.0000	80.40	80.40
071-0770-041-0000	80.40	1.0000	80.40	80.40
071-0770-042-0000	80.40	1.0000	80.40	80.40
071-0770-043-0000	80.40	1.0000	80.40	80.40
071-0770-044-0000	80.40	1.0000	80.40	80.40

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0770-045-0000	80.40	1.0000	80.40	80.40
071-0770-046-0000	80.40	1.0000	80.40	80.40
071-0770-047-0000	80.40	1.0000	80.40	80.40
071-0770-048-0000	80.40	1.0000	80.40	80.40
071-0770-049-0000	80.40	1.0000	80.40	80.40
071-0770-050-0000	80.40	1.0000	80.40	80.40
071-0770-051-0000	80.40	1.0000	80.40	80.40
071-0770-052-0000	80.40	1.0000	80.40	80.40
071-0770-053-0000	80.40	1.0000	80.40	80.40
071-0770-054-0000	80.40	1.0000	80.40	80.40
071-0770-055-0000	80.40	1.0000	80.40	80.40
071-0770-056-0000	80.40	1.0000	80.40	80.40
071-0770-057-0000	80.40	1.0000	80.40	80.40
071-0770-058-0000	80.40	1.0000	80.40	80.40
071-0770-059-0000	80.40	1.0000	80.40	80.40
071-0770-060-0000	80.40	1.0000	80.40	80.40
071-0770-061-0000	80.40	1.0000	80.40	80.40
071-0770-062-0000	80.40	1.0000	80.40	80.40
071-0770-063-0000	80.40	1.0000	80.40	80.40
071-0770-064-0000	80.40	1.0000	80.40	80.40
071-0770-065-0000	80.40	1.0000	80.40	80.40
071-0770-066-0000	80.40	1.0000	80.40	80.40
071-0770-067-0000	80.40	1.0000	80.40	80.40
071-0770-068-0000	80.40	1.0000	80.40	80.40
071-0770-069-0000	80.40	1.0000	80.40	80.40
071-0770-070-0000	80.40	1.0000	80.40	80.40
071-0770-071-0000	80.40	1.0000	80.40	80.40
071-0770-072-0000	80.40	1.0000	80.40	80.40
071-0770-073-0000	80.40	1.0000	80.40	80.40
071-0800-001-0000	80.40	1.0000	80.40	80.40
071-0800-002-0000	80.40	1.0000	80.40	80.40
071-0800-003-0000	80.40	1.0000	80.40	80.40
071-0800-004-0000	80.40	1.0000	80.40	80.40
071-0800-005-0000	80.40	1.0000	80.40	80.40
071-0800-006-0000	80.40	1.0000	80.40	80.40
071-0800-007-0000	80.40	1.0000	80.40	80.40
071-0800-008-0000	80.40	1.0000	80.40	80.40
071-0800-009-0000	80.40	1.0000	80.40	80.40
071-0800-010-0000	80.40	1.0000	80.40	80.40
071-0800-011-0000	80.40	1.0000	80.40	80.40
071-0800-012-0000	80.40	1.0000	80.40	80.40
071-0800-013-0000	80.40	1.0000	80.40	80.40

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0800-014-0000	80.40	1.0000	80.40	80.40
071-0800-015-0000	80.40	1.0000	80.40	80.40
071-0800-016-0000	80.40	1.0000	80.40	80.40
071-0800-017-0000	80.40	1.0000	80.40	80.40
071-0800-018-0000	80.40	1.0000	80.40	80.40
071-0800-019-0000	80.40	1.0000	80.40	80.40
071-0800-020-0000	80.40	1.0000	80.40	80.40
071-0800-021-0000	80.40	1.0000	80.40	80.40
071-0800-022-0000	80.40	1.0000	80.40	80.40
071-0800-023-0000	80.40	1.0000	80.40	80.40
071-0800-024-0000	80.40	1.0000	80.40	80.40
071-0800-025-0000	80.40	1.0000	80.40	80.40
071-0800-027-0000	80.40	1.0000	80.40	80.40
071-0800-028-0000	80.40	1.0000	80.40	80.40
071-0800-029-0000	80.40	1.0000	80.40	80.40
071-0800-030-0000	80.40	1.0000	80.40	80.40
071-0800-031-0000	80.40	1.0000	80.40	80.40
071-0800-032-0000	80.40	1.0000	80.40	80.40
071-0800-033-0000	80.40	1.0000	80.40	80.40
071-0800-034-0000	80.40	1.0000	80.40	80.40
071-0800-035-0000	80.40	1.0000	80.40	80.40
071-0800-036-0000	80.40	1.0000	80.40	80.40
071-0800-037-0000	80.40	1.0000	80.40	80.40
071-0800-038-0000	80.40	1.0000	80.40	80.40
071-0800-039-0000	80.40	1.0000	80.40	80.40
071-0800-040-0000	80.40	1.0000	80.40	80.40
071-0800-041-0000	80.40	1.0000	80.40	80.40
071-0800-042-0000	80.40	1.0000	80.40	80.40
071-0800-043-0000	80.40	1.0000	80.40	80.40
071-0800-044-0000	80.40	1.0000	80.40	80.40
071-0800-045-0000	80.40	1.0000	80.40	80.40
071-0800-046-0000	80.40	1.0000	80.40	80.40
071-0800-047-0000	80.40	1.0000	80.40	80.40
071-0800-048-0000	80.40	1.0000	80.40	80.40
071-0800-049-0000	80.40	1.0000	80.40	80.40
071-0800-050-0000	80.40	1.0000	80.40	80.40
071-0800-051-0000	80.40	1.0000	80.40	80.40
071-0800-052-0000	80.40	1.0000	80.40	80.40
071-0800-053-0000	80.40	1.0000	80.40	80.40
071-0800-054-0000	80.40	1.0000	80.40	80.40
071-0800-055-0000	80.40	1.0000	80.40	80.40
071-0800-056-0000	80.40	1.0000	80.40	80.40

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0800-057-0000	80.40	1.0000	80.40	80.40
071-0810-001-0000	80.40	1.0000	80.40	80.40
071-0810-002-0000	80.40	1.0000	80.40	80.40
071-0810-003-0000	80.40	1.0000	80.40	80.40
071-0810-004-0000	80.40	1.0000	80.40	80.40
071-0810-005-0000	80.40	1.0000	80.40	80.40
071-0810-006-0000	80.40	1.0000	80.40	80.40
071-0810-007-0000	80.40	1.0000	80.40	80.40
071-0810-008-0000	80.40	1.0000	80.40	80.40
071-0810-009-0000	80.40	1.0000	80.40	80.40
071-0810-010-0000	80.40	1.0000	80.40	80.40
071-0810-011-0000	80.40	1.0000	80.40	80.40
071-0810-012-0000	80.40	1.0000	80.40	80.40
071-0810-017-0000	80.40	1.0000	80.40	80.40
071-0810-018-0000	80.40	1.0000	80.40	80.40
071-0810-019-0000	80.40	1.0000	80.40	80.40
071-0810-020-0000	80.40	1.0000	80.40	80.40
071-0810-021-0000	80.40	1.0000	80.40	80.40
071-0810-022-0000	80.40	1.0000	80.40	80.40
071-0810-026-0000	80.40	1.0000	80.40	80.40
071-0810-027-0000	80.40	1.0000	80.40	80.40
071-0810-028-0000	80.40	1.0000	80.40	80.40
071-0810-029-0000	80.40	1.0000	80.40	80.40
071-0810-030-0000	80.40	1.0000	80.40	80.40
071-0810-031-0000	80.40	1.0000	80.40	80.40
071-0810-032-0000	80.40	1.0000	80.40	80.40
071-0810-033-0000	80.40	1.0000	80.40	80.40
071-0810-034-0000	80.40	1.0000	80.40	80.40
071-0810-037-0000	80.40	1.0000	80.40	80.40
071-0810-038-0000	80.40	1.0000	80.40	80.40
071-0810-039-0000	80.40	1.0000	80.40	80.40
071-0810-040-0000	80.40	1.0000	80.40	80.40
071-0810-041-0000	80.40	1.0000	80.40	80.40
071-0810-042-0000	80.40	1.0000	80.40	80.40
071-0810-043-0000	80.40	1.0000	80.40	80.40
071-0810-044-0000	80.40	1.0000	80.40	80.40
071-0810-045-0000	80.40	1.0000	80.40	80.40
071-0810-046-0000	80.40	1.0000	80.40	80.40
071-0810-047-0000	80.40	1.0000	80.40	80.40
071-0810-048-0000	80.40	1.0000	80.40	80.40
071-0810-049-0000	80.40	1.0000	80.40	80.40
071-0810-050-0000	80.40	1.0000	80.40	80.40

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0810-051-0000	80.40	1.0000	80.40	80.40
071-0810-052-0000	80.40	1.0000	80.40	80.40
071-0810-053-0000	80.40	1.0000	80.40	80.40
071-0810-054-0000	80.40	1.0000	80.40	80.40
071-0810-055-0000	80.40	1.0000	80.40	80.40
071-0810-056-0000	80.40	1.0000	80.40	80.40
071-0810-057-0000	80.40	1.0000	80.40	80.40
071-0810-058-0000	80.40	1.0000	80.40	80.40
071-0810-059-0000	80.40	1.0000	80.40	80.40
071-0820-001-0000	80.40	1.0000	80.40	80.40
071-0820-002-0000	80.40	1.0000	80.40	80.40
071-0820-003-0000	80.40	1.0000	80.40	80.40
071-0820-004-0000	80.40	1.0000	80.40	80.40
071-0820-005-0000	80.40	1.0000	80.40	80.40
071-0820-006-0000	80.40	1.0000	80.40	80.40
071-0820-007-0000	80.40	1.0000	80.40	80.40
071-0820-008-0000	80.40	1.0000	80.40	80.40
071-0820-009-0000	80.40	1.0000	80.40	80.40
071-0820-010-0000	80.40	1.0000	80.40	80.40
071-0820-011-0000	80.40	1.0000	80.40	80.40
071-0820-012-0000	80.40	1.0000	80.40	80.40
071-0820-013-0000	80.40	1.0000	80.40	80.40
071-0820-014-0000	80.40	1.0000	80.40	80.40
071-0820-015-0000	80.40	1.0000	80.40	80.40
071-0820-016-0000	80.40	1.0000	80.40	80.40
071-0820-017-0000	80.40	1.0000	80.40	80.40
071-0820-018-0000	80.40	1.0000	80.40	80.40
071-0820-019-0000	80.40	1.0000	80.40	80.40
071-0820-020-0000	80.40	1.0000	80.40	80.40
071-0820-021-0000	80.40	1.0000	80.40	80.40
071-0820-022-0000	80.40	1.0000	80.40	80.40
071-0820-023-0000	80.40	1.0000	80.40	80.40
071-0820-024-0000	80.40	1.0000	80.40	80.40
071-0820-025-0000	80.40	1.0000	80.40	80.40
071-0820-026-0000	80.40	1.0000	80.40	80.40
071-0820-027-0000	80.40	1.0000	80.40	80.40
071-0820-028-0000	80.40	1.0000	80.40	80.40
071-0820-029-0000	80.40	1.0000	80.40	80.40
071-0820-030-0000	80.40	1.0000	80.40	80.40
071-0820-031-0000	80.40	1.0000	80.40	80.40
071-0820-032-0000	80.40	1.0000	80.40	80.40
071-0820-033-0000	80.40	1.0000	80.40	80.40

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0820-034-0000	80.40	1.0000	80.40	80.40
071-0820-035-0000	80.40	1.0000	80.40	80.40
071-0820-036-0000	80.40	1.0000	80.40	80.40
071-0830-001-0000	80.40	1.0000	80.40	80.40
071-0830-002-0000	80.40	1.0000	80.40	80.40
071-0830-003-0000	80.40	1.0000	80.40	80.40
071-0830-004-0000	80.40	1.0000	80.40	80.40
071-0830-005-0000	80.40	1.0000	80.40	80.40
071-0830-006-0000	80.40	1.0000	80.40	80.40
071-0830-007-0000	80.40	1.0000	80.40	80.40
071-0830-008-0000	80.40	1.0000	80.40	80.40
071-0830-009-0000	80.40	1.0000	80.40	80.40
071-0830-010-0000	80.40	1.0000	80.40	80.40
071-0830-011-0000	80.40	1.0000	80.40	80.40
071-0830-012-0000	80.40	1.0000	80.40	80.40
071-0830-013-0000	80.40	1.0000	80.40	80.40
071-0830-014-0000	80.40	1.0000	80.40	80.40
071-0830-015-0000	80.40	1.0000	80.40	80.40
071-0830-016-0000	80.40	1.0000	80.40	80.40
071-0830-017-0000	80.40	1.0000	80.40	80.40
071-0830-018-0000	80.40	1.0000	80.40	80.40
071-0830-019-0000	80.40	1.0000	80.40	80.40
071-0830-020-0000	80.40	1.0000	80.40	80.40
071-0830-021-0000	80.40	1.0000	80.40	80.40
071-0830-022-0000	80.40	1.0000	80.40	80.40
071-0830-023-0000	80.40	1.0000	80.40	80.40
071-0830-024-0000	80.40	1.0000	80.40	80.40
071-0830-025-0000	80.40	1.0000	80.40	80.40
071-0830-026-0000	80.40	1.0000	80.40	80.40
071-0830-027-0000	80.40	1.0000	80.40	80.40
071-0830-028-0000	80.40	1.0000	80.40	80.40
071-0830-029-0000	80.40	1.0000	80.40	80.40
071-0830-030-0000	80.40	1.0000	80.40	80.40
071-0830-031-0000	80.40	1.0000	80.40	80.40
071-0830-032-0000	80.40	1.0000	80.40	80.40
071-0830-033-0000	80.40	1.0000	80.40	80.40
071-0840-001-0000	80.40	1.0000	80.40	80.40
071-0840-002-0000	80.40	1.0000	80.40	80.40
071-0840-003-0000	80.40	1.0000	80.40	80.40
071-0840-004-0000	80.40	1.0000	80.40	80.40
071-0840-005-0000	80.40	1.0000	80.40	80.40
071-0840-006-0000	80.40	1.0000	80.40	80.40

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0840-007-0000	80.40	1.0000	80.40	80.40
071-0840-008-0000	80.40	1.0000	80.40	80.40
071-0840-009-0000	80.40	1.0000	80.40	80.40
071-0840-010-0000	80.40	1.0000	80.40	80.40
071-0840-011-0000	80.40	1.0000	80.40	80.40
071-0840-012-0000	80.40	1.0000	80.40	80.40
071-0840-013-0000	80.40	1.0000	80.40	80.40
071-0840-014-0000	80.40	1.0000	80.40	80.40
071-0840-015-0000	80.40	1.0000	80.40	80.40
071-0840-016-0000	80.40	1.0000	80.40	80.40
071-0840-017-0000	80.40	1.0000	80.40	80.40
071-0840-018-0000	80.40	1.0000	80.40	80.40
071-0840-019-0000	80.40	1.0000	80.40	80.40
071-0840-020-0000	80.40	1.0000	80.40	80.40
071-0840-021-0000	80.40	1.0000	80.40	80.40
071-0840-022-0000	80.40	1.0000	80.40	80.40
071-0840-023-0000	80.40	1.0000	80.40	80.40
071-0840-024-0000	80.40	1.0000	80.40	80.40
071-0840-025-0000	80.40	1.0000	80.40	80.40
071-0840-026-0000	80.40	1.0000	80.40	80.40
071-0840-027-0000	80.40	1.0000	80.40	80.40
071-0840-028-0000	80.40	1.0000	80.40	80.40
071-0840-029-0000	80.40	1.0000	80.40	80.40
071-0840-030-0000	80.40	1.0000	80.40	80.40
071-0840-031-0000	80.40	1.0000	80.40	80.40
071-0840-032-0000	80.40	1.0000	80.40	80.40
071-0840-033-0000	80.40	1.0000	80.40	80.40
071-0840-034-0000	80.40	1.0000	80.40	80.40
071-0840-035-0000	80.40	1.0000	80.40	80.40
071-0840-036-0000	80.40	1.0000	80.40	80.40
071-0840-037-0000	80.40	1.0000	80.40	80.40
071-0840-038-0000	80.40	1.0000	80.40	80.40
071-0840-039-0000	80.40	1.0000	80.40	80.40
071-0840-040-0000	80.40	1.0000	80.40	80.40
071-0840-041-0000	80.40	1.0000	80.40	80.40
071-0850-001-0000	80.40	1.0000	80.40	80.40
071-0850-002-0000	80.40	1.0000	80.40	80.40
071-0850-003-0000	80.40	1.0000	80.40	80.40
071-0850-004-0000	80.40	1.0000	80.40	80.40
071-0850-005-0000	80.40	1.0000	80.40	80.40
071-0850-006-0000	80.40	1.0000	80.40	80.40
071-0850-007-0000	80.40	1.0000	80.40	80.40

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0850-008-0000	80.40	1.0000	80.40	80.40
071-0850-009-0000	80.40	1.0000	80.40	80.40
071-0850-010-0000	80.40	1.0000	80.40	80.40
071-0850-011-0000	80.40	1.0000	80.40	80.40
071-0850-012-0000	80.40	1.0000	80.40	80.40
071-0850-013-0000	80.40	1.0000	80.40	80.40
071-0850-014-0000	80.40	1.0000	80.40	80.40
071-0850-015-0000	80.40	1.0000	80.40	80.40
071-0850-016-0000	80.40	1.0000	80.40	80.40
071-0850-017-0000	80.40	1.0000	80.40	80.40
071-0850-018-0000	80.40	1.0000	80.40	80.40
071-0850-019-0000	80.40	1.0000	80.40	80.40
071-0850-020-0000	80.40	1.0000	80.40	80.40
071-0860-001-0000	80.40	1.0000	80.40	80.40
071-0860-002-0000	80.40	1.0000	80.40	80.40
071-0860-003-0000	80.40	1.0000	80.40	80.40
071-0860-004-0000	80.40	1.0000	80.40	80.40
071-0860-005-0000	80.40	1.0000	80.40	80.40
071-0860-006-0000	80.40	1.0000	80.40	80.40
071-0860-007-0000	80.40	1.0000	80.40	80.40
071-0860-008-0000	80.40	1.0000	80.40	80.40
071-0860-009-0000	80.40	1.0000	80.40	80.40
071-0860-010-0000	80.40	1.0000	80.40	80.40
071-0860-011-0000	80.40	1.0000	80.40	80.40
071-0860-012-0000	80.40	1.0000	80.40	80.40
071-0860-013-0000	80.40	1.0000	80.40	80.40
071-0860-014-0000	80.40	1.0000	80.40	80.40
071-0860-015-0000	80.40	1.0000	80.40	80.40
071-0860-016-0000	80.40	1.0000	80.40	80.40
071-0860-017-0000	80.40	1.0000	80.40	80.40
071-0860-018-0000	80.40	1.0000	80.40	80.40
071-0860-019-0000	80.40	1.0000	80.40	80.40
071-0860-020-0000	80.40	1.0000	80.40	80.40
071-0860-021-0000	80.40	1.0000	80.40	80.40
071-0860-022-0000	80.40	1.0000	80.40	80.40
071-0860-023-0000	80.40	1.0000	80.40	80.40
071-0860-024-0000	80.40	1.0000	80.40	80.40
071-0860-025-0000	80.40	1.0000	80.40	80.40
071-0860-026-0000	80.40	1.0000	80.40	80.40
071-0860-027-0000	80.40	1.0000	80.40	80.40
071-0860-028-0000	80.40	1.0000	80.40	80.40
071-0860-029-0000	80.40	1.0000	80.40	80.40

Slight variances may occur due to rounding

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City of Folsom

Willow Creek Estates East

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0860-030-0000	80.40	1.0000	80.40	80.40
071-0860-031-0000	80.40	1.0000	80.40	80.40
071-0860-032-0000	80.40	1.0000	80.40	80.40
071-0860-033-0000	80.40	1.0000	80.40	80.40
071-0860-034-0000	80.40	1.0000	80.40	80.40
071-0860-035-0000	80.40	1.0000	80.40	80.40
071-0860-036-0000	80.40	1.0000	80.40	80.40
071-0860-037-0000	80.40	1.0000	80.40	80.40
071-0860-038-0000	80.40	1.0000	80.40	80.40
071-0860-039-0000	80.40	1.0000	80.40	80.40
071-0970-001-0000	80.40	1.0000	80.40	80.40
071-0970-002-0000	80.40	1.0000	80.40	80.40
071-0970-003-0000	80.40	1.0000	80.40	80.40
071-0970-004-0000	80.40	1.0000	80.40	80.40
071-0970-005-0000	80.40	1.0000	80.40	80.40
071-0970-006-0000	80.40	1.0000	80.40	80.40
071-0970-007-0000	80.40	1.0000	80.40	80.40
071-0970-008-0000	80.40	1.0000	80.40	80.40
071-0970-009-0000	80.40	1.0000	80.40	80.40
071-0970-010-0000	80.40	1.0000	80.40	80.40
071-0970-011-0000	80.40	1.0000	80.40	80.40
071-0970-012-0000	80.40	1.0000	80.40	80.40
071-0970-013-0000	80.40	1.0000	80.40	80.40
071-0970-014-0000	80.40	1.0000	80.40	80.40
071-0970-015-0000	80.40	1.0000	80.40	80.40
071-0970-016-0000	80.40	1.0000	80.40	80.40
071-0970-017-0000	80.40	1.0000	80.40	80.40
071-0970-019-0000	80.40	1.0000	80.40	80.40
071-0970-020-0000	80.40	1.0000	80.40	80.40
071-0970-021-0000	80.40	1.0000	80.40	80.40
071-0970-022-0000	80.40	1.0000	80.40	80.40
071-0970-023-0000	80.40	1.0000	80.40	80.40
071-0970-024-0000	80.40	1.0000	80.40	80.40
747 Accounts	**60,058.80**	**747.0000**	**$60,058.80**	**$60,058.80**

Slight variances may occur due to rounding

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City of Folsom

Willow Creek Estates East No. 2

Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0650-002-0000	Zone B	Single-Family	1.0000	$117.82	$117.82
071-0650-003-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-004-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-005-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-006-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-007-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-008-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-009-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-010-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-011-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-012-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-013-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-014-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-015-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-016-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-017-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-018-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-019-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-020-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-021-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-022-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-023-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-024-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-025-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-026-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-027-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-028-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-029-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-030-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-031-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-032-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-033-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-034-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-035-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-036-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-037-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-038-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-039-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-040-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-041-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-042-0000	Zone B	Single-Family	1.0000	117.82	117.82

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City of Folsom

Willow Creek Estates East No. 2

Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0650-043-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-044-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-045-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-046-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-047-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-048-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-049-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-050-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-051-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-052-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-053-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-054-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-055-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-056-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-057-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0650-059-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0650-060-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0650-061-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0650-062-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0650-063-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0650-064-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0650-065-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0650-066-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0650-067-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0650-068-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0650-069-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0650-070-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0650-071-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0650-072-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0650-073-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0650-074-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0660-001-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-002-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-003-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-004-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-005-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-006-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-007-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-008-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-009-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-010-0000	Zone B	Single-Family	1.0000	117.82	117.82

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City of Folsom

Willow Creek Estates East No. 2

Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0660-011-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-012-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-013-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-014-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-015-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-016-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-017-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-018-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-019-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-020-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-021-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-022-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-023-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-024-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-025-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-026-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-027-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-028-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-029-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-030-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-031-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-032-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-033-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-034-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-035-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-036-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-037-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-038-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-039-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-040-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-041-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-042-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-043-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-044-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-045-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-046-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-049-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-050-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-051-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-052-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-053-0000	Zone B	Single-Family	1.0000	117.82	117.82

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City of Folsom

Willow Creek Estates East No. 2

Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0660-056-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0660-057-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0660-058-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0660-059-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0660-060-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0660-061-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0660-062-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0660-063-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0660-064-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0660-065-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0670-001-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-002-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-003-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-004-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-005-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-006-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-007-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-008-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-009-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-010-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-011-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-012-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-013-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-014-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-015-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-018-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-021-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-022-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-023-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-024-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-025-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-026-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-028-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-029-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-030-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-031-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-032-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-033-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-034-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-035-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-036-0000	Zone B	Single-Family	1.0000	117.82	117.82

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Willow Creek Estates East No. 2

Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0670-037-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-038-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-039-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-040-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-041-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-042-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-043-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-044-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-045-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-046-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-047-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-048-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0670-051-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-001-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-002-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-003-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-004-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-005-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-006-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-007-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-008-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-009-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-010-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-011-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-012-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-013-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-014-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-015-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-016-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-017-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-018-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-019-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-020-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-021-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-022-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-023-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-024-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-025-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-026-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-027-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-028-0000	Zone B	Single-Family	1.0000	117.82	117.82

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Willow Creek Estates East No. 2

Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0680-029-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-030-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-031-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-032-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-033-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-034-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-035-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-036-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-037-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-038-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-039-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-040-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-041-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-042-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-043-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-044-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-045-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-046-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-047-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-048-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-049-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-050-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-051-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-052-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-053-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-054-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-055-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-056-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-057-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-058-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-059-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-060-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-061-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-062-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-063-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-064-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-065-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-066-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-067-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-068-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-069-0000	Zone B	Single-Family	1.0000	117.82	117.82

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Willow Creek Estates East No. 2

Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0680-070-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-071-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-072-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-073-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-074-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0680-075-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-001-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-002-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-003-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-004-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-005-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-006-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-007-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-008-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-009-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-010-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-011-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-012-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-013-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-014-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-015-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-016-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-017-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-018-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-019-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-020-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-021-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-022-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-023-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-024-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-025-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-026-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-027-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-028-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-029-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-030-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-031-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-032-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-033-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-034-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-035-0000	Zone B	Single-Family	1.0000	117.82	117.82

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APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0710-036-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-037-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-038-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-039-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-040-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-041-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-042-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-043-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-044-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-045-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-046-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-047-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-048-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-049-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-050-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-051-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-052-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-053-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-054-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-055-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-056-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-057-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-058-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-059-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-060-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-061-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-062-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-063-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-064-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-065-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-066-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-067-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-068-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-069-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-070-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-071-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-072-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-073-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-074-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-075-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0710-076-0000	Zone B	Single-Family	1.0000	117.82	117.82

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Willow Creek Estates East No. 2

Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0740-001-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-002-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-003-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-004-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-005-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-006-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-007-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-008-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-009-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-010-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-011-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-012-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-013-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-014-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-015-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-016-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-017-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-018-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-019-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-020-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-021-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-022-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-023-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-024-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-025-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-026-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-027-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-028-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-029-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-030-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-031-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-032-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-033-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-034-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-035-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0740-036-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0740-037-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0740-038-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0740-039-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0740-040-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0740-041-0000	Zone A	Single-Family	1.0000	117.82	117.82

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Willow Creek Estates East No. 2

Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0740-042-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0740-043-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0740-044-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0740-045-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0740-046-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0740-047-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0740-048-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0770-001-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-002-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-003-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-004-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-005-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-006-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-007-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-008-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-009-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-010-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-011-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-012-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-013-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-014-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-015-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-016-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-017-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-018-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-019-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-020-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-021-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-022-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-023-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-024-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-025-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-026-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-027-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-028-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-029-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-030-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-031-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-032-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-033-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-034-0000	Zone B	Single-Family	1.0000	117.82	117.82

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0770-035-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-036-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-037-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-038-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-039-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-040-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-041-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-042-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-043-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-044-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-045-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-046-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-047-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-048-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-049-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-050-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-051-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-052-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-053-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-054-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-055-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-056-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-057-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-058-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-059-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-060-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-061-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-062-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-063-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-064-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-065-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-066-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-067-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-068-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-069-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-070-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-071-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-072-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0770-073-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0800-001-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0800-002-0000	Zone B	Single-Family	1.0000	117.82	117.82

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0800-003-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0800-004-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0800-005-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0800-006-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0800-007-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0800-008-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0800-009-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0800-010-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0800-011-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0800-012-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0800-013-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0800-014-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0800-015-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0800-016-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0800-017-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0800-018-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0800-019-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0800-020-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0800-021-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0800-022-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0800-023-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0800-024-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0800-025-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0800-027-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0800-028-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0800-029-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0800-030-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0800-031-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0800-032-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0800-033-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0800-034-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0800-035-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0800-036-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0800-037-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0800-038-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0800-039-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0800-040-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0800-041-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0800-042-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0800-043-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0800-044-0000	Zone C	Single-Family	1.0000	108.30	108.30

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City of Folsom

Willow Creek Estates East No. 2

Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0800-045-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0800-046-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0800-047-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0800-048-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0800-049-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0800-050-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0800-051-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0800-052-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0800-053-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0800-054-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0800-055-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0800-056-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0800-057-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0810-001-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-002-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-003-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-004-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-005-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-006-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-007-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-008-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-009-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-010-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-011-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-012-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-017-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-018-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-019-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-020-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-021-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-022-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-026-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-027-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-028-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-029-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-030-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-031-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-032-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-033-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-034-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-037-0000	Zone B	Single-Family	1.0000	117.82	117.82

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APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0810-038-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-039-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-040-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-041-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-042-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-043-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-044-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-045-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-046-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-047-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-048-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-049-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-050-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-051-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-052-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-053-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-054-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-055-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-056-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-057-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-058-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0810-059-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-001-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-002-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-003-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-004-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-005-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-006-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-007-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-008-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-009-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-010-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-011-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-012-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-013-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-014-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-015-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-016-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-017-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-018-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-019-0000	Zone B	Single-Family	1.0000	117.82	117.82

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APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0820-020-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-021-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-022-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-023-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-024-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-025-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-026-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-027-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-028-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-029-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-030-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-031-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-032-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-033-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-034-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-035-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0820-036-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0830-001-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0830-002-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0830-003-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0830-004-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0830-005-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0830-006-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0830-007-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0830-008-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0830-009-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0830-010-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0830-011-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0830-012-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0830-013-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0830-014-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0830-015-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0830-016-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0830-017-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0830-018-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0830-019-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0830-020-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0830-021-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0830-022-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0830-023-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0830-024-0000	Zone B	Single-Family	1.0000	117.82	117.82

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Willow Creek Estates East No. 2

Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0830-025-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0830-026-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0830-027-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0830-028-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0830-029-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0830-030-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0830-031-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0830-032-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0830-033-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-001-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-002-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-003-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-004-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-005-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-006-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-007-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-008-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-009-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-010-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-011-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-012-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-013-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-014-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-015-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-016-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-017-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-018-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-019-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-020-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-021-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-022-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-023-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-024-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-025-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-026-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-027-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-028-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-029-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-030-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-031-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-032-0000	Zone B	Single-Family	1.0000	117.82	117.82

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APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0840-033-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-034-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-035-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-036-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-037-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-038-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-039-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-040-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0840-041-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0850-001-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0850-002-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0850-003-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0850-004-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0850-005-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0850-006-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0850-007-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0850-008-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0850-009-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0850-010-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0850-011-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0850-012-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0850-013-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0850-014-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0850-015-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0850-016-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0850-017-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0850-018-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0850-019-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0850-020-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0860-001-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0860-002-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0860-003-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0860-004-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0860-005-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0860-006-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0860-007-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0860-008-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0860-009-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0860-010-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0860-011-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0860-012-0000	Zone B	Single-Family	1.0000	117.82	117.82

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APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0860-013-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0860-014-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0860-015-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0860-016-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0860-017-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0860-018-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0860-019-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0860-020-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0860-021-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0860-022-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0860-023-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0860-024-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0860-025-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0860-026-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0860-027-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0860-028-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0860-029-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0860-030-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0860-031-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0860-032-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0860-033-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0860-034-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0860-035-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0860-036-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0860-037-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0860-038-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0860-039-0000	Zone C	Single-Family	1.0000	108.30	108.30
071-0970-001-0000	Zone B	Single-Family	1.0000	117.82	117.82
071-0970-002-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0970-003-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0970-004-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0970-005-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0970-006-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0970-007-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0970-008-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0970-009-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0970-010-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0970-011-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0970-012-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0970-013-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0970-014-0000	Zone A	Single-Family	1.0000	117.82	117.82

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0970-015-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0970-016-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0970-017-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0970-019-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0970-020-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0970-021-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0970-022-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0970-023-0000	Zone A	Single-Family	1.0000	117.82	117.82
071-0970-024-0000	Zone A	Single-Family	1.0000	117.82	117.82
747 Accounts			**747.0000**	**$87,240.42**	**$87,240.42**

Slight variances may occur due to rounding

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City of Folsom

Willow Creek Estates South

Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0870-001-0000	Village 5	Single-Family	1.0000	$109.88	$109.88
071-0870-002-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-003-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-004-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-005-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-006-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-007-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-008-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-009-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-010-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-011-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-012-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-013-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-014-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-015-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-016-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-017-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-018-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-019-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-020-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-021-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-022-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-023-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-024-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-025-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-026-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-027-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-028-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-029-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-030-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-031-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-032-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-033-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-034-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-035-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-036-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-037-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-038-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-039-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-040-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-041-0000	Village 5	Single-Family	1.0000	109.88	109.88

Slight variances may occur due to rounding

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City of Folsom

Willow Creek Estates South

Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0870-042-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-043-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-044-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-045-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-046-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-047-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-048-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-049-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-050-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-051-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-052-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-053-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-054-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-055-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-056-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-057-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-058-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-059-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-060-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-061-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-062-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-063-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-064-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-065-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-066-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-067-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-068-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-069-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-070-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-071-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-072-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-073-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-074-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-075-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-076-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-077-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-078-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-079-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-080-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-081-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-082-0000	Village 5	Single-Family	1.0000	109.88	109.88

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City of Folsom

Willow Creek Estates South

Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0870-083-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-084-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-085-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-086-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-087-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-088-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-089-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-090-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0870-091-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0880-001-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0880-002-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0880-003-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0880-004-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0880-005-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0880-006-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0880-007-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0880-008-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0880-009-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0880-010-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0880-011-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0880-012-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0880-013-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0880-014-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0880-015-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0880-016-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0880-017-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0880-018-0000	Village 5	Single-Family	1.0000	109.88	109.88
071-0890-001-0000	Village 7	Single-Family	1.0000	109.88	109.88
071-0890-002-0000	Village 7	Single-Family	1.0000	109.88	109.88
071-0890-003-0000	Village 7	Single-Family	1.0000	109.88	109.88
071-0890-004-0000	Village 7	Single-Family	1.0000	109.88	109.88
071-0890-005-0000	Village 7	Single-Family	1.0000	109.88	109.88
071-0890-006-0000	Village 7	Single-Family	1.0000	109.88	109.88
071-0890-007-0000	Village 7	Single-Family	1.0000	109.88	109.88
071-0890-008-0000	Village 7	Single-Family	1.0000	109.88	109.88
071-0890-009-0000	Village 7	Single-Family	1.0000	109.88	109.88
071-0890-010-0000	Village 7	Single-Family	1.0000	109.88	109.88
071-0890-011-0000	Village 7	Single-Family	1.0000	109.88	109.88
071-0890-012-0000	Village 7	Single-Family	1.0000	109.88	109.88
071-0890-013-0000	Village 7	Single-Family	1.0000	109.88	109.88
071-0890-014-0000	Village 7	Single-Family	1.0000	109.88	109.88

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City of Folsom

Willow Creek Estates South

Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0890-015-0000	Village 7	Single-Family	1.0000	109.88	109.88
071-0890-016-0000	Village 7	Single-Family	1.0000	109.88	109.88
071-0890-017-0000	Village 7	Single-Family	1.0000	109.88	109.88
071-0890-018-0000	Village 7	Single-Family	1.0000	109.88	109.88
071-0890-019-0000	Village 7	Single-Family	1.0000	109.88	109.88
071-0890-020-0000	Village 7	Single-Family	1.0000	109.88	109.88
071-0890-021-0000	Village 7	Single-Family	1.0000	109.88	109.88
071-0890-022-0000	Village 7	Single-Family	1.0000	109.88	109.88
071-0900-001-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-002-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-003-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-004-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-005-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-006-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-007-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-008-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-009-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-010-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-011-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-012-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-013-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-014-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-015-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-016-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-017-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-018-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-019-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-020-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-021-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-022-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-023-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-024-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-025-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-026-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-027-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-028-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-029-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-030-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-031-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-032-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-033-0000	Village 8	Single-Family	1.0860	119.32	119.30

Slight variances may occur due to rounding

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City of Folsom

Willow Creek Estates South

Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0900-034-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-035-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-039-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-040-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-045-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0900-046-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-001-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-002-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-003-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-004-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-005-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-006-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-007-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-008-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-009-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-010-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-011-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-012-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-013-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-014-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-015-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-016-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-017-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-018-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-019-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-020-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-021-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-022-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-023-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-024-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-025-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-026-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-027-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-028-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-029-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-030-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-031-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-032-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-033-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-034-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-035-0000	Village 8	Single-Family	1.0860	119.32	119.30

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City of Folsom

Willow Creek Estates South

Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0910-036-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-037-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-038-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-039-0000	Village 8	Single-Family	1.0860	119.32	119.30
071-0910-040-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0910-041-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0910-042-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0910-043-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0910-044-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0910-045-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0910-046-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0910-047-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0910-048-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-001-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-002-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-003-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-004-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-005-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-006-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-007-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-008-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-009-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-010-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-011-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-012-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-013-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-014-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-015-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-016-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-017-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-018-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-019-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-020-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-021-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-022-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-023-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-024-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-025-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-026-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-027-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-028-0000	Village 6	Single-Family	1.0000	109.88	109.88

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Willow Creek Estates South

Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0920-029-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-030-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-031-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-032-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-033-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-034-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-035-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-036-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-037-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-038-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-039-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-040-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-041-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-042-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-043-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-044-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-045-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-046-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-047-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-048-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-049-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-050-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-051-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-052-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-053-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-054-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-055-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-056-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-057-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-058-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-059-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-060-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-061-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-062-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-063-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-064-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-065-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-066-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-067-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-068-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-069-0000	Village 6	Single-Family	1.0000	109.88	109.88

Slight variances may occur due to rounding

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City of Folsom

Willow Creek Estates South

Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0920-070-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-071-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-072-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-073-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-074-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-075-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-076-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-077-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-078-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-079-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-080-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-081-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-082-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-083-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-084-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-085-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-086-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-087-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-088-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-089-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-090-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-091-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-092-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-093-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0920-094-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0930-001-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-002-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-003-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-004-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-005-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-006-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-007-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-008-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-009-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-010-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-011-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-012-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-013-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-014-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-015-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-016-0000	Village 1	Single-Family	1.0000	109.88	109.88

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City of Folsom

Willow Creek Estates South

Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0930-017-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-018-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-019-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-020-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-021-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-022-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-023-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-024-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-025-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-026-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-027-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-028-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-029-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-030-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-031-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-032-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-033-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-034-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-035-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-036-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-037-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-038-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-039-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-040-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-041-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-042-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-043-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-044-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-045-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-046-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-047-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-048-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-049-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-050-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-051-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-052-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-054-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-055-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-056-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-057-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-058-0000	Village 1	Single-Family	1.0000	109.88	109.88

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City of Folsom

Willow Creek Estates South

Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0930-059-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-060-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-061-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-062-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-063-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-064-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-065-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-066-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-067-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-068-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-069-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-070-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-071-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-072-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-073-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-074-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-075-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-076-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-077-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-078-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-079-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-080-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-081-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-082-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-083-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-084-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-085-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-086-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-087-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-088-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-089-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-090-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-091-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-092-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0930-093-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-001-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-002-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-003-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-004-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-005-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-006-0000	Village 1	Single-Family	1.0000	109.88	109.88

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City of Folsom

Willow Creek Estates South

Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0940-007-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-008-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-009-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-010-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-011-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-012-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-013-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-014-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-015-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-016-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-017-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-018-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-019-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-020-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-021-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-022-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-023-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-024-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-025-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-026-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-027-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-028-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-029-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-031-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-032-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-033-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-034-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-035-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-036-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-037-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-038-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-039-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-040-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-041-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-042-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-043-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-044-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-045-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-046-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-047-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-048-0000	Village 1	Single-Family	1.0000	109.88	109.88

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0940-049-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-050-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-051-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-052-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-053-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-054-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-055-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-056-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-057-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-058-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-059-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-060-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-061-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-062-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-063-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-064-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-065-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-066-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-067-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-068-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-069-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-070-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-071-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-072-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-073-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-074-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-075-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0940-076-0000	Village 1	Single-Family	1.0000	109.88	109.88
071-0950-001-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-002-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-003-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-004-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-005-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-006-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-007-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-008-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-009-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-010-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-011-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-012-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-013-0000	Village 6	Single-Family	1.0000	109.88	109.88

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0950-014-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-015-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-016-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-017-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-018-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-019-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-020-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-021-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-022-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-023-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-024-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-025-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-026-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-027-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-028-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-029-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-030-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-031-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-032-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-033-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-034-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-035-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-036-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-037-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-038-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-039-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-040-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-041-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-042-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-043-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-044-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-045-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-046-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-047-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-048-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-049-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-050-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-051-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-052-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-053-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-054-0000	Village 6	Single-Family	1.0000	109.88	109.88

Slight variances may occur due to rounding

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City of Folsom

Willow Creek Estates South

Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0950-055-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-056-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-057-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0950-058-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-001-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-002-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-003-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-004-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-005-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-006-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-007-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-008-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-009-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-010-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-011-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-012-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-013-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-014-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-015-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-016-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-017-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-018-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-019-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-020-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-021-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-022-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-023-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-024-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-025-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-026-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-027-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-028-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-029-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-030-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-031-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-032-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-033-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-034-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-035-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-036-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-037-0000	Village 6	Single-Family	1.0000	109.88	109.88

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Willow Creek Estates South

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APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0960-038-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-039-0000	Village 6	Single-Family	1.0000	109.88	109.88
071-0960-040-0000	Village 6	Single-Family	1.0000	109.88	109.88
072-0700-001-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-002-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-003-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-004-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-005-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-006-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-007-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-008-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-009-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-010-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-011-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-012-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-013-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-014-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-015-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-016-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-017-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-018-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-019-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-020-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-021-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-022-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-023-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-024-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-025-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-026-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-027-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-028-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-029-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-030-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-031-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-032-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-033-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-034-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-035-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-036-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-037-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-038-0000	Village 4	Single-Family	1.0000	109.88	109.88

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City of Folsom

Willow Creek Estates South

Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0700-039-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-040-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-041-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-042-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-043-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-044-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-045-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-046-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-047-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-048-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-049-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-050-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-051-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-052-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-053-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-054-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-055-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-056-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-057-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-058-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-059-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-060-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-061-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-062-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-063-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-064-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-065-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-066-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-067-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-068-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-069-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-070-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-071-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-072-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-073-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-074-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-075-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-076-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-077-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-078-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0700-079-0000	Village 4	Single-Family	1.0000	109.88	109.88

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City of Folsom

Willow Creek Estates South

Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0710-001-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-002-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-003-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-004-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-005-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-006-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-007-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-008-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-009-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-010-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-011-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-012-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-013-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-014-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-015-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-016-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-017-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-018-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-019-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-020-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-021-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-022-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-023-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-024-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-025-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-026-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-027-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-028-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-029-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-030-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-031-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-032-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-033-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-034-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-035-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-036-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-037-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-038-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-039-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-040-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-041-0000	Village 4	Single-Family	1.0000	109.88	109.88

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0710-042-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-043-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-044-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-045-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-046-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-047-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-048-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-049-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-050-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-051-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-052-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-053-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-054-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-055-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-056-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-057-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-058-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-059-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-060-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-061-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-062-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-063-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-064-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-065-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-066-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-067-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-068-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0710-069-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-001-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-002-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-003-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-004-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-005-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-006-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-007-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-008-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-009-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-010-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-011-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-012-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-013-0000	Village 4	Single-Family	1.0000	109.88	109.88

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APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0720-014-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-015-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-016-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-017-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-018-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-019-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-020-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-021-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-022-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-023-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-024-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-025-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-026-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-027-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-028-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-029-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-030-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-031-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-032-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-033-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-034-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-035-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-036-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-037-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-038-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-039-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-040-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-041-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-042-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-043-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-044-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-045-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-046-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-047-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-048-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-049-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-050-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-051-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-052-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-053-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-054-0000	Village 4	Single-Family	1.0000	109.88	109.88

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Willow Creek Estates South

Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0720-055-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-056-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-057-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-058-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-059-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-060-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-061-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-062-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-063-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-064-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-065-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-066-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-067-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-068-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-069-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-070-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-071-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-072-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-073-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-074-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-075-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-076-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-077-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-078-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-079-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-080-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-081-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-082-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-083-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-084-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-085-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-086-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-087-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-088-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-089-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0720-090-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-001-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-002-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-003-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-004-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-005-0000	Village 4	Single-Family	1.0000	109.88	109.88

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City of Folsom

Willow Creek Estates South

Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0730-006-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-007-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-008-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-009-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-010-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-011-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-012-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-013-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-014-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-015-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-016-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-017-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-018-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-019-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-020-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-021-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-022-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-023-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-024-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-025-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-026-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-027-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-028-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-029-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-030-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-031-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-032-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-033-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-034-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-035-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-036-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-037-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-038-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-039-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-040-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-041-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-042-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-043-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-044-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-045-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-046-0000	Village 4	Single-Family	1.0000	109.88	109.88

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City of Folsom

Willow Creek Estates South

Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0730-047-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-048-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-049-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-050-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-051-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-052-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-053-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-054-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-055-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-056-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-057-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-058-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-059-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-060-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-061-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-062-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0730-063-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0740-001-0000	Village 3, Lot 152	Single-Family	1.0000	109.88	109.88
072-0740-002-0000	Village 3, Lot 153	Single-Family	1.0000	109.88	109.88
072-0740-003-0000	Village 3, Lot 154	Single-Family	1.0000	109.88	109.88
072-0740-004-0000	Village 3, Lot 38	Single-Family	1.0000	109.88	109.88
072-0740-005-0000	Village 3, Lot 39	Single-Family	1.0000	109.88	109.88
072-0740-006-0000	Village 3, Lot 40	Single-Family	1.0000	109.88	109.88
072-0740-007-0000	Village 3, Lot 41	Single-Family	1.2560	138.00	138.00
072-0740-008-0000	Village 3, Lot 42	Single-Family	1.2560	138.00	138.00
072-0740-009-0000	Village 3, Lot 43	Single-Family	1.2560	138.00	138.00
072-0740-010-0000	Village 3, Lot 44	Single-Family	1.2560	138.00	138.00
072-0740-011-0000	Village 3, Lot 45	Single-Family	1.2560	138.00	138.00
072-0740-012-0000	Village 3, Lot 46	Single-Family	1.2560	138.00	138.00
072-0740-013-0000	Village 3, Lot 47	Single-Family	1.2560	138.00	138.00
072-0740-014-0000	Village 3, Lot 48	Single-Family	1.2560	138.00	138.00
072-0740-015-0000	Village 3, Lot 49	Single-Family	1.2560	138.00	138.00
072-0740-016-0000	Village 3, Lot 50	Single-Family	1.2560	138.00	138.00
072-0740-017-0000	Village 3, Lot 51	Single-Family	1.2560	138.00	138.00
072-0740-018-0000	Village 3, Lot 66	Single-Family	1.2560	138.00	138.00
072-0740-019-0000	Village 3, Lot 65	Single-Family	1.2560	138.00	138.00
072-0740-020-0000	Village 3, Lot 64	Single-Family	1.2560	138.00	138.00
072-0740-021-0000	Village 3, Lot 63	Single-Family	1.2560	138.00	138.00
072-0740-022-0000	Village 3, Lot 62	Single-Family	1.2560	138.00	138.00
072-0740-023-0000	Village 3, Lot 61	Single-Family	1.2560	138.00	138.00
072-0740-024-0000	Village 3, Lot 60	Single-Family	1.2560	138.00	138.00

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City of Folsom

Willow Creek Estates South

Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0740-025-0000	Village 3, Lot 59	Single-Family	1.2560	138.00	138.00
072-0740-026-0000	Village 3, Lot 58	Single-Family	1.2560	138.00	138.00
072-0740-027-0000	Village 3, Lot 57	Single-Family	1.2560	138.00	138.00
072-0740-028-0000	Village 3, Lot 56	Single-Family	1.2560	138.00	138.00
072-0740-029-0000	Village 3, Lot 55	Single-Family	1.2560	138.00	138.00
072-0740-030-0000	Village 3, Lot 54	Single-Family	1.2560	138.00	138.00
072-0740-031-0000	Village 3, Lot 53	Single-Family	1.2560	138.00	138.00
072-0740-032-0000	Village 3, Lot 52	Single-Family	1.2560	138.00	138.00
072-0740-033-0000	Village 3, Lot 85	Single-Family	1.2560	138.00	138.00
072-0740-034-0000	Village 3, Lot 84	Single-Family	1.2560	138.00	138.00
072-0740-035-0000	Village 3, Lot 83	Single-Family	1.2560	138.00	138.00
072-0740-036-0000	Village 3, Lot 82	Single-Family	1.2560	138.00	138.00
072-0740-037-0000	Village 3, Lot 81	Single-Family	1.2560	138.00	138.00
072-0740-038-0000	Village 3, Lot 80	Single-Family	1.2560	138.00	138.00
072-0740-039-0000	Village 3, Lot 79	Single-Family	1.2560	138.00	138.00
072-0740-040-0000	Village 3, Lot 78	Single-Family	1.2560	138.00	138.00
072-0740-041-0000	Village 3, Lot 77	Single-Family	1.2560	138.00	138.00
072-0740-042-0000	Village 3, Lot 76	Single-Family	1.2560	138.00	138.00
072-0740-043-0000	Village 3, Lot 75	Single-Family	1.2560	138.00	138.00
072-0740-044-0000	Village 3, Lot 74	Single-Family	1.2560	138.00	138.00
072-0740-045-0000	Village 3, Lot 73	Single-Family	1.2560	138.00	138.00
072-0740-046-0000	Village 3, Lot 72	Single-Family	1.2560	138.00	138.00
072-0740-047-0000	Village 3, Lot 71	Single-Family	1.2560	138.00	138.00
072-0740-048-0000	Village 3, Lot 70	Single-Family	1.2560	138.00	138.00
072-0740-049-0000	Village 3, Lot 69	Single-Family	1.2560	138.00	138.00
072-0740-050-0000	Village 3, Lot 68	Single-Family	1.2560	138.00	138.00
072-0740-051-0000	Village 3, Lot 67	Single-Family	1.2560	138.00	138.00
072-0740-052-0000	Village 3, Lot 155	Single-Family	1.2560	138.00	138.00
072-0740-053-0000	Village 3, Lot 156	Single-Family	1.2560	138.00	138.00
072-0740-054-0000	Village 3, Lot 157	Single-Family	1.2560	138.00	138.00
072-0740-055-0000	Village 3, Lot 158	Single-Family	1.2560	138.00	138.00
072-0740-056-0000	Village 3, Lot 159	Single-Family	1.2560	138.00	138.00
072-0740-057-0000	Village 3, Lot 160	Single-Family	1.2560	138.00	138.00
072-0740-058-0000	Village 3, Lot 161	Single-Family	1.2560	138.00	138.00
072-0740-059-0000	Village 3, Lot 162	Single-Family	1.2560	138.00	138.00
072-0740-060-0000	Village 3, Lot 163	Single-Family	1.2560	138.00	138.00
072-0740-061-0000	Village 3, Lot 164	Single-Family	1.2560	138.00	138.00
072-0740-062-0000	Village 3, Lot 165	Single-Family	1.2560	138.00	138.00
072-0740-063-0000	Village 3, Lot 93	Single-Family	1.2560	138.00	138.00
072-0740-064-0000	Village 3, Lot 92	Single-Family	1.2560	138.00	138.00
072-0740-065-0000	Village 3, Lot 91	Single-Family	1.2560	138.00	138.00

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City of Folsom

Willow Creek Estates South

Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0740-066-0000	Village 3, Lot 90	Single-Family	1.2560	138.00	138.00
072-0740-067-0000	Village 3, Lot 89	Single-Family	1.2560	138.00	138.00
072-0740-068-0000	Village 3, Lot 88	Single-Family	1.2560	138.00	138.00
072-0740-069-0000	Village 3, Lot 87	Single-Family	1.2560	138.00	138.00
072-0740-070-0000	Village 3, Lot 86	Single-Family	1.2560	138.00	138.00
072-0750-001-0000	Village 3, Lot 1	Single-Family	1.0000	109.88	109.88
072-0750-002-0000	Village 3, Lot 2	Single-Family	1.0000	109.88	109.88
072-0750-003-0000	Village 3, Lot 3	Single-Family	1.0000	109.88	109.88
072-0750-004-0000	Village 3, Lot 4	Single-Family	1.0000	109.88	109.88
072-0750-005-0000	Village 3, Lot 5	Single-Family	1.0000	109.88	109.88
072-0750-006-0000	Village 3, Lot 6	Single-Family	1.0000	109.88	109.88
072-0750-007-0000	Village 3, Lot 7	Single-Family	1.0000	109.88	109.88
072-0750-008-0000	Village 3, Lot 8	Single-Family	1.0000	109.88	109.88
072-0750-009-0000	Village 3, Lot 9	Single-Family	1.0000	109.88	109.88
072-0750-010-0000	Village 3, Lot 10	Single-Family	1.0000	109.88	109.88
072-0750-011-0000	Village 3, Lot 11	Single-Family	1.0000	109.88	109.88
072-0750-012-0000	Village 3, Lot 12	Single-Family	1.0000	109.88	109.88
072-0750-013-0000	Village 3, Lot 13	Single-Family	1.0000	109.88	109.88
072-0750-014-0000	Village 3, Lot 14	Single-Family	1.0000	109.88	109.88
072-0750-015-0000	Village 3, Lot 15	Single-Family	1.0000	109.88	109.88
072-0750-016-0000	Village 3, Lot 16	Single-Family	1.0000	109.88	109.88
072-0750-017-0000	Village 3, Lot 17	Single-Family	1.0000	109.88	109.88
072-0750-018-0000	Village 3, Lot 18	Single-Family	1.0000	109.88	109.88
072-0750-019-0000	Village 3, Lot 19	Single-Family	1.0000	109.88	109.88
072-0750-020-0000	Village 3, Lot 20	Single-Family	1.0000	109.88	109.88
072-0750-021-0000	Village 3, Lot 21	Single-Family	1.0000	109.88	109.88
072-0750-022-0000	Village 3, Lot 22	Single-Family	1.0000	109.88	109.88
072-0750-023-0000	Village 3, Lot 23	Single-Family	1.0000	109.88	109.88
072-0750-024-0000	Village 3, Lot 24	Single-Family	1.0000	109.88	109.88
072-0750-025-0000	Village 3, Lot 25	Single-Family	1.0000	109.88	109.88
072-0750-026-0000	Village 3, Lot 26	Single-Family	1.0000	109.88	109.88
072-0750-027-0000	Village 3, Lot 27	Single-Family	1.0000	109.88	109.88
072-0750-028-0000	Village 3, Lot 28	Single-Family	1.0000	109.88	109.88
072-0750-029-0000	Village 3, Lot 29	Single-Family	1.0000	109.88	109.88
072-0750-030-0000	Village 3, Lot 30	Single-Family	1.0000	109.88	109.88
072-0750-031-0000	Village 3, Lot 31	Single-Family	1.0000	109.88	109.88
072-0750-032-0000	Village 3, Lot 32	Single-Family	1.0000	109.88	109.88
072-0750-033-0000	Village 3, Lot 33	Single-Family	1.0000	109.88	109.88
072-0750-034-0000	Village 3, Lot 34	Single-Family	1.0000	109.88	109.88
072-0750-035-0000	Village 3, Lot 35	Single-Family	1.0000	109.88	109.88
072-0750-036-0000	Village 3, Lot 36	Single-Family	1.0000	109.88	109.88

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0750-037-0000	Village 3, Lot 37	Single-Family	1.0000	109.88	109.88
072-0750-038-0000	Village 3, Lot 131	Single-Family	1.0000	109.88	109.88
072-0750-039-0000	Village 3, Lot 130	Single-Family	1.0000	109.88	109.88
072-0750-040-0000	Village 3, Lot 129	Single-Family	1.0000	109.88	109.88
072-0750-041-0000	Village 3, Lot 128	Single-Family	1.0000	109.88	109.88
072-0750-042-0000	Village 3, Lot 127	Single-Family	1.0000	109.88	109.88
072-0750-043-0000	Village 3, Lot 126	Single-Family	1.0000	109.88	109.88
072-0750-044-0000	Village 3, Lot 125	Single-Family	1.0000	109.88	109.88
072-0750-045-0000	Village 3, Lot 124	Single-Family	1.0000	109.88	109.88
072-0750-046-0000	Village 3, Lot 123	Single-Family	1.0000	109.88	109.88
072-0750-047-0000	Village 3, Lot 122	Single-Family	1.0000	109.88	109.88
072-0750-048-0000	Village 3, Lot 121	Single-Family	1.0000	109.88	109.88
072-0750-049-0000	Village 3, Lot 120	Single-Family	1.0000	109.88	109.88
072-0750-050-0000	Village 3, Lot 119	Single-Family	1.0000	109.88	109.88
072-0750-051-0000	Village 3, Lot 142	Single-Family	1.0000	109.88	109.88
072-0750-052-0000	Village 3, Lot 141	Single-Family	1.0000	109.88	109.88
072-0750-053-0000	Village 3, Lot 140	Single-Family	1.0000	109.88	109.88
072-0750-054-0000	Village 3, Lot 139	Single-Family	1.0000	109.88	109.88
072-0750-055-0000	Village 3, Lot 138	Single-Family	1.0000	109.88	109.88
072-0750-056-0000	Village 3, Lot 137	Single-Family	1.0000	109.88	109.88
072-0750-057-0000	Village 3, Lot 136	Single-Family	1.0000	109.88	109.88
072-0750-058-0000	Village 3, Lot 135	Single-Family	1.0000	109.88	109.88
072-0750-059-0000	Village 3, Lot 134	Single-Family	1.0000	109.88	109.88
072-0750-060-0000	Village 3, Lot 133	Single-Family	1.0000	109.88	109.88
072-0750-061-0000	Village 3, Lot 132	Single-Family	1.0000	109.88	109.88
072-0750-062-0000	Village 3, Lot 151	Single-Family	1.0000	109.88	109.88
072-0750-063-0000	Village 3, Lot 150	Single-Family	1.0000	109.88	109.88
072-0750-064-0000	Village 3, Lot 149	Single-Family	1.0000	109.88	109.88
072-0750-065-0000	Village 3, Lot 148	Single-Family	1.0000	109.88	109.88
072-0750-066-0000	Village 3, Lot 147	Single-Family	1.0000	109.88	109.88
072-0750-067-0000	Village 3, Lot 146	Single-Family	1.0000	109.88	109.88
072-0750-068-0000	Village 3, Lot 145	Single-Family	1.0000	109.88	109.88
072-0750-069-0000	Village 3, Lot 144	Single-Family	1.0000	109.88	109.88
072-0750-070-0000	Village 3, Lot 143	Single-Family	1.0000	109.88	109.88
072-0750-071-0000	Village 3, Lot 94	Single-Family	1.0000	109.88	109.88
072-0750-072-0000	Village 3, Lot 95	Single-Family	1.0000	109.88	109.88
072-0750-073-0000	Village 3, Lot 96	Single-Family	1.0000	109.88	109.88
072-0750-074-0000	Village 3, Lot 97	Single-Family	1.0000	109.88	109.88
072-0750-075-0000	Village 3, Lot 98	Single-Family	1.0000	109.88	109.88
072-0750-076-0000	Village 3, Lot 99	Single-Family	1.0000	109.88	109.88
072-0750-077-0000	Village 3, Lot 100	Single-Family	1.0000	109.88	109.88

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Willow Creek Estates South

Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0750-078-0000	Village 3, Lot 101	Single-Family	1.0000	109.88	109.88
072-0750-079-0000	Village 3, Lot 102	Single-Family	1.0000	109.88	109.88
072-0750-080-0000	Village 3, Lot 103	Single-Family	1.0000	109.88	109.88
072-0750-081-0000	Village 3, Lot 104	Single-Family	1.0000	109.88	109.88
072-0750-082-0000	Village 3, Lot 105	Single-Family	1.0000	109.88	109.88
072-0750-083-0000	Village 3, Lot 106	Single-Family	1.0000	109.88	109.88
072-0750-084-0000	Village 3, Lot 107	Single-Family	1.0000	109.88	109.88
072-0750-085-0000	Village 3, Lot 108	Single-Family	1.0000	109.88	109.88
072-0750-086-0000	Village 3, Lot 109	Single-Family	1.0000	109.88	109.88
072-0750-087-0000	Village 3, Lot 110	Single-Family	1.0000	109.88	109.88
072-0750-088-0000	Village 3, Lot 111	Single-Family	1.0000	109.88	109.88
072-0750-089-0000	Village 3, Lot 112	Single-Family	1.0000	109.88	109.88
072-0750-090-0000	Village 3, Lot 113	Single-Family	1.0000	109.88	109.88
072-0750-091-0000	Village 3, Lot 114	Single-Family	1.0000	109.88	109.88
072-0750-092-0000	Village 3, Lot 115	Single-Family	1.0000	109.88	109.88
072-0750-093-0000	Village 3, Lot 116	Single-Family	1.0000	109.88	109.88
072-0750-094-0000	Village 3, Lot 117	Single-Family	1.0000	109.88	109.88
072-0750-095-0000	Village 3, Lot 118	Single-Family	1.0000	109.88	109.88
072-0760-001-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-002-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-003-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-004-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-005-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-006-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-007-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-008-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-009-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-010-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-011-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-012-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-013-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-014-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-015-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-016-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-017-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-018-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-019-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-020-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-021-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-022-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-023-0000	Village 2	Single-Family	1.0000	109.88	109.88

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City of Folsom

Willow Creek Estates South

Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0760-024-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-025-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-026-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-027-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-028-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-029-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-030-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-031-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-032-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-033-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-034-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-035-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-036-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-037-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-038-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-039-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-040-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-041-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-042-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-043-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-044-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-045-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-046-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-047-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-048-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-049-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-050-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-051-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-052-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-053-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-054-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-055-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-056-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-057-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0760-058-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-001-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-002-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-003-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-004-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-005-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-006-0000	Village 2	Single-Family	1.0000	109.88	109.88

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City of Folsom

Willow Creek Estates South

Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0770-007-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-008-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-009-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-010-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-011-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-012-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-013-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-014-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-015-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-016-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-017-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-018-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-019-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-020-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-021-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-022-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-023-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-024-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-025-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-026-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-027-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-028-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-029-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-030-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-031-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-032-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-033-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-034-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-035-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-036-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-037-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-038-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-039-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-040-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-041-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-042-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-043-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-044-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-045-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-047-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-048-0000	Village 2	Single-Family	1.0000	109.88	109.88

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City of Folsom

Willow Creek Estates South

Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0770-049-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-050-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-051-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-052-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-053-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-054-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-055-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-056-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-057-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-058-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-059-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-060-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-061-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-062-0000	Village 6	Single-Family	1.0000	109.88	109.88
072-0770-063-0000	Village 4	Single-Family	1.0000	109.88	109.88
072-0770-064-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-065-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-066-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-067-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-068-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-069-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-070-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-071-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-072-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-073-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-074-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-075-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-076-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-077-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-078-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0770-079-0000	Village 2	Single-Family	1.0000	109.88	109.88
072-0780-001-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-002-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-003-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-004-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-005-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-006-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-007-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-008-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-009-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-010-0000	Village 9A	Single-Family	1.0000	109.88	109.88

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Willow Creek Estates South

Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0780-011-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-012-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-013-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-014-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-015-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-016-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-017-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-018-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-019-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-020-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-021-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-022-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-023-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-024-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-025-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-026-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-027-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-028-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-029-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-030-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-031-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-032-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-033-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-034-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-035-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-036-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-037-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-038-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-039-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-040-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-041-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-042-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-043-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-044-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-045-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-046-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-047-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-048-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-049-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-050-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-051-0000	Village 9A	Single-Family	1.0000	109.88	109.88

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APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0780-052-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-053-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-054-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-055-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-056-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-057-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-058-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-059-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-060-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-061-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-062-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-063-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0780-064-0000	Village 9A	Single-Family	1.0000	109.88	109.88
072-0790-001-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0790-002-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0790-003-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0790-004-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0790-005-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0790-006-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0790-007-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0790-008-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0790-009-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0790-010-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0790-011-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0790-012-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0790-013-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0790-014-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0790-015-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0790-016-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0790-017-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0790-018-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0790-019-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0790-020-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0790-021-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0790-022-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0790-023-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0790-024-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0790-025-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0790-026-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0790-027-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0790-028-0000	Village 9B	Single-Family	1.0860	119.32	119.30

Slight variances may occur due to rounding

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Willow Creek Estates South

Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0790-029-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0790-030-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0790-031-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0790-032-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0790-033-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-001-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-002-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-003-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-004-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-005-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-006-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-007-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-008-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-009-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-010-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-011-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-012-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-013-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-014-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-015-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-016-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-017-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-018-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-019-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-020-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-021-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-022-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-023-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-024-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-025-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-026-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-027-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-028-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-029-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-030-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-031-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-032-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-033-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-034-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-035-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-036-0000	Village 9B	Single-Family	1.0860	119.32	119.30

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City of Folsom

Willow Creek Estates South

Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0800-037-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-038-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-039-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-040-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-041-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-042-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-043-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-044-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-045-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-046-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-047-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-048-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-049-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-050-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-051-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0800-052-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0810-001-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0810-002-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0810-003-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0810-004-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0810-005-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0810-006-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0810-007-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0810-008-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0810-009-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0810-010-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0810-011-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0810-012-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0810-013-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0810-014-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0810-015-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0810-016-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0810-017-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0810-018-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0810-019-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0810-020-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0810-021-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0810-032-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0810-033-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0810-034-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0810-035-0000	Village 9C	Single-Family	1.0860	119.32	119.30

Slight variances may occur due to rounding

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City of Folsom

Willow Creek Estates South

Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0810-036-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0810-037-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0810-038-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0810-039-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0820-001-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0820-002-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0820-003-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0820-004-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0820-005-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0820-006-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0820-007-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0820-008-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0820-009-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0820-010-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0820-011-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0820-012-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0820-013-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0820-014-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0820-015-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0820-016-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0820-017-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0820-018-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0820-019-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0820-020-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0820-021-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0820-022-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0820-023-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0820-024-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0820-025-0000	Village 9B	Single-Family	1.0860	119.32	119.30
072-0830-001-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0830-002-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0830-003-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0830-004-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0830-008-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0830-009-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0830-010-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0830-011-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0830-012-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0830-013-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0830-014-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0830-015-0000	Village 9C	Single-Family	1.0860	119.32	119.30

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City of Folsom

Willow Creek Estates South

Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0830-016-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0830-017-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0830-018-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0830-019-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0830-020-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0830-021-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0830-022-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0830-023-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0830-024-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0830-025-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0830-026-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0830-027-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0830-028-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-0830-029-0000	Village 9C	Single-Family	1.0860	119.32	119.30
072-1310-001-0000	Lex-Park	Lex-Park	0.6180	67.90	67.88
072-1310-004-0000	Lex-Park	Lex-Park	0.6180	67.90	67.88
072-1310-005-0000	Lex-Park	Lex-Park	0.6180	67.90	67.88
072-1310-006-0000	Lex-Park	Lex-Park	0.6180	67.90	67.88
072-1310-007-0000	Lex-Park	Lex-Park	0.6180	67.90	67.88
072-1310-008-0000	Lex-Park	Lex-Park	0.6180	67.90	67.88
072-1310-009-0000	Lex-Park	Lex-Park	0.6180	67.90	67.88
072-1310-010-0000	Lex-Park	Lex-Park	0.6180	67.90	67.88
072-1310-011-0000	Lex-Park	Lex-Park	0.6180	67.90	67.88
072-1310-012-0000	Lex-Park	Lex-Park	0.6180	67.90	67.88
072-1310-013-0000	Lex-Square	Lex-Square	2.4710	271.51	271.50
072-1310-014-0000	Lex-Square	Lex-Square	2.4710	271.51	271.50
072-1310-015-0000	Lex-Square	Lex-Square	2.4710	271.51	271.50
072-1310-017-0000	Lex-Park	Lex-Park	0.6180	67.90	67.88
072-1310-019-0000	Lex-Park	Lex-Park	0.6180	67.90	67.88
072-1310-020-0000	Lex-Park	Lex-Park	0.6180	67.90	67.88
1,424 Accounts			**1,460.7290**	**$160,501.87**	**$160,496.72**

Slight variances may occur due to rounding

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Willow Springs

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1640-001-0000	28.14	1.0000	$28.14	$28.14
072-1640-002-0000	28.14	1.0000	28.14	28.14
072-1640-003-0000	28.14	1.0000	28.14	28.14
072-1640-004-0000	28.14	1.0000	28.14	28.14
072-1640-005-0000	28.14	1.0000	28.14	28.14
072-1640-006-0000	28.14	1.0000	28.14	28.14
072-1640-007-0000	28.14	1.0000	28.14	28.14
072-1640-008-0000	28.14	1.0000	28.14	28.14
072-1640-009-0000	28.14	1.0000	28.14	28.14
072-1640-010-0000	28.14	1.0000	28.14	28.14
072-1640-011-0000	28.14	1.0000	28.14	28.14
072-1640-012-0000	28.14	1.0000	28.14	28.14
072-1640-013-0000	28.14	1.0000	28.14	28.14
072-1640-014-0000	28.14	1.0000	28.14	28.14
072-1640-015-0000	28.14	1.0000	28.14	28.14
072-1640-016-0000	28.14	1.0000	28.14	28.14
072-1640-017-0000	28.14	1.0000	28.14	28.14
072-1640-018-0000	28.14	1.0000	28.14	28.14
072-1640-019-0000	28.14	1.0000	28.14	28.14
072-1640-020-0000	28.14	1.0000	28.14	28.14
072-1640-021-0000	28.14	1.0000	28.14	28.14
072-1640-022-0000	28.14	1.0000	28.14	28.14
072-1640-023-0000	28.14	1.0000	28.14	28.14
072-1640-024-0000	28.14	1.0000	28.14	28.14
072-1640-025-0000	28.14	1.0000	28.14	28.14
072-1640-026-0000	28.14	1.0000	28.14	28.14
072-1640-027-0000	28.14	1.0000	28.14	28.14
072-1640-028-0000	28.14	1.0000	28.14	28.14
072-1640-029-0000	28.14	1.0000	28.14	28.14
072-1640-030-0000	28.14	1.0000	28.14	28.14
072-1640-031-0000	28.14	1.0000	28.14	28.14
072-1640-032-0000	28.14	1.0000	28.14	28.14
072-1640-033-0000	28.14	1.0000	28.14	28.14
072-1640-034-0000	28.14	1.0000	28.14	28.14
072-1640-035-0000	28.14	1.0000	28.14	28.14
072-1640-036-0000	28.14	1.0000	28.14	28.14
072-1640-037-0000	28.14	1.0000	28.14	28.14
072-1640-038-0000	28.14	1.0000	28.14	28.14
072-1640-039-0000	28.14	1.0000	28.14	28.14
072-1640-040-0000	28.14	1.0000	28.14	28.14
072-1640-041-0000	28.14	1.0000	28.14	28.14
072-1640-042-0000	28.14	1.0000	28.14	28.14

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1640-043-0000	28.14	1.0000	28.14	28.14
072-1640-044-0000	28.14	1.0000	28.14	28.14
072-1640-045-0000	28.14	1.0000	28.14	28.14
072-1640-046-0000	28.14	1.0000	28.14	28.14
072-1640-047-0000	28.14	1.0000	28.14	28.14
072-1640-048-0000	28.14	1.0000	28.14	28.14
072-1640-049-0000	28.14	1.0000	28.14	28.14
072-1640-050-0000	28.14	1.0000	28.14	28.14
072-1640-051-0000	28.14	1.0000	28.14	28.14
072-1640-052-0000	28.14	1.0000	28.14	28.14
072-1640-053-0000	28.14	1.0000	28.14	28.14
072-1640-054-0000	28.14	1.0000	28.14	28.14
072-1640-055-0000	28.14	1.0000	28.14	28.14
072-1640-056-0000	28.14	1.0000	28.14	28.14
072-1640-057-0000	28.14	1.0000	28.14	28.14
072-1640-058-0000	28.14	1.0000	28.14	28.14
072-1640-059-0000	28.14	1.0000	28.14	28.14
072-1640-060-0000	28.14	1.0000	28.14	28.14
072-1640-061-0000	28.14	1.0000	28.14	28.14
072-1650-001-0000	28.14	1.0000	28.14	28.14
072-1650-002-0000	28.14	1.0000	28.14	28.14
072-1650-003-0000	28.14	1.0000	28.14	28.14
072-1650-004-0000	28.14	1.0000	28.14	28.14
072-1650-005-0000	28.14	1.0000	28.14	28.14
072-1650-006-0000	28.14	1.0000	28.14	28.14
072-1650-007-0000	28.14	1.0000	28.14	28.14
072-1650-008-0000	28.14	1.0000	28.14	28.14
072-1650-009-0000	28.14	1.0000	28.14	28.14
072-1650-010-0000	28.14	1.0000	28.14	28.14
072-1650-011-0000	28.14	1.0000	28.14	28.14
072-1650-012-0000	28.14	1.0000	28.14	28.14
072-1650-013-0000	28.14	1.0000	28.14	28.14
072-1650-014-0000	28.14	1.0000	28.14	28.14
072-1650-015-0000	28.14	1.0000	28.14	28.14
072-1650-016-0000	28.14	1.0000	28.14	28.14
072-1650-017-0000	28.14	1.0000	28.14	28.14
072-1650-018-0000	28.14	1.0000	28.14	28.14
072-1650-019-0000	28.14	1.0000	28.14	28.14
072-1650-020-0000	28.14	1.0000	28.14	28.14
072-1650-021-0000	28.14	1.0000	28.14	28.14
072-1650-022-0000	28.14	1.0000	28.14	28.14
072-1650-023-0000	28.14	1.0000	28.14	28.14

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1650-024-0000	28.14	1.0000	28.14	28.14
072-1650-025-0000	28.14	1.0000	28.14	28.14
072-1650-026-0000	28.14	1.0000	28.14	28.14
072-1650-027-0000	28.14	1.0000	28.14	28.14
072-1650-028-0000	28.14	1.0000	28.14	28.14
072-1650-029-0000	28.14	1.0000	28.14	28.14
072-1650-030-0000	28.14	1.0000	28.14	28.14
072-1650-031-0000	28.14	1.0000	28.14	28.14
072-1650-032-0000	28.14	1.0000	28.14	28.14
072-1650-033-0000	28.14	1.0000	28.14	28.14
072-1650-034-0000	28.14	1.0000	28.14	28.14
072-1650-035-0000	28.14	1.0000	28.14	28.14
072-1650-036-0000	28.14	1.0000	28.14	28.14
072-1650-037-0000	28.14	1.0000	28.14	28.14
072-1650-038-0000	28.14	1.0000	28.14	28.14
072-1650-039-0000	28.14	1.0000	28.14	28.14
072-1650-040-0000	28.14	1.0000	28.14	28.14
072-1650-041-0000	28.14	1.0000	28.14	28.14
072-1650-042-0000	28.14	1.0000	28.14	28.14
072-1650-043-0000	28.14	1.0000	28.14	28.14
072-1650-044-0000	28.14	1.0000	28.14	28.14
072-1650-045-0000	28.14	1.0000	28.14	28.14
072-1650-046-0000	28.14	1.0000	28.14	28.14
072-1650-047-0000	28.14	1.0000	28.14	28.14
072-1650-048-0000	28.14	1.0000	28.14	28.14
072-1650-049-0000	28.14	1.0000	28.14	28.14
072-1650-050-0000	28.14	1.0000	28.14	28.14
072-1650-051-0000	28.14	1.0000	28.14	28.14
072-1650-052-0000	28.14	1.0000	28.14	28.14
072-1650-053-0000	28.14	1.0000	28.14	28.14
072-1650-054-0000	28.14	1.0000	28.14	28.14
072-1650-055-0000	28.14	1.0000	28.14	28.14
072-1650-056-0000	28.14	1.0000	28.14	28.14
072-1650-057-0000	28.14	1.0000	28.14	28.14
072-1650-058-0000	28.14	1.0000	28.14	28.14
072-1650-059-0000	28.14	1.0000	28.14	28.14
072-1650-060-0000	28.14	1.0000	28.14	28.14
072-1650-061-0000	28.14	1.0000	28.14	28.14
072-1650-062-0000	28.14	1.0000	28.14	28.14
072-1650-063-0000	28.14	1.0000	28.14	28.14
072-1650-064-0000	28.14	1.0000	28.14	28.14
072-1650-065-0000	28.14	1.0000	28.14	28.14

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072-1650-066-0000	28.14	1.0000	28.14	28.14
072-1650-067-0000	28.14	1.0000	28.14	28.14
072-1650-068-0000	28.14	1.0000	28.14	28.14
072-1650-069-0000	28.14	1.0000	28.14	28.14
072-1650-070-0000	28.14	1.0000	28.14	28.14
072-1650-071-0000	28.14	1.0000	28.14	28.14
072-1650-072-0000	28.14	1.0000	28.14	28.14
072-1660-001-0000	28.14	1.0000	28.14	28.14
072-1660-002-0000	28.14	1.0000	28.14	28.14
072-1660-003-0000	28.14	1.0000	28.14	28.14
072-1660-004-0000	28.14	1.0000	28.14	28.14
072-1660-005-0000	28.14	1.0000	28.14	28.14
072-1660-006-0000	28.14	1.0000	28.14	28.14
072-1660-009-0000	28.14	1.0000	28.14	28.14
072-1660-010-0000	28.14	1.0000	28.14	28.14
072-1660-011-0000	28.14	1.0000	28.14	28.14
072-1660-012-0000	28.14	1.0000	28.14	28.14
072-1660-013-0000	28.14	1.0000	28.14	28.14
072-1660-014-0000	28.14	1.0000	28.14	28.14
072-1660-015-0000	28.14	1.0000	28.14	28.14
072-1660-016-0000	28.14	1.0000	28.14	28.14
072-1660-017-0000	28.14	1.0000	28.14	28.14
072-1660-018-0000	28.14	1.0000	28.14	28.14
072-1660-019-0000	28.14	1.0000	28.14	28.14
072-1660-020-0000	28.14	1.0000	28.14	28.14
072-1660-021-0000	28.14	1.0000	28.14	28.14
072-1660-022-0000	28.14	1.0000	28.14	28.14
072-1660-023-0000	28.14	1.0000	28.14	28.14
072-1660-024-0000	28.14	1.0000	28.14	28.14
072-1660-025-0000	28.14	1.0000	28.14	28.14
072-1660-026-0000	28.14	1.0000	28.14	28.14
072-1660-029-0000	28.14	1.0000	28.14	28.14
072-1660-030-0000	28.14	1.0000	28.14	28.14
072-1660-031-0000	28.14	1.0000	28.14	28.14
072-1660-032-0000	28.14	1.0000	28.14	28.14
072-1660-033-0000	28.14	1.0000	28.14	28.14
072-1660-034-0000	28.14	1.0000	28.14	28.14
072-1660-035-0000	28.14	1.0000	28.14	28.14
072-1660-036-0000	28.14	1.0000	28.14	28.14
072-1660-037-0000	28.14	1.0000	28.14	28.14
072-1660-038-0000	28.14	1.0000	28.14	28.14
072-1660-039-0000	28.14	1.0000	28.14	28.14

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072-1660-040-0000	28.14	1.0000	28.14	28.14
072-1660-041-0000	28.14	1.0000	28.14	28.14
072-1660-042-0000	28.14	1.0000	28.14	28.14
072-1660-043-0000	28.14	1.0000	28.14	28.14
072-1660-044-0000	28.14	1.0000	28.14	28.14
072-1660-045-0000	28.14	1.0000	28.14	28.14
072-1660-048-0000	28.14	1.0000	28.14	28.14
072-1660-049-0000	28.14	1.0000	28.14	28.14
072-1660-050-0000	28.14	1.0000	28.14	28.14
072-1660-051-0000	28.14	1.0000	28.14	28.14
072-1660-052-0000	28.14	1.0000	28.14	28.14
072-1660-053-0000	28.14	1.0000	28.14	28.14
072-1660-054-0000	28.14	1.0000	28.14	28.14
072-1660-055-0000	28.14	1.0000	28.14	28.14
072-1660-056-0000	28.14	1.0000	28.14	28.14
072-1660-057-0000	28.14	1.0000	28.14	28.14
072-1660-058-0000	28.14	1.0000	28.14	28.14
072-1660-059-0000	28.14	1.0000	28.14	28.14
072-1660-060-0000	28.14	1.0000	28.14	28.14
072-1660-061-0000	28.14	1.0000	28.14	28.14
072-1660-062-0000	28.14	1.0000	28.14	28.14
072-1660-063-0000	28.14	1.0000	28.14	28.14
072-1660-064-0000	28.14	1.0000	28.14	28.14
072-1660-065-0000	28.14	1.0000	28.14	28.14
072-1660-066-0000	28.14	1.0000	28.14	28.14
072-1660-067-0000	28.14	1.0000	28.14	28.14
072-1660-068-0000	28.14	1.0000	28.14	28.14
072-1660-069-0000	28.14	1.0000	28.14	28.14
072-1670-001-0000	28.14	1.0000	28.14	28.14
072-1670-002-0000	28.14	1.0000	28.14	28.14
072-1670-003-0000	28.14	1.0000	28.14	28.14
072-1670-004-0000	28.14	1.0000	28.14	28.14
072-1670-005-0000	28.14	1.0000	28.14	28.14
072-1670-006-0000	28.14	1.0000	28.14	28.14
072-1670-007-0000	28.14	1.0000	28.14	28.14
072-1670-008-0000	28.14	1.0000	28.14	28.14
072-1670-009-0000	28.14	1.0000	28.14	28.14
072-1670-010-0000	28.14	1.0000	28.14	28.14
072-1670-011-0000	28.14	1.0000	28.14	28.14
072-1670-012-0000	28.14	1.0000	28.14	28.14
072-1670-013-0000	28.14	1.0000	28.14	28.14
072-1670-014-0000	28.14	1.0000	28.14	28.14

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1670-015-0000	28.14	1.0000	28.14	28.14
072-1670-016-0000	28.14	1.0000	28.14	28.14
072-1670-017-0000	28.14	1.0000	28.14	28.14
072-1670-018-0000	28.14	1.0000	28.14	28.14
072-1670-019-0000	28.14	1.0000	28.14	28.14
072-1670-020-0000	28.14	1.0000	28.14	28.14
072-1670-021-0000	28.14	1.0000	28.14	28.14
072-1670-022-0000	28.14	1.0000	28.14	28.14
072-1670-023-0000	28.14	1.0000	28.14	28.14
072-1670-024-0000	28.14	1.0000	28.14	28.14
072-1670-025-0000	28.14	1.0000	28.14	28.14
072-1670-026-0000	28.14	1.0000	28.14	28.14
072-1670-027-0000	28.14	1.0000	28.14	28.14
072-1670-028-0000	28.14	1.0000	28.14	28.14
072-1670-029-0000	28.14	1.0000	28.14	28.14
072-1670-030-0000	28.14	1.0000	28.14	28.14
072-1670-031-0000	28.14	1.0000	28.14	28.14
072-1670-032-0000	28.14	1.0000	28.14	28.14
072-1670-033-0000	28.14	1.0000	28.14	28.14
072-1670-034-0000	28.14	1.0000	28.14	28.14
072-1670-035-0000	28.14	1.0000	28.14	28.14
072-1670-036-0000	28.14	1.0000	28.14	28.14
072-1670-037-0000	28.14	1.0000	28.14	28.14
072-1670-038-0000	28.14	1.0000	28.14	28.14
072-1670-039-0000	28.14	1.0000	28.14	28.14
072-1670-040-0000	28.14	1.0000	28.14	28.14
072-1670-041-0000	28.14	1.0000	28.14	28.14
072-1670-042-0000	28.14	1.0000	28.14	28.14
072-1670-043-0000	28.14	1.0000	28.14	28.14
072-1670-044-0000	28.14	1.0000	28.14	28.14
072-1670-045-0000	28.14	1.0000	28.14	28.14
072-1670-046-0000	28.14	1.0000	28.14	28.14
072-1670-047-0000	28.14	1.0000	28.14	28.14
072-1670-048-0000	28.14	1.0000	28.14	28.14
072-1670-049-0000	28.14	1.0000	28.14	28.14
072-1670-050-0000	28.14	1.0000	28.14	28.14
072-1670-051-0000	28.14	1.0000	28.14	28.14
072-1670-052-0000	28.14	1.0000	28.14	28.14
072-1670-053-0000	28.14	1.0000	28.14	28.14
072-1670-054-0000	28.14	1.0000	28.14	28.14
072-1670-055-0000	28.14	1.0000	28.14	28.14
072-1670-056-0000	28.14	1.0000	28.14	28.14

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1670-057-0000	28.14	1.0000	28.14	28.14
072-1670-058-0000	28.14	1.0000	28.14	28.14
072-1670-059-0000	28.14	1.0000	28.14	28.14
072-1680-001-0000	28.14	1.0000	28.14	28.14
072-1680-002-0000	28.14	1.0000	28.14	28.14
072-1680-003-0000	28.14	1.0000	28.14	28.14
072-1680-004-0000	28.14	1.0000	28.14	28.14
072-1680-005-0000	28.14	1.0000	28.14	28.14
072-1680-006-0000	28.14	1.0000	28.14	28.14
072-1680-007-0000	28.14	1.0000	28.14	28.14
072-1680-008-0000	28.14	1.0000	28.14	28.14
072-1680-009-0000	28.14	1.0000	28.14	28.14
072-1680-010-0000	28.14	1.0000	28.14	28.14
072-1680-011-0000	28.14	1.0000	28.14	28.14
072-1680-012-0000	28.14	1.0000	28.14	28.14
072-1680-013-0000	28.14	1.0000	28.14	28.14
072-1680-014-0000	28.14	1.0000	28.14	28.14
072-1680-015-0000	28.14	1.0000	28.14	28.14
072-1680-016-0000	28.14	1.0000	28.14	28.14
072-1680-017-0000	28.14	1.0000	28.14	28.14
072-1680-018-0000	28.14	1.0000	28.14	28.14
072-1680-019-0000	28.14	1.0000	28.14	28.14
072-1680-020-0000	28.14	1.0000	28.14	28.14
072-1680-021-0000	28.14	1.0000	28.14	28.14
072-1680-022-0000	28.14	1.0000	28.14	28.14
072-1680-023-0000	28.14	1.0000	28.14	28.14
072-1680-024-0000	28.14	1.0000	28.14	28.14
072-1680-025-0000	28.14	1.0000	28.14	28.14
072-1680-026-0000	28.14	1.0000	28.14	28.14
072-1680-027-0000	28.14	1.0000	28.14	28.14
072-1680-028-0000	28.14	1.0000	28.14	28.14
072-1690-001-0000	28.14	1.0000	28.14	28.14
072-1690-002-0000	28.14	1.0000	28.14	28.14
072-1690-003-0000	28.14	1.0000	28.14	28.14
072-1690-004-0000	28.14	1.0000	28.14	28.14
072-1690-005-0000	28.14	1.0000	28.14	28.14
072-1690-006-0000	28.14	1.0000	28.14	28.14
072-1690-007-0000	28.14	1.0000	28.14	28.14
072-1690-008-0000	28.14	1.0000	28.14	28.14
072-1690-009-0000	28.14	1.0000	28.14	28.14
072-1690-010-0000	28.14	1.0000	28.14	28.14
072-1690-011-0000	28.14	1.0000	28.14	28.14

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072-1690-012-0000	28.14	1.0000	28.14	28.14
072-1690-013-0000	28.14	1.0000	28.14	28.14
072-1690-014-0000	28.14	1.0000	28.14	28.14
072-1690-015-0000	28.14	1.0000	28.14	28.14
072-1690-016-0000	28.14	1.0000	28.14	28.14
072-1690-017-0000	28.14	1.0000	28.14	28.14
072-1690-018-0000	28.14	1.0000	28.14	28.14
072-1690-019-0000	28.14	1.0000	28.14	28.14
072-1690-020-0000	28.14	1.0000	28.14	28.14
072-1690-021-0000	28.14	1.0000	28.14	28.14
072-1690-022-0000	28.14	1.0000	28.14	28.14
072-1690-023-0000	28.14	1.0000	28.14	28.14
072-1690-024-0000	28.14	1.0000	28.14	28.14
072-1690-025-0000	28.14	1.0000	28.14	28.14
072-1690-026-0000	28.14	1.0000	28.14	28.14
072-1690-027-0000	28.14	1.0000	28.14	28.14
072-1690-028-0000	28.14	1.0000	28.14	28.14
072-1690-029-0000	28.14	1.0000	28.14	28.14
072-1690-030-0000	28.14	1.0000	28.14	28.14
072-1690-031-0000	28.14	1.0000	28.14	28.14
072-1690-032-0000	28.14	1.0000	28.14	28.14
072-1690-033-0000	28.14	1.0000	28.14	28.14
072-1690-034-0000	28.14	1.0000	28.14	28.14
072-1690-035-0000	28.14	1.0000	28.14	28.14
072-1690-036-0000	28.14	1.0000	28.14	28.14
072-1690-037-0000	28.14	1.0000	28.14	28.14
072-1690-038-0000	28.14	1.0000	28.14	28.14
072-1690-039-0000	28.14	1.0000	28.14	28.14
072-1690-040-0000	28.14	1.0000	28.14	28.14
072-1690-041-0000	28.14	1.0000	28.14	28.14
072-1690-042-0000	28.14	1.0000	28.14	28.14
072-1690-043-0000	28.14	1.0000	28.14	28.14
072-1690-044-0000	28.14	1.0000	28.14	28.14
072-1690-045-0000	28.14	1.0000	28.14	28.14
072-1690-046-0000	28.14	1.0000	28.14	28.14
072-1690-047-0000	28.14	1.0000	28.14	28.14
072-1690-048-0000	28.14	1.0000	28.14	28.14
072-1690-049-0000	28.14	1.0000	28.14	28.14
072-1690-050-0000	28.14	1.0000	28.14	28.14
072-1690-051-0000	28.14	1.0000	28.14	28.14
072-1690-052-0000	28.14	1.0000	28.14	28.14
072-1690-053-0000	28.14	1.0000	28.14	28.14

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072-1690-054-0000	28.14	1.0000	28.14	28.14
072-1690-055-0000	28.14	1.0000	28.14	28.14
072-1690-056-0000	28.14	1.0000	28.14	28.14
072-1690-057-0000	28.14	1.0000	28.14	28.14
072-1690-058-0000	28.14	1.0000	28.14	28.14
072-1690-059-0000	28.14	1.0000	28.14	28.14
072-1690-060-0000	28.14	1.0000	28.14	28.14
072-1750-001-0000	28.14	1.0000	28.14	28.14
072-1750-002-0000	28.14	1.0000	28.14	28.14
072-1750-003-0000	28.14	1.0000	28.14	28.14
072-1750-004-0000	28.14	1.0000	28.14	28.14
072-1750-005-0000	28.14	1.0000	28.14	28.14
072-1750-006-0000	28.14	1.0000	28.14	28.14
072-1750-007-0000	28.14	1.0000	28.14	28.14
072-1750-008-0000	28.14	1.0000	28.14	28.14
072-1750-009-0000	28.14	1.0000	28.14	28.14
072-1750-010-0000	28.14	1.0000	28.14	28.14
072-1750-011-0000	28.14	1.0000	28.14	28.14
072-1750-012-0000	28.14	1.0000	28.14	28.14
072-1750-013-0000	28.14	1.0000	28.14	28.14
072-1750-014-0000	28.14	1.0000	28.14	28.14
072-1750-015-0000	28.14	1.0000	28.14	28.14
072-1750-016-0000	28.14	1.0000	28.14	28.14
072-1750-017-0000	28.14	1.0000	28.14	28.14
072-1750-018-0000	28.14	1.0000	28.14	28.14
072-1750-019-0000	28.14	1.0000	28.14	28.14
072-1750-020-0000	28.14	1.0000	28.14	28.14
072-1750-021-0000	28.14	1.0000	28.14	28.14
072-1750-022-0000	28.14	1.0000	28.14	28.14
072-1750-023-0000	28.14	1.0000	28.14	28.14
072-1750-024-0000	28.14	1.0000	28.14	28.14
072-1750-025-0000	28.14	1.0000	28.14	28.14
072-1750-026-0000	28.14	1.0000	28.14	28.14
072-1810-001-0000	28.14	1.0000	28.14	28.14
072-1810-002-0000	28.14	1.0000	28.14	28.14
072-1810-003-0000	28.14	1.0000	28.14	28.14
072-1810-004-0000	28.14	1.0000	28.14	28.14
072-1810-005-0000	28.14	1.0000	28.14	28.14
072-1810-006-0000	28.14	1.0000	28.14	28.14
072-1810-007-0000	28.14	1.0000	28.14	28.14
072-1810-008-0000	28.14	1.0000	28.14	28.14
072-1810-009-0000	28.14	1.0000	28.14	28.14

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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072-1810-018-0000	28.14	1.0000	28.14	28.14
072-1810-019-0000	28.14	1.0000	28.14	28.14
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072-1820-004-0000	28.14	1.0000	28.14	28.14
072-1820-005-0000	28.14	1.0000	28.14	28.14
072-1820-006-0000	28.14	1.0000	28.14	28.14
072-1820-007-0000	28.14	1.0000	28.14	28.14
072-1820-008-0000	28.14	1.0000	28.14	28.14
072-1820-009-0000	28.14	1.0000	28.14	28.14
072-1820-010-0000	28.14	1.0000	28.14	28.14
072-1820-011-0000	28.14	1.0000	28.14	28.14
072-1820-012-0000	28.14	1.0000	28.14	28.14
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072-1820-014-0000	28.14	1.0000	28.14	28.14
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072-1820-016-0000	28.14	1.0000	28.14	28.14
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072-1820-020-0000	28.14	1.0000	28.14	28.14
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072-1820-023-0000	28.14	1.0000	28.14	28.14
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072-1830-016-0000	28.14	1.0000	28.14	28.14
072-1830-017-0000	28.14	1.0000	28.14	28.14
072-1830-018-0000	28.14	1.0000	28.14	28.14
072-1830-019-0000	28.14	1.0000	28.14	28.14
072-1830-020-0000	28.14	1.0000	28.14	28.14
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072-1830-030-0000	28.14	1.0000	28.14	28.14
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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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CITY OF
FOLSOM
DISTINCTIVE BY NATURE

Folsom City Council
Staff Report

MEETING DATE:	4/14/2026
AGENDA SECTION:	Public Hearing
ITEM TITLE:	Community Park West Alternative Site Development Agreement Amendments (DEVA26-00028): i. Ordinance No. 1363 - An Uncodified Ordinance of the City of Folsom Approving Amendment No. 2 to the First Amended and Restated Tier 1 Development Agreement By and Between the City of Folsom and Alder Creek West Improvement Company, LLC, With Respect to Property Previously Owned by Hillsborough North, LLC. (Introduction and First Reading) ii. Ordinance No. 1364 - An Uncodified Ordinance of the City of Folsom Approving Amendment No. 2 to the First Amended and Restated Tier 1 Development Agreement By and Between the City of Folsom and Alder Creek West Improvement Company, LLC, With Respect to Property Previously Owned by Prairie City Commercial Properties, LLC. (Introduction and First Reading) iii. Ordinance No. 1365 - An Uncodified Ordinance of the City of Folsom Approving Amendment No. 2 to the First Amended and Restated Tier 1 Development Agreement By and Between the City of Folsom and Alder Creek West Improvement Company, LLC, With Respect to Property Previously Owned by West Hillsborough Investors, LLC. (Introduction and First Reading) This request does not include any changes to the zoning or allowed uses on the specified parcels and subsequent land use approvals are required before any development can occur on the sites which are the subject of this request. Therefore, this request is exempt from CEQA pursuant to CEQA Guidelines Section 15061(b)(3).
FROM:	Community Development Department

RECOMMENDATION / CITY COUNCIL ACTION

Conduct a public hearing and upon conclusion introduce and conduct the first reading of Ordinance No. 1363, Ordinance No. 1364, and Ordinance No. 1365, uncodified ordinances approving amendments to three Development Agreements to designate new Alternate Sites for Community Park West.

BACKGROUND / ISSUE

History

The Folsom Plan Area Specific Plan (FPASP or Specific Plan), approved in 2011, is a development plan for over 3,500 acres of previously undeveloped land located south of Highway 50, north of White Rock Road, east of Prairie City Road, and adjacent to the Sacramento County/El Dorado County line in the southeastern portion of the City.

In 2011, the Folsom City Council entered into a "Tier 1" Development Agreement with multiple property owners covering the entirety of the Specific Plan that laid out an initial set of agreements between the City and the property owners related to implementation of the Specific Plan. In 2014, the Folsom City Council then entered into a set of amended "Tier 1" Development Agreements between the City and most Specific Plan landowners, which replaced the original Development Agreement. These "Amended Tier 1" Development Agreements are known as the First Amended and Restated Tier One Development Agreements, or "ARDAs" for short. A separate ARDA was entered into with each property owner. Over the ensuing decade, amendments to most of the ARDAs have been approved, and some "Tier 2" project-level Development Agreements that layer on to the ARDAs have also been approved. However, the ARDAs remain the base Development Agreement to which all future agreements refer.

One of the more substantial amendments in 2014 was to language related to the property known as Area 40, which is a portion of the Aerojet Rocketdyne properties designated by the U.S. Environmental Protection Agency (EPA) as a Superfund Site in 1983. Area 40 is designated under the FPASP as a mix of Open Space, Park, and Residential land uses. When the initial Tier 1 Development Agreements were approved, a provision regarding this property was included that gave the City of Folsom the authority to rezone land within a specified area of the Specific Plan for use as a park, should the designated parkland within the Area 40 site not be available when surrounding properties begin to develop. In the ARDAs, this provision was amended and expanded to include timing triggers and a specified "Alternate Site" should the Area 40 parkland (now referred to as Community Park West) remain unavailable when the triggers are hit. Section 2.2.3.2 (Area 40 – Community Park West) of the ARDAs provides the specific language, which in sum includes the following:

- Establishment of a designated Alternate Site, agreed to by the landowners and the city and depicted in Exhibit 2.2.3.2.
- Agreement that the Alternate Site shall not exceed the size of Community Park West (approximately 47.8 acres).
- Direction that the landowner or their successor in interest shall process Parcel Maps with their first land use application or submittal of a Specific Plan Amendment in the Community Park West service area separately delineating the Alternate Site and Community Park West, which shall include the granting of an Irrevocable Offer of Dedication to the City on both sites (IOD).

- Agreement that the landowner or their successors in interest may develop all land around the Alternate Site and Community Park West site as outlined in the Specific Plan.
- A requirement that upon issuance of the 1,200th building permit within the Community Park West service area outlined in the Specific Plan either the Community Park West site will have regulatory clearance for park use or that the City will accept the IOD on the Alternate Site for park use.

On April 9, 2025, Toll Brothers submitted a Vesting Small Lot Tentative Subdivision Map for 1,422 residential lots on approximately 464 acres in the western portion of the Specific Plan, called Toll Brothers at Alder Creek (Project No. MSTR25-00084). The Toll Brothers project planned for residential lotting on the designated Alternate Site, as regulatory clearance of the Area 40 site appeared imminent at the time of project submittal. However, the U.S. Environmental Protection Agency (EPA) subsequently stated that regulatory clearance for the Area 40 site would not be granted before additional testing and remediation work was completed by the landowner. This is anticipated to take another two to three years.

City staff then informed Toll Brothers that the residential lotting shown for the Alternate Site could not move forward to hearing due to the ARDA restrictions. The overall project would have to be modified to retain the Alternate Site for potential future use as a park or a new Alternate Site within the Community Park West service area would have to be identified. Toll Brothers then worked with the city and the landowner to identify potential replacement Alternate Sites. Two sites were identified through a coordinated effort with the City Parks Department and Community Development Department and are being brought forward for consideration through these amendments.

Staff wish to note that the applicant, Alder Creek West Improvement Company, LLC, is the current landowner of the properties covered by the ARDA. However, the ARDA was not amended to reflect the ownership change. Instead, Alder Creek West Improvement Company, LLC recorded assignment and assumption agreements, as permitted in Section 7.11 of the ARDA to assume all responsibilities and benefits outlined in the ARDA. Staff have copies of the agreements and can provide them if requested. Due to various ownership changes over time, three separate amendments are required to cover all of the property at issue in this request, namely, the existing Alternate Site and the proposed Alternate Sites. All three amendments are amending one single ARDA, but each one covers a distinct geographic area, which is described and depicted in Exhibit A to each amendment. At the time the ARDA was signed, all property subject to this request was owned by Aerojet/Easton and all of it was subject to one ARDA. Later, portions of the property were sold to different entities, each of which signed an assignment and assumption agreement to accept Aerojet's interest in the ARDA for the specific portion of property being sold. More recently, Alder Creek West Improvement Company, LLC, the applicant here, purchased all of the property which is the subject of this request from the various landowners and signed multiple assignment and assumption agreements to assume the previous owners' interest in the ARDA covering the property. As a result, multiple amendments are required to effectuate this change for all of the property that is the subject of this request. All the amendments included in this request contain the same terms and conditions, with the only differences relating to the specific property covered and the previous ownership history.

Applicant Proposal

The applicant, Alder Creek West Improvement Company, LLC, is requesting amendments to the *Tier One Amended and Restated Development Agreement Between the City of Folsom and Aerojet Rocketdyne, Inc. and Easton Development Company, LLC* and the *Tier One Amended and Restated Development Agreement Between the City of Folsom and Easton Valley Holdings, LLC.* The proposed amendments are included as Attachments 4, 5, and 6 to this report. The purpose of the amendments is to designate new Alternate Sites for Community Park West, which is a community park planned under the Folsom Plan Area Specific Plan (FPASP or Specific Plan) on an approximately 48-acre site in the western area of the Specific Plan. As outlined in the Background Section of this report, development agreements covering much of the Specific Plan include language delineating an Alternate Site for Community Park West due to the potential for the site to be unavailable for park use when required.

Changing the Alternate Site designation will be accomplished by replacing Exhibit 2.2.3.2 of the Development Agreements, which is a map showing the location of the Alternate Park Site. Currently, Exhibit 2.2.3.2 delineates a portion of the applicant's property on the east side of Oak Avenue Parkway, north of Mangini Parkway, as the Alternate Site. The Amendment would remove that land from consideration as the Alternate Site and instead designate as the Alternate Park Sites two areas at the northwest and southwest corners of the Specific Plan that would equal approximately 48 acres in total. The existing and proposed Exhibits 2.2.3.2 are shown below. A note would be included that reserves up to 9.9 acres for private development use on the northwestern site, based on the size of that parcel.

The current designated Alternate Site is approximately 47.8 acres, covering portions of FPASP Parcels 25 and 26. This area has land use designations of Single Family and Single-Family High Density. Park uses are permitted by right under both designations. However, Section 2.2.3.2 of the ARDAs states that even as the designated Alternate Site, use of them for Community Park West would require a Specific Plan Amendment and accompanying environmental review.

Exhibit 1: Development Agreement Exhibit 2.2.3.2 (Existing)

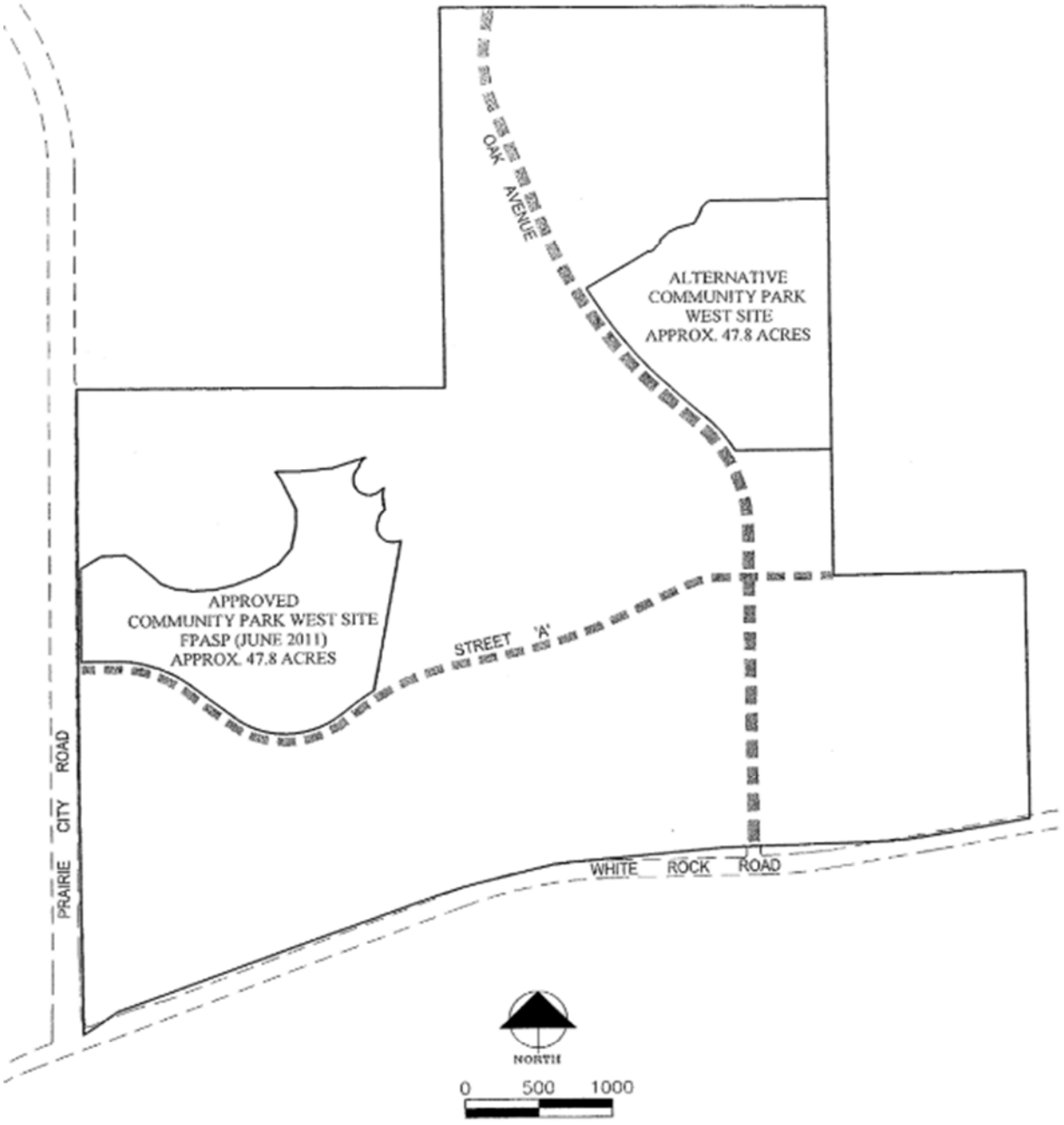


EXHIBIT 2.2.3.2
ALTERNATIVE SITE
COMMUNITY PARK WEST

Exhibit 2: Development Agreement Exhibit 2.2.3.2 (Proposed)

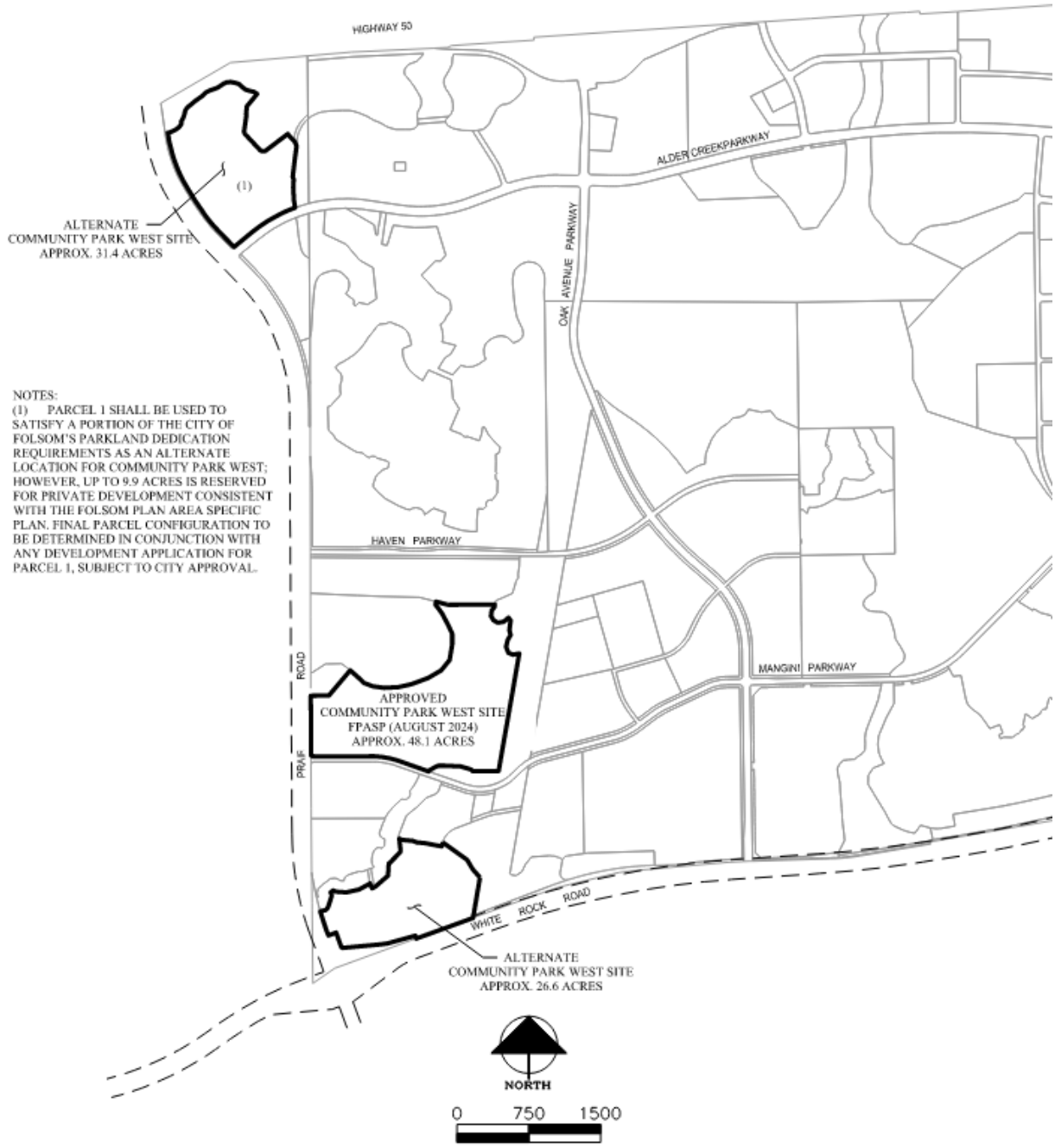


EXHIBIT 2.2.3.2 (Amended)

ALTERNATIVE SITE
COMMUNITY PARK WEST

POLICY / RULE

Government Code Section 65864 et seq. allows cities to enter into development agreements with property owners to provide for greater certainty in development project review and the ability to move public facility improvements forward in a timely manner. As the Legislative Body for the City of Folsom, the City Council will be the approval authority for the requested Development Agreement Amendments, which will be done by uncodified Ordinance, pursuant to City Council Resolution No. 2370.

ANALYSIS

The applicant reviewed numerous options for a new Alternate Site with staff of the City Parks Department and Community Development Department. The following criteria were used by City staff to review the options and determine whether they were acceptable:

1. The Alternate Site or Sites must be equal in acreage to the designated Community Park West site (48.1 acres) to ensure parkland dedication remains consistent with Quimby regulations.
2. Park use must be permitted on the Alternate Site or Sites.
3. The Alternate Site or Sites must serve the western area of the Specific Plan anticipated for Community Park West, as shown in Figure 9.1 of the Specific Plan.
4. The Alternate Site or Sites cannot be designated Open Space land unless other non-Open Space land is redesigned for Open Space in an equal amount to maintain Measure W Open Space requirements.
5. The Alternate Site or Sites cannot impact hardline preserve areas or require removal of oak woodland beyond that anticipated under the Specific Plan Environmental Impact Report/Environmental Impact Statement (EIR/EIS).
6. The Alternate Site or Sites must be large enough to be programmed for the active recreational uses and ancillary facilities anticipated for Community Parks in the Specific Plan.

Ultimately, the two Alternate Sites shown in the proposed amended Exhibit 2.2.3.2 were proposed by the applicant and determined by city staff to meet all the listed criteria:

1. The applicant was unable to identify a single site that met the city's criteria, and so is proposing two sites. One site is 26.6 acres comprising FPASP Parcel 11 (8.56 acres), and a portion of FPASP Parcel 12 (18.04 acres). The other site is a portion of FPASP Parcel 1 (21.5 acres). The two sites total 48.1 acres, equivalent to the current Community Park West site.
2. The two Alternate Sites are designated as Industrial, Single-Family High Density Residential (northern site), and Multi-Family Medium Density (southern site) under the Specific Plan. Park uses are permitted by right under both designations. As with the current Alternate Site, a Specific Plan Amendment and accompanying environmental review would be required to change the land use designation to Parks, which is required under the ARDA language.
3. The two Alternate Sites are both in the western portion of the Specific Plan and can serve the same development area when considered together.

4. The two Alternate Sites do not contain parcels designated as Open Space.
5. The two Alternate Sites do not impact hardline preserve areas. Up to 10 acres of oak woodland could be affected on FPASP Parcel 1, however this impact was anticipated by the FPASP EIR/EIS and ultimately could be less depending on how the park and private development on the site are designed.
6. At the request of the City Parks Department, the applicant worked with a park planning consultant to diagram potential programming for both park sites, such as baseball fields, soccer fields, parking lots, and restrooms. Staff of the Parks Department reviewed the diagrams and were comfortable that the programming for Community Park West could be accommodated by these two new sites, if both remained a minimum of 20 acres.

Staff support moving the designated Alternate Site as proposed. To be clear, the requested amendments do not change the land use designations for the subject parcels or relocate Community Park West. They only result in a change to the area that is required to be held under an Irrevocable Offer of Dedication (IOD) held by the city unless and until the Community Park West site receives regulatory clearance by the U.S. EPA. If the Community Park West site becomes available as anticipated, the IOD would be rejected by the city and development of the sites could proceed as anticipated by the Specific Plan. Should there be a need to use the Alternate Sites for parkland, the city may accept the IOD. However, as mentioned in this report, the ARDA language also states that the owner of the Alternate Sites (currently the applicant) must process a Specific Plan Amendment to use the Alternate Sites as Parkland, requiring a public hearing process and accompanying environmental review.

The Planning Commission considered this request at their March 18, 2026, hearing and voted to recommend approval to the City Council (6-0-1 absence).

FINANCIAL IMPACT

There is no financial impact on the General Fund.

ENVIRONMENTAL REVIEW

While park use is allowed under the land use designations of the proposed Alternate Site parcels, a Specific Plan Amendment will be required before these parcels can be developed for use as parkland per the ARDA requirements. Accompanying environmental review will also be required. Therefore, the requested amendments to the Development Agreements are exempt from environmental review pursuant to CEQA Guidelines Section 10561(b)(3) because subsequent land use approvals are required before any park development can occur on the sites which are the subject of this request, so it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment. No environmental review is required as a part of the application for amendments to the Development Agreements which are the subject of this public hearing.

ATTACHMENTS

1. Ordinance No. 1363- An uncodified ordinance of the City of Folsom approving

Amendment No. 2 to the First Amended and Restated Tier 1 Development Agreement By and Between the City of Folsom and Alder Creek West Improvement Company, LLC, with respect to property previously owned by Hillsborough North, LLC.

2. Ordinance No. 1364- An uncodified ordinance of the City of Folsom approving Amendment No. 2 to the First Amended and Restated Tier 1 Development Agreement By and Between the City of Folsom and Alder Creek West Improvement Company, LLC, with respect to property previously owned by Prairie City Commercial Properties, LLC.
3. Ordinance No. 1365- An uncodified ordinance of the City of Folsom approving Amendment No. 2 to the First Amended and Restated Tier 1 Development Agreement By and Between the City of Folsom and Alder Creek West Improvement Company, LLC, with respect to property previously owned by West Hillsborough Investors, LLC.
4. Tier One Amended and Restated Development Agreement Between the City of Folsom and Aerojet Rocketdyne, Inc. and Easton Development Company, LLC

Submitted,



PAM JOHNS
Community Development Director

Attachment 1

ORDINANCE NO. 1363

AN UNCODIFIED ORDINANCE OF THE CITY OF FOLSOM APPROVING AMENDMENT NO. 2 TO THE FIRST AMENDED AND RESTATED TIER 1 DEVELOPMENT AGREEMENT BY AND BETWEEN THE CITY OF FOLSOM AND ALDER CREEK WEST IMPROVEMENT COMPANY, LLC, WITH RESPECT TO PROPERTY PREVIOUSLY OWNED BY HILLSBOROUGH NORTH, LLC

WHEREAS, a Final Environmental Impact Report/Environmental Impact Statement for the Folsom Plan Area Specific Plan was prepared and certified by the City Council on June 11, 2011, and the Sacramento Local Agency Formation Commission approved the City's annexation of the Folsom Plan Area on January 18, 2012; and

WHEREAS, pursuant to the authority in Sections 65864 through 65869.5 of the Government Code, the City Council, following a duly noticed public hearing on June 28, 2011, approved the Tier 1 Development Agreement relative to the Folsom South Specific Plan (Tier 1 DA) for the development of the Folsom Plan Area by adopting Ordinance No. 1149 on July 12, 2011; and

WHEREAS, pursuant to the authority in Sections 65864 through 65869. 5 of the Government Code, the City Council, following a duly noticed public hearing on May 27, 2014, approved the First Amended and Restated Tier 1 Development Agreement by and between the City of Folsom and Aerojet Rocketdyne, Inc. and Easton Development Company, LLC relative to the Folsom South Specific Plan (ARDA) by adopting Ordinance No. 1207 on June 10, 2014; and

WHEREAS, the ARDA includes a requirement for the landowners to designate an Alternate Site to be used in the event that the property designated in the Folsom Plan Area Specific Plan as Community Park West is unavailable for use as a park site when specified triggers are hit; and

WHEREAS, Alder Creek West Improvement Company, LLC is the landowner and successor in interest to Aerojet Rocketdyne, Inc. and Easton Development Company, LLC for the property which is the subject of this Ordinance; and

WHEREAS, the proposed Toll Brothers at Alder Creek project consists of the development of a 1,422-unit residential community on 464 acres located within the Folsom Plan Area, which includes the land currently identified in the ARDA as the Alternate Park Site; and

WHEREAS, the City, the landowner, and the developer of the Toll Brothers at Alder Creek project desire to amend the ARDA in order to relocate the designated Alternate Site for Community Park West, in order for development of the project to proceed; and

WHEREAS, the Planning Commission, at its regular meeting on March 18, 2026, considered Amendment No. 2 to the First Amended and Restated Tier 1 Development Agreement by and between the City of Folsom and Alder Creek West Improvement Company, LLC, with respect to property previously owned by Hillsborough North, LLC , relative to the Alternate Site for Community Park West at a duly noticed public hearing as prescribed by law, and recommended that the City Council approve said Amendment No. 2; and

WHEREAS, all notices have been given at the time and in the manner required by State Law and the Folsom Municipal Code.

NOW, THEREFORE, the City Council of the City of Folsom hereby does ordain as follows:

SECTION 1 FINDINGS

A. The above recitals are true and correct and incorporated herein by reference.

B. Amendment No .2 to the First Amended and Restated Tier 1 Development Agreement by and between the City of Folsom and Alder Creek West Improvement Company, LLC with respect to property previously owned by Hillsborough North, LLC (Amendment No. 2) is consistent with the objectives, policies, general land uses and programs specified in the City's General Plan and the Folsom Plan Area Specific Plan.

C. Amendment No. 2 is in conformity with public convenience, general welfare, and good land use practices.

D. Amendment No. 2 will not be detrimental to the health, safety, and general welfare of persons residing in the immediate area, nor be detrimental or injurious to property or persons in the general neighborhood or to the general welfare of the residents of the City as a whole.

E. Amendment No. 2 will not adversely affect the orderly development of property or the preservation of property values.

F. Amendment No. 2 has been prepared in accordance with, and is consistent with, Government Code Sections 65864 through 65869.5, and City Council Resolution No. 2370.

G. All notices have been given at the time and in the manner required by State Law and the Folsom Municipal Code.

H. Pursuant to the applicable Amended and Restated Development Agreement, a Specific Plan Amendment and accompanying environmental review are required before the proposed Alternate Park Site parcels can be developed for use as Community Park West.

I. Amendment No. 2 is exempt from environmental review pursuant to CEQA Guidelines Section 15061(B)(3) because there is no possibility that the requested amendments may have a significant effect on the environment due to the fact that subsequent land use approvals and associated environmental review are required before the parcels at issue could be developed for use as Community Park West .

SECTION 2 APPROVAL OF AMENDMENT TO DEVELOPMENT AGREEMENT

The Mayor is hereby authorized and directed to execute Amendment No. 2 to the First Amended and Restated Tier 1Development Agreement by and between the City of Folsom and Alder Creek West Improvement Company, LLC with respect to property previously owned by Hillsborough North, LLC, on behalf of the City after the effective date of this Ordinance.

SECTION 3 SEVERABILITY

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

SECTION 4 EFFECTIVE DATE

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

This ordinance was introduced and the title thereof read at the regular meeting of the City Council on April 14, 2026 and the second reading occurred at the regular meeting of the City Council on April 28, 2026.

On a motion by Councilmember _____ seconded by Councilmember _____, the foregoing ordinance was passed and adopted by the City Council of the City of Folsom, State of California, this April 28, 2026, by the following roll-call vote:

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

ABSTAIN: Councilmember(s):

_____
Justin Raithel, MAYOR

ATTEST:

_____
Christa Freemantle, CITY CLERK

Attachment 2

ORDINANCE NO. 1364

AN UNCODIFIED ORDINANCE OF THE CITY OF FOLSOM APPROVING AMENDMENT NO. 2 TO THE FIRST AMENDED AND RESTATED TIER 1 DEVELOPMENT AGREEMENT BY AND BETWEEN THE CITY OF FOLSOM AND ALDER CREEK WEST IMPROVEMENT COMPANY, LLC, WITH RESPECT TO PROPERTY PREVIOUSLY OWNED BY PRAIRIE CITY COMMERCIAL PROPERTIES, LLC

WHEREAS, a Final Environmental Impact Report/Environmental Impact Statement for the Folsom Plan Area Specific Plan was prepared and certified by the City Council on June 11, 2011, and the Sacramento Local Agency Formation Commission approved the City's annexation of the Folsom Plan Area on January 18, 2012; and

WHEREAS, pursuant to the authority in Sections 65864 through 65869.5 of the Government Code, the City Council, following a duly noticed public hearing on June 28, 2011, approved the Tier 1 Development Agreement relative to the Folsom South Specific Plan (Tier 1 DA) for the development of the Folsom Plan Area by adopting Ordinance No. 1149 on July 12, 2011; and

WHEREAS, pursuant to the authority in Sections 65864 through 65869. 5 of the Government Code, the City Council, following a duly noticed public hearing on May 27, 2014, approved the First Amended and Restated Tier 1 Development Agreement by and between the City of Folsom and Aerojet Rocketdyne, Inc. and Easton Development Company, LLC relative to the Folsom South Specific Plan (ARDA) by adopting Ordinance No. 1207 on June 10, 2014; and

WHEREAS, the ARDA includes a requirement for the landowners to designate an Alternate Site to be used in the event that the property designated in the Folsom Plan Area Specific Plan as Community Park West is unavailable for use as a park site when specified triggers are hit; and

WHEREAS, Alder Creek West Improvement Company, LLC is the landowner and successor in interest to Aerojet Rocketdyne, Inc. and Easton Development Company, LLC for the property which is the subject of this Ordinance; and

WHEREAS, the proposed Toll Brothers at Alder Creek project consists of the development of a 1,422-unit residential community on 464 acres located within the Folsom Plan Area, which includes the land currently identified in the ARDA as the Alternate Park Site; and

WHEREAS, the City, the landowner, and the developer of the Toll Brothers at Alder Creek project desire to amend the ARDA in order to relocate the designated Alternate Site for Community Park West, in order for development of the project to proceed; and

WHEREAS, the Planning Commission, at its regular meeting on March 18, 2026, considered Amendment No. 2 to the First Amended and Restated Tier 1 Development

Agreement by and between the City of Folsom and Alder Creek West Improvement Company, LLCwith respect to property previously owned by Prairie City Commercial Properties, LLC, relative to the Alternate Site for Community Park West at a duly noticed public hearing as prescribed by law, and recommended that the City Council approve said Amendment No. 2; and

WHEREAS, all notices have been given at the time and in the manner required by State Law and the Folsom Municipal Code.

NOW, THEREFORE, the City Council of the City of Folsom hereby does ordain as follows:

SECTION 1 FINDINGS

A. The above recitals are true and correct and incorporated herein by reference.

B. Amendment No .2 to the First Amended and Restated Tier 1 Development Agreement by and between the City of Folsom and Alder Creek West Improvement Company, LLC with respect to property previously owned by Prairie City Commercial Properties, LLC (Amendment No. 2) is consistent with the objectives, policies, general land uses and programs specified in the City's General Plan and the Folsom Plan Area Specific Plan.

C. Amendment No. 2 is in conformity with public convenience, general welfare, and good land use practices.

D. Amendment No. 2 will not be detrimental to the health, safety, and general welfare of persons residing in the immediate area, nor be detrimental or injurious to property or persons in the general neighborhood or to the general welfare of the residents of the City as a whole.

E. Amendment No. 2 will not adversely affect the orderly development of property or the preservation of property values.

F. Amendment No. 2 has been prepared in accordance with, and is consistent with, Government Code Sections 65864 through 65869.5, and City Council Resolution No. 2370.

G. All notices have been given at the time and in the manner required by State Law and the Folsom Municipal Code.

H. Pursuant to the applicable Amended and Restated Development Agreement, a Specific Plan Amendment and accompanying environmental review are required before the proposed Alternate Park Site parcels can be developed for use as Community Park West.

I. Amendment No. 2 is exempt from environmental review pursuant to CEQA Guidelines Section 15061(B)(3) because there is no possibility that the requested amendments may have a significant effect on the environment due to the fact that subsequent land use approvals and associated environmental review are required before the parcels at issue could be developed for use as Community Park West .

SECTION 2 APPROVAL OF AMENDMENT TO DEVELOPMENT AGREEMENT

The Mayor is hereby authorized and directed to execute Amendment No. 2 to the First Amended and Restated Tier 1Development Agreement by and between the City of Folsom and Alder Creek West Improvement Company, LLC with respect to property previously owned by Prairie City Commercial Properties, LLC, on behalf of the City after the effective date of this Ordinance.

SECTION 3 SEVERABILITY

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

SECTION 4 EFFECTIVE DATE

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

This ordinance was introduced and the title thereof read at the regular meeting of the City Council on -April 14, 2026 and the second reading occurred at the regular meeting of the City Council on -April 28, 2026.

On a motion by Councilmember _____ seconded by Councilmember _____, the foregoing ordinance was passed and adopted by the City Council of the City of Folsom, State of California, this April 28, 2026, by the following roll-call vote:

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

ABSTAIN: Councilmember(s):

_____
Justin Raithel, MAYOR

ATTEST:

_____
Christa Freemantle, CITY CLERK

Attachment 3

ORDINANCE NO. 1365

AN UNCODIFIED ORDINANCE OF THE CITY OF FOLSOM APPROVING AMENDMENT NO. 2 TO THE FIRST AMENDED AND RESTATED TIER 1 DEVELOPMENT AGREEMENT BY AND BETWEEN THE CITY OF FOLSOM AND ALDER CREEK WEST IMPROVEMENT COMPANY, LLC, WITH RESPECT TO PROPERTY PREVIOUSLY OWNED BY WEST HILLSBOROUGH INVESTORS, LLC

WHEREAS, a Final Environmental Impact Report/Environmental Impact Statement for the Folsom Plan Area Specific Plan was prepared and certified by the City Council on June 11, 2011, and the Sacramento Local Agency Formation Commission approved the City's annexation of the Folsom Plan Area on January 18, 2012; and

WHEREAS, pursuant to the authority in Sections 65864 through 65869.5 of the Government Code, the City Council, following a duly noticed public hearing on June 28, 2011, approved the Tier 1 Development Agreement relative to the Folsom South Specific Plan (Tier 1 DA) for the development of the Folsom Plan Area by adopting Ordinance No. 1149 on July 12, 2011; and

WHEREAS, pursuant to the authority in Sections 65864 through 65869. 5 of the Government Code, the City Council, following a duly noticed public hearing on May 27, 2014, approved the First Amended and Restated Tier 1 Development Agreement by and between the City of Folsom and Aerojet Rocketdyne, Inc. and Easton Development Company, LLC relative to the Folsom South Specific Plan (ARDA) by adopting Ordinance No. 1207 on June 10, 2014; and

WHEREAS, the ARDA includes a requirement for the landowners to designate an Alternate Site to be used in the event that the property designated in the Folsom Plan Area Specific Plan as Community Park West is unavailable for use as a park site when specified triggers are hit; and

WHEREAS, Alder Creek West Improvement Company, LLC is the landowner and successor in interest to Aerojet Rocketdyne, Inc. and Easton Development Company, LLC for the property which is the subject of this Ordinance; and

WHEREAS, the proposed Toll Brothers at Alder Creek project consists of the development of a 1,422-unit residential community on 464 acres located within the Folsom Plan Area, which includes the land currently identified in the ARDA as the Alternate Park Site; and

WHEREAS, the City, the landowner, and the developer of the Toll Brothers at Alder Creek project desire to amend the ARDA in order to relocate the designated Alternate Site for Community Park West, in order for development of the project to proceed; and

WHEREAS, the Planning Commission, at its regular meeting on March 18, 2026, considered Amendment No. 2 to the First Amended and Restated Tier 1 Development

Agreement by and between the City of Folsom and Alder Creek West Improvement Company, LLC with respect to property previously owned by West Hillsborough Investors, LLC, relative to the Alternate Site for Community Park West at a duly noticed public hearing as prescribed by law, and recommended that the City Council approve said Amendment No. 2; and

WHEREAS, all notices have been given at the time and in the manner required by State Law and the Folsom Municipal Code.

NOW, THEREFORE, the City Council of the City of Folsom hereby does ordain as follows:

SECTION 1 FINDINGS

A. The above recitals are true and correct and incorporated herein by reference.

B. Amendment No .2 to the First Amended and Restated Tier 1 Development Agreement by and between the City of Folsom and Alder Creek West Improvement Company, LLC with respect to property previously owned by West Hillsborough Investors, LLC (Amendment No. 2) is consistent with the objectives, policies, general land uses and programs specified in the City's General Plan and the Folsom Plan Area Specific Plan.

C. Amendment No. 2 is in conformity with public convenience, general welfare, and good land use practices.

D. Amendment No. 2 will not be detrimental to the health, safety, and general welfare of persons residing in the immediate area, nor be detrimental or injurious to property or persons in the general neighborhood or to the general welfare of the residents of the City as a whole.

E. Amendment No. 2 will not adversely affect the orderly development of property or the preservation of property values.

F. Amendment No. 2 has been prepared in accordance with, and is consistent with, Government Code Sections 65864 through 65869.5, and City Council Resolution No. 2370.

G. All notices have been given at the time and in the manner required by State Law and the Folsom Municipal Code.

H. Pursuant to the applicable Amended and Restated Development Agreements, a Specific Plan Amendment and accompanying environmental review are required before the proposed Alternate Park Site parcels can be developed for use as Community Park West.

I. Amendment No. 2 is exempt from environmental review pursuant to CEQA Guidelines Section 15061(B)(3) because there is no possibility that the requested amendments may have a significant effect on the environment due to the fact that subsequent land use approvals and associated environmental review are required before the parcels at issue could be developed for use as Community Park West.

SECTION 2 APPROVAL OF AMENDMENT TO DEVELOPMENT AGREEMENT

The Mayor is hereby authorized and directed to execute Amendment No. 2 to the First Amended and Restated Tier 1Development Agreement by and between the City of Folsom and Alder Creek West Improvement Company, LLC with respect to property previously owned by West Hillsborough Investors, LLC, on behalf of the City after the effective date of this Ordinance.

SECTION 3 SEVERABILITY

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

SECTION 4 EFFECTIVE DATE

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

This ordinance was introduced and the title thereof read at the regular meeting of the City Council on April 14, 2026 and the second reading occurred at the regular meeting of the City Council on -April 28, 2026.

On a motion by Councilmember _____ seconded by Councilmember _____, the foregoing ordinance was passed and adopted by the City Council of the City of Folsom, State of California, this -April 28, 2028, by the following roll-call vote:

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

Justin Raithel, MAYOR

ATTEST:

Christa Freemantle, CITY CLERK

Attachment 4

FOR THE BENEFIT OF THE CITY OF FOLSOM
PURSUANT TO GOVERNMENT CODE §6103

RECORDING REQUESTED BY CITY CLERK

WHEN RECORDED MAIL TO:

City Clerk
City of Folsom
50 Natoma Street
Folsom, CA 95630

Sacramento County Recorder
David Villanueva, Clerk/Recorder
BOOK 20140715 PAGE 0552
Tuesday, JUL 15, 2014 10:18:25 AM
Ttl Pd $0.00 Rcpt # 0008278067
TML/85/1-92

(SPACE ABOVE THIS LINE RESERVED FOR RECORDER'S USE)

FIRST AMENDED AND RESTATED TIER 1 DEVELOPMENT AGREEMENT

BY AND BETWEEN THE CITY OF FOLSOM AND

AEROJET ROCKETDYNE, INC. AND EASTON DEVELOPMENT COMPANY, LLC

RELATIVE TO THE FOLSOM SOUTH SPECIFIC PLAN

Folsom File No. 174-21 14-035
ORD 1207 06/10/2014
33014

FIRST AMENDED AND RESTATED TIER 1 DEVELOPMENT AGREEMENT RELATIVE TO THE FOLSOM SOUTH SPECIFIC PLAN

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FIRST AMENDED AND RESTATED TIER 1 DEVELOPMENT AGREEMENT RELATIVE TO THE FOLSOM SOUTH SPECIFIC PLAN

This First Amended and Restated Tier 1 Development Agreement (the "Restated Agreement") is entered into this ____day of _____, 2014, by and between the City of Folsom ("City") and Aerojet Rocketdyne, Inc., an Ohio Corporation ("Landowner") and Easton Development Company, LLC, a California Limited Liability Company ("Landowner") pursuant to the authority of Sections 65864 through 65869.5 of the Government Code of California. All capitalized terms used herein and not otherwise defined herein shall mean and refer to those terms as defined in Section 1.3 of the Tier 1 Development Agreement between the parties hereto.

RECITALS

A. Tier 1 Development Agreement. The City and Landowner (or Landowner's predecessor-in-interest, as reflected in the definition of "Landowner" in the Tier 1 Development Agreement), previously entered into that certain Tier 1 Development Agreement By and Between the City of Folsom and Michele M. Carr and Melissa A. Barron, Et. Al., Relative to the Folsom South Specific Plan, dated August 2, 2011 and recorded on August 3, 2011, in the Official Records of the County Recorder of Sacramento County in Book 20110803, Page 0422 (the "Agreement"). Section 1.5 of the Agreement allows the Agreement to be amended from time to time by mutual written consent of the parties.

B. Purpose of Restated Agreement. The City and Landowner desire to provide greater certainty and clarity to matters that are common, necessary and essential for the development of the Property in the Plan Area, including but not limited to dedication of open space and land for public facilities, environmental mitigation and monitoring, as well as the contribution and reimbursement of the facilities' costs and services by and amongst Landowner and its successors-in-interest. Additionally, Landowner desires to proceed with Development consistent with the Entitlements or any Subsequent Entitlements that may be included within the scope of this Restated Agreement as those terms are described herein. As contemplated and required by the Tier 1 Development Agreement, prior to any Development being approved for or occurring within the Property (including any approval of tentative residential small-lot subdivision maps or grading or construction of any improvements within or serving the Property), Landowner must obtain approval from the City of a Tier 2 Development Agreement (as defined herein). This Restated Agreement is intended to replace the Tier 1 Development Agreement for the Property, implement the requirements of the Entitlements and the Specific Plan EIR as applied to Development of the Property, satisfy the condition for a Tier 2 Development Agreement prior to Development of the Property, and establish a process for evaluating the inclusion of future Specific Plan Amendments within the scope of this Restated Agreement in the event such amendments are approved by the City Council.

C. Effect of Restated Agreement. The Tier 1 Development Agreement requires the agreement and approval of a Tier 2 Development Agreement in conjunction with subsequent project-specific approvals, and prior to physical development of the Property. This Restated Agreement shall be deemed to implement and satisfy this requirement. Accordingly, upon the recordation of this Restated Agreement in the Official Records of Sacramento County, the Tier 1 Development Agreement, as applied to the Property, shall be deemed amended and replaced in its entirety by this Restated Agreement. The replacement of the Tier 1 Development Agreement by this Restated Agreement as to the Property shall not affect or impair the continuing validity of the Tier 1 Development Agreement and encumbrance thereof on other properties within the Plan Area that do not have an approved, executed and recorded Tier 2 Development Agreement or this Restated Agreement.

D. Property. The subject of this Restated Agreement is the development of the Property and the Plan Area. Landowner owns or has the right to acquire the Property and represents that all persons holding legal or equitable interests in the Property shall be bound by this Restated Agreement.

E. Specific Plan and Public Facilities Financing Plan. The City Council adopted the Specific Plan which Plan is applicable to the Property pursuant to Resolution No. 8863 on June 28, 2011. The City Council also approved the Public Facilities Financing Plan pursuant to Resolution No. 9298 on January 28, 2014 related to the planned development of the Specific Plan, consistent with the requirements of the Tier 1 Development Agreement.

F. Hearings. On May 7, 2014, the City Planning Commission, designated as the planning agency for purposes of development agreement review pursuant to Government Code Section 65867, in a duly noticed and conducted public hearing, considered this Restated Agreement and recommended that the City Council approve this Restated Agreement.

G. Mitigation Measures. Mitigation measures were recommended in the Specific Plan EIR and Supplemental Environmental Review(s), if any, related to the City's approval of the Specific Plan, the Agreement, and this Restated Agreement, and have been incorporated in the Specific Plan and the Entitlements and in the terms and conditions of this Restated Agreement, as reflected by the findings adopted by the City Council concurrently with this Restated Agreement.

H. Entitlements. Following consideration and certification of the aforementioned Specific Plan EIR, any Supplemental Environmental Review(s), and CEQA related findings, the City Council has adopted applicable statement(s) of overriding considerations and has approved the following Entitlements that are currently applicable to the Property, which Entitlements are the subject of this Restated Agreement:

1. The General Plan;

2. The Specific Plan;

3. This Restated Agreement;

4. The Public Facilities Financing Plan (the "PFFP"); and

5. The City and Landowner acknowledge that Design Guidelines for the Plan Area will be presented to the City by Landowners and other Participating Landowners for review and approval by the City. Upon approval of the Design Guidelines by the City, such Design Guidelines shall be an Entitlement without the necessity of further amendment to this Restated Agreement.

I. General and Specific Plans. Development of the Property in accordance with the Entitlements and this Restated Agreement will provide orderly growth and development of the area in accordance with the policies set forth in the General Plan and the Specific Plan.

J. Substantial Costs to Landowner. Landowner has incurred and will incur substantial costs in order to implement the Specific Plan and to assure Development in accordance with the Entitlements and the terms of this Restated Agreement.

K. Need for Services and Facilities. Development of the Property will result in a need for urban services and facilities, which services and facilities will be provided by City and other public agencies to such Development subject to the performance of Landowner's obligations hereunder, including but not limited to Landowner's obligation to fund such facilities and services.

L. Contribution to Costs of Facilities and Services. Landowner agrees as provided herein to provide for the costs of such public facilities, services and infrastructure, including but not limited to the Backbone Infrastructure required for the Development of the Property and/or required by the Entitlements, and to mitigate impacts on the City of the Development. City agrees to provide municipal services subject to Landowner's payment of such costs and compliance with the terms and conditions in this Restated Agreement. Landowner, through the development of its Property in accordance with the Entitlements and this Restated Agreement, will contribute as part of the Specific Plan towards providing a mix of housing and commercial uses meeting a range of needs for the City, dedication of land for, and funding of, public facilities, open space, parkland and related park amenities, and other services and amenities that will be of benefit to the future residents of the City.

NOW, THEREFORE, the parties hereto, in consideration of the mutual covenants, promises, and agreements herein contained, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged and agreed, the parties hereto do hereby agree as follows:

ARTICLE 1

GENERAL PROVISIONS

1.1 Incorporation of Recitals. The Recitals above are true and correct and constitute enforceable provisions of this Restated Agreement.

1.2 Property Description and Binding Covenants. Upon recordation of this Restated Agreement pursuant to Section 1.4.1 below, the provisions of this Restated Agreement shall constitute covenants which shall run with the Property and the benefits and burdens hereof shall bind and inure to all successors-in-interest to and assigns of the parties hereto. Accordingly, all references herein to "Landowner" shall include each and every subsequent purchaser or transferee of the Property, or any portion thereof, from Landowner, whether or not such purchaser or transferee executes an assumption of this Restated Agreement with respect thereto.

1.3 Definitions.

"Adopting Ordinance" means Ordinance No. 1207, dated June 10, 2014, approving this Restated Agreement.

"Advancing Owners" means the landowners within the Plan Area described in Section 4.2.1 and listed as Advancing Owners in **Exhibit 4.2.1** of this Restated Agreement.

"Aerojet/Easton Property" means the real property located within the Specific Plan owned by Aerojet Rocketdyne, Inc. and Easton Development Company, LLC, as of the Effective Date, as more particularly shown on **Exhibit 2.2.3.2** attached hereto and made a part hereof.

"Agreement" means the Tier I Development Agreement dated August 2, 2011.

"Area 40" means that portion of the Aerojet/Easton Property adjacent to Prairie City Road in the Specific Plan area as delineated by the EPA in the Superfund cleanup effort as depicted on **Exhibit 2.2.3.2**

"Backbone Infrastructure" means the infrastructure described on **Exhibit 2.2.1**, attached hereto and made part hereof.

"Backbone Lands" means the land areas within the Specific Plan as shown on **Exhibit 3.8**.

"CEQA" means the California Environmental Quality Act, Public Resources Code Section 21000 et seq., and all regulations and guidelines promulgated thereunder.

"City" means the City of Folsom, a municipal corporation.

"City Council" means the City Council of the City.

"City Zoning Ordinance" means the provisions of the City Municipal Code, Title 17 et seq.

"CFD" means a Community Facilities District established pursuant to the CFD Act.

"CFD Act" means the Mello-Roos Community Facilities Act of 1982 (Government Code Section 53311 et seq.), and the City of Folsom Community Financing Law (Folsom Municipal Code Chapter 3.110) as amended from time to time.

"Community Development Department" means the Community Development Department of the City.

"Community Development Director" means the Community Development Director of the City.

"Constructing Owner" means either Landowner or any other Participating Landowner who elects to construct any PFFP Facilities.

"Constructing Owner's Property" means the property within which any fee credits associated with the Constructing Owner's construction of any PFFP Facilities may be applied, as more particularly described in Section 4.3 below.

"Day(s)" means business day(s), except as expressly stated herein.

"Design Guidelines" means the design guidelines for the FPA approved by the City, and thereafter to be applied by the City to guide and evaluate the design of certain improvements within the Plan Area.

"Develop" or "Development" means any development, construction and use of the Property pursuant to a lawfully issued permit by the City of Folsom in furtherance of the Specific Plan and the Entitlements, including without limitation, the processing and approval of any tentative or final Large-Lot or Small-Lot Maps.

"Development Agreement Statute" means Government Code Section 65864, et seq.

"Development Phase" or "Phase" means a Development Phase as described in Section 3.9 and subsections to Section 3.9 of this Restated Agreement.

"Effective Date" means the date which is thirty (30) calendar days after the date of the Adopting Ordinance approving this Restated Agreement.

"Entitlements" means the entitlements described in items 1 through 5, inclusive, of Recital I above, and those Specific Plan Amendments referenced in Section 1.5.3 of this Restated Agreement.

"Existing Fees" means the development impact and mitigation fees existing in the City as of the Effective Date of the Agreement set forth in **Exhibit 2.2.4** attached hereto.

"Existing Rules", unless otherwise expressly provided in this Restated Agreement or the Entitlements, means City's ordinances, and resolutions in force and effect on the Effective Date of the Agreement.

"FPA" means the Folsom Plan Area annexed by the City of Folsom on or about January 18, 2012.

"General Plan" means the Folsom General Plan, as amended by Resolution No. 8861.

"Infrastructure CFD" means a CFD formed to finance (i) the acquisition and/or construction of any Backbone Infrastructure or other public facilities or improvements serving development of the Plan Area and/or (ii) the payment of the SPIF.

"Infrastructure CFD Improvements" means the public facilities or improvements authorized for acquisition or construction by the applicable Infrastructure CFD.

"Landowner" means Aerojet Rocketdyne, Inc., an Ohio Corporation, and its heirs, successors and assigns, and Easton Development Company, LLC, a California Limited Liability Company, and its heirs, successors and assigns.

"Land Use Plan" means the Specific Plan Land Use Plan for the Property, as set forth on Figure 4.1 of the Specific Plan, adopted by the City Council pursuant to Resolution No. 8863 and made a part hereof.

"Large-Lot Map" means a subdivision or parcel map processed and approved pursuant to the Subdivision Map Act that, upon recordation hereof, will create Large Lot Parcels.

"Large Lot Parcel" means a parcel created by the recordation of a parcel map, subdivision map consistent with the Subdivision Map Act that is either planned for non-residential or multi-family use, or is planned for single-family residential use

"Mitigation Fee Act" means the Mitigation Fee Act, as defined and implemented pursuant to Section 66000 et seq. of the California Government Code, or any successor statute thereto.

"Mitigation Monitoring and Reporting Program" means the mitigation monitoring and reporting program approved by the City in connection with its approval of the Specific Plan EIR pursuant to Resolution Number 8860, as may be revised from time to time in connection with the City's approval of any Supplemental Environmental Review(s) applicable to Development of the Property.

"Mortgagee" means any lender or other entity that obtains a mortgage or deed of trust against the Property.

"New Rules" means any new or modified resolution, rule, and/or ordinance adopted by the City or by initiative (whether initiated by the City Council or by a voter petition, which initiative changes, alters or amends the rules, regulations and policies applicable to the rate, timing or sequencing and density and intensity of use or Development of the Property) after the Effective Date which is not part of the Existing Rules. "New Rules" does not include a referendum that specifically overturns the City's approval of any of the Entitlements.

"New Plan Area Fees" means the new development impact and mitigation fees, including the SPRF, SPIF and New Plan Area Fees for City Facilities, to be adopted and imposed in connection with the Development of the Plan Area consistent with the terms of the PFFP and this Restated Agreement, as specifically listed and identified in **Exhibit 2.2.4** attached hereto under the Fee categories entitled "New FPASP Plan Area Fees for City Facilities," "New FPASP Plan Area Fee for Specific Plan Infrastructure (SPIF)," and "New FPASP Planning and Land Fees."

"New Plan Area Fees for City Facilities" means the new development impact fees to be adopted and imposed in connection with the Development of the Plan Area to finance certain City facilities consistent with the terms of the PFFP and this Restated Agreement, as listed and identified in **Exhibit 2.2.4** under the Fee category entitled "New FPASP Plan Area Fees for City Facilities."

"Participating Landowners" means Landowner and any and all other landowners of other properties within the Plan Area who have then obtained approval and have executed and recorded, and are not in breach, of a Tier 2 Development Agreement or this Restated Agreement for such other properties.

"Permit Streamlining Act" means the provisions of Government Code Section 65920 et seq.

"PFFP" ("Public Facilities Financing Plan") means the Public Facilities Financing Plan prepared by Economic and Planning Systems and the Folsom Office of Management and Budget approved by the City on January 28, 2014 by Resolution No. 9298.

"PFFP Facilities" means the public improvements and facilities serving the Plan Area that are to be financed, in whole or in part, by the Plan Area pursuant to the terms and provisions of the PFFP.

"Plan Area" means the entire Specific Plan area shown on **Exhibit B** hereto.

"Planning Commission" means the Planning Commission of the City.

"Project" means Development consistent with the Entitlements, including this Restated Agreement.

"Property" means those certain parcel(s) of land described in **Exhibit A-1** and shown on **Exhibit A-2** attached hereto and made a part hereof within the Plan Area.

"Public Parcels" means the parcels within the Plan Area planned for open space and public uses described and shown on **Exhibit B** hereto.

"Restated Agreement" means this First Amended and Restated Tier 1 Development Agreement.

"Small-Lot Map" means a subdivision map processed and approved pursuant to the Subdivision Map Act that, upon recordation thereof, will create either individual lots or parcels upon which building permits may be issued for the construction of commercial buildings or single-family residential units within a parcel planned for commercial or single-family use, or for construction and sale of individual condominium units within a parcel planned for commercial or multifamily residential use, consistent with the underlying zoning in the Entitlements.

"Specific Plan" means the Folsom Specific Plan adopted by the City Council by Resolution No. 8863 on June 28, 2011.

"Specific Plan Amendment" means an amendment to the Specific Plan approved by the City Council.

"Specific Plan EIR" means the Final EIR for the Specific Plan certified as adequate and complete by the City Council by Resolution No. 8860 on June 14, 2011 (State Clearinghouse No. 2008092051).

"SPIF" means the Specific Plan Infrastructure Fee to be adopted and imposed in connection with the Development of the Plan Area consistent with the terms of the PFFP and Section 4.2.2 of this Restated Agreement.

"SPRF" means the Specific Plan Reimbursement Fee to be adopted and imposed in connection with the Development of property within the Plan Area consistent with the terms of the PFFP and Section 4.2.1 of this Restated Agreement.

"Standard Design and Construction Specifications" means the standard specifications approved by the City Council and published and maintained by the City, as amended from time to time.

"Subdivision Map Act" means the provisions of Government Code Section 66410 et seq.

"Subsequent Entitlements" means those project specific approvals which, in addition to the Entitlements, are required in order for Development to occur on a Landowner's Property. Subsequent Entitlements include, but are not limited to,

tentative and final Large and Small-Lot Maps, parcel maps, use permits, design review, grading plans and building permits, and all of the conditions of approval associated with such project specific approvals.

"Supplemental Environmental Review(s)" means any supplemental or additional environmental review and analysis approved or certified by the City, in addition to the review and analysis certified by the City Council in the Specific Plan EIR, associated with and/or required by the City's review and approval of the Entitlements, including without limitation, any addenda, amendments, or mitigated negative declarations that may be approved or certified by the City in connection with any and all amendments to the Specific Plan.

"Term" means the term of this Restated Agreement as defined in Section 1.4.1 hereof.

"Tier 1 Development Agreement" means the Tier 1 Development Agreement described in Recital A.

"Tier 2 Development Agreement" means a development agreement required by the Tier 1 Development Agreement.

"Vested Rights" means the rights to Develop the Property consistent with the terms and provisions of this Restated Agreement.

"Water Supply Agreement" means that certain Water Supply and Facilities Financing Plan and Agreement Between the City of Folsom and Certain Landowners in the Folsom Plan Area, entered into by and between the City and Folsom Real Estate South, LLC, et al., dated December 11, 2012, and recorded in the Official Records of Sacramento County, Book 20130124, Page 1382, on January 24, 2013, as amended.

1.4 Term.

1.4.1 **Commencement; Extension; Expiration.** The Term shall commence upon the Effective Date. This Restated Agreement shall be recorded against the Property within ten (10) calendar days after City enters into this Restated Agreement, as required by California Government Code Section 65868.5. The Term of this Restated Agreement shall extend from the Effective Date through June 30, 2044, unless said Term is earlier terminated, modified or extended by circumstances set forth in this Restated Agreement or by mutual consent of the parties hereto. Nothing herein prevents the City from exercising its sole and complete discretion in determining whether this Restated Agreement shall be extended at the end of the Term, and whether any of the terms contained herein should be amended as part of the extension.

Following the expiration of the Term, or if terminated earlier in accordance with the terms of this Restated Agreement, this Restated Agreement shall be deemed terminated and of no further force and effect, except for the implementing ordinances for the SPRF and the SPIF, which shall survive unless and until amended or revoked by

the City Council, and the indemnification obligations in this Restated Agreement, which shall survive termination of this Restated Agreement.

1.4.2 **Tolling and Extension During Judicial Challenge or Moratoria**. In the event that this Restated Agreement is subjected to a judicial challenge by a third party other than Landowner, and Landowner gives written notice to City that it is electing not to proceed with the Project until such litigation is resolved, the Term of this Restated Agreement and timing for obligations imposed pursuant to this Restated Agreement shall, upon written request of Landowner, be extended and tolled during such litigation until the entry of a final order or judgment upholding this Restated Agreement, or the litigation is dismissed by stipulation of the parties. Similarly, if Landowner is unable to undertake Development due to the imposition by the City or other public agency of a development moratoria for imminent health or safety reasons unrelated to the performance of Landowner's obligations hereunder, then the Term of this Restated Agreement and timing for obligations imposed pursuant to this Restated Agreement shall, upon written request of Landowner, be extended and tolled for the period of time that such moratoria prevents development of the Property. In no event shall any extension of the term of this Restated Agreement under this section exceed twenty four (24) months from the date of filing of any judicial challenge without further action and approval of the City Council.

Notwithstanding any extension or tolling of the Term of this Restated Agreement as provided above in this Section 1.4.2, the City may, at Landowner's sole cost and expense, process any preliminary plans submitted by a Landowner, including, without limitation, any applications for tentative parcel map or tentative subdivision map approval, during such tolling period, provided, however, that Landowner waives the time limits set forth in the Subdivision Map Act or Permit Streamlining Act for any action by City during the tolling period to approve such tentative parcel map or tentative subdivision map or other development permit approval. In the event of a moratorium or judicial challenge as provided in this section City shall not be obligated to hold any hearings, public meetings or to approve such tentative map or development permit during the moratorium, but may proceed with processing of preliminary plans at Landowner's expense.

1.5 Amendment of Restated Agreement. When the City Council finds it in the best interests of the City to do so, this Restated Agreement may be amended from time to time by mutual written consent of City and Landowner with respect to the Property in accordance with the provisions of the Development Agreement Statute and City ordinances. Except as provided in Section 1.5.1, if the proposed amendment affects less than the entirety of the Property, then such amendment need only be approved by the owner(s) in fee of the portion(s) of the Property that is subject to or affected by such amendment.

1.5.1 **Required Provisions in Subsequent Tier 2 Development Agreements and Amendments to Incorporate Subsequent Entitlements**. In light of the necessity for full and ongoing funding of the FPA as provided in this Restated Agreement and the Entitlements, including the PFFP, the Parties agree that the terms and provisions of this Restated Agreement identified in this section must be included in

any other Tier 2 Development Agreement or subsequent Amended and Restated Development Agreement for other properties within the Plan Area. The Parties further agree that the terms and provisions enumerated herein may not be modified or amended as to any property within the Plan Area without the written consent of all of the then existing Participating Landowners. In addition, unless otherwise agreed to in writing by a Constructing Owner, the rights of a Constructing Owner who is no longer a Participating Landowner to any outstanding fee reimbursements and/or fee credits under a Fee Reimbursement Agreement with the City (as defined in Section 4.3 below) shall be protected from the effects of any proposed amendment to Sections 2.2.1, 4.2.1, 4.2.2 and 4.3 of this Restated Agreement through the Constructing Owner's contractual rights related thereto under such Fee Reimbursement Agreement. The following terms and provisions fall within the scope of this section:

A. Portions of the PFFP, SPRF and SPIF; Credits and Reimbursements (Sections 2.2.1, 4.2.1, 4.2.2 and 4.3): The provisions of the PFFP as set forth in Section 2.2.1 (subject to the re-opener provisions of Section 2.2.4.1), the Specific Plan Reimbursement Fee as set forth in Section 4.2.1, the Specific Plan Infrastructure Fee as set forth in Section 4.2.2, and the Fee Credit and Reimbursement rights as set forth in Section 4.3;

B. Portions of the Financing Programs outlined in the PFFP (Sections 2.2.3.5, 2.5.3 and 3.2): Landowner's and City's commitments under Recital L, Section 2.2.3.5 related to adoption and implementation of the PFFP and the SPIF, Section 2.5.3 to support the formation and implementation of all finance programs and CFDs described therein, including the Aquatic Center CFD for purposes of financing as outlined in the PFFP, and Section 3.2 related to the formation and implementation of any infrastructure CFDs;

C. New Plan Area Fees (Section 2.2.4 and 2.2.4.1): Landowner's commitment in this Restated Agreement to support and pay the New Plan Area Fees, and all other fees adopted by the City consistent with this Restated Agreement, as and when required by the PFFP and the adopting ordinances;

D. Design Guidelines (Recital H): The Design Guidelines for the Project upon approval by the City;

E. Dedications of Backbone and Lands Public Parcels (Sections 3.8 - 3.8.5.1): Landowner's commitment to dedicate and/or grant the Backbone Lands and Public Parcels required for development of the Plan Area at no cost to the City; and

F. Phasing of Backbone Infrastructure (Sections 3.9 – 3.9.2): Subject to the City's discretion, as described in this Restated Agreement, to determine the phasing and timing for construction of necessary Backbone Infrastructure as maps are processed, Landowner's commitment to maintain the underlying requirement to construct the portion of the Backbone Infrastructure as determined for each Development Phase pursuant to Section 3.9 of this Restated Agreement.

Nothing stated herein is intended to modify the exceptions to vested rights set forth in Section 2.2.3, the re-opener provisions of Section 2.2.4.1, the provisions allowing for cost of living adjustments in Section 2.2.4(7), or the rights of the City under Sections 2.2.5, 2.2.6 and 2.2.7 to enact new laws or regulations as provided for in those sections.

1.5.2 **No Amendment Required for Minor Administrative Modifications**. The parties acknowledge that under the Specific Plan, the Community Development Director of the City has the discretion to approve minor modifications to approved land use entitlements without the requirement for a public hearing or approval by the City Council. Accordingly, the approval by the Community Development Department of any Minor Administrative Modifications (as defined in the Specific Plan on the Effective Date of this Restated Agreement) to the Entitlements that are consistent with this Restated Agreement shall not constitute nor require an amendment to this Restated Agreement to be effective. Notwithstanding the procedure for minor amendments, nothing in the Entitlements or this Restated Agreement would preclude the Community Development Director or the City Manager from bringing such amendments to the Planning Commission and/or City Council for action if he/she believes it is in the best interests of the City to do so.

1.5.3 **Amendments to Restated Agreement after Approval of Subsequent Entitlements.** A Participating Landowner may file an application for a Specific Plan Amendment and Subsequent Entitlements associated with the Specific Plan Amendment after the approval, execution and recordation of this Restated Agreement. As part of such applications, the Participating Landowner must also obtain an Amendment to this Restated Agreement to allow for the application of the terms of this Restated Agreement to the Specific Plan Amendment and the Subsequent Entitlements it seeks. Such amendments shall be referenced as Amendment No.[ ] to the Landowner's Restated Agreement, and shall be considered and processed by the City in accordance with the terms of Government Code Section 65864 through 65869.5, inclusive, and any and all applicable provisions of the Folsom Municipal Code and the City Charter and City Council Resolution No. 2370. The City Council retains sole and absolute discretion to evaluate the Specific Plan Amendment and related Subsequent Entitlements, including imposing conditions of development and to conduct any and all necessary Supplemental Environmental Review prior to consideration of the approval of the Specific Plan Amendment and the Subsequent Entitlements. If the City, in its sole and absolute discretion, approves the Specific Plan Amendment and the Subsequent Entitlements and provided that Landowner also reaffirms its agreement to abide by the provisions of this

Restated Agreement and any modifications to the Restated Agreement and the Specific Plan or conditions imposed on the project, then the Specific Plan Amendment and Subsequent Entitlements shall be included within the definition of Entitlements as that term is used throughout this Restated Agreement.

1.5.3.1 **Specific Plan Amendment Cut-Off Date**. The terms set forth in this Restated Agreement shall apply to Specific Plan Amendments approved by the City Council prior to that date that is two (2) years from the date of publication in the Federal Register of the Record of Decision for the Section 404 Permit issued by the United States Army Corps of Engineers relative to Backbone Infrastructure, or July 1, 2016, whichever is later (the "Specific Plan Amendment Cut-off Date"). For Specific Plan Amendments approved by the City Council on or after the Specific Plan Amendment Cut-off Date, the City retains the right to modify this Restated Agreement as applied to the lands covered by the proposed Specific Plan Amendment, to impose additional conditions or requirements of the Project that are not project specific or "nexus" based, including imposing additional costs, conditions or requirements to: (1) fund and/or construct facilities other than PFFP Facilities, and (2) fund services or amenities other than those described in the PFFP, in conjunction with the approval of an amendment to the Specific Plan or to accelerate the funding of projects in the PFFP. Nothing in this section is intended to prevent development of the Property for the uses and to the density or intensity of development or the rate and timing of development as set forth in this Restated Agreement and the Entitlements, or permit modifications of other existing rights or application of New Rules, except as expressly permitted in this Restated Agreement including, as provided in Government Code Section 65865.2. Landowner retains its right to object to the cost of additional conditions or requirements, but expressly waives any argument that the imposition of such conditions or requirements violate the terms of this Restated Agreement and agrees to comply with such conditions or requirements, including any cost associated therewith, should such be imposed by the City as part of an amendment to this Restated Agreement following consideration of Landowner's objection. Regardless of the date of approval of a Specific Plan Amendment, nothing stated herein is intended to modify, alter or limit in any way the City's right to impose new conditions or terms which derive from environmental review and are required to mitigate environmental impacts, or are otherwise directly project related or "nexus" based.

1.5.4 **Recordation Upon Amendment or Termination**. Except in the event that this Restated Agreement is automatically terminated due to the expiration of the Term, the City shall cause any amendment hereto, including any extension of the Term, and any other termination hereof to be recorded, with the County Recorder within ten (10) calendar days after City executes such amendment or termination. Any amendment or termination of this Restated Agreement to be recorded that affects less than all the Property shall describe the portion thereof that is the subject of such amendment or termination.

ARTICLE 2

DEVELOPMENT OF THE PROPERTY

2.1 Permitted Uses. The permitted uses of the Property, the density and intensity of use, the maximum height and size of proposed buildings, provisions for reservation or dedication of land for public purposes and location of public utilities and public improvements shall be those set forth in the Entitlements and this Restated Agreement.

2.2 Vested Rights. City agrees that, except as otherwise provided in and as may be amended in accordance with the Exceptions to Vested Rights set forth in Section 2.2.3 below, City is granting, and grants herewith, vested rights to Development for the Term of this Restated Agreement in accordance with the terms and conditions set forth herein. City acknowledges that the rights vested by this Restated Agreement include the land uses and approximate acreages for the Property as shown and described in **Exhibit A-1** and **Exhibit A-2** attached hereto, or as such land uses and approximate acreages may be amended by those Specific Plan Amendments referenced in Section 1.5.3 of this Restated Agreement. Nothing in this Restated Agreement shall impair or affect the rights of Landowner under a vesting tentative map or the City's rights to condition such maps. (Govt. Code Sec. 66498.1, et seq.)

Such uses shall be developed in accordance with the Entitlements, as the Entitlements described in Recital H provide on the Effective Date of this Restated Agreement and/or as any Subsequent Entitlement incorporated therein provides on the date of approval thereof by City.

2.2.1 **Vested Provisions of the PFFP**. The parties agree that the PFFP is not a vested document in its entirety. They further agree that only those portions of the following Chapters and Appendices in the PFFP specifically referenced below will vest for the term of this Restated Agreement:

A. The list of PFFP Facilities to be constructed in and/or financed by the Plan Area, as set forth in Appendices B through G and I through O of the PFFP, as may be revised in accordance with the provisions of Section 2.2.3.5 herein and subject to the re-opener provisions set forth in Section 2.2.4.1 herein. The initial list of PFFP Facilities is attached hereto as **Exhibit 2.2.1**;

B. The development impact fee provisions, as set forth in the Executive Summary, Chapters 5 and 8 and Table 13 of the PFFP, including payment of such fees at building permit or occupancy and establishment of fee reimbursement and credit provisions for advance-funded improvements;

C. The SPIF Implementation provisions, as set forth in Appendix S of the PFFP, including the SPIF Set-Aside for certain Phase 1 and

Phase 2 sewer and water infrastructure and the SPIF fee reimbursement and fee credit implementation and prioritization;

D. The Sewer and Offsite Water CFD and Extended Term CFD provisions, as set forth in Chapters 5 and 6 and Appendix U of the PFFP; and

E. The City Loan for Water/Sewer Financing provisions, as set forth in Chapters 5 and 6 and Appendix U of the PFFP, including City loan repayment from Sewer and Offsite Water CFD revenues and establishment of SPIF Set-Aside with applicable credits for eligible improvements.

As to the provisions of the SPIF, including the Set-Aside described in 2.2.1(C), the Parties agree that additional details for implementation of the SPIF Set-Aside will be subject to refinement and substantiation as part of and in connection with the City's adoption of the SPIF ordinance consistent with the parameters and purposes identified in the above referenced sections of the PFFP. The City also shall have the authority to adopt the ordinance for the New Plan Area Fees to accomplish the purpose outlined in the PFFP consistent with the parameters and purposes identified in the above referenced sections of the PFFP.

2.2.2 **Vested Provisions of the Specific Plan.** The parties recognize the need to vest certain portions of the Specific Plan and also recognize that during the term of this Restated Agreement that there may be a need for changes in the plan to keep pace, for example, with new regulatory requirements, new technology, changing trends and a need for flexibility to address changes and needs and goals of the City as expressed by the City Council over time. The parties recognize that the Specific Plan is not vested in its entirety and agree that the following sections of the Specific Plan are vested and will not be altered by New Rules:

A. Development Standards set forth in Appendix A of the Specific Plan;

B. Land Use and Zoning set forth in Section 4 of the Specific Plan; and

C. The street widths and roadway section provisions of Section 7.7.2 of the Specific Plan as depicted in Figures 7.24, 7.25, 7.26 and 7.27 related to Local Streets for a period of ten (10) years from the Effective Date of this Restated Agreement

2.2.3 **Exceptions to Vested Rights.** The parties specifically agree that no vested rights exist and/or the term of such vesting under this Restated Agreement may be limited and subject to modification and the parties recognize that provisions in the Entitlements related to these issues may differ from the existing code and the Specific Plan and that the terms of this Restated Agreement shall control with respect to the following issues:

2.2.3.1 **Affordable Housing**. The existing Housing Element and Folsom Municipal Code contain provisions associated with affordable housing and these provisions are vested until January 1, 2020 (i.e., the date that is 12 months before the expiration of the current Housing Element). Until January 1, 2020, the City agrees it shall not amend provisions of the Housing Element associated with affordable housing, except for such amendments that do not alter land uses, result in additional financial burdens on development in the Plan Area, amend the Land Use Plan, rezone any portion of the Property without the Landowner's written consent or to comply with state law or court order. Nothing herein shall prohibit Landowner from proposing or agreeing to any changes to the Land Use Plan or zoning for the Property. In any subsequent Housing Element the City may adopt a Housing Element in its discretion and will look citywide to meet its State-imposed Regional Housing Needs Allocation (RHNA) and retains all rights to modify the Land Use Plan and rezone any portion of the Property, add, modify or delete programs, policies and goals, excluding however any portion(s) of the Property for which a vesting map has been approved and remains valid. Nothing in this Restated Agreement is intended to limit the Landowner's ability to obtain vested maps as allowed by law or City ordinance.

The City agrees that when examining land to address future RHNA requirements, it will, to the extent feasible in the FPA, maintain rough proportionality of the mix of residential and commercial as exists in the Specific Plan on the Effective Date of this Restated Agreement. For purposes of this section, "rough proportionality" shall mean plus or minus 10%. The City agrees that when it examines the RHNA requirements it will endeavor to maintain the rough proportionality of commercially zoned land to residentially zoned land. Notwithstanding the objective to maintain rough proportionality, the City may consider among other information available at the time it is reviewing its Housing Element, including the number of and type of financially feasible and available sites, criteria used for evaluating financing of affordable housing projects (including but not limited to qualification for tax credits), the extent to which vested maps or other vested rights exist on commercial and residential property, the extent to which other lands have been rezoned to a different zoning designation since the Effective Date of this Restated Agreement, avoiding overconcentration of affordable housing and the policies of the Housing Element and may, in its discretion, rezone lands necessary to meet the City's RHNA obligations.

2.2.3.2 **Area 40 - Community Park West.** The term "Community Park West" refers to that portion of the Aerojet/Easton Property designated as the site for Community Park West, as depicted in **Exhibit 2.2.3.2**. At the time of adoption of this Restated Agreement, the land uses have been identified in and approved as part of the Specific Plan, and the Parties believe such uses are consistent with the uses permitted by state and federal regulatory agencies in that portion of the Aerojet/Easton Property referred to as Area 40 that has Superfund status. The City and Easton Development and Aerojet Rocketdyne ("Aerojet/Easton") have met to address the current provision related to Area 40 in the Tier 1 Development Agreement. The parties have agreed to replace the Tier 1 provision with the provisions contained in this section and to provide for an alternate site if Community Park West has not received regulatory clearance for

the park uses called for in the Specific Plan during the timeframe outline in this section. This Agreement grants to Easton and Aerojet, as owners of the Aerojet/Easton Property, and their successors-in-interest, the right to develop portions of the Aerojet/Easton Property, other than properties designated as Community Park West and the Alternate Site (defined below), consistent with the Specific Plan subject to the provisions of this section.

No later than the issuance of the 600th residential building permit within the Aerojet/Easton Property and those parcels designated for residential use within the community park service area depicted in Figure 9.1 in the Specific Plan ("the Service Area"), Aerojet/Easton shall create, record and irrevocably offer to dedicate to City the parcel for the neighborhood park depicted in the Specific Plan as a 10.0 acre park. In addition, Aerojet/Easton shall demonstrate to the City's satisfaction, at the time of the offer of dedication, that infrastructure (e.g., access streets, curb, gutter and sidewalk, water and power services) are available to serve the neighborhood park parcel. The City and Aerojet/Easton have met and agreed upon an alternate site for Community Park West in the event that all regulatory clearances for the uses in Community Park West are not achieved as set forth herein. The alternate site for Community Park West is depicted in **Exhibit 2.2.3.2** ("Alternate Site") which has been agreed to by Aerojet/Easton, the City, and the landowners who are party to a Restated Agreement. Notwithstanding the foregoing sentence, agreement of landowners who are a party to a Restated Agreement shall not be construed as a waiver on the part of such landowners of the right to request mitigation measures as part of the park project approval process to reduce impacts of Community Park West on properties adjacent to or in the vicinity of the Alternate Site. The parties agree that the Alternate Site shall not exceed the size (approximately 47.8 acres) of Community Park West as reflected in the Specific Plan adopted in 2011. Aerojet/Easton shall process parcel maps with its first land use application or submittal of a Specific Plan Amendment in the Service Area separately delineating the Alternate Site and Community Park West. When the parcel map is created for the Alternate Site, Aerojet/Easton shall grant, execute and provide to the City an irrevocable offer of dedication of the Alternate Site for a community park use conditioned as set forth in this section.

Upon issuance of the 1,000th residential building permit within the Service Area, Aerojet/Easton and City shall meet to discuss the progress of regulatory clearance for use of Community Park West, as well as timing and process for use of the Alternate Site should Community Park West not be available upon issuance of the 1200th residential building permit in the Service Area. In the event that Community Park West is not available for park use when the 1,200th residential building permit is issued in the Service Area or if a final determination (including applicable appeals) is made by the EPA that Community Park West cannot be used for the intended park purposes, whichever occurs first, the City may accept the offer of dedication of the Alternate Site as a permanent replacement for Community Park West. City agrees to accept and process an application from Aerojet/Easton for a Specific Plan Amendment, which application shall include, unless separately submitted in advance, the creation of the parcel maps and the Irrevocable Offer of Dedication referred to above. Any such

Specific Plan Amendment by Aerojet/Easton shall be processed by City following the City's typical review and approval process, which shall include CEQA review. Aerojet/Easton may proceed through the entitlement process on all Aerojet/Easton Property in the Plan Area, except Community Park West and the Alternate Site, and for those sites the entitlement process shall not proceed beyond a parcel map and zoning until the use of the Community Park West site has been resolved.

A deed restriction for park use only shall be recorded against the Community Park West and Alternate Site parcels, attaching a copy of this section which shall run with the land, until final approval of either site for a community park. Any entitlements for the Aerojet/Easton Property shall plan for and be consistent with the use of the Alternate Site for community park purposes and to assure access and circulation for the surrounding properties, acknowledging that doing so may necessitate or be facilitated by minor adjustments to the parcel map creating the Alternate Site. Aerojet/Easton shall be responsible for all the costs associated with the processing of any Specific Plan Amendments and environmental documents related to Specific Plan Amendment applications, including use of the Alternate Site for park purposes. Any cost adjustments required to construct park facilities at the Alternate Site shall be included in applicable New Plan Area Fees as set forth in Section 2.2.4(1) herein.

Disclosures shall be required and included as map conditions for the sale of all residential property sold in the Service Area of both Community Park West and the Alternate Site advising potential purchasers of the potential uses of these sites, including but not limited to future residential development or park and recreation use involving lighted playing fields. When the roadways adjacent to Community Park West and the Alternate Site have been constructed and opened for use, signage, to the satisfaction of the City, that is easily read by passing traffic shall be erected announcing residential development or the potential for park facilities on these sites. Unless otherwise approved by the City Council, Community Park West and the Alternate Site shall remain in ownership by Aerojet/Easton until final approval of either site for the community park. Any transfer approved by the City Council shall be subject to conditions it imposed and shall be accompanied by an Assignment and Assumption Agreement outlining the terms contained herein or as otherwise approved by the City Council.

Upon final approval of either site as a community park or when an irrevocable offer of dedication for the approved site is accepted by the City, the restrictions and limitations set forth herein for the site not used as a community park shall be removed.

The Parties acknowledge and agree that the vested rights conveyed by this Restated Agreement shall not prevent City from initiating or approving amendments to the approved Specific Plan, or adopting ordinances to achieve the purposes of this section. The Parties also acknowledge and agree that, the City's interests having been protected by the disclosures and restrictions noted above, Aerojet/Easton shall be permitted to submit and process for approval large and small lot tentative and final maps throughout the Aerojet/Easton Property, except the Alternate Site and Community

Park West, subject to City's regular review and approval process; however no entitlements shall be approved if such entitlements or components thereof would impede or limit the use of either site for a community park. The Parties and landowners further acknowledge and agree that limitations set forth herein on the use of the Alternate Site may not be resolved until after the deadline for the revision of the PFFP and adjustment to the SPIF described in Section 2.2.3.6 herein and therefore agree Aerojet/Easton or the City may initiate a revision to the PFFP and SPIF to address this issue up to ninety (90) days after the authorization to proceed with development on the Alternate Site. Upon approval of the Alternate Site for residential purposes, SPIF may be reallocated over the Aerojet/Easton Property for any such property that has not received a building permit.

The PFFP provides for a number of community facilities districts in the Plan Area and unit allocations for SPIF purposes. The parties and landowners agree and the district formation documents shall provide that neither the Alternate Site nor Community Park West will be subject to any community facilities district tax until such time the Alternate Site is used for residential purposes. The district formation documents shall provide that the taxable allocation from the Alternate Site shall be allocated to the remaining Aerojet/Easton Property and upon approval for residential purposes it may be reallocated, annexed to the district or the tax imposed.

Failure of Aerojet/Easton to comply with the terms set forth in this section shall be grounds to cease the application process for any entitlements in the Aerojet/Easton Property, including waiver of any permit streamlining provisions, as well as other remedies contained in this Restated Agreement. Provided, however, the effect of any such non-compliance and enforcement of any such remedies shall be limited to the Aerojet/Easton Property and shall not apply against or affect Development within any other Participating Landowner's property in the Plan Area.

2.2.3.3 **Quarry Traffic**. Section 7 of the Specific Plan addresses circulation in the Plan Area. Landowner acknowledges that, as provided in Section 2.2.2 above, this Restated Agreement does not vest any rights with respect to changes to the Circulation Chapter to assure compliance with the Quarry Truck Management Plan (TMP) approved by the Sacramento County Board of Supervisors on December 14, 2011 (Resolution No. 2011-0938). The City retains all rights and authority to make changes to the circulation provisions of the Specific Plan based on final implementation of the TMP. With respect to any portion of the Property impacted by the roadway alignments required by the TMP (the "TMP Alignments"), Landowner agrees to offer irrevocably for dedication or grant (at the City's discretion) easements and rights-of-way required for traffic and circulation under or in connection with the TMP at no cost to the City prior to the approval of the first tentative Small Lot Map for any portion of the Property impacted by the TMP Alignments, or any portion or phase thereof. Landowner may look to entities other than the City of Folsom for compensation associated with the TMP requirements, but any dispute related to compensation shall not delay or impede the ability of the City to obtain necessary easements or right of way. Any necessary

adjustments to dedications shall be governed by the provisions of Sections 3.8.3 and 3.8.4 of this Restated Agreement.

Landowner acknowledges and agrees that Development of the Property shall comply with the requirements of the Quarry Traffic Management Plan Funding Mechanism Program adopted by the County of Sacramento on December 14, 2011, as Resolution Number 2011-0938, as well as requirements in the Agreement Between the County of Sacramento, the Sacramento County Water Agency, and the City of Folsom, Relating to Transportation and Water Supply Issues Involving the South of Highway 50 Folsom Plan Area Annexation dated December 21, 2011.

2.2.3.4 **Corporation Yard**. The parties understand and agree that a new corporation yard equivalent to approximately 30 acres will be located in the vicinity of, but not within, the Plan Area. Such property has been tentatively identified, with a final purchase and sale agreement pending, pertaining to the location of the corporation yard. Landowners will be responsible for one hundred (100%) percent of the cost of land acquisition for such corporation yard as provided in the PFFP and Section 2.2.3.4.1 below. The Plan Area will fund its fair share of capital costs for all improvements and facilities required for the corporation yard. Such financing for capital costs shall be provided in accordance with the terms of the PFFP.

The City and certain landowners have identified a potential site for the corporation yard outside the Plan Area. The location is part of a Williamson Act contract and entitlements must be obtained through the County. Should the proposed use of the identified site as a corporation yard not be approved by the County, the Participating Landowners and the City will meet jointly to identify another suitable alternate site within sixty (60) calendar days following a final determination of disapproval by the County. The City may proceed with an alternate site should the landowners and City not mutually identify an alternate site. Additional land acquisition cost for an alternate site may be included in the PFFP.

2.2.3.4.1 **Purchase of Corporation Yard.** The Corporation Yard Purchase Price shall include the following amounts: (1) appraised value of the land ($820,000.00); (2) interest at the rate of 3 percent, compounded annually, and (3) City costs as enumerated in the Purchase Agreement in an amount not to exceed $36,000.00. The obligation for the Corporation Yard Purchase Price is an obligation of the Participating Landowners within the Folsom South Specific Plan Area, as set forth in the Amended and Restated Development Agreement, Section 2.2.3.4 and to be shared thereby consistent with the cost allocation method therefor under the Public Facilities Financing Plan ("PFFP"). To facilitate the financing of the Corporation Yard Purchase Price, this amount shall be identified as an eligible and authorized facility in the Infrastructure CFD or CFDs to be formed pursuant to the PFFP, including any extended term CFD.

The City and Aerojet shall enter into promissory note for the Purchase Price, which shall include only the appraised value of the land and any interest accruing thereon, and shall provide that the City will make annual

payments to Aerojet from the "Note Payment Sources" (which are comprised of (1) 90% of Corporation Yard permit fees paid to the City, to the extent the City has received such amounts as of the applicable payment due date, and (2) a credit to Easton of 90% of the value of the Corporation Yard permit fees that would be owed by Easton on any building permit pulled by Easton in the Plan Area). The promissory note shall further provide that all outstanding amounts are due and payable to Aerojet on the 7th Anniversary of the closing.

In the event there is a balance owed to Aerojet on the 7th Anniversary of the Closing, any remaining balance shall come from the Participating Landowners, in accordance with their relative fair shares for such obligation, provided each Participating Landowner's fair share shall be offset by the share of any Corporation Yard permit fees previously paid by such Participating Landowner and applied to the Note payments. At the discretion of each Participating Landowner, a Participating Landowner's outstanding share may be paid from any funds available from any bond proceeds or PAYGO revenues ("CFD Revenues" as defined in the PFFP) generated by an Infrastructure CFD that includes the Participating Landowner's property. This obligation of the Participating Landowners shall be joint and several, with right of equitable indemnity as between themselves. If any Participating Landowner fails to pay its share of the outstanding amount due on the Note, such defaulting Participating Landowner shall be deemed to be in breach of this Restated Agreement and the other Participating Landowners shall be obligated to advance the share of such defaulting Participating Landowner in proportion to their relative fair share obligations (with a right to reimbursement thereof, plus interest, from the delinquent Participating Landowner).

For each Participating Landowner who advances its share of such payment or directs CFD Revenues from such Participating Landowner's property to be used to pay all or any portion of its share of the balanced owed on the Note on the 7th Anniversary of the Closing, the City will implement a corresponding fee credit against the Corporation Yard impact fee for each Participating Landowner that contributes to the Corporation Yard Purchase Price through such payment or tax on its property.

The Landowners and the City will evaluate whether an amendment to the PFFP (including Appendix U) is necessary to provide that the Corporation Yard Purchase Price is an eligible and authorized facility as set forth herein, and that the fee credits specified herein shall be incorporated into the Corporation Yard impact fee.

2.2.3.5 **PFFP and SPIF**. The PFFP has been approved by the City Council and is agreed to by Landowner. The PFFP sets forth the finance plan for funding the costs to construct the PFFP Facilities and to maintain and provide the municipal services required to serve the development of the Plan Area consistent with the Entitlements. Landowner agrees to support the adoption and implementation of all

financial programs described in the PFFP for the Development of the Property consistent with the terms of the PFFP, including the adoption and implementation of the SPIF described therein and the New Plan Area Fees.

As provided in Section 2.2.1 above, certain provisions of the PFFP are vested; however, as provided herein, the City may otherwise modify the PFFP over time. All impact fees and increases in impact fees, other than inflationary adjustments, shall be adopted and implemented by the City in accordance with the Mitigation Fee Act. Landowner acknowledges that, as set forth in the PFFP, the Existing Fees and the New Plan Area Fees may be increased by the City from time to time based on a cost of construction inflation factor and/or based on changes in the actual or estimated costs of construction of the facilities or improvements to be financed thereby.

As each Development Phase within the Plan Area is processed for approval by the City, the specific, detailed components and timing of the PFFP Facilities required to serve such Development Phase shall be determined by the City, consistent with the PFFP and the Specific Plan EIR and this Restated Agreement. As PFFP Facilities are developed over time, the general description of PFFP Facilities addressed by the PFFP may be updated and/or amended as deemed necessary by the City, provided the overall cost for the Facilities does not increase, except as provided in the re-opener provisions of Section 2.2.4.1. Nothing shall limit the ability of the City to modify the types of facilities within the overall cost structure provided in the PFFP. Updates and/or amendments to the PFFP shall not require an amendment of this Restated Agreement or the Specific Plan.

The parties understand and agree that best efforts have been made to calculate costs of development of the infrastructure and facilities in the Plan Area based on available information and current laws and regulations. Further, the PFFP identifies various methods to pay for the costs articulated and necessary for the Plan Area. The responsibility for payment of the costs in the PFFP shall not be, in any case, the responsibility of the City. To the extent the estimated costs of the PFFP Facilities in the Plan Area are higher than expected, Landowners shall be responsible for the increased costs of such PFFP Facilities allocable to the Plan Area, either through adjustments of the Existing City Fees or New Plan Area Fees or other methods of financing as provided in the PFFP, but not through reductions in services or facilities in the Plan Area.

To the extent the costs to develop the Plan Area are less than expected, the City may, but is not required to examine and assess whether modifications to fees are appropriate. Landowner acknowledges that certain Landowners believe that the fee burden on commercial is higher than residential and the City may, but is not required to examine the fee burdens on commercial and residential in the future. In no case is the City required to reduce services or facilities should the cost of improvements be less than anticipated.

2.2.3.6 **Adjustment to SPIF After July 1, 2016**. Landowners acknowledge that the costs to fund the Property's share of the PFFP Facilities under the

PFFP, including the amount of the SPIF, will be based on the land uses allocable to the Property. The Landowners acknowledge that early changes in the Specific Plan can alter SPIF payments, but there must be a time in which the SPIF would not be adjusted merely due to changes in land uses or facilities. Therefore, in the event of any amendments to the land uses for the Property requested by Landowner and approved by the City on or before July 1, 2016, the City shall be authorized to revise the PFFP and, upon the request of any Participating Landowner to update the SPIF during such period, the City shall use good faith, diligent efforts to thereafter update the PFFP, the list of PFFP Facilities, and the New Plan Area Fees related thereto, including the SPIF, as needed, to revise the allocation of such costs to the Property under the PFFP consistent with the methodology of the PFFP and based on the revised land uses for the Property (and any other such land uses changes within the Plan Area). After July 1, 2016, changes in land uses shall not trigger a revision or an update to the SPIF in the manner described above. Provided, however, on and after the Cut-off Date for Specific Plan Amendments set forth in Section 1.5.3.1 of this Restated Agreement, nothing herein shall limit the City, when a land use change is requested for any portion of the Property, from reviewing and modifying the SPIF as applicable solely to the portion of the Property that is the subject of the proposed Specific Plan amendment or imposing a condition or requirement on and only on such portion of the Property that is the subject of the proposed Specific Plan amendment to: (1) fund and/or construct facilities other than PFFP Facilities, or (2) fund services or amenities other than those described in the PFFP in conjunction with the approval of such amendment to the Specific Plan.

2.2.4 **City Fees and New Plan Area Fees, Including Cost Increases**. As described in the PFFP, the City and Landowners have agreed to a financing plan for development of the Plan Area. Among the financing mechanisms are application of the Existing Fees and adoption of New Plan Area Fees. The Existing Fees and New Plan Area Fees are set forth in **Exhibit 2.2.4** hereto. Subject to the limitations in Section 2.2.4.1 (5000 units or ten (10) years) regarding City revisions to the list of PFFP Facilities and modification to the New Plan Area Fees for City Facilities to provide additional funding for development of the Plan Area, the City agrees not to adopt or to increase any fees or to apply other fees to Landowner except as follows:

1. Any fees described in the PFFP and/or **Exhibit 2.2.4**, including New Plan Area Fees and Existing Fees. Notwithstanding any provision to the contrary, Existing Fees adopted City-wide that are not replaced by New Plan Area Fees may be increased from time to time by resolution of the City Council, provided with respect to any such Existing Fees subject to the Mitigation Fee Act, the increase will be made in accordance with the Act.

2. Any mitigation fees required under the Specific Plan EIR and any Supplemental Environment Review(s)

3. Storm Drainage Funding – At the time of this Restated Agreement, the complete Storm Drainage plan and costs for the Folsom Plan Area have not been determined. Landowners are responsible for funding and fees

associated with implementation of the Stormwater Drainage Plan. No vesting is applicable to drainage required by state or regional, non-City local laws/regulations.

4. Non-potable Water System – At the time of this Restated Agreement, a non-potable water supply for the Folsom Plan Area has not been identified and the off-site transmission for and storage of any such supply for the Folsom Plan Area have not been included for the funding of the Plan Area. If the City identifies a non-potable water supply source as available for the Plan Area, Landowner acknowledges that Development may become responsible for and will not be vested against any fees adopted by the City (consistent with the Mitigation Fee Act) associated with funding the installation of the additional off-site transmission, on-site storage infrastructure and other necessary infrastructure, for any such non-potable water system. Landowner shall not be responsible for the costs of acquiring the identified non-potable water supply. The requirements in this subsection may be funded in whole or in part by fees or other sources, including rates, grants or other funding.

5. Light Rail Fee - The City may adopt or modify a Light Rail Fee to be applicable to the Folsom Plan Area.

6. Development Processing Fees, including but not limited to fees for project application, plan check, permit, inspection, and related fees in conjunction with any development applications.

7. Adjustments for Costs of Living or Cost of Construction: Existing and New Plan Area fees, including SPIF, may be adjusted by the City at any time based on cost of living or other such inflationary adjustments (including inflationary adjustments based on the Engineering New Record Cost of Construction Index, a Consumer Price Index or other method in accordance with the ordinances adopting the Existing Fees and New Plan Area Fees. Similarly, the City may adjust New Plan Area Fees on the basis of revised cost estimates or experience and the ordinances adopting such fees.

8. Any regulatory or other non-Impact fee adopted Citywide.

9. Any fees or increases in such fees for unforeseen or unaccounted for costs for the PFFP Facilities arising out of a mutual mistake by the parties including inadvertent failure to include all or a portion of the costs or to comply with the requirements imposed by state law or court decisions associated with the construction and installation of the PFFP Facilities, any of which have the effect of imposing an additional financial burden on the City in connection with the construction and installation of the PFFP Facilities may be added or modified so there is no additional cost to the City in connection therewith.

All fees and adjustments to fees described above shall be adopted by the City by ordinance or fee resolution and any impact fees are to be adopted and implemented by the City in accordance with the terms and provisions of the Mitigation Fee Act.

Notwithstanding any provision to the contrary, Landowner is solely responsible for the payment, as and when due upon the recordation of any Large Lot Maps or Small Lot Maps or upon the issuance of any grading permit, building permit or other such permit for development or occupancy of any unit or building within the Property, of all fees imposed and/or assessed by non-City public agencies, entities, and districts.

2.2.4.1 **Re-Opener on New Plan Area Fees for City Facilities**. In addition to and separate from any inflationary or cost of construction adjustments to the New Plan Area Fees consistent with this Restated Agreement and the PFFP, after the issuance of building permits for the construction of 5000 residential units or ten (10) years from the Effective Date of this Restated Agreement, whichever comes first, within the Plan Area, the City may revise the list of facilities to be funded by the New Plan Area Fees for City Facilities and modify the New Plan Area Fees for City Facilities in relation thereto, subject to the following conditions: (i) New Plan Area Fees for City Facilities shall not be increased by more than five percent (5%) per year or twenty five percent (25%) every five (5) years as a result of such changes to the list of facilities to be funded by the remaining development within the Plan Area (separate from and in addition to cost of construction adjustments for the prior list of PFFP Facilities); (ii) the inclusion of the additional facilities for financing by the remaining development within the Plan Area must comply with the nexus requirements of the Mitigation Fee Act; (iii) any increase to the New Plan Area Fees for City Facilities associated with the inclusion of the additional facilities shall not be applied to any portions of the Property zoned for non-residential development until five (5) years have passed after the issuance of 5000th building permit for the construction of residential units, or fifteen (15) years from the Effective Date of this Restated Agreement, whichever comes first, and (iv) the adjustments to New Plan Area Fees for City Facilities shall not be applied retroactively to any portion of the Property that has then paid the New Plan Area Fees for City Facilities with respect to development thereof. For purposes of this section, residential units means any dwelling (single, multi-family, mixed use) for full time habitation.

2.2.5 **Police Powers and Citywide Ordinances**. Nothing in this Restated Agreement limits or is intended to limit the City from exercising its police powers and adopting New Rules when the City Council finds that such New Rules are necessary to promote the public health, safety and welfare, provided such New Rules do not impair the financial provisions of this Restated Agreement, do not impair the vested rights of Landowner under this Restated Agreement, and do not adversely impact the land use designations in the Specific Plan and any Specific Plan Amendment, the density and intensity of use, the rate and timing of development, the maximum height and size of proposed buildings, and the provisions for reservation or dedication of land for public purposes and location of public utilities and public improvements.

Further, nothing in this Restated Agreement limits or is intended to limit the City from adopting New Rules that are applicable citywide, provided such New Rules do not impair the financial provisions of this Restated Agreement, do not impair the vested rights of Landowner under this Restated Agreement, and do not adversely impact the land use designations in the Specific Plan and any Specific Plan Amendment, the density and intensity of use, the rate and timing of development, the maximum height and size of proposed buildings, and the provisions for reservation or dedication of land for public purposes and location of public utilities and public improvements.

2.2.6 **Application of Changes Due to State and Federal Laws**. Nothing in this Restated Agreement shall preclude the application to Development of changes in City laws, regulations, plans, policies, or fees mandated by State or Federal law or a court order issued by a court of competent jurisdiction, in order to comply with mandates or requirements due to changes in State or Federal laws or regulations or an order issued by a court of competent jurisdiction. To the extent that such changes in City laws, regulations, plans, policies, or fees mandated by State or Federal law prevent, delay or preclude compliance with one or more provisions of this Restated Agreement, City may modify or suspend such provisions of this Restated Agreement as may be necessary to comply with such State or Federal laws or regulations or court order, and City and Landowner shall take such action as may be required pursuant to this Restated Agreement to comply therewith.

2.2.7 **Uniform Codes and Standard Construction Specifications**. Nothing herein shall preclude City from applying to the Property standards contained in uniform building, construction, electrical, plumbing, fire or other uniform codes and Title 24 of the California Code of Regulations or City modifications thereto and City's Standard Construction Specifications relating to building standards in effect at the time of approval of the appropriate permits which may include, but not be limited to, building, grading or other construction permits approvals for the Property, as the same may be adopted or amended from time to time by City, provided that the provisions of any such modifications shall:

A. Apply on a City-wide basis; and

B. With respect to those portions of any such uniform code that have been adopted by City without amendment, be interpreted and applied in a manner consistent with the general application of such code in the City.

2.2.8 **Conflict Between Existing Rules, Entitlements and Restated Agreement.** In the event of any conflict or inconsistency between the Existing Rules, the Entitlements, and this Restated Agreement the following applies:

A. In the event of any conflict or inconsistency between the Existing Rules and this Restated Agreement, the provisions of this Restated Agreement shall prevail and control.

B. In the event of any conflict or inconsistency between the Entitlements, the Existing Rules and this Restated Agreement, the provisions of this Restated Agreement shall prevail and control.

2.3 Density Transfer. Density transfers shall be permitted as set forth in the Specific Plan in effect as of the Effective Date of this Restated Agreement.

2.4 Subsequent Entitlements. Each Landowner's Vested Rights to proceed with Development is subject to the approval of Subsequent Entitlements which shall be obtained in conjunction with any necessary project-specific approvals and required grading, building and other such permits as required by the Existing Rules.

2.5 Ordinance, Resolution and Officially Adopted Rules.

2.5.1 **Conflicting Ordinances or Moratoria**. Except as provided in this Restated Agreement, so long as this Restated Agreement remains in full force and effect, no future resolution, City Council adopted rule, ordinance adopted by the City or by initiative (whether initiated by the City Council or by a voter petition, other than a referendum that specifically overturns the City's approval of any of the Entitlements) shall directly or indirectly limit the rate, timing or sequencing and/or density and intensity of use or of the Development in accordance with and as permitted by the Entitlements and this Restated Agreement. Subject to the foregoing, the parties hereto acknowledge the powers reserved to the City's electors in the City Charter.

2.5.2 **Authority of City**. This Restated Agreement shall not be construed to limit the authority or obligation of City to hold necessary public hearings, or to limit discretion of City or any of its officers or officials with regard to rules, regulations, ordinances, laws and entitlements of use which require the exercise of discretion by City or any of its officers or officials.

2.5.3. **Requirements for Subsequent Plans, Guidelines, Funding Mechanisms, Community Facilities Districts and Land Dedications.** The following plans, guidelines and funding mechanisms must be completed for the Plan Area by Landowner and approved by the City and land dedications offered to the City prior to approval of the first tentative Small Lot Map for the Property, or any portion thereof, prior to approval of the first final Small Lot Map (or first building permit, if Development may occur without any subdivision) for any portion of the Property, or applicable portion thereof, as follows:

A. Prior to Approval of First Tentative Small Lot Map:

(1) Public Right-of-Way and Land Dedication Plan;

(2) Open Space Management and Financing Plan;

(3) Drainage Facilities Maintenance and Financing Plan; and

(4) Design Guidelines.

B. Prior to Approval of First Final Small Lot Map in the FPA (or First Building Permit if Development May Occur Without Any Subdivision):

(1) Formation of the Sewer and Off-Site Water CFD as provided in the PFFP to fund a portion of the Plan Area sewer and water infrastructure, provided, however, Landowner may elect to exclude the Property, or any portion thereof, from such CFD, subject to Landowner consenting to a map condition and City and Landowner executing an agreement specifying how the Property, or excluded portion thereof, will pay its share of the sewer and water infrastructure, on a building permit by building permit basis(or other payment methodology mutually agreed to by Landowner and the City) that would otherwise be funded by inclusion thereof in the CFD, consistent with the PFFP;

(2) Formation of the Aquatic Center CFD related to the recreational facilities that may include an aquatic center, sports complex and/or community center, provided, however, Landowner may elect to exclude the Property, or any portion thereof, from such CFD, subject to Landowner consenting to a map condition and City and Landowner executing an agreement specifying how the Property, or excluded portion thereof, will pay its share of the recreational facilities, on a building permit by building permit basis, (or other payment methodology mutually agreed to between Landowner and the City), that would otherwise be funded by inclusion thereof in the CFD, consistent with the PFFP;

(3) Formation of the Parks, Trails, Landscape Corridors, Medians and Open Space Maintenance CFD (the "Services CFD"), the Storm Drainage Maintenance CFD (unless such drainage maintenance is included in the Services CFD), and the Street Maintenance District/Lighting Maintenance District CFD (unless such street maintenance is included in the Services CFD), as provided in the PFFP;

(4) Adoption of the New Plan Area Fees, including the New Plan Area Fees for City Facilities, the SPIF, and the SPRF, as provided in the PFFP and listed on **Exhibit 2.2.4** attached hereto;

(5) Dedication or grant of the rights of way and easements for all Backbone Lands for roadways and utilities within the Property as provided herein; and

(6) For each final Small Lot Map, offers of dedication of the Public Parcel(s) described in Section 3.8.5 below located within the portion of the Property affected by the final Small Lot Map, or within sixty (60) days of Landowner's receipt of a written request for dedication thereof from the City, whichever occurs first.

C. Prior to First Building Permit within the Property (or portion thereof to be included within an Infrastructure CFD desired to be formed by Landowner):

(1) Formation of one or more Infrastructure CFDs, which do not need to include the entire Plan Area or the entire Property, to fund a portion of required Backbone Infrastructure or other public facilities as desired by Landowner, and will also fund the Property's share of the improvements and facilities to be funded through the extended-term of the Infrastructure CFDs (the "Extended Term Infrastructure CFD Facilities") consistent with the PFFP and Section 3.2 of this Restated Agreement, provided, however, Landowner may elect to exclude the Property, or any portion thereof, from such Infrastructure CFDs, subject to Landowner and City executing an agreement specifying how the Property, or excluded portion thereof, will pay its share of the Backbone Infrastructure, other public facilities, or the Extended Term Infrastructure CFD Facilities on a building permit by building permit basis (or other payment methodology mutually agreed to between Landowner and the City) consistent with the PFFP.

D. Compliance with Submittal Requirements. Specific projects proposed under the tentative Small Lot Map shall comply with all submittal and review requirements in effect at the time of submittal.

E. No Limitation on Timing for Commencement of Special Tax. The parties agree that, except with respect to the Aquatic Center CFD, and the Sewer and Off-Site Water CFD, and the Extended Term CFD (as defined in the PFFP), which will levy special taxes on the Property only after issuance of building permits thereon unless otherwise agreed to by Landowner, nothing in this Restated Agreement limits the timing for commencement of annual CFD tax payments

F. Landowner Consent. Landowner has agreed to the financing provisions set forth in this Section 2.5.3 and the PFFP and to perform the obligations hereunder in exchange for the consideration and benefits provided to Landowner by City under this Restated

Agreement. Accordingly, Landowner does herby irrevocably consent to: 1) the formation of a CFD, the issuance of CFD Bonds, the imposition of taxes against the Property with respect thereto, and the apportionment of the costs and expenses of the proposed Backbone Infrastructure, Facilities, Maintenance and other CFD purposes as set forth in the PFFP, and waives any and all right of protest or objection with respect thereto or 2) the execution of an agreement with the City to pay its share of the improvements that otherwise would be required consistent with the terms set forth in this section.

G. CFD Districts. CFDs may be formed as stand-alone districts or combined, at the discretion of the City and in consultation with the landowners.

2.5.4 **Satisfaction of LAFCO Conditions**. The Parties acknowledge that Development consistent with the terms and conditions of the Entitlements and this Restated Agreement complies with and satisfies all conditions for development imposed in the annexation process by the LAFCO Commission under LAFCO Resolution No. 1196.

2.5.5 **Mather Noise Easements**. Landowner shall, prior to or concurrent with the execution and recordation of this Restated Agreement, record a noise easement over the Property in the form attached hereto as **Exhibit 2.5.5** relating to noise caused by aircraft arriving or departing from Mather Airport.

2.5.6 **School Impact Mitigation**. Landowner shall comply with Measure W and Section 16.32.110 of the Folsom Municipal Code and mitigate all impacts on the demand for school facilities associated with Development pursuant to the Entitlements and this Restated Agreement through the payment of school impact fees adopted by the Folsom Cordova Unified School District in accordance with applicable statutory authority and requirements (the "Statutory School Impact Fees"). The Statutory School Impact Fees shall be paid as and when building permits are issued for development within the Property required to pay the Statutory School Impact Fee, except as the timing for such payment may be deferred by agreement between Landowner and the Folsom Cordova Unified School District. The revenues to be generated by the Property's payment of such Statutory School Impact Fees, in combination with the general obligation bonding capacity and state funding available to the Folsom Cordova Unified School District, are anticipated to fully mitigate all impacts on the demand for school facilities associated with Development in compliance with the requirements of the school mitigation provision set forth in Measure W (Folsom Charter Provision Section 7.08D) and of LAFCO Resolution No. 1196, Section 13 (requiring incorporation of feasible school impact mitigation). Nothing in this Restated Agreement is intended to address funding of schools under applicable laws or subsequent amendments to such laws.

2.6 Application, Development and Project Implementation Fees. Landowner shall pay application, development processing, inspection and plan checking fees and charges as may be required by City under the regulations existing at the time of submittal.

ARTICLE 3

LANDOWNER OBLIGATIONS

3.1 Development, Connection and Mitigation Fees. Except as otherwise provided in this Restated Agreement, any and all required payments of development, connection or mitigation fees by Landowner shall be made at the time and in the amount specified by then applicable City ordinances.

3.2 Infrastructure CFDs. Except as may otherwise be agreed to by Landowner and the City during the formation of an Infrastructure CFD for the Property as provided in Section 2.5.3, the following specific provisions shall be included within the applicable terms and conditions of an Infrastructure CFD related to the Property. The CFD shall be consistent with any City adopted Finance Policies relating to such financing, the current policy is provided in Resolution No. 9282 and the City's Financial Policies adopted on May 25, 2004 or as hereafter amended. The term of the special tax to be levied by any Infrastructure CFD against the Property shall be sufficient to support multiple bond sales and Pay-Go revenues as described in the PFFP. Available CFD bond proceeds and/or special tax proceeds may also be used to fund reimbursement of previously paid SPIFs but such proceeds may not be used for any other fees, including Impact Fees. In no event shall CFD proceeds be used to pay SPIF obligations arising out of dedication of land, including but not limited to dedications for roads, schools, parks, and trails. Payment of SPIF obligations, fee reimbursements from the SPIF, and SPIF fee credits converted from outstanding SPIF reimbursements, shall be allowed and available to Landowner for Infrastructure CFD Improvements financed by CFD proceeds generated by and allocable to the Property. When the CFD's are created the City will include provisions that permit the use of excess capacity for eligible facilities as outlined in the CFD formation documents. For purposes of this section, excess capacity is defined as capacity over and above full payment for the primary eligible facilities identified in the CFD formation documents. Where a CFD is used for eligible facilities Landowner shall not be entitled to any fee credits, except for SPIF fee credit or reimbursement from the SPIF program for that portion paid for with CFD funds.

3.2.1 **Participation by Landowner**. With respect to the formation of any Infrastructure CFDs, nothing in Section 3.2 or Section 2.5.3 shall be construed to require Landowner to form an Infrastructure CFD provided Landowner pays its fair share or enters into an agreement with the City to pay its fair share contribution for Plan Area wide CFD facilities at the time the CFD is formed and when the special tax is levied. Further, if a CFD is formed, nothing precludes the payment by an owner of any parcel(s) within the Property to be included within the Infrastructure CFD of a cash amount equivalent to its proportionate share of costs to be financed for the Infrastructure CFD improvements, or any portion thereof, prior to the issuance of any CFD bonds by such Infrastructure CFD.

3.2.2 **Formation of CFD Subject to City Discretion**. Nothing in this Restated Agreement shall be construed to require City to form a CFD if City determines,

in its reasonable discretion, that formation would not be consistent with adopted City policies and prudent public fiscal practice.

3.3 Alternative Financing Mechanisms. Nothing herein shall be construed to limit Landowner's option to install any improvements through the use of traditional assessment districts or private financing or other financing mechanisms as permitted by law and authorized by the City. Landowner is solely responsible for all costs related to the construction and installation of all infrastructure improvements required for Development of the Property as set forth in the PFFP, and understands and agrees that the City shall not be responsible for any of such costs. To the extent the costs of the infrastructure improvements and public facilities required for Development of the Property exceeds the proceeds from the Infrastructure CFDs or other financing mechanism of the Landowner, Landowner shall be solely responsible for such shortfall without reducing levels of service or facilities identified in the Public Facilities Financing Plan.

3.4 Disclosure to Subsequent Purchasers. This Restated Agreement shall constitute notice to all successors to Landowner hereunder, and to all subsequent purchasers of any lots, parcels and/or residential units within the Property, of all of the matters set forth herein, provided, however, the effect of this notice and disclosure shall automatically terminate and be of no further force or effect upon any termination of this Restated Agreement with respect to any such lots, parcels and/or residential units, including without limitation, any termination of this Restated Agreement pursuant to the terms of this Restated Agreement.

3.5 EIR Mitigation Measures. Notwithstanding any other provision in this Restated Agreement to the contrary, as and when Landowner elects to Develop the Property, or any portion or phase thereof, Landowner shall be bound by, and shall perform, or cause to be performed, all mitigation measures contained in the Specific Plan EIR and any Supplemental Environmental Review(s) related to Development of the Property which are adopted by City and are identified in the Mitigation and Monitoring and Reporting Program as being a responsibility of Landowner for Development of the Property.

3.6 Mitigation Monitoring and Reporting Program. Separate from and in addition to the requirements in Section 3.5 of this Restated Agreement, Landowner shall be responsible for all of the costs and expenses associated with the Mitigation Monitoring and Reporting Program under the California Environmental Quality Act as part of the Specific Plan EIR and any Supplemental Environmental Review(s) related to the Development. In furtherance of this provision, Landowner shall pay all costs required by the City associated with the Mitigation Monitoring and Reporting Program as set forth in the conditions of approval on the Entitlements.

3.7 Backbone Infrastructure. Based on the Specific Plan and the PFFP, the Backbone Infrastructure required to support development of the Plan Area consistent with applicable City development standards consists of the improvements that are required to provide access and public utilities to any part of the Plan Area, as

more particularly described and listed as the Backbone Infrastructure in **Exhibit 2.2.1** attached hereto. Landowner's obligation to install any of the Backbone Infrastructure, or any elements thereof, in connection with its Development shall be determined by the City in accordance with the development phasing provisions of Section 3.9 below. The parties recognize that the definition of Backbone infrastructure in the PFFP excludes sound walls and landscape corridors and Landowner agrees that such costs are the Landowner's responsibility on a project basis.

The City will use reasonable efforts to seek other funding to assist Landowner with the costs of the Backbone Infrastructure such as supporting the (a) formation of CFDs and adoption of fees described in the PFFP and this Restated Agreement; (b) collection of reimbursements by other benefitted properties under SPIF, and (c) application such as applying for available regional, statewide and federal funding for Backbone Infrastructure.

3.7.1 **White Rock Road Improvements**. As part of Sacramento County's transportation planning for the area that includes the Plan Area, the County approved a plan and certified an EIR for the Southeast Capital Connection that includes road improvements to White Rock Road along the southern boundary of the Plan Area. In connection therewith, the County prepared a study, a copy of which is attached to the PFFP, that allocates $15.2 million to the Plan Area as its fair share for the Southeast Capital Connection improvements and intends to include such costs within its pending Sacramento County Development Transportation Fee (the **"SCDTF"**) to finance such road improvements. The Landowners shall pay the SCDTF as the Plan Area's fair share of funding for improvements to White Rock Road as part of the Southeast Capital Connection. The City agrees that the Plan Area's obligation to construct any improvements to White Rock Road shall be limited to dedication of easements and rights-of-way required for improvements to White Rock Road and payment of its fair share obligation set forth in the SCDTF adopted or to be adopted by the County. The only road improvements to White Rock Road to be included in the list of Backbone Infrastructure shall be the intersection improvements within the Plan Area required to connect the Plan Area roadway network to White Rock Road, including without limitation, the intersection improvements planned at Oak Avenue, Scott Road (east), Placerville Road and Empire Ranch Road; no other improvements to White Rock Road shall be required to be funded by the Plan Area (except through the payment of the SCDTF) or included within the list of Backbone Infrastructure, including without limitation, any potential grade separations along White Rock Road.

If the Connector alignment changes or the alignment requires right of way from Landowners in the Folsom Plan Area, Landowner(s) will sell the land necessary to facilitate the connector project at no cost to the City, but upon compensation acceptable to Landowner(s) to be paid by other entities, such as the Capital Southeast Connector Joint Powers Authority (the "Connector JPA"). Nothing herein shall limit compensation paid by other entities. No compensation from the City will be required for connections to the Connector project as identified in the Backbone Infrastructure. City will cooperate with the Participating Landowners, including Landowner, to support, as may be

necessary, the desired alignment for the Connector as shown in the Specific Plan with the Connector JPA.

3.8 Dedications of Backbone Lands. If and to the extent not previously granted by Landowner pursuant to the Tier 1 Development Agreement, rights of way and easements for all Backbone Lands will be granted to all the Landowners in a format acceptable to the City for purposes of access and construction of public improvements, and to the City in a form acceptable to the City, prior to the recordation of the first final parcel or subdivision Map for the Property, but in no event later than 180 days after the Effective Date for purposes of access and public utilities. Such dedications and/or grants shall be at no expense to the City. As necessary, the easements shall also benefit the City. These rights of way and easements will be recorded at the Sacramento County Recorder's Office and shall be for the benefit of each Landowner. The Backbone Lands on which Backbone Infrastructure are to be constructed are depicted on **Exhibit 3.8** attached hereto and made a part hereof (the **"Backbone Lands"**). The easement width for Backbone Lands shall be to the width of the road right-of-way plus 25′ or the back of the landscape corridor, whichever is less and include a temporary construction easement of a width adequate to allow the necessary grading to construct the improvement and to facilitate construction access, including increasing the width when required by site conditions. In the case of an easement outside a road right-of-way, the width shall be consistent with the requirements of the City and include a temporary construction easement. A survey map exhibit of the easements will accompany the descriptions and plats and shall be recorded as a supplemental exhibit(s).

3.8.1 **Temporary Construction Easements.** The construction obligation of each phase or sub-phase of development of the Plan Area may require construction of certain portions of Backbone Infrastructure on the property of other Specific Plan Landowner(s). This will require access for the purpose of construction on, over and across the Backbone Lands. To assure that all owners of land within the Specific Plan have confidence that they can access, construct, and offer to the City public improvements required of the phase or sub-phase of development, Landowner hereby agrees to provide all other Landowners, without cost, rights of way, easements, and temporary construction and access easements to those Backbone Lands on which Backbone Infrastructure is to be constructed as depicted on **Exhibit 3.8** or as later modified for the Backbone Infrastructure in the Plan Area, provided any such modifications shall not affect the location of the Backbone Infrastructure within the Property without the Landowner's consent. Such temporary construction easements shall include the ability to access open space parcels to construct improvements required by conditions of applicable Clean Water Act Section 404 Permit(s). Subject to indemnification of the other Landowner(s) and the City, when applicable, by the Constructing Owner, such access temporary easement rights shall not be withheld, nor shall the Constructing Owner be required to pay any compensation to any underlying Landowner(s) for such access easement, during the term of this Restated Agreement. Temporary construction easements shall automatically terminate upon formal acceptance of the fully-completed public improvements by City in writing. Nothing shall limit the terms of temporary access easements related to insurance, indemnification,

restoring premises to pre-easement condition and non-interference with uses of the burdened property and other reasonably necessary terms relating to such easements.

3.8.2 **Manner of Dedication.** The easements described in this Section 3.8 may be granted or dedicated, as the case may be, by separate legal instruments, or by reference thereto on the face of a parcel map or subdivision map for the sole purpose of right of way and utility easement dedication, which shall be recorded with the Recorder's Office of the County of Sacramento. City shall use its best efforts, to the greatest extent permitted by law, to impose the obligations described in this Section 3.8 upon every owner of land within the Plan Area.

3.8.3 **Adjustments to Dedications**. City and Landowners acknowledge that, as Landowner processes large lot and small lot subdivision maps for the Property and as the Connector or other public projects envisioned in the Plan Area progress, or any portion or phase thereof, minor adjustments to the boundaries of the areas dedicated pursuant to the terms of the Restated Agreement may be required based on the final engineering for such maps and Landowner and the City may also propose to relocate certain roadways, utilities or other City facilities. City and Landowner agree to cooperate with any such proposed adjustments or relocations, provided the approval of such adjustments or relocations shall be subject to the City's sole discretion. Upon such approval, City and Landowner will cooperate to effect such adjustments or relocations, subject to Landowner offering to dedicate to the City any replacement area that may be required by such adjustment or relocation so long as any such replacement area has not then been developed by Landowner.

3.8.4 **Release of Excess Offers of Dedication/No Compensation**. In addition to adjustments to dedicated property pursuant to Section 3.8.3 above, City may determine, in its sole discretion, that certain property offered for dedication may not be necessary for public purposes associated with the Specific Plan. Because the offers of dedication previously made pursuant to this Restated Agreement have been or are being made early in the planning process to assure the availability of the areas planned for the Backbone Infrastructure, City agrees: 1) that unnecessary easements or IOD's will be abandoned or quitclaimed to the original grantor or its successor-in-interest; and 2) that subsequent quitclaims or releases of areas approved by the City that were previously offered for dedication by Landowner shall not require any compensation to be paid by Landowner or its successor-in-interest for the property released unless Landowner or successors have been paid for the land through the SPIF or other program, notwithstanding any existing City ordinances or policies to the contrary. The timing and conditions for release of excess dedication is solely in the City's reasonable discretion. Landowner's early dedication hereunder, together with its covenant to dedicate any replacement area that may be required by an adjustment or relocation, provides adequate compensation to the City for any such subsequent abandonment by the City of these dedicated areas.

3.8.5 **Dedication of Public Parcels.** Portions of the Property, if any, described and designated as Public Parcels as shown on **Exhibit B** and further described in Appendices I through M and Appendix O of the PFFP (the "Public

Parcels"), shall be offered irrevocably for dedication or granted to the City, at the City's discretion and in a form acceptable to the City, free and clear of any encumbrances (including but not limited to any assessment or special tax previously imposed on the properties), when requested by the City, whichever is sooner. The Public Parcels shall be offered for dedication or granted to the City by Landowner within either: (i) 60 days of the Landowner's receipt of a written request from the City therefore, or (ii) upon recordation of a Final Small Lot Map that includes the Public Parcels, whichever occurs first.

Dedications and/or grants provided herein shall be at no expense to the City. The timing of acceptance of the Public Parcels is subject to the reasonable discretion of the City. The irrevocable offers of dedication or grants may be granted by separate legal instruments, or by reference thereto on the face of a parcel map or subdivision map, which shall be recorded with the Recorder's Office of the County of Sacramento. Dedication of Public Parcels shall be subject to approval by the City of: (i) the physical condition of the planned open space and other public property within the Property and (ii) the formation of a financing mechanism acceptable to City to fund the costs of ownership and maintenance responsibility areas as applicable within the Property. As provided in Section 3.8.3, in the event minor adjustments to the boundaries of a Public Parcel dedicated or conveyed to the City for open space or public facilities may be required based on the final engineering of the development in the area, City or Landowner may propose to relocate and/or revise the boundaries of the Public Parcel at the Landowner's sole cost and expense, subject to City approval at its reasonable discretion.

3.8.5.1 **Maintenance of Open Space/Public Property/Fuel Modification Area**. Landowner shall include the Property in a financing mechanism(s) for funding the maintenance of open space and other public property within the Plan Area. Landowner will be required to create a funding mechanism satisfactory to the City to create a fuel modification area of between 30 and 100 feet from the Landowner's property line into any City-owned property or other publicly-owned open space and parkland adjacent to the Property or as provided in the adopted Open Space Management Plan or the City Fire Code. It is the intent of the parties that a funding mechanism will be created by each Development Project or Plan Area wide to pay for the clearing of brush, grasses and other debris along and within adjacent public properties within the Plan Area on an annual basis to reduce fire danger. The fuel modification may be accomplished by a CFD, private homeowners association, other private entity, City resources paid for by the aforementioned funding mechanism or as otherwise agreed to by the parties.

3.9 Phasing of Development. Until December 31, 2015, the City agrees to provide a procedure, at Landowners' expense, for notification to other Participating Landowners when Landowner has submitted an application for development of the Property, or any portion thereof (each, a "Development Phase"). The purpose of the notification process is to permit coordinating of phasing and construction of infrastructure with other property owners. Each Development Phase application shall be consistent with the provisions of FMC Chapter 16.20 and is intended to inform the

City, as well as other Participating Landowners, of Landowner's intended phasing of development for its Property, including the intended phasing for any Backbone Infrastructure. To the extent practicable, a Development Phase application shall identify anticipated phases beyond Landowner's next, immediate phase of development, in furtherance of this disclosure objective, with more specific and refined phasing information to be included with information available at the time of submittal of improvement plans.

3.9.1 **Phasing of Necessary Backbone Infrastructure Through Map Conditions**. Each tentative subdivision map or tentative parcel map approved by the City for the Property, or any portion thereof, shall include a condition that requires, for purposes of determining the necessary set of Backbone Infrastructure to be installed in connection with the final subdivision map(s) related thereto, preparation and staff approval of technical engineering studies identifying the Backbone Infrastructure required to meet the then current City's Standard Design and Construction Specifications for such proposed final map. The technical studies are subject to City approval prior to approval of any related final subdivision map or final parcel map, and shall determine the Backbone Infrastructure required to meet the then current City's Standard Design and Construction Specifications and the City's desire to have the Plan Area built in an efficient, cost effective, orderly and cohesive manner consistent with and as required by the Entitlements, based on development of the proposed final map and all other approved and reasonably foreseeable maps within the Plan Area. The technical studies, as approved by the City, will provide the basis for determining the Backbone Infrastructure required to satisfy the condition of the tentative subdivision map and to establish the list of Backbone Infrastructure, if any, required to be installed as part of the subdivision improvement agreement for the proposed final subdivision map or parcel map.

The intent of this technical review is to allow the City to confirm that the portion of the Backbone Infrastructure proposed to be constructed by Landowner in connection with its proposed Development Phase will satisfy the then current City's Standard Design and Construction Specifications and further to determine the extent of Backbone Infrastructure that the City will require Landowner to construct and at the same time allow Landowner to build the Backbone Infrastructure required to satisfy such standards to facilitate development and evaluate the amount of and timing of advance funding and oversizing of improvements related thereto. With respect to roadway improvements specifically, where the technical study requires the installation of all roadway Backbone Infrastructure located adjacent to or within the Development Phase to their full planned right-of-way dimensions, the City shall allow development of the Development Phase consistent with the mitigation measures in the Specific Plan EIR (e.g., Mitigation Measure 3A.15-1d). The calculation of the Level of Service thresholds shall be determined consistent with the methodology employed by the City for evaluating such levels of service for purposes of its General Plan and Circulation Element thereof in effect on the Effective Date of this Restated Agreement.

The scope of the technical studies shall be determined by the City and may identify overlapping facilities required for development of other reasonably

foreseeable projects and potential development in the Plan Area that may be anticipated and required for the orderly development of the Plan Area, as well as any existing deficiencies in service levels that may exist at the time of preparation of the technical studies. Where disagreement arises between the Landowner and the City as to the extent of Backbone Infrastructure and roadway improvements, the City and Landowner will work cooperatively and in good faith to determine the extent of roadway backbone infrastructure to be constructed by the Landowner considering a reasonable timeframe for future projects in the vicinity, reasonably anticipated needs of the City, its residents and businesses, existing service level deficiencies, financial feasibility, and avoiding impacting areas with phased construction projects.

3.9.2 **Phasing of In-Tract Improvements**. Landowner shall be allowed to phase development of an approved tentative subdivision map with multiple final Small-Lot Maps as provided and consistent with Folsom Municipal Code Chapter 16.20.

3.10 Park Improvement and Trail Funding and Construction. The timing of park and trail development will be coordinated with public need in the Plan Area, cash flow, and annual City Council budget authorization. The City agrees to use good faith and diligent efforts to complete park construction in a timely manner with respect to Plan Area population and need, as well as other necessary public facilities included in the PFFP. As recreation trends change and evolve, the City reserves the right to modify, add, and delete park and recreation facilities as it deems appropriate to serve the needs of future Plan Area residents consistent with the re-opener provisions set forth in Section 2.2.4.1.

At the City's sole discretion and subject to a separate agreement between City and Landowner, turn-key park improvements may be constructed by the Landowner and receive Park Fee credits therefore, provided however the parties agree that park fee credits are not permitted for park improvements paid for with CFD proceeds. The park construction agreement will specify the location of the park, specific park improvements to be constructed, the timing for commencement and completion thereof, and the Park Fee credits assigned to Landowner.

The costs of construction of park and trail improvements within the Plan Area shall be funded as part of the New Plan Area Fees for City Facilities to be established by the City pursuant to and consistent with the PFFP.

Consistent with the requirements of the Folsom Municipal Code, parkland proposed for dedication must have a general grade of less than five percent (5%). If a proposed site exceeds 5%, Landowner shall rough grade the site to plus or minus one foot (1') of estimated rough grade as approved by the Parks and Recreation Director. Landowner shall not receive credits or reimbursement for rough grading of proposed park sites where grades exceed 5%, except to the extent that the Park Fee has expressly included funding for rough grading to plus or minus one foot (1'). In connection with Landowner's installation of improved access to the park site, Landowner shall receive credits against the Park Fee for rough grading of each park

site associated with overall grading of the mapped portion of the property if the grading plan has received prior approval from the Parks and Recreation Director.

Landowner shall be responsible for installing improved access to each park. Improved access defined in the City of Folsom Standard Street Improvements (typical street pavement width, section and grade, curb, gutter and sidewalk) together with adequately sized utility extensions (water, sewer, storm drain, power, and communication) to edge of right of way on the park site as provided in the project conditions of approval.

3.11 Timing of Access Improvements for Fire Stations. Conditions of approval of tentative subdivision or parcel maps within the Property shall identify when improved access (roads and utilities) must be made available to each Fire Station Site, based on building permits issued within the overall Plan Area.

3.12 Reimbursement of Pro Rata Share of City Costs for Compliance with Requirements of this Restated Agreement. This Restated Agreement provides various requirements or actions by the City. Landowner agrees to pay its Pro Rata share all of the costs of compliance by City staff or consultants retained by the City in order to comply with the requirements of this Restated Agreement where cost of such compliance is not otherwise provided in a fee program. In the case of actions covered by a fee program, Landowner agrees to pay the then existing rate associated with such action, subject to any credits that may be available to Landowner with respect thereto, including any credits associated with advances of such costs by Landowner. In no event shall these costs be the responsibility of the City.

3.13 Sales Tax Point of Sale in City of Folsom. Landowner and the City share, to the fullest extent feasible, the mutual goal of maximizing sales tax revenue in the City of Folsom and supporting Folsom-based businesses. Landowner agrees that for any Backbone Infrastructure construction project or public facility construction project financed by the New Plan Area Fees that meet the requirements of the Board of Equalization Regulation 1806, Landowner shall include in its bid specifications and construction contracts for such project that the City of Folsom shall be the point of sale for any applicable sales tax and that Contractor shall take such actions as may be required under the Board of Equalization Compliance Policy and Procedures Manual (CPPM) in order to establish the City of Folsom as such point of sale. To further the intent of this provision, Landowners agree to bundle comparable and similar Backbone Infrastructure construction projects and public facility construction projects financed by the New Plan Area Fees (such as similar road or utility projects that are required to serve the Landowner's development) where feasible in order to meet the monetary threshold in CPPM Section 260.020 ($5 million as of the effective date of this Agreement), as amended from time to time.

Notwithstanding the foregoing, Landowner's bid specifications or construction contracts may include that a Contractor shall be exempt from having to comply with such point of sale provisions if such compliance will cause Contractor to violate any

legal or contractual requirement such Contractor may have at the time of its bid or execution of such construction contract.

Landowner also agrees to include provisions in its bid specification and construction contracts for any Backbone Infrastructure or public facilities construction project financed by the New Plan Area Fees that, to the fullest extent economically feasible, where the Contractor receives "comparable" bids for materials, considering not only price, but also the quality, service and experience of the suppliers, the Contractor will accept the comparable bid that maximizes the acquisition of construction materials from suppliers in Folsom or where the point of sales for sales tax purposes is Folsom. For any Backbone Infrastructure construction project or public facility construction project financed by the New Plan Area Fees in the FPA, Landowner shall include in its bid specifications and construction contracts that the Contractor demonstrate to the City that it has made a good faith effort to utilize and enter subcontracts with suppliers of goods which have a point of sale in the City of Folsom taking into account all such factors. City acknowledges the potential adverse impacts of a delay in the contracting process and therefore agrees that it will not unreasonably delay its evaluation of the Contractor's compliance with this provision.

Landowner's obligations hereunder shall extend only to the requirements to include such provisions in such bid specifications and construction contracts. Contractor's failure to comply with such contractual provisions shall not be deemed for any reason to constitute a default by Landowner under this Restated Agreement.

ARTICLE 4

CITY OBLIGATIONS

4.1 City Cooperation. City agrees to work in good faith with Landowner as it applies to City for permits that may be required by City and, to the extent applicable, other public, state and federal agencies. In the event state or federal laws or regulations enacted after this Restated Agreement has been executed or action of any governmental jurisdiction other than the City prevents or precludes compliance with one or more provisions of this Restated Agreement, or requires material modification of the Entitlements, Landowner shall notify City in writing of the anticipated duration of any delay caused thereby, and, provided any such delay is not the fault of Landowner, the parties agree Landowner may seek an extension of this Restated Agreement as approved by the City Council as may be reasonably necessary to comply with such new state and federal laws or regulations or the regulations of the other governmental jurisdictions.

4.2 New Plan Area Fees. In addition to Existing City Fees applicable to the Property, the following development impact fees (collectively, the **"New Plan Area Fees"**) will be adopted and imposed by the City to mitigate the impacts of development within the Specific Plan and equitably spread the burden of such mitigation to all benefitted properties within the Specific Plan as contemplated or required by the PFFP and this Restated Agreement:

4.2.1 **Specific Plan Reimbursement Fee**. Certain landowners within the Plan Area thereto (the "Advancing Owners") have paid the costs for the preparation of the City feasibility studies, other technical studies, the Specific Plan, including design guidelines, development standards, financing plan(s), and infrastructure plans, and the EIR and other environmental studies. Such preparation has benefited other non-participating owners of property within the Plan Area (the "Reimbursing Owners"). A list of the Advancing Owners and Reimbursing Owners, and the properties within the Specific Plan owned or controlled thereby, is attached hereto as **Exhibit 4.2.1**. To provide the Advancing Owners with reimbursement for the planning and environmental costs described above, the parties agree that the City shall require the Reimbursing Owners to pay to City a specific plan fee, on terms and conditions acceptable to City (the "Specific Plan Reimbursement Fee" or "SPRF"). The SPRF shall be proposed to the City Council pursuant to the provisions of Government Code Section 65456. Adoption of the SPRF and the amount of its fees shall be at the discretion of the City Council, and nothing herein prohibits subsequent modification or repeal of any fee, except that the SPRF, if adopted by the City Council, shall not be repealed during the Term of this Restated Agreement and shall not be modified in a manner to significantly alter the ability of a Landowner to be reimbursed for advances. Subject to the foregoing, City shall make a good faith, diligent effort to establish the SPRF within one (1) year of submittal of all of the eligible costs for reimbursement by the Advancing Owners for City's review, which shall be submitted within six (6) months of the approval of the later of the Effective Date.

The costs eligible for reimbursement shall be submitted to the City by the Advancing Owners for City's review and approval. Except as may otherwise be provided by the ordinance adopting the SPRF, the SPRF shall become payable by a Reimbursing Owner after such Reimbursing Owner applies for any land use entitlements for Development of the Reimbursing Owner's property within the Plan Area, or any portion thereof, and shall be due within ten (10) days after written notice from the City that such application for entitlements is complete or deemed complete by the City pursuant to California Government Code Section 65943. In the event of a dispute between the Advancing Owners and any Reimbursing Owner or pertaining to submittals by Advancing Owners to the City related to repayment of SPRF costs, amount of allowable reimbursement or other matters related to the SPRF program, the City shall examine the facts and shall make a determination on the dispute, which may be reviewed upon request by the City Manager and subject to appeal to the City Council, which decision shall be final and binding, subject only to review by writ of mandate.

Since the SPRF is for the benefit of the Landowner as a member or successor of the Advancing Owners, the Participating Landowners, including Landowner and Advancing Landowners, shall protect, defend, indemnify and hold harmless the City and its officers, agents, and employees from any and all claims and/or causes of action, whether at law or in equity, for any loss or damage relating to the SPRF reimbursement, excluding any claims or causes related thereto solely caused by willful misconduct of such indemnitees. In no case shall the repayment of SPRF be an obligation or a liability of the City, beyond payment of moneys received.

4.2.1.1 **No SPRF Reimbursements or Credits On Default**. No Landowner shall be entitled to SPRF reimbursement or credits, nor may any credits be used if Landowner is in default of any of its obligation to the City whether arising out of this Restated Agreement or other project specific obligations.

4.2.2 **Specific Plan Infrastructure Fee.** To provide for an equitable funding mechanism for the Backbone Infrastructure to be installed to serve development of the Plan Area, to pay for certain City costs or the City loan and to provide a funding mechanism as described below to pay City for Plan Area wide costs not otherwise covered by a fee or agreement, City and Landowner, together with other Participating Landowners, agree to implement a Specific Plan Infrastructure Fee ("SPIF"). The basic terms and provisions to be incorporated into and used to establish and implement the SPIF are included in the PFFP, as more particularly described in Appendix S of the PFFP, and City agrees to establish the SPIF materially consistent with the terms and provisions of the PFFP and Appendix S, provided nothing herein is intended to limit the City's ability to adopt a SPIF ordinance or New Plan Area fees to accomplish the purposes of the SPIF and the PFFP. As more particularly described in the PFFP and Appendix S, the SPIF will be collected by the City and the proceeds thereof used to fund the cost of dedication of the Backbone Lands and Public Parcels and of the construction of the Backbone Infrastructure, paying certain City costs and repaying the City loan, or as the case may be, equitably reimburse or credit the Specific Plan Landowners who dedicate such Backbone Lands and Public Parcels and construct the Backbone Infrastructure. The SPIF shall further include a component to reimburse the City for staff, consultant and other expenditures required for actions to implement the PFFP on a plan area wide basis where such costs are not otherwise included in reimbursement agreements or other funding mechanisms. (Examples of such work may include but is not limited to ordinances, agreements, fee and other studies and plans, guidelines, and area wide permits). The SPIF shall provide the Specific Plan Landowners who dedicate the Backbone Lands and Public Parcels and/or install the Backbone Infrastructure with reimbursements from the SPIF (that are also convertible to credits against the SPIF) as provided in the PFFP and as will be detailed in the SPIF ordinance.

Adoption of the SPIF shall be by ordinance approved by the City Council. The eligible SPIF costs for reimbursement shall be submitted to the City by Landowners for City's review and approval. Nothing herein prohibits subsequent modification or repeal of any fee, except that the SPIF, if adopted by the City Council, shall not be repealed during the Term of this Restated Agreement, except by unanimous agreement of the Participating Landowners, which may involve an agreement upon an alternative funding source acceptable to the parties. City shall make a good faith, diligent effort to establish the SPIF within one (1) year of the Effective Date. As described in the PFFP, the SPIF shall thereafter be adjusted from time to time upon request of a Participating Landowner or the City, but not less than annually, based on updates to the dedicated land values and costs of construction (pursuant to an index or other cost of construction adjustment). The timing for payment of the SPIF shall be as provided by the PFFP and the ordinance adopting the SPIF.

Since the SPIF is for the benefit of the Landowner as a member or successor of the Advancing Owners, Landowner, shall protect, defend, indemnify and hold harmless the City and its officers, agents, and employees from any and all claims and/or causes of action, whether at law or in equity, for any loss or damage relating to the SPIF reimbursement, excluding any claims or causes related thereto solely caused by willful misconduct of such indemnitees.

4.2.2.1 **No SPIF Reimbursement for Required Park Dedication**. In no case shall SPIF reimbursement apply for required dedications of parkland pursuant to the City's Quimby ordinance. In other words, SPIF reimbursement is applicable only when the Landowner has dedicated over and above the dedication requirements provided in City ordinances.

4.2.2.2 **No SPIF Reimbursements or Credits On Default**. Landowner shall not be entitled to SPIF reimbursement or credits, nor may any credits be used if Landowner is in default of any of its obligation to the City whether arising out of this Restated Agreement or other project specific obligations. In the event of a default, the City may pay any SPIF fees received to the next Constructing Owner with the highest priority for SPIF reimbursement until such time as Landowner has cured the default, at which point Landowner then shall regain its priority status for future reimbursement.

4.3 Reimbursements/Credits Personal to Dedicating and Constructing Owner. Any reimbursement due to Landowner as a Constructing Owner (and any fee credits converted from such reimbursements by Landowner) as provided in the Restated Agreement and pursuant to the terms of the PFFP and the adopting ordinances for the SPIF shall be the personal property of Landowner and shall not be affixed to or run with the land. Any such fee reimbursements and converted credits shall be subject to and contingent upon Landowner as a Constructing Owner entering into a fee reimbursement agreement with the City to document Landowner's rights to such reimbursements and provide for the City's administration thereof (a "Fee Reimbursement Agreement"). The Fee Reimbursement Agreement shall provide that the rights of a Constructing Owner shall be protected from the effects of any proposed amendment to Sections 2.2.1, 4.2.1, 4.2.2 and 4.3 of this Restated Agreement.

Except as may otherwise be limited by the applicable fee program, Landowner may sell, assign, transfer or hypothecate any such reimbursement or converted credits in a manner consistent with this section and with the adopted SPIF ordinance at any time upon written notice to City, provided the transferring Landowner owes no monetary obligation to the City at the time of such proposed transfer. If Landowner owes City any monetary obligation within the Plan Area at the time of such proposed transfer the City may, in its discretion, either require the monetary obligation to be met before transfer of the credit or apply any reimbursement or converted credit then owned by Landowner against the obligation owed by Landowner.

Credits against the SPIF, converted from reimbursements or transferred as provided in this section and consistent with the PFFP, may only be used in conjunction

with Development of the Property (with respect to credits associated with Landowner's dedication of Backbone Lands or Public Parcels) or Development of the Constructing Owner's Property (as described below, with respect to credits associated with Landowner's construction of improvements financed by the SPIF), and may only be used to satisfy SPIF obligations. For purposes hereof, where Landowner is the Constructing Owner, the "Constructing Owner's Property" within which any such converted credits may be applied against the SPIF shall refer to the area within the Specific Plan, including the Property, outlined on **Exhibit 4.3** attached hereto, together with any additional property contiguous thereto, not exceeding five percent (5%) in area, that may hereafter be added to the description thereof by lot line adjustment, subdivision or other such lawful land division and requested by Landowner as the owner of such converted credits to be eligible for application in conjunction with Development thereof; as part of each Fee Reimbursement Agreement, a map of the Constructing Owner's Property shall be attached to and maintained for purposes of administering and tracking the application of any such converted credits.

4.4 Collection and Administration of New Plan Area Fees. When the City adopts the New Plan Area Fees, there will be administrative costs associated with administration of the fee programs and such fees will include a percentage or other component to ensure that the City does not have any unreimbursed expenses related to the administration of such fees. The fee shall be in an amount required to reimburse the City for the actual, direct costs of administration of such fee program. The fees may provide an adjustment for inflation as determined by the City Council. In no case shall the City, in any manner be subject to any liability for failing to collect any fees specified herein other than paying to the Landowner any fees collected and in no case shall any SPIF repayment be an obligation of the City beyond payment of moneys received, less administrative costs. The parties agree that the City has no obligation to pay any fees or make any reimbursement for cost incurred except to the extent that such fees have been collected from the Landowner. The parties agree and acknowledge that the obligations in Article 6 of this Restated Agreement relating to Defense, Indemnification and Hold Harmless are applicable to any challenges, claims or suits associated with the fees referenced herein (provided any such costs to successfully defend such fees shall be included for reimbursement to Landowner and other Participating Landowners as a cost of such fees).

Upon receipt of any proceeds from the SPRF or SPIF (or from any other development impact fee for facilities with respect to which Landowner has advanced funds and is entitled to reimbursement therefore pursuant to a fee reimbursement agreement with the City), City shall, to the extent permitted by law, pay the applicable share thereof, if any, to Landowner or its assignee, without regard to the status of Landowner's development activities on the Property and consistent with the terms of the applicable fee program ordinances. In the event of a dispute between the Participating Landowners or between the Advancing Owner and the City relating to payment of SPIF fees allowable reimbursement or credits or other matters related to the SPIF program, the City shall examine the facts make a determination on the dispute, which may be reviewed upon request by the City Manager and subject to appeal to the City Council,

which decision shall be final and binding, subject only to review by writ of mandate. The process and timing shall be set forth in the SPIF ordinance.

The City will use its good faith efforts to collect the fees in the manner described herein, however is not required to take legal action or other legal remedies. If despite its good faith efforts or if it elects not to pursue recovery of fees owed, then City shall, upon request by Landowner assign its rights to Landowner so that it can pursue collection of the applicable fee from the benefitting, non-paying owner. However, City may continue to collect such fees from other persons seeking governmental approvals and, if it collects such fees, City shall, to the extent reimbursements are owed, pay the applicable shares of such proceeds to Landowner or Landowner's assignee to the extent permitted by law and to the extent such proceeds are actually received by the City.

Nothing in this section or this Restated Agreement obligates the City to take any legal action to collect any SPIF or SPRF obligation. In the event any such action is taken by the City upon the written request of Landowner or with the written consent of Landowner, then Landowner shall be responsible for all attorney's fees and expenses associated with the collection efforts of the City, if and to the extent such costs are not otherwise funded by the administration component of the SPIF or through any administrative or legal action taken by the City against the non-paying owner.

The City shall, to the extent legally permissible, condition final approval of an entitlement for any development within the Plan Area on payment of lawfully owed SPIF or SPRF obligations.

4.5 Applications for Permits and Entitlements. City agrees that it will accept, in good faith, for processing review and action, all applications for development permits or other entitlements for use of the Property in accordance with the Entitlements and this Restated Agreement, and shall exercise its best efforts to act upon such applications consistent with department policy and practice. Accordingly, to the extent that the applications and submittals are in conformity with the Entitlements and this Restated Agreement and adequate funding by Landowner exists therefore, City agrees to diligently and promptly accept, review and take action on all subsequent applications and submittals made to City by Landowner in furtherance of the Project. Similarly, City shall promptly and diligently review and act upon improvement plans, conduct construction inspections and accept completed facilities constructed in accordance with the approved improvement plans therefore, as determined by the City to the City's satisfaction. Nothing in this section is intended to shorten any statutory review periods. City may utilize, consistent with City policy, outside consultants for inspection and plan review purposes at the sole expense of Landowner. Landowner acknowledges that, notwithstanding the ability to hire such outside consultants, City may need to retain adequate staff to supervise the work of the consultants, which may require additional lead time and expense in order for the City to effectively and efficiently use the consultants to assist in this work.

4.5.1 **Plan Check**. City shall use good faith, diligent efforts to promptly review and process improvements plans submitted by Landowner and return comments as soon as practicable in the ordinary course of business.

4.5.2 **Compliance with Government Code Section 66473.7**. A subdivision, as defined in Government Code Section 66473.7, shall not be approved unless any tentative map prepared for the subdivision complies with the provisions of said Section 66473.7; this provision is included in this Restated Agreement to comply with Section 65867.5 of the Government Code.

4.6 Water Supply. A Judgment Validating Water Supply Agreement) was entered by Sacramento County Superior Court Judge Raymond Cadei on October 16, 2013 (Sacramento County Superior Court Case No. 34-2013-00138798. Subject to Landowner, as a party to the Water Supply Agreement or successor thereto, complying with its obligations under the Water Supply Agreement, the City shall make the FPA Water Supply (as defined in the Water Supply Agreement) available to Development of the Property, in accordance with the terms of the Water Supply Agreement. Nothing in this Restated Agreement or the Water Supply Agreement shall limit the City's ability to address water shortages on a citywide basis, including but not limited to cut backs, limitations on water use as provided in the Folsom Municipal Code or by City Council action and other steps to assure an adequate supply exists for all residents and businesses.

4.7 City Acceptance of Conservation Easement(s) on Open Space. Subject to approval by the City, in the City's reasonable discretion, of (i) the physical condition of the planned open space within the Plan Area, (ii) the form, restriction and limitation on any areas proposed or intended to be open for general public access or use associated with the conservation easement(s) over such open space areas, and (iii) the formation of a financing mechanism acceptable to City to fund the costs of the City's ownership and maintenance responsibility for the open space areas as the grantee under the conservation easement(s), the City shall accept, as grantee, the rights and obligations under the conservation easements for the open space areas within the Specific Plan for wetlands permitting and mitigation purposes pursuant to Section 404 of the Clean Water Act.

Subject to project conditions deemed necessary by the City, including payment of mitigation costs, City may authorize mitigation measures to be implemented on open space or other land to be dedicated for a public use in its discretion provided such does not limit the City's intended and anticipated use of the property, adequate funding is provided and compensation for any mitigation bank is paid. Prior to the use of any open space or other land to be dedicated to a public use for mitigation purposes owner must receive City Council approval.

4.8 City/County SCDTF Agreement/Highway 50 Coalition Fee. As provided by the MMRP, the Plan Area is obligated to fund, among other things, its fair share of the cost to widen Highway 50. Within one (1) year from the Effective Date of this Restated Agreement, the City shall use good faith, diligent efforts to enter into an

agreement with Sacramento County to grant Plan Area landowners, including Landowner, credit against the Sacramento County Development Transportation Fee ("SCDTF") for duplicate funding of any Backbone Infrastructure that is also included for funding in the proposed Highway 50 Coalition Fee, as, if and when the same is adopted by Sacramento County, unless no duplicate funding of any Backbone Infrastructure was included in the Highway 50 Coalition Fee. City and Landowner will use good faith efforts to cause adoption and implementation of said Highway 50 Coalition Fee in the amount and as described in that certain report entitled "Fair Share Cost Allocation – Sacramento County and City of Folsom," prepared by DKS, dated November 9, 2012. The parties anticipate that the Coalition Fee will satisfy, among other things, the Plan Area's obligation to fund its fair share of the Highway 50 widening. If such Highway 50 Coalition Fee is not adopted within one (1) year of the Effective Date, the City shall use good faith, diligent efforts to enter into an alternative agreement with the California Department of Transportation or appropriate agencies to create an alternative financing mechanism acceptable to the Participating Landowners whereby the Plan Area's obligation to fund its fair share of the Highway 50 widening can be satisfied.

4.9 Assistance with Acquisition of Necessary Real Property Interests. In any instance where Landowner is required by this Restated Agreement to construct any public improvement on land not owned by Landowner or other Participating Landowners, Landowner at its sole cost and expense shall, in a timely fashion to allow it to construct the required improvements, acquire or cause to be acquired the real property interests necessary for the construction of such public improvements.

Subject to City's concurrence, in the event Landowner is unable after exercising all reasonable efforts, including but not limited to the rights under Sections 1001 and 1002 of the California Civil Code, to acquire the real property interests necessary for the construction of such public improvements as to property within the City of Folsom, Landowner shall request the City to assist in the acquisition of the necessary real property interests. Landowner shall provide adequate security for all costs the City may reasonably incur (including the costs of eminent domain proceedings, legal fees and costs, and the value of the real property). Upon receipt of the security in a form acceptable to the City Attorney, City shall commence negotiations to purchase the necessary real property interests to allow Landowner to construct the public improvements as required by this Restated Agreement and, if necessary, in accordance with the procedures established and to the extent allowed by law, may use its power of eminent domain to acquire such required real property interests. Any such acquisition by City shall be subject to the City's discretion, which is expressly reserved by City, to make all necessary findings to acquire such interest, including a finding of public necessity.

In those circumstances where the City owns property in fee on or over which development of the Property requires permanent and temporary construction easements, road rights-of-way and/or sites for public facilities, City shall grant, at Landowner's sole cost and expense, such permanent easement, temporary easements, rights-of-way, or sites as reasonably needed for the timely and efficient development of the Property, subject to conditions acceptable to the City.

This section is not intended by the parties to impose upon the Landowner an enforceable duty to acquire land or construct any public improvements on land not owned by Landowner, except to the extent that the Landowner elects to proceed with the development of the Property.

ARTICLE 5

DEFAULT, REMEDIES, TERMINATION

5.1 General Provisions. Subject to extensions of time by mutual consent in writing, failure or unreasonable delay by either party to perform any term or provisions of this Restated Agreement shall constitute a default. In the event of alleged default or breach of any term or condition of this Restated Agreement, the party alleging such default or breach shall give the other party not less than thirty (30) calendar days' notice in writing specifying the nature of the alleged default and the manner in which said default may be satisfactorily cured. During any such thirty (30) day period, the party charged shall not be considered in default for purposes of termination or institution of legal proceedings.

After notice and expiration of the thirty-day period, the other party to this Restated Agreement at its option may institute legal proceedings pursuant to this Restated Agreement or give notice of intent to terminate this Restated Agreement pursuant to California Government Code Section 65868 and regulations of City implementing said Government Code Section. Following notice of intent to terminate, the matter shall be scheduled for consideration and review by the City Council within thirty (30) calendar days in the manner set forth in Government Code Sections 65865, 65867 and 65868 and City regulations implementing such Sections.

Following consideration of the evidence presented in said review before the City Council, either party alleging the default by the other party may give written notice of termination of this Restated Agreement to the other party.

Evidence of default may also arise in the course of a regularly scheduled periodic review of this Restated Agreement pursuant to Government Code Section 65865.1. If either party determines that the other party is in default following the completion of the normally scheduled periodic review, said party may give written notice of default of this Restated Agreement as set forth in this section, specifying in said notice the alleged nature of the default, and potential actions to cure said default and shall specify a reasonable period of time in which such default is to be cured. If the alleged default is not cured within thirty (30) calendar days or within such longer period specified in the notice, or if the defaulting party waives its right to cure such alleged default, the other party may terminate this Restated Agreement.

Notwithstanding the above, a default by an individual or entity within the definition of Landowner shall not constitute a default by other individuals or entities within definition of Landowner.

5.2 Annual Review. City shall, at least every twelve (12) months during the Term of this Restated Agreement, review the extent of good faith substantial compliance by Landowner with the terms of this Restated Agreement. Such periodic review shall be limited in scope to compliance with the terms of this Restated Agreement pursuant to Section 65865.1 of the Government Code and the monitoring of mitigation in accordance with Section 21081.6 of the Public Resources Code of the State of California. Notice of such annual review shall include the statement that any review of obligations of Landowner as set forth in this Restated Agreement may result in termination of this Restated Agreement with respect to Landowner's Property. A finding by City of good faith compliance by Landowner with the terms of this Restated Agreement shall be conclusive with respect to the performance of Landowner during the period preceding the review. Each Landowner shall be responsible for the cost reasonably and directly incurred by the City to conduct such annual review of such Landowner's compliance, the payment of which shall be due within thirty (30) calendar days after conclusion of the review and receipt from the City of the bill for such costs.

In the event that a twelve month review is not completed, is not completed in a timely manner or inadvertently a finding of good faith compliance is not made, such shall not constitute a waiver of the City's right to review and make any necessary determinations that would be made if the review had been conducted and shall not be construed that Landowner is otherwise in full compliance.

Upon not less than thirty (30) calendar days written notice by the City, Landowner shall provide such information as may be reasonably requested and deemed to be required by the Planning director in order to ascertain compliance with this Restated Agreement.

Upon written request by the Landowner(s) the City shall deposit in the mail to the requesting Landowner(s) a copy of all staff reports and related exhibits concerning contract performance and, to the extent practical, at least ten (10) calendar days prior to any such periodic review. If the City has not performed an annual review, Landowner(s) may request, in writing, that it be performed

5.2.1 **Permitted Delay, Extension of Times of Performance**. In addition to specific provisions of this Restated Agreement, performance by either party hereunder shall not be deemed to be in default where delays or default are due to war, insurrection, strikes, walkouts, riots, floods, drought, earthquakes, fires, casualties, acts of God, and terrorist acts, new or supplementary environmental regulation, changes due to state or federal laws as described in Section 2.2.6 hereof, litigation, or similar bases for excused performance. If written notice of such delay is given to City within thirty (30) calendar days of the commencement of such delay, a reasonable extension of time for such cause shall be granted in writing for the period of such delay, or longer as may be mutually agreed upon. Nothing in this section is intended to apply to an extension of the term of this Restated Agreement, which requires City Council approval.

5.2.2 **Permitted Extensions by City**. In addition to any extensions to the time for performance of any obligation due to a delay under Section 5.2.1 above, the

City, in its sole discretion (acting through the City Manager or designee) may extend the time for performance by any Landowner of any obligation hereunder. Any such extension shall not require an amendment to this Restated Agreement, so long as such extension only involves the time for performance thereof and does not change the obligations to be performed by such Landowner as a condition of such extension. Nothing in this section is intended to apply to an extension of the term of this Restated Agreement, which requires City Council approval.

5.3 Legal Action; No Obligation to Develop; Specific Enforcement. In addition to any other rights or remedies, either party may institute legal action to cure, correct or remedy any default, to enforce any covenant or agreement herein, or to enjoin any threatened or attempted violation. Venue for all legal actions shall be in the Superior Court of the County of Sacramento, State of California. Notwithstanding anything in this Restated Agreement to the contrary, the parties acknowledge that the City would not have entered into this Restated Agreement had it been exposed to liability for damages from Landowner, and that therefore each Landowner hereby waives all claims for damages against the City and its officers, agents and employees for breach of this Restated Agreement. The parties further acknowledge that damages are not a remedy under this Restated Agreement and therefore Landowner waives all claims for damages against the City and its officers, agents and employees in the event that this Restated Agreement or any other Entitlement is: (1) not approved by the City Council or (2) is approved by the City Council, but with new changes, amendments, conditions or deletions to which Landowner is opposed. Either Party may, without any claim for damages of any kind, in addition to any other rights or remedies, institute an action to cure, correct or remedy any default, enforce any covenant or agreement in this Restated Agreement, enjoin or restrain any threatened or attempted violation of this Restated Agreement or enforce by specific performance the obligations and rights of the parties to this Restated Agreement, or to obtain any other remedy. Landowner further acknowledges that under the Development Agreement Statute, land use approvals (including development agreements) must be approved by the City Council and that under law, the City Council's discretion to vote in any particular way may not be constrained by contract, except as permitted in the Development Agreement Statute. Landowner further acknowledges that as an instrument which must be approved by ordinance, a development agreement is subject to referendum; and that under law, the City Council's discretion to avoid a referendum by rescinding its approval of the underlying ordinance may not be constrained by contract, and each Landowner waives all claims for damages against the City and its officers, agents and employees in this regard.

By entering into this Restated Agreement, Landowner shall not be obligated to Develop the Property and Landowner shall not be obligated to install or pay for the costs to install any improvements or facilities except as otherwise provided herein. Nothing in this section shall be construed to excuse Landowner from making lawfully approved CFD tax payments.

5.4 Automatic Termination Upon Completion and Sale of Residential Unit. This Restated Agreement shall automatically be terminated, without any further action by

either party or need to record any additional document, with respect to any single-family residential lot within a parcel designated by the Specific Plan for residential use, upon completion of construction and issuance by the City of a final inspection for a dwelling unit upon such residential lot and conveyance of such improved residential lot by Landowner to a bona-fide good faith purchaser thereof. In connection with its issuance of a final inspection for such improved lot, City shall confirm that: (i) all improvements which are required to serve the lot, as determined by City, have been completed and formally accepted by City in writing; and (ii) all other conditions of approval applicable to said lot have been complied with to the City's satisfaction as evidenced by the City's issuance of a certificate of occupancy or final inspection permitting occupancy of the improved lot. Termination of this Restated Agreement for any such residential lot as provided for in this Section 5.4 shall not in any way be construed to terminate or modify any CFD tax lien or other such lien, assessment, fee or charge affecting such lot at the time of termination.

5.5 Termination Upon Landowner Request. This Restated Agreement may also be terminated, at the election of the then Landowner, with respect to any legally subdivided parcel designated by the Specific Plan for residential or non-residential use (other than parcels designated for public use), when recording a final map for such parcel, or receiving a certificate of occupancy or final inspection, whichever is applicable, for a multi-family residential or non-residential building within such parcel, by giving written notice to City of its election to terminate this Restated Agreement for such parcel, provided that: (i) all improvements which are required to serve the parcel, as determined by City, have been completed and formally accepted by City in writing; and (ii) all other conditions of approval applicable to said parcel have been complied with to the City's satisfaction as evidenced by the City's issuance of a certificate of occupancy or final inspection permitting occupancy of the improved parcel. Landowner shall cause any written notice of termination approved pursuant to this subsection to be recorded with the Sacramento County Recorder against the applicable parcel at Landowner's expense. Termination of this Restated Agreement for any such parcel as provided for in this section shall not in any way be construed to terminate or modify any CFD tax lien or other such lien, assessment, fee or charge affecting such parcel at the time of termination.

5.6 Effect of Termination. If this Restated Agreement is terminated, in whole or part, following any event of default of any Landowner or for any other reason, such termination shall not affect the validity of this Restated Agreement with respect to any other Landowner's Property or any of the Entitlements, other than this Restated Agreement, for the defaulting Landowner's Property, nor shall such termination affect any building or improvement within the defaulting Landowner's Property which is completed as of the date of termination, provided that such building or improvement has been constructed pursuant to a building permit issued by the City. Furthermore, no termination of this Restated Agreement with respect to a defaulting Landowner's Property shall prevent such Landowner from completing and occupying any building or other improvement authorized pursuant to a valid building permit previously issued by the City that is under construction at the time of termination, provided that any such building or improvement is completed in accordance with said building permit in effect at the time of such termination and receives a certificate of occupancy or certificate of completion from

the City. Termination of this Restated Agreement by either shall not in any way be construed to terminate or modify any CFD tax lien or other such lien, assessment, fee or charge affecting such parcel at the time of termination or terminate any outstanding obligations of Landowner owed to the City (whether a one-time obligation or continuing obligations) pursuant to this Restated Agreement or any Entitlements.

5.7 No Protest or Challenge To Fees. Landowner hereby waives any and all rights to challenge or protest the imposition or payment of, and agrees to pay, and not to protest or challenge, or pay under protest, any fees contained or articulated in the PFFP or this Restated Agreement, whether adopted at the time of execution of this Restated Agreement or later adopted, including any inflationary or cost of construction adjustment to such fees. Those fees subject to the Mitigation Fee Act shall be reviewed by the parties in good faith and nothing is intended to limit a Landowner's right as permitted by law to challenge or protest such mitigation fee based solely on any alleged failure to comply with the Mitigation Fee Act, as opposed to the City's right to impose the fee in general.

5.8 Applicable Law. This Restated Agreement shall be construed and enforced in accordance with the laws of the State of California.

ARTICLE 6

HOLD HARMLESS AND COOPERATION

6.1 Hold Harmless. Landowner and its successors-in-interest and assigns, hereby agrees to, and shall protect, defend, indemnify and hold City, its elective and appointive boards, commissions, officers, agents, and employees harmless from any costs, expenses, damages, liability for damages or claims of damage for personal injury, or bodily injury including death, as well as from claims for property damage which may arise from the operations of Landowner, or of Landowner's contractors, subcontractors, agents, or employees under this Restated Agreement, whether such operations be by Landowner, or by any of Landowner's contractors or subcontractors, or by any one or more persons directly or indirectly employed by, or acting as agent for, Landowner or Landowner's contractors or subcontractors, unless such damage or claim arises from the sole negligence or willful misconduct of City. The foregoing indemnity obligation of Landowner shall survive the termination or expiration of this Restated Agreement; however, notwithstanding any provision to the contrary, it shall not apply to any liability for damage or claims for damage with respect to any damage to or use of any public improvements after the completion and acceptance thereof by City.

In addition to the foregoing indemnity obligation, Landowner agrees to and shall protect, defend, indemnify and hold City, its elective and appointive boards, commissions, officers, agents and employees harmless from any and all lawsuits, claims, challenges, damages, expenses, costs, including attorneys' fees that may be awarded by a court, or in any actions at law or in equity arising out of or related to the processing, approval, execution, adoption or implementation of the Project, the Entitlements, the Tier 1 Development Agreement, the Public Facilities Financing Plan,

this Restated Agreement, or the environmental documentation and process associated with the same, exclusive of any such actions brought by Landowner, its successors-in-interest or assigns. The City shall retain the right to appear in and defend any such action or lawsuit on its own behalf regardless of any tender under this provision.

6.2 Cooperation and Defense in the Event of Legal Challenge. In the event of any legal action instituted by a third party or other governmental entity or official challenging the validity of any provision of this Restated Agreement, the parties hereby agree to cooperate in defending said action. If any person or entity not a party to this Restated Agreement initiates an action at law or in equity to challenge the validity of any provision of this Restated Agreement or the Entitlements, the parties shall cooperate and appear in defending such action. Landowner shall bear its own costs of defense as a real party in interest in any such action, and Landowner shall pay the City for all reasonable court costs and attorneys' fees expended by City in defense of any such action or other proceeding, provided that City reasonably cooperates with Landowner in the defense of such action. The City, in its sole discretion, and at the Landowner's expense may retain separate counsel and may defend, settle or compromise the action as it deems appropriate and in the best interests of the City. Prior to any settlement or other resolution of any matter covered by this paragraph, the City agrees that it will first consult with Landowner.

ARTICLE 7

GENERAL

7.1 Enforceability. The City agrees that unless this Restated Agreement is amended or canceled pursuant to the provisions of this Restated Agreement, this Restated Agreement shall be enforceable according to its terms by any party hereto notwithstanding any change hereafter in any applicable General Plan, Specific Plan, zoning ordinance, subdivision ordinance or building regulation adopted by City, or by initiative, which changes, alters or amends the rules, regulations and policies applicable to the rate, timing or sequencing and density and intensity of use or Development of the Property at the time of approval of this Restated Agreement, as provided by Government Code Section 65866.

7.2 City Finding. The City hereby finds and determines that execution of this Restated Agreement is in the best interest of the public health, safety and general welfare and is consistent with the General Plan and Specific Plan.

7.3 Third Party Beneficiaries. This Restated Agreement is made and entered into for the sole protection and benefit of Landowner and City and their successors and assigns. No other person shall have any right of action based upon any provision in this Restated Agreement.

7.4 Project as a Private Undertaking. It is specifically understood and agreed by and between the parties hereto that the subject project is a private development, and that the City has no interest therein except as authorized in the

exercise of its governmental functions. No partnership, joint venture or other association of any kind is formed by this Restated Agreement.

7.5 Notices. All notices required by this Restated Agreement, the enabling legislation, or the procedure adopted pursuant to Government Code Section 65865, shall be in writing and delivered in person or sent by certified mail, postage prepaid.

Notice required to be given to the City shall be addressed as follows:

Community Development Director
City of Folsom
50 Natoma Street
Folsom, CA 95630

With a copy to:

City Manager
City of Folsom
50 Natoma Street
Folsom, CA 95630

City Attorney
City of Folsom
50 Natoma Street
Folsom, CA 95630

Notice required to be given to Landowner shall be addressed to the Landowner as follows: Aerojet Rocketdyne, Inc./Easton Development Company, LLC
c/o Easton Development Company, LLC
1180 Iron Point Road, Suite 350
Folsom, CA 95630
Attn: David Hatch

With a copy to:
Aerojet Rocketdyne, Inc./Easton Development Company, LLC
c/o Easton Development Company, LLC
1180 Iron Point Road, Suite 350
Folsom, CA 95630
Attn: Michael LaFortune

Any party or addressee may change the address stated herein by giving notice in writing to the other parties, and, thereafter, notices shall be addressed and delivered to the new address.

7.6 Severability. If any term, covenant or condition of this Restated Agreement or the application thereof to any person, entity or circumstance shall, to any extent, be invalid or unenforceable, the remainder of this Restated Agreement, or the

application of such term, covenant or condition to persons, entities or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby and each term, covenant or condition of this Restated Agreement shall be valid and be enforced to the fullest extent permitted by law; provided, however, if any provision of this Restated Agreement is determined to be invalid or unenforceable and the effect thereof is to deprive a party hereto of an essential benefit of its bargain hereunder, then such party so deprived shall have the option to terminate this entire Restated Agreement from and after such determination.

7.7 Construction. All parties have been represented by counsel in the preparation of this Restated Agreement and no presumption or rule that ambiguity shall be construed against a drafting party shall apply to interpretation or enforcement of this Restated Agreement. Captions on sections and subsections are provided for convenience only and shall not be deemed to limit, amend or affect the meaning of the provision to which they pertain.

7.8 Other Necessary Acts. Each party shall execute and deliver to the other all such other further instruments and documents as may be reasonably necessary to carry out this Restated Agreement in order to provide and secure to the other party the full and complete enjoyment of its rights and privileges hereunder.

7.9 Estoppel Certificate. Either party may, at any time, and from time to time, deliver written notice to the other party requesting such party to certify in writing that, to the knowledge of the certifying party, (i) this Restated Agreement is in full force and effect and a binding obligation of the parties, (ii) this Restated Agreement has not been amended or modified either orally or in writing, or if so amended, identifying the amendments, and (iii) the requesting party is not in default in the performance of its obligations under this Restated Agreement, or if in default, to describe therein the nature of such default. The party receiving a request hereunder shall execute and return such certificate within thirty (30) calendar days following the receipt thereof.

7.10 Mortgagee Protection. The parties hereto agree that this Restated Agreement shall not prevent or limit Landowner, in any manner, at Landowner's sole discretion, from encumbering the Property or any portion thereof or any improvement thereon by any mortgage, deed of trust or other security device securing financing with respect to the Property, except as limited by the provisions of this section. City acknowledges that the lenders providing such financing may require certain agreement interpretations and modifications and agrees upon request, from time to time, to meet with Landowner and representatives of such lenders to negotiate in good faith any such request for interpretation or modification. City will not unreasonably withhold its consent to any such requested interpretation or modification provided such interpretation or modification is consistent with the intent and purposes of this Restated Agreement. Any Mortgagee shall be entitled to the following rights and privileges:

(a) Neither entering into this Restated Agreement nor a breach of this Restated Agreement shall defeat, render invalid, diminish or impair the lien of any

mortgage on the Property made in good faith and for value, unless otherwise required by law.

(b) The Mortgagee of any mortgage or deed of trust encumbering the Property, or any part thereof, which Mortgagee has submitted a request in writing to City in the manner specified herein for giving notices, may request to receive written notification from City of any default by Landowner in the performance of Landowner's obligations under this Restated Agreement.

(c) If City receives a timely request from a Mortgagee requesting a copy of any notice of default given to Landowner under the terms of this Restated Agreement, City shall provide a copy of that notice to the Mortgagee within ten (10) business days of sending the notice of default to Landowner. The Mortgagee shall have the right, but not the obligation, to cure the default during the remaining cure period allowed to Landowner under this Restated Agreement.

(d) Any Mortgagee who comes into possession of the Property, or any part thereof, by any means, whether pursuant to foreclosure of the mortgage deed of trust, or deed in lieu of such foreclosure or otherwise, shall take the Property, or part thereof, subject to the terms of this Restated Agreement, including payment of any outstanding fees or charges. Should such Mortgagee or successors or assigns of such Mortgagee choose to develop the Property, the development shall be subject to all of the terms and conditions of this Restated Agreement. Nothing in this Restated Agreement shall be deemed or construed to permit or authorize the Mortgagee or successors or assigns of such Mortgagee to devote the Property, or any portion thereof, to any uses or to construct any improvements thereon other than those uses and improvements provided for or authorized by this Restated Agreement.

7.11 Assignment. From and after recordation of this Restated Agreement against the Property, Landowner, or any individual person or entity, shall have the full right to assign this Restated Agreement, with prior notification to the City, as to the Property, or any portion thereof, in connection with any sale, transfer or conveyance thereof, and upon the express written assignment by a Landowner and assumption by the assignee of such assignment in the form attached hereto as **Exhibit 7.11**, and the conveyance of Landowner's interest in the Property related thereto, Landowner shall be released from any further liability or obligation hereunder related to the portion of the Property so conveyed and the assignee shall be deemed to be the "Landowner," with all rights and obligations related thereto, with respect to such conveyed property. No assignment shall be permitted and any attempt to assign shall be voidable by the City if the assigning Landowner has any outstanding payment or performance obligations to the City under this Restated Agreement or the PFFP as implemented by the City until such delinquency is satisfied or the parties enter into a payment or performance agreement in a form approved by the City Attorney.

7.12 Entire Agreement. This Restated Agreement is executed in two duplicate originals, each of which is deemed to be an original. This Restated Agreement, inclusive of its Recitals and Exhibits, constitutes the entire understanding

and agreement of the parties. This Restated Agreement may be signed in identical counterparts and the signature pages and consents, together with appropriate acknowledgments, may be removed from the counterparts and attached to a single counterpart, which shall all be considered a fully-executed original for all persons and for purposes of recordation hereof.

IN WITNESS WHEREOF, the City of Folsom has authorized the execution of this Restated Agreement in duplicate by its Mayor, and attested to by the City Clerk under the authority of Ordinance No. 1207 adopted by the City Council on the 10th day of June, 2014.

CITY OF FOLSOM,
a municipal corporation

Kerri M. Howell, Mayor — Date 07/07/14

APPROVED AS TO CONTENT:

Evert W. Palmer, City Manager — Date 7/2/2014

APPROVED AS TO FORM:

Bruce C. Cline, City Attorney — Date 7/1/14

ATTEST:

Christa Saunders, City Clerk — Date 7/10/14

LANDOWNER SIGNATURES ON FOLLOWING PAGES

CALIFORNIA ALL-PURPOSE ACKNOWLEDGEMENT

State of California
County of Sacramento }

On July 7, 2014, before me, C.L. Glass, Notary Public, personally appeared

Kerri M. Howell

who proved to me on the basis of satisfactory evidence to be the person~~(s)~~ whose name~~(s)~~ is~~/are~~ subscribed to the within instrument and acknowledged to me that ~~he~~/she~~/they~~ executed the same in ~~his~~/her~~/their~~ authorized capacity~~(ies),~~ and that by ~~his~~/her~~/their~~ signature~~(s)~~ on the instrument the person~~(s),~~ or the entity upon behalf of which the person~~(s)~~ acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of State of California that the foregoing paragraph is true and correct.

C. L. GLASS
Commission # 1917111
Notary Public - California
Sacramento County
My Comm. Expires Jan 11, 2015

WITNESS my hand and official seal.

SIGNATURE C L Glass

PLACE NOTARY SEAL ABOVE

Though the information below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent removal and reattachment of this form to another document.

Description of attached document

Title or type of document: First Amended and Restated Tier 1 Development Agreement

Document Date: Number of Pages:

Signer(s) Other than Named Above:

IN WITNESS WHEREOF, the parties below have caused this Amended and Restated Tier 1 Development Agreement to be duly executed:

LANDOWNER:

APN(s): 072-0060-073, -074 & -075

AEROJET ROCKETDYNE, INC.,
an Ohio Corporation

By: Easton Development Company, LLC,
a California Limited Liability Company
Its Manager

By:_____
David C. Hatch
Vice President and
Chief Operating Officer

APN(s): 072-0231-048

EASTON DEVELOPMENT COMPANY, LLC
a California Limited Liability Company

By:_____
David C. Hatch
Vice President and
Chief Operating Officer

This Amended and Restated Tier 1 Development Agreement must be duly Notarized.

ALL-PURPOSE ACKNOWLEDGMENT

State of California)
)
County of Sacramento)

On June 26, 2014 (Date) before me, Christina M. Groen Notary Public (Here Insert Name and Title of Officer)

Personally appeared David C Hatch (Name(s) of Signer(s))

Who proved to me on the basis of satisfactory evidence to be the person(~~s~~) whose name(~~s~~) is/~~are~~ subscribed to the within instrument and acknowledged to me that he/~~she/they~~ executed the same in his/~~her/their~~ authorized capacity(~~ies~~), and that by his/~~her/their~~ signature(~~s~~) on the instrument the person(~~s~~), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

CHRISTINA M. GROEN
COMM. #2060584
Notary Public · California
Sacramento County
My Comm. Expires Mar. 9, 2018

Signature of Notary Public

Place Notary Seal Above

OPTIONAL

Though the information below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent removal and reattachment of this form to another document.

Description of Attached Document

Title or Type of Document: _____

Document Date: _____ Number of Pages: _____

Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____
☐ Individual
☐ Corporate Officer – Title(s): _____
☐ Partner – ☐ Limited ☐ General
☐ Attorney-in-Fact
☐ Trustee
☐ Guardian or Conservator
☐ Other: _____

Signer is Representing: _____

RIGHT THUMBPRINT OF SIGNER
Top of thumb here

Signer's Name: _____
☐ Individual
☐ Corporate Officer – Title(s): _____
☐ Partner – ☐ Limited ☐ General
☐ Attorney-in-Fact
☐ Trustee
☐ Guardian or Conservator
☐ Other: _____

Signer is Representing: _____

RIGHT THUMBPRINT OF SIGNER
Top of thumb here

LIST OF EXHIBITS

Exhibit A-1	Legal Description of Property
Exhibit A-2	Map of Property
Exhibit B	Map of Specific Plan Land Use Plan
Exhibit 2.2.1	List of PFFP Facilities
Exhibit 2.2.3.2	Map of Aerojet/Easton Property, Including Map of Community Park West and Alternate Site
Exhibit 2.2.4	Existing and New Plan Area Fees Summary Sheet
Exhibit 2.5.5	Form of Mather Avigation Easement
Exhibit 3.8	Map of Backbone Lands
Exhibit 4.2.1	List of Advancing Owners and Reimbursing Owners for Advance Planning Costs
Exhibit 4.3	Map of Constructing Owner's Property
Exhibit 7.11	Form of Assignment of Development Agreement

EXHIBIT A-1
AEROJET ROCKETDYNE, INC. PARCELS & EASTON DEVELOPMENT COMPANY, LLC, PARCEL

All that certain real property situated in the City of Folsom, County of Sacramento, State of California and being more particularly described as follows:

Easton Development Company, LLC Parcel:

Being Resultant Parcel 1B as shown on that certain "Lot Line Adjustment", "Resolution No. 14-BLS-00006" recorded March 28, 2014, in Book 20140328 of Official Records, at Page 0846.

Aerojet Rocketdyne, Inc. Parcels

All that real property described as Exhibit "A" in Book 20031015 at Page 3813 Official Records being more particularly described as follows:

All that portion of land located in the West 1/2 of Section 20, and a portion of the East 1/2 of section 19, Township 9 North, Range 9 East, described as follows:

Beginning at the Northwest Corner of the Southwest 1/4, of the Northwest 1/4 of Section 20, Township 9 North, Range 9 East, M.D.B. & M.; thence along the North line of the SW 1/4, of the NW 1/4, of Section 20, North 89°05'19" East 1319.51 feet to the Northeast Corner of the SW 1/4 of the NW 1/4 of Section 20; thence along the East line of the West 1/2 of the West 1/2 of Section 20, South 00°49'36" East 1723.56 feet to a point on the centerline of White Rock Road; thence along the centerline of White Rock Road South 80°28'18" West 751.93 feet; thence along a curve to the right having a radius of 2300.00 feet, subtended by a chord bearing South 84°23'33" West 314.54 feet; thence South 88°18'48" West 846.67 feet; thence leaving the centerline of White Rock Road, North 00°49'36" West 1873.43 feet; thence North 89°05'19" East 583.78 feet to the point of beginning.

Being Resultant Parcel 6 as shown on that certain "Lot Line Adjustment" "Resolution No. 14-BLS-00006 recorded March 28, 2014, in Book 20140328 of Official Records, at Page 0846.

Excepting therefrom all that portion of the above described Parcel lying south of the centerline of White Rock Road as it presently exists.

APNs 072-0231-048, 072-0060-075, 072-0060-074, 072-0060-073

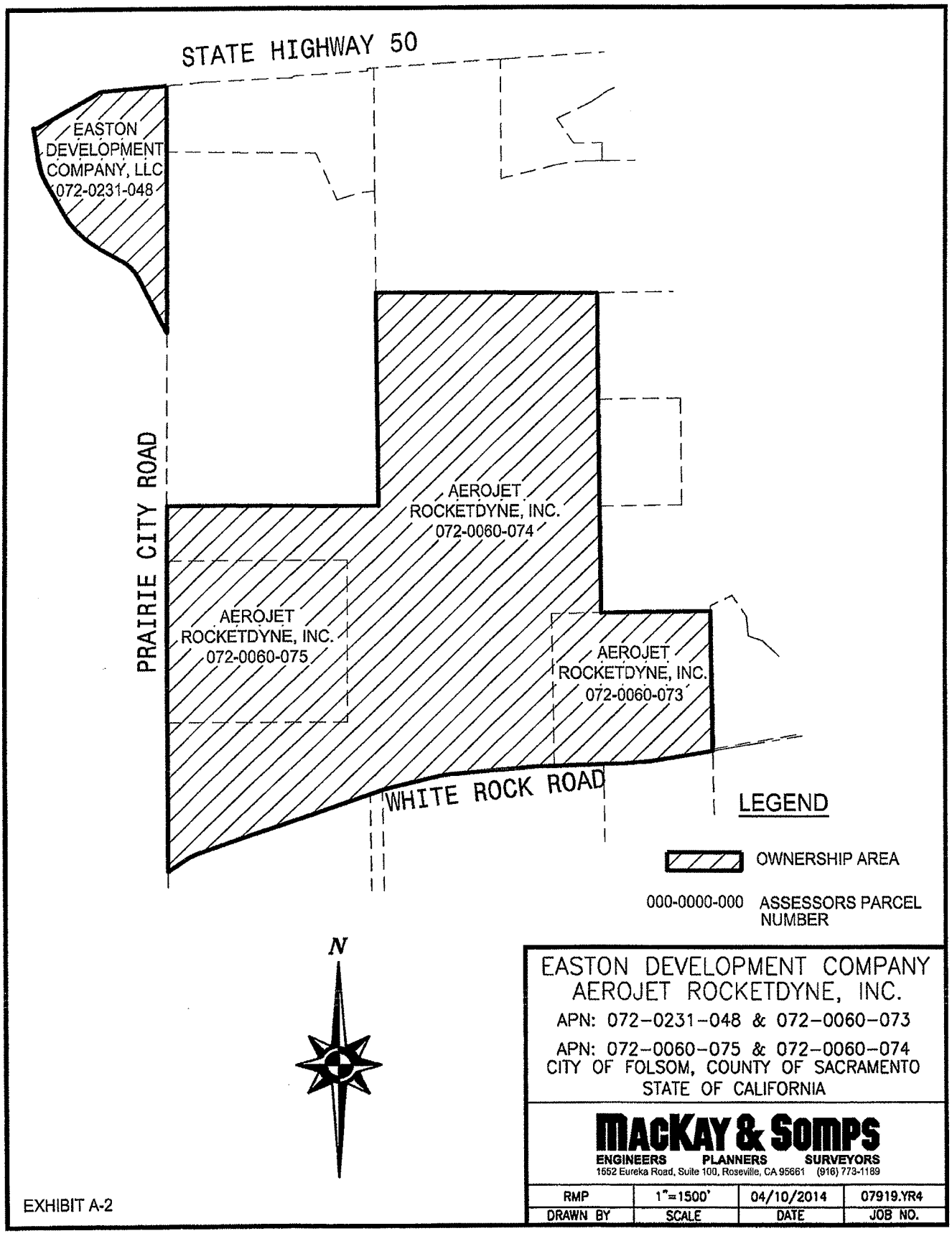


EXHIBIT A-2

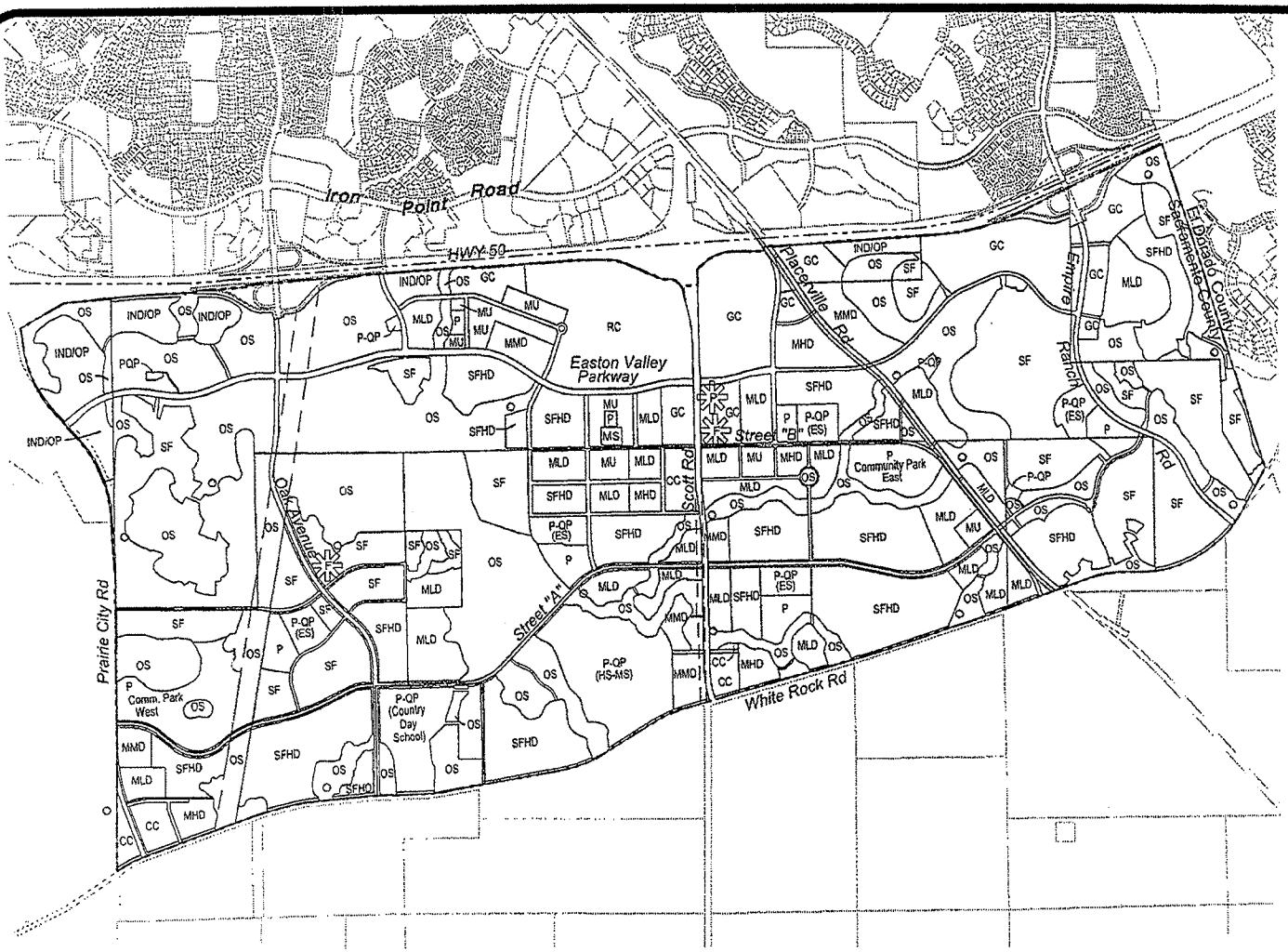
EASTON DEVELOPMENT COMPANY
AEROJET ROCKETDYNE, INC.

APN: 072-0231-048 & 072-0060-073

APN: 072-0060-075 & 072-0060-074
CITY OF FOLSOM, COUNTY OF SACRAMENTO
STATE OF CALIFORNIA

MACKAY & SOMPS
ENGINEERS PLANNERS SURVEYORS
1552 Eureka Road, Suite 100, Roseville, CA 95661 (916) 773-1189

RMP	1"=1500'	04/10/2014	07919.YR4
DRAWN BY	SCALE	DATE	JOB NO.



LEGEND

Land Use

SF	Single Family: 1-4 du/ac
SFHD	Single Family High Density: 4-7 du/ac
MLD	Multi-Family Low Density: 7-12 du/ac
MMD	Multi-Family Medium Density: 12-20 du/ac
MHD	Multi-Family High Density: 20-30 du/ac
MU	Mixed Use: 9-30 du/ac
IND/OP	Industrial/Office Park
CC	Community Commercial
GC	General Commercial
RC	Regional Commercial

Public Parcels

P	Parks (Community/Neighborhood Parks)
OS	Open Space
PQP	Public/Quasi-Public
	Firestation (conceptual location)
	Police Substation (conceptual location)
MS	Municipal Services Center and Library (conceptual location)
	Detention Basins

EXHIBIT B

Folsom Plan Area Specific Plan

Approved Land Use Plan - 6/27/2011

City of Folsom, California

MACKAY & SOMPS
ENGINEERS PLANNERS SURVEYORS
1551 Eureka Road, Suite 100, Roseville, CA 95661 (916) 929-6092

Exhibit 2.2.1

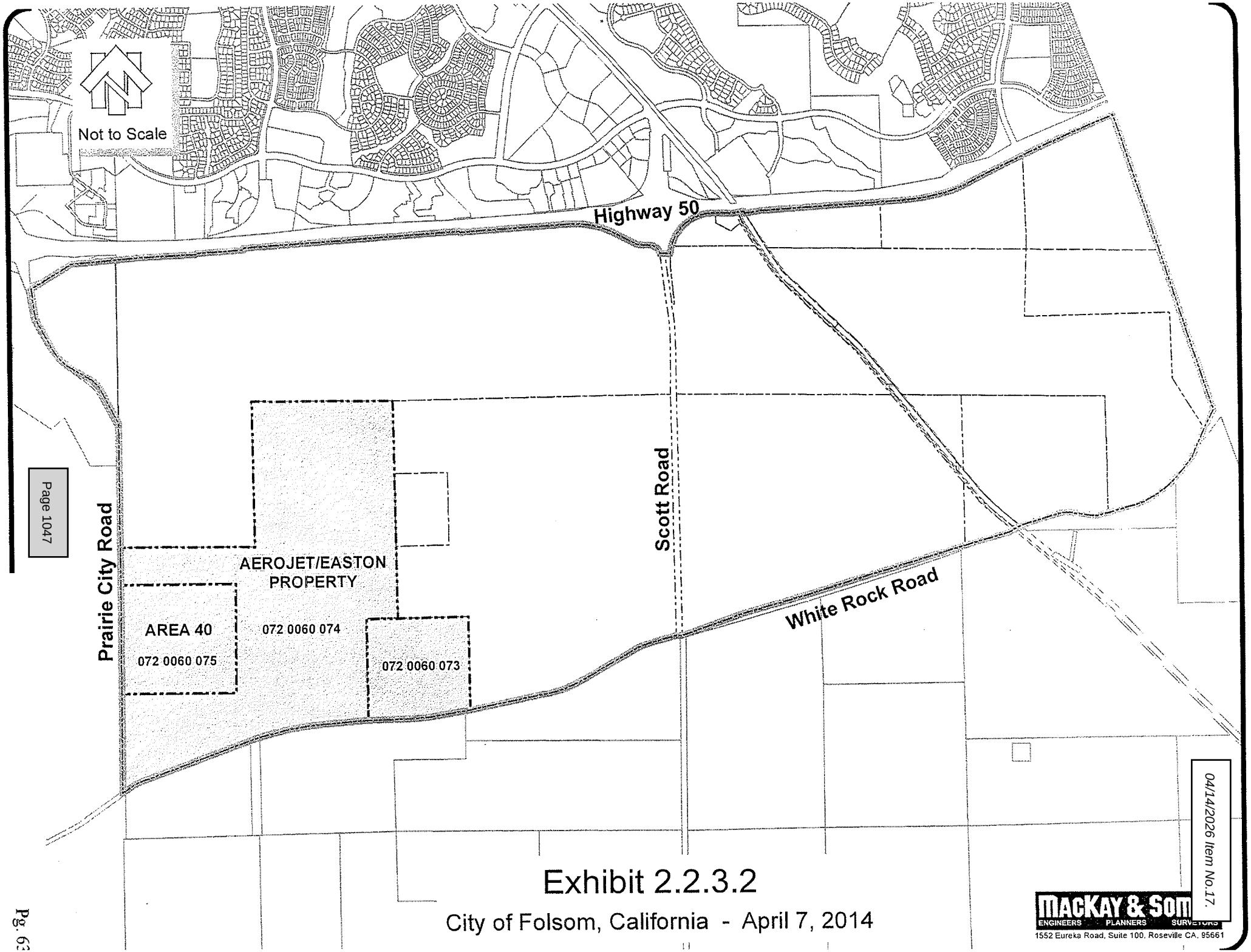
PFFP Facilities to be Constructed in and/or Financed by the FPASP Area

Backbone Infrastructure:

- Roadway Improvements, as described in Appendix B of the PFFP
- On-Site Water System Improvements, as described in Appendix C of the PFFP
- Off-Site Water System Improvements, as described in Appendix D of the PFFP
- Recycled Water System Improvements, as described in Appendix E of the PFFP
- Sanitary Sewer System Improvements, as described in Appendix F of the PFFP
- Storm Drainage System Improvements, as described in Appendix G of the PFFP
- Habitat Mitigation, as described in the Executive Summary, Page ES-9, and in Appendix H of the PFFP
- Interchanges, as described in Appendix N of the PFFP

Other Public Facilities

- Fire Facilities and Equipment, as described in Appendix I of the PFFP
- Police Facilities and Equipment, as described in Appendix I of the PFFP
- Municipal Services Center, as described in Appendix I of the PFFP
- Branch Library, as described in Appendix I of the PFFP
- Corporation Yard, as described in Appendix J of the PFFP
- Transit System, as described in Appendix K of the PFFP
- Parks, as described in Appendix L of the PFFP
- Trails, as described in Appendix M of the PFFP
- Aquatic and Community Center, as described in Appendix O of the PFFP
- Solid Waste Facilities, as described in the Executive Summary, Pages ES-18 to ES-19, of the PFFP
- General Capital Facilities, as described in Chapter 4, Page 19, of the PFFP



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Exhibit 2.2.3.2

City of Folsom, California - April 7, 2014

MACKAY & SOM
ENGINEERS PLANNERS SURVEYORS
1552 Eureka Road, Suite 100, Roseville CA. 95661

04/14/2026 Item No.17.

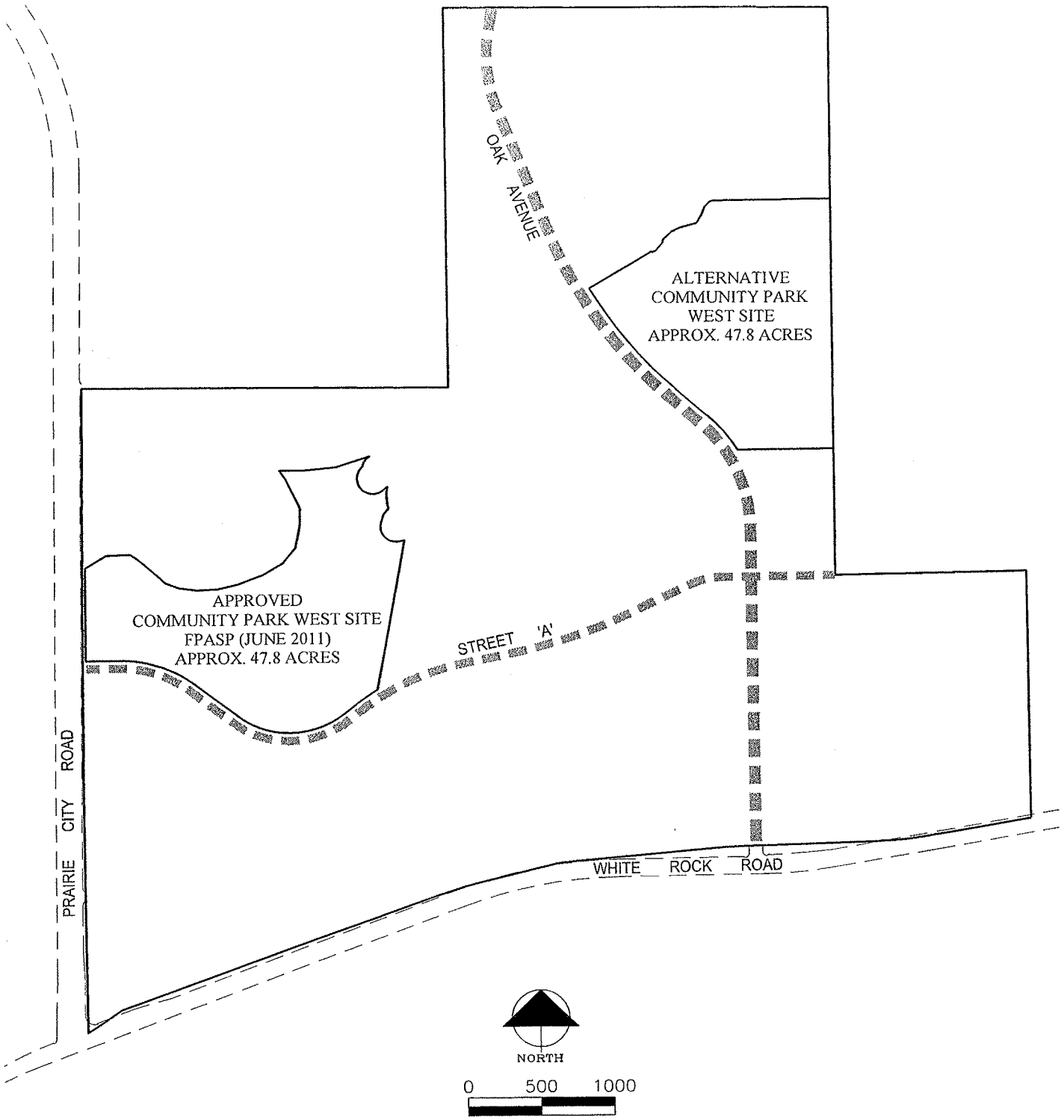


EXHIBIT 2.2.3.2
ALTERNATIVE SITE
COMMUNITY PARK WEST

Exhibit 2.2.4
Existing and New Plan Area Fees

Existing City Fees [1]
- Transportation Management Fee
- Solid Waste Capital Improvement Fee
- Capital Improvement Fee – Park Equipment
- Housing Trust Fund
- Water Buy-in and Connection Fee
- Water Usage Fee [2]

FPASP Plan Area Fees

New Plan Area Fees for City Facilities (Combined)
- General Capital Facilities
- Library
- Municipal Services Center
- Police Facilities
- Fire Facilities
- Parks
- Trails

New Stand-Alone Plan Area Fees
- Corporation Yard
- Transit
- Interchanges/HWY 50 Improvements

FPASP Specific Plan Infrastructure Fee (SPIF)
- On-Site Roadway
- Off-Site Roads within Folsom
- On-Site Water
- Off-Site Water
- Recycled Water
- Drainage
- Sewer
- Habitat Mitigation
- Administration

FPASP Planning and Land Fees
- Specific Plan Reimbursement
- Parkland Dedication (Quimby)

[1] This list of Existing City Fees is intended to reflect all City development impact or mitigation fees existing on the Effective Date of the Restated Agreement which are not being replaced by new FPASP Plan Area Fees; however, to the extent such fees are inadvertently omitted from this list, those fees existing at the time of the Effective Date of this Restated Agreement and not replaced by the new FPASP Plan Area Fees shall apply. This list does not address, and is not intended to limit, the City's existing or future permit application, development processing, inspection and plan check and other such related fees imposed by the City in conjunction with development applications.

[2] Fee for volumetric water usage during construction.

EXHIBIT 2.5.5

FORM OF MATHER AVIGATION EASEMENT

FOR THE BENEFIT OF THE CITY OF FOLSOM
PURSUANT TO GOVERNMENT CODE §6103

RECORDING REQUESTED BY CITY CLERK

WHEN RECORDED MAIL TO:

CITY CLERK
CITY OF FOLSOM
50 NATOMA STREET
FOLSOM, CALIFORNIA 95630

GRANT OF AVIGATION EASEMENT

The Grant of Avigation Easement (herein collectively referred to as "Avigation Easement"), is made on _____, 2014, by and between _____, (herein referred to as "Grantor"), the County of Sacramento, a Political Subdivision of the State of California, acting by and through its Board of Supervisors and the City of Folsom, a municipal corporation, acting by and through its City Council (herein collectively referred to as "Grantees") with reference to the following facts:

A. Grantor owns real property in the City of Folsom, Sacramento County, California ("Grantor's Property"). The legal description for Grantor's Property is attached as Exhibit "A". Grantor's Property includes the air space above it.

B. The County of Sacramento owns and operates Sacramento Mather Airport in Sacramento County, California (the "Airport").

C. The Airport is a General Aviation airport for the region and also has various other aviation and related activity. Grantors and Grantees recognize and understand that the Airport will grow and traffic will increase over time.

D. Grantor has requested and received certain land use approvals including a Specific Plan (the "Folsom Specific Plan") and a Tier 1 Development Agreement. The land use approval requires Grantor to record an Avigation Easement on its property prior to or concurrently with the execution of its pending Amended and Restated Tier 1 Development Agreement (the "Restated Development Agreement") to address rights and obligations for future development of Grantor's Property. This Avigation Easement is a negotiated term of Grantor's Restated Development Agreement and the Tier 1 Development Agreement between the City of Folsom and all landowners in the Folsom Specific Plan.

E. Grantor has requested and in consideration for the land use approval, Grantor has agreed to grant the County of Sacramento and the City of Folsom the Avigation Easement described below.

NOW, THEREFORE, the parties agree as follows:

Section 1. Grant of Avigation Easement

A. For valuable consideration, Grantor grants to the County of Sacramento and the City of Folsom a perpetual, nonexclusive, assignable Avigation Easement in and over Grantor's Property for noise and other negative impacts resulting from aircraft flying to and from, and other operations at the Airport ("Airport Operations") and a right-of-way for the free and unrestricted passage of aircraft of any and all kinds now or hereafter known in, through, across and about the airspace beginning at an altitude of one thousand (1000) feet above the top of the highest obstacle on Grantor's Property (hereinafter "Permitted Airspace"). This Avigation Easement specifically permits the imposition of light, smoke, air currents, electronic or other emissions, vibrations, discomfort, inconvenience, and interference with use and enjoyment resulting from Airport Operations producing noise. This Avigation Easement is fully effective as of the date set forth above.

B. Such Avigation Easement and right-of-way includes, but is not limited to:

1. The Avigation Easement and right-of-way is for the use and benefit of the public and includes the continuing right to fly, or cause or permit the flight by any and all persons, of aircraft, of any and all kinds now or hereafter known, in, through, across or about any portion of the Permitted Airspace; and

2. The right to cause or create, permit or allow to be caused or created within all space above the existing surface of said Grantor's Property and any and all airspace laterally adjacent to said Grantor's Property, such noise, vibration, current and other effects of air, illumination and fuel consumption as may be inherent in, or may arise or occur from Airport Operations, or during the operation of aircraft of any and all kinds, now or hereafter known or used, for navigation of or flight in air within the Permitted Airspace; and

3. Nothing in this easement is intended to or shall it be interpreted to alter noise standards and methods of measurements or permit noise or vibration in excess of the standards utilized by the Federal Aviation Administration.

4. A continuing right to clear, and keep clear the Permitted Airspace and extending upwards thereafter (as necessary for air transportation or air operation purposes) of any portions of building, structures, or improvements of any and all kinds, and of trees or other objects, including the right to remove or demolish those portions of such buildings, structures, improvements, trees or other things

which extend into or above said Airspace and the right to cut to those portions of any trees which extend into or above the Airspace; and

5. The right to mark and light, or cause or require to be marked or lighted, as obstructions to air navigation, any and all buildings, structures or other improvements, and trees or other objects, which extend into or above the Permitted Airspace; and

6. The right to ingress to, passage within, and egress from the hereinabove described Grantor's Property for the purposes described in subparagraphs "4" and "5" above.

C. Grantor, on behalf of itself, its successors and assigns, hereby covenants with the County of Sacramento and the City of Folsom and for the direct benefit of the real property constituting Sacramento Mather Airport as follows:

1. That Grantor, its successors and assigns will not construct, install, permit or allow any building, structure, improvement, tree, or other object on the Grantor's Property described herein, to extend into or above the Permitted Airspace, or to obstruct or interfere with the use of the Avigation Easement and right-of-way herein granted.

2. Nothing in the Avigation Easement is intended to nor shall it affect Grantor's land use rights or require any additional land use review beyond that ordinarily required in the land use entitlement process.

D. The Avigation Easement and right-of-way granted herein shall be deemed both appurtenant to and for the direct benefit of that real property which constitutes the Sacramento Mather Airport, and shall further be deemed in gross, being conveyed to the Grantees for the benefit of the Grantees and any and all members of the general public who may use said Avigation Easement or right-of-way or derive benefit from the taking off from, landing upon or operating such aircraft in or about the said Sacramento Mather Airport, or in otherwise flying through said Permitted Airspace.

E. This Avigation Easement shall not operate to deprive the Grantor, its successors or assigns, of any rights, which it may from time to time have against any air carrier or private operator for negligent or unlawful operation of aircraft or any other rights, claims or causes of action that are not inconsistent with the Avigation Easement granted herein.

F. These covenants and agreement run with the land and are binding upon the heirs, administrators, executors, successors and assigns of the Grantor, and for the purpose of this instrument, the Grantor's Property as described in Exhibit "A" is the servient tenement and said Sacramento Mather Airport is the dominant tenement.

Section 2. Release

Grantor releases the City of Folsom, the County of Sacramento and Airport operators and aircraft operators using the Airport from any claims, losses, liabilities or expenses (collectively, "Losses") arising from the impositions permitted by this Avigation Easement, as well as from noise and other negative impacts resulting from Airport Operations prior to the date of this Avigation Easement. This Release covers all past, present and future Losses, whether known or unknown. This Release includes damages for physical or emotional injuries, nuisance or any taking of Grantor's Property. Grantor specifically waives application of California Civil Code, Section 1542, which provides as follows:

"A general release does not extend to claims which the creditor does not know or suspect to exist in his favor at the time of executing the release, which if known by him must have materially affected his settlement with the debtor."

Grantor shall not sue for damages in connection with Losses released by this Avigation Easement, nor seek to enjoin the impositions permitted by this Avigation Easement. The County of Sacramento will not have to set aside buffer lands, re-route air traffic, erect sound or other barriers, establish curfews, relocate Airport Operations or take other measures to eliminate or lessen the impositions permitted by this Avigation Easement. Flights paths may be altered or modified from time to time by the Federal Aviation Administration or the County of Sacramento to fly over Grantor's Property.

Section 3. Continuous Benefits and Burdens

This Avigation Easement burdens the Grantors' Property for the benefit of the Airport. It runs with the land under California Civil Code Section 1468. The benefits and burdens created by this instrument apply to and bind the parties' successors, heirs and assigns.

Grantor agrees that in any marketing material regarding transfers, in whole or in part, of the Grantor's Property, this Avigation Easement and the terms thereof shall be disclosed. In addition, Grantor agrees that it will inform all interested parties including, but not limited to, those holding liens or encumbrances on all or a portion of the Property, about this Avigation Easement and shall provide a copy of this Avigation Easement if they so request.

Section 4. Recordation

The County of Sacramento shall record this document in the Official Records of Sacramento County.

GRANTOR: _____

Dated: _____ By: _____

CALIFORNIA ALL-PURPOSE ACKNOWLEDGEMENT

State of California
County of Sacramento }

On _____, before me, _____, Notary Public,

Personally appeared _____

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of State of California that the forgoing paragraph is true and correct.

WITNESS my hand and official seal.

SIGNATURE_____

PLACE NOTARY SEAL ABOVE

Though the information below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent removal and reattachment of this form to another document.

Description of attached document

Title or type of document: _____

_____

Document Date:_____Number of Pages:_____

Signer(s) Other than Named Above: None

CERTIFICATE OF ACCEPTANCE

This is to certify that the interest in real property conveyed by the within deed, the provisions of which are incorporated by this reference as though fully set forth in this Certification, to the County of Sacramento, a political subdivision of the State of California, is hereby accepted by the undersigned officer pursuant to authority conferred by Resolution No. 2011-0011 of the Board of Supervisors of said County adopted on January 11, 2011, and the Grantee consents to recordation thereof by its duly authorized officer.

Director of General Services Date

CITY OF FOLSOM
CERTIFICATE OF ACCEPTANCE

This is to certify that the interest in the real property conveyed by the within Deed, the provisions of which are incorporated by this reference as though fully set forth in this Certification, to the City of Folsom, a political subdivision of the State of California, is hereby accepted by the undersigned officer pursuant to authority conferred by Resolution No. 2435 of the City Council of said City adopted on July 18, 1988, and the grantee consents to recordation thereof by its duly authorized officer.

Signature & Date: _____

Evert W. Palmer
City of Folsom
City Manager

CALIFORNIA ALL-PURPOSE ACKNOWLEDGEMENT

State of California
County of Sacramento }

On _____, before me, _____, Notary

Public, personally appeared Evert W. Palmer

who proved to me on the basis of satisfactory evidence to be the person~~(s)~~ whose name~~(s)~~ is~~/are~~ subscribed to the within instrument and acknowledged to me that he~~/she/they~~ executed the same in his~~/her/their~~ authorized capacity~~(ies)~~, and that by his~~/her/their~~ signature~~(s)~~ on the instrument the person~~(s)~~, or the entity upon behalf of which the person~~(s)~~ acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of State of California that the forgoing paragraph is true and correct.

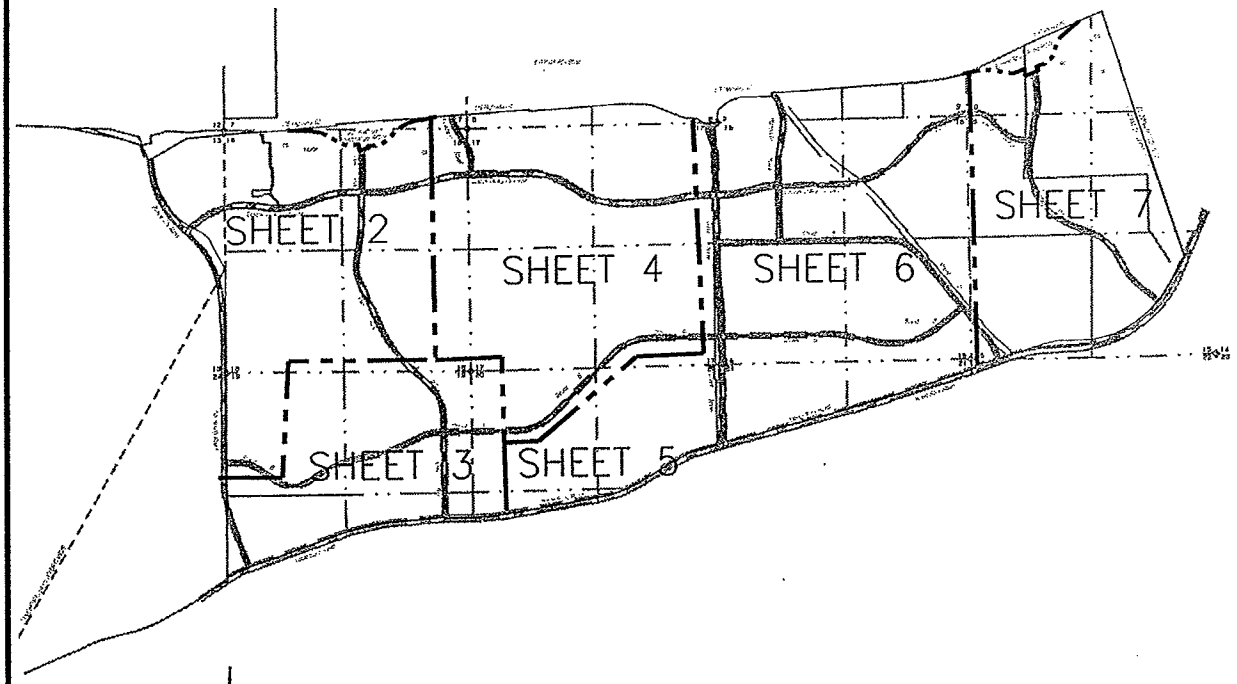
WITNESS my hand and official seal.

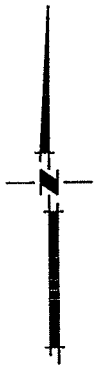
SIGNATURE_____

PLACE NOTARY SEAL ABOVE

EXHIBIT "A"

LEGAL DESCRIPTION





SHEET 1 OF 7

EXHIBIT 3.8

INDEX SHEET

BACKBONE INFRASTRUCTURE AND BACKBONE LANDS

SACRAMENTO COUNTY CALIFORNIA

MACKAY & SOMPS
ENGINEERS PLANNERS SURVEYORS
1552 Eureka Road, Suite 100, Roseville, CA 95661 (916) 773-1189

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DRAWN BY	SCALE	DATE	JOB NO.

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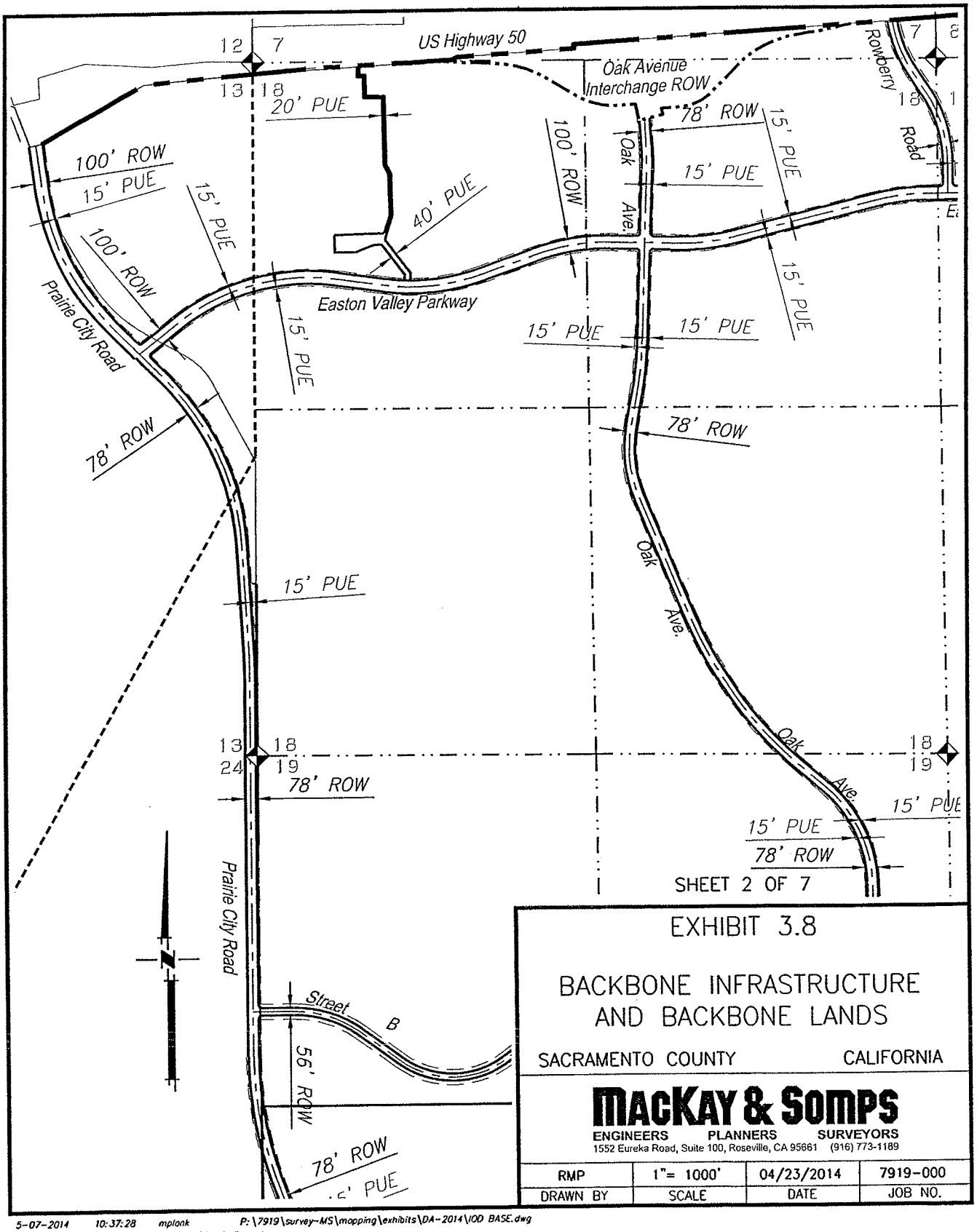


EXHIBIT 3.8

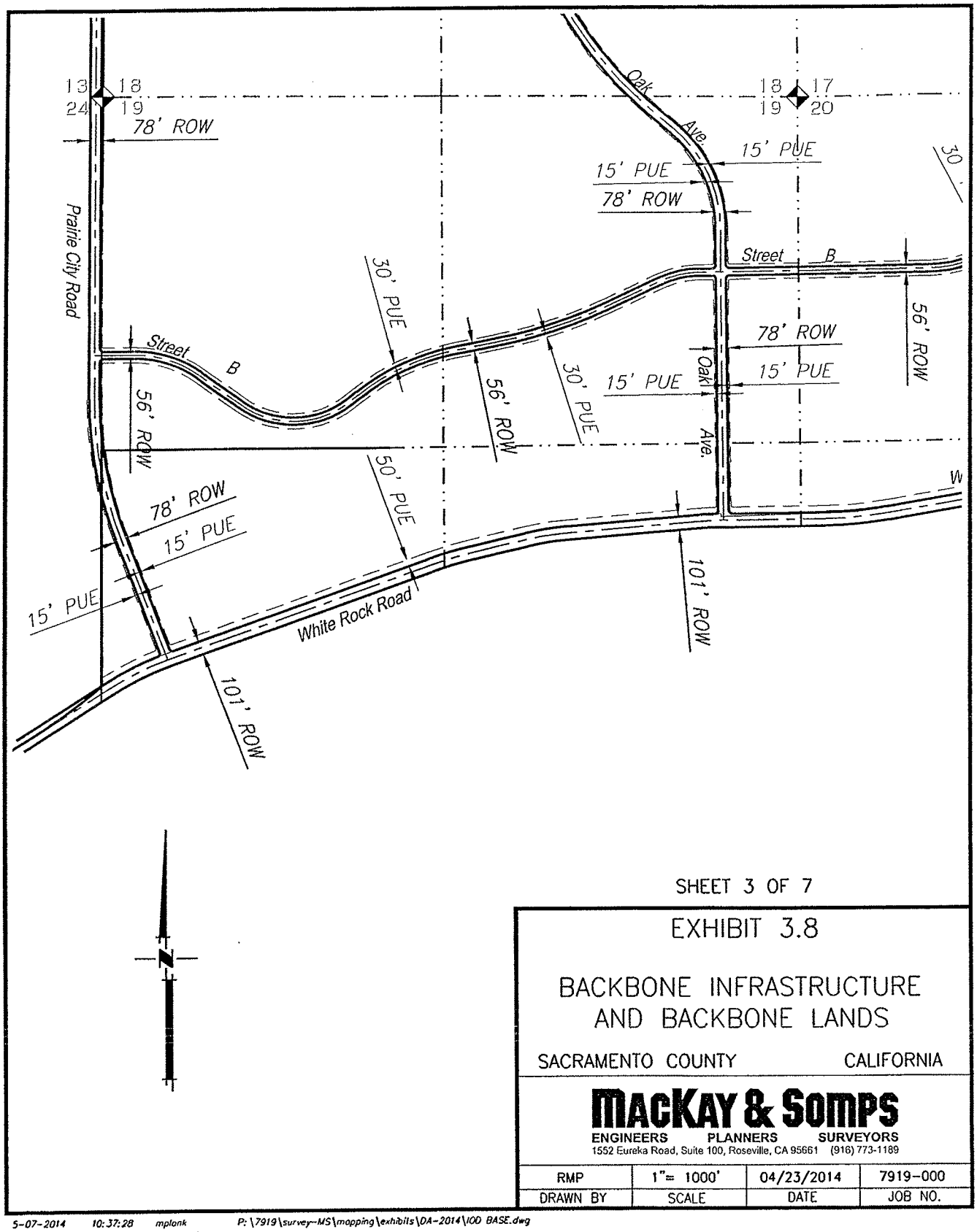
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SHEET 3 OF 7

EXHIBIT 3.8

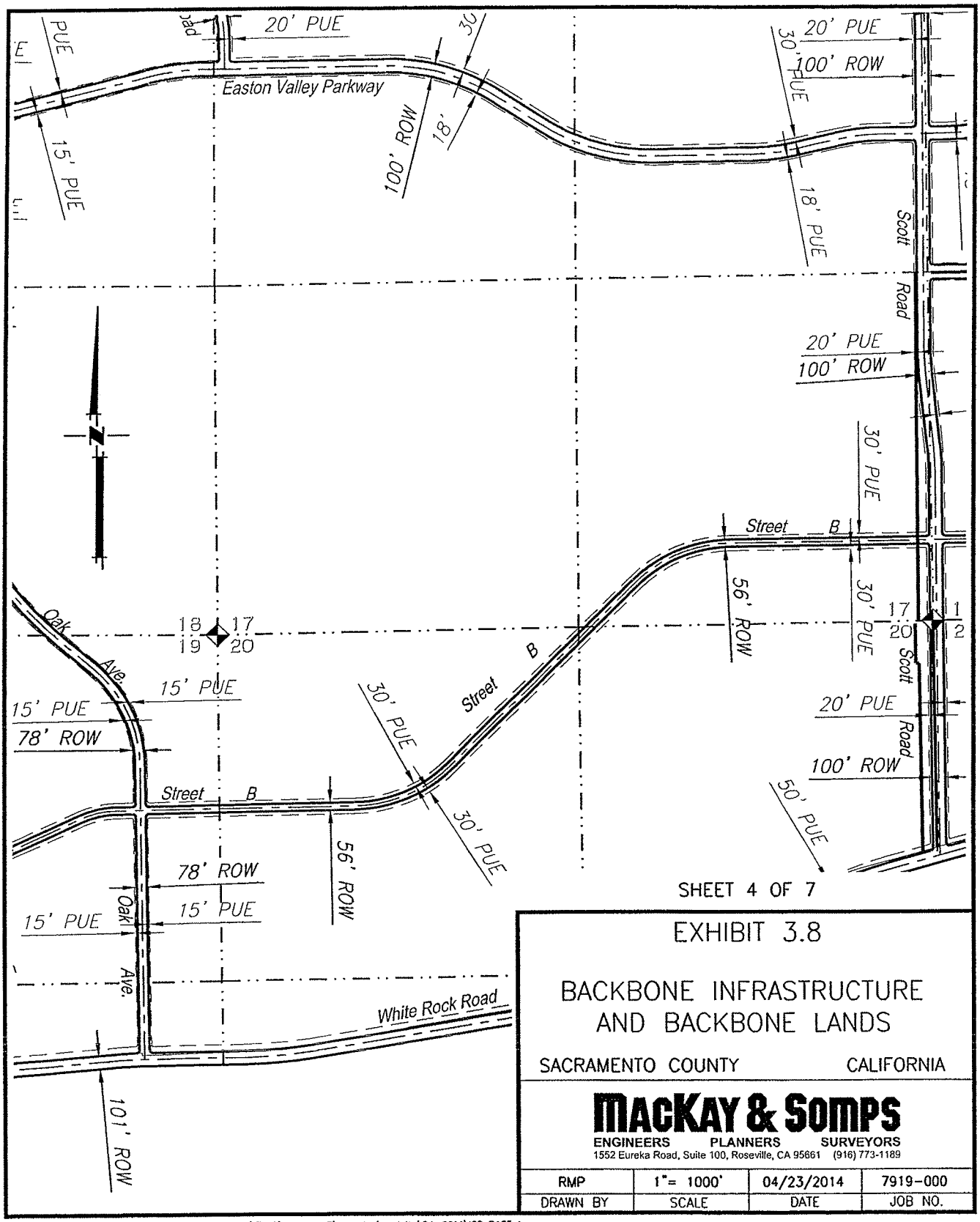
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SHEET 4 OF 7

EXHIBIT 3.8

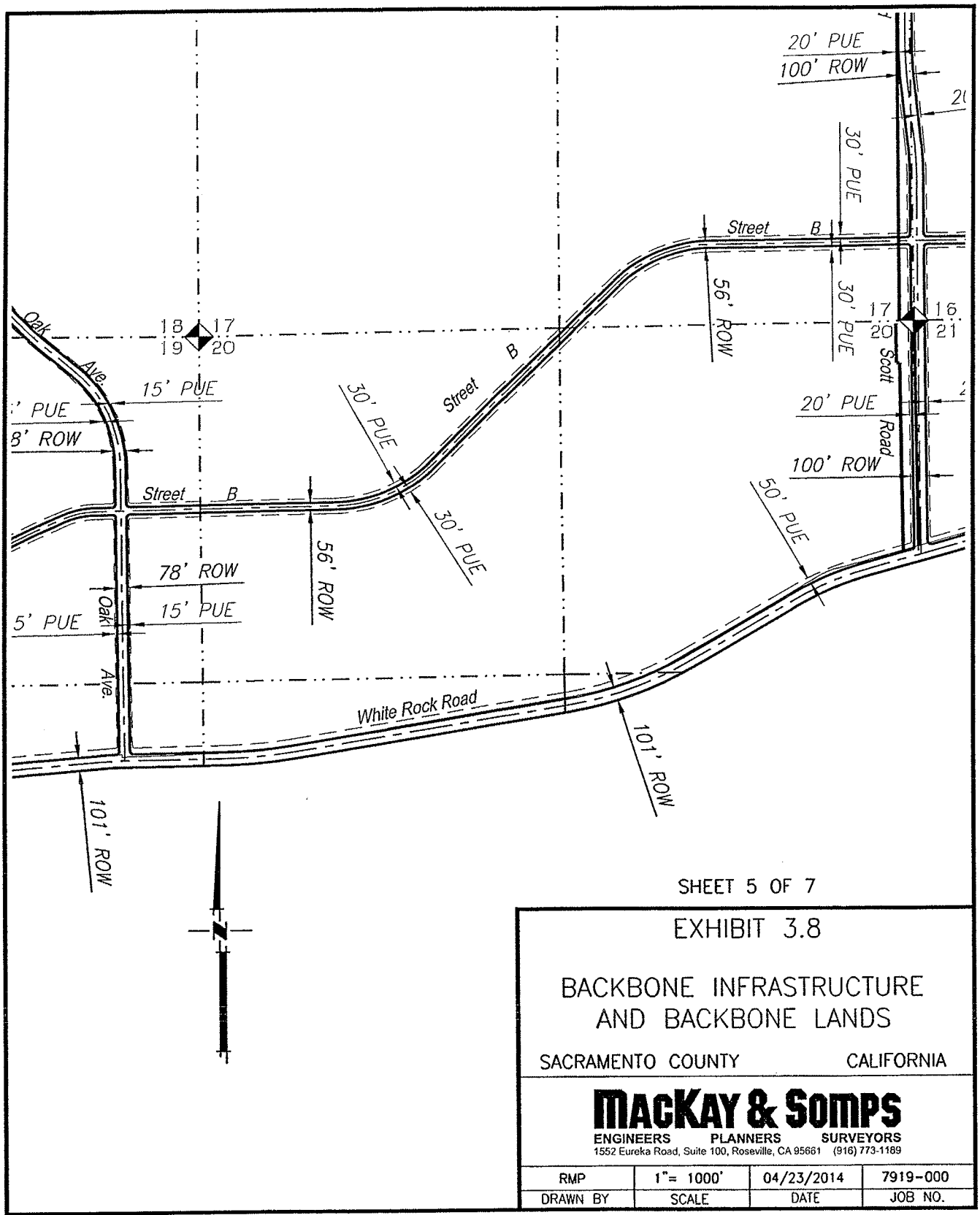
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SHEET 5 OF 7

EXHIBIT 3.8

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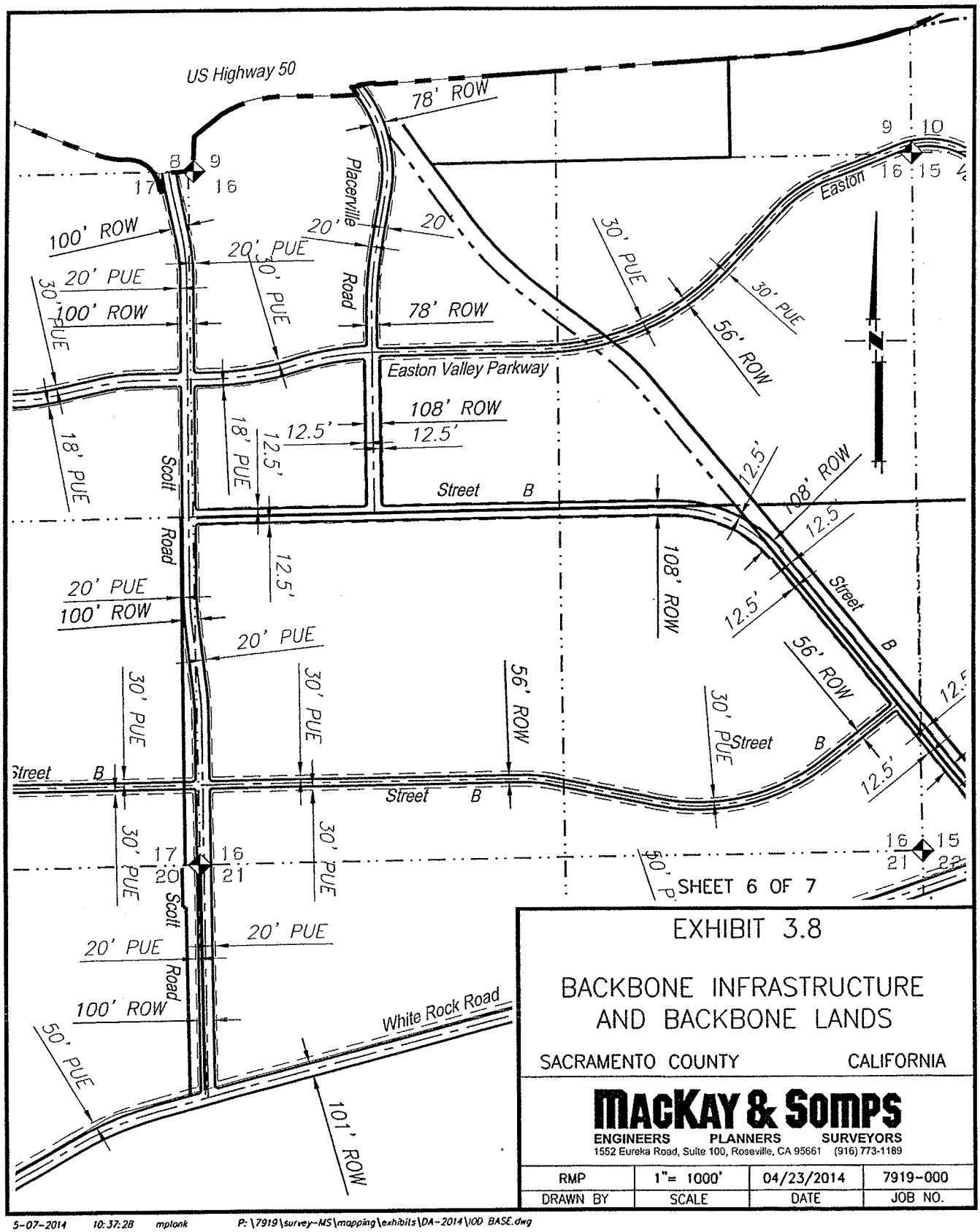


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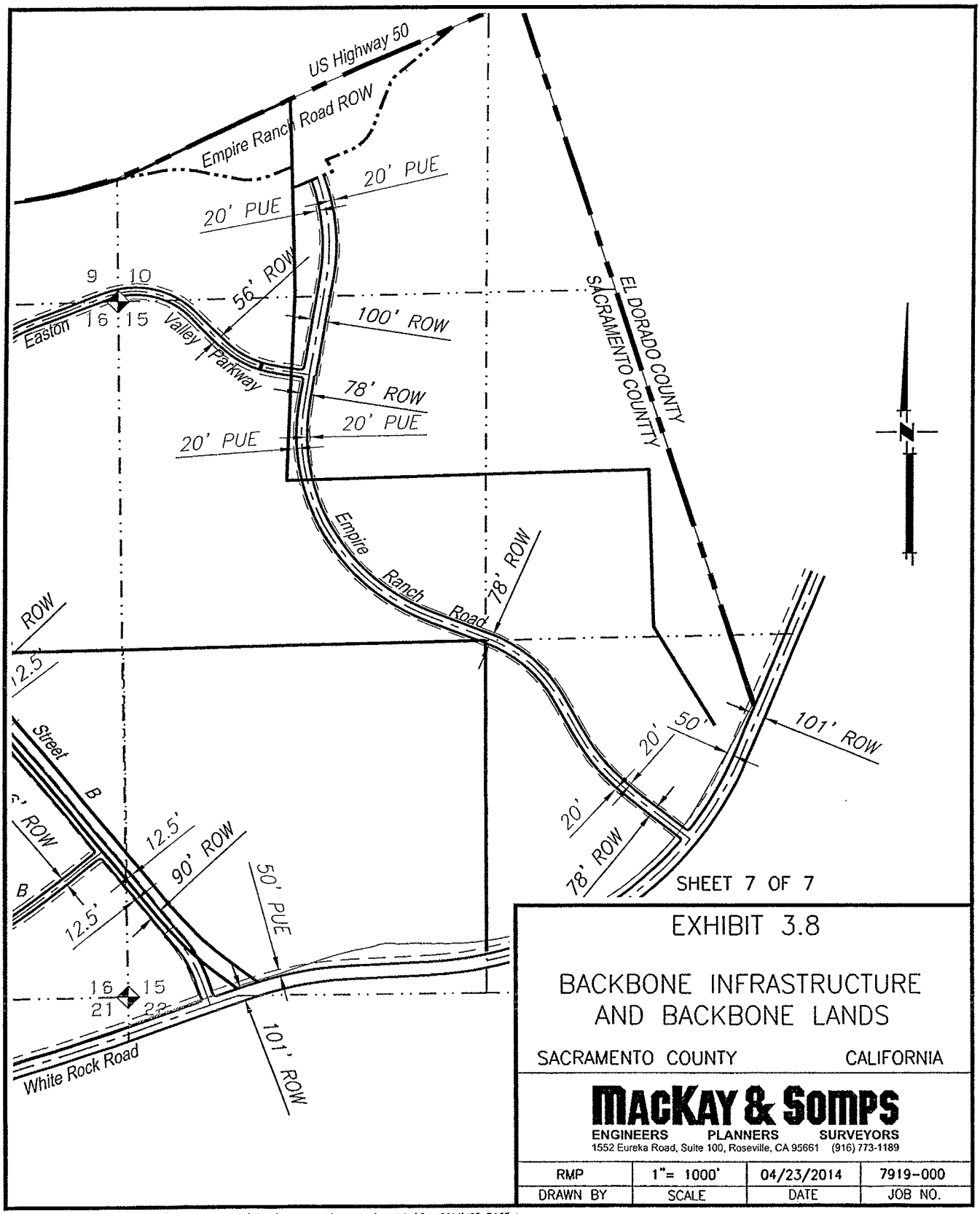


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Exhibit 4.2.1

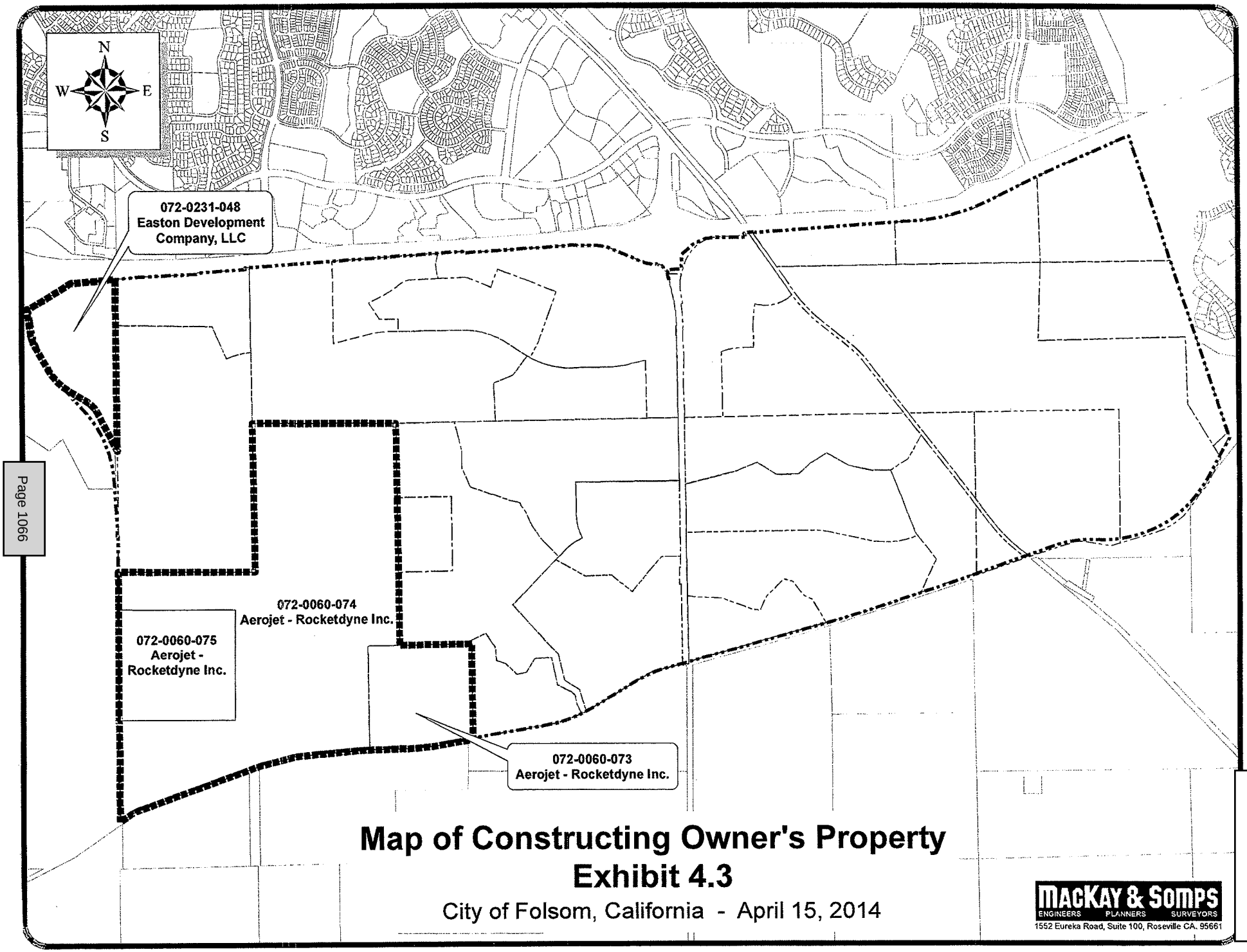
List of Advancing Owners and Reimbursing Owners for Advance Planning Cost

Advancing Owners:

Folsom Real Estate South, LLC APN(s): 072-0060-076, -077, -079, -080, -081, -082 & -084
White Rock Land Investors, LLC APN(s): 072-0060-085
Mangini North Holdings, LLC APN(s): 072-0060-083
West Scott Road, LLC APN(s): 072-0060-078
TNHC Russell Ranch, LLC APN(s): 072-0070-032 & 072-0270-138
Eagle Office Properties, LLC APN(s): 072-3190-002 & -006
Eagle Commercial Properties, LLC APN(s): 072-3190-001 & -008
Carpenter East, LLC APN(s): 072-3190-009
Easton Valley Holdings, LLC APN(s): 072-3190-003, -004 & -005
West Prairie Estates APN(s): 072-3190-007
Aerojet Rocketdyne, Inc. APN(s): 072-0060-073, -074 & -075
Easton Development Company, LLC APN(s): 072-0231-048
Gragg Ranch Recovery Acquisition LLC APN(s): 072-0070-006
Arcadian Heights, LLC APN(s): 072-0070-021 (ptn)
Folsom Heights, LLC APN(s): 072-0270-001, -028 & 072-0070-023

Reimbursing Owners:

Michelle M.Carr, Trustee of the Michelle M. Carr 2012 Trust Melissa A. Barron APN(s): 072-0060-012
Elliott Homes APN(s): 072-0270-030
Zarghami & Javanifard APN(s): 072-0060-007



Map of Constructing Owner's Property
Exhibit 4.3

City of Folsom, California - April 15, 2014

MacKay & Somps
ENGINEERS PLANNERS SURVEYORS
1552 Eureka Road, Suite 100, Roseville CA. 95661

EXHIBIT 7.11

ASSIGNMENT AND ASSUMPTION AGREEMENT

RECORDING REQUESTED TO:

_____

_____

_____

Attn:_____

(SPACE ABOVE THIS LINE RESERVED FOR RECORDER'S USE)

ASSIGNMENT AND ASSUMPTION AGREEMENT RELATIVE TO THE FOLSOM SPECIFIC PLAN AMENDED AND RESTATED TIER 1 DEVELOPMENT AGREEMENT

THIS ASSIGNMENT AND ASSUMPTION AGREEMENT (hereinafter, the "**Agreement**") is entered into this ____ day of _____, 20__, by and between _____, a _____ (hereinafter "**Landowner**"), and _____, a _____ (hereinafter "**Assignee**").

RECITALS

A. On _____, 2011, the City of Folsom and Landowner entered into that certain agreement entitled "First Amended and Restated Tier 1 Development Agreement By and Between The City of Folsom and [Landowner Name] Relative to Folsom Specific Plan (hereinafter the "**Development Agreement**"). Pursuant to the Development Agreement, Landowner agreed to develop certain property more particularly described in the Development Agreement (hereinafter, the "Subject Property"), subject to certain conditions and obligations as set forth in the Development Agreement. The Development Agreement was recorded against the Subject Property in the Official Records of Sacramento County on _____, 2014 [Instrument No. _____].

B. Landowner intends to convey a portion of the Subject Property to Assignee, commonly referred to as Parcel __, and more particularly identified and described in Exhibit A, attached hereto and incorporated herein by this reference (hereinafter the "**Assigned Parcel**"), or all of the Subject Property, as defined in the Development Agreement.

C. Landowner desires to assign and Assignee desires to assume all of Landowner's right, title, interest, burdens and obligations under the Development Agreement with respect to and as related to the Assigned Parcel.

ASSIGNMENT AND ASSUMPTION

NOW, THERFORE, Landowner and Assignee hereby agree as follows:

1. Landowner hereby assigns, effective as of Landowner conveyance of the Assigned Parcel to Assignee, all of the rights, title, interest, burdens and obligations of Landowner under the Development Agreement with respect to the Assigned Parcel. Landowner retains all the rights, title, interest, burdens and obligations under the Development Agreement with respect to all other property within the Subject Property owned by Landowner.

2. Assignee hereby assumes all of the rights, title, interest, burdens and obligations of Landowner under the Development Agreement with respect to the Assigned Parcel, and agrees to observe and fully perform all of the duties and obligations of Landowner under the Development Agreement with respect to the Assigned Parcel, and to be subject to all the terms and conditions thereof with respect to the Assigned Parcel. The parties intend hereby that, upon the execution of this Agreement and conveyance of the Assigned Parcel to Assignee, Assignee shall become substituted for Landowner as the "Landowner" under the Development Agreement with respect to the Assigned Parcel. Assignee acknowledges and agrees that the assumption of Landowner's rights and obligations under the Development Agreement includes, without limitation, the waiver by Assignee under Section 5.3 of the Development Agreement of all claims for damages against the City for breach of the Development Agreement.

All of the covenants, terms and conditions set forth herein shall be binding upon and shall insure to the benefit of the parties hereto and their respective heirs, successors and assigns.

3. Notification to the City of Folsom is required by the Development Agreement Transferring Landowner shall provide notice, prior to the transfer to:

City of Folsom
City Manager
50 Natoma Street
Folsom, California 95630

4. The Notice Address described in Article 7 of the Development Agreement for the Landowner with respect to the Assigned Parcel shall be:

_____
_____
Attn: _____

5. No assignment shall be permitted if there are any outstanding payment obligations to the City by the Landowner until such delinquency is satisfied or the parties enter into a payment or performance agreement in a form approved by the City Attorney.

IN WITNESS HEREOF, the parties hereto have executed this Agreement as of the day and year first above written. This Agreement may be signed in identical counterparts.

LANDOWNER:

_____

_____

By:_____
Print Name:_____
Title:_____

ASSIGNEE:

_____

_____

By:_____
Print Name:_____
Title:_____

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CITY OF
FOLSOM
DISTINCTIVE BY NATURE

Folsom City Council
Staff Report

MEETING DATE:	4/14/2026
AGENDA SECTION:	New Business
ITEM TITLE:	Ordinance No. 1367 – An Ordinance of the City of Folsom Amending Chapters 13.03, 13.04, 13.08, 13.12, 13.16, 13.20, and 13.25 of the Folsom Municipal Code Concerning the Sanitary Sewer Collection System and Municipal Sewer System Regulations (Introduction and First Reading) and Determination that the Project is Exempt from CEQA
FROM:	Utilities Department

RECOMMENDATION / CITY COUNCIL ACTION

The Utilities Department staff recommend that the City Council:

1. Introduce and conduct the first reading of Ordinance No. 1367 – An Ordinance of the City of Folsom Amending Chapters 13.03, 13.04, 13.08, 13.12, 13.16, 13.20 and 13.25 of the Folsom Municipal Code Concerning the Sanitary Sewer Collection System and Municipal Sewer System Regulations; and

2. Determine that the Project is Exempt from CEQA.

BACKGROUND / ISSUE

The Folsom Municipal Code was initially adopted by the City of Folsom in 1973 consistent with and incorporating reference to several State Government Code sections governing local authority, police powers, and procedures. Over the last 53 years, the Folsom Municipal Code has been amended numerous times annually to reflect legislative changes, policy changes, administrative changes, and local preferences.

City staff identified minor code clean up items within Chapters 13.03, 13.04, 13.08, 13.12, 13.16, 13.20, and 13.25 of the Folsom Municipal Code that should be updated to remove outdated references or antiquated provisions, and/or to reflect current best practices. This code cleanup

pertains to the sanitary sewer collection system and is designed to establish an effective and efficient sanitary sewer collection system, minimize the number of Sanitary Sewer Spills, protect and uphold public health and safety, and recognize the importance of clean water.

These items are listed and described briefly in the analysis section, and incorporated with specific language changes in track changes in the attached Ordinance.

POLICY / RULE

Pursuant to Chapter 1.01 (Code Adoption), the Folsom Municipal Code (FMC) was adopted by Ordinance 297 in 1973. Any subsequent amendment to the Folsom Municipal Code must also be adopted by Ordinance. Proposed Amendments to Title 13 do not require public hearing.

ANALYSIS

This section of the report lists and summarizes the staff-recommended code clean up items in the Folsom Municipal Code Chapters 13.03, 13.04, 13.08, 13.12, 13.16, 13.20, and 13.25. Amending these Chapters will bring the FMC into compliance with the State Water Resources Control Board adopted Statewide Waste Discharge Requirements (WDR) General Order for Sanitary Sewer Systems (Order WQ 2022-0103-DWQ), as well as the Regional Water Quality Control Board Requirements. These recommended changes will also comply with the requirements of the City's Sewer System Management Plan (SSMP). The City Council has been provided with a redline version to more easily identify the changes recommended (see attachment).

Key features of the revised ordinance include:

- Revised and expanded definitions
- Reassigned responsibility from the Environmental and Water Resources Director to the City Manager and his or her designees
- Updated references to various City Departments with their current department names
- Updated references to other agencies with their current agency names
- Incorporated new requirements for the Pipe Blockage Control Program
- Modified requirements of connecting to the public sanitary sewer collection system

Chapters affected by this municipal code update include:

- Chapter 13.03: Regulations to Prohibit and Control the Discharge of Fats, Oils, Grease, Rags and Debris into the Sanitary Sewer Collection System (Pipe Blockage Control Program)
- Chapter 13.04: Municipal Sewer System–Definitions
- Chapter 13.08: Municipal Sewer System–Regulations
- Chapter 13.12: Municipal Sewer System–Rental Regulations
- Chapter 13.16: Septic Tanks, Cesspools and Privies–Definitions
- Chapter 13.20: Septic Tanks, Cesspools and Privies–Regulations
- Chapter 13.25: Sewer Connection Service Charges

FINANCIAL IMPACT

This action has no direct financial impact on the City of Folsom.

ENVIRONMENTAL REVIEW

The proposed City Council action to adopt Ordinance No. 1367 is exempt from the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines Section 15378 (b)(4) "Project" and Section 15061(b)(3) "Common Sense Exemption". Under Section 15378, the action does not constitute a "project" under CEQA, as it pertains solely to administrative or procedural matters that do not result in direct physical environmental changes. Furthermore, Section 15061(b)(3), the "common sense exemption", applies because it can be determined with certainty that the adoption of this updated document will not lead to significant effects on the environment.

ATTACHMENT

Ordinance No. 1367 – An Ordinance of the City of Folsom Amending Chapters 13.03, 13.04, 13.08, 13.12, 13.16, 13.20, and 13.25 of the Folsom Municipal Code Concerning the Sanitary Sewer Collection System and Municipal Sewer System Regulations

Submitted,

_____

Marcus Yasutake, Director
UTILITIES DEPARTMENT

Attachment 1

ORDINANCE NO. 1367

AN ORDINANCE OF THE CITY OF FOLSOM AMENDING CHAPTERS 13.03, 13.04, 13.08, 13.12, 13.16, 13.20, AND 13.25 OF THE FOLSOM MUNICIPAL CODE CONCERNING THE SANITARY SEWER COLLECTION SYSTEM AND MUNICIPAL SEWER SYSTEM REGULATIONS

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

SECTION 1 PURPOSE

The purpose of this Ordinance is to amend Chapters 13.03, 13.04, 13.08, 13.12, 13.16, 13.20, and 13.25 of the Folsom Municipal Code (the "code") pertaining to Sanitary Sewer Collection System and Municipal Sewer System Regulations. Sanitary Sewer Collection System and Municipal Sewer System Regulations are designed to establish an effective and efficient sanitary sewer collection system, minimize the number of Sanitary Sewer Spills, protect and uphold public health and safety, and recognize the importance of clean water. Amending these Chapters will bring the FMC into compliance with the State Water Resources Control Board adopted Statewide Waste Discharge Requirements (WDR) General Order for Sanitary Sewer Systems (Order WQ 2022-0103-DWQ), as well as the Regional Water Quality Control Board Requirements. These changes will also comply with the requirements of the City's Sewer System Management Plan (SSMP).

SECTION 2 AMENDMENT TO CODE

Chapters 13.03, 13.04, 13.08, 13.12, 13.16, 13.20, and 13.25 of the Folsom Municipal Code is hereby amended to read as follows:

Chapter 13.03
REGULATIONS TO PROHIBIT AND CONTROL THE DISCHARGE OF FATS, OILS, ~~AND~~ GREASE, RAGS AND DEBRIS INTO THE SANITARY SEWER COLLECTION SYSTEM (PIPE BLOCKAGE CONTROL PROGRAM)

Sections:

13.03.010 Definitions.
13.03.020 Applicability.
13.03.030 Regulatory consistency.
13.03.040 Compliance disclaimer.
13.03.050 Administration.
13.03.060 Disclaimer of liability.
13.03.070 Permitted discharges.
13.03.080 Prohibited discharges.

13.03.090 Grease control devices.
13.03.100 Conditional waiver.
13.03.110 Exception to allow alternative grease control device.
13.03.120 Maintenance of grease control devices.
13.03.130 Prohibition of food grinders.
13.03.140 Scope of inspections and monitoring.
13.03.150 Enforcement.
13.03.160 Penalties.
13.03.170 Enforcement procedures, notice to correct.
13.03.180 Abatement.
13.03.190 Regulatory actions.
13.03.200 Discontinuance of service.

13.03.010 Definitions.

As used in this chapter, the following words and phrases shall have the meanings set forth below unless the context clearly indicates otherwise:

A. "City" means the ~~city~~ City of Folsom.

B. "City council" means the city council of the ~~city~~ City of Folsom.

C. "City manager" means the city manager of the City of Folsom or his or her designee unless otherwise stated or indicated by context.

~~C~~D. "County" means the ~~county~~ County of Sacramento.

E. "Debris" means trash, gardening debris, sediment, unauthorized chemicals, construction materials, and any unauthorized materials not intended for disposal into the sanitary sewer collection system that may cause blockages.

F. "Director" means the City of Folsom director of the Utilities department or his or her designee unless otherwise stated or indicated by context.

~~D~~G. "Discharge" means the release or placement of any sewage ~~wastewater~~ into the city sanitary sewer collection system.

~~E~~H. "Discharger" means any person or facility that discharges, or causes to discharge, either directly or indirectly, sewage ~~wastewater~~ into the city's sanitary sewer collection system.

~~F. "Environmental and water resources director" means the director of the environmental and water resources department of the city of Folsom or as otherwise directed by the city manager or his or her designee.~~

~~G~~I. "Fats, oils, and greases" or "FOG" means organic polar compounds derived from animal and/or plant sources that contain multiple carbon chain triglyceride molecules. These substances are detectable and measurable using analytical test procedures established in the United States Code of Federal Regulations 40 CFR 136, as may be amended from time to time. All are sometimes referred to herein as "grease" or "greases."

~~H~~J. "Food grinder" means any device installed in the plumbing or sewage system for the purpose of grinding food waste or food preparation by-products for the purpose of disposing it in the city's sanitary sewer collection system.

~~I~~K. "Food service establishments" or "FSEs" means facilities that are dischargers and that prepare and/or package food or beverages for sale or consumption, on or off site, with the exception of private residences. FSEs include those establishments primarily engaged in activities of preparing, serving, or otherwise making food available for consumption by the public such as food packagers, grocery stores, bakeries, restaurants, commercial kitchens, caterers, hotels, schools, hospitals, prisons, correctional facilities, and care institutions. Examples of food preparation activities utilized by FSEs include the following: cooking by frying (all methods), baking (all methods), grilling, sautéing, rotisserie cooking, broiling (all methods), boiling, blanching, roasting, toasting, or poaching. FSEs also include any establishment using infrared heating, searing, barbecuing, and any other food preparation activity that produces a hot, nondrinkable food product in or on a receptacle that requires washing.

~~J~~L. "Garbage" means solid wastes from preparation, cooking, and dispensing of food, and from handling, storage and sale of food products.

~~K~~M. "Grease control device" means a grease interceptor, grease trap or mechanical grease removal equipment approved by the ~~U~~utilities director. ~~environmental and water resources director.~~

~~L~~N. "Grease interceptor" means a large containment tank installed underground and designed to collect, contain or remove food wastes and grease particles from the sewage ~~wastewater~~ prior to discharge into the sanitary sewer collection system. Grease interceptors primarily use gravity to separate FOG from the sewage ~~wastewater~~ as it moves from one compartment of the interceptor to the next.

~~M~~O. "Grease trap" means a device for separating and retaining grease prior to the sewage ~~wastewater~~ exiting the trap and entering the sanitary sewer collection system. Such traps are typically compact under-the-sink units that are near food preparation areas.

~~N~~P. "Grease waste" means waste removed from a grease control device.

~~O~~Q. "National Pollutant Discharge Elimination System permit" or "NPDES permit" means a permit issued by either the Regional Board or the State Water Resources Control Board pursuant to Chapter 5.5 (commencing with Section 13370) of Division 7 of the Water Code to control discharges from point sources to waters of the United States.

~~P~~R. "New construction" means construction of a new structure that will include an FSE or modification of an existing structure or portion of an existing structure to accommodate an FSE or change in type of FSE that will significantly increase the potential for FOG production.

~~Q~~S. "Person" means any natural person as well as any corporation, partnership, public agency, trust, estate, cooperative association, joint venture, business entity or other similar entity, or the agent, employee or representative of any of the above.

~~R~~T. "Plumbing official" means the building official or city employee designated by the city manager and who administers and enforces the provisions of the Uniform Plumbing Code. The plumbing official shall enforce the provisions of the Uniform Plumbing Code within the boundaries of the ~~city~~ City of Folsom.

U. "Rags" means masks, dental floss, "flushable" and non-flushable wipes, diapers, rags, other paper, cloth, plastic products, and any unauthorized materials not intended for disposal into the sanitary sewer collection system that may cause blockages.

~~S~~V. "Regional Board" means the California Regional Water Quality Control Board, Central Valley Region.

~~T~~W. "Renovation" or "remodeling" means a physical change to an existing FSE that requires a building permit and involves any one or a combination of the following:

1. Plumbing;
2. Ventilation system;
3. Electrical system;
4. Any change in the size or type of food preparation equipment; and/or
5. To the cooking or restaurant facility.

X. "SacSewer" means the Sacramento Area Sewer District.

~~U~~Y. "Sanitary sewer collection system" means the city-owned system~~network~~ that is designed to convey sewage, including but not limited to ~~of~~ pipes, manholes, laterals,~~and~~ pump stations, siphons, wet wells, diversion structures, and/or other pertinent infrastructure, ~~that convey wastewater~~ upstream of the ~~to~~ SacSewer~~SRCSD~~ facilities including:~~.~~

- Laterals owned and/or operated by the City of Folsom
- Satellite sewer systems; and/or
- Temporary conveyance and storage facilities, including but not limited to temporary piping, vaults, construction trenches, wet wells, impoundments, tanks and diversion structures.

~~V~~Z. "Satellite sewer system" means a portion of a sanitary sewer collection system owned or operated by a different owner other than the City of Folsom. ~~"Sanitary sewer overflows" (SSOs) means a condition whereby untreated sewage is discharged to the environment, escaping wastewater treatment.~~

AA. "Sewage", and its associated wastewater, means untreated or partially treated domestic, municipal, commercial, and/or industrial waste (including sewage sludge), and any mixture of these wastes with inflow or infiltration of stormwater or groundwater, conveyed in the sanitary sewer collection system.

AB. "Spill" means a discharge of sewage from any portion of the sanitary sewer collection system due to a sanitary sewer system overflow, operational failure, and/or infrastructure failure.

~~W. "SRCSD" means the Sacramento Regional County Sanitation District. (Ord. 1233 § 2 (part), 2015: Ord. 1071 § 2 (part), 2007)~~

AC. "Waters of the State" means surface waters or groundwater within boundaries of the state as defined in Water Code section 13050(e), in which the State and Regional Water Boards have authority to protect beneficial uses. Waters of the State include, but are not limited to, groundwater aquifers, surface waters, saline waters, natural washes and pools, wetlands, sloughs, and estuaries, regardless of flow or whether water exists during dry conditions. Waters of the State include waters of the United States.

AD. "Waters of the United States" means surface waters or waterbodies that are subject to federal jurisdiction in accordance with the Clean Water Act.

AE. "Wastewater", and its associated sewage, means untreated or partially treated domestic, municipal, commercial, and/or industrial waste (including sewage sludge), and any mixture of these wastes with inflow or infiltration of stormwater or groundwater, conveyed in the sanitary sewer collection system. (Ord. 1367 § 2, 2026: Ord. 1233 § 2 (part), 2015: Ord. 1071 § 2 (part), 2007)

13.03.020 Applicability.

The provisions of this chapter shall be applicable to anyone who directly or indirectly discharges rags, debris, or FOG-producing material into the city's sanitary sewer collection system. This includes but is not limited to all FSEs, ~~and other FOG producing~~ commercial/industrial businesses, municipalities, schools, residents, etc. located within the incorporated area of the city ~~that discharge either directly or indirectly into the city's sanitary sewer collection system~~. (Ord. 1367 § 2 (part) 2026: Ord. 1233 § 2 (part), 2015: Ord. 1071 § 2 (part), 2007)

13.03.030 Regulatory consistency.

The provisions of this chapter shall take precedence over and are controlling with respect to any conflicting or inconsistent provisions in this code. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015: Ord. 1071 § 2 (part), 2007)

13.03.040 Compliance disclaimer.

Compliance by any person with the provisions of this chapter shall not preclude the need to comply with other local, state or federal statutory or regulatory requirements related to sanitary sewers or industrial/commercial/retail waste discharge. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015: Ord. 1071 § 2 (part), 2007)

13.03.050 Administration.

Except as otherwise provided herein, the city manager~~environmental and water resources director~~ or designee shall be responsible for the administration, implementation and enforcement of the provisions of this chapter. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015: Ord. 1071 § 2 (part), 2007)

13.03.060 Disclaimer of liability.

The degree of protection required by this chapter is considered reasonable for regulatory purposes and is based on scientific, engineering and other relevant technical considerations. The standards set forth herein are minimum standards and this chapter does not imply that compliance will ensure that there will be no unauthorized discharge of pollutants into the ~~waters~~ Waters of the United States. This chapter shall not create liability on the part of the city or any officer or employee thereof for any damages that result from reliance on this chapter or any administrative decision lawfully made thereunder. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015: Ord. 1071 § 2 (part), 2007)

13.03.070 Permitted discharges.

Sewage~~Wastewater~~ may be discharged to the sanitary sewer collection system; provided, that such discharge is not prohibited by this chapter and conforms to all other requirements of this code, the current SacSewer~~SRCSD~~ sewer use ordinance, and all other applicable statutes, regulations, ordinances or other governmental requirements; and further provided, that all applicable city and SacSewer~~SRCSD~~ fees and sewer use charges are paid. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015: Ord. 1071 § 2 (part), 2007)

13.03.080 Prohibited discharges.

It shall be unlawful ~~for any FSE~~ to discharge or cause to be discharged any of the following to the sanitary sewer collection system except as specifically authorized by other provisions of this code:

A. FOG in amounts, either alone or in combination with other discharges, that cause:

1. Any visible sheen on the surface of the discharged sewage~~wastewater~~;

2. Any build-up of grease in any portion of the sanitary sewer collection system; or

3. Any obstruction of the sanitary sewer collection system.

B. Any discharge from a food grinder for a new or remodeled FSE.

C. Debris, rags, and/or pipe-blocking substances in amounts, either alone or in combination with other discharges, that cause:

1. Any obstruction of the sanitary sewer collection system.

~~C~~D. Any water or waste having a pH lower than five or having any other corrosive property capable of causing damage or hazard to structures, equipment, personnel and sewer pipes.

The foregoing discharge prohibitions are not exclusive and shall be in addition to any prohibitions or requirements specified in any other provision of this code or by any other applicable statute, regulation, ordinance, law, or other governmental requirement. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015: Ord. 1071 § 2 (part), 2007).

13.03.090 Grease control devices.

All FSEs must install, operate, and maintain a grease control device if they meet any of the following provisions:

A. New construction.

B. Renovation or remodeling that alters the existing plumbing at or below grade of the existing finished floor or alters the use, occupancy or function of the space, which would contribute to the production of fats, oils and grease.

C. When deemed necessary by the ~~U~~utilities director ~~environmental and water resources director~~ to protect public health or safety or reduce/eliminate FOG.

D. If the FSE has a prohibited discharge.

E. If the FSE is deemed by the ~~U~~utilities ~~D~~director ~~environmental and water resources director~~ to contribute to or have reasonable potential to be the cause of a~~n SSO~~ Spill.

F. If there is a change in land use which change has the potential to significantly increase FOG production and/or make a prohibited discharge of FOG reasonably foreseeable without a grease interceptor.

Grease control devices shall meet minimum design and performance requirements of the latest edition of the Uniform Plumbing Code and the California Plumbing Code as well as satisfying all requirements as designated by the ~~U~~utilities ~~D~~director ~~environmental and water resources director~~. Grease control devices must be approved by the ~~U~~utilities ~~D~~director ~~environmental and water resources director~~, in writing, prior to construction and installation. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015: Ord. 1071 § 2 (part), 2007).

13.03.100 Conditional waiver.

An FSE may apply to the ~~U~~utilities ~~D~~director~~environmental and water resources director~~, in writing, for a conditional waiver of the requirement to install an approved grease control device.

A. The ~~U~~utilities ~~D~~director ~~environmental and water resources director~~ may approve such conditional waiver if the FSE demonstrates to the ~~U~~utilities ~~D~~director's~~environmental and water resources director's~~ satisfaction that the FSE does not generate FOG, and/or causes FOG deposition in the sanitary sewer collection system. The conditional waiver shall include the following information:

1. An independent study by an engineering firm recommending that a grease control device is not necessary.

2. A description of the FSE's best management practices (BMPs) which include:

a. BMPs based on a set menu that is not subject to change.

b. Employee training on proper food preparation, handling, serving and cleaning.

c. BMP signage posted throughout the restaurant for employees to refer to.

d. BMP training log, maintenance logs, and records available for city staff to review.

B. If the content of the menu changes or the operation and/or maintenance of the restaurant changes, the FSE shall notify the city. Changes in the menu or operations and/or maintenance of the restaurant may require the installation of a grease control device.

C. Cooperation with the city ~~of Folsom~~'s inspector and wastewater division to perform restaurant inspections and ~~closed circuit~~closed-circuit television inspection of the FSE's sewer lateral.

D. The ~~U~~utilities ~~D~~director ~~environmental and water resources director~~ may revoke this conditional waiver and require that an approved grease control device be installed at any time:

1. If the FSE discharges FOG or causes the discharge of FOG into the sanitary sewer collection system;

2. If the ~~U~~utilities ~~D~~director ~~environmental and water resources director~~ determines that any ~~SSO~~Spill, stoppage, interruption, or reduction of flow in the sanitary sewer collection system has resulted in whole or in part from discharge(s) by the FSE; or

3. If the ~~U~~utilities ~~D~~director ~~environmental and water resources director~~ determines that the conditional waiver should be revoked to protect public health and safety. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015: Ord. 1071 § 2 (part), 2007)

13.03.110 Exception to allow alternative grease control device.

An FSE may apply for an exception to allow installation of a grease control device other than a grease interceptor, and the ~~U~~utilities ~~D~~director ~~environmental and water resources director~~ may approve such exception if the FSE demonstrates to the ~~U~~utilities ~~D~~director's ~~environmental and water resources director's~~ satisfaction that installation of a grease interceptor is not feasible due to space constraints, utility interferences, inadequate slope of sewer ~~wastewater~~ drainage lines, or other considerations. Alternative grease removal devices must be approved by the ~~U~~utilities ~~D~~director ~~environmental and water resources director~~ and include, but are not limited to, features that trap, separate and hold grease and be of a design that is equal to or more effective than an acceptable grease control device. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015: Ord. 1071 § 2 (part), 2007)

13.03.120 Maintenance of grease control devices.

A. All FSEs are required to utilize a grease waste hauler to pump grease waste from the grease interceptor and to lawfully dispose of the grease waste. Grease waste shall not be disposed of in the sanitary sewer collection system or storm drains.

B. The FSE, at its sole cost and expense, shall properly utilize, clean and maintain the grease control device in good and efficient working order at all times.

C. The FSE shall immediately correct any problem with a grease control device including, but not limited to, plugging, overflow or spillage from the device, improper operation, noncompliance with cleaning schedule, damaged or nonfunctioning features of the device, excessive accumulation of grease or solids, or other problems that resulted in or could result in a prohibited discharge or ~~SSO~~Spill. The manager or owner of an FSE shall notify the ~~U~~utilities ~~D~~director ~~environmental and water resources director~~ in writing of the problem and corrective action within five days of the discovery of the problem.

D. The FSE shall keep all manifests, receipts and invoices of all cleaning, maintenance, grease removal of/from the grease control device, disposal carrier and disposal site location for no less than three years. The FSE shall, upon request, make the manifests, receipts and invoices available to the ~~U~~utilities ~~D~~director ~~environmental and water resources director~~, or any authorized inspector that has jurisdiction under any local, state or federal water quality statutes, ordinances or regulations. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015: Ord. 1071 § 2 (part), 2007)

13.03.130 Prohibition of food grinders.

Food grinders are prohibited in new or remodeled FSEs. (Ord. 1367 § 2 (part) 2026: Ord. 1233 § 2 (part), 2015: Ord. 1071 § 2 (part), 2007)

13.03.140 Scope of inspections and monitoring.

A. In the event of an emergency situation that poses an immediate threat to life, health, safety, or general welfare occurring at an FSE relating to activities covered by this chapter, the ~~U~~utilities ~~D~~director ~~environmental and water resources director~~ may enter upon private property to eliminate, abate, clean up and dispose of a prohibited discharge or grease waste.

B. The ~~U~~utilities ~~D~~director ~~environmental and water resources director~~ may enter upon private property during regular business hours to investigate the source of any prohibited discharge to the sanitary sewer collection system or to verify compliance with the provisions of this chapter, including, but not limited to, the following:

1. Operation and maintenance of grease control devices.

2. Prohibition of the use of food grinders.

3. Inspection of any vehicle, truck, trailer, tank truck or other mobile equipment that may have the ability to discharge to the ~~municipal~~ sanitary sewer collection system.

4. Erection and maintenance of monitoring and sampling devices for the purpose of measuring any discharge to the ~~city~~ sanitary sewer collection system.

5. Inspection, review and copying of all records of the FSE relating to preventing prohibited discharges to the sanitary sewer collection system. This may include, but is not limited to, operation, inspection, maintenance and cleaning records related to grease control devices and grease waste pumping manifests.

6. Inspection, sampling and testing of any discharge to the ~~city~~ sanitary sewer collection system for the purpose of determining the potential for a prohibited discharge. The investigation of the integrity of all grease control devices. The taking of photographs or videotapes, measurements or drawings, and creation of any other record reasonably necessary to document conditions on the premises. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015: Ord. 1071 § 2 (part), 2007)

13.03.150 Enforcement.

Violations of this chapter shall constitute a public nuisance. The provisions of this chapter shall be administered and enforced within the city by the ~~U~~utilities ~~D~~director ~~environmental and water resources director or other staff and enforcement officials designated by the environmental and water resources director~~. The remedies set forth herein are cumulative to any other remedy available to the city. Nothing contained herein shall limit or be deemed to prevent the city from pursuing any other available remedy under this code or any other applicable law. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015: Ord. 1071 § 2 (part), 2007)

13.03.160 Penalties.

A. A violation of this chapter shall be an administrative violation as defined in Section 1.08.020. In addition to enforcement by any procedure set forth in Chapters 1.08 to 1.10, inclusive, any violation of this chapter shall be punishable as a misdemeanor, which shall be punishable by a fine not to exceed one thousand dollars~~, or by imprisonment in the county jail for not more than six months, or by both such fine and imprisonment.~~

B. Each of the sanctions for administrative violations identified in Section 1.09.013 shall be available for enforcement of the provisions of this chapter. Violations of the provisions of this chapter shall be deemed Level E violations, as defined in Section 1.09.012. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015: Ord. 1071 § 2 (part), 2007)

13.03.170 Enforcement procedures, notice to correct.

A. Prior to the suspension, revocation, or denial of any license or permit, or the assessment of any fee, penalty, or charge, or the commencement of any other enforcement action pursuant to this chapter, the enforcement authority shall follow the procedures set forth in Chapter 1.09. The rights to judicial review set forth in Sections 1.09.050 to 1.09.052, inclusive, shall apply.

B. A notice to correct shall not be required to commence the administrative hearing procedures set forth in Chapters 1.08 to 1.10, inclusive. Pursuant to Section 1.09.024, a notice of administrative violation shall be served in accordance with the provisions of Section 1.09.027. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015: Ord. 1071 § 2 (part), 2007)

13.03.180 Abatement.

A. Any person engaged in activities which cause, allow, facilitate or result in a prohibited discharge shall bear all costs incurred by the city as a result of such prohibited discharge including but not limited to the cost of abatement, cleanup and disposal.

B. The ~~U~~utilities ~~D~~director ~~environmental and water resources director~~ will keep an account of the administrative, labor, equipment and other costs of abatement, cleanup and recovery. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015: Ord. 1071 § 2 (part), 2007)

13.03.190 Regulatory actions.

Any person determined to be in violation of this chapter shall bear all costs incurred by the city resulting from, or related to any correction and/or enforcement of a violation of this chapter or the payment of monetary sanctions, or both. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015: Ord. 1071 § 2 (part), 2007)

13.03.200 Discontinuance of service.

A. In addition to all of the remedies provided in this chapter, violations of the provisions of this chapter may result in disconnection of the premises from the water or the sanitary sewer collection system by the ~~U~~utilities ~~D~~director ~~environmental and water resources director~~.

B. Prior to such discontinuance of service the owner of the real property to which the service was rendered shall be served with written notice from the ~~U~~utilities ~~D~~director ~~environmental and water resources director~~ stating the nature of the violation and providing a reasonable time limit for the satisfactory correction thereof.

C. When service has been disconnected as provided in this section, the ~~U~~utilities ~~D~~director ~~environmental and water resources director~~ may require that the person requesting that such service be reestablished furnish a bond or deposit equal to five times the city's cost to cause the disconnection, rectify problems caused by the prohibited discharge, and complete the reconnection, payable to the city and conditional upon compliance with the provisions of this chapter, before granting permission to make such connection.

D. The person making application for such reestablishment of service shall pay all expenses incurred by the city in causing such disconnection and reconnection before such permission may be granted. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015: Ord. 1071 § 2 (part), 2007)

~~Chapter 13.04~~
~~MUNICIPAL SEWER SYSTEM—DEFINITIONS~~

~~Sections:~~

~~13.04.010 City defined.~~

~~13.04.020 Dwelling unit defined.~~

~~13.04.030 Premises defined.~~

~~13.04.040 Sewage defined.~~

~~13.04.050 Superintendent defined.~~

~~13.04.010 City defined.~~

~~"City" means the city of Folsom. (Prior code § 9022)~~

~~13.04.020 Dwelling unit defined.~~

~~"Dwelling unit" means the habitat of any individual or family. (Prior code § 9024)~~

~~**13.04.030 Premises defined.**~~

~~"Premises" refers to a lot, parcel of land, building or establishment. (Prior code § 9023)~~

~~**13.04.040 Sewage defined.**~~

~~"Sewage" as used in this chapter means a combination of liquid or water carried human waste conducted away from residences, business buildings, and institutions which is known as domestic sewage, together with the liquid or water carried waste resulting from a manufacturing process employed in industrial establishments, including the washing, cleaning or drain water from such process, which is known as industrial waste. (Prior code § 9020)~~

~~**13.04.050 Superintendent defined.**~~

~~"Superintendent" refers to anyone delegated by the city council to the performance of duties as specified in this chapter. (Prior code § 9021)~~

Chapter 13.08
MUNICIPAL SEWER SYSTEM—REGULATIONS

Sections:

13.08.010 Definitions.
13.08.020 Permit required.
13.08.030 Domestic sewage screening.
13.08.040 Industrial waste screening.
13.08.050 Sewage measurement device—Installation.
13.08.060 Sewage measurement device—Type—Responsibility.
13.08.070 Outside city—Connection.
13.08.080 Cleanout plug required.
13.08.090 Backflow prevention device.
13.08.100 Nonpermanent discharges.
13.08.110 Prohibited activities.
13.08.120 Prohibited discharges.
13.08.130 Prohibited discharge locations.
13.08.140 Maintenance responsibilities.

13.08.150 Easement access.
13.08.160 Private sewer laterals.

13.08.010 Definitions.

As used in this chapter, the following words and phrases shall have the meanings set forth below unless the context clearly indicates otherwise:

A. "City" means the ~~city~~ City of Folsom.

B. "City council" means the city council of the ~~city~~ City of Folsom.

C. "City manager" means the city manager of the City of Folsom or his or her designee unless otherwise stated or indicated by context.

~~C~~D. "Cleanout" means a pipe fitting and associated piping connected to a sewer lateral that provides access to the sewer lateral for purposes of flushing, rodding, cleaning, and other maintenance and diagnostic purposes.

~~D~~E. "County" means the ~~county~~ County of Sacramento.

F. "Director" means the ~~c~~City of Folsom ~~D~~director of Utilities ~~D~~department or his or her designee unless otherwise stated or indicated by context.

G. "Dwelling unit" means the habitat of any individual or family.

~~E. "Environmental and water resources director" means the director of the environmental and water resources department of the city of Folsom or as otherwise directed by the city manager or his or her designee.~~

~~F~~H. "Lateral" means an underground segment of smaller diameter pipe that transports sewage from a customer's building or property (residential, commercial, industrial, etc.) to the city's main sewer line in a street or easement.

- A lower lateral is the portion of the city-owned lateral located between the sanitary sewer system main, and either the property line, sewer cleanout, curb line, or other jurisdictional locations. ~~"Lower lateral" means the portion of a sewer lateral lying within a public street connecting an upper lateral to the sewer main.~~ The lower lateral extends from the cleanout near the property line or easement ~~(as identified in Standard Construction Specification SS-07)~~ to the sewer main or within five feet of the property line or easement ~~(as identified in Standard Construction Specification SS-07)~~ to the sewer main if there is no cleanout near the property line or easement (as identified in the City of Folsom's Sanitary Sewer Standard Detail SS-08). The lower lateral includes the connection to the sewer main. A lower lateral is associated with a parcel if it or any portion of it is located upon the parcel or conveys sewage and liquid waste from any structure located on that parcel.

- An upper lateral is the portion of the privately owned lateral from the property line, sewer cleanout, curb line, or other jurisdictional locations, to the building or property (as identified in the City of Folsom's Sanitary Sewer Standard Detail SS-08). If the parcel contains a sewer pipe system or multiple private sewer laterals, the entire sewer pipe system, including manholes and other appurtenances, and all private sewer laterals are part of the upper sewer lateral to the extent they are located on that parcel.

~~G~~I. "New construction" means construction of a new structure or modification of an existing structure or portion of an existing structure.

J. "Person" means any natural person as well as any corporation, partnership, public agency, trust, estate, cooperative association, joint venture, business entity or other similar entity, or the agent, employee or representative of any of the above.

K. "Premises" refers to a lot, parcel of land, building or establishment.

~~H~~L. "Private sewer lateral" means the privately-owned lateral that transports sewage from private property(ies) into a sanitary sewer system.~~a pipe or pipes and appurtenances that carry sewage and liquid waste from the structure served to the lower lateral.~~

M. "Private sanitary sewer system" means a sanitary sewer system of any size that is owned and/or operated by a private individual, company, corporation, or organization. A private sanitary sewer system may or may not connect into a publicly owned sanitary sewer system.

~~I~~N. "Property owner" means a person that owns a parcel of real property, or that person's authorized representative including a tenant or contractor. As used in this subsection, "person" means an individual, trust, corporation, nonprofit organization, homeowners' association, partnership, firm, joint venture, limited liability company, or association.

~~J~~O. "Remodeling" means any significant improvement, addition, construction, reconstruction, remodeling, modification or alteration of or to an existing or previously existing structure.

~~K~~P. "Repair" means construction activities performed to bring a ~~private~~ sewer lateral into compliance with this chapter consisting of correction of a segment of ~~less than~~ the ~~private~~ sewer lateral (i.e. spot repair).

~~L~~Q. "Replacement" means construction activities performed to bring a ~~private~~ sewer lateral into compliance with this chapter consisting of the replacement or lining of the complete length of the ~~private~~ sewer lateral.

R. "SacSewer" means the Sacramento Area Sewer District.

~~M~~S. "Sanitary sewer collection system" means the city-owned system~~network~~ that is designed to convey sewage, including but not limited to ~~of~~ pipes, manholes, laterals, ~~and~~ pump stations,

siphons, wet wells, diversion structures, and/or other pertinent infrastructure, ~~that convey wastewater~~ upstream of the ~~to~~ SacSewer~~SRCSD~~ facilities including:~~.~~

- Laterals owned and/or operated by the City of Folsom
- Satellite sewer systems; and/or
- Temporary conveyance and storage facilities, including but not limited to temporary piping, vaults, construction trenches, wet wells, impoundments, tanks and diversion structures.

T. "Satellite sewer system" means a portion of a sanitary sewer collection system owned or operated by a different owner other than the City of Folsom.

~~N. "Sanitary sewer overflows" (SSOs) means a condition whereby untreated sewage is discharged to the environment, escaping wastewater treatment.~~

U. "Sewage" and its associated wastewater, means untreated or partially treated domestic, municipal, commercial, and/or industrial waste (including sewage sludge), and any mixture of these wastes with inflow or infiltration of stormwater or groundwater, conveyed in the sanitary sewer collection system.

~~O~~V. "Sewer main" means a publicly owned sanitary sewer that receives flows from public and private sewer laterals. The sewer main does not include any portion of a private sewer lateral.

W. "Spill" means a discharge of sewage from any portion of the sanitary sewer collection system due to a sanitary sewer system overflow, operational failure, and/or infrastructure failure.

~~P. "SRCSD" means the Sacramento Regional County Sanitation District.~~

~~Q. "Upper lateral" means a pipe or pipes and appurtenances that carry sewage and liquid from the structure served to the lower lateral. If the parcel contains a sewer pipe system or multiple private sewer laterals, the entire sewer pipe system, including manholes and other appurtenances, and all private sewer laterals are part of the upper sewer lateral to the extent they are located on that parcel.~~

~~R~~X. "Waste hauler" means transporters of waste trap grease and grease from interceptors from facilities that collect, store, process or dispose of waste grease. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015)

13.08.020 Permit required.

No person shall tap or make connection to the sanitary sewers in the city, without a permit and the payment of the fees established for the privilege of making such tap or connection. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015: prior code § 9000. Formerly 13.08.010)

13.08.030 Domestic sewage screening.

Domestic sewage, consisting essentially of human waste, may be passed into sewers without screening. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015: prior code § 9025. Formerly 13.08.020)

13.08.040 Industrial waste screening.

Industrial waste must be screened through the equivalent of a twenty-mesh screen. No ~~peach, plum, prune, cherry, apricot or other~~ food particles or solids larger than what would pass through a twenty-mesh screen shall be discharged or permitted to enter the sewage system. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015: prior code § 9026. Formerly 13.08.030)

13.08.050 Sewage measurement device—Installation.

The ~~U~~utilities ~~D~~director ~~environmental and water resources director~~ shall determine what commercial businesses and industries shall be required to install the means of measurement of sewage discharged and to report the~~his~~ recommendations ~~to the environmental and water resources director~~; and, upon a finding that said installation is reasonably required to determine the amount of the service charge, the ~~U~~utilities ~~D~~director ~~city manager~~council shall direct the person owning said business or industry to install means for measurement of sewage. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015: prior code § 9028. Formerly 13.08.040)

13.08.060 Sewage measurement device—Type—Responsibility.

Every person who is required to install a means for measurement of sewage discharge shall install an approved flume and an automatic recording device or other approved means for measurement of sewage discharge at their~~his~~ own expense. The ~~environmental and water resources director or other person designated by the~~ utilities ~~D~~director shall enforce the provisions and ~~he~~ shall have the right at all times to check the operation of the screening mechanism, the operation of the measuring recording mechanism, and to make a record of the readings. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015: prior code § 9029. Formerly 13.08.050)

13.08.070 Outside city—Connection.

Persons owning premises situated outside the ~~corporate~~city limits may, upon issuance of a permit by the city ~~council~~, connect to the sanitary sewer collection system~~sewerage system of the city~~ by paying all costs thereof and an annual rental to be determined from time to time by resolution of the city council. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015: Ord. 692 § 1, 1990: prior code § 9031)

13.08.080 Cleanout plug required.

On all new construction within the city, and on all new connections within the city sanitary sewer collection system, there shall be provided, at the property line, a cleanout plug which shall consist of a single or double wye branch with end or side cleanout, closed with a waterproof cap. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015: prior code § 9042. Formerly 13.08.090)

13.08.090 Backflow prevention device.

A. On all new construction within the city, and all new connections within the city sanitary sewer collection system, the property owner shall be required to install, operate and maintain a backflow prevention device if they meet any of the following provisions:

1. The lowest dwelling plumbing fixture is twelve inches or less above the rim of the nearest upstream manhole.

2. When deemed necessary by the Uutilities Ddirector ~~environmental and water resources director~~ to protect public health or safety.

B. All existing property owners shall be required to install, operate and maintain a backflow prevention device if they meet any of the following provisions:

1. When deemed necessary during the application process when applying for a construction, remodel or sewer replacement permit.

2. When deemed necessary by the Uutilities Ddirector ~~environmental and water resources director~~ to protect public health or safety. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015)

13.08.100 Nonpermanent discharges.

Discharges that do not require a separate permanent connection, and do not require a sewer impact permit or temporary discharge permit, are considered nonpermanent discharges. Nonpermanent discharges can be discharged into the city's sanitary sewer collection system, subject to the following conditions:

A. Discharge must be to a plumbing fixture, utility sink, private cleanout, or sanitary sewer manhole.

B. Discharge must not adversely impact flow of the city's sanitary sewer collection system; otherwise, the nonpermanent discharge must immediately be disconnected.

C. Discharge must not be from a waste hauler. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015)

13.08.110 Prohibited activities.

The city hereby prohibits the following activities:

A. Access or discharge into manholes, cleanouts, or other openings in the city's sanitary sewer collection system unless specifically authorized by the city.

B. Damaging, breaking, destroying, defacing, or tampering with the city's sanitary sewer collection system.

C. Obstructing flow in the city's sewer facilities. This provision includes but is not limited to obstruction originating from the cleaning of a private sewer that results in an obstruction in the city's sanitary sewer collection system.

D. Creating a condition that pressurizes the lower lateral.

E. Creating conditions in the city's sanitary sewer collection system that endanger the health and safety of any person.

F. Interfering or impairing the operation or maintenance of the city's sanitary sewer collection system.

G. Removal or failing to maintain a required backflow prevention device. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015)

13.08.120 Prohibited discharges.

The following are hereby prohibited ~~to be~~from being discharged to the city's sanitary sewer collection system:

A. Flows exceeding the capacity of city facilities or exceeding the quantity normally or customarily anticipated for the permitted use.

B. Discharge of water that does not meet the water quality standards of acceptability for discharge into the storm drain, such as stormwater, surface water, pool water, groundwater, roof runoff, or subsurface drainage.

C. Fats, oils, and grease in amounts, either alone or in combination with other discharges, that cause:

1. Any visible sheen on the surface of the discharged sewage~~wastewater~~;

2. Any build-up of grease in any portion of the sanitary sewer collection system; or

3. Any obstruction of the sanitary sewer collection system.

D. Debris and rags.

~~D~~E. Trucked and hauled wastes.

~~E~~F. Substances that may cause excessive foaming in any portion of the city's sewer collection system.

~~F~~G. Any liquid or vapor having a temperature higher than one hundred fifty degrees Fahrenheit.

~~G~~H. Any substance, either by itself or combined with other ~~wastewater~~ sewage discharge, that is capable of obstructing flow or impairing the performance of the city's sanitary sewer collection system.

~~H~~I. Cementitious materials.

~~I~~J. Any substance that may cause damage, including corrosive structural damage, to any part of the city's sanitary sewer collection system.

~~J~~K. Chemicals of any kind that are not specifically authorized for disposal in a sewer system.

~~K~~L. Garbage, including food wastes, that is greater than one-quarter inch in any dimension.

~~L~~M. The foregoing discharge prohibitions are not exclusive and are in addition to any prohibitions or requirements specified in any provision of this chapter or by any other applicable statute, regulation, prohibition, or ordinance.

If a person owning or occupying a premises has knowledge that a discharge prohibited by this chapter has entered or will enter the city's sanitary sewer collection system, such person shall immediately take all reasonable action to contain and abate the discharge and must notify the city immediately of knowledge of the discharge. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015)

13.08.130 Prohibited discharge locations.

No person shall discharge any sewage~~wastewater~~ or any other substance directly into a manhole or other opening in the city's sanitary sewer collection system except according to the requirements established by this chapter. The ~~U~~utilities ~~D~~director ~~environmental and water resources director~~, however, may grant permission and establish requirements and policies for other such direct discharges. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015)

13.08.140 Maintenance responsibilities.

A. Lower Laterals ~~(City)~~ and Upper Laterals ~~(Private)~~. The property owner has the sole responsibility for clearing stoppages, inspecting, maintaining, and repairing the upper lateral, including backflow prevention devices, so as to maintain the upper lateral in a condition that avoids negative impacts to the operation and maintenance of the city's sanitary sewer collection system. This may include the following:

1. The upper lateral should be kept free from roots, grease deposits, and other solids that may impede the flow or obstruct the transmission of waste.

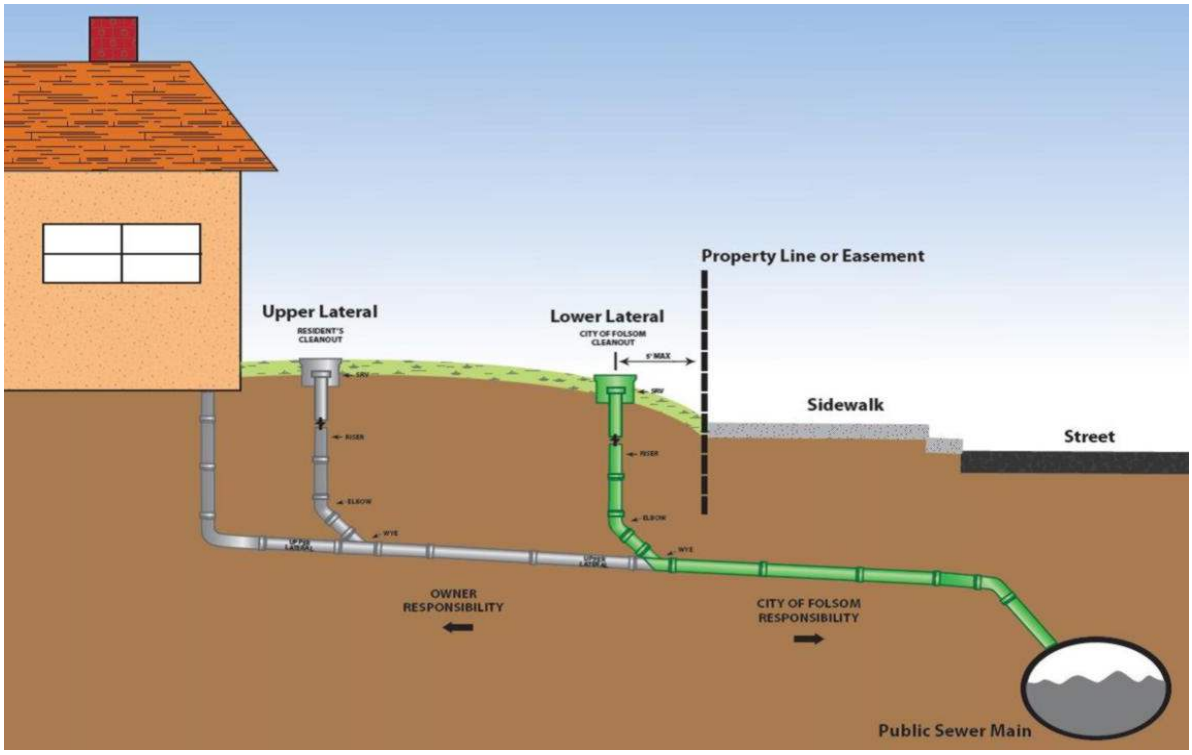
2. All joints should be tight, and all pipes should be sound and free from structural defects, including cracks, breaks, and missing portions, to prevent ex-filtration by waste or infiltration by groundwater or stormwater.

3. No drains or other appurtenances that collect stormwater or surface water should be connected to the upper lateral.

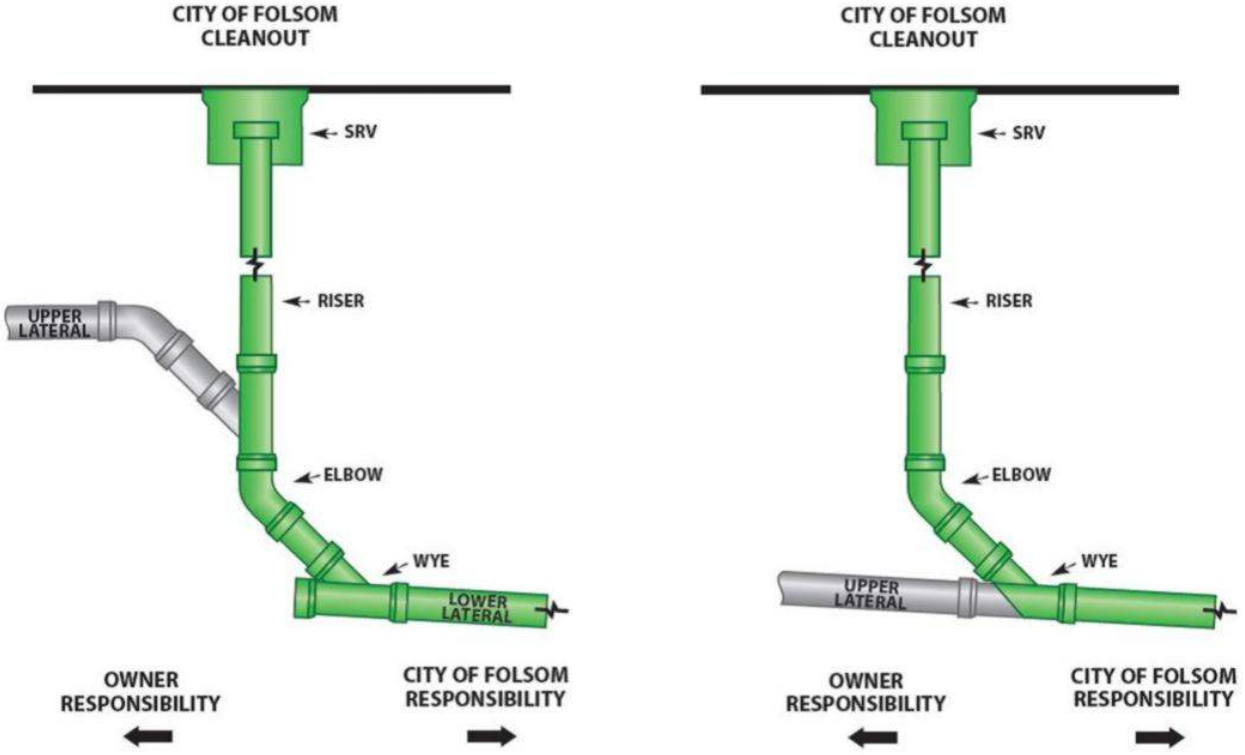
4. All cleanouts shall be securely sealed with a proper cap or approved overflow device at all times.

Typically, the responsibility delineation between the upper and lower lateral is at the city's sewer cleanout or, in the absence of a cleanout, it shall be understood that the delineation from the upper sewer lateral to the lower sewer lateral shall be a maximum of five feet from the property line or easement as identified in the ~~c~~City of Folsom's Sanitary Sewer Standard Detail SS-08 ~~Standard Construction Specification SS-07~~ and as shown in the figure below:

Upper Lateral and Lower Lateral Location



Maintenance Responsibilities for Upper and Lower Laterals Where Cleanout Exists



The purpose of this drawing is to delineate maintenance responsibility only. Refer to ~~city~~ City of Folsom standards and specifications for design and construction details.

The gray color indicates the portion of the service lateral for which the property owner is responsible for maintaining and repairing. The green color indicates the portion of the service lateral that the city is responsible for maintaining and repairing.

If the city owns the mainline, the city is responsible for clearing stoppages and for inspecting, maintaining, and repairing the lower lateral, city cleanouts, manholes and mainline. If the city does not own the mainline or manhole, the city has no responsibility for clearing stoppages or for inspecting, maintaining, or repairing the mainline, cleanouts, or lower laterals.

B. City and Private Mainlines. The city is responsible for the maintenance of mainlines within the public right-of-way or easement unless the mainline is privately owned, or a specific agreement delineating ownership exists, or the city has expressly accepted the maintenance and repair obligation in writing. In cases where parcels or structures are served by a private sewer, the owner has the sole responsibility for ownership, operation, and maintenance of the private sewer. Where the city is to be responsible for any element of a private sewer system, it shall be expressly so provided in writing and the responsibility must be accepted by the city~~city council~~. The owner's responsibilities include clearing stoppages, inspecting, maintaining, and repairing the private system so as to maintain the private system in a condition that avoids negative impacts to the

operation and maintenance of the city's sanitary sewer collection system. This may include the following:

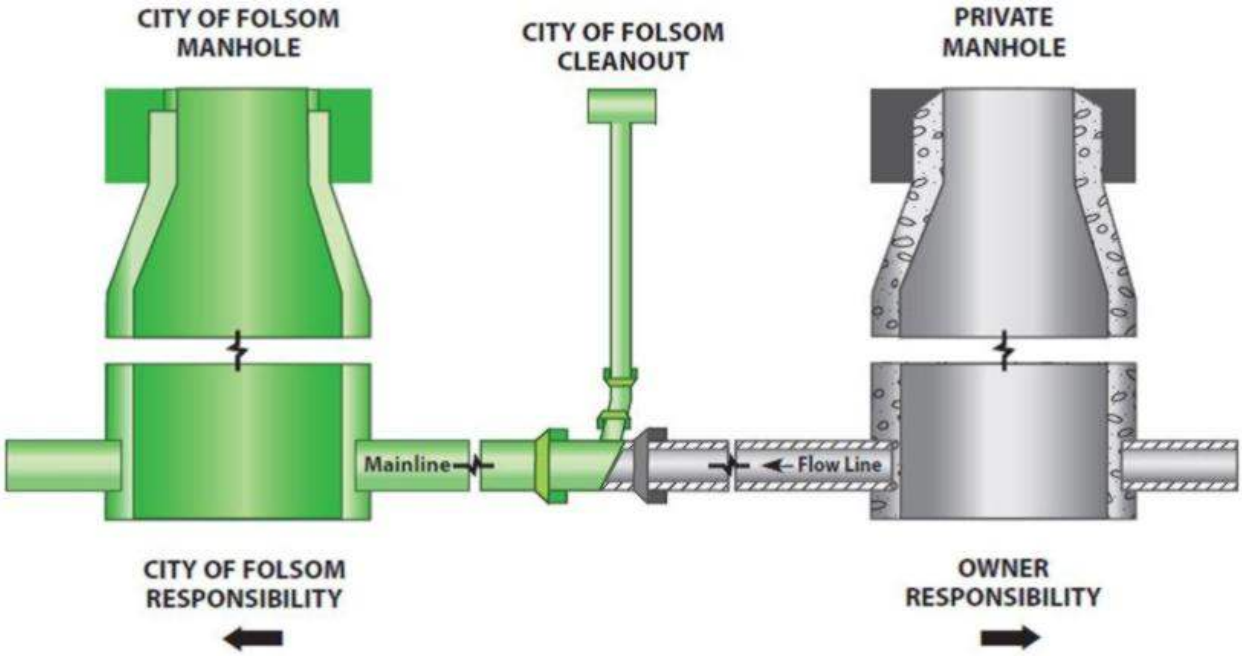
1. The private system should be kept free from roots, grease deposits, and other solids that may impede the flow or obstruct the transmission of waste.

2. All joints should be tight, and all pipes should be sound and free from structural defects, including cracks, breaks, and missing portions, to prevent ex-filtration by waste or infiltration by groundwater or stormwater.

3. No drains or other appurtenances that collect stormwater or surface water should be connected to the private system.

Typically, the responsibility delineation between the city and private mainlines is at the city's sewer cleanout or, in the absence of a cleanout, to the limits of the public right-of-way or easement.

Maintenance Responsibilities for City and Private Mainline and Manholes



The purpose of this drawing is to delineate maintenance responsibility only. Refer to the city's standards and specifications for design and construction details.

The gray color indicates the portion of the system that the owner is responsible for maintaining and repairing. The green color indicates the portion of the system that the city is responsible for maintaining and repairing. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015)

13.08.150 Easement access.

A. The city requires permanent easements for all city-owned sewer facilities that are located outside of the public right-of-way.

B. Any use of an easement by the owner or occupants (herein after referred to as owner) that is not compatible with or interferes with the construction, operation, maintenance, reconstruction, or repair of city facilities is not allowed. No permanent structure (such as garages, patios, concrete slabs, tool sheds, fences, retaining walls, trees and similar structures) is to be constructed on top of the city's sanitary sewer collection system facilities or anywhere within any associated sewer or public utility easements.

C. The owner must allow for an unobstructed pathway access to all easement areas, with the access having the following dimensions:

1. A minimum width of fifteen feet.

2. A minimum height of six feet, eight inches.

If access to an easement area is required at any time, city personnel will at their discretion obtain access. The parcel owner may be held financially responsible for any additional costs incurred by the city if the owner has not provided city staff adequate access to its assets in a timely manner. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015)

13.08.160 Private sewer laterals.

A. Each property owner shall, at the property owner's expense, inspect, maintain in good working order, repair and replace, as necessary, the private sewer lateral so that it does not cause or contribute to any sewage spill ~~overflow~~ from either the private sewer lateral or the public sewer. The private sewer lateral shall be free of displaced joints, open joints, roots, cracks, leaks, inflow, infiltration of water, fats, oils and grease, debris and rags, defects or obstructions likely to cause or contribute to blockage of the private sewer lateral or the public sewer.

B. A property owner shall have the private sewer lateral inspected by a licensed plumber upon the receipt of written notice from the city that an inspection is required. The city may issue a written notice that an inspection is required whenever it determines from its operation, maintenance or inspection of the public sewer, or through any other means, that the private sewer lateral is defective or otherwise in a condition that might cause a blockage in the private sewer lateral or the public sewer. Conditions that render the private sewer lateral defective or in a condition that might cause a blockage include, but are not limited to, displaced joints, open joints, roots, cracks, leaks, inflow, infiltration of water, fats, oils and grease, debris and rags, defects or obstructions likely to cause or contribute to blockage of the private sewer lateral or the public sewer. The city's written notice shall set forth a reasonable time in which the inspection must occur and shall require the property owner to submit an inspection report meeting the requirements of this chapter to the city within a reasonable time, to be specified in the city's written notice, after completion of the

inspection. The property owner shall be responsible for obtaining any required city permits prior to any construction.

C. All inspections and inspection reports required by this chapter shall be completed in accordance with the following requirements:

1. The inspection and inspection report shall be completed by a licensed plumber.

2. The inspection shall include, at a minimum, a closed-circuit television (CCTV) inspection of the private sewer lateral.

3. The inspection and inspection report shall identify, as applicable, the severity and location of all of the following:

a. Displaced joints, open joints, roots, cracks, leaks, inflow, infiltration of water, fats, oils and grease, debris and rags, defects or obstructions likely to cause or contribute to blockage of the private sewer lateral or the public sewer.

b. Any connection by pipe or otherwise that allows rainwater or groundwater to enter the private lateral or public sewer.

c. Any backflow device installed in the private sewer lateral and the condition of the backwater device.

d. All corrective actions that must be taken to maintain, repair or replace the private sewer lateral and the estimated time and cost associated with such maintenance, repair or replacement.

4. The inspection report shall contain either a printed image, thumb drive~~DVD~~, or other suitable electronic recording of the CCTV inspection of the private sewer lateral in a format acceptable to the city. (Ord. 1367 § 2 (part), 2026: Ord. 1233 § 2 (part), 2015)

Chapter 13.12
MUNICIPAL SEWER SYSTEM—RENTAL REGULATIONS*

Sections:

13.12.010 Charges—Lien.
13.12.020 Violation—Disconnection authority.
13.12.030 Reconnection—Bond.
13.12.040 Delinquent charges—Collection method.
13.12.050 Delinquent charges—Computation report.
13.12.060 Delinquent charges—Notice—Hearing.
13.12.070 Delinquent charges—Property owner notice.

* See also Chapter 3.20, Municipal Service Charges.

13.12.010 Charges—Lien.

Each charge or rental levied is a lien upon the premises served by a connection to the city sanitary sewer collection ~~sewerage~~ system. In the event charges are not paid for sewage service, the city manager ~~superintendent~~ is authorized and directed to disconnect such property from the city sanitary sewer collection ~~sewerage~~ system. (Ord. 1367 § 2 (part), 2026: Prior code § 9034)

13.12.020 Violation—Disconnection authority.

In the event of a violation of any of the laws of the state, the ordinances of the city, or the rules and regulations so established referring to the discharge of sewage, the ~~U~~utilities ~~D~~director ~~superintendent~~ shall notify the person or persons causing, committing such violation, specifying the violation, and upon the failure of such person or persons to cease or prevent further violation within five days after the receipt of such notice, the city manager ~~superintendent~~ shall have authority to disconnect the property served from the city sanitary sewer collection ~~sewerage~~ system. (Ord. 1367 § 2 (part), 2026: Prior code § 9035)

13.12.030 Reconnection—Bond.

When service has been disconnected the city manager ~~superintendent~~ may require that the person requesting that such service be reestablished furnish a bond in the sum of five hundred dollars payable to the city and conditioned upon compliance with the provisions of this code before granting permission to make such connection. The person making application for such reestablishment of service shall pay all expenses incurred and to be incurred by the city in causing such disconnection and reconnection before such permission may be granted. (Ord. 1367 § 2 (part), 2026: Prior code § 9036)

13.12.040 Delinquent charges—Collection method.

All delinquent charges for sewer service in the city shall be collected on the tax roll in the same manner, by the same persons, and at the same time as general taxes are collected. (Ord. 1367 § 2 (part), 2026: Prior code § 9038)

13.12.050 Delinquent charges—Computation report.

~~The city clerk~~The Folsom Utility Billing Department shall compute such charges in accordance with established rates and shall prepare a written report of delinquent charges for each fiscal year. Such report shall contain a description of each parcel of real property receiving sewer service and the amount of delinquent charge, with penalties, for each parcel for said fiscal year. The report shall be filed ~~in the office of the city clerk~~with the Utility Billing department. (Ord. 1367 § 2 (part), 2026: Prior code § 9039)

13.12.060 Delinquent charges—Notice—Hearing.

Upon the filing of the report, ~~the city clerk~~the Utility Billing department shall publish notice of the filing in the Folsom Telegraph, a newspaper of general circulation printed and published in the city, once a week for two successive weeks. The notice shall set a date for hearing on the report not sooner than two weeks after completion of the publication. The report shall be filed in time for publication, hearing, adoption and/or modification, and submission to the auditor not later than August 10th of each year. (Ord. 1367 § 2 (part), 2026: Prior code § 9040)

13.12.070 Delinquent charges—Property owner notice.

~~The city clerk~~The Utility Billing department shall give notice of the report to the owners of property described in the report at the address shown on the latest equalized assessment roll at the time of preparation of the report. (Ord. 1367 § 2 (part), 2026: Prior code § 9041)

Chapter 13.16
SEPTIC TANKS, CESSPOOLS AND PRIVIES—DEFINITIONS

Sections:

13.16.010 Cesspool defined.
13.16.020 City health officer defined.
13.16.030 City manager defined.
13.16.~~030~~040 Construction defined.
13.16.~~040~~050 Department defined.
~~13.16.050 Drainage system defined.~~
13.16.060 Duplex defined.
13.16.070 Lot defined.
13.16.080 Permit defined.
13.16.090 Person defined.
~~13.16.090 Privy defined.~~
13.16.100 SacSewer defined.
13.16.~~100~~110 ~~Public s~~Sanitary sewer collection system defined.
13.16.120 Satellite sewer system defined.
13.16.~~110~~130 Seepage pit or vertical drain defined.
13.16.~~120~~140 Septic tank defined.
13.16.~~130~~150 Sewage defined.
13.16.~~140~~160 Sewage disposal defined.
13.16.170 Sewer drainage system defined.
13.16.~~150~~180 Sewer well defined.
13.16.~~160~~190 Single family residence defined.
13.16.200 Temporary vault privy defined.
13.16.210 Water closet defined.
13.16.220 Waters of the State defined.
13.16.230 Waters of the United States defined.

13.16.010 Cesspool defined.

"Cesspool" means an excavation into the earth which is used for the reception of sewage or drainage from plumbing fixtures, effluent from septic tanks, together with water used in carriage of said sewage or drainage, but which does not have watertight walls or bottom. (Ord. 1367 § 2 (part), 2026: Prior code § 9068)

13.16.020 City health officer defined.

"City health officer" means the health officer of the city or such other officers or employees of the city to whom the city council or city manager delegates the function of the city health officer. (Ord. 1367 § 2 (part), 2026: Prior code § 9063)

13.16.030 City manager defined.

"City manager" means the city manager of the City of Folsom or his or her designee unless otherwise stated or indicated by context. (Ord. 1367 § 2 (part), 2026)

13.16.~~030~~ 040 Construction defined.

"Construction" means construction, repair, alteration or relocation of sewage disposal system. (Ord. 1367 § 2 (part), 2026: Prior code § 9071)

13.16.~~040~~ 050 Department defined.

"Department" means the department of health of the city or to such other official or employee of the city to whom the city council or city manager delegates such functions. (Ord. 1367 § 2 (part), 2026: Prior code § 9060)

~~**13.16.050 Drainage system defined.**~~

~~"Drainage system" means and includes all the piping within public or private premises which conveys sewage or other liquid waste to a point of disposal, but does not include the mains or laterals of a public sewer system. (Prior code § 9065)~~

13.16.060 Duplex defined.

"Duplex" means a detached building occupied, intended or designed for occupancy by two families living independently of each other, but under one roof. (Ord. 1367 § 2 (part), 2026: Prior code § 9062)

13.16.070 Lot defined.

"Lot" means a parcel of land shown upon a subdivision map or a record of survey map or described by metes and bounds. (Ord. 1367 § 2 (part), 2026: Prior code § 9074)

13.16.080 Permit defined.

"Permit" means a sanitation permit issued by the city. (Ord. 1367 § 2 (part), 2026: Prior code § 9075)

13.16.090 Person defined.

"Person" means any natural person as well as any corporation, partnership, public agency, trust, estate, cooperative association, joint venture, business entity or other similar entity, or the agent, employee or representative of any of the above.

~~**13.16.090 Privy defined.**~~

~~"Privy" is a structure used as a toilet under a part or all of which is a vault or pit intended or used for the reception of human waste matter. (Prior code § 9069)~~

13.16.100 SacSewer defined.

"SacSewer" means the Sacramento Area Sewer District. (Ord. 1367 § 2 (part), 2026)

13.16.~~100~~ 110 ~~Public s~~Sanitary sewer collection system defined.

"~~Public s~~Sanitary sewer collection system" means the city-owned system that is designed to convey sewage, including but not limited to pipes, manholes, laterals, pump stations, siphons, wet wells, diversion structures, and/or other pertinent infrastructure, upstream of the SacSewer facilities including:

- Laterals owned and/or operated by the City of Folsom
- Satellite sewer systems, and/or
- Temporary conveyance and storage facilities, including but not limited to temporary piping, vaults, construction trenches, wet wells, impoundments, tanks and diversion structures. (Ord. 1367 § 2 (part), 2026: Prior code § 9070)

~~- is any sewage disposal system operated and maintained by the city. (Prior code § 9070)~~

13.16.120 Satellite sewer system defined.

"Satellite sewer system" means a portion of a sanitary sewer collection system owned or operated by a different owner other than the City of Folsom. (Ord. 1367 § 2 (part), 2026)

13.16.~~110~~ 130 Seepage pit or vertical drain defined.

"Seepage pit or vertical drain," as used in this chapter, means one or more pits extending into the porous stratum but not into a subterranean water bearing stratum, lined with open jointed walls, and capped. (Ord. 1367 § 2 (part), 2026: Prior code § 9072)

13.16.~~120~~ 140 Septic tank defined.

"Septic tank" means a ~~water tight~~watertight receptacle which receives the discharge of a sewer drainage system or a part thereof which is designed and constructed so as to retain solids, digest organic matter through a period of detention, and allows the liquids to discharge into the soil outside the tank through a subsurface drainage system or into a cesspool. (Ord. 1367 § 2 (part), 2026: Prior code § 9067)

13.16.~~130~~ 150 Sewage defined.

"Sewage", and its associated wastewater, means untreated or partially treated domestic, municipal, commercial, and/or industrial waste (including sewage sludge), and any mixture of these wastes with inflow or infiltration of stormwater or groundwater, conveyed in the sanitary sewer collection system. (Ord. 1367 § 2 (part), 2026: Prior code § 9064) ~~any and all waste substance, liquid, or solid, associated with human habitation, or which contains or may be contaminated with human or animal excreta or excrement, offal, or any feculent matter. (Prior code § 9064)~~

13.16.~~140~~ 160 Sewage disposal defined.

"Sewage disposal" means any septic tank, privy, structure vault or pit for disposal or treatment of sewage and any sewer drainage system or other type system used for the disposal of sewage. (Ord. 1367 § 2 (part), 2026: Prior code § 9066)

13.16.170 Sewer drainage system defined.

"Sewer drainage system" means and includes all the piping within public or private premises which conveys sewage or other liquid waste to a point of disposal, but does not include the mains or laterals of a public sanitary sewer collection system. (Ord. 1367 § 2 (part), 2026: Prior code § 9065)

13.16.~~150~~ 180 Sewer well defined.

"Sewer well" means any hole dug or drilled into the ground, and intended for use as a water supply, which has been abandoned as a source of water supply and is being used for the disposal of sewage, or any hole dug or drilled into the ground and used or intended to be used for the disposal of sewage and extended to or into a subterranean water bearing stratum which is used, or intended to be used as, or is suitable for, a source of water supply for domestic purposes. (Ord. 1367 § 2 (part), 2026: Prior code § 9073)

13.16.~~160~~ 190 Single family residence defined.

"Single family residence" means any structure occupied, intended or designed for occupancy by one family for living or sleeping purposes as its principal use. (Ord. 1367 § 2 (part), 2026: Prior code § 9061)

13.16.200 Temporary vault privy defined.

"Temporary vault privy" is a water-less, portable sanitation system featuring a sealed tank that collects waste without allowing it to seep into the soil, typically used at construction sites or events where access to the public sanitary sewer system is unavailable. (Ord. 1367 § 2 (part), 2026)

13.16.210 Water closet defined.

"Water closet" means a room with a toilet and/or sink where the water system is connected to the City of Folsom's water facilities and the sewer drainage system is connected to the City of Folsom's sanitary sewer collection system. (Ord. 1367 § 2 (part), 2026)

13.16.220 Waters of the State defined.

"Waters of the State" means surface waters or groundwater within boundaries of the state as defined in Water Code section 13050(e), in which the State and Regional Water Boards have authority to protect beneficial uses. Waters of the State include, but are not limited to, groundwater aquifers, surface waters, saline waters, natural washes and pools, wetlands, sloughs, and estuaries, regardless of flow or whether water exists during dry conditions. Waters of the State include waters of the United States. (Ord. 1367 § 2 (part), 2026)

13.16.230 Waters of the United States defined.

"Waters of the Untied State" means surface waters or waterbodies that are subject to federal jurisdiction in accordance with the Clean Water Act. (Ord. 1367 § 2 (part), 2026)

Chapter 13.20
SEPTIC TANKS, CESSPOOLS AND PRIVIES—REGULATIONS

Sections:

13.20.010 Minimum lot area.
13.20.020 Connection requirements.
13.20.030 Sewage disposal system required.
13.20.040 Permit required.
13.20.050 Permit—New construction.
13.20.060 Sewage disposal system business—Bond required.
13.20.070 Septic tank minimum capacity.
13.20.080 Uniform rules and regulations.
13.20.090 Sewer wells—Declared nuisance.
13.20.100 Sewer well—Prohibited.
13.20.110 Construction requirements.
13.20.120 Privy—Permit—Granting conditions.
13.20.130 Privy—Removal.
13.20.140 Privy—Application.

13.20.150 ~~Privy—Exception.~~Reserved.
13.20.160 Permit—Denial conditions.
13.20.170 City health officer authority.
13.20.180 Permit—Application—Fee.
13.20.190 Investigation.
13.20.200 Permit—Action required.
13.20.210 Permit—Denial—Appeal.
13.20.220 Completion notice required.
13.20.230 Certificate of completion.
13.20.240 Variances.
13.20.250 Enforcement authority.

13.20.010 Minimum lot area.

No single family residence or duplex residence shall hereafter be constructed, built or moved on any lot, for such residential purpose, where the sewage disposal will be located on the same lot as the building unless and except where such lot contains the minimum lot area for each such type residence as indicated:

1. Single family residence. The lot shall contain a minimum of twenty thousand square feet for each such residence when both sewage disposal and the source of domestic water supply are located on the lot. When only sewage disposal is located on the lot, the lot shall contain a minimum of ten thousand square feet for such residence;

2. Duplex residence. The lot shall contain a minimum of twenty-five thousand square feet for each such residence when both the sewage disposal and the source ~~or~~ of domestic water supply will be located on the same lot. When only the sewage disposal is located on the lot, the lot shall contain a minimum of fifteen thousand square feet for each such residence. (Ord. 1367 § 2 (part), 2026: Prior code § 9076)

13.20.020 Connection requirements.

The sewer drainage system in every building where persons reside, congregate or are employed, ~~which building is within two hundred feet of public sanitary sewer to~~ which the owner of the building may lawfully connect to the public sanitary sewer collection system upon proper application and the payment of the required fees, shall, when there is an existing violation of any provision of this chapter, connect to ~~such~~ the public sanitary sewer collection system in the most direct manner possible.

Where a public sanitary sewer collection system is not available, as determined by the city manager and/or city council in each case, the building sewer drainage system shall be connected to a private sewage disposal system complying with the provisions of this section.

A. Before commencement of construction of a private sewage disposal system, the property owner shall first obtain a permit from the city. The applicant for such permit shall

supplement any plans, specifications, and other information as are deemed necessary by the city manager. The city manager shall forward a report with recommendations to the city council prior to any action being taken on the permit application.

B. A permit for a private sewage disposal system shall not become effective until the installation is completed to the satisfaction of the city manager. The applicant for the permit shall notify the city when the work is ready for inspection and before any underground portions are covered.

C. The type, capacity, location, and layout of a private sewage disposal system shall comply with all recommendations of the city manager. No permit shall be issued for any private sewage disposal system employing subsurface soil absorption facilities. No septic tank or cesspool shall be permitted to discharge to any natural outlet.

D. Within 60 days of the day upon which a public sanitary sewer collection system becomes available to a property served by a private sewage disposal system, a direct connection shall be made to the public sanitary sewer collection system in compliance with this chapter, and any septic tank, cesspool, or similar private sewage disposal system facility shall be cleaned of sludge, abandoned, and filled with clean bank run gravel or dirt.

E. The owner shall operate and maintain the private sewage disposal system facilities in a sanitary manner at all times, at no expense to the city.

F. No statement contained in this chapter shall be construed to interfere with any additional requirements that may be imposed by the city manager and/or city health officer. (Ord. 1367 § 2 (part), 2026: Prior code § 9077)

13.20.030 Sewage disposal system required.

No person shall maintain or use any residence, place of business or other building or place where persons reside, congregate or are employed which is not provided with a means for the disposal of sewage which complies with the provisions of this chapter. (Ord. 1367 § 2 (part), 2026: Prior code § 9078)

13.20.040 Permit required.

No person shall hereafter construct, alter or relocate a sewage disposal system without first having obtained a permit from the city~~department~~. (Ord. 1367 § 2 (part), 2026: Prior code § 9079)

13.20.050 Permit—New construction.

If a sewage disposal system is to be constructed in connection with a new building, the permit therefor shall be obtained prior to the commencement of construction of the new building. (Ord. 1367 § 2 (part), 2026: Prior code § 9080)

13.20.060 Sewage disposal system business—Bond required.

No person, shall carry on, contract to perform or engage in the business of constructing, altering, relocating, or repairing sewage disposal systems for places of business or human habitation, where the reasonable cost of the labor and materials exceeds two hundred fifty dollars without first posting a bond equal to twenty-five percent of the cost of constructing, altering, relocating or repairing the sewage disposal system. The bond may be in the form of cash, or a surety bond issued by a surety company acceptable to the city, that is willing and able to guarantee faithful performance on the part of the applicant by the issuance of a corporate surety bond. The cash or surety bond must name the city as obligee and must guarantee performance of the sewer system to the satisfaction of the city for one year after completion of the job as a whole, or such severable unit thereof as is expressly approved by the city. (Ord. 1367 § 2 (part), 2026: Prior code § 9081)

13.20.070 Septic tank minimum capacity.

All septic tanks, disposing of sewage from single family residences shall have minimum capacity of eight hundred liquid gallons. (Ord. 1367 § 2 (part), 2026: Prior code § 9082)

13.20.080 Uniform rules and regulations.

In order that privies, septic tanks and drains for the disposal of the tank effluent shall not be offensive, injurious or dangerous to health, the ~~U~~utilities ~~D~~director ~~health officer~~ shall make and establish reasonable and uniform rules and regulations regarding the size, materials used, location and manner of construction of all privies, septic tanks and drains for the disposal of the tank effluent hereafter constructed. (Ord. 1367 § 2 (part), 2026: Prior code § 9083)

13.20.090 Sewer wells—Declared nuisance.

All sewer wells are declared a public nuisance. (Ord. 1367 § 2 (part), 2026: Prior code § 9084)

13.20.100 Sewer well—Prohibited.

No person shall drill, construct, maintain in or operate a sewer well. (Ord. 1367 § 2 (part), 2026: Prior code § 9085)

13.20.110 Construction requirements.

No person shall construct, excavate or maintain any privy, vault, cesspool, septic tank, sewage treatment works, sewer pipes or conduits for the treatment and discharge of sewage or impure waters or substances offensive, injurious or dangerous to health whereby they shall overflow lands except where the person is complying with established requirements of the State Water Resources Control Board, Regional Water Quality Control Board, and the city. ~~Central Valley Regional Pollution Control Board of the state.~~ (Ord. 1367 § 2 (part), 2026: Prior code § 9086)

13.20.120 Privy—Permit—Granting conditions.

No privies shall be permitted and no permit therefor shall be granted, except for temporary vault privies under the following conditions:

1. The ~~U~~utilities ~~D~~director ~~enforcement agency~~, in every case, may determine whether or not it is practicable to provide running water and proper means of sewage disposal and, if it decides that it is not practicable to provide running water, shall issue a special temporary permit in writing authorizing the non-installation of plumbing fixtures. The permit shall be made in duplicate, and a copy shall remain on file with the city~~enforcement agency~~;

2. When a permit authorizing the non-installation of a water closet is issued, a temporary vault privy or toilet other than a water closet for the deposit of fecal matter, urine, or sewage may be installed. ~~A privy shall consist of a pit at least three feet deep covered by a shelter sufficient to afford privacy and protection from the elements. Openings in the shelter shall be closed by metal mosquito screening, and the door to the shelter shall close automatically by means of a spring or other device~~;

3. ~~The privy pit shall not be allowed to become filled with excreta to a point within one foot from the surface of the ground. The excreta in the pit shall be covered with earth, ashes, lime or other similar substance at regular intervals.~~ The ~~pit~~ temporary vault privy shall be maintained in a sanitary condition in order to prevent a spill. (Ord. 1367 § 2 (part), 2026: Prior code § 9087)

13.20.130 Privy—Removal.

~~When~~Within 60 days of the day upon which running water becomes available and in which a public sanitary sewer collection system becomes available to a property served by a privy,~~proper sewage disposal becomes practicable,~~ a direct connection shall be made to the public sanitary sewer collection system in compliance with this chapter; any privy installed pursuant to this chapter shall be completely removed; the place where it was located shall be properly disinfected; and it shall be replaced by one or more individual water closets meeting the requirements of this part relating to water closets in buildings. (Ord. 1367 § 2 (part), 2026: Prior code § 9088)

13.20.140 Privy—Application.

The provisions of this chapter apply to privies existing within the city. No person shall maintain a privy which fails to conform to the standards set forth herein. (Ord. 1367 § 2 (part), 2026: Prior code § 9089)

13.20.150 ~~Privy—Exception.~~Reserved.

~~When running water becomes available and proper sewage disposal becomes practicable any existing privy shall be completely removed, unless such privy is more than two hundred feet distant from any building which is owned or occupied by any other person. (Prior code § 9090)~~

13.20.160 Permit—Denial conditions.

No permit shall be issued for the construction, addition to, alteration or modification of any privy, cesspool, septic tank, sewage treatment works, excavation, sewer pipes or conduits or other means for the disposal, common treatment or discharge of sewage if the means or proposed means will permit any of the following conditions:

1. The escape of any unpleasant or noxious odors, vapors or gasses;

2. The ingress and egress of flies, other insects, rodents or animals;

3. The discharge of sewage or the discharge or drainage of effluent from the sewage disposal system to empty, flow, seep, drain or condense into or otherwise pollute any stream, river, lake, tributary or subterranean or other waters;

4. A condition which will be offensive, dangerous or injurious to health. (Ord. 1367 § 2 (part), 2026: Prior code § 9091)

13.20.170 City health officer authority.

The city manager or city health officer may order reasonable changes in the method, means, manner and place for the disposal treatment or discharge of sewage in order that the same shall not constitute a menace to health of human beings, animals, or a public nuisance. The orders of the city manager or city health officer shall designate the period within which such changes are to be made. (Ord. 1367 § 2 (part), 2026: Prior code § 9092)

13.20.180 Permit—Application—Fee.

Any person desiring to secure a permit or approval shall file an application therefor with the city~~department~~, on such forms as the city~~department~~ shall require. A fee ~~of four dollars~~ shall be paid to the city~~department~~ on filing an application for a permit, to defray costs of administration and inspection. No fee shall be required for a permit to repair a sewage disposal system. The application shall contain a detailed plan and description of the existing or proposed means for the disposal of sewage and/or proposed addition or alteration. The application shall also contain such other information as the city manager or city health officer shall prescribe. (Ord. 1367 § 2 (part), 2026: Prior code § 9093)

13.20.190 Investigation.

The city~~department~~ may investigate the proposed sewage disposal system and the conditions effecting it to determine whether the construction as proposed will be offensive, injurious or dangerous to health. (Ord. 1367 § 2 (part), 2026: Prior code § 9094)

13.20.200 Permit—Action required.

The city ~~department~~ must grant, conditionally grant, or deny an application for a permit within thirty~~seven~~ days after the application is filed. (Ord. 1367 § 2 (part), 2026: Prior code § 9095)

13.20.210 Permit—Denial—Appeal.

Any person whose application for a permit has been denied by the citydepartment may within thirty days after the date of such denial appeal therefrom in writing to the city council. Such appeal shall be heard by the city council within sixty ten days after the date appeal is filed. (Prior code § 9096)

13.20.220 Completion notice required.

Upon the completion of a sewage disposal system by an applicant to whom a permit has been issued, theyhe shall forthwith notify the citydepartment of such fact by transmitting to the citydepartment a notice of completion on a form supplied by the citydepartment. (Ord. 1367 § 2 (part), 2026: Prior code § 9097)

13.20.230 Certificate of completion.

The citydepartment may make such investigation and inspection after completion as may be necessary to determine that the plans and specifications approved in the permit have been complied with. It The city shall issue to the applicant a certificate of completion prior to the time that the work is covered, concealed or put in use. Failure to issue such certificate within ten days after the receipt of the notice of completion shall constitute approval of the sewage disposal unless the person has been notified in writing to the contrary within the period. (Ord. 1367 § 2 (part), 2026: Prior code § 9098)

13.20.240 Variances.

The city manager or city health officer may grant special permits allowing for variances from the provisions of this chapter when practicable difficulties and unnecessary hardships exist in the way of strict enforcement, and when the general purpose and intent of this chapter can be carried out by the variance. (Ord. 1367 § 2 (part), 2026: Prior code § 9099)

13.20.250 Enforcement authority.

The Uutilities Ddirector city manager or city health officer shall enforce all of the provisions of this chapter relative to sewage disposal, treatment or discharge and other matters regulated by this chapter. (Ord. 1367 § 2 (part), 2026: Prior code § 9100)

Chapter 13.25
SEWER CONNECTION SERVICE CHARGES*

Sections:

13.25.010 Sewer connection charges.
13.25.020 Collection of connection charges.
13.25.030 County defined.

* Effective March 1, 1989 pursuant to emergency measure adopted by Ordinance No. 631-A.

13.25.010 Sewer connection charges.

A. There is hereby established a sewer connection charge which shall be collected prior to the issuance of building permits for commercial/industrial development and dwelling units as established by resolution of the city council.

B. Purpose. The purpose of the fee is to establish a fund for financing equipment and capital improvement projects required to maintain municipal services at adequate levels as service requirements increase with the construction of commercial/industrial developments and dwelling units.

C. Inflationary Adjustment. The sewer connection charges established by this section shall automatically be adjusted on July 1st of each fiscal year by a percentage equal to the increase, if any, in construction costs since the prior fiscal year as determined by the city ~~director~~ based upon Engineering News Record (or similar publication) construction cost indices. The determination shall be reported to the city council ~~by the city manager~~ ~~director~~ on or about June 30th each year or as soon as the information is available. (Ord. 1367 § 2 (part), 2026: Ord. 988 § 2, 2003: Ord. 631-A § 1, 1989: Ord. 612 § 1, 1988: Ord. 588 § 1 (part), 1987: Ord. 569 § 1, 1986: Ord. 367 (part), 1978)

13.25.020 Collection of connection charges.

Charges shall be collected prior to issuance of permit to connect to city sanitary sewer collection system. The funds collected from this charge shall be credited to the sewer system capital improvement fund of the city, to be expended therefrom as directed by the city council. These fees do not include fees that are applicable to developer benefit districts, or the regional sanitation district. (Ord. 1367 § 2 (part), 2026: Ord. 631-A § 2, 1989: Ord. 612 § 2, 1988: Ord. 588 § 2, 1987: Ord. 569 § 2, 1986: Ord. 367 (part), 1978)

13.25.030 County defined.

As used in this chapter, the term "county" means Sacramento Area Sewer District (SacSewer)~~Sacramento Regional County Sanitation District of Sacramento County~~ and the "County portion" refers to the connection fee established by county. (Ord. 1367 § 2 (part), 2026: Ord. 631-A § 3, 1989: Ord. 612 § 3, 1988: Ord. 588 § 3, 1987: Ord. 569 § 3, 1986: Ord. 367 (part), 1978)

SECTION 3 SCOPE

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

SECTION 4 SEVERABILITY

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

SECTION 5 NO MANDATORY DUTY

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

SECTION 6 EFFECTIVE DATE

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

This Ordinance was introduced and the title thereof read at the regular meeting of the City Council on April 14, 2026, and the second reading occurred at the regular meeting of the City Council on April 28, 2026.

On a motion by Councilmember_____, seconded by Councilmember _____ the foregoing Ordinance was passed and adopted by the City Council of the City of Folsom, State of California, this 28th day of April 2026, by the following roll-call vote:

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

_____
Justin Raithel, MAYOR

ATTEST:

_____
Christa Freemantle, CITY CLERK

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CITY OF
FOLSOM
DISTINCTIVE BY NATURE

Folsom City Council
Staff Report

MEETING DATE:	4/14/2026
AGENDA SECTION:	New Business
ITEM TITLE:	Ordinance No. 1368 – An Ordinance of the City of Folsom Amending Chapter 13.26 of the Folsom Municipal Code Concerning Water Conservation (Introduction and First Reading) and Determination that the Project is Exempt from CEQA
FROM:	Utilities Department

RECOMMENDATION / CITY COUNCIL ACTION

The Utilities Department staff recommend that the City Council:

1. Introduce and conduct the first reading of Ordinance No. 1368 – An Ordinance of the City of Folsom Amending Chapter 13.26 of the Folsom Municipal Code Concerning Water Conservation; and

2. Determine that the Project is Exempt from CEQA.

BACKGROUND / ISSUE

The Folsom Municipal Code was initially adopted by the City of Folsom in 1973 consistent with and incorporating reference to several State Government Code sections governing local authority, police powers, and procedures. Over the last 53 years, the Folsom Municipal Code has been amended numerous times annually to reflect legislative changes, policy changes, administrative changes and local preferences.

Chapter 13.26 of the Folsom Municipal Code (FMC), Water Conservation, provides City staff guidelines to establish an effective and efficient water conservation policy. Upon review of Chapter 13.26 of the FMC, it was determined that more detailed provisions were necessary in order to continue to manage the City's Water Conservation program effectively and efficiently and to continue to comply with State requirements.

California law requires cities to implement water efficient landscape standards and reduce wasteful outdoor water use through two key pieces of framework:

- The Model Water Efficient Landscape Ordinance (MWELO).
  - Mandates water-efficient design, soil, and irrigation standards for new and rehabilitated landscapes
  - Sets a maximum applied water allowance based on local climate, promoting drought-tolerant plants and smart controllers
  - Applies to public and private projects requiring a permit with new landscape areas over 500 square feet (2,500 square feet for rehabilitated landscape areas)

- Non-Functional Turf Legislation (AB 1572)
  - Prohibits using potable water for irrigation on ornamental grass, such as decorative grass in medians, parking lots, sidewalk strips, and unused spaces in commercial/HOA properties
  - Enforcement begins in phases, with full compliance by 2031 as outlined below:
    - January 1, 2027 – Government and Public Properties
    - January 1,2028 – Commercial, Industrial, and Institutional Properties
    - January 1, 2029 – HOA common area, common interest developments, and community service organizations
    - January 1, 2031 – All properties in disadvantage communities

Additionally, the proposed ordinance updates the City's water conservation stages to align with the State's standardized conservation framework. Aligning local stages with the State's model ensures consistency with statewide drought response measures, improves clarity for customers, and provides the City with clear authority to implement and enforce conservation actions as water supply conditions change.

Changes are listed in the analysis section, and incorporated with specific language changes in track changes in the attached Ordinance.

POLICY / RULE

Pursuant to Section 1.01.021 (Adoption), the Folsom Municipal Code (FMC) was adopted by Ordinance 297 in 1973. Any subsequent amendment to the Folsom Municipal Code must also be adopted by Ordinance. Proposed Amendments to Title 13 do not require public hearing.

ANALYSIS

The City of Folsom Utilities Department has been working collaboratively with the City Attorney's office to amend Chapter 13.26 of the FMC. Amending Chapter 13.26 will bring the FMC into compliance with state water conservation requirements under MWELO, AB 1572 and align the City's water conservation stages with the State of California stages. The City Council has been provided with a redline version to more easily identify the changes recommended (see attachment).

Key features of the revised ordinance include:

- Revised and Expanded Definitions (13.26.005).
- Updated practices that constitute Wasteful Use of Water (13.26.050).
- Synchronized Water Conservation Stages with the States Stages (13.26.070).
- Modified and expanded Water Use Restrictions (13.26.080).
- Updated Sustainable Landscaping resources (13.26.100).
- Expanded and specified language related to water waste penalties (13.26.170).
- Expanded requirements associated with Landscape Variances (13.26.190)
- Incorporated mandated text related to AB1572 (the ban of potable water used to irrigate nonfunctional turf) (13.26.210).
- Adoption of the Model Water Efficient Landscape Ordinance (13.26.220).

FINANCIAL IMPACT

This action has no direct financial impact on the City of Folsom.

ENVIRONMENTAL REVIEW

The proposed City Council action to adopt Ordinance No. 1368 is exempt from the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines Section 15378 (b)(4) "Project" and Section 15061(b)(3) "Common Sense Exemption". Under Section 15378, the action does not constitute a "project" under CEQA, as it pertains solely to administrative or procedural matters that do not result in direct physical environmental changes. Furthermore, Section 15061(b)(3), the "common sense exemption", applies because it can be determined with certainty that the adoption of this updated document will not lead to significant effects on the environment.

ATTACHMENT

Ordinance No. 1368 – An Ordinance of the City of Folsom Amending Chapter 13.26 of the Folsom Municipal Code Concerning Water Conservation

Submitted,

_____

Marcus Yasutake, Director
UTILITIES DEPARTMENT

Attachment 1

ORDINANCE NO. 1368

AN ORDINANCE OF THE CITY OF FOLSOM AMENDING CHAPTER 13.26 OF THE FOLSOM MUNICIPAL CODE CONCERNING WATER CONSERVATION

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

SECTION 1 PURPOSE

The purpose of this Ordinance is to amend Chapter 13.26 of Title 13 of the Folsom Municipal Code (the "code") pertaining to Water Conservation. Amending this Chapter will allow for more effective and efficient management of the City's Water Conservation program, continued compliance with State requirements, and alignment with the State's standardized conservation framework.

SECTION 2 AMENDMENT TO CODE

Chapter 13.26 of the Folsom Municipal Code is hereby amended to read as follows:

Chapter 13.26
WATER CONSERVATION

Sections:

13.26.005 Definitions.
13.26.010 Application.
13.26.020 City responsibility.
13.26.030 Water conservation program and landscape guidelines.
13.26.040 Base allocation of water.
13.26.050 Wasteful use of water.
13.26.060 Determination of water conservation stages.
13.26.070 Water conservation stages.
13.26.080 Water use restrictions.
13.26.090 Construction water.
13.26.100 Sustainable landscaping.
13.26.110 Irrigation system inspections.
13.26.120 Discontinuance of water service.
13.26.130 Unauthorized water use.
13.26.140 Cross-connection control devices.
13.26.150 Violation declared a nuisance.
13.26.160 Enforcement.
13.26.170 Penalties.
13.26.180 Remedies cumulative.
13.26.190 Variances.

13.26.200 Fire and other emergencies.
13.26.210 Nonfunctional Turf.
13.26.220 Model Water Efficient Landscape Ordinance.

13.26.005 Definitions.

A. "Base allocation" means the amount of water allocated to each customer class for both interior and exterior use on a monthly or billing cycle basis.

B. "Best management practice (BMP)" means a policy, program, practice, rule, regulation ordinance or the use of devices, equipment or facilities that result in more efficient use or conservation of water.

C. "CalWEP" means the California Water Efficiency Partnership.

D~~C~~. "Certified landscape irrigation auditor" means a person certified to perform landscape irrigation audits by a professional trade organization or other educational organization.

~~D. "CDPH" means the California Department of Public Health.~~

E. "CII water use" means water used by commercial water users, industrial water users, institutional water users, and large landscape water users.

F~~E~~. "City" means the ~~e~~City of Folsom.

G~~F~~. "City manager" means the city manager of the city of Folsom or his or her designee unless otherwise stated or indicated by context.

H~~G~~. "City water system" means those facilities ~~within and without the city of Folsom that~~ the ~~city~~City of Folsom uses to deliver water as the water purveyor recognized by the California State Water Resources Control Board Division of Drinking Water.~~California Department of Public Health.~~

I. "Common Interest Development" means a community apartment project, condominium project, planned development, or stock cooperative, as defined in Civil Code Section 4100. The term does not include rental apartment buildings that are not organized as one of these forms of common interest development, including those lacking a homeowners association or shared ownership of the property.

J. "Community Service Organization" means a non-profit, non-association entity providing services to common interest development residents or the public.

K~~H~~. "Customer" means any person or entity using water supplied by the city water system. "Customer" includes tenants of single-family dwellings or duplexes, owners of real property and management companies responsible for property management of real property.

L. "DDW" means the California State Water Resources Control Board Division of Drinking Water.

~~I. "CUWCC" means the California Urban Water Conservation Council.~~

MJ. "Department" means the city's ~~of Folsom~~ utilities department.

N. "DWR" means the Department of Water Resources.

OK. "Director" means the City of Folsom director of the Utilities department or his or her designee unless otherwise stated or indicated by context.

P. "Disadvantaged community" means a community with an annual median household income that is less than 80 percent of the statewide annual median household income.

QL. "Discontinued service" means having the water service turned off by the department.

RM. "Fire chief" means the fire chief of the ~~e~~City of Folsom or designee unless otherwise stated or indicated by context.

S. "Functional Turf" means a ground cover of turf located in a recreational use area or community space. Turf enclosed by fencing or other barriers to permanently preclude human access for recreation or assembly is not functional turf.

T. "HOA" means homeowners association as defined in Section 4080 of the Civil Code.

UN. "Irrigation service" means a water service that is exclusively for landscape irrigation purposes.

V. "Large Landscape" means any nonresidential landscape that is subject to the Commercial, Industrial, and Institutional (CII) water-use performance measures adopted by the State Water Board pursuant to California Water Code Section 10609.10.

W. "MWELO" means Model Water Efficient Landscape Ordinance, which is a statewide standard that sets minimum landscape requirements.

X. "Nonfunctional Turf" means any turf that is not functional turf, and includes turf located within street rights-of-way and parking lots.

YO. "Nonresidential customer" means a customer of the city water system on whose property a residence is not situated.

ZP. "Person" means any person, business, firm, partnership, association, corporation, company or organization of any kind.

AAQ. "Private fire service" means a private fire service main and appurtenances installed in accordance with NFPA 24 on private property and maintained by the property owner for the explicit intent of providing fire flows either through fire hydrants, fire sprinkler systems, or other water-based fire protection systems.

AB. "Recreational Use Area" means an area designated by a property owner or governmental agency to accommodate human foot traffic for recreation, including, but not limited to, sports fields, gold courses, playgrounds, picnic grounds, or pet exercise areas. This recreation may be either formal or informal.

ACR. "Residential customer" means a customer of the city water system on whose property, whether owned or rented, at least one person resides.

ADS. "Sustainable landscaping practice" means the use of best management practices in the planning and maintenance of water efficient landscaping, as discussed in Section 13.26.100, Sustainable landscaping.

AET. "Water conservation" means the best management practices for the reasonable and efficient use of water for both indoor and outdoor water demands.

AFU. "Water conservation program guidelines" means the program guidelines developed, maintained, and managed by the director pursuant to this chapter.

AGV. "Water management coordinator" means the water management coordinator in the utilities department.

AHW. "Wasteful use of water" is as defined in Section 13.26.050. (Ord. 1118 § 2 (part), 2009)

AI. "Turf" means a living ground cover surface of mowed grass.

13.26.010 Application.

The provisions of this chapter shall apply to all customers of the city water system. (Ord. 1118 § 2 (part), 2009), with the exception of 13.26.210 Nonfunctional Turf. Section 13.26.210, shall apply to state and local government properties, CII water users, common areas of HOA's, common interest developments, and community service organizations or similar entities.

13.26.020 City responsibility.

The city, and its duly authorized agents, servants and employees, shall have the exclusive right to deliver water within the city's water service area. The city shall also have the right to manage water demand within the city's water service area. (Ord. 1118 § 2 (part), 2009)

13.26.030 Water conservation program and landscape guidelines.

A. The Ddirector is authorized to develop sustainable landscape practices consistent with the water conservation intent of this chapter, CUWCC best management practices and in accordance with applicable state regulations, and any applicable laws. The sustainable landscape practices shall be included as a condition of approval for any development project with new or rehabilitated landscaping for which the city has discretionary approval authority where such landscape area is greater than two thousand five hundred square feet or as otherwise determined by the director to achieve the city's water conservation goals.

B. The director shall oversee this chapter's implementation, and any laws mandating water conservation. compliance with the CUWCC best management practices and any laws mandating water conservation. The directorCcity shall, from time to time, but at least annually, review the sustainable landscape practices and determine if such practices are reasonable and achieve the level of conservation required under this chapter for the declared water conservation stage, taking into account the burden imposed on property owners. (Ord. 1118 § 2 (part), 2009)

13.26.040 Base allocation of water.

The director may develop a base allocation for each class of customer account taking into account the needs and characteristics of each customer class. This base allocation may be used to evaluate compliance with the conservation stage in effect and to encourage the reasonable and efficient use of water. (Ord. 1118 § 2 (part), 2009)

13.26.050 Wasteful use of water.

Any of the following acts or omissions, whether intentional, unintentional, willful or negligent, shall constitute the wasteful use of water:

A. Water flowing away from a property caused by excessive application(s) of water beyond reasonable or practical irrigation rates, duration of application, or other than incidental applications to impervious surfaces.

B. Causing or permitting an amount of water to discharge, flow, run to waste into or flood any gutter, sanitary sewer, water course or storm drain, or to any adjacent lot, from any tap, hose, faucet, pipe, sprinkler, or nozzle. In the case of irrigation, “discharge,” “flow” or “run to waste” means that water is applied to the point that the earth intended to be irrigated has been saturated with water so that additional applied water then flows over the earth. In the case of washing, “discharge,” “flow” or “run to waste” means that water in excess of that necessary is applied to wash, wet or clean the dirty or dusty object.~~, such as an automobile, sidewalk, or parking area.~~

C. Allowing water fixtures or heating or cooling devices to leak or discharge water.

D. Maintaining ponds, waterways, decorative basins or swimming pools without water recirculation devices or with known leaks, both seen and unseen.

E. Discharging water from, and refilling, swimming pools, decorative basins or ponds in excess of the frequency reasonably necessary to maintain the health, maintenance or structural considerations of the pool, basin or pond, as determined by the director.

F. Continued operation of an irrigation system that applies water to an impervious surface or that is in disrepair.

G. Use of a water hose not equipped with a control nozzle capable of completely shutting off the flow of water except when positive pressure is applied.

H. Irrigation of lawns or landscaping when it is raining~~.~~ or within 48 hours after measurable rainfall of at least one-tenth of one inch of rain. In determining whether measurable rainfall of at least one-tenth of one inch of rain occurred in a given area, enforcement may be based on records of the National Weather Service, the closest California Irrigation Management Information System (CIMIS) station to the parcel, or any other reliable source of rainfall data available to the city.

I. Overfilling of any pond, pool or fountain which results in water discharging from the pond, pool or fountain.

J. Failure to repair customer pipes, faulty sprinklers or other water-related fixtures that leak water within five working days, unless the director informs the customer that the leak must be repaired more quickly, in which case the customer shall repair the leak in the time specified by the director.

K. Irrigating lawns or landscaping between the hours of 10:00 a.m. and 10:00 p.m., with the exception of drip irrigation as otherwise authorized pursuant to this chapter, unless a variance is granted by the director.

L. Using potable water from the city water system for compaction, dust control or other construction purposes without first obtaining approval from the director as provided in Section 13.26.090 and a meter from the city.

M. Installing a single-pass cooling system, such as water cooled air compressor, in any property that is newly connected to the city water system. This does not apply to evaporative cooling systems.

N. Installing a nonrecirculating system in any new automatic car wash or new commercial laundry system or failure to utilize current best management practices for water conservation that are industry standards. (Ord. 1118 § 2 (part), 2009)

O. Using potable water to irrigate nonfunctional turf.

P. The application of potable water to hardscapes, except where necessary to address ~~and~~an immediate public health and safety need or to comply with a term or condition in a permit issued by a state or federal agency.

13.26.060 Determination of water conservation stages.

In determining the city water system's water conservation stage, the city manager shall determine whether that system's water supplies available for potable use are sufficient to meet the current customer demands on that system and shall consider, unless otherwise excluded by this section, all relevant factors. The city manager shall consider, among other things: (A) any variations in the reliability of the water supplies available to the city water system; (B) any declarations by the Bureau of Reclamation concerning its ability to deliver water under ~~Central Valley Project water service~~ their contracts with the city; (C) availability of nonpotable water to meet nonpotable demands on the city water system; (D) the success, or lack thereof, of previous declarations of a less stringent water conservation stage in causing the water-use reductions sought by the city; (E) any declarations or orders issued by the State of California under the Emergency Services Act; and (~~E~~F) any agreements between the city and local water purveyors for deliveries of additional water supplies to the city. The city manager will select the necessary stage for conservation under Section 13.26.070. (Ord. 1118 § 2 (part), 2009)

13.26.070 Water conservation stages.

The city manager is authorized to implement and enforce whatever conservation measures are deemed necessary to achieve the water reduction requirements of the declared conservation stage. For each stage, the water use reduction for customers shall be as follows:

A. Normal Supply Stage ~~one~~ (basic stage) shall be in effect at all times unless the city manager determines that a more restrictive conservation stage is appropriate. Base allocation of water may be used to determine allowable water use for each customer in this stage and compliance with the following conservation stages.

B. Stage one (water conservation) shall achieve a reduction of up to ten percent relative to the base allocation of water.

C~~B~~. Stage two (water shortage watch~~alert~~) shall achieve a reduction of up to twenty~~lve~~ percent relative to the base allocation of water.

D~~C~~. Stage three (water~~-~~ alert~~warning~~) shall achieve a reduction of up to thirty~~wenty~~ percent relative to the base allocation of water.

E~~D~~. Stage four (water~~-~~ warning~~erisis~~) shall achieve a reduction of up to forty~~thirty-five~~ percent relative to the base allocation of water.

F~~E~~. Stage five (water-crisis~~emergency~~) shall achieve a reduction of up to fifty percent relative to the base allocation of water.~~, or any other reduction the city manager determines, in writing, is necessary to protect public health and safety in the city during the actual situation presented by a stage five water emergency. (Ord. 1118 § 2 (part), 2009)~~

G. Stage six (water emergency) shall achieve a reduction greater than 50 percent relative to the base allocation of water, or enact any other reduction the city manager determines, in writing, is necessary to protect public health and safety in the city during the actual situation.

13.26.080 Water use restrictions.

Water use restrictions during the various conservation stages shall, at a minimum, be as listed below and may be augmented by other restrictions as determined necessary by the city manager.

A. During the ~~stage one~~ normal supply stage~~(basic stage) conservation stage~~, the following restrictions shall be enforced:

1. Water will be used for beneficial uses; all wasteful use of water is prohibited.

2. Water shall be confined to the customer's property and shall not be allowed to run off to adjoining properties~~y~~, streets, or to a~~the~~ roadside ditch or gutter. Care shall be taken not to water past the point of saturation.

3. Washing down impervious surfaces such as driveways and sidewalks is prohibited unless for public health and safety purposes.

4. Fix leaks or faulty sprinklers promptly/within 5 day(s).

5. No landscape watering shall occur while it is raining.

6. Landscape and lawn irrigation shall be limited to specific times (10 a.m. to 10 p.m.), with the exception of drip irrigation as otherwise authorized, unless a variance is granted by the director.

7~~3~~. Free flowing hoses are prohibited for all uses including landscape watering, vehicle and equipment washing, ponds, evaporative coolers and livestock watering troughs. Automatic shut-off devices shall be installed on any hose or filling apparatus in use.

8~~4~~. All pools, spas and ornamental fountains/ponds shall be equipped with a recirculation pump and shall be constructed to be leak proof. Pool draining and refilling shall be allowed only to the extent required for health, maintenance, or structural considerations, and must otherwise comply with all applicable federal, state and local stormwater management requirements, including but not limited to Chapter 8.70, Stormwater Management and Discharge Control.

B. During ~~the~~ stage one (water conservation) ~~conservation stage~~, the following restrictions shall be enforced:

1. All normal supply stage restrictions shall continue to be enforced, except to the extent they are replaced by more restrictive requirements imposed by this section.

2. Fix leaks or faulty sprinklers promptly/within 3 day(s).

3. Use of potable water from the c~~C~~ity water system for compaction, dust control, or other construction purposes without first obtaining approval from the director as provided in Section 13.26.090 and a meter from the c~~C~~ity is prohibited.

4. Encourage customers to wash only full loads when washing dishes or clothes.

5. Encourage customers to use pool covers to minimize evaporation.

6. Restaurants shall serve water only upon specific request.

C~~B~~. During ~~the~~ stage two (water ~~alert~~shortage watch) ~~conservation stage~~, the following restrictions shall be enforced:

1. All stage one (~~basic stage~~water conservation) restrictions shall continue to be enforced, except to the extent they are replaced by more restrictive requirements imposed by this section.

2. Landscape and ~~pasture~~lawn irrigation shall be limited to a maximum of three days per week based on the following odd-even schedule, with the exception of drip irrigation, which may be conducted on any day.

a. Customers with street addresses that end with an odd number may irrigate only on Tuesdays, Thursdays and Saturdays.

b. Customers with street addresses that end with an even number may irrigate only on Wednesdays, Fridays and Sundays.

c. No irrigation is permitted on Mondays.

d. Plant containers, trees, shrubs, and vegetable gardens may be watered additional days using only drip irrigation or hand watering.

3. Non-essential flushing of mains and fire hydrants shall be prohibited.~~3. Hand and manual watering follows the same odd/even day schedule and may be done anytime during the day.~~

4. Prohibit installing a non-recirculating system in any new automatic car wash or new commercial laundry system or failure to utilize current best management practices for water conservation that are industry standards.~~Washing of streets, parking lots, driveways, sidewalks, buildings or other hardscape surfaces is prohibited, except as necessary for health, sanitation or fire protection purposes.~~

5. Car washing is only permitted using a commercial carwash that recirculates water or by high-pressure/low-volume wash systems.~~Restaurants shall serve water only upon specific request.~~

6. Public and private streetscape landscaping (medians and frontage) may be watered only on the same schedule as customers with street addresses that end with an even number.

D~~C~~. During ~~the~~ stage three (water-alert~~warning~~) ~~conservation stage~~, the following restrictions shall be enforced:

1. All stage two restrictions shall continue to be enforced, except to the extent they are replaced by more restrictive requirements imposed by this section.

2. Landscape and ~~pasture~~lawn irrigation shall be limited to a maximum of two days per week based on the following odd-even schedule, with the exception of drip irrigation, which may be conducted on any day.

a. Customers with street addresses that end with an odd number may irrigate only on Tuesdays and Saturdays.

b. Customers with street addresses that end with an even number may irrigate only on Wednesdays and Sundays.

c. No irrigation is permitted on Mondays, Thursdays and Fridays.

d. Irrigation for public parks and other public grounds, including landscaping and lighting district property, shall only be allowed with an irrigation plan and irrigation system audit that has been approved by the director in accordance with Section 13.26.110, irrespective of size.

3. Fix leaks or faulty sprinklers within 24 hours of notification by utilities department or service may be discontinued.~~No water from the city water system shall be used for construction purposes such as dust control, compaction, or trench jetting, unless the use is approved by the director consistent with the provisions of Section 13.26.090.~~

4. Water use for ornamental ponds and fountains is prohibited unless required to maintain existing vegetation or to sustain existing fish/animal life.

5. Existing pools shall not be emptied and refilled using potable water unless required for public health and safety purposes.

ED. During ~~the~~ stage four (water- warning~~crisis~~) ~~conservation stage~~, the following restrictions shall be enforced:

1. All stage three restrictions shall continue to be enforced, except to the extent they are replaced by more restrictive requirements imposed by this section.

2. Landscape and pasture irrigation, including drip irrigation, shall be limited to a maximum of one day per week based on the following odd-even schedule.

a. Customers with street addresses that end with an odd number may irrigate only on Tuesdays.

b. Customers with street addresses that end with an even number may irrigate only on Wednesdays.

c. No irrigation is permitted on Mondays, Thursdays, Fridays, Saturdays and Sundays.

3. Public and private streetscape landscaping (medians and frontage) may be watered only on the same schedule as customers with street addresses that end with an even number.

~~4. No water from the city water system shall be used to drain and refill swimming pools, artificial lakes, ponds or streams and no new permits for swimming pools, artificial lakes, ponds or streams shall be issued until the water conservation stage has been declared to be stage one.~~

~~5. Water use for ornamental ponds and fountains is prohibited unless required to maintain existing vegetation or to sustain existing fish/animal life.~~

4~~6~~. With the exception of landscapes watered with non-potable water, n~~N~~ew or expanded landscaping on properties is limited to drought-tolerant trees, shrubs, and ground cover and no new turf or grass shall be planted, hydro-seeded or laid.

5. ~~7~~. No new permits for pool will be issued.~~Washing of automobiles or equipment shall be done on the lawn or at a commercial establishment that uses recycled or reclaimed water.~~

~~8. All water leaks shall be repaired within twenty-four hours of notification by the utilities department or service may be discontinued.~~

FE. During ~~the~~ stage five (water- crisis~~emergency~~) ~~conservation stage~~, the following restrictions shall be enforced:

1. All stage four restrictions shall continue to be enforced, except to the extent they are replaced by more restrictive requirements imposed by this section.

~~2. No landscape and/or pasture irrigation shall be allowed.~~

~~3. Flushing of sewers or fire hydrants is prohibited, except in case of an emergency and for essential operations.~~

~~4. Flushing of fire protection systems is prohibited, except during required maintenance or servicing of the system.~~

~~5. Water use for ornamental ponds and fountains is prohibited.~~

~~6. Washing of automobiles or equipment shall be done at a commercial establishment that uses recycled or reclaimed water.~~

2~~7~~. Installation of any new lawns or landscaping is prohibited.

3. Water use is restricted for public health and safety purposes only.

~~8. No water from the city water system shall be used for construction purposes such as dust control, compaction, or trench jetting, unless the use is necessary for fire protection system testing, maintenance, or acceptance by the fire chief. (Ord. 1118 § 2 (part), 2009)~~

G. During ~~the~~ stage six (water emergency) ~~conservation stage~~, the following restrictions shall be enforced:

1. All stage five restrictions shall continue to be enforced, except to the extent they are replaced by more restrictive requirements imposed by this section.

2. Water use is restricted for public health and safety purposes only.

3. Customer rationing may be implemented.

13.26.090 Construction water.

Water for construction purposes obtained from the city's water supply may only be used in the city's water service area. Water for dust control, compaction and other construction activities shall be subject to the following conditions:

A. Use of water from the city water system for construction purposes shall require a city-issued construction water meter and a refundable security deposit that includes a monthly meter rental fee as established by the department. Prior to such water use, the construction water customer must obtain approval from the director to use the water for construction and agree to comply with all of the requirements of this chapter. The director may impose such additional conditions on the use of such water, including, but limited to, conditions regulating the purpose for the use of the water, rate of use, location, frequency and quantity of use, and such other conditions as deemed reasonably necessary by the director to effectuate the purposes of this chapter. The construction meter shall be located by the department and shall only be relocated or removed by the department. Unauthorized relocation or removal of a construction meter shall be deemed theft and the offender shall be subject to the penalties set forth in Section 13.26.170.

B. Construction water shall only be drawn through a construction water meter. Construction water drawn through an unmetered connection shall be deemed theft of water and shall be grounds for the deposit on the construction meter to be forfeited. The offender shall also be subject to the penalties specified in Section 13.26.170. In the event the person identified as drawing water

without a metered connection does not have a meter, the action shall be deemed theft and the offender shall be subject to the penalties specified in Section 13.26.170.

C. These requirements for construction water use may be modified or supplemented by other conservation measures as determined appropriate by the director for the declared conservation stage. The director may terminate the approval granted to use the construction water based on water use restriction stages, violation of the terms and conditions of use, and/or for conduct that amounts to wasteful use of water. (Ord. 1118 § 2 (part), 2009)

13.26.100 Sustainable landscaping.

Where this chapter permits or prohibits acts based upon whether or not a planting, tree, shrub, or groundcover is "drought-tolerant" or "sustainable" the determination shall be made based upon: (A) Water Use Classification of Landscape Species (https://wucols.ucdavis.edu/)(B) UC Davis Arboretum's All Stars plant database (https://arboretum.ucdavis.edu/) (C) California Native Plant Society (https://calscape.org/)(D) low water using or native plants at local nurseries, or as determined by the dDirector. (Ord. 1118 § 2 (part), 2009) ~~(A) Sunset's The Western Garden Book (February 2007), Sunset Books Publishing; (B) Robert Perry, Trees and Shrubs for Dry California Landscapes; (C) EBMUD, Water Wise Gardening; (D) UC Davis Arboretum's All Stars plant database (www.arboretum.ucdavis.edu) or as determined by the director. (Ord. 1118 § 2 (part), 2009)~~

13.26.110 Irrigation system inspections.

All customers, public and private, with a parcel over five acres and with a separate irrigation service shall conduct an annual irrigation system inspection prior to the start of the irrigation season on April 1st. This inspection shall be performed by certified landscape irrigation auditor or licensed landscape or irrigation contractor and the results forwarded to the department in accordance with the procedure outlined in the water conservation program guidelines. This requirement will be waived for one full year if a full landscape water audit has been performed in the previous year by the department's water management staff, who are available on a limited basis. Single-family residences are exempt unless the director determines there has been wasteful use of water on a customer's premises and the conditions have not been corrected within five days after the city provides written notification to discontinue such practice.

Customers that have a current irrigation system check-up on file with the department will be allowed one courtesy water waste warning before being deemed in violation of this chapter. (Ord. 1118 § 2 (part), 2009)

13.26.120 Discontinuance of water service.

The director may discontinue service to a customer's connection to the city water system at the time that the director or their designee, issues to the customer: (A) a notice of a third violation of this chapter during the normal supply stage ~~one~~ (basic stage), or stage one (water conservation)

~~two (water alert)~~ within two months; (B) a notice of a second violation of this chapter during a stage two (water shortage watch) ~~three (water warning)~~ or a stage three (water alert) ~~four (water crisis)~~ within one month; or (C) a notice of a second violation during a stage four (water warning)~~five (water emergency)~~, irrespective of time. If the customer's water service is discontinued due to violations of this chapter, the customer shall be subject to the penalties specified in Section 13.26.170. Upon seeking renewed service from the city, the customer shall pay the city's water turn off/on service fee as set by ordinance or resolution of the city council. (Ord. 1118 § 2 (part), 2009)

13.26.130 Unauthorized water use.

A. An illegal connection to the city water system shall either be metered by the property owner within the time specified by the department or disconnected at the discretion and direction of the director, and the offender shall be subject to the penalties specified in Section 13.26.170.

B. Unauthorized use of a fire hydrant, public or private, for anything other than fire flows or permitted and metered construction water shall subject the offender to the penalties specified in Section 13.26.170 and Chapter 8.36, Folsom Fire Code.

C. Private fire services with an observed demand that is deemed not to be fire flow by the department shall have a meter and appropriate cross-connection control device installed by the property owner, upon approval by the director and the fire chief. Prior to making any modifications or alteration to the on-site fire service, a permit shall be obtained from the fire department in accordance with Chapter 8.36. Upon written notification of the requirement to install a meter and cross-connection control device, the property owner shall have thirty calendar days to submit a plan of correction to the director. Failure to comply with this section shall subject the property owner to the penalties specified in Section 13.26.170, Penalties, and the service may be disconnected at the discretion of the director and the fire chief. (Ord. 1118 § 2 (part), 2009)

13.26.140 Cross-connection control devices.

All connections to the city's water system shall have the appropriate cross-connection control device as required by ~~CDPH~~DDW regulations and enforced by the department in accordance with Chapter 13.22, Water System Cross-Connection Control. These devices shall be from the approved and published list maintained by the University of Southern California (USC) or other list as approved by the director and shall be tested annually in accordance with the department's policies and procedures. Devices used on private fire services shall be listed for fire service use and maintained in accordance with State Fire Marshall regulations. (Ord. 1118 § 2 (part), 2009)

13.26.150 Violation declared a nuisance.

Any activity in violation of this chapter will adversely and seriously affect the public health, safety and welfare, is hereby declared to be a public nuisance and may be remedied as provided in this

chapter, any other applicable portion of the Folsom Municipal Code or applicable state law. (Ord. 1118 § 2 (part), 2009)

13.26.160 Enforcement.

A. This chapter shall be enforced pursuant to the provisions of Chapter 1.08 to 1.10, inclusive, of Title 1 of the Folsom Municipal Code and any other enforcement mechanism available to the city under the Folsom Municipal Code and/or applicable law.

B. Unless otherwise expressly provided in this chapter, the director shall enforce the provisions of this chapter. (Ord. 1118 § 2 (part), 2009)

13.26.170 Penalties.

A. The goal of thise chapters' provisions is ~~of this chapter are~~ to achieve voluntary compliance from the customer, and the city will take reasonable measures to assure the customer has information available to promptly and efficiently address water use issues. Where voluntary compliance cannot be achieved through initial contacts and warnings, then appropriate administrative penalties and further action are required.

B. Penalties.

1. A violation of this chapter shall also be an administrative violation as defined in Section 1.08.020.

2. Each of the sanctions for administrative violations identified in Section 1.09.013 shall be available for enforcement of the provisions of this chapter. Based on the criteria for imposition of administrative sanctions set forth in Section 1.09.014, each day a violation of this chapter continues it shall be deemed a Level A violation as that term is described in Section 1.09.012 with an initial penalty of up to one hundred dollars.

3. In addition to any other penalties provided by this chapter, if a customer of the city water system violates any of the water use restrictions during a stage one, two, three, four, or five water conservation stage as set forth in Section 13.26.080, and such conditions are not corrected within five days after the customer is given written notice, the city is authorized to do any or all of the following:

a. Meter any flat rate service connection and apply the regularly established metered rates. If the parcel has over two thousand five hundred square feet of landscaping a separate landscape meter may be installed. Costs for the water meters and installation shall be paid by the property owner.

b. If the service is metered, the customer shall be billed at twice the metered rate during the time that the violation continues. If more than two thousand five hundred

square feet are irrigated and the parcel does not have a separate irrigation meter, then an irrigation meter may be installed. The customer shall be billed at twice the metered rate during the time the violation continues. Costs for the water meter, and for any required cross-connection controls and installation, shall be paid by the property owner.

Except as otherwise provided herein, violations of any provision of this chapter shall be addressed as follows:

Violation	**Penalty**
First	Personal or written notification of the violation.
Second (Within three months of first violation)	Written notification and issuance of a notice to correct.
Third (Within six months of first violation)	Issuance of a $50 administrative penalty, discontinued water service, and/or other penalties as provided in the notice of violation and as determined by the Utilities Director.
Fourth (Within nine months of the first violation)	Issuance of a $100 administrative penalty, discontinued water service, and/or other penalties as provided in the notice of violation and as determined by the u~~U~~tilities ~~D~~ddirector.
Fifth (Within twelve months of the first violation)	Issuance of a $200 administrative penalty, discontinued water service, and/or other penalties as provided in the notice of violation and as determined by the ~~U~~utilities d~~D~~irector.
~~Third (Within six months of first violation)~~	~~Issuance of an administrative penalty, mandatory installation of a water meter, discontinued water service and/or other penalties as provided in the notice of violation and as determined by the utilities director.~~

~~B. Penalties.~~

~~1. A violation of this chapter shall also be an administrative violation as defined in Section 1.08.020.~~

~~2. Each of the sanctions for administrative violations identified in Section 1.09.013 shall be available for enforcement of the provisions of this chapter. Based on the criteria for imposition of administrative sanctions set forth in Section 1.09.014, each day a violation of this chapter continues it shall be deemed a Level A violation as that term is described in Section 1.09.012 with an initial penalty of up to one hundred dollars.~~

~~3. In addition to any other penalties provided by this chapter, if a customer of the city water system violates any of the water use restrictions during a stage two, three, four, or five water conservation stage as set forth in Section 13.26.080, and such conditions are not corrected within five days after the customer is given written notice, the city is authorized to do any or all of the following:~~

~~a. Meter any flat rate service connection and apply the regularly established metered rates. If the parcel has over two thousand five hundred square feet of landscaping a separate landscape meter may be installed. Costs for the water meters and installation shall be paid by the property owner.~~

~~b. If the service is metered, the customer shall be billed at twice the metered rate during the time that the violation continues. If more than two thousand five hundred square feet are irrigated and the parcel does not have a separate irrigation meter, then an irrigation meter may be installed. The customer shall be billed at twice the metered rate during the time the violation continues. Costs for the water meter, and for any required cross-connection controls and installation, shall be paid by the property owner.~~

All violations issued after the fifth violation ($200), and within one year of the first violation, will include an issuance of base penalty of $200 with a $100 penalty increase per violation for a not-to-exceed amount of $500 as set forth in Section 1.09.012.

Water waste violations may be issued as frequently as every five days.

C. Appeal. There shall be no appeal of the water use restriction identified in Section 13.26.080 and any appeal of administrative penalties shall follow the request for hearing procedures provided in Chapter 1.09. Any order to install a mandatory water meter, discontinue water service or any other orders or decisions of the director shall be appealable to the city manager pursuant to Section 2.08.060; provided, however, that the city manager's decision shall be final and there shall be no right of appeal to the city council. (Ord. 1118 § 2 (part), 2009)

13.26.180 Remedies cumulative.

The remedies set forth in this chapter are cumulative to any other remedy available to the city. Pursuit of one remedy shall not preclude any other remedy, and nothing contained in this chapter shall limit or be deemed to prevent the city from pursuing any other remedy available to the city under the Folsom Municipal Code or other applicable law. (Ord. 1118 § 2 (part), 2009)

13.26.190 Variances.

In unusual circumstances, application of this chapter may cause unnecessary hardships or results inconsistent with this chapter's purposes and intent. Therefore, variances to some of the requirements of this chapter may be appropriate as delineated below.

A. Authority to Grant Variances. The director may grant variances from this chapter's provisions during a stage one, two, or three conservation stage as specified in Section 13.26.080, Water use restrictions. During stage four or five conservation stage as specified in that section, any previously

granted variances shall be suspended without notice, unless they are based on a critical health need as determined by a licensed medical professional, with such determination being provided to the director.

B. Landscape Variances. Applications for landscape variances shall be obtained from, and filed with, the utilities department. The director may grant any such applications in his or her discretion in light of the condition of the water supply for the city water system. Any such variance shall be subject to the conditions presented in the water conservation program and landscape guidelines. Watering day variances will require that the following is installed at the water customer's property:

1. A smart controller with the ability to adjust the percent of computed water application rate and/or duration to match the required reduction percentage identified in Sections 13.26.070 and 13.26.080; and

2. Water efficient landscape sprinklers, nozzles, or spray heads are installed and approved by the dDepartment.

C. Other Variances. Customers who seek a variance from this chapter for any reason other than the needs of new landscaping shall submit to the utilities department a written request for variance, setting forth, in detail, the extraordinary circumstances that support the application. The director may approve the application in his or her discretion; provided, that the variance allows the applicant to use only the minimum amount of water in addition to that allowed by this chapter that the director reasonably believes is necessary to satisfy the circumstances that support the application. Any such variance shall terminate one year after its issuance, subject to an application for its renewal. (Ord. 1118 § 2 (part), 2009)

13.26.200 Fire and other emergencies.

Nothing in this chapters limits, or may be construed as limiting the availability of water for extinguishing fires, meeting the demands of any other similar emergency, or routine inspection and maintenance of fire hydrants. (Ord. 1118 § 2 (part), 2009)

13.26.210 Nonfunctional Turf.

The use of potable water for the irrigation of nonfunctional turf located on commercial, industrial, and institutional properties, other than a cemetery, and on properties of homeowners' associations, common interest developments, and community service organizations or similar entities is prohibited as of the following dates:

(A) All properties owned by the Department of General Services, beginning January 1, 2027.

(B) All properties owned by local governments, local or regional public agencies, and public water systems, except those specified in paragraph (5), beginning January 1, 2027.

(C) All other institutional properties and all commercial and industrial properties, beginning January 1, 2028.

(D) All common areas of properties of homeowners' associations, common interest developments, and community service organizations or similar entities, beginning January 1, 2029.

(E) All properties owned by local governments, local public agencies, and public water systems in a disadvantaged community, beginning January 1, 2031, or the date upon which a state funding source is made available to fund conversion of nonfunctional turf on these properties to climate-appropriate landscapes, whichever is later.

The use of potable water is not prohibited by this section (Nonfunctional Turf) to the extent necessary to ensure the health of trees and other perennial nonturf plantings, or to the extent necessary to address an immediate health and safety need. However, the c~~C~~ity may require irrigation systems ~~shall~~to be modified to apply potable water only where necessary to comply with this requirement. Irrigation zones that serve both turf grass and a tree may remain active as long as the tree depends on irrigation from that station. If a zone serves only turf grass and no tree(s), the irrigation station shall be shut off.

For turf to be considered "functional" it must be a recreational use area or community space. The area must be designated by a property owner or the c~~C~~ity to accommodate human foot traffic for civic, ceremonial, community events, or social gatherings, or for sports fields, golf courses, playgrounds, picnic grounds, or pet exercise areas.

Nonfunctional turf may be converted into functional turf.

13.26.220 Model Water Efficient Landscape Ordinance.

The purpose of this section is to establish water efficient landscaping standards in accordance with the state of California Model Water Efficient Landscape Ordinance, as set forth in Title 23, California Code of Regulations, Chapter 2.7, including all appendices and any amendments adopted by the State. The goal of adopting MWELO is to promote water conservation, minimize water waste, and encourage sustainable landscape design and practices.

MWELO shall apply to the following landscape projects:

A) New construction projects with a landscape area as defined in Section 490.2(a)(41) equal to or greater than 500 square feet requiring a building or landscape permit, plan check, or design review;

B) Rehabilitated landscape projects with a landscape area as defined in Section 490.2(a)(41) equal to or greater than 2,500 square feet requiring a building or landscape permit, plan check, or design review;

C) Existing non-rehabilitated landscapes limited to Section 491.1; and

D) Cemeteries. Recognizing the special landscape management needs of cemeteries, new and rehabilitated cemeteries are limited to Sections 493.3, 493.5, and 493.6; existing cemeteries are limited to Sections 493 and Section 491.1.

The cCity mManager may delegate a designee who is authorized to administer, interpret, and enforce the provisions of MWELO, including review and approve of landscape documentation packages, inspections, and determinations of compliance.

The cCity may establish application forms, procedures, and inspection requirements consistent with MWELO.

If any provision of the cCity's municipal code conflicts with MWELO, the stricter water-efficiency requirement shall take precedence.

Future amendments to MWELO shall automatically apply unless the cCity adopts a local amendment that is at least as effective in conserving water.

SECTION 3 SCOPE

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

SECTION 4 SEVERABILITY

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

SECTION 5 NO MANDATORY DUTY

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

SECTION 6 EFFECTIVE DATE

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

This Ordinance was introduced and the title thereof read at the regular meeting of the City Council on April 14, 2026, and the second reading occurred at the regular meeting of the City Council on April 28, 2026.

On a motion by Councilmember_____, seconded by Councilmember _____ the foregoing Ordinance was passed and adopted by the City Council of the City of Folsom, State of California, this 28th day of April 2026, by the following roll-call vote:

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

_____
Justin Raithel, MAYOR

ATTEST:

_____
Christa Freemantle, CITY CLERK

Folsom City Council
Staff Report

MEETING DATE:	4/14/2026
AGENDA SECTION:	New Business
ITEM TITLE:	Ordinance No. 1369 - An Ordinance of the City of Folsom Amending Chapter 13.22 of the Folsom Municipal Code Concerning Water System Cross-Connection Control (Introduction and First Reading) and Determination that the Project is Exempt from CEQA
FROM:	Utilities Department

RECOMMENDATION / CITY COUNCIL ACTION

The Utilities Department staff recommend that the City Council:

1. Introduce and conduct first reading of Ordinance No. 1369 - An Ordinance of the City of Folsom Amending Chapter 13.22 of the Folsom Municipal Code Concerning Water System Cross-Connection Control; and

2. Determine that the Project is Exempt from CEQA.

BACKGROUND / ISSUE

The Folsom Municipal Code was initially adopted by the City of Folsom in 1973 consistent with and incorporating reference to several State Government Code sections governing local authority, police powers, and procedures. Over the last 53 years, the Folsom Municipal Code has been amended numerous times annually to reflect legislative changes, policy changes, administrative changes and local preferences.

City staff identified minor code clean up items within Section 13.22 of the Folsom Municipal Code that should be updated to remove outdated references or antiquated provisions, and/or to reflect current best practices. This code clean up pertains to water system cross-connection control and is designed to protect the City's water system from contamination and pollution caused by backflow events.

These items are listed and described briefly in the analysis section, and incorporated with specific language changes in track changes in the attached Ordinance.

POLICY / RULE

Pursuant to Section 1.01.021 (Adoption), the Folsom Municipal Code (FMC) was adopted by Ordinance 297 in 1973. Any subsequent amendment to the Folsom Municipal Code must also be adopted by Ordinance. Proposed Amendments to Title 13 do not require public hearing.

ANALYSIS

This section of the report lists and summarizes the staff recommended minor code clean up items in Folsom Municipal Code Section 13.22.

Title 13.22 Water System Cross-Connection Control

1. Section 13.22.050 Definitions. Update the definition of "Department" from the Environmental and Water Resources Department to the Utilities Department and update the definitions to include the Water Distribution Manager.

2. Section 13.22.050 Evaluation of hazard. Replace the word administrator with specialist.

3. Section 13.22.090 Backflow prevention device testing, maintenance, and inspection. Update the notification requirements to match the language in the City's Cross-Connection Control Plan Handbook.

FINANCIAL IMPACT

This action has no direct financial impact on the City of Folsom.

ENVIRONMENTAL REVIEW

The proposed City Council action to adopt Ordinance No. 1369 is exempt from the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines Section 15378 (b)(4) "Project" and Section 15061(b)(3) "Common Sense Exemption". Under Section 15378, the action does not constitute a "project" under CEQA, as it pertains solely to administrative or procedural matters that do not result in direct physical environmental changes. Furthermore, Section 15061(b)(3) - the "common sense exemption", applies because it can be determined with certainty that the adoption of this updated document will not lead to significant effects on the environment.

ATTACHMENT

Ordinance No. 1369 - An Ordinance of the City of Folsom Amending Chapter 13.22 of the Folsom Municipal Code Concerning Water System Cross-Connection Control

Submitted,

Marcus Yasutake, Director
UTILITIES DEPARTMENT

Attachment 1

ORDINANCE NO. 1369

AN ORDINANCE OF THE CITY OF FOLSOM AMENDING CHAPTER 13.22 OF THE FOLSOM MUNICIPAL CODE CONCERNING WATER SYSTEM CROSS-CONNECTION CONTROL

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

SECTION 1 PURPOSE

The purpose of this Ordinance is to amend Chapter 13.22 of Title 13 of the Folsom Municipal Code (the "code") pertaining to Water System Cross-Connection Control. Cross-Connection Control is designed to protect the City's water system from contamination and pollution caused by backflow events. Chapter 13.22 will align the code with current cross-connection control requirements issued by the State Water Resources Control Board.

SECTION 2 AMENDMENT TO CODE

Chapter 13.22 of the Folsom Municipal Code is hereby amended to read as follows:

Chapter 13.22
WATER SYSTEM CROSS-CONNECTION CONTROL

Sections:

13.22.010 Definitions.
13.22.020 Application.
13.22.030 City responsibility.
13.22.040 Cross-connection control program.
13.22.050 Evaluation of hazard.
13.22.060 Level of cross-connection protection required.
13.22.070 Approval of backflow prevention devices.
13.22.080 Location of backflow prevention devices.
13.22.090 Backflow prevention device testing, maintenance, and inspection.
13.22.100 Responsible customer representative.
13.22.110 Temporary backflow protection devices.
13.22.120 Backflow prevention device repair, replacement and relocation.
13.22.130 Discontinuance of water service.
13.22.140 Unauthorized activity.
13.22.150 Violation declared a nuisance.
13.22.160 Enforcement.
13.22.170 Penalties.
13.22.180 Remedies cumulative.

13.22.010 Definitions.

A. “Air-gap separation (AG)” means a physical break between the supply line and a receiving vessel or drain. The air-gap shall be at least two diameters of the supply pipe measured vertically above the top rim of the vessel or drain and in no case less than one inch.

B. “Approved backflow prevention device (ABPD)” means an effective assembly used to prevent backflow into a potable water system which has passed laboratory and field tests by a testing organization recognized by the DDW and is listed on the approved and published list maintained by the University of Southern California Foundation for Cross-Connection Control and Hydraulic Research (USC-FCCCHR).

C. “Approved water supply” means the city’s potable water supply or any other water supply that is regulated by DDW.

D. “Auxiliary supply” means any water supply other than a potable supply regulated by DDW that is available to the customer.

E. “Backflow” means the reversal of flow of water or mixtures of water and other liquids, gases or other substances into the distribution pipes of a potable supply of water from any source or sources.

F. “DDW” means the California State Water Resources Control Board, Division of Drinking Water.

G. “CA-NV Section AWWA” means the California-Nevada Section of the American Water Works Association (AWWA).

H. “Certified backflow prevention assembly tester” means an individual who holds a current certificate as a backflow prevention assembly tester as issued by CA-NV Section AWWA, or equivalent organization as recognized by DDW and is certified by Sacramento County’s environmental management department.

I. “City” means the city of Folsom.

J. “City water system” means those facilities within and without the city that the city uses to deliver potable water as the DDW recognized water purveyor.

K. “Contamination” means degradation of the quality of the potable water by any substance which creates a hazard to the public health or which may impair the usefulness or quality of water.

L. “Cross-connection” means any unprotected actual or potential connection between a public or customer’s potable water system and any source or system through which it is possible to introduce into any part of the potable system any used water, contaminant or other substance other than the potable water with which the system is supplied.

M. "Cross-connection control specialist" means an individual who holds a valid certificate as a cross-connection control specialist as issued by CA-NV Section AWWA, or equivalent organization as recognized by DDW and has been designated as the city's cross-connection control specialist by the department.

N. "Customer" means any person or entity including the city using water supplied by the city water system. "Customer" includes tenants of single-family dwellings or duplexes, owners of real property and management companies responsible for property management of real property.

O. "Department" means the city of Folsom ~~environmental and water resources~~utilities department.

P. "Director" means the director of the department or his or her designee, unless otherwise stated or indicated by context.

Q. "Discontinued service" means having the water service turned off by the department.

R. "Double check valve backflow prevention assembly (DC)" means an assembly composed of two independently acting check valves, including shut-off valves and test cocks, that is an ABPD.

S. "Fire chief" means the fire chief of the city of Folsom, or designee unless otherwise stated or indicated by context.

T. "Premises" means any and all areas on a customer's property which are served or have the potential to be served by the city water system.

U. "Private fire service" means a private fire service main and appurtenances installed in accordance with NFPA 24 on private property and maintained by the property owner for the explicit intent of providing fire flows either through fire hydrants, fire sprinkler systems, or other water-based fire protection systems.

V. "Reclaimed water" shall mean wastewater or other water which as a result of treatment is suitable for nonpotable use.

W. "Reduced pressure principle backflow prevention device (RP)" means a device incorporating two check valves and an automatically operating differential relief valve located between the two checks, a tightly closing shut-off valve on each side of the check valve assembly, and equipped with necessary test cocks for testing, that is an ABPD.

X. "Service connection" shall refer to the point of connection of the customer's piping to the city's water system.

Y. "Single-family dwelling unit" means a building designed for one family and containing one kitchen.

Z. "Water distribution ~~supervisor~~manager" means the water distribution ~~supervisor~~ manager in the department or his or her designee unless otherwise stated or indicated by context. (Ord. 1315 § 2, 2021)

13.22.020 Application.

The provisions of this chapter shall apply to all customers of the city water system. (Ord. 1315 § 2, 2021)

13.22.030 City responsibility.

The city, and its duly authorized employees, shall operate the public water system and implement a cross-connection control program. The purpose of this chapter is to: (A) protect the city water system against actual or potential cross-connections by isolating within the premises contamination that may occur because of some undiscovered or unauthorized cross-connection on the premises; (B) eliminate existing connections between potable water systems and nonpotable systems that create a hazard to public health; (C) eliminate existing cross-connections between potable water systems and sources of contamination; and (D) prevent the making of cross-connections in the future. (Ord. 1315 § 2, 2021)

13.22.040 Cross-connection control program.

A. The director is authorized to develop a cross-connection control program that is consistent with the intent of this chapter, DDW regulations, California Code of Regulations, and any applicable laws. At a minimum, the program shall have the following elements:

   1. Conducting surveys as required identifying those water users where cross-connections are likely to occur;

   2. Require the provision of backflow protection by the water user at the water user's service connection(s) or within the user's premises or both if required based on the potential for a cross-connection;

   3. Establishment of procedures for testing backflow prevention devices, and maintenance of records of locations, tests, and repairs of these devices; and

   4. Maintain a list of certified backflow prevention assembly testers from the list compiled by the Sacramento County environmental management department's list.

B. The director shall oversee this chapter's implementation, compliance with DDW regulations, and any laws regulating cross-connection control. (Ord. 1315 § 2, 2021)

13.22.050 Evaluation of hazard.

The department is authorized to evaluate the degree of potential health hazard to the city water system which may be created either as a result of conditions existing or potential created by a customer on their premises. The department shall not be responsible for abatement of cross-connections which may exist on the customer's premises. Evaluation of the potential for health hazard, as a minimum, shall consider: (1) existence of cross-connections; (2) nature of materials on the premises and method of handling; (3) probability of backflow occurring; and (4) complexity and potential for modifications of piping system.

A. In the evaluation of the degree of potential hazard, consideration shall be given to premises with the following conditions:

1. Substances harmful to health handled in a manner which could permit their entry into the city water system. This includes chemical and biological process waters, water from an approved water supply which has been subjected to deterioration in sanitary quality, and water from an auxiliary supply.

2. Internal cross-connections that are not corrected or abated to the satisfaction of the cross-connection control ~~administrator~~specialist.

3. Cross-connections are likely to occur and entry is restricted so that cross-connection inspections cannot be made on short notice or with the frequency given in Section 13.22.090 to assure that cross-connections do not occur.

4. Repeated history of cross-connections being established or reestablished.

B. Periodic inspections of the customer's premises may be required either to evaluate the potential for cross-connections or adequacy of backflow prevention devices or practices. These inspections may be in response to activities such as changes in use or ownership of the premises. The city shall provide twenty-four hours' notice prior to inspection of the premises, unless conditions dictate that a longer or shorter notice period is more reasonable. Failure to provide the city with access to conduct an inspection shall constitute a violation of this chapter.

C. Cross-connection control requirements in this chapter shall be included as a condition of approval for water service for any new development or redevelopment project, with the exception of single-family dwelling units unless the single-family dwelling unit meets the condition as identified in subsection D of this section. Plans and specifications for any project other than single-family dwelling units (with the exception of single-family dwelling units meeting the condition in subsection D of this section) requiring a building permit shall be required to install the minimum level of cross-connection protection at the point of connection to the public water system as defined by Section 13.22.060.

D. Any single-family dwelling unit that includes an on-site domestic water pump, fire protection pump, water well or wastewater pump station will be required to install the minimum level of cross-connection protection at the point of connection to the public water system as defined by Section 13.22.060. (Ord. 1315 § 2, 2021)

13.22.060 Level of cross-connection protection required.

The level of protection required shall be commensurate with the degree of potential public health hazard that exists or potentially exists on the customer's premises.

The minimum level of protection for all applications shall be a reduced pressure principle backflow prevention device (RP) with the exception that the retrofit of fire protection systems, private and public, without access to an auxiliary supply or other cross-connection shall be subject to the conditions of the permit from the fire department required for modifications to the fire system in accordance with Chapter 8.36. The customer may choose a higher level of protection than that required by the cross-connection control program; however, the customer shall be responsible for installation in accordance with Section 13.22.080. (Ord. 1315 § 2, 2021)

13.22.070 Approval of backflow prevention devices.

The cross-connection control specialist, after determining the level of protection required per the requirements of Sections 13.22.050 and 13.22.060, shall approve the backflow prevention device to be installed. The proposed device shall be an approved backflow prevention device as defined in this chapter and shall be located per the requirements of Section 13.22.080. Any interior or exterior coating of the backflow prevention device shall be American National Standards Institute/National Sanitation Foundation (ANSI/NSF) Standard 61 approved coating, in accordance with AWWA specification. (Ord. 1315 § 2, 2021)

13.22.080 Location of backflow prevention devices.

A. Backflow prevention devices shall be located as close as practical to the customer's connection and shall be a minimum of twelve inches and a maximum of thirty-six inches above finished grade as measured from the bottom of the device. Alternative locations shall be subject to review and approval in writing by the cross-connection control specialist. There shall be a minimum of twelve inches of side clearance on the side with the test cocks.

B. Air-gap separation device (AG) shall be located as close as practical to the customer's connection and all piping between the customer's connection and the receiving tank shall be entirely visible unless impractical based on existing conditions and as otherwise approved in writing by the cross-connection control specialist. (Ord. 1315 § 2, 2021)

13.22.090 Backflow prevention device testing, maintenance, and inspection.

A. Backflow prevention device testing shall be in accordance with the field test procedures as outlined in the latest edition of the Manual of Cross-Connection Control, University of Southern California, Foundation for Cross-Connection Control and Hydraulic Research. All tests shall be performed by a certified tester, from the list of certified testers maintained by the county of Sacramento environmental management department and the results of the test shall be submitted to the department. No new, repaired, or relocated device that fails the test shall be placed in service.

B. Customers with a backflow prevention device on their premises shall have the device inspected and tested on an annual basis by a certified tester. The department may require a more frequent testing schedule if is determined to be necessary based on the criteria presented in Section 13.22.050. When devices are determined to be defective they shall be repaired or replaced by the customer within fourteen calendar days or a shorter time period based on any hazardous condition that might impact the city water system or other customer connections, or service will be discontinued. If service is discontinued, the customer shall pay the city's turn on/off service fee, as set by ordinance or resolution of the city council.

C. The department will notify the customer annually that the backflow prevention device needs to be tested. This notice shall contain the date when the testing must be completed, at least thirty days from the date of mailing, and instruction for how to submit the test results. ~~If, forty-five calendar days after the date of mailing, the customer has not submitted the required test report, the department will test the backflow prevention device and the customer will be charged a fee for this service as set by ordinance or resolution of the city council. In the event the backflow prevention device fails to pass the test, the customer shall, within fourteen calendar days, either repair or replace the backflow prevention device as provided in this section, or service will be discontinued.~~The customer has forty-five (45) calendar days from the date of the initial notice to complete backflow testing and submit the test report to the city. If the report is not received within 45 days, the department will issue a second notice. If the report is still not received within fifteen (15) calendar days of the second notice, a final notice will be issued, providing seven (7) calendar days for submittal of the report. The final notice from the department will include a date when service disconnection will occur, The customer shall pay the city's fee for testing the backflow prevention device and the turn on/off service fee if required.

D. Upon completion of a test of the backflow prevention device, the tester shall follow the instructions provided in the notice to submit the test report and pay the associated fee.

E. Test Submission Fee. The city council hereby establish a fee of fifteen dollars for the submission of backflow device test results under the provisions of this chapter. This fee may be amended by resolution of the city council from time to time.

F. Discontinuance of service shall be cause for retesting of the backflow device on the service in accordance with the procedures outlined above. (Ord. 1315 § 2, 2021)

13.22.100 Responsible customer representative.

All customers required to submit a backflow prevention device inspection report per the requirements of Section 13.22.090 shall designate an individual responsible for monitoring the backflow prevention device and avoidance of cross-connections during operation and maintenance of the customer's on-site pipelines and equipment, or any modifications thereto. In addition, this representative shall be responsible for notifying the cross-connection control specialist of any potential contamination or pollution of the city water system due to a cross-connection on the customer's premises. Current contact information shall be supplied annually if not more frequently on the inspection report. In the event the department is unable to contact a responsible customer

representative after a cross-connection is discovered, service may be temporarily discontinued at the discretion of the director until such testing occurs. (Ord. 1315 § 2, 2021)

13.22.110 Temporary backflow protection devices.

A. Temporary backflow protection devices of all types shall be subject to the approval of the cross-connection control specialist. An inspection report for the device shall be submitted for review and the tester will attach a department-supplied tag to the device.
B. Temporary connections for construction water or other approved uses shall be subject to the conditions and fees identified on the department's temporary water use application. (Ord. 1315 § 2, 2021)

13.22.120 Backflow prevention device repair, replacement and relocation.

The customer shall obtain approval from the cross-connection control specialist before a backflow prevention device is replaced or relocated.

A. Repair. A backflow prevention device may be removed for repair; provided, that the water use is discontinued until the device is returned to service, or the service connection is equipped with a temporary backflow prevention device that is approved by the cross-connection control specialist. A device returned to service must be tested and pass before being placed in service in accordance with Section 13.22.090.

B. Replacement. A backflow prevention device may be removed and replaced; provided, that the water use is discontinued until the replacement device is installed, tested, and passes before being placed in service in accordance with Section 13.22.090.

C. Relocation. A backflow prevention device may be relocated upon approval by the cross-connection control specialist. The relocated device shall continue to provide the current level of protection or higher as determined by the cross-connection control specialist and shall satisfy installation requirements as given in Section 13.22.080. The device shall be tested and pass before being placed in service in accordance with Section 13.22.090. (Ord. 1315 § 2, 2021)

13.22.130 Discontinuance of water service.

A. The director may discontinue service to a customer's nonfire connection to the city water system at the time the director issues to the customer a second notice of violation of any provision of this chapter or determines that immediate discontinuance is necessary for the protection of the city's water system. If the customer's water service is discontinued due to violations of this chapter, the customer shall be subject to penalties specified in Section 13.22.170. Upon seeking renewed service from the city, the backflow prevention device being returned to service must be tested in accordance with Section 13.22.090. The customer shall pay the city's water turn off/on service fee and any other appropriate fees as set by ordinance or resolution of the city council. Any decision by the director to discontinue service may be appealed as specified in Section 13.22.170(C).

B. Property owners with private fire services, upon being issued a notice of violation by the director of any provision of this chapter, shall have thirty calendar days to submit a plan of correction to the director. Prior to making any modifications or alterations to the on-site fire service, a permit shall be obtained from the Folsom fire department in accordance with Chapter 8.36. Failure to comply with this section shall subject the property owner to the penalties specified in Section 13.22.170, and the service may be discontinued at the discretion of the director and the fire chief when discontinuance is required to protect the city water system or other customer connections. Devices used on fire services shall be approved by the DDW and listed for fire service use and maintained in accordance with State Fire Marshall regulations. (Ord. 1315 § 2, 2021)

13.22.140 Unauthorized activity.

A. Any temporary or permanent connection to the city water system made without review by the department, whether it needs a backflow prevention device or not, shall subject the customer to the penalties specified in Section 13.22.170.

B. Any person who makes, maintains, or causes to be maintained a temporary or permanent cross-connection shall be subject to the penalties specified in Section 13.22.170.

C. Any customer who maintains any plumbing fixture as defined by the California Plumbing Code, or other appurtenance that discharges to a sanitary sewer, which by reason of its construction may or potentially may cause contamination of the city water system shall be subject to the penalties specified in Section 13.22.170. (Ord. 1315 § 2, 2021)

13.22.150 Violation declared a nuisance.

Any activity in violation of this chapter will adversely and seriously affect the public health, safety and welfare, is hereby declared to be a public nuisance and may be remedied as provided in this chapter, any other applicable portion of the Folsom Municipal Code or applicable state law. (Ord. 1315 § 2, 2021)

13.22.160 Enforcement.

A. This chapter shall be enforced pursuant to the provisions of Chapters 1.08 through 1.10, inclusive, and any other enforcement mechanism available to the city under the Folsom Municipal Code and/or applicable law.

B. Unless otherwise expressly provided in this chapter, the director shall enforce the provisions of this chapter. (Ord. 1315 § 2, 2021)

13.22.170 Penalties.

A. The goal of the provisions of this chapter is to achieve voluntary compliance from the customer, and the city will take reasonable measures to assure the customer has information

available to promptly and efficiently address cross-connection control issues. Where voluntary compliance cannot be achieved through initial contacts and warnings, then appropriate administrative penalties and further action are required. Except as otherwise provided herein, violations of any provision of this chapter shall be addressed as follows:

Violation	Penalty
First	Written notification and issuance of a notice to correct.
Second	Issuance of an administrative penalty, discontinued water service and/or other penalties as provided in the notice of violation and as determined by the director.

B. Penalties.

1. A violation of this chapter shall also be an administrative violation as defined in Section 1.08.020.

2. Each of the sanctions for administrative violations identified in Section 1.09.013 shall be available for enforcement of the provisions of this chapter. Based on the criteria for imposition of administrative sanctions set forth in Section 1.09.014, each day a violation of this chapter continues it shall be deemed a Level A violation as that term is described in Section 1.09.012 with an initial penalty of up to one hundred dollars.

3. Violations of this chapter which are deemed to be willful noncompliance or unlawful connections may be subject up to a Level E violation as determined by the director.

C. Appeal. There shall be no appeal of the level of protection required as identified in Section 13.22.060 and any appeal of administrative penalties shall follow the request for hearing procedures provided in Chapter 1.09. Any order to discontinue water service or any other orders or decisions of the director shall be appealable to the city manager pursuant to Section 2.08.060; provided, however, that the city manager's decision shall be final and there shall be no right of appeal to the city council. (Ord. 1315 § 2, 2021)

13.22.180 Remedies cumulative.

The remedies set forth in this chapter are cumulative to any other remedy available to the city. Pursuit of one remedy shall not preclude any other remedy, and nothing contained in this chapter shall limit or be deemed to prevent the city from pursuing any other remedy available to the city under the Folsom Municipal Code or other applicable law. (Ord. 1315 § 2, 2021)

SECTION 3 SCOPE

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

SECTION 4 SEVERABILITY

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

SECTION 5 NO MANDATORY DUTY

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

SECTION 6 EFFECTIVE DATE

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

This Ordinance was introduced and the title thereof read at the regular meeting of the City Council on April 14, 2026, and the second reading occurred at the regular meeting of the City Council on April 28, 2026.

On a motion by Councilmember_____, seconded by Councilmember _____ the foregoing Ordinance was passed and adopted by the City Council of the City of Folsom, State of California, this 28th day of April 2026, by the following roll-call vote:

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

_____
Justin Raithel, MAYOR

ATTEST:

_____
Christa Freemantle, CITY CLERK

Folsom City Council
Staff Report

MEETING DATE:	4/14/2026
AGENDA SECTION:	New Business
SUBJECT:	City of Folsom Community Facilities District No. 24 (Alder Creek West)
FROM:	Finance Department

RECOMMENDATION / CITY COUNCIL ACTION

It is recommended that the City Council adopt the following resolutions:

Resolution No. 11581 - A Resolution of the City Council of the City of Folsom Approving a Proposed Boundary Map and Declaring Intention to Form a Community Facilities District to be Named "City of Folsom Community Facilities District No. 24 (Alder Creek West)," Identify Territory Proposed for Annexation to the Community Facilities District in the Future and to Levy Special Taxes therein

Resolution No. 11582 - A Resolution of the City Council of the City of Folsom Declaring the Necessity for Incurring Bonded Indebtedness in and for the City of Folsom Community Facilities District No. 24 (Alder Creek West) and in and for each Improvement Area Designated therein and Territory Proposed for Annexation to the Community Facilities District in the Future and Calling for a Public Hearing thereon

BACKGROUND / ISSUE

The Folsom Plan Area Specific Plan Public Facilities Financing Plan ("PFFP"), approved by the City Council on January 28, 2014 via Resolution 9298, is an $877 million plan that describes the backbone infrastructure and facility requirements, presents a comprehensive financing strategy, and sets forth the estimated time horizon for the development of the Folsom Plan Area ("FPA").

Landowners within the FPA requested to form the proposed City of Folsom Community Facilities District No. 24 (Alder Creek West) ("CFD No. 24"), including four separate

Improvement Areas ("IA"), designated as Improvement Area No. 1, No. 2A, No. 2B and No. 3. A boundary map showing the proposed CFD 24 and the four separate improvement areas is below and included as Attachment 3.



Special tax revenues generated from each IA within CFD No. 24 will help fund all or a portion of the project's share of PFFP backbone infrastructure and facilities. A detailed list of authorized facilities can be found under Exhibit A of Resolution No. 11581. A summary of the facilities authorized to be funded by CFD No. 24 include, but are not limited to:

- Transportation Improvements including all public roadway improvement designed to meet the needs of development within CFD No. 24, including internal subdivision streets and related underground utilities.
- Water System Improvements
- Recycled Water System Improvements
- Drainage System Improvements
- Wastewater System Improvements
- Park, Parkway and Open Space Improvements
- Specific Plan Infrastructure Fee Infrastructure
- Other Incidental Expenses and Bond Issuance Costs

In addition, the following project-specific services are anticipated to be funded by CFD No. 24 special taxes:

- Open space maintenance
- Landscape corridors and paseos
- Street light maintenance

- Medians, entries and entry monumentation
- Neighborhood park maintenance, repair and replacement
- Community amenities
- Storm water management
- Other miscellaneous costs related to any of the items described above
- Anticipated future repairs or replacements costs.
- Public Services for Police, Fire and other emergency services

The proposed CFD No. 24 is located within the FPA and is generally bounded by U.S. Highway 50 on the north, Prairie City Road on the west, and White Rock Road on the south. Each IA within CFD No. 24 includes several Assessor's Parcel Numbers, which are identified in the proposed boundary map for CFD No. 24, included as Attachment 4. The proposed development plan for each IA within CFD No. 24 includes the following:

Improvement Area	SF/SFHD Units	MLD Units	Total Units
IA 1	276	0	276
IA 2A	0	329	329
IA 2B	296	132	428
IA 3	391	0	391
Total	**963**	**461**	**1,424**

The CFD No. 24 funding stream will be a combination of bonded indebtedness and pay-as-you-go ("PAYGO") funding, both secured by the levy of special taxes upon property within the boundaries of CFD No. 24.

The resolutions attached begin the proceedings to provide for the creation of CFD No. 24. Resolution No. 11581 will approve the boundary map (Attachment 3), declare the intention to form CFD No. 24, identify the territory proposed for annexation to CFD No. 24 and authorize the City to levy special taxes within the district. Resolution No. 11582 declares the necessity to incur bonded indebtedness within each IA of CFD No. 24.

If these resolutions are approved, a Public Hearing will be scheduled, along with an election of owners of property within CFD No. 24, for May 26, 2026.

POLICY / RULE

Chapter 5 of the Folsom Plan Area Public Facilities Financing Plan authorizes the formation of CFDs to finance the construction, acquisition, and servicing of FPA backbone infrastructure and public facilities

Section 2.5.3 of the First Amended and Restated Tier 1 Development Agreement authorizes the formation of infrastructure CFDs

Resolution No. 9282 – A Resolution of the City Council of the City of Folsom Approving Goals and Policies for Community Facilities Districts

Mello-Roos Community Facilities Act of 1982

ANALYSIS

CFD No. 24 will be structured as an extended-term CFD and will provide the necessary funding to help fund all or a portion of the project's share of PFFP backbone infrastructure and facilities, including related environmental mitigation obligations. The PFFP backbone infrastructure and facilities will be financed using both bond proceeds and PAYGO special tax revenues. The extended-term CFD structure is proposed to help to meet the challenge of high-cost infrastructure and facilities while also aligning the timing of future funding availability with the need for such funding.

The PFFP backbone facilities to be funded via CFD No. 24, and listed above, were originally anticipated to be funded by either Community Facilities District No. 18 (Folsom Plan Area - Area-Wide Improvements and Services) or funded as part of project specific CFDs established for each development within the FPA.

The special tax revenue generated from taxable parcels within each IA of CFD No. 24 will be comprised of a special tax to fund facilities and a special tax to fund services. The 2026/27 maximum facilities special tax rates, set forth in each IA's Rate and Method of Apportionment (RMA), for each land use category are provided in the table below:

Land Use Category	Improvement Area	Village / Lot #	2026/27 Maximum Facilities Special Tax Rate	Per
Single-Family Detached Property - SF Zoning	IA 1	5	$3,920	Lot
Single-Family Detached Property - SFHD Zoning	IA 1	6	$3,505	Lot
Single-Family Detached Property - SF Zoning	IA 1	7A	$5,402	Lot
Single-Family Detached Property - SFHD Zoning	IA 1	7B	$4,522	Lot
Single-Family Detached Property - SF Zoning	IA 1	7B	$5,719	Lot
Single-Family Detached Property - MLD Zoning	IA 2A	1A	$2,547	Lot
Single-Family Detached Property - MLD Zoning	IA 2A	1B	$2,598	Lot
Single-Family Detached Property - MLD Zoning	IA 2A	1C	$2,498	Lot
Single-Family Detached Property - SFHD Zoning	IA 2B	2A	$2,947	Lot
Single-Family Detached Property - SFHD Zoning	IA 2B	2B	$2,563	Lot
Single-Family Detached Property - MLD Zoning	IA 2B	3A	$2,573	Lot
Single-Family Detached Property - SF Zoning	IA 2B	3B	$5,025	Lot
Single-Family Detached Property - SF Zoning	IA 2B	4A	$3,848	Lot
Single-Family Detached Property - SF Zoning	IA 2B	4B	$5,042	Lot

Single-Family Detached Property - SF Zoning	IA 3	8A	$4,237	Lot
Single-Family Detached Property - SF Zoning	IA 3	8A	$4,083	Lot
Single-Family Detached Property - SF Zoning	IA 3	8B	$5,013	Lot
Single-Family Detached Property - SF Zoning	IA 3	8C	$5,563	Lot
Single-Family Detached Property - SF Zoning	IA 3	9A	$5,086	Lot
Single-Family Detached Property - SF Zoning	IA 3	9B	$4,279	Lot
Permit Ready Multi-Family/Non-Residential Property	IA 1, IA 2B, IA3		$20,000	Acre
Large Lot Property	IA 1, IA 2B, IA3		$20,000	Acre
Undeveloped Property	IA 1, IA 2B, IA3		$20,000	Acre
Permit Ready Multi-Family/Non-Residential Property	IA 2A		$23,000	Acre
Large Lot Property	IA 2A		$23,000	Acre
Undeveloped Property	IA 2A		$23,000	Acre

The CFD No. 24 facilities special tax can be levied and collected through Fiscal Year 2085/86. Each fiscal year, commencing with 2027/28, the maximum facilities special tax rate will be increased by 2% annually.

The 2026/27 maximum services special tax rates, set forth in each IA's RMA for each land use category are provided in the table below:

Land Use Category	Improvement Area	Village / Lot #	2026/27 Maximum Services Special Tax Rate	Per
Single-Family Detached Property - SF Zoning	IA 1	5	$858	Lot
Single-Family Detached Property - SFHD Zoning	IA 1	6	$616	Lot
Single-Family Detached Property - SF Zoning	IA 1	7A	$977	Lot
Single-Family Detached Property - SFHD Zoning	IA 1	7B	$659	Lot
Single-Family Detached Property - SF Zoning	IA 1	7B	$659	Lot
Single-Family Detached Property - MLD Zoning	IA 2A	1A	$450	Lot
Single-Family Detached Property - MLD Zoning	IA 2A	1B	$470	Lot
Single-Family Detached Property - MLD Zoning	IA 2A	1C	$400	Lot
Single-Family Detached Property - SFHD Zoning	IA 2B	2A	$578	Lot
Single-Family Detached Property - SFHD Zoning	IA 2B	2B	$566	Lot
Single-Family Detached Property - MLD Zoning	IA 2B	3A	$461	Lot
Single-Family Detached Property - SF Zoning	IA 2B	3B	$857	Lot
Single-Family Detached Property - SF Zoning	IA 2B	4A	$931	Lot
Single-Family Detached Property - SF Zoning	IA 2B	4B	$840	Lot
Single-Family Detached Property - SF Zoning	IA 3	8A	$695	Lot

Single-Family Detached Property - SF Zoning	IA 3	8A	$695	Lot
Single-Family Detached Property - SF Zoning	IA 3	8B	$869	Lot
Single-Family Detached Property - SF Zoning	IA 3	8C	$816	Lot
Single-Family Detached Property - SF Zoning	IA 3	9A	$796	Lot
Single-Family Detached Property - SF Zoning	IA 3	9B	$653	Lot

The CFD No. 24 services special tax can be levied and collected until the bonds mature, or the "Transition Event", per the RMA. Each fiscal year, commencing with 2027/28, the maximum services special tax rate will be increased by the maximum of two percent (2%) or the June annualized percentage change of the Consumer Price Index for all Urban Consumers, for the San Francisco-Oakland-San Jose area, not to exceed four percent (4%).

After the Transition Event, both the facilities special tax and services special tax levies will cease, and a transition services special tax will replace the prior funding. The transition services special tax will be an amount equal to 50% of the maximum facilities special tax rate the year prior to the Transition Event plus the maximum services special tax rate the year prior to the Transition Event. Each fiscal year, commencing with the transition year, the maximum transition services special tax rate will be increased by the maximum of two percent (2%) or the June annualized percentage change of the Consumer Price Index for all Urban Consumers, for the San Francisco-Oakland-San Jose area, not to exceed four percent (4%).

As described above, CFD No. 24 will include an extended-term in order to provide the financing to fund CFD No. 24 authorized facilities through multiple CFD bond issues and the generation of PAYGO special tax revenue from the levy and collection of the special tax. The primary pledge of CFD No. 24 special tax revenues will be to service outstanding CFD No. 24 debt. Special tax revenues in excess of the annual debt service and administrative expenses will be used on a PAYGO basis. 100% of the PAYGO revenue beginning with CFD No. 24 formation through the 20th fiscal year is intended to be available to the landowners to fund eligible facilities. After that, any PAYGO revenues may be used at the City's discretion to continue to fund or acquire eligible facilities, or the City may elect to reduce the special tax levy amount to eliminate PAYGO revenues.

Approving the resolutions attached also approves the boundary map for CFD No. 24. Upon passage of these resolutions, a Public Hearing concerning the formation of CFD No. 24 will be scheduled, along with an election of owners of property within each IA of CFD No. 24, for May 26, 2026.

FINANCIAL IMPACT

There is no direct impact to the General Fund for the City of Folsom. However, the City engaged NBS to conduct a Fiscal Impact Analysis of future development, which identified a negative fiscal impact within the Folsom Plan Area related to public safety services.

To address this impact, the services special tax for CFD No. 24 was structured to include police, fire, and other emergency services as project-specific services. The CFD's proportional

share of the identified negative fiscal impact is expected to be funded through CFD No. 24 special tax revenues.

The CFD No. 24 formation, bonded indebtedness, and expenses are solely the responsibility of CFD No. 24. The General Fund is not impacted by the CFD No. 24 Rate and Method of Apportionment.

ENVIRONMENTAL REVIEW

An Initial Study and Mitigated Negative Declaration prepared for the Folsom Plan Area Backbone Infrastructure Project were previously prepared for, and adopted by the City Council on February 24, 2015, in accordance with the requirements of the California Environmental Quality Act. Pursuant to CEQA Guidelines section 15378(c), the term "project" does not mean each separate governmental approval for an approved activity which may be subject to several discretionary approvals by governmental agencies. Additionally, the creation of government funding mechanisms which do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment is not defined as a "project" under CEQA. CEQA Guidelines Section 15378(b)(4) and 15061(b)(3).

ATTACHMENTS

1. Resolution No. 11581 - A Resolution of the City Council of the City of Folsom Approving a Proposed Boundary Map and Declaring Intention to Form a Community Facilities District to be Named "City of Folsom Community Facilities District No. 24 (Alder Creek West)," Identify Territory Proposed for Annexation to the Community Facilities District in the Future and to Levy Special Taxes therein

2. Resolution No. 11582 - A Resolution of the City Council of the City of Folsom Declaring the Necessity for Incurring Bonded Indebtedness in and for the City of Folsom Community Facilities District No. 24 (Alder Creek West) and in and for each Improvement Area Designated therein and Territory Proposed for Annexation to the Community Facilities District in the Future and Calling for a Public Hearing thereon.

3. Boundary Map of Proposed CFD No. 24

Submitted,

_____

Stacey Tamagni
Finance Director/CFO

Attachment 1

RESOLUTION NO. 11581

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FOLSOM APPROVING A PROPOSED BOUNDARY MAP AND DECLARING INTENTION TO FORM A COMMUNITY FACILITIES DISTRICT TO BE NAMED "CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT NO. 24 (ALDER CREEK WEST)," IDENTIFY TERRITORY PROPOSED FOR ANNEXATION TO THE COMMUNITY FACILITIES DISTRICT IN THE FUTURE AND TO LEVY SPECIAL TAXES THEREIN

WHEREAS, in accordance with the provisions of Section 53312.7 and 53345.8 of the California Government Code, the City Council (the "City Council") of the City of Folsom (the "City") previously adopted the Local Goals and Policies (the "City Goals and Policies") concerning the use of the Mello-Roos Community Facilities Act of 1982 (the "Act"); and

WHEREAS, it is proposed to form a community facilities district within the area of the City known as "Alder Creek West" under the Act; and

WHEREAS, the name of the proposed community facilities district shall be "City of Folsom Community Facilities District No. 24 (Alder Creek West)" ("CFD 24" or the "CFD"); and

WHEREAS, pursuant to Section 53350 of the Act, it is proposed to designate three improvement areas within CFD 24 (each, an "Improvement Area"); and

WHEREAS, the names of the Improvement Areas shall be "City of Folsom Community Facilities District No. 24 (Alder Creek West) Improvement Area No. 1" ("Improvement Area No. 1"), "City of Folsom Community Facilities District No. 24 (Alder Creek West) Improvement Area No. 2A" ("Improvement Area No. 2A"), "City of Folsom Community Facilities District No. 24 (Alder Creek West) Improvement Area No. 2B" ("Improvement Area No. 2B"), and "City of Folsom Community Facilities District No. 24 (Alder Creek West) Improvement Area No. 3" ("Improvement Area No. 3"); and

WHEREAS, the proposed boundaries of CFD 24, and each portion of CFD 24 designated as an Improvement Area, are shown on the boundary map entitled "Map of Boundaries City of Folsom Community Facilities District No. 24 (Alder Creek West)," on file with the City Clerk (the "Boundary Map"); and

WHEREAS, the types of public facilities (the "Facilities") and services (the "Services") proposed to be financed by CFD 24 are set forth in Exhibits A and B, respectively, attached hereto, and the City finds that the Facilities and Services are necessary to meet increased demands placed upon the City as the result of new development occurring and anticipated within CFD 24; and

WHEREAS, the types of incidental expenses proposed to be incurred are set forth in Exhibit C attached to this resolution;

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

Section 1. The City Council finds and determines that the foregoing recitals are true and correct.

Section 2. The City Council hereby finds and determines that CFD 24, and each Improvement Area, is in compliance with the City Goals and Policies, and to the extent of any non-compliance with the City Goals and Policies, such compliance is hereby waived by the City.

Section 3. It is the intention of the City Council to establish and the City Council hereby proposes to establish a community facilities district under and pursuant to the terms and provisions of the Act to be known and designated as the "City of Folsom Community Facilities District No. 24 (Alder Creek West)" and to identify territory proposed for annexation to CFD 24 in the future with the unanimous approval of the owner or owners of each such parcel or parcels at the time that such parcel or parcels are annexed to CFD 24 (the "Future Annexation Area"). The boundaries of the territory proposed for inclusion in CFD 24 and the proposed Future Annexation Area are more particularly described and shown on the Boundary Map now on file in the office of the City Clerk. The City Council hereby approves the Boundary Map and adopts the boundaries shown on the Boundary Map as describing the extent of the territory included in CFD 24, each Improvement Area therein, and the Future Annexation Area. The City finds that the Boundary Map is in the form and contains the matters prescribed by Section 3110 of the California Streets and Highways Code and directs the City Clerk to certify the adoption of this resolution on the face of the Boundary Map, and to file a copy of the Boundary Map with the County Recorder for placement in the Book of Maps of Assessment and Community Facilities Districts no later than fifteen (15) days after the adoption of this resolution.

Section 4. It is the intention of the City Council to finance the Facilities and fund the Services described in Exhibits A and B, respectively, attached hereto and made a part hereof. All of the Facilities to be financed will have an estimated useful life of at least five (5) years. They are public facilities that the City or another governmental entity is authorized by law to construct, own or operate or to which they may contribute revenue. The Facilities to be financed need not be physically located within CFD 24.

Section 5. Except where funds are otherwise available, special taxes sufficient to pay for all Facilities and Services will be annually levied within each Improvement Area. It is the intention of the City Council that a parcel or parcels within the Future Annexation Area may be annexed to CFD 24 and subjected to the special taxes only with the unanimous approval of the owner or owners of such parcel or parcels at the time that such parcel or parcels are annexed to CFD 24. Upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the California Streets and Highways Code, a continuing lien to secure the related levy of the special tax shall attach to all nonexempt real property within CFD 24, and the lien shall continue in force and effect until the special tax obligation (or any portion thereof) is paid or prepaid and permanently satisfied and the related special tax lien is cancelled in accordance with law or until collection of the related special tax by the City ceases. The rate and method of apportionment of the special tax to be levied in each Improvement Area are set forth in Exhibit D-1 through D-3, respectively, attached to this resolution. The rate of special taxes, including the maximum special

taxes, for a parcel or parcels in the Future Annexation Area annexed to CFD 24 with the unanimous approval of the owner or owners of such parcel or parcels, shall be levied as set forth in Exhibit D-1 through D-3 in accordance with the Improvement Area to which such area is annexed. The special tax with respect to the Facilities on any parcel within each Improvement Area shall not be levied after the earlier of (i) Fiscal Year 2085-86 or (ii) the Fiscal Year occurring 50 years following (a) the Fiscal Year in which the first building permit was issued, or (b) the first series of bonds was issued within the respective Improvement Area. The special tax with respect to the Services shall be levied perpetually until the collection of the special tax by the City ceases. In the case of any special tax to pay for the Facilities and to be levied against any parcel used for private residential purposes, under no circumstances will the special tax levied against any parcel be increased as a consequence of delinquency or default by the owner of any other parcel or parcels within any Improvement Area by more than 10 percent of the special tax for Facilities that would be levied in that Fiscal Year but for such delinquencies or defaults.

Section 6. Advances of funds or contributions of work in kind from any lawful source, specifically including owners of property within each Improvement Area, may be reimbursed from bond proceeds or from special tax revenue or both to the extent of the lesser of the value or cost of the contribution, but any agreement to do so shall not constitute a debt or liability of the City.

To the extent the Facilities will not be constructed by the City, in the opinion of the City Council, the public interest will not be served by allowing the property owners in CFD 24 to intervene in a public bidding process pursuant to Section 53329.5(a) of the Act.

Section 7. The City intends to reserve to itself the right and authority to allow bond tenders from any interested landowner within CFD 24 to be accepted under Government Code sections 53344.1 and 53356.8 in full or partial payment of any installment of the special taxes or the interest or penalties thereon.

Section 8. The City Council hereby sets Tuesday, May 26, 2026, 6:30 p.m., or as soon thereafter as the City Council may reach the matter, at the City Hall, 50 Natoma Street, Folsom, CA, 95630, as the time and place for the public hearing on the formation of CFD 24. At the hearing, oral and written testimony concerning the formation of CFD 24, the extent of CFD 24 and the identification of the Future Annexation Area, the designation of the Improvement Areas and the furnishing of the Facilities and Services will be heard and protests will be considered from registered voters residing within CFD 24 and persons owning real property within CFD 24 or the Future Annexation Area. Written protests against the formation of CFD 24 or designation of an Improvement Area by a majority of the registered voters (if at least six such voters protest) or by the owners of a majority of the land which would be subject to special taxation within the related Improvement Area will require the suspension of proceedings to form CFD 24, to designate the related Improvement Area and to levy the specified special tax for at least one year. Written protests by fifty percent (50%) or more of the registered voters or six registered voters, whichever is more, residing within the Future Annexation Area, or by the owners of one-half or more of the land area within the Future Annexation Area, will require suspension of the proceedings to authorize the same territory to be annexed to CFD 24 in the future for at least one year. If such protests constitute a majority protest and are directed only against a specified type or types of the Facilities and Services or against levying a specified special tax, only those types of Facilities, Services or the specified special tax will be eliminated from the proceedings. Any protests

pertaining to the regularity or sufficiency of the proceedings shall be in writing and shall clearly set forth the irregularities and defects to which objection is made. Written protests must be filed with the City Clerk at or before the time fixed for the hearing.

Section 9. Any bonds issued in these proceedings shall be callable in accordance with the provisions of the Act and as more specifically to be set forth in any resolution authorizing the issuance of bonds or indenture authorized thereby.

Section 10. It is anticipated that the special tax will be billed as a separate line item on the regular secured property tax bills, and will be subject to the same enforcement mechanism, and the same penalties and interest for late payment, as regular ad valorem property taxes. However, the City reserves the right, under Section 53340, to utilize any method of collecting the special tax which it shall, from time to time, determine to be in the best interests of the City, including, but not limited to, direct billing by the City to the property owners and supplemental billing, and when lawfully available, judicial foreclosure of the special tax lien.

Section 11. The City Manager or his/her designee is directed to study CFD 24 and prepare for filing at the public hearing the report required by Section 53321.5 of the Act (the "CFD Hearing Report"). The City Manager may delegate to consultants the duty to perform the study and prepare the CFD Hearing Report.

Section 12. If elections are held in these proceedings, it is the intention of the City Council that the electors will be the owners of property within CFD 24 pursuant to Sections 53326 and 53350 of the Act.

Section 13. The City Council also intends to establish the annual appropriations limit for Improvement Area No. 1 at $31,000,000, for Improvement Area No. 2A at $21,000,000, for Improvement Area No. 2B at $35,000,000, and for Improvement Area No. 3 at $47,000,000, each for the 2026-27 fiscal year.

Section 14. The City Clerk is hereby directed to have the Notice of Public Hearing in the form attached to this resolution as Exhibit E published once in a newspaper of general circulation in the vicinity of CFD 24, no later than ten (10) days prior to the public hearing.

Section 15. This resolution shall take effect from and after its adoption.

PASSED AND ADOPTED this 14th day of April, 2026, by the following roll-call vote:

AYES: Council Member(s):

NOES: Council Member(s):

ABSENT: Council Member(s):

ABSTAIN: Council Member(s):

_____
Justin Raithel, MAYOR

ATTEST:

_____
Christa Freemantle, CITY CLERK

EXHIBIT A

AUTHORIZED FACILITIES
CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 24
(ALDER CREEK WEST)

The Facilities to be financed by CFD 24 include facilities designed to meet the needs of development within CFD 24, whether such facilities are located within or outside the boundaries of CFD 24, and include but are not limited to the following:

Transportation Improvements

Eligible roadway improvements include, but are not limited to: acquisition of land and easements; roadway design; project management; bridge crossings and culverts; clearing, grubbing, and demolition; grading, soil import/export, paving (including slurry seal), and decorative/enhanced pavement concrete and/or pavers; joint trenches, underground utilities and undergrounding of existing utilities; dry utilities and appurtenances; curbs, gutters, sidewalks, bike trails (including onsite and off-site), enhanced fencing, and access ramps; street lights, signalization, and traffic signal control systems; bus turnouts; signs and striping; erosion control; median and parkway landscaping and irrigation; entry monumentation; bus shelters, Bus Rapid Transit improvements including transfer stations and regional public transit improvements; masonry walls; traffic control and agency fees; and other improvements related thereto. Eligible improvements for the roads listed herein also include any and all necessary underground potable and recycled water, sanitary sewer, and storm drainage system improvements.

Water System Improvements

Authorized facilities include any and all water facilities designed to meet the needs of development of property within CFD 24. These facilities include, but may not be limited to: water storage, treatment and distribution facilities including waterlines and appurtenances, gate valves, pressure reducing stations, flow meters, fire hydrants, and other improvements related thereto such as site clearing, grading and paving; curbs and gutters; booster pump stations and power; stand-by generators; site lighting, drainage, sanitary sewer, and water service; landscaping and irrigation; access gates, and fencing; and striping and signage.

Recycled Water System Improvements

Authorized facilities include any and all recycled water system facilities designed to meet the needs of development of property within CFD 24. These facilities include, but may not be limited to: treatment and distribution facilities including pipelines and appurtenances, gate valves, flow meters, booster pump pressurization system, and other improvements related thereto - such as site clearing, grading and paving; curbs and gutters; booster pump stations; stand-by generators; site lighting, drainage, sanitary sewer, and water service; landscaping and irrigation; access gates, and fencing; and striping and signage.

Drainage System Improvements

Authorized facilities include any and all drainage and storm drain improvements designed to meet the needs of development of property within CFD 24. These facilities include, but may not be limited to: excavation and grading, pipelines and appurtenances, outfalls and water quality measures, detention/retention basins, drainage pretreatment facilities, drainage ways/channels, pump stations, landscaping and irrigation; access roads, gates, and fencing; and striping and signage and other improvements related thereto.

Wastewater System Improvements

Authorized facilities include any and all wastewater facilities designed to meet the needs of development of property within CFD 24. These facilities include, but may not be limited to, pipelines and all appurtenances thereto; manholes; tie-in to existing main lines; force mains; lift stations; upgrades to existing lift stations; odor-control facilities; and permitting related thereto; and related sewer system improvements.

Park, Parkway and Open Space Improvements

Authorized facilities include any and all improvements to parks, parkways and open space required for development of property within CFD 24. These facilities include, but may not be limited to: grading, turf, shrubs and trees, landscaping irrigation, site lighting, drainage, sanitary sewer and water service, pedestrian and bicycle trails, protective fencing (including soundwalls), pedestrian/bicycle bridges, storm drain crossings, wetland mitigation, hawk mitigation for authorized facilities herein, access gates and fencing and related open space improvements. Authorized facilities include acquisition of any and all parkland as well as open space/bike trail/public access easements required for development of property within CFD 24.

Specific Plan Infrastructure Fee Infrastructure

Authorized facilities include any and all improvements that are included in the Specific Plan Infrastructure Fee Program adopted by the City Council on September 8, 2015, including any future amendments thereto.

Other Incidental Expenses and Bond Issuance Costs

In addition to the above facilities, other incidental expenses as authorized by the Mello-Roos Community Facilities Act of 1982, including, but not limited to, the cost of planning and designing the facilities (including the cost of environmental evaluation, remediation and mitigation); engineering and surveying; construction staking; utility relocation and demolition costs incidental to the construction of the public facilities; costs of project/construction management; costs (including the costs of legal services) associated with the formation of the Mello-Roos CFD; issuance of bonds (if any); determination of the amount of taxes; collection of taxes; payment of taxes; costs of calculating and providing reimbursements from one-time special tax payments; or costs otherwise incurred in order to carry out the authorized purposes of CFD 24; and any other expenses incidental to the formation and implementation of CFD 24 and to the construction, completion, inspection and acquisition of the authorized facilities.

EXHIBIT B

AUTHORIZED SERVICES
CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 24
(ALDER CREEK WEST)

The authorized services to be funded from the levy and collection of annual special taxes include those set forth below in addition to the costs associated with collecting and administering the special taxes and annual administration of CFD 24.

CFD 24 will be eligible to fund all or a portion of the costs of reconstruction and/or rehabilitation, operation, maintenance, repair and replacement, and servicing of the following items not otherwise subject to funding from the City of Folsom Community Facilities District No. 18 (Folsom Plan Area – Area-Wide Improvements and Services):

1. Open Space improvements, operations and management, monitoring, maintenance (including general maintenance, signage, City owned fence maintenance, trash and debris collection, and bike trails and their appurtenances [drainage culverts or pipes from adjacent subdivisions] within open space), creation and maintenance of fire breaks, Permits, Vandalism/Graffiti, Flood Conveyance (Vegetation/tree removals), Beaver dam removals, Outfall/drainage swale maintenance, Erosion control/bank stabilization, Native planting/replanting, Pre and post emergent, maintenance activities as required by a 404 permit and Operations and Management Plan-Conservation and Passive Recreation Open Space, dated June 9, 2017, and repair and replacement of facilities within open space areas in the Project Area.

2. The maintenance of on-site landscape corridors and paseos designed to serve land uses within CFD 24, including general maintenance, masonry walls, accent lighting, water and utility costs.

3. The maintenance of streetlights, including any utility costs related thereto.

4. The maintenance of medians, entries, and entry monumentation.

5. Neighborhood park maintenance, and repair and replacement.

6. Community amenities, such as a community clubhouse.

7. Storm water management, water quality structural controls, including drainage swales constructed between storm drain facilities and receiving waters.

8. Miscellaneous costs related to any of the items described above including planning, engineering, GIS, legal, and city and county administration costs.

9. The levy of special taxes to accumulate sinking funds for anticipated future repairs or replacement costs of landscape corridors, irrigation facilities, medians, entries and entry

monumentation, lighting, neighborhood parks, storm water management and other facilities maintained by CFD 24 as determined by the Administrator.

Annual maintenance functions and costs generally will include the installation, maintenance and servicing of ground cover, shrubs and trees, irrigation systems, street lighting, fencing, sound walls, sidewalks, monuments, enhanced open space maintenance including but not limited to maintaining the enhanced open space areas located adjacent to avoided or created habitat mitigation areas and other buffer areas between the enhanced open space and vertical development, bike trails, walkways, entry signage, street pavers, and labor, materials, supplies, utilities (including water and electricity) and equipment, as applicable, for property owned or maintained by the City. Annual maintenance costs include an allowance for long-term repair and replacement of improvements.

CFD 24 may fund any of the following related to the maintenance of the services described above: obtaining, repairing, reconstructing, furnishing, operating and maintaining equipment, apparatus or facilities related to providing the services and/or equipment, apparatus, facilities or fixtures in areas to be maintained, paying the salaries and benefits of the personnel necessary or convenient to provide the services, and other related expenses and the provision of reserves for repairs and replacements for the future provision of services. It is expected that the services will be provided by the City, either with its own employees or by contract with third parties, or any combination thereof. CFD 24 may also fund administrative fees of the City related to CFD 24.

CFD 24 will further be eligible to fund all or a portion of the costs of the following public services:

Police, fire and other emergency services that are in addition to those services that were provided within the boundaries of CFD 24 at the time of formation of CFD 24, including but not limited to (i) the costs of contracting services, (ii) related equipment, vehicles, ambulances, fire apparatus and supplies, (iii) the salaries and benefits of City and non-City staff that directly provide police, fire and emergency services, and (iv) City and non-City overhead costs associated with providing such services within CFD 24.

EXHIBIT C

INCIDENTAL EXPENSES AND BOND ISSUANCE COSTS
CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 24
(ALDER CREEK WEST)

It is anticipated that the following incidental expenses may be incurred for CFD 24:

Engineering services
Special tax consultant services
City review and administration
Bond counsel services
Bond counsel expenses
Disclosure counsel services
Disclosure counsel expenses
Independent municipal advisor services and expenses
Appraiser services
Market absorption study and real estate economist services
Initial bond transfer agent, fiscal agent, registrar and paying agent fees
Rebate calculation service set up charge
Bond printing
Offering memorandum printing and mailing costs
Publishing, mailing and posting of notices
Underwriter's discount
Bond reserve fund
Capitalized interest
Bond syndication costs
Governmental notification and filing costs
Credit enhancement costs
Real estate acquisition costs
Rating agency fees
Charges and fees of City other than those waived

Certain annual costs may be included in each annual special tax levy. These include:

Annual bond transfer agent, fiscal agent, registrar and paying agent fees
Annual rebate calculation costs
Special tax consultant costs and administration expenses
Other necessary consultant costs
Costs of posting and collecting the special taxes
Personnel and Administrative costs of the City
Arbitrage rebate
Continuing disclosure reporting and compliance

EXHIBIT D-1

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX
CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 24, IMPROVEMENT AREA NO. 1
(ALDER CREEK WEST)

[ATTACH]

EXHIBIT D-2A

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX
CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 24, IMPROVEMENT AREA NO. 2A
(ALDER CREEK WEST)

[ATTACH]

EXHIBIT D-2B

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX
CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 24, IMPROVEMENT AREA NO. 2B
(ALDER CREEK WEST)

[ATTACH]

EXHIBIT D-3

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX
CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 24, IMPROVEMENT AREA NO. 3
(ALDER CREEK WEST)

[ATTACH]

EXHIBIT E

NOTICE OF PUBLIC HEARING REGARDING THE FORMATION OF THE CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT NO. 24 (ALDER CREEK WEST), DESIGNATION OF IMPROVEMENT AREAS WITHIN THE DISTRICT AND LEVYING OF SPECIAL TAXES THEREIN

NOTICE IS HEREBY GIVEN that on Tuesday, April 14, 2026, the City of Folsom (the "City") duly adopted its Resolution No. 11581 (the "Resolution of Intention") wherein it declared its intention to form a community facilities district to be known as "City of Folsom Community Facilities District No. 24 (Alder Creek West)" ("CFD 24" or the "CFD"), identify territory proposed for annexation to CFD 24 in the future with the unanimous approval of the owner or owners of each such parcel or parcels at the time that such parcel or parcels are annexed to CFD 24 (the "Future Annexation Area"), to designate four improvement areas within CFD 24 (each, an "Improvement Area") to be known as "City of Folsom Community Facilities District No. 24, Improvement Area No. 1 (Alder Creek West)" ("Improvement Area No. 1"), "City of Folsom Community Facilities District No. 24, Improvement Area No. 2A (Alder Creek West)" ("Improvement Area No. 2A"), City of Folsom Community Facilities District No. 24, Improvement Area No. 2B (Alder Creek West)" ("Improvement Area No. 2B"), and "City of Folsom Community Facilities District No. 24, Improvement Area No. 3 (Alder Creek West)" ("Improvement Area No. 3"), and to levy a special tax within CFD 24 and to pay the costs of certain public facilities, including, transportation, water system, recycled water, drainage system, wastewater system, park, parkway and open space, and infrastructure required by the specific plan infrastructure fee; and other incidental expenses and bond issuance costs (collectively, the "Facilities") and of certain services, including reconstruction and/or rehabilitation, operation, maintenance, repair and replacement of open space improvements, landscape corridors and paseos, streetlights, medians, neighborhood parks, storm water management, and water quality controls, and certain costs related to the maintenance of the services described above (collectively, the "Services"), all as more specifically described in the Resolution of Intention, and its Resolution No. 11582 (the "Resolution Declaring the Necessity for Incurring Bonded Indebtedness") wherein it declared its intention to incur bonded indebtedness in a principal amount not to exceed $31,000,000 for Improvement Area No. 1, $21,000,000 for Improvement Area No. 2A, $35,000,000 for Improvement Area No. 2B, and $47,000,000 for Improvement Area No. 3 to finance the acquisition and construction of the Facilities within CFD 24 under and pursuant to the terms and provisions of the "Mello Roos Community Facilities Act of 1982," being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California (the "Act").

This Notice contains a brief summary of the Proposal (as described below), but you are referred to the City's Resolution of Intention and its Resolution Declaring the Necessity for Incurring Bonded Indebtedness on file with the City Clerk for the definitive description of the Proposal, including a description of the Facilities and the Services, a list of incidental expenses and bond issuance costs and the rates and methods of apportionment of the special tax.

The Proposal consists of the authorization of (1) a special tax within CFD 24 and each Improvement Area therein, (2) the issuance of bonds for each Improvement Area to finance the

Facilities and (3) the annual appropriations limit of CFD 24 to be set at $31,000,000 for Improvement Area No. 1, $21,000,000 for Improvement Area No. 2A, $35,000,000 for Improvement Area No. 2B, and $47,000,000 for Improvement Area No. 3, each for fiscal year 2026-27.

In order to confer the authority upon the City to levy the special tax and to issue the bonds, a public hearing must be held on the Proposal, the City must determine to form CFD 24, designate the Improvement Areas, and, finally, the qualified electors within each Improvement Area must approve the Proposal by a two-thirds vote. Where a proposed community facilities district is uninhabited or inhabited by fewer than 12 registered voters (there are no registered voters inhabiting CFD 24) the qualified electors are, pursuant to the Act, the owners of property within the proposed community facilities district.

THIS IS THE NOTICE OF THE PUBLIC HEARING.

The public hearing will be held during the City Council meeting on Tuesday, May 26, 2026, at 6:30 p.m., or as soon thereafter as the City Council may reach the matter, at the City Hall, 50 Natoma Street, Folsom, CA, 95630.

At the hearing, oral and written testimony of all interested persons or potential special taxpayers for or against the formation of CFD 24, the extent of CFD 24, the identification of the Future Annexation Area, the designation of the Improvement Areas within CFD 24, the furnishing of the Facilities, the authorization to levy a special tax within CFD 24 and the authorization to issue the bonds will be heard. Written protests against the formation of CFD 24 or the designation of the Improvement Areas delivered to the City Clerk at or before the time set for the hearing by either registered voters residing within, or the owners of property within, CFD 24 or the Future Annexation Area will be counted toward a possible majority protest against such formation and designation. Written protests by a majority of the registered voters residing within CFD 24 (provided they number at least 6) or by the owners of a majority of the land area within CFD 24 that is or will be subject to the related special tax, if not withdrawn prior to the close of the hearing so as to reduce the value of the protests to less than a majority, will require the formation of CFD 24 and the levy of the related specified special tax to be eliminated from immediate consideration and prevent their being included in a subsequent proceedings for at least one year. Written protests by a majority of the registered voters residing within the Future Annexation Area (provided they number at least 6) or by the owners of a majority of the land area within the Future Annexation Area, or by the owners of one-half or more of the land area within the Future Annexation Area, will require suspension of the proceedings to authorize the same territory to be annexed to CFD 24 in the future for at least one year. If such protests constitute a majority protest and are directed only against the furnishing of a specified type or types of the Facilities or Services or against levying a specified special tax, only those types of Facilities, Services or the specified special tax will be eliminated from the proceedings.

Questions should be directed to Stacey Tamagni, Chief Financial Officer, telephone (916) 461-6081.

Dated: _____, 2026.

City Clerk of the
CITY OF FOLSOM

Attachment 2

RESOLUTION NO. 11582

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FOLSOM DECLARING THE NECESSITY FOR INCURRING BONDED INDEBTEDNESS IN AND FOR THE CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT NO. 24 (ALDER CREEK WEST) AND IN AND FOR EACH IMPROVEMENT AREA DESIGNATED THEREIN AND TERRITORY PROPOSED FOR ANNEXATION TO THE COMMUNITY FACILITIES DISTRICT IN THE FUTURE AND CALLING FOR A PUBLIC HEARING THEREON

WHEREAS, the City Council (the "City Council") of the City of Folsom (the "City") has duly adopted its Resolution No. 11581 (the "Resolution of Intention") this date, wherein it declared its intention to establish a community facilities district under and pursuant to the terms and provisions of the "Mello-Roos Community Facilities Act of 1982," being Chapter 2.5, Part 1, Division 2, Title 5 (commencing with Section 53311) of the Government Code of the State of California (the "Act"), to be known and designated as "City of Folsom Community Facilities District No. 24 (Alder Creek West)" ("CFD 24"), to designate Improvement Area No. 1 therein ("Improvement Area No. 1"), Improvement Area No. 2A ("Improvement Area No. 2A"), Improvement Area No. 2B ("Improvement Area No. 2B") and Improvement Area No. 3 therein ("Improvement Area No. 3" and, together with Improvement Area No. 1 and Improvement Area No. 2, the "Improvement Areas"), to identify territory proposed for annexation to CFD 24 in the future (the "Future Annexation Area") and to levy special taxes therein to finance certain public improvements (the "Improvements") that will assist in mitigating the impact on the need for public facilities occasioned by new development that has occurred or is expected to occur within the boundaries of the Community Facilities District; and

WHEREAS, the City Council declares and finds that in order to finance the acquisition and construction of the Improvements, it is necessary to incur bonded indebtedness; and

WHEREAS, the purpose for which the proposed debt is to be incurred is to provide the funds necessary to pay for the cost of said public improvements;

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

Section 1. The City Council finds and determines that the foregoing recitals are true and correct.

Section 2. The City Council hereby declares that the public convenience and necessity require that bonded indebtedness be incurred to finance the Improvements. The maximum amount of the proposed bonded indebtedness of the City of Folsom Community Facilities District No. 24, Improvement Area No. 1 (Alder Creek West) is $31,000,000, City of Folsom Community Facilities District No. 24, Improvement Area No. 2A (Alder Creek West) is $21,000,000, City of Folsom Community Facilities District No. 24, Improvement Area No. 2B (Alder Creek West) is $35,000,000, and City of Folsom Community Facilities District No. 24, Improvement Area No. 3 (Alder Creek West) is $47,000,000. Such amounts include all costs and estimated costs incidental

to, or connected with, the accomplishment of the purpose for which the bonded indebtedness is proposed to be incurred, including, but not limited to, the estimated costs of acquisition of land, rights-of-way, capacity or connection fees, satisfaction of contractual obligations relating to expenses or the advancement of funds for expenses existing at the time the bonds are issued pursuant to the Act, architectural, engineering, inspection, legal, fiscal, and financial consultant fees, bond and other reserve funds, discount fees, interest on any bonds of CFD 24 for any Improvement Area estimated to be due and payable within two (2) years of issuance of the bonds, election costs, and all costs of issuance of the bonds, including, but not limited to, underwriter's discount, fees for bond counsel, costs of obtaining credit ratings, bond insurance premiums, debt service reserve fund sureties or credit instruments, fees for letters of credit, and other credit enhancement costs, and printing costs.

The City expects that the authorization to incur bonded indebtedness for the Future Annexation Area annexed as a separate Improvement Area (a "Future Improvement Area") shall be specified and be approved by the unanimous consent and approval ("Unanimous Approval") of the owner or owners of the parcel or parcels at the time of such annexation.

Section 3. The City Council hereby sets Tuesday, May 26, 2026, 6:30 p.m., or as soon thereafter as the City Council may reach the matter, at the City Hall, 50 Natoma Street, Folsom, CA, 95630, as the time and place for a hearing by the City Council on the proposed bond issue. At that time and place any persons interested, including any persons owning property in the proposed community facilities district, will be heard.

Section 4. It is the intention of this City Council that any such bonds issued shall be made callable in accordance with the terms of the Mello-Roos Community Facilities Act of 1982.

Section 5. The City Clerk of the City of Folsom shall have a copy of the Notice of Public Hearing published pursuant to the Resolution of Intention.

Section 6. This resolution shall take effect from and after its adoption.

PASSED AND ADOPTED this 14th day of April, 2026, by the following roll-call vote:

AYES: Council Member(s):

NOES: Council Member(s):

ABSENT: Council Member(s):

ABSTAIN: Council Member(s):

_____
Justin Raithel, MAYOR

ATTEST:

_____
Christa Freemantle, CITY CLERK

RATE AND METHOD OF APPORTIONMENT FOR
CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 24
(ALDER CREEK WEST)
IMPROVEMENT AREA 1

A Special Tax, as hereinafter defined, shall be levied on each Assessor's Parcel of Taxable Property within the City of Folsom Community Facilities District No. 24 (Alder Creek West) Improvement Area 1 (CFD No. 24 IA1) and collected each Fiscal Year in an amount determined by the CFD No. 24 IA1 Administrator through the application of the Rate and Method of Apportionment as described below. All of the real property within CFD No. 24 IA1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

A. GENERAL DEFINITIONS

The terms hereinafter set forth have the following meaning:

"Accessory Dwelling Unit" or **"ADU"** means a secondary residential unit of limited size, as defined in California Government Code Section 66313, as may be amended from time to time, that is accessory to a single-unit dwelling. The ADU may be on the same Assessor's Parcel as the single-unit dwelling or on a separate Assessor's Parcel. For purposes of clarification, where an ADU and primary Unit are on the same Assessor's Parcel, the ADU located on such Assessor's Parcel is considered a separate Unit from the primary Unit on such Assessor's Parcel for purposes of the Special Tax. Should an Assessor's Parcel contain only an ADU, such Assessor's Parcel will be taxed as an ADU only.

"Acre" or **"Acreage"** means the land area of an Assessor's Parcel as shown on County records, such as an Assessor's Parcel Map and secured roll data, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable Large Lot Map, Small Lot Final Subdivision Map, condominium plan, record of survey, or other recorded document creating or describing the parcel. If the preceding maps for a land area are not available, the Acreage of such land area may be determined utilizing available spatial data and GIS. The square footage of an Assessor's Parcel is equal to the Acreage of such parcel multiplied by 43,560.

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

"Assessor's Parcel" or **"Parcel"** means a lot or parcel shown in an Assessor's Parcel Map with an assigned Assessor's Parcel number.

"Assessor's Parcel Map" means an official map of the County Assessor of the County designating lots or parcels by an Assessor's Parcel number.

"Authorized Services" means the services authorized to be financed by CFD No. 24 IA1.

"Bond Year" means a one-year period beginning on September 2nd in each year and ending on September 1st in the following year, unless defined differently in the applicable Indenture.

"Bonds" means any bonds or other debt (as defined in the Act), whether in one or more series, issued by CFD No. 24 IA1 under the Act.

"CFD No. 24 IA1" means City of Folsom Community Facilities District No. 24 (Alder Creek West) Improvement Area 1.

"CFD No. 24 IA1 Administrator" means the City's Finance Director, or designee thereof, responsible for determining the Facilities Special Tax Requirement, Services Special Tax Requirement and providing for the levy and collection of the Special Taxes.

"City" means the City of Folsom.

"City Council" means the City Council of the City, acting as the legislative body of CFD No. 24 IA1.

"County" means the County of Sacramento.

"Developed Property" means, for each Fiscal Year, all Taxable Property for which a building permit for new construction was issued prior to June 30 of the previous Fiscal Year.

"Effective Tax Rate Evaluation" means an evaluation of the Total Effective Tax Rate of Residential Property at the time of such evaluation. The Effective Tax Rate Evaluation will be based upon a prepared Price Point Study to determine the Total Effective Tax Rate for Residential Property, based upon the calculated Total Estimated Tax Burden.

"Effective Tax Rate Evaluation Maximum Facilities Special Tax" means the total maximum annual Facilities Special Tax, as determined during the Effective Tax Rate Evaluation, in accordance with the provisions of Section C.2, which may be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property.

"Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate" means the maximum annual Facilities Special Tax rate for each land use category of Taxable Property that will be set forth in Attachment C, following the Effective Tax Rate Evaluation, which may be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property.

"Effective Tax Rate Evaluation Minimum Facilities Revenue" means, following the Effective Tax Rate Evaluation, the total minimum amount of CFD No. 24 IA1 Effective Tax Rate Evaluation Maximum Facilities Special Tax, as adjusted annually by the Facilities Special Tax Escalation Factor after the Fiscal Year in which the Effective Tax Rate Evaluation occurs, less any Effective Tax Rate Evaluation Maximum Facilities Special Tax amounts partially prepaid pursuant to Section L. The Effective Tax Rate Evaluation Minimum Facilities Revenue, based on Planned Development, is set forth in Attachment D of this Rate and Method of Apportionment.

"Exempt Property" means all Assessors' Parcels that are exempt from the Special Tax pursuant to Section F.

"Facilities Administrative Expenses" means the actual or reasonably estimated costs directly related to the administration of the Facilities Special Tax including, but not limited to, the following: the costs of computing the Facilities Special Tax and preparing the annual Facilities Special Tax collection schedules (whether by the City or designee thereof or both); the costs of collecting the Facilities Special Taxes (whether by the County, the City, or otherwise); the costs of remitting the Facilities Special Taxes to the Trustee; the costs of the Trustee (including its legal counsel) in the discharge of

the duties required of it under the Indenture; the costs to the City, CFD No. 24 IA1, or any designee thereof of complying with arbitrage rebate requirements or responding to questions from the IRS or SEC pertaining to any Bonds or any audit of any Bonds by the SEC or IRS; the costs to the City, CFD No. 24 IA1, or any designee thereof of providing continuing disclosure regarding the Bonds pursuant to applicable state or federal securities law; the costs associated with preparing Facilities Special Tax disclosure statements and responding to public inquiries regarding the Facilities Special Taxes; the costs of the City, CFD No. 24 IA1, or any designee thereof related to any appeal of the levy or application of the Facilities Special Tax; the costs associated with the release of funds from an escrow account, if any; and the costs associated with computing and preparing the Effective Tax Rate Evaluation, including the Price Point Study. Facilities Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 24 IA1 for any other administrative purposes, including, but not limited to, attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Facilities Special Taxes.

"Facilities Special Tax" means the annual Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Facilities Special Tax Requirement.

"Facilities Special Tax Escalation Factor" means two percent (2%) annually.

"Facilities Special Tax Requirement" means that amount of Special Tax revenue required in any Fiscal Year for CFD No. 24 IA1 to: (i) Pay Facilities Administrative Expenses in an amount designated by the City; (ii) pay annual debt service on all Outstanding Bonds due in the Bond Year beginning in such Fiscal Year; (iii) pay other periodic costs on Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on Outstanding Bonds; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds in accordance with the Indenture; (v) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year and known upcoming delinquencies; and (vi) pay for Pay As You Go Costs; less (vii) a credit for funds available to reduce the annual Facilities Special Tax levy as determined by the CFD No. 24 IA1 Administrator pursuant to the Indenture.

"Facilities Special Tax Term" means the earlier of Fiscal Year 2085-2086 or the Fiscal Year occurring 50 years following the Fiscal Year in which the first building permit was issued, or the first series of Bonds was issued within CFD No. 24 IA1.

"Fiscal Year" means the period starting July 1 and ending on the following June 30.

"Indenture" means the indenture, fiscal agent agreement, trust agreement, resolution or other instrument pursuant to which Bonds are issued, as modified, amended and/or supplemented from time to time, and any instrument replacing or supplementing the same.

"Large Lot Map" means a recorded subdivision map creating larger parcels by land use. The Large Lot Map does not create individual lots for which building permits may be issued for single-family Residential Units.

"Large Lot Property" means, for each Fiscal Year, all Taxable Property for which a Large Lot Map was recorded prior to June 30 of the previous Fiscal Year, excluding any portion(s) thereof classified as

Developed Property, Small Lot Final Map Property, or Permit Ready Multi-Family/Non-Residential Property. Large Lot Property also means, for each Fiscal Year, all Taxable Property classified as Small Lot Final Map Remainder Property as of June 30 of the previous Fiscal Year.

"Maximum Facilities Special Tax" means the total maximum annual Facilities Special Tax, determined in accordance with the provisions of Section C, which may be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property.

"Maximum Facilities Special Tax Rate" means the maximum annual Facilities Special Tax rate for each land use category of Taxable Property, as shown in Attachment A, which may be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property.

"Maximum Services Special Tax" means the total maximum annual Services Special Tax, determined in accordance with the provisions of Section D, which may be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property.

"Maximum Services Special Tax Rate" means the maximum annual Services Special Tax rate for each land use category of Taxable Property, as shown in Attachment A, which may be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property.

"Maximum Special Tax" means, prior to the Transition Year, the total annual Maximum Facilities Special Tax (or Effective Tax Rate Evaluation Maximum Facilities Special Tax) and Maximum Services Special Tax, determined in accordance with the provisions of Section C and Section D, which may be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property.

Beginning in the Transition Year, "Maximum Special Tax", means the total annual Maximum Transition Services Special Tax, determined in accordance with the provisions of Section D, which may be levied in any Fiscal Year following the Transition Event on any Assessor's Parcel of Taxable Property

"Maximum Total Effective Tax Rate" means 1.80%, unless the City determines, in its sole discretion, that a higher Maximum Total Effective Tax Rate is appropriate.

"MHD Multi-Family Attached Property" means all Assessor's Parcels for which a building permit could be issued for purposes of constructing one or more attached Residential Units per Assessor's Parcel with a permitted density range of greater than 20 Residential Units per Acre and more fully described in the Folsom Plan Area Specific Plan adopted on June 28, 2011 and as amended by the City Council. MHD Multi-Family Attached Property shall also include an Assessor's Parcel or that portion of an Assessor's Parcel designated as a Mixed Use Residential Parcel.

"Minimum Facilities Revenue" means the minimum amount of total CFD No. 24 IA1 Maximum Facilities Special Tax, as adjusted annually by the Facilities Special Tax Escalation Factor, less any Maximum Facilities Special Tax amounts partially prepaid pursuant to Section L. The Minimum Facilities Revenue, based on Planned Development, is set forth in Attachment B of this Rate and Method of Apportionment. Following the Transition Event, the Minimum Facilities Revenue shall be zero.

"MMD Multi-Family Attached Property" means all Assessor's Parcels for which a building permit could be issued for purposes of constructing one or more attached Residential Units per Assessor's

Parcel with a permitted density range of 12-20 Residential Units per Acre and more fully described in the Folsom Plan Area Specific Plan adopted on June 28, 2011 and as amended by the City Council.

"Mixed-Use Residential Parcel" means a mixed-use Assessor's Parcel that is designated for residential land use. If the mixed-use Assessor's Parcel contains a combination of residential land use and non-residential land use, only that portion of an Assessor's Parcel designated for residential land use shall be classified as a Mixed-Use Residential Parcel and the remaining non-residential land use of the Assessor's Parcel shall be classified as Non-Residential Property.

"Non-Residential Property" means, for each Fiscal Year, all Taxable Property for which a building permit could be issued for purposes of constructing non-residential buildings.

"Open Space Property" means property within the boundaries of CFD No. 24 IA1 which (a) has been designated with specific boundaries and acreage on a Small Lot Final Subdivision Map as open space, or (b) is classified by the City zoning code or County Assessor as open space, or (c) has been irrevocably offered for dedication as open space to the federal government, the State of California, the County, the City, any other public agency, a private, non-profit organization, or (d) is encumbered by an easement or other restriction required by the City limiting the use of such property to open space.

"Outstanding Bonds" means all Bonds, which remain outstanding as defined in the Indenture pursuant to which such Bonds were issued.

"Pay as You Go Costs" means that portion of the Facilities Special Tax Requirement attributable to the direct payment for the acquisition and/or construction of public improvements, which are authorized to be financed by CFD No. 24 IA1.

"Permit Ready Multi-Family/Non-Residential Property" means an Assessor's Parcel of Taxable Property zoned for multi-family or non-residential land use for which all discretionary entitlements have been obtained, including, without limitation, development plan review and improvement plan approval, such that building permits may be issued without further approvals for the construction of multi-family Residential Units or non-residential buildings within such Assessor's Parcel. The City shall have sole discretion, based upon available development information, in classifying an Assessor's Parcel as Permit Ready Multi-Family/Non-Residential Property.

"Planned Development" means the planned number of Residential Lots, MHD Multi-Family Attached Property Acreage, MMD Multi-Family Attached Property Acreage, and Non-Residential Property Acreage planned within CFD No. 24 IA1, set forth in Attachment B or, following the Effective Tax Rate Evaluation, Attachment D of this Rate and Method of Apportionment, as amended by the future recordation of all Large Lot Maps and Small Lot Final Subdivision Maps within CFD No. 24 IA1.

"Price Point Study" means an analysis, prepared by an independent firm, to verify the estimated average sales price within each land use category of Residential Property given the project location and current market conditions.

"Property Owner Association Property" means any property within the boundaries of CFD No. 24 IA1, which is (a) owned by a property owner association or (b) designated with specific boundaries

and Acreage on a Small Lot Final Subdivision Map as property owner association property. As used in this definition, a property owner association includes any master or sub-association.

"Proportionately" means for Taxable Property that the ratio of the Facilities Special Tax levy to the Maximum Facilities Special Tax (or Effective Tax Rate Evaluation Maximum Facilities Special Tax) and the Services Special Tax levy to the Maximum Services Special Tax is equal for all Assessors' Parcels within each classification (Developed Property, Single Family Final Map Property, Permit Ready Multi-Family/Non-Residential Property, Large Lot Property, etc.) within CFD No. 24 IA1.

"Public Property" means any property within the boundaries of CFD No. 24 IA1, which (a) is owned by a public agency, (b) has been irrevocably offered for dedication to a public agency, or (c) is designated with specific boundaries and Acreage on a Small Lot Final Subdivision Map as property, which will be owned by a public agency. For purposes of this definition, a public agency includes the federal government, the State of California, the County, the City, or any other public agency.

"Residential Lot" means an individual lot of land for which a building permit could be issued to construct a Residential Unit.

"Residential Property" means, for each Fiscal Year, all Taxable Property for which a building permit could be issued for purposes of constructing Residential Units, including Single-Family Detached Property – SF/SFHD Zoning, Single-Family Detached Property – MLD Zoning, MHD Multi-Family Attached Property, and MMD Multi-Family Attached Property.

"Residential Unit" means a residential dwelling unit, including Accessory Dwelling Units, as allowed by the City zoning code.

"Services Administrative Expenses" means the actual or reasonably estimated costs directly related to the administration of the Services Special Tax including, but not limited to, the following: the costs of computing the Services Special Taxes and preparing the annual Services Special Tax collection schedules (whether by the City or designee thereof or both); the costs of collecting the Services Special Taxes (whether by the County, the City, or otherwise); the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Services Special Tax; and the costs of the City, CFD No. 24 IA1, or any designee thereof related to any appeal of the levy or application of the Services Special Tax. Services Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 24 IA1 for any other administrative purposes related to the Services Special Tax.

"Services Special Tax" means, prior to the Transition Event, the annual Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Services Special Tax Requirement.

"Services Special Tax Escalation Factor" means the maximum of two percent (2%) or the June annualized percentage change of the Consumer Price Index for all Urban Consumers, for the San Francisco-Oakland-San Jose area, not to exceed four percent (4%).

"Services Special Tax Requirement" means the amount of Services Special Tax revenue required for CFD No. 24 IA1, before the Transition Year, to (i) pay Services Administrative Expenses in an amount

designated by the City; (ii) pay Authorized Services expenses; (iii) pay any amounts required to establish or replenish any repair and contingency funds, capital improvement funds, or reserve funds related to the Authorized Services expenses; (iv) cover any shortfalls that exist if, in any Fiscal Year, the levy of the Facilities Special Tax on each Assessor's Parcel of Taxable Property is insufficient to pay the Facilities Special Tax Requirement in that Fiscal Year. Facilities Special Tax Requirement shortfalls shall not include Pay As You Go Costs, and (v) pay for reasonably anticipated delinquent Services Special Taxes based on the delinquency rate for Services Special Taxes levied in the previous Fiscal Year; less (vi) a credit for funds available to reduce the annual Services Special Tax levy as determined by the CFD No. 24 IA1 Administrator.

"Single-Family Detached Property – MLD Zoning" means, for each Fiscal Year, all Taxable Property for which a building permit could be issued for purposes of constructing one or more detached or attached Residential Units with a permitted density range of 7-12 Residential Units per Acre and more fully described in the Folsom Plan Area Specific Plan adopted on June 28, 2011 and as amended by the City Council.

"Single-Family Detached Property – SF/SFHD Zoning" means, for each Fiscal Year, all Taxable Property for which a building permit could be issued for purposes of constructing one or more Residential Units. Single-Family Detached Property – SF/SFHD Zoning shall consist of either single-family property with a permitted density range of 1-4 Residential Units per Acre or single-family high density property with a permitted density range of 4-7 Residential Units per Acre, which is more fully described in the Folsom Plan Area Specific Plan adopted on June 28, 2011 and as amended by the City Council.

"Special Tax" means, before the Transition Year, the annual Facilities Special Tax and Services Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Facilities Special Tax Requirement and the Services Special Tax Requirement.

Beginning in the Transition Year, the annual Transition Services Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Transition Services Special Tax Requirement.

"Small Lot Final Map Property" means, for each Fiscal Year, all Taxable Property for which a Small Lot Final Subdivision Map was recorded prior to June 30 of the previous Fiscal Year.

"Small Lot Final Map Remainder Property" means an Assessor's Parcel that is created from the subdivision of Large Lot Property by the recordation of a Small Lot Final Subdivision Map that has not yet been mapped for final development approval. Small Lot Final Map Remainder Property is that portion of property for which the Small Lot Final Subdivision Map definition does not apply (i.e., does not contain individual lots for which building permits may be issued for Residential Units without further subdivision of such property). Each Fiscal Year, all Taxable Property classified as Small Lot Final Map Remainder Property, as of June 30 of the previous Fiscal Year, will be considered Large Lot Property.

"Small Lot Final Subdivision Map" means a subdivision of property created by recordation of a final subdivision map, parcel map or lot line adjustment, approved by the City pursuant to the Subdivision

Map Act (California Government Code Section 66410 et seq.) or recordation of a condominium plan pursuant to California Civil Code 1352, that creates individual lots for which building permits may be issued for Residential Units without further subdivision of such property.

"State" means the State of California.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of CFD No. 24 IA1 that are not exempt from the CFD No. 24 IA1 Special Tax pursuant to law or Section F below.

"Total Effective Tax Rate" means the percentage of the Total Estimated Tax Burden as compared to the estimated average sales price identified in the Price Point Study for each land use category of Residential Property.

"Total Estimated Tax Burden" means the total amount of overlapping property taxes anticipated to be levied upon a Residential Unit, based upon the estimated average sales price identified in the Price Point Study and existing property tax rates for the current Fiscal Year. Existing property tax rates shall reflect the actual property tax rates levied upon Taxable Property in the Fiscal Year that the Effective Tax Rate Evaluation is completed.

"Transition Event" means the earlier of (i) Fiscal Year 2085-2086 or (ii) the Fiscal Year when the CFD No. 24 IA1 Administrator determines that both of the following events have occurred (1) all Bonds secured by the levy and collection of the Facilities Special Tax in CFD No. 24 IA1 have been fully repaid and the City determines that no additional Bonds are to be issued, and (2) all Facilities Administrative Expenses have been paid or reimbursed to CFD No. 24 IA1.

"Transition Services Administrative Expenses" means the actual or reasonably estimated costs directly related to the administration of the Transition Services Special Tax including, but not limited to, the following: the costs of computing the Transition Services Special Taxes and preparing the annual Transition Services Special Tax collection schedules (whether by the City or designee thereof or both); the costs of collecting the Transition Services Special Taxes (whether by the County, the City, or otherwise); the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Transition Services Special Tax; and the costs of the City, CFD No. 24 IA1, or any designee thereof related to any appeal of the levy or application of the Transition Services Special Tax. Transition Services Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 24 IA1 for any other administrative purposes related to the Transition Services Special Tax.

"Transition Services Special Tax" means, after the Transition Event, the annual Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Transition Services Special Tax Requirement.

"Transition Services Special Tax Escalation Factor" means the maximum of two percent (2%) or the June annualized percentage change of the Consumer Price Index for all Urban Consumers, for the San Francisco-Oakland-San Jose area, not to exceed four percent (4%).

"Transition Services Special Tax Rate" means, calculated in the Transition Year, the amount equal to the prior year's Maximum Services Special Tax Rate plus fifty percent (50%) of the prior year's

Maximum Facilities Special Tax Rate. The Transition Services Special Tax Escalation Factor shall be applied beginning in the Transition Year. Following the Transition Year, the Transition Services Special Tax Rate shall be equal to the prior year's Transition Services Special Tax Rate, increased by the Transition Services Special Tax Escalation Factor.

"Transition Services Special Tax Requirement" Beginning in the Transition Year, to (i) pay Transition Services Administrative Expenses in an amount designated by the City; (ii) pay Authorized Services expenses; (iii) pay any amounts required to establish or replenish any repair, replacement and contingency funds, capital improvement funds, or reserve funds related to the Authorized Services expenses; (iv) pay for reasonably anticipated delinquent Transition Services Special Taxes based on the delinquency rate for Transition Services Special Taxes levied in the previous Fiscal Year; less (v) a credit for funds available to reduce the annual Transition Services Special Tax levy as determined by the CFD No. 24 IA1 Administrator.

"Transition Year" means the first year in which the CFD No. 24 IA1 Administrator determines that the Transition Event occurred in the prior Fiscal Year.

"Trustee" means the entity appointed pursuant to an Indenture to act as the trustee, fiscal agent, or paying agent or a combination thereof.

"Undeveloped Property" means, for each Fiscal Year, all Taxable Property not classified as Developed Property, Small Lot Final Map Property, Permit Ready Multi-Family/Non-Residential Property, or Large Lot Property.

"Welfare Exempt Property" means, in any Fiscal Year, all Parcels within the boundaries of CFD No. 24 IA1 that (a) have been granted a welfare exemption by the County under subdivision (g) of Section 214 of the Revenue and Taxation Code indicated in the Assessor's Data finalized as of January 1 of the previous Fiscal Year, and (b) are exempt from the Special Tax pursuant to Section 53340(c) of the Act. Pursuant to Section 53340(c) of the Act, after the issuance of the first series of Bonds, as applicable, any Assessor's Parcels that receives a welfare exemption under subdivision (g) of Section 214 of the Revenue and Taxation Code shall not be classified as Welfare Exempt Property and will be subject to the Facilities Special Tax.

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, using City and County records, City zoning information, and land use development plans, all Assessor's Parcels within the boundaries of CFD No. 24 IA1 shall be designated as either Taxable Property or Exempt Property.

All Taxable Property shall be further classified as Developed Property, Small Lot Final Map Property, Permit Ready Multi-Family/Non-Residential Property, Large Lot Property, or Undeveloped Property and shall be subject to the levy of the annual Special Tax determined pursuant to Sections C and D below.

C. FACILITIES SPECIAL TAX

Prior to the Transition Year, a Maximum Facilities Special Tax shall be assigned to all Taxable Property within CFD No. 24 IA1 according to the Maximum Facilities Special Tax Rates set forth in Attachment A of this Rate and Method of Apportionment.

Once assigned, the sum of the total Maximum Facilities Special Tax shall be equal to or greater than the Minimum Facilities Revenue, unless adjusted by an Effective Tax Rate Evaluation as described below. The Minimum Facilities Revenue for Fiscal Year 2026-2027 is set forth in Attachment B of this Rate and Method of Apportionment.

On each July 1, commencing on July 1, 2027, the Maximum Facilities Special Tax Rates and Minimum Facilities Revenue shall be increased by the Facilities Special Tax Escalation Factor of the Maximum Facilities Special Tax Rates and Minimum Facilities Revenue in effect for the previous Fiscal Year.

C.1. Future Assessor's Parcel Changes – Prior to an Effective Tax Rate Evaluation

The Maximum Facilities Special Tax shall be assigned to all future Assessor's Parcel(s) created from a subdivision, lot line adjustment, or merger of one or more Assessor's Parcels so that the revised sum of the total Maximum Facilities Special Tax revenue is not less than the Minimum Facilities Revenue set forth in Attachment B of this Rate and Method of Apportionment.

Undeveloped Property Subdividing into Large Lot Property

When Undeveloped Property subdivides into Large Lot Property, the Maximum Facilities Special Tax shall be calculated for all Taxable Property as if all of the Taxable Property was classified as Developed Property. The expected Developed Property Maximum Facilities Special Tax for any Large Lot Property and any remaining Undeveloped Property shall be based upon the Planned Development for the Large Lot Property and remaining Undeveloped Property.

If the sum of the total expected Developed Property Maximum Facilities Special Tax generated by all of the Taxable Property is greater than or equal to the Minimum Facilities Revenue, there will be no further adjustments to the Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Maximum Facilities Special Tax Rates for the Large Lot Property created from the Undeveloped Property subdivision.

If the sum of the total expected Developed Property Maximum Facilities Special Tax is less than the Minimum Facilities Revenue, the Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Maximum Facilities Special Tax Rates shall be Proportionately increased, on the Large Lot Property created from the Undeveloped Property subdivision, until the sum of the total expected Developed Property Maximum Facilities Special Tax is equal to the Minimum Facilities Revenue. Further, if the sum of the total current Maximum Facilities Special Tax is less than the Minimum Facilities Revenue, the Maximum Facilities Special Tax Rates for the Large Lot Property and any remaining Undeveloped Property created from the Undeveloped Property subdivision shall be Proportionately increased until the sum of the total current Maximum Facilities Special Tax is equal to the Minimum Facilities Revenue. Attachment B of this Rate and Method of Apportionment shall be updated to reflect any increases to the Maximum Facilities Special Tax Rates from the Undeveloped Property subdivision. The

Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Maximum Facilities Special Tax Rates shall not be adjusted for any Taxable Property already classified as Developed Property, Small Lot Final Map Property or Permit Ready Multi-Family/Non-Residential Property.

Large Lot Property Subdividing into Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property

When Large Lot Property subdivides into Small Lot Final Map Property or Permit Ready Multi-Family/Non-Residential Property, the Maximum Facilities Special Tax shall be calculated for all Taxable Property as if all of the Taxable Property was classified as Developed Property. If the Large Lot Property subdivision also creates Small Lot Final Map Remainder Property, the expected Developed Property Maximum Facilities Special Tax for the Small Lot Final Map Remainder Property shall be based upon the Planned Development for the Small Lot Final Map Remainder Property. The expected Developed Property Maximum Facilities Special Tax for any remaining Large Lot Property and Undeveloped Property shall be based upon the Planned Development of the Large Lot Property and the Undeveloped Property.

If the sum of the total expected Developed Property Maximum Facilities Special Tax is greater than or equal to the Minimum Facilities Revenue, there will be no further adjustments to the Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Maximum Facilities Special Tax Rates for the Small Lot Final Map Property, Small Lot Final Map Remainder Property and Permit Ready Multi-Family/Non-Residential Property created from the Large Lot Property subdivision.

If the sum of the total expected Developed Property Maximum Facilities Special Tax is less than the Minimum Facilities Revenue, and such difference is not eliminated by the partial prepayment of the Effective Tax Rate Evaluation Maximum Facilities Special Tax pursuant to Section L, the Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Maximum Facilities Special Tax Rates shall be Proportionately increased, on the Small Lot Final Map Property, Small Lot Final Map Remainder Property and Permit Ready Multi-Family/Non-Residential Property created from the Large Lot Property subdivision, until the sum of the total expected Developed Property Maximum Facilities Special Tax is equal to the Minimum Facilities Revenue. Attachment B of this Rate and Method of Apportionment shall be updated to reflect any increases to the Maximum Facilities Special Tax Rates from the Large Lot Property subdivision. The Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Maximum Facilities Special Tax Rates shall not be adjusted for any Taxable Property already classified as Developed Property, Small Lot Final Map Property or Permit Ready Multi-Family/Non-Residential Property created prior to the Large Lot Property subdivision.

C.2. Effective Tax Rate Evaluation

Prior to the issuance of the first series of Bonds within CFD No. 24 IA1 an Effective Tax Rate Evaluation will be completed. Following the Effective Tax Rate Evaluation, Attachment C of this

Rate and Method of Apportionment will be updated to reflect the Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate for all Taxable Property in CFD No. 24 IA1.

Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates

As part of the Effective Tax Rate Evaluation, a Price Point Study will be prepared and an estimated average sales prices will be established for each Residential Property land use category. Using the estimated average sales price information determined in the Price Point Study, the Total Estimated Tax Burden and Total Effective Tax Rate will be calculated, using the Developed Property Maximum Facilities Special Tax Rates set forth in Attachment A, for each Residential Property land use category. If the calculated Total Effective Tax Rate is less than or equal to the Total Maximum Effective Tax Rate for a Residential Property land use category, the Maximum Facilities Special Tax Rate shall not be adjusted and will be assigned using the Developed Property Maximum Facilities Special Tax Rates set forth in Attachment A. Attachment C of this Rate and Method of Apportionment will be updated to set forth the Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate for each Residential Property land use category.

If the Total Effective Tax Rate for any Residential Property land use category exceeds the Total Maximum Effective Tax Rate, the Developed Property Maximum Facilities Special Tax Rate set forth in Attachment A shall be reduced until the Total Effective Tax Rate is less than or equal to the Total Maximum Effective Tax Rate for that Residential Property land use category. Attachment C of this Rate and Method of Apportionment will be updated to set forth the Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate for each Residential Property land use category.

Effective Tax Rate Evaluation Minimum Facilities Revenue

As a result of the Effective Tax Rate Evaluation, if the calculated Total Effective Tax Rate is less than or equal to the Total Maximum Effective Tax Rate for a Residential Property land use category used in the Minimum Facilities Revenue calculation, the Developed Property Maximum Facilities Special Tax Rate for the applicable Residential Property land use category shall not be adjusted and the Effective Tax Rate Evaluation Developed Property Maximum Facilities Special Tax Rate will be assigned using the Developed Property Maximum Facilities Special Tax Rates set forth in Attachment B. Attachment D of this Rate and Method of Apportionment will be updated to set forth the Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate for each Residential Property land use category and the Effective Tax Rate Evaluation Minimum Facilities Revenue.

If the calculated Total Effective Tax Rate exceeds the Total Maximum Effective Tax Rate for a Residential Property land use category used in the Minimum Facilities Revenue calculation, the Effective Tax Rate Evaluation Developed Property Maximum Facilities Special Tax Rate will be assigned using the Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates set forth in Attachment C. Attachment D of this Rate and Method of Apportionment will be updated to set forth the Developed Property Effective Tax Rate Evaluation Maximum

Facilities Special Tax Rate for each Residential Property land use category and the Effective Tax Rate Evaluation Minimum Facilities Revenue.

C.3. Future Assessor's Parcel Changes – After an Effective Tax Rate Evaluation

The Effective Tax Rate Evaluation Maximum Facilities Special Tax shall be assigned to all future Assessor's Parcel(s) created from a subdivision, lot line adjustment, or merger of one or more Assessor's Parcels so that the revised sum of the total Effective Tax Rate Evaluation Maximum Facilities Special Tax revenue is not less than the total Effective Tax Rate Evaluation Minimum Facilities Revenue set forth in Attachment D of this Rate and Method of Apportionment.

Undeveloped Property Subdividing into Large Lot Property

When Undeveloped Property subdivides into Large Lot Property, the Effective Tax Rate Evaluation Maximum Facilities Special Tax shall be calculated for all Taxable Property as if all of the Taxable Property was classified as Developed Property. The expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax for any Large Lot Property and any remaining Undeveloped Property shall be based upon the Planned Development for the Large Lot Property and remaining Undeveloped Property.

If the sum of the total expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax generated by all of the Taxable Property is greater than or equal to the Effective Tax Rate Evaluation Minimum Facilities Revenue, there will be no further adjustments to the Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates for the Large Lot Property created from the Undeveloped Property subdivision.

If the sum of the total expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax is less than the Effective Tax Rate Evaluation Minimum Facilities Revenue, the Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates shall be Proportionately increased, on the Large Lot Property created from the Undeveloped Property subdivision, until the sum of the total expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax is equal to the Effective Tax Rate Evaluation Minimum Facilities Revenue. Further, if the sum of the total current Effective Tax Rate Evaluation Maximum Facilities Special Tax is less than the Effective Tax Rate Evaluation Minimum Facilities Revenue, the Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates for the Large Lot Property and any remaining Undeveloped Property created from the Undeveloped Property subdivision shall be Proportionately increased until the sum of the total current Effective Tax Rate Evaluation Maximum Facilities Special Tax is equal to the Effective Tax Rate Evaluation Minimum Facilities Revenue. Attachment D of this Rate and Method of Apportionment shall be updated to reflect any increases to the Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates from the Undeveloped Property subdivision. The Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates shall not be adjusted for any Taxable Property already classified as

Developed Property, Small Lot Final Map Property or Permit Ready Multi-Family/Non-Residential Property.

Large Lot Property Subdividing into Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property

When Large Lot Property subdivides into Small Lot Final Map Property or Permit Ready Multi-Family/Non-Residential Property, the Effective Tax Rate Evaluation Maximum Facilities Special Tax shall be calculated for all Taxable Property as if all of the Taxable Property was classified as Developed Property. If the Large Lot Property subdivision also creates Small Lot Final Map Remainder Property, the expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax for the Small Lot Final Map Remainder Property shall be based upon the Planned Development for the Small Lot Final Map Remainder Property. The expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax for any remaining Large Lot Property and Undeveloped Property shall be based upon the Planned Development of the Large Lot Property and the Undeveloped Property.

If the sum of the total expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax is greater than or equal to the Effective Tax Rate Evaluation Minimum Facilities Revenue, there will be no further adjustments to the Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates for the Small Lot Final Map Property, Small Lot Final Map Remainder Property and Permit Ready Multi-Family/Non-Residential Property created from the Large Lot Property subdivision.

If the sum of the total expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax is less than the Effective Tax Rate Evaluation Minimum Facilities Revenue, and such difference is not eliminated by the partial prepayment of the Effective Tax Rate Evaluation Maximum Facilities Special Tax pursuant to Section L, the Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates shall be Proportionately increased, on the Small Lot Final Map Property, Small Lot Final Map Remainder Property and Permit Ready Multi-Family/Non-Residential Property created from the Large Lot Property subdivision, until the sum of the total expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax is equal to the Effective Tax Rate Evaluation Minimum Facilities Revenue. Attachment D of this Rate and Method of Apportionment shall be updated to reflect any increases to the Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates from the Large Lot Property subdivision. The Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates shall not be adjusted for any Taxable Property already classified as Developed Property, Small Lot Final Map Property or Permit Ready Multi-Family/Non-Residential Property created prior to the Large Lot Property subdivision.

C.4. Method of Apportionment of Facilities Special Tax

Using the definitions and procedures described herein, the CFD No. 24 IA1 Administrator shall determine the Facilities Special Tax Requirement and levy the Facilities Special Tax until the amount of Facilities Special Taxes equals the Facilities Special Tax Requirement. The Facilities Special Tax shall be levied each Fiscal Year until the Transition Year as follows:

Prior to an Effective Tax Rate Evaluation

First: The Facilities Special Tax shall be levied Proportionately on all Developed Property at a rate up to 100% of the Maximum Facilities Special Tax in order to satisfy the Facilities Special Tax Requirement.

Second: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first step has been completed, the Facilities Special Tax shall be levied Proportionately on all Small Lot Final Map Property at a rate up to 100% of the Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Small Lot Final Map Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

Third: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first two steps have been completed, the Facilities Special Tax shall be levied Proportionately on all Permit Ready Multi-Family/Non-Residential Property at a rate up to 100% of the Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Permit Ready Multi-Family/Non-Residential Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

Fourth: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first three steps have been completed, the Facilities Special Tax shall be levied Proportionately on all Large Lot Property at a rate up to 100% of the Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Large Lot Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

Fifth: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first four steps have been completed, the Facilities Special Tax shall be levied Proportionately on all Undeveloped Property at a rate up to 100% of the Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Undeveloped Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

After an Effective Tax Rate Evaluation

First: The Facilities Special Tax shall be levied Proportionately on all Developed Property at a rate up to 100% of the Effective Tax Rate Evaluation Maximum Facilities Special Tax in order to satisfy the Facilities Special Tax Requirement.

Second: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first step has been completed, the Facilities Special Tax shall be levied Proportionately on all Small Lot Final Map Property at a rate up to 100% of the Effective Tax Rate Evaluation Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Small Lot Final Map Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

Third: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first two steps have been completed, the Facilities Special Tax shall be levied Proportionately on all Permit Ready Multi-Family/Non-Residential Property at a rate up to 100% of the Effective Tax Rate Evaluation Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Permit Ready Multi-Family/Non-Residential Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

Fourth: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first three steps have been completed, the Facilities Special Tax shall be levied Proportionately on all Large Lot Property at a rate up to 100% of the Effective Tax Rate Evaluation Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Large Lot Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

Fifth: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first four steps have been completed, the Facilities Special Tax shall be levied Proportionately on all Undeveloped Property at a rate up to 100% of the Effective Tax Rate Evaluation Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Undeveloped Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

D. SERVICES SPECIAL TAX

A Services Special Tax shall be assigned to all Taxable Property within CFD No. 24 IA1 according to the Maximum Services Special Tax Rates set forth in Attachment A of this Rate and Method of Apportionment.

D.1. Prior to the Transition Event - Increase in the Maximum Services Special Tax

Prior to the Transition Event, on each July 1, commencing on July 1, 2027, the Maximum Services Special Tax Rates shall be increased by the Services Special Tax Escalation Factor of the Maximum Services Special Tax Rates in effect for the previous Fiscal Year.

D.2. Prior to the Transition Event - Method of Apportionment of Services Special Tax

If, in any Fiscal Year prior to the Transition Year, the Facilities Special Tax is levied against each Assessor's Parcel of Taxable Property within CFD No. 24 IA1 and the Facilities Special Tax revenues generated are insufficient to pay the Facilities Special Tax Requirement such shortfall shall be deemed a component of the Services Special Tax Requirement in that Fiscal Year, and proceeds from the levy of the Services Special Tax shall first be applied to mitigate the shortfall in the Facilities Special Tax Requirement before being used to pay for Authorized Services. The Services Special Tax revenue shall not be applied to any Facilities Special Tax Requirement shortfalls attributable to Pay As You Go Costs authorized to be financed by CFD No. 24 IA1.

Using the definitions and procedures described herein, the CFD No. 24 IA1 Administrator shall determine the Services Special Tax Requirement and levy the Services Special Tax until the amount of Services Special Tax equals the Services Special Tax Requirement. The Services Special Tax shall be levied each Fiscal Year as follows:

First: The Services Special Tax shall be levied Proportionately on all Developed Property at a rate up to 100% of the Maximum Services Special Tax in order to satisfy the Services Special Tax Requirement.

Second: If additional monies are needed to satisfy the Services Special Tax Requirement after the first step has been completed, the Services Special Tax shall be levied Proportionately on all Small Lot Final Map Property at a rate up to 100% of the Maximum Services Special Tax in order to satisfy the Services Special Tax Requirement.

Third: If additional monies are needed to satisfy the Services Special Tax Requirement after the first two steps have been completed, the Services Special Tax shall be levied Proportionately on all Permit Ready Multi-Family/Non-Residential Property at a rate up to 100% of the Maximum Services Special Tax in order to satisfy the Services Special Tax Requirement.

Fourth: If additional monies are needed to satisfy the Services Special Tax Requirement after the three steps have been completed, the Services Special Tax shall be levied Proportionately on all Large Lot Property at a rate up to 100% of the Maximum Services Special Tax in order to satisfy the Services Special Tax Requirement.

Fifth: If additional monies are needed to satisfy the Services Special Tax Requirement after the three steps have been completed, the Services Special Tax shall be levied Proportionately on all Undeveloped Property at a rate up to 100% of the Maximum Services Special Tax in order to satisfy the Services Special Tax Requirement.

E. TRANSITION SERVICES SPECIAL TAX

A Transition Services Special Tax shall be assigned to all Taxable Property within CFD No. 24 IA1 according to the Maximum Transition Services Special Tax Rates set forth in Attachment A of this Rate and Method of Apportionment.

E.1. After the Transition Event – Method of Apportionment of Transition Services Special Tax

Using the definitions and procedures described herein, the CFD No. 24 IA1 Administrator shall determine the Transition Services Special Tax Requirement and levy the Transition Services Special Tax until the amount of Transition Services Special Tax equals the Transition Services Special Tax Requirement. The Transition Services Special Tax shall be levied each Fiscal Year as follows:

First: The Transition Services Special Tax shall be levied Proportionately on all Developed Property at a rate up to 100% of the Maximum Transition Services Special Tax in order to satisfy the Transition Services Special Tax Requirement.

Second: If additional monies are needed to satisfy the Transition Services Special Tax Requirement after the first step has been completed, the Transition Services Special Tax shall be levied Proportionately on all Small Lot Final Map Property at a rate up to 100% of the Maximum Transition Services Special Tax in order to satisfy the Transition Services Special Tax Requirement.

Third: If additional monies are needed to satisfy the Transition Services Special Tax Requirement after the first two steps have been completed, the Transition Services Special Tax shall be levied Proportionately on all Permit Ready Multi-Family/Non-Residential Property at a rate up to 100% of the Maximum Transition Services Special Tax in order to satisfy the Transition Services Special Tax Requirement.

Fourth: If additional monies are needed to satisfy the Transition Services Special Tax Requirement after the three steps have been completed, the Transition Services Special Tax shall be levied Proportionately on all Large Lot Property at a rate up to 100% of the Maximum Transition Services Special Tax in order to satisfy the Transition Services Special Tax Requirement.

Fifth: If additional monies are needed to satisfy the Transition Services Special Tax Requirement after the three steps have been completed, the Transition Services Special Tax shall be levied Proportionately on all Undeveloped Property at a rate up to 100% of the Maximum Transition Services Special Tax in order to satisfy the Transition Services Special Tax Requirement.

F. DELINQUENCIES

Notwithstanding the above, under no circumstances will the CFD No. 24 IA1 Facilities Special Tax levied against any Assessor's Parcel of Developed Property classified as Residential Property, in any Fiscal Year, be increased as a consequence of the delinquency or default in the payment of the CFD No. 24 IA1 Facilities Special Taxes by the owner or owners of any other Taxable Property by more than ten percent (10%) above the amount that would have been levied against such Assessor's Parcel in such Fiscal Year had there been no delinquencies or defaults.

G. EXEMPTIONS

The CFD No. 24 IA1 Administrator shall classify the following as Exempt Property: Public Property, Property Owner Association Property, Open Space Property, and Assessor's Parcels with public or utility easements making impractical their utilization for any use other than the purposes set forth in the easement.

The Maximum Facilities Special Tax obligation or, if applicable, the Effective Tax Rate Evaluation Maximum Facilities Special Tax obligation for Taxable Property which will be transferred or dedicated to a public agency and will be classified as Public Property may be fully prepaid by the seller, pursuant to Section L, prior to the transfer/dedication of such Taxable Property. Until the Maximum Facilities Special Tax obligation or, if applicable, the Effective Tax Rate Evaluation Maximum Facilities Special Tax obligation for any such Taxable Property is prepaid, the Taxable Property shall continue to be subject to the levy of the Facilities Special Tax. An exception to this may be made if an Assessor's Parcel of Public Property, such as a school site, is relocated to an Assessor's Parcel of Taxable Property, in which case the Assessor's Parcel of previously Public Property becomes Taxable Property and the Assessor's Parcel of previously Taxable Property becomes Public Property. This trading of an Assessor's Parcel from Taxable Property to Public Property will be permitted to the extent there is no loss in Maximum Facilities Special Tax revenue or, if applicable, Effective Tax Rate Evaluation Maximum Facilities Special Tax revenue, and the transfer is agreed to by the owners of all Assessor's Parcels involved in the transfer and the City Council.

If the use of an Assessor's Parcel changes so that such Assessor's Parcel is no longer eligible to be classified as one of the uses set forth in Section G.1. above that would make such Assessor's Parcel eligible to continue to be classified as Exempt Property, such Assessor's Parcel shall cease to be classified as Exempt Property and shall be deemed to be Taxable Property and subject to the Special Tax.

No Special Tax shall be levied on any Assessor's Parcel in any Fiscal Year in which such Assessor's Parcel is classified as Welfare Exempt Property; however, pursuant to Section 53340(c) of the Act, after the issuance of the first series of Bonds, as applicable, any Assessor's Parcel that receives a welfare exemption under subdivision (g) of Section 214 of the Revenue and Taxation Code shall not be classified as Welfare Exempt Property and will be subject to the Facilities Special Tax.

H. TRANSFERS

Prior to the issuance of the first series of Bonds within CFD No. 24 IA1, the City may permit the transfer of Maximum Facilities Special Tax or Effective Tax Rate Evaluation Maximum Facilities Special Tax from one Assessor's Parcel to another Assessor's Parcel. Before recordation of a Small Lot Final Subdivision Map, if a subdivision map is required, the City may permit a transfer if the number of planned Residential Units, Multi-Family Attached Property Acreage, or Non-Residential Property Acreage is transferred from one Assessor's Parcel(s) to another Assessor's Parcel(s) in any portion of Large Lot Property. The City may, in its sole discretion, allow for a transfer of the Maximum Facilities Special Tax or Effective Tax Rate Evaluation Maximum Facilities Special Tax from one Assessor's Parcel to another Assessor's Parcel provided such a transfer shall be allowed only if (1) all adjustments are agreed to in writing by the affected property owners and the City's Finance Director, and (2) there is no reduction in the sum of the total Maximum Facilities Special Tax or sum of the total Effective Tax Rate Evaluation Maximum Facilities Special Tax as a result of the transfer. Should a transfer result in an amendment to Attachment B or, following an Effective Tax Rate Evaluation, Attachment D of this Rate and Method of Apportionment, the requesting property owner shall bear the costs to affect the transfer in the CFD No. 24 IA1 records and prepare the required amendments to Attachment B or, following an Effective Tax Rate Evaluation, Attachment D of this Rate and Method of Apportionment.

I. INTERPRETATIONS

The City reserves the right to make minor administrative and technical changes to this document that do not materially affect the Rate and Method of Apportionment of Special Tax. In addition, the interpretation and application of any section of this document shall be at the City's discretion. Interpretations may be made by the City by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment of Special Tax.

J. REVIEW/APPEALS

The CFD No. 24 IA1 Administrator may establish such procedures, as it deems necessary to undertake the review of any such appeal. The CFD No. 24 IA1 Administrator shall interpret this Rate and Method of Apportionment of Special Tax and make determinations relative to the annual administration of the Special Tax and any property owner appeals, as herein specified.

Any property owner may file a written appeal of the Special Tax with the CFD No. 24 IA1 Administrator claiming that the amount or application of the Special Tax is not correct. The appeal must be filed not later than one calendar year after having paid the Special Taxes that are disputed, and the appellant must be current in all payments of Special Taxes. In addition, during the term of the appeal process, all Special Taxes levied must be paid on or before the payment date established when the levy was made. The appeal must specify the reasons why the appellant claims the Special Taxes are in error. The CFD No. 24 IA1 Administrator shall review the appeal, meet with the appellant if the CFD No. 24 IA1 Administrator deems necessary, and advise the appellant of its determination.

If the property owner disagrees with the CFD No. 24 IA1 Administrator's decision relative to the appeal, the owner may file a written notice with the City Manager appealing the amount of the Special Tax levied on such Assessor's Parcel. If following such consultation and action (if any by the City Manager), the property owner believes such error still exists, such person may file a written notice with the City Council appealing the amount of the Special Tax levied on such Assessor's Parcel. The decision of the City shall be final and binding to all persons. If the decision of the CFD No. 24 IA1 Administrator or subsequent decision by the City Manager or City Council requires the Special Taxes to be modified or changed in favor of the property owner, no cash refund shall be made for prior years' Special Taxes, but an adjustment shall be made to credit future Special Taxes. This procedure shall be exclusive and its exhaustion by any property owner shall be a condition precedent to filing any legal action by such owner.

K. MANNER OF COLLECTION

The annual Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes; provided, however, that CFD No. 24 IA1, may, at the sole discretion of the City, directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner as necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on Assessor's Parcels of Taxable Property that are delinquent in the payment of Special Taxes.

L. PREPAYMENT IN PART OF FACILITIES SPECIAL TAX

The Facilities Special Tax obligation of an Assessor's Parcel of Taxable Property may be partially prepaid as described herein; provided that there are no delinquent Special Taxes with respect to such Assessor's Parcel at the time of partial prepayment. An owner of an Assessor's Parcel intending to partially prepay the Facilities Special Tax obligation shall provide the CFD No. 24 IA1 Administrator with written notice of intent to partially prepay. Within 30 days of receipt of such written notice, the CFD No. 24 IA1 Administrator shall notify such owner of the partial prepayment amount of such Assessor's Parcel. Any partial prepayment must be submitted at least 60 days before the next occurring bond redemption date, and the proceeds of such prepayment shall be provided to the Trustee for application toward bond redemption in accordance with the Indenture. The CFD No. 24 IA1 Administrator may charge a fee for providing this service.

L.1. Partial Prepayment Amount

The Facilities Special Tax may be prepaid in an amount determined at the time of prepayment based on the portion of Bonds then outstanding; provided, however, that no partial prepayment shall be accepted in an amount equal to an annual Special Tax amount less than the annual Transition Services Special Tax rate escalated to the then current fiscal year less the then current Services Special Tax rate.

Step 1: Determine the current Fiscal Year Maximum Facilities Special Tax for the Assessor's Parcel based on the assignment of the Maximum Facilities Special Tax described in Section C above. If an Effective Tax Rate Evaluation has occurred, determine the current Fiscal Year Effective Tax Rate Evaluation Maximum Facilities Special Tax for the Assessor's Parcel based on the assignment of the Effective Tax Rate Evaluation Maximum Facilities Special Tax described in Section C above. If the Assessor's Parcel is not already classified as Developed Property, the Maximum Facilities Special Tax (or Effective Tax Rate Evaluation Maximum Facilities Special Tax) shall be assigned as though the Assessor's Parcel was already designated as Developed Property.

Step 2: Calculate the annual revenue produced, by annually applying the Facilities Special Tax Escalation Factor, from the Maximum Facilities Special Tax (or Effective Tax Rate Evaluation Maximum Facilities Special Tax) from the date of prepayment through the earlier of the end of the Facilities Special Tax Term or the Transition Event, except that this final date may be amended by the City no later than the time of the calculation of the prepayment. If the final date used in the prepayment calculation is amended by the City, this amended final date shall apply to any and all prepayment calculations from that point forward.

Step 3: Calculate the present value of the Assessor's Parcel's annual Maximum Facilities Special Tax (or Effective Tax Rate Evaluation Maximum Facilities Special Tax) revenue stream determined in Step 2. The present value shall be calculated using a discount rate that earns a rate of interest that, when the prepayment is invested in City permitted and available investments, would produce annual revenues equal to the amounts calculated in Step 2.

If there are Outstanding Bonds at the time of the Partial Prepayment Amount calculation, the Partial Prepayment Amount shall be first allocated to the Redemption Amount. If the Partial Prepayment Amount is insufficient to fund the Redemption Amount, then the Partial Prepayment Amount shall be increased to equal the Redemption Amount.

The Redemption Amount is calculated as follows:

Step 1: Divide the Maximum Facilities Special Tax (or Effective Tax Rate Evaluation Maximum Facilities Special Tax) computed pursuant to Step 1 of Section L.1 by the total Maximum Facilities Special Taxes (or total Effective Tax Rate Evaluation Maximum Facilities Special Taxes) for the entire CFD No. 24 IA1, based on the Maximum Facilities Special Taxes (or Effective Tax Rate Evaluation Maximum Facilities Special Taxes) that could be charged in the current Fiscal Year if all Taxable Property were designated as Developed Property, excluding any Assessor's Parcels which have prepaid the Maximum Facilities Special Tax (or Effective Tax Rate Evaluation Maximum Facilities Special Tax) obligation (the "Prepayment Quotient").

Step 2: Multiply the Prepayment Quotient by the Outstanding Bonds to compute the amount of Outstanding Bonds to be redeemed (the "Bond Redemption Amount").

Step 3: Multiply the Bond Redemption Amount by the applicable redemption premium, if any, on the Outstanding Bonds to be redeemed.

Step 4: Compute the amount needed to pay interest on the Bond Redemption Amount from the first Bond interest payment date following the current Fiscal Year until the earliest redemption date for the Outstanding Bonds.

Step 5: Determine that portion of Facilities Special Taxes levied on the Assessor's Parcel in the current Fiscal Year to satisfy the Facilities Special Tax Requirement, which have not yet been paid.

Step 6: A reserve fund credit shall equal the lesser of: (a) the expected reduction in the reserve requirement (as defined in the Indenture for the Bonds), if any, associated with the redemption of Outstanding Bonds as a result of the partial prepayment, or (b) the amount derived by subtracting the new reserve requirement (as defined in the Indenture for the Bonds) in effect after the redemption of Outstanding Bonds as a result of the partial prepayment from the balance in the reserve fund on the prepayment date, but in no event shall such amount be less than zero. Such reserve fund credit will not decrease the balance in the reserve fund below the new reserve requirement.

Step 7: If any capitalized interest for the Outstanding Bonds will not have been expended at the time of the first interest and/or principal payment following the current Fiscal Year, a capitalized interest credit shall be calculated by multiplying the quotient computed pursuant to Step 1 by the expected balance in the capitalized interest fund after such first interest payment.

Step 8: The redemption amount is equal to the sum of the amounts computed pursuant to Steps 2, 3, 4, and 5, less the amount computed pursuant to Steps 6 and 7 (the "Redemption Amount").

If the Partial Prepayment Amount exceeds the Redemption Amount, then any remaining Partial Prepayment Amount, after allocating the Redemption Amount, shall be designated as Pay as You Go Costs.

The Partial Prepayment Amount shall include any fees or expenses, including the costs of computation of the prepayment, the costs to invest the prepayment proceeds, the cost of redeeming Bonds, and the costs of recording any notices to evidence the prepayment and the redemption (the "Administrative Fees and Expenses").

In addition, the City has the authority to adjust the Partial Prepayment Amount calculated above if a portion or all of the current property tax bill and the portion attributable to the payment of the Facilities Special Tax has not been used to make an interest and/or principal payment on the Bonds.

Notwithstanding the foregoing, no partial prepayment shall be allowed unless the amount of Maximum Facilities Special Taxes (or Effective Tax Rate Evaluation Maximum Facilities Special Taxes), net of any priority administration, if any as defined in the Bond documents, that may be levied on Taxable Property, in each Fiscal Year, both prior to and after the proposed partial prepayment, is at least 1.1 times the annual debt service on all Outstanding Bonds to be paid from the Maximum Facilities Special Taxes (or Effective Tax Rate Evaluation Maximum Facilities Special Taxes) in each Fiscal Year.

M. TERM OF SPECIAL TAX

The Maximum Facilities Special Tax and Effective Tax Rate Evaluation Maximum Facilities Special Tax shall be levied commencing in Fiscal Year 2026-2027 to the extent necessary to fully satisfy the Facilities Special Tax Requirement and shall be levied for the Facilities Special Tax Term.

The Maximum Services Special Tax shall be levied commencing in Fiscal Year 2026-2027 and shall be levied until the Transition Event to the extent necessary to fully satisfy the Services Special Tax Requirement.

The Maximum Transition Services Special Tax shall be levied commencing in the Fiscal Year following the Transition Event in perpetuity, unless and until such time the City determines that revenues are no longer needed to pay the Transition Services Special Tax Requirement.

ATTACHMENT A
CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 24 (ALDER CREEK WEST)
IMPROVEMENT AREA 1
MAXIMUM SPECIAL TAX RATES
(FISCAL YEAR 2026-2027)

Land Use Category	Lot / Village #	2026-2027 Maximum Facilities Special Tax Rate[(1)]	2026-2027 Maximum Services Special Tax Rate[(2)]	Taxed Per
Developed Property:				
Single-Family Detached Property – SF Zoning	5	$3,920	$858	Residential Lot
Single-Family Detached Property – SFHD Zoning	6	3,505	616	Residential Lot
Single-Family Detached Property – SF Zoning	7A	5,402	977	Residential Lot
Single-Family Detached Property – SFHD Zoning	7B	4,522	659	Residential Lot
Single-Family Detached Property – SF Zoning	7B	5,719	659	Residential Lot
Small Lot Final Map Property:				
Single-Family Detached Property – SF Zoning	5	$3,920	$858	Residential Lot
Single-Family Detached Property – SFHD Zoning	6	3,505	616	Residential Lot
Single-Family Detached Property – SF Zoning	7A	5,402	977	Residential Lot
Single-Family Detached Property – SFHD Zoning	7B	4,522	659	Residential Lot
Single-Family Detached Property – SF Zoning	7B	5,719	659	Residential Lot
Permit Ready Multi-Family/Non-Residential Property		$20,000	N/A	Acre
Large Lot Property		$20,000	N/A	Acre
Undeveloped Property		$20,000	N/A	Acre

(1) On each July 1, commencing on July 1, 2027, the Maximum Facilities Special Tax Rates shall be increased by the Facilities Special Tax Escalation Factor of the Maximum Facilities Special Tax Rates in effect for the previous Fiscal Year.

(2) On each July 1, commencing on July 1, 2027, the Maximum Services Special Tax Rates shall be increased by an amount equal to the Services Special Tax Escalation Factor of the Maximum Services Special Tax Rates in effect for the previous Fiscal Year.

ATTACHMENT B
CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 24 (ALDER CREEK WEST)
IMPROVEMENT AREA 1
MINIMUM FACILITIES REVENUE
(FISCAL YEAR 2026-2027)

Land Use Category	Lot / Village #	Planned Number of Residential Lots / Acres	2026-2027 Developed Property Maximum Facilities Special Tax Rate[(1)(2)]	2026-2027 Minimum Facilities Revenue [(1)(3)]
Developed Property:				
Single-Family Detached Property – SF Zoning	5	38	$3,920	$148,960
Single-Family Detached Property – SFHD Zoning	6	99	3,505	346,955
Single-Family Detached Property – SF Zoning	7A	56	5,402	302,512
Single-Family Detached Property – SFHD Zoning	7B	42	4,522	189,924
Single-Family Detached Property – SF Zoning	7B	41	5,719	234,479
Total Minimum Facilities Revenue[(4)]				**$1,222,870**

(1) On each July 1, commencing on July 1, 2027, the Developed Property Maximum Facilities Special Tax Rates and Minimum Facilities Revenue shall be increased by the Facilities Special Tax Escalation Factor of the Developed Property Maximum Facilities Special Tax Rates and Minimum Facilities Revenue in effect for the previous Fiscal Year.

(2) As a result of future Assessor's Parcel changes, described in Section C.1, the assigned Maximum Facilities Special Tax Rates for Developed Property may exceed the Developed Property Maximum Facilities Special Tax Rates set forth in this table.

(3) The total Minimum Facilities Revenue may be decreased as result of a portion of Maximum Facilities Special Tax obligations being prepaid pursuant to Section L.

(4) Based upon the Developed Property Maximum Facilities Special Tax Rate for Single-Family Detached Property in Lot/Village 5, 6, 7A and 7B.

ATTACHMENT C
CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 24 (ALDER CREEK WEST)
IMPROVEMENT AREA 1
EFFECTIVE TAX RATE EVALUATION MAXIMUM FACILITIES SPECIAL TAX RATES
(FISCAL YEAR 2026-2027)

Land Use Category	Lot / Village #	2026-2027 Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate[(1)(2)]	Taxed Per
Developed Property:			
Single-Family Detached Property – SF Zoning	5	$_____	Residential Lot
Single-Family Detached Property – SFHD Zoning	6	_____	Residential Lot
Single-Family Detached Property – SF Zoning	7A	_____	Residential Lot
Single-Family Detached Property – SFHD Zoning	7B	_____	Residential Lot
Single-Family Detached Property – SF Zoning	7B	_____	Residential Lot
Small Lot Final Map Property:			
Single-Family Detached Property – SF Zoning	5	$_____	Residential Lot
Single-Family Detached Property – SFHD Zoning	6	_____	Residential Lot
Single-Family Detached Property – SF Zoning	7A	_____	Residential Lot
Single-Family Detached Property – SFHD Zoning	7B	_____	Residential Lot
Single-Family Detached Property – SF Zoning	7B	_____	Residential Lot
Permit Ready Multi-Family/Non-Residential Property		$_____	Acre
Large Lot Property		$_____	Acre
Undeveloped Property		$_____	Acre

(1) Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates will be inserted following the Effective Tax Rate Evaluation.

(2) On each July 1, commencing in the Fiscal Year after the Effective Tax Rate Evaluation occurs, the Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates shall be increased by the Facilities Special Tax Escalation Factor of the Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates in effect for the previous Fiscal Year.

ATTACHMENT D
CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 24 (ALDER CREEK WEST)
IMPROVEMENT AREA 1
EFFECTIVE TAX RATE EVALUATION MINIMUM FACILITIES REVENUE
(FISCAL YEAR 2026-2027)

Land Use Category	Lot / Village #	Planned Number of Residential Lots / Acres[(1)]	2026-2027 Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate[(1)(2)(3)]	2026-2027 Effective Tax Rate Evaluation Minimum Facilities Revenue[(1)(2)(4)]
Developed Property:				
Single-Family Detached Property – SF Zoning	5	38	$_____	$_____
Single-Family Detached Property – SFHD Zoning	6	99	_____	_____
Single-Family Detached Property – SF Zoning	7A	56	_____	_____
Single-Family Detached Property – SFHD Zoning	7B	42	_____	_____
Single-Family Detached Property – SF Zoning	7B	41	_____	_____
Total Effective Tax Rate Evaluation Minimum Facilities Revenue[(5)]				**$_____**

(1) Planned Number of Residential Units/Acres, Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate and Effective Tax Rate Evaluation Minimum Facilities Revenue to be inserted following the Effective Tax Rate Evaluation.

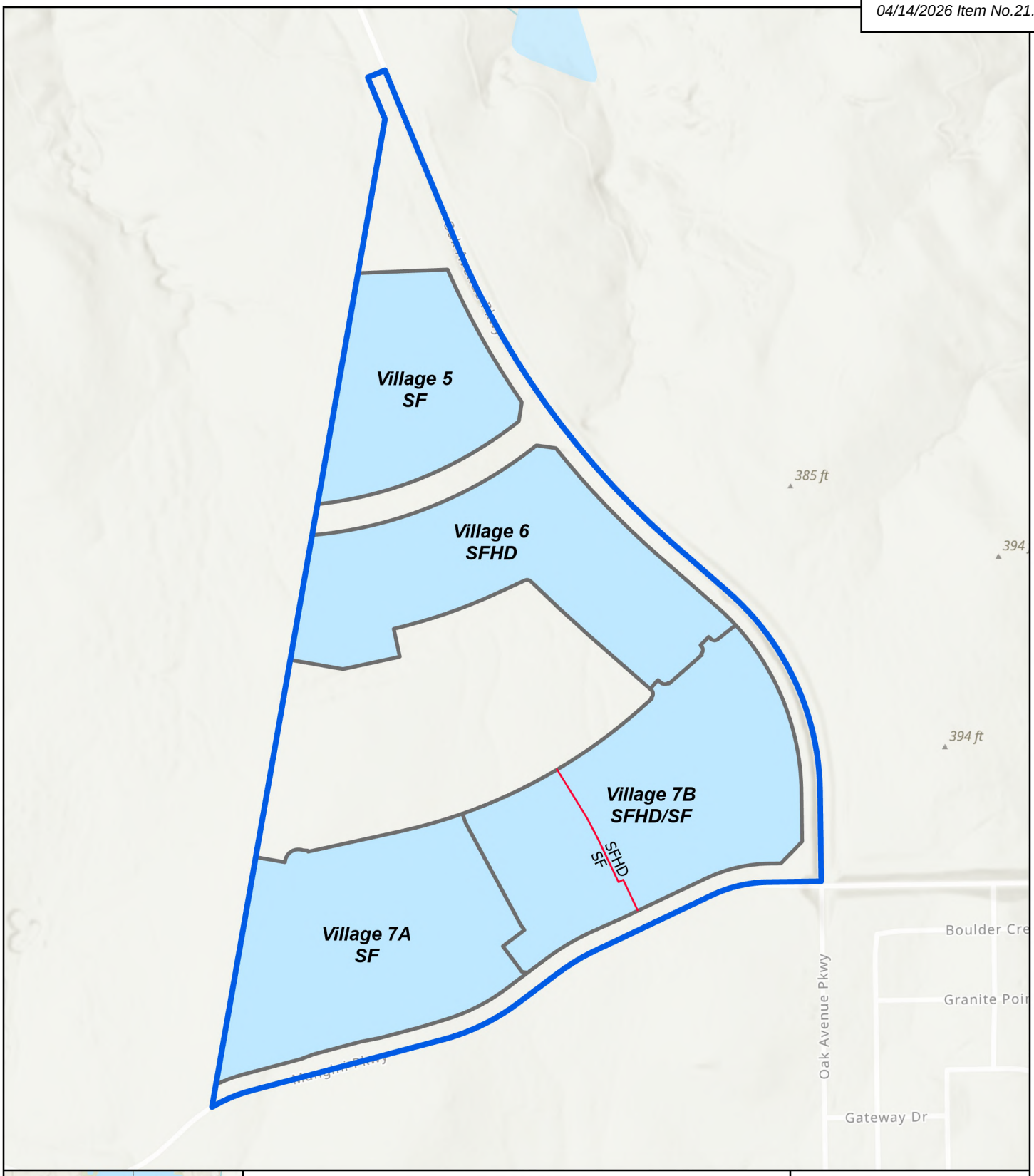
(2) On each July 1, commencing in the Fiscal Year after the Effective Tax Rate Evaluation occurs, the Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates and Effective Tax Rate Evaluation Minimum Facilities Revenue shall be increased by the Facilities Special Tax Escalation Factor of the Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates and Effective Tax Rate Evaluation Minimum Facilities Revenue in effect for the previous Fiscal Year.

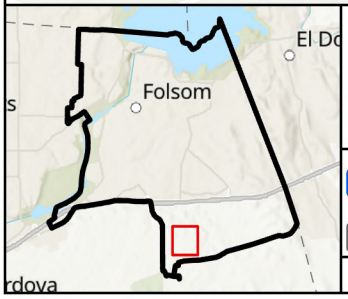
(3) As a result of future Assessor's Parcel changes, described in Section C.3, the assigned Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates may exceed the Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates set forth in this table.

(4) The total Effective Tax Rate Evaluation Minimum Facilities Revenue may be decreased as result of a portion of Effective Tax Rate Evaluation Maximum Facilities Special Tax obligations being prepaid pursuant to Section L.

(5) Based upon the total Effective Developed Property Maximum Facilities Special Tax Rate Evaluation for Single-Family Detached Property in Lot/Village 5, 6, 7A and 7B.

ATTACHMENT E
CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 24 (ALDER CREEK WEST)
IMPROVEMENT AREA 1
MAP OF VILLAGES





City of Folsom
Community Facilities District No. 24 (Alder Creek West)
Improvement Area 1

Improvement Area 1 Boundary

Village Boundaries

2026

N

0 0.05 0.1 Mi

0 300 600 US Feet

Coordinate System: NAD 1983 Stat I FIPS 0402 Feet

For illustration purposes ficial map.

NBS helping communities fund tomorrow

RATE AND METHOD OF APPORTIONMENT FOR
CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 24
(ALDER CREEK WEST)
IMPROVEMENT AREA 2A

A Special Tax, as hereinafter defined, shall be levied on each Assessor's Parcel of Taxable Property within the City of Folsom Community Facilities District No. 24 (Alder Creek West) Improvement Area 2A (CFD No. 24 IA2A) and collected each Fiscal Year in an amount determined by the CFD No. 24 IA2A Administrator through the application of the Rate and Method of Apportionment as described below. All of the real property within CFD No. 24 IA2A, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

A. GENERAL DEFINITIONS

The terms hereinafter set forth have the following meaning:

"Accessory Dwelling Unit" or **"ADU"** means a secondary residential unit of limited size, as defined in California Government Code Section 66313, as may be amended from time to time, that is accessory to a single-unit dwelling. The ADU may be on the same Assessor's Parcel as the single-unit dwelling or on a separate Assessor's Parcel. For purposes of clarification, where an ADU and primary Unit are on the same Assessor's Parcel, the ADU located on such Assessor's Parcel is considered a separate Unit from the primary Unit on such Assessor's Parcel for purposes of the Special Tax. Should an Assessor's Parcel contain only an ADU, such Assessor's Parcel will be taxed as an ADU only.

"Acre" or **"Acreage"** means the land area of an Assessor's Parcel as shown on County records, such as an Assessor's Parcel Map and secured roll data, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable Large Lot Map, Small Lot Final Subdivision Map, condominium plan, record of survey, or other recorded document creating or describing the parcel. If the preceding maps for a land area are not available, the Acreage of such land area may be determined utilizing available spatial data and GIS. The square footage of an Assessor's Parcel is equal to the Acreage of such parcel multiplied by 43,560.

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

"Assessor's Parcel" or **"Parcel"** means a lot or parcel shown in an Assessor's Parcel Map with an assigned Assessor's Parcel number.

"Assessor's Parcel Map" means an official map of the County Assessor of the County designating lots or parcels by an Assessor's Parcel number.

"Authorized Services" means the services authorized to be financed by CFD No. 24 IA2A.

"Bond Year" means a one-year period beginning on September 2nd in each year and ending on September 1st in the following year, unless defined differently in the applicable Indenture.

"Bonds" means any bonds or other debt (as defined in the Act), whether in one or more series, issued by CFD No. 24 IA2A under the Act.

"CFD No. 24 IA2A" means City of Folsom Community Facilities District No. 24 (Alder Creek West) Improvement Area 2A.

"CFD No. 24 IA2A Administrator" means the City's Finance Director, or designee thereof, responsible for determining the Facilities Special Tax Requirement, Services Special Tax Requirement and providing for the levy and collection of the Special Taxes.

"City" means the City of Folsom.

"City Council" means the City Council of the City, acting as the legislative body of CFD No. 24 IA2A.

"County" means the County of Sacramento.

"Developed Property" means, for each Fiscal Year, all Taxable Property for which a building permit for new construction was issued prior to June 30 of the previous Fiscal Year.

"Effective Tax Rate Evaluation" means an evaluation of the Total Effective Tax Rate of Residential Property at the time of such evaluation. The Effective Tax Rate Evaluation will be based upon a prepared Price Point Study to determine the Total Effective Tax Rate for Residential Property, based upon the calculated Total Estimated Tax Burden.

"Effective Tax Rate Evaluation Maximum Facilities Special Tax" means the total maximum annual Facilities Special Tax, as determined during the Effective Tax Rate Evaluation, in accordance with the provisions of Section C.2, which may be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property.

"Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate" means the maximum annual Facilities Special Tax rate for each land use category of Taxable Property that will be set forth in Attachment C, following the Effective Tax Rate Evaluation, which may be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property.

"Effective Tax Rate Evaluation Minimum Facilities Revenue" means, following the Effective Tax Rate Evaluation, the total minimum amount of CFD No. 24 IA2A Effective Tax Rate Evaluation Maximum Facilities Special Tax, as adjusted annually by the Facilities Special Tax Escalation Factor after the Fiscal Year in which the Effective Tax Rate Evaluation occurs, less any Effective Tax Rate Evaluation Maximum Facilities Special Tax amounts partially prepaid pursuant to Section L. The Effective Tax Rate Evaluation Minimum Facilities Revenue, based on Planned Development, is set forth in Attachment D of this Rate and Method of Apportionment.

"Exempt Property" means all Assessors' Parcels that are exempt from the Special Tax pursuant to Section F.

"Facilities Administrative Expenses" means the actual or reasonably estimated costs directly related to the administration of the Facilities Special Tax including, but not limited to, the following: the costs of computing the Facilities Special Tax and preparing the annual Facilities Special Tax collection schedules (whether by the City or designee thereof or both); the costs of collecting the Facilities Special Taxes (whether by the County, the City, or otherwise); the costs of remitting the Facilities Special Taxes to the Trustee; the costs of the Trustee (including its legal counsel) in the discharge of

the duties required of it under the Indenture; the costs to the City, CFD No. 24 IA2A, or any designee thereof of complying with arbitrage rebate requirements or responding to questions from the IRS or SEC pertaining to any Bonds or any audit of any Bonds by the SEC or IRS; the costs to the City, CFD No. 24 IA2A, or any designee thereof of providing continuing disclosure regarding the Bonds pursuant to applicable state or federal securities law; the costs associated with preparing Facilities Special Tax disclosure statements and responding to public inquiries regarding the Facilities Special Taxes; the costs of the City, CFD No. 24 IA2A, or any designee thereof related to any appeal of the levy or application of the Facilities Special Tax; the costs associated with the release of funds from an escrow account, if any; and the costs associated with computing and preparing the Effective Tax Rate Evaluation, including the Price Point Study. Facilities Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 24 IA2A for any other administrative purposes, including, but not limited to, attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Facilities Special Taxes.

"Facilities Special Tax" means the annual Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Facilities Special Tax Requirement.

"Facilities Special Tax Escalation Factor" means two percent (2%) annually.

"Facilities Special Tax Requirement" means that amount of Special Tax revenue required in any Fiscal Year for CFD No. 24 IA2A to: (i) Pay Facilities Administrative Expenses in an amount designated by the City; (ii) pay annual debt service on all Outstanding Bonds due in the Bond Year beginning in such Fiscal Year; (iii) pay other periodic costs on Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on Outstanding Bonds; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds in accordance with the Indenture; (v) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year and known upcoming delinquencies; and (vi) pay for Pay As You Go Costs; less (vii) a credit for funds available to reduce the annual Facilities Special Tax levy as determined by the CFD No. 24 IA2A Administrator pursuant to the Indenture.

"Facilities Special Tax Term" means the earlier of Fiscal Year 2085-2086 or the Fiscal Year occurring 50 years following the Fiscal Year in which the first building permit was issued, or the first series of Bonds was issued within CFD No. 24 IA2A.

"Fiscal Year" means the period starting July 1 and ending on the following June 30.

"Indenture" means the indenture, fiscal agent agreement, trust agreement, resolution or other instrument pursuant to which Bonds are issued, as modified, amended and/or supplemented from time to time, and any instrument replacing or supplementing the same.

"Large Lot Map" means a recorded subdivision map creating larger parcels by land use. The Large Lot Map does not create individual lots for which building permits may be issued for single-family Residential Units.

"Large Lot Property" means, for each Fiscal Year, all Taxable Property for which a Large Lot Map was recorded prior to June 30 of the previous Fiscal Year, excluding any portion(s) thereof classified as

Developed Property, Small Lot Final Map Property, or Permit Ready Multi-Family/Non-Residential Property. Large Lot Property also means, for each Fiscal Year, all Taxable Property classified as Small Lot Final Map Remainder Property as of June 30 of the previous Fiscal Year.

"Maximum Facilities Special Tax" means the total maximum annual Facilities Special Tax, determined in accordance with the provisions of Section C, which may be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property.

"Maximum Facilities Special Tax Rate" means the maximum annual Facilities Special Tax rate for each land use category of Taxable Property, as shown in Attachment A, which may be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property.

"Maximum Services Special Tax" means the total maximum annual Services Special Tax, determined in accordance with the provisions of Section D, which may be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property.

"Maximum Services Special Tax Rate" means the maximum annual Services Special Tax rate for each land use category of Taxable Property, as shown in Attachment A, which may be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property.

"Maximum Special Tax" means, prior to the Transition Year, the total annual Maximum Facilities Special Tax (or Effective Tax Rate Evaluation Maximum Facilities Special Tax) and Maximum Services Special Tax, determined in accordance with the provisions of Section C and Section D, which may be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property.

Beginning in the Transition Year, "Maximum Special Tax", means the total annual Maximum Transition Services Special Tax, determined in accordance with the provisions of Section D, which may be levied in any Fiscal Year following the Transition Event on any Assessor's Parcel of Taxable Property

"Maximum Total Effective Tax Rate" means 1.80%, unless the City determines, in its sole discretion, that a higher Maximum Total Effective Tax Rate is appropriate.

"MHD Multi-Family Attached Property" means all Assessor's Parcels for which a building permit could be issued for purposes of constructing one or more attached Residential Units per Assessor's Parcel with a permitted density range of greater than 20 Residential Units per Acre and more fully described in the Folsom Plan Area Specific Plan adopted on June 28, 2011 and as amended by the City Council. MHD Multi-Family Attached Property shall also include an Assessor's Parcel or that portion of an Assessor's Parcel designated as a Mixed Use Residential Parcel.

"Minimum Facilities Revenue" means the minimum amount of total CFD No. 24 IA2A Maximum Facilities Special Tax, as adjusted annually by the Facilities Special Tax Escalation Factor, less any Maximum Facilities Special Tax amounts partially prepaid pursuant to Section L. The Minimum Facilities Revenue, based on Planned Development, is set forth in Attachment B of this Rate and Method of Apportionment. Following the Transition Event, the Minimum Facilities Revenue shall be zero.

"MMD Multi-Family Attached Property" means all Assessor's Parcels for which a building permit could be issued for purposes of constructing one or more attached Residential Units per Assessor's

Parcel with a permitted density range of 12-20 Residential Units per Acre and more fully described in the Folsom Plan Area Specific Plan adopted on June 28, 2011 and as amended by the City Council.

"Mixed-Use Residential Parcel" means a mixed-use Assessor's Parcel that is designated for residential land use. If the mixed-use Assessor's Parcel contains a combination of residential land use and non-residential land use, only that portion of an Assessor's Parcel designated for residential land use shall be classified as a Mixed-Use Residential Parcel and the remaining non-residential land use of the Assessor's Parcel shall be classified as Non-Residential Property.

"Non-Residential Property" means, for each Fiscal Year, all Taxable Property for which a building permit could be issued for purposes of constructing non-residential buildings.

"Open Space Property" means property within the boundaries of CFD No. 24 IA2A which (a) has been designated with specific boundaries and acreage on a Small Lot Final Subdivision Map as open space, or (b) is classified by the City zoning code or County Assessor as open space, or (c) has been irrevocably offered for dedication as open space to the federal government, the State of California, the County, the City, any other public agency, a private, non-profit organization, or (d) is encumbered by an easement or other restriction required by the City limiting the use of such property to open space.

"Outstanding Bonds" means all Bonds, which remain outstanding as defined in the Indenture pursuant to which such Bonds were issued.

"Pay as You Go Costs" means that portion of the Facilities Special Tax Requirement attributable to the direct payment for the acquisition and/or construction of public improvements, which are authorized to be financed by CFD No. 24 IA2A.

"Permit Ready Multi-Family/Non-Residential Property" means an Assessor's Parcel of Taxable Property zoned for multi-family or non-residential land use for which all discretionary entitlements have been obtained, including, without limitation, development plan review and improvement plan approval, such that building permits may be issued without further approvals for the construction of multi-family Residential Units or non-residential buildings within such Assessor's Parcel. The City shall have sole discretion, based upon available development information, in classifying an Assessor's Parcel as Permit Ready Multi-Family/Non-Residential Property.

"Planned Development" means the planned number of Residential Lots, MHD Multi-Family Attached Property Acreage, MMD Multi-Family Attached Property Acreage, and Non-Residential Property Acreage planned within CFD No. 24 IA2A, set forth in Attachment B or, following the Effective Tax Rate Evaluation, Attachment D of this Rate and Method of Apportionment, as amended by the future recordation of all Large Lot Maps and Small Lot Final Subdivision Maps within CFD No. 24 IA2A.

"Price Point Study" means an analysis, prepared by an independent firm, to verify the estimated average sales price within each land use category of Residential Property given the project location and current market conditions.

"Property Owner Association Property" means any property within the boundaries of CFD No. 24 IA2A, which is (a) owned by a property owner association or (b) designated with specific boundaries

and Acreage on a Small Lot Final Subdivision Map as property owner association property. As used in this definition, a property owner association includes any master or sub-association.

"Proportionately" means for Taxable Property that the ratio of the Facilities Special Tax levy to the Maximum Facilities Special Tax (or Effective Tax Rate Evaluation Maximum Facilities Special Tax) and the Services Special Tax levy to the Maximum Services Special Tax is equal for all Assessors' Parcels within each classification (Developed Property, Single Family Final Map Property, Permit Ready Multi-Family/Non-Residential Property, Large Lot Property, etc.) within CFD No. 24 IA2A.

"Public Property" means any property within the boundaries of CFD No. 24 IA2A, which (a) is owned by a public agency, (b) has been irrevocably offered for dedication to a public agency, or (c) is designated with specific boundaries and Acreage on a Small Lot Final Subdivision Map as property, which will be owned by a public agency. For purposes of this definition, a public agency includes the federal government, the State of California, the County, the City, or any other public agency.

"Residential Lot" means an individual lot of land for which a building permit could be issued to construct a Residential Unit.

"Residential Property" means, for each Fiscal Year, all Taxable Property for which a building permit could be issued for purposes of constructing Residential Units, including Single-Family Detached Property – SF/SFHD Zoning, Single-Family Detached Property – MLD Zoning, MHD Multi-Family Attached Property, and MMD Multi-Family Attached Property.

"Residential Unit" means a residential dwelling unit, including Accessory Dwelling Units, as allowed by the City zoning code.

"Services Administrative Expenses" means the actual or reasonably estimated costs directly related to the administration of the Services Special Tax including, but not limited to, the following: the costs of computing the Services Special Taxes and preparing the annual Services Special Tax collection schedules (whether by the City or designee thereof or both); the costs of collecting the Services Special Taxes (whether by the County, the City, or otherwise); the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Services Special Tax; and the costs of the City, CFD No. 24 IA2A, or any designee thereof related to any appeal of the levy or application of the Services Special Tax. Services Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 24 IA2A for any other administrative purposes related to the Services Special Tax.

"Services Special Tax" means, prior to the Transition Event, the annual Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Services Special Tax Requirement.

"Services Special Tax Escalation Factor" means the maximum of two percent (2%) or the June annualized percentage change of the Consumer Price Index for all Urban Consumers, for the San Francisco-Oakland-San Jose area, not to exceed four percent (4%).

"Services Special Tax Requirement" means the amount of Services Special Tax revenue required for CFD No. 24 IA2A, before the Transition Year, to (i) pay Services Administrative Expenses in an amount

designated by the City; (ii) pay Authorized Services expenses; (iii) pay any amounts required to establish or replenish any repair and contingency funds, capital improvement funds, or reserve funds related to the Authorized Services expenses; (iv) cover any shortfalls that exist if, in any Fiscal Year, the levy of the Facilities Special Tax on each Assessor's Parcel of Taxable Property is insufficient to pay the Facilities Special Tax Requirement in that Fiscal Year. Facilities Special Tax Requirement shortfalls shall not include Pay As You Go Costs, and (v) pay for reasonably anticipated delinquent Services Special Taxes based on the delinquency rate for Services Special Taxes levied in the previous Fiscal Year; less (vi) a credit for funds available to reduce the annual Services Special Tax levy as determined by the CFD No. 24 IA2A Administrator.

"Single-Family Detached Property – MLD Zoning" means, for each Fiscal Year, all Taxable Property for which a building permit could be issued for purposes of constructing one or more detached or attached Residential Units with a permitted density range of 7-12 Residential Units per Acre and more fully described in the Folsom Plan Area Specific Plan adopted on June 28, 2011 and as amended by the City Council.

"Single-Family Detached Property – SF/SFHD Zoning" means, for each Fiscal Year, all Taxable Property for which a building permit could be issued for purposes of constructing one or more Residential Units. Single-Family Detached Property – SF/SFHD Zoning shall consist of either single-family property with a permitted density range of 1-4 Residential Units per Acre or single-family high density property with a permitted density range of 4-7 Residential Units per Acre, which is more fully described in the Folsom Plan Area Specific Plan adopted on June 28, 2011 and as amended by the City Council.

"Special Tax" means, before the Transition Year, the annual Facilities Special Tax and Services Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Facilities Special Tax Requirement and the Services Special Tax Requirement.

Beginning in the Transition Year, the annual Transition Services Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Transition Services Special Tax Requirement.

"Small Lot Final Map Property" means, for each Fiscal Year, all Taxable Property for which a Small Lot Final Subdivision Map was recorded prior to June 30 of the previous Fiscal Year.

"Small Lot Final Map Remainder Property" means an Assessor's Parcel that is created from the subdivision of Large Lot Property by the recordation of a Small Lot Final Subdivision Map that has not yet been mapped for final development approval. Small Lot Final Map Remainder Property is that portion of property for which the Small Lot Final Subdivision Map definition does not apply (i.e., does not contain individual lots for which building permits may be issued for Residential Units without further subdivision of such property). Each Fiscal Year, all Taxable Property classified as Small Lot Final Map Remainder Property, as of June 30 of the previous Fiscal Year, will be considered Large Lot Property.

"Small Lot Final Subdivision Map" means a subdivision of property created by recordation of a final subdivision map, parcel map or lot line adjustment, approved by the City pursuant to the Subdivision

Map Act (California Government Code Section 66410 et seq.) or recordation of a condominium plan pursuant to California Civil Code 1352, that creates individual lots for which building permits may be issued for Residential Units without further subdivision of such property.

"State" means the State of California.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of CFD No. 24 IA2A that are not exempt from the CFD No. 24 IA2A Special Tax pursuant to law or Section F below.

"Total Effective Tax Rate" means the percentage of the Total Estimated Tax Burden as compared to the estimated average sales price identified in the Price Point Study for each land use category of Residential Property.

"Total Estimated Tax Burden" means the total amount of overlapping property taxes anticipated to be levied upon a Residential Unit, based upon the estimated average sales price identified in the Price Point Study and existing property tax rates for the current Fiscal Year. Existing property tax rates shall reflect the actual property tax rates levied upon Taxable Property in the Fiscal Year that the Effective Tax Rate Evaluation is completed.

"Transition Event" means the earlier of (i) Fiscal Year 2085-2086 or (ii) the Fiscal Year when the CFD No. 24 IA2A Administrator determines that both of the following events have occurred (1) all Bonds secured by the levy and collection of the Facilities Special Tax in CFD No. 24 IA2A have been fully repaid and the City determines that no additional Bonds are to be issued, and (2) all Facilities Administrative Expenses have been paid or reimbursed to CFD No. 24 IA2A.

"Transition Services Administrative Expenses" means the actual or reasonably estimated costs directly related to the administration of the Transition Services Special Tax including, but not limited to, the following: the costs of computing the Transition Services Special Taxes and preparing the annual Transition Services Special Tax collection schedules (whether by the City or designee thereof or both); the costs of collecting the Transition Services Special Taxes (whether by the County, the City, or otherwise); the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Transition Services Special Tax; and the costs of the City, CFD No. 24 IA2A, or any designee thereof related to any appeal of the levy or application of the Transition Services Special Tax. Transition Services Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 24 IA2A for any other administrative purposes related to the Transition Services Special Tax.

"Transition Services Special Tax" means, after the Transition Event, the annual Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Transition Services Special Tax Requirement.

"Transition Services Special Tax Escalation Factor" means the maximum of two percent (2%) or the June annualized percentage change of the Consumer Price Index for all Urban Consumers, for the San Francisco-Oakland-San Jose area, not to exceed four percent (4%).

"Transition Services Special Tax Rate" means, calculated in the Transition Year, the amount equal to the prior year's Maximum Services Special Tax Rate plus fifty percent (50%) of the prior year's

Maximum Facilities Special Tax Rate. The Transition Services Special Tax Escalation Factor shall be applied beginning in the Transition Year. Following the Transition Year, the Transition Services Special Tax Rate shall be equal to the prior year's Transition Services Special Tax Rate, increased by the Transition Services Special Tax Escalation Factor.

"Transition Services Special Tax Requirement" Beginning in the Transition Year, to (i) pay Transition Services Administrative Expenses in an amount designated by the City; (ii) pay Authorized Services expenses; (iii) pay any amounts required to establish or replenish any repair, replacement and contingency funds, capital improvement funds, or reserve funds related to the Authorized Services expenses; (iv) pay for reasonably anticipated delinquent Transition Services Special Taxes based on the delinquency rate for Transition Services Special Taxes levied in the previous Fiscal Year; less (v) a credit for funds available to reduce the annual Transition Services Special Tax levy as determined by the CFD No. 24 IA2A Administrator.

"Transition Year" means the first year in which the CFD No. 24 IA2A Administrator determines that the Transition Event occurred in the prior Fiscal Year.

"Trustee" means the entity appointed pursuant to an Indenture to act as the trustee, fiscal agent, or paying agent or a combination thereof.

"Undeveloped Property" means, for each Fiscal Year, all Taxable Property not classified as Developed Property, Small Lot Final Map Property, Permit Ready Multi-Family/Non-Residential Property, or Large Lot Property.

"Welfare Exempt Property" means, in any Fiscal Year, all Parcels within the boundaries of CFD No. 24 IA2A that (a) have been granted a welfare exemption by the County under subdivision (g) of Section 214 of the Revenue and Taxation Code indicated in the Assessor's Data finalized as of January 1 of the previous Fiscal Year, and (b) are exempt from the Special Tax pursuant to Section 53340(c) of the Act. Pursuant to Section 53340(c) of the Act, after the issuance of the first series of Bonds, as applicable, any Assessor's Parcels that receives a welfare exemption under subdivision (g) of Section 214 of the Revenue and Taxation Code shall not be classified as Welfare Exempt Property and will be subject to the Facilities Special Tax.

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, using City and County records, City zoning information, and land use development plans, all Assessor's Parcels within the boundaries of CFD No. 24 IA2A shall be designated as either Taxable Property or Exempt Property.

All Taxable Property shall be further classified as Developed Property, Small Lot Final Map Property, Permit Ready Multi-Family/Non-Residential Property, Large Lot Property, or Undeveloped Property and shall be subject to the levy of the annual Special Tax determined pursuant to Sections C and D below.

C. FACILITIES SPECIAL TAX

Prior to the Transition Year, a Maximum Facilities Special Tax shall be assigned to all Taxable Property within CFD No. 24 IA2A according to the Maximum Facilities Special Tax Rates set forth in Attachment A of this Rate and Method of Apportionment.

Once assigned, the sum of the total Maximum Facilities Special Tax shall be equal to or greater than the Minimum Facilities Revenue, unless adjusted by an Effective Tax Rate Evaluation as described below. The Minimum Facilities Revenue for Fiscal Year 2026-2027 is set forth in Attachment B of this Rate and Method of Apportionment.

On each July 1, commencing on July 1, 2027, the Maximum Facilities Special Tax Rates and Minimum Facilities Revenue shall be increased by the Facilities Special Tax Escalation Factor of the Maximum Facilities Special Tax Rates and Minimum Facilities Revenue in effect for the previous Fiscal Year.

C.1. Future Assessor's Parcel Changes – Prior to an Effective Tax Rate Evaluation

The Maximum Facilities Special Tax shall be assigned to all future Assessor's Parcel(s) created from a subdivision, lot line adjustment, or merger of one or more Assessor's Parcels so that the revised sum of the total Maximum Facilities Special Tax revenue is not less than the Minimum Facilities Revenue set forth in Attachment B of this Rate and Method of Apportionment.

Undeveloped Property Subdividing into Large Lot Property

When Undeveloped Property subdivides into Large Lot Property, the Maximum Facilities Special Tax shall be calculated for all Taxable Property as if all of the Taxable Property was classified as Developed Property. The expected Developed Property Maximum Facilities Special Tax for any Large Lot Property and any remaining Undeveloped Property shall be based upon the Planned Development for the Large Lot Property and remaining Undeveloped Property.

If the sum of the total expected Developed Property Maximum Facilities Special Tax generated by all of the Taxable Property is greater than or equal to the Minimum Facilities Revenue, there will be no further adjustments to the Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Maximum Facilities Special Tax Rates for the Large Lot Property created from the Undeveloped Property subdivision.

If the sum of the total expected Developed Property Maximum Facilities Special Tax is less than the Minimum Facilities Revenue, the Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Maximum Facilities Special Tax Rates shall be Proportionately increased, on the Large Lot Property created from the Undeveloped Property subdivision, until the sum of the total expected Developed Property Maximum Facilities Special Tax is equal to the Minimum Facilities Revenue. Further, if the sum of the total current Maximum Facilities Special Tax is less than the Minimum Facilities Revenue, the Maximum Facilities Special Tax Rates for the Large Lot Property and any remaining Undeveloped Property created from the Undeveloped Property subdivision shall be Proportionately increased until the sum of the total current Maximum Facilities Special Tax is equal to the Minimum Facilities Revenue. Attachment B of this Rate and Method of Apportionment shall be updated to reflect any increases to the Maximum Facilities Special Tax Rates from the Undeveloped Property subdivision. The

Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Maximum Facilities Special Tax Rates shall not be adjusted for any Taxable Property already classified as Developed Property, Small Lot Final Map Property or Permit Ready Multi-Family/Non-Residential Property.

Large Lot Property Subdividing into Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property

When Large Lot Property subdivides into Small Lot Final Map Property or Permit Ready Multi-Family/Non-Residential Property, the Maximum Facilities Special Tax shall be calculated for all Taxable Property as if all of the Taxable Property was classified as Developed Property. If the Large Lot Property subdivision also creates Small Lot Final Map Remainder Property, the expected Developed Property Maximum Facilities Special Tax for the Small Lot Final Map Remainder Property shall be based upon the Planned Development for the Small Lot Final Map Remainder Property. The expected Developed Property Maximum Facilities Special Tax for any remaining Large Lot Property and Undeveloped Property shall be based upon the Planned Development of the Large Lot Property and the Undeveloped Property.

If the sum of the total expected Developed Property Maximum Facilities Special Tax is greater than or equal to the Minimum Facilities Revenue, there will be no further adjustments to the Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Maximum Facilities Special Tax Rates for the Small Lot Final Map Property, Small Lot Final Map Remainder Property and Permit Ready Multi-Family/Non-Residential Property created from the Large Lot Property subdivision.

If the sum of the total expected Developed Property Maximum Facilities Special Tax is less than the Minimum Facilities Revenue, and such difference is not eliminated by the partial prepayment of the Effective Tax Rate Evaluation Maximum Facilities Special Tax pursuant to Section L, the Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Maximum Facilities Special Tax Rates shall be Proportionately increased, on the Small Lot Final Map Property, Small Lot Final Map Remainder Property and Permit Ready Multi-Family/Non-Residential Property created from the Large Lot Property subdivision, until the sum of the total expected Developed Property Maximum Facilities Special Tax is equal to the Minimum Facilities Revenue. Attachment B of this Rate and Method of Apportionment shall be updated to reflect any increases to the Maximum Facilities Special Tax Rates from the Large Lot Property subdivision. The Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Maximum Facilities Special Tax Rates shall not be adjusted for any Taxable Property already classified as Developed Property, Small Lot Final Map Property or Permit Ready Multi-Family/Non-Residential Property created prior to the Large Lot Property subdivision.

C.2. Effective Tax Rate Evaluation

Prior to the issuance of the first series of Bonds within CFD No. 24 IA2A an Effective Tax Rate Evaluation will be completed. Following the Effective Tax Rate Evaluation, Attachment C of this

Rate and Method of Apportionment will be updated to reflect the Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate for all Taxable Property in CFD No. 24 IA2A.

Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates

As part of the Effective Tax Rate Evaluation, a Price Point Study will be prepared and an estimated average sales prices will be established for each Residential Property land use category. Using the estimated average sales price information determined in the Price Point Study, the Total Estimated Tax Burden and Total Effective Tax Rate will be calculated, using the Developed Property Maximum Facilities Special Tax Rates set forth in Attachment A, for each Residential Property land use category. If the calculated Total Effective Tax Rate is less than or equal to the Total Maximum Effective Tax Rate for a Residential Property land use category, the Maximum Facilities Special Tax Rate shall not be adjusted and will be assigned using the Developed Property Maximum Facilities Special Tax Rates set forth in Attachment A. Attachment C of this Rate and Method of Apportionment will be updated to set forth the Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate for each Residential Property land use category.

If the Total Effective Tax Rate for any Residential Property land use category exceeds the Total Maximum Effective Tax Rate, the Developed Property Maximum Facilities Special Tax Rate set forth in Attachment A shall be reduced until the Total Effective Tax Rate is less than or equal to the Total Maximum Effective Tax Rate for that Residential Property land use category. Attachment C of this Rate and Method of Apportionment will be updated to set forth the Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate for each Residential Property land use category.

Effective Tax Rate Evaluation Minimum Facilities Revenue

As a result of the Effective Tax Rate Evaluation, if the calculated Total Effective Tax Rate is less than or equal to the Total Maximum Effective Tax Rate for a Residential Property land use category used in the Minimum Facilities Revenue calculation, the Developed Property Maximum Facilities Special Tax Rate for the applicable Residential Property land use category shall not be adjusted and the Effective Tax Rate Evaluation Developed Property Maximum Facilities Special Tax Rate will be assigned using the Developed Property Maximum Facilities Special Tax Rates set forth in Attachment B. Attachment D of this Rate and Method of Apportionment will be updated to set forth the Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate for each Residential Property land use category and the Effective Tax Rate Evaluation Minimum Facilities Revenue.

If the calculated Total Effective Tax Rate exceeds the Total Maximum Effective Tax Rate for a Residential Property land use category used in the Minimum Facilities Revenue calculation, the Effective Tax Rate Evaluation Developed Property Maximum Facilities Special Tax Rate will be assigned using the Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates set forth in Attachment C. Attachment D of this Rate and Method of Apportionment will be updated to set forth the Developed Property Effective Tax Rate Evaluation Maximum

Facilities Special Tax Rate for each Residential Property land use category and the Effective Tax Rate Evaluation Minimum Facilities Revenue.

C.3. Future Assessor's Parcel Changes – After an Effective Tax Rate Evaluation

The Effective Tax Rate Evaluation Maximum Facilities Special Tax shall be assigned to all future Assessor's Parcel(s) created from a subdivision, lot line adjustment, or merger of one or more Assessor's Parcels so that the revised sum of the total Effective Tax Rate Evaluation Maximum Facilities Special Tax revenue is not less than the total Effective Tax Rate Evaluation Minimum Facilities Revenue set forth in Attachment D of this Rate and Method of Apportionment.

Undeveloped Property Subdividing into Large Lot Property

When Undeveloped Property subdivides into Large Lot Property, the Effective Tax Rate Evaluation Maximum Facilities Special Tax shall be calculated for all Taxable Property as if all of the Taxable Property was classified as Developed Property. The expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax for any Large Lot Property and any remaining Undeveloped Property shall be based upon the Planned Development for the Large Lot Property and remaining Undeveloped Property.

If the sum of the total expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax generated by all of the Taxable Property is greater than or equal to the Effective Tax Rate Evaluation Minimum Facilities Revenue, there will be no further adjustments to the Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates for the Large Lot Property created from the Undeveloped Property subdivision.

If the sum of the total expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax is less than the Effective Tax Rate Evaluation Minimum Facilities Revenue, the Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates shall be Proportionately increased, on the Large Lot Property created from the Undeveloped Property subdivision, until the sum of the total expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax is equal to the Effective Tax Rate Evaluation Minimum Facilities Revenue. Further, if the sum of the total current Effective Tax Rate Evaluation Maximum Facilities Special Tax is less than the Effective Tax Rate Evaluation Minimum Facilities Revenue, the Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates for the Large Lot Property and any remaining Undeveloped Property created from the Undeveloped Property subdivision shall be Proportionately increased until the sum of the total current Effective Tax Rate Evaluation Maximum Facilities Special Tax is equal to the Effective Tax Rate Evaluation Minimum Facilities Revenue. Attachment D of this Rate and Method of Apportionment shall be updated to reflect any increases to the Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates from the Undeveloped Property subdivision. The Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates shall not be adjusted for any Taxable Property already classified as

Developed Property, Small Lot Final Map Property or Permit Ready Multi-Family/Non-Residential Property.

Large Lot Property Subdividing into Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property

When Large Lot Property subdivides into Small Lot Final Map Property or Permit Ready Multi-Family/Non-Residential Property, the Effective Tax Rate Evaluation Maximum Facilities Special Tax shall be calculated for all Taxable Property as if all of the Taxable Property was classified as Developed Property. If the Large Lot Property subdivision also creates Small Lot Final Map Remainder Property, the expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax for the Small Lot Final Map Remainder Property shall be based upon the Planned Development for the Small Lot Final Map Remainder Property. The expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax for any remaining Large Lot Property and Undeveloped Property shall be based upon the Planned Development of the Large Lot Property and the Undeveloped Property.

If the sum of the total expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax is greater than or equal to the Effective Tax Rate Evaluation Minimum Facilities Revenue, there will be no further adjustments to the Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates for the Small Lot Final Map Property, Small Lot Final Map Remainder Property and Permit Ready Multi-Family/Non-Residential Property created from the Large Lot Property subdivision.

If the sum of the total expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax is less than the Effective Tax Rate Evaluation Minimum Facilities Revenue, and such difference is not eliminated by the partial prepayment of the Effective Tax Rate Evaluation Maximum Facilities Special Tax pursuant to Section L, the Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates shall be Proportionately increased, on the Small Lot Final Map Property, Small Lot Final Map Remainder Property and Permit Ready Multi-Family/Non-Residential Property created from the Large Lot Property subdivision, until the sum of the total expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax is equal to the Effective Tax Rate Evaluation Minimum Facilities Revenue. Attachment D of this Rate and Method of Apportionment shall be updated to reflect any increases to the Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates from the Large Lot Property subdivision. The Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates shall not be adjusted for any Taxable Property already classified as Developed Property, Small Lot Final Map Property or Permit Ready Multi-Family/Non-Residential Property created prior to the Large Lot Property subdivision.

C.4. Method of Apportionment of Facilities Special Tax

Using the definitions and procedures described herein, the CFD No. 24 IA2A Administrator shall determine the Facilities Special Tax Requirement and levy the Facilities Special Tax until the amount of Facilities Special Taxes equals the Facilities Special Tax Requirement. The Facilities Special Tax shall be levied each Fiscal Year until the Transition Year as follows:

Prior to an Effective Tax Rate Evaluation

First: The Facilities Special Tax shall be levied Proportionately on all Developed Property at a rate up to 100% of the Maximum Facilities Special Tax in order to satisfy the Facilities Special Tax Requirement.

Second: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first step has been completed, the Facilities Special Tax shall be levied Proportionately on all Small Lot Final Map Property at a rate up to 100% of the Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Small Lot Final Map Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

Third: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first two steps have been completed, the Facilities Special Tax shall be levied Proportionately on all Permit Ready Multi-Family/Non-Residential Property at a rate up to 100% of the Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Permit Ready Multi-Family/Non-Residential Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

Fourth: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first three steps have been completed, the Facilities Special Tax shall be levied Proportionately on all Large Lot Property at a rate up to 100% of the Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Large Lot Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

Fifth: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first four steps have been completed, the Facilities Special Tax shall be levied Proportionately on all Undeveloped Property at a rate up to 100% of the Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Undeveloped Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

After an Effective Tax Rate Evaluation

First: The Facilities Special Tax shall be levied Proportionately on all Developed Property at a rate up to 100% of the Effective Tax Rate Evaluation Maximum Facilities Special Tax in order to satisfy the Facilities Special Tax Requirement.

Second: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first step has been completed, the Facilities Special Tax shall be levied Proportionately on all Small Lot Final Map Property at a rate up to 100% of the Effective Tax Rate Evaluation Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Small Lot Final Map Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

Third: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first two steps have been completed, the Facilities Special Tax shall be levied Proportionately on all Permit Ready Multi-Family/Non-Residential Property at a rate up to 100% of the Effective Tax Rate Evaluation Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Permit Ready Multi-Family/Non-Residential Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

Fourth: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first three steps have been completed, the Facilities Special Tax shall be levied Proportionately on all Large Lot Property at a rate up to 100% of the Effective Tax Rate Evaluation Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Large Lot Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

Fifth: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first four steps have been completed, the Facilities Special Tax shall be levied Proportionately on all Undeveloped Property at a rate up to 100% of the Effective Tax Rate Evaluation Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Undeveloped Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

D. SERVICES SPECIAL TAX

A Services Special Tax shall be assigned to all Taxable Property within CFD No. 24 IA2A according to the Maximum Services Special Tax Rates set forth in Attachment A of this Rate and Method of Apportionment.

D.1. Prior to the Transition Event - Increase in the Maximum Services Special Tax

Prior to the Transition Event, on each July 1, commencing on July 1, 2027, the Maximum Services Special Tax Rates shall be increased by the Services Special Tax Escalation Factor of the Maximum Services Special Tax Rates in effect for the previous Fiscal Year.

D.2. Prior to the Transition Event - Method of Apportionment of Services Special Tax

If, in any Fiscal Year prior to the Transition Year, the Facilities Special Tax is levied against each Assessor's Parcel of Taxable Property within CFD No. 24 IA2A and the Facilities Special Tax revenues generated are insufficient to pay the Facilities Special Tax Requirement such shortfall shall be deemed a component of the Services Special Tax Requirement in that Fiscal Year, and proceeds from the levy of the Services Special Tax shall first be applied to mitigate the shortfall in the Facilities Special Tax Requirement before being used to pay for Authorized Services. The Services Special Tax revenue shall not be applied to any Facilities Special Tax Requirement shortfalls attributable to Pay As You Go Costs authorized to be financed by CFD No. 24 IA2A.

Using the definitions and procedures described herein, the CFD No. 24 IA2A Administrator shall determine the Services Special Tax Requirement and levy the Services Special Tax until the amount of Services Special Tax equals the Services Special Tax Requirement. The Services Special Tax shall be levied each Fiscal Year as follows:

First: The Services Special Tax shall be levied Proportionately on all Developed Property at a rate up to 100% of the Maximum Services Special Tax in order to satisfy the Services Special Tax Requirement.

Second: If additional monies are needed to satisfy the Services Special Tax Requirement after the first step has been completed, the Services Special Tax shall be levied Proportionately on all Small Lot Final Map Property at a rate up to 100% of the Maximum Services Special Tax in order to satisfy the Services Special Tax Requirement.

Third: If additional monies are needed to satisfy the Services Special Tax Requirement after the first two steps have been completed, the Services Special Tax shall be levied Proportionately on all Permit Ready Multi-Family/Non-Residential Property at a rate up to 100% of the Maximum Services Special Tax in order to satisfy the Services Special Tax Requirement.

Fourth: If additional monies are needed to satisfy the Services Special Tax Requirement after the three steps have been completed, the Services Special Tax shall be levied Proportionately on all Large Lot Property at a rate up to 100% of the Maximum Services Special Tax in order to satisfy the Services Special Tax Requirement.

Fifth: If additional monies are needed to satisfy the Services Special Tax Requirement after the three steps have been completed, the Services Special Tax shall be levied Proportionately on all Undeveloped Property at a rate up to 100% of the Maximum Services Special Tax in order to satisfy the Services Special Tax Requirement.

E. TRANSITION SERVICES SPECIAL TAX

A Transition Services Special Tax shall be assigned to all Taxable Property within CFD No. 24 IA2A according to the Maximum Transition Services Special Tax Rates set forth in Attachment A of this Rate and Method of Apportionment.

E.1. After the Transition Event – Method of Apportionment of Transition Services Special Tax

Using the definitions and procedures described herein, the CFD No. 24 IA2A Administrator shall determine the Transition Services Special Tax Requirement and levy the Transition Services Special Tax until the amount of Transition Services Special Tax equals the Transition Services Special Tax Requirement. The Transition Services Special Tax shall be levied each Fiscal Year as follows:

First: The Transition Services Special Tax shall be levied Proportionately on all Developed Property at a rate up to 100% of the Maximum Transition Services Special Tax in order to satisfy the Transition Services Special Tax Requirement.

Second: If additional monies are needed to satisfy the Transition Services Special Tax Requirement after the first step has been completed, the Transition Services Special Tax shall be levied Proportionately on all Small Lot Final Map Property at a rate up to 100% of the Maximum Transition Services Special Tax in order to satisfy the Transition Services Special Tax Requirement.

Third: If additional monies are needed to satisfy the Transition Services Special Tax Requirement after the first two steps have been completed, the Transition Services Special Tax shall be levied Proportionately on all Permit Ready Multi-Family/Non-Residential Property at a rate up to 100% of the Maximum Transition Services Special Tax in order to satisfy the Transition Services Special Tax Requirement.

Fourth: If additional monies are needed to satisfy the Transition Services Special Tax Requirement after the three steps have been completed, the Transition Services Special Tax shall be levied Proportionately on all Large Lot Property at a rate up to 100% of the Maximum Transition Services Special Tax in order to satisfy the Transition Services Special Tax Requirement.

Fifth: If additional monies are needed to satisfy the Transition Services Special Tax Requirement after the three steps have been completed, the Transition Services Special Tax shall be levied Proportionately on all Undeveloped Property at a rate up to 100% of the Maximum Transition Services Special Tax in order to satisfy the Transition Services Special Tax Requirement.

F. DELINQUENCIES

Notwithstanding the above, under no circumstances will the CFD No. 24 IA2A Facilities Special Tax levied against any Assessor's Parcel of Developed Property classified as Residential Property, in any Fiscal Year, be increased as a consequence of the delinquency or default in the payment of the CFD No. 24 IA2A Facilities Special Taxes by the owner or owners of any other Taxable Property by more than ten percent (10%) above the amount that would have been levied against such Assessor's Parcel in such Fiscal Year had there been no delinquencies or defaults.

G. EXEMPTIONS

The CFD No. 24 IA2A Administrator shall classify the following as Exempt Property: Public Property, Property Owner Association Property, Open Space Property, and Assessor's Parcels with public or utility easements making impractical their utilization for any use other than the purposes set forth in the easement.

The Maximum Facilities Special Tax obligation or, if applicable, the Effective Tax Rate Evaluation Maximum Facilities Special Tax obligation for Taxable Property which will be transferred or dedicated to a public agency and will be classified as Public Property may be fully prepaid by the seller, pursuant to Section L, prior to the transfer/dedication of such Taxable Property. Until the Maximum Facilities Special Tax obligation or, if applicable, the Effective Tax Rate Evaluation Maximum Facilities Special Tax obligation for any such Taxable Property is prepaid, the Taxable Property shall continue to be subject to the levy of the Facilities Special Tax. An exception to this may be made if an Assessor's Parcel of Public Property, such as a school site, is relocated to an Assessor's Parcel of Taxable Property, in which case the Assessor's Parcel of previously Public Property becomes Taxable Property and the Assessor's Parcel of previously Taxable Property becomes Public Property. This trading of an Assessor's Parcel from Taxable Property to Public Property will be permitted to the extent there is no loss in Maximum Facilities Special Tax revenue or, if applicable, Effective Tax Rate Evaluation Maximum Facilities Special Tax revenue, and the transfer is agreed to by the owners of all Assessor's Parcels involved in the transfer and the City Council.

If the use of an Assessor's Parcel changes so that such Assessor's Parcel is no longer eligible to be classified as one of the uses set forth in Section G.1. above that would make such Assessor's Parcel eligible to continue to be classified as Exempt Property, such Assessor's Parcel shall cease to be classified as Exempt Property and shall be deemed to be Taxable Property and subject to the Special Tax.

No Special Tax shall be levied on any Assessor's Parcel in any Fiscal Year in which such Assessor's Parcel is classified as Welfare Exempt Property; however, pursuant to Section 53340(c) of the Act, after the issuance of the first series of Bonds, as applicable, any Assessor's Parcel that receives a welfare exemption under subdivision (g) of Section 214 of the Revenue and Taxation Code shall not be classified as Welfare Exempt Property and will be subject to the Facilities Special Tax.

H. TRANSFERS

Prior to the issuance of the first series of Bonds within CFD No. 24 IA2A, the City may permit the transfer of Maximum Facilities Special Tax or Effective Tax Rate Evaluation Maximum Facilities Special Tax from one Assessor's Parcel to another Assessor's Parcel. Before recordation of a Small Lot Final Subdivision Map, if a subdivision map is required, the City may permit a transfer if the number of planned Residential Units, Multi-Family Attached Property Acreage, or Non-Residential Property Acreage is transferred from one Assessor's Parcel(s) to another Assessor's Parcel(s) in any portion of Large Lot Property. The City may, in its sole discretion, allow for a transfer of the Maximum Facilities Special Tax or Effective Tax Rate Evaluation Maximum Facilities Special Tax from one Assessor's Parcel to another Assessor's Parcel provided such a transfer shall be allowed only if (1) all adjustments are agreed to in writing by the affected property owners and the City's Finance Director, and (2) there is no reduction in the sum of the total Maximum Facilities Special Tax or sum of the total Effective Tax Rate Evaluation Maximum Facilities Special Tax as a result of the transfer. Should a transfer result in an amendment to Attachment B or, following an Effective Tax Rate Evaluation, Attachment D of this Rate and Method of Apportionment, the requesting property owner shall bear the costs to affect the transfer in the CFD No. 24 IA2A records and prepare the required amendments to Attachment B or, following an Effective Tax Rate Evaluation, Attachment D of this Rate and Method of Apportionment.

I. INTERPRETATIONS

The City reserves the right to make minor administrative and technical changes to this document that do not materially affect the Rate and Method of Apportionment of Special Tax. In addition, the interpretation and application of any section of this document shall be at the City's discretion. Interpretations may be made by the City by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment of Special Tax.

J. REVIEW/APPEALS

The CFD No. 24 IA2A Administrator may establish such procedures, as it deems necessary to undertake the review of any such appeal. The CFD No. 24 IA2A Administrator shall interpret this Rate and Method of Apportionment of Special Tax and make determinations relative to the annual administration of the Special Tax and any property owner appeals, as herein specified.

Any property owner may file a written appeal of the Special Tax with the CFD No. 24 IA2A Administrator claiming that the amount or application of the Special Tax is not correct. The appeal must be filed not later than one calendar year after having paid the Special Taxes that are disputed, and the appellant must be current in all payments of Special Taxes. In addition, during the term of the appeal process, all Special Taxes levied must be paid on or before the payment date established when the levy was made. The appeal must specify the reasons why the appellant claims the Special Taxes are in error. The CFD No. 24 IA2A Administrator shall review the appeal, meet with the appellant if the CFD No. 24 IA2A Administrator deems necessary, and advise the appellant of its determination.

If the property owner disagrees with the CFD No. 24 IA2A Administrator's decision relative to the appeal, the owner may file a written notice with the City Manager appealing the amount of the Special Tax levied on such Assessor's Parcel. If following such consultation and action (if any by the City Manager), the property owner believes such error still exists, such person may file a written notice with the City Council appealing the amount of the Special Tax levied on such Assessor's Parcel. The decision of the City shall be final and binding to all persons. If the decision of the CFD No. 24 IA2A Administrator or subsequent decision by the City Manager or City Council requires the Special Taxes to be modified or changed in favor of the property owner, no cash refund shall be made for prior years' Special Taxes, but an adjustment shall be made to credit future Special Taxes. This procedure shall be exclusive and its exhaustion by any property owner shall be a condition precedent to filing any legal action by such owner.

K. MANNER OF COLLECTION

The annual Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes; provided, however, that CFD No. 24 IA2A, may, at the sole discretion of the City, directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner as necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on Assessor's Parcels of Taxable Property that are delinquent in the payment of Special Taxes.

L. PREPAYMENT IN PART OF FACILITIES SPECIAL TAX

The Facilities Special Tax obligation of an Assessor's Parcel of Taxable Property may be partially prepaid as described herein; provided that there are no delinquent Special Taxes with respect to such Assessor's Parcel at the time of partial prepayment. An owner of an Assessor's Parcel intending to partially prepay the Facilities Special Tax obligation shall provide the CFD No. 24 IA2A Administrator with written notice of intent to partially prepay. Within 30 days of receipt of such written notice, the CFD No. 24 IA2A Administrator shall notify such owner of the partial prepayment amount of such Assessor's Parcel. Any partial prepayment must be submitted at least 60 days before the next occurring bond redemption date, and the proceeds of such prepayment shall be provided to the Trustee for application toward bond redemption in accordance with the Indenture. The CFD No. 24 IA2A Administrator may charge a fee for providing this service.

L.1. Partial Prepayment Amount

The Facilities Special Tax may be prepaid in an amount determined at the time of prepayment based on the portion of Bonds then outstanding; provided, however, that no partial prepayment shall be accepted in an amount equal to an annual Special Tax amount less than the annual Transition Services Special Tax rate escalated to the then current fiscal year less the then current Services Special Tax rate.

Step 1: Determine the current Fiscal Year Maximum Facilities Special Tax for the Assessor's Parcel based on the assignment of the Maximum Facilities Special Tax described in Section C above. If an Effective Tax Rate Evaluation has occurred, determine the current Fiscal Year Effective Tax Rate Evaluation Maximum Facilities Special Tax for the Assessor's Parcel based on the assignment of the Effective Tax Rate Evaluation Maximum Facilities Special Tax described in Section C above. If the Assessor's Parcel is not already classified as Developed Property, the Maximum Facilities Special Tax (or Effective Tax Rate Evaluation Maximum Facilities Special Tax) shall be assigned as though the Assessor's Parcel was already designated as Developed Property.

Step 2: Calculate the annual revenue produced, by annually applying the Facilities Special Tax Escalation Factor, from the Maximum Facilities Special Tax (or Effective Tax Rate Evaluation Maximum Facilities Special Tax) from the date of prepayment through the earlier of the end of the Facilities Special Tax Term or the Transition Event, except that this final date may be amended by the City no later than the time of the calculation of the prepayment. If the final date used in the prepayment calculation is amended by the City, this amended final date shall apply to any and all prepayment calculations from that point forward.

Step 3: Calculate the present value of the Assessor's Parcel's annual Maximum Facilities Special Tax (or Effective Tax Rate Evaluation Maximum Facilities Special Tax) revenue stream determined in Step 2. The present value shall be calculated using a discount rate that earns a rate of interest that, when the prepayment is invested in City permitted and available investments, would produce annual revenues equal to the amounts calculated in Step 2.

If there are Outstanding Bonds at the time of the Partial Prepayment Amount calculation, the Partial Prepayment Amount shall be first allocated to the Redemption Amount. If the Partial Prepayment Amount is insufficient to fund the Redemption Amount, then the Partial Prepayment Amount shall be increased to equal the Redemption Amount.

The Redemption Amount is calculated as follows:

Step 1: Divide the Maximum Facilities Special Tax (or Effective Tax Rate Evaluation Maximum Facilities Special Tax) computed pursuant to Step 1 of Section L.1 by the total Maximum Facilities Special Taxes (or total Effective Tax Rate Evaluation Maximum Facilities Special Taxes) for the entire CFD No. 24 IA2A, based on the Maximum Facilities Special Taxes (or Effective Tax Rate Evaluation Maximum Facilities Special Taxes) that could be charged in the current Fiscal Year if all Taxable Property were designated as Developed Property, excluding any Assessor's Parcels which have prepaid the Maximum Facilities Special Tax (or Effective Tax Rate Evaluation Maximum Facilities Special Tax) obligation (the "Prepayment Quotient").

Step 2: Multiply the Prepayment Quotient by the Outstanding Bonds to compute the amount of Outstanding Bonds to be redeemed (the "Bond Redemption Amount").

Step 3: Multiply the Bond Redemption Amount by the applicable redemption premium, if any, on the Outstanding Bonds to be redeemed.

Step 4: Compute the amount needed to pay interest on the Bond Redemption Amount from the first Bond interest payment date following the current Fiscal Year until the earliest redemption date for the Outstanding Bonds.

Step 5: Determine that portion of Facilities Special Taxes levied on the Assessor's Parcel in the current Fiscal Year to satisfy the Facilities Special Tax Requirement, which have not yet been paid.

Step 6: A reserve fund credit shall equal the lesser of: (a) the expected reduction in the reserve requirement (as defined in the Indenture for the Bonds), if any, associated with the redemption of Outstanding Bonds as a result of the partial prepayment, or (b) the amount derived by subtracting the new reserve requirement (as defined in the Indenture for the Bonds) in effect after the redemption of Outstanding Bonds as a result of the partial prepayment from the balance in the reserve fund on the prepayment date, but in no event shall such amount be less than zero. Such reserve fund credit will not decrease the balance in the reserve fund below the new reserve requirement.

Step 7: If any capitalized interest for the Outstanding Bonds will not have been expended at the time of the first interest and/or principal payment following the current Fiscal Year, a capitalized interest credit shall be calculated by multiplying the quotient computed pursuant to Step 1 by the expected balance in the capitalized interest fund after such first interest payment.

Step 8: The redemption amount is equal to the sum of the amounts computed pursuant to Steps 2, 3, 4, and 5, less the amount computed pursuant to Steps 6 and 7 (the "Redemption Amount").

If the Partial Prepayment Amount exceeds the Redemption Amount, then any remaining Partial Prepayment Amount, after allocating the Redemption Amount, shall be designated as Pay as You Go Costs.

The Partial Prepayment Amount shall include any fees or expenses, including the costs of computation of the prepayment, the costs to invest the prepayment proceeds, the cost of redeeming Bonds, and the costs of recording any notices to evidence the prepayment and the redemption (the "Administrative Fees and Expenses").

In addition, the City has the authority to adjust the Partial Prepayment Amount calculated above if a portion or all of the current property tax bill and the portion attributable to the payment of the Facilities Special Tax has not been used to make an interest and/or principal payment on the Bonds.

Notwithstanding the foregoing, no partial prepayment shall be allowed unless the amount of Maximum Facilities Special Taxes (or Effective Tax Rate Evaluation Maximum Facilities Special Taxes), net of any priority administration, if any as defined in the Bond documents, that may be levied on Taxable Property, in each Fiscal Year, both prior to and after the proposed partial prepayment, is at least 1.1 times the annual debt service on all Outstanding Bonds to be paid from the Maximum Facilities Special Taxes (or Effective Tax Rate Evaluation Maximum Facilities Special Taxes) in each Fiscal Year.

M. TERM OF SPECIAL TAX

The Maximum Facilities Special Tax and Effective Tax Rate Evaluation Maximum Facilities Special Tax shall be levied commencing in Fiscal Year 2026-2027 to the extent necessary to fully satisfy the Facilities Special Tax Requirement and shall be levied for the Facilities Special Tax Term.

The Maximum Services Special Tax shall be levied commencing in Fiscal Year 2026-2027 and shall be levied until the Transition Event to the extent necessary to fully satisfy the Services Special Tax Requirement.

The Maximum Transition Services Special Tax shall be levied commencing in the Fiscal Year following the Transition Event in perpetuity, unless and until such time the City determines that revenues are no longer needed to pay the Transition Services Special Tax Requirement.

including Single-Family Detached Property – SF/SFHD Zoning, Single-Family Detached Property – MLD Zoning, MHD Multi-Family Attached Property, and MMD Multi-Family Attached Property.

ATTACHMENT A
CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 24 (ALDER CREEK WEST)
IMPROVEMENT AREA 2A
MAXIMUM SPECIAL TAX RATES
(FISCAL YEAR 2026-2027)

Land Use Category	Lot / Village #	2026-2027 Maximum Facilities Special Tax Rate[(1)]	2026-2027 Maximum Services Special Tax Rate[(2)]	Taxed Per
Developed Property:				
Multi-Family Attached Property – MLD Zoning	1A	$2,547	$450	Residential Lot
Multi-Family Attached Property – MLD Zoning	1B	2,598	470	Residential Lot
Multi-Family Attached Property – MLD Zoning	1C	2,498	400	Residential Lot
Small Lot Final Map Property:				
Multi-Family Attached Property – MLD Zoning	1A	$2,547	$450	Residential Lot
Multi-Family Attached Property – MLD Zoning	1B	2,598	470	Residential Lot
Multi-Family Attached Property – MLD Zoning	1C	2,498	400	Residential Lot
Permit Ready Multi-Family/Non-Residential Property		$23,000	N/A	Acre
Large Lot Property		$23,000	N/A	Acre
Undeveloped Property		$23,000	N/A	Acre

(1) On each July 1, commencing on July 1, 2027, the Maximum Facilities Special Tax Rates shall be increased by the Facilities Special Tax Escalation Factor of the Maximum Facilities Special Tax Rates in effect for the previous Fiscal Year.

(2) On each July 1, commencing on July 1, 2027, the Maximum Services Special Tax Rates shall be increased by an amount equal to the Services Special Tax Escalation Factor of the Maximum Services Special Tax Rates in effect for the previous Fiscal Year.

ATTACHMENT B
CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 24 (ALDER CREEK WEST)
IMPROVEMENT AREA 2A
MINIMUM FACILITIES REVENUE
(FISCAL YEAR 2026-2027)

Land Use Category	Lot / Village #	Planned Number of Residential Lots / Acres	2026-2027 Developed Property Maximum Facilities Special Tax Rate[(1)(2)]	2026-2027 Minimum Facilities Revenue [(1)(3)]
Developed Property:				
Multi-Family Attached Property – MLD Zoning	1A	104	$2,547	$264,888
Multi-Family Attached Property – MLD Zoning	1B	101	2,598	262,398
Multi-Family Attached Property – MLD Zoning	1C	124	2,498	309,752
Total Minimum Facilities Revenue[(4)]				**$837,038**

(1) On each July 1, commencing on July 1, 2027, the Developed Property Maximum Facilities Special Tax Rates and Minimum Facilities Revenue shall be increased by the Facilities Special Tax Escalation Factor of the Developed Property Maximum Facilities Special Tax Rates and Minimum Facilities Revenue in effect for the previous Fiscal Year.

(2) As a result of future Assessor's Parcel changes, described in Section C.1, the assigned Maximum Facilities Special Tax Rates for Developed Property may exceed the Developed Property Maximum Facilities Special Tax Rates set forth in this table.

(3) The total Minimum Facilities Revenue may be decreased as result of a portion of Maximum Facilities Special Tax obligations being prepaid pursuant to Section L.

(4) Based upon the Developed Property Maximum Facilities Special Tax Rate for Single-Family Detached Property in Lot/Village 1A, 1B, and 1C.

ATTACHMENT C
CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 24 (ALDER CREEK WEST)
IMPROVEMENT AREA 2A
EFFECTIVE TAX RATE EVALUATION MAXIMUM FACILITIES SPECIAL TAX RATES
(FISCAL YEAR 2026-2027)

Land Use Category	Lot / Village #	2026-2027 Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate[(1)(2)]	Taxed Per
Developed Property:			
Multi-Family Attached Property – MLD Zoning	1A	$_____	Residential Lot
Multi-Family Attached Property – MLD Zoning	1B	_____	Residential Lot
Multi-Family Attached Property – MLD Zoning	1C	_____	Residential Lot
Small Lot Final Map Property:			
Multi-Family Attached Property – MLD Zoning	1A	$_____	Residential Lot
Multi-Family Attached Property – MLD Zoning	1B	_____	Residential Lot
Multi-Family Attached Property – MLD Zoning	1C	_____	Residential Lot
Permit Ready Multi-Family/Non-Residential Property		$_____	Acre
Large Lot Property		$_____	Acre
Undeveloped Property		$_____	Acre

(1) Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates will be inserted following the Effective Tax Rate Evaluation.
(2) On each July 1, commencing in the Fiscal Year after the Effective Tax Rate Evaluation occurs, the Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates shall be increased by the Facilities Special Tax Escalation Factor of the Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates in effect for the previous Fiscal Year.

ATTACHMENT D
CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 24 (ALDER CREEK WEST)
IMPROVEMENT AREA 2A
EFFECTIVE TAX RATE EVALUATION MINIMUM FACILITIES REVENUE
(FISCAL YEAR 2026-2027)

Land Use Category	Lot / Village #	Planned Number of Residential Lots / Acres[(1)]	2026-2027 Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate[(1)(2)(3)]	2026-2027 Effective Tax Rate Evaluation Minimum Facilities Revenue[(1)(2)(4)]
Developed Property:				
Multi-Family Attached Property – MLD Zoning	1A	104	$_____	$_____
Multi-Family Attached Property – MLD Zoning	1B	101	_____	_____
Multi-Family Attached Property – MLD Zoning	1C	124	_____	_____
Total Effective Tax Rate Evaluation Minimum Facilities Revenue[(5)]				**$_____**

(1) Planned Number of Residential Units/Acres, Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate and Effective Tax Rate Evaluation Minimum Facilities Revenue to be inserted following the Effective Tax Rate Evaluation.

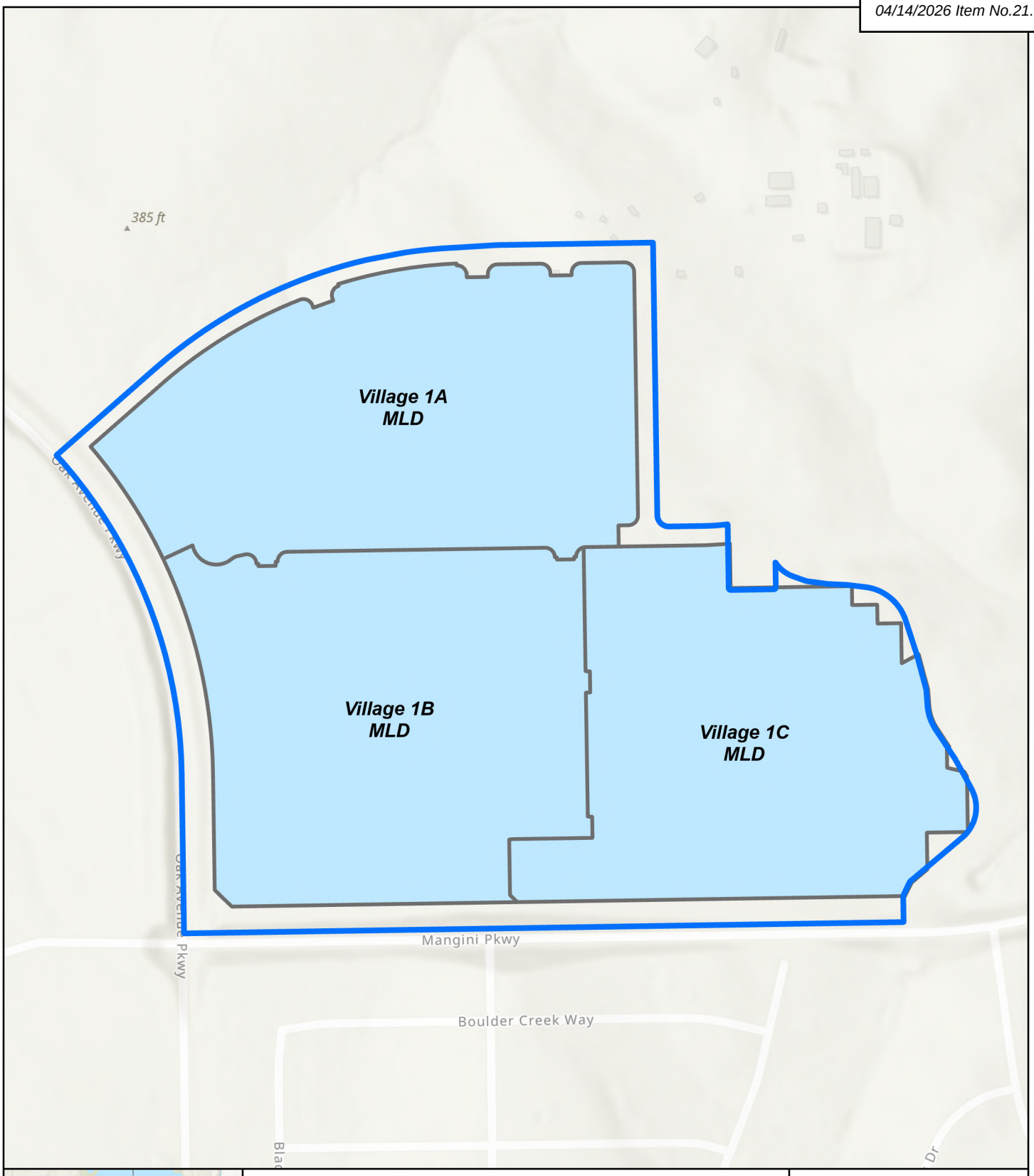
(2) On each July 1, commencing in the Fiscal Year after the Effective Tax Rate Evaluation occurs, the Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates and Effective Tax Rate Evaluation Minimum Facilities Revenue shall be increased by the Facilities Special Tax Escalation Factor of the Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates and Effective Tax Rate Evaluation Minimum Facilities Revenue in effect for the previous Fiscal Year.

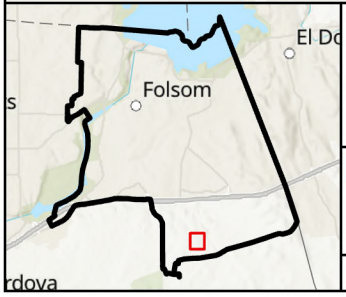
(3) As a result of future Assessor's Parcel changes, described in Section C.3, the assigned Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates may exceed the Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates set forth in this table.

(4) The total Effective Tax Rate Evaluation Minimum Facilities Revenue may be decreased as result of a portion of Effective Tax Rate Evaluation Maximum Facilities Special Tax obligations being prepaid pursuant to Section L.

(5) Based upon the Developed Property Maximum Facilities Special Tax Rate for Single-Family Detached Property in Lot/Village 1A, 1B, and 1C.

ATTACHMENT E
CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 24 (ALDER CREEK WEST)
IMPROVEMENT AREA 2A
MAP OF VILLAGES





City of Folsom
Community Facilities District No. 24 (Alder Creek West)
Improvement Area 2A

Improvement Area 2A Boundary

Village Boundaries

2026

N

0 0.03 0.06 Mi

0 165 330 US Feet

Coordinate System: NAD 1983 Stat I FIPS 0402 Feet

For illustration purposes ficial map.

NBS helping communities fund tomorrow

RATE AND METHOD OF APPORTIONMENT FOR
CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 24
(ALDER CREEK WEST)
IMPROVEMENT AREA 2B

A Special Tax, as hereinafter defined, shall be levied on each Assessor's Parcel of Taxable Property within the City of Folsom Community Facilities District No. 24 (Alder Creek West) Improvement Area 2B (CFD No. 24 IA2B) and collected each Fiscal Year in an amount determined by the CFD No. 24 IA2B Administrator through the application of the Rate and Method of Apportionment as described below. All of the real property within CFD No. 24 IA2B, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

A. GENERAL DEFINITIONS

The terms hereinafter set forth have the following meaning:

"Accessory Dwelling Unit" or **"ADU"** means a secondary residential unit of limited size, as defined in California Government Code Section 66313, as may be amended from time to time, that is accessory to a single-unit dwelling. The ADU may be on the same Assessor's Parcel as the single-unit dwelling or on a separate Assessor's Parcel. For purposes of clarification, where an ADU and primary Unit are on the same Assessor's Parcel, the ADU located on such Assessor's Parcel is considered a separate Unit from the primary Unit on such Assessor's Parcel for purposes of the Special Tax. Should an Assessor's Parcel contain only an ADU, such Assessor's Parcel will be taxed as an ADU only.

"Acre" or **"Acreage"** means the land area of an Assessor's Parcel as shown on County records, such as an Assessor's Parcel Map and secured roll data, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable Large Lot Map, Small Lot Final Subdivision Map, condominium plan, record of survey, or other recorded document creating or describing the parcel. If the preceding maps for a land area are not available, the Acreage of such land area may be determined utilizing available spatial data and GIS. The square footage of an Assessor's Parcel is equal to the Acreage of such parcel multiplied by 43,560.

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

"Assessor's Parcel" or **"Parcel"** means a lot or parcel shown in an Assessor's Parcel Map with an assigned Assessor's Parcel number.

"Assessor's Parcel Map" means an official map of the County Assessor of the County designating lots or parcels by an Assessor's Parcel number.

"Authorized Services" means the services authorized to be financed by CFD No. 24 IA2B.

"Bond Year" means a one-year period beginning on September 2nd in each year and ending on September 1st in the following year, unless defined differently in the applicable Indenture.

"Bonds" means any bonds or other debt (as defined in the Act), whether in one or more series, issued by CFD No. 24 IA2B under the Act.

"CFD No. 24 IA2B" means City of Folsom Community Facilities District No. 24 (Alder Creek West) Improvement Area 2B.

"CFD No. 24 IA2B Administrator" means the City's Finance Director, or designee thereof, responsible for determining the Facilities Special Tax Requirement, Services Special Tax Requirement and providing for the levy and collection of the Special Taxes.

"City" means the City of Folsom.

"City Council" means the City Council of the City, acting as the legislative body of CFD No. 24 IA2B.

"County" means the County of Sacramento.

"Developed Property" means, for each Fiscal Year, all Taxable Property for which a building permit for new construction was issued prior to June 30 of the previous Fiscal Year.

"Effective Tax Rate Evaluation" means an evaluation of the Total Effective Tax Rate of Residential Property at the time of such evaluation. The Effective Tax Rate Evaluation will be based upon a prepared Price Point Study to determine the Total Effective Tax Rate for Residential Property, based upon the calculated Total Estimated Tax Burden.

"Effective Tax Rate Evaluation Maximum Facilities Special Tax" means the total maximum annual Facilities Special Tax, as determined during the Effective Tax Rate Evaluation, in accordance with the provisions of Section C.2, which may be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property.

"Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate" means the maximum annual Facilities Special Tax rate for each land use category of Taxable Property that will be set forth in Attachment C, following the Effective Tax Rate Evaluation, which may be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property.

"Effective Tax Rate Evaluation Minimum Facilities Revenue" means, following the Effective Tax Rate Evaluation, the total minimum amount of CFD No. 24 IA2B Effective Tax Rate Evaluation Maximum Facilities Special Tax, as adjusted annually by the Facilities Special Tax Escalation Factor after the Fiscal Year in which the Effective Tax Rate Evaluation occurs, less any Effective Tax Rate Evaluation Maximum Facilities Special Tax amounts partially prepaid pursuant to Section L. The Effective Tax Rate Evaluation Minimum Facilities Revenue, based on Planned Development, is set forth in Attachment D of this Rate and Method of Apportionment.

"Exempt Property" means all Assessors' Parcels that are exempt from the Special Tax pursuant to Section F.

"Facilities Administrative Expenses" means the actual or reasonably estimated costs directly related to the administration of the Facilities Special Tax including, but not limited to, the following: the costs of computing the Facilities Special Tax and preparing the annual Facilities Special Tax collection schedules (whether by the City or designee thereof or both); the costs of collecting the Facilities Special Taxes (whether by the County, the City, or otherwise); the costs of remitting the Facilities Special Taxes to the Trustee; the costs of the Trustee (including its legal counsel) in the discharge of

the duties required of it under the Indenture; the costs to the City, CFD No. 24 IA2B, or any designee thereof of complying with arbitrage rebate requirements or responding to questions from the IRS or SEC pertaining to any Bonds or any audit of any Bonds by the SEC or IRS; the costs to the City, CFD No. 24 IA2B, or any designee thereof of providing continuing disclosure regarding the Bonds pursuant to applicable state or federal securities law; the costs associated with preparing Facilities Special Tax disclosure statements and responding to public inquiries regarding the Facilities Special Taxes; the costs of the City, CFD No. 24 IA2B, or any designee thereof related to any appeal of the levy or application of the Facilities Special Tax; the costs associated with the release of funds from an escrow account, if any; and the costs associated with computing and preparing the Effective Tax Rate Evaluation, including the Price Point Study. Facilities Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 24 IA2B for any other administrative purposes, including, but not limited to, attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Facilities Special Taxes.

"Facilities Special Tax" means the annual Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Facilities Special Tax Requirement.

"Facilities Special Tax Escalation Factor" means two percent (2%) annually.

"Facilities Special Tax Requirement" means that amount of Special Tax revenue required in any Fiscal Year for CFD No. 24 IA2B to: (i) Pay Facilities Administrative Expenses in an amount designated by the City; (ii) pay annual debt service on all Outstanding Bonds due in the Bond Year beginning in such Fiscal Year; (iii) pay other periodic costs on Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on Outstanding Bonds; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds in accordance with the Indenture; (v) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year and known upcoming delinquencies; and (vi) pay for Pay As You Go Costs; less (vii) a credit for funds available to reduce the annual Facilities Special Tax levy as determined by the CFD No. 24 IA2B Administrator pursuant to the Indenture.

"Facilities Special Tax Term" means the earlier of Fiscal Year 2085-2086 or the Fiscal Year occurring 50 years following the Fiscal Year in which the first building permit was issued, or the first series of Bonds was issued within CFD No. 24 IA2B.

"Fiscal Year" means the period starting July 1 and ending on the following June 30.

"Indenture" means the indenture, fiscal agent agreement, trust agreement, resolution or other instrument pursuant to which Bonds are issued, as modified, amended and/or supplemented from time to time, and any instrument replacing or supplementing the same.

"Large Lot Map" means a recorded subdivision map creating larger parcels by land use. The Large Lot Map does not create individual lots for which building permits may be issued for single-family Residential Units.

"Large Lot Property" means, for each Fiscal Year, all Taxable Property for which a Large Lot Map was recorded prior to June 30 of the previous Fiscal Year, excluding any portion(s) thereof classified as

Developed Property, Small Lot Final Map Property, or Permit Ready Multi-Family/Non-Residential Property. Large Lot Property also means, for each Fiscal Year, all Taxable Property classified as Small Lot Final Map Remainder Property as of June 30 of the previous Fiscal Year.

"Maximum Facilities Special Tax" means the total maximum annual Facilities Special Tax, determined in accordance with the provisions of Section C, which may be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property.

"Maximum Facilities Special Tax Rate" means the maximum annual Facilities Special Tax rate for each land use category of Taxable Property, as shown in Attachment A, which may be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property.

"Maximum Services Special Tax" means the total maximum annual Services Special Tax, determined in accordance with the provisions of Section D, which may be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property.

"Maximum Services Special Tax Rate" means the maximum annual Services Special Tax rate for each land use category of Taxable Property, as shown in Attachment A, which may be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property.

"Maximum Special Tax" means, prior to the Transition Year, the total annual Maximum Facilities Special Tax (or Effective Tax Rate Evaluation Maximum Facilities Special Tax) and Maximum Services Special Tax, determined in accordance with the provisions of Section C and Section D, which may be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property.

Beginning in the Transition Year, "Maximum Special Tax", means the total annual Maximum Transition Services Special Tax, determined in accordance with the provisions of Section D, which may be levied in any Fiscal Year following the Transition Event on any Assessor's Parcel of Taxable Property

"Maximum Total Effective Tax Rate" means 1.80%, unless the City determines, in its sole discretion, that a higher Maximum Total Effective Tax Rate is appropriate.

"MHD Multi-Family Attached Property" means all Assessor's Parcels for which a building permit could be issued for purposes of constructing one or more attached Residential Units per Assessor's Parcel with a permitted density range of greater than 20 Residential Units per Acre and more fully described in the Folsom Plan Area Specific Plan adopted on June 28, 2011 and as amended by the City Council. MHD Multi-Family Attached Property shall also include an Assessor's Parcel or that portion of an Assessor's Parcel designated as a Mixed Use Residential Parcel.

"Minimum Facilities Revenue" means the minimum amount of total CFD No. 24 IA2B Maximum Facilities Special Tax, as adjusted annually by the Facilities Special Tax Escalation Factor, less any Maximum Facilities Special Tax amounts partially prepaid pursuant to Section L. The Minimum Facilities Revenue, based on Planned Development, is set forth in Attachment B of this Rate and Method of Apportionment. Following the Transition Event, the Minimum Facilities Revenue shall be zero.

"MMD Multi-Family Attached Property" means all Assessor's Parcels for which a building permit could be issued for purposes of constructing one or more attached Residential Units per Assessor's

Parcel with a permitted density range of 12-20 Residential Units per Acre and more fully described in the Folsom Plan Area Specific Plan adopted on June 28, 2011 and as amended by the City Council.

"Mixed-Use Residential Parcel" means a mixed-use Assessor's Parcel that is designated for residential land use. If the mixed-use Assessor's Parcel contains a combination of residential land use and non-residential land use, only that portion of an Assessor's Parcel designated for residential land use shall be classified as a Mixed-Use Residential Parcel and the remaining non-residential land use of the Assessor's Parcel shall be classified as Non-Residential Property.

"Non-Residential Property" means, for each Fiscal Year, all Taxable Property for which a building permit could be issued for purposes of constructing non-residential buildings.

"Open Space Property" means property within the boundaries of CFD No. 24 IA2B which (a) has been designated with specific boundaries and acreage on a Small Lot Final Subdivision Map as open space, or (b) is classified by the City zoning code or County Assessor as open space, or (c) has been irrevocably offered for dedication as open space to the federal government, the State of California, the County, the City, any other public agency, a private, non-profit organization, or (d) is encumbered by an easement or other restriction required by the City limiting the use of such property to open space.

"Outstanding Bonds" means all Bonds, which remain outstanding as defined in the Indenture pursuant to which such Bonds were issued.

"Pay as You Go Costs" means that portion of the Facilities Special Tax Requirement attributable to the direct payment for the acquisition and/or construction of public improvements, which are authorized to be financed by CFD No. 24 IA2B.

"Permit Ready Multi-Family/Non-Residential Property" means an Assessor's Parcel of Taxable Property zoned for multi-family or non-residential land use for which all discretionary entitlements have been obtained, including, without limitation, development plan review and improvement plan approval, such that building permits may be issued without further approvals for the construction of multi-family Residential Units or non-residential buildings within such Assessor's Parcel. The City shall have sole discretion, based upon available development information, in classifying an Assessor's Parcel as Permit Ready Multi-Family/Non-Residential Property.

"Planned Development" means the planned number of Residential Lots, MHD Multi-Family Attached Property Acreage, MMD Multi-Family Attached Property Acreage, and Non-Residential Property Acreage planned within CFD No. 24 IA2B, set forth in Attachment B or, following the Effective Tax Rate Evaluation, Attachment D of this Rate and Method of Apportionment, as amended by the future recordation of all Large Lot Maps and Small Lot Final Subdivision Maps within CFD No. 24 IA2B.

"Price Point Study" means an analysis, prepared by an independent firm, to verify the estimated average sales price within each land use category of Residential Property given the project location and current market conditions.

"Property Owner Association Property" means any property within the boundaries of CFD No. 24 IA2B, which is (a) owned by a property owner association or (b) designated with specific boundaries

and Acreage on a Small Lot Final Subdivision Map as property owner association property. As used in this definition, a property owner association includes any master or sub-association.

"Proportionately" means for Taxable Property that the ratio of the Facilities Special Tax levy to the Maximum Facilities Special Tax (or Effective Tax Rate Evaluation Maximum Facilities Special Tax) and the Services Special Tax levy to the Maximum Services Special Tax is equal for all Assessors' Parcels within each classification (Developed Property, Single Family Final Map Property, Permit Ready Multi-Family/Non-Residential Property, Large Lot Property, etc.) within CFD No. 24 IA2B.

"Public Property" means any property within the boundaries of CFD No. 24 IA2B, which (a) is owned by a public agency, (b) has been irrevocably offered for dedication to a public agency, or (c) is designated with specific boundaries and Acreage on a Small Lot Final Subdivision Map as property, which will be owned by a public agency. For purposes of this definition, a public agency includes the federal government, the State of California, the County, the City, or any other public agency.

"Residential Lot" means an individual lot of land for which a building permit could be issued to construct a Residential Unit.

"Residential Property" means, for each Fiscal Year, all Taxable Property for which a building permit could be issued for purposes of constructing Residential Units, including Single-Family Detached Property – SF/SFHD Zoning, Single-Family Detached Property – MLD Zoning, MHD Multi-Family Attached Property, and MMD Multi-Family Attached Property.

"Residential Unit" means a residential dwelling unit, including Accessory Dwelling Units, as allowed by the City zoning code.

"Services Administrative Expenses" means the actual or reasonably estimated costs directly related to the administration of the Services Special Tax including, but not limited to, the following: the costs of computing the Services Special Taxes and preparing the annual Services Special Tax collection schedules (whether by the City or designee thereof or both); the costs of collecting the Services Special Taxes (whether by the County, the City, or otherwise); the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Services Special Tax; and the costs of the City, CFD No. 24 IA2B, or any designee thereof related to any appeal of the levy or application of the Services Special Tax. Services Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 24 IA2B for any other administrative purposes related to the Services Special Tax.

"Services Special Tax" means, prior to the Transition Event, the annual Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Services Special Tax Requirement.

"Services Special Tax Escalation Factor" means the maximum of two percent (2%) or the June annualized percentage change of the Consumer Price Index for all Urban Consumers, for the San Francisco-Oakland-San Jose area, not to exceed four percent (4%).

"Services Special Tax Requirement" means the amount of Services Special Tax revenue required for CFD No. 24 IA2B, before the Transition Year, to (i) pay Services Administrative Expenses in an amount

designated by the City; (ii) pay Authorized Services expenses; (iii) pay any amounts required to establish or replenish any repair and contingency funds, capital improvement funds, or reserve funds related to the Authorized Services expenses; (iv) cover any shortfalls that exist if, in any Fiscal Year, the levy of the Facilities Special Tax on each Assessor's Parcel of Taxable Property is insufficient to pay the Facilities Special Tax Requirement in that Fiscal Year. Facilities Special Tax Requirement shortfalls shall not include Pay As You Go Costs, and (v) pay for reasonably anticipated delinquent Services Special Taxes based on the delinquency rate for Services Special Taxes levied in the previous Fiscal Year; less (vi) a credit for funds available to reduce the annual Services Special Tax levy as determined by the CFD No. 24 IA2B Administrator.

"Single-Family Detached Property – MLD Zoning" means, for each Fiscal Year, all Taxable Property for which a building permit could be issued for purposes of constructing one or more detached or attached Residential Units with a permitted density range of 7-12 Residential Units per Acre and more fully described in the Folsom Plan Area Specific Plan adopted on June 28, 2011 and as amended by the City Council.

"Single-Family Detached Property – SF/SFHD Zoning" means, for each Fiscal Year, all Taxable Property for which a building permit could be issued for purposes of constructing one or more Residential Units. Single-Family Detached Property – SF/SFHD Zoning shall consist of either single-family property with a permitted density range of 1-4 Residential Units per Acre or single-family high density property with a permitted density range of 4-7 Residential Units per Acre, which is more fully described in the Folsom Plan Area Specific Plan adopted on June 28, 2011 and as amended by the City Council.

"Special Tax" means, before the Transition Year, the annual Facilities Special Tax and Services Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Facilities Special Tax Requirement and the Services Special Tax Requirement.

Beginning in the Transition Year, the annual Transition Services Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Transition Services Special Tax Requirement.

"Small Lot Final Map Property" means, for each Fiscal Year, all Taxable Property for which a Small Lot Final Subdivision Map was recorded prior to June 30 of the previous Fiscal Year.

"Small Lot Final Map Remainder Property" means an Assessor's Parcel that is created from the subdivision of Large Lot Property by the recordation of a Small Lot Final Subdivision Map that has not yet been mapped for final development approval. Small Lot Final Map Remainder Property is that portion of property for which the Small Lot Final Subdivision Map definition does not apply (i.e., does not contain individual lots for which building permits may be issued for Residential Units without further subdivision of such property). Each Fiscal Year, all Taxable Property classified as Small Lot Final Map Remainder Property, as of June 30 of the previous Fiscal Year, will be considered Large Lot Property.

"Small Lot Final Subdivision Map" means a subdivision of property created by recordation of a final subdivision map, parcel map or lot line adjustment, approved by the City pursuant to the Subdivision

Map Act (California Government Code Section 66410 et seq.) or recordation of a condominium plan pursuant to California Civil Code 1352, that creates individual lots for which building permits may be issued for Residential Units without further subdivision of such property.

"State" means the State of California.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of CFD No. 24 IA2B that are not exempt from the CFD No. 24 IA2B Special Tax pursuant to law or Section F below.

"Total Effective Tax Rate" means the percentage of the Total Estimated Tax Burden as compared to the estimated average sales price identified in the Price Point Study for each land use category of Residential Property.

"Total Estimated Tax Burden" means the total amount of overlapping property taxes anticipated to be levied upon a Residential Unit, based upon the estimated average sales price identified in the Price Point Study and existing property tax rates for the current Fiscal Year. Existing property tax rates shall reflect the actual property tax rates levied upon Taxable Property in the Fiscal Year that the Effective Tax Rate Evaluation is completed.

"Transition Event" means the earlier of (i) Fiscal Year 2085-2086 or (ii) the Fiscal Year when the CFD No. 24 IA2B Administrator determines that both of the following events have occurred (1) all Bonds secured by the levy and collection of the Facilities Special Tax in CFD No. 24 IA2B have been fully repaid and the City determines that no additional Bonds are to be issued, and (2) all Facilities Administrative Expenses have been paid or reimbursed to CFD No. 24 IA2B.

"Transition Services Administrative Expenses" means the actual or reasonably estimated costs directly related to the administration of the Transition Services Special Tax including, but not limited to, the following: the costs of computing the Transition Services Special Taxes and preparing the annual Transition Services Special Tax collection schedules (whether by the City or designee thereof or both); the costs of collecting the Transition Services Special Taxes (whether by the County, the City, or otherwise); the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Transition Services Special Tax; and the costs of the City, CFD No. 24 IA2B, or any designee thereof related to any appeal of the levy or application of the Transition Services Special Tax. Transition Services Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 24 IA2B for any other administrative purposes related to the Transition Services Special Tax.

"Transition Services Special Tax" means, after the Transition Event, the annual Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Transition Services Special Tax Requirement.

"Transition Services Special Tax Escalation Factor" means the maximum of two percent (2%) or the June annualized percentage change of the Consumer Price Index for all Urban Consumers, for the San Francisco-Oakland-San Jose area, not to exceed four percent (4%).

"Transition Services Special Tax Rate" means, calculated in the Transition Year, the amount equal to the prior year's Maximum Services Special Tax Rate plus fifty percent (50%) of the prior year's

Maximum Facilities Special Tax Rate. The Transition Services Special Tax Escalation Factor shall be applied beginning in the Transition Year. Following the Transition Year, the Transition Services Special Tax Rate shall be equal to the prior year's Transition Services Special Tax Rate, increased by the Transition Services Special Tax Escalation Factor.

"Transition Services Special Tax Requirement" Beginning in the Transition Year, to (i) pay Transition Services Administrative Expenses in an amount designated by the City; (ii) pay Authorized Services expenses; (iii) pay any amounts required to establish or replenish any repair, replacement and contingency funds, capital improvement funds, or reserve funds related to the Authorized Services expenses; (iv) pay for reasonably anticipated delinquent Transition Services Special Taxes based on the delinquency rate for Transition Services Special Taxes levied in the previous Fiscal Year; less (v) a credit for funds available to reduce the annual Transition Services Special Tax levy as determined by the CFD No. 24 IA2B Administrator.

"Transition Year" means the first year in which the CFD No. 24 IA2B Administrator determines that the Transition Event occurred in the prior Fiscal Year.

"Trustee" means the entity appointed pursuant to an Indenture to act as the trustee, fiscal agent, or paying agent or a combination thereof.

"Undeveloped Property" means, for each Fiscal Year, all Taxable Property not classified as Developed Property, Small Lot Final Map Property, Permit Ready Multi-Family/Non-Residential Property, or Large Lot Property.

"Welfare Exempt Property" means, in any Fiscal Year, all Parcels within the boundaries of CFD No. 24 IA2B that (a) have been granted a welfare exemption by the County under subdivision (g) of Section 214 of the Revenue and Taxation Code indicated in the Assessor's Data finalized as of January 1 of the previous Fiscal Year, and (b) are exempt from the Special Tax pursuant to Section 53340(c) of the Act. Pursuant to Section 53340(c) of the Act, after the issuance of the first series of Bonds, as applicable, any Assessor's Parcels that receives a welfare exemption under subdivision (g) of Section 214 of the Revenue and Taxation Code shall not be classified as Welfare Exempt Property and will be subject to the Facilities Special Tax.

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, using City and County records, City zoning information, and land use development plans, all Assessor's Parcels within the boundaries of CFD No. 24 IA2B shall be designated as either Taxable Property or Exempt Property.

All Taxable Property shall be further classified as Developed Property, Small Lot Final Map Property, Permit Ready Multi-Family/Non-Residential Property, Large Lot Property, or Undeveloped Property and shall be subject to the levy of the annual Special Tax determined pursuant to Sections C and D below.

C. FACILITIES SPECIAL TAX

Prior to the Transition Year, a Maximum Facilities Special Tax shall be assigned to all Taxable Property within CFD No. 24 IA2B according to the Maximum Facilities Special Tax Rates set forth in Attachment A of this Rate and Method of Apportionment.

Once assigned, the sum of the total Maximum Facilities Special Tax shall be equal to or greater than the Minimum Facilities Revenue, unless adjusted by an Effective Tax Rate Evaluation as described below. The Minimum Facilities Revenue for Fiscal Year 2026-2027 is set forth in Attachment B of this Rate and Method of Apportionment.

On each July 1, commencing on July 1, 2027, the Maximum Facilities Special Tax Rates and Minimum Facilities Revenue shall be increased by the Facilities Special Tax Escalation Factor of the Maximum Facilities Special Tax Rates and Minimum Facilities Revenue in effect for the previous Fiscal Year.

C.1. Future Assessor's Parcel Changes – Prior to an Effective Tax Rate Evaluation

The Maximum Facilities Special Tax shall be assigned to all future Assessor's Parcel(s) created from a subdivision, lot line adjustment, or merger of one or more Assessor's Parcels so that the revised sum of the total Maximum Facilities Special Tax revenue is not less than the Minimum Facilities Revenue set forth in Attachment B of this Rate and Method of Apportionment.

Undeveloped Property Subdividing into Large Lot Property

When Undeveloped Property subdivides into Large Lot Property, the Maximum Facilities Special Tax shall be calculated for all Taxable Property as if all of the Taxable Property was classified as Developed Property. The expected Developed Property Maximum Facilities Special Tax for any Large Lot Property and any remaining Undeveloped Property shall be based upon the Planned Development for the Large Lot Property and remaining Undeveloped Property.

If the sum of the total expected Developed Property Maximum Facilities Special Tax generated by all of the Taxable Property is greater than or equal to the Minimum Facilities Revenue, there will be no further adjustments to the Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Maximum Facilities Special Tax Rates for the Large Lot Property created from the Undeveloped Property subdivision.

If the sum of the total expected Developed Property Maximum Facilities Special Tax is less than the Minimum Facilities Revenue, the Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Maximum Facilities Special Tax Rates shall be Proportionately increased, on the Large Lot Property created from the Undeveloped Property subdivision, until the sum of the total expected Developed Property Maximum Facilities Special Tax is equal to the Minimum Facilities Revenue. Further, if the sum of the total current Maximum Facilities Special Tax is less than the Minimum Facilities Revenue, the Maximum Facilities Special Tax Rates for the Large Lot Property and any remaining Undeveloped Property created from the Undeveloped Property subdivision shall be Proportionately increased until the sum of the total current Maximum Facilities Special Tax is equal to the Minimum Facilities Revenue. Attachment B of this Rate and Method of Apportionment shall be updated to reflect any increases to the Maximum Facilities Special Tax Rates from the Undeveloped Property subdivision. The

Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Maximum Facilities Special Tax Rates shall not be adjusted for any Taxable Property already classified as Developed Property, Small Lot Final Map Property or Permit Ready Multi-Family/Non-Residential Property.

Large Lot Property Subdividing into Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property

When Large Lot Property subdivides into Small Lot Final Map Property or Permit Ready Multi-Family/Non-Residential Property, the Maximum Facilities Special Tax shall be calculated for all Taxable Property as if all of the Taxable Property was classified as Developed Property. If the Large Lot Property subdivision also creates Small Lot Final Map Remainder Property, the expected Developed Property Maximum Facilities Special Tax for the Small Lot Final Map Remainder Property shall be based upon the Planned Development for the Small Lot Final Map Remainder Property. The expected Developed Property Maximum Facilities Special Tax for any remaining Large Lot Property and Undeveloped Property shall be based upon the Planned Development of the Large Lot Property and the Undeveloped Property.

If the sum of the total expected Developed Property Maximum Facilities Special Tax is greater than or equal to the Minimum Facilities Revenue, there will be no further adjustments to the Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Maximum Facilities Special Tax Rates for the Small Lot Final Map Property, Small Lot Final Map Remainder Property and Permit Ready Multi-Family/Non-Residential Property created from the Large Lot Property subdivision.

If the sum of the total expected Developed Property Maximum Facilities Special Tax is less than the Minimum Facilities Revenue, and such difference is not eliminated by the partial prepayment of the Effective Tax Rate Evaluation Maximum Facilities Special Tax pursuant to Section L, the Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Maximum Facilities Special Tax Rates shall be Proportionately increased, on the Small Lot Final Map Property, Small Lot Final Map Remainder Property and Permit Ready Multi-Family/Non-Residential Property created from the Large Lot Property subdivision, until the sum of the total expected Developed Property Maximum Facilities Special Tax is equal to the Minimum Facilities Revenue. Attachment B of this Rate and Method of Apportionment shall be updated to reflect any increases to the Maximum Facilities Special Tax Rates from the Large Lot Property subdivision. The Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Maximum Facilities Special Tax Rates shall not be adjusted for any Taxable Property already classified as Developed Property, Small Lot Final Map Property or Permit Ready Multi-Family/Non-Residential Property created prior to the Large Lot Property subdivision.

C.2. Effective Tax Rate Evaluation

Prior to the issuance of the first series of Bonds within CFD No. 24 IA2B an Effective Tax Rate Evaluation will be completed. Following the Effective Tax Rate Evaluation, Attachment C of this

Rate and Method of Apportionment will be updated to reflect the Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate for all Taxable Property in CFD No. 24 IA2B.

Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates

As part of the Effective Tax Rate Evaluation, a Price Point Study will be prepared and an estimated average sales prices will be established for each Residential Property land use category. Using the estimated average sales price information determined in the Price Point Study, the Total Estimated Tax Burden and Total Effective Tax Rate will be calculated, using the Developed Property Maximum Facilities Special Tax Rates set forth in Attachment A, for each Residential Property land use category. If the calculated Total Effective Tax Rate is less than or equal to the Total Maximum Effective Tax Rate for a Residential Property land use category, the Maximum Facilities Special Tax Rate shall not be adjusted and will be assigned using the Developed Property Maximum Facilities Special Tax Rates set forth in Attachment A. Attachment C of this Rate and Method of Apportionment will be updated to set forth the Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate for each Residential Property land use category.

If the Total Effective Tax Rate for any Residential Property land use category exceeds the Total Maximum Effective Tax Rate, the Developed Property Maximum Facilities Special Tax Rate set forth in Attachment A shall be reduced until the Total Effective Tax Rate is less than or equal to the Total Maximum Effective Tax Rate for that Residential Property land use category. Attachment C of this Rate and Method of Apportionment will be updated to set forth the Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate for each Residential Property land use category.

Effective Tax Rate Evaluation Minimum Facilities Revenue

As a result of the Effective Tax Rate Evaluation, if the calculated Total Effective Tax Rate is less than or equal to the Total Maximum Effective Tax Rate for a Residential Property land use category used in the Minimum Facilities Revenue calculation, the Developed Property Maximum Facilities Special Tax Rate for the applicable Residential Property land use category shall not be adjusted and the Effective Tax Rate Evaluation Developed Property Maximum Facilities Special Tax Rate will be assigned using the Developed Property Maximum Facilities Special Tax Rates set forth in Attachment B. Attachment D of this Rate and Method of Apportionment will be updated to set forth the Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate for each Residential Property land use category and the Effective Tax Rate Evaluation Minimum Facilities Revenue.

If the calculated Total Effective Tax Rate exceeds the Total Maximum Effective Tax Rate for a Residential Property land use category used in the Minimum Facilities Revenue calculation, the Effective Tax Rate Evaluation Developed Property Maximum Facilities Special Tax Rate will be assigned using the Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates set forth in Attachment C. Attachment D of this Rate and Method of Apportionment will be updated to set forth the Developed Property Effective Tax Rate Evaluation Maximum

Facilities Special Tax Rate for each Residential Property land use category and the Effective Tax Rate Evaluation Minimum Facilities Revenue.

C.3. Future Assessor's Parcel Changes – After an Effective Tax Rate Evaluation

The Effective Tax Rate Evaluation Maximum Facilities Special Tax shall be assigned to all future Assessor's Parcel(s) created from a subdivision, lot line adjustment, or merger of one or more Assessor's Parcels so that the revised sum of the total Effective Tax Rate Evaluation Maximum Facilities Special Tax revenue is not less than the total Effective Tax Rate Evaluation Minimum Facilities Revenue set forth in Attachment D of this Rate and Method of Apportionment.

Undeveloped Property Subdividing into Large Lot Property

When Undeveloped Property subdivides into Large Lot Property, the Effective Tax Rate Evaluation Maximum Facilities Special Tax shall be calculated for all Taxable Property as if all of the Taxable Property was classified as Developed Property. The expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax for any Large Lot Property and any remaining Undeveloped Property shall be based upon the Planned Development for the Large Lot Property and remaining Undeveloped Property.

If the sum of the total expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax generated by all of the Taxable Property is greater than or equal to the Effective Tax Rate Evaluation Minimum Facilities Revenue, there will be no further adjustments to the Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates for the Large Lot Property created from the Undeveloped Property subdivision.

If the sum of the total expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax is less than the Effective Tax Rate Evaluation Minimum Facilities Revenue, the Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates shall be Proportionately increased, on the Large Lot Property created from the Undeveloped Property subdivision, until the sum of the total expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax is equal to the Effective Tax Rate Evaluation Minimum Facilities Revenue. Further, if the sum of the total current Effective Tax Rate Evaluation Maximum Facilities Special Tax is less than the Effective Tax Rate Evaluation Minimum Facilities Revenue, the Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates for the Large Lot Property and any remaining Undeveloped Property created from the Undeveloped Property subdivision shall be Proportionately increased until the sum of the total current Effective Tax Rate Evaluation Maximum Facilities Special Tax is equal to the Effective Tax Rate Evaluation Minimum Facilities Revenue. Attachment D of this Rate and Method of Apportionment shall be updated to reflect any increases to the Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates from the Undeveloped Property subdivision. The Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates shall not be adjusted for any Taxable Property already classified as

Developed Property, Small Lot Final Map Property or Permit Ready Multi-Family/Non-Residential Property.

Large Lot Property Subdividing into Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property

When Large Lot Property subdivides into Small Lot Final Map Property or Permit Ready Multi-Family/Non-Residential Property, the Effective Tax Rate Evaluation Maximum Facilities Special Tax shall be calculated for all Taxable Property as if all of the Taxable Property was classified as Developed Property. If the Large Lot Property subdivision also creates Small Lot Final Map Remainder Property, the expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax for the Small Lot Final Map Remainder Property shall be based upon the Planned Development for the Small Lot Final Map Remainder Property. The expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax for any remaining Large Lot Property and Undeveloped Property shall be based upon the Planned Development of the Large Lot Property and the Undeveloped Property.

If the sum of the total expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax is greater than or equal to the Effective Tax Rate Evaluation Minimum Facilities Revenue, there will be no further adjustments to the Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates for the Small Lot Final Map Property, Small Lot Final Map Remainder Property and Permit Ready Multi-Family/Non-Residential Property created from the Large Lot Property subdivision.

If the sum of the total expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax is less than the Effective Tax Rate Evaluation Minimum Facilities Revenue, and such difference is not eliminated by the partial prepayment of the Effective Tax Rate Evaluation Maximum Facilities Special Tax pursuant to Section L, the Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates shall be Proportionately increased, on the Small Lot Final Map Property, Small Lot Final Map Remainder Property and Permit Ready Multi-Family/Non-Residential Property created from the Large Lot Property subdivision, until the sum of the total expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax is equal to the Effective Tax Rate Evaluation Minimum Facilities Revenue. Attachment D of this Rate and Method of Apportionment shall be updated to reflect any increases to the Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates from the Large Lot Property subdivision. The Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates shall not be adjusted for any Taxable Property already classified as Developed Property, Small Lot Final Map Property or Permit Ready Multi-Family/Non-Residential Property created prior to the Large Lot Property subdivision.

C.4. Method of Apportionment of Facilities Special Tax

Using the definitions and procedures described herein, the CFD No. 24 IA2B Administrator shall determine the Facilities Special Tax Requirement and levy the Facilities Special Tax until the amount of Facilities Special Taxes equals the Facilities Special Tax Requirement. The Facilities Special Tax shall be levied each Fiscal Year until the Transition Year as follows:

Prior to an Effective Tax Rate Evaluation

First: The Facilities Special Tax shall be levied Proportionately on all Developed Property at a rate up to 100% of the Maximum Facilities Special Tax in order to satisfy the Facilities Special Tax Requirement.

Second: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first step has been completed, the Facilities Special Tax shall be levied Proportionately on all Small Lot Final Map Property at a rate up to 100% of the Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Small Lot Final Map Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

Third: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first two steps have been completed, the Facilities Special Tax shall be levied Proportionately on all Permit Ready Multi-Family/Non-Residential Property at a rate up to 100% of the Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Permit Ready Multi-Family/Non-Residential Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

Fourth: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first three steps have been completed, the Facilities Special Tax shall be levied Proportionately on all Large Lot Property at a rate up to 100% of the Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Large Lot Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

Fifth: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first four steps have been completed, the Facilities Special Tax shall be levied Proportionately on all Undeveloped Property at a rate up to 100% of the Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Undeveloped Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

After an Effective Tax Rate Evaluation

First: The Facilities Special Tax shall be levied Proportionately on all Developed Property at a rate up to 100% of the Effective Tax Rate Evaluation Maximum Facilities Special Tax in order to satisfy the Facilities Special Tax Requirement.

Second: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first step has been completed, the Facilities Special Tax shall be levied Proportionately on all Small Lot Final Map Property at a rate up to 100% of the Effective Tax Rate Evaluation Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Small Lot Final Map Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

Third: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first two steps have been completed, the Facilities Special Tax shall be levied Proportionately on all Permit Ready Multi-Family/Non-Residential Property at a rate up to 100% of the Effective Tax Rate Evaluation Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Permit Ready Multi-Family/Non-Residential Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

Fourth: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first three steps have been completed, the Facilities Special Tax shall be levied Proportionately on all Large Lot Property at a rate up to 100% of the Effective Tax Rate Evaluation Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Large Lot Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

Fifth: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first four steps have been completed, the Facilities Special Tax shall be levied Proportionately on all Undeveloped Property at a rate up to 100% of the Effective Tax Rate Evaluation Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Undeveloped Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

D. SERVICES SPECIAL TAX

A Services Special Tax shall be assigned to all Taxable Property within CFD No. 24 IA2B according to the Maximum Services Special Tax Rates set forth in Attachment A of this Rate and Method of Apportionment.

D.1. Prior to the Transition Event - Increase in the Maximum Services Special Tax

Prior to the Transition Event, on each July 1, commencing on July 1, 2027, the Maximum Services Special Tax Rates shall be increased by the Services Special Tax Escalation Factor of the Maximum Services Special Tax Rates in effect for the previous Fiscal Year.

D.2. Prior to the Transition Event - Method of Apportionment of Services Special Tax

If, in any Fiscal Year prior to the Transition Year, the Facilities Special Tax is levied against each Assessor's Parcel of Taxable Property within CFD No. 24 IA2B and the Facilities Special Tax revenues generated are insufficient to pay the Facilities Special Tax Requirement such shortfall shall be deemed a component of the Services Special Tax Requirement in that Fiscal Year, and proceeds from the levy of the Services Special Tax shall first be applied to mitigate the shortfall in the Facilities Special Tax Requirement before being used to pay for Authorized Services. The Services Special Tax revenue shall not be applied to any Facilities Special Tax Requirement shortfalls attributable to Pay As You Go Costs authorized to be financed by CFD No. 24 IA2B.

Using the definitions and procedures described herein, the CFD No. 24 IA2B Administrator shall determine the Services Special Tax Requirement and levy the Services Special Tax until the amount of Services Special Tax equals the Services Special Tax Requirement. The Services Special Tax shall be levied each Fiscal Year as follows:

First: The Services Special Tax shall be levied Proportionately on all Developed Property at a rate up to 100% of the Maximum Services Special Tax in order to satisfy the Services Special Tax Requirement.

Second: If additional monies are needed to satisfy the Services Special Tax Requirement after the first step has been completed, the Services Special Tax shall be levied Proportionately on all Small Lot Final Map Property at a rate up to 100% of the Maximum Services Special Tax in order to satisfy the Services Special Tax Requirement.

Third: If additional monies are needed to satisfy the Services Special Tax Requirement after the first two steps have been completed, the Services Special Tax shall be levied Proportionately on all Permit Ready Multi-Family/Non-Residential Property at a rate up to 100% of the Maximum Services Special Tax in order to satisfy the Services Special Tax Requirement.

Fourth: If additional monies are needed to satisfy the Services Special Tax Requirement after the three steps have been completed, the Services Special Tax shall be levied Proportionately on all Large Lot Property at a rate up to 100% of the Maximum Services Special Tax in order to satisfy the Services Special Tax Requirement.

Fifth: If additional monies are needed to satisfy the Services Special Tax Requirement after the three steps have been completed, the Services Special Tax shall be levied Proportionately on all Undeveloped Property at a rate up to 100% of the Maximum Services Special Tax in order to satisfy the Services Special Tax Requirement.

E. TRANSITION SERVICES SPECIAL TAX

A Transition Services Special Tax shall be assigned to all Taxable Property within CFD No. 24 IA2B according to the Maximum Transition Services Special Tax Rates set forth in Attachment A of this Rate and Method of Apportionment.

E.1. After the Transition Event – Method of Apportionment of Transition Services Special Tax

Using the definitions and procedures described herein, the CFD No. 24 IA2B Administrator shall determine the Transition Services Special Tax Requirement and levy the Transition Services Special Tax until the amount of Transition Services Special Tax equals the Transition Services Special Tax Requirement. The Transition Services Special Tax shall be levied each Fiscal Year as follows:

First: The Transition Services Special Tax shall be levied Proportionately on all Developed Property at a rate up to 100% of the Maximum Transition Services Special Tax in order to satisfy the Transition Services Special Tax Requirement.

Second: If additional monies are needed to satisfy the Transition Services Special Tax Requirement after the first step has been completed, the Transition Services Special Tax shall be levied Proportionately on all Small Lot Final Map Property at a rate up to 100% of the Maximum Transition Services Special Tax in order to satisfy the Transition Services Special Tax Requirement.

Third: If additional monies are needed to satisfy the Transition Services Special Tax Requirement after the first two steps have been completed, the Transition Services Special Tax shall be levied Proportionately on all Permit Ready Multi-Family/Non-Residential Property at a rate up to 100% of the Maximum Transition Services Special Tax in order to satisfy the Transition Services Special Tax Requirement.

Fourth: If additional monies are needed to satisfy the Transition Services Special Tax Requirement after the three steps have been completed, the Transition Services Special Tax shall be levied Proportionately on all Large Lot Property at a rate up to 100% of the Maximum Transition Services Special Tax in order to satisfy the Transition Services Special Tax Requirement.

Fifth: If additional monies are needed to satisfy the Transition Services Special Tax Requirement after the three steps have been completed, the Transition Services Special Tax shall be levied Proportionately on all Undeveloped Property at a rate up to 100% of the Maximum Transition Services Special Tax in order to satisfy the Transition Services Special Tax Requirement.

F. DELINQUENCIES

Notwithstanding the above, under no circumstances will the CFD No. 24 IA2B Facilities Special Tax levied against any Assessor's Parcel of Developed Property classified as Residential Property, in any Fiscal Year, be increased as a consequence of the delinquency or default in the payment of the CFD No. 24 IA2B Facilities Special Taxes by the owner or owners of any other Taxable Property by more than ten percent (10%) above the amount that would have been levied against such Assessor's Parcel in such Fiscal Year had there been no delinquencies or defaults.

G. EXEMPTIONS

The CFD No. 24 IA2B Administrator shall classify the following as Exempt Property: Public Property, Property Owner Association Property, Open Space Property, and Assessor's Parcels with public or utility easements making impractical their utilization for any use other than the purposes set forth in the easement.

The Maximum Facilities Special Tax obligation or, if applicable, the Effective Tax Rate Evaluation Maximum Facilities Special Tax obligation for Taxable Property which will be transferred or dedicated to a public agency and will be classified as Public Property may be fully prepaid by the seller, pursuant to Section L, prior to the transfer/dedication of such Taxable Property. Until the Maximum Facilities Special Tax obligation or, if applicable, the Effective Tax Rate Evaluation Maximum Facilities Special Tax obligation for any such Taxable Property is prepaid, the Taxable Property shall continue to be subject to the levy of the Facilities Special Tax. An exception to this may be made if an Assessor's Parcel of Public Property, such as a school site, is relocated to an Assessor's Parcel of Taxable Property, in which case the Assessor's Parcel of previously Public Property becomes Taxable Property and the Assessor's Parcel of previously Taxable Property becomes Public Property. This trading of an Assessor's Parcel from Taxable Property to Public Property will be permitted to the extent there is no loss in Maximum Facilities Special Tax revenue or, if applicable, Effective Tax Rate Evaluation Maximum Facilities Special Tax revenue, and the transfer is agreed to by the owners of all Assessor's Parcels involved in the transfer and the City Council.

If the use of an Assessor's Parcel changes so that such Assessor's Parcel is no longer eligible to be classified as one of the uses set forth in Section G.1. above that would make such Assessor's Parcel eligible to continue to be classified as Exempt Property, such Assessor's Parcel shall cease to be classified as Exempt Property and shall be deemed to be Taxable Property and subject to the Special Tax.

No Special Tax shall be levied on any Assessor's Parcel in any Fiscal Year in which such Assessor's Parcel is classified as Welfare Exempt Property; however, pursuant to Section 53340(c) of the Act, after the issuance of the first series of Bonds, as applicable, any Assessor's Parcel that receives a welfare exemption under subdivision (g) of Section 214 of the Revenue and Taxation Code shall not be classified as Welfare Exempt Property and will be subject to the Facilities Special Tax.

H. TRANSFERS

Prior to the issuance of the first series of Bonds within CFD No. 24 IA2B, the City may permit the transfer of Maximum Facilities Special Tax or Effective Tax Rate Evaluation Maximum Facilities Special Tax from one Assessor's Parcel to another Assessor's Parcel. Before recordation of a Small Lot Final Subdivision Map, if a subdivision map is required, the City may permit a transfer if the number of planned Residential Units, Multi-Family Attached Property Acreage, or Non-Residential Property Acreage is transferred from one Assessor's Parcel(s) to another Assessor's Parcel(s) in any portion of Large Lot Property. The City may, in its sole discretion, allow for a transfer of the Maximum Facilities Special Tax or Effective Tax Rate Evaluation Maximum Facilities Special Tax from one Assessor's Parcel to another Assessor's Parcel provided such a transfer shall be allowed only if (1) all adjustments are agreed to in writing by the affected property owners and the City's Finance Director, and (2) there is no reduction in the sum of the total Maximum Facilities Special Tax or sum of the total Effective Tax Rate Evaluation Maximum Facilities Special Tax as a result of the transfer. Should a transfer result in an amendment to Attachment B or, following an Effective Tax Rate Evaluation, Attachment D of this Rate and Method of Apportionment, the requesting property owner shall bear the costs to affect the transfer in the CFD No. 24 IA2B records and prepare the required amendments to Attachment B or, following an Effective Tax Rate Evaluation, Attachment D of this Rate and Method of Apportionment.

I. INTERPRETATIONS

The City reserves the right to make minor administrative and technical changes to this document that do not materially affect the Rate and Method of Apportionment of Special Tax. In addition, the interpretation and application of any section of this document shall be at the City's discretion. Interpretations may be made by the City by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment of Special Tax.

J. REVIEW/APPEALS

The CFD No. 24 IA2B Administrator may establish such procedures, as it deems necessary to undertake the review of any such appeal. The CFD No. 24 IA2B Administrator shall interpret this Rate and Method of Apportionment of Special Tax and make determinations relative to the annual administration of the Special Tax and any property owner appeals, as herein specified.

Any property owner may file a written appeal of the Special Tax with the CFD No. 24 IA2B Administrator claiming that the amount or application of the Special Tax is not correct. The appeal must be filed not later than one calendar year after having paid the Special Taxes that are disputed, and the appellant must be current in all payments of Special Taxes. In addition, during the term of the appeal process, all Special Taxes levied must be paid on or before the payment date established when the levy was made. The appeal must specify the reasons why the appellant claims the Special Taxes are in error. The CFD No. 24 IA2B Administrator shall review the appeal, meet with the appellant if the CFD No. 24 IA2B Administrator deems necessary, and advise the appellant of its determination.

If the property owner disagrees with the CFD No. 24 IA2B Administrator's decision relative to the appeal, the owner may file a written notice with the City Manager appealing the amount of the Special Tax levied on such Assessor's Parcel. If following such consultation and action (if any by the City Manager), the property owner believes such error still exists, such person may file a written notice with the City Council appealing the amount of the Special Tax levied on such Assessor's Parcel. The decision of the City shall be final and binding to all persons. If the decision of the CFD No. 24 IA2B Administrator or subsequent decision by the City Manager or City Council requires the Special Taxes to be modified or changed in favor of the property owner, no cash refund shall be made for prior years' Special Taxes, but an adjustment shall be made to credit future Special Taxes. This procedure shall be exclusive and its exhaustion by any property owner shall be a condition precedent to filing any legal action by such owner.

K. MANNER OF COLLECTION

The annual Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes; provided, however, that CFD No. 24 IA2B, may, at the sole discretion of the City, directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner as necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on Assessor's Parcels of Taxable Property that are delinquent in the payment of Special Taxes.

L. PREPAYMENT IN PART OF FACILITIES SPECIAL TAX

The Facilities Special Tax obligation of an Assessor's Parcel of Taxable Property may be partially prepaid as described herein; provided that there are no delinquent Special Taxes with respect to such Assessor's Parcel at the time of partial prepayment. An owner of an Assessor's Parcel intending to partially prepay the Facilities Special Tax obligation shall provide the CFD No. 24 IA2B Administrator with written notice of intent to partially prepay. Within 30 days of receipt of such written notice, the CFD No. 24 IA2B Administrator shall notify such owner of the partial prepayment amount of such Assessor's Parcel. Any partial prepayment must be submitted at least 60 days before the next occurring bond redemption date, and the proceeds of such prepayment shall be provided to the Trustee for application toward bond redemption in accordance with the Indenture. The CFD No. 24 IA2B Administrator may charge a fee for providing this service.

L.1. Partial Prepayment Amount

The Facilities Special Tax may be prepaid in an amount determined at the time of prepayment based on the portion of Bonds then outstanding; provided, however, that no partial prepayment shall be accepted in an amount equal to an annual Special Tax amount less than the annual Transition Services Special Tax rate escalated to the then current fiscal year less the then current Services Special Tax rate.

Step 1: Determine the current Fiscal Year Maximum Facilities Special Tax for the Assessor's Parcel based on the assignment of the Maximum Facilities Special Tax described in Section C above. If an Effective Tax Rate Evaluation has occurred, determine the current Fiscal Year Effective Tax Rate Evaluation Maximum Facilities Special Tax for the Assessor's Parcel based on the assignment of the Effective Tax Rate Evaluation Maximum Facilities Special Tax described in Section C above. If the Assessor's Parcel is not already classified as Developed Property, the Maximum Facilities Special Tax (or Effective Tax Rate Evaluation Maximum Facilities Special Tax) shall be assigned as though the Assessor's Parcel was already designated as Developed Property.

Step 2: Calculate the annual revenue produced, by annually applying the Facilities Special Tax Escalation Factor, from the Maximum Facilities Special Tax (or Effective Tax Rate Evaluation Maximum Facilities Special Tax) from the date of prepayment through the earlier of the end of the Facilities Special Tax Term or the Transition Event, except that this final date may be amended by the City no later than the time of the calculation of the prepayment. If the final date used in the prepayment calculation is amended by the City, this amended final date shall apply to any and all prepayment calculations from that point forward.

Step 3: Calculate the present value of the Assessor's Parcel's annual Maximum Facilities Special Tax (or Effective Tax Rate Evaluation Maximum Facilities Special Tax) revenue stream determined in Step 2. The present value shall be calculated using a discount rate that earns a rate of interest that, when the prepayment is invested in City permitted and available investments, would produce annual revenues equal to the amounts calculated in Step 2.

If there are Outstanding Bonds at the time of the Partial Prepayment Amount calculation, the Partial Prepayment Amount shall be first allocated to the Redemption Amount. If the Partial Prepayment Amount is insufficient to fund the Redemption Amount, then the Partial Prepayment Amount shall be increased to equal the Redemption Amount.

The Redemption Amount is calculated as follows:

Step 1: Divide the Maximum Facilities Special Tax (or Effective Tax Rate Evaluation Maximum Facilities Special Tax) computed pursuant to Step 1 of Section L.1 by the total Maximum Facilities Special Taxes (or total Effective Tax Rate Evaluation Maximum Facilities Special Taxes) for the entire CFD No. 24 IA2B, based on the Maximum Facilities Special Taxes (or Effective Tax Rate Evaluation Maximum Facilities Special Taxes) that could be charged in the current Fiscal Year if all Taxable Property were designated as Developed Property, excluding any Assessor's Parcels which have prepaid the Maximum Facilities Special Tax (or Effective Tax Rate Evaluation Maximum Facilities Special Tax) obligation (the "Prepayment Quotient").

Step 2: Multiply the Prepayment Quotient by the Outstanding Bonds to compute the amount of Outstanding Bonds to be redeemed (the "Bond Redemption Amount").

Step 3: Multiply the Bond Redemption Amount by the applicable redemption premium, if any, on the Outstanding Bonds to be redeemed.

Step 4: Compute the amount needed to pay interest on the Bond Redemption Amount from the first Bond interest payment date following the current Fiscal Year until the earliest redemption date for the Outstanding Bonds.

Step 5: Determine that portion of Facilities Special Taxes levied on the Assessor's Parcel in the current Fiscal Year to satisfy the Facilities Special Tax Requirement, which have not yet been paid.

Step 6: A reserve fund credit shall equal the lesser of: (a) the expected reduction in the reserve requirement (as defined in the Indenture for the Bonds), if any, associated with the redemption of Outstanding Bonds as a result of the partial prepayment, or (b) the amount derived by subtracting the new reserve requirement (as defined in the Indenture for the Bonds) in effect after the redemption of Outstanding Bonds as a result of the partial prepayment from the balance in the reserve fund on the prepayment date, but in no event shall such amount be less than zero. Such reserve fund credit will not decrease the balance in the reserve fund below the new reserve requirement.

Step 7: If any capitalized interest for the Outstanding Bonds will not have been expended at the time of the first interest and/or principal payment following the current Fiscal Year, a capitalized interest credit shall be calculated by multiplying the quotient computed pursuant to Step 1 by the expected balance in the capitalized interest fund after such first interest payment.

Step 8: The redemption amount is equal to the sum of the amounts computed pursuant to Steps 2, 3, 4, and 5, less the amount computed pursuant to Steps 6 and 7 (the "Redemption Amount").

If the Partial Prepayment Amount exceeds the Redemption Amount, then any remaining Partial Prepayment Amount, after allocating the Redemption Amount, shall be designated as Pay as You Go Costs.

The Partial Prepayment Amount shall include any fees or expenses, including the costs of computation of the prepayment, the costs to invest the prepayment proceeds, the cost of redeeming Bonds, and the costs of recording any notices to evidence the prepayment and the redemption (the "Administrative Fees and Expenses").

In addition, the City has the authority to adjust the Partial Prepayment Amount calculated above if a portion or all of the current property tax bill and the portion attributable to the payment of the Facilities Special Tax has not been used to make an interest and/or principal payment on the Bonds.

Notwithstanding the foregoing, no partial prepayment shall be allowed unless the amount of Maximum Facilities Special Taxes (or Effective Tax Rate Evaluation Maximum Facilities Special Taxes), net of any priority administration, if any as defined in the Bond documents, that may be levied on Taxable Property, in each Fiscal Year, both prior to and after the proposed partial prepayment, is at least 1.1 times the annual debt service on all Outstanding Bonds to be paid from the Maximum Facilities Special Taxes (or Effective Tax Rate Evaluation Maximum Facilities Special Taxes) in each Fiscal Year.

M. TERM OF SPECIAL TAX

The Maximum Facilities Special Tax and Effective Tax Rate Evaluation Maximum Facilities Special Tax shall be levied commencing in Fiscal Year 2026-2027 to the extent necessary to fully satisfy the Facilities Special Tax Requirement and shall be levied for the Facilities Special Tax Term.

The Maximum Services Special Tax shall be levied commencing in Fiscal Year 2026-2027 and shall be levied until the Transition Event to the extent necessary to fully satisfy the Services Special Tax Requirement.

The Maximum Transition Services Special Tax shall be levied commencing in the Fiscal Year following the Transition Event in perpetuity, unless and until such time the City determines that revenues are no longer needed to pay the Transition Services Special Tax Requirement.

including Single-Family Detached Property – SF/SFHD Zoning, Single-Family Detached Property – MLD Zoning, MHD Multi-Family Attached Property, and MMD Multi-Family Attached Property.

ATTACHMENT A
CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 24 (ALDER CREEK WEST)
IMPROVEMENT AREA 2B
MAXIMUM SPECIAL TAX RATES
(FISCAL YEAR 2026-2027)

Land Use Category	Lot / Village #	2026-2027 Maximum Facilities Special Tax Rate[(1)]	2026-2027 Maximum Services Special Tax Rate[(2)]	Taxed Per
Developed Property:				
Single-Family Detached Property – SFHD Zoning	2A	$2,947	$578	Residential Lot
Single-Family Detached Property – SFHD Zoning	2B	2,563	566	Residential Lot
Multi-Family Attached Property – MLD Zoning	3A	2,573	461	Residential Lot
Single-Family Detached Property – SF Zoning	3B	5,025	857	Residential Lot
Single-Family Detached Property – SF Zoning	4A	3,848	931	Residential Lot
Single-Family Detached Property – SF Zoning	4B	5,042	840	Residential Lot
Small Lot Final Map Property:				
Single-Family Detached Property – SFHD Zoning	2A	$2,947	$578	Residential Lot
Single-Family Detached Property – SFHD Zoning	2B	2,563	566	Residential Lot
Multi-Family Attached Property – MLD Zoning	3A	2,573	461	Residential Lot
Single-Family Detached Property – SF Zoning	3B	5,025	857	Residential Lot
Single-Family Detached Property – SF Zoning	4A	3,848	931	Residential Lot
Single-Family Detached Property – SF Zoning	4B	5,042	840	Residential Lot
Permit Ready Multi-Family/Non-Residential Property		$20,000	N/A	Acre
Large Lot Property		$20,000	N/A	Acre
Undeveloped Property		$20,000	N/A	Acre

(1) On each July 1, commencing on July 1, 2027, the Maximum Facilities Special Tax Rates shall be increased by the Facilities Special Tax Escalation Factor of the Maximum Facilities Special Tax Rates in effect for the previous Fiscal Year.

(2) On each July 1, commencing on July 1, 2027, the Maximum Services Special Tax Rates shall be increased by an amount equal to the Services Special Tax Escalation Factor of the Maximum Services Special Tax Rates in effect for the previous Fiscal Year.

ATTACHMENT B
CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 24 (ALDER CREEK WEST)
IMPROVEMENT AREA 2B
MINIMUM FACILITIES REVENUE
(FISCAL YEAR 2026-2027)

Land Use Category	Lot / Village #	Planned Number of Residential Lots / Acres	2026-2027 Developed Property Maximum Facilities Special Tax Rate[(1)(2)]	2026-2027 Minimum Facilities Revenue [(1)(3)]
Developed Property:				
Single-Family Detached Property – SFHD Zoning	2A	106	$2,947	$312,382
Single-Family Detached Property – SFHD Zoning	2B	71	2,563	181,973
Multi-Family Attached Property – MLD Zoning	3A	132	2,573	339,636
Single-Family Detached Property – SF Zoning	3B	25	5,025	125,625
Single-Family Detached Property – SF Zoning	4A	31	3,848	119,288
Single-Family Detached Property – SF Zoning	4B	63	5,042	317,646
Total Minimum Facilities Revenue[(4)]				**$1,396,550**

(1) On each July 1, commencing on July 1, 2027, the Developed Property Maximum Facilities Special Tax Rates and Minimum Facilities Revenue shall be increased by the Facilities Special Tax Escalation Factor of the Developed Property Maximum Facilities Special Tax Rates and Minimum Facilities Revenue in effect for the previous Fiscal Year.

(2) As a result of future Assessor's Parcel changes, described in Section C.1, the assigned Maximum Facilities Special Tax Rates for Developed Property may exceed the Developed Property Maximum Facilities Special Tax Rates set forth in this table.

(3) The total Minimum Facilities Revenue may be decreased as result of a portion of Maximum Facilities Special Tax obligations being prepaid pursuant to Section L.

(4) Based upon the Developed Property Maximum Facilities Special Tax Rate for Single-Family Detached Property in Lot/Village 2A, 2B, 3A, 3B, 4A, and 4B.

ATTACHMENT C
CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 24 (ALDER CREEK WEST)
IMPROVEMENT AREA 2B
EFFECTIVE TAX RATE EVALUATION MAXIMUM FACILITIES SPECIAL TAX RATES
(FISCAL YEAR 2026-2027)

Land Use Category	Lot / Village #	2026-2027 Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate[(1)(2)]	Taxed Per
Developed Property:			
Single-Family Detached Property – SFHD Zoning	2A	$_____	Residential Lot
Single-Family Detached Property – SFHD Zoning	2B	_____	Residential Lot
Multi-Family Attached Property – MLD Zoning	3A	_____	Residential Lot
Single-Family Detached Property – SF Zoning	3B	_____	Residential Lot
Single-Family Detached Property – SF Zoning	4A	_____	Residential Lot
Single-Family Detached Property – SF Zoning	4B	_____	Residential Lot
Small Lot Final Map Property:			
Single-Family Detached Property – SFHD Zoning	2A	$_____	Residential Lot
Single-Family Detached Property – SFHD Zoning	2B	_____	Residential Lot
Multi-Family Attached Property – MLD Zoning	3A	_____	Residential Lot
Single-Family Detached Property – SF Zoning	3B	_____	Residential Lot
Single-Family Detached Property – SF Zoning	4A	_____	Residential Lot
Single-Family Detached Property – SF Zoning	4B	_____	Residential Lot
Permit Ready Multi-Family/Non-Residential Property		$_____	Acre
Large Lot Property		$_____	Acre
Undeveloped Property		$_____	Acre

(1) Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates will be inserted following the Effective Tax Rate Evaluation.

(2) On each July 1, commencing in the Fiscal Year after the Effective Tax Rate Evaluation occurs, the Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates shall be increased by the Facilities Special Tax Escalation Factor of the Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates in effect for the previous Fiscal Year.

ATTACHMENT D
CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 24 (ALDER CREEK WEST)
IMPROVEMENT AREA 2B
EFFECTIVE TAX RATE EVALUATION MINIMUM FACILITIES REVENUE
(FISCAL YEAR 2026-2027)

Land Use Category	Lot / Village #	Planned Number of Residential Lots / Acres[1]	2026-2027 Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate[1][2][3]	2026-2027 Effective Tax Rate Evaluation Minimum Facilities Revenue[1][2][4]
Developed Property:				
Single-Family Detached Property – SFHD Zoning	2A	106	$_____	$_____
Single-Family Detached Property – SFHD Zoning	2B	71	_____	_____
Multi-Family Attached Property – MLD Zoning	3A	132	_____	_____
Single-Family Detached Property – SF Zoning	3B	25	_____	_____
Single-Family Detached Property – SF Zoning	4A	31	_____	_____
Single-Family Detached Property – SF Zoning	4B	63	_____	_____
Total Effective Tax Rate Evaluation Minimum Facilities Revenue[5]				**$_____**

(1) Planned Number of Residential Units/Acres, Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate and Effective Tax Rate Evaluation Minimum Facilities Revenue to be inserted following the Effective Tax Rate Evaluation.

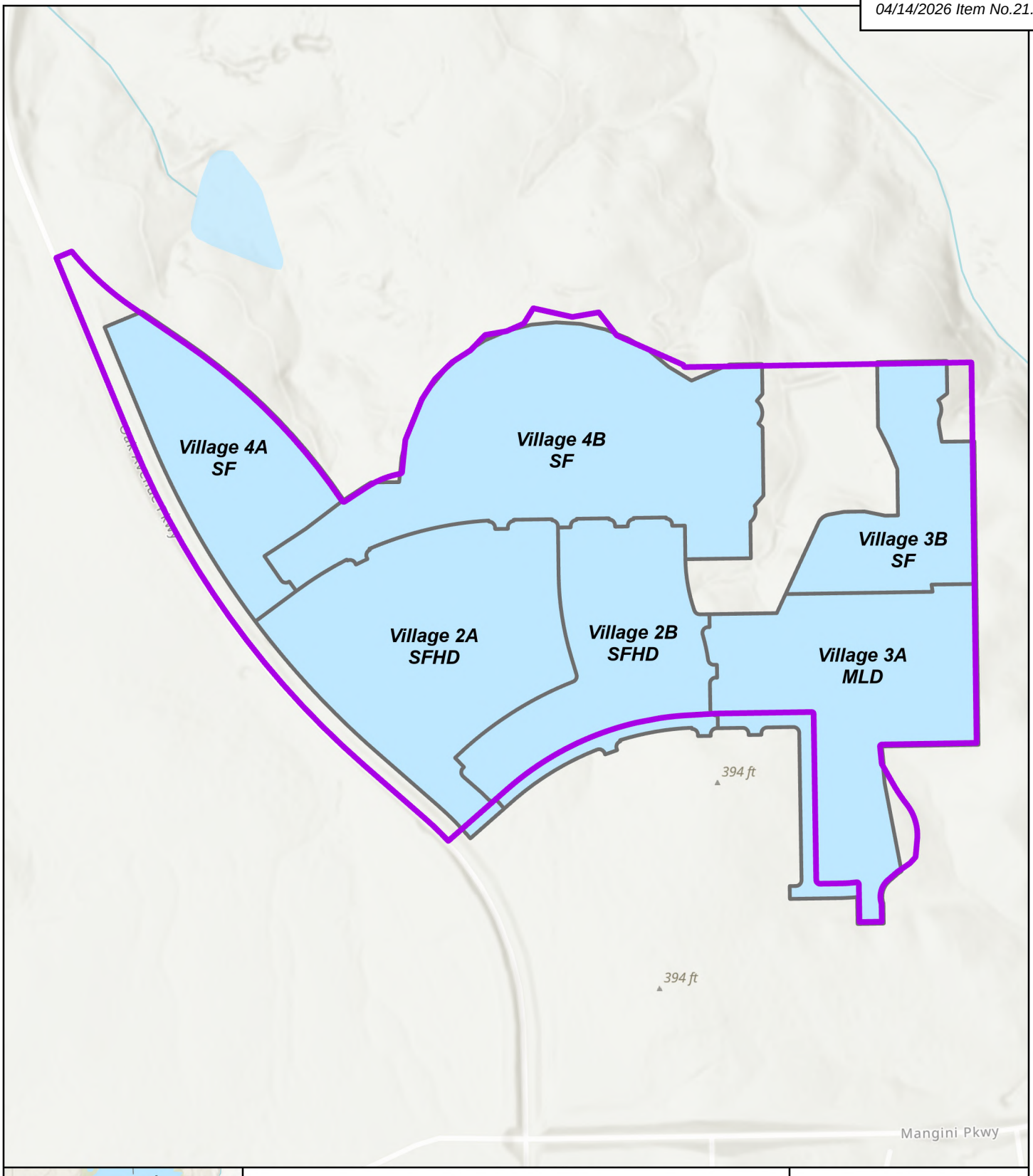
(2) On each July 1, commencing in the Fiscal Year after the Effective Tax Rate Evaluation occurs, the Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates and Effective Tax Rate Evaluation Minimum Facilities Revenue shall be increased by the Facilities Special Tax Escalation Factor of the Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates and Effective Tax Rate Evaluation Minimum Facilities Revenue in effect for the previous Fiscal Year.

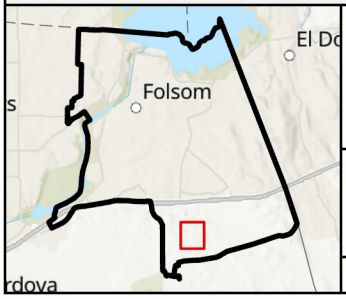
(3) As a result of future Assessor's Parcel changes, described in Section C.3, the assigned Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates may exceed the Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates set forth in this table.

(4) The total Effective Tax Rate Evaluation Minimum Facilities Revenue may be decreased as result of a portion of Effective Tax Rate Evaluation Maximum Facilities Special Tax obligations being prepaid pursuant to Section L.

(5) Based upon the Developed Property Maximum Facilities Special Tax Rate for Single-Family Detached Property in Lot/Village 2A, 2B, 3A, 3B, 4A, and 4B.

ATTACHMENT E
CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 24 (ALDER CREEK WEST)
IMPROVEMENT AREA 2B
MAP OF VILLAGES





City of Folsom
Community Facilities District No. 24 (Alder Creek West)
Improvement Area 2B

Improvement Area 2B Boundary

Village Boundaries

2026

N

0 0.05 0.1 Mi

0 275 550 US Feet

Coordinate System: NAD 1983 Stat I FIPS 0402 Feet

For illustration purposes ficial map.

NBS helping communities fund tomorrow

RATE AND METHOD OF APPORTIONMENT FOR
CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 24
(ALDER CREEK WEST)
IMPROVEMENT AREA 3

A Special Tax, as hereinafter defined, shall be levied on each Assessor's Parcel of Taxable Property within the City of Folsom Community Facilities District No. 24 (Alder Creek West) Improvement Area 3 (CFD No. 24 IA3) and collected each Fiscal Year in an amount determined by the CFD No. 24 IA3 Administrator through the application of the Rate and Method of Apportionment as described below. All of the real property within CFD No. 24 IA3, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

A. GENERAL DEFINITIONS

The terms hereinafter set forth have the following meaning:

"Accessory Dwelling Unit" or **"ADU"** means a secondary residential unit of limited size, as defined in California Government Code Section 66313, as may be amended from time to time, that is accessory to a single-unit dwelling. The ADU may be on the same Assessor's Parcel as the single-unit dwelling or on a separate Assessor's Parcel. For purposes of clarification, where an ADU and primary Unit are on the same Assessor's Parcel, the ADU located on such Assessor's Parcel is considered a separate Unit from the primary Unit on such Assessor's Parcel for purposes of the Special Tax. Should an Assessor's Parcel contain only an ADU, such Assessor's Parcel will be taxed as an ADU only.

"Acre" or **"Acreage"** means the land area of an Assessor's Parcel as shown on County records, such as an Assessor's Parcel Map and secured roll data, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable Large Lot Map, Small Lot Final Subdivision Map, condominium plan, record of survey, or other recorded document creating or describing the parcel. If the preceding maps for a land area are not available, the Acreage of such land area may be determined utilizing available spatial data and GIS. The square footage of an Assessor's Parcel is equal to the Acreage of such parcel multiplied by 43,560.

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

"Assessor's Parcel" or **"Parcel"** means a lot or parcel shown in an Assessor's Parcel Map with an assigned Assessor's Parcel number.

"Assessor's Parcel Map" means an official map of the County Assessor of the County designating lots or parcels by an Assessor's Parcel number.

"Authorized Services" means the services authorized to be financed by CFD No. 24 IA3.

"Bond Year" means a one-year period beginning on September 2nd in each year and ending on September 1st in the following year, unless defined differently in the applicable Indenture.

"Bonds" means any bonds or other debt (as defined in the Act), whether in one or more series, issued by CFD No. 24 IA3 under the Act.

"CFD No. 24 IA3" means City of Folsom Community Facilities District No. 24 (Alder Creek West) Improvement Area 3.

"CFD No. 24 IA3 Administrator" means the City's Finance Director, or designee thereof, responsible for determining the Facilities Special Tax Requirement, Services Special Tax Requirement and providing for the levy and collection of the Special Taxes.

"City" means the City of Folsom.

"City Council" means the City Council of the City, acting as the legislative body of CFD No. 24 IA3.

"County" means the County of Sacramento.

"Developed Property" means, for each Fiscal Year, all Taxable Property for which a building permit for new construction was issued prior to June 30 of the previous Fiscal Year.

"Effective Tax Rate Evaluation" means an evaluation of the Total Effective Tax Rate of Residential Property at the time of such evaluation. The Effective Tax Rate Evaluation will be based upon a prepared Price Point Study to determine the Total Effective Tax Rate for Residential Property, based upon the calculated Total Estimated Tax Burden.

"Effective Tax Rate Evaluation Maximum Facilities Special Tax" means the total maximum annual Facilities Special Tax, as determined during the Effective Tax Rate Evaluation, in accordance with the provisions of Section C.2, which may be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property.

"Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate" means the maximum annual Facilities Special Tax rate for each land use category of Taxable Property that will be set forth in Attachment C, following the Effective Tax Rate Evaluation, which may be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property.

"Effective Tax Rate Evaluation Minimum Facilities Revenue" means, following the Effective Tax Rate Evaluation, the total minimum amount of CFD No. 24 IA3 Effective Tax Rate Evaluation Maximum Facilities Special Tax, as adjusted annually by the Facilities Special Tax Escalation Factor after the Fiscal Year in which the Effective Tax Rate Evaluation occurs, less any Effective Tax Rate Evaluation Maximum Facilities Special Tax amounts partially prepaid pursuant to Section L. The Effective Tax Rate Evaluation Minimum Facilities Revenue, based on Planned Development, is set forth in Attachment D of this Rate and Method of Apportionment.

"Exempt Property" means all Assessors' Parcels that are exempt from the Special Tax pursuant to Section F.

"Facilities Administrative Expenses" means the actual or reasonably estimated costs directly related to the administration of the Facilities Special Tax including, but not limited to, the following: the costs of computing the Facilities Special Tax and preparing the annual Facilities Special Tax collection schedules (whether by the City or designee thereof or both); the costs of collecting the Facilities Special Taxes (whether by the County, the City, or otherwise); the costs of remitting the Facilities Special Taxes to the Trustee; the costs of the Trustee (including its legal counsel) in the discharge of

the duties required of it under the Indenture; the costs to the City, CFD No. 24 IA3, or any designee thereof of complying with arbitrage rebate requirements or responding to questions from the IRS or SEC pertaining to any Bonds or any audit of any Bonds by the SEC or IRS; the costs to the City, CFD No. 24 IA3, or any designee thereof of providing continuing disclosure regarding the Bonds pursuant to applicable state or federal securities law; the costs associated with preparing Facilities Special Tax disclosure statements and responding to public inquiries regarding the Facilities Special Taxes; the costs of the City, CFD No. 24 IA3, or any designee thereof related to any appeal of the levy or application of the Facilities Special Tax; the costs associated with the release of funds from an escrow account, if any; and the costs associated with computing and preparing the Effective Tax Rate Evaluation, including the Price Point Study. Facilities Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 24 IA3 for any other administrative purposes, including, but not limited to, attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Facilities Special Taxes.

"Facilities Special Tax" means the annual Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Facilities Special Tax Requirement.

"Facilities Special Tax Escalation Factor" means two percent (2%) annually.

"Facilities Special Tax Requirement" means that amount of Special Tax revenue required in any Fiscal Year for CFD No. 24 IA3 to: (i) Pay Facilities Administrative Expenses in an amount designated by the City; (ii) pay annual debt service on all Outstanding Bonds due in the Bond Year beginning in such Fiscal Year; (iii) pay other periodic costs on Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on Outstanding Bonds; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds in accordance with the Indenture; (v) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year and known upcoming delinquencies; and (vi) pay for Pay As You Go Costs; less (vii) a credit for funds available to reduce the annual Facilities Special Tax levy as determined by the CFD No. 24 IA3 Administrator pursuant to the Indenture.

"Facilities Special Tax Term" means the earlier of Fiscal Year 2085-2086 or the Fiscal Year occurring 50 years following the Fiscal Year in which the first building permit was issued, or the first series of Bonds was issued within CFD No. 24 IA3.

"Fiscal Year" means the period starting July 1 and ending on the following June 30.

"Indenture" means the indenture, fiscal agent agreement, trust agreement, resolution or other instrument pursuant to which Bonds are issued, as modified, amended and/or supplemented from time to time, and any instrument replacing or supplementing the same.

"Large Lot Map" means a recorded subdivision map creating larger parcels by land use. The Large Lot Map does not create individual lots for which building permits may be issued for single-family Residential Units.

"Large Lot Property" means, for each Fiscal Year, all Taxable Property for which a Large Lot Map was recorded prior to June 30 of the previous Fiscal Year, excluding any portion(s) thereof classified as

Developed Property, Small Lot Final Map Property, or Permit Ready Multi-Family/Non-Residential Property. Large Lot Property also means, for each Fiscal Year, all Taxable Property classified as Small Lot Final Map Remainder Property as of June 30 of the previous Fiscal Year.

"Maximum Facilities Special Tax" means the total maximum annual Facilities Special Tax, determined in accordance with the provisions of Section C, which may be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property.

"Maximum Facilities Special Tax Rate" means the maximum annual Facilities Special Tax rate for each land use category of Taxable Property, as shown in Attachment A, which may be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property.

"Maximum Services Special Tax" means the total maximum annual Services Special Tax, determined in accordance with the provisions of Section D, which may be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property.

"Maximum Services Special Tax Rate" means the maximum annual Services Special Tax rate for each land use category of Taxable Property, as shown in Attachment A, which may be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property.

"Maximum Special Tax" means, prior to the Transition Year, the total annual Maximum Facilities Special Tax (or Effective Tax Rate Evaluation Maximum Facilities Special Tax) and Maximum Services Special Tax, determined in accordance with the provisions of Section C and Section D, which may be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property.

Beginning in the Transition Year, "Maximum Special Tax", means the total annual Maximum Transition Services Special Tax, determined in accordance with the provisions of Section D, which may be levied in any Fiscal Year following the Transition Event on any Assessor's Parcel of Taxable Property

"Maximum Total Effective Tax Rate" means 1.80%, unless the City determines, in its sole discretion, that a higher Maximum Total Effective Tax Rate is appropriate.

"MHD Multi-Family Attached Property" means all Assessor's Parcels for which a building permit could be issued for purposes of constructing one or more attached Residential Units per Assessor's Parcel with a permitted density range of greater than 20 Residential Units per Acre and more fully described in the Folsom Plan Area Specific Plan adopted on June 28, 2011 and as amended by the City Council. MHD Multi-Family Attached Property shall also include an Assessor's Parcel or that portion of an Assessor's Parcel designated as a Mixed Use Residential Parcel.

"Minimum Facilities Revenue" means the minimum amount of total CFD No. 24 IA3 Maximum Facilities Special Tax, as adjusted annually by the Facilities Special Tax Escalation Factor, less any Maximum Facilities Special Tax amounts partially prepaid pursuant to Section L. The Minimum Facilities Revenue, based on Planned Development, is set forth in Attachment B of this Rate and Method of Apportionment. Following the Transition Event, the Minimum Facilities Revenue shall be zero.

"MMD Multi-Family Attached Property" means all Assessor's Parcels for which a building permit could be issued for purposes of constructing one or more attached Residential Units per Assessor's

Parcel with a permitted density range of 12-20 Residential Units per Acre and more fully described in the Folsom Plan Area Specific Plan adopted on June 28, 2011 and as amended by the City Council.

"Mixed-Use Residential Parcel" means a mixed-use Assessor's Parcel that is designated for residential land use. If the mixed-use Assessor's Parcel contains a combination of residential land use and non-residential land use, only that portion of an Assessor's Parcel designated for residential land use shall be classified as a Mixed-Use Residential Parcel and the remaining non-residential land use of the Assessor's Parcel shall be classified as Non-Residential Property.

"Non-Residential Property" means, for each Fiscal Year, all Taxable Property for which a building permit could be issued for purposes of constructing non-residential buildings.

"Open Space Property" means property within the boundaries of CFD No. 24 IA3 which (a) has been designated with specific boundaries and acreage on a Small Lot Final Subdivision Map as open space, or (b) is classified by the City zoning code or County Assessor as open space, or (c) has been irrevocably offered for dedication as open space to the federal government, the State of California, the County, the City, any other public agency, a private, non-profit organization, or (d) is encumbered by an easement or other restriction required by the City limiting the use of such property to open space.

"Outstanding Bonds" means all Bonds, which remain outstanding as defined in the Indenture pursuant to which such Bonds were issued.

"Pay as You Go Costs" means that portion of the Facilities Special Tax Requirement attributable to the direct payment for the acquisition and/or construction of public improvements, which are authorized to be financed by CFD No. 24 IA3.

"Permit Ready Multi-Family/Non-Residential Property" means an Assessor's Parcel of Taxable Property zoned for multi-family or non-residential land use for which all discretionary entitlements have been obtained, including, without limitation, development plan review and improvement plan approval, such that building permits may be issued without further approvals for the construction of multi-family Residential Units or non-residential buildings within such Assessor's Parcel. The City shall have sole discretion, based upon available development information, in classifying an Assessor's Parcel as Permit Ready Multi-Family/Non-Residential Property.

"Planned Development" means the planned number of Residential Lots, MHD Multi-Family Attached Property Acreage, MMD Multi-Family Attached Property Acreage, and Non-Residential Property Acreage planned within CFD No. 24 IA3, set forth in Attachment B or, following the Effective Tax Rate Evaluation, Attachment D of this Rate and Method of Apportionment, as amended by the future recordation of all Large Lot Maps and Small Lot Final Subdivision Maps within CFD No. 24 IA3.

"Price Point Study" means an analysis, prepared by an independent firm, to verify the estimated average sales price within each land use category of Residential Property given the project location and current market conditions.

"Property Owner Association Property" means any property within the boundaries of CFD No. 24 IA3, which is (a) owned by a property owner association or (b) designated with specific boundaries

and Acreage on a Small Lot Final Subdivision Map as property owner association property. As used in this definition, a property owner association includes any master or sub-association.

"Proportionately" means for Taxable Property that the ratio of the Facilities Special Tax levy to the Maximum Facilities Special Tax (or Effective Tax Rate Evaluation Maximum Facilities Special Tax) and the Services Special Tax levy to the Maximum Services Special Tax is equal for all Assessors' Parcels within each classification (Developed Property, Single Family Final Map Property, Permit Ready Multi-Family/Non-Residential Property, Large Lot Property, etc.) within CFD No. 24 IA3.

"Public Property" means any property within the boundaries of CFD No. 24 IA3, which (a) is owned by a public agency, (b) has been irrevocably offered for dedication to a public agency, or (c) is designated with specific boundaries and Acreage on a Small Lot Final Subdivision Map as property, which will be owned by a public agency. For purposes of this definition, a public agency includes the federal government, the State of California, the County, the City, or any other public agency.

"Residential Lot" means an individual lot of land for which a building permit could be issued to construct a Residential Unit.

"Residential Property" means, for each Fiscal Year, all Taxable Property for which a building permit could be issued for purposes of constructing Residential Units, including Single-Family Detached Property – SF/SFHD Zoning, Single-Family Detached Property – MLD Zoning, MHD Multi-Family Attached Property, and MMD Multi-Family Attached Property.

"Residential Unit" means a residential dwelling unit, including Accessory Dwelling Units, as allowed by the City zoning code.

"Services Administrative Expenses" means the actual or reasonably estimated costs directly related to the administration of the Services Special Tax including, but not limited to, the following: the costs of computing the Services Special Taxes and preparing the annual Services Special Tax collection schedules (whether by the City or designee thereof or both); the costs of collecting the Services Special Taxes (whether by the County, the City, or otherwise); the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Services Special Tax; and the costs of the City, CFD No. 24 IA3, or any designee thereof related to any appeal of the levy or application of the Services Special Tax. Services Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 24 IA3 for any other administrative purposes related to the Services Special Tax.

"Services Special Tax" means, prior to the Transition Event, the annual Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Services Special Tax Requirement.

"Services Special Tax Escalation Factor" means the maximum of two percent (2%) or the June annualized percentage change of the Consumer Price Index for all Urban Consumers, for the San Francisco-Oakland-San Jose area, not to exceed four percent (4%).

"Services Special Tax Requirement" means the amount of Services Special Tax revenue required for CFD No. 24 IA3, before the Transition Year, to (i) pay Services Administrative Expenses in an amount

designated by the City; (ii) pay Authorized Services expenses; (iii) pay any amounts required to establish or replenish any repair and contingency funds, capital improvement funds, or reserve funds related to the Authorized Services expenses; (iv) cover any shortfalls that exist if, in any Fiscal Year, the levy of the Facilities Special Tax on each Assessor's Parcel of Taxable Property is insufficient to pay the Facilities Special Tax Requirement in that Fiscal Year. Facilities Special Tax Requirement shortfalls shall not include Pay As You Go Costs, and (v) pay for reasonably anticipated delinquent Services Special Taxes based on the delinquency rate for Services Special Taxes levied in the previous Fiscal Year; less (vi) a credit for funds available to reduce the annual Services Special Tax levy as determined by the CFD No. 24 IA3 Administrator.

"Single-Family Detached Property – MLD Zoning" means, for each Fiscal Year, all Taxable Property for which a building permit could be issued for purposes of constructing one or more detached or attached Residential Units with a permitted density range of 7-12 Residential Units per Acre and more fully described in the Folsom Plan Area Specific Plan adopted on June 28, 2011 and as amended by the City Council.

"Single-Family Detached Property – SF/SFHD Zoning" means, for each Fiscal Year, all Taxable Property for which a building permit could be issued for purposes of constructing one or more Residential Units. Single-Family Detached Property – SF/SFHD Zoning shall consist of either single-family property with a permitted density range of 1-4 Residential Units per Acre or single-family high density property with a permitted density range of 4-7 Residential Units per Acre, which is more fully described in the Folsom Plan Area Specific Plan adopted on June 28, 2011 and as amended by the City Council.

"Special Tax" means, before the Transition Year, the annual Facilities Special Tax and Services Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Facilities Special Tax Requirement and the Services Special Tax Requirement.

Beginning in the Transition Year, the annual Transition Services Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Transition Services Special Tax Requirement.

"Small Lot Final Map Property" means, for each Fiscal Year, all Taxable Property for which a Small Lot Final Subdivision Map was recorded prior to June 30 of the previous Fiscal Year.

"Small Lot Final Map Remainder Property" means an Assessor's Parcel that is created from the subdivision of Large Lot Property by the recordation of a Small Lot Final Subdivision Map that has not yet been mapped for final development approval. Small Lot Final Map Remainder Property is that portion of property for which the Small Lot Final Subdivision Map definition does not apply (i.e., does not contain individual lots for which building permits may be issued for Residential Units without further subdivision of such property). Each Fiscal Year, all Taxable Property classified as Small Lot Final Map Remainder Property, as of June 30 of the previous Fiscal Year, will be considered Large Lot Property.

"Small Lot Final Subdivision Map" means a subdivision of property created by recordation of a final subdivision map, parcel map or lot line adjustment, approved by the City pursuant to the Subdivision

Map Act (California Government Code Section 66410 et seq.) or recordation of a condominium plan pursuant to California Civil Code 1352, that creates individual lots for which building permits may be issued for Residential Units without further subdivision of such property.

"State" means the State of California.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of CFD No. 24 IA3 that are not exempt from the CFD No. 24 IA3 Special Tax pursuant to law or Section F below.

"Total Effective Tax Rate" means the percentage of the Total Estimated Tax Burden as compared to the estimated average sales price identified in the Price Point Study for each land use category of Residential Property.

"Total Estimated Tax Burden" means the total amount of overlapping property taxes anticipated to be levied upon a Residential Unit, based upon the estimated average sales price identified in the Price Point Study and existing property tax rates for the current Fiscal Year. Existing property tax rates shall reflect the actual property tax rates levied upon Taxable Property in the Fiscal Year that the Effective Tax Rate Evaluation is completed.

"Transition Event" means the earlier of (i) Fiscal Year 2085-2086 or (ii) the Fiscal Year when the CFD No. 24 IA3 Administrator determines that both of the following events have occurred (1) all Bonds secured by the levy and collection of the Facilities Special Tax in CFD No. 24 IA3 have been fully repaid and the City determines that no additional Bonds are to be issued, and (2) all Facilities Administrative Expenses have been paid or reimbursed to CFD No. 24 IA3.

"Transition Services Administrative Expenses" means the actual or reasonably estimated costs directly related to the administration of the Transition Services Special Tax including, but not limited to, the following: the costs of computing the Transition Services Special Taxes and preparing the annual Transition Services Special Tax collection schedules (whether by the City or designee thereof or both); the costs of collecting the Transition Services Special Taxes (whether by the County, the City, or otherwise); the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Transition Services Special Tax; and the costs of the City, CFD No. 24 IA3, or any designee thereof related to any appeal of the levy or application of the Transition Services Special Tax. Transition Services Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 24 IA3 for any other administrative purposes related to the Transition Services Special Tax.

"Transition Services Special Tax" means, after the Transition Event, the annual Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Transition Services Special Tax Requirement.

"Transition Services Special Tax Escalation Factor" means the maximum of two percent (2%) or the June annualized percentage change of the Consumer Price Index for all Urban Consumers, for the San Francisco-Oakland-San Jose area, not to exceed four percent (4%).

"Transition Services Special Tax Rate" means, calculated in the Transition Year, the amount equal to the prior year's Maximum Services Special Tax Rate plus fifty percent (50%) of the prior year's

Maximum Facilities Special Tax Rate. The Transition Services Special Tax Escalation Factor shall be applied beginning in the Transition Year. Following the Transition Year, the Transition Services Special Tax Rate shall be equal to the prior year's Transition Services Special Tax Rate, increased by the Transition Services Special Tax Escalation Factor.

"Transition Services Special Tax Requirement" Beginning in the Transition Year, to (i) pay Transition Services Administrative Expenses in an amount designated by the City; (ii) pay Authorized Services expenses; (iii) pay any amounts required to establish or replenish any repair, replacement and contingency funds, capital improvement funds, or reserve funds related to the Authorized Services expenses; (iv) pay for reasonably anticipated delinquent Transition Services Special Taxes based on the delinquency rate for Transition Services Special Taxes levied in the previous Fiscal Year; less (v) a credit for funds available to reduce the annual Transition Services Special Tax levy as determined by the CFD No. 24 IA3 Administrator.

"Transition Year" means the first year in which the CFD No. 24 IA3 Administrator determines that the Transition Event occurred in the prior Fiscal Year.

"Trustee" means the entity appointed pursuant to an Indenture to act as the trustee, fiscal agent, or paying agent or a combination thereof.

"Undeveloped Property" means, for each Fiscal Year, all Taxable Property not classified as Developed Property, Small Lot Final Map Property, Permit Ready Multi-Family/Non-Residential Property, or Large Lot Property.

"Welfare Exempt Property" means, in any Fiscal Year, all Parcels within the boundaries of CFD No. 24 IA3 that (a) have been granted a welfare exemption by the County under subdivision (g) of Section 214 of the Revenue and Taxation Code indicated in the Assessor's Data finalized as of January 1 of the previous Fiscal Year, and (b) are exempt from the Special Tax pursuant to Section 53340(c) of the Act. Pursuant to Section 53340(c) of the Act, after the issuance of the first series of Bonds, as applicable, any Assessor's Parcels that receives a welfare exemption under subdivision (g) of Section 214 of the Revenue and Taxation Code shall not be classified as Welfare Exempt Property and will be subject to the Facilities Special Tax.

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, using City and County records, City zoning information, and land use development plans, all Assessor's Parcels within the boundaries of CFD No. 24 IA3 shall be designated as either Taxable Property or Exempt Property.

All Taxable Property shall be further classified as Developed Property, Small Lot Final Map Property, Permit Ready Multi-Family/Non-Residential Property, Large Lot Property, or Undeveloped Property and shall be subject to the levy of the annual Special Tax determined pursuant to Sections C and D below.

C. FACILITIES SPECIAL TAX

Prior to the Transition Year, a Maximum Facilities Special Tax shall be assigned to all Taxable Property within CFD No. 24 IA3 according to the Maximum Facilities Special Tax Rates set forth in Attachment A of this Rate and Method of Apportionment.

Once assigned, the sum of the total Maximum Facilities Special Tax shall be equal to or greater than the Minimum Facilities Revenue, unless adjusted by an Effective Tax Rate Evaluation as described below. The Minimum Facilities Revenue for Fiscal Year 2026-2027 is set forth in Attachment B of this Rate and Method of Apportionment.

On each July 1, commencing on July 1, 2027, the Maximum Facilities Special Tax Rates and Minimum Facilities Revenue shall be increased by the Facilities Special Tax Escalation Factor of the Maximum Facilities Special Tax Rates and Minimum Facilities Revenue in effect for the previous Fiscal Year.

C.1. Future Assessor's Parcel Changes – Prior to an Effective Tax Rate Evaluation

The Maximum Facilities Special Tax shall be assigned to all future Assessor's Parcel(s) created from a subdivision, lot line adjustment, or merger of one or more Assessor's Parcels so that the revised sum of the total Maximum Facilities Special Tax revenue is not less than the Minimum Facilities Revenue set forth in Attachment B of this Rate and Method of Apportionment.

Undeveloped Property Subdividing into Large Lot Property

When Undeveloped Property subdivides into Large Lot Property, the Maximum Facilities Special Tax shall be calculated for all Taxable Property as if all of the Taxable Property was classified as Developed Property. The expected Developed Property Maximum Facilities Special Tax for any Large Lot Property and any remaining Undeveloped Property shall be based upon the Planned Development for the Large Lot Property and remaining Undeveloped Property.

If the sum of the total expected Developed Property Maximum Facilities Special Tax generated by all of the Taxable Property is greater than or equal to the Minimum Facilities Revenue, there will be no further adjustments to the Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Maximum Facilities Special Tax Rates for the Large Lot Property created from the Undeveloped Property subdivision.

If the sum of the total expected Developed Property Maximum Facilities Special Tax is less than the Minimum Facilities Revenue, the Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Maximum Facilities Special Tax Rates shall be Proportionately increased, on the Large Lot Property created from the Undeveloped Property subdivision, until the sum of the total expected Developed Property Maximum Facilities Special Tax is equal to the Minimum Facilities Revenue. Further, if the sum of the total current Maximum Facilities Special Tax is less than the Minimum Facilities Revenue, the Maximum Facilities Special Tax Rates for the Large Lot Property and any remaining Undeveloped Property created from the Undeveloped Property subdivision shall be Proportionately increased until the sum of the total current Maximum Facilities Special Tax is equal to the Minimum Facilities Revenue. Attachment B of this Rate and Method of Apportionment shall be updated to reflect any increases to the Maximum Facilities Special Tax Rates from the Undeveloped Property subdivision. The

Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Maximum Facilities Special Tax Rates shall not be adjusted for any Taxable Property already classified as Developed Property, Small Lot Final Map Property or Permit Ready Multi-Family/Non-Residential Property.

Large Lot Property Subdividing into Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property

When Large Lot Property subdivides into Small Lot Final Map Property or Permit Ready Multi-Family/Non-Residential Property, the Maximum Facilities Special Tax shall be calculated for all Taxable Property as if all of the Taxable Property was classified as Developed Property. If the Large Lot Property subdivision also creates Small Lot Final Map Remainder Property, the expected Developed Property Maximum Facilities Special Tax for the Small Lot Final Map Remainder Property shall be based upon the Planned Development for the Small Lot Final Map Remainder Property. The expected Developed Property Maximum Facilities Special Tax for any remaining Large Lot Property and Undeveloped Property shall be based upon the Planned Development of the Large Lot Property and the Undeveloped Property.

If the sum of the total expected Developed Property Maximum Facilities Special Tax is greater than or equal to the Minimum Facilities Revenue, there will be no further adjustments to the Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Maximum Facilities Special Tax Rates for the Small Lot Final Map Property, Small Lot Final Map Remainder Property and Permit Ready Multi-Family/Non-Residential Property created from the Large Lot Property subdivision.

If the sum of the total expected Developed Property Maximum Facilities Special Tax is less than the Minimum Facilities Revenue, and such difference is not eliminated by the partial prepayment of the Effective Tax Rate Evaluation Maximum Facilities Special Tax pursuant to Section L, the Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Maximum Facilities Special Tax Rates shall be Proportionately increased, on the Small Lot Final Map Property, Small Lot Final Map Remainder Property and Permit Ready Multi-Family/Non-Residential Property created from the Large Lot Property subdivision, until the sum of the total expected Developed Property Maximum Facilities Special Tax is equal to the Minimum Facilities Revenue. Attachment B of this Rate and Method of Apportionment shall be updated to reflect any increases to the Maximum Facilities Special Tax Rates from the Large Lot Property subdivision. The Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Maximum Facilities Special Tax Rates shall not be adjusted for any Taxable Property already classified as Developed Property, Small Lot Final Map Property or Permit Ready Multi-Family/Non-Residential Property created prior to the Large Lot Property subdivision.

C.2. Effective Tax Rate Evaluation

Prior to the issuance of the first series of Bonds within CFD No. 24 IA3 an Effective Tax Rate Evaluation will be completed. Following the Effective Tax Rate Evaluation, Attachment C of this

Rate and Method of Apportionment will be updated to reflect the Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate for all Taxable Property in CFD No. 24 IA3.

Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates

As part of the Effective Tax Rate Evaluation, a Price Point Study will be prepared and an estimated average sales prices will be established for each Residential Property land use category. Using the estimated average sales price information determined in the Price Point Study, the Total Estimated Tax Burden and Total Effective Tax Rate will be calculated, using the Developed Property Maximum Facilities Special Tax Rates set forth in Attachment A, for each Residential Property land use category. If the calculated Total Effective Tax Rate is less than or equal to the Total Maximum Effective Tax Rate for a Residential Property land use category, the Maximum Facilities Special Tax Rate shall not be adjusted and will be assigned using the Developed Property Maximum Facilities Special Tax Rates set forth in Attachment A. Attachment C of this Rate and Method of Apportionment will be updated to set forth the Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate for each Residential Property land use category.

If the Total Effective Tax Rate for any Residential Property land use category exceeds the Total Maximum Effective Tax Rate, the Developed Property Maximum Facilities Special Tax Rate set forth in Attachment A shall be reduced until the Total Effective Tax Rate is less than or equal to the Total Maximum Effective Tax Rate for that Residential Property land use category. Attachment C of this Rate and Method of Apportionment will be updated to set forth the Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate for each Residential Property land use category.

Effective Tax Rate Evaluation Minimum Facilities Revenue

As a result of the Effective Tax Rate Evaluation, if the calculated Total Effective Tax Rate is less than or equal to the Total Maximum Effective Tax Rate for a Residential Property land use category used in the Minimum Facilities Revenue calculation, the Developed Property Maximum Facilities Special Tax Rate for the applicable Residential Property land use category shall not be adjusted and the Effective Tax Rate Evaluation Developed Property Maximum Facilities Special Tax Rate will be assigned using the Developed Property Maximum Facilities Special Tax Rates set forth in Attachment B. Attachment D of this Rate and Method of Apportionment will be updated to set forth the Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate for each Residential Property land use category and the Effective Tax Rate Evaluation Minimum Facilities Revenue.

If the calculated Total Effective Tax Rate exceeds the Total Maximum Effective Tax Rate for a Residential Property land use category used in the Minimum Facilities Revenue calculation, the Effective Tax Rate Evaluation Developed Property Maximum Facilities Special Tax Rate will be assigned using the Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates set forth in Attachment C. Attachment D of this Rate and Method of Apportionment will be updated to set forth the Developed Property Effective Tax Rate Evaluation Maximum

Facilities Special Tax Rate for each Residential Property land use category and the Effective Tax Rate Evaluation Minimum Facilities Revenue.

C.3. Future Assessor's Parcel Changes – After an Effective Tax Rate Evaluation

The Effective Tax Rate Evaluation Maximum Facilities Special Tax shall be assigned to all future Assessor's Parcel(s) created from a subdivision, lot line adjustment, or merger of one or more Assessor's Parcels so that the revised sum of the total Effective Tax Rate Evaluation Maximum Facilities Special Tax revenue is not less than the total Effective Tax Rate Evaluation Minimum Facilities Revenue set forth in Attachment D of this Rate and Method of Apportionment.

Undeveloped Property Subdividing into Large Lot Property

When Undeveloped Property subdivides into Large Lot Property, the Effective Tax Rate Evaluation Maximum Facilities Special Tax shall be calculated for all Taxable Property as if all of the Taxable Property was classified as Developed Property. The expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax for any Large Lot Property and any remaining Undeveloped Property shall be based upon the Planned Development for the Large Lot Property and remaining Undeveloped Property.

If the sum of the total expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax generated by all of the Taxable Property is greater than or equal to the Effective Tax Rate Evaluation Minimum Facilities Revenue, there will be no further adjustments to the Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates for the Large Lot Property created from the Undeveloped Property subdivision.

If the sum of the total expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax is less than the Effective Tax Rate Evaluation Minimum Facilities Revenue, the Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates shall be Proportionately increased, on the Large Lot Property created from the Undeveloped Property subdivision, until the sum of the total expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax is equal to the Effective Tax Rate Evaluation Minimum Facilities Revenue. Further, if the sum of the total current Effective Tax Rate Evaluation Maximum Facilities Special Tax is less than the Effective Tax Rate Evaluation Minimum Facilities Revenue, the Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates for the Large Lot Property and any remaining Undeveloped Property created from the Undeveloped Property subdivision shall be Proportionately increased until the sum of the total current Effective Tax Rate Evaluation Maximum Facilities Special Tax is equal to the Effective Tax Rate Evaluation Minimum Facilities Revenue. Attachment D of this Rate and Method of Apportionment shall be updated to reflect any increases to the Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates from the Undeveloped Property subdivision. The Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates shall not be adjusted for any Taxable Property already classified as

Developed Property, Small Lot Final Map Property or Permit Ready Multi-Family/Non-Residential Property.

Large Lot Property Subdividing into Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property

When Large Lot Property subdivides into Small Lot Final Map Property or Permit Ready Multi-Family/Non-Residential Property, the Effective Tax Rate Evaluation Maximum Facilities Special Tax shall be calculated for all Taxable Property as if all of the Taxable Property was classified as Developed Property. If the Large Lot Property subdivision also creates Small Lot Final Map Remainder Property, the expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax for the Small Lot Final Map Remainder Property shall be based upon the Planned Development for the Small Lot Final Map Remainder Property. The expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax for any remaining Large Lot Property and Undeveloped Property shall be based upon the Planned Development of the Large Lot Property and the Undeveloped Property.

If the sum of the total expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax is greater than or equal to the Effective Tax Rate Evaluation Minimum Facilities Revenue, there will be no further adjustments to the Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates for the Small Lot Final Map Property, Small Lot Final Map Remainder Property and Permit Ready Multi-Family/Non-Residential Property created from the Large Lot Property subdivision.

If the sum of the total expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax is less than the Effective Tax Rate Evaluation Minimum Facilities Revenue, and such difference is not eliminated by the partial prepayment of the Effective Tax Rate Evaluation Maximum Facilities Special Tax pursuant to Section L, the Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates shall be Proportionately increased, on the Small Lot Final Map Property, Small Lot Final Map Remainder Property and Permit Ready Multi-Family/Non-Residential Property created from the Large Lot Property subdivision, until the sum of the total expected Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax is equal to the Effective Tax Rate Evaluation Minimum Facilities Revenue. Attachment D of this Rate and Method of Apportionment shall be updated to reflect any increases to the Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates from the Large Lot Property subdivision. The Developed Property, Small Lot Final Map Property and Permit Ready Multi-Family/Non-Residential Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates shall not be adjusted for any Taxable Property already classified as Developed Property, Small Lot Final Map Property or Permit Ready Multi-Family/Non-Residential Property created prior to the Large Lot Property subdivision.

C.4. Method of Apportionment of Facilities Special Tax

Using the definitions and procedures described herein, the CFD No. 24 IA3 Administrator shall determine the Facilities Special Tax Requirement and levy the Facilities Special Tax until the amount of Facilities Special Taxes equals the Facilities Special Tax Requirement. The Facilities Special Tax shall be levied each Fiscal Year until the Transition Year as follows:

Prior to an Effective Tax Rate Evaluation

First: The Facilities Special Tax shall be levied Proportionately on all Developed Property at a rate up to 100% of the Maximum Facilities Special Tax in order to satisfy the Facilities Special Tax Requirement.

Second: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first step has been completed, the Facilities Special Tax shall be levied Proportionately on all Small Lot Final Map Property at a rate up to 100% of the Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Small Lot Final Map Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

Third: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first two steps have been completed, the Facilities Special Tax shall be levied Proportionately on all Permit Ready Multi-Family/Non-Residential Property at a rate up to 100% of the Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Permit Ready Multi-Family/Non-Residential Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

Fourth: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first three steps have been completed, the Facilities Special Tax shall be levied Proportionately on all Large Lot Property at a rate up to 100% of the Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Large Lot Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

Fifth: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first four steps have been completed, the Facilities Special Tax shall be levied Proportionately on all Undeveloped Property at a rate up to 100% of the Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Undeveloped Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

After an Effective Tax Rate Evaluation

First: The Facilities Special Tax shall be levied Proportionately on all Developed Property at a rate up to 100% of the Effective Tax Rate Evaluation Maximum Facilities Special Tax in order to satisfy the Facilities Special Tax Requirement.

Second: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first step has been completed, the Facilities Special Tax shall be levied Proportionately on all Small Lot Final Map Property at a rate up to 100% of the Effective Tax Rate Evaluation Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Small Lot Final Map Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

Third: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first two steps have been completed, the Facilities Special Tax shall be levied Proportionately on all Permit Ready Multi-Family/Non-Residential Property at a rate up to 100% of the Effective Tax Rate Evaluation Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Permit Ready Multi-Family/Non-Residential Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

Fourth: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first three steps have been completed, the Facilities Special Tax shall be levied Proportionately on all Large Lot Property at a rate up to 100% of the Effective Tax Rate Evaluation Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Large Lot Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

Fifth: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first four steps have been completed, the Facilities Special Tax shall be levied Proportionately on all Undeveloped Property at a rate up to 100% of the Effective Tax Rate Evaluation Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Undeveloped Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

D. SERVICES SPECIAL TAX

A Services Special Tax shall be assigned to all Taxable Property within CFD No. 24 IA3 according to the Maximum Services Special Tax Rates set forth in Attachment A of this Rate and Method of Apportionment.

D.1. Prior to the Transition Event - Increase in the Maximum Services Special Tax

Prior to the Transition Event, on each July 1, commencing on July 1, 2027, the Maximum Services Special Tax Rates shall be increased by the Services Special Tax Escalation Factor of the Maximum Services Special Tax Rates in effect for the previous Fiscal Year.

D.2. Prior to the Transition Event - Method of Apportionment of Services Special Tax

If, in any Fiscal Year prior to the Transition Year, the Facilities Special Tax is levied against each Assessor's Parcel of Taxable Property within CFD No. 24 IA3 and the Facilities Special Tax revenues generated are insufficient to pay the Facilities Special Tax Requirement such shortfall shall be deemed a component of the Services Special Tax Requirement in that Fiscal Year, and proceeds from the levy of the Services Special Tax shall first be applied to mitigate the shortfall in the Facilities Special Tax Requirement before being used to pay for Authorized Services. The Services Special Tax revenue shall not be applied to any Facilities Special Tax Requirement shortfalls attributable to Pay As You Go Costs authorized to be financed by CFD No. 24 IA3.

Using the definitions and procedures described herein, the CFD No. 24 IA3 Administrator shall determine the Services Special Tax Requirement and levy the Services Special Tax until the amount of Services Special Tax equals the Services Special Tax Requirement. The Services Special Tax shall be levied each Fiscal Year as follows:

First: The Services Special Tax shall be levied Proportionately on all Developed Property at a rate up to 100% of the Maximum Services Special Tax in order to satisfy the Services Special Tax Requirement.

Second: If additional monies are needed to satisfy the Services Special Tax Requirement after the first step has been completed, the Services Special Tax shall be levied Proportionately on all Small Lot Final Map Property at a rate up to 100% of the Maximum Services Special Tax in order to satisfy the Services Special Tax Requirement.

Third: If additional monies are needed to satisfy the Services Special Tax Requirement after the first two steps have been completed, the Services Special Tax shall be levied Proportionately on all Permit Ready Multi-Family/Non-Residential Property at a rate up to 100% of the Maximum Services Special Tax in order to satisfy the Services Special Tax Requirement.

Fourth: If additional monies are needed to satisfy the Services Special Tax Requirement after the three steps have been completed, the Services Special Tax shall be levied Proportionately on all Large Lot Property at a rate up to 100% of the Maximum Services Special Tax in order to satisfy the Services Special Tax Requirement.

Fifth: If additional monies are needed to satisfy the Services Special Tax Requirement after the three steps have been completed, the Services Special Tax shall be levied Proportionately on all Undeveloped Property at a rate up to 100% of the Maximum Services Special Tax in order to satisfy the Services Special Tax Requirement.

E. TRANSITION SERVICES SPECIAL TAX

A Transition Services Special Tax shall be assigned to all Taxable Property within CFD No. 24 IA3 according to the Maximum Transition Services Special Tax Rates set forth in Attachment A of this Rate and Method of Apportionment.

E.1. After the Transition Event – Method of Apportionment of Transition Services Special Tax

Using the definitions and procedures described herein, the CFD No. 24 IA3 Administrator shall determine the Transition Services Special Tax Requirement and levy the Transition Services Special Tax until the amount of Transition Services Special Tax equals the Transition Services Special Tax Requirement. The Transition Services Special Tax shall be levied each Fiscal Year as follows:

First: The Transition Services Special Tax shall be levied Proportionately on all Developed Property at a rate up to 100% of the Maximum Transition Services Special Tax in order to satisfy the Transition Services Special Tax Requirement.

Second: If additional monies are needed to satisfy the Transition Services Special Tax Requirement after the first step has been completed, the Transition Services Special Tax shall be levied Proportionately on all Small Lot Final Map Property at a rate up to 100% of the Maximum Transition Services Special Tax in order to satisfy the Transition Services Special Tax Requirement.

Third: If additional monies are needed to satisfy the Transition Services Special Tax Requirement after the first two steps have been completed, the Transition Services Special Tax shall be levied Proportionately on all Permit Ready Multi-Family/Non-Residential Property at a rate up to 100% of the Maximum Transition Services Special Tax in order to satisfy the Transition Services Special Tax Requirement.

Fourth: If additional monies are needed to satisfy the Transition Services Special Tax Requirement after the three steps have been completed, the Transition Services Special Tax shall be levied Proportionately on all Large Lot Property at a rate up to 100% of the Maximum Transition Services Special Tax in order to satisfy the Transition Services Special Tax Requirement.

Fifth: If additional monies are needed to satisfy the Transition Services Special Tax Requirement after the three steps have been completed, the Transition Services Special Tax shall be levied Proportionately on all Undeveloped Property at a rate up to 100% of the Maximum Transition Services Special Tax in order to satisfy the Transition Services Special Tax Requirement.

F. DELINQUENCIES

Notwithstanding the above, under no circumstances will the CFD No. 24 IA3 Facilities Special Tax levied against any Assessor's Parcel of Developed Property classified as Residential Property, in any Fiscal Year, be increased as a consequence of the delinquency or default in the payment of the CFD No. 24 IA3 Facilities Special Taxes by the owner or owners of any other Taxable Property by more than ten percent (10%) above the amount that would have been levied against such Assessor's Parcel in such Fiscal Year had there been no delinquencies or defaults.

G. EXEMPTIONS

The CFD No. 24 IA3 Administrator shall classify the following as Exempt Property: Public Property, Property Owner Association Property, Open Space Property, and Assessor's Parcels with public or utility easements making impractical their utilization for any use other than the purposes set forth in the easement.

The Maximum Facilities Special Tax obligation or, if applicable, the Effective Tax Rate Evaluation Maximum Facilities Special Tax obligation for Taxable Property which will be transferred or dedicated to a public agency and will be classified as Public Property may be fully prepaid by the seller, pursuant to Section L, prior to the transfer/dedication of such Taxable Property. Until the Maximum Facilities Special Tax obligation or, if applicable, the Effective Tax Rate Evaluation Maximum Facilities Special Tax obligation for any such Taxable Property is prepaid, the Taxable Property shall continue to be subject to the levy of the Facilities Special Tax. An exception to this may be made if an Assessor's Parcel of Public Property, such as a school site, is relocated to an Assessor's Parcel of Taxable Property, in which case the Assessor's Parcel of previously Public Property becomes Taxable Property and the Assessor's Parcel of previously Taxable Property becomes Public Property. This trading of an Assessor's Parcel from Taxable Property to Public Property will be permitted to the extent there is no loss in Maximum Facilities Special Tax revenue or, if applicable, Effective Tax Rate Evaluation Maximum Facilities Special Tax revenue, and the transfer is agreed to by the owners of all Assessor's Parcels involved in the transfer and the City Council.

If the use of an Assessor's Parcel changes so that such Assessor's Parcel is no longer eligible to be classified as one of the uses set forth in Section G.1. above that would make such Assessor's Parcel eligible to continue to be classified as Exempt Property, such Assessor's Parcel shall cease to be classified as Exempt Property and shall be deemed to be Taxable Property and subject to the Special Tax.

No Special Tax shall be levied on any Assessor's Parcel in any Fiscal Year in which such Assessor's Parcel is classified as Welfare Exempt Property; however, pursuant to Section 53340(c) of the Act, after the issuance of the first series of Bonds, as applicable, any Assessor's Parcel that receives a welfare exemption under subdivision (g) of Section 214 of the Revenue and Taxation Code shall not be classified as Welfare Exempt Property and will be subject to the Facilities Special Tax.

H. TRANSFERS

Prior to the issuance of the first series of Bonds within CFD No. 24 IA3, the City may permit the transfer of Maximum Facilities Special Tax or Effective Tax Rate Evaluation Maximum Facilities Special Tax from one Assessor's Parcel to another Assessor's Parcel. Before recordation of a Small Lot Final Subdivision Map, if a subdivision map is required, the City may permit a transfer if the number of planned Residential Units, Multi-Family Attached Property Acreage, or Non-Residential Property Acreage is transferred from one Assessor's Parcel(s) to another Assessor's Parcel(s) in any portion of Large Lot Property. The City may, in its sole discretion, allow for a transfer of the Maximum Facilities Special Tax or Effective Tax Rate Evaluation Maximum Facilities Special Tax from one Assessor's Parcel to another Assessor's Parcel provided such a transfer shall be allowed only if (1) all adjustments are agreed to in writing by the affected property owners and the City's Finance Director, and (2) there is no reduction in the sum of the total Maximum Facilities Special Tax or sum of the total Effective Tax Rate Evaluation Maximum Facilities Special Tax as a result of the transfer. Should a transfer result in an amendment to Attachment B or, following an Effective Tax Rate Evaluation, Attachment D of this Rate and Method of Apportionment, the requesting property owner shall bear the costs to affect the transfer in the CFD No. 24 IA3 records and prepare the required amendments to Attachment B or, following an Effective Tax Rate Evaluation, Attachment D of this Rate and Method of Apportionment.

I. INTERPRETATIONS

The City reserves the right to make minor administrative and technical changes to this document that do not materially affect the Rate and Method of Apportionment of Special Tax. In addition, the interpretation and application of any section of this document shall be at the City's discretion. Interpretations may be made by the City by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment of Special Tax.

J. REVIEW/APPEALS

The CFD No. 24 IA3 Administrator may establish such procedures, as it deems necessary to undertake the review of any such appeal. The CFD No. 24 IA3 Administrator shall interpret this Rate and Method of Apportionment of Special Tax and make determinations relative to the annual administration of the Special Tax and any property owner appeals, as herein specified.

Any property owner may file a written appeal of the Special Tax with the CFD No. 24 IA3 Administrator claiming that the amount or application of the Special Tax is not correct. The appeal must be filed not later than one calendar year after having paid the Special Taxes that are disputed, and the appellant must be current in all payments of Special Taxes. In addition, during the term of the appeal process, all Special Taxes levied must be paid on or before the payment date established when the levy was made. The appeal must specify the reasons why the appellant claims the Special Taxes are in error. The CFD No. 24 IA3 Administrator shall review the appeal, meet with the appellant if the CFD No. 24 IA3 Administrator deems necessary, and advise the appellant of its determination.

If the property owner disagrees with the CFD No. 24 IA3 Administrator's decision relative to the appeal, the owner may file a written notice with the City Manager appealing the amount of the Special Tax levied on such Assessor's Parcel. If following such consultation and action (if any by the City Manager), the property owner believes such error still exists, such person may file a written notice with the City Council appealing the amount of the Special Tax levied on such Assessor's Parcel. The decision of the City shall be final and binding to all persons. If the decision of the CFD No. 24 IA3 Administrator or subsequent decision by the City Manager or City Council requires the Special Taxes to be modified or changed in favor of the property owner, no cash refund shall be made for prior years' Special Taxes, but an adjustment shall be made to credit future Special Taxes. This procedure shall be exclusive and its exhaustion by any property owner shall be a condition precedent to filing any legal action by such owner.

K. MANNER OF COLLECTION

The annual Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes; provided, however, that CFD No. 24 IA3, may, at the sole discretion of the City, directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner as necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on Assessor's Parcels of Taxable Property that are delinquent in the payment of Special Taxes.

L. PREPAYMENT IN PART OF FACILITIES SPECIAL TAX

The Facilities Special Tax obligation of an Assessor's Parcel of Taxable Property may be partially prepaid as described herein; provided that there are no delinquent Special Taxes with respect to such Assessor's Parcel at the time of partial prepayment. An owner of an Assessor's Parcel intending to partially prepay the Facilities Special Tax obligation shall provide the CFD No. 24 IA3 Administrator with written notice of intent to partially prepay. Within 30 days of receipt of such written notice, the CFD No. 24 IA3 Administrator shall notify such owner of the partial prepayment amount of such Assessor's Parcel. Any partial prepayment must be submitted at least 60 days before the next occurring bond redemption date, and the proceeds of such prepayment shall be provided to the Trustee for application toward bond redemption in accordance with the Indenture. The CFD No. 24 IA3 Administrator may charge a fee for providing this service.

L.1. Partial Prepayment Amount

The Facilities Special Tax may be prepaid in an amount determined at the time of prepayment based on the portion of Bonds then outstanding; provided, however, that no partial prepayment shall be accepted in an amount equal to an annual Special Tax amount less than the annual Transition Services Special Tax rate escalated to the then current fiscal year less the then current Services Special Tax rate.

Step 1: Determine the current Fiscal Year Maximum Facilities Special Tax for the Assessor's Parcel based on the assignment of the Maximum Facilities Special Tax described in Section C above. If an Effective Tax Rate Evaluation has occurred, determine the current Fiscal Year Effective Tax Rate Evaluation Maximum Facilities Special Tax for the Assessor's Parcel based on the assignment of the Effective Tax Rate Evaluation Maximum Facilities Special Tax described in Section C above. If the Assessor's Parcel is not already classified as Developed Property, the Maximum Facilities Special Tax (or Effective Tax Rate Evaluation Maximum Facilities Special Tax) shall be assigned as though the Assessor's Parcel was already designated as Developed Property.

Step 2: Calculate the annual revenue produced, by annually applying the Facilities Special Tax Escalation Factor, from the Maximum Facilities Special Tax (or Effective Tax Rate Evaluation Maximum Facilities Special Tax) from the date of prepayment through the earlier of the end of the Facilities Special Tax Term or the Transition Event, except that this final date may be amended by the City no later than the time of the calculation of the prepayment. If the final date used in the prepayment calculation is amended by the City, this amended final date shall apply to any and all prepayment calculations from that point forward.

Step 3: Calculate the present value of the Assessor's Parcel's annual Maximum Facilities Special Tax (or Effective Tax Rate Evaluation Maximum Facilities Special Tax) revenue stream determined in Step 2. The present value shall be calculated using a discount rate that earns a rate of interest that, when the prepayment is invested in City permitted and available investments, would produce annual revenues equal to the amounts calculated in Step 2.

If there are Outstanding Bonds at the time of the Partial Prepayment Amount calculation, the Partial Prepayment Amount shall be first allocated to the Redemption Amount. If the Partial Prepayment Amount is insufficient to fund the Redemption Amount, then the Partial Prepayment Amount shall be increased to equal the Redemption Amount.

The Redemption Amount is calculated as follows:

Step 1: Divide the Maximum Facilities Special Tax (or Effective Tax Rate Evaluation Maximum Facilities Special Tax) computed pursuant to Step 1 of Section L.1 by the total Maximum Facilities Special Taxes (or total Effective Tax Rate Evaluation Maximum Facilities Special Taxes) for the entire CFD No. 24 IA3, based on the Maximum Facilities Special Taxes (or Effective Tax Rate Evaluation Maximum Facilities Special Taxes) that could be charged in the current Fiscal Year if all Taxable Property were designated as Developed Property, excluding any Assessor's Parcels which have prepaid the Maximum Facilities Special Tax (or Effective Tax Rate Evaluation Maximum Facilities Special Tax) obligation (the "Prepayment Quotient").

Step 2: Multiply the Prepayment Quotient by the Outstanding Bonds to compute the amount of Outstanding Bonds to be redeemed (the "Bond Redemption Amount").

Step 3: Multiply the Bond Redemption Amount by the applicable redemption premium, if any, on the Outstanding Bonds to be redeemed.

Step 4: Compute the amount needed to pay interest on the Bond Redemption Amount from the first Bond interest payment date following the current Fiscal Year until the earliest redemption date for the Outstanding Bonds.

Step 5: Determine that portion of Facilities Special Taxes levied on the Assessor's Parcel in the current Fiscal Year to satisfy the Facilities Special Tax Requirement, which have not yet been paid.

Step 6: A reserve fund credit shall equal the lesser of: (a) the expected reduction in the reserve requirement (as defined in the Indenture for the Bonds), if any, associated with the redemption of Outstanding Bonds as a result of the partial prepayment, or (b) the amount derived by subtracting the new reserve requirement (as defined in the Indenture for the Bonds) in effect after the redemption of Outstanding Bonds as a result of the partial prepayment from the balance in the reserve fund on the prepayment date, but in no event shall such amount be less than zero. Such reserve fund credit will not decrease the balance in the reserve fund below the new reserve requirement.

Step 7: If any capitalized interest for the Outstanding Bonds will not have been expended at the time of the first interest and/or principal payment following the current Fiscal Year, a capitalized interest credit shall be calculated by multiplying the quotient computed pursuant to Step 1 by the expected balance in the capitalized interest fund after such first interest payment.

Step 8: The redemption amount is equal to the sum of the amounts computed pursuant to Steps 2, 3, 4, and 5, less the amount computed pursuant to Steps 6 and 7 (the "Redemption Amount").

If the Partial Prepayment Amount exceeds the Redemption Amount, then any remaining Partial Prepayment Amount, after allocating the Redemption Amount, shall be designated as Pay as You Go Costs.

The Partial Prepayment Amount shall include any fees or expenses, including the costs of computation of the prepayment, the costs to invest the prepayment proceeds, the cost of redeeming Bonds, and the costs of recording any notices to evidence the prepayment and the redemption (the "Administrative Fees and Expenses").

In addition, the City has the authority to adjust the Partial Prepayment Amount calculated above if a portion or all of the current property tax bill and the portion attributable to the payment of the Facilities Special Tax has not been used to make an interest and/or principal payment on the Bonds.

Notwithstanding the foregoing, no partial prepayment shall be allowed unless the amount of Maximum Facilities Special Taxes (or Effective Tax Rate Evaluation Maximum Facilities Special Taxes), net of any priority administration, if any as defined in the Bond documents, that may be levied on Taxable Property, in each Fiscal Year, both prior to and after the proposed partial prepayment, is at least 1.1 times the annual debt service on all Outstanding Bonds to be paid from the Maximum Facilities Special Taxes (or Effective Tax Rate Evaluation Maximum Facilities Special Taxes) in each Fiscal Year.

M. TERM OF SPECIAL TAX

The Maximum Facilities Special Tax and Effective Tax Rate Evaluation Maximum Facilities Special Tax shall be levied commencing in Fiscal Year 2026-2027 to the extent necessary to fully satisfy the Facilities Special Tax Requirement and shall be levied for the Facilities Special Tax Term.

The Maximum Services Special Tax shall be levied commencing in Fiscal Year 2026-2027 and shall be levied until the Transition Event to the extent necessary to fully satisfy the Services Special Tax Requirement.

The Maximum Transition Services Special Tax shall be levied commencing in the Fiscal Year following the Transition Event in perpetuity, unless and until such time the City determines that revenues are no longer needed to pay the Transition Services Special Tax Requirement.

including Single-Family Detached Property – SF/SFHD Zoning, Single-Family Detached Property – MLD Zoning, MHD Multi-Family Attached Property, and MMD Multi-Family Attached Property.

ATTACHMENT A
CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 24 (ALDER CREEK WEST)
IMPROVEMENT AREA 3
MAXIMUM SPECIAL TAX RATES
(FISCAL YEAR 2026-2027)

Land Use Category	Lot / Village #	2026-2027 Maximum Facilities Special Tax Rate[(1)]	2026-2027 Maximum Services Special Tax Rate[(2)]	Taxed Per
Developed Property:				
Single-Family Detached Property – SF Zoning	8A	$4,237	$695	Residential Lot
Single-Family Detached Property – SF Zoning	8A	4,083	695	Residential Lot
Single-Family Detached Property – SF Zoning	8B	5,013	869	Residential Lot
Single-Family Detached Property – SF Zoning	8C	5,563	816	Residential Lot
Single-Family Detached Property – SF Zoning	9A	5,086	796	Residential Lot
Single-Family Detached Property – SF Zoning	9B	4,279	653	Residential Lot
Small Lot Final Map Property:				
Single-Family Detached Property – SF Zoning	2A	$4,237	$695	Residential Lot
Single-Family Detached Property – SF Zoning	2B	4,083	695	Residential Lot
Single-Family Detached Property – SF Zoning	3A	5,013	869	Residential Lot
Single-Family Detached Property – SF Zoning	3B	5,563	816	Residential Lot
Single-Family Detached Property – SF Zoning	4A	5,086	796	Residential Lot
Single-Family Detached Property – SF Zoning	4B	4,279	653	Residential Lot
Permit Ready Multi-Family/Non-Residential Property		$_____	$_____	Acre
Large Lot Property		$_____	$_____	Acre
Undeveloped Property		$_____	$_____	Acre

(1) On each July 1, commencing on July 1, 2027, the Maximum Facilities Special Tax Rates shall be increased by the Facilities Special Tax Escalation Factor of the Maximum Facilities Special Tax Rates in effect for the previous Fiscal Year.

(2) On each July 1, commencing on July 1, 2027, the Maximum Services Special Tax Rates shall be increased by an amount equal to the Services Special Tax Escalation Factor of the Maximum Services Special Tax Rates in effect for the previous Fiscal Year.

ATTACHMENT B
CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 24 (ALDER CREEK WEST)
IMPROVEMENT AREA 3
MINIMUM FACILITIES REVENUE
(FISCAL YEAR 2026-2027)

Land Use Category	Lot / Village #	Planned Number of Residential Lots / Acres	2026-2027 Developed Property Maximum Facilities Special Tax Rate[(1)(2)]	2026-2027 Minimum Facilities Revenue [(1)(3)]
Developed Property:				
Single-Family Detached Property – SF Zoning	8A	52	$4,237	$220,324
Single-Family Detached Property – SF Zoning	8A	52	4,083	212,316
Single-Family Detached Property – SF Zoning	8B	27	5,013	135,351
Single-Family Detached Property – SF Zoning	8C	96	5,563	534,048
Single-Family Detached Property – SF Zoning	9A	62	5,086	315,332
Single-Family Detached Property – SF Zoning	9B	102	4,279	436,458
Total Minimum Facilities Revenue				**$1,853,829**

(1) On each July 1, commencing on July 1, 2027, the Developed Property Maximum Facilities Special Tax Rates and Minimum Facilities Revenue shall be increased by the Facilities Special Tax Escalation Factor of the Developed Property Maximum Facilities Special Tax Rates and Minimum Facilities Revenue in effect for the previous Fiscal Year.

(2) As a result of future Assessor's Parcel changes, described in Section C.1, the assigned Maximum Facilities Special Tax Rates for Developed Property may exceed the Developed Property Maximum Facilities Special Tax Rates set forth in this table.

(3) The total Minimum Facilities Revenue may be decreased as result of a portion of Maximum Facilities Special Tax obligations being prepaid pursuant to Section L.

(4) Based upon the Developed Property Maximum Facilities Special Tax Rate for Single-Family Detached Property in Lot/Village 8A, 8B, 8C, 9A and 9B.

ATTACHMENT C
CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 24 (ALDER CREEK WEST)
IMPROVEMENT AREA 3
EFFECTIVE TAX RATE EVALUATION MAXIMUM FACILITIES SPECIAL TAX RATES
(FISCAL YEAR 2026-2027)

Land Use Category	Lot / Village #	2026-2027 Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate[(1)(2)]	Taxed Per
Developed Property:			
Single-Family Detached Property – SF Zoning	8A	$_____	Residential Lot
Single-Family Detached Property – SF Zoning	8A	_____	Residential Lot
Single-Family Detached Property – SF Zoning	8B	_____	Residential Lot
Single-Family Detached Property – SF Zoning	8C	_____	Residential Lot
Single-Family Detached Property – SF Zoning	9A	_____	Residential Lot
Single-Family Detached Property – SF Zoning	9B	_____	Residential Lot
Small Lot Final Map Property:			
Single-Family Detached Property – SF Zoning	8A	$_____	Residential Lot
Single-Family Detached Property – SF Zoning	8A	_____	Residential Lot
Single-Family Detached Property – SF Zoning	8B	_____	Residential Lot
Single-Family Detached Property – SF Zoning	8C	_____	Residential Lot
Single-Family Detached Property – SF Zoning	9A	_____	Residential Lot
Single-Family Detached Property – SF Zoning	9B	_____	Residential Lot
Permit Ready Multi-Family/Non-Residential Property		$_____	Acre
Large Lot Property		$_____	Acre
Undeveloped Property		$_____	Acre

(1) Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates will be inserted following the Effective Tax Rate Evaluation.
(2) On each July 1, commencing in the Fiscal Year after the Effective Tax Rate Evaluation occurs, the Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates shall be increased by the Facilities Special Tax Escalation Factor of the Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates in effect for the previous Fiscal Year.

ATTACHMENT D
CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 24 (ALDER CREEK WEST)
IMPROVEMENT AREA 3
EFFECTIVE TAX RATE EVALUATION MINIMUM FACILITIES REVENUE
(FISCAL YEAR 2026-2027)

Land Use Category	Lot / Village #	Planned Number of Residential Lots / Acres[(1)]	2026-2027 Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate[(1)(2)(3)]	2026-2027 Effective Tax Rate Evaluation Minimum Facilities Revenue[(1)(2)(4)]
Developed Property:				
Single-Family Detached Property – SF Zoning	8A	52	$_____	$_____
Single-Family Detached Property – SF Zoning	8A	52	_____	_____
Single-Family Detached Property – SF Zoning	8B	27	_____	_____
Single-Family Detached Property – SF Zoning	8C	96	_____	_____
Single-Family Detached Property – SF Zoning	9A	62	_____	_____
Single-Family Detached Property – SF Zoning	9B	102	_____	_____
Total Effective Tax Rate Evaluation Minimum Facilities Revenue[(5)]				**$_____**

(1) Planned Number of Residential Units/Acres, Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate and Effective Tax Rate Evaluation Minimum Facilities Revenue to be inserted following the Effective Tax Rate Evaluation.

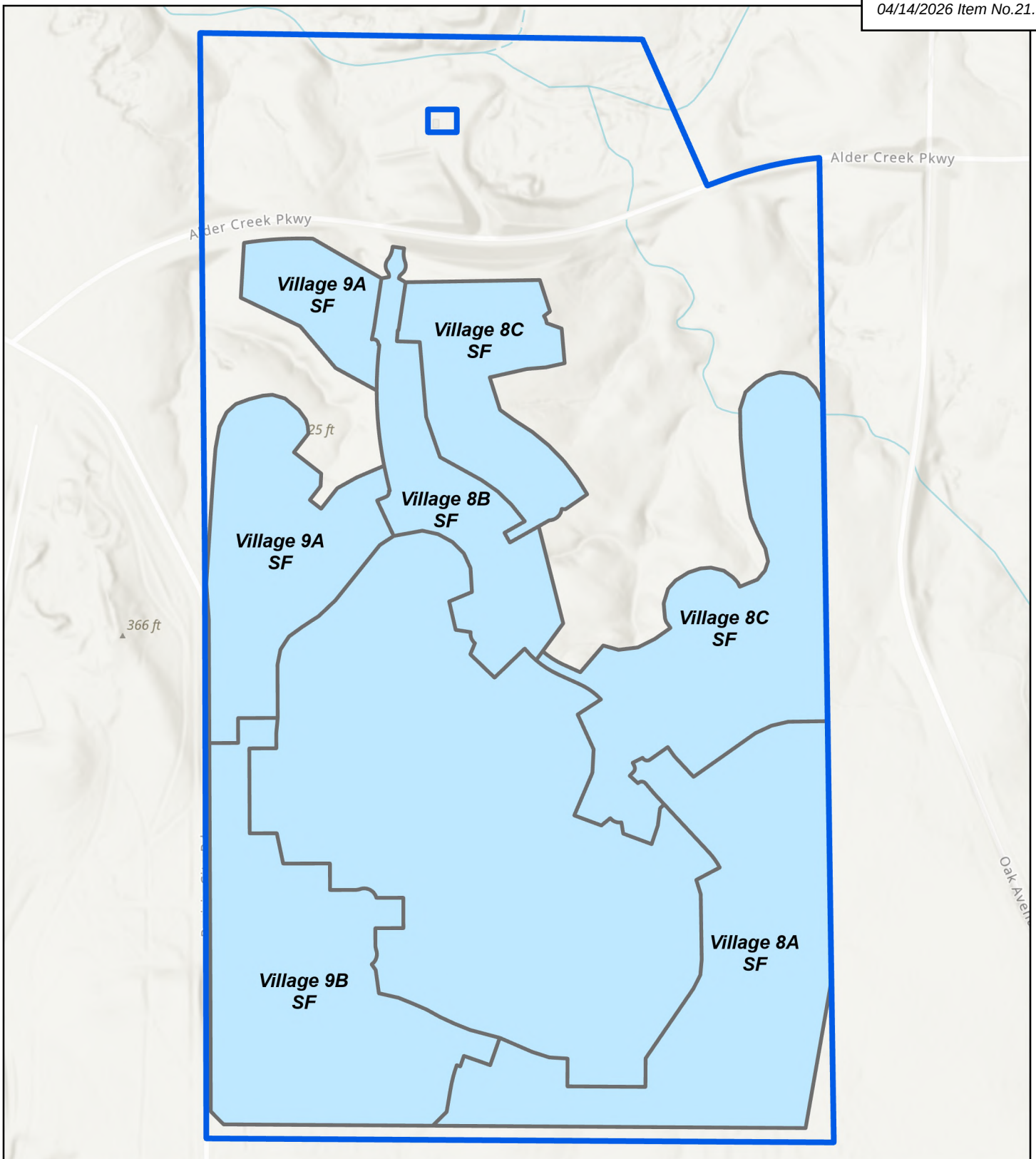
(2) On each July 1, commencing in the Fiscal Year after the Effective Tax Rate Evaluation occurs, the Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates and Effective Tax Rate Evaluation Minimum Facilities Revenue shall be increased by the Facilities Special Tax Escalation Factor of the Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates and Effective Tax Rate Evaluation Minimum Facilities Revenue in effect for the previous Fiscal Year.

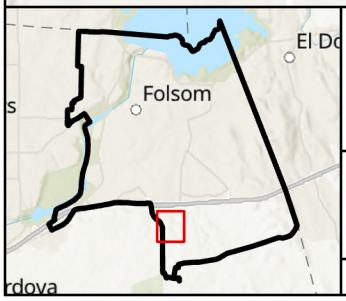
(3) As a result of future Assessor's Parcel changes, described in Section C.3, the assigned Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates may exceed the Developed Property Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates set forth in this table.

(4) The total Effective Tax Rate Evaluation Minimum Facilities Revenue may be decreased as result of a portion of Effective Tax Rate Evaluation Maximum Facilities Special Tax obligations being prepaid pursuant to Section L.

(5) Based upon the Developed Property Maximum Facilities Special Tax Rate for Single-Family Detached Property in Lot/Village 8A, 8B, 8C, 9A and 9B.

ATTACHMENT E
CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 24 (ALDER CREEK WEST)
IMPROVEMENT AREA 3
MAP OF VILLAGES





City of Folsom
Community Facilities District No. 24 (Alder Creek West)
Improvement Area 3

Improvement Area 3 Boundary

Village Boundaries

2026

Coordinate System: NAD 1983 Stat I FIPS 0402 Feet

N

0 0.05 0.1 Mi

0 320 640 US Feet

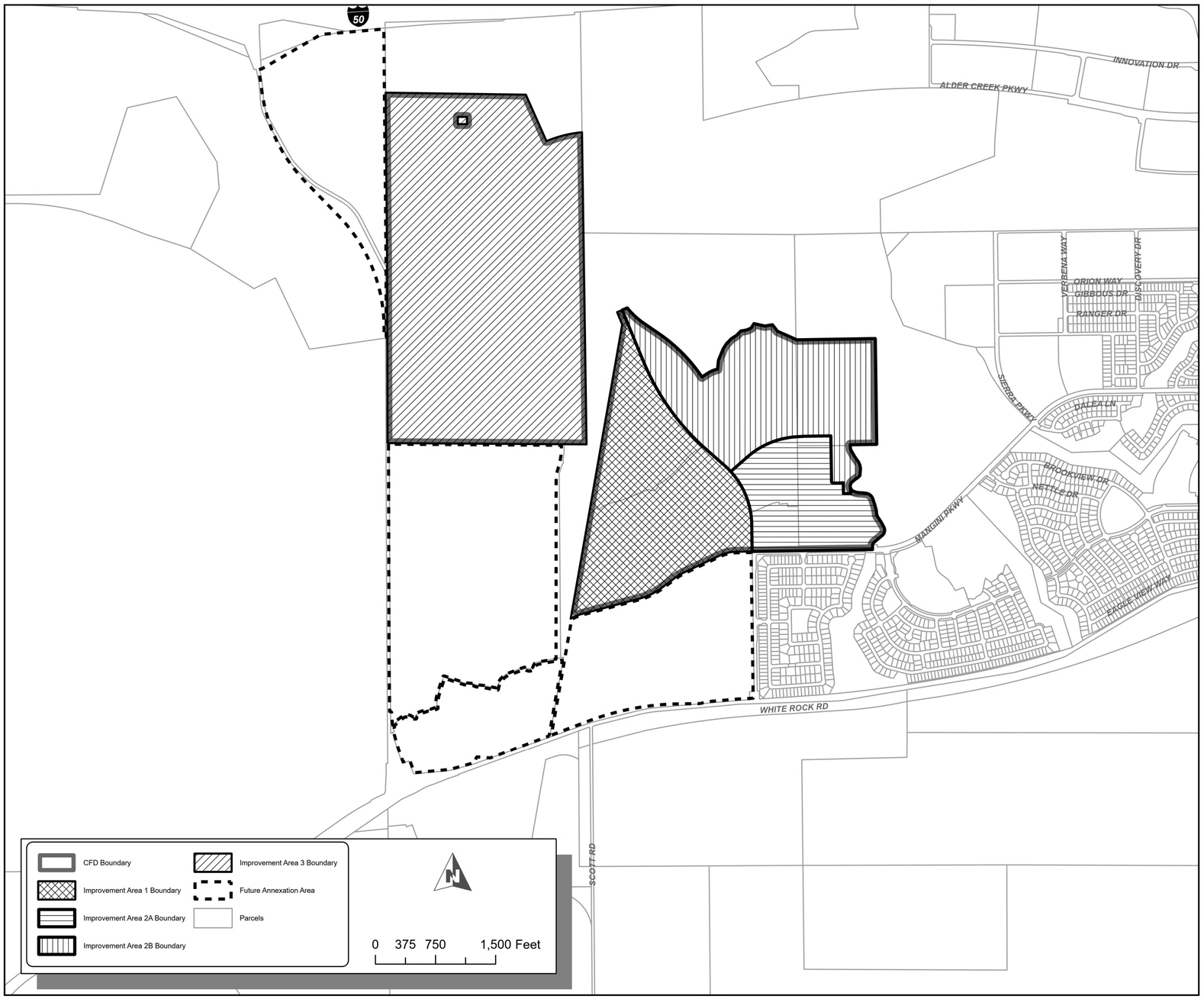
For illustration purposes ficial map.

NBS helping communities fund tomorrow

Attachment 3

MAP OF PROPOSED BOUNDARIES
CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 24
(ALDER CREEK WEST)

CITY OF FOLSOM
COUNTY OF SACRAMENTO
STATE OF CALIFORNIA



FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF FOLSOM THIS _____ DAY OF _____, 20 .

_____
CITY CLERK
CITY OF FOLSOM
SACRAMENTO COUNTY, CALIFORNIA

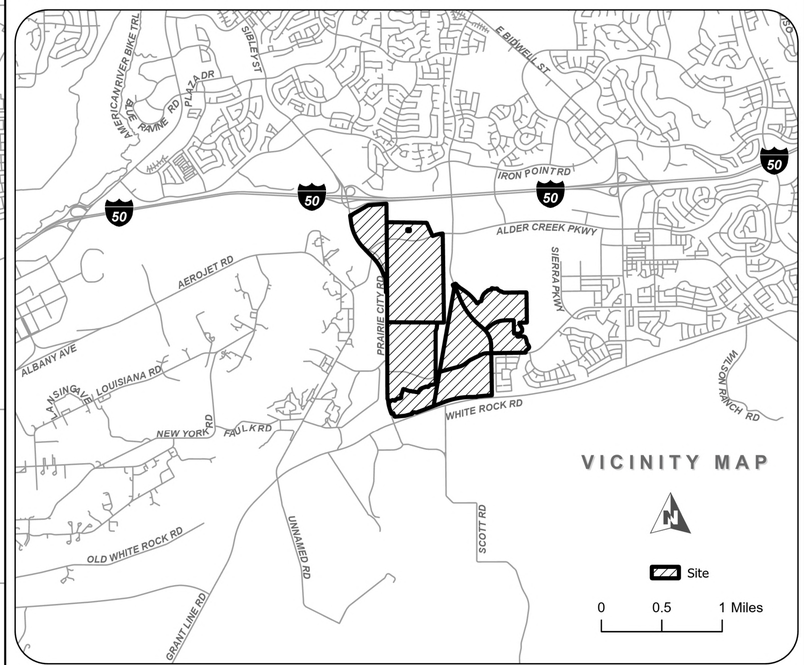
I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES OF THE CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT NO. 24 (ALDER CREEK WEST), CITY OF FOLSOM, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF FOLSOM, AT A MEETING THEREOF, HELD ON THE _____ DAY OF _____, 20_____, BY ITS RESOLUTION NO._____.

_____
CITY CLERK
CITY OF FOLSOM
SACRAMENTO COUNTY, CALIFORNIA

FILED THIS _____ DAY OF _____, 202_____, AT THE HOUR OF _____ O'CLOCK ____M, IN BOOK _____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE _____ IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF SACRAMENTO, STATE OF CALIFORNIA.

_____
COUNTY RECORDER
COUNTY OF SACRAMENTO, CALIFORNIA

FOR PARTICULARS OF THE LINES AND DIMENSIONS OF ASSESSOR PARCELS, REFERENCE IS MADE TO THE MAPS OF THE ASSESSOR, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA.



Source: Sacramento County GIS
Geographic Coordinate Reference: GCS North American 1983
Projection: NAD 1983 StatePlane California II FIPS 0402 Feet

NBS

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CITY OF
FOLSOM
DISTINCTIVE BY NATURE

Folsom City Council
Staff Report

MEETING DATE:	4/14/2026
AGENDA SECTION:	Old Business
ITEM TITLE:	Consideration of Partnership with Change.org for Community Survey and Civic Dialogue
FROM:	City Manager's Office

RECOMMENDATION / CITY COUNCIL ACTION

Receive additional information and provide direction on partnering with Change.org to conduct a community survey and civic dialogue process to gather resident input on key city issues.

BACKGROUND / ISSUE

The City is exploring additional ways to gather meaningful, representative input from residents on important community issues. This effort is intended to provide City Council with reliable, data-driven insights that reflect a broader cross-section of the community, helping inform thoughtful, balanced decision-making on key policies, priorities, and long-term planning.

Traditional engagement methods often result in feedback from a limited group of participants rather than a broad cross-section of the community. Nonprofit civic engagement platform Change.org has developed a “Local Civic Dialogues” platform designed to help cities collect input from a large and more representative group of residents. The platform is intended to surface common priorities, identify areas of agreement, and provide insights into community perspectives. It is designed to increase public trust, reduce polarization, and provide more balanced and informed community input.

The program is offered at no cost to participating cities. The platform has been piloted in several cities, including Bozeman, Montana; Kansas City, Missouri; Albuquerque, New Mexico; Dearborn, Michigan; and Columbia, South Carolina.

Staff presented the Change.org proposal to the Folsom City Council on March 24. The City Council requested additional information regarding Change.org’s nonprofit structure, experience working with cities, examples of completed projects, and policies related to the use of Folsom’s name in marketing. The City Council also requested references from cities that have worked with Change.org.

ANALYSIS

Staff followed up with Change.org and received the following information.

Purpose of Partnership

Change.org is a nonprofit, nonpartisan organization focused on building tools that support civic engagement. The organization stated its goal is to strengthen community input, support informed decision-making, and build trust in local government. There is no cost to the City for participation.

Organizational Structure

Change.org operates under a nonprofit governance model. The Change.org Charitable Foundation, a nonprofit entity, owns 100% of Change.org Public Benefit Corporation, which operates the petition platform. This structure reflects the organization's transition in 2021 to nonprofit ownership to ensure long-term mission alignment and governance.

Experience and References

Change.org has conducted similar civic dialogue processes in Bozeman, MT; Kansas City, MO; and Columbia, SC, and has also worked with Albuquerque, NM, and Dearborn, MI. A sample report from Bozeman has been provided (Attachment 2). This would be Change.org's first project in California. Change.org has offered to connect the City with elected officials and staff from these jurisdictions for reference. Councilmembers and the City Manager conducted reference checks and reported positive feedback.

Use of City Name

Change.org confirmed that the City of Folsom's name will not be used in any marketing or promotional materials without prior approval and only after the City has completed the process and is satisfied with the results.

Data Use and Privacy

Change.org stated that any data collected through the process will be used solely to facilitate the initiative and will not be sold to third parties. The City will receive only aggregated and anonymized data; individual responses will not be shared.

Following City Council approval, Change.org would run a two-part program over eight weeks to enable broad and representative participation of residents.

- Broad Input Phase: Residents submit ideas to address key community challenges and vote on proposals from others. The platform uses algorithms to surface ideas that reflect broad community support, not just the most vocal voices. Change.org engages community organizations, conducts in-person outreach, and uses tools such as advertising and email to inform residents and direct them to an online platform where they can submit ideas and vote on others. All submissions are moderated by Change.org.

- Representative Dialogue Phase: A demographically representative group of approximately 50 to 100 residents participates in a facilitated discussion to review and deliberate on the most supported ideas.

Following the process, the City would receive a detailed report that includes:

- Key themes and top issues identified by residents.
- Data on how ideas perform across different groups.
- Results of the facilitated discussions.
- Summary insights and participant feedback.

Staff believes this approach could complement existing outreach efforts by reaching a broader and more representative group of residents.

This effort would supplement, not replace, existing community engagement tools such as public meetings, surveys, and outreach events by reaching residents who may not typically participate in traditional engagement opportunities. The results of this process would be advisory in nature and intended to inform City Council discussions, priority-setting, and future outreach efforts.

The City would retain input on topic selection and would have the opportunity to review materials for accuracy and local context prior to release. If directed to proceed, staff anticipates launching the process in April, with results available by the end of July.

FINANCIAL IMPACT

There is no direct cost to the City to participate in the Change.org Local Civic Dialogues program. Communications Division staff time would be required to coordinate topics, review materials, and participate as needed in the process.

ATTACHMENTS

1. Program overview report prepared by Change.org.
2. Bozeman Civic Dialogue Results

Submitted,

Bryan Whitemyer
City Manager

Attachment 1

Change.org Civic Dialogue: Folsom

About Us

Change.org is the world's largest civic participation platform, with more than 500 million users globally. Our mission is to build better democracies. We are independent, nonpartisan and 100% non-profit owned.

The Problem

Discourse can be dominated by a small number of the loudest voices that may not represent what most people think. As a result, it can be hard for a city to understand what issues most residents really care about. It's even more challenging to create opportunities for residents to discuss those issues constructively.

Our Program

Civic Dialogues inform a city about what residents believe the city should do on the issues that matter most to them. Folsom residents share their ideas, deliberate on expert-informed solutions and provide policy recommendations to city officials.

Over eight weeks, we run a two-part program in Folsom to enable broad and representative participation of residents. We share a detailed report of the results with the city, summarizing the most unifying and divisive ideas, top issues that resonate with all residents, and the policies recommended by a representative group of residents.

Stage 1: Civic Input

- **We invite local residents to post their ideas** for how to address the biggest challenges they see in the city and vote on the ideas of others.
- **We use bridging algorithms** to group residents according to their opinions and identify the ideas that resonate across all – not just those with the most votes.

Stage 2: Civic Dialogue

- **We recruit 50-100 residents reflective of city demographics** to attend a live deliberation on the issues that resonate most with all residents. The group includes a balance of residents across age, race, gender, and political ideology.
- We facilitate a 1-3 hour video discussion, involving **small group discussions** with diverse groups of 6-8 residents. We share the policy recommendations that have **bipartisan super-majority support**.

FAQs

- *Who pays for this?* All costs are fully covered by Change.org.

- *What is Change.org's role?* Change.org runs the civic dialogue end-to-end. We recruit residents to share their ideas, host the live deliberation and prepare the final report.

- *What is the City of Folsom's role?* Change.org is an independent third-party that is partnering with the City. The City would commit to reviewing the final report and meeting regularly with Change.org to ensure the project is being delivered in a way that works well for residents.

- *What is the timeframe?* We propose launching on April 6th. The program runs for three months.

- *What other cities have you worked with?* We've worked with Kansas City, MO, Memphis, TN, Hartford, CT, Bozeman, MT, Columbia, SC, Dearborn, MI, Albuquerque, NM, Columbia, MO, Parsippany-Troy Hills, NJ, and Tulsa, OK.

- *How can I learn more?* Reach out to us: elijah.goldberg@change.org

Attachment 2

IDEAS *for* CHANGE

BOZEMAN

Civic Dialogue Results



Change.org and Mayor Morrison teamed up to start a conversation that crosses boundaries

“What do you want for Bozeman ?”

Get hundreds of people to share their ideas, and vote on the ideas of others.

Identify their **common interests,** despite differences on other issues.

Bring 100 people together for a conversation about those resonant issues.

Add a public bus route to the Bozeman Yellowstone Intl Airport

Create a 100 year water study and plan so we know how many residents Bozeman can have at max capacity

Use the city's parks to create pollinator gardens. Engage nearby neighborhood residents to help maintain the gardens. The gardens will provide habitat for native butterflies and bees, as well as bring neighbors together

ployers, and
fter school
Schools

We received

193 IDEAS

from over 500 residents.

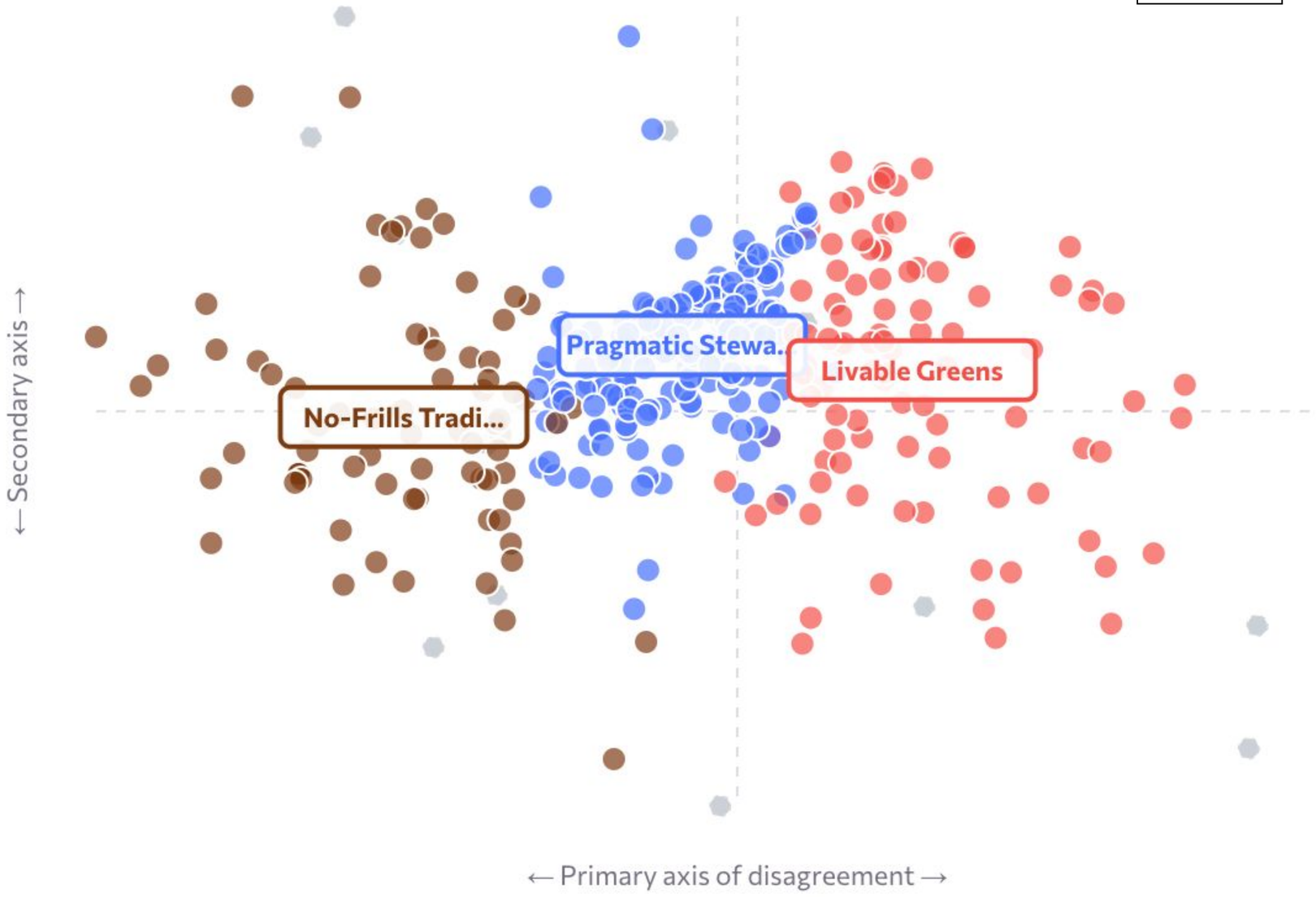
More empl
invasive sp
native spec
Valley

Allow more small scale commercial businesses (coffee shops, bakeries) across residential areas to create more walkable communities

A pre-approved housing plans catalogue to encourage and speed up well-designed homes by locals not national developers

Incentivize off peak hours road work to limit traffic delays and increase worker safety

Our analysis identified three distinct clusters of participants based on their voting patterns



The groups shown here are not political parties, demographics, or fixed categories. They are analytic groupings based solely on how people voted on ideas within the platform, used to understand where ideas find support across differences. Many residents hold views that span more tha oup.

PRAGMATIC STEWARDS

200 users - Avg 50 votes/ user

They prioritize practical quality-of-life improvements - especially transit, neighborhood amenities, and resource conservation - while resisting surveillance-style enforcement and big, flash or ideologically charged initiatives

MAKE OR BREAK ?

Activate cameras at traffic lights to ticket cars running red lights.

This group: 16% vs Others: 67% **51% gap**

Practical mobility upgrades (regional transit, bike safety, airport access)

Neighborhood livability and community infrastructure (trees, west-side civic spaces, pools, after-school programs)

Housing accountability and anti-speculation measures (vacancy tax, STR limits, higher non-primary taxes)

Long-term environmental/resource stewardship (water capacity planning, recycling, shared-tool libraries)

Skepticism of punitive/automated enforcement and gimmicky projects (traffic cameras, tolls, celebrity branding)

SUPPORTS

Dog owners should not be allowed to leave dog waste on trails. Pack it out polic...
90% approve

Plant more trees in public areas.
75% approve

OPPOSES

Use land along the public parks to create shipping container pop ups for local r...
66% oppose

Activate cameras at traffic lights to ticket cars running red lights.
64% oppose

LIVABLE GREENS

97 users - Avg 98 votes/ user

They prioritize a greener, safer, people-first Bozeman with strong regional transit, protected biking and walking, and public investments that build community while managing growth and second-home impacts.

MAKE OR BREAK

Fund and operate a mobile healthcare van to reach underserved populations, including the homeless, l...

This group: 71% vs Others: 18% **53% gap**

People-first mobility (regional transit, protected bike lanes, safer streets)

Urban greening & biodiversity (trees, pollinators, native species, dark skies)

Community-serving public investment (parks, libraries, rec centers, after-school programs)

Housing fairness & local stability (vacancy/second-home taxes, STR limits, workforce housing)

Pragmatic governance over extremes (oppose drastic cuts, total bans, or symbolic culture-war proposals)

SUPPORTS

Plant more trees in public areas.
94% approve

Increase the public transit options from Livingston to Bozeman; Bozeman to Belgr...
92% approve

OPPOSES

Open a traditional private school with no woke ideologies or religious affiliati...
73% oppose

Introduce non-native species like Komodo Dragons to the area both for hunting pu...
70% oppose

NO FRILLS TRADITIONALISTS

76 users - Avg 84 votes/ user

They prioritize basic rules and fully funded core city services while resisting growth, cultural signaling, and new taxes or city-led social, housing, and placemaking initiatives.

MAKE OR BREAK

Subsidize housing for nurses, teachers, police, firefighters etc. These important jobs have low star...

This group: 16% vs Others: 68% **52% gap**

- Back-to-basics governance (core services first)
- Law-and-order enforcement (especially dogs/leash and cleanliness)
- Anti-growth / anti-density development sentiment (especially apartments)
- Low-tax, low-intervention approach (skeptical of new funds, mandates, and programs)
- Cultural conservatism and preference for government neutrality on symbols

SUPPORTS

Dog leash laws need to be enforced especially on in town trails and paths

75% approve

Educate people about current leash law. Enforce waste removal laws.

74% approve

OPPOSES

Require affordable workforce housing

97% oppose

Create a neighborhood entrepreneurs fund to seed walkable local restaurants and ...

94% oppose

The goal wasn’t just to see what is popular—it's to find where people agree even when they disagree elsewhere.

We are looking for the specific ideas that receive support across residents with different priorities and perspectives.

These are called “unifying ideas.” Unifying ideas can help communities move forward together.

Unifying Ideas

These are the ideas that were popular across all groups, regardless of other differences.

*Scores reflect the bridge support metric — minimum support across all opinion groups.

HOUSING & DEVELOPMENT

Quit giving concessions to developers. They will build here anyway. **(85%)**

Introduce zoning laws to ensure new construction is cohesively designed (think Big Sky or Jackson WY aesthetic). **(77%)**

Create a community fund to buy surrounding ranch land when owners put it up for sale, to prevent greedy coastal developers from continuing their demolition of the valley. **(71%)**

Stop approving development of apartment complexes until vacancy rate goes below 8%. Incentivize in-fill with small, single family homes. **(59%)**

TAXES

Use more of the bed tax from hotels for supporting our schools and less on destination marketing. **(78%)**

Reduce burden on homeowner property tax. **(74%)**

INFRASTRUCTURE & PUBLIC SAFETY

Dog owners should not be allowed to leave dog waste on trails. Pack it out policy. **(96%)**

Get the highway traffic, ie: trucks, off Main St. **(82%)**

Aggressively enforce bans on phone use while driving. **(67%)**

Start enforcing speed limits and texting while driving...especially downtown before we have a massive tragedy. **(67%)**

Finding common ground on practical improvements is the first step in moving past the noise of typical social media. However, listening at scale also reveals deeper "resonant" themes—issues that appeared frequently across all groups, even when neighbors disagreed on the specific solution.

Resonant issues represent the core challenges the community faces, and help us to decide what will work through together as we move from digital voting to a live deliberation.

Resonant Issues

Underlying issues raised frequently across all groups, even if they don’t agree on the best solution.

Housing & Development: Manage growth, hold developers accountable, and protect the valley's character while keeping housing accessible.

64 IDEAS

11K VOTES

Transportation & Traffic: Get trucks off Main Street, City parking fund for garages, improve road safety, and invest in practical transit solutions.

45 IDEAS

6K VOTES

Environment & Resources: Protect trails, conserve ranch land and wildlife habitat, community gardens network

34 IDEAS

4K VOTES

Of everything we heard,

Housing Affordability

emerged as the topic to talk about in more depth.

- **RELEVANT**
  All groups consistently responded to housing topics more than others, and tended to agree with calls for accountability, affordability, and managed growth.
- **ACTIONABLE**
  The city has direct levers—zoning, permitting, housing funds, HOA regulations—to influence housing outcomes for residents.
- **COMPLEX**
  There are important tradeoffs between growth and character, density and livability, affordability and property values that deserve deeper conversation.

Dialogue on Housing Affordability

Then, over 100 Bozeman residents came together to discuss what the city could do about Housing Affordability. The group was “Bozeman in one room”: one hundred people selected by lottery, representative of the city by age, sex, race, and political leaning

The set of policy options discussed was determined through community input and conversations with over a dozen local experts.

These are their recommended positions: each policy position that achieved super majority support from all groups: Democrats, Republicans, Independent voters, renters and homeowners

Policy Position	
Values	
Workers Afford to Live Here	93%
Infrastructure Keeps Pace	92%
Density Change Acceptable	90%
Affordability Over Preservation	67%
Policy Actions for the City	
HOA ADU Amendments	88%
Pattern Book Plans	79%
Fast-Track Permitting	72%
Tourist/Resort Tax	71%
Community Housing Fund Investments	
MSU Student Housing	92%
Homeownership Loans	82%
ADU Incentive Program	72%
Down Payment Assistance	71%

Bridge percentage represents the minimum support across Democrats, Republications, independent voters, renters and homeowners

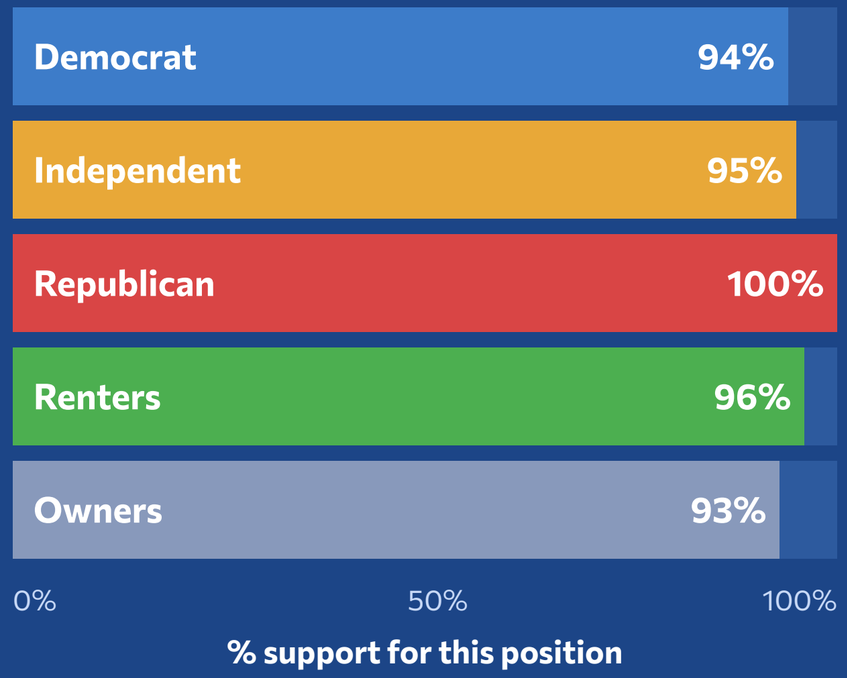
#1 Workers Can Afford to Live Here

VALUES

> A successful Bozeman is one where people who work here—such as teachers, nurses, and service workers—can afford to live within the city limits.

Bridge
Min support across groups

93%



Why Bozeman Residents support this:

"I am a teacher and... every single person, all of my friends, were all working two, three jobs. Administration, principals—we're all working two, three jobs to survive... if you're pushing all us out of the community, you're not going to have teachers."

— Female, 40-65yo

"My buddy was the police chief here for a long time, and he told me that the last ten hires he had made, none of them lived in the county even. They're driving from Meagher County or Madison County to work here because they couldn't afford to live here."

— Male, 40-65yo

"Workforce housing remains a priority because if our workers can't live here then there's no stores open... we saw that during the pandemic when a lot of places had to freeze their hours because all the workers had to move away."

— Male, 40-65yo

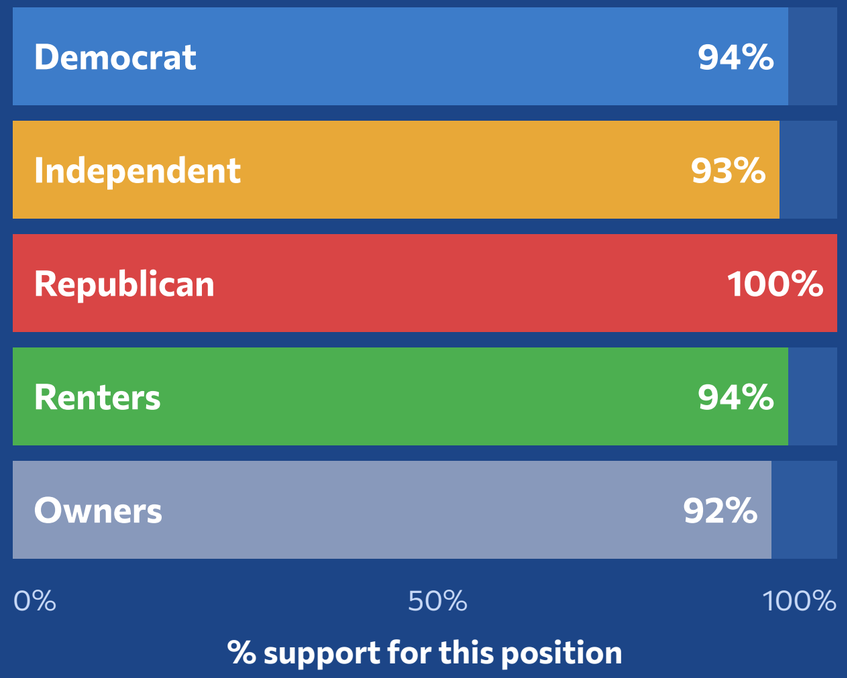
#2 Infrastructure Keeps Pace

VALUES

> As Bozeman grows, the city should ensure infrastructure—roads, parking, water, sewer, and public services—keeps pace with actual residential density. Neighborhoods experiencing overcrowding effects should be prioritized for capital improvements.

Bridge
Min support across groups

92%



Why Bozeman Residents support this:

"The thing that drives me crazy... has been this trade-off of height versus parking requirements... we now have full streets full of boats, RVs, cars, because every unit only got one space for three-bedroom units that are mostly full of three individual people."

— Male, 25-39yo

"If they don't provide or include enough parking for vehicles, the vehicles will go on the street, and in the wintertime that means the snow plows can't get through... So on-street parking has got to be addressed."

— Female, 65+yo

"When you have a five-story building go up with one hundred something units, the strain on the infrastructure of sewer and water is amplified by ten to twenty fold as opposed to an ADU."

— Male, 40-65yo

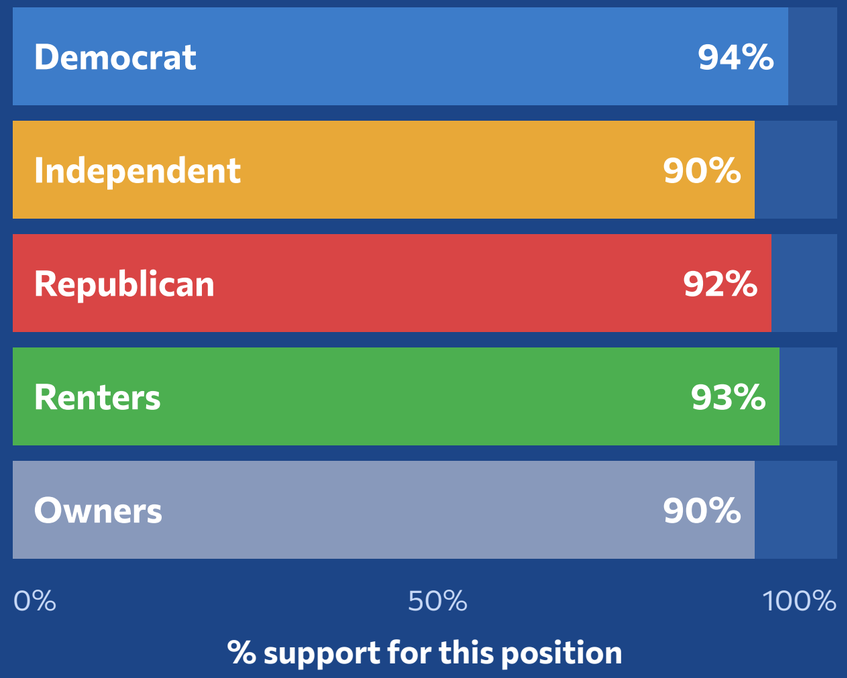
#3 Density Change Acceptable

VALUES

> Some change in housing types or density is acceptable if it helps local workers live in Bozeman.

Bridge
Min support across groups

90%



Why Bozeman Residents support this:

"Building denser is kind of the only way where my husband and I will ever be able to afford a house or a townhome. The only way financially to make that happen is density on smaller plots of land."

— Female, 25-39yo

"They're putting affordable housing versus the city's character—like they're in opposition of each other. But do they have to be? And if so, why is there not a way that we can make affordable housing add to the city's character?"

— Male, 18-24yo

"I think you can fit between two and four families cheaper on each lot without building a taller building... that preserves a different character that comes with the folks that live here permanently and commute to the hospitals and the schools."

— Male, 40-65yo

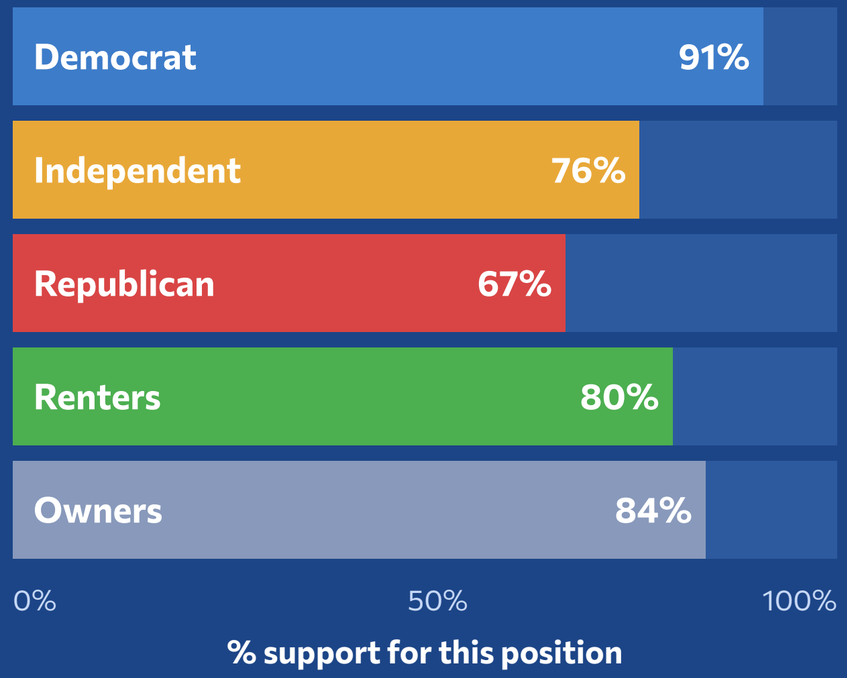
#4 Affordability Over Preservation

VALUES

> When these goals conflict, keeping housing affordable for local workers should be a higher priority than preserving the city exactly as it is today.

Bridge
Min support across groups

67%



Why Bozeman Residents support this:

"In Salt Lake City, they arrived at a point where not even the children of the people who already lived there could afford to live in that city. They realized they had to densify if people's children were going to be able to live in the same city they were raised in."

— Male, 25-39yo

"The city is in a housing crisis... the part of the conversation is that yes, it's inevitable, but it's also a problem for the people who are already living here, have lived here for decades, and had to choose to leave rather than be in a camper on the side of the road."

— Female, 40-65yo

"Whether or not we want more people to come here, people are coming here anyways... it's not really a question of whether or not we develop more; it's whether we're developing the infill, or if we're spreading out."

— Female, 18-24yo

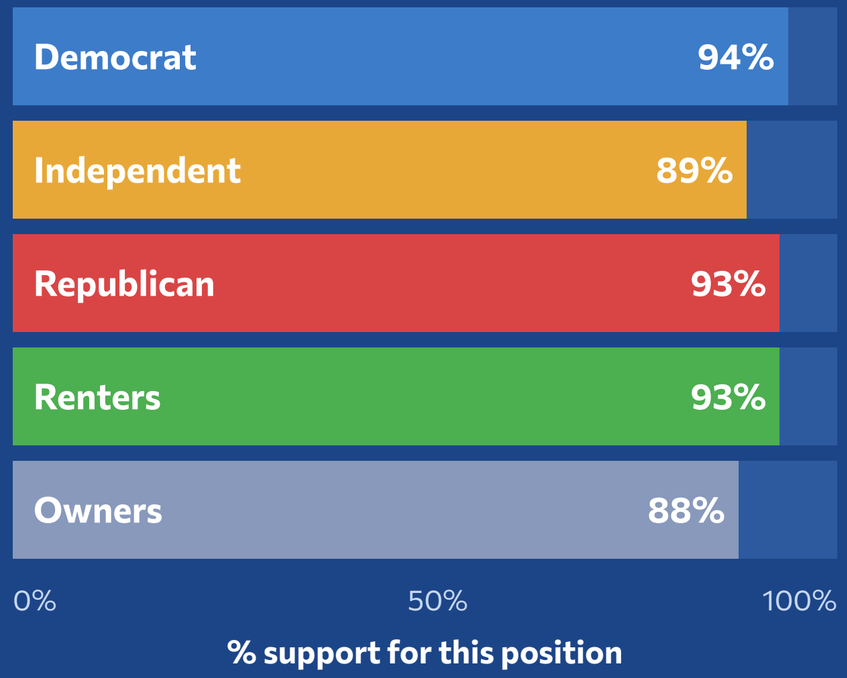
#1 HOA ADU Amendments

POLICY ACTIONS FOR THE CITY

> Help Homeowners Associations (HOAs) amend private covenants that prohibit ADUs, and ensure that future HOAs do not prohibit them.

Bridge
Min support across groups

88%



Why Bozeman Residents support this:

"HOAs and POAs basically get to lock up land that is part of the community. I find that very frustrating, that the people who live in the broader community, we have to bear the burden of density."

— Female, 65+yo

"I know I often hear about homeowner association rules—has the city kind of overruled those to a large extent, or would they overrule those to a large extent?"

— Male, 40-65yo

"I think what's going to happen is that we're going to remove the restrictions so that every subdivision, regardless of what their covenants were, is going to be allowed to put in an ADU if it meets certain parameters. I think that's going to help."

— Male, 65+yo

#2 Pre-Approved Pattern Book Plans

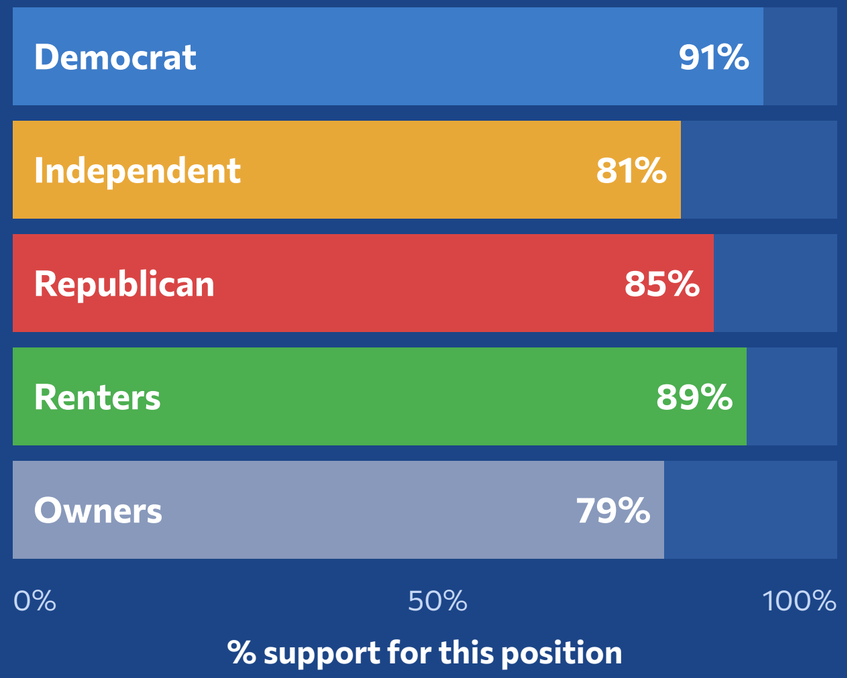
POLICY ACTIONS FOR THE CITY

Adopt Pre-Approved “Pattern Book” Plans. Pre-approved architectural plans for ADUs, duplexes, and fourplexes that bypass complex design reviews and receive automatic zoning approval if used on eligible lots.

Bridge

Min support across groups

79%



Why Bozeman Residents support this:

“An ADU should be something that you dream up at eight a.m., you walk into City Hall at nine a.m., and you walk out with your plans and your papers by twelve p.m. It shouldn’t be the process that it is right now.”

— Male, 18-24yo

“I like the pattern book idea... rather than having to design an ADU from scratch every time, they would have some choices for people who want to add an ADU... which of course expedites approval.”

— Female, 65+yo

“You can do infill other ways... pre-approved designs for three-family dwellings. They don’t have to be ugly boxes; you can have a pre-approved design and work with an architect, they can make it look like the rest of the neighborhood.”

— Female, 65+yo

#3 Fast-Track Permitting Program

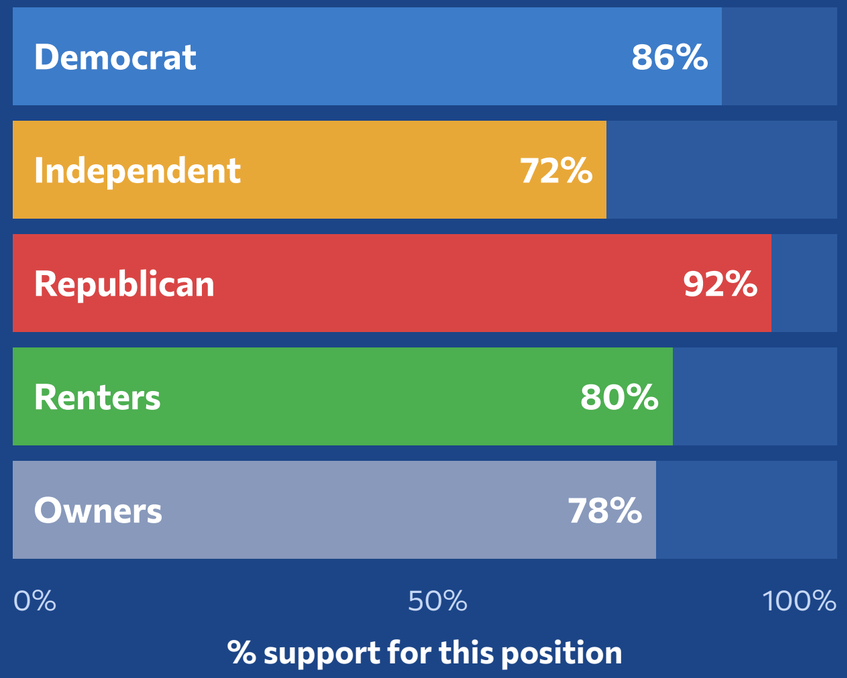
POLICY ACTIONS FOR THE CITY

> Develop a priority “Fast-Track” Permitting Program. Develop a “Green Tape” program that guarantees expedited review times (e.g., <30 days) for projects meeting affordability thresholds to reduce holding costs for developers.

Bridge

Min support across groups

72%



Why Bozeman Residents support this:

“I think that if affordable housing did get that green priority that it would be beneficial in ensuring that costs remain low for those contractors and I don’t think it would be very hard to implement something like this at the city level.”

— Female, 40-65yo

“If you pair the fast-tracking with a higher cash-in-lieu payment... we just make affordable housing increasingly attractive. Developer says: there’s not even a question, I’m building affordable housing because it’s the best possible outcome.”

— Female, 40-65yo

“The city has been historically difficult in getting things through. A lot of hoops to jump through... sometimes the hoop’s big, sometimes it’s small; it can be tricky and take a long time...streamlin[e] that process and mak[e] it easier...”

— Male, 40-65yo

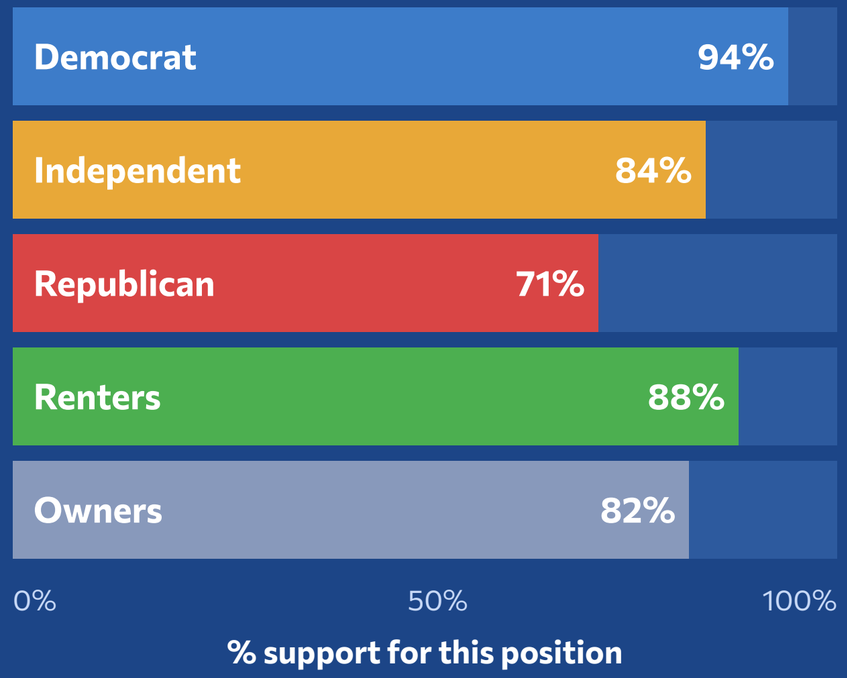
#4 Tourist/Resort Tax

POLICY ACTIONS FOR THE CITY

> Lobby the state of Montana for a tourist/Resort Tax: a tax levied on tourists and resorts, such as lodging, recreational services, and luxury items.

Bridge
Min support across groups

71%



Why Bozeman Residents support this:

"We have so many tourists here that come visit and are not paying any taxes whatsoever... ;so I think there's another way of doing about it; it's just putting a sales tax on things that tourists are using so that we're not carrying that responsibility by ourselves."

— Female, 40-65yo

"I think having some kind of resort tax would be hugely beneficial. I think that would be a really important state-level reform...let's start capturing some of that revenue and use it to offset some of the negative side effects.

— Male, 25-39yo

"Here's the question: why can't we tax the way Big Sky taxes? I don't understand that."

— Female, 65+yo

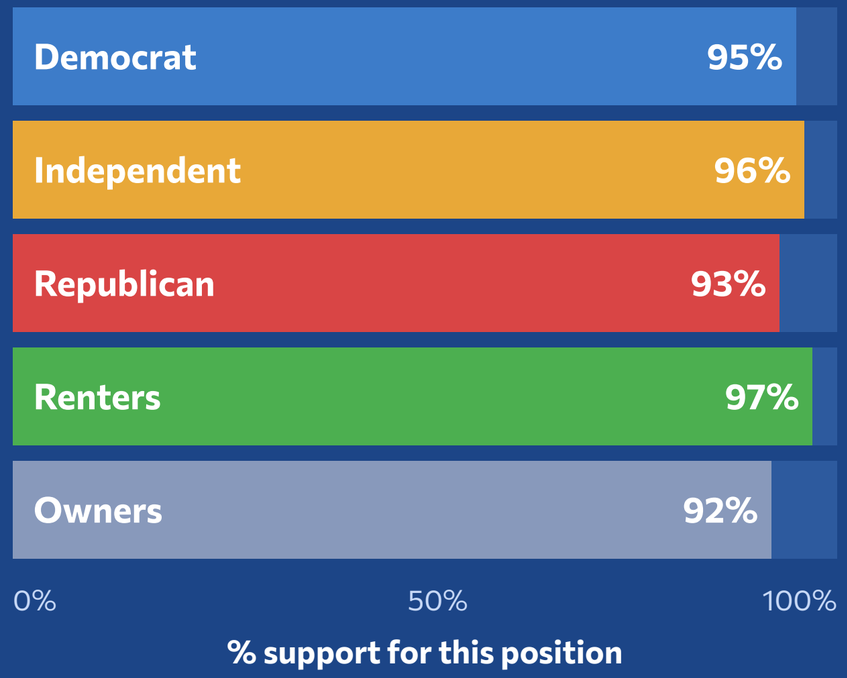
#1 MSU Student Housing

COMMUNITY HOUSING FUND INVESTMENTS

> Work together with MSU to build dedicated student housing near campus.

Bridge
Min support across groups

92%



Why Bozeman Residents support this:

"The elephant in the room... is MSU and the student population that is allowed to live off campus... nine thousand kids that come in and live wherever in this town. I think that's a huge pressure that is pricing out the worker bees we need—the nurses, firemen, teachers."

— Female, 65+yo

"I just ran a quick number: if you take nine thousand two hundred students at four students per dwelling unit, that's two thousand three hundred units. That's a lot of stuff, community this small."

— Male, 40-65yo

"MSU needs to build housing for their students as the population grows. They need to be expanding their housing and options... They have a fifty-four million dollar endowment; they have money. A big portion of our tenants in the city are students."

— Female, 65+yo

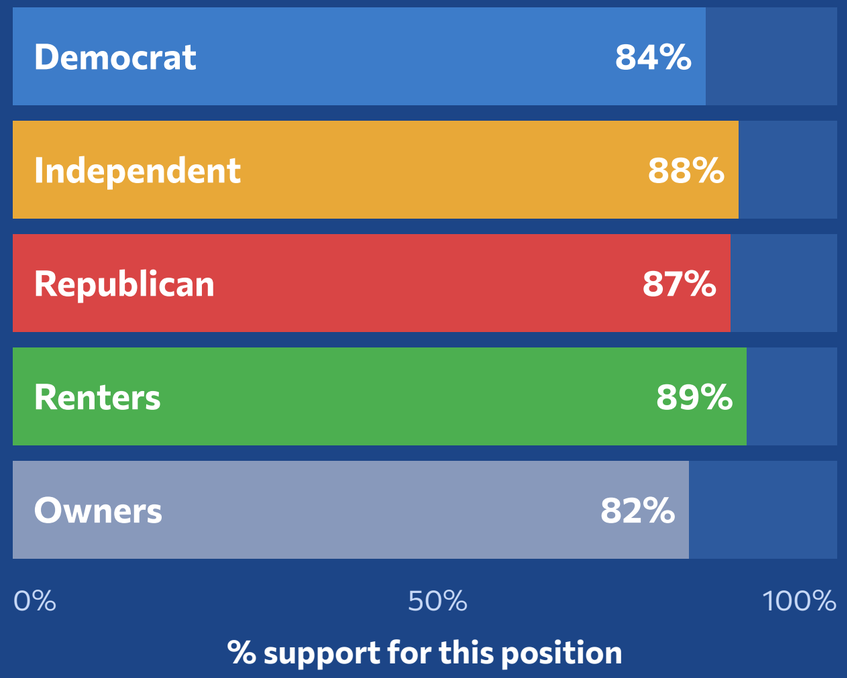
#2 Homeownership Loans

COMMUNITY HOUSING FUND INVESTMENTS

> Fund a low-interest homeownership loan program for income-qualified local residents that conveys full ownership of home and land, with the public subsidy repaid at resale.

Bridge
Min support across groups

82%



Why Bozeman Residents support this:

Why isn't there an incentive going directly to workers or middle and lower class directly to them to actually get in the house...a ten thousand or twenty thousand dollars grant for them to go towards their loan

— Male, 25-39yo

"I actually do think that the subsidized mortgages...below interest rates is probably the best use...of community money. Just because a difference of what, a two percent interest rate on a mortgage versus six percent over thirty percent? That could be like half the cost...of a home loan."

— Male, 18-24yo

"Low interest is huge, especially if you're talking about longer mortgages...if we were able to subsidize low interest through city funds, it could be a way of maybe helping families to get out of the rental market and into the homeownership market and being able to build generational wealth."

— Male, 40-65yo

#3 ADU Incentive Program

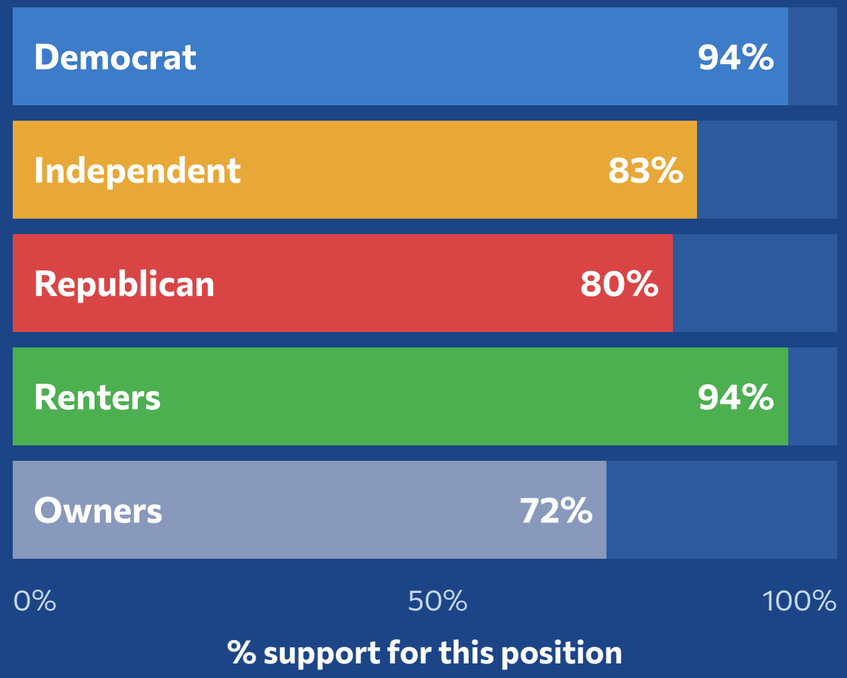
COMMUNITY HOUSING FUND INVESTMENTS

> Develop an ADU incentive program that would provide grants or low-interest loans (e.g., $10,000 - $25,000) to homeowners to build units, provided they are deed-restricted for local workforce occupancy.

Bridge

Min support across groups

72%



Why Bozeman Residents support this:

"That is a solution that both helps homeowners who are struggling, without really having this big toll on building or city infrastructure. If they pushed more to incentivize that, you could see single-family homes adding a unit or a cottage."

— Male, 25-39yo

"A ten to twenty-five thousand dollar grant's not a lot to build on... your counter—and we're not talking about the actual structure—that's a drop in the bucket really to build it."

— Female, 40-65yo

"Ten to twenty-five thousand dollars to build an ADU may help, but it's not going to build it... I don't see that that helps a ton of people"

— Male, 25-39yo

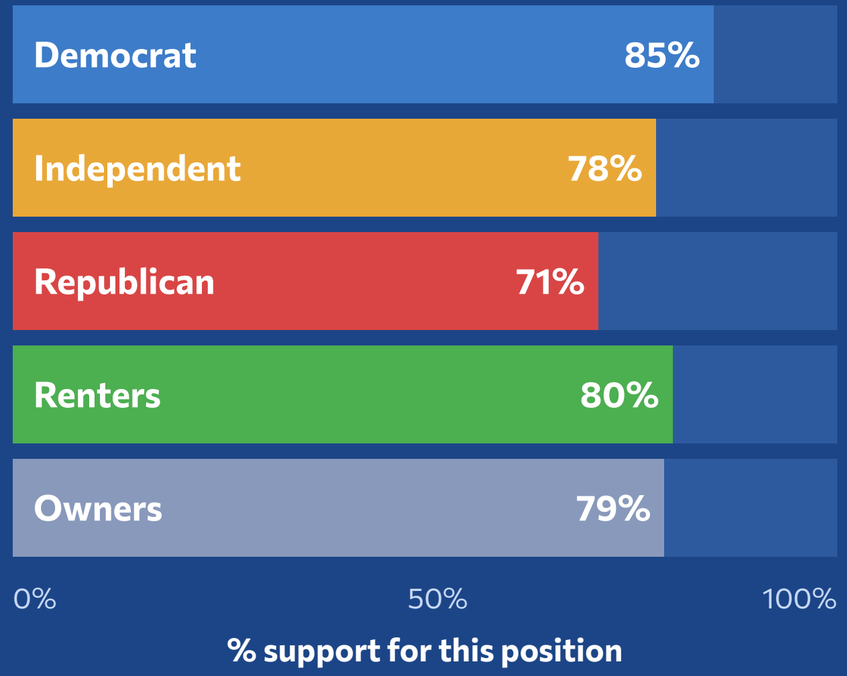
#4 Down Payment Assistance

COMMUNITY HOUSING FUND INVESTMENTS

> Expand down payment assistance for first-time homebuyers who live and work full-time in the community, structured as deferred-payment loans that are repaid when the home is resold.

Bridge
Min support across groups

71%



Why Bozeman Residents support this:

"Every time I was like, 'Oh, homeownership is just within reach,' prices would jump, and now... I don't know if I'm even going to be able to stay here once my kids are grown."

— Female, 40-65yo

"Some sort of program where we could sign contracts: 'We want to invest into this community, we want to work the next twenty years for this community.' And in exchange, an employer could buy down interest points perhaps."

— Female, 25-39yo

"I want to have my own little place, and I cannot afford it. I'm working at the university, but the cost of living is so high and wages have not kept up."

— Female, 40-65yo

Themes from discussion groups

The Social Fabric: Participants argued that the true "character" of Bozeman is not just its historic buildings or mountain views, but its people—including the "missing middle" of teachers, nurses, and service workers. If these residents are priced out, the town's soul is lost

Infill as a Sustainable Choice: Many respondents leaned toward increased density or "infill" because it is more environmentally sustainable, preserves surrounding agricultural land, and is cheaper for taxpayers in terms of infrastructure costs. Building outside city limits ("sprawl") was viewed as detrimental to Bozeman's environmental character and riskier due to the city's closed water basin.

Fear around "luxury epidemic": The proliferation of luxury units with vacancy rates between 12 and 20% frustrates residents; there is a mismatch where essential workers and locals are priced out. There was strong opposition to "luxury" high-rises and "ugly box" apartments that create wind tunnels, block sunlight from smaller homes, and obstruct mountain views.

The "Missing Middle": There is a strong call for a "Missing Middle"—moderate density solutions like duplexes, triplexes, or accessory dwelling units (ADUs) that can increase supply without creating the "wind tunnels" and "shadowing" caused by five- or six-story buildings.

University Growth: MSU is frequently cited as a primary driver of the housing shortage. The university has nearly doubled in size, forcing thousands of students into the private rental market and driving prices up

Accountability. A final recurring theme is the need for better oversight. Residents called for better auditing and accountability, noting that developers sometimes build higher than permitted or "cut corners" to maximize profit margins. There were calls for an independent board or housing authority to decide where funds go to prevent corruption and ensure "moral responsibility" in equitable housing.

Insufficient funding. A dominant theme is that the current allocation of $1 million annually is grossly insufficient to address the scale of the housing crisis, although all tax . Developers and builders in the groups noted that with land, labor, and materials at record highs, it is essentially "impossible to build something that is unaffordable" without a subsidy.

To everyone that participated in this process

Thank you!

We are grateful for your willingness to talk candidly and constructively about the issues that matter most to the community of Bozeman

The results of the process have all been shared with Mayor Morrison and city staff

REVISED STAFF REPORT AND RESOLU
The revisions are shown as follows: language deletions: Strikeouts, bold and underlined language additions: *Italics, bold and underlined*

Folsom City Council
Staff Report

MEETING DATE:	4/14/2026
AGENDA SECTION:	~~Consent Calendar~~Old Business
SUBJECT:	City Council Salaries: i. Ordinance No. 1366 - An Ordinance of the City of Folsom Amending Section 2.06.010 of the Folsom Municipal Code Regarding City Council Salaries (Second Reading and Adoption) ii. Resolution 11584 - A Resolution of the City Council of the City of Folsom Setting City Council Salary at the Rate Authorized by Ordinance 1366
FROM:	City Manager's Office

~~RECOMMENDATION /~~ CITY COUNCIL ACTION
Options for City Council consideration include:

1) Adopt Ordinance 1366 and Resolution 11584 as listed below
   a. Ordinance No. 1366 - An Ordinance of the City of Folsom Amending Section 2.06.010 of the Folsom Municipal Code Regarding City Council Salaries; and
   b. Resolution 11584 - A Resolution of the City Council of the City of Folsom Setting City Council Salary at the Rate Authorized by Ordinance 1366

2) Take no further action and maintain the current compensation levels.

3) Adopt Ordinance 1366 to establish the opportunity for future salary change but do not adopt Resolution 11584 setting the rate/funding for salary increases at this time.

~~Staff recommends that the City Council adopt:~~
~~1. Ordinance No. 1366 - An Ordinance of the City of Folsom Amending Section 2.06.010 of the Folsom Municipal Code Regarding City Council Salaries; and~~
~~1. Resolution 11584 - A Resolution of the City Council of the City of Folsom Setting City Council Salary at the Rate Authorized by Ordinance 1366~~

BACKGROUND / ISSUE

In 1990, Folsom City Council adopted Ordinance 700 establishing City Council salaries of $400 per month with an additional $100 for the Mayor. City Council Ordinance 775 was adopted in 1993 clarifying that the City Council, by resolution, may set a monthly salary amount up to the maximum set forth in Folsom Municipal Code Section 2.06.010 (Salaries). In 2018, City Council adopted Ordinance 775 amending City Council salaries to the current rates of $600/month with an additional $100/month for the Mayor. Over the 35 year period (1990 to 2026), City Council compensation remained relatively flat while resident population of Folsom has more than tripled (from 29,802 residents in 1990 to 92,577 residents today), increasing the role and responsibilities of the City Council.

On March 24, 2026, City Council considered a comparison of compensation in the region along with recent State law establishing salary caps by population tier for general law cities. At that meeting, City Council voted 3-2 to amend the City Council compensation in Folsom consistent with the salary cap established by State law for cities with a population between 75,001 and 150,000 residents by introducing and conducting first reading of Ordinance 1366 amending Folsom Municipal Code Section 2.36.020. No changes have been made to Ordinance 1366 since the first reading. This report includes the mandatory second reading to adopt Ordinance 1366 and the corresponding resolution establishing the monthly salary amount up to the maximum established by Ordinance 1366.

POLICY / RULE

Pursuant to Section 1.01.021 (Adoption), the Folsom Municipal Code (FMC) was adopted by Ordinance 297 in 1973. Any subsequent amendment to the Folsom Municipal Code must also be adopted by Ordinance. Proposed Amendment to Title 2 does not require public hearing.

Pursuant to Section 2.06 of the City Charter, the City Council may determine the annual salary of the Mayor, Vice Mayor, and Councilmembers by ordinance, but no ordinance increasing such salary shall become effective until the date of commencement of the terms of Councilmembers elected at the next regular election.

ANALYSIS

The role and responsibilities of the Folsom City Council in governing a community of more than 92,000 residents are comparable to a part-time job. Responsibilities include preparing for and attending regular City Council meetings, special meetings, and workshops; participating in regional representative assignments; and engaging in meetings with local stakeholders and community interest groups. Councilmembers also attend community and regional events, collaborate with partner agencies, and advocate on behalf of Folsom with state and federal elected officials. Equally important is communicating with and meeting constituents to discuss community opportunities, concerns, and challenges.

Increasingly, larger municipalities throughout California are recognizing the significant time commitment required of local elected officials and are establishing compensation structures that more closely reflect the responsibilities and workload associated with a part-time public service role.

Effective January 1, 2024, new California legislation (SB 329) increased the maximum compensation levels for City Councilmembers in general law cities based on population. The law replaced the previous limitation from the year 2000 and updated maximum monthly compensation amounts tied to population tiers, as shown below:

- Up to 35,000 residents: up to $950 per month ($11,400 annually)
- 35,001–50,000 residents: up to $1,275 per month ($15,300 annually)
- 50,001–75,000 residents: up to $1,600 per month ($19,200 annually)
- **75,001–150,000 residents: up to $1,900 per month ($22,800 annually)**
- 150,001–250,000 residents: up to $2,550 per month ($30,600 annually)
- Over 250,000 residents: up to $3,200 per month ($38,400 annually)

While Folsom is a charter city and therefore not bound by SB 329, several nearby cities have recently updated their City Council compensation to align with the law's limits. For example, Citrus Heights and Elk Grove adjusted their Council salaries in 2024 consistent with SB 329. In Roseville, the charter requires voter approval for Council raises; a proposed increase from $7,200 to $30,600 annually will appear on the ballot this November to align with SB 329.

On March 24, 2026 City Council considered the regional salary comparison and the updated salary tiers established by SB 329 and voted to amend City Council compensation in Folsom to align with the higher salary floor for cities with populations between 75,0001 and 150,000 residents. At that meeting, City Council conducted first reading of Ordinance 1366 and no changes have been made to that Ordinance for second reading and adoption to establish a monthly compensation of $1,900 and an annual compensation of $22,800 (plus an additional $100/month for the Mayor). Resolution 11584 is required to set the City Council salary at the rate authorized by Ordinance 1366.

FINANCIAL IMPACT

Funds for City Council salary will be absorbed within the FY 2026-2027 General Fund budget for the increased expense. The total annual cost would increase from $37,200 annually to $115200 annually for all five Councilmembers (including $1,200 additional annual compensation for the Mayor) for a net increase of $78,000 annually. Salary increases would take effect at the start of commencement of the terms of Councilmembers elected at the next regular election on December 7, 2026.

ENVIRONMENTAL REVIEW

The proposed City Council action to adopt Ordinance No. 1366 is exempt from the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines Section 15378 (b)(4) "Project" and Section 15061(b)(3) "Common Sense Exemption". Under Section 15378, the action does not constitute a "project" under CEQA, as it pertains solely to administrative or procedural matters that do not result in direct physical environmental changes. Furthermore, Section 15061(b)(3) - the "common sense exemption" -applies because it can be determined with certainty that the adoption of this updated document will not lead to significant effects on the environment.

ATTACHMENTS

1. Ordinance No. 1366 - An Ordinance of the City of Folsom Amending Section 2.06.010 of the Folsom Municipal Code Regarding City Council Salaries
2. Resolution 11584 - A Resolution of the City Council of the City of Folsom Setting City Council Salary at the Rate Authorized by Ordinance 1366

Submitted,

Bryan Whitemyer, City Manager

Attachment 1

ORDINANCE NO. 1366

AN ORDINANCE OF THE CITY OF FOLSOM AMENDING SECTION 2.06.010 OF THE FOLSOM MUNICIPAL CODE REGARDING CITY COUNCIL SALARIES

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

SECTION 1 PURPOSE

The purpose of this ordinance is to amend the amount of City Council salaries in Section 2.06.010 of the Folsom Municipal Code.

SECTION 2 AMENDMENT TO CODE

Section 2.06.010 of the Folsom Municipal Code is hereby amended to read as follows:

2.06.010 Salaries.
Except as hereafter provided, each member of the City Council shall receive a maximum salary of $1,900 per month. The maximum salary may be adjusted in compliance with maximum compensation levels allowed by State law. An additional maximum $100 per month shall be paid to the Mayor. If, in any calendar month, any member of the City Council fails to attend both regular meetings without their absence having been excused by the City Council, no compensation shall be paid to such councilmember for such month. The Council, by resolution, may set a monthly salary amount up to the maximum set forth in this section.

SECTION 3 SCOPE

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

SECTION 4 SEVERABILITY

If any section, subsection, clause, phrase, or portion of this ordinance is for any reason held to be invalid or unconstitutional by the decision of any court or competent jurisdiction, such decision shall not affect the validity of the remaining portions of this ordinance. The City Council hereby declares that it would have adopted this ordinance and each section, subsection, sentence, clause, phrase or portion thereof, irrespective of the fact that any one or more sections, subsections, clauses, phrases or portions be declared invalid or unconstitutional.

SECTION 5 EFFECTIVE DATE

As required by Section 2.06 of the City Charter, this Ordinance, after its passage and adoption, shall become effective on the date of commencement of the terms of Councilmembers

elected at the November 3, 2026 municipal election, provided it is published in full or in summary within twenty (20) days after its adoption in a newspaper of general circulation.

This ordinance was introduced and the title thereof read at the regular meeting of the City Council on March 24, 2026, and the second reading occurred at the regular meeting of the City Council on April 14, 2026.

On a motion by XX, seconded by XX, the foregoing ordinance was passed and adopted by the City Council of the City of Folsom, State of California, this 14th day of April 2026, by the following vote, to wit:

AYES: Councilmember:
NOES: Councilmember:
ABSENT: Councilmember:
ABSTAIN: Councilmember:

_____
Justin Raithel, MAYOR

ATTEST:

_____
Christa Freemantle, CITY CLERK

Effective: December 7, 2026

Attachment 2

RESOLUTION NO. 11584

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FOLSOM SETTING CITY COUNCIL SALARY AT THE RATE AUTHORIZED BY ORDINANCE NO. 1366

WHEREAS, the original salary for members of the City Council was established in 1998 at $400 per month, and the salary for the Mayor at $500 per month, and

WHEREAS, the City Council adopted Ordinance No 1284 on May 22, 2018 to adjust and establish a new maximum monthly City Council salary at a rate of $600 per month with an additional $100 per month for the Mayor; and

WHEREAS, as amended by Ordinance No 1366 Section 2.06.010 of the Folsom Municipal Code provides as follows:

> Except as hereafter provided, each member of the City Council shall receive a maximum salary of $1,900 per month. The maximum salary may be adjusted in compliance with maximum compensation levels allowed by State law. An additional maximum $100 per month shall be paid to the Mayor. If, in any calendar month, any member of the City Council fails to attend both regular meetings without their absence having been excused by the City Council, no compensation shall be paid to such councilmember for such month. The Council, by resolution, may set a monthly salary amount up to the maximum set forth in this section.

WHEREAS, the aforementioned Ordinance becomes effective on the date of commencement of the terms of Councilmembers elected at the ~~December 7~~November 3, 2026 municipal election (effective date is December 7, 2026); and

WHEREAS, the salary adjustment is commenisuerate with regional comparisons and is aligned with recent State law establishing salary caps for general law cities based on population; and

WHEREAS, the City Council has determined that the time commitment by Council Members and the Mayor on City-related business is equivalent to a part-time job and justifies a salary adjustment; and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Folsom that the salary for members of the City Council is adjusted to $1,900 per month and annual compensation of $22,800 (plus an additional $100/month for the Mayor).

PASSED AND ADOPTED this 14th day of April, 2026, by the following roll-call vote:

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

_____
Justin Raithel, MAYOR

ATTEST:

_____
Christa Freemantle, CITY CLERK

Folsom City Council Meeting

Additional Information Transmittal

MEETING DATE:	4/14/2026
AGENDA SECTION:	Consent Calendar
STAFF REPORT TITLE	City Council Salaries i. Ordinance No. 1366 - An Ordinance of the City of Folsom Amending Section 2.06.010 of the Folsom Municipal Code Regarding City Council Salaries (Second Reading and Adoption ii. Resolution No. 11584 - A Resolution of the City Council of the City of Folsom Setting City Council Salary at the Rate Authorized by Ordinance No. 1366
FROM:	City Manager's Office

Staff is providing the attached additional information for the above-referenced agenda item.

- Comment letter from Bonnie & Jason London

Instructions to staff: *Deliver original and 30 stapled/double-sided copies to the City Clerk's Department; City Clerk's Department will distribute via email and hardcopy to City Council, City Manager, City Attorney, and City Clerk.*

Updated: Jan 2026

Bettina Adams

From: Bettina Adams
Sent: Tuesday, April 14, 2026 2:28 PM
To: Bettina Adams
Subject: FW: Public comment: city council salary increase

From: Bonnie London [redacted]
Sent: Monday, April 13, 2026 1:34 PM
To: Bryan Whitemyer <bwhitemyer@folsom.ca.us>
Subject: Public comment: city council salary increase

You don't often get email from [redacted] Learn why this is important

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Folsom City Council Members,

For many years, the city council and residents have been warned about Folsom's fiscal challenges. When the city council hired a new city manager with a mandate to "live within our means", the immediate goal was to shore up a $3M structural budget deficit. During the mid-year budget review last month, the city council and community was told if Folsom was a household then we could pay our mortgage and bills but not fix our roof or put money away.

This is why I and many others in the community were surprised when the subsequent meeting included action on pay raises for both the city manager and the city council. While I understand that all of you work extremely hard, this decision went against the message to "live within our means" and to "brace ourselves for difficult decisions". The message sent to the community—intended or not—was that this principle applies only to the residents and not to you, the leaders.

Instead of salary raises, please invest in a comprehensive economic plan to guide Folsom's future based on data, analysis and best practices. Many California cities face similar challenges and we can learn from those who have been successful. Roseville overcame a $15M structural deficit and is now thriving. They had a salary freeze until their finances were in order and worked with the community to develop a clear, methodical approach to financial sustainability. This also appears to be the strategy that Rancho Cordova is taking. In 2024, their city council, whose members receive $500 per month, rejected a salary increase and instead invested in an economic study.

I reviewed Folsom's 5-Year Strategic Plan and the city council's priorities guiding the 2026-2027 budget. Please let me know if there's something I'm missing, but I couldn't find any data, analysis, or comprehensive planning that addresses long-term fiscal sustainability. Instead, it appears that decisions are made based on individual preferences, ideas and opinions. If that's incorrect, it would be helpful to know what the city is using to guide financial planning for short and long-term decisions and

budget priorities. If none exists, my question is why not? These are the issues that shoul and acted on right now, not salary raises.

Again, I truly recognize that each and every one of you dedicates a great deal of time and effort to serving the community. More importantly, however, I want to see Folsom thrive because it affects me, my family and the entire community. The decisions you make affect all of us and Folsom's future.

Respectfully,
Bonnie & Jason London

On Jun 24, 2025, at 9:02 AM, Bonnie London [redacted] wrote:

Thank you to your commitment for being responsible stewards of our public funds and assets. I reviewed previous budget presentations to better understanding the current situation. In 2022, staff warned this problem was coming. The city council developed a strategic plan. It appears considerable time, effort and money was invested to seek public input. These surveys were referenced but I couldn't find the results on the city's website or in agenda packets:

- June 2021 Folsom Park & Recreation Community Needs Assessment Survey,
- March 2022 Godbe Research polling data,
- June 2022 Clifford Moss Communications - "Folsom Listens" references 12,750 comments; 4858 surveys; reported this was the highest level of community participation they've ever seen

Folsom community residents have been providing input for several years now. Costs for professional polling, surveys and community reports are expensive so it would be good use of public funds to utilize this information to guide budget priorities and make it available to the public for review.

It's also helpful to benchmark Folsom's budget, revenue, expenditures and service levels against comparable cities like Roseville. Here's Roseville's budget for 2025-2026. The proposed sales tax revenue for Roseville is **$100M** vs **$27M** in Folsom. While their residents passed a 0.5 cent sales tax which is expected to yield $29M, the other $71M is collected from the 1% of local sales tax like Folsom. It would be helpful to identify why their sales tax revenue is so much higher and what are some of the different types of high performing sales tax generators. It would also be useful to identify retail leakage to other jurisdictions. An economic study can produce this information but I couldn't find if Folsom did this during the strategic planning process. It looks like outreach was made to the Folsom business community for feedback but I didn't see anything else.

Parks & Recreation is an expensive amenity, but it's highly valued and has been consistently identified as one of the top priorities for Folsom residents. Parks and Recreation also has cost-recovery opportunities. Under Folsom's "Charges for Services" revenue, the trend for several Parks & Rec cost-recovery line items has grown steadily and significantly. Since the 2019-2020 budget, revenue from "Charges for Services" has increased from $12M to $17M which is a 25% increase. It would be helpful to identify how much of this is generated through Parks & Recreation, and what opportunities can be developed further.

As with most cities across California, Roseville also has issues with declining sales tax revenue and growing operational costs. They actually faced a $15M shortfall at one point. Like Folsom, they did strategic planning to improve operational cost-efficiency, and identified economic strategies to boost their revenue so they could continue supporting and improving the quality of services prioritized and valued by their residents. They were able to turn their structural deficit around and have been balancing their budget with additional revenue going into reserves for several years now. The former city manager who helped them through this process is now a consultant who lives locally and works throughout the state helping other jurisdictions who face similar problems. There are valuable lessons and best practices which can help set Folsom up for success. There are also mistakes and unintended consequences we can learn from too.

Last, regarding staff report on additional future actions:

2) Assess City owned properties to see what properties could be sold or deeded to non-profits or community organizations that could maintain the property better than the City while still maintaining the property as a community asset.

If the city is considering selling property, wouldn't it be subject to the Surplus Land Act and prioritized for affordable housing? If that's the goal, then it'd be helpful to make that clear. If the goal is to stabilize and improve long-term economic well-being, the city can also retain ownership of the properties and contract with nonprofits/community organizations to manage and maintain. This could give the city greater control over the types of use to ensure it meets the community's needs and goals.

Thanks for all of your hard work and dedication to serving the people of Folsom.

Respectfully,
Jason and Bonnie London

Folsom City Council
Staff Report

MEETING DATE:	4/14/2026
AGENDA SECTION:	Joint Meeting Public Hearing
SUBJECT:	Folsom Ranch Financing Authority City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026 Resolution No. 11590 – A Resolution of the City Council of the City of Folsom Authorizing the Issuance of the City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Bonds, Series 2026, the Execution of an Indenture Providing therefor, Authorizing the Execution of a Local Obligation Purchase Contract, and Authorizing Necessary Actions and the Execution of Other Documents in Connection therewith Resolution No. 015-Folsom Ranch FA – A Resolution of the Governing Board of the Folsom Ranch Financing Authority Authorizing the Issuance, Sale and Delivery of Not to Exceed $12,000,000 Aggregate Principal Amount of City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026; Approving the Form and Substance of a Trust Agreement, Authorizing Modifications thereof and Execution and Delivery as Modified; Approving a Preliminary Official Statement, Authorizing Changes thereto and Execution and Delivery of an Official Statement to be Derived therefrom; Approving a Local Obligation Purchase Contract and a Bond Purchase Contract and Execution and Delivery of Each; and Authorizing Related Actions Necessary to Implement the Proposed Financing
FROM:	Finance Department

RECOMMENDATION / CITY COUNCIL ACTION

It is recommended that the City Council and Folsom Ranch Financing Authority Board conduct the public hearing and receive any public testimony.

Following the close of the public hearing, it is recommended that the City Council adopt the following resolution:

Resolution No. 11590 – A Resolution of the City Council of the City of Folsom Authorizing the Issuance of the City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Bonds, Series 2026, the Execution of an Indenture Providing therefor, Authorizing the Execution of a Local Obligation Purchase Contract, and Authorizing Necessary Actions and the Execution of Other Documents in Connection therewith

It is further recommended that the Governing Board of the Authority adopt the following resolution:

Resolution No. 015-Folsom Ranch FA – A Resolution of the Governing Board of the Folsom Ranch Financing Authority Authorizing the Issuance, Sale and Delivery of Not to Exceed $12,000,000 Aggregate Principal Amount of City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026; Approving the Form and Substance of a Trust Agreement, Authorizing Modifications thereof and Execution and Delivery as Modified; Approving a Preliminary Official Statement, Authorizing Changes thereto and Execution and Delivery of an Official Statement to be Derived therefrom; Approving a Local Obligation Purchase Contract and a Bond Purchase Contract and Execution and Delivery of Each; and Authorizing Related Actions Necessary to Implement the Proposed Financing.

BACKGROUND / ISSUE

Community Facilities District No. 23 (Folsom Ranch) (CFD No. 23) is a community facilities district organized by the City Council under the Mello-Roos Act for the purpose of providing for the construction and acquisition of certain public improvements and the financing of certain services to serve property within CFD No. 23. The City established CFD No. 23 on May 26, 2020 and designated six separate improvement areas at that time. In December 2021, a seventh improvement area was designated within CFD No. 23. Improvement Area No. 7 consists of a gross area of approximately 74 acres and is located wholly within the City of Folsom, at the southeast corner of Mangini Parkway and Oak Avenue Parkway.

Development within Improvement Area No. 7 is planned to include 211 single family homes. Property within Improvement Area No. 7 is in varying stages of development, including finished lots, home under construction, and completed homes sold to individual homeowners. As of February 17, 2026, Toll Brothers owned 101 lots.

An arial photo of a portion of the Folsom Plan Area outlining CFD 23 Improvement Area No. 7 is below:



Proceeds from the bonds are expected to finance the acquisition of certain public capital improvements eligible to be financed within Improvement Area No. 7. Capital improvements for Improvement Area 7 include certain roadway improvements, water system improvements, recycled water system improvements, drainage system improvements, wastewater system improvements, park, parkway and open space improvements, Specific Plan Infrastructure Fee program improvements, and certain Specific Plan Infrastructure Fee obligations.

Notice of this public hearing was published in the Folsom Telegraph on April 3, 2026.

POLICY / RULE

Resolution No. 9282 – A Resolution of the City Council of the City of Folsom Approving Goals and Policies for Community Facilities Districts

Chapter 3.110, "Community Facilities Financing", of the Folsom Municipal Code

Mello-Roos Community Facilities Act of 1982

Marks-Roos Local Bond Pooling Act of 1985

ANALYSIS

The Folsom Ranch Financing Authority City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026 (Series 2026 Revenue Bonds) are being issued by the Folsom Ranch Financing Authority (FRFA) in a not to exceed amount of $12,000,000 to finance the purchase of the limited obligation special tax bonds (Local Obligations), issued by CFD No. 23 (Folsom Ranch). The purchase price of the Local Obligations will be used to finance the acquisition and construction of certain public facilities, fund a debt service reserve account, and pay certain costs of issuance of the Local Obligations and Series 2026 Revenue Bonds.

A special tax will be levied and collected annually to service the Local Obligations. Every year, CFD No. 23 shall determine the annual special tax requirement relating to Improvement Area No. 7. The annual special tax requirement is that amount of special tax revenue required in any fiscal year for Improvement Area No. 7 to:

- Pay administrative expenses
- Pay annual debt service on all outstanding bonds for Improvement Area No. 7
- Pay other periodic costs on outstanding bonds, including credit enhancement or rebate payments, if applicable
- Pay any amounts required to replenish the reserve fund
- Pay for reasonably anticipated delinquent special taxes
- Fund Improvement Area No. 7 PAYGO costs
- Pay for authorized services
- Pay other associated costs as listed in the Rate and Method of Apportionment

The special tax shall be levied each fiscal year proportionately on each Sacramento County assessor's parcel of taxable property within Improvement Area No. 7 at a rate up to 100% of the applicable maximum special tax to satisfy the annual special tax requirement. The aggregate assessed and appraised value for taxable property within Improvement Area No. 7 is $144,621,791 and the value-to-lien ratio is 10.3:1, which is in compliance with the City's CFD policy. The total projected property tax level for developed residential property within Improvement Area No. 7 is approximately 1.69% and shall not exceed 2.0% of the estimated sales price of the respective homes to be constructed in Improvement Area No. 7.

Upon the conclusion of the noticed public hearing, and by adopting the proposed City Council Resolution, the City Council is taking the following actions in connection with the Local Obligations:

1. Determining that there are significant public benefits to the City from the proposed financing and approving the Series 2026 Revenue Bonds
2. Authorizing the issuance of an aggregate principal amount of not to exceed $12,000,000 in Local Obligations
3. Approving the form and substance and the execution and delivery of the Indenture with U.S. Bank Trust Company, National Association

4. Approving the form and substance and the execution and delivery of the Continuing Disclosure Certificate
5. Approving the form and substance and delivery of the Preliminary Official Statement, and authorizing the preparation, delivery and execution of a final Official Statement
6. Approving the form and substance and execution and delivery of the Local Obligation Purchase Contract
7. Approving the form and substance and execution and delivery of the Trust Agreement
8. Authorizing the officers of the City to execute any and all documents and instruments, for and on behalf of the City and/or CFD No. 23, to carry out the issuance of the Local Obligations

By adopting the proposed FRFA Resolution, the Governing Board is taking the following actions in connection with the Series 2026 Revenue Bonds:

1. Authorizing the issuance of an aggregate principal amount of not to exceed $12,000,000 in Series 2026 Revenue Bonds
2. Approving the form and substance and execution and delivery of the Trust Agreement
3. Approving the form and substance and execution and delivery of the Local Obligation Purchase Contract
4. Approving the form and substance and execution and delivery of the Bond Purchase Contract
5. Approving the form and substance of the Preliminary Official Statement, authorizing the Treasurer to determine when said Preliminary Official Statement is final and authorizing the distribution of both the Preliminary Official Statement and the Official Statement to be distributed by the Underwriter.
6. Authorizing the officers of the FRFA to execute and deliver any and all documents, and to do any and all things deemed necessary to comply with the terms and intent of this resolution.

Other documents included as exhibits to this staff report include:

- Preliminary Official Statement
- Trust Agreement
- Indenture
- Local Obligation Purchase Contract
- Bond Purchase Agreement
- Continuing Disclosure Certificate
- Good Faith Estimates

The City has engaged the following consultants to assist in the issuance of these Series 2026 Revenue Bonds:

Bond Counsel:	Stradling Yocca Carlson & Rauth LLP
Disclosure Counsel:	Stradling Yocca Carlson & Rauth LLP
Tax Consultant:	NBS
Financial Advisor:	Fieldman, Rolapp & Associates, Inc.
Trustee:	U.S. Bank Trust Company, National Association

FINANCIAL IMPACT

There is no discernable financial impact on the City of Folsom. The CFD No. 23 formation, bonded indebtedness, and expenses, including those for Improvement Area No. 7, are solely the responsibility of CFD No. 23. The City will receive reimbursement from the issuance of the Series 2026 Revenue Bonds for staff time and expenses and will receive an annual administrative fee throughout the term of CFD No. 23; these amounts are intended to offset expenses incurred by the City for administration and other items.

ENVIRONMENTAL REVIEW

An Addendum to the Folsom Plan Area Environmental Impact Report was previously approved for the Toll Brothers at Folsom Ranch project (PN 19-091) on March 10, 2020 in accordance with the California Environmental Quality Act (CEQA). The project is consistent with this Addendum to the Folsom Plan Area Specific Plan EIR/EIS, and all mitigation measures have been applied as conditions of approval for this project. In addition, none of the conditions described in Section 21166 of the Public Resources Code or Section 15162 of the CEQA Guidelines calling for the preparation of a subsequent EIR have occurred. Therefore, no additional environmental review is required under CEQA.

ATTACHMENTS

1. Resolution No. 11590 – A Resolution of the City Council of the City of Folsom Authorizing the Issuance of the City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Bonds, Series 2026, the Execution of an Indenture Providing therefor, Authorizing the Execution of a Local Obligation Purchase Contract, and Authorizing Necessary Actions and the Execution of Other Documents in Connection therewith

2. Resolution No. 015-Folsom Ranch FA – A Resolution of the Governing Board of the Folsom Ranch Financing Authority Authorizing the Issuance, Sale and Delivery of Not to Exceed $12,000,000 Aggregate Principal Amount of City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026; Approving the Form and Substance of a Trust Agreement, Authorizing Modifications thereof and Execution and Delivery as Modified; Approving a Preliminary Official Statement, Authorizing Changes thereto and Execution and Delivery of an Official

Statement to be Derived therefrom; Approving a Local Obligation Purchase Contract and a Bond Purchase Contract and Execution and Delivery of Each; and Authorizing Related Actions Necessary to Implement the Proposed Financing.

3. Trust Agreement by and among the Folsom Ranch Financing Authority and the City of Folsom Community Facilities District No. 23 (Folsom Ranch) and U.S. Bank Trust Company, National Association, as Trustee

4. Indenture between the City of Folsom Community Facilities District No. 23 (Folsom Ranch) and U.S. Bank Trust Company, National Association, as Trustee

5. Preliminary Official Statement for the Folsom Ranch Financing Authority City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026

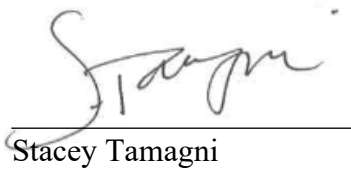
6. Local Obligation Purchase Contract for the City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Bonds, Series 2026 between the Folsom Ranch Financing Authority and the City of Folsom Community Facilities District No. 23 (Folsom Ranch)

7. Bond Purchase Agreement for the Folsom Ranch Financing Authority City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026 between the Folsom Ranch Financing Authority and Piper Sandler & Co.

8. Continuing Disclosure Certificate

9. Good Faith Estimates for the City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Bonds, Series 2026 and the Folsom Ranch Financing Authority City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026

Submitted,



Stacey Tamagni
Finance Director
Treasurer of the Folsom Ranch Financing Authority

Attachment 1

RESOLUTION NO. 11590

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FOLSOM AUTHORIZING THE ISSUANCE OF THE CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT NO. 23 (FOLSOM RANCH) IMPROVEMENT AREA NO. 7 SPECIAL TAX BONDS, SERIES 2026, THE EXECUTION OF AN INDENTURE PROVIDING THEREFOR, AUTHORIZING THE EXECUTION OF A LOCAL OBLIGATION PURCHASE CONTRACT, AND AUTHORIZING NECESSARY ACTIONS AND THE EXECUTION OF OTHER DOCUMENTS IN CONNECTION THEREWITH

WHEREAS, the City Council (the "City Council") of the City of Folsom (the "City") has formed the City of Folsom Community Facilities District No. 23 (Folsom Ranch) (the "Community Facilities District") and designated various improvement areas therein, including Improvement Area No. 7 (the "Improvement Area"), under the provisions of the Mello-Roos Community Facilities Act of 1982 (the "Act"); and

WHEREAS, the Community Facilities District is authorized under the Act to levy special taxes within the Improvement Area (the "Special Taxes") to pay the costs of certain public facilities (the "Facilities") and to issue bonds payable from the Special Taxes; and

WHEREAS, in order to provide funds to finance certain of the Facilities (the "Project"), the Community Facilities District proposes to issue not to exceed $12,000,000 principal amount of its City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Bonds, Series 2026 (the "Local Obligations"); and

WHEREAS, the Folsom Ranch Financing Authority (the "Authority") has agreed to purchase the Local Obligations pursuant to a Local Obligation Purchase Contract (the "Local Obligation Purchase Contract") between the Authority and the Community Facilities District with a portion of the proceeds of the Authority's City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026 (the "Authority Bonds"); and

WHEREAS, the City Council has determined in accordance with Government Code Section 53360.4 that a negotiated sale of the Local Obligations to the Authority in accordance with the terms of the Local Obligation Purchase Contract will result in a lower overall cost to the Community Facilities District than a public sale; and

WHEREAS, there has been submitted to the City Clerk of the City (the "City Clerk") a form of Indenture, between the Community Facilities District and U.S. Bank Trust Company, National Association, as trustee (the "Indenture"), providing for the issuance of the Local Obligations and a form of Local Obligation Purchase Contract providing for the sale of the Local Obligations to the Authority; and

WHEREAS, there has been submitted to the City Clerk a form of Trust Agreement (the "Trust Agreement"), among the Authority, the Community Facilities District and U.S. Bank Trust

Company, National Association, as trustee, providing for the issuance of the Authority Bonds; and

WHEREAS, the Authority has authorized the sale of the Authority Bonds to Piper Sandler & Co., as underwriter (the "Underwriter"), with the net proceeds of sale thereof to be utilized to purchase the Local Obligations from the Community Facilities District; and

WHEREAS, the Community Facilities District desires to assist the Underwriter in its compliance with Rule 15c2-12 promulgated under the Securities Exchange Act of 1934 ("Rule 15c2-12") pursuant to a Continuing Disclosure Certificate (the "Continuing Disclosure Certificate"); and

WHEREAS, the form of a Preliminary Official Statement (the "Preliminary Official Statement") to be used in connection with the offering and sale of the Authority Bonds has been prepared and is on file with the City Clerk; and

WHEREAS, there have been prepared and submitted to the City Council for consideration at this meeting the forms of:

(a) the Trust Agreement;

(b) the Indenture;

(c) the Local Obligation Purchase Contract;

(d) the Continuing Disclosure Certificate; and

(e) the Preliminary Official Statement; and

WHEREAS, the City Council has considered the evidence of the public benefits to the Community Facilities District of the proposed financing and is fully advised in the premises; and

WHEREAS, the Community Facilities District desires to proceed to issue and sell the Local Obligations and to authorize the execution of such documents and the performance of such acts as may be necessary or desirable to effect the offering, sale and issuance of the Local Obligations; and

WHEREAS, on this date, the City held a public hearing on the financing of the Project in accordance with Section 6586.5 of Articles 1, 2, 3 and 4 of Chapter 5 of Division 7 of Title 1 (commencing with Section 6500) of the Government Code of the State of California (the "Marks-Roos Act"); and

WHEREAS, in accordance with Section 6586.5 of the Marks-Roos Act, notice of such hearing was published once at least five days prior to the hearing in the *Folsom Telegraph*, a newspaper of general circulation in the City; and

WHEREAS, Government Code Section 5852.1 requires that the City Council obtain from an underwriter, financial adviser or private lender and disclose, prior to authorization of the issuance of bonds with a term of greater than 13 months, good faith estimates of the following

information in a meeting open to the public: (a) the true interest cost of the bonds, (b) the sum of all fees and charges paid to third parties with respect to the bonds, (c) the amount of proceeds of the bonds expected to be received net of the fees and charges paid to third parties and any reserves or capitalized interest paid or funded with proceeds of the bonds, and (d) the sum total of all debt service payments on the bonds calculated to the final maturity of the bonds plus the fees and charges paid to third parties not paid with the proceeds of the bonds; and

WHEREAS, in compliance with Government Code Section 5852.1, the City Council has obtained from Fieldman, Rolapp & Associates, Inc., the municipal adviser to the Community Facilities District, the required good faith estimates and such estimates have been disclosed at this meeting; and

WHEREAS, the City Council is the legislative body of the Community Facilities District;

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

Section 1. The foregoing recitals are true and correct, and the City Council so finds and determines.

Section 2. The City Council, on behalf of the City, hereby approves the issuance of the Authority Bonds to finance the Project and finds that the use of the Marks-Roos Act to assist the Community Facilities District in financing the Project will result in significant public benefits to the citizens of the City, including more efficient delivery of local agency services to residential and commercial development.

Section 3. Subject to the conditions described in Section 8, the issuance of the Local Obligations in an aggregate principal amount not to exceed $12,000,000, on the terms and conditions set forth in, and subject to the limitations specified in, the Indenture, is hereby authorized and approved. The Local Obligations shall be dated, shall bear interest at the rates, shall mature on the dates, shall be subject to redemption, shall be issued in the form, and shall be as otherwise provided in the Indenture.

Section 4. The form of the Indenture providing for the issuance of the Local Obligations, on file with the City Clerk, is hereby approved, and the City Manager of the City (the "City Manager") and the Finance Director of the City (the "Finance Director") and such other officers of the City as the City Manager or the Finance Director shall designate (each an "Authorized Officer" and collectively, the "Authorized Officers") are, and each of them is, hereby authorized and directed, for and in the name and on behalf of the Community Facilities District, to execute and deliver the Indenture in substantially said form, with such changes therein as may be approved by the City Attorney of the City (the "City Attorney"), such approval to be conclusively evidenced by the execution and delivery thereof.

Section 5. The form of the Continuing Disclosure Certificate, in substantially the form submitted to this meeting and made a part hereof as though set forth in full herein, is hereby approved. The Authorized Officers are, and each of them is, hereby authorized and directed, for and in the name of the Community Facilities District, to execute and deliver the Continuing Disclosure Certificate in the form presented to this meeting, with such changes, insertions and

omissions as the Authorized Officer executing the same may require or approve, such requirement or approval to be conclusively evidenced by the execution of the Continuing Disclosure Certificate by such Authorized Officer.

Section 6. The Preliminary Official Statement, in substantially the form presented to this meeting and made a part hereof as though set forth in full herein, with such changes therein as may be approved by an Authorized Officer, is hereby approved, and the use of the Preliminary Official Statement in connection with the offering and sale of the Authority Bonds is hereby authorized and approved. The Authorized Officers are, and each of them is, hereby authorized and directed, for and in the name of the Community Facilities District, to certify to the Underwriter that the Preliminary Official Statement has been "deemed final" for purposes of Rule 15c2-12.

Section 7. The preparation and delivery of a final Official Statement (the "Official Statement"), and its use in connection with the offering and sale of the Authority Bonds is hereby authorized and approved. The Official Statement shall be in substantially the form of the Preliminary Official Statement, with such changes, insertions and omissions as may be approved by an Authorized Officer, such approval to be conclusively evidenced by the execution and delivery thereof. The Authorized Officers are, and each of them is, hereby authorized and directed to execute the final Official Statement and any amendment or supplement thereto, for and in the name of the Community Facilities District.

Section 8. The form of the Local Obligation Purchase Contract providing for the sale of the Local Obligations to the Authority, on file with the City Clerk, is hereby approved, and the Authorized Officers are, and each of them is, hereby authorized and directed, for and in the name of the Community Facilities District, to execute and deliver the Local Obligation Purchase Contract in substantially said form, with such changes therein as may be approved by the City Attorney, such approval to be conclusively evidenced by the execution and delivery thereof; provided that the final maturity of the Local Obligations shall be no later than September 1, 2056, the principal amount of the Local Obligations shall not exceed twelve million dollars ($12,000,000) and the true interest cost (taking into consideration the associated underwriter's discount and any original issue premium or discount relating to the Authority Bonds) of the Local Obligations shall not exceed six and one half percent (6.50%).

Section 9. The form of the Trust Agreement, in substantially the form submitted to this meeting and made a part hereof as though set forth in full herein is hereby approved. The Authorized Officers are, and each of them is, hereby authorized and directed, for and in the name of the Community Facilities District, to execute and deliver the Trust Agreement in the form presented to this meeting, with such changes, insertions and omissions as the Authorized Officer executing the same may require or approve, such requirement or approval to be conclusively evidenced by the execution of the Trust Agreement by such Authorized Officer.

Section 10. Pursuant to Section 53345.8 of the Act and the City's Local Goals and Policies, the City Council hereby finds and determines that the value of the real property that would be subject to the Special Taxes to pay debt service on the Local Obligations will be at least three (3) times the principal amount of the Local Obligations to be sold and the principal amount of all other bonds outstanding that are secured by a special tax levied pursuant to the Act on property within the Improvement Area or a special assessment levied on property within the Improvement

Area. The City Council determines in its sole discretion that it is necessary and desirable to waive certain of its Local Goals and Policies to the extent the issuance of the Local Obligations does not conform thereto.

Section 11. The officers of the City are hereby authorized and directed, jointly and severally, for and on behalf of the City and/or the Community Facilities District to do any and all things that they may deem necessary or advisable in order to consummate the transactions herein authorized and otherwise to carry out, give effect to and comply with the terms and intent of this resolution, including any subsequent amendments, waivers or consents entered into or given in accordance with any of the documents approved hereby. The City Manager, the Finance Director, the City Clerk and the officers of the City are hereby authorized and directed to execute and deliver, for and on behalf of the City and/or the Community Facilities District, any and all certificates and representations necessary and desirable to accomplish the transactions set forth above.

Section 12. The City Council hereby approves the execution and delivery of all agreements, documents, certificates and instruments referred to herein with electronic signatures as may be permitted under the California Uniform Electronic Transactions Act and digital signatures as may be permitted under Section 16.5 of the California Government Code using DocuSign.

Section 13. The City hereby appoints the following consultants in connection with the subject matter of this Resolution and hereby authorizes or ratifies, as the case may be, the execution by the City Manager or the Finance Director of agreements with said firms.

Bond Counsel:	Stradling Yocca Carlson & Rauth LLP
Disclosure Counsel:	Stradling Yocca Carlson & Rauth LLP
Tax Consultant:	NBS
Municipal Advisor:	Fieldman, Rolapp & Associates
Appraiser:	Integra Realty Resources

Section 14. This resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this 14th day of April, 2026, by the following roll call vote:

AYES: Councilmember(s): _____

NOES: Councilmember(s): _____

ABSENT: Councilmember(s): _____

ABSTAIN: Councilmember(s): _____

_____
Justin Raithel, MAYOR

ATTEST:

_____
Christa Freemantle, CITY CLERK

Attachment 2

RESOLUTION NO. 015-FOLSOM RANCH FA

RESOLUTION OF THE GOVERNING BOARD OF THE FOLSOM RANCH FINANCING AUTHORITY AUTHORIZING THE ISSUANCE, SALE AND DELIVERY OF NOT TO EXCEED $12,000,000 AGGREGATE PRINCIPAL AMOUNT OF CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT NO. 23 (FOLSOM RANCH) IMPROVEMENT AREA NO. 7 SPECIAL TAX REVENUE BONDS, SERIES 2026; APPROVING THE FORM AND SUBSTANCE OF A TRUST AGREEMENT, AUTHORIZING MODIFICATIONS THEREOF AND EXECUTION AND DELIVERY AS MODIFIED; APPROVING A PRELIMINARY OFFICIAL STATEMENT, AUTHORIZING CHANGES THERETO AND EXECUTION AND DELIVERY OF AN OFFICIAL STATEMENT TO BE DERIVED THEREFROM; APPROVING A LOCAL OBLIGATION PURCHASE CONTRACT AND A BOND PURCHASE CONTRACT AND EXECUTION AND DELIVERY OF EACH; AND AUTHORIZING RELATED ACTIONS NECESSARY TO IMPLEMENT THE PROPOSED FINANCING

WHEREAS, the Folsom Ranch Financing Authority is a joint exercise of powers entity duly organized and existing under and by virtue of the laws of the State of California (the "Authority"); and

WHEREAS, the City Council (the "City Council") of the City of Folsom (the "City") has formed the City of Folsom Community Facilities District No. 23 (Folsom Ranch) (the "Community Facilities District") and designated various improvement areas therein, including Improvement Area No. 7, under the provisions of the Mello-Roos Community Facilities Act of 1982 (the "Act"); and

WHEREAS, the Community Facilities District has completed its legal proceedings under the Act with respect to authorizing the issuance and sale of the "City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Bonds, Series 2026" (the "Local Obligations") for the purpose of financing certain public facilities within the City south of Highway 50; and

WHEREAS, the Community Facilities District is empowered under the provisions of the Act to undertake legal proceedings for the levy of a special tax and for the issuance, sale and delivery of special tax bonds upon the security of the recorded special tax liens; and

WHEREAS, the Authority is empowered under the provisions of Article 4, Chapter 5, Division 7, Title 1 of the California Government Code (the "Law") to issue its bonds for the purpose of purchasing various local obligations issued by certain local agencies and applying the proceeds of the bonds to finance certain authorized public facilities; and

WHEREAS, the Authority desires to issue the "Folsom Ranch Financing Authority City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026" (the "Bonds") pursuant to that certain Trust Agreement (the "Trust Agreement"), among the Authority, the Community Facilities District and U.S. Bank Trust Company, National Association, as trustee (the "Trustee"), in order to provide funds to purchase the Local Obligations; and

WHEREAS, the Authority has determined that the estimated amount necessary to finance the purchase of the Local Obligations will require the issuance of the Bonds in the aggregate principal amount not to exceed twelve million dollars ($12,000,000); and

WHEREAS, the Authority and the Community Facilities District have determined that all things necessary to make the Bonds, when authenticated by the Trustee, and issued as provided in the Trust Agreement, the valid, binding and legal obligations of the Authority according to the import thereof and hereof have been done and performed; and

WHEREAS, in furtherance of implementing the financing, there have been filed with the Authority Secretary for consideration and approval by this Board forms of the following:

(a) a Trust Agreement, under the terms of which the Bonds are to be issued and the Revenues (as said term is defined in the Trust Agreement and as said Revenues are received by the Authority as holder of the Local Obligations) are to be administered to pay the principal of and interest on the Bonds;

(b) a Local Obligation Purchase Contract, under the terms of which, among other things, the Community Facilities District agrees to sell and the Authority agrees to purchase the Local Obligations;

(c) a Bond Purchase Contract, under the terms of which, among other things, the Authority agrees to sell and the underwriter agrees to purchase the Bonds; and

(d) a Preliminary Official Statement, describing the Bonds and the Local Obligations; and

WHEREAS, Government Code Section 5852.1 requires that the Governing Board of the Authority obtain from an underwriter, financial adviser or private lender and disclose, prior to authorization of the issuance of bonds with a term of greater than 13 months, good faith estimates of the following information in a meeting open to the public: (a) the true interest cost of the bonds, (b) the sum of all fees and charges paid to third parties with respect to the bonds, (c) the amount of proceeds of the bonds expected to be received net of the fees and charges paid to third parties and any reserves or capitalized interest paid or funded with proceeds of the bonds, and (d) the sum total of all debt service payments on the bonds calculated to the final maturity of the bonds plus the fees and charges paid to third parties not paid with the proceeds of the bonds; and

WHEREAS, in compliance with Government Code Section 5852.1, the Governing Board of the Authority has obtained from Fieldman, Rolapp & Associates, Inc., municipal adviser to the Authority, the required good faith estimates and such estimates have been disclosed at this meeting; and

WHEREAS, being fully advised in the matter of the proposed financing program, this Board wishes to proceed with implementation of said financing program; and

WHEREAS, all acts, conditions and things required by the Constitution and laws of the State of California to exist, to have happened and to have been performed precedent to and in connection with the consummation of the financing authorized hereby do exist, have happened and have been performed in regular and due time, form and manner as required by law, and the Authority is now duly authorized and empowered, pursuant to each and every requirement of law, to authorize the execution and delivery of certain documents in order to further implement the financing in the manner and upon the terms herein provided; and

WHEREAS, as required by the Law, the City has conducted a public hearing and has determined that the issuance of the Bonds by the Authority and the acquisition of the Local Obligations will result in significant public benefits, including more efficient delivery of local agency services to residential and commercial development.

NOW, THEREFORE, BE IT RESOLVED by the Governing Board of the Folsom Ranch Financing Authority as follows:

Section 1. The foregoing recitals are true and correct, and this Board so finds and determines.

Section 2. Pursuant to the Law, the Bonds shall be issued in the aggregate principal amount of not to exceed twelve million dollars ($12,000,000). No Bond shall mature later than September 1, 2056.

Section 3. The form and substance of the Trust Agreement are hereby approved. The Treasurer of the Authority or designee thereof is hereby authorized and directed, for and in the name and on behalf of the Authority, to execute and deliver the Trust Agreement in substantially said form, with such changes therein as such officer may require or approve, such approval to be conclusively evidenced by the execution and delivery thereof.

Section 4. The form and substance of the Local Obligation Purchase Contract is hereby approved. The Treasurer of the Authority or designee thereof is hereby authorized and directed, for and in the name and on behalf of the Authority, to execute and deliver the Local Obligation Purchase Contract in substantially said form, with such changes therein as such officer may require or approve, such approval to be conclusively evidenced by the execution and delivery thereof.

Section 5. The form and substance of the Bond Purchase Contract is hereby approved. The Treasurer of the Authority or designee thereof is hereby authorized and directed, for and in the name and on behalf of the Authority, to execute and deliver the Bond Purchase Contract in substantially said form, with such changes therein as such officer may require or approve, such approval to be conclusively evidenced by the execution and delivery thereof; provided that the true interest cost of the Bonds shall not exceed six and one half percent (6.50%) and the underwriter's discount (exclusive of original issue discount) shall not exceed one and one half percent (1.50%).

Section 6. (a) The form and substance of the Preliminary Official Statement is hereby approved. The Treasurer of the Authority or designee thereof is authorized to execute the final Official Statement to be derived therefrom.

(b) This Board hereby authorizes the Treasurer of the Authority or designee thereof to find and determine that said Preliminary Official Statement in preliminary form is, and as of its date shall be deemed "final" for purposes of Rule 15c2-12 of the Securities and Exchange Commission, and the Treasurer of the Authority or designee thereof is hereby authorized to execute a certificate to such effect in the customary form.

(c) The Treasurer of the Authority or designee is authorized to approve corrections and additions to the Preliminary Official Statement by supplement or amendment thereto, by appropriate insertions, or otherwise as appropriate, provided that such corrections or additions shall be regarded by such officer as necessary to cause the information contained therein to conform to facts material to the Bonds or the Local Obligations or to the proceedings of this Board or the City Council or that such corrections or additions are in form rather than in substance.

(d) The underwriter of the Bonds is authorized to distribute said Preliminary Official Statement and the final Official Statement to be derived therefrom in connection with the sale and delivery of the Bonds.

Section 7. The officers of the Authority are hereby authorized and directed, jointly and severally, to do any and all things and to execute and deliver any and all documents, including any agency agreement, which they may deem necessary or advisable in order to carry out, give effect to and comply with the terms and intent of this resolution, including any subsequent amendments, waivers or consents entered into or given in accordance with any of the documents approved hereby, and to obtain a policy of bond insurance, a rating and/or a reserve fund surety policy for any series of the Bonds. Such actions heretofore taken by such officers are hereby ratified, confirmed and approved.

Section 8. This Board hereby approves the execution and delivery of all agreements, documents, certificates and instruments referred to herein with electronic signatures as may be permitted under the California Uniform Electronic Transactions Act and digital signatures as may be permitted under Section 16.5 of the California Government Code using DocuSign.

Section 9. This resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED this 14th day of April, 2026, by the following roll call vote:

AYES: Boardmember(s): _____

NOES: Boardmember(s): _____

ABSENT: Boardmember(s): _____

ABSTAIN: Boardmember(s): _____

_____
Justin Raithel, CHAIR

ATTEST:

_____
Christa Freemantle, SECRETARY

Attachment 3

TRUST AGREEMENT

by and among the

FOLSOM RANCH FINANCING AUTHORITY

and the

CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 23
(FOLSOM RANCH)

and

U.S. BANK TRUST COMPANY, NATIONAL ASSOCIATION,
as Trustee

Relating to the

$[_____]
FOLSOM RANCH FINANCING AUTHORITY
CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT
NO. 23 (FOLSOM RANCH) IMPROVEMENT AREA NO. 7
SPECIAL TAX REVENUE BONDS,
SERIES 2026

Dated as of May 1, 2026

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TRUST AGREEMENT

This Trust Agreement (the "Trust Agreement"), dated as of May 1, 2026, by and among the Folsom Ranch Financing Authority, a joint exercise of powers agency duly organized and existing under the laws of the State of California (the "Authority"), the City of Folsom Community Facilities District No. 23 (Folsom Ranch), organized and existing under and by virtue of the laws of the State of California (the "Community Facilities District") and U.S. Bank Trust Company, National Association, a national banking association duly organized and existing under the laws of the United States of America, as Trustee (the "Trustee");

WITNESSETH:

WHEREAS, the Authority is empowered under the provisions of the Marks-Roos Local Bond Pooling Act of 1985, being Article 4, Chapter 5, Division 7, Title 1 of the California Government Code (the "Law"), to issue its bonds for the purpose of purchasing various Local Obligations (as defined herein) issued by certain local agencies; and

WHEREAS, the Authority has determined to issue its Folsom Ranch Financing Authority City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026 (the "Authority Bonds") to be secured by a pledge, lien and claim upon the Revenues (as that term is defined herein) in order to provide a portion of the funds necessary to purchase the Local Obligations (as that term is defined herein); and

WHEREAS, the Authority and the Community Facilities District have determined that all things necessary to make the Authority Bonds (as that term is defined herein), when issued by the Authority and authenticated by the Trustee and delivered as provided herein, valid, binding and legal obligations of the Authority according to the import thereof and hereof have been done and performed; and

NOW, THEREFORE, THIS TRUST AGREEMENT WITNESSETH, that in consideration of the premises, the acceptance by the Trustee of the trusts hereby created and other good and valuable consideration, the receipt of which is hereby acknowledged, and in order to secure the payment of the interest on and principal of and redemption premiums, if any, on all Authority Bonds Outstanding (as that term is defined herein) hereunder from time to time according to their tenor and effect, and the making of such other payments required to be made by the Authority and the satisfaction of all the agreements, conditions, covenants and terms expressed and implied herein and in the Authority Bonds, the Authority does hereby assign, bargain, convey, grant, mortgage and pledge a security interest unto the Trustee and unto its successors and assigns hereunder forever in all right, title and interest of the Authority in, to and under, subject to the provisions hereof permitting the application thereof for the purposes and on the terms and conditions set forth therein, each and all of the following (collectively, the "Trust Estate"):

(a) the proceeds of sale of the Authority Bonds;

(b) the Revenues (as that term is defined herein);

(c) the amounts in the Funds (as that term is defined herein) established and held hereunder, except amounts in the Rebate Fund; and

(d) the Local Obligations;

TO HAVE AND TO HOLD IN TRUST all of the same hereby assigned, bargained, conveyed, granted, mortgaged and pledged or agreed or intended so to be to the Trustee and to its successors and assigns forever for the equal and ratable benefit of the Owner issued by the Authority hereunder and authenticated by the Trustee and delivered hereunder and Outstanding hereunder, without any priority as to the Trust Estate of any one Authority Bond over any other (except as expressly provided in or permitted hereby), upon the trusts and subject to the agreements, conditions, covenants and terms hereinafter set forth;

AND THIS TRUST AGREEMENT FURTHER WITNESSETH, and it is expressly declared, that all Authority Bonds issued and secured hereunder are to be issued, authenticated and delivered and all of the rights and property hereby assigned, bargained, conveyed, granted, mortgaged and pledged are to be dealt with and disposed of under, upon and subject to the agreements, conditions, covenants, terms, trusts and uses as hereinafter expressed, and the Authority and the Community Facilities District have agreed and covenanted, and do hereby agree and covenant, with the Trustee and with the Owner, as follows:

ARTICLE I

DEFINITIONS

SECTION 1.01. Definitions. The terms set forth below shall have the following meanings set forth herein, unless the context clearly otherwise requires:

"Act" shall mean the Mello-Roos Community Facilities Act of 1982, as amended (being Sections 53311 *et seq.* of the Government Code of the State of California), and all laws amendatory thereof or supplemental thereto.

"Authority" shall mean the Folsom Ranch Financing Authority, a joint exercise of powers agency duly organized and existing under the laws of the State of California, and its successors and assigns.

"Authority Bond" or "Authority Bonds" shall mean the Folsom Ranch Financing Authority City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026. "Serial Authority Bonds" shall mean the Authority Bonds for which no Minimum Sinking Fund Payments are provided. "Term Authority Bonds" shall mean the Authority Bonds which are payable on or before their specified maturity date from Minimum Sinking Fund Payments established for that purpose and calculated to retire such Authority Bonds on or before their specified maturity date.

"Authorized Denominations" shall mean five thousand dollars ($5,000) and any integral multiple thereof, but not exceeding the principal amount of the Authority Bonds maturing on any one date.

"Authorized Officer" shall mean, when used with reference to the Authority, the Chair, the Treasurer or any other person authorized by the Authority in a Written Order or resolution to perform an act or sign a document on behalf of the Authority for the purposes hereof, and when used with reference to the Community Facilities District and the City, acting for and on behalf of the Community Facilities District, the Mayor, the Finance Director or any other person authorized by the City or the Community Facilities District, as applicable, in a Written Order or resolution to perform an act or sign a document on behalf of the City or the Community Facilities District for the purposes hereof.

"Bond Counsel" shall mean an attorney-at-law, or a firm of such attorneys, of nationally recognized standing in matters pertaining to the tax-exempt nature of interest on obligations issued by states and their political subdivisions.

"Bond Register" shall mean the registration books specified as such in Section 2.05.

"Business Day" shall mean any day other than (i) a Saturday or a Sunday or (ii) a day on which commercial banks in New York, New York, or the city in which the Corporate Trust Office of the Trustee is located, are closed.

"Cash Flow Certificate" shall mean a written certificate executed by a Cash Flow Consultant.

"Cash Flow Consultant" shall mean a financial consultant or firm of such consultants generally recognized to be well qualified in the financial consulting field relating to municipal securities such as the Authority Bonds, appointed and paid by the Community Facilities District or the Authority and who, or each of whom:

(1) is in fact independent and not under the domination of the Community Facilities District, the Authority or the City;

(2) does not have any substantial interest, direct or indirect, with the Community Facilities District, the Authority or the City; and

(3) is not connected with the Community Facilities District, the Authority or the City as a member, officer or employee of the Community Facilities District, the Authority or the City, but who may be regularly retained to make annual or other reports to the Community Facilities District, the Authority or the City.

The Cash Flow Consultant shall not, as a result of its role as Cash Flow Consultant, be deemed to have a "financial advisory relationship" with the Authority within the meaning of California Government Code Section 53590(c).

"Chair" shall mean the Chair of the Authority.

"City" shall mean the City of Folsom, a charter city and municipal corporation duly organized and existing under its charter and the Constitution and laws of the State of California, and its successors.

"City Manager" shall mean the City Manager of the City.

"Code" shall mean the Internal Revenue Code of 1986, as amended, and the regulations issued thereunder.

"Community Facilities District" shall mean the City of Folsom Community Facilities District No. 23 (Folsom Ranch), established by the City pursuant to the Act.

"Corporate Trust Office" shall mean the designated corporate trust office of the Trustee at the location set forth in Section 13.03.

"Dated Date" shall mean the applicable date of the original execution and delivery of the Authority Bonds.

"DTC" shall mean The Depository Trust Company, in New York, New York; or, in accordance with then current guidelines of the Securities and Exchange Commission, such other securities depository as the Authority may designate in an Officer's Certificate delivered to the Trustee.

"Event of Default" shall mean an event of default specified as such in Section 8.01.

"Finance Director" shall mean the Finance Director of the City.

"Fund" or "Funds" shall mean any or all, as the case may be, of the Revenue Fund, the Interest Fund, the Principal Fund, the Redemption Fund, the Proceeds Fund, the Local Obligations Fund and the Rebate Fund, including all accounts therein.

"Government Obligations" shall mean any Investment Securities described in clause (i) or clause (ii) of the definition thereof but excluding any securities that are callable or prepayable prior to the redemption or maturity date of the Authority Bonds to be paid therefrom, and excluding any securities that do not have a fixed par value or the terms of which do not promise a fixed dollar amount at maturity or earlier call date.

"Improvement Area" means Improvement Area No. 7 of the Community Facilities District.

"Indenture Trustee" means U.S. Bank Trust Company, National Association, as trustee under the Local Obligations Indenture.

"Interest Fund" shall mean the fund by that name established pursuant to Section 5.01.

"Interest Payment Date" shall mean March 1 and September 1 in each year, commencing on [September 1, 2026].

"Investment Securities" shall mean and include any of the following securities, to the extent permitted by the laws of the State and the City's Investment Policy, for and on behalf of the Community Facilities District as it may be amended from time to time:

(i) Cash (insured at all times by the Federal Deposit Insurance Corporation or fully collateralized by Investment Securities described in clause (ii) hereof);

(ii) Obligations of, or obligations guaranteed as to principal and interest by, the United States of America or any agency or instrumentality thereof, when such obligations are backed by the full faith and credit of the United States of America including:

(A) All direct or fully guaranteed U.S. Treasury obligations;

(B) Farmers Home Administration;

(C) General Services Administration;

(D) Guaranteed Title XI financing;

(E) Government National Mortgage Association (GNMA); and

(F) U.S. Treasury - State and Local Government Series;

(iii) Obligations of any of the following federal agencies which obligations represent the full faith and credit of the United States of America, including:

(A) Export-Import Bank;

(B) Rural Economic Community Development Administration;

(C) U.S. Maritime Administration;

(D) Small Business Administration;

(E) U.S. Department of Housing & Urban Development (PHAs);

(F) Federal Housing Administration; and

(G) Federal Financing Bank;

(iv) Direct obligations of any of the following federal agencies which obligations are not fully guaranteed by the full faith and credit of the United States of America:

(A) Senior debt obligations issued by the Federal National Mortgage Association (FNMA) or Federal Home Loan Mortgage Corporation (FHLMC);

(B) Obligations of the Resolution Funding Corporation (REFCORP);

(C) Senior debt obligations of the Federal Home Loan Bank System; and

(D) Senior debt obligations of other Government Sponsored Agencies;

(v) U.S. Dollar-denominated deposit accounts, federal funds and bankers' acceptances with domestic commercial banks which have a rating on their short term certificates of deposit on the date of purchase of "P-1" by Moody's and "A-1" or "A-1+" by S&P and maturing not more than 360 calendar days after the date of purchase (provided that ratings on holding companies shall not be considered the rating of the bank) or fully collateralized by Investment Securities described in clause (ii) hereof for amounts in excess of deposit insurance;

(vi) Commercial paper which is rated at the time of purchase in the single highest classification, "P-1" by Moody's and "A-1+" by S&P and which matures not more than 270 calendar days after the date of purchase;

(vii) Investments in a money market fund rated "AAAm" or "AAAm-G" or better by S&P, including funds for which the Trustee or an affiliate provides investment management or other services but excluding funds with a floating net asset value;

(viii) "Pre-refunded Municipal Obligations," defined as follows: any bonds or other obligations of any state of the United States of America or of any agency, instrumentality or local governmental unit of any such state which are not callable at the option of the obligor prior to maturity or as to which irrevocable instructions have been given by the obligor to call on the date specified in the notice and (A) which are rated, based on an irrevocable escrow account or fund (the "escrow"), in the highest rating category of Moody's or S&P or any successors thereto; or (B) (1) which are fully secured as to principal and interest and redemption premium, if any, by an escrow consisting only of cash or obligations described in clause (ii) of this definition, which escrow may be applied only to the payment of such principal of and interest and redemption premium, if any, on such bonds or other obligations on the maturity date or dates thereof or the specified redemption date or dates pursuant to such irrevocable instructions, as appropriate, and (2) which escrow is sufficient, as verified by a nationally recognized independent certified public accountant, to pay principal of and interest and redemption premium, if any, on the bonds or other obligations described in this paragraph on the maturity date or dates specified in the irrevocable instructions referred to above, as appropriate;

(ix) Any bonds or other obligations of any agency, instrumentality or local governmental unit of any state of the United States of America which are rated "Aaa/AAA" or general obligations of any such state with ratings of "A2" or higher by Moody's and "A" or higher by S&P.

(x) The Local Agency Investment Fund (established under Sections 53600-53609 of the California Government Code, as amended or supplemented from time to time).

"Law" shall mean the Marks-Roos Local Bond Pooling Act of 1985, being Article 4 of Chapter 5 of Division 7 of Title 1 of the California Government Code, and all laws amendatory thereof or supplemental thereto.

"Letter of Representation" shall mean the letter of the Authority delivered to and accepted by the Depository on or prior to the issuance of the Authority Bonds setting forth the basis on which the Depository serves as depository for such Authority Bonds as originally executed or as it may be supplemented or revised or replaced by a letter to a substitute depository.

"Local Obligations Fund" shall mean the fund by that name established pursuant to Section 5.01.

"Local Obligations Indenture" shall mean the indenture authorizing and securing the Local Obligations and pursuant to which the Local Obligations were issued.

"Local Obligation Purchase Contract" shall mean the purchase contract entered into between the Authority and the Community Facilities District providing for the purchase of the Local Obligations by the Authority with the proceeds of the Authority Bonds.

"Local Obligations" shall mean the Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Bonds, Series 2026 to be issued by the Community Facilities District pursuant to the Act and to be purchased by the Authority pursuant to the Law.

"Mayor" shall mean the Mayor of the City.

"Minimum Sinking Fund Payments" shall mean the payments required by Section 2.01 to be deposited in the Sinking Fund Account.

"Moody's" shall mean Moody's Investors Service Inc., a corporation duly organized and existing under and by virtue of the laws of the State of Delaware, and its successors or assigns, except that if such entity shall be dissolved or liquidated or shall no longer perform the functions of a municipal securities rating agency, then the term "Moody's" shall be deemed to refer to any other nationally recognized municipal securities rating agency selected by the Authority (which shall be under no liability by reason of such selection).

"Officer's Certificate" shall mean a certificate signed by an Authorized Officer.

"Opinion of Bond Counsel" shall mean a legal opinion signed by a Bond Counsel selected by the Authority.

"Outstanding" shall mean, with respect to the Authority Bonds and as of any date, all Authority Bonds authorized, issued, authenticated and delivered hereunder, except:

(a) Authority Bonds canceled or surrendered to the Trustee for cancellation pursuant to Section 2.08;

(b) Authority Bonds deemed to have been paid pursuant to Section 12.02;

(c) Authority Bonds in lieu of or in substitution for which other Authority Bonds shall have been authenticated and delivered pursuant to Section 2.03; and

(d) Authority Bonds paid pursuant to Section 2.03.

"Owner" shall mean, as of any date, the Person or Persons in whose name or names a particular Bond shall be registered on the Bond Register as of such date.

"Person" shall mean an individual, a corporation, a partnership, an association, a joint stock company, a trust, any unincorporated organization or a government or political subdivision thereof.

"Principal Fund" shall mean the fund by that name established pursuant to Section 5.01.

"Principal Installment," when used with respect to any Principal Payment Date, shall mean the principal amount of Outstanding Authority Bonds due on such date.

"Principal Payment Date," when used with reference to an Authority Bond, shall mean the maturity date or the Minimum Sinking Fund Payment date for such Authority Bond.

"Proceeds Fund" shall mean the fund by that name established pursuant to Section 5.01.

"Rebate Fund" shall mean the fund by that name established pursuant to Section 5.01.

"Rebate Instructions" shall mean the calculations and directions required to be delivered to the Trustee by the Authority pursuant to the Tax Certificate.

"Rebate Requirement" shall mean the Rebate Requirement defined in the Tax Certificate.

"Record Date" shall mean the fifteenth (15th) day of the month preceding any Interest Payment Date, whether or not such day is a Business Day.

"Redemption Fund" shall mean the fund by that name established pursuant to Section 5.01.

"Responsible Officer of the Trustee" means any officer within the global corporate trust department (or any successor group or department of the Trustee) including any vice president, assistant vice president, assistant secretary or any other officer or assistant officer of the Trustee customarily performing functions similar to those performed by the persons who at the time shall be such officers, respectively, with responsibility for the administration of this Trust Agreement.

"Revenue Fund" shall mean the fund by that name established pursuant to Section 5.01.

"Revenues" shall mean all amounts received by the Trustee as the payment of interest on, or the equivalent thereof, and the payment or return of principal of, or redemption premiums, if any, on, or the equivalent thereof, all Local Obligations, whether as a result of scheduled payments, or redemption premiums, Special Tax Prepayments or remedial proceedings taken in the event of a default thereon, and all investment earnings on any money held in the Funds held hereunder (except the Rebate Fund).

"S&P" shall mean S&P Global Ratings, a business of Standard & Poor's Financial Services LLC, and its successors or assigns, except that if such entity shall be dissolved or liquidated or shall no longer perform the functions of a municipal securities rating agency, then the term "S&P" shall be deemed to refer to any other nationally recognized municipal securities rating agency selected by the Authority (which shall be under no liability by reason of such selection).

"Secretary" shall mean the Secretary of the Authority.

"Sinking Fund Account" shall mean the account within the Principal Fund by that name established pursuant to Section 2.01.

"Special Tax" shall mean the special tax authorized to be levied and collected annually on all Taxable Property in the Improvement Area under and pursuant to the Act at the special election held in the Community Facilities District, including both the Facilities Special Tax and the Services Special Tax (each as defined in the Local Obligations Indenture).

"Special Tax Prepayments" shall mean all payments to the Community Facilities District by or on behalf of the owner of a parcel within the Improvement Area subject to a Special Tax to accomplish a pay-off of the Special Tax obligation pertaining to such parcel and the discharge of the Special Tax lien with respect to such parcel (except the portion thereof, if any, which represents accrued interest on the Local Obligations).

"Special Tax Revenues" shall mean all money collected and received by the Community Facilities District on account of unpaid Special Tax obligations within the Improvement Area, including all amounts collected in the normal course by the Community Facilities District, all Special Tax Prepayments and all amounts received by the Community Facilities District as a result of superior court foreclosure proceedings brought to enforce payment of delinquent Special Taxes within the Improvement Area, but excluding therefrom any amounts explicitly included therein on account of collection charges, administrative cost charges, or attorneys' fees and costs paid as a result of foreclosure actions.

"Special Record Date" shall mean the date established by the Trustee pursuant to Section 2.01 as a record date for the payment of defaulted interest on the Authority Bonds.

"State" shall mean the State of California.

"Supplemental Trust Agreement" shall mean any trust agreement supplemental to or amendatory of this Trust Agreement which is duly executed and delivered in accordance with the provisions of Article XI.

"Term Authority Bonds" shall mean the Authority Bonds which are payable on or before their specified maturity date from Minimum Sinking Fund Payments established for that purpose and calculated to retire such Authority Bonds on or before their specified maturity date.

"Tax Certificate" shall mean each certificate for the Authority Bonds relating to various federal tax requirements, including the requirements of Section 148 of the Code, signed

by the Authority and the Community Facilities District on the Dated Date, as the same may be amended or supplemented in accordance with its terms.

"Treasurer" shall mean the Treasurer of the Authority.

"Taxable Property" shall mean all property within the Improvement Area taxable under the Act in accordance with the proceedings for the authorization of the issuance of the Local Obligations and the levy and collection of the Special Tax.

"Trust Agreement" shall mean this Trust Agreement dated as of May 1, 2026, by and among the Authority, the Community Facilities District and the Trustee pursuant to which the Authority Bonds are to be issued, as amended or supplemented from time to time in accordance with its terms.

"Trust Estate" shall have the meaning ascribed thereto in the granting clause hereof.

"Trustee" shall mean U.S. Bank Trust Company, National Association, a national banking association duly organized and existing under the laws of the United States of America, in its capacity as Trustee hereunder, and any successor as Trustee hereunder.

"Written Order" shall mean, when used with reference to the Authority, a written order or written direction of the Authority to the Trustee signed by an Authorized Officer, and when used with reference to the Community Facilities District, an instrument in writing signed by the City Manager or the Finance Director, or by any other officer of the City duly authorized by the City Council, as legislative body of the Community Facilities District, for that purpose.

SECTION 1.02. Rules of Construction. Except where the context otherwise requires, all words imparting the singular number shall include the plural number and vice versa, and all pronouns inferring the masculine gender shall include the feminine gender and vice versa. The headings or titles of the several articles and sections hereof and the table of contents appended hereto shall be solely for convenience of reference and shall not affect the meaning, construction or effect hereof. All references herein to "Articles," "Sections" and other subdivisions or clauses are to the corresponding articles, sections, subdivisions or clauses hereof; and the words "hereby," "herein," "hereof," "hereto," "herewith," "hereunder" and other words of similar import refer to this Trust Agreement as a whole and not to any particular article, section, subdivision or clause thereof.

ARTICLE II

TERMS OF AUTHORITY BONDS

SECTION 2.01. The Authority Bonds. The Authority Bonds shall be issued under and secured by this Trust Agreement and shall be in the form of fully registered bonds in denominations of five thousand dollars ($5,000) or any integral multiple of five thousand dollars ($5,000) in excess thereof designated the "Folsom Ranch Financing Authority City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026" and shall be in the aggregate principal amount of [_____] dollars ($[_____]). The Authority Bonds shall be dated the Dated Date and shall bear interest

at the rates specified in the table below, such interest being payable semiannually on each Interest Payment Date, and shall mature on the Principal Payment Dates in the following years in the following principal amounts, namely:

Principal Payment Date (September 1)	Principal Amount	Interest Rate
	$	%

*

* Term Bonds

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

Minimum Sinking Fund Payments are hereby established for the mandatory redemption and payment of the Term Authority Bonds, which payments shall become due during the years ending on the dates and in the amounts set forth in the following schedules (except that if any Term Authority Bonds have been redeemed pursuant to Section 4.02 or 4.03, the amounts of such Minimum Sinking Fund Payments shall be reduced proportionately by the principal amount of all such Term Authority Bonds so redeemed), namely:

Term Authority Bond Maturing September 1, 20[__]

Year Ending September 1	Minimum Sinking Fund Account Payment
	$
*	

* Maturity.

Term Authority Bond Maturing September 1, 20[__]

Year Ending September 1	Minimum Sinking Fund Account Payment
	$
*	

* Maturity.

All such Minimum Sinking Fund Payments for the Term Authority Bonds shall be deposited in a separate account in the Principal Fund, which account is hereby established and shall be known as the Sinking Fund Account and which account the Authority hereby agrees and covenants to cause to be maintained by the Trustee so long as any Term Authority Bonds are Outstanding. All money in the Sinking Fund Account on September 1 of each year during the period beginning on September 1, 20[__], and ending on September 1, 20[__], both years inclusive, shall be used and withdrawn by the Authority on each such September 1 for the mandatory redemption or payment of the Term Authority Bonds maturing on September 1, 20[__]; and all money in the Sinking Fund Account on September 1 of each year during the period beginning on September 1, 20[__], and ending on September 1, 20[__], both years inclusive, shall be used and withdrawn by the Authority on each such September 1 for the mandatory redemption or payment of the Term Authority Bonds maturing on September 1, 20[__], and the Authority hereby agrees and covenants with the Owners of the respective Term Authority Bonds to call and redeem in accordance with Section 4.04 or pay the Term Authority Bonds from Minimum Sinking Fund

Payments deposited in the Sinking Fund Account pursuant to this paragraph whenever on September 1 of any year there is money in the Sinking Fund Account available for such purpose.

The interest on and principal of and redemption premiums, if any, on the Authority Bonds shall be payable in lawful money of the United States of America. The Authority Bonds shall be issued as fully registered bonds and shall be numbered from one (1) upward. The Authority Bonds shall bear interest from the Dated Date. Payment of the interest on any Authority Bond shall be made to the Person whose name appears on the Bond Register as the Owner thereof as of the close of business on the Record Date, such interest to be paid by check mailed by first class mail on each Interest Payment Date to the Owner at the address which appears on the Bond Register as of the Record Date for that purpose; except that in the case of an Owner of one million dollars ($1,000,000) or more in aggregate principal amount of Authority Bonds, upon written request of such Owner to the Trustee received not later than such Record Date, such interest shall be paid on such Interest Payment Date in immediately available funds by wire transfer to an account in a bank or trust company or savings bank that is a member of the Federal Reserve System and that is located in the continental United States of America. The principal of and redemption premiums, if any, on the Authority Bonds shall be payable by the Trustee at its Corporate Trust Office upon presentation and surrender of such Authority Bonds. Interest shall be calculated on the basis of a 360-day year consisting of twelve (12) 30-day calendar months; provided, that notwithstanding any other provision herein contained, any interest not punctually paid or duly provided for, as a result of an Event of Default or otherwise, shall forthwith cease to be payable to the Owner on the Record Date and shall be paid to the Owner in whose name the Authority Bond is registered at the close of business on a Special Record Date for the payment of such defaulted interest to be fixed by the Trustee, notice of which shall be given to the Owner not less than ten (10) Business Days prior to such Special Record Date.

SECTION 2.02. Form of Authority Bonds. The Authority Bonds and the forms of the certificate of authentication, the assignment and the DTC endorsement to appear thereon shall be substantially as set forth in Exhibit A hereto, with such variations, insertions or omissions as are appropriate and not inconsistent herewith.

SECTION 2.03. Authority Bonds Mutilated, Destroyed, Stolen or Lost. In the event any Authority Bond is mutilated, lost, stolen or destroyed, the Authority may execute and, upon its request in writing, the Trustee shall authenticate and deliver a substitute Authority Bond of the same principal amount and maturity as the mutilated, lost, stolen or destroyed Authority Bond in exchange and substitution for such mutilated Authority Bond, or in lieu of and substitution for such lost, stolen or destroyed Authority Bond.

Application for exchange and substitution of mutilated, lost, stolen or destroyed Authority Bonds shall be made to the Trustee at its Corporate Trust Office. In every case the applicant for a substitute Authority Bond shall furnish to the Trustee indemnification to its satisfaction, and in every case of loss, theft or destruction of an Authority Bond, the applicant shall also furnish to the Authority and the Trustee evidence to their satisfaction of such loss, theft or destruction and of the identity of the applicant, and in every case of mutilation of an Authority Bond, the applicant shall surrender the mutilated Authority Bond to the Trustee.

Notwithstanding the foregoing provisions of this Section, in the event any such Authority Bond shall have matured, and no default has occurred which is then continuing in the payment of the interest on or principal of or redemption premiums, if any, on the Authority Bonds, the Trustee shall, upon written direction from the Authority, pay the same (without surrender thereof except in the case of a mutilated Authority Bond) instead of issuing a substitute Authority Bond so long as indemnification is furnished as above provided.

Upon the issuance of any substitute Authority Bond, the Trustee may charge the Owner of such Authority Bond for its reasonable fees and expenses in connection therewith. Every substitute Authority Bond issued pursuant to the provisions of this Section by virtue of the fact that any Authority Bond is lost, stolen or destroyed shall constitute an original additional contractual obligation of the Authority, whether or not the lost, stolen or destroyed Authority Bond shall be found at any time, or be enforceable by anyone, and shall be entitled to all the benefits hereof equally and proportionally with any and all other Authority Bonds duly issued hereunder to the same extent as the Authority Bonds in substitution for which such substitute Authority Bonds were issued.

SECTION 2.04. Execution of Authority Bonds. All Authority Bonds shall, from time to time, be executed on behalf of the Authority by the manual or facsimile signature of the Treasurer and attested by the manual or facsimile signature of the Secretary.

If any of the officers who shall have signed any Authority Bond shall cease to be such officer of the Authority before the Authority Bond so signed shall have been actually authenticated by the Trustee or delivered, such Authority Bond nevertheless may be authenticated, issued and delivered with the same force and effect as though the person or persons who signed such Authority Bond had not ceased to be such officer of the Authority, and any such Authority Bond may be signed on behalf of the Authority by those persons who, at the actual date of the execution of such Authority Bond, shall be the proper officers of the Authority, although on the date of such Authority Bond any such person shall not have been such officer of the Authority.

SECTION 2.05. Transfer and Registration of Authority Bonds. The Authority Bonds shall be transferred or exchanged and title thereto shall pass only in the manner provided herein, and the Trustee shall keep books constituting the Bond Register for the registration and transfer of the Authority Bonds as provided herein. All Authority Bonds presented for transfer or exchange shall be accompanied by a written instrument or instruments of transfer or authorization for exchange, in form and with guaranty of signature satisfactory to the Trustee, duly executed by the Owner or by his or her attorney duly authorized in writing, and all such Authority Bonds shall be surrendered to the Trustee and canceled by the Trustee pursuant to Section 2.08. The Authority and the Trustee shall be entitled to conclusively treat the Owner as the absolute owner of such Authority Bond for the purpose of receiving any payment of the interest on or principal of or redemption premium, if any, on such Authority Bond and for all other purposes hereof, whether such Authority Bond shall be overdue or not, and neither the Authority nor the Trustee shall be affected by any notice to the contrary. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Authority Bond to the extent of the sum or sums so paid.

SECTION 2.06. Regulations with Respect to Exchange or Transfer of Authority Bonds.

In all cases in which the privilege of exchanging or registering the transfer of Authority Bonds is exercised, the Authority shall execute and the Trustee shall authenticate and deliver Authority Bonds in accordance with the provisions hereof. There shall be no charge to the Owner for any such exchange or registration of transfer of Authority Bonds, but the Authority may require the payment of a sum sufficient to pay any tax or other governmental charge required to be paid with respect to any such exchange or registration of transfer. Neither the Authority nor the Trustee shall be required to register the transfer or exchange of any Authority Bond during the period established by the Trustee for selection of Authority Bonds for redemption or to register the transfer or exchange of any Authority Bond selected for redemption.

Upon surrender for exchange or transfer of any Authority Bond at the Corporate Trust Office of the Trustee, the Authority shall execute and the Trustee shall authenticate and deliver in the name of the Owner (in the case of transfers) a new Authority Bond or Authority Bonds, of Authorized Denominations, in the aggregate principal amount which the registered Owner is entitled to receive.

All new Authority Bonds delivered upon any transfer or exchange shall be valid obligations of the Authority, evidencing the same debt as the Authority Bonds surrendered, shall be secured hereby and shall be entitled to all of the security and benefits hereof to the same extent as the Authority Bonds surrendered.

SECTION 2.07. Authentication of Authority Bonds. No Authority Bond shall be secured hereby or entitled to the benefits hereof or shall be valid or obligatory for any purpose unless there shall be endorsed on such Authority Bond the Trustee's certificate of authentication, substantially in the form prescribed herein, executed by the manual signature of a duly authorized signatory of the Trustee; and such certificate on any Authority Bond issued by the Authority hereunder shall be conclusive evidence and the only competent evidence that such Authority Bond has been duly authenticated and delivered hereunder.

SECTION 2.08. Cancellation of Authority Bonds. Upon the surrender to the Trustee of any mutilated Authority Bond, or any Authority Bond surrendered for transfer or exchange, or any Authority Bond redeemed or paid at maturity, the same shall forthwith be canceled and the Trustee shall destroy such Authority Bonds and the Trustee shall deliver a certificate of destruction with respect thereto to the Authority.

SECTION 2.09. Authority Bonds as Special Obligations. The Authority Bonds are special, limited obligations of the Authority, payable from the Trust Estate and secured as to the payment of the interest on and principal of and redemption premiums, if any, thereon in accordance with their terms and the terms hereof, solely by the Trust Estate. The Authority Bonds do not constitute a charge against the general credit of the Authority or any of its members, and under no circumstances shall the Authority be obligated to pay the interest on or principal of or redemption premiums, if any, on the Authority Bonds except from the Trust Estate. None of the Community Facilities District, the City, the State, any public agency (other than the Authority) or any member of the Community Facilities District or the Authority is obligated to pay the interest on or principal

of or redemption premiums, if any, on the Authority Bonds, and neither the faith and credit nor the taxing power of the Community Facilities District, the City, the State or any public agency thereof or any member of the Authority or the Community Facilities District is pledged to the payment of the interest on or principal of or redemption premiums, if any, on the Authority Bonds. The payment of the interest on or principal of or redemption premiums, if any, on the Authority Bonds does not constitute a debt, liability or obligation of the Community Facilities District, the City, the State or any public agency (other than the Authority) or any member of the Authority.

No agreement or covenant contained in any Authority Bond or herein shall be deemed to be an agreement or covenant of any officer, member, agent or employee of the Authority in his or her individual capacity, and neither the members of the Authority nor any officer or employee thereof executing the Authority Bonds shall be liable personally on any Authority Bond or be subject to any personal liability or accountability by reason of the issuance of the Authority Bonds.

SECTION 2.10. Special Covenants as to Book-Entry Only System for Authority Bonds.

(a) Except as otherwise provided in subsections (b) and (c) of this Section, all of the Authority Bonds initially issued shall be registered in the name of Cede & Co., as nominee for The Depository Trust Company, New York, New York ("DTC"), or such other nominee as DTC shall request pursuant to the Letter of Representation. Payment of the interest on any Authority Bond registered in the name of Cede & Co. shall be made on each Interest Payment Date for such Authority Bonds to the account, in the manner and at the address indicated in or pursuant to the Letter of Representation.

(b) The Authority Bonds initially shall be issued in the form of a single authenticated fully registered Authority Bond for each stated maturity of such Authority Bonds, representing the aggregate principal amount of the Authority Bonds of such maturity. Upon initial issuance, the ownership of all such Authority Bonds shall be registered in the registration records maintained by the Trustee pursuant to Section 2.05 in the name of Cede & Co., as nominee of DTC, or such other nominee as DTC shall request pursuant to the Letter of Representation. The Trustee and any paying agent may conclusively treat DTC (or its nominee) as the sole and exclusive owner of the Authority Bonds registered in its name for the purposes of payment of the principal or redemption price of and interest on such Authority Bonds, selecting the Authority Bonds or portions thereof to be redeemed, giving any notice permitted or required to be given to Owners hereunder, registering the transfer of Authority Bonds, obtaining any consent or other action to be taken by Owners of the Authority Bonds and for all other purposes whatsoever; and neither the Authority nor the Trustee or any paying agent shall be affected by any notice to the contrary. Neither the Trustee nor any paying agent shall have any responsibility or obligation to any Participant (which shall mean, for purposes of this Section, securities brokers and dealers, banks, trust companies, clearing corporations and other entities, some of whom directly or indirectly own DTC), any person claiming a beneficial ownership interest in the Authority Bonds under or through DTC or any Participant, or any other person which is not shown on the registration records as being an Owner, with respect to (i) the accuracy of any records maintained by DTC or any Participant, (ii) the payment by DTC or any Participant of any amount in respect of the principal or redemption price of or interest on the Authority Bonds, (iii) any notice which is permitted or required to be

given to Owners of Authority Bonds hereunder, (iv) the selection by DTC or any Participant of any person to receive payment in the event of a partial redemption of the Authority Bonds, or (v) any consent given or other action taken by DTC as Owner of Authority Bonds. The Trustee shall pay all principal of and premium, if any, and interest on the Authority Bonds only at the times, to the accounts, at the addresses and otherwise in accordance with the Letter of Representation, and all such payments shall be valid and effective to satisfy fully and discharge the Trustee's obligations with respect to the principal of and premium, if any, and interest on the Authority Bonds to the extent of the sum or sums so paid. Upon delivery by DTC to the Trustee of written notice to the effect that DTC has determined to substitute a new nominee in place of its then existing nominee, the Authority Bonds will be transferable to such new nominee in accordance with subsection (e) of this Section.

(c) In the event that the Authority determines that the beneficial owners of the Authority Bonds shall be able to obtain Authority Bond certificates, the Trustee shall, upon the written instruction from the Authority, so notify DTC, whereupon DTC shall notify the Participants of the availability through DTC of Authority Bond certificates. In such event, the Authority Bonds will be transferable in accordance with subsection (e) of this Section. DTC may determine to discontinue providing its services with respect to the Authority Bonds at any time by giving written notice of such discontinuance to the Trustee and discharging its responsibilities with respect thereto under applicable law. In such event, the Authority Bonds will be transferable in accordance with subsection (e) of this Section. Whenever DTC requests the Trustee to do so, the Trustee will cooperate with DTC in taking appropriate action after reasonable notice to arrange for another securities depository to maintain custody of all certificates evidencing the Authority Bonds then Outstanding. In such event, the Authority Bonds will be transferable to such securities depository in accordance with subsection (e) of this Section, and thereafter, all references in this Trust Agreement to DTC or its nominee shall be deemed to refer to such successor securities depository and its nominee, as appropriate.

(d) Notwithstanding any other provision of this Trust Agreement to the contrary, so long as all Authority Bonds Outstanding are registered in the name of any nominee of DTC, all payments with respect to the principal of and premium, if any, and interest on each such Authority Bond and all notices with respect to each such Authority Bond shall be made and given, respectively, to DTC as provided in the Letter of Representation.

(e) In the event that any transfer or exchange of Authority Bonds is authorized under subsection (b) or (c) of this Section, such transfer or exchange shall be accomplished upon receipt by the Trustee from the registered owner thereof of the Authority Bonds to be transferred or exchanged and appropriate instruments of transfer to the permitted transferee, all in accordance with the applicable provisions of Sections 2.05 and 2.06. In the event Authority Bond certificates are issued to Owners other than Cede & Co., its successor as nominee for DTC as Owner of all the Authority Bonds, another securities depository as Owner of all the Authority Bonds, or the nominee of such successor securities depository, the provisions of Sections 2.05 and 2.06 shall also apply to, among other things, the registration, exchange and transfer of the Authority Bonds and the method of payment of principal of, premium, if any, and interest on the Authority Bonds.

SECTION 2.11. CUSIP Numbers. The Authority in issuing the Authority Bonds may use "CUSIP" numbers (if then generally in use), and, if so, the Trustee shall use "CUSIP" numbers

in notices of redemption as a convenience to Owners; provided that the Trustee shall have no liability for any defect in the "CUSIP" numbers as they appear on any Authority Bond, notice or elsewhere, and, provided further that any such notice may state that no representation is made as to the correctness of such numbers either as printed on the Authority Bonds or as contained in any notice of redemption and that reliance may be placed only on the other identification numbers printed on the securities, and any such redemption shall not be affected by any defect in or omission of such numbers. The Authority shall promptly notify the Trustee in writing of any change in CUSIP numbers.

ARTICLE III

ISSUANCE OF AUTHORITY BONDS

SECTION 3.01. Provisions for the Issuance of Authority Bonds. The Authority Bonds shall be executed by the Authority and delivered to the Trustee for authentication, together with a Written Order authorizing and directing the Trustee to authenticate the Authority Bonds and containing instructions as to the delivery of the Authority Bonds. The Trustee shall authenticate and deliver the Authority Bonds upon receipt of such Written Order and upon the following having been made available to it:

(a) A copy of the resolution adopted by the Authority approving this Trust Agreement and the execution and delivery by the Authority hereof, duly certified by the Secretary to have been duly adopted by the Authority and to be in full force and effect on the date of such certification;

(b) The proceeds of sale of the Authority Bonds;

(c) An Officer's Certificate stating that all conditions precedent to the authorization of the Authority Bonds have been satisfied and that the Authority is not in default in the performance of any of the agreements, conditions, covenants or terms contained herein;

(d) An original executed counterpart hereof;

(e) The Local Obligations to be purchased with the proceeds of the Authority Bonds, registered in the name of the Trustee; and

(f) An Opinion or Opinions of Bond Counsel addressing the validity and, if applicable, the tax-exempt status of the Authority Bonds and the validity of the Local Obligations, subject to such exceptions as may be reasonable and appropriate.

SECTION 3.02. Parity and Subordinate Bonds. So long as any of the Authority Bonds remain Outstanding, the Authority shall not issue any bonds or obligations payable from Revenues.

ARTICLE IV

REDEMPTION OF AUTHORITY BONDS

SECTION 4.01. General Redemption Provisions. The Authority Bonds that are subject to redemption prior to maturity pursuant to this Trust Agreement shall be redeemable, upon mailed notice as provided in this Article, at such times and upon such terms as are contained in this Article.

SECTION 4.02. Optional Redemption. The Authority Bonds are subject to optional redemption by the Authority prior to their respective maturity dates as a whole or in part on any date on or after September 1, 20[__], from any source of available funds other than Minimum Sinking Fund Payments and Special Tax Prepayments, upon mailed notice as provided herein, at the following redemption prices (computed upon the principal amount of the Authority Bonds or portions thereof called for redemption) together with accrued interest thereon to the date fixed for redemption:

103% if redeemed on any date on or after [September 1, 20__], through [August 31, 20__];

102% if redeemed on any date from [September 1, 20__], through [August 31, 20__];

101% if redeemed on any date from [September 1, 20__], through [August 31, 20__]; and

100% if redeemed on [September 1, 20__], and any date thereafter.

SECTION 4.03. Extraordinary Redemption. The Authority Bonds are subject to extraordinary redemption by the Authority prior to their respective maturity dates, as a whole or in part on any Interest Payment Date on or after [September 1, 2026], solely from funds derived from extraordinary redemption of Local Obligations from Special Tax Prepayments, at the following redemption prices (computed upon the principal amount of the Authority Bonds or portions thereof called for redemption) together with accrued interest thereon to the date fixed for redemption:

103% if redeemed on any Interest Payment Date on or after [September 1, 2026], through [March 1, 20__];

102% if redeemed on [September 1, 20__], or [March 1, 20__];

101% if redeemed on [September 1, 20__], or [March 1, 20__]; and

100% if redeemed on [September 1, 20__], or any Interest Payment Date thereafter.

SECTION 4.04. Mandatory Redemption. The Term Authority Bonds maturing on September 1, 20[__], are subject to mandatory redemption by the Authority prior to their maturity

date in part on September 1 of each year on and after September 1, 20[__], to and including September 1, 20[__]; and the Term Authority Bonds maturing on September 1, 20[__], are subject to mandatory redemption by the Authority prior to their maturity date in part on September 1 of each year on and after September 1, 20[__], to and including September 1, 20[__] from (and in the amount of) the Minimum Sinking Fund Payments due and payable for the Term Authority Bonds on each such date, at a redemption price equal to the principal amount thereof plus accrued interest thereon to the date of redemption, without premium.

SECTION 4.05. Redemption Instructions. Upon any prepayment of a Local Obligation, the Authority shall deliver to the Trustee at least forty-five (45) days prior to the redemption date a Written Order of the Authority designating the amounts and maturities of the Authority Bonds to be redeemed, which shall be in the manner necessary to enable the Authority to deliver a Cash Flow Certificate satisfying the requirements described below. In the event only a portion of the Outstanding Authority Bonds of any maturity are to be redeemed at any one time, the Trustee shall select the particular Authority Bonds of each maturity date to be redeemed in accordance with DTC procedures (which, at the time of the issuance of the Authority Bonds, would be a redemption by lot) or, if the Authority Bonds are not then in book-entry, in a manner that it deems appropriate and fair. The Trustee shall redeem Authority Bonds in Authorized Denominations. The Trustee shall promptly notify the Authority in writing of the numbers of the Authority Bonds so selected for redemption on any date. Upon any redemption of a portion but not all of the Outstanding Authority Bonds, the Authority shall deliver to the Trustee a Cash Flow Certificate to the effect that, assuming all payments are made with respect to the Local Obligations, (i) the Revenues, together with moneys on deposit in other funds and account held under this Trust Agreement, will be sufficient to pay all Principal Installments, Minimum Sinking Fund Payments and interest payments on the Authority Bonds when due; and (ii) the redemption premiums, if any, on the Local Obligations, together with other Revenues available to the Trustee for such purpose, are sufficient to offset any difference between the interest to accrue on the Authority Bonds to be paid or redeemed with the proceeds of prepayment of such Local Obligations (plus any redemption premium payable upon redemption of such Authority Bonds) and the income to be earned on any investment of such proceeds (assured as of the date of payment thereof), in each case until the date of payment or redemption of Authority Bonds, such that in no event will the prepayment of Local Obligations cause the Trustee to have insufficient funds to pay debt service on the Authority Bonds when due. In no event shall Authority Bonds be redeemed if upon such redemption the principal amount of the Local Obligations remaining outstanding will be less than the total principal amount of Outstanding Authority Bonds. Such Written Order of the Authority may specify that optional redemption of the Authority Bonds will be conditioned upon receipt of funds or other events.

SECTION 4.06. Notice of Redemption. Subject to receipt of the Written Order of the Authority delivered pursuant to Section 4.05, the Trustee shall, at the sole cost and expense of the Authority, give notice of redemption as hereinafter provided in this Section; provided, that Authority Bonds, identified by CUSIP numbers, serial numbers and maturity date, have been called for redemption and, in the case of Authority Bonds to be redeemed in part only, the portion of the principal amount thereof that has been called for redemption (or if all the Outstanding Authority Bonds are to be redeemed, so stating, in which event such serial numbers may be omitted), that they will be due and payable on the date fixed for redemption (specifying such date) upon surrender thereof to the Trustee at its Corporate Trust Office, subject to any conditions to such redemption specified in the Written Order of the Authority, at the redemption price

(specifying such price), together with any accrued interest to such date, and that all interest on the Authority Bonds (or portions thereof) so to be redeemed will cease to accrue on and after such date and that from and after such date such Authority Bond (or such portion thereof) shall no longer be entitled to any lien, benefit or security hereunder, and the Owner thereof shall have no rights in respect of such redeemed Authority Bond or such portion except to receive payment from such money of such redemption price plus accrued interest to the date fixed for redemption. If sufficient monies for the payment of the redemption price of all Authority Bonds to be redeemed are not then on deposit with the Trustee, such notice shall also state that redemption is conditioned upon the timely deposit of sufficient funds therefor with the Trustee.

Such notice shall be mailed by first class mail, in a sealed envelope, postage prepaid, at least thirty (30) but not more than sixty (60) days before the date fixed for redemption, to the Owners of such Authority Bonds (or portions thereof) so called for redemption, at their respective addresses as the same shall last appear on the Bond Register; provided, that neither the failure of an Owner to receive notice of redemption of Authority Bonds hereunder nor any error in such notice shall affect the validity of the proceedings for the redemption of Authority Bonds.

Any notice of optional redemption hereunder may be rescinded by written notice given by the Authority to the Trustee no later than three (3) Business Days prior to the date specified for redemption, instructing the Trustee to send such notice of rescission. The Trustee shall give notice of rescission of the notice of optional redemption or non-satisfaction of any conditions specified in the notice of optional redemption as soon as practicable to the same parties and in the same manner as the notice of redemption was given pursuant to this Section.

SECTION 4.07. Payment of Redeemed Authority Bonds. If notice of redemption has been given and not rescinded and if the conditions to such redemption specified therein, if any, have been satisfied, each as provided in Section 4.06, the Authority Bonds (or the portions thereof) called for redemption shall become irrevocably due and payable on the date fixed for redemption at the redemption price thereof, together with accrued interest to the date fixed for redemption, upon presentation and surrender of the Authority Bonds to be redeemed at the Corporate Trust Office of the Trustee specified in the notice of redemption. If there shall be called for redemption less than the full principal amount of an Authority Bond, the Authority shall execute and deliver and the Trustee shall authenticate, upon surrender of such Authority Bond, and without charge to the Owner thereof, Authority Bonds of like interest rate and maturity in an aggregate principal amount equal to the unredeemed portion of the principal amount of the Authority Bonds so surrendered in such Authorized Denominations as shall be specified by the Owner thereof.

If any Authority Bond or any portion thereof shall have been duly called for redemption and payment of the redemption price, together with unpaid interest accrued to the date fixed for redemption, shall have been made or provided for by the Authority, then interest on such Authority Bond or such portion thereof shall cease to accrue from such date, and from and after such date such Authority Bond or such portion thereof shall no longer be entitled to any lien, benefit or security hereunder, and the Owner thereof shall have no rights in respect of such Authority Bond or such portion except to receive payment of such redemption price and unpaid interest accrued to the date fixed for redemption.

SECTION 4.08. Purchase in Lieu of Redemption. In lieu of redemption of any Authority Bond pursuant to the provisions of Section 4.02 or Section 4.03, and after complying

with Section 4.05, amounts on deposit in the Proceeds Fund, the Principal Fund or in the Redemption Fund may be used and withdrawn by the Trustee at any time prior to a notice of redemption having been delivered, upon a Written Order for the purchase of such Authority Bonds at public or private sale as and when and at such prices as the Authority may in its discretion determine, but not in excess of the lower of the highest or then current redemption price thereof plus accrued interest to the purchase date; and all Authority Bonds so purchased shall be delivered to the Trustee for cancellation.

ARTICLE V

REVENUES AND FUNDS FOR AUTHORITY BONDS

SECTION 5.01. Establishment of Funds. There is hereby established with the Trustee, and the Trustee hereby agrees to maintain, the following special trust funds for the Authority Bonds, which the Trustee shall keep separate and apart from all other funds and moneys held by it: the Revenue Fund, the Interest Fund, the Principal Fund, the Redemption Fund, the Proceeds Fund, the Local Obligations Fund and the Rebate Fund.

SECTION 5.02. Deposit of Proceeds of Authority Bonds. The net proceeds received from the sale of the Authority Bonds (in the amount of $[_____], consisting of the principal amount thereof, [plus/less] the [net] original issue [premium/discount] of $[_____] and less an underwriter's discount of $[_____]) shall be deposited by the Trustee in the Proceeds Fund.

SECTION 5.03. Proceeds Fund. The amounts in the Proceeds Fund shall be applied forthwith by the Trustee for the purchase of the Local Obligations pursuant to the Local Obligation Purchase Contract in accordance with a Written Order of the Authority whereupon the Proceeds Fund shall be closed. If any amount shall remain in the Proceeds Fund following such purchase, such amount shall be transferred to the Revenue Fund.

SECTION 5.04. Local Obligations Fund. All Local Obligations acquired by the Trustee pursuant to Section 5.03 shall be deposited in the Local Obligations Fund, which the Trustee shall establish and maintain.

SECTION 5.05. Revenue Fund. All Revenues received by the Trustee, other than Revenues derived from the early redemption of Local Obligations from Special Tax Prepayments (which shall be administered in accordance with Section 5.06), shall be deposited by the Trustee in the Revenue Fund. On each Interest Payment Date and Principal Payment Date, the Trustee shall transfer Revenues (to the extent that Revenues are available therein) from the Revenue Fund, in the amounts specified in Sections 5.07 and 5.08, for deposit into the respective Funds specified therein in the order of priority herein set forth, the requirements of each Fund to be fully satisfied, leaving no deficiencies therein, prior to any deposit into any Fund later in priority. On each Interest Payment Date and Principal Payment Date, after making the deposits required by Sections 5.07 and 5.08, the Trustee shall transfer all remaining money in the Revenue Fund to the Indenture Trustee for deposit pursuant to the Local Obligations Indenture.

SECTION 5.06. Revenues Derived from Special Tax Prepayments. The Community Facilities District and the Authority acknowledge that amounts received by the Community

Facilities District on account of Special Tax Prepayments are to be utilized for the sole purpose of the prior redemption of Local Obligations pursuant to Section 4.03, and not to pay current, scheduled debt service payments on the Local Obligations. Correspondingly, in order to maintain a proper ratio between debt service payments on the Local Obligations and debt service payments on the Authority Bonds, all Revenues received by the Trustee which are derived from the early redemption of Local Obligations from Special Tax Prepayments when received by the Community Facilities District shall be deposited in the Redemption Fund and used to redeem the Authority Bonds pursuant to Section 4.03, in accordance with a Written Order of the Authority delivered pursuant to Section 4.05.

SECTION 5.07. Interest Fund. The Trustee shall deposit in the Interest Fund on each Interest Payment Date from the Revenue Fund an amount of Revenues which, together with any amounts then on deposit in the Interest Fund, is equal to the interest due on the Authority Bonds due on such date. On each Interest Payment Date, the Trustee shall pay the interest due and payable on the Authority Bonds on such date from the Interest Fund.

SECTION 5.08. Principal Fund. After satisfying the requirements of the foregoing Section 5.07 respecting deposits in the Interest Fund, the Trustee shall deposit in the Principal Fund (i) on each Principal Payment Date from the Revenue Fund an amount of Revenues which, together with any amounts then on deposit in the Principal Fund (other than amounts previously deposited on account of any Authority Bonds which have matured but which have not been presented for payment) is sufficient to pay the Principal Installments on the Authority Bonds due on such Principal Payment Date and (ii) on each September 1 on which a Minimum Sinking Fund Payment is required to be made (for deposit in the Sinking Fund Account) from the Revenue Fund an amount of Revenues which is equal to the Minimum Sinking Fund Payment due and payable on such date. On each Principal Payment Date, the Trustee shall pay the principal or redemption price due and payable on the Authority Bonds on such date from the Principal Fund.

SECTION 5.09. Redemption Fund. All money held in or transferred to the Redemption Fund pursuant to Section 5.06 shall be used for the purpose of redeeming or purchasing all or a portion of the Outstanding Authority Bonds pursuant to Section 4.03, and the Trustee shall use other moneys in the Redemption Fund for the payment of the redemption price of Authority Bonds called for redemption pursuant to Section 4.02, together with accrued interest to the redemption date.

SECTION 5.10. Rebate Fund. The Trustee agrees to establish and maintain when needed a fund separate from any other fund established and maintained hereunder designated the Rebate Fund. The Trustee shall deposit in the Rebate Fund, from funds made available by the Authority, the Rebate Requirement, all in accordance with the Rebate Instructions received from the Authority. The Trustee will apply money held in the Rebate Fund as provided in Section 7.04 and according to instructions provided by the Authority. Subject to the provisions of Section 7.04, all money held in the Rebate Fund is hereby pledged to secure payments to the United States of America, and the Authority and the Community Facilities District and the Owners will have no rights in or claim to such money. The Trustee will invest all money held in the Rebate Fund in Investment Securities as directed in writing by the Authority, such written direction to specify which Investment Securities are to be invested in, and all investment earnings with respect thereto shall be deposited in the Rebate Fund.

Upon receipt of the Rebate Instructions required by the Tax Certificate to be delivered to the Trustee, the Trustee will remit part or all of the balance held in the Rebate Fund to the United States of America as so directed. In addition, if the Rebate Instructions so direct, the Trustee will deposit money into or transfer money out of the Rebate Fund from or into such Funds as the Rebate Instructions shall direct. The Trustee shall be deemed conclusively to have complied with such provisions if it follows the written directions of the Authority including supplying all necessary information in the manner provided in the Tax Certificate to the extent such information is reasonably available to the Trustee, and shall have no liability or responsibility to monitor or enforce compliance by the Authority with the terms of the Tax Certificate.

The Trustee shall have no obligation to rebate any amounts required to be rebated pursuant to this Section, other than from money held in the Rebate Fund or from other money provided to it by the Authority. The Trustee shall not be responsible for computing the Rebate Requirement, and computations of the Rebate Requirement shall be furnished to the Trustee or on behalf of the Authority in accordance with the Tax Certificate.

Notwithstanding any other provision hereof, including in particular Article XII pertaining to defeasance, the obligation to remit the rebate amounts to the United States of America and to comply with all other requirements of this Section and the Tax Certificate shall survive the defeasance or payment in full of the Authority Bonds.

ARTICLE VI

SECURITY FOR AND INVESTMENT OF MONEY

SECTION 6.01. Security. All money required to be deposited with or paid to the Trustee in any of the Funds (other than the Rebate Fund) referred to in any provision hereof shall be held by the Trustee in trust, and except for money held for the payment or redemption of Authority Bonds or the payment of interest on Authority Bonds pursuant to Section 12.03, shall, while held by the Trustee, constitute part of the Trust Estate and shall be subject to the lien and pledge created hereby.

SECTION 6.02. Investment of Money. So long as the Authority Bonds are Outstanding and there is no default hereunder, all money on deposit to the credit of the Revenue Fund, the Interest Fund, the Principal Fund and the Redemption Fund and all accounts within such Funds shall, at the written request of an Authorized Officer of the Authority specifying and directing that such investment of such money be made, be invested by the Trustee in Investment Securities having maturities not later than the date necessary to provide the availability of money when needed for purposes hereof, and all money held in the Rebate Fund shall, at the written request of an Authorized Officer specifying and directing that such investment of such money be made, be invested by the Trustee in Government Obligations having maturities not later than the date necessary to provide the availability of money when needed for purposes hereof, and the Trustee shall be entitled to conclusively rely on such instructions for purposes of this Section. The Trustee shall notify the Authority in writing prior to the date money held hereunder will be available for investment, requesting that the Authority deliver to the Trustee written instructions specifying the Investment Securities to be acquired by the Trustee with such money. The Authority, in issuing such written instructions, shall comply with the provisions of the Tax

Certificate. In the absence of written instructions from the Authority regarding investment, such money shall be held uninvested. The Trustee (or any affiliate thereof) may act as principal or agent in the acquisition or disposition of any investments.

Money on deposit in the Proceeds Fund, if any, shall be invested in Investment Securities pursuant to a Written Order specifying which Investment Securities to be invested in, and such money may not be reinvested in any other Investment Securities unless the Trustee receives, at the time of such reinvestment, a further written certification to the effect that, after such reinvestment, the Revenues will be sufficient to pay principal and interest on the Authority Bonds when due.

Notwithstanding anything to the contrary contained herein, an amount of interest received with respect to any Investment Security equal to the amount of accrued interest, if any, paid as part of the purchase price of such Investment Security shall be credited to the Fund from which such accrued interest was paid. The Trustee shall not be responsible for any losses, taxes, fees, charges or consequences of any investment, reinvestment or liquidation of investment if it follows such instructions. Notwithstanding anything to the contrary contained herein, the Trustee shall have no obligation or responsibility to determine whether investment in a security is permitted by the laws of the State and the City's Investment Policy, for and on behalf of the Community Facilities District, and shall be entitled to conclusively assume that any investment it is directed to make is so permitted.

The securities purchased with the money in each Fund shall be deemed a part of such Fund. If at any time it shall become necessary or appropriate that some or all of the securities purchased with the money in any Fund be redeemed or sold in order to raise money necessary to comply with the provisions hereof, the Trustee shall effect such redemption or sale, employing, in the case of a sale, any commercially reasonable method of effecting the same. The Trustee shall not be liable or responsible for any consequences, fees, taxes or other charges resulting from any such investment or resulting from the redemption, sale or maturity of any such investment as authorized pursuant to this Section.

Investments in the Revenue Fund, the Interest Fund, the Principal Fund and the Redemption Fund may be commingled for purposes of making, holding and disposing of investments, notwithstanding provisions herein for transfer to or holding in particular Funds amounts received or held by the Trustee; provided, that the Trustee shall at all times account for such investments strictly in accordance with the Funds to which they are credited and otherwise as provided herein.

All earnings on the investment of the money on deposit in any Fund shall remain a part of such Fund.

ARTICLE VII

COVENANTS OF THE AUTHORITY AND THE COMMUNITY FACILITIES DISTRICT

SECTION 7.01. Payment of Authority Bonds; No Encumbrances. The Authority shall cause the Trustee to promptly pay, from Revenues and other funds derived from the Trust

Estate pledged hereunder, the interest on and principal of and redemption premium, if any, on every Authority Bond issued under and secured hereby at the place, on the dates and in the manner specified herein and in such Authority Bonds according to the true intent and meaning thereof. The Authority shall not issue any bonds, notes or other evidences of indebtedness or incur any obligations payable from or secured by the Trust Estate, other than the Authority Bonds.

SECTION 7.02. Enforcement and Amendment of Local Obligations. The Authority, the Community Facilities District and the Trustee (subject to Article IX hereof) shall enforce all of their rights with respect to the Local Obligations to the fullest extent necessary to preserve the rights and protect the security of the Owners hereunder.

The Authority, the Community Facilities District and the Trustee may, without the consent of or notice to the Owners of the Authority Bonds, consent to any amendment, change or modification of any Local Obligation that may be required (a) to conform to the provisions hereof (including any modifications or changes contained in any Supplemental Trust Agreement), (b) for the purpose of curing any ambiguity or inconsistency or formal defect or omission, (c) to add additional rights acquired in accordance with the provisions of such Local Obligation, (d) in connection with any other change therein that is not to the material prejudice of the Owners of the Authority Bonds, or (e) in the Opinion of Bond Counsel, to preserve or assure the exemption of interest on the Local Obligations or Authority Bonds from federal income taxes or the exemption of such interest from State personal income taxes.

Except for the amendments, changes or modifications provided for in the preceding paragraph, neither the Authority, the Community Facilities District nor the Trustee shall consent to any amendment, change or modification of any Local Obligation without the written approval or consent of the Owners of not less than a majority in aggregate principal amount of Authority Bonds at the time Outstanding given and procured as provided in this Section. If at any time the Authority and the Community Facilities District, as the case may be, shall request the consent of the Trustee to any such proposed amendment, change or modification of a Local Obligation, the Trustee shall, upon being satisfactorily indemnified with respect to expenses, cause notice, prepared by the Authority, of such proposed amendment, change or modification to be mailed in the same manner as provided by Section 13.03. Such notice shall briefly set forth the nature of such proposed amendment, change or modification and shall state that copies of the instrument embodying the same are on file with the Trustee for inspection by all Owners.

SECTION 7.03. Further Documents. The Authority covenants that it will from time to time execute and deliver such further instruments and take such further action as may be reasonable and as may be required to carry out the purpose hereof; provided, that no such instruments or actions shall pledge the faith and credit or the taxing power of the State or any political subdivision of the State.

SECTION 7.04. Tax Covenants for the Authority Bonds.

(a) The Authority and the Community Facilities District will not take any action, or fail to take any action, if any such action or failure to take action would adversely affect the exclusion from gross income of interest on the Authority Bonds under Section 103 of the Code. The Authority and the Community Facilities District will not directly or indirectly use or permit the use of any proceeds of the Authority Bonds or any other funds of the Authority or take or omit

to take any action that would cause the Authority Bonds to be "private activity bonds" within the meaning of Section 141(a) of the Code or obligations which are "federally guaranteed" within the meaning of Section 149(b) of the Code. The Authority will not allow ten percent (10%) or more of the proceeds of the Authority Bonds to be used in the trade or business of any nongovernmental units and will not lend five percent (5%) or more of the proceeds of the Authority Bonds to any nongovernmental units.

(b) The Authority and the Community Facilities District will not directly or indirectly use or permit the use of any proceeds of the Authority Bonds or any other funds of the Authority or take or omit to take any action that would cause the Authority Bonds to be "arbitrage bonds" within the meaning of Section 148 of the Code. To that end, the Authority and the Community Facilities District will comply with all requirements of Section 148 of the Code to the extent applicable to the Authority Bonds. In the event that at any time the Authority is of the opinion that for purposes of this Section it is necessary to restrict or to limit the yield on the investment of any money held by the Trustee hereunder, the Authority will so instruct the Trustee in writing, and the Trustee will take such actions as directed by such instructions.

(c) The Authority will pay or cause to be paid the Rebate Requirement as provided in the Tax Certificate. This covenant shall survive payment in full or defeasance of the Authority Bonds. The Authority will cause the Rebate Requirement to be deposited in the Rebate Fund as provided in the Tax Certificate (which is incorporated herein by reference).

(d) The Trustee will conclusively be deemed to have complied with the provisions of this Section and the provisions of the Tax Certificate and shall incur no liability if it follows the directions of the Authority set forth in the Tax Certificate and the Rebate Instructions and shall not be required to take any actions hereunder in the absence of Rebate Instructions from the Authority.

(e) Notwithstanding any provision of this Section, if the Authority shall provide to the Trustee an Opinion of Bond Counsel that any specified action required under this Section is no longer required or that some further or different action is required to maintain the exclusion from gross income for federal income tax purposes of interest with respect to the Authority Bonds, the Trustee and the Authority and the Community Facilities District may conclusively rely on such opinion in complying with the requirements of this Section, and the covenants hereunder shall be deemed to be modified to that extent.

(f) The provisions of this Section shall survive the defeasance of the Authority Bonds.

SECTION 7.05. Maintenance of Existence. The Authority shall maintain the existence, powers and authority of the Authority as a joint exercise of powers authority under the laws of the State.

SECTION 7.06. Continuing Disclosure. The Community Facilities District has undertaken all responsibility for compliance with continuing disclosure requirements, and the Authority shall have no liability to the Owners of the Authority Bonds or any other person with respect to S.E.C. Rule 15c2-12. Notwithstanding any other provision hereof, failure of the Community Facilities District to comply with any continuing disclosure obligation shall not be considered an Event of Default; provided, that any Owners of the Authority Bonds or beneficial

owner may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the Community Facilities District to comply with its continuing disclosure obligations.

SECTION 7.07. Redemption Fund for the Local Obligations.

(a) The Community Facilities District expressly acknowledges that, pursuant to the Local Obligations Indenture, the Community Facilities District is to establish and maintain a separate redemption fund for the Local Obligations (the "Local Obligations Redemption Fund") and, so long as the Local Obligations remain outstanding, to deposit into such Local Obligations Redemption Fund, upon receipt, any and all Special Tax Revenues received by the Community Facilities District in connection with the Local Obligations. The Community Facilities District further acknowledges that no temporary loan or other use whatsoever may be made of Special Tax Revenues, and that the Local Obligations Redemption Fund constitutes a trust fund for the benefit of the owners of the Local Obligations.

(b) The Community Facilities District hereby covenants for the benefit of the Authority, as owner of the Local Obligations, the Trustee, as assignee of the Authority with respect to the Revenues, and the Owners from time to time of the Authority Bonds, that it will establish, maintain and administer the Local Obligations Redemption Fund and the Special Tax Revenues in accordance with their status as trust funds as prescribed by the Act, the Local Obligations Indenture and this Trust Agreement.

(c) The Community Facilities District further covenants that, no later than one (1) Business Day prior to each Interest Payment Date and Principal Payment Date of the Authority Bonds, the Community Facilities District will advance to the Trustee against payment on the Local Obligations, as assignee of the Authority with respect to the Local Obligations, the interest due on the Local Obligations on such Interest Payment Date and the principal of all Local Obligations maturing on such Principal Payment Date, respectively, and upon receipt by the Trustee, such amounts shall constitute Revenues. For so long as Authority Bonds remain Outstanding, the Trustee shall provide written notice to the Authority no later than fifteen (15) days prior to each Interest Payment Date specifying the amount required to be paid to the Trustee pursuant to this subsection in the month subsequent thereto.

SECTION 7.08. Concerning the Trust Estate. The Authority hereby represents and warrants as follows:

(a) This Trust Agreement creates a valid and binding pledge of and security interest in the Trust Estate in favor of the Trustee in order to secure the payment of the interest on and principal of and redemption premiums, if any, on all Authority Bonds Outstanding hereunder, enforceable by the Trustee in accordance with the terms hereof.

(b) Under the laws of the State of California, (1) such pledge of and security interest in the Trust Estate and (2) each pledge, assignment, lien, or other security interest made to secure any prior obligations of the Authority which, by the terms hereof, ranks on parity with or prior to the pledge of and security interest granted hereby, are and shall be prior to any judicial lien hereafter imposed on such collateral to enforce a judgment against the Authority on a simple contract.

(c) The Authority has not heretofore made a pledge of, granted a lien on or security interest in, or made an assignment or sale of the Trust Estate that ranks on parity with or prior to the pledge and security interest granted hereby, except for the pledge and security interest granted to secure the Authority Bonds. The Authority shall not hereafter make or suffer to exist any pledge or assignment of, lien on, or security interest in such collateral that ranks prior to or on parity with the pledge and security interest granted hereby, or file any financing statement describing any such pledge, assignment, lien or security interest, except as expressly permitted hereby.

ARTICLE VIII

DEFAULTS AND REMEDIES

SECTION 8.01. Events of Default. The following shall constitute "Events of Default" hereunder:

(a) if payment of interest on the Authority Bonds shall not be made when due; or

(b) if payment of any Principal Installment or Minimum Sinking Fund Payment shall not be made when due and payable, whether at maturity, by proceedings for redemption, or otherwise; or

(c) if the Authority or the Community Facilities District shall fail to observe or perform in any material way any other agreement, condition, covenant or term contained herein on its part to be observed or performed, and such failure shall continue for thirty (30) days after written notice specifying such failure and requiring the same to be remedied shall have been given to the Authority or the Community Facilities District, as the case may be, by the Trustee or by the Owners of not less than fifty percent (50%) in aggregate principal amount of the Authority Bonds, provided, that if such default be such that it cannot be corrected within the applicable period, it shall not constitute an Event of Default if corrective action is instituted by the Authority or the Community Facilities District within the applicable period and diligently pursued until the default is corrected; or

(d) if there is an event of default under the Local Obligations Indenture.

SECTION 8.02. Proceedings by Trustee; No Acceleration. Upon the happening and continuance of any Event of Default the Trustee may, or at the written request of the Owners of not less than fifty percent (50%) in aggregate principal amount of Authority Bonds Outstanding, shall (but only if indemnified to its satisfaction from any liability, expense or cost), do the following:

(a) by mandamus, or other suit, action or proceeding at law or in equity, enforce all rights of the Owners, including the right to receive and collect the Revenues;

(b) bring suit upon or otherwise enforce any defaulting Local Obligation;

(c) by action or suit in equity enjoin any acts or things which may be unlawful or in violation of the rights of the Owners;

(d) as a matter of right, have a receiver or receivers appointed for the Trust Estate and of the earnings, income, issues, products, profits and revenues thereof pending such proceedings, with such powers as the court making such appointment shall confer; and

(e) take such action with respect to any and all Local Obligations or Investment Securities as shall be necessary and appropriate, subject to Section 8.04 and to the terms of such Local Obligations or Investment Securities.

The Trustee shall have no right to declare the principal of all of the Authority Bonds then Outstanding, or the interest accrued thereon, to be due and payable immediately.

SECTION 8.03. Effect of Discontinuance or Abandonment. In case any proceeding taken by the Trustee on account of any Event of Default shall have been discontinued or abandoned for any reason, or shall have been determined adversely to the Trustee, then and in every such case the Trustee and the Owners shall be restored to their former positions and rights hereunder, respectively, and all rights, remedies and powers of the Trustee shall continue as though no such proceeding had been taken.

SECTION 8.04. Rights of Owners. Anything herein to the contrary notwithstanding, but subject to the limitations and restrictions as to the rights of the Owner contained in Sections 8.01, 8.02, and 8.05, upon the happening and continuance of any Event of Default, the Owners of not less than fifty percent (50%) in aggregate principal amount of the Authority Bonds then Outstanding shall have the right, upon providing the Trustee security and indemnity reasonably satisfactory to it against the costs, expenses and liabilities to be incurred therein or thereby, by an instrument in writing executed and delivered to the Trustee, have the right to direct the method and place of conducting all remedial proceedings to be taken by the Trustee hereunder.

The Trustee may refuse to follow any direction that conflicts with law or herewith or that the Trustee determines would subject the Trustee to personal liability without adequate indemnification therefor.

SECTION 8.05. Restriction on Owner's Action. In addition to the other restrictions on the rights of Owners to request action upon the occurrence of an Event of Default and to enforce remedies set forth in this Article, no Owner shall have any right to institute any suit, action or proceeding in equity or at law for the enforcement of any trust hereunder, or any other remedy hereunder or in the Authority Bonds, unless such Owner previously shall have given to the Trustee written notice of an Event of Default as hereinabove provided and unless the Owners of not less than fifty percent (50%) in aggregate principal amount of the Authority Bonds then Outstanding shall have made written request of the Trustee to institute any such suit, action, proceeding or other remedy, after the right to exercise such powers or rights of action, as the case may be, shall have accrued, and shall have afforded the Trustee a reasonable opportunity either to proceed to exercise the powers granted herein, or to institute such action, suit or proceeding in its or their name; nor unless there also shall have been offered to the Trustee security and indemnity reasonably

satisfactory to it against the costs, expenses and liabilities to be incurred therein or thereby, and the Trustee shall not have complied with such request within a reasonable time; and such notification, request and offer of indemnity are hereby declared in every such case to be conditions precedent to the execution of the trusts hereof or for any other remedy hereunder, it being understood and intended that no one or more Owners of Authority Bonds secured hereby shall have any right in any manner whatever by his, her or their action to affect, disturb or prejudice the security hereof, or to enforce any rights hereunder or under the Authority Bonds, except in the manner provided herein, and that all proceedings at law or in equity shall be instituted, had and maintained in the manner provided herein, and for the equal benefit of all Owners of Outstanding Authority Bonds; subject, however, to the provisions of this Section. Notwithstanding the foregoing provisions of this Section or any other provision hereof, the obligation of the Authority shall be absolute and unconditional to pay, but solely from the Trust Estate, the interest on and principal of and redemption premiums, if any, on the Authority Bonds to the respective Owners thereof at the respective due dates thereof, and nothing herein shall affect or impair the right of action, which is absolute and unconditional, of such Owners to enforce such payment.

SECTION 8.06. Power of Trustee to Enforce. All rights of action hereunder or under any of the Authority Bonds secured hereby which are enforceable by the Trustee may be enforced by it without the possession of any of the Authority Bonds, or the production thereof at the trial or other proceedings relative thereto, and any such suit, action or proceedings instituted by the Trustee shall be brought in its own name, as Trustee, for the equal and ratable benefit of the Owners subject to the provisions hereof.

SECTION 8.07. Remedies Not Exclusive. No remedy herein conferred upon or reserved to the Trustee or to the Owners is intended to be exclusive of any other remedy or remedies, and each and every such remedy shall be cumulative, and shall be in addition to every other remedy given hereunder or now or hereafter existing at law or in equity or by statute.

SECTION 8.08. Waiver of Events of Default; Effect of Waiver. Upon the written request of the Owners of at least a majority in aggregate principal amount of all Outstanding Authority Bonds, the Trustee shall waive any Event of Default hereunder and its consequences. If any Event of Default shall have been waived as herein provided, the Trustee shall promptly give written notice of such waiver to the Authority and the Community Facilities District and shall give notice thereof by first class mail, postage prepaid, to all Owners of Outstanding Authority Bonds if such Owners had not previously been given notice of such Event of Default; but no such waiver, rescission and annulment shall extend to or affect any subsequent Event of Default, or impair any right or remedy consequent thereon.

No delay or omission of the Trustee or of any Owner to exercise any right or power accruing upon any Event of Default shall impair any such right or power or shall be construed to be a waiver of any such Event of Default, or an acquiescence therein; and every power and remedy given by this Article to the Trustee and to the Owners may be exercised from time to time and as often as may be deemed expedient.

SECTION 8.09. Application of Money upon Event of Default. Any money received by the Trustee pursuant to this Article shall, after payment of all fees and expenses of the Trustee, and the fees and expenses of its counsel incurred in representing the Owners, be applied as follows:

(a) unless the principal of all of the Outstanding Authority Bonds shall be due and payable,

FIRST - To the payment of the Owners entitled thereto of all installments of interest then due on the Authority Bonds, in the order of the maturity of the installments of such interest, and if the amount available shall not be sufficient to pay in full any particular installment, then to the payment ratably, according to the amounts due on such installment, to the Persons entitled thereto, without any discrimination or privilege;

SECOND - To the payment of the Owners entitled thereto of the unpaid principal of and redemption premiums, if any, on any of the Authority Bonds which shall have become due (other than Authority Bonds matured or called for redemption for the payment of which money is held pursuant to the provisions hereof) in the order of their due dates, and if the amount available shall not be sufficient to pay in full the principal of and redemption premiums, if any, on such Authority Bonds due on any particular date, then to the payment ratably, according to the amount due on such date, to the Owners entitled thereto without any discrimination or privilege; and

THIRD - To be held for the payment to the Owners entitled thereto as the same shall become due of the interest on and principal of and redemption premiums, if any, on the Authority Bonds which may thereafter become due, either at maturity or upon call for redemption prior to maturity, and if the amount available shall not be sufficient to pay in full such interest and principal and redemption premiums, if any, due on any particular date, payment shall be made in accordance with the FIRST and SECOND paragraphs hereof.

(b) if the principal of all of the Outstanding Authority Bonds shall be due and payable, to the payment of the interest on and principal of and redemption premiums, if any, due on all Outstanding Authority Bonds without preference or priority of or of any interest on any Outstanding Authority Bond over any other Outstanding Authority Bond, any principal of or the redemption premium, if any, on any Outstanding Authority Bond or of any other Outstanding Authority Bond, ratably, according to the amounts due respectively for interest and principal and redemption premiums, if any, to the Owners entitled thereto without any discrimination or preference except as to any difference in the respective amounts of interest specified in the Outstanding Authority Bonds.

ARTICLE IX

THE TRUSTEE

SECTION 9.01. Appointment and Acceptance of Duties. The Trustee hereby accepts and agrees to the trusts hereby created to all of which the Authority agrees and the respective Owners of the Authority Bonds, by purchase and acceptance thereof, agree.

SECTION 9.02. Duties, Immunities and Liability of Trustee. The Trustee shall, prior to an Event of Default, and after the curing or waiver of all Events of Default which may have occurred, perform such duties and only such duties as are specifically set forth herein, and no implied duties or obligations shall be read herein against the Trustee. The Trustee shall, during the existence of any Event of Default (which has not been cured or waived), exercise such of the rights and powers vested in it hereby and use the same degree of care and skill in their exercise as a prudent person would exercise under the circumstances in the conduct of his or her own affairs.

In the absence of an Event of Default, the Authority may remove the Trustee. The Authority shall remove the Trustee if (A) it receives an instrument or concurrent instruments in writing signed by the Owners of not less than a majority in aggregate principal amount of the Authority Bonds then Outstanding (or their attorneys duly authorized in writing) or (B) at any time the Trustee shall cease to be eligible in accordance with this Section, or (C) the Trustee shall become incapable of acting, or (D) the Trustee shall commence a case under any bankruptcy, insolvency or similar law, or (E) a receiver of the Trustee or of its property shall be appointed, or (F) any public officer shall take control or charge of the Trustee or its property or affairs for the purpose of rehabilitation, conservation or liquidation. To effect any such removal, the Authority shall give written notice thereof to the Trustee, and thereupon the Authority (with the concurrence of the Community Facilities District) shall promptly appoint a successor Trustee by an instrument in writing.

The Trustee may, subject to the next following paragraph of this Section, resign by giving written notice of such resignation by mail, first class postage prepaid, to the Authority, the Community Facilities District and the Owners at the respective addresses listed in the Bond Register. Upon receiving such notice of resignation, the Authority (with the concurrence of the Community Facilities District) shall promptly appoint, by an instrument in writing, a successor Trustee.

Any removal or resignation of the Trustee and appointment of a successor Trustee shall become effective only upon acceptance of the successor Trustee by the Authority and the Community Facilities District and acceptance of appointment by the successor Trustee. If no successor Trustee shall have been appointed and shall have accepted appointment within thirty (30) days of giving notice of removal or notice of resignation as aforesaid, the resigning Trustee or any Owner (on behalf of himself and all other Owners) may petition, at the expense of the Community Facilities District, any court of competent jurisdiction for the appointment of a successor Trustee, and such court may thereupon, after such notice (if any) as it may deem proper, appoint such successor Trustee. Any successor Trustee appointed under this Trust Agreement shall signify its acceptance of such appointment by executing and delivering to the Authority and the Community Facilities District and to its predecessor Trustee a written acceptance thereof, and

thereupon such successor Trustee, without any further act, deed or conveyance, shall become vested with all the money, estates, properties, rights, powers, trusts, duties and obligations of such predecessor Trustee, with like effect as if it were originally named Trustee herein; but, nevertheless, at the written request of the Authority or the Community Facilities District or the successor Trustee, such predecessor Trustee shall execute and deliver any and all instruments of conveyance or further assurance and do such other things as may reasonably be required for more fully and certainly vesting in and confirming to such successor Trustee all the right, title and interest of such predecessor Trustee in and to any property held by it hereunder and shall pay over, transfer, assign and deliver to the successor Trustee any money or other property subject to the trusts and conditions herein set forth. Upon request of the successor Trustee, the Authority and the Community Facilities District shall execute and deliver any and all instruments as may be reasonably required for more fully and certainly vesting in and confirming to such successor Trustee all such money, estates, properties, rights, powers, trusts, duties and obligations. Upon acceptance of appointment by a successor Trustee as provided in this subsection, such successor Trustee shall mail a notice of the succession of such successor Trustee to the trusts hereunder by first class mail, postage prepaid, to the Owners at their respective addresses listed in the Bond Register.

Any successor Trustee appointed under the provisions of this Section shall be a trust company or bank having the powers of a trust company, having a designated corporate trust office in California, and with a combined capital and surplus of at least one hundred million dollars ($100,000,000) and being subject to supervision or examination by federal or state authority; and if such bank or trust company publishes a report of condition at least annually, pursuant to law or to the requirements of any supervising or examining authority above referred to, then for the purpose of this subsection the combined capital and surplus of such bank or trust company shall be deemed to be its combined capital and surplus as set forth in its most recent report of condition so published. In case at any time the Trustee shall cease to be eligible in accordance with the provisions of this subsection, the Trustee shall resign promptly in the manner and with the effect specified in this Section.

No provision herein shall require the Trustee to risk or expend its own funds or otherwise incur any financial liability in the performance of any of its duties hereunder unless the Owners shall have offered to the Trustee indemnity it deems reasonable, against the costs, expenses and liabilities that may be incurred. The Trustee shall be entitled to interest on all money advanced by it hereunder at its prime rate then in effect plus two percent (2%), but not to exceed the maximum interest rate permitted by the laws of the State.

In accepting the trust hereby created, the Trustee is acting solely as Trustee for the Owners and not in its individual capacity, and under no circumstances shall the Trustee be liable in its individual capacity for the obligations evidenced by the Authority Bonds.

The Trustee makes no representation or warranty, express or implied, as to the compliance with legal requirements of the use contemplated by the Authority or the Community Facilities District of the funds hereunder including, without limitation, the purchase of the Local Obligations hereunder; provided, that the Trustee shall not acquire Local Obligations other than pursuant to the provisions of Sections 5.03 and 5.04.

In no event shall the Trustee be responsible or liable for special, indirect, punitive or consequential loss or damage of any kind whatsoever (including, but not limited to, loss of profit) irrespective of whether the Trustee has been advised of the likelihood of such loss or damage and regardless of the form of action.

The Trustee shall not be responsible for the validity or effectiveness or value of any collateral or security securing any Local Obligation. The Trustee shall not be responsible for the recording or filing of any document relating hereto or any Local Obligation or of financing statements (or amendments or continuation statements in connection therewith) or mortgage or of any supplemental instruments or documents of further assurance as may be required by law in order to perfect the security interests or lien on or in any collateral or security securing any Local Obligation. The Trustee shall not be deemed to have made representations as to the security afforded thereby or as to the validity or sufficiency of any such document, collateral or security.

The Trustee shall not be deemed to have knowledge of any Event of Default hereunder unless and until a Responsible Officer of the Trustee shall have actual knowledge thereof at its Corporate Trust Office.

The Trustee shall not be accountable for the use or application by the Authority or the Community Facilities District or any other party of any funds which the Trustee has released hereunder.

The Trustee shall provide a monthly accounting of all funds held pursuant hereto to the Authority within fifteen (15) Business Days after the end of such month and shall provide statements of account for each annual period beginning July 1 and ending June 30, within ninety (90) days after the end of such period. Such accounting shall show in reasonable detail all financial transactions during the accounting period and the balance in any accounts and funds (including the Local Obligations Fund) created hereunder as of the beginning and the close of such accounting period.

The Trustee shall furnish the Authority periodic cash transaction statements which include detail for all investment transactions effected by the Trustee or brokers selected by the Authority. Upon the Authority's election, such statements will be delivered via the Trustee's online service and upon electing such service, paper statements will be provided only upon request. The Authority waives the right to receive brokerage confirmations of security transactions effected by the Trustee as they occur, to the extent permitted by law. The Authority further understands that trade confirmations for securities transactions effected by the Trustee will be available upon request and at no additional cost and other trade confirmations may be obtained from the applicable broker.

SECTION 9.03. Merger or Consolidation. Any company into which the Trustee may be merged or converted or with which it may be consolidated or any company resulting from any merger, conversion or consolidation to which it shall be a party or any company to which the Trustee may sell or transfer all or substantially all of its corporate trust business shall succeed to the rights and obligations of the Trustee without the execution or filing of any paper or any further act, anything herein to the contrary notwithstanding; provided, that such company shall be eligible under Section 9.02.

SECTION 9.04. Compensation and Indemnification. The Authority shall pay or cause the Community Facilities District to pay the Trustee such compensation, as shall be agreed in writing, for its services rendered hereunder and reimburse the Trustee for reasonable expenses, disbursements and advances, including attorneys' fees and expenses, incurred by the Trustee in the performance of its obligations hereunder and with respect to the Local Obligations.

The Authority agrees, to the extent permitted by law, to indemnify the Trustee and its officers, directors, employees, attorneys and agents for, and to hold it harmless against, any loss, liability, claim or expense incurred without negligence or willful misconduct on its part arising out of or in connection with (i) the acceptance or administration of the trusts imposed hereby, including performance of its duties hereunder, including the costs and expenses of defending itself against any claims (whether asserted by the City or any other Person) or liability in connection with the exercise or performance of any of its powers or duties hereunder (including this Section 9.04), (ii) the projects to be financed with the purchase of the Local Obligations; (iii) the sale of any Authority Bonds or the purchase of the Local Obligations and the carrying out of any of the transactions contemplated by the Authority Bonds or the Local Obligations; or (iv) any untrue statement of any material fact or omission to state a material fact necessary to make the statements made, in light of the circumstances under which they were made, not misleading in any official statement or other disclosure document utilized by the Authority or the Community Facilities District in connection with the sale of the Authority Bonds or the Local Obligations. The Authority's obligations hereunder with respect to indemnity of the Trustee and the provision for its compensation set forth in this Article shall survive and remain valid and binding notwithstanding the maturity and payment of the Authority Bonds, or the resignation or removal of the Trustee.

The Trustee shall have no responsibility for or liability in connection with assuring that all of the procedures or conditions to closing set forth in the contract of purchase for the sale of the Authority Bonds, that all documents required to be delivered on the closing date to the parties are actually delivered, except its own responsibility to receive or deliver the proceeds of the sale, deliver the Authority Bonds and other certificates expressly required to be delivered by it and its counsel.

The Trustee shall not be responsible for determining or investigating whether any Local Obligation purchased pursuant to Section 5.03 is a Local Obligation, as defined herein, and the Trustee may conclusively rely on the Authority's determination and direction in this regard; provided, that the Trustee shall not acquire the Local Obligations other than pursuant to the provisions of Section 5.03. The Trustee shall be entitled to rely conclusively on the covenants, representations and warranties of each obligor on any Local Obligation and in the documents and certificates delivered in connection therewith and each Written Order.

SECTION 9.05. Liability of Trustee. The recitals of facts herein and in the Authority Bonds contained shall be taken as statements of the Authority or the Community Facilities District, and the Trustee does not assume any responsibility for the correctness of the same, and does not make any representations as to the validity or sufficiency hereof or of the Authority Bonds, and shall not incur any responsibility in respect thereof, other than in connection with the duties or obligations herein or in the Authority Bonds assigned to or imposed upon it; provided, that the Trustee shall be responsible for its representations contained in its certificate of authentication on the Authority Bonds. The Trustee shall not be liable in connection with the performance of its duties hereunder except for its own negligence or willful misconduct. The Trustee (in its individual or any other capacity) may become the Owner of Authority Bonds with the same rights it would have if it were not Trustee hereunder, and, to the extent permitted by law, may act as depositary for and permit any of its officers, directors and employees to act as a member of, or in any other capacity with respect to, any committee formed to protect the rights of Owners, whether or not such committee shall represent the Owners of a majority in principal amount of the Authority Bonds then Outstanding. The Trustee shall not be liable with respect to any action taken or omitted to be taken by it in good faith in accordance with the direction of the Owners of a majority in principal amount of the Outstanding Authority Bonds relating to the time, method and place of conducting any proceeding for any remedy available to the Trustee, or exercising any trust or power conferred upon the Trustee hereunder. Whether or not therein expressly so provided, every provision hereof or related documents relating to the conduct or affecting the liability of or affording protection to the Trustee shall be subject to the provisions of this Article.

SECTION 9.06. Right to Rely on Documents; Adverse Effect Determinations. The Trustee may conclusively rely on and shall be protected in acting or refraining from acting upon any notice, resolution, requisition, request, consent, order, certificate, report, opinion, bond or other paper or document believed by it to be genuine and to have been signed or presented by the proper party or parties. The Trustee may consult with counsel of its selection, who may be counsel of or to the Authority, with regard to legal questions, and the opinion of such counsel shall be full and complete authorization and protection in respect of any action taken or suffered or omitted by it hereunder in good faith and in accordance therewith.

Whenever in the administration of the trusts imposed upon it hereby the Trustee shall deem it necessary or desirable that a matter be proved or established prior to taking or suffering or omitting any action hereunder, such matter (unless other evidence in respect thereof be herein specifically prescribed) may be deemed to be conclusively proved and established by an Officer's Certificate, and such Officer's Certificate shall be full warrant to the Trustee for any action taken or suffered or omitted in good faith under the provisions hereof in reliance upon such Officer's Certificate, but the Trustee may, in lieu thereof, accept other evidence of such matter or may require such additional evidence as to it may seem reasonable.

The Trustee shall be entitled to advice of counsel of its selection and other professionals or agents concerning all matters of trust and its duty hereunder, but the Trustee shall not be answerable or liable for the acts or omissions of any agent, attorney-at-law, certified public accountant, or other professional if such agent, attorney-at-law, certified public accountant or other professional was selected by the Trustee with due care.

SECTION 9.07. Preservation and Inspection of Documents. All documents received by the Trustee under the provisions hereof shall be retained in its possession in accordance with its record retention policies and shall be subject at all reasonable times upon prior written notice to the inspection of the Authority, the Owners of not less than a majority of the aggregate principal amount of the Outstanding Authority Bonds, and their agents and representatives duly authorized in writing, at reasonable hours and under reasonable conditions.

SECTION 9.08. Indemnity for Trustee. Before taking any action or exercising any rights or powers hereunder, the Trustee may require that satisfactory indemnity be furnished to it for the reimbursement of any and all costs, claims and expenses which it may incur and to indemnify it against any and all liability, except liability which may result from its negligence or willful misconduct, by reason of any action so taken.

ARTICLE X

EXECUTION OF INSTRUMENTS BY OWNERS AND PROOF OF OWNERSHIP OF AUTHORITY BONDS

SECTION 10.01. Execution of Instruments; Proof of Ownership. Any request, direction, consent or other instrument in writing required or permitted hereby to be signed or executed by Owners may be in any number of concurrent instruments of similar tenor by different parties and may be signed or executed by such Owners in person or by agent appointed by an instrument in writing. Proof of the execution of any such instrument and of the ownership of Authority Bonds shall be sufficient for any purpose hereof and shall be conclusive in favor of the Trustee with regard to any action taken, suffered or omitted by either of them under such instrument if made in the following manner:

(a) The fact and date of the execution by any Person of any such instrument may be proved by the certificate of any officer in any jurisdiction who, by the laws thereof, has power to take acknowledgments within such jurisdiction, to the effect that the Person signing such instrument acknowledged before him or her the execution thereof, or by an affidavit of a witness to such execution.

(b) The fact of the ownership of Authority Bonds hereunder by any Owner and the serial numbers of such Authority Bonds and the date of his ownership of the same shall be proved by the Bond Register.

Nothing contained in this Article shall be construed as limiting the Trustee to such proof, it being intended that the Trustee may accept any other evidence of the matters in this Article stated which shall be sufficient. Any request or consent of the Owner shall bind every future Owner of such Authority Bond and any Authority Bond or Authority Bonds issued in exchange or substitution therefor or upon the registration of transfer thereof in respect of anything done by the Trustee in pursuance of such request or consent.

ARTICLE XI

SUPPLEMENTAL TRUST AGREEMENTS

SECTION 11.01. Supplemental Trust Agreements with Consent of Owners. Any modification or alteration hereof or of the rights and obligations of the Authority, the Community Facilities District or the Owners may be made with the consent of the Owners of not less than a majority in aggregate principal amount of the Authority Bonds then Outstanding; provided, that no such modification or alteration shall be made which will reduce the percentage of aggregate principal amount of Authority Bonds the consent of the Owners of which is required for any such modification or alteration or permit the creation by the Authority or the Community Facilities District of any lien prior to or on parity with the lien hereof upon the Trust Estate or which will affect the times, amounts and currency of payment of the interest on or principal of or redemption premiums, if any, on the Authority Bonds or affect the rights, duties or obligations of the Trustee without the consent of the party affected thereby.

SECTION 11.02. Supplemental Trust Agreements Without Consent of Owners. The Authority and the Community Facilities District may, without the consent of the Owners, enter into a Supplemental Trust Agreement or Supplemental Trust Agreements, which thereafter shall form a part of this Trust Agreement, for any one or more of the following purposes:

(a) to add to the agreements and covenants of the Authority or the Community Facilities District contained herein other agreements and covenants thereafter to be observed, or to surrender any right or power herein reserved to or conferred upon the Authority or the Community Facilities District; provided, that no such agreement, covenant or surrender shall materially adversely affect the rights of any Owner;

(b) to cure any ambiguity, to supply any omission or to cure, correct or supplement any defect or inconsistent provisions contained herein or in any Supplemental Trust Agreement;

(c) to make any change which does not materially adversely affect the rights of any Owner;

(d) to grant to the Trustee for the benefit of the Owners additional rights, remedies, powers or authority;

(e) to subject hereto additional collateral or to add other agreements of the Authority or the Community Facilities District;

(f) to modify this Trust Agreement or the Authority Bonds to permit qualification hereof under the Trust Indenture Act of 1939, as amended, or any similar statute at the time in effect, or to permit the qualification of the Authority Bonds for sale under the securities laws of any state of the United States of America;

(g) to make any amendments or supplements necessary or appropriate to preserve or protect the exclusion from gross income for federal income tax purposes under the Code of the interest on the Authority Bonds or the exemption of interest on the Authority Bonds from State personal income taxes; or

(h) to evidence the succession of a successor Trustee.

For all purposes of this Section, the Trustee shall be entitled to conclusively rely upon and shall be fully protected in relying upon an Opinion of Bond Counsel with respect to the extent, if any, to which any action affects the rights hereunder of any Owner.

SECTION 11.03. Trustee Authorized to Enter into Supplemental Trust Agreements. The Trustee is hereby authorized to enter into any Supplemental Trust Agreement with the Authority and the Community Facilities District authorized or permitted by the terms hereof, and to make the further agreements and stipulations which may be therein contained, and for all purposes of this Section the Trustee shall be entitled to conclusively rely upon and shall be fully protected in relying upon an Opinion of Bond Counsel to the effect that such Supplemental Trust Agreement is authorized or permitted by the provisions hereof.

ARTICLE XII

DEFEASANCE

SECTION 12.01. Defeasance. If and when the Authority Bonds secured hereby shall become due and payable in accordance with their terms or through redemption proceedings as provided herein, or otherwise, and the whole amount of the interest on and principal of redemption premiums, if any, so due and payable upon all of the Authority Bonds shall have been paid, or provision shall have been made for the payment of the same, together with all other sums payable hereunder by the Authority, including all fees and expenses of the Trustee, then and in that case, this Trust Agreement and the lien created hereby shall be completely discharged and satisfied and the Authority and the Community Facilities District shall be released from the respective agreements, conditions, covenants and terms of the Authority and the Community Facilities District contained herein, and the Trustee shall assign and transfer all property (in excess of the amounts required for the foregoing) then held by the Trustee free and clear of any encumbrances as provided in Section 12.04 and shall execute such documents as may be reasonably required by the Authority or the Community Facilities District in this regard.

Notwithstanding the satisfaction and discharge hereof, those provisions of this Trust Agreement relating to the maturity of the Authority Bonds, interest payments and dates thereof, exchange and transfer of Authority Bonds, replacement of mutilated, destroyed, lost or stolen Authority Bonds, the safekeeping and cancellation of Authority Bonds, nonpresentment of Authority Bonds, and the duties of the Trustee in connection with all of the foregoing, shall remain in effect and shall be binding upon the Trustee and the Owner, and the Trustee shall, subject to Section 13.06, continue to be obligated to hold in trust any money or investments then held by the Trustee for the payment of the interest on and principal of and redemption premiums, if any, on the Authority Bonds, to pay to the Owner of Authority Bonds the funds so held by the Trustee as and when such payments become due, and those provisions hereof contained in Section 9.04 relating to the compensation and indemnification of the Trustee and in Section 7.04 relating to the tax covenants of the Authority and the Community Facilities District shall remain in effect and shall be binding upon the Trustee, the Authority and the Community Facilities District.

SECTION 12.02. Authority Bonds Deemed to Have Been Paid. If any money shall have been set aside and held by the Trustee for the payment or redemption of any Authority Bonds and the interest installments therefor at the maturity thereof or date fixed for redemption, such Authority Bonds shall be deemed to be paid within the meaning and with the effect provided in Section 12.01. Any Outstanding Bond shall prior to the maturity or redemption date thereof be deemed to have been paid within the meaning and with the effect expressed in Section 12.01 if (a) in case any Authority Bonds are to be redeemed on any date prior to their maturity, the Authority shall have given to the Trustee irrevocable instructions to mail notice of redemption of such Authority Bonds on such redemption date, such notice to be given in accordance with the provisions of Article IV, (b) there shall have been deposited with the Trustee in escrow either (i) money in an amount which shall be sufficient to pay when due the interest on and principal of and redemption premiums, if any, due and to become due on such Authority Bonds on and prior to the date scheduled for redemption or maturity date thereof, as the case may be, or (ii) noncallable Government Obligations the principal of and the interest on which when due, and without any reinvestment thereof, will provide money which, together with the money, if any, deposited with or held by the Trustee at the same time, shall be sufficient as verified by a report of a nationally recognized independent certified public accountant to pay when due the interest on and principal of and redemption premiums, if any, due and to become due on such Authority Bonds on and prior to the date fixed for redemption or maturity date thereof, as the case may be, and (c) in the event any of such Authority Bonds are not to be redeemed within the next succeeding sixty (60) days, the Authority shall have given the Trustee irrevocable instructions to mail, as soon as practicable in the same manner as a notice of redemption is mailed pursuant to Article IV, a notice to the Owners of such Authority Bonds that the deposit required by (b) above has been made with the Trustee and that such Authority Bonds are deemed to have been paid in accordance with this Section and stating the maturity dates or redemption dates upon which money is to be available for the payment of the interest on and principal of and redemption premiums, if any, on such Authority Bonds. Neither the securities nor money deposited with the Trustee pursuant to this Section nor interest or principal payments on any such securities shall be withdrawn or used for any purpose other than, and shall be held in trust for, the payment of the interest on and principal of and redemption premiums, if any, on such Authority Bonds; provided, that any cash received from such interest or principal or interest payments on such obligations deposited with the Trustee, if not then needed for such purpose, shall, to the extent practicable and at the written direction of the Authority, be reinvested in Government Obligations, such written direction to specify which Government Obligations are to be invested in, maturing at times and in amounts, together with the other money and payments with respect to Government Obligations then held by the Trustee pursuant to this Section, sufficient to pay when due the interest on and principal of and redemption premiums, if any, to become due on such Authority Bonds on and prior to such redemption date or maturity date thereof, as the case may be, and interest earned from such reinvestments shall, upon receipt by the Trustee of a Written Order so directing, be paid over to the Authority as received by the Trustee free and clear of any trust, lien or pledge.

SECTION 12.03. Money Held for Particular Authority Bonds. Except as otherwise provided in Section 12.02 or 13.06, the amounts held by the Trustee for the payment of the interest on or principal of or the redemption premiums, if any, or the interest due on any date with respect to particular Authority Bonds shall, on and after such date and pending such payment, be set aside on its books and held in trust by it solely for the Owners entitled thereto.

SECTION 12.04. Effect of Defeasance of Authority Bonds. Notwithstanding any other provision hereof, in the event that the Authority Bonds are defeased and the obligations hereunder are discharged pursuant to this Article, the Trustee shall transfer all property and money held by the Trustee (including, without limitation, the Local Obligations), to or upon the written order of the Authority.

ARTICLE XIII

MISCELLANEOUS

SECTION 13.01. Dissolution of Authority. In the event of the dissolution of the Authority, all the agreements, conditions, covenants and terms contained herein by or on behalf of, or for the benefit of, the Authority shall bind or inure to the benefit of the successors of the Authority from time to time and any officer, board, commission, agency or instrumentality to whom or to which any power or duty of the Authority shall be transferred.

SECTION 13.02. Parties Interested Herein. Except as otherwise specifically provided herein, nothing contained herein, expressed or implied, is intended or shall be construed to confer upon any Person other than the Authority, the Community Facilities District, the Trustee and the Owners any right, remedy or claim under or by reason hereof, this Trust Agreement being intended to be for the sole and exclusive benefit of the Authority, the Community Facilities District, the Trustee and the Owners.

SECTION 13.03. Notice. All written notices to be given hereunder to the Authority or the Community Facilities District or the Trustee shall be given by mail or electronic means to the party entitled thereto at its address set forth below, or at such other address as such party may provide to the other parties in writing from time to time, namely:

If to the Authority: Folsom Ranch Financing Authority
50 Natoma Street
Folsom, CA 95630
Attention: Treasurer
Fax: 916-985-0870
Email: financetreasury@folsom.ca.us

If to the Community Facilities District:
City of Folsom
50 Natoma Street
Folsom, CA 95630
Attention: Finance Director
Fax: 916-985-0870
Email: financetreasury@folsom.ca.us

If to the Trustee:	U.S. Bank Trust Company, National Association One California Street, Suite 1000 San Francisco, CA 94111 Attention: Global Corporate Trust Fax: 415-677-3769 Email: karen.lei@usbank.com

Each such notice, statement, demand, consent, approval, authorization, offer, designation, request or other communication hereunder shall be deemed delivered to the party to whom it is addressed (a) if personally served or delivered, upon delivery, (b) if given by electronic communication, upon the sender's receipt of an appropriate answer back or other written acknowledgment or confirmation of receipt of the entire notice, approval, demand, report or other communication, (c) if given by first class mail deposited with the United States mail postage prepaid, seventy-two (72) hours after such notice is deposited with the United States mail, (d) if given by overnight courier, with courier charges prepaid, twenty-four (24) hours after delivery to said overnight courier, or (e) if given by any other means, upon delivery at the address specified in this Section.

In case, by reason of the suspension of or irregularities in regular mail service, it shall be impractical to mail to the Owners notice of any event when such notice is required to be given pursuant to any provision hereof, then any manner of giving such notice as the Authority shall direct and not objected to by the Trustee shall be deemed to be a sufficient giving of such notice.

The Trustee shall have the right to accept and act upon instructions, including funds transfer instructions ("**Instructions**") given pursuant to this Trust Agreement and delivered using Electronic Means ("**Electronic Means**" shall mean the following communications methods: e-mail, facsimile transmission, secure electronic transmission containing applicable authorization codes, passwords and/or authentication keys issued by the Trustee, or another method or system specified by the Trustee as available for use in connection with its services hereunder); provided, however, that the Authority shall provide to the Trustee an incumbency certificate listing officers with the Authority to provide such Instructions and containing specimen signatures of such officers, which incumbency certificate shall be amended by the Authority whenever a person is to be added or deleted from the listing. If the Authority elects to give the Trustee Instructions using Electronic Means and the Trustee in its reasonable judgment elects to act upon such Instructions, the Trustee's understanding of such Instructions shall be deemed controlling. The Community Facilities District understands and agrees that the Trustee cannot determine the identity of the actual sender of such Instructions and that the Trustee shall be entitled to conclusively presume without liability that directions that purport to have been sent by an officer listed on the incumbency certificate provided to the Trustee have been sent by such officer. The Authority shall be responsible for ensuring that only officers transmit such Instructions to the Trustee and that the Authority and all officers are solely responsible to safeguard the use and confidentiality of applicable user and authorization codes, passwords and/or authentication keys upon receipt by the Authority. The Trustee shall not be liable for any losses, costs claims, or expenses arising directly or indirectly from the Trustee's reliance upon and compliance with such Instructions notwithstanding the fact that such directions conflict or are inconsistent with a subsequent written

instruction. The Authority agrees: (i) to assume all risks arising out of the use of Electronic Means to submit Instructions to the Trustee, including without limitation the risk of the Trustee acting on unauthorized Instructions, and the risk of interception and misuse by third parties; (ii) that it is fully informed of the protections and risks associated with the various methods of transmitting Instructions to the Trustee and that there may be more secure methods of transmitting Instructions than the method(s) selected by the Authority; (iii) that the security procedures (if any) to be followed in connection with its transmission of Instructions provide to it a commercially reasonable degree of protection in light of its particular needs and circumstances; and (iv) to notify the Trustee in writing immediately upon learning of any compromise or unauthorized use of the security procedures.

SECTION 13.04. Holidays. If the date for making any payment or the last date for performance of any act or the exercising of any right, as provided herein, shall not be a Business Day, such payment may be made or act performed or right exercised on the next succeeding Business Day with the same force and effect as if done on the nominal date provided in this Trust Agreement, and no interest shall accrue for the period from and after such nominal date.

SECTION 13.05. Limitation of Liability. The Authority shall not be obligated to make any payments required hereunder or under any Bond, or be deemed to incur any liability hereunder or by reason hereof or arising out of any of the transactions contemplated hereby, payable from any funds or assets other than the Trust Estate as provided herein.

SECTION 13.06. Unclaimed Money. Anything contained herein to the contrary notwithstanding, any money held by the Trustee in trust for the payment and discharge of the interest on or principal of or redemption premiums, if any, on any Bond which remains unclaimed for two (2) years after the date when such amounts have become payable, if such money was held by the Trustee on such date, or for two (2) years after the date of deposit of such money if deposited with the Trustee after the date such amounts have become payable, shall be paid by the Trustee to the Authority as its absolute property free from trust, and the Trustee shall thereupon be released and discharged with respect thereto and the Owners shall look only to the Authority for the payment of such amounts; provided, that before being required to make any such payment to the Authority, the Trustee shall, at the expense and written direction of the Authority, give notice by first class mail to the Owners that such money remains unclaimed and that after a date named in such notice, which date shall not be less than sixty (60) days after the date of giving such notice, the balance of such money then unclaimed will be returned to the Authority.

SECTION 13.07. Governing Law. This Trust Agreement shall be governed as to validity, construction and performance by the laws of the State.

SECTION 13.08. Severability of Invalid Provisions. If any clause, provision or section hereof is held illegal or invalid by any court, the invalidity of such clause, provision or section shall not affect any of the remaining clauses, provisions or sections hereof, and this Trust Agreement shall be construed and enforced as if such illegal or invalid clause, provision or section had not been contained herein.

SECTION 13.09. Counterparts and Electronic Execution. This Trust Agreement may be executed in any number of counterparts, each of which, when so executed and delivered, shall

be an original; but all of which such counterparts shall together constitute but one and the same instrument. The exchange of copies of this Trust Agreement and of signature pages by facsimile or PDF transmission shall constitute effective execution and delivery of this Trust Agreement as to the parties hereto and may be used in lieu of the original Trust Agreement and signature pages for all purposes. Each party agrees that the electronic signatures, whether digital or encrypted, of the parties included in this Trust Agreement are intended to authenticate this writing and to have the same force and effect as manual signatures. Electronic signature means any electronic sound, symbol, or process attached to or logically associated with a record and executed and adopted by a party with the intent to sign such record, including facsimile or email electronic signatures.

SECTION 13.10. U.S.A. Patriot Act. The parties hereto acknowledge that in accordance with Section 326 of the U.S.A. Patriot Act, the Trustee, like all financial institutions and in order to help fight the funding of terrorism and money laundering, is required to obtain, verify, and record information that identifies each person or legal entity that establishes a relationship or opens an account with the Trustee. The parties to this Trust Agreement agree that they will provide the Trustee with such information as it may request in order for the Trustee to satisfy the requirements of the U.S.A. Patriot Act.

SECTION 13.11. Force Majeure. In no event shall the Trustee be responsible or liable for any failure or delay in the performance of its obligations hereunder arising out of or caused by, directly or indirectly, forces beyond its control, including, without limitation, strikes, work stoppages, accidents, acts of war or terrorism, pandemics, epidemics, quarantine restrictions, recognized public emergencies, civil or military disturbances, nuclear or natural catastrophes or acts of God, and interruptions, loss or malfunctions of utilities, communications or computer (software and hardware) services; it being understood that the Trustee shall use reasonable efforts which are consistent with accepted practices in the banking industry to resume performance as soon as practicable under the circumstances.

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IN WITNESS WHEREOF, the Authority has caused this Trust Agreement to be executed by the Treasurer, the Community Facilities District has caused this Trust Agreement to be executed in its name by the Finance Director of the City of Folsom, and the Trustee has caused this Trust Agreement to be executed by its authorized signatory, all as of the day and year first above written.

FOLSOM RANCH FINANCING AUTHORITY

By _____
Treasurer

CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT NO. 23 (FOLSOM RANCH)

By _____
Finance Director of the City of Folsom

U.S. BANK TRUST COMPANY, NATIONAL ASSOCIATION,
as Trustee

By _____
Authorized Signatory

EXHIBIT A

FORM OF AUTHORITY BONDS

UNITED STATES OF AMERICA
STATE OF CALIFORNIA

Unless this Authority Bond (as hereinafter defined) is presented by an authorized representative of The Depository Trust Company, a New York corporation ("DTC"), to the Trustee for registration of transfer, exchange, or payment, and any Authority Bond issued is registered in the name of Cede & Co. or in such other name as is requested by an authorized representative of DTC (and any payment is made to Cede & Co. or to such other entity as is requested by an authorized representative of DTC), ANY TRANSFER, PLEDGE, OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL inasmuch as the registered owner hereof, Cede & Co., has an interest herein.

FOLSOM RANCH FINANCING AUTHORITY
CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT
NO. 23 (FOLSOM RANCH) IMPROVEMENT AREA NO. 7 SPECIAL TAX REVENUE
BOND, SERIES 2026

No. R-__ $_____

INTEREST RATE	MATURITY DATE	DATED DATE	CUSIP
[_____]%	September 1, 20__	May [__], 2026	344414[__]

Registered Owner: CEDE & CO.

Principal Sum: DOLLARS

The Folsom Ranch Financing Authority, a joint exercise of powers agency established pursuant to the laws of the State of California (the "Authority"), for value received hereby promises to pay to the registered owner specified above, or registered assigns, on the maturity date set forth above (subject to any right of prior redemption hereinafter mentioned) the principal sum set forth above and to pay interest thereon at the interest rate per annum set forth above. The interest on this Authority Bond will be calculated on the basis of a 360-day year consisting of twelve (12) 30-day calendar months and will be payable on March 1 and September 1 in each year (each an "Interest Payment Date"), commencing on [September 1, 2026], and is

payable by check, mailed by first class mail, on each Interest Payment Date to the registered owner whose name appears on the bond register maintained by the Corporate Trust Office (as defined in the Trust Agreement hereinafter referred to) of U.S. Bank Trust Company, National Association (together with any successor as Trustee under the Trust Agreement hereinafter mentioned, the "Trustee") as of the close of business on the fifteenth (15th) day of the month preceding such Interest Payment Date (the "Record Date"), except with respect to defaulted interest for which a special record date will be established; provided, that in the case of a registered owner of one million dollars ($1,000,000) or more in aggregate principal amount of Authority Bonds, upon written request of such registered owner to the Trustee received not later than the Record Date, such interest shall be paid on the Interest Payment Date in immediately available funds by wire transfer to an account in a bank or trust company or savings bank that is a member of the Federal Reserve System and that is located in the continental United States of America. The principal hereof and the redemption premium hereon, if any, are payable upon presentation and surrender hereof at the Corporate Trust Office of the Trustee. Both the interest on and principal of and redemption premium, if any, hereon are payable in lawful money of the United States of America. All capitalized terms used herein but not otherwise defined shall have the meanings contained in the hereinafter mentioned Trust Agreement.

The Authority and the Trustee shall be entitled to conclusively treat the registered owner of this Authority Bond as the absolute owner hereof for the purpose of receiving payment as herein provided and for all other purposes, and the Authority and the Trustee shall not be affected by notice to the contrary.

This Authority Bond is one of a duly authorized issue of bonds of the Authority designated as the "Folsom Ranch Financing Authority City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026" (the "Authority Bonds") issued in the aggregate principal amount of [_____] dollars ($[_____]) pursuant to the provisions relating to the joint exercise of powers found in Chapter 5 of Division 7 of Title 1 of the California Government Code, including the Marks-Roos Local Bond Pooling Act of 1985 (being California Government Code Sections 6584-6594) as amended and supplemented (the "Act"), and pursuant to a trust agreement executed and entered into as of May 1, 2026, by and among the Authority, the City of Folsom Community Facilities District No. 23 (Folsom Ranch) (the "Community Facilities District") and the Trustee (the "Trust Agreement"). The Authority Bonds are issued for the purpose of purchasing Local Obligations, and reference is hereby made to the Trust Agreement (a copy of which is on file at the Corporate Trust Office of the Trustee) and all trust agreements supplemental thereto and to the Act for a description of the purposes thereof, of the rights thereunder of the registered owner, of the nature and extent of the security for the Authority Bonds and of the rights, duties and immunities of the Trustee, of the obligations of the Community Facilities District, and of the rights and obligations of the Authority thereunder, to all the provisions of which Trust Agreement the registered owner of this Authority Bond, by acceptance hereof, assents and agrees.

The Authority Bonds and the interest thereon and any redemption premiums thereon are special, limited obligations of the Authority payable solely from the Trust Estate and are secured by the Trust Estate, including amounts held in the accounts and funds (other than the Rebate Fund) established pursuant to the Trust Agreement (including proceeds of the sale of the Authority Bonds), subject only to the provisions of the Trust Agreement permitting the application

thereof for the purposes and on the terms and conditions set forth in the Trust Agreement. No member or officer of the Authority, nor any person executing this Authority Bond, shall in any event be subject to any personal liability or accountability by reason of the issuance of this Authority Bond.

THE AUTHORITY BONDS ARE SPECIAL, LIMITED OBLIGATIONS OF THE AUTHORITY, PAYABLE FROM, AND SECURED AS TO THE PAYMENT OF THE PRINCIPAL OF AND ANY REDEMPTION PREMIUMS ON OR INTEREST ON THE AUTHORITY BONDS IN ACCORDANCE WITH THEIR TERMS AND THE TERMS OF THE TRUST AGREEMENT, SOLELY FROM THE TRUST ESTATE. THE AUTHORITY BONDS DO NOT CONSTITUTE A CHARGE AGAINST THE GENERAL CREDIT OF THE AUTHORITY OR ITS MEMBERS, AND UNDER NO CIRCUMSTANCES SHALL THE AUTHORITY BE OBLIGATED TO PAY PRINCIPAL OF OR ANY REDEMPTION PREMIUMS ON OR INTEREST ON THE AUTHORITY BONDS EXCEPT FROM THE TRUST ESTATE. NONE OF THE COMMUNITY FACILITIES DISTRICT, THE CITY OF FOLSOM (THE "CITY"), THE STATE OF CALIFORNIA NOR ANY PUBLIC AGENCY (OTHER THAN THE AUTHORITY) NOR ANY MEMBER OF THE COMMUNITY FACILITIES DISTRICT OR THE AUTHORITY IS OBLIGATED TO PAY THE PRINCIPAL OF OR ANY REDEMPTION PREMIUMS ON OR INTEREST ON THE AUTHORITY BONDS, AND NEITHER THE FAITH AND CREDIT NOR THE TAXING POWER OF THE COMMUNITY FACILITIES DISTRICT, THE CITY, THE STATE OF CALIFORNIA OR ANY PUBLIC AGENCY THEREOF OR ANY MEMBER OF THE AUTHORITY (INCLUDING THE CITY) OR THE COMMUNITY FACILITIES DISTRICT IS PLEDGED TO THE PAYMENT OF THE PRINCIPAL OF OR ANY REDEMPTION PREMIUMS ON OR INTEREST ON THE AUTHORITY BONDS, AND NEITHER THE PRINCIPAL OF OR ANY REDEMPTION PREMIUMS ON OR INTEREST ON THE AUTHORITY BONDS CONSTITUTES A DEBT, LIABILITY OR OBLIGATION OF THE COMMUNITY FACILITIES DISTRICT, THE CITY, THE STATE OF CALIFORNIA OR ANY PUBLIC AGENCY (OTHER THAN THE AUTHORITY) OR ANY MEMBER OF THE AUTHORITY.

The Authority Bonds are subject to optional redemption by the Authority prior to their respective maturity dates as a whole or in part on any date on or after [September 1, 20__], from any source of available funds other than Minimum Sinking Fund Payments and Special Tax Prepayments, upon mailed notice as hereinafter provided, at the following redemption prices (computed upon the principal amount of the Authority Bonds or portions thereof called for redemption) together with accrued interest thereon to the date fixed for redemption:

103% if redeemed on any date on or after [September 1, 20__], through [August 31, 20__];

102% if redeemed on any date from [September 1, 20__], through [August 31, 20__];

101% if redeemed on any date from [September 1, 20__], through [August 31, 20__]; and

100% if redeemed on [September 1, 20__], and any date thereafter.

The Authority Bonds are subject to extraordinary redemption by the Authority prior to their respective maturity dates, as a whole or in part on any Interest Payment Date on or after [September 1, 2026], solely from funds derived from extraordinary redemption of Local Obligations from Special Tax Prepayments, at the following redemption prices (computed upon the principal amount of the Authority Bonds or portions thereof called for redemption) together with accrued interest thereon to the date fixed for redemption:

103% if redeemed on any Interest Payment Date on or after [September 1, 2026], through [March 1, 20__];

102% if redeemed on [September 1, 20__], or [March 1, 20__];

101% if redeemed on [September 1, 20__], or [March 1, 20__]; and

100% if redeemed on [September 1, 20__], or any Interest Payment Date thereafter.

The Authority Bonds maturing on September 1, 20[__], are subject to mandatory redemption by the Authority prior to their stated maturity date in part on September 1 of each year on and after September 1, 20[__], to and including September 1, 20[__]; and the Authority Bonds maturing on September 1, 20[__], are subject to mandatory redemption by the Authority prior to their stated maturity date in part on September 1 of each year on and after September 1, 20[__], to and including September 1, 20[__], upon mailed notice as hereinafter provided, from (and in the amount of) the Minimum Sinking Fund Payment due and payable for the Authority Bonds on each such date, at a redemption price equal to the principal amount thereof plus accrued interest thereon to the date of redemption, without premium.

Notice of redemption of any Authority Bonds shall be mailed by first class mail, in a sealed envelope, postage prepaid, at least thirty (30) but not more than sixty (60) days before the date fixed for redemption, to the registered owners of such Authority Bonds (or portions thereof) so called for redemption, at their respective addresses as the same shall last appear on the Bond Register maintained by the Trustee; provided, that neither the failure of a registered owner to receive notice of redemption of Authority Bonds nor any error in such notice shall affect the validity of the proceedings for the redemption of Authority Bonds.

Any notice of optional redemption under the Trust Agreement may be rescinded by written notice given by the Authority to the Trustee no later than three (3) Business Days prior to the date specified for redemption. The Trustee shall give notice of rescission of the notice of optional redemption or non-satisfaction of any conditions specified in the notice of optional redemption as soon as practicable to the same parties and in the same manner as the notice of redemption was given.

The Authority Bonds are issuable as fully registered bonds in denominations of five thousand dollars ($5,000) or any integral multiple in excess thereof. This Authority Bond may be transferred or exchanged by the registered owner hereof, in person or by an attorney duly authorized in writing, but only in the manner, subject to the limitations and upon payment of the charges, if any, provided in the Trust Agreement, and upon surrender and cancellation of this Authority Bond. Upon such transfer or exchange, a new Authority Bond or Authority Bonds, of authorized denominations, for the same aggregate principal amount, interest rate and maturity will be issued to the transferee in accordance with the provisions of the Trust Agreement. The Trustee is not required to register the transfer of, or to exchange, any Authority Bond during the period established by the Trustee for selection of Authority Bonds for redemption or to register the transfer of, or to exchange, any Authority Bond which has been selected for redemption pursuant to the Trust Agreement.

The Trust Agreement and the rights and obligations of the Authority and of the registered owners of the Authority Bonds may be modified or amended from time to time and at any time (and in certain cases without the consent of such registered owners) in the manner, to the extent and upon the terms provided in the Trust Agreement.

The Trust Agreement contains provisions permitting the Authority to make provisions for the payment of the interest on, and the principal and premium, if any, of, any of the Authority Bonds so that such Authority Bonds shall no longer be deemed to be Outstanding under the terms of the Trust Agreement.

It is hereby certified and recited that any and all conditions, things and acts required to exist, to have happened and to have been performed precedent to and in the issuance of this Authority Bond do exist, have happened and have been performed in due time, form and manner as required by the Constitution and laws of the State of California, including the Act, and that the amount of this Authority Bond, together with all other indebtedness of the Authority, does not exceed any limit prescribed by the Constitution and laws of the State of California, including the Act, and is not in excess of the amount of Authority Bonds permitted to be issued under the Trust Agreement.

This Authority Bond shall not be entitled to any benefit under the Trust Agreement, or become valid or obligatory for any purpose, until the certificate of authentication hereon endorsed shall have been manually signed by an authorized signatory of the Trustee.

IN WITNESS WHEREOF, the Folsom Ranch Financing Authority has caused this Authority Bond to be executed in its name and on its behalf by the manual or facsimile signature of its Treasurer and attested by the facsimile signature of its Secretary, all as of May [__], 2026.

FOLSOM RANCH FINANCING AUTHORITY

By: _____
Treasurer

Attest:

_____
Secretary

FORM OF CERTIFICATE OF AUTHENTICATION

This is one of the Authority Bonds described in the within-mentioned Trust Agreement, which has been authenticated on the date below.

Dated: May [__], 2026

U.S. Bank Trust Company, National Association
as Trustee

By: _____
Authorized Signatory

FORM OF ASSIGNMENT

For value received, the undersigned sells, assigns and transfers unto _____ _____ this registered Authority Bond and irrevocably constitutes and appoints _____ attorney to transfer the same on the books of the Trustee, with full power of substitution in the premises.

Dated:_____

_____

SIGNATURE GUARANTEED BY:

_____

NOTE: Signatures must be guaranteed by an "eligible guarantor institution" meeting the requirements of membership or participation in the Security Transfer Agent Medallion Program ("STAMP") or such other "signature guarantee program" as may be determined in substitution for STAMP, all in accordance with the Securities Exchange Act of 1934, as amended.

Social Security Number, Taxpayer Identification Number or other Identifying Number of Assignee: _____.

Attachment 4

CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT NO. 23
(FOLSOM RANCH)

and

U.S. BANK TRUST COMPANY, NATIONAL ASSOCIATION,

as Trustee

INDENTURE

Dated as of May 1, 2026

Relating to the

City of Folsom
Community Facilities District No. 23 (Folsom Ranch)
Improvement Area No. 7
Special Tax Bonds

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INDENTURE

This Indenture (the "Indenture"), dated as of May 1, 2026, by and between the City of Folsom Community Facilities District No. 23 (Folsom Ranch), organized and existing under and by virtue of the laws of the State of California (the "Community Facilities District"), and U.S. Bank Trust Company, National Association, a national banking association duly organized and existing under and by virtue of the laws of the United States of America and authorized to accept and execute trusts of the character herein set forth, as trustee (the "Trustee");

WITNESSETH:

WHEREAS, the City Council of the City of Folsom (the "City") on May 26, 2020, duly adopted its resolution establishing the Community Facilities District and designating various improvement areas therein for the purpose of providing for the financing of certain public facilities and certain public services in and for such Community Facilities District; and

WHEREAS, the City Council of the City on December 14, 2021, duly adopted its resolution designating Improvement Area No. 7 (the "Improvement Area") within the Community Facilities District for the purpose of providing for the financing of certain public facilities and certain public services in and for such Community Facilities District; and

WHEREAS, at an election held in the Community Facilities District on December 14, 2021, the qualified electors within the Improvement Area duly authorized the issuance of fourteen million two hundred fifty thousand dollars ($14,250,000) principal amount of special tax bonds for the Improvement Area for the purpose of financing such public facilities and services; and

WHEREAS, the qualified electors in the Improvement Area at such election additionally authorized the levy and collection of a special tax to be used for the purpose, among others, of paying the interest on and principal of and redemption premiums, if any, on such special tax bonds; and

WHEREAS, the Community Facilities District has determined to issue [_____] dollars ($[_____]) principal amount of such special tax bonds for the Improvement Area (the "2026 Bonds" and, together with any Refunding Bonds (defined herein), the "Bonds") pursuant hereto and to secure the Bonds in the manner provided herein, and for the purpose of paying for such public facilities; and

WHEREAS, the Folsom Ranch Financing Authority (the "Authority") has agreed to purchase the Bonds pursuant to a Local Obligation Purchase Contract between the Authority and the Community Facilities District dated April [__], 2026, with a portion of the proceeds of the Authority's City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026 (the "Authority Bonds"); and

WHEREAS, all things necessary to cause the Bonds, when executed by the Community Facilities District and authenticated by the Trustee and delivered as provided herein, to be legal and valid special tax obligations of the Community Facilities District enforceable in accordance with their terms, and to constitute the Indenture a valid agreement for the uses and

purposes herein set forth in accordance with its terms, have been done and taken, and the execution and delivery hereof and the execution and delivery of the Bonds, subject to the terms hereof, have in all respects been duly authorized;

NOW, THEREFORE, THE INDENTURE WITNESSETH, that in order to secure the payment of the interest on and principal of and redemption premiums, if any, on all Bonds at any time issued and Outstanding hereunder according to their tenor, and to secure the observance and performance of all the agreements, conditions, covenants and terms therein and herein set forth, and to declare the conditions and terms upon and subject to which the Bonds are to be issued and received, and in consideration of the premises and of the mutual agreements and covenants contained herein and of the purchase and acceptance of the Bonds by the respective Holders thereof from time to time, and for other valuable consideration, the receipt whereof is hereby acknowledged, the Community Facilities District does hereby agree and covenant with the Trustee, for the benefit of the respective Holders from time to time of the Bonds, as follows:

ARTICLE I

DEFINITIONS; EQUAL SECURITY

Section 1.01. Definitions. Unless the context otherwise requires, all terms defined in this Section shall for all purposes hereof and of any Supplemental Indenture and of the Bonds and of any certificate, opinion, report, request or other document mentioned herein or therein have the meanings defined herein, the following definitions to be equally applicable to both the singular and plural forms of any of the terms defined herein:

2026 Bonds

"2026 Bonds" means the [_____] dollars ($[_____]) aggregate principal amount of City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Bonds, Series 2026, at any time Outstanding hereunder that are executed, authenticated and delivered in accordance with the provisions hereof.

Accountant's Report

"Accountant's Report" means a report signed by an Independent Certified Public Accountant.

Acquisition and Construction Fund

"Acquisition and Construction Fund" means the City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Bonds Acquisition and Construction Fund established pursuant to Section 2.15.

Annual Debt Service

"Annual Debt Service" means for each Bond Year, the sum of (a) the interest due on the Outstanding Bonds in such Bond Year, assuming that the Bonds are retired as scheduled

(including by reason of Minimum Sinking Fund Account Payments), and (b) the principal of the Bonds due in such Bond Year (including by reason of Minimum Sinking Fund Account Payments).

Authority

"Authority" means the Folsom Ranch Financing Authority and its successors and assigns.

Authority Bonds

"Authority Bonds" means the Folsom Ranch Financing Authority City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026.

Authority Trustee

"Authority Trustee" means U.S. Bank Trust Company, National Association, as trustee under the Trust Agreement.

Average Annual Debt Service

"Average Annual Debt Service" means the average Debt Service on the Bonds payable in the current Bond Year and in all future Bond Years during which any Bonds are scheduled to be Outstanding, all as determined by the Community Facilities District under the Code and specified in writing to the Trustee.

Bond Reserve Account

"Bond Reserve Account" means each such account within the Bond Reserve Fund referred to by that name, including the Series 2026 Bond Reserve Account.

Bond Reserve Fund

"Bond Reserve Fund" means the fund within the Special Tax Fund referred to by that name established pursuant to Section 4.02. The Bond Reserve Fund will be made up solely of the Bond Reserve Account(s) established therein.

Bonds, Serial Bonds, Term Bonds

"Bonds" means 2026 Bonds and any Refunding Bonds.

"Serial Bonds" means the Bonds for which no Minimum Sinking Fund Account Payments are established.

"Term Bonds" means the Bonds which are redeemable or payable on or before their specified maturity dates from Minimum Sinking Fund Account Payments established for the purpose of redeeming or paying such Bonds on or before their specified maturity dates.

Bond Year

"Bond Year" means the twelve-month period terminating on September 1 of each year; provided, that the first Bond Year shall commence on the date of the execution and initial delivery of the Bonds.

Business Day

"Business Day" means any day other than (i) a Saturday or a Sunday or (ii) a day on which commercial banks in New York, New York, or the city in which the Corporate Trust Office of the Trustee is located, are closed.

Certificate of the City

"Certificate of the City" means an instrument in writing signed by the City Manager or the Finance Director, or by any other officer of the City duly authorized by the City Council for that purpose.

City

"City" means the City of Folsom, a charter city and municipal corporation duly organized and existing under and by virtue of its charter and the Constitution and laws of the State of California.

City Clerk

"City Clerk" means the City Clerk of the City.

City Council

"City Council" means the City Council of the City.

City Manager

"City Manager" means the City Manager of the City.

Code

"Code" means the Internal Revenue Code of 1986 and the regulations issued thereunder from time to time, and in this regard reference to any particular section of the Code shall include reference to any successor to such section of the Code.

Community Facilities District

"Community Facilities District" means the City of Folsom Community Facilities District No. 23 (Folsom Ranch), a community facilities district duly organized and existing in the City under and by virtue of the Law.

Community Facilities Fund

"Community Facilities Fund" means the City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Community Facilities Fund established pursuant to Section 4.01.

Corporate Trust Office

"Corporate Trust Office" means the office of the Trustee in California designated in Section 6.01 at which at any particular time its corporate trust business shall be administered.

Costs of Issuance

"Costs of Issuance" means all costs and expenses payable by or reimbursable to the City or the Community Facilities District that are related to the authorization, sale, execution and initial delivery of the Bonds, including, but not limited to, costs of preparation and reproduction of documents, rating agency fees, filing fees, initial fees and charges of the Trustee (including fees and expenses of its counsel), legal fees and charges and fees and charges of other consultants and professionals, together with all costs for preparation of the Bonds, and any other cost or expense in connection with the authorization, sale, execution and initial delivery of the Bonds.

Costs of Issuance Fund

"Costs of Issuance Fund" means the City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Bonds Costs of Issuance Fund established pursuant to Section 2.16.

Debt Service

"Debt Service" means, for any Bond Year, the sum of (1) the interest payable during such Bond Year on all Outstanding Bonds, assuming that all Outstanding Serial Bonds are retired as scheduled and that all Outstanding Term Bonds are redeemed or paid as scheduled at the times of and in amounts equal to the sum of all Minimum Sinking Fund Account Payments, plus (2) the principal amount of all Outstanding Serial Bonds maturing by their terms in such Bond Year, plus (3) the Minimum Sinking Fund Account Payment required to be deposited in the Sinking Fund Subaccount in such Bond Year.

Event of Default

"Event of Default" means an event described as such in Section 8.01.

Expenses

"Expenses" means all expenses paid or incurred by the City or the Community Facilities District for the cost of planning and designing the Facilities, including the cost of environmental evaluations of the Facilities and the costs associated with the creation of the Community Facilities District, the designation of the improvement areas therein, the issuance of the Bonds, the determination of the amount of the Special Tax, the collection of the Special Tax

and the payment of the Special Tax, or costs otherwise incurred in order to carry out the authorized purposes of the Community Facilities District, and any other expenses incidental to the acquisition, construction, completion and inspection of the Facilities; all as determined in accordance with Generally Accepted Accounting Principles.

Facilities

"Facilities" means those certain public facilities authorized to be acquired and constructed in and for the Community Facilities District under and pursuant to the Law at the special election held in the Community Facilities District on December 14, 2021.

Facilities Special Tax

"Facilities Special Tax" means the annual Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Facilities Special Tax Requirement in accordance with the Rate and Method (each as defined in the Rate and Method).

Federal Securities

"Federal Securities" means (a) any securities now or hereafter authorized both the interest on and principal of which are guaranteed by the full faith and credit of the United States of America, and (b) any of the following obligations of federal agencies not guaranteed by the United States of America: (1) participation certificates or senior debt obligations of the Federal Home Loan Mortgage Corporation, (2) bonds or debentures of the Federal Home Loan Bank Board established under the Federal Home Loan Bank Act and bonds of any federal home loan bank established under such act, and (3) stocks, bonds, debentures, participations and other obligations of or issued by the Federal National Mortgage Association, the Student Loan Marketing Association, the Government National Mortgage Association and the Federal Home Loan Mortgage Corporation, as and to the extent that such securities or obligations are eligible for the legal investment of City or Community Facilities District funds.

Finance Director

"Finance Director" means the Finance Director of the City.

Fiscal Year

"Fiscal Year" means the twelve-month period terminating on June 30 of each year, or any other annual accounting period hereafter selected and designated by the Community Facilities District as its Fiscal Year in accordance with applicable law.

Fitch

"Fitch" means Fitch Ratings, Inc., a corporation duly organized and existing under and by virtue of the laws of the State of New York, and its successors or assigns, except that if such entity shall be dissolved or liquidated or shall no longer perform the functions of a securities rating agency, then the term "Fitch" shall be deemed to refer to any other nationally recognized securities rating agency selected by the Community Facilities District.

Generally Accepted Accounting Principles

"Generally Accepted Accounting Principles" means the uniform accounting and reporting procedures set forth in publications of the American Institute of Certified Public Accountants or its successor, or by any other generally accepted authority on such procedures, and includes, as applicable, the standards set forth by the Governmental Accounting Standards Board or its successor.

Holder

"Holder" means any person who shall be the registered owner of any Outstanding Bond, as shown on the registration books maintained by the Trustee pursuant to Section 2.09.

Improvement Area

"Improvement Area" means City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7, a designated improvement area within the Community Facilities District.

Indenture

"Indenture" means this Indenture and all Supplemental Indentures.

Independent Certified Public Accountant

"Independent Certified Public Accountant" means any certified public accountant or firm of such accountants duly licensed and entitled to practice and practicing as such under the laws of the State of California, appointed and paid by the Community Facilities District, and who, or each of whom:

(1) is in fact independent and not under the domination of the Community Facilities District;

(2) does not have a substantial financial interest, direct or indirect, in the operations of the Community Facilities District; and

(3) is not connected with the Community Facilities District as an officer or employee of the Community Facilities District, but who may be regularly retained to audit the accounting records of and make reports thereon to the Community Facilities District.

Independent Consultant

"Independent Consultant" means any consultant or firm of consultants selected by the Community Facilities District who, or each of whom, (a) is generally recognized to be qualified in the field of special tax or financial consulting, (b) is in fact independent and not under the control of the Community Facilities District, (c) does not have any substantial interest, direct or indirect, in the Community Facilities District, or any owner of real property in the Community Facilities

District, and (d) is not an officer or employee of the Community Facilities District, but who may be regularly retained to make reports to the Community Facilities District.

Law

"Law" means the Mello-Roos Community Facilities Act of 1982, as amended (being Sections 53311 et seq. of the Government Code of the State of California), and all laws amendatory thereof or supplemental thereto.

Local Obligation Purchase Contract

"Local Obligation Purchase Contract" means the Local Obligation Purchase Contract between the Community Facilities District and the Authority providing for the sale of the 2026 Bonds.

Mayor

"Mayor" means the Mayor of the City.

Maximum Annual Debt Service

"Maximum Annual Debt Service" means, as of any date of calculation, the largest Debt Service in any Bond Year during the period from the date of such calculation through the final maturity date of any Outstanding Bonds.

Maximum Facilities Special Tax

"Maximum Facilities Special Tax" means the total maximum annual Facilities Special Tax, determined in accordance with the provisions of Section C of the Rate and Method, which may be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property (each as defined in the Rate and Method).

Minimum Sinking Fund Account Payments

"Minimum Sinking Fund Account Payments" means the payments required hereunder and under all Supplemental Indentures to be deposited in the Sinking Fund Subaccount for the payment of the Term Bonds.

Moody's

"Moody's" means Moody's Investors Service Inc., a corporation duly organized and existing under and by virtue of the laws of the State of Delaware, and its successors or assigns, except that if such entity shall be dissolved or liquidated or shall no longer perform the functions of a securities rating agency, then the term "Moody's" shall be deemed to refer to any other nationally recognized securities rating agency selected by the Community Facilities District.

Opinion of Counsel

"Opinion of Counsel" means a written opinion of counsel (including, without limitation, the City Attorney of the City) retained by the Community Facilities District.

Outstanding

"Outstanding," when used as of any particular time with reference to Bonds, means (subject to the provisions of Section 7.02) all Bonds except:

(a) Bonds delivered to the Trustee for cancellation and destruction pursuant to Section 10.07;

(b) Bonds paid or deemed to have been paid pursuant to Section 9.01;

(c) Bonds in lieu of or in substitution for which other Bonds shall have been executed by the Community Facilities District and authenticated and delivered by the Trustee pursuant to Section 2.10; and

(d) Bonds paid in accordance with the second to last paragraph Section 2.10.

Permitted Investments

"Permitted Investments" means any of the following investments, as authorized by applicable law at the time of making such investment, namely:

(1) Federal Securities;

(2) Participation certificates (excluding stripped mortgage securities which are purchased at prices exceeding their principal amounts) and senior debt obligations of the Federal Home Loan Mortgage Corporation; consolidated system-wide bonds and notes of the Farm Credit System; senior debt obligations and mortgage-backed securities (excluding stripped mortgage-backed securities which are purchased at prices exceeding their principal amounts) of the Federal National Mortgage Association; senior debt obligations (excluding securities that have no fixed par value and/or whose terms do not promise a fixed dollar amount at maturity or call date) of the Student Loan Marketing Association; debt obligations of the Resolution Funding Corp.; and REFCORP STRIPS (stripped by the Federal Reserve Bank of New York) (collectively, the "Agency Obligations");

(3) Direct obligations of any state of the United States of America or any subdivision or agency thereof whose long-term unsecured general obligation debt is rated "A3" or better by Moody's and "A-" or better by Standard & Poor's or any obligation fully and unconditionally guaranteed by any state or subdivision or agency thereof whose long-term, unsecured general obligation debt is rated "A3" or better by Moody's and "A-" or better by Standard & Poor's;

(4) Commercial paper (that matures in not more than three hundred sixty-five (365) days) rated "Prime-1" or better by Moody's and "A-1" or better by Standard & Poor's;

(5) Deposits, Federal funds or bankers acceptances (that mature in not more than three hundred sixty-five (365) days) of any domestic bank (including a branch office of a foreign bank which branch office is located in the United States of America, if the Trustee shall have received a legal opinion or opinions to the effect that full and timely payment of such deposit or similar obligation is enforceable against the principal office or any branch of such bank), which:

(a) has an unsecured, uninsured and unguaranteed obligation rated "Prime-1" or "A3" or better by Moody's and "A-1" or "A-" or better by Standard & Poor's, or

(b) is the lead bank of a parent bank holding company with an uninsured, unsecured and unguaranteed obligation meeting the rating requirements in paragraph (a) above;

(6) Deposits in any bank or savings and loan association which has a combined capital, surplus and undivided profits of not less than ten million dollars ($10,000,000); provided, that if such deposits are fully insured by the Federal Deposit Insurance Corporation, the Banking Insurance Fund or the Savings Association Insurance Fund, or are fully collateralized by Federal Securities;

(7) Investments in a money-market fund rated "Am" or "Am-G" or better by Standard & Poor's, including any such fund managed, advised or sponsored by the Trustee or any of its affiliates but excluding any such fund with a floating net asset value;

(8) Repurchase agreements with a term of six (6) months or less with any institution having long-term, unsecured debt rated at least "AA" or commercial paper rated "A-1+" by Standard & Poor's;

(9) Repurchase agreements collateralized by Federal Securities ("Collateral Securities") with any registered broker-dealer which is under the jurisdiction of the Securities Investors Protection Corporation or any commercial bank, if such broker-dealer or bank has uninsured, unsecured and unguaranteed debt rated "Prime-1" or "A3" or better by Moody's and "A-1" or "A-" or better by Standard & Poor's; provided, that:

(a) a master repurchase agreement or other specific written repurchase agreement governs the transaction;

(b) the Collateral Securities are held free and clear of any other lien by the Trustee or an independent third party acting solely as agent for the Trustee, so long as any such third party (A) is (1) a Federal Reserve Bank or (2) a bank which is a member of the Federal Deposit Insurance Corporation and which has combined capital, surplus and undivided profits of not less than twenty-five million dollars ($25,000,000), and (B) certifies in writing to the Trustee (or delivers to the Trustee a written opinion of counsel to such third party) that such third party holds the Collateral Securities free and clear of any lien, as agent for the Trustee;

(c) a perfected first security interest under the Uniform Commercial Code is created in, or book-entry procedures prescribed at 31 C.F.R. 306.1 et seq. or 31

C.F.R. 350.0 et seq. are followed with respect to, the Collateral Securities for the benefit of the Trustee;

(d) such repurchase agreement has a term of thirty (30) days or less;

(e) such repurchase agreement matures at least ten (10) days (or other appropriate liquidation period) prior to each interest payment date on the Bonds;

(f) the fair market value of the Collateral Securities in relation to the amount of the repurchase obligation, including principal and interest, is equal to at least one hundred three percent (103%); and

(g) the Trustee obtains an opinion of counsel to such broker-dealer or bank (which opinion shall be addressed to the Community Facilities District) to the effect that such repurchase agreement is a legal, valid, binding and enforceable agreement of such broker-dealer or bank (and, in the case of a bank which is a branch of a foreign bank, of such foreign bank) in accordance with its terms;

(10) Shares in the California Asset Management Program (established pursuant to Title 1, Division 7, Chapter 5 of the Government Code of the State of California) that invests exclusively in investments permitted by Section 53635 of the Government Code of the State of California, as now existing and as it may be amended from time to time; and

(11) Investments in the Local Agency Investment Fund maintained by the California State Treasurer, which such investments shall only be invested in the special portion of the Local Agency Investment Fund for bond proceeds that are not subject to arbitrage restrictions.

Priority Administrative Expenses

"Priority Administrative Expenses" means an amount equal to (a) for Fiscal Year 2025-26, $25,000, and (b) for any subsequent Fiscal Year, the amount resulting from increasing the Priority Administrative Expenses on each July 1, from and including the July 1 immediately following the end of the then current Fiscal Year to and including the July 1 in such Fiscal Year by 2% of the amount in effect for the previous Fiscal Year.

Proceeds Fund

"Proceeds Fund" means the temporary account referred to by that name established pursuant to Section 2.13.

Rate and Method

"Rate and Method" means the rate and method of apportionment of special tax for the Improvement Area.

Rebate Fund

"Rebate Fund" means the City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Bonds Rebate Fund established pursuant to Section 5.03.

Redemption Account

"Redemption Account" means the account within the Special Tax Fund referred to by that name established pursuant to Section 4.02.

Refunding Bonds

"Refunding Bonds" mean Bonds other than the 2026 Bonds issued hereunder in accordance with the provisions of Sections 2.02 and 2.03.

Required Bond Reserve

"Required Bond Reserve" means, for each applicable series of Bonds, as of any date of calculation, the least of: (a) Maximum Annual Debt Service, (b) one hundred twenty-five percent (125%) of the Average Annual Debt Service or (c) ten percent (10%) of the original principal amount of such series of Bonds; provided, that the Required Bond Reserve shall be calculated on the date of issuance of each series of Bonds and shall not increase thereafter; and provided further, that such requirement (or any portion thereof) may be satisfied by the provision of one or more policies of municipal bond insurance or surety bonds issued by a municipal bond insurer or by a letter of credit issued by a bank, the obligations insured by which insurer or issued by which bank, as the case may be, have ratings at the time of issuance of such policy or surety bond or letter of credit equal to "AA" or higher (without regard to qualifier) assigned by Fitch or "Aa" or higher (without regard to qualifier) assigned by Moody's or "AA" or higher (without regard to qualifier) assigned by Standard & Poor's.

Responsible Officer of the Trustee

"Responsible Officer of the Trustee" means any officer within the corporate trust division (or any successor group or department of the Trustee) including any vice president, assistant vice president, assistant secretary or any other officer or assistant officer of the Trustee customarily performing functions similar to those performed by the persons who at the time shall be such officers, respectively, with responsibility for the administration of this Indenture.

Series 2026 Bond Reserve Account

"Series 2026 Bond Reserve Account" means the account within the Bond Reserve Fund referred to by that name established pursuant to Section 2.13(a).

Services

"Services" means the "Authorized Services" pursuant to the Rate and Method.

Services Special Tax

"Services Special Tax" means the annual Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Services Special Tax Requirement (each as defined in the Rate and Method).

Sinking Fund Subaccount

"Sinking Fund Subaccount" means the subaccount in the Redemption Account referred to by that name established pursuant to Section 2.04.

Special Tax

"Special Tax" means the special tax authorized to be levied and collected annually on all Taxable Property in the Improvement Area under and pursuant to the Law at the special election held in the Improvement Area on December 14, 2021, including both the Facilities Special Tax and the Services Special Tax.

Special Tax Fund

"Special Tax Fund" means the City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Fund established pursuant to Section 4.01.

Standard & Poor's

"Standard & Poor's" means S&P Global Ratings, a business of Standard & Poor's Financial Services LLC, and its successors or assigns, except that if such entity shall be dissolved or liquidated or shall no longer perform the functions of a securities rating agency, then the term "Standard & Poor's" shall be deemed to refer to any other nationally recognized securities rating agency selected by the Community Facilities District.

Supplemental Indenture

"Supplemental Indenture" means any indenture then in full force and effect that has been made and entered into by the Community Facilities District and the Trustee, amendatory of or supplemental hereto; but only to the extent that such Supplemental Indenture is specifically authorized hereunder.

Tax Certificate

"Tax Certificate" means the certificate or certificates delivered upon the issuance of any series of the Bonds relating to Section 148 of the Code, or any functionally similar replacement certificate.

Taxable Property

"Taxable Property" means all property within the Improvement Area taxable under the Law in accordance with the proceedings for the authorization of the issuance of the Bonds and the levy and collection of the Special Tax.

Trust Agreement

"Trust Agreement" means that certain Trust Agreement, dated as of May 1, 2026, among the Folsom Ranch Financing Authority, the Community Facilities District and the Trustee, as Authority Trustee for the Authority Bonds.

Trustee

"Trustee" means U.S. Bank Trust Company, National Association, a national banking association duly organized and existing under and by virtue of the laws of the United States of America and authorized to accept and execute trusts of the character herein set forth, at its Corporate Trust Office, and its successors or assigns, or any other bank or trust company having a designated corporate trust office in California which may at any time be substituted in its place as provided in Section 6.01.

Written Request of the Community Facilities District

"Written Request of the Community Facilities District" means an instrument in writing signed by the City Manager or the Finance Director, or by any other officer of the City duly authorized by the City Council, as legislative body of the Community Facilities District, for that purpose.

Section 1.02. Equal Security. In consideration of the acceptance of the Bonds by the Holders thereof, the Indenture shall be deemed to be and shall constitute a contract between the Community Facilities District and the Holders from time to time to secure the full and final payment of the interest on and principal of and redemption premiums, if any, on all Bonds which may from time to time be authorized, sold, executed, authenticated and delivered hereunder, subject to the agreements, conditions, covenants and terms contained herein; and all agreements, conditions, covenants and terms contained herein required to be observed or performed by or on behalf of the Community Facilities District shall be for the equal and proportionate benefit, security and protection of all Holders without distinction, preference or priority as to security or otherwise of any Bonds over any other Bonds by reason of the number thereof or the time of execution, authentication or delivery thereof or otherwise for any cause whatsoever, except as expressly provided herein or therein.

ARTICLE II

AUTHORIZATION AND ISSUANCE OF BONDS

Section 2.01. Authorization and Purpose of Bonds.

(a) The City Council, as legislative body of the Community Facilities District, has reviewed all proceedings heretofore taken relative to the authorization of the Bonds and has found, as a result of such review, and hereby finds and determines that all acts, conditions and things required by law to exist, happen and be performed precedent to

and in the issuance of the Bonds do exist, have happened and have been performed in due time, form and manner as required by the Law, and the Community Facilities District is now authorized, pursuant to each and every requirement of the Law and hereof, to issue the Bonds in one or more series as from time to time shall be authorized and established by the Community Facilities District pursuant to the Law and pursuant hereto and pursuant to one or more Supplemental Indentures, which series shall be entitled to the benefit, protection and security of the provisions hereof, shall be designated the "City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Bonds," together with such further appropriate particular designation added to or incorporated in the title of the Bonds of each series as the Community Facilities District may determine or as shall be required by the Law, and each Bond shall bear upon its face the designation so determined for the series to which it belongs. Additionally, the Bonds may contain or have endorsed thereon such descriptive provisions, specifications and words not inconsistent with the provisions hereof as may be desirable or necessary to comply with custom or the rules of any securities exchange or commission or brokerage board or otherwise as may be determined by the Community Facilities District prior to the delivery thereof. An initial series of Bonds shall be issued hereunder to be designated the "City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Bonds, Series 2026."

(b) The purpose for which the 2026 Bonds are to be issued is to provide funds to pay costs of the acquisition and construction of the Facilities, including the repayment of funds advanced by the City for the Community Facilities District and the repayment under any agreement of advances of funds or reimbursement for the lesser of the value or cost of work in-kind provided by any person for the Community Facilities District, and including the payment of costs incidental to or connected with such acquisition and construction.

(c) From and after the issuance of any series of the Bonds, the findings and determinations of the City Council, as legislative body of the Community Facilities District, respecting such series of the Bonds shall be conclusive evidence of the existence of the facts so found and determined in any action or proceeding in any court in which the validity of any Bonds of such series is at issue, and no bona fide purchaser of any of the Bonds of such series shall be required to see to the existence of any fact or to the performance of any condition or to the taking of any proceeding required prior to such issuance or to the application of the purchase price paid for such series of the Bonds. The validity of the issuance of the Bonds of any series shall not be dependent on or affected in any way by (i) any proceedings taken by the City for the acquisition and construction of any Facilities, or (ii) any contracts made by the City or the Community Facilities District in connection therewith, or (iii) the failure to complete the acquisition and construction of any Facilities. The recital contained in the Bonds that the Bonds are issued under and pursuant to the Law and under and pursuant hereto and under and pursuant to a Supplemental Indenture shall be conclusive evidence of their validity and of the regularity of their issuance and all Bonds shall be incontestable from and after their issuance. The Bonds shall be deemed to be issued, within the meaning hereof, whenever the definitive Bonds (or any temporary Bonds exchangeable therefor) have been delivered to the purchaser thereof and the purchase price thereof received.

Section 2.02. Refunding Bonds; Subordinate Bonds. The Community Facilities District may at any time issue Refunding Bonds payable from the proceeds of the Special Tax net of Priority Administrative Expenses as provided herein on a parity with all other Bonds and Refunding Bonds theretofore issued or to be issued hereunder, but only subject to the following conditions, which are hereby made conditions precedent to the issuance of such Refunding Bonds:

(a) The issuance of Refunding Bonds shall have been authorized pursuant to the Law and pursuant hereto and shall have been provided for by a Supplemental Indenture which shall specify the following:

(i) The purpose for which the Refunding Bonds are to be issued; provided, that the proceeds of sale of such Refunding Bonds shall be applied solely for the purpose of refunding of Outstanding Bonds and the payment of the Costs of Issuance;

(ii) The principal amount and designation of the Refunding Bonds and the denomination or denominations of the Refunding Bonds;

(iii) The date, the maturity date or dates, the interest payment dates and the dates on which Minimum Sinking Fund Account Payments are due, if any, for such Refunding Bonds; provided, that (i) the Serial Bonds of such Refunding Bonds shall be payable as to principal on September 1 of each year in which principal of such Refunding Bonds falls due, and the Term Bonds of such Refunding Bonds shall be subject to mandatory redemption on September 1 of each year in which Minimum Sinking Fund Account Payments for such Refunding Bonds are due; (ii) the Refunding Bonds shall be payable as to interest semiannually on March 1 and September 1 of each year, except that the first installment of interest may be payable on either March 1 or September 1 and shall be for a period of not longer than twelve (12) months and the interest shall be payable thereafter semiannually on March 1 and September 1, (iii) all the Refunding Bonds of a series of like maturity shall be identical in all respects, except as to number or denomination, and (iv) serial maturities of Serial Bonds of such Refunding Bonds or Minimum Sinking Fund Account Payments for Term Bonds of such Refunding Bonds, or any combination thereof, shall be established to provide for the redemption or payment of the Refunding Bonds on or before their respective maturity dates;

(iv) The redemption premiums and redemption terms, if any, for such Refunding Bonds;

(v) The form of the Refunding Bonds;

(vi) The amount, if any, to be deposited from the proceeds of sale of such Refunding Bonds in the Redemption Account, and its use to pay interest on such Refunding Bonds;

(vii) The amount to be deposited from the proceeds of sale of such Refunding Bonds in the applicable Bond Reserve Account; provided, that the applicable Bond Reserve Account shall equal, at the time that such

Refunding Bonds become Outstanding, the Required Bond Reserve for such Refunding Bonds, and an amount at least equal to the Required Bond Reserve for such Refunding Bonds shall thereafter be maintained in the applicable Bond Reserve Account;

(viii) The amounts to be deposited from the proceeds of sale of such Refunding Bonds in the separate accounts for each series of Refunding Bonds to be established in the Costs of Issuance Fund; and

(ix) Such other provisions that are appropriate or necessary and are not inconsistent with the provisions hereof;

(b) The Community Facilities District shall be in compliance with all agreements, conditions, covenants and terms contained herein and in all Supplemental Indentures required to be observed or performed by it, and no Event of Default hereunder or under any Supplemental Indenture shall have occurred and shall be then continuing; and

(c) After the issuance and delivery of such Refunding Bonds, either (i) none of the Bonds theretofore issued hereunder will be Outstanding or (ii) the Debt Service in each Bond Year that begins after the issuance of such Refunding Bonds is not increased by reason of the issuance of such Refunding Bonds.

(d) The Community Facilities District may issue bonds or other obligations payable from the proceeds of the Special Tax on a basis subordinate to the Bonds without complying with this Section 2.02(a) and (b).

Section 2.03. Procedure for the Issuance of Refunding Bonds. At any time after the sale of any Refunding Bonds in accordance with the Law, the Refunding Bonds shall be executed by the Community Facilities District and shall be delivered to the Trustee and thereupon shall be authenticated and delivered by the Trustee, but only upon receipt by the Trustee of the following documents:

(a) An executed copy of the Supplemental Indenture authorizing the issuance of such Refunding Bonds;

(b) A Written Request of the Community Facilities District as to the delivery of the Refunding Bonds;

(c) One or more Opinions of Counsel to the effect that (i) the Community Facilities District has the right and power under the Law to execute the Indenture and the Supplemental Indenture, and the Indenture and Supplemental Indenture have each been duly and lawfully executed and delivered by the Community Facilities District and are in full force and effect and are valid and binding upon the Community Facilities District and enforceable in accordance with their terms (except as enforcement may be limited by bankruptcy, insolvency, reorganization, arrangement, fraudulent conveyance, moratorium and other laws relating to or affecting creditors' rights, by the application of equitable principles, by the exercise of judicial discretion in appropriate cases and by the limitations on legal remedies against cities in the State of California) and no other authorization for the execution thereof is required; and (ii) the Refunding Bonds are valid and binding special tax obligations of the Community Facilities District payable from the proceeds of the Special Tax net of Priority Administrative Expenses and the other

funds provided herein for such payment as provided herein and are enforceable in accordance with their terms (except as enforcement may be limited by bankruptcy, insolvency, reorganization, arrangement, fraudulent conveyance, moratorium and other laws relating to or affecting creditors' rights, by the application of equitable principles, by the exercise of judicial discretion in appropriate cases and by the limitations on legal remedies against cities in the State of California) and the terms of the Law and of the Indenture and the Supplemental Indenture and the Refunding Bonds have been duly and validly authorized, sold, executed, authenticated and delivered in accordance with the Law and with the Indenture and the Supplemental Indenture;

(d) A Certificate of an Independent Consultant containing such statements as may be reasonably necessary to show compliance with the requirements of Section 2.02(c);

(e) A Certificate of the Community Facilities District containing such statements as may be reasonably necessary to show compliance with the requirements of Section 2.02; and

(f) The proceeds of the sale of such Refunding Bonds.

Section 2.04. Date and Maturity Dates of and Interest Rates on and Minimum Sinking Fund Account Payments for Bonds. The Bonds shall be issued in fully registered form and shall be numbered consecutively from one (1) upward in order of issuance. The dates, maturity dates, interest rates, and Minimum Sinking Fund Account Payments for any Refunding Bonds shall be set forth in the Supplemental Indenture relating thereto. The 2026 Bonds shall be dated the date of the delivery thereof, and shall mature on the dates and in the principal amounts and shall bear interest at the rates per annum as set forth in the following schedule:

Principal Payment Date (September 1)	Principal Amount	Interest Rate
	$	%

*

* Term Bonds

Minimum Sinking Fund Account Payments are hereby established for the mandatory redemption and payment of the Term Bonds of the 2026 Bonds, which payments shall become due during the years ending on the dates and in the amounts as set forth in the following schedule (except that if any of the Term Bonds of the 2026 Bonds shall have been redeemed pursuant to Section 3.01, the amounts of the Minimum Sinking Fund Account Payments shall be reduced proportionately by the principal amount of all such Term Bonds of the 2026 Bonds so redeemed), namely:

Term Bond Maturing September 1, 20[__]

Year Ending September 1	Minimum Sinking Fund Account Payment
	$

*

_____

* Maturity.

Term Bond Maturing September 1, 20[__]

Year Ending September 1	Minimum Sinking Fund Account Payment
	$

*

_____

* Maturity.

All such Minimum Sinking Fund Account Payments shall be deposited in the Sinking Fund Subaccount, which subaccount is hereby established and which subaccount the Community Facilities District hereby agrees and covenants to cause to be maintained by the Trustee so long as any of the Term Bonds are Outstanding. All money in the Sinking Fund Subaccount shall be used and withdrawn by the Trustee (upon receipt of a Written Request of the Community Facilities District) at any time for the purchase of the Term Bonds at public or private sales as and when and at such prices (including brokerage and other charges) as the Community Facilities District may in its discretion determine, but not to exceed the principal amount of such Term Bonds. All money in the Sinking Fund Subaccount on September 1 of each year during the period beginning on September 1, 20[__], and ending on September 1, 20[__], both dates inclusive, shall be used and withdrawn by the Trustee on such September 1 for the mandatory redemption or payment of the Term Bonds of the 2026 Bonds maturing on September 1, 20[__]; and all money in the Sinking Fund Subaccount on September 1 of each year during the period beginning on September 1, 20[__], and ending on September 1, 20[__], both dates inclusive, shall be used and withdrawn by the Trustee on such September 1 for the mandatory redemption or payment of the Term Bonds of the 2026 Bonds maturing on September 1, 20[__], and the Community Facilities

District hereby agrees and covenants with the Holders of the Term Bonds to call and redeem in accordance with Article III or pay the Term Bonds from the Minimum Sinking Fund Account Payments deposited in the Sinking Fund Subaccount pursuant to this paragraph whenever on September 1 of any year there is money in the Sinking Fund Subaccount available for such purpose.

Section 2.05. Interest Payment Dates of Bonds. Interest on the Bonds shall be computed on the basis of a 360-day year of twelve (12) 30-day calendar months, and shall be payable on [September 1, 2026], and semiannually thereafter on September 1 and March 1 in each year until the principal sum of the Bonds has been paid. The Bonds shall bear interest from the interest payment date next preceding the date of registration thereof, unless they are registered on a day during the period from the sixteenth (16th) day of the month next preceding an interest payment date to such interest payment date, both inclusive, in which event they shall bear interest from such interest payment date, or unless they are registered on a day on or before the fifteenth (15th) day of the month next preceding the first (1st) interest payment date, in which event they shall bear interest from their dated date; provided, that if at the time of registration of any Bond interest is then in default on the Outstanding Bonds, such Bond shall bear interest from the interest payment date to which interest has previously been paid or made available for payment on the Outstanding Bonds.

Section 2.06. Form of Bonds. The Bonds and the authentication and registration endorsement and assignment to appear thereon shall be substantially in the form appearing in Exhibit A.

Section 2.07. Payment of Bonds. The interest on and principal of and redemption premiums, if any, on the Bonds shall be payable in lawful money of the United States of America at the Corporate Trust Office of the Trustee, and the Community Facilities District and the Trustee shall be entitled to conclusively treat the registered owner of any Bond as the absolute owner of such Bond for all purposes hereof, whether such Bond shall be overdue or not, and neither the Community Facilities District nor the Trustee shall be affected by any notice or knowledge to the contrary. Payment of interest on the Bonds due on or before the maturity or prior redemption thereof shall be made only to the person whose name appears in the registration books required to be kept by the Trustee pursuant to Section 2.09 as the registered owner thereof at the close of business as of the fifteenth (15th) day of the month next preceding each interest payment date, such interest to be paid by check mailed by first class mail on each such interest payment date to such registered owner at his or her address as it appears on such books, except that in the case of a Holder of one million dollars ($1,000,000) or more in principal amount of Bonds then Outstanding, payment shall be made at such Holder's option by wire transfer on each such interest payment date of immediately available funds to an account in a bank or trust company or savings bank that is a member of the Federal Reserve System and is located in the continental United States of America according to written instructions provided by such Holder to the Trustee at least fifteen (15) days before such interest payment date. Payment of the principal of and redemption premiums, if any, on the Bonds shall be made only to the person whose name appears in the registration books required to be kept by the Trustee pursuant to Section 2.09 as the registered owner thereof, such principal and redemption premiums, if any, to be paid only on the surrender of the Bonds at the Corporate Trust Office of the Trustee at maturity or on redemption prior to maturity. All such payments of interest and principal and redemption premiums, if any, on any

Bond shall be valid and effectual to satisfy and discharge the liability on such Bond to the extent of the sum or sums so paid.

Notwithstanding the foregoing, a Holder of any Bond may, in lieu of surrendering the same for a new Bond, endorse on such Bond a record of partial payment of the principal of such Bond in the form set forth below (which shall be typed or printed on such Bond):

PAYMENTS ON ACCOUNT OF PRINCIPAL

Payment Date	Principal Amount Paid	Balance of Principal Amount Unpaid	Signature of Registered Holder

The Trustee shall maintain a record of each such partial payment made in accordance with the foregoing agreement and such record of the Trustee shall be conclusive. Such partial payment shall be valid upon payment of the amount thereof to the Registered Holder of such Bond, and the Community Facilities District and the Trustee shall be fully released and discharged from all liability to the extent of such payment regardless of whether such endorsement shall or shall not have been made upon such Bond by the Holder thereof and regardless of any error or omission in such endorsement.

Section 2.08. Execution of Bonds. The Bonds shall be signed on behalf of the Community Facilities District by the manual or facsimile signature of the Mayor and countersigned by the manual or facsimile signature of the City Clerk, and any Bond may be signed on behalf of the Community Facilities District by any person who, on the actual date of the execution of such Bond, shall be the proper officer of the City and member of the City Council, as legislative body of the Community Facilities District, although on the nominal date of such Bond such person shall not have been such officer of the City. In case any such officer, who shall have signed any of the Bonds, shall cease to be such officer before the Bonds so signed shall have been delivered to the purchaser by the Trustee, such Bonds may nevertheless be delivered and issued and, upon such delivery and issuance, shall be as binding upon the Community Facilities District as though such officer who signed the same had continued to be such officer until such delivery and issuance. Only those Bonds that bear thereon a certificate of authentication executed by the Trustee shall be entitled to any benefit, protection or security hereunder or be valid or obligatory for any purpose, and such certificate of the Trustee shall be conclusive evidence that the Bonds so authenticated have been duly authorized, sold, executed, authenticated and delivered hereunder and are entitled to the benefits hereof.

Section 2.09. Transfer and Exchange of Bonds. The Trustee shall keep at its Corporate Trust Office sufficient books for the transfer and exchange of the Bonds, which books shall at all times during normal business hours with reasonable prior written notice be open to inspection by the Community Facilities District or by any Holder (or his representative authorized in writing). Any Bond may, in accordance with its terms, be transferred or exchanged on such books by the person in whose name it is registered, in person or by his or her duly authorized

attorney, upon payment by the Holder requesting such transfer or exchange of any tax or other governmental charge required to be paid with respect to such transfer or exchange and upon surrender of such Bond for cancellation accompanied by delivery of a duly executed written instrument of transfer or exchange in a form approved by the Trustee. Whenever any Bond or Bonds shall be surrendered for transfer or exchange, the Community Facilities District shall execute and the Trustee shall authenticate and deliver a new Bond or Bonds of the same series and maturity date for the same aggregate principal amount, except that neither the Community Facilities District nor the Trustee shall be required (i) to transfer or exchange any Bonds during the fifteen-day period prior to the selection of any Bonds for redemption under Article III, or (ii) to transfer or exchange any Bond which has been selected for redemption in whole or in part, except the unredeemed portion of such Bond selected for redemption in part, from and after the day that such Bond has been selected for redemption in whole or in part under Article III.

Section 2.10. Mutilated, Destroyed, Stolen or Lost Bonds. In case any Bond shall become mutilated in respect of the body of such Bond or shall be believed by the Community Facilities District to have been destroyed, stolen or lost, upon proof of ownership satisfactory to the Community Facilities District and the Trustee and upon the surrender of such mutilated Bond at the Corporate Trust Office of the Trustee, or upon the receipt of evidence satisfactory to the Community Facilities District and the Trustee of such destruction, theft or loss and upon receipt of indemnity satisfactory to the Community Facilities District and the Trustee, and also upon payment of all expenses incurred by the Community Facilities District and the Trustee in the premises and receipt of each of indemnity satisfactory to them, the Community Facilities District shall execute and the Trustee shall authenticate and deliver at the Corporate Trust Office a new Bond or Bonds of the same series and maturity date for the same aggregate principal amount of like tenor and date and bearing such numbers and notations as shall be appropriate in exchange and substitution for and upon cancellation of the mutilated Bond or in lieu of and in substitution for the Bond so destroyed, stolen or lost.

If any such destroyed, stolen or lost Bond shall have matured or shall have been called for redemption, payment of the amount due thereon shall be made by the Trustee, at the written direction of the Community Facilities District, upon receipt of like proof, indemnity and payment of expenses.

Any replacement Bonds issued pursuant to this Section shall be entitled to equal and proportionate benefits with all other Bonds issued hereunder, and the Community Facilities District and the Trustee shall not be required to treat both the original Bond and any replacement Bond as being Outstanding for the purpose of determining the principal amount of Bonds which may be issued hereunder or for the purpose of determining any percentage of Bonds Outstanding hereunder, but both the original and the replacement Bond shall be treated as one and the same.

Section 2.11. Registration of the Bonds. The Bonds shall be registered in the name of the Authority and delivered to the Authority Trustee upon the issuance thereof in accordance with the provisions of the Local Obligation Purchase Contract.

Section 2.12. CUSIP Numbers. The Community Facilities District in issuing the Bonds may, but shall not be required to, use "CUSIP" numbers (if then generally in use), and, if used, the Trustee shall use "CUSIP" numbers in notices of redemption as a convenience to Holders;

provided that the Trustee shall have no liability for any defect in the "CUSIP" numbers as they appear on any Bond, notice or elsewhere, and, provided further that any such notice may state that no representation is made as to the correctness of such numbers either as printed on the Bonds or as contained in any notice of a redemption and that reliance may be placed only on the other identification numbers printed on the Bonds, and any such redemption shall not be affected by any defect in or omission of such numbers. The Community Facilities District shall promptly notify the Trustee in writing of any change in "CUSIP" numbers, if any. The Community Facilities District does not expect to use "CUSIP" numbers for the 2026 Bonds.

Section 2.13. Application of Proceeds of Sale of 2026 Bonds. Upon the receipt of payment of the purchase price of the 2026 Bonds when the 2026 Bonds shall have been duly sold by the Community Facilities District, the Trustee shall deposit such proceeds of sale of the 2026 Bonds into a temporary account called the Proceeds Fund which the Trustee shall establish, maintain and hold in trust, and which shall be disbursed in full on the date of receipt (whereupon said temporary account shall be closed) in the following order:

(a) The Trustee shall deposit in the Series 2026 Bond Reserve Account the amount of $[_____], being a sum equal to the Required Bond Reserve, which such account is hereby created in the Bond Reserve Fund;

(b) The Trustee shall deposit in the Acquisition and Construction Fund the amount of $[_____]; and

(c) The Trustee shall deposit in the Costs of Issuance Fund the amount of $[_____].

Section 2.14. Reserved.

Section 2.15. Acquisition and Construction Fund. There is hereby established a fund to be known as the City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Bonds Acquisition and Construction Fund, to be held and administered by the Trustee. All money in the Acquisition and Construction Fund shall be used by the Trustee for payment of the costs of the acquisition and construction of the Facilities, including the repayment of funds advanced by the City for the Community Facilities District and the repayment under any agreement of advances of funds or reimbursement for the lesser of the value or cost of work in-kind provided by any person for the Community Facilities District, upon receipt of a Written Request of the Community Facilities District filed with the Trustee, each of which shall be sequentially numbered and shall state the person to whom payment is to be made, the amount to be paid, the purpose for which the obligation was incurred and that such payment is a proper charge against such fund; provided, that any remaining amount therein after the completion of such purpose (as set forth in a Certificate of the Community Facilities District so determining filed with the Trustee) shall be transferred by the Trustee to the Redemption Account. The Acquisition and Construction Fund will be closed following the last date of transfer.

Section 2.16. Costs of Issuance Fund. There is hereby established a fund to be known as the City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Bonds Costs of Issuance Fund, to be held and administered by the Trustee.

All money in the Costs of Issuance Fund shall be used and withdrawn by the Trustee to pay the Costs of Issuance upon receipt of a Written Request of the Community Facilities District filed with the Trustee, each of which shall be sequentially numbered and shall state the person to whom payment is to be made, the amount to be paid, the purpose for which the obligation was incurred and that such payment is a proper charge against such fund; provided, that on [November 7], 2026, or upon a prior determination by the Community Facilities District that all Costs of Issuance have been paid (as set forth in a Certificate of the Community Facilities District so determining filed with the Trustee), any balance of money remaining in the Costs of Issuance Fund shall be withdrawn from the Costs of Issuance Fund by the Trustee and transferred to the Acquisition and Construction Fund. The Costs of Issuance Fund will be closed following the last date of transfer.

ARTICLE III

REDEMPTION OR EXCHANGE OF BONDS

Section 3.01. Redemption Prices and Terms of Bonds. Any Supplemental Indenture may set forth the provisions for redemption of any Refunding Bonds.

(a) Mandatory Sinking Fund Account Redemption of the 2026 Bonds. The 2026 Bonds maturing on September 1, 20[__], are subject to mandatory redemption by the Community Facilities District prior to their maturity date in part on September 1 in each of the years 20[__] through 20[__], both years inclusive; and the 2026 Bonds maturing on September 1, 20[__], are subject to mandatory redemption by the Community Facilities District prior to their maturity date in part on September 1 in each of the years 20[__] through 20[__], both years inclusive, in each case solely from Minimum Sinking Fund Account Payments deposited in the Sinking Fund Subaccount, upon mailed notice as provided herein, at a redemption price equal to one hundred percent (100%) of the principal amount thereof called for redemption together with accrued interest thereon to the date fixed for redemption.

(b) Optional Redemption of the 2026 Bonds. The 2026 Bonds are subject to optional redemption by the Community Facilities District prior to their respective maturity dates as a whole or in part on any date on or after [September 1, 20__], from funds derived by the Community Facilities District from any source other than such Minimum Sinking Fund Account Payments deposited in the Sinking Fund Subaccount or such prepayments of the Special Tax, upon mailed notice as provided herein, at the following redemption prices (computed upon the principal amount of the 2026 Bonds or portions thereof called for redemption) together with accrued interest thereon to the date fixed for redemption:

103% if redeemed on any date on or after [September 1, 20__], through [August 31, 20__];

102% if redeemed on any date from [September 1, 20__], through [August 31, 20__];

101% if redeemed on any date from [September 1, 20__], through [August 31, 20__];

100% if redeemed on [September 1, 20__], and any date thereafter.

(c) Extraordinary Redemption of the 2026 Bonds. The 2026 Bonds are subject to extraordinary redemption by the Community Facilities District prior to their respective maturity dates, as a whole or in part on any interest payment date on and after [September 1, 2026], from funds derived by the Community Facilities District from prepayments of the Special Tax, upon mailed notice as provided herein, at the following redemption prices (computed upon the principal amount of the 2026 Bonds or portions thereof called for redemption) together with accrued interest thereon to the date fixed for redemption, to wit:

103% if redeemed on any interest payment date on or after [September 1, 2026], through [March 1, 20__];

102% if redeemed on [September 1, 20__], or [March 1, 20__];

101% if redeemed on [September 1, 20__], or [March 1, 20__]; and

100% if redeemed on [September 1, 20__], or any interest payment date thereafter.

Section 3.02. Selection of Bonds for Redemption. If less than all the Outstanding Bonds are to be redeemed as a result of prepayments of the Special Tax at any one time, the Bonds shall be redeemed pro rata by maturity. If less than all the Outstanding Bonds are to be redeemed at the option of the Community Facilities District at any one time, the Bonds of the latest maturity date or dates shall be redeemed prior to or simultaneously with the redemption of the Bonds maturing prior thereto, and if less than all the Outstanding Bonds of any one maturity date are to be redeemed at any one time, the Trustee shall select the Bonds or the portions thereof of such maturity date to be redeemed in integral multiples of five thousand dollars ($5,000) in a manner that it deems appropriate and fair.

Section 3.03. Notice of Redemption of Bonds. At the Written Request of and at the sole cost and expense of the Community Facilities District, received by the Trustee at least ten (10) days in advance of so sending, such Written Request to contain the information to be contained in the notice of redemption to be sent to Holders, as set forth below, the Trustee shall mail at least thirty (30) and not more than sixty (60) days prior to the date fixed for redemption, notice of redemption pursuant to Section 10.14 to the respective Holders of all Bonds selected for redemption in whole or in part and to all securities depositories and securities information services selected by the Community Facilities District to comply with custom or the rules of any securities exchange or commission or brokerage board or otherwise as may be determined by the Community Facilities District in its sole discretion, but neither failure to receive any such mailed notice nor any immaterial defect contained therein shall affect the sufficiency or the validity of such proceedings for redemption; provided, that no notice of redemption need be given to the Authority for any Bonds for which the Authority is the Holder. Such notice shall state the date of such notice, the Bonds to be redeemed, the date of issue of such Bonds, the redemption

price, the place of redemption (including the name and appropriate address of the Trustee), and, if less than all of any such maturity, the numbers of the Bonds of such maturity to be redeemed and, in the case of Bonds to be redeemed in part only, the respective portions of the principal amount thereof to be redeemed, and shall give notice that further interest on such Bonds or the portions thereof to be redeemed will not accrue from and after the redemption date, and shall require that such Bonds be then surrendered for redemption at the address of the Trustee so designated. If any Bond so chosen for redemption shall not be redeemable in whole, such notice shall also state that such Bond is to be redeemed in part only and that upon presentation of such Bond for redemption there will be issued in lieu of the unredeemed portion of principal thereof a new Bond or Bonds of the same series and maturity date equal in aggregate principal amount to such unredeemed portion.

In the event of an optional redemption of Bonds, the Trustee shall mail a notice of redemption, in the same manner as aforesaid, only after receipt of a Written Request of the Community Facilities District at least 10 days prior to the date on which the Trustee must send notice to the Holders of the Bonds; provided, however, if sufficient monies for the payment of the redemption price of all Bonds to be redeemed are not then on deposit with the Trustee, such notice shall state that such redemption shall be conditioned upon the timely deposit of sufficient funds therefor with the Trustee.

Any notice of optional redemption may be rescinded by written notice given by the Community Facilities District to the Trustee no later than three (3) Business Days prior to the date specified for redemption. The Trustee shall give notice of rescission of the notice of optional redemption or non-satisfaction of any conditions specified in the notice of optional redemption as soon as practicable to the same parties and in the same manner as the notice of redemption was given pursuant to this Section.

Section 3.04. Partial Redemption of Bonds. Upon surrender of any Bond redeemed in part only, the Community Facilities District shall execute and the Trustee shall authenticate and deliver to the registered owner thereof at the expense of the Community Facilities District a new Bond or Bonds of the same series and maturity date equal in aggregate principal amount to the unredeemed portion of the Bond surrendered.

Section 3.05. Effect of Redemption of Bonds. If notice of redemption has been duly given and not rescinded as aforesaid and money sufficient for the payment of the principal of and redemption premiums, if any, on, together with interest to the redemption date on, the Bonds or portions thereof so called for redemption has been irrevocably deposited with the Trustee, then on the redemption date designated in such notice such Bonds or such portions thereof shall become irrevocably due and payable, and from and after the date so designated interest on the Bonds or such portions thereof so called for redemption shall cease to accrue and the Holders of such Bonds shall have no rights in respect thereof except to receive payment of the principal of such Bonds or such portions thereof and the redemption premiums, if any, thereon and the interest accrued thereon to the redemption date; provided, that redemption of Bonds other than from Minimum Sinking Fund Account Payments shall be made only from and to the extent of funds on deposit with the Trustee and available for such purpose on the date of redemption.

ARTICLE IV

SPECIAL TAX

Section 4.01. Deposit of Proceeds of the Special Tax in the Community Facilities Fund and Transfer to the Special Tax Fund. The Community Facilities District agrees and covenants that it will deposit the Special Tax proceeds in the City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Community Facilities Fund (the "Community Facilities Fund"), which fund is hereby established in the treasury of the City, for and on behalf of the Community Facilities District, and which fund the Community Facilities District hereby agrees and covenants to maintain so long as any Bonds are Outstanding hereunder. All money in the Community Facilities Fund shall be used and withdrawn by the Community Facilities District solely for the benefit of the Community Facilities District in accordance with the Law, including payment of Expenses and Services. The Community Facilities District agrees and covenants that, after payment of its Priority Administrative Expenses, it will transfer to the Trustee from the Community Facilities Fund amounts sufficient and in sufficient time for the Trustee to make the transfers required by Section 4.02 (less any amounts to be transferred pursuant to Section 2.14), and the Trustee shall deposit such proceeds as and when received in the City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Fund, which fund the Trustee shall establish and maintain so long as Bonds remain Outstanding hereunder, and all money in such fund shall be held by the Trustee in trust hereunder and shall be disbursed, allocated and applied solely to the uses and purposes hereinafter set forth in this Article.

Section 4.02. Allocation of Money in the Special Tax Fund. All money in the Special Tax Fund shall be set aside by the Trustee in the following respective special accounts and fund within the Special Tax Fund (each of which accounts and fund is hereby created) in the following order of priority, and all money in each of such accounts and fund shall be applied, used and withdrawn only for the purposes hereinafter authorized in this Section, namely:

(1) Redemption Account; and

(2) Bond Reserve Fund.

(a) Redemption Account. On or before September 1 and March 1 in each year, beginning on [September 1, 2026], the Trustee shall, from the money in the Special Tax Fund, transfer to and deposit in the Redemption Account an amount of money equal to the aggregate amount of interest becoming due and payable on all Outstanding Bonds on such March 1 or September 1, as the case may be, and on or before September 1 in each year, beginning on [September 1, 2026], the Trustee shall, from the then remaining money in the Special Tax Fund, transfer to and deposit in the Redemption Account an amount of money equal to the aggregate amount of principal becoming due and payable on all Outstanding Serial Bonds on such September 1 plus all Minimum Sinking Fund Account Payments required to be made on such September 1 into the Sinking Fund Subaccount; provided, that all of the aforesaid payments shall be made without priority of any payment over any other payment, and in the event that money in the Special Tax Fund on any March 1 or September 1 is not equal to the amount of interest becoming due on all Bonds on such date, or in the event that the money in the Special Tax Fund on any

September 1 is not equal to the amount of principal of the Bonds becoming due on such date, as the case may be, then such money shall be applied pro rata in such proportion as such interest and principal and Minimum Sinking Fund Account Payments bear to each other.

No deposit need be made into the Redemption Account if the amount of money contained therein is at least equal to the amount required by the terms of the preceding paragraph to be deposited therein at the times and in the amounts herein provided.

All money in the Redemption Account shall be used and withdrawn by the Trustee to pay the interest on the Bonds as it shall become due and payable (including accrued interest on any Bonds purchased or redeemed prior to maturity) plus the principal of and redemption premiums, if any, on the Bonds as they shall mature or upon the prior redemption thereof, except that any money in the Sinking Fund Subaccount shall be used only to purchase or redeem or retire the Term Bonds as provided herein.

(b) Bond Reserve Fund. On or before March 1 and September 1 in each year, beginning on [September 1, 2026], the Trustee shall, from the then remaining money in the Special Tax Fund, transfer to and deposit in each Bond Reserve Account within the Bond Reserve Fund such amount of money as shall be required to restore each such Bond Reserve Account to a sum equal to the Required Bond Reserve for the applicable series of Bonds, *pro rata*, to the extent that amounts are available in the Special Tax Fund for such purpose; and for this purpose all investments in each Bond Reserve Account shall (beginning on September 1, 2026) be valued on March 1 and September 1 of each year at the face value thereof if such investments mature within twelve (12) months from the date of valuation, or if such investments mature more than twelve (12) months after the date of valuation, at the price at which such investments are redeemable by the Holder at his or her option, if so redeemable, or if not so redeemable, at the lesser of (i) the cost of such investments plus the amortization of any premium or minus the amortization of any discount, or (ii) the market value of such investments. For purposes of allocating remaining money in the Special Tax Fund between more than one Bond Reserve Account, any such transfers to and deposits in each Bond Reserve Account shall be made equally and ratably in proportion to the Required Bond Reserve for each series of Bonds.

No deposit need be made into a Bond Reserve Account if the value of the investments contained therein is at least equal to the Required Bond Reserve for the applicable series of Bonds.

All money in each Bond Reserve Account shall be used and withdrawn by the Trustee solely for the purpose of paying the interest on or principal of the corresponding series of Bonds in the event there is insufficient money in the Redemption Account available for this purpose; provided, that if as a result of any of the foregoing valuations or as a result of any property owner prepayment it is determined that the amount of money in a Bond Reserve Account exceeds or will exceed the Required Bond Reserve for the applicable series of Bonds, the Trustee shall withdraw the amount of money representing such excess from such fund and shall deposit such amount of money in the Redemption Account as provided in the last paragraph of Section 10.05. For the avoidance of doubt,

amounts in a Bond Reserve Account are not available to make up a deficiency for the payment of principal and interest on any Bonds other than the specific series of Bonds to which the Bond Reserve Account relates.

(c) Surplus Amounts. On or before March 1 and September 1 in each year, beginning on September 1, 2026, the Trustee shall, from the then remaining money in the Special Tax Fund, transfer all amounts remaining in the Special Tax Fund after the transfers specified in subsections (a) and (b) above to the City for deposit in the Community Facilities Fund.

ARTICLE V

COVENANTS OF THE COMMUNITY FACILITIES DISTRICT

Section 5.01. Punctual Payment and Performance. The Community Facilities District will punctually pay the interest on and principal of and redemption premium, if any, to become due on every Bond issued hereunder in strict conformity with the terms of the Law and hereof and of the Bonds, and will faithfully observe and perform all the agreements, conditions, covenants and terms contained herein and in the Bonds required to be observed and performed by it.

Section 5.02. Against Indebtedness and Encumbrances. The Community Facilities District will not issue any evidences of indebtedness payable from the proceeds of the Special Tax except as provided herein, and will not create, nor permit the creation of, any pledge, lien, charge or other encumbrance upon any money in the Special Tax Fund other than as provided herein; provided, that the Community Facilities District may at any time, or from time to time, issue evidences of indebtedness for any lawful purpose of the Community Facilities District which are payable from any money in the Community Facilities Fund as may from time to time be deposited therein so long as any payments due thereunder shall be subordinate in all respects to the use of the proceeds of the Special Tax as provided herein.

Section 5.03. Against Federal Income Taxation.

(a) To the extent a series of Bonds (the "Tax-Exempt Bonds") are acquired by the Authority using the proceeds of a series of Authority Bonds for which the Authority has obtained an opinion of Bond Counsel that interest on such Authority Bonds is excluded from gross income for federal income tax purposes (the "Tax-Exempt Authority Bonds"), the Community Facilities District will not take any action, or fail to take any action, if such action or failure to take such action would adversely affect the exclusion from gross income of the interest on the Tax-Exempt Authority Bonds pursuant to Section 103 of the Code, and specifically the Community Facilities District will not directly or indirectly use or make any use of the proceeds of the Tax-Exempt Bonds or any other funds of the Community Facilities District or take or omit to take any action that would cause the Tax-Exempt Authority Bonds to be "arbitrage bonds" subject to federal income taxation by reason of Section 148 of the Code or "private activity bonds" subject to federal income taxation by reason of Section 141(a) of the Code or obligations subject to federal income taxation because they are "federally guaranteed" as provided in Section

149(b) of the Code; and to that end the Community Facilities District, with respect to the proceeds of the Tax-Exempt Bonds and such other funds, will comply with all requirements of such sections of the Code and all regulations of the United States Department of the Treasury issued thereunder to the extent that such regulations are, at the time, applicable and in effect; provided, that if the Community Facilities District shall obtain an opinion of nationally recognized bond counsel to the effect that any action required under the provisions of the Indenture described in this subsection is no longer required, or to the effect that some further action is required, to maintain the exclusion from gross income of the interest on the Tax-Exempt Authority Bonds pursuant to Section 103 of the Code, the Community Facilities District may rely conclusively on such opinion in complying with the provisions of the Indenture. In the event that at any time the Community Facilities District is of the opinion that for purposes of the provisions of the Indenture described in this subsection it is necessary to restrict or limit the yield on the investment of any money held by the Finance Director, for and on behalf of the Community Facilities District, under the Indenture or otherwise, the Community Facilities District shall so instruct the Finance Director or the Trustee, as the case may be, in writing, and the Finance Director or the Trustee, as the case may be, shall take such action as may be necessary in accordance with such instructions.

(b) Without limiting the generality of the foregoing, the Community Facilities District will pay from time to time all amounts required to be rebated to the United States of America pursuant to Section 148(f) of the Code and all regulations of the United States Department of the Treasury issued thereunder to the extent that such regulations are, at the time, applicable and in effect, which obligation shall survive payment in full or defeasance of the Bonds, and to that end, there is hereby established in the treasury of the City, for and on behalf of the Community Facilities District, a fund to be known as the City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Bonds Rebate Fund to be held in trust and administered by the Finance Director for and on behalf of the Community Facilities District. The Community Facilities District will comply with the provisions of the Tax Certificate with respect to making deposits in the Rebate Fund, and all money held in the Rebate Fund is pledged to provide payments to the United States of America as provided herein and in the Tax Certificate and no other person shall have claim to such money except as provided in the Tax Certificate.

Section 5.04. Payment of Claims. The Community Facilities District will pay and discharge any and all lawful claims which, if unpaid, might become payable from the proceeds of the Special Tax or any part thereof or upon any funds in the hands of the Community Facilities District or the Trustee allocated to the payment of the interest on or principal of or redemption premiums, if any, on the Bonds, or which might impair the security of the Bonds.

Section 5.05. Expense and Services Budgets. The City Council, as legislative body of the Community Facilities District, will, on or before July 1 in each year, adopt a budget setting forth the costs of the estimated Expenses and Services for the period from such July 1 through the next succeeding June 30; provided, that any budget adopted in accordance with this Section may be amended by the City Council at any time.

Section 5.06. Accounting Records; Financial Statements and Other Reports.

(a) The Community Facilities District will keep, or in the case of transactions made by the Trustee it will cause the Trustee to keep, appropriate accounting records in which complete and correct entries shall be made of all transactions relating to the receipt, investment, disbursement, allocation and application of the proceeds of the Special Tax and of the proceeds of the Bonds, which accounting records shall at all times during business hours with reasonable prior written notice be subject to the inspection of any Holder (or his or her representative authorized in writing). The Trustee shall furnish the Community Facilities District periodic cash transaction statements which include detail for all investment transactions effected by the Trustee or brokers selected by the Community Facilities District. Upon the Community Facilities District's election, such statements will be delivered via the Trustee's online service and upon electing such service, paper statements will be provided only upon request. The Community Facilities District waives the right to receive brokerage confirmations of security transactions effected by the Trustee as they occur, to the extent permitted by law. The Community Facilities District further understands that trade confirmations for securities transactions effected by the Trustee will be available upon written request and at no additional cost and other trade confirmations may be obtained from the applicable broker.

(b) The Community Facilities District will prepare annually not more than two hundred seventy (270) days after the close of each Fiscal Year (commencing with the Fiscal Year ending June 30, 2026) a summary report showing in reasonable detail the proceeds of the Special Tax levied and collected and the costs of the Expenses and Services for the preceding Fiscal Year and containing a general statement of the physical condition of the Facilities. The Community Facilities District will furnish a copy of such summary report without charge to any Holder (or his or her representative authorized in writing) and to any investment banker, security dealer or other person interested in the Bonds requesting a copy thereof.

(c) The Community Facilities District will prepare annually not later than October 30 of each year (beginning in 2026) and file with the California Debt and Investment Advisory Commission by mail, postage prepaid, all necessary information required to be filed under the Law, including:

(1) The principal amount of the Bonds Outstanding;

(2) The balance in each Bond Reserve Account;

(3) The balance in the Redemption Account constituting capitalized interest, if any;

(4) The number of parcels securing the Bonds which are delinquent with respect to their Special Tax payments, the amount that each delinquent parcel is delinquent, the length of time that each delinquent parcel has been delinquent and when foreclosure was commenced for each delinquent parcel; and

(5) The assessed value of all parcels subject to the levy of the Special Tax to repay the Bonds, as shown on the most equalized assessment roll of the County of Sacramento.

Additionally, the Community Facilities District will notify the California Debt and Investment Advisory Commission by mail, postage prepaid, within ten (10) days if the Community Facilities District or the Trustee fails to pay any interest on or principal of any of the Bonds on any scheduled payment date, or if funds are withdrawn from a Bond Reserve Account to pay any interest on or principal of a series of the Bonds.

Section 5.07. Protection of Security and Rights of Holders. The Community Facilities District will preserve and protect the security of the Bonds and the rights of the Holders and will warrant and defend their rights against all claims and demands of all persons.

Section 5.08. Payment of Governmental Charges and Compliance with Governmental Regulations. The Community Facilities District will pay and discharge all taxes or payments in lieu of taxes, assessments and other governmental charges or liens that may be levied, assessed or charged upon the Facilities or any part thereof promptly as and when the same shall become due and payable, except that the Community Facilities District shall not be required to pay any such governmental charges so long as the application or validity thereof shall be contested in good faith and the Community Facilities District shall have set aside reserves to cover such charges. The Community Facilities District will duly observe and conform with all valid regulations and requirements of any governmental authority relative to the operation of the Facilities or any part thereof, except that the Community Facilities District shall not be required to comply with any such regulations or requirements so long as the application or validity thereof shall be contested in good faith.

Section 5.09. Levy and Collection of the Special Tax. The Community Facilities District, so long as any Bonds are Outstanding, will annually levy the Special Tax against all Taxable Property in the Improvement Area and make provision for the collection of the Special Tax in amounts which will be sufficient, together with the money then on deposit in the Redemption Account, after making reasonable allowances for contingencies and errors in the estimates, to yield proceeds equal to the amounts required for compliance with the agreements, conditions, covenants and terms contained herein, and which in any event will be sufficient to pay the interest on and principal of and Minimum Sinking Fund Account Payments for and redemption premiums, if any, on the Bonds as they become due and payable and to replenish each Bond Reserve Account and to pay all current Expenses and Services as they become due and payable in accordance with the provisions and terms hereof. The Special Tax shall be collected in the same manner as ordinary ad valorem property taxes are collected and, except as otherwise provided in Section 5.10 or by the Law, shall be subject to the same penalties and the same collection procedure, sale, and lien priority in case of delinquency as is provided for ad valorem property taxes.

Section 5.10. Foreclosure of Special Tax Liens. The Community Facilities District shall annually on or before September 1 of each year review the public records of the County of Sacramento relating to the collection of the Special Tax in order to determine the amount of the Special Tax collected in the prior Fiscal Year, and if the Community Facilities District

determines on the basis of such review that (1) the amount so collected is deficient by more than five percent (5%) of the total amount of the Special Tax levied in such Fiscal Year or (2) any individual lot or parcel in the Improvement Area is then delinquent on four or more installments of the Special Tax, then in each case the Community Facilities District shall within sixty (60) days thereafter institute foreclosure proceedings as authorized by the Law in order to enforce the lien of the delinquent installments of the Special Tax against (i) in the case of clause (1) above, each delinquent lot or parcel in the Improvement Area or (ii) in the case of clause (2) above, such delinquent lot or parcel, respectively, which it shall diligently prosecute and pursue such foreclosure proceedings to judgment and sale; provided, that the Community Facilities District shall not be obligated to enforce the lien of any delinquent installment of the Special Tax for any Fiscal Year in which the Community Facilities District has received one hundred percent (100%) of the amount of such installment from the County of Sacramento pursuant to the so-called "Teeter Plan." Any actions taken to enforce delinquent Special Tax liens shall be taken only consistent with Sections 53356.1 through 53356.7, both inclusive, of the Government Code of the State of California.

Section 5.11. Pledge. Subject only to the provisions of this Indenture permitting the application thereof for the purposes and on the terms and conditions set forth herein, in order to secure the payment of the principal of, premium, if any, and interest on the Bonds in accordance with their terms, the provisions of this Indenture and the Law, the Community Facilities District hereby pledges to the Holders, and grants thereto a lien on and a security interest in, all of the Special Taxes (net of Priority Administrative Expenses) levied within the Improvement Area and any other amounts held in the Special Tax Fund, the Redemption Account and the Bond Reserve Fund. Said pledge shall constitute a first lien on and security interest in such assets, which shall immediately attach to such assets and be effective, binding and enforceable against the Community Facilities District, its successors, purchasers of any of such assets, creditors and all others asserting rights therein, to the extent set forth in, and in accordance with, this Indenture, irrespective of whether those parties have notice of the pledge of, lien on and security interest in such assets and without the need for any physical delivery, recordation, filing or further act.

Section 5.12. Further Assurances. The Community Facilities District will adopt, deliver, execute, make and file any and all further assurances, instruments and resolutions as may be reasonably necessary or proper to carry out the intention or to facilitate the performance hereof and for the better assuring and confirming unto the Holders of the rights and benefits provided herein, including without limitation the filing of all financing statements, agreements, instruments or other documents in the forms and in the locations necessary to perfect and protect, and to continue the perfection of, the pledge of the Special Taxes provided herein to the fullest extent possible under applicable law of the State of California. Further, the Community Facilities District covenants to not approve any amendments, changes or modifications relating to development of the property within the Improvement Area that would reduce the amount of the Maximum Facilities Special Tax less Priority Administrative Expenses to equal less than one hundred ten percent (110%) of the sum of the Annual Debt Service on the Bonds in any year until the maturity date for the Bonds.

ARTICLE VI

THE TRUSTEE

Section 6.01. The Trustee. U.S. Bank Trust Company, National Association at its Corporate Trust Office in San Francisco, California, is hereby appointed Trustee for the purpose of receiving all money which the Community Facilities District is required to transfer to it hereunder and for applying and using such money as provided herein for the purpose of paying the interest on and principal of and redemption premiums, if any, on the Bonds. The Community Facilities District agrees that it will at all times maintain a Trustee having a designated corporate trust office in Los Angeles or San Francisco, California.

The Trustee and the Community Facilities District shall, prior to an Event of Default, and after the curing or waiver of all Events of Default which may have occurred, perform such duties and only such duties as are specifically set forth in this Indenture. The Trustee shall, during the existence of any Event of Default (which has not been cured or waived), exercise such of the rights and powers vested in it by this Indenture, and use the same degree of care and skill in their exercise as a prudent person would exercise or use under the circumstances in the conduct of his or her own affairs.

The Community Facilities District may remove the Trustee initially appointed and any successor thereto and may appoint a successor or successors thereto by an instrument in writing; provided, that any such successor shall be a bank or trust company doing business and having a designated corporate trust office in Los Angeles or San Francisco, California, having a combined capital (exclusive of borrowed capital) and surplus of at least one hundred million dollars ($100,000,000) and subject to supervision or examination by a federal or state banking authority. If such bank or trust company publishes a report of condition at least annually, pursuant to law or to the requirements of any supervising or examining authority above referred to, then for the purpose of this Section the combined capital and surplus of such bank or trust company shall be deemed to be its combined capital and surplus as set forth in its most recent report of condition so published. The Trustee may at any time resign by giving written notice of such resignation to the Community Facilities District and by giving notice of such resignation by mail pursuant to Section 10.14 to the Holders, and upon receiving such notice of resignation, the Community Facilities District shall promptly appoint a successor Trustee by an instrument in writing having the qualifications required hereby. Any resignation or removal of a Trustee and appointment of a successor Trustee shall become effective only upon the acceptance of appointment by the successor Trustee. If within thirty (30) days after notice of the removal or resignation of the Trustee no successor Trustee shall have been appointed by the Community Facilities District and shall have accepted such appointment, the removed or resigning Trustee may petition, at the expense of the Community Facilities District, any court of competent jurisdiction for the appointment of a successor Trustee, which court may thereupon, after such notice, if any, as it may deem proper and prescribe and as may be required by law, appoint a successor Trustee having the qualifications required hereby.

Any company into which the Trustee shall be merged or converted or with which it may be consolidated or any company resulting from any merger, conversation or consolidation to which it shall be a party or any company to which the Trustee may sell or transfer all or

substantially all of its corporate trust business, so long as such company shall meet the requirements set forth in this Section, shall be the successor to the Trustee and shall be vested with all of the trusts, powers, discretions, immunities, privileges and all other matters as was its predecessor, without the execution or filing of any paper or further act, anything herein to the contrary notwithstanding.

Section 6.02. Liability of the Trustee. The recitals of facts, agreements and covenants contained herein and in the Bonds shall be taken as statements, agreements and covenants of the Community Facilities District, and the Trustee shall not assume any responsibility for the correctness of the same and does not make any representation as to the sufficiency or validity hereof or of the Bonds or of the Special Tax, or as to the financial or technical feasibility of the acquisition and construction of any of the Facilities, and shall not incur any responsibility in respect thereof other than in connection with the rights and obligations expressly assigned to or imposed upon it herein or in the Bonds, and shall not be liable in connection with the performance of its duties hereunder except for its own negligence or willful misconduct. The Trustee shall not be liable for any error of judgment made in good faith, unless it shall be proved that the Trustee was negligent in ascertaining the pertinent facts, and no provision hereof shall require the Trustee to expend or risk its own funds or otherwise incur any liability for the performance of its duties hereunder, or in the exercise of any of its rights or powers hereunder.

The Trustee shall not be liable for any error of judgment made in good faith by a Responsible Officer unless it shall be proved that the Trustee was negligent in ascertaining the pertinent facts, and the Trustee shall be entitled to advice of counsel of its selection concerning all matters of trust and its duties hereunder and the advice of such counsel or any Opinion of Counsel shall be full and complete authorization and protection in respect of any action taken, suffered or omitted by it hereunder in good faith and in reliance thereon. The Trustee may execute any of the trusts or powers set forth herein and perform the duties required of it hereunder by or through attorneys, agents or attorneys, and the Trustee shall not be liable for the negligence or misconduct of any agent, attorney or certified public accountant selected by it with due care.

The Trustee shall, at all times, perform such duties and only such duties as are specifically set forth herein, and no implied duties or obligations shall be read herein against the Trustee. At no time shall the Trustee be a fiduciary or have fiduciary duties hereunder.

The Trustee shall not be bound to recognize any person as the Holder of a Bond unless and until such Bond is submitted for inspection, if required, and such Holder's title thereto is certified to the Trustee in a written instrument, upon which the Trustee shall be entitled to conclusively rely.

The Trustee shall not be liable with respect to any action taken or omitted to be taken by it in good faith in accordance with the direction of the Holders of not less than a majority in aggregate principal amount of the Bonds exercising any trust or power conferred upon the Trustee hereunder.

The Trustee has no obligation to the Holders and shall incur no liability for the payment of the interest on, principal of or redemption premiums, if any, with respect to the Bonds from its own funds. The duties and obligations of the Trustee shall be determined solely by the

express provisions of this Indenture, and the Trustee shall perform such duties and obligations as are specifically set forth in this Indenture and shall not be liable except for its negligence or willful misconduct, and no implied covenants or obligations shall be read into this Indenture against the Trustee.

The Trustee shall not be deemed to have knowledge of any Event of Default hereunder unless and until a Responsible Officer at the Trustee's Corporate Trust Office responsible for the administration of the Trustee's duties and obligations hereunder shall have actual knowledge thereof or the Trustee shall have received written notice thereof at its Corporate Trust Office. The Trustee shall not be bound to ascertain or to inquire as to the performance or observance of any of the agreements, conditions, covenants or terms herein or of any of the documents executed in connection with the Bonds, or as to the existence of an Event of Default hereunder.

No provision hereof shall require the Trustee to expend or risk its own funds or otherwise incur any financial liability in the performance or exercise of any of its duties hereunder, or in the exercise of its rights or powers. The Trustee shall be entitled to interest on all amounts advanced to it hereunder at its prime rate plus two percent (2%), but not greater than twelve percent (12%) per annum.

The Trustee shall have no responsibility, opinion or liability with respect to any information, statement or recital in any offering memorandum or other disclosure material prepared or distributed with respect to the issuance of the Bonds.

All rights, privileges, immunities, indemnifications and releases from liability granted herein to the Trustee shall extend to the directors, employees, officers and agents thereof.

In no event shall the Trustee be responsible or liable for special, indirect, punitive or consequential loss or damage of any kind whatsoever (including, but not limited to, loss of profit) irrespective of whether the Trustee has been advised of the likelihood of such loss or damage and regardless of the form of action.

Section 6.03. Compensation and Indemnification of the Trustee. The Community Facilities District agrees to pay to the Trustee from time to time, and the Trustee shall receive compensation for all services rendered by it in the exercise and performance of any of the duties and obligations of the Trustee hereunder, as mutually and previously agreed upon in writing, and the Community Facilities District will pay or reimburse the Trustee upon its request for all expenses, disbursements and advances incurred or made by the Trustee and its affiliates, directors, employees or agents in accordance with any of the provisions hereof (including the reasonable compensation and the expenses and disbursements of its counsel and of all persons not regularly in its employ) except any such expense, disbursement or advance as may arise from its negligence or willful misconduct. The Community Facilities District, to the extent permitted by law, agrees to indemnify, defend and hold harmless the Trustee against any and all loss, damages, claims, liability or expense incurred without negligence or willful misconduct on the part of the Trustee arising out of or in connection with (i) the exercise or performance of any of its duties or obligations hereunder, or (ii) any untrue statement or alleged untrue statement of any material fact or omission or alleged omission to state a material fact necessary to make the statements made, in

the light of the circumstances under which they were made, not misleading in any official statement or other offering circular utilized in connection with the sale of any of the Bonds, including costs and expenses (including attorneys' fees and expenses) of defending itself against any claim or liability in connection with the exercise or performance of any of its duties and obligations hereunder. The rights of the Trustee and the obligations of the Community Facilities District under this Section shall survive the discharge of the Bonds and the resignation or removal of the Trustee.

Section 6.04. Notice to the Trustee. The Trustee shall be protected in acting upon any Bond, certificate, consent, notice, opinion, report, request, resolution or other document or paper believed by it to be genuine and to have been signed or presented by the proper party or parties. The Trustee may consult with counsel of its selection, including, without limitation, counsel to the Community Facilities District, with regard to legal questions, and the opinion of such counsel shall be full and complete authorization and protection with respect to any action taken or suffered hereunder in good faith and in accordance therewith.

Whenever in the administration of its rights and obligations hereunder the Trustee shall deem it necessary or desirable that a matter be established or proved prior to taking or suffering any action hereunder, such matter (unless other evidence in respect thereof be herein specifically prescribed) may, in the absence of negligence or willful misconduct on the part of the Trustee, be deemed to be conclusively established or proved by a Certificate of the Community Facilities District or an Accountant's Report, which shall be full warrant to the Trustee for any action taken or suffered under the provisions hereof upon the faith thereof, and on which the Trustee may conclusively rely, but in its reasonable judgment the Trustee may, in lieu thereof, accept other evidence of such matter or may require such additional evidence as it may deem reasonable.

ARTICLE VII

AMENDMENT OF OR SUPPLEMENT TO THE INDENTURE

Section 7.01. Procedure for Amendment of or Supplement to the Indenture.

(a) Amendment or Supplement With Consent of Holders. The Indenture and the rights and obligations of the Community Facilities District and of the Holders may be amended or supplemented at any time by the execution and delivery of a Supplemental Indenture by the Community Facilities District and the Trustee, which Supplemental Indenture shall become binding when the written consents of the Holders of sixty percent (60%) or more in aggregate principal amount of the Bonds then Outstanding, exclusive of Bonds disqualified as provided in Section 7.02, shall have been filed with the Trustee; provided, that no such amendment or supplement shall (1) extend the maturity of or reduce the interest rate on or otherwise alter or impair the obligation of the Community Facilities District to pay the interest on or principal of or Minimum Sinking Fund Account Payment for or redemption premium, if any, on any Bond at the time and place and at the rate and in the currency and from the funds provided herein without the express written consent of the Holder of such Bond, or (2) permit the issuance by the Community Facilities District of any obligations payable from the proceeds of the Special Tax other than the Bonds as provided herein, or jeopardize the ability of the Community Facilities District to

levy and collect the Special Tax, or (3) reduce the percentage of Bonds required for the written consent to any such amendment or supplement, or (4) modify any rights or obligations of the Trustee without its prior written assent thereto.

(b) Amendment or Supplement Without Consent of Holders. The Indenture and the rights and obligations of the Community Facilities District and of the Holders may also be amended or supplemented at any time by the execution and delivery of a Supplemental Indenture by the Community Facilities District and the Trustee, which Supplemental Indenture shall become binding upon execution without the prior written consent of any Holders, but only to the extent permitted by law and after receiving an Opinion of Counsel, stating that the Supplemental Indenture is the valid and binding obligation of the Community Facilities District, and only for any one or more of the following purposes:

(i) To add to the agreements and covenants required herein to be performed by the Community Facilities District other agreements and covenants thereafter to be performed by the Community Facilities District which shall not (in the opinion of the Community Facilities District) adversely affect the interests of the Holders, or to surrender any right or power reserved herein to or conferred herein upon the Community Facilities District which shall not (in the opinion of the Community Facilities District) adversely affect the interests of the Holders;

(ii) To make such provisions for the purpose of curing any ambiguity or of curing, correcting or supplementing any defective provision contained herein or in regard to questions arising hereunder which the Community Facilities District may deem desirable or necessary and not inconsistent herewith and which shall not (in the opinion of the Community Facilities District) adversely affect the interests of the Holders;

(iii) To authorize the issuance of Refunding Bonds and to provide the conditions and terms under which the Refunding Bonds may be issued;

(iv) To authorize the issuance under and subject to the Law of any refunding bonds for any of the Bonds and to provide the conditions and terms under which such refunding bonds may be issued;

(v) To make such additions, deletions or modifications as may be necessary or appropriate to ensure compliance with Section 148(f) of the Code relating to the required rebate of excess investment earnings to the United States of America, or otherwise as may be necessary to ensure the exclusion from gross income for purposes of federal income taxation of the interest on the Bonds or the exemption of such interest from State of California personal income taxes; or

(vi) To make such additions, deletions or modifications as may be necessary or appropriate to maintain any then current rating on the Bonds.

Section 7.02. Disqualified Bonds. Bonds owned or held for the account of the Community Facilities District shall not be deemed Outstanding for the purpose of any consent or other action or any calculation of Outstanding Bonds provided for in this Article or in Article VIII, and shall not be entitled to consent to or take any other action provided for in this Article or in Article VIII.

Section 7.03. Endorsement or Replacement of Bonds After Amendment or Supplement. After the effective date of any action taken as hereinabove provided, the Community Facilities District may determine that the Bonds may bear a notation by endorsement in form approved by it as to such action, and in that case upon demand of the Holder of any Bond Outstanding on such effective date and presentation of his or her Bond for such purpose at the Corporate Trust Office of the Trustee a suitable notation as to such action shall be made on such Bond. If the Community Facilities District shall so determine, new Bonds so modified as, in the opinion of the Community Facilities District, shall be necessary to conform to such action shall be prepared and executed, and in that case upon demand of the Holder of any Bond Outstanding on such effective date such new Bonds shall, upon surrender of such Outstanding Bonds, be exchanged at the Corporate Trust Office of the Trustee, without cost to each Holder, for Bonds then Outstanding.

Section 7.04. Amendment or Supplement by Mutual Consent. The provisions of this Article shall not prevent any Holder from accepting any amendment or supplement as to any particular Bonds held by him or her; provided, that due notation thereof is made on such Bonds.

ARTICLE VIII

EVENTS OF DEFAULT AND REMEDIES OF HOLDERS

Section 8.01. Events of Default and Remedies of Holders. If one or more of the following events (herein "Events of Default") shall happen, that is to say:

(a) if default shall be made by the Community Facilities District in the due and punctual payment of any interest on or principal of or Minimum Sinking Fund Account Payment for any of the Bonds when and as the same shall become due and payable;

(b) if default shall be made by the Community Facilities District in the observance or performance of any of the other agreements or covenants contained herein required to be observed or performed by it, and such default shall have continued for a period of thirty (30) days after the Community Facilities District shall have been given notice in writing of such default by the Trustee;

(c) if default shall be made by the Community Facilities District in the due and punctual payment of any indebtedness on a parity with or senior to the Bonds; or

(d) if the Community Facilities District shall file a petition or answer seeking arrangement or reorganization under the federal bankruptcy laws or any other applicable law of the United States of America or any state therein, or if a court of competent jurisdiction shall approve a petition filed with or without the consent of the Community Facilities District seeking arrangement or reorganization under the federal bankruptcy laws or any other applicable law of the United States of America or any state therein, or if under the provisions of any other law for the relief or aid of debtors any court of competent jurisdiction shall assume custody or control of the Community Facilities District or of the whole or any substantial part of its property;

then in each and every such case during the continuance of such Event of Default any Holder shall have the right for the equal benefit and protection of all Holders similarly situated:

(a) by mandamus or other suit or proceeding at law or in equity to enforce his rights against the City Council or the Community Facilities District or any of the officers or employees of the Community Facilities District, and to compel the City Council or the Community Facilities District or any such officers or employees to perform and carry out their duties under the Law and the agreements and covenants with the Holders contained herein;

(b) by suit in equity to enjoin any acts or things which are unlawful or violate the rights of the Holders; or

(c) by suit in equity upon the nonpayment of the Bonds to require the City Council or the Community Facilities District or its officers and employees to account as the trustee of an express trust.

Section 8.02. Non-Waiver. Nothing in this Article or in any other provision herein or in the Bonds shall affect or impair the obligation of the Community Facilities District, which is absolute and unconditional, to pay the interest on and principal of and redemption premiums, if any, on the Bonds to the respective Holders of the Bonds at the respective dates of maturity or upon redemption prior to maturity as provided herein from the proceeds of the Special Tax and the other funds as provided herein, or shall affect or impair the right of such Holders, which is also absolute and unconditional, to institute suit to enforce such payment by virtue of the contract embodied herein and in the Bonds.

A waiver of any Event of Default or breach of duty or contract by any Holder shall not affect any subsequent Event of Default or breach of duty or contract and shall not impair any rights or remedies on any such subsequent Event of Default or breach of duty or contract. No delay or omission by any Holder to exercise any right or remedy accruing upon any Event of Default or breach of duty or contract shall impair any such right or remedy or shall be construed to be a waiver of any such Event of Default or breach of duty or contract or an acquiescence therein, and every right and remedy conferred upon the Holders by the Law or hereby may be enforced and exercised from time to time and as often as shall be deemed expedient by the Holders.

If any action, proceeding or suit to enforce any right or exercise any remedy is abandoned or determined adversely to any Holder, the Community Facilities District and such Holder shall be restored to their former positions, rights and remedies as if such action, proceeding or suit had not been brought or taken.

Section 8.03. Remedies Not Exclusive. No remedy herein conferred upon or reserved to the Holders is intended to be exclusive of any other remedy, and every such remedy shall be cumulative and shall be in addition to every other remedy given hereunder or now or hereafter existing at law or in equity or by statute or otherwise, and may be exercised without exhausting and without regard to any other remedy conferred by the Law or any other law.

ARTICLE IX

DEFEASANCE

Section 9.01. Discharge of the Bonds.

(a) If the Community Facilities District shall pay or cause to be paid or there shall otherwise be paid to the Holders of all Outstanding Bonds the interest thereon and the principal thereof and the redemption premiums, if any, thereon at the times and in the manner stipulated therein and herein, then all agreements, covenants and other obligations of the Community Facilities District to the Holders of such Bonds hereunder shall thereupon cease, terminate and become void and be discharged and satisfied. In such event, the Trustee shall execute and deliver to the Community Facilities District all such instruments as may be necessary or desirable to evidence such discharge and satisfaction, and the Trustee shall pay over or deliver to the Community Facilities District for deposit in the Community Facilities Fund all money or securities held by it pursuant hereto which are not required for the payment of the interest on and principal of and redemption premiums, if any, on such Bonds.

(b) Any Outstanding Bonds shall on the maturity date or redemption date thereof be deemed to have been paid within the meaning of and with the effect expressed in subsection (a) of this Section if there shall have been irrevocably deposited with the Trustee money which is sufficient to pay the interest due on such Bonds on such date and the principal and redemption premiums, if any, due on such Bonds on such date.

(c) Any Outstanding Bonds shall prior to the maturity date or redemption date thereof be deemed to have been paid within the meaning and with the effect expressed in subsection (a) of this Section if (1) in case any of such Bonds are to be redeemed on any date prior to their maturity date, the Community Facilities District shall have agreed to mail a notice of redemption pursuant to Section 10.14 to the respective Holders of all such Outstanding Bonds and to the securities depositories or securities information services selected by it pursuant to Section 3.03, (2) there shall have been filed with the Community Facilities District and the Trustee an Opinion of Counsel to the effect that the payment of such Bonds has been provided for in the manner set forth herein and that all obligations of the Community Facilities District with respect to such Bonds have been discharged and satisfied and there shall have been deposited with an escrow agent

meeting the requirements of a successor trustee set forth in Section 6.01 or the Trustee either (i) money in an amount which shall be sufficient to pay when due the interest on and principal of and redemption premiums, if any, due and to become due on such Bonds on and prior to the date scheduled for redemption or maturity date thereof, as the case may be and/or (ii) Federal Securities which are not subject to redemption except by the holder thereof prior to maturity (including any Federal Securities issued or held in book-entry form on the books of the Department of the Treasury of the United States of America), the interest on and principal of which when paid will provide money which, together with the money, if any, deposited with such escrow agent meeting the requirements of a successor trustee set forth in Section 6.01 or the Trustee at the same time, shall be sufficient to pay when due the interest on and principal of and redemption premiums, if any, due and to become due on such Bonds on and prior to the date scheduled for redemption or maturity date thereof, as the case may be, as evidenced by an Accountant's Report on file with the Community Facilities District and the Trustee, and (3) in the event such Bonds are not by their terms subject to redemption within the next succeeding sixty (60) days, the Community Facilities District shall have agreed to mail pursuant to Section 10.14 a notice to the Holders of such Bonds and to the securities depositories and securities information services selected by it pursuant to Section 3.03 that the deposit required by clause (2) above has been made with such escrow agent meeting the requirements of a successor trustee set forth in Section 6.01 or the Trustee and that such Bonds are deemed to have been paid in accordance with this Section and stating the maturity dates or redemption dates, as the case may be, upon which money will be available for the payment of the principal of and redemption premiums, if any, on such Bonds.

Section 9.02. Unclaimed Money. Anything contained herein to the contrary notwithstanding, any money held by the Trustee in trust for the payment and discharge of any of the Bonds or any interest thereon which remains unclaimed for two (2) years after the date when such Bonds or interest thereon have become due and payable, either at their stated maturity dates or by call for redemption prior to maturity, if such money was held by the Trustee on such date, or for two (2) years after the date of deposit of such money if deposited with the Trustee after the date when such Bonds or interest thereon became due and payable, shall be repaid by the Trustee to the Community Facilities District as its absolute property free from trust for deposit in the Community Facilities Fund and for use in accordance with the Law, and the Trustee shall thereupon be released and discharged with respect thereto and the Holders shall look only to the Community Facilities District for the payment of such Bonds and interest thereon; provided, that before the Trustee shall be required to make any such repayment the Community Facilities District shall mail pursuant to Section 10.14 a notice to the Holders of all Outstanding Bonds and to such securities depositories and securities information services selected by it pursuant to Section 3.03 that such money remains unclaimed and that after a date named in such notice, which date shall not be less than thirty (30) days after the date of the mailing of such notice, the balance of such money then unclaimed will be returned to the Community Facilities District for deposit in the Community Facilities Fund.

ARTICLE X

MISCELLANEOUS

Section 10.01. Liability of Community Facilities District Limited to Proceeds of the Special Tax and Certain Other Funds. Notwithstanding anything contained herein, the Community Facilities District shall not be required to advance any money derived from any source of income other than the proceeds of the Special Tax net of Priority Administrative Expenses and the other funds provided herein for the payment of the interest on or principal of or redemption premiums, if any, on the Bonds.

The Bonds are special tax obligations of the Community Facilities District and the interest on and principal of and redemption premiums, if any, on the Bonds are payable solely from the proceeds of the Special Tax (including any prepayments thereof and proceeds from the sale of property collected pursuant to the foreclosure provisions of the Indenture for the delinquency of the Special Tax), net of Priority Administrative Expenses, and amounts in certain funds and accounts established in the Indenture, and the Community Facilities District is not obligated to pay the Bonds except from such funds. The General Fund of the City and the funds of the Community Facilities District are not liable, and neither the full faith and credit of the Community Facilities District nor the City are pledged for the payment of the interest on or principal of or redemption premiums, if any, on the Bonds, and no tax or assessment other than the Special Tax shall ever be levied or collected to pay the interest on or principal of or redemption premiums, if any, on the Bonds. The Bonds are not secured by a legal or equitable pledge of or charge, lien or encumbrance upon any property of the Community Facilities District or any of its income or receipts except the proceeds of the Special Tax (including any prepayments thereof and proceeds from the sale of property collected pursuant to the foreclosure provisions of the Indenture for the delinquency of the Special Tax), net of Priority Administrative Expenses, and amounts in certain funds and accounts established in the Indenture, and neither the payment of the interest on or principal of or redemption premiums, if any, on the Bonds is a general debt, liability or obligation of the Community Facilities District. The Bonds do not constitute an indebtedness of the Community Facilities District within the meaning of any constitutional or statutory debt limitation or restriction, and neither the City Council nor the Community Facilities District nor any officer or employee thereof shall be liable for the payment of the interest on or principal of or redemption premiums, if any, on the Bonds otherwise than from the proceeds of the Special Tax, net of Priority Administrative Expenses, and such other funds as provided in the Indenture.

Section 10.02. Benefits of the Indenture Limited to Certain Parties. Nothing contained herein, express or implied, is intended to give to any entity or person other than the City Council, the Community Facilities District, the Trustee, and the Holders any right, remedy or claim under or by reason hereof, and any agreement or covenant required herein to be performed by or on behalf of the City Council or the Community Facilities District or any officer or employee thereof shall be for the sole and exclusive benefit of the Trustee and the Holders.

Section 10.03. Successor Is Deemed Included in All References to Predecessor. Whenever either the City Council or the Community Facilities District or any officer or employee thereof or of the City is named or referred to herein, such reference shall be deemed to include the successor to the powers, duties and functions with respect to the administration, control and

management of the Community Facilities District that are presently vested in the City Council or the Community Facilities District or such officer or employee, and all agreements and covenants required herein to be performed by or on behalf of the City Council or the Community Facilities District or any officer or employee thereof shall bind and inure to the benefit of the respective successors thereof whether so expressed or not.

Section 10.04. Execution of Documents by Holders. Any declaration, request or other instrument which is permitted or required herein to be executed by Holders may be in one or more instruments of similar tenor, and may be executed by Holders in person or by their attorneys duly authorized in writing. The fact and date of the execution by any Holder or his attorney of any declaration, request or other instrument or of any writing appointing such attorney may be proved by the certificate of any notary public or other officer authorized to take acknowledgments of deeds to be recorded in the state or territory in which he or she purports to act that the person signing such declaration, request or other instrument or writing acknowledged to him or her the execution thereof, or by an affidavit of a witness to such execution duly sworn to before such notary public or other officer. The ownership of Bonds and the amount, maturity, number and date of holding the same shall be provided by the registration books required to be kept by the Trustee pursuant to Section 2.09.

Any declaration, request or other instrument or writing of the Holder of any Bond shall bind all future Holders of such Bond with respect to anything done or suffered to be done by the Community Facilities District in good faith and in accordance therewith.

Section 10.05. Deposit and Investment of Money in Accounts and Funds. All money held by the Trustee in any accounts and funds established herein shall be deposited in time or demand deposits in any state or nationally chartered bank or trust company, including the Trustee, or any state or federal savings and loan association, and shall be secured at all times by such obligations as are required by law and to the fullest extent required by law, except such money that is at the time invested in accordance with this Section. Any money in the Acquisition and Construction Fund and in the Special Tax Fund and in the Redemption Account shall be invested by the Trustee pursuant to a Written Request of the Community Facilities District received by the Trustee at least three (3) days before making any such investment in those Permitted Investments specified in such Written Request of the Community Facilities District that mature not later than the date on which it is estimated that such money will be required to be paid out hereunder, and any money in a Bond Reserve Account shall be invested by the Trustee pursuant to a Written Request of the Community Facilities District received by the Trustee at least three (3) days before making any such investment in those Permitted Investments specified in such Written Request of the Community Facilities District that mature not more than five (5) years from the date of purchase by the Trustee, or the final maturity date of any Outstanding Bonds, whichever is earlier; and the Trustee may conclusively rely and determine that any investment specified in any such Written Request of the Community Facilities District is a Permitted Investment or a Federal Security, as the case may be, hereunder; provided, that in the absence of written instructions from the Community Facilities District regarding such investments, such money shall be held uninvested. The Trustee (or any affiliate thereof) may act as principal or agent in the making of any investment hereunder and may impose its customary charges therefor, and shall not be responsible for any losses, taxes, fees or other charge suffered in connection with any investment, reinvestment or liquidation of investments made in accordance herewith. Notwithstanding

anything in the Indenture to the contrary, for purposes of any time limitation on the maturity of an investment of moneys in the funds and accounts held thereunder, such investment shall be deemed to satisfy such time limitation if, by its terms and within such time limitation, the Community Facilities District or the Trustee has the right, for any purpose permitted or required under the Indenture, to demand the repurchase, redemption, withdrawal or termination of such investment and to receive at least the outstanding par amount thereof plus accrued interest, without penalty.

All interest received on any such money so deposited or invested which exceeds the requirements of the account or fund from which such money was deposited or invested shall (as specified in a Written Request of the Community Facilities District filed with the Trustee) (subject to the requirements of Section 5.03) be deposited in the Redemption Account, and all losses on any such money so deposited or invested shall be borne by the account or fund from which the deposit or investment was made.

Section 10.06. Waiver of Personal Liability. No member of the City Council or officer or employee of the City, acting for and on behalf of the Community Facilities District, shall be individually or personally liable for the payment of the interest on or principal of or redemption premiums, if any, on the Bonds, but nothing herein contained shall relieve any member of the City Council or officer or employee of the City from the performance of any official duty provided hereby or by the Law or by any other applicable provisions of law.

Section 10.07. Acquisition of Bonds by Community Facilities District. All Bonds acquired by the Community Facilities District, whether by purchase or gift or otherwise, shall be surrendered to the Trustee for cancellation and destruction by it, and the Trustee shall send the Community Facilities District a certificate of such destruction.

Section 10.08. Content of Certificates and Reports. Every certificate or report with respect to compliance with an agreement, condition, covenant or term provided herein shall include (a) a statement that the person or persons making or giving such certificate or report have read such agreement, condition, covenant or term and the definitions herein relating thereto; (b) a brief statement as to the nature and scope of the examination or investigation upon which the opinion contained in such certificate or report is based; (c) a statement that, in the opinion of the signers, they have made or caused to be made such examination or investigation as is necessary to enable them to express an informed opinion as to whether or not such agreement, condition, covenant or term has been complied with; and (d) a statement as to whether, in the opinion of the signers, such agreement, condition, covenant or term has been complied with.

Any such certificate made or given by an officer of the City, for and on behalf of the Community Facilities District, may be based, insofar as it relates to legal matters, upon a representation made in an Opinion of Counsel unless such officer knows that the representation with respect to the matters upon which his certificate may be based, as aforesaid, is erroneous, or in the exercise of reasonable care should have known that the same was erroneous. Any such Opinion of Counsel may be based, insofar as it relates to factual matters information with respect to which is in the possession of the Community Facilities District, upon a representation by an officer or officers of the City unless the counsel giving such Opinion of Counsel knows that the representation with respect to the matters upon which his representation may be based, as

aforesaid, is erroneous, or in the exercise of reasonable care should have known that the same was erroneous.

Section 10.09. Maintenance of Accounts and Funds. Any account or fund required herein to be established and maintained by the Trustee may be maintained by the Trustee in its accounting records in its customary manner either as an account or a fund, and may, for the purposes of such accounting records, any audits thereof and any financial reports or statements with respect thereto, be treated either as an account or as a fund; but all such accounting records with respect to all such accounts and funds shall at all times be maintained by the Trustee in accordance with trust industry standards.

Section 10.10. Article and Section Headings, Gender and References. The headings or titles of the several articles and sections hereof and the table of contents appended hereto shall be solely for convenience of reference and shall not affect the construction, effect or meaning hereof, and words of any gender shall be deemed and construed to include all genders. All references herein to "Articles," "Sections" and other subdivisions are to the corresponding articles, sections or subdivisions hereof; and the words "hereby," "herein," "hereof," "hereto," "herewith" and "hereunder" and other words of similar import refer to the Indenture as a whole and not to any particular article, section or subdivision hereof.

Section 10.11. Partial Invalidity. If any one or more of the agreements, conditions, covenants or terms or portions thereof required hereby to be observed or performed by the Community Facilities District or the Trustee should be contrary to law, then such agreement or agreements, such condition or conditions, such covenant or covenants or such term or terms or such portions thereof shall be null and void and shall be deemed separable from the remaining agreements, conditions, covenants or terms or portions thereof and shall in no way affect the validity hereof or of the Bonds; and the Holders shall retain all the rights and benefits accorded to them under the Law or any other applicable provisions of law. The Community Facilities District hereby declares that it would have executed the Indenture and each and every other article, section, paragraph, subdivision, sentence, clause and phrase hereof and would have authorized the issuance of the Bonds pursuant hereto irrespective of the fact that any one or more of the articles, sections, paragraphs, subdivisions, sentences, clauses or phrases hereof or the application thereof to any person or circumstance may be held to be unconstitutional, unenforceable or invalid.

Section 10.12. Execution in Counterparts and Electronic Execution. The Indenture may be executed in several counterparts, each of which shall be deemed an original, and all of which shall constitute but one and the same instrument. The exchange of copies of the Indenture and of signature pages by facsimile or PDF transmission shall constitute effective execution and delivery of the Indenture as to the parties hereto and may be used in lieu of the original Indenture and signature pages for all purposes. Each party agrees that the electronic signatures, whether digital or encrypted, of the parties included in this Indenture are intended to authenticate this writing and to have the same force and effect as manual signatures. Electronic signature means any electronic sound, symbol, or process attached to or logically associated with a record and executed and adopted by a party with the intent to sign such record, including facsimile or email electronic signatures.

Section 10.13. Governing Law. The Indenture shall be governed by and construed and interpreted in accordance with the laws of the State of California.

Section 10.14. Notices. All written notices to be given hereunder shall be given by mail or electronic means to the party entitled thereto at its address set forth below, or at such other address as such party may provide to the other parties in writing from time to time, namely:

If to the Community Facilities District:

City of Folsom
50 Natoma Street
Folsom, California 95630
Attention: Finance Director
Fax: 916-985-0870
Email: financetreasury@folsom.ca.us

If to the Trustee:

U.S. Bank Trust Company, National Association
One California Street, Suite 1000
San Francisco, CA 94111
Attention: Global Corporate Trust
Fax: (415) 677-3596
Email: karen.lei@usbank.com

Each such notice, statement, demand, consent, approval, authorization, offer, designation, request or other communication hereunder shall be deemed delivered to the party to whom it is addressed (a) if personally served or delivered, upon delivery, (b) if given by electronic communication, upon the sender's receipt of an appropriate answer back or other written acknowledgment or confirmation of receipt of the entire notice, approval, demand, report or other communication, (c) if given by first class mail deposited with the United States mail postage prepaid, seventy-two (72) hours after such notice is deposited with the United States mail, (d) if given by overnight courier, with courier charges prepaid, twenty-four (24) hours after delivery to said overnight courier, or (e) if given by any other means, upon delivery at the address specified in this Section.

The Trustee shall have the right to accept and act upon instructions, including funds transfer instructions ("**Instructions**") given pursuant to this Indenture and delivered using Electronic Means ("**Electronic Means**" shall mean the following communications methods: e-mail, facsimile transmission, secure electronic transmission containing applicable authorization codes, passwords and/or authentication keys issued by the Trustee, or another method or system specified by the Trustee as available for use in connection with its services hereunder); provided, however, that the Community Facilities District shall provide to the Trustee an incumbency certificate listing officers with the Community Facilities District to provide such Instructions and containing specimen signatures of such officers, which incumbency certificate shall be amended by the Community Facilities District whenever a person is to be added or deleted from the listing.

If the Community Facilities District elects to give the Trustee Instructions using Electronic Means and the Trustee in its reasonable judgment elects to act upon such Instructions, the Trustee's understanding of such Instructions shall be deemed controlling. The Community Facilities District understands and agrees that the Trustee cannot determine the identity of the actual sender of such Instructions and that the Trustee shall be entitled to conclusively presume without liability that directions that purport to have been sent by an officer listed on the incumbency certificate provided to the Trustee have been sent by such officer. The Community Facilities District shall be responsible for ensuring that only officers transmit such Instructions to the Trustee and that the Community Facilities District and all officers are solely responsible to safeguard the use and confidentiality of applicable user and authorization codes, passwords and/or authentication keys upon receipt by the Community Facilities District. The Trustee shall not be liable for any losses, costs claims, or expenses arising directly or indirectly from the Trustee's reliance upon and compliance with such Instructions notwithstanding the fact that such directions conflict or are inconsistent with a subsequent written instruction. The Community Facilities District agrees: (i) to assume all risks arising out of the use of Electronic Means to submit Instructions to the Trustee, including without limitation the risk of the Trustee acting on unauthorized Instructions, and the risk of interception and misuse by third parties; (ii) that it is fully informed of the protections and risks associated with the various methods of transmitting Instructions to the Trustee and that there may be more secure methods of transmitting Instructions than the method(s) selected by the Community Facilities District; (iii) that the security procedures (if any) to be followed in connection with its transmission of Instructions provide to it a commercially reasonable degree of protection in light of its particular needs and circumstances; and (iv) to notify the Trustee in writing immediately upon learning of any compromise or unauthorized use of the security procedures.

Section 10.15. U.S.A. Patriot Act. The parties hereto acknowledge that in accordance with Section 326 of the U.S.A. Patriot Act, the Trustee, like all financial institutions and in order to help fight the funding of terrorism and money laundering, is required to obtain, verify, and record information that identifies each person or legal entity that establishes a relationship or opens an account with the Trustee. The parties to this Indenture agree that they will provide the Trustee with such information as it may request in order for the Trustee to satisfy the requirements of the U.S.A. Patriot Act.

Section 10.16. Force Majeure. In no event shall the Trustee be responsible or liable for any failure or delay in the performance of its obligations hereunder arising out of or caused by, directly or indirectly, forces beyond its control, including, without limitation, strikes, work stoppages, accidents, acts of war or terrorism, pandemics, epidemics, quarantine restrictions, recognized public emergencies, civil or military disturbances, nuclear or natural catastrophes or acts of God, and interruptions, loss or malfunctions of utilities, communications or computer (software and hardware) services; it being understood that the Trustee shall use reasonable efforts which are consistent with accepted practices in the banking industry to resume performance as soon as practicable under the circumstances.

Section 10.17. Effective Date of the Indenture. The Indenture shall take effect from and after its execution and delivery.

IN WITNESS WHEREOF, the City of Folsom Community Facilities District No. 23 (Folsom Ranch) has caused the Indenture to be signed in its name by the Finance Director of the City of Folsom and U.S. Bank Trust Company, National Association, as Trustee, in token of its acceptance of the trusts created hereunder, has caused the Indenture to be signed in its corporate name by its officer thereunto duly authorized, all as of the date and year first above written.

CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT NO. 23 (FOLSOM RANCH)

By_____
Finance Director of the City of Folsom

U.S. BANK TRUST COMPANY, NATIONAL ASSOCIATION,
as Trustee

By_____
Authorized Officer

EXHIBIT A

[FORM OF BONDS]

No. _____ $_____

UNITED STATES OF AMERICA

STATE OF CALIFORNIA

COUNTY OF SACRAMENTO

CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 23
(FOLSOM RANCH) IMPROVEMENT AREA NO. 7
SPECIAL TAX BOND, SERIES 2026

Interest Rate	Maturity Date	Bond Date
[_____]%	September 1, ____	May [__], 2026

REGISTERED OWNER: U.S. BANK TRUST COMPANY, NATIONAL ASSOCIATION, AS TRUSTEE FOR THE FOLSOM RANCH FINANCING AUTHORITY

PRINCIPAL AMOUNT: DOLLARS

The City of Folsom Community Facilities District No. 23 (Folsom Ranch), organized and existing under and pursuant to the laws of the State of California (the "Community Facilities District"), for value received hereby promises to pay (but only out of the proceeds of the Special Tax hereinafter referred to, net of Priority Administrative Expenses (as defined in the Indenture hereinafter referred to), and certain other funds as described herein) to the registered owner set forth above on the maturity date set forth above (subject to any right of prior redemption hereinafter provided for) the principal amount set forth above, together with interest thereon computed on the basis of a 360-day year of twelve (12) 30-day calendar months from the interest payment date next preceding the date of registration of this Bond (unless this Bond is registered on a day during the period from the sixteenth (16th) day of the month next preceding an interest payment date to such interest payment date, both inclusive, in which event it shall bear interest from such interest payment date, or unless this Bond is registered on a day on or before the fifteenth (15th) day of the month next preceding the first interest payment date, in which event it shall bear interest from its dated date) until the principal hereof shall have been paid, at the interest rate per annum set forth above, payable on [September 1, 2026], and semiannually thereafter on September 1 and March 1 in each year. The interest on and principal of and redemption premium,

if any, on this Bond are payable in lawful money of the United States of America at the Corporate Trust Office (as that term is defined in the Indenture hereinafter referred to, and herein the "Corporate Trust Office") of U.S. Bank Trust Company, National Association, or any other bank or trust company at its Corporate Trust Office, which may at any time be substituted in its place as provided in the Indenture hereinafter described, the Trustee of the Community Facilities District for the Bonds (the "Trustee"). The interest on this Bond due on or before the maturity or prior redemption hereof shall be payable only to the person whose name appears in the registration books required to be kept by the Trustee as the registered owner hereof at the close of business as of the fifteenth (15th) day of the month next preceding each interest payment date, such interest to be paid by check mailed by first class mail on each such interest payment date to such registered owner at his or her address as it appears on such books, except that in the case of a registered owner of one million dollars ($1,000,000) or more in principal amount of Bonds then Outstanding, payment shall be made at such owner's option by wire transfer on each such interest payment date of immediately available funds to an account in a bank or trust company or savings bank that is a member of the Federal Reserve System and that is located in the continental United States of America according to written instructions provided by such owner to the Trustee at least fifteen (15) days before such interest payment date. The principal of and redemption premium, if any, on this Bond shall be payable only to the person whose name appears in such registration books as the registered owner hereof, such principal and redemption premium, if any, to be paid only on the surrender of this Bond at the Corporate Trust Office of the Trustee at maturity or on redemption prior to maturity.

Notwithstanding the foregoing, the Trustee may agree with the Holder of this Bond that such Holder may, in lieu of surrendering the same for a new Bond, endorse on this Bond a record of partial payment of the principal of this Bond as follows:

PAYMENTS ON ACCOUNT OF PRINCIPAL

Payment Date	Principal Amount Paid	Balance of Principal Amount Unpaid	Signature of Holder

This Bond is one of a duly authorized issue of Bonds in the aggregate principal amount of [_____] dollars ($[_____]) issued by the Community Facilities District located in the City of Folsom (the "City"), designated the "City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Bonds, Series 2026" (the "Bonds"), which Bonds are issued under and pursuant to the Mello-Roos Community Facilities Act of 1982, as amended (being Sections 53311 et seq. of the Government Code of the State of California), and all laws amendatory thereof or supplemental thereto (the "Law") and under and pursuant to the provisions of an Indenture dated as of May 1, 2026 (the "Indenture") between the

Community Facilities District and U.S. Bank Trust Company, National Association, as Trustee, all of like tenor and date (except for such variations, if any, as may be required to designate varying numbers, maturities, interest rates or redemption provisions), and all capitalized terms used herein not otherwise defined shall have the meanings contained in the Indenture. All the Bonds are equally and ratably secured in accordance with the terms and conditions of the Indenture (copies of which are on file at the office of the City Clerk of the City and at the Corporate Trust Office of the Trustee), and reference is hereby made to the Law and to the Indenture and any and all amendments thereof and supplements thereto for a description of the terms on which the Bonds are issued and for the rights of the registered owners of the Bonds; and all the terms of the Law and the Indenture are hereby incorporated herein and constitute a contract between the Community Facilities District and the registered owner from time to time of this Bond, to all the provisions of which the registered owner of this Bond, by his or her acceptance hereof, agrees and consents; and each taker and subsequent registered owner hereof shall have recourse to all the provisions of the Law and the Indenture and shall be bound by all the terms and conditions thereof.

The Bonds are issued to provide funds to pay costs of the acquisition and construction of the Facilities. The Bonds are special tax obligations of the Community Facilities District and the interest on and principal of and redemption premiums, if any, on the Bonds are payable solely from the proceeds of the Special Tax, net of Priority Administrative Expenses, and certain other funds, as provided in the Indenture, and the Community Facilities District is not obligated to pay them except from the proceeds of the Special Tax, net of Priority Administrative Expenses, and such other funds. The General Fund of the City and the funds of the Community Facilities District are not liable and neither the full faith and credit of the Community Facilities District nor the City are pledged for the payment of the interest on or principal of or redemption premiums, if any, on the Bonds, and no tax or assessment other than the Special Tax shall ever be levied or collected to pay the interest on or principal of or redemption premiums, if any, on the Bonds. The Bonds are not secured by a legal or equitable pledge of or charge, lien or encumbrance upon any property of the Community Facilities District or any of its income or receipts except the proceeds of the Special Tax, net of Priority Administrative Expenses, and such other funds, and neither the payment of the interest on or principal of or redemption premiums, if any, on the Bonds is a general debt, liability or obligation of the Community Facilities District.

The Bonds maturing on September 1, 20[__], are subject to mandatory redemption by the Community Facilities District prior to their maturity date in part on September 1 in each of the years 20[__] through 20[__], both years inclusive; and the Bonds maturing on September 1, 20[__], are subject to mandatory redemption by the Community Facilities District prior to their maturity date in part on September 1 in each of the years 20[__] through 20[__], both years inclusive, in each case solely from Minimum Sinking Fund Account Payments deposited in the Sinking Fund Subaccount, upon mailed notice as hereinafter provided, at a redemption price of one hundred percent (100%) of the principal amount thereof called for redemption together with accrued interest thereon to the date of redemption.

The Bonds are subject to optional redemption by the Community Facilities District prior to their respective maturity dates as a whole or in part on any date on or after [September 1, 20__], from funds derived by the Community Facilities District from any source other than such Minimum Sinking Fund Account Payments deposited in the Sinking Fund Subaccount or such prepayments of the Special Tax, upon mailed notice as hereinafter provided, at the following

redemption prices (computed upon the principal amount of the Bonds or portions thereof called for redemption) together with accrued interest thereon to the date fixed for redemption, to wit:

103% if redeemed on any date on or after [September 1, 20__], through [August 31, 20__];

102% if redeemed on any date from [September 1, 20__], through [August 31, 20__];

101% if redeemed on any date from [September 1, 20__], through [August 31, 20__]; and

100% if redeemed on [September 1, 20__], and any date thereafter.

The Bonds are subject to extraordinary redemption by the Community Facilities District prior to their respective maturity dates, as a whole or in part on any interest payment date on and after [September 1, 2026], from funds derived by the Community Facilities District from prepayments of the Special Tax, upon mailed notice as hereinafter provided, at the following redemption prices (computed upon the principal amount of the Bonds or portions thereof called for redemption) together with accrued interest thereon to the date fixed for redemption, to wit:

103% if redeemed on any interest payment date on or after [September 1, 2026], through [March 1, 20__];

102% if redeemed on [September 1, 20__], or [March 1, 20__];

101% if redeemed on [September 1, 20__], or [March 1, 20__]; and

100% if redeemed on [September 1, 20__], or any interest payment date thereafter.

If less than all the Outstanding Bonds are to be redeemed as a result of prepayments of the Special Tax at any one time, the Bonds shall be redeemed pro rata by maturity. If less than all the Outstanding Bonds are to be redeemed at the option of the Community Facilities District at any one time, the Bonds of the latest maturity date or dates shall be redeemed prior to or simultaneously with the redemption of the Bonds maturing prior thereto, and if less than all the Outstanding Bonds of any one maturity date are to be redeemed at any one time, the Trustee shall select the Bonds or the portions thereof of such maturity date to be redeemed in integral multiples of five thousand dollars ($5,000) in a manner that it deems appropriate and fair.

Notice of redemption of this Bond or any portion hereof shall be mailed by the Trustee to the registered owner hereof and to those securities depositories and securities information services selected by the Community Facilities District in accordance with the Indenture, but neither failure to receive any such mailed notice nor any immaterial defect contained therein shall affect the sufficiency or validity of such proceedings for redemption. Any notice of optional redemption may be rescinded by written notice given by the Community Facilities District to the Trustee no later than three (3) Business Days prior to the date specified for redemption. The Trustee shall give notice of rescission of the notice of optional redemption or non-satisfaction of

any conditions specified in the notice of optional redemption as soon as practicable to the same parties and in the same manner as the notice of redemption was given pursuant to the Indenture.

If notice of redemption has been duly given and not rescinded as aforesaid and money sufficient for the payment of the principal of and redemption premiums, if any, on, together with interest to the redemption date on, this Bond or portion thereof so called for redemption has been irrevocably deposited with the Trustee, then this Bond or the portion thereof to be redeemed shall, on the redemption date designated in such notice, become due and payable at the above-described redemption price; and from and after the date so designated interest on this Bond or the portion thereof to be redeemed shall cease to accrue and the registered owner of this Bond shall have no rights in respect hereof except to receive payment of the redemption price of this Bond or the portion thereof to be redeemed, and upon surrender of this Bond if redeemed in part only, the Community Facilities District shall execute and the Trustee shall authenticate and deliver to the registered owner hereof at the expense of the Community Facilities District a new Bond or Bonds equal in aggregate principal amount to the unredeemed portion of this Bond so surrendered.

The Community Facilities District has covenanted that, so long as any Bonds are Outstanding, it will annually levy the Special Tax against all Taxable Property in the Improvement Area and make provision for the collection of the Special Tax in amounts which will be sufficient, together with the money then on deposit in the Redemption Account, after making reasonable allowances for contingencies and errors in the estimates, to yield proceeds equal to the amounts required for compliance with the agreements, conditions, covenants and terms contained in the Indenture, and which in any event will be sufficient to pay the interest on and principal of and Minimum Sinking Fund Account Payments for and redemption premiums, if any, on the Bonds as they become due and payable and to replenish each Bond Reserve Account established under the Indenture and to pay all current Expenses and Services as they become due and payable in accordance with the provisions and terms of the Indenture.

The Bonds are issuable in the form of fully registered bonds. The registered owner of any Bond or Bonds may surrender the same (together with a written instrument of transfer satisfactory to the Trustee duly executed by the registered owner or his or her duly authorized attorney) in exchange for an equal aggregate principal amount of Bonds of the same series and maturity date in the manner, subject to the conditions and upon payment of the charges provided in the Indenture.

The registration of this Bond is transferable on the registration books kept by the Trustee by the registered owner hereof or by his or her duly authorized attorney upon surrender of this Bond together with a written instrument of transfer satisfactory to the Trustee duly executed by the registered owner or his or her duly authorized attorney, and thereupon a new Bond or Bonds of the same series and maturity date in the same aggregate principal amount will be issued to the transferee in exchange therefor in the manner, subject to the conditions and terms and upon payment of the charges provided in the Indenture. The Community Facilities District and the Trustee shall be entitled to conclusively treat the person in whose name this Bond is registered as the absolute owner hereof for the purpose of receiving payment of, or on account of, the principal hereof and redemption premium, if any, hereon and for all other purposes.

The rights and obligations of the Community Facilities District and of the registered owners of the Bonds may be amended at any time in the manner, to the extent and upon the terms provided in the Indenture, and in certain circumstances without the consent of such registered owners, but no such amendment shall (1) extend the maturity of this Bond or reduce the interest rate hereon or otherwise alter or impair the obligation of the Community Facilities District to pay the interest hereon or principal hereof or Minimum Sinking Fund Account Payment herefor or redemption premium, if any, hereon at the time and place and at the rate and in the currency and from the funds provided herein without the express written consent of the registered owner of this Bond, or (2) permit the issuance by the Community Facilities District of any obligations payable from the proceeds of the Special Tax other than as provided in the Indenture, or jeopardize the ability of the Community Facilities District to levy and collect the Special Tax, or (3) reduce the percentage of Bonds required for the written consent to an amendment of the Indenture, or (4) modify any rights or obligations of the Trustee without its prior written assent thereto; all as more fully set forth in the Indenture.

The Bonds do not constitute an indebtedness of the Community Facilities District within the meaning of any constitutional or statutory debt limitation or restriction, and neither the City Council of the City nor the Community Facilities District nor any officer or employee thereof or of the City shall be liable for the payment of the interest on or principal of or redemption premiums, if any, on the Bonds otherwise than from the proceeds of the Special Tax, net of Priority Administrative Expenses, and such other funds, as provided in the Indenture.

This Bond shall not be entitled to any benefits under the Indenture or become valid or obligatory for any purpose until the certificate of authentication and registration hereon endorsed shall have been manually signed by an authorized signatory of the Trustee.

It is hereby certified that all acts, conditions and things required by law to exist, to have happened and to have been performed precedent to and in the issuance of this Bond do exist, have happened and have been performed in due time, form and manner as required by law and that the amount of this Bond, together with all other obligations of the Community Facilities District, does not exceed any limit prescribed by the laws of the State of California and is not in excess of the principal amount of the Bonds permitted to be issued under the Indenture.

IN WITNESS WHEREOF, the City of Folsom Community Facilities District No. 23 (Folsom Ranch) has caused this Bond to be executed in its name and on its behalf by the manual or facsimile signature of the Mayor of the City and countersigned by the manual or facsimile signature of the City Clerk of the City, and has caused this Bond to be dated May [__], 2026.

CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT NO. 23 (FOLSOM RANCH)

By _____
Mayor of the City of Folsom

Countersigned:

_____
City Clerk of the City of Folsom

[FORM OF TRUSTEE'S CERTIFICATE OF AUTHENTICATION
TO APPEAR ON BONDS]

This is one of the Bonds described in the within-mentioned Indenture which has been authenticated on May [__], 2026.

U.S. BANK TRUST COMPANY, NATIONAL ASSOCIATION,
as Trustee

By_____
Authorized Signatory

[FORM OF ASSIGNMENT TO APPEAR ON BONDS]

For value received the undersigned do(es) hereby sell, assign and transfer unto _____ the within Bond and do(es) hereby irrevocably constitute and appoint _____ attorney to transfer the same on the bond register of the Trustee, with full power of substitution in the premises.

_____

Dated: _____

SIGNATURE GUARANTEED BY:

_____

Note: Signatures must be guaranteed by an "eligible guarantor institution" meeting the requirements of membership or participation in the Security Transfer Agent Medallion Program ("STAMP") or such other "signature guarantee program" as may be determined in substitution for STAMP, all in accordance with the Securities Exchange Act of 1934, as amended.

Social Security Number, Taxpayer Identification Number or other identifying number of Assignee: _____

Attachment 5

PRELIMINARY OFFICIAL STATEMENT DATED _____, 2026

NEW ISSUE-BOOK-ENTRY ONLY **NOT RATED**

In the opinion of Stradling Yocca Carlson & Rauth LLP, Bond Counsel, under existing statutes, regulations, rulings and judicial decisions, and assuming the accuracy of certain representations and compliance with certain covenants and requirements described herein, interest (and original issue discount) on the Bonds described herein is excluded from gross income for federal income tax purposes and is not an item of tax preference for purposes of calculating the federal alternative minimum tax imposed on individuals. In the further opinion of Bond Counsel, interest (and original issue discount) on the Bonds is exempt from State of California personal income tax. See the caption "TAX MATTERS" with respect to tax consequences relating to the Bonds, including with respect to the alternative minimum tax imposed on certain large corporations

$[Par Amount]*
FOLSOM RANCH FINANCING AUTHORITY
CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT NO. 23
(FOLSOM RANCH) IMPROVEMENT AREA NO. 7
SPECIAL TAX REVENUE BONDS,
SERIES 2026

Dated: Date of Delivery **Due: September 1, as shown on inside front cover**

The Folsom Ranch Financing Authority City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026 (the "Bonds") are being issued by the Folsom Ranch Financing Authority (the "Authority") to provide funds to finance the purchase of limited obligation special tax bonds (the "Local Obligations"), issued by the City of Folsom Community Facilities District No. 23 (Folsom Ranch) (the "District"). The purchase price of the Local Obligations will be used to finance the acquisition of certain public facilities, fund a debt service reserve account, and pay certain costs of issuance of the Local Obligations and the Bonds.

The Bonds are being issued by the Authority pursuant to a Trust Agreement (the "Trust Agreement") among the District, the Authority, and U.S. Bank Trust Company, National Association, as trustee (the "Trustee") and will be secured by a pledge of the Trust Estate, as defined herein. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS."

The Bonds are special, limited obligations of the Authority. The Bonds are payable solely from and secured by the Trust Estate of the Authority pledged under the Trust Agreement, consisting primarily of payments received by the Authority from the District under the Local Obligations, which payments are secured by a lien of the Special Taxes (defined herein) levied upon property within Improvement Area No. 7 of the District (the "Improvement Area"), as more fully described herein. Payments under the Local Obligations are calculated to be sufficient to permit the Authority to pay the principal of, and interest on, the Bonds when due.

The Local Obligations Indenture (defined herein) for the Local Obligations establishes a debt service reserve fund (the "Local Obligations Reserve Fund") with a debt service reserve account therein for the Local Obligations (the "Local Obligations Reserve Account"). Pursuant to the Local Obligations Indenture, a deposit is being made to the Local Obligations Reserve Account for the Local Obligations. **Amounts available from the Local Obligations Reserve Account are not available to make up a deficiency for the payment of principal of and interest on the Bonds**. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—Terms of the Local Obligations—*Local Obligations Reserve Account*."

The Bonds are being issued only as fully registered bonds registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, New York ("DTC") and interest thereon is payable on March 1 and September 1 of each year, commencing September 1, 2026, by the Trustee to DTC. DTC will in turn remit principal or redemption price and interest to the DTC participants, which will in turn remit such principal or redemption price and interest to the Beneficial Owners of the Bonds, as described herein. DTC will act as securities depository for the Bonds. Individual purchases will be made in book-entry only form in the principal amount of $5,000 or integral multiple thereof. Purchasers of the Bonds will not receive instruments representing their interest in the Bonds purchased. See APPENDIX F—"DTC AND THE BOOK–ENTRY ONLY SYSTEM."

The Bonds are subject to optional, extraordinary and mandatory redemption as described herein.* See "THE BONDS—Redemption Provisions."

NEITHER THE FAITH AND CREDIT NOR THE TAXING POWER OF THE CITY OF FOLSOM (THE "CITY"), THE AUTHORITY, THE STATE OF CALIFORNIA OR ANY OTHER POLITICAL SUBDIVISION THEREOF IS PLEDGED TO THE PAYMENT OF THE BONDS. THE AUTHORITY HAS NO TAXING POWER. EXCEPT FOR THE TRUST ESTATE, NO OTHER REVENUES OR TAXES ARE PLEDGED TO THE PAYMENT OF THE BONDS. THE BONDS ARE NOT GENERAL OBLIGATIONS OF THE AUTHORITY, THE DISTRICT OR THE CITY, BUT ARE LIMITED OBLIGATIONS OF THE AUTHORITY PAYABLE SOLELY FROM THE TRUST ESTATE, DERIVED PRIMARILY FROM PAYMENT ON THE LOCAL OBLIGATIONS FROM THE PAYMENT OF THE SPECIAL TAXES LEVIED WITHIN THE IMPROVEMENT AREA AS MORE FULLY DESCRIBED HEREIN.

* Preliminary, subject to change.

The Bonds are not rated by any rating agency. Investment in the Bonds involves a substantial degr may not be appropriate for some investors. See "CERTAIN RISKS TO BONDHOLDERS" for a discussion of special risk factors that should be considered, in addition to the other matters set forth herein, in evaluating the investment quality of the Bonds.

This cover page contains information for general reference only and it is *not* a complete summary of the Bonds. Investors should read the entire Official Statement to obtain information essential to the making of an informed investment decision.

Maturity Schedule, Interest Rates, Prices and CUSIPS
(See inside front cover)

The Bonds are offered when, as and if issued, subject to the approval as to their legality by Stradling Yocca Carlson & Rauth LLP, Bond Counsel to the Authority, and certain other conditions. Certain legal matters will be passed on for the Authority and the District by the City Attorney. Certain legal matters will be passed upon for the Underwriter by Kutak Rock LLP. It is anticipated that the Bonds in book-entry form will be available for delivery through the facilities of The Depository Trust Company in New York, New York on or about ____, 2026.

Piper Sandler & Co.

The date of this Official Statement is _____, 2026.

**$[Par Amount]*
FOLSOM RANCH FINANCING AUTHORITY
CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT NO. 23
(FOLSOM RANCH) IMPROVEMENT AREA NO. 7
SPECIAL TAX REVENUE BONDS
SERIES 2026**

MATURITY SCHEDULE, INTEREST RATES, PRICES AND CUSIPS

Maturity (September 1)	Principal Amount	Interest Rate	Price	CUSIP No.[1] (344414)

$_____ _____% Term Bond maturing _____ 1, 20__ Price ___% (CUSIP No.† 344414__)
$_____ _____% Term Bond maturing _____ 1, 20__ Price ___% (CUSIP No.† 344414__)

* Preliminary, subject to change.

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No dealer, broker, salesperson or other person has been authorized by the Authority, the District or the Underwriter to give any information or to make any representations other than as contained in this Official Statement, and if given or made, such other information or representations must not be relied upon as having been authorized by any of the foregoing. This Official Statement does not constitute an offer to sell or the solicitation of an offer to buy, nor shall there be any sale of the Bonds by any person, in any jurisdiction in which it is unlawful for such person to make such offer, solicitation or sale. This Official Statement is not to be construed as a contract with the purchasers of the Bonds. Statements contained in this Official Statement which involve estimates, forecasts or matters of opinion, whether or not expressly so described herein, are intended solely as such and are not to be construed as representations of fact.

The information set forth herein has been obtained from sources which are believed to be reliable, but such information is neither guaranteed as to accuracy or completeness, nor is it to be construed as a representation of such by the Authority, the District or the Underwriter. The information and expressions of opinion stated herein are subject to change without notice; and neither the delivery of this Official Statement nor any sale made hereunder shall, under any circumstances, create any implication that there has been no change in the affairs of the Authority, the District or the property owners in the Improvement Area, or in the condition of the property in the Improvement Area, since the date hereof.

The summaries and references to the Trust Agreement, the Mello-Roos Act, the Local Obligations Indenture and to other statutes and documents referred to herein do not purport to be comprehensive or definitive and are qualified in their entireties by reference to each such statute and document. This Official Statement including any amendment or supplement hereto is intended to be deposited with one or more depositories.

The Underwriter has provided the following sentence for inclusion in this Official Statement. The Underwriter has reviewed the information in this Official Statement in accordance with, and as part of, their responsibilities to investors under the federal securities laws as applied to the facts and circumstances of this transaction, but the Underwriter does not guarantee the accuracy or completeness of such information.

IN CONNECTION WITH THIS OFFERING, THE UNDERWRITER MAY OVERALLOT OR EFFECT TRANSACTIONS WHICH STABILIZE OR MAINTAIN THE MARKET PRICE OF THE BONDS AT A LEVEL ABOVE THAT WHICH MIGHT OTHERWISE PREVAIL IN THE OPEN MARKET. SUCH STABILIZING, IF COMMENCED, MAY BE DISCONTINUED AT ANY TIME. THE UNDERWRITER MAY OFFER AND SELL THE BONDS TO CERTAIN DEALERS AND OTHERS AT PRICES LOWER THAN THE PUBLIC OFFERING PRICES SET FORTH ON THE INSIDE FRONT COVER PAGE HEREOF AND SUCH PUBLIC OFFERING PRICES MAY BE CHANGED FROM TIME TO TIME BY THE UNDERWRITER.

THE BONDS HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, IN RELIANCE UPON AN EXEMPTION FROM THE REGISTRATION REQUIREMENTS CONTAINED IN SUCH ACT. THE BONDS HAVE NOT BEEN REGISTERED OR QUALIFIED UNDER THE SECURITIES LAWS OF ANY STATE.

Certain statements included or incorporated by reference in this Official Statement constitute forward-looking statements. Such statements are generally identifiable by the terminology used such as “plan,” “expect,” “estimate,” “budget” or similar words. The achievement of certain results or other expectations contained in such forward-looking statements involve known and unknown risks, uncertainties and other factors which may cause actual results, performance or achievements described to be materially different from any future results, performance or achievements expressed or implied by such forward-looking statements.

[INSERT REGIONAL AND CITY CONTEXT MAPS]

CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 23
(FOLSOM RANCH)
IMPROVEMENT AREA NO. 7
[To be updated][2]





[2] Note to draft: Developer team to provide updated photos

Photos taken [March 10, 2025]. The approximate boundaries of the Improvement Area have been outlined.

AUTHORITY GOVERNING BOARD/CITY COUNCIL

Justin Raithel, *Chair / Mayor*
Anna Rohrbough, *Vice Chair / Vice Mayor*
Mike Kozlowski, *Member / Councilmember*
Sarah Aquino, *Member / Councilmember*
Barbara Leary, *Member / Councilmember*

AUTHORITY/CITY STAFF

Bryan Whitemyer, *Executive Director / City Manager*
Stacey Tamagni, *Treasurer / Finance Director*
Sari Dierking, Esq., *Interim General Counsel / Interim City Attorney*
Christa Freemantle, *Secretary / City Clerk*

SPECIAL SERVICES

BOND AND DISCLOSURE COUNSEL

Stradling Yocca Carlson & Rauth LLP

MUNICIPAL ADVISOR

Fieldman, Rolapp & Associates, Inc.

TRUSTEE

U.S. Bank Trust Company, National Association

SPECIAL TAX CONSULTANT

NBS

APPRAISER

Integra Realty Resources

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$[Par Amount]*
FOLSOM RANCH FINANCING AUTHORITY
CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT NO. 23
(FOLSOM RANCH) IMPROVEMENT AREA NO. 7
SPECIAL TAX REVENUE BONDS,
SERIES 2026

INTRODUCTION

The description and summaries of various documents hereinafter set forth do not purport to be comprehensive or definitive, and reference is made to each document for the complete details of all terms and conditions. All statements herein are qualified in their entirety by reference to each document. All capitalized terms used in this Official Statement and not otherwise defined herein have the same meaning as in the Trust Agreement (defined below) or the Local Obligations Indenture (defined below), as applicable.

General

This Official Statement, including the cover page, the inside cover page and the Appendices hereto, is provided to furnish certain information in connection with the issuance and sale by the Folsom Ranch Financing Authority (the "Authority") of $[Par Amount]* aggregate principal amount of Folsom Ranch Financing Authority City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026 (the "Bonds").

Authority for Issuance

The Bonds will be issued pursuant to the provisions of the Trust Agreement (the "Trust Agreement") among the Authority, the City of Folsom Community Facilities District No. 23 (Folsom Ranch) (the "District"), and U.S. Bank Trust Company, National Association, as trustee (the "Trustee"), as authorized pursuant to a resolution of the Authority. The Bonds will be issued pursuant to the Marks-Roos Local Bond Pooling Act of 1985, as amended, constituting Article 4 of Chapter 5, Division 7, Title 1 of the Government Code of the State of California. The Bonds will be issued as fully registered bonds in book-entry form, in denominations of $5,000 each or any integral multiple thereof and will be dated the date of delivery thereof and bear interest at the rates set forth on the inside front cover page hereof. See "THE BONDS—Description of the Bonds."

Purpose

The Bonds are being issued to finance the purchase of the limited obligation special tax bonds (the "Local Obligations"), issued by the District pursuant to an Indenture (the "Local Obligations Indenture") between the District and U.S. Bank Trust Company, National Association, as trustee (the "Local Obligations Trustee"). The purchase price of the Local Obligations will be used to finance the acquisition of certain public facilities, fund a debt service reserve account, and pay certain costs of issuance of the Local Obligations and Bonds. See "PLAN OF FINANCE—Facilities to be Financed" and "THE IMPROVEMENT AREA."

* Preliminary, subject to change.

The Local Obligations are authorized pursuant to (i) the provisions of the Mello-Roos Community Facilities Act of 1982, as amended, constituting Section 53311, *et seq.* of the California Government Code (the "Mello-Roos Act"), (ii) a resolution of the City Council of the City of Folsom (the "City") as legislative body of the District adopted on April 14, 2026, and (iii) the Local Obligations Indenture. The Local Obligations are payable from the special taxes authorized to be levied and collected annually upon taxable real property within Improvement Area No. 7 of the District (the "Improvement Area"). See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—General."

Security for the Bonds and the Local Obligations

The Bonds are special, limited obligations of the Authority, payable from and secured by the Trust Estate (as defined herein) pledged under the Trust Agreement, consisting primarily of payments received from the District as debt service payments on the Local Obligations.

The Local Obligations will be issued with an annual scheduled debt service that results in at least 110% annual debt service coverage for the Local Obligations from Effective Tax Rate Evaluation Maximum Facilities Special Tax revenues for Developed Property and Effective Tax Rate Evaluation Minimum Facilities Revenue for Small Lot Final Map Property based on status of development as of February 17, 2026, net of Priority Administrative Expenses (each as defined below), beginning with the levy for Fiscal Year 2025-26. The debt service on the Local Obligations is expected to increase approximately 2% annually through 2044 and then be level through the final maturity. Although the scheduled payments under the Local Obligations are sufficient, in the aggregate, to provide the Authority with moneys to pay the principal of, premium, if any, and interest on the Bonds when due (see "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS"), investment in the Bonds involves a substantial degree of risk that may not be appropriate for some investors. See "CERTAIN RISKS TO BONDHOLDERS."

The Local Obligations are secured by a pledge of special taxes (including both the Facilities Special Tax and the Services Special Tax for the Improvement Area, each as defined herein) received by the District (the "Special Tax" or the "Special Taxes," as the context requires) (including any prepayment thereof and proceeds from foreclosure sales pursuant to the Local Obligations Indenture), net of Priority Administrative Expenses, and the Local Obligations Reserve Account established for the Local Obligations under the Local Obligations Indenture. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS." The Special Taxes are included on the regular property tax bill sent to the record owners of taxable properties within the Improvement Area. The District has covenanted in the Local Obligations Indenture to commence judicial foreclosure proceedings against property with delinquent Special Taxes and to diligently pursue such proceedings to completion; provided, however, that the District is not obligated under the Local Obligations Indenture to commence such judicial foreclosure proceedings on any delinquent installment of the Special Tax for any Fiscal Year in which the District has received one hundred percent (100%) of the amount of such installment from the County of Sacramento (the "County") pursuant to the Teeter Plan (described below). See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—Payment of the Local Obligations," "—Special Tax Authorization," "—Covenant for Foreclosure" and "—The Teeter Plan."

The Special Taxes secure only the Local Obligations. For this reason, a delinquency or default in the payment of Special Taxes could cause a default in the payments of principal and interest on the Bonds if moneys in the Local Obligations Reserve Account are insufficient to make up the deficit in debt service for the Local Obligations caused by such delinquency or nonpayment.

NEITHER THE FULL FAITH AND CREDIT NOR THE TAXING POWER OF THE CITY, THE DISTRICT, THE AUTHORITY, THE STATE OF CALIFORNIA (THE "STATE") OR ANY

OTHER POLITICAL SUBDIVISION THEREOF IS PLEDGED TO THE PAYMENT OF THE BONDS. THE AUTHORITY HAS NO TAXING POWER. EXCEPT FOR THE TRUST ESTATE, NO OTHER REVENUES OR TAXES ARE PLEDGED TO THE PAYMENT OF THE BONDS. THE BONDS ARE NOT GENERAL OBLIGATIONS OF THE AUTHORITY, THE DISTRICT OR THE CITY, BUT ARE LIMITED OBLIGATIONS OF THE AUTHORITY PAYABLE SOLELY FROM THE TRUST ESTATE, DERIVED PRIMARILY FROM DEBT SERVICE PAYMENTS ON THE LOCAL OBLIGATIONS FROM THE PAYMENT OF THE SPECIAL TAXES LEVIED WITHIN THE IMPROVEMENT AREA AS MORE FULLY DESCRIBED HEREIN.

The Improvement Area

General. The Improvement Area is located in the southern portion of the City, at the southeast corner of Mangini Parkway and Oak Avenue Parkway and consists of over 73.66 total gross acres (excluding non-parcel areas, such as roadways), all of which is subject to the Special Tax. Presently, the Improvement Area includes properties in varying stages of development, including finished lots, homes under construction, and completed homes. Collectively, these properties are planned to include 211 single family homes.

Formation Proceedings. The District was formed by the City pursuant to the Mello-Roos Act. The Mello-Roos Act was enacted by the California legislature to provide an alternative method of financing certain public capital facilities and services, especially in developing areas of the State. Any local agency (as defined in the Mello-Roos Act) may establish a community facilities district to provide for and finance the cost of eligible public facilities, development-related fees, and services. Subject to approval by two-thirds of the votes cast at an election and compliance with the other provisions of the Mello-Roos Act, a legislative body of a local agency may issue bonds for a community facilities district and may levy and collect a special tax within such district to repay such indebtedness.

Pursuant to the Mello-Roos Act, the City Council undertook proceedings to form the District, initially designating six separate improvement areas therein, and called an election to authorize the incurring of bonded indebtedness and authorize the levy of special taxes within the District. On May 26, 2020, the City adopted a resolution to form the District and designate certain improvement areas within the District. On December 14, 2021, the City adopted a resolution to designate the Improvement Area, and elections were held within the District, at which the eligible voters in the Improvement Area approved the levy of special taxes in accordance with the Rate and Method of Apportionment of Special Tax for the Improvement Area (the "Rate and Method" for the Improvement Area). In addition, the eligible voters in the Improvement Area authorized the issuance of bonds in an amount not to exceed $14,250,000 for the Improvement Area. Pursuant to the Rate and Method, an Effective Tax Rate Evaluation was conducted in April 2021 to determine the Total Effective Tax Rate for Residential Property within the Improvement Area and other areas within the District (each as defined in the Rate and Method). In connection with that Effective Tax Rate Evaluation, the Rate and Method was updated to include the Effective Tax Rate Evaluation Maximum Facilities Special Tax Rates and the Effective Tax Rate Evaluation Minimum Facilities Revenue amounts for all Taxable Property for Fiscal Year 2021-22. The Rate and Method is included as APPENDIX A hereto and summarized herein under "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS – Special Tax Analysis."

Property Ownership and Development Status

To date, final maps have been approved and recorded for all of the Taxable Property within the Improvement Area. Development within the Improvement Area is entitled for a total of 211 single family homes at full buildout. Toll Brothers' development plans for the Improvement Area consist of the construction and sale to individual homebuyers of homes in two product lines known as Oak Trails –

Preserve at Folsom Ranch and Heritage Trails – Preserve at Folsom Ranch, which are expected to ultimately include 101 and 110 total homes, respectively. The homes are being sold across eight separate floor plans: Zion, Greenstone, Hayduke and Inca within the Oak Trails product line and Azul, Kruger, Ramona and Volcan within the Heritage Trails product line.

The property within the Improvement Area is under development, with homes completed and sold to individual homeowners, homes under construction and being marketed to individual homeowners, and finished lots. As of February 17, 2026, the Taxable Property within the Improvement Area was owned by Toll West Inc. which will do business in California as Toll Brothers West Inc., a Delaware corporation ("Toll Brothers") and individual homeowners. As of such date, within the Improvement Area, Toll Brothers had confirmed the issuance of 149 building permits. Additional building permits have been applied for, but Toll Brothers had not received confirmation of issuance by the City as of such date. As of February 17, 2026, within the Improvement Area, 110 completed homes had been conveyed to individual homebuyers, and Toll Brothers owned six completed homes (including four models), 31 homes under construction, and 64 finished lots without any vertical home construction thereon (three with building permits confirmed received). See "PROPOSED PROPERTY DEVELOPMENT—Toll Brothers Development." At full buildout, the Improvement Area is expected to include a total of 211 single-family homes.

As of February 17, 2026, 17 homes were under contract for sale but had not yet been conveyed to individual homeowners, including one completed home, 12 homes under construction, and four finished lots without any vertical construction. Homes under contract may not result in closed escrows as sales contracts are subject to cancellation. Toll Brothers is actively constructing and marketing its homes within the Improvement Area to individual homeowners. Toll Brothers began marketing its homes in the Improvement Area in July 2023 and expects to reach full buildout and close escrow on the final homes by the fourth quarter of 2027.

The following table summarizes, as of February 17, 2026, the ownership and development status of the residential lots and homes proposed to be constructed within the Improvement Area.

City of Folsom
Community Facilities District No. 23 (Folsom Ranch)
Improvement Area No. 7
Development Status as of February 17, 2026[(1)]

Owner	Community	Building Permits Issued	Under Construction	Complete	Finished Lots[(2)]	Total Proposed Units
Toll Brothers	Oak Trails	23	19	3[(3)]	34	56
Toll Brothers	Heritage Trails	16	12	3[(4)]	30	45
Individual Homeowners	Oak Trails	45	-	45	-	45
Individual Homeowners	Heritage Trails	65	-	65	-	65
TOTAL:		**149**	**31**	**116**	**64**	**211**

(1) Reflects the development status within the Improvement Area as of the February 17, 2026 date of value in the Appraisal.
(2) Represents lots without any vertical home construction, but for which all conditions to the issuance of a building permit have been completed, consisting generally of paved lots with streets installed and paved with all utilities stubbed to the pad. Three building permits for finished lots have been received as of February 17, 2026 (two within the Oak Trails product line and one within the Heritage Trails product line).
(3) Includes two completed model homes and one complete production home.
(4) Includes two completed model homes and one complete production home.

Source: Toll Brothers.

Property Values and Value to Lien

Integra Realty Resources, Sacramento, California (the "Appraiser") prepared an appraisal (the "Appraisal") for the Taxable Property within the Improvement Area (the "Appraised Property"). The purpose of the Appraisal was to estimate the market value, subject to the special tax and based upon a hypothetical condition, for the Appraised Property. Subject to the assumptions, hypothetical condition and limiting conditions contained in the Appraisal, the Appraiser estimated that the Appraised Property within the Improvement Area had an estimated not-less-than aggregate market value of $144,621,791 as of February 17, 2026.

Based on a principal amount of $[Par Amount]* for the Local Obligations (and the Bonds) and the aggregate appraised value for Taxable Property within the Improvement Area of $144,621,791, the value-to-lien ratio for the Improvement Area is 14.2*:1.0. The overall value to overlapping debt ratio, including certain overlapping general obligation tax and assessment debt and CFD 17 and CFD 18 (each as defined herein) special tax debt, is [10.3]*:1.0. See "THE IMPROVEMENT AREA—Value-to-Lien Analysis" and "—Overlapping Debt." The Appraisal is attached to this Official Statement as APPENDIX G.

Bondholders Risks

Investment in the Bonds involves a substantial degree of risk that may not be appropriate for some investors. For a discussion of certain considerations relevant to an investment in the Bonds, in addition to the other matters set forth herein, see "CERTAIN RISKS TO BONDHOLDERS." Investors should read the entire Official Statement to obtain information essential to the making of an informed investment decision.

Continuing Disclosure

The District will agree to provide certain annual financial information and operating data by not later than April 1 in each year, commencing April 1, 2027 (the "Annual Report"), and to provide notices of the occurrence of certain enumerated events. The Annual Report and notices will be filed with the Municipal Securities Rulemaking Board's Electronic Municipal Market Access database ("EMMA"). The specific nature of the information to be contained in the Annual Report or the notices of enumerated events is set forth in APPENDIX D-1—"FORM OF DISTRICT CONTINUING DISCLOSURE CERTIFICATE." These covenants have been made in order to assist the Underwriter in complying with S.E.C. Rule 15c2-12.

Toll Brothers will covenant for the benefit of the Bondholders to provide certain information relating to it and its development within the Improvement Area no later than June 1 and December 1 in each year, commencing December 1, 2026 (collectively, the "Disclosure Reports"), and to provide notices of the occurrence of certain enumerated events. The Disclosure Reports and notices will be filed with EMMA. The specific nature of the information to be contained in the Disclosure Reports or the notices of enumerated events is set forth in APPENDIX D-2—"FORM OF CONTINUING DISCLOSURE CERTIFICATE – TOLL BROTHERS." The obligations of Toll Brothers will terminate upon the occurrence of certain events as set forth in the applicable Continuing Disclosure Certificate, including at such time as Toll Brothers (and each of its Affiliates (as defined in the applicable Continuing Disclosure Certificate)) owns property that is entitled to include less than 37 of the residential lots within the Improvement Area subject to the Special Taxes.

* Preliminary, subject to change.

Summaries Not Definitive

Brief descriptions of the Bonds; the Local Obligations; the security for the Bonds and the Local Obligations; the City, the District, the Improvement Area; and the status of development within the Improvement Area are included in this Official Statement together with summaries of certain provisions of the Bonds, the Trust Agreement, and the Local Obligations Indenture. Such descriptions do not purport to be comprehensive or definitive. All references herein to the Trust Agreement and the Local Obligations Indenture are qualified in their entirety by reference to such documents, copies of which are available for inspection at the office of Trustee.

FOLSOM PLAN AREA

General Folsom Plan Area Plan of Finance

In 2001, the City commenced plans to expand its sphere of influence area to include an area south of US Route 50. The area, known as the "Folsom Plan Area" is bordered to the west by Prairie City Road, the east by the Sacramento/El Dorado County boundary line, the north by US Route 50, and the south by White Rock Road. In November 2004, the citizens of the City adopted Measure W ("Measure W"), which specified certain requirements for annexing the Folsom Plan Area into the City. In June 2011, the City adopted its Folsom Plan Area Specific Plan. The Folsom Plan Area Specific Plan has been subject to a number of amendments since 2011, including the most recent amendment to increase housing capacity in key target areas on August 27, 2024 (the "Specific Plan"). The Local Agency Formation Commission approved the City's plan to annex the Folsom Plan Area on January 18, 2012.

As described below, the Folsom Plan Area is an area of approximately 3,520 acres in the southern portion of the City that is planned to ultimately be developed to include approximately 13,343 dwelling units (including 11,296 residential units), plus 274.5 acres (equating to 2.5 million square feet) of commercial/industrial development (including mixed use development). Over the build out of the property, the City has used and anticipates continuing to use community facilities districts under the Mello-Roos Act to finance a large portion of the public infrastructure required for the development, plus certain maintenance obligations of public improvements and facilities.

Two community facilities districts formed by the City to finance public infrastructure, maintenance and services benefiting the Folsom Plan Area include Community Facilities District No. 17 (Willow Hill Pipeline) ("CFD 17") and Community Facilities District No. 18 (Folsom Plan Area – Area-Wide Improvements and Services) ("CFD 18"). CFD 17 encompasses nearly all of the property within the Folsom Plan Area, excluding approximately 190 acres bordering El Dorado County in the eastern portion of the City south of US Route 50. CFD 18 encompasses all of the property within the Folsom Plan Area, overlapping all of CFD 17 and the additional 190 acres bordering El Dorado County. The City has issued bonds for CFD 17 in the principal amount of $6,675,000, of which $5,250,000 are currently outstanding. CFD 18 is authorized to issue up to $200,000,000 in bonds. In October 2024, CFD 18 issued bonds in the aggregate principal amount of $25,845,000 to help finance the Phase 2 Water Transmission Facilities (as defined herein). See "PROPOSED PROPERTY DEVELOPMENT—Development Entitlements—*Water Supply Infrastructure*." The Improvement Area represents approximately 1.7% by acres of CFD 17 and approximately 1.6% by acres of CFD 18, however any overlapping debt issued by CFD 17 or CFD 18 will not be allocated to the properties in the Improvement Area based on their acreage, and the amount of overlapping debt allocated may vary over time. Based on the development status within CFD 18 as of June 30, 2025, the Improvement Area would generate approximately 4.5% of the maximum CFD 18 special tax levy for bonds. This share of the maximum CFD 18 special tax levy for bonds is expected to decrease over time as undeveloped properties within CFD 18 become approved with final maps or developed. However, the share of the maximum CFD 18

special tax levy for bonds from properties within the Improvement Area as future CFD 18 debt is issued. The allocable portion of bonds previously issued for CFD 17 and any bonds to be issued for CFD 18 constitute overlapping debt. See "THE IMPROVEMENT AREA—Overlapping Debt."

Public Facilities Financing Plan

Measure W, adopted by City residents in November 2004, required, among other things, that residents north of US Route 50 not bear the cost for infrastructure and public facilities serving the Folsom Plan Area. The City adopted a Public Facilities Financing Plan ("PFFP") for the Folsom Plan Area on January 14, 2014. The PFFP provides an overview of how the infrastructure required for the development of the Folsom Plan Area will be financed and constructed and how various public facilities will be financed and maintained to ensure that public facilities and infrastructure will be available for the orderly development of the Folsom Plan Area without cost to the residents of the City north of US Route 50 and without an adverse impact on the service levels provided to future residents of the Folsom Plan Area.

The PFFP contemplates that the primary sources of funding for the construction of the public infrastructure and facilities in the Folsom Plan Area are community facilities districts, development impact fees collected upon permit issuance (including development impact fees of the Folsom Cordova Unified School District), direct developer financing, and matching state school grants and other school funding (including the school facilities improvement district described under "THE IMPROVEMENT AREA—Overlapping Debt"). Subdivision improvements are not included as part of the PFFP.

On September 8, 2015, the City implemented its Specific Plan Infrastructure Fees (the "SPIF") to be collected for the Specific Plan. The SPIF has been updated from time to time and new nexus studies performed periodically to evaluate the costs of improvements and the appropriate fee rates.

As of the date of the Nexus Study Fiscal Year 2020-21 Update, the estimated remaining cost of the backbone infrastructure and public facilities for the Folsom Plan Area at build-out was $403,482,461. This estimate is subject to a variety of construction and market risks. The City and the District can provide no assurances that the overall costs will not increase, even significantly, in the future. The City has used, and intends to continue to use, multiple funding sources for the Folsom Plan Area infrastructure as development progresses and has continued to progress, including SPIF and the issuance of bonds for the District and other community facilities districts within the Folsom Plan Area.

The SPIF is administered by the City for the purposes of collecting impact fees for plan area wide improvements for the construction of roadways, water, sewer, drainage, dry utilities, recycled water and habitat mitigation in the Folsom Plan Area. The purpose of the SPIF is to require each landowner to pay its fair share of Folsom Plan Area area-wide improvements and to be reimbursed for any amount expended in excess of a landowner's fair share requirement. Under the terms of an Ordinance for the SPIF adopted by the City (the "SPIF Ordinance"), property owners in the Folsom Plan Area will be eligible to enter into an agreement with the City and receive future reimbursements (that are convertible to fee credits for use within the owner's property) in exchange for the construction of eligible SPIF improvements. Based on the amount of improvements eligible for SPIF reimbursement, a number of properties within the District are anticipated to fully cover their SPIF obligations through the conversion of these SPIF reimbursements to SPIF fee credits. After applying the SPIF reimbursements as SPIF fee credits to all properties in the District, amounts expended by landowners in excess of a project's SPIF obligation are expected to be reimbursed from the City as other SPIF fees are collected in the Folsom Plan Area.

Within the Folsom Plan Area, initial development will be required to pay a "SPIF Set-Aside" component to address initial water and sewer facility costs. This is a loan of SPIF collections to help the

cash flow for the initial water and sewer costs. It will be repaid or equalized to all properties through the SPIF program as well as through the District. The SPIF Set-Aside will apply to the first 2,500 Folsom Plan Area dwelling units that would be subject to the SPIF. A portion of the SPIF will be required to be paid regardless of whether a developer/property owner has advance-funded eligible SPIF infrastructure and has executed a Fee Reimbursement Agreement through the City. An exception to this rule is that a property owner who constructs certain water or sewer infrastructure for which the SPIF Set-Aside is being collected may take a credit against the SPIF Set-Aside.

In addition, in August 2020, the City approved an ordinance amending certain provisions of the SPIF Ordinance to include a new SPIF – Offsite Water Set-Aside. This new SPIF – "Offsite Water Set-Aside" will be payable at the building permit stage and will not be eligible to be offset by fee credits.

The Specific Plan amendments adopted in August 2024 required the City to conduct an update to the PFFP. The City is currently performing a review and update of the impact fees related to the PFFP, which it expects to be completed by summer 2026. The City is not currently anticipating any significant changes to the PFFP in connection with the impact fee update.

Phasing of Development. For purposes of setting the PFFP costs, the City projected single family units would be sold and occupied within 13 years, multi-family low density units within 15 years, and multi-family medium and high density units within 18 years.

Backbone Infrastructure. The PFFP provides for the financing or collection of impact fees for and the construction of the backbone infrastructure required before construction in the Folsom Plan Area can proceed. Specifically, the PFFP recognizes the need for roadway improvements, on-site water system improvements, off-site water system improvements, recycled water system improvements, sanitary sewer system improvements, storm drainage system improvements, habitat mitigation, and construction of two freeway interchanges and improvements to an existing freeway interchange.

Public Facilities – the Folsom Plan Area. The PFFP describes plans for the financing of public schools, parks, transit services, trails, police and fire facilities and equipment, municipal service center, a corporation yard, solid waste facilities, a library, general capital improvements, transportation, and a community and aquatic center. The PFFP anticipates that the land for the public facilities will be dedicated to the City without cost to the City.

The Folsom Plan Area is currently being served by the existing fire resources of the City as well as other County, El Dorado County and Placer County fire agencies through mutual aid agreements with the City. As noted in the PFFP, the City's goal is to maintain a level of service that represents a rate of one (1) station per 12,000 population. The City's first fire station within the Folsom Plan Area opened on September 26, 2024.

Development within the Folsom Plan Area, including within the Improvement Area, is dependent upon completion of certain of the above-described infrastructure. For more information on status of construction of improvements and development necessary for development to occur within the Improvement Area, see "PROPOSED PROPERTY DEVELOPMENT." See also "THE IMPROVEMENT AREA—Overlapping Debt."

Folsom Plan Area Development

The Folsom Plan Area is an area of approximately 3,520 acres in the southern portion of the City that is planned to ultimately be developed to include approximately 13,343 dwelling units (including 11,296 residential units), plus 274.5 acres (equating to 2.5 million square feet) of commercial/industrial

development (including mixed use development). Through multiple acquisitions beginning in 2012, affiliates of WestLand Capital Partners, L.P. ("WestLand") acquired nearly 2,400 acres within the Folsom Plan Area, including property planned for development of approximately 8,350 dwelling units, 1.2 million square feet of commercial, office and industrial space, as well as several sites for elementary, middle, and high schools.

Since development began in May 2017, WestLand affiliates have invested more than $250 million into backbone infrastructure and subdivision improvements. WestLand affiliates' remaining land holdings include land planned for development of nearly 3,500 dwelling units and 1.2 million square feet of commercial and office uses.

Many of the region's largest public and private homebuilders have been actively building in the Folsom Plan Area, including Toll Brothers, Lennar Homes, Tri Pointe Homes, Taylor Morrison, KB HOME Sacramento, Beazer Homes, Woodside Homes and Richmond American in more than ten separate development communities. Multifamily developers undertaking high density projects include Van Daele Homes, A.G. Spanos Company, and St. Anton Communities.

Dignity Health and UC Davis Medical, two of the region's major healthcare providers, own a total of approximately 70 acres within the Folsom Plan Area that are being developed into hospital and medical campus facilities. Development for the Dignity Health campus began in 2021, and significant land development has progressed. The UC Davis Medical property commenced development in August 2023.

The Folsom Plan Area, including Folsom Ranch and Russell Ranch, is widely considered to be the premier master-planned community in the Sacramento region. As of February 28, 2026, final maps had been approved and recorded for 5,017 single family dwelling units (tentative maps approved for 5,719 single family dwelling units). In addition, as of February 28, 2026, building permits for 4,516 single family residential units and 4,332 single family certificates of occupancy had been issued in the Folsom Plan Area for projects underway. Additionally, there are a total of 450 multifamily units now constructed and approved for occupancy.

PLAN OF FINANCE

Facilities to be Financed

The Bonds are issued for the purpose of providing funds to purchase the Local Obligations. The Local Obligations are being issued to finance the acquisition of certain public capital improvements more particularly described in the Resolution to Designate the Improvement Area adopted by the City Council of the City on December 14, 2021. The City and Toll Brothers have entered into an acquisition and shortfall agreement (the "Acquisition Agreement") wherein the City has agreed to use the proceeds of the Local Obligations to finance the acquisition from Toll Brothers of those facilities set forth in the Acquisition Agreement. Such facilities are expected to consist of certain roadway improvements, water system improvements, recycled water system improvements, drainage system improvements, wastewater system improvements, park, parkway and open space improvements, Specific Plan Infrastructure Fee program improvements and certain Specific Plan Infrastructure Fee obligations (collectively, the "Facilities").

Proceeds from the Local Obligations are expected to finance some, but not all, of the Facilities eligible to be financed within the District. The District may issue Refunding Local Obligations on parity with the Local Obligations for the Improvement Area in accordance with the Local Obligations Indenture and only for refunding purposes for so long as the Local Obligations are Outstanding. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—Terms of the Local Obligations."

THE BONDS

General

The Bonds are secured by a pledge of amounts paid with respect to the Local Obligations. The Local Obligations are secured by a pledge of Special Taxes (including both the Facilities Special Tax and the Services Special Tax, each as defined herein), levied against Taxable Property within the Improvement Area, net of Priority Administrative Expenses. See "DEBT SERVICE SCHEDULE" and "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS." The Local Obligations are secured by a pledge of Special Taxes (net of Priority Administrative Expenses) on parity with any Refunding Local Obligations, if any (defined below).

The Local Obligations Indenture establishes a Local Obligation Reserve Fund and a Local Obligations Reserve Account therein with respect to the Local Obligations. Amounts available from the Local Obligations Reserve Account are available to pay debt service on the Local Obligations. The Local Obligations Indenture requires the funding of separate debt service reserve accounts for the Local Obligations and any Refunding Local Obligations, each of which may be used only to pay the principal of and interest on the related series of special tax bonds issued under the Local Obligations Indenture. There is no reserve fund with respect to the Bonds. Amounts available from the Local Obligations Reserve Account are not available to cure a deficiency generally in the Trust Estate to make debt service payments on the Bonds.

Description of the Bonds

General. The Bonds will be dated their date of delivery and mature on September 1, as set forth on the inside front cover page hereof (each, a "Principal Payment Date"). Interest is payable semiannually on March 1 and September 1 of each year, commencing September 1, 2026 (each, an "Interest Payment Date").

The Bonds will be issued as fully registered bonds, without coupons, in denominations of $5,000, or any integral multiple thereof. The Bonds will be issued in book-entry only form and will be registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, New York ("DTC"). DTC will act as securities depository for the Bonds. So long as the Bonds are in book-entry only form, principal of and redemption premium, if any, on the Bonds will be payable to DTC or its nominee, who will in turn remit such payments to DTC Participants for subsequent disbursement to the Beneficial Owners. See APPENDIX F—"DTC AND THE BOOK-ENTRY ONLY SYSTEM."

Principal of, and redemption premium, if any, on the Bonds is payable at the corporate trust office of the Trustee. Interest on the Bonds will be paid only to the registered owners as shown on the Trustee's books as of the fifteenth day of the calendar month next preceding each Interest Payment Date (the "Record Date"), except that in the case of an owner of $1,000,000 or more in aggregate principal amount of Bonds outstanding, payment will be made at the owner's option by wire transfer of immediately available funds to an account in a bank or trust company or savings bank that is a member of the Federal Reserve System and that is located in the continental United States of America according to instructions provided by such owner to the Trustee and received no later than the Record Date for such Interest Payment Date.

The Bonds are special, limited obligations of the Authority. The Bonds are payable solely from and secured by the Trust Estate of the Authority pledged under the Trust Agreement, consisting primarily of payments received by the Authority from the District under the Local Obligations, which payments are secured by a lien of the Special Taxes (defined herein) (net of Priority Administrative Expenses) levied

upon property within the Improvement Area, as more fully described herein. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS."

Payments under the Local Obligations are calculated to be sufficient to permit the Authority to pay the principal of, and interest on, the Bonds when due. Pursuant to the Local Obligations Indenture, a Local Obligations Reserve Account is established for the Local Obligations. Amounts available from the Local Obligations Reserve Account are *not* available to cure a deficiency in the Trust Estate available to pay debt service of the Bonds. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—Terms of the Local Obligations—*Local Obligations Reserve Account*."

No Additional Bonds under the Trust Agreement. The Trust Agreement does not permit the Authority to issue any additional bonds on parity with the Bonds. However, subject to certain conditions contained in the Local Obligations Indenture, the District may at any time, but only for refunding purposes, issue bonds (the "Refunding Local Obligations") payable from the net proceeds of the Special Tax (after payment of Priority Administrative Expenses) on parity with the Local Obligations. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—Terms of the Local Obligations—*Refunding Local Obligations*."

Redemption Provisions[*]

Optional Redemption. The Bonds are subject to optional redemption by the Authority prior to their respective maturity dates as a whole or in part on any date on or after _____, 20__, from any source of available funds other than Minimum Sinking Fund Payments and Special Tax Prepayments, at the following redemption prices (computed upon the principal amount of the Bonds or portions thereof called for redemption) together with accrued interest thereon to the date fixed for redemption:

103% if redeemed on any date on or after _____, 20__
through _____, 20__;

102% if redeemed on any date from _____, 20__
through _____, 20__;

101% if redeemed on any date from _____, 20__
through _____, 20__; and

100% if redeemed on _____, 20__ and any date thereafter.

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[*] Preliminary, subject to change.

Extraordinary Redemption from Prepayment of Special Taxes. The Bonds are subject to extraordinary redemption by the Authority prior to their respective maturity dates, as a whole or in part on any Interest Payment Date on or after _____, 20__, solely from funds derived from the extraordinary redemption of Local Obligations from Special Tax Prepayments, at the following redemption prices (computed upon the principal amount of the Bonds or portions thereof called for redemption) together with accrued interest thereon to the date fixed for redemption:

103% if redeemed on any Interest Payment Date on or after _____, 20__ through _____, 20__;

102% if redeemed on an Interest Payment Date on _____, 20__ and _____, 20__;

101% if redeemed on an Interest Payment Date on _____, 20__ and _____, 20__; and

100% if redeemed on _____, 20__ and any Interest Payment Date thereafter.

Prepayments from prepaid Special Taxes could be made by any of the owners of any of the property within the Improvement Area, including Toll Brothers, any other developers or homebuilders owning Taxable Property in the Improvement Area, or any individual owner; and they could also be made from the proceeds of bonds issued by or on behalf of an overlapping special assessment district or community facilities district. The resulting redemption of Bonds that were purchased at a price greater than the applicable redemption price could reduce the otherwise expected yield on such Bonds. See "CERTAIN RISKS TO BONDHOLDERS—Potential Early Redemption of Bonds from Prepaid Special Taxes."

Mandatory Sinking Fund Redemption of Bonds. The Bonds maturing on September 1, 20__, are subject to mandatory redemption in part on September 1 of each year commencing September 1, 20__, at a redemption price equal to one hundred percent (100%) of the principal amount thereof called for redemption together with accrued interest thereon to the date fixed for redemption:

Minimum Sinking Fund Payment Date (September 1)	Bonds Minimum Sinking Fund Payment
	$

†

† Maturity.

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The Bonds maturing on September 1, 20__ are subject to mandatory redemption in part on September 1 of each year commencing September 1, 20__, at a redemption price equal to one hundred percent (100%) of the principal amount thereof called for redemption together with accrued interest thereon to the date fixed for redemption:

Minimum Sinking Fund Payment Date (September 1)	Bonds Minimum Sinking Fund Payment
	$

†

† Maturity.

If the Bonds subject to mandatory redemption are redeemed in part prior to their stated maturity date other than from Minimum Sinking Fund Payments, the Minimum Sinking Fund Payments for such Bonds shall be reduced proportionately by the principal amount of such Bonds so redeemed.

Redemption Instructions. Upon any prepayment of a Local Obligation, the Authority shall deliver to the Trustee a Written Order of the Authority designating the amounts and maturities of the Bonds to be redeemed, which shall be in the manner necessary to enable the Authority to deliver a Cash Flow Certificate satisfying the requirements described below. In the event only a portion of the Outstanding Bonds of any maturity are to be redeemed at any one time, the Trustee shall select the particular Bonds of each maturity date to be redeemed in accordance with DTC procedures (which, at the time of the issuance of the Bonds, would be a redemption by lot) or, if the Bonds are not then in book-entry, in a manner that it deems appropriate and fair. The Trustee shall redeem Bonds in Authorized Denominations.

Upon any redemption of a portion but not all of the Outstanding Bonds, the Authority shall deliver to the Trustee a Cash Flow Certificate to the effect that, assuming all payments are made with respect to the Local Obligations, (i) the Revenues, together with moneys on deposit in other funds and accounts held under the Trust Agreement, will be sufficient to pay all Principal Installments, Minimum Sinking Fund Payments and interest payments on the Bonds when due; and (ii) the redemption premiums, if any, on the Local Obligations, together with other Revenues available to the Trustee for such purpose, are sufficient to offset any difference between the interest to accrue on the Bonds to be paid or redeemed with the proceeds of prepayment of such Local Obligations (plus any redemption premium payable upon redemption of such Bonds) and the income to be earned on any investment of such proceeds (assured as of the date of payment thereof), in each case until the date of payment or redemption of Bonds, such that in no event will the prepayment of Local Obligations cause the Trustee to have insufficient funds to pay debt service on the Bonds when due.

In no event shall Bonds be redeemed if upon such redemption the principal amount of the Local Obligations remaining outstanding will be less than the total principal amount of Outstanding Bonds. Such Written Order of the Authority may specify that optional redemption of the Bonds will be conditioned upon receipt of funds or other events.

Notice of Redemption. Subject to receipt of the Written Order of the Authority described under "—Redemption Instructions," the Trustee shall give notice of redemption; provided, that Bonds, identified by CUSIP numbers, serial numbers and maturity date, have been called for redemption and, in

the case of Bonds to be redeemed in part only, the portion of the principal amount thereof that has been called for redemption (or if all the Outstanding Bonds are to be redeemed, so stating, in which event such serial numbers may be omitted), that they will be due and payable on the date fixed for redemption (specifying such date) upon surrender thereof to the Trustee at its Corporate Trust Office, subject to any conditions to such redemption specified in the Written Order of the Authority, at the redemption price (specifying such price), together with any accrued interest to such date, and that all interest on the Bonds (or portions thereof) so to be redeemed will cease to accrue on and after such date and that from and after such date such Bond (or such portion thereof) shall no longer be entitled to any lien, benefit or security under the Trust Agreement, and the Owner thereof shall have no rights in respect of such redeemed Bond or such portion except to receive payment from such money of such redemption price plus accrued interest to the date fixed for redemption. If sufficient monies for the payment of the redemption price of all Bonds to be redeemed are not then on deposit with the Trustee, such notice shall also state that redemption is conditioned upon the timely deposit of sufficient funds therefor with the Trustee.

Such notice shall be mailed by first class mail, in a sealed envelope, postage prepaid, at least thirty (30) but not more than sixty (60) days before the date fixed for redemption, to the Owners of such Bonds (or portions thereof) so called for redemption, at their respective addresses as the same shall last appear on the Bond Register; provided, that neither the failure of an Owner to receive notice of redemption of Bonds nor any error in such notice shall affect the validity of the proceedings for the redemption of Bonds.

Any notice of optional redemption may be rescinded by written notice given by the Authority to the Trustee no later than three Business Days prior to the date specified for redemption. The Trustee shall give notice of rescission of the notice of optional redemption or non-satisfaction of any conditions specified in the notice of optional redemption as soon as practicable to the same parties and in the same manner as the notice of redemption was given.

So long as the Bonds are in book-entry only form, notices of redemption will be given directly by the Trustee to DTC and not to the Beneficial Owners of the Bonds. See APPENDIX F—"DTC AND THE BOOK-ENTRY ONLY SYSTEM."

Purchase in Lieu of Redemption. In lieu of redemption of any Bond, amounts on deposit in the Proceeds Fund, the Principal Fund or in the Redemption Fund may be used and withdrawn by the Trustee at any time prior to a notice of redemption having been delivered, upon a Written Order for the purchase of such Bonds at public or private sale as and when and at such prices as the Authority may in its discretion determine, but not in excess of the lower of the highest or then current redemption price thereof plus accrued interest to the purchase date; and all Bonds so purchased shall be delivered to the Trustee for cancellation.

Payment of Redeemed Bonds. If notice of redemption has been given and not rescinded and if the conditions to such redemption specified therein, if any, have been satisfied, each as provided in the Trust Agreement, the Bonds or portions thereof called for redemption will become irrevocably due and payable on the date fixed for redemption at the redemption price thereof, together with accrued interest to the date fixed for redemption, upon presentation and surrender of the Bonds to be redeemed at the office specified in the notice of redemption. If less than the full principal amount of a Bond is called for redemption, the Authority is required to execute and deliver and the Trustee is required to authenticate, upon surrender of such Bond, and without charge to the Owner thereof, Bonds of like interest rate and maturity in an aggregate principal amount equal to the unredeemed portion of the principal amount of the Bonds so surrendered in such Authorized Denominations as specified by the Owner.

If any Bond or any portion thereof has been duly called for redemption and payment of the redemption price, together with unpaid interest accrued to the date fixed for redemption, has been made or provided for by the Authority, then interest on such Bond or such portion will cease to accrue from such date, and from and after such date such Bond or such portion will no longer be entitled to any lien, benefit or security under the Trust Agreement, and the Owner thereof will have no rights in respect of such Bond or such portion except to receive payment of such redemption price, and unpaid interest accrued to the date fixed for redemption.

ESTIMATED SOURCES AND USES OF FUNDS

The proceeds from the sale of the Bonds will be used to purchase the Local Obligations. The proceeds of the Local Obligations in turn will be used to finance construction and acquisition of the Facilities and pay costs of issuance of the Local Obligations and Bonds. The following table sets forth the sources and uses of the funds as allocated to the Bonds:

Sources of Funds	
Principal Amount	$
[Plus/Less]: [Net] Original Issue [Premium/Discount]	
Total Sources:	$
Uses of Funds	
Acquisition and Construction Fund	$
Underwriter's Discount	
Deposit to Local Obligations Reserve Account[(1)]	
Deposit to Costs of Issuance Fund[(2)]	
Total Uses:	$

(1) A portion of the purchase price of the Local Obligations will be deposited into the Local Obligations Reserve Account for the Local Obligations. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS."

(2) A portion of the purchase price of the Local Obligations will be used to pay costs of issuance including fees of Bond Counsel and the Municipal Advisor, the initial fees of the Trustee, noncontingent fees of the Appraiser, printing costs and other miscellaneous expenses.

DEBT SERVICE SCHEDULE

The annual scheduled debt service for the Bonds, assuming no early redemption other than from mandatory sinking fund installments, is set forth in Table 1 below. The Local Obligations are sized to provide 100% of the debt service on the Bonds when due and have the same principal amortization as the Bonds. The Local Obligations will be issued with an annual scheduled debt service that results in at least 110% annual debt service coverage for the Local Obligations from the revenues of the Effective Tax Rate Evaluation Maximum Facilities Special Tax (as defined herein) for Developed Property and Effective Tax Rate Evaluation Minimum Facilities Revenue (as defined herein) for Small Lot Final Map Property based on the status of development as of February 17, 2026, net of Priority Administrative Expenses, beginning with the levy for Fiscal Year 2025-26. The debt service on the Bonds is expected to increase approximately 2% annually through 2044 and then be level through the final maturity. The District may issue Refunding Local Obligations on parity with the Local Obligations only in accordance with the Local Obligations Indenture and only for refunding purposes for so long as the Local Obligations are Outstanding. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—Terms of the Local Obligations—*Refunding Local Obligations*."

Table 1
Folsom Ranch Financing Authority
City of Folsom Community Facilities District No. 23 (Folsom Ranch)
Improvement Area No. 7
Special Tax Revenue Bonds, Series 2026
Debt Service Schedule[1]

Period Ending (September 1)	Principal	Interest	Total Debt Service
2026	$	$	$
2027			
2028			
2029			
2030			
2031			
2032			
2033			
2034			
2035			
2036			
2037			
2038			
2039			
2040			
2041			
2042			
2043			
2044			
2045			
2046			
2047			
2048			
2049			
2050			
2051			
2052			
2053			
2054			
2055			
TOTAL	**$**	**$**	**$**

[1] Amounts rounded to the nearest dollar.

Source: Piper Sandler & Co.

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The following table shows the expected debt service coverage for the Local Obligations for bond year 2026, taking into account the debt service on the Local Obligations for that year, based on the projected Fiscal Year 2026-27 revenues from the Effective Tax Rate Evaluation Maximum Facilities Special Tax for the Developed Property and the Effective Tax Rate Evaluation Minimum Facilities Revenue for the Small Lot Final Map Property in the Improvement Area, as of February 17, 2026, net of Priority Administrative Expenses in the amount of $25,500.

Table 2
City of Folsom Community Facilities District No. 23 (Folsom Ranch)
Improvement Area No. 7
Fiscal Year 2026-27
Debt Service and Debt Service Coverage – Local Obligations

Fiscal Year	Effective Tax Rate Evaluation Maximum Facilities Special Tax Revenue – Developed Property[1]	Effective Tax Rate Evaluation Minimum Facilities Revenue[1]	Priority Administrative Expense[2]	Net Maximum Facilities Special Tax Revenue – Developed and Small Lot Final Map Property[3]	Local Obligations Debt Service*	CFD Debt Service Coverage from Developed and Small Lot Final Map Property*
2026-27	$472,650	$159,098	$25,500	$606,248	$550,856	110.1%

* Preliminary, subject to change.

(1) The Maximum Facilities Special Tax Rates escalate annually at 2%. Based on the development status for Developed and Small Lot Final Map Property as of February 17, 2026.

(2) The Priority Administrative Expense amount was established at $25,000 for Fiscal Year 2025-26 and escalates annually at 2%.

(3) Calculated as the sum of the Effective Tax Rate Evaluation Maximum Facilities Special Tax for the Developed Property and the Effective Tax Rate Evaluation Minimum Facilities Revenue for the Small Lot Final Map Property, less Priority Administrative Expenses in the amount of $25,500.

Source: Piper Sandler & Co. for Local Obligations debt service figures; NBS for all other amounts.

SECURITY AND SOURCES OF PAYMENT FOR THE BONDS

The Bonds are secured by a lien on and pledge of the Trust Estate, consisting primarily of payments received by the Authority from the District under the Local Obligations, which payments are secured by Special Taxes (net of Priority Administrative Expenses) levied upon property within the Improvement Area and received by the District.

NEITHER THE FAITH AND CREDIT NOR THE TAXING POWER OF THE CITY, THE DISTRICT, THE AUTHORITY, THE STATE OF CALIFORNIA OR ANY OTHER POLITICAL SUBDIVISION THEREOF IS PLEDGED TO THE PAYMENT OF THE BONDS. THE AUTHORITY HAS NO TAXING POWER. EXCEPT FOR THE TRUST ESTATE, NO OTHER REVENUES OR TAXES ARE PLEDGED TO THE PAYMENT OF THE BONDS. THE BONDS ARE NOT GENERAL OBLIGATIONS OF THE AUTHORITY, THE DISTRICT OR CITY, BUT ARE LIMITED OBLIGATIONS OF THE AUTHORITY PAYABLE SOLELY FROM THE TRUST ESTATE, DERIVED PRIMARILY FROM PAYMENTS ON THE LOCAL OBLIGATIONS FROM THE PAYMENT OF THE SPECIAL TAXES LEVIED WITHIN THE IMPROVEMENT AREA AS MORE FULLY DESCRIBED HEREIN.

The Trust Agreement does not permit the Authority to issue any additional bonds on parity with the Bonds. However, subject to certain conditions contained in the Local Obligations Indenture and only for refunding purposes so long as the Local Obligations are Outstanding, the District may at any time issue Refunding Local Obligations payable from the net proceeds of the Special Tax (after payment of Priority Administrative Expenses) on parity with the Local Obligations. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—Terms of the Local Obligations—*Refunding Local Obligations*."

General

The Trust Estate consists of the Revenues, the amounts in certain of the funds established and held under the Trust Agreement, and the Local Obligations. The Revenues consist of amounts received by the Trustee as the payment of interest on, or the equivalent thereof, and the payment or return of principal of, or redemption premiums, if any, on, or the equivalent thereof, the Local Obligations, whether as a result of scheduled payments, or redemption premiums, Special Tax Prepayments or remedial proceedings taken in the event of a default thereon, and all investment earnings on any money held in the Funds held under the Trust Agreement (except the Rebate Fund).

The principal of and the interest on the Local Obligations are payable from the annual Special Taxes levied and to be collected on all real property within the Improvement Area subject to the Special Taxes and the proceeds, if any, from the sale of such property for delinquency of such Special Taxes, after payment of Priority Administrative Expenses. The Special Taxes securing the Local Obligations include both the Facilities Special Tax and the Services Special Tax (each as defined herein) levied within the Improvement Area. The Local Obligations are secured by a pledge on the Special Taxes (net of Priority Administrative Expenses) on parity with the pledge of such Special Taxes for any Refunding Local Obligations, if any, issued under the Local Obligations Indenture. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—Payment of the Local Obligations" and "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—Terms of the Local Obligations."

The District may not issue indebtedness payable from the Special Taxes except as provided in the Local Obligations Indenture. See APPENDIX C—"SUMMARY OF PRINCIPAL DOCUMENTS—SUMMARY OF THE LOCAL OBLIGATIONS INDENTURE—Authorization and Issuance of Bonds—*Refunding Bonds; Subordinate Bonds*." The City has, however, formed CFD 17 and CFD 18, each of which has issued bonds secured by special taxes with a co-equal lien on property within the Improvement Area. See "FOLSOM PLAN AREA." The Authority, the District and the City have no control over the amount of additional debt payable from taxes or assessments on all or any portion of the property within the Improvement Area that may be issued in the future by other governmental entities or districts having jurisdiction over all or a portion of the land within the Improvement Area, including CFD 17 and CFD 18. To the extent such debt is payable from other assessments or special taxes levied pursuant to the applicable law, such assessments or special taxes may have a lien on the property within the Improvement Area on parity with the lien of the Special Taxes.

Flow of Funds

Receipt and Deposit of Revenues. As noted above, Revenues consist of amounts received by the Trustee as the payment of interest on, or the equivalent thereof, and the payment or return of principal of, or redemption premiums, if any, on, or the equivalent thereof, all Local Obligations, whether as a result of scheduled payments, or redemption premiums, Special Tax Prepayments or remedial proceedings taken in the event of a default thereon, and all investment earnings on any money held under the Trust Agreement (except the Rebate Fund). All Revenues, other than Revenues derived from the early redemption of Local Obligations from Special Tax Prepayments received by the Trustee from the Authority, will be deposited

into the Revenue Fund. On each Interest Payment Date and each Principal Payment Date, the Trustee will transfer Revenues from the Revenue Fund, in the amounts required in the order of priority as set forth below, with the requirements of each fund being fully satisfied, leaving no deficiencies therein, prior to any deposit into any fund later in priority:

First: To the Interest Fund, an amount of Revenues which together with amounts on deposit therein, is equal to the interest due and payable on the Bonds due on such Interest Payment Date;

Second: To the Principal Fund (i) on each Principal Payment Date from the Revenue Fund an amount of Revenues which, together with any amounts then on deposit in the Principal Fund (other than amounts previously deposited on account of any Bonds which have matured but which have not been presented for payment) is sufficient to pay the Principal Installments on the Bonds due on such Principal Payment Date and (ii) on each September 1 on which a Minimum Sinking Fund Payment is required to be made (for deposit in the Sinking Fund Account) from the Revenue Fund an amount of Revenues which is equal to the Minimum Sinking Fund Payment due and payable on such date. On each Principal Payment Date, the Trustee shall pay the principal or redemption price due and payable on the Bonds on such date from the Principal Fund.

Following such deposits, any remaining money in the Revenue Fund is required to be transferred to the Local Obligations Trustee for application under the Local Obligations Indenture. For additional information regarding the Flow of Funds, see "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—Local Obligations Flow of Funds."

Revenues Derived from Special Tax Prepayments. All Revenues derived from early redemption of Local Obligations from Special Tax Prepayments received by the Trustee will be immediately deposited into the Redemption Fund to be applied to the extraordinary redemption of Bonds. See "THE BONDS—Redemption Provisions—*Extraordinary Redemption from Prepayment of Special Taxes*."

Description of Local Obligations

The District will issue the Local Obligations in the principal amount of $[Par Amount].* The Local Obligations are secured solely by the Special Taxes (net of Priority Administrative Expenses) levied upon certain real property within the Improvement Area and proceeds of foreclosure sales in the Improvement Area. The Local Obligations are sized so that, beginning with Fiscal Year 2026-27, the revenues from the Effective Tax Rate Evaluation Maximum Facilities Special Tax for Developed Property and Effective Tax Rate Evaluation Minimum Facilities Revenue for Small Lot Final Map Property based on status of development as of February 17, 2026, net of Priority Administrative Expenses, are at least 110% of the debt service on the Local Obligations.

The pledge of Special Taxes (net of Priority Administrative Expenses) levied within the Improvement Area is on parity with the pledge thereof securing any Refunding Local Obligations issued under the Local Obligations Indenture. The District may issue Refunding Local Obligations secured on parity with the pledge of the Special Taxes (net of Priority Administrative Expenses) within the Improvement Area only in accordance with the Local Obligations Indenture and only for refunding purposes for so long as the Local Obligations are Outstanding. See APPENDIX C—"SUMMARY OF PRINCIPAL DOCUMENTS—SUMMARY OF THE LOCAL OBLIGATIONS INDENTURE—Authorization and Issuance of Bonds—*Refunding Bonds; Subordinate Bonds*."

* Preliminary, subject to change.

A description of the Improvement Area is set forth under the caption, "THE IMPROVEMENT AREA."

Issuance of Local Obligations

The Local Obligations are authorized pursuant to the Mello-Roos Act and are issued under a resolution of the City Council of the City, as legislative body of the District and the Local Obligations Indenture. The Mello-Roos Act was enacted by the State Legislature to provide an alternate method of financing certain essential public capital facilities and services, especially in developing areas of the State. Subject to approval by a two-thirds vote of qualified electors and compliance with the provisions of the Mello-Roos Act, a legislative body of a local agency may issue bonds for a community facilities district and may levy and collect a special tax within such district to repay such indebtedness.

The Local Obligations constitute special tax obligations of the District payable as to both principal and interest from the annual Special Tax (after payment of the District's Priority Administrative Expenses) to be levied by the District on land within the Improvement Area, including proceeds from the sale of property within the Improvement Area collected as a result of foreclosure of the lien of the Special Taxes and certain funds and accounts held under the Local Obligations Indenture. The District's sole recourse in the event of a delinquency or failure to pay Special Taxes on a particular parcel is to institute foreclosure proceedings with respect to that parcel. However, the District is not obligated under the Local Obligations Indenture to enforce the lien of any delinquent installment of the Special Tax for any Fiscal Year in which the District has received one hundred percent (100%) of the amount of such installment from the County pursuant to the Teeter Plan. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—Covenant for Foreclosure" and "—The Teeter Plan" herein.

Payment of the Local Obligations

The Local Obligations constitute the limited obligations of the District payable as to both principal and interest from the annual Special Tax (net of Priority Administrative Expenses) levied by the District on Taxable Property within the Improvement Area, including proceeds from the sale of property within the Improvement Area collected as a result of foreclosure of the lien on the Special Taxes and certain funds and accounts held under the Local Obligations Indenture. The District's sole recourse in the event of a delinquency or failure to pay Special Taxes on a particular parcel is to institute foreclosure proceedings with respect to that parcel.

The term "Priority Administrative Expenses" means an amount equal to (a) for Fiscal Year 2025-26, $25,000, and (b) for any subsequent Fiscal Year, the amount resulting from increasing the Priority Administrative Expenses on each July 1, from and including the July 1 immediately following the end of the then current Fiscal Year to and including the July 1 in such Fiscal Year by 2% of the amount in effect for the previous Fiscal Year.

THE LOCAL OBLIGATIONS ARE SPECIAL TAX OBLIGATIONS OF THE DISTRICT, AND THE INTEREST ON AND PRINCIPAL OF AND REDEMPTION PREMIUMS, IF ANY, ON THE LOCAL OBLIGATIONS ARE PAYABLE SOLELY FROM THE PROCEEDS OF THE SPECIAL TAX (INCLUDING ANY PREPAYMENTS THEREOF AND PROCEEDS FROM THE SALE OF PROPERTY COLLECTED PURSUANT TO THE FORECLOSURE PROVISIONS OF THE LOCAL OBLIGATIONS INDENTURE FOR THE DELINQUENCY OF THE SPECIAL TAX), NET OF PRIORITY ADMINISTRATIVE EXPENSES, AND AMOUNTS IN CERTAIN FUNDS AND ACCOUNTS ESTABLISHED IN THE LOCAL OBLIGATIONS INDENTURE, AND THE DISTRICT IS NOT OBLIGATED TO PAY THE LOCAL OBLIGATIONS EXCEPT FROM SUCH FUNDS. THE GENERAL FUND OF THE CITY AND THE FUNDS OF THE DISTRICT ARE NOT LIABLE, AND

NEITHER THE FULL FAITH AND CREDIT OF THE DISTRICT NOR THE CITY ARE PLEDGED FOR THE PAYMENT OF THE INTEREST ON OR PRINCIPAL OF OR REDEMPTION PREMIUMS, IF ANY, ON THE LOCAL OBLIGATIONS. NO TAX OR ASSESSMENT OTHER THAN THE SPECIAL TAX SHALL EVER BE LEVIED OR COLLECTED TO PAY THE INTEREST ON OR PRINCIPAL OF OR REDEMPTION PREMIUMS, IF ANY, ON THE LOCAL OBLIGATIONS. THE LOCAL OBLIGATIONS ARE NOT SECURED BY A LEGAL OR EQUITABLE PLEDGE OF OR CHARGE, LIEN OR ENCUMBRANCE UPON ANY PROPERTY OF THE DISTRICT OR ANY OF ITS INCOME OR RECEIPTS EXCEPT THE PROCEEDS OF THE SPECIAL TAX (INCLUDING ANY PREPAYMENTS THEREOF AND PROCEEDS FROM THE SALE OF PROPERTY COLLECTED PURSUANT TO THE FORECLOSURE PROVISIONS OF THE LOCAL OBLIGATIONS INDENTURE FOR THE DELINQUENCY OF THE SPECIAL TAX), NET OF PRIORITY ADMINISTRATIVE EXPENSES, AND AMOUNTS IN CERTAIN FUNDS AND ACCOUNTS ESTABLISHED IN THE LOCAL OBLIGATIONS INDENTURE, AND NEITHER THE PAYMENT OF THE INTEREST ON OR PRINCIPAL OF OR REDEMPTION PREMIUMS, IF ANY, ON THE LOCAL OBLIGATIONS IS A GENERAL DEBT, LIABILITY OR OBLIGATION OF THE CITY OR THE DISTRICT. THE LOCAL OBLIGATIONS DO NOT CONSTITUTE AN INDEBTEDNESS OF THE CITY OR THE DISTRICT WITHIN THE MEANING OF ANY CONSTITUTIONAL OR STATUTORY DEBT LIMITATION OR RESTRICTION, AND NEITHER THE CITY COUNCIL NOR THE DISTRICT NOR ANY OFFICER OR EMPLOYEE THEREOF SHALL BE LIABLE FOR THE PAYMENT OF THE INTEREST ON OR PRINCIPAL OF OR REDEMPTION PREMIUMS, IF ANY, ON THE LOCAL OBLIGATIONS OTHERWISE THAN FROM THE PROCEEDS OF THE SPECIAL TAX (INCLUDING ANY PREPAYMENTS THEREOF AND PROCEEDS FROM THE SALE OF PROPERTY COLLECTED PURSUANT TO THE FORECLOSURE PROVISIONS OF THE LOCAL OBLIGATIONS INDENTURE FOR THE DELINQUENCY OF THE SPECIAL TAX), NET OF PRIORITY ADMINISTRATIVE EXPENSES, AND AMOUNTS IN CERTAIN FUNDS AND ACCOUNTS ESTABLISHED IN THE LOCAL OBLIGATIONS INDENTURE.

Although the Special Tax will constitute a lien on property subject to taxation in the Improvement Area, it will not constitute a personal indebtedness of the owners of such property. There is no assurance that the owners will be financially able to pay the annual Special Tax or that they will pay such tax even if financially able to do so. The risk of nonpayment by property owners is more fully described in "CERTAIN RISKS TO BONDHOLDERS—Collection of Special Tax."

Local Obligations Flow of Funds

Application of Special Tax Fund. Pursuant to the Local Obligations Indenture, the District agrees and covenants that it will deposit the Special Tax proceeds in the Community Facilities Fund, which fund is established in the treasury of the City. All money in the Community Facilities Fund shall be used and withdrawn by the District solely for the benefit of the District in accordance with the Mello-Roos Act, including payment of Expenses and Services. Pursuant to the Local Obligations Indenture, the District further agrees and covenants that, after payment of Priority Administrative Expenses, it will transfer to the Local Obligations Trustee from the Community Facilities Fund amounts sufficient and in sufficient time for the Local Obligations Trustee to make the transfers required by it, and the Local Obligations Trustee shall deposit such proceeds as and when received in the Special Tax Fund. All money in the Special Tax Fund is required to be set aside by the Local Obligations Trustee in the following respective special account and fund within the Special Tax Fund in the following order of priority, and all money in each such account and fund shall be applied, used and withdrawn only for the purposes specified in the Local Obligations Indenture:

(1) Redemption Account; and

(2) Local Obligations Reserve Fund.

Redemption Account. On or before March 1 and September 1 in each year, the Local Obligations Trustee shall, from the money in the Special Tax Fund, transfer to and deposit in the Redemption Account an amount of money equal to the aggregate amount of interest becoming due and payable on all Outstanding Local Obligations and any Refunding Local Obligations on such March 1 or September 1, as the case may be, and on or before September 1 in each year, the Local Obligations Trustee shall, from the then remaining money in the Special Tax Fund, transfer to and deposit in the Redemption Account an amount of money equal to the aggregate amount of principal becoming due and payable on all Outstanding serial Local Obligations and any Refunding Local Obligations on such September 1 plus all Minimum Sinking Fund Account Payments required to be made on such September 1 into the Sinking Fund Subaccount; provided, that all of the aforesaid payments shall be made without priority of any payment over any other payment, and in the event that money in the Special Tax Fund on any March 1 or September 1 is not equal to the amount of interest becoming due on all Local Obligations and any Refunding Local Obligations on such date, or in the event that the money in the Special Tax Fund on any September 1 is not equal to the amount of principal of the Local Obligations and Refunding Local Obligations becoming due on such date, as the case may be, then such money shall be applied pro rata in such proportion as such interest and principal and Minimum Sinking Fund Account Payments bear to each other.

No deposit need be made into the Redemption Account if the amount of money contained therein is at least equal to the amount required by the terms of the preceding paragraph to be deposited therein at the times and in the amounts provided in the Local Obligations Indenture.

All money in the Redemption Account shall be used and withdrawn by the Local Obligations Trustee to pay the interest on the Local Obligations and any Refunding Local Obligations as it shall become due and payable (including accrued interest on any Local Obligations or any Refunding Local Obligations purchased or redeemed prior to maturity) plus the principal of and redemption premiums, if any, on the Local Obligations and any Refunding Local Obligations as they shall mature or upon the prior redemption thereof, except that any money in the Sinking Fund Subaccount shall be used only to purchase or redeem or retire the term Local Obligations and any Refunding Local Obligations as provided in the Local Obligations Indenture.

Local Obligations Reserve Fund. On or before March 1 and September 1 in each year, the Local Obligations Trustee shall, from the then remaining money in the Special Tax Fund, transfer to and deposit in each Local Obligations Reserve Account within the Local Obligations Reserve Fund such amount of money as shall be required to restore each such Local Obligations Reserve Account to a sum equal to the Required Bond Reserve (as defined herein) for the applicable series of Local Obligations or Refunding Local Obligations, *pro rata*, to the extent that amounts are available in the Special Tax Fund for such purpose; and for this purpose all investments in each Local Obligations Reserve Account shall be valued on March 1 and September 1 of each year at the face value thereof if such investments mature within twelve (12) months from the date of valuation, or if such investments mature more than twelve (12) months after the date of valuation, at the price at which such investments are redeemable by the holder at his option, if so redeemable, or if not so redeemable, at the lesser of (i) the cost of such investments plus the amortization of any premium or minus the amortization of any discount, or (ii) the market value of such investments. For purposes of allocating remaining money in the Special Tax Fund between more than one Local Obligations Reserve Account, any such transfers to and deposits in each Local Obligations Reserve Account shall be made equally and ratably.

No deposit need be made into a Local Obligations Reserve Account if the value of the investments contained therein is at least equal to the Required Bond Reserve for the applicable series of Local Obligations or Refunding Local Obligations.

All money in each Local Obligations Reserve Account shall be used and withdrawn by the Local Obligations Trustee solely for the purpose of paying the interest on or principal of the corresponding series of Local Obligations or Refunding Local Obligations in the event there is insufficient money in the Redemption Account available for this purpose; provided, that if as a result of any of the foregoing valuations or due to redemption as a result of property owner prepayments it is determined that the amount of money in a Local Obligations Reserve Account exceeds or will exceed the Required Bond Reserve for the applicable series of Local Obligations or Refunding Local Obligations, the Local Obligations Trustee shall withdraw the amount of money representing such excess from such fund and shall deposit such amount of money in the Redemption Account. For the avoidance of doubt, amounts in a Local Obligations Reserve Account are not available to make up a deficiency for the payment of principal and interest on any series of Local Obligations or Refunding Local Obligations, other than the specific series of Local Obligations or Refunding Local Obligations to which that Local Obligations Reserve Account relates.

Surplus Amounts. On or before March 1 and September 1 in each year, the Local Obligations Trustee shall, from the then remaining money in the Special Tax Fund, transfer all amounts remaining in the Special Tax Fund after the transfers specified in the immediately preceding paragraphs to the City for deposit in the Community Facilities Fund.

Special Tax Authorization

The Special Tax is to be levied and collected against all Taxable Property within the Improvement Area in accordance with the Rate and Method. See APPENDIX A—"RATE AND METHOD." The Special Tax is to be collected in the same manner as ordinary *ad valorem* property taxes are collected, and, except as otherwise provided in the covenant for foreclosure and in the Mello-Roos Act, is to be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for *ad valorem* property taxes. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—Covenant for Foreclosure" and "CERTAIN RISKS TO BONDHOLDERS—Collection of Special Tax."

The Rate and Method, subject to the maximum rates set forth therein, apportions the total debt service requirement (principal, interest, and mandatory sinking fund payments), restoration of the Required Bond Reserve, current annual expenses, pay as you go improvement costs and other costs each year among the Taxable Property in the Improvement Area. See APPENDIX A—"RATE AND METHOD."

Pursuant to the Local Obligations Indenture, so long as any Local Obligations or Refunding Local Obligations are Outstanding, the District is required annually to levy the Special Tax against all Taxable Property in the Improvement Area and make provision for the collection of such Special Tax in amounts which will be sufficient, after making reasonable allowances for contingencies and errors in the estimates, to yield proceeds equal to the amounts required for compliance with the agreements, conditions, covenants and terms contained in the Local Obligations Indenture, and which in any event will be sufficient to pay the interest on and principal of and Minimum Sinking Fund Account Payments for and redemption premiums, if any, on the Local Obligations and any Refunding Local Obligations as they become due and payable, to replenish each reserve account within the Local Obligations Reserve Fund to the Required Bond Reserve and to pay all current Expenses as they become due and payable.

Under the Rate and Method, the Facilities Special Tax (as defined herein) levied in any fiscal year against any Assessor's Parcel (as defined in the Rate and Method) of Developed Property classified as Residential Property may not be increased as a consequence of delinquency or default in the payment of Facilities Special Taxes by the owner or owners of any other parcel or parcels within the Improvement Area by more than 10% above the amount that would have been levied against such Assessor's Parcel in that fiscal year had there never been any such delinquencies or defaults. Pursuant to the Rate and Method, property is considered "Residential Property" once a building permit could be issued for the purposes of constructing one or more Residential Units, including either single family detached homes or multi-family attached properties, such as apartments, and property is considered "Developed Property" if a building permit for new construction was issued prior to June 30 of the previous fiscal year. See "CERTAIN RISKS TO BONDHOLDERS—Maximum Special Tax."

Covenant for Foreclosure

The Local Obligations Indenture provides that the Special Tax is to be collected in the same manner as ordinary *ad valorem* property taxes are collected and, except as provided in the special covenant for foreclosure described below and in the Mello-Roos Act, is subject to the same penalties and the same procedure, sale, and lien priority in case of delinquency as is provided for *ad valorem* property taxes.

Pursuant to Section 53356.1 of the Mello-Roos Act, in the event of any delinquency in the payment of the Special Tax, the District may order the institution of a Superior Court action to foreclose the lien therefor within specified time limits. In such an action, the real property subject to the unpaid amount may be sold at a judicial foreclosure sale. Such judicial foreclosure action is not mandatory. However, the District has covenanted in the Local Obligations Indenture that it will annually on or before September 1 of each year review the public records of the County relating to the collection of the Special Tax in order to determine the amount of the Special Tax collected in the prior Fiscal Year, and if it determines on the basis of such review that (1) the amount so collected is deficient by more than five percent (5%) of the total amount of the Special Tax levied in such Fiscal Year or (2) any individual lot or parcel is then delinquent on four or more installments of the Special Tax, then in each case the District agrees to, within sixty (60) days thereafter, institute foreclosure proceedings as authorized by the Mello-Roos Act in order to enforce the lien of the delinquent installments of the Special Tax against (i) in the case of clause (1) above, each delinquent lot or parcel in the Improvement Area or (ii) in the case of clause (2) above, such delinquent lot or parcel, respectively, which it agrees to diligently prosecute and pursue such foreclosure proceedings to judgment and sale; provided, that the District is not obligated to enforce the lien of any delinquent installment of the Special Tax for any Fiscal Year in which the District has received one hundred percent (100%) of the amount of such installment from the County pursuant to the Teeter Plan (described herein). Any actions taken to enforce delinquent Special Tax liens shall be taken only consistent with Sections 53356.1 through 53356.7, both inclusive, of the Government Code of the State of California.

In the event that sales or foreclosures of property are necessary, there could be a delay in payments to Owners of the Bonds (if the Local Obligations Reserve Account has been depleted) pending such sales or the prosecution of such foreclosure proceedings and receipt by the District of the proceeds of sale. However, within the limits of the Special Tax, the District may adjust the Special Tax levied on Taxable Property in the Improvement Area (subject to the limitation on the Maximum Facilities Special Tax, defined herein), to provide an amount required to pay interest on and principal of the Local Obligations and any additional obligations payable from the Special Tax, and the amount, if any, necessary to replenish each subaccount of the Local Obligations Reserve Fund to an amount equal to the Required Bond Reserve and to pay all current Expenses for the Improvement Area. There is, however, no assurance that the total amount of the Special Tax that could be levied and collected against Taxable

Property (as defined in the Rate and Method) in the Improvement Area will be at all times sufficient to pay the amounts required to be paid by the Local Obligations Indenture, even if the Special Tax is levied at the Maximum Facilities Special Tax rates. See "CERTAIN RISKS TO BONDHOLDERS—Maximum Special Tax."

No assurance can be given that the real property subject to sale or foreclosure will be sold, or if sold, that the proceeds of sale will be sufficient to pay any delinquent installments of the Special Tax. The Mello-Roos Act does not require the District to purchase or otherwise acquire any lot or parcel of property to be sold if there is no other purchaser at such sale. The Mello-Roos Act and the Local Obligations Indenture do specify that the Special Tax will have the same lien priority as for *ad valorem* property taxes in the case of delinquency. Section 53356.6 of the Mello-Roos Act requires that property within the Improvement Area that is sold pursuant to foreclosure under the Mello-Roos Act be sold for not less than the amount of judgment in the foreclosure action, plus post judgment interest and authorized costs, unless the consent of the owners of at least 75% of the Local Obligations and any Refunding Local Obligations issued under the Local Obligations Indenture is obtained.

No Required Advances from Available Surplus Funds

Neither the City nor the District is obligated to advance available surplus funds available from the City treasury to pay debt service on the Local Obligations or to replenish the Local Obligations Reserve Account; provided, that nothing shall affect the right of the District under the Mello-Roos Act to make advances to cure any deficiencies.

Terms of the Local Obligations

General. The City Council of the City established the District and designated certain improvement areas, other than the Improvement Area, therein on May 26, 2020. On December 14, 2021, the City Council of the City adopted a resolution to designate the Improvement Area within the District. On that same date, the qualified electors of the District in the Improvement Area authorized the issuance of bonds in an amount not to exceed $14,250,000 for the Improvement Area.

The Local Obligations will be the first issuance of bonds for the Improvement Area. The Local Obligations will be issued in the aggregate principal amount of $[Par Amount]* pursuant to the Mello-Roos Act and the Local Obligations Indenture. The Local Obligations will be dated the date of delivery of the Bonds. The Local Obligations are secured by a pledge of the Special Taxes (net of Priority Administrative Expenses) levied within the Improvement Area. The District may issue Refunding Local Obligations on parity with the Local Obligations in accordance with the Local Obligations Indenture and only for refunding purposes for so long as the Local Obligations are Outstanding.

Local Obligations Reserve Account. The Local Obligations Indenture establishes, for this series of the Local Obligations specifically, a Local Obligations Reserve Account within the Local Obligations Reserve Fund to be held by the Local Obligations Trustee. The Local Obligations Indenture requires that there be maintained in the Local Obligations Reserve Account an amount equal to the Required Bond Reserve. "Required Bond Reserve" is defined to mean, for the Local Obligations specifically, as of any date of calculation, the least of: (a) the Maximum Annual Debt Service, (b) one hundred twenty-five percent (125%) of the Average Annual Debt Service or (c) ten (10%) percent of the original principal amount of the Local Obligations; provided that the Required Bond Reserve shall be calculated on the date of issuance of the Local Obligations issued under the Local Obligations Indenture and shall not increase thereafter; and provided further that such requirement (or any portion thereof) may be satisfied by the

* Preliminary, subject to change.

provision of one or more policies of municipal bond insurance or surety bonds issued by a municipal bond insurer or by a letter of credit issued by a bank, the obligations insured by which insurer or issued by which bank, as the case may be, have ratings at the time of issuance of such policy or surety bond or letter of credit equal to "AA" or higher (without regard to qualifier) assigned by Fitch or "Aa" or higher (without regard to qualifier) assigned by Moody's or "AA" or higher (without regard to qualifier) assigned by S&P.

The Local Obligations Reserve Account is established specifically for the Local Obligations, and amounts in the Local Obligations Reserve Account are not available to make up a deficiency for the payment of principal and interest on any Refunding Local Obligations. Pursuant to the Local Obligations Indenture, each reserve account within the Local Obligations Reserve Fund is only available for paying the interest on or principal of the corresponding series of Local Obligations or any Refunding Local Obligations for which it was created.

The Required Bond Reserve with respect to the Local Obligations upon their date of issuance will be $_____.

All money in the Local Obligations Reserve Account will be used and withdrawn by the Local Obligations Trustee solely for the purpose of paying the interest on and principal of the Local Obligations in the event there is insufficient money available for the purpose; provided, that if as a result of any of the valuation of a Required Bond Reserve or as a result of any property owner prepayment it is determined that the amount of money in the Local Obligations Reserve Account exceeds the Required Bond Reserve, the Local Obligations Trustee shall withdraw the amount of money representing such excess from such fund and shall deposit such amount of money in the Redemption Account. Amounts on deposit in the Local Obligations Reserve Account are not available to cure a deficiency in Revenues available to pay debt service on the Bonds.

Refunding Local Obligations. The District may at any time, by a supplement to the Local Obligations Indenture, issue Refunding Local Obligations that are payable from the proceeds of the Special Tax (after payment of Priority Administrative Expenses) on parity with the Local Obligations provided, that such Refunding Local Obligations shall only be issued for the refunding of Local Obligations that are Outstanding and the payment of the costs of issuance, subject to the following conditions, which conditions are precedent to the issuance of such Refunding Local Obligations:

(i) The District shall be in compliance with all agreements, conditions, covenants and terms contained in the Local Obligations Indenture and in all Supplemental Indentures required to be observed or performed by it, and no Event of Default under the Local Obligations Indenture or under any Supplemental Indenture shall have occurred and shall be then continuing;

(ii) The District shall establish a separate subaccount of the Local Obligations Reserve Fund for the payment of such Refunding Local Obligations in an amount equal to the Required Bond Reserve; and

(iii) After the issuance and delivery of such Refunding Local Obligations, either (i) none of the Local Obligations and Refunding Local Obligations theretofore issued under the Local Obligations Indenture will be Outstanding or (ii) the Debt Service in each Bond Year that begins after the issuance of such Refunding Local Obligations is not increased by reason of the issuance of such Refunding Local Obligations.

Redemption of the Local Obligations. The Local Obligations are subject to extraordinary redemption by the District prior to their respective maturity dates, from funds derived by the District from

prepayments of the Special Tax. The Local Obligations are also subject to optional and mandatory redemption by the District. A description of the redemption prices and terms of the Local Obligations is set forth under APPENDIX C—"SUMMARY OF PRINCIPAL DOCUMENTS—SUMMARY OF THE LOCAL OBLIGATIONS INDENTURE—Redemption of 2026 Bonds."

Selection of Local Obligations for Redemption. If less than all the outstanding Local Obligations and any Refunding Local Obligations are to be redeemed as a result of prepayments of the Special Tax at any one time, the Local Obligations and any Refunding Local Obligations shall be redeemed pro rata by maturity. If less than all the outstanding Local Obligations and any Refunding Local Obligations are to be redeemed at the option of the District at any one time, the Local Obligations and any Refunding Local Obligations of the latest maturity date or dates shall be redeemed prior to or simultaneously with the redemption of the Local Obligations and any Refunding Local Obligations maturing prior thereto, and if less than all the outstanding Local Obligations and any Refunding Local Obligations of any one maturity date are to be redeemed at any one time, the Trustee shall select the Local Obligations and any Refunding Local Obligations or the portions thereof of such maturity date to be redeemed in integral multiples of five thousand dollars ($5,000) in a manner that it deems appropriate and fair.

Special Tax Analysis

The following is a synopsis of the provisions of the Rate and Method, which should be read in conjunction with the complete text of the Rate and Method which is attached as APPENDIX A. The definitions of the capitalized terms used under this caption "—Special Tax Analysis" are as set forth in APPENDIX A. This section provides only a summary of the Rate and Method, and is qualified by more complete and detailed information contained in the entire Rate and Method attached as APPENDIX A.

The Special Tax is to be levied and collected against all Taxable Property within the Improvement Area in accordance with the Rate and Method approved by the landowner electors of the Improvement Area. The total annual levy of the Special Tax is calculated to satisfy the annual debt service during the ensuing Fiscal Year, to replenish the reserve fund for the Local Obligations, the allocable portion of administrative expenses, the amount necessary to cure any delinquencies or to fund any deficiency of the amount to be available for the payment of principal or interest on bonds which are expected to occur in the ensuing Fiscal Year, to fund authorized facilities funded on a pay-as-you-go basis, to fund authorized services expenses and to pay amounts required to establish or replenish certain funds related to authorized services, less any available capitalized interest and earnings on the funds that may be used to fund the aforementioned costs.

Assignment to Land Use Categories. Each Fiscal Year, all Assessor's Parcels within the Improvement Area will be classified as either Taxable Property or Exempt Property. Taxable Property will be further classified as Developed Property, Small Lot Final Map Property, Permit Ready Multi-Family/Non-Residential Property, Large Lot Property, or Undeveloped Property and shall be subject to the levy of the annual Special Tax.

"*Developed Property*" means, for each Fiscal Year, all Taxable Property for which a building permit for new construction was issued prior to June 30 of the previous Fiscal Year.

"*Small Lot Final Map Property*" means, for each Fiscal Year, all Taxable Property for which a Small Lot Final Subdivision Map was recorded prior to June 30 of the previous Fiscal Year.

"*Permit Ready Multi-Family/Non-Residential Property*" means an Assessor's Parcel of Taxable Property zoned for multi-family or non-residential land use for which all discretionary entitlements have been obtained, including without limitation, development plan review and improvement plan approval,

such that building permits may be issued without further approvals for the construction of multi-family Residential Units or non-residential buildings within such Assessor's Parcel. The City shall have sole discretion, based upon available development information, in classifying an Assessor's Parcel as Permit Ready Multi-Family/Non-Residential Property.

"*Large Lot Property*" means, for each Fiscal Year, all Taxable Property for which a Large Lot Map was recorded prior to June 30 of the previous Fiscal Year, excluding any portion(s) thereof classified as Developed Property, Small Lot Final Map Property or Permit Ready Multi-Family/Non-Residential Property. Large Lot Property also means, for each Fiscal Year, all Taxable Property classified as Small Lot Final Map Remainder Property as of June 30 of the previous Fiscal Year.

"*Small Lot Final Map Remainder Property*" means an Assessor's Parcel that is created from the subdivision of Large Lot Property by the recordation of a Small Lot Final Subdivision Map that has not yet been mapped for final development approval. Small Lot Final Map Remainder Property is that portion of property for which the Small Lot Final Subdivision Map definition does not apply (i.e., does not contain individual lots for which building permits may be issued for Residential Units without further subdivision of such property). Each Fiscal Year, all Taxable Property classified as Small Lot Final Map Remainder Property, as of June 30 of the previous Fiscal Year, will be considered Large Lot Property.

"*Undeveloped Property*" means, for each Fiscal Year, all Taxable Property not classified as Developed Property, Small Lot Final Map Property, Permit Ready Multi-Family/Non-Residential Property or Large Lot Property.

"*Single-Family Detached Property – MLD Zoning*" means, for each Fiscal Year, all Taxable Property for which a building permit could be issued for purposes of constructing one or more detached or attached Residential Units with a permitted density range of 7-12 Residential Units per Acre, which is more fully described in the Specific Plan.

"*Single-Family Detached Property – SF/SFHD Zoning*" means, for each Fiscal Year, all Taxable Property for which a building permit could be issued for purposes of constructing one or more Residential Units. Single-Family Detached Property – SF/SFHD Zoning shall consist of either single-family property with a permitted density range of 1-4 Residential Units per Acre or single-family high-density property with a permitted density range of 4-7 Residential Units per Acre, which is more fully described in the Specific Plan.

"*MMD Multi-Family Attached Property*" means all Assessor's Parcels for which a building permit could be issued for purposes of constructing one or more attached Residential Units per Assessor's Parcel with a permitted density range of 12-20 Residential Units per Acre, which is more fully described in the Specific Plan.

"*MHD Multi-Family Attached Property*" means all Assessor's Parcels for which a building permit could be issued for purposes of constructing one or more attached Residential Units per Assessor's Parcel with a permitted density range of greater than 20 Residential Units per Acre, which is more fully described in the Specific Plan. MHD Multi-Family Attached Property shall also include an Assessor's Parcel or that portion of an Assessor's Parcel designated as a Mixed Use Residential Parcel.

"*Mixed Use Residential Parcel*" means a mixed use Assessor's Parcel that is designated for residential land use. If the mixed use Assessor's Parcel contains a combination of residential land use and non-residential land use, only that portion of an Assessor's Parcel designated for residential land use shall be classified as a Mixed Use Residential Parcel and the remaining non-residential land use of the Assessor's Parcel shall be classified as Non-Residential Property.

"*Non-Residential Property*" means, for each Fiscal Year, all Taxable Property for which a building permit could be issued for purposes of constructing non-residential buildings.

Maximum Special Tax. Maximum Special Tax is the total annual Maximum Facilities Special Tax (or Effective Tax Rate Evaluation Maximum Facilities Special Tax) and Maximum Services Special Tax. The Rate and Method is used to allocate the amount of the Special Tax required among the Taxable Property, based upon land use categories, subject to the Maximum Facilities Special Tax rate that may be levied against each land use category.

The following table shows the Effective Tax Rate Evaluation Maximum Facilities Special Tax rates both with and without applying the Effective Tax Rate Evaluation Minimum Facilities Revenue calculation and the Maximum Services Special Tax rates within the Improvement Area for all allocable land use categories in Fiscal Year 2025-26. If changes are made to development plans for the Improvement Area, the projected Effective Tax Rate Evaluation Maximum Facilities Special Tax revenues may decrease, but in no event will the Effective Tax Rate Evaluation Maximum Facilities Special Tax revenues decrease below the amounts derived from application of the Effective Tax Rate Evaluation Minimum Facilities Revenue.

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Table 3
City of Folsom
Communities Facilities District No. 23 (Folsom Ranch)
Improvement Area No. 7
Maximum Special Tax Rate Categories – Fiscal Year 2025-26

Tax Category	Residential Floor Area[1]	Rate Derived from Effective Tax Rate Evaluation Minimum Facilities Revenue[2]	Effective Tax Rate Evaluation Maximum Facilities Special Tax Rate[3]	Maximum Services Special Tax Rate[4]	Maximum Annual Special Tax[5]
Developed Property (per residential unit)					
Detached Residential:					
Zone 1: Single-Family Detached Property - SF/SFHD Zoning	≥ 2,900	$2,544	$2,652	$199	$2,850
Zone 1: Single-Family Detached Property - SF/SFHD Zoning	2,700 - 2,899	2,544	2,587	199	2,786
Zone 1: Single-Family Detached Property - SF/SFHD Zoning	≤ 2,699	2,544	2,544	199	2,742
Zone 2: Single-Family Detached Property - SF/SFHD Zoning	≥ 3,325	3,080	3,328	199	3,527
Zone 2: Single-Family Detached Property - SF/SFHD Zoning	3,000 - 3,324	3,080	3,193	199	3,392
Zone 2: Single-Family Detached Property - SF/SFHD Zoning	≤ 2,999	3,080	3,080	199	3,278
Single-Family Detached Property - MLD Zoning	N/A	2,544	2,544	199	2,742
Developed Property (per acre)					
MMD Multi-Family Attached Property	N/A	$32,473	$32,473	$561	$33,034
MHD Multi-Family Attached Property	N/A	12,664	12,664	1,122	13,786
Non-Residential Property	N/A	12,664	12,664	1,122	13,786
Small Lot Final Map Property (per residential lot)					
Zone 1: Single-Family Detached Property - SF/SFHD Zoning	N/A	N/A	$2,544	$199	$2,742
Zone 2: Single-Family Detached Property - SF/SFHD Zoning	N/A	N/A	3,080	199	3,278
Single-Family Detached Property - MLD Zoning	N/A	N/A	2,544	199	2,742
Permit Ready Multi-Family/Non-Residential Property (per acre)	N/A	N/A	$12,664	$1,122	$13,786
Large Lot Property (per acre)	N/A	N/A	$19,484	$1,122	$20,605
Undeveloped Property (per acre)	N/A	N/A	$19,484	$1,122	$20,605

(1) Combines certain residential categories with equal rates.
(2) Increases by 2% each Fiscal Year. Reflects the lowest Effective Tax Rate Evaluation Maximum Facilities Special Tax adjustment possible in connection with future subdivisions.
(3) Increases by 2% each Fiscal Year. Reflects the Fiscal Year 2025-26 Effective Tax Rate Evaluation Maximum Facilities Special Tax rates in effect.
(4) Increases by the annual June consumer price index change for the San Francisco-Oakland-San Jose area, not to exceed 4% each Fiscal Year. Available to pay debt service on the Local Obligations and any Refunding Local Obligations in the event of a shortfall in the Facilities Special Tax (as defined in the Local Obligations Indenture).
(5) The sum of the Effective Tax Rate Evaluation Maximum Facilities Special Tax and the Maximum Services Special Tax.

Source: NBS and the District.

The total Special Tax generated by the Improvement Area may change from time to time if there are amendments or modifications to the development plan. The District covenants in the Local Obligations Indenture to not approve any amendments, changes or modifications relating to development of the property within the Improvement Area that would reduce the amount of the Maximum Facilities Special Tax less Priority Administrative Expenses to equal less than one hundred ten percent (110%) of the sum of the Annual Debt Service on the Local Obligations and any Refunding Local Obligations in any year until the maturity date for the Local Obligations and any Refunding Local Obligations.

Table 4 under "—Special Tax Calculation" below shows the estimated Effective Tax Rate Evaluation Maximum Facilities Special Tax revenue and the estimated Effective Tax Rate Evaluation Minimum Facilities Revenue for Fiscal Year 2026-27, based on the development status of the properties as of February 17, 2026. If changes are made to development plans for the Improvement Area, the projected Effective Tax Rate Evaluation Maximum Facilities Special Tax revenues may decrease from the amounts shown in that table, but in no event will the Effective Tax Rate Evaluation Maximum Facilities Special Tax revenues decrease below the Effective Tax Rate Evaluation Minimum Facilities Revenue. Table 5 under "—Special Tax Calculation" below shows the actual total Special Tax levy for Fiscal Year 2025-26 based on the properties' development status as of February 17, 2026, including both the actual Facilities Special Tax levy and the actual Services Special Tax levy for Fiscal Year 2025-26, and the percentage of the actual Special Tax levy allocable to each of the projected property owners.

Included below are additional relevant defined terms used in the Rate and Method.

"*Effective Tax Rate Evaluation Minimum Facilities Revenue*" means, following the Effective Tax Rate Evaluation, the total minimum amount of Effective Tax Rate Evaluation Maximum Facilities Special Tax, as adjusted annually by the Facilities Special Tax Escalation Factor after the Fiscal Year in which the Effective Tax Rate Evaluation occurs, less any Effective Tax Rate Evaluation Maximum Facilities Special Tax amounts prepaid and permanently satisfied pursuant to Section K of the Rate and Method. The Effective Tax Rate Evaluation Minimum Facilities Revenue, based on Planned Development, is set forth in Attachment D of the Rate and Method.

"*Effective Tax Rate Evaluation Maximum Facilities Special Tax*" means the total maximum annual Facilities Special Tax, as determined during the Effective Tax Rate Evaluation in accordance with the Rate and Method, which may be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property.

"*Effective Tax Rate Evaluation*" means an evaluation of the Total Effective Tax Rate of Residential Property at the time of such evaluation. The Effective Tax Rate Evaluation will be based upon a prepared Price Point Study to determine the Total Effective Tax Rate for Residential Property, based upon the calculated Total Estimated Tax Burden.

"*Total Effective Tax Rate*" means the percentage of the Total Estimated Tax Burden as compared to the estimated average sales price identified in the Price Point Study for each land use category of Residential Property.

"*Total Estimated Tax Burden*" means the total amount of overlapping property taxes anticipated to be levied upon a Residential Unit, based upon the estimated average sales price identified in the Price Point Study and existing property tax rates for the current Fiscal Year. Existing property tax rates shall reflect the actual property tax rates levied upon Taxable Property in the Fiscal Year that the Effective Tax Rate Evaluation is completed.

Future Assessor's Parcel Changes – After an Effective Tax Rate Evaluation. The Effective Tax Rate Evaluation Maximum Facilities Special Tax will be assigned to all future Assessor's Parcel(s) created from a subdivision, lot line adjustment, or merger of one or more Assessor's Parcels so that the revised sum of the total Effective Tax Rate Evaluation Maximum Facilities Special Tax revenue is not less than the total Effective Tax Rate Evaluation Minimum Facilities Revenue amount described in the Rate and Method.

Method of Apportionment – Facilities Special Tax – After an Effective Tax Rate Evaluation. The CFD No. 23 IA7 Administrator will determine the Facilities Special Tax Requirement and levy the Facilities Special Tax until the amount of Facilities Special Taxes equals the Facilities Special Tax Requirement. The Facilities Special Tax shall be levied each Fiscal Year as follows:

First: The Facilities Special Tax shall be levied Proportionately on all Developed Property at a rate up to 100% of the Effective Tax Rate Evaluation Maximum Facilities Special Tax in order to satisfy the Facilities Special Tax Requirement.

Second: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first step has been completed, the Facilities Special Tax shall be levied Proportionately on all Small Lot Final Map Property at a rate up to 100% of the Effective Tax Rate Evaluation Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Small Lot Final Map Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

Third: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first two steps have been completed, the Facilities Special Tax will be levied Proportionately on all Permit Ready Multi-Family/Non-Residential Property at a rate up to 100% of the Effective Tax Rate Evaluation Maximum Facilities Special Tax. The Facilities Special Tax will be levied on Permit Ready Multi-Family/Non-Residential Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

Fourth: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first three steps have been completed, the Facilities Special Tax shall be levied Proportionately on all Large Lot Property at a rate up to 100% of the Effective Tax Rate Evaluation Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Large Lot Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

Fifth: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first four steps have been completed, the Facilities Special Tax shall be levied Proportionately on all Undeveloped Property at a rate up to 100% of the Effective Tax Rate Evaluation Maximum Facilities Special Tax. The Facilities Special Tax shall be levied on Undeveloped Property for the entire portion of the Facilities Special Tax Requirement, excluding only Pay As You Go Costs.

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Method of Apportionment – Services Special Tax. The CFD No. 23 IA7 Administrator shall determine the Services Special Tax Requirement and levy the Services Special Tax until the amount of Services Special Taxes equals the Services Special Tax Requirement. The Services Special Tax shall be levied each Fiscal Year as follows:

First: The Services Special Tax shall be levied Proportionately on all Developed Property at a rate up to 100% of the Maximum Services Special Tax in order to satisfy the Services Special Tax Requirement.

Second: If additional monies are needed to satisfy the Services Special Tax Requirement after the first step has been completed, the Services Special Tax shall be levied Proportionately on all Small Lot Final Map Property at a rate up to 100% of the Maximum Services Special Tax in order to satisfy the Services Special Tax Requirement.

Third: If additional monies are needed to satisfy the Services Special Tax Requirement after the first two steps have been completed, the Services Special Tax shall be levied Proportionately on all Permit Ready Multi-Family/Non-Residential Property at a rate up to 100% of the Maximum Services Special Tax in order to satisfy the Services Special Tax Requirement.

Fourth: If additional monies are needed to satisfy the Services Special Tax Requirement after the first three steps have been completed, the Services Special Tax shall be levied Proportionately on all Large Lot Property at a rate up to 100% of the Maximum Services Special Tax in order to satisfy the Services Special Tax Requirement.

"*Special Tax*" means the annual Facilities Special Tax and Services Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Facilities Special Tax Requirement and the Services Special Tax Requirement.

"*Facilities Special Tax Requirement*" means that amount of Special Tax revenue required in any Fiscal Year for the Improvement Area to: (i) Pay Facilities Administrative Expenses in an amount designated by the City; (ii) pay annual debt service on all Outstanding Bonds due in the Bond Year beginning in such Fiscal Year; (iii) pay other periodic costs on Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on Outstanding Bonds; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds in accordance with the Local Obligations Indenture; (v) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year and known upcoming delinquencies; and (vi) pay for Pay As You Go Costs; less (vii) a credit for funds available to reduce the annual Facilities Special Tax levy as determined by the CFD No. 23 IA7 Administrator pursuant to the Local Obligations Indenture.

"*Authorized Services"* means the landscape corridor, enhanced open space and street light maintenance, services, and expenses authorized to be financed by the Improvement Area.

"*Services Special Tax*" means the annual Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Services Special Tax Requirement.

"*Services Special Tax Requirement*" means the amount of Services Special Tax revenue required in any Fiscal Year for the Improvement Area to: (i) Pay Services Administrative Expenses in an amount designated by the City; (ii) pay Authorized Services expenses; (iii) pay any amounts required to establish

or replenish any repair and contingency funds, capital improvement funds, or reserve funds related to the Authorized Services expenses; (iv) cover any shortfalls that exist if, in any Fiscal Year, the levy of the Facilities Special Tax on each Assessor's Parcel of Taxable Property is insufficient to pay the Facilities Special Tax Requirement in that Fiscal Year (Facilities Special Tax Requirement shortfalls shall not include Pay As You Go Costs), and (v) pay for reasonably anticipated delinquent Services Special Taxes based on the delinquency rate for Services Special Taxes levied in the previous Fiscal Year; less (vi) a credit for funds available to reduce the annual Services Special Tax levy as determined by the CFD No. 23 IA7 Administrator.

In accordance with the flow of Special Tax proceeds under the Local Obligations Indenture, in the event of a shortfall in the Facilities Special Tax to pay the Facilities Special Tax Requirement, the proceeds of the Services Special Tax will be applied to help cover the Facilities Special Tax shortfall before being applied to fund Authorized Services. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—Local Obligations Flow of Funds."

Term of Special Tax. Pursuant to the Rate and Method, the Facilities Special Tax is authorized to be levied until the earlier of (i) the Fiscal Year occurring 50 years following the Fiscal Year in which the first building permit was issued or (ii) Fiscal Year 2079-2080. The first building permit within the Improvement Area was pulled in Fiscal Year 2023-24. The Services Special Tax is authorized, pursuant to the Rate and Method, to be levied in perpetuity, unless and until such time the City determines that revenues are no longer needed to pay the Services Special Tax Requirement.

Residential Property Limitation. Under no circumstances will the Facilities Special Tax levied in any fiscal year against any Assessor's Parcel of Developed Property classified as Residential Property be increased as a consequence of delinquency or default by the owner or owners in the payment of the Facilities Special Taxes by any other parcel or parcels within the Improvement Area by more than 10% above the amount that would have been levied against such Assessor's Parcel in that fiscal year had there never been any such delinquencies or defaults. Pursuant to the Rate and Method, property is considered "Residential Property" once a building permit could be issued for the purposes of constructing one or more Residential Units, including either single family detached homes or multi-family attached properties, such as apartments, and property is considered "Developed Property" if a building permit for new construction was issued prior to June 30 of the previous fiscal year. See "CERTAIN RISKS TO BONDHOLDERS—Maximum Special Tax."

Special Tax Calculation

The following tables reflect the estimated Effective Tax Rate Evaluation Maximum Facilities Special Tax revenue for Fiscal Year 2026-27 (Table 4), based on the development status of the properties as of February 17, 2026 (as shown in the Appraisal, unless otherwise noted), and the actual total Special Tax levy for Fiscal Year 2025-26 (Table 5) based on the development status of the properties as of June 30, 2025 (unless otherwise noted). For Fiscal Year 2026-27, since all Taxable Property in the Improvement Area is either Developed Property or Small Lot Final Map Property and all Small Lot Final Map Property is assigned the Effective Tax Rate Evaluation Minimum Facilities Rate, the Effective Tax Rate Evaluation Maximum Facilities Special Tax Revenue for Fiscal Year 2026-27 is equal to the Effective Tax Rate Evaluation Minimum Facilities Revenue for Fiscal Year 2026-27.

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Table 4
City of Folsom
Community Facilities District No. 23 (Folsom Ranch)
Improvement Area No. 7
Estimated Fiscal Year 2026-27 Effective Tax Rate Evaluation Maximum Facilities Special Tax Revenue
Development Status as of February 17, 2026

Property	Planned Units	Assessed Value[1]	Appraised Value[1]	Total Value[1]	Estimated 2026-27 Effective Tax Rate Evaluation Maximum Facilities Revenue[2][3]	Percentage of Estimated 2026-27 Effective Tax Rate Evaluation Maximum Facilities Revenue
Developed Property:						
Zone 1: Single-Family Detached Property - SF/SFHD Zoning	76	$29,144,294	$22,046,000	$51,190,294	$205,248	32%
Zone 2: Single-Family Detached Property – SF/SFHD Zoning	80	33,973,497	43,658,000	77,631,497	267,402	42%
Developed Property Total:	**156**	**$63,117,791**	**$65,704,000**	**$128,821,791**	**$472,650**	**75%**
Small Lot Final Map Property:						
Zone 1: Single-Family Detached Property - SF/SFHD Zoning	25	$0	$6,350,000	$6,350,000	$64,865	10%
Zone 2: Single-Family Detached Property - SF/SFHD Zoning	30	0	9,450,000	9,450,000	94,233	15%
Small Lot Final Map Property Total:	**55**	**$0**	**$15,800,000**	**$15,800,000**	**$159,098**	**25%**
Total Effective Tax Rate Maximum Facilities Revenue:	**211**	**$63,117,791**	**$81,504,000**	**$144,621,791**	**$631,748**	**100%**

(1) Appraised value amounts provided by the Appraiser.
(2) Increases by 2% each Fiscal Year.
(3) The 2026-27 Effective Tax Rate Evaluation Minimum Facilities Revenue is $607,576.
Source: NBS.

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Table 5
City of Folsom Community Facilities District No. 23 (Folsom Ranch)
Improvement Area No. 7
Actual 2025-26 Special Tax Levy
Development Status as of June 30, 2025

Property Owner	Development Status	Planned Units	2025-26 Facilities Special Tax Levy	2025-26 Services Special Tax Levy	2025-26 Total Special Tax Levy	Percent of 2025-26 Facilities Special Tax Levy
Toll Brothers	Developed Property	40	$126,347	$7,940	$134,287	36%
Toll Brothers	Small Lot Final Map Property	97	0	19,255	19,255	0%
Total for Toll Brothers:		**137**	**$126,347**	**$27,195**	**$153,541**	**36%**
Individual Homeowners	Developed Property	74	$221,990	$14,690	$236,680	64%
Totals:		**211**	**$348,336**	**$41,885**	**$390,221**	**100%**

Source: NBS.

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The Teeter Plan

In July 1993, the Board of Supervisors of the County approved the implementation of the Alternative Method of Distribution of Tax Levies and Collections and of Tax Sale Proceeds (the "Teeter Plan"), as provided for in Section 4701 et seq. of the California Revenue and Taxation Code. Under the Teeter Plan, the County apportions secured property taxes on an accrual basis (irrespective of actual collections) to local political subdivisions for which the County acts as the tax-levying or tax-collecting agency.

Under the Teeter Plan, the County distributes tax collections on a cash basis to taxing entities during the fiscal year and shortly after year-end, and also distributes 100% of any taxes delinquent as of June 30th to the taxing entities and those special assessment districts and community facilities districts (and individual parcels within each district) that the County determines are eligible to participate in the Teeter Plan by the end of the calendar year. The County may make eligibility determinations on an annual basis and may exclude a district or an individual parcel that had previously been included in the plan. The County has the discretion to determine which delinquent special taxes will be paid through the Teeter Plan on a case-by-case basis.

The County's policy includes the following criteria for delinquent parcels to be excluded from the County's Teeter Plan: (1) tax bills belonging to a governmental/public agency; (2) common area parcels; (3) tax bills on the unitary assessed values or pipeline assessed values; (4) special assessments (subject to judiciary foreclosure) to be stripped from the tax bill; (5) bankruptcy; (6) demolition of the property; (7) vacant buildings (due to a risk of possible demolition); (8) contamination of the property; (9) property that is subjected to the "sealed bid"; (10) the delinquent amount is greater than or equal to assessed value of the property; (11) property that is de-enrolled from the Teeter Plan in previous years under the same owner and (12) the amount of code enforcement liens, other delinquent abatement liens, and delinquent utilities abatement liens, and delinquent utilities levied on the property is equal to or greater than 5% of the assessed value of the property. Such policy may be amended by the County at any time and could impact the inclusion of certain delinquent parcels in the Teeter Plan in future years.

The County's policy is that any new taxing entity or special assessment district that includes its levy on the County tax roll is qualified to be under the County's Teeter Plan. The District is included in the County's Teeter Plan. See, however "CERTAIN RISKS TO BONDHOLDERS—Teeter Plan Termination." The District can provide no assurance that the County will continue to include the District in the Teeter Plan.

THE AUTHORITY

The Authority was created by a Joint Exercise of Powers Agreement, effective April 20, 2015 (the "JPA Agreement"), between the City and the City of Folsom South of 50 Parking Authority. The JPA Agreement was entered into pursuant to the Joint Exercise of Powers Act, Chapter 5 of Division 7 of Title 1 of the Government Code of the State. The Authority was created for the purpose of facilitating financing of public improvement facilities within the City south of US Route 50.

THE CITY

The Improvement Area is located in the City, which is located in the easterly section of the Sacramento metropolitan area approximately 22 miles east of the central business district of the City of Sacramento.

Certain economic and demographic information with respect to the City is contained in APPENDIX B. This information is presented solely as background information. The Local Obligations are not general obligations of the City but, rather, are special tax obligations of the District secured solely by the Special Taxes to be paid by the owners of property in the Improvement Area and funds held pursuant to the Local Obligations Indenture.

THE IMPROVEMENT AREA

General Description and Location

The District is a community facilities district organized by the City Council as the legislative body of the District under the Mello-Roos Act for the purpose of providing for the acquisition and construction of certain public improvements and the financing of certain services to serve property within the District. The City established the District on May 26, 2020, and designated six separate improvement areas therein. On December 14, 2021, the City adopted a resolution to designate a seventh improvement area, the Improvement Area, within the District. On that same date, an election was held within the District at which the eligible voters in the Improvement Area approved the levy of special taxes in accordance with the Rate and Method. In addition, the eligible voters in the Improvement Area authorized the issuance of bonds in an amount not to exceed $14,250,000 for the Improvement Area. Following the issuance of the Local Obligations, the District does not anticipate financing any additional improvements through the issuance of Refunding Local Obligations. Further, for so long as the Local Obligations are Outstanding, Refunding Local Obligations may be issued on parity with the Local Obligations only for refunding purposes. Pursuant to the Mello-Roos Act, the qualified electors were the landowners of Taxable Property within the Improvement Area. In connection with the landowner election, all electors delivered customary waivers to certain matters relating to the conduct of the election.

The District expects that such bonds and any bonds issued for the other improvement areas within the District from time to time will be issued to finance the authorized public facilities for the benefit of the District. With respect to the Improvement Area, such bonds will be issued only in accordance with the provisions of the Local Obligations Indenture, and any Refunding Local Obligations will be issued for refunding purposes only. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—Terms of the Local Obligations—*Refunding Local Obligations*."

The Improvement Area is located in the southern portion of the City, at the southeast corner of Mangini Parkway and Oak Avenue Parkway and consists of over 73.66 total gross acres (excluding non-parcel areas, such as roadways), all of which is subject to the Special Tax. The maps appearing on the inside cover pages show the general location of the District and the Improvement Area.

The property within the Improvement Area is under development, with homes completed and sold and conveyed to individual homeowners, homes under construction and being marketed to individual homeowners, and finished lots. As of February 17, 2026, the Taxable Property within the Improvement Area was owned by Toll Brothers and individual homeowners. As of that date, Toll Brothers owned 101 lots, comprising six completed single family homes (including four models), 31 homes under construction and 64 finished lots, and individual homeowners owned 110 single family homes. See "PROPOSED PROPERTY DEVELOPMENT—Toll Brothers Development." At full buildout, the Improvement Area is expected to include a total of 211 single-family homes. Construction of the public improvements and backbone infrastructure in the Improvement Area is complete as of February 17, 2026, as more particularly described "PROPOSED PROPERTY DEVELOPMENT—Toll Brothers Development—*Financing Plan*."

Property Values

The Appraiser has prepared the Appraisal Report, which estimates the value of the Taxable Property within the Improvement Area as of February 17, 2026 (the "Date of Value"). According to the Appraisal Report, the Appraiser has estimated the value of the Taxable Property in the Improvement Area to be $144,621,791. The Appraisal Report estimates only the value of existing parcels in the Improvement Area that are to be subject to the lien of Special Tax.

The Appraisal Report is based on a number of general assumptions and limiting conditions further described therein. In addition, the Appraisal Report is subject to the hypothetical conditions named therein, including the assumption that certain impact fees and public improvements to be reimbursed by the proceeds of the Local Obligations have been paid. See "THE PROPOSED DEVELOPMENT—Development Entitlements" for information about the status of such improvements.

The complete Appraisal Report, including all attachments and appendices, is reproduced in APPENDIX G. The information contained herein is only a summary of certain information contained in the Appraisal Report, and such information is qualified in its entirety by the complete Appraisal Report. See "SPECIAL RISK FACTORS – Appraisal Risks" herein.

Value-to-Lien Analysis

The following table sets forth the ratios of the property values of the Taxable Property to the total liens on the property in the Improvement Area based on the development status of the property as of February 17, 2026. The following table shows the value-to-lien ratios for the Improvement Area based on the development status of the Taxable Property as of February 17, 2026, for (i) Developed Property and Small Lot Final Map Property and (ii) the owners of the Taxable Property. See "PROPOSED PROPERTY DEVELOPMENT—Development Entitlements." The following table also shows the estimated Facilities Special Tax levy for Fiscal Year 2026-27 based on the properties' current map status as Developed Property and Small Lot Final Map Property. The value-to-lien ratio for the Improvement Area based solely on the Local Obligations and the appraised value of the land within the Improvement Area is [14.2]*:1.0. The overall value to overlapping debt ratio, including certain overlapping general obligation tax and assessment debt, CFD 17 special tax debt, and CFD 18 special tax debt, is [10.3]*:1.0 (see "THE IMPROVEMENT AREA—Overlapping Debt"). Any bonds secured by special assessments or special taxes issued from time to time may have the effect of reducing the value to lien ratio on property within the Improvement Area.

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* Preliminary, subject to change.

Table 6
City of Folsom Community Facilities District No. 23 (Folsom Ranch)
Improvement Area No. 7
Value-to-Lien Ratios
Development Status as of February 17, 2026

	Planned Units	Estimated 2026-27 Effective Tax Rate Evaluation Maximum Facilities Revenue[1]	Estimated 2026-27 Facilities Special Tax Levy[2]	Assessed Value[3]	Appraised Value[3]	Total Value[3]	Share of Local Obligations[4]*	Overlapping Debt	Local Obligations Value to Lien[5]*	Overlapping Debt Value to Lien[5]*
By Development Status:										
Developed Property	156	$472,650	$472,650	$63,117,791	$65,704,000	$128,821,791	$8,323,670	$3,472,577	15.5	10.9
Small Lot Final Map	55	159,098	103,703	0	15,800,000	15,800,000	1,826,330	369,529	8.7	7.2
Total	**211**	**$631,748**	**$576,356**	**$63,117,791**	**$81,504,000**	**$144,621,791**	**$10,150,000**	**$3,842,106**	**14.2**	**10.3**
By Ownership Group:										
Toll Brothers	101	$292,139	$236,747	$2,947,153	$31,174,000	$34,121,153	$4,169,273	$831,053	8.2	6.8
Individual Homeowners	110	339,609	339,609	60,170,638	50,330,000	110,500,638	5,980,727	3,011,053	18.5	12.3
Total	**211**	**$631,748**	**$576,356**	**$63,117,791**	**$81,504,000**	**$144,621,791**	**$10,150,000**	**$3,842,106**	**14.2**	**10.3**

* Preliminary, subject to change.
(1) Increases by 2% each Fiscal Year. The 2026-27 Effective Tax Rate Evaluation Minimum Facilities Revenue amount is $607,576.
(2) Based on estimated debt service requirements for the Local Obligations plus Priority Administrative Expenses of $25,500.
(3) Appraised value amounts provided by the Appraiser. See "THE IMPROVEMENT AREA—Property Values."
(4) Allocated based on the estimated Fiscal Year 2026-27 Facilities Special Tax levy.
(5) Value to lien ratio is for the Local Obligations. Local Obligations are issued in the same principal amount of the Bonds.

Source: Except as otherwise noted, NBS.

Estimated Tax Burden on Single Family Home

The following table sets forth the estimated total tax burden on single-family/single-family high density (SF/SFHD) for Zones 1 and 2 within the Improvement Area, presented as an estimate of the majority of proposed homes to be constructed in the Improvement Area, based on estimated tax rates for Fiscal Year 2025-26.

Table 7
City of Folsom
Community Facilities District No. 23 (Folsom Ranch)
Improvement Area No. 7
Single Family Residential Property Sample Property Tax Bill
Estimated Charges for Fiscal Year 2025-26

		Zone 1: SF/SFHD	Zone 2: SF/SFHD
Appraised Value[1]		**$830,000**	**$975,000**
Less: Homeowner Exemption		(7,000)	(7,000)
Net Appraised Value		**$823,000**	**$968,000**
Ad Valorem[2]	**Tax Rate**		
General Purpose Ad Valorem Tax (Proposition 13)	1.0000%	$8,230.00	$9,680.00
Los Rios College General Obligation	0.0208%	171.18	201.34
Folsom-Cordova Unified School District Improvement Dist. 2	0.0188%	154.72	181.98
Folsom-Cordova Unified School District Improvement Dist. 3	0.1765%	1,452.60	1,708.52
Total Ad Valorem Taxes	**1.2161%**	**$10,008.50**	**$11,771.85**
Special/Direct Assessments and Taxes			
Folsom Community Facilities District No. 23 (Folsom Ranch) – Imp. Area No. 7 – Facilities Special Tax[3]		$2,651.95	$3,328.47
Folsom Community Facilities District No. 23 (Folsom Ranch) – Imp. Area No. 7 – Services Special Tax[4]		198.51	198.51
Folsom Community Facilities District No. 17 (Willow Hill Pipeline)[5]		81.66	81.66
Folsom Community Facilities District No. 18 (Folsom Plan Area)[6]		1,119.88	1,119.88
Sacramento Area Flood Control[7]		1.50	1.50
Total Special/Direct Assessments and Taxes		**$4,053.50**	**$4,730.02**
Total Estimated Annual Property Taxes		**$14,062.00**	**$16,501.87**
Effective Tax Rate[8]		**1.6942%**	**1.6925%**

(1) Estimated based upon appraised value amount provided by the Appraiser for a sample residential unit.
(2) Based upon Fiscal Year 2025-26 Sacramento County ad valorem property tax rates for TRA 04-035.
(3) Fiscal Year 2025-26 Effective Tax Rate Evaluation Maximum Annual Facilities Special Tax for a Zone 1 residential unit with residential floor area greater than 2,900 square feet and Zone 2 residential unit with residential floor area greater than 3,325 square feet. The Effective Tax Rate Evaluation Maximum Annual Facilities Special Tax escalates annually at 2%.
(4) Fiscal Year 2025-26 Maximum Annual Services Special Tax for a Zone 1 residential floor area greater than 2,900 square feet and Zone 2 residential floor area greater than 3,325 square feet. The Maximum Annual Services Special Tax escalates annually based upon the annual June CPI Change, for the San Francisco-Oakland-San Jose area, not to exceed 4%.
(5) Fiscal Year 2025-26 Maximum Annual Special Tax. The Maximum Annual Special Tax escalates annually at 2%.
(6) Fiscal Year 2025-26 Maximum Annual Special Tax. The Maximum Annual Special Tax excludes the Willow Hill Pipeline Special Tax, which is currently reflected under Folsom Community Facilities District No. 17 (Willow Hill Pipeline). The Area-Wide Special Tax escalates annually at 2% and the Maintenance Special Tax and TDM Services Special Tax escalate annually based upon the annual June CPI Change, for the San Francisco-Oakland-San Jose area, not to exceed 4%.
(7) Approximate assessment for residential lots. Based upon lot size.
(8) Estimate of annual property taxes does not include any new special financing district fees, assessments, and/or special taxes imposed by the State, County, or local agencies that are yet to be established or any future annexation into existing special financing districts required by conditions for approval of development or any other imposed requirement. Information contained within is based upon records and official documents provided by various governmental agencies and third-party sources.

Overlapping Debt

Set forth below is an overlapping debt table showing the existing authorized indebtedness payable with respect to property within the Improvement Area. Additional indebtedness could be authorized by other public agencies at any time. Further, a portion of the overlapping debt shown in the table below is based on the assessed value of the underlying property, which can be expected to increase over time as development occurs and the assessed value grows. This table (excluding the footnotes) has been prepared by California Municipal Statistics, Inc. as of February 1, 2026, and is included for general information purposes only. Other than with respect to CFD 17 and CFD 18, the table below allocates overlapping debt based on the assessed value of property and not on taxes paid. The District and the Authority have not reviewed the data for completeness or accuracy and make no representations in connection therewith.

The City authorized the issuance of up to $8,000,000 of bonds for CFD 17, of which $6,675,000 has been issued. Further, the City authorized the issuance of up to $200,000,000 in bonds for CFD 18. In October 2024, CFD 18 issued bonds in the aggregate principal amount of $26,735,000 to help finance certain Phase 2 water transmission facilities. A portion of any bonds issued for CFD 17 and CFD 18 constitutes overlapping debt. The Improvement Area constitutes approximately 1.7% by acres of CFD 17 and approximately 1.6% by acres of CFD 18, however any overlapping debt issued by CFD 17 or CFD 18 will not be allocated to the properties in the Improvement Area based on their acreage, and the amount of overlapping debt allocated may vary over time. Based on the development status within CFD 18 as of June 30, 2025, the Improvement Area would generate approximately 4.3% of the maximum CFD 18 special tax levy for bonds. This share of the maximum CFD 18 special tax levy for bonds is expected to decrease over time as undeveloped properties within CFD 18 become approved with final maps or developed. However, additional CFD 18 debt will be issued in the future, which may increase the lien amount shown. Other community facilities districts formed in the Folsom Ranch area will overlap CFD 18 and potentially CFD 17 but are not expected to overlap the Improvement Area. The lien of the Special Taxes for the Improvement Area is on parity with the lien of the special taxes for CFD 17 and CFD 18.

Direct assessments and levies payable with respect to property within the Improvement Area could potentially include up to $750 million of general obligation bonds for the School Facilities Improvement District No. 3 of the Folsom Cordova Unified School District ("SFID 3"), approved by voters on March 27, 2007. SFID 3 encompasses approximately 52.6 square miles of land including the District and additional territory outside of the District, including territory in the City of Rancho Cordova and unincorporated Sacramento County. As of March 1, 2026, general obligation bonds in the aggregate principal amount of approximately $195.6 million had been issued and approximately $178.7 million were outstanding for SFID 3. At the time of the election approving the SFID 3 general obligation bonds, the ballot summary indicated the average tax rate per $100,000 assessed valuation would be $73.61. For 2025-26, the actual SFID 3 tax rate per $100,000 was approximately $176.50. The following table sets forth the ad valorem tax rates for SFID 3 over the past five years. The future tax levy per property owner in SFID 3 may vary depending on future bond issuance and/or changes in assessed value.

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Table 8
City of Folsom
Community Facilities District No. 23 (Folsom Ranch)
Improvement Area No. 7
SFID 3 Ad Valorem Rates

Year	Rate[1]
2025-26	0.1765%
2024-25	0.1970%
2023-24	0.2063%
2022-23	0.2758%
2021-22	0.3881%

(1) TRA 04-035
Source: NBS.

Table 9
City of Folsom
Community Facilities District No. 23 (Folsom Ranch)
Improvement Area No. 7
Overlapping Debt
as of February 1, 2026

2025-26 Local Secured Assessed Valuation: $98,514,218 (Land and Improvements)

DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:	% Applicable	Debt 2/1/26
Los Rios Community College District	0.034%	$ 101,370
Folsom-Cordova Unified School District School Facilities Improvement District No. 2	0.462	28,983
Folsom-Cordova Unified School District School Facilities Improvement District No. 3	1.552	2,737,848
City of Folsom Community Facilities District No. 17	2.226	116,841
City of Folsom Community Facilities District No. 18	3.316	857,064
City of Folsom Community Facilities District No. 23, I.A. 7	**100.**	**0**[1]
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT		$3,842,106
OVERLAPPING GENERAL FUND DEBT:		
Sacramento County General Fund Obligations	0.040%	$ 31,509
Sacramento County Pension Obligation Bonds	0.040	78,963
Sacramento County Board of Education Certificates of Participation	0.040	450
City of Folsom General Fund Obligations	0.449	1,417
TOTAL GROSS OVERLAPPING GENERAL FUND DEBT		$112,339
Less: Sacramento County supported obligations		3,185
TOTAL NET OVERLAPPING GENERAL FUND DEBT		$109,154
GROSS COMBINED TOTAL DEBT		$3,954,445[2]
NET COMBINED TOTAL DEBT		$3,951,260

(1) Excludes Mello-Roos Bonds to be sold.
(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Ratios to 2025-26 Local Secured Assessed Valuation:

Direct Debt ($0)	**0.00%**
Total Direct and Overlapping Tax and Assessment Debt	3.90%
GROSS Combined Total Debt	4.01%
Net Combined Total Debt	4.01%

Source: California Municipal Statistics, Inc.

Historical Special Tax Levy

The Special Tax (including both the Facilities Special Tax and the Services Special Tax) was first levied in the Improvement Area for Fiscal Year 2024-25 in the total amount of $245,801. This total Special Tax levy for Fiscal Year 2024-25 was comprised of $204,584 for the Facilities Special Tax and $41,217 for the Services Special Tax. The Fiscal Year 2024-25 Special Tax was levied upon 136 parcels. As of end of Fiscal Year 2024-25, delinquencies in the Improvement Area were as follows:

Table 9
City of Folsom
Community Facilities District No. 23 (Folsom Ranch)
Improvement Area No. 7
Facilities Special Tax Levies, Delinquencies and Delinquency Rates

		At Fiscal Year End			As of December 10, 2025		
Fiscal Year	Levy Amount[(1)]	Parcels Delinquent	Aggregate Amount Delinquent	Percent Delinquent	Parcels Delinquent	Aggregate Amount Delinquent	Percent Delinquent
2024/25	204,584	1	1,632	0.80%	0	0	0.00%
2025/26[(2)]	174,168	N/A	N/A	N/A	0	0	0.00%

(1) Reflects only the Facilities Special Tax.
(2) Reflects the December 10, 2025 installment only.
Source: NBS.

PROPOSED PROPERTY DEVELOPMENT

Development Entitlements

Specific Plan. On June 28, 2011, the City Council approved the original Specific Plan for the development of the Folsom Plan Area. Various property owners have submitted and received approvals of Specific Plan amendments since the 2011 City Council adoption. Most recently, the City revised its Specific Plan to provide for an increase in housing density in order to provide for more affordable housing options. Such Specific Plan amendments were approved by the City Council on August 27, 2024.

The Specific Plan provides for development of approximately 13,343 dwelling units (including 11,296 residential units) and 2.5 million square feet of commercial, office/industrial and mixed use. The Specific Plan also provides for 275.7 acres of public and quasi-public use (public and private schools, parks and infrastructure); 182 acres of major roads and 1,114.5 acres of open space.

The Specific Plan is designed to guide and regulate the development for the area within the City south of US Route 50.

Tentative and Final Mapping. To date, final maps have been approved and recorded for the 211 lots within the Improvement Area owned by Toll Brothers or individual homeowners. Design review approval, which provides for City review of the home plans, architecture and conformance to certain development standards, has been completed for all 211 homes constructed by, or being constructed by, Toll Brothers within the Improvement Area.

Site Access. External access to the project site will be provided via southeast corner of Mangini Parkway and Oak Avenue Parkway. Pedestrian circulation is provided by a combination of street-separated sidewalks, open space trails, and pathway connections. On-site improvements include: underground utilities, drainage improvements, retaining walls, driveways, on-street parking, curbs/gutters, sidewalks, pathways, trails, fencing, site lighting, and site landscaping.

Design Guidelines. The Folsom Ranch Central District Design Guidelines (of which the Improvement Area is a part) were approved by the City concurrent with certain Tentative Map approvals on June 23, 2015. The design guidelines provide for the orderly development of the proposed single family residential subdivision. The primary purpose of these design guidelines is to articulate the general architectural and design expectations for the proposed residential neighborhood, the landscapes, hardscapes, open spaces, fencing, entry features and site lighting. The goal of the design guidelines is to establish a regulatory framework for the design of individual homes on the residential lots. The final design details of the homes are subject to review and approval by the City's Planning Commission as part of future Design Review applications for each applicable development.

Development Conditions/Building Permit Limitations. Certain provisions of the PFFP for the Folsom Plan Area, as implemented through tentative subdivision map conditions, require certain infrastructure be installed or place other limits on the number of building permits that can be issued before certain facilities and/or backbone infrastructure is in place.

For example, certain tentative maps require a fire station to be operational prior to the occupancy of the 1,500th home in the Folsom Plan Area. The City's first fire station within the Folsom Plan Area opened on September 26, 2024.

Phase 2 Water Infrastructure. The City estimates the Phase 1 Water Facilities (as defined herein) together with the completed Phase 2 Water Transmission Facilities (defined below) have a sustained maximum day demand capacity of up to 3.0 million gallons (which the City expects will occur when approximately 4,100 dwelling units within the Folsom Plan Area have been occupied).

Certain additional water backbone facilities (collectively, the "Phase 2 Water Facilities") have been and will be constructed to provide expanded water transmission conveyance capabilities to deliver water from the City's water treatment plant to the Folsom Plan Area.

The Phase 2 Water Facilities include (i) a water transmission pipeline (the "Phase 2 Water Transmission Facilities"), which were constructed using proceeds of CFD 18 bonds issued in October 2024, (ii) the Zone 3 Water Facilities (consisting of a zone-specific water tank and booster pump station), and (iii) the remaining Phase 2 Water Facilities (consisting of other zone-specific water tanks, transmission main, and booster pump station) (the "Remaining Phase 2 Water Facilities"), which will be constructed at a later date. The Phase 2 Water Transmission Facilities are complete and in service. The City expects that the Zone 3 Pump Station needs to be constructed and in service by June 2027 and one Zone 3 water storage tank needs to be constructed and in service by June 2028. The Remaining Phase 2 Water Facilities would need to be constructed thereafter to maintain the City's standards for delivering water to its customers.

See "PROPOSED PROPERTY DEVELOPMENT—Development Entitlements—*Water Supply Infrastructure*" below for a more detailed discussion of the Phase 2 Water Facilities and their expected timing and cost.

Developers within the Folsom Plan Area have requested that the Phase 2 Water Facilities be funded in whole or in part through bonds issued for CFD 18 and certain pay-go proceeds from CFD 17

and CFD 18 special taxes. See "FOLSOM PLAN AREA—Folsom Plan Area Development" for a discussion of certain development and investment that has already occurred within the Folsom Plan Area and additional future development and investment that is anticipated as the Folsom Plan Area continues to be developed. In October 2024, CFD 18 issued bonds in the aggregate principal amount of $26,735,000 to help finance the Phase 2 Water Transmission Facilities. Though developers within the Folsom Plan Area have requested that some or all of the remaining Phase 2 Water Transmission Facilities be funded with CFD 18 bond proceeds, the City has not approved such issuance. There can be no assurance that bond proceeds will be available when needed to construct the remaining Phase 2 Water Facilities or to reimburse the developers for costs expended therefor. See "PROPOSED PROPERTY DEVELOPMENT—Development Entitlements—*Water Supply Infrastructure*" below for a more detailed discussion of the Phase 2 Water Transmission Facilities.

Army Corps of Engineers Wetland Permitting, Biological Opinion, Streambed Alteration Agreements and Section 106 Compliance. On May 22, 2014, the U.S. Army Corps of Engineers (the "USACOE") issued a Record of Decision ("ROD") for the Folsom South of U.S. Highway 50 Specific Plan Project - City of Folsom Backbone Infrastructure. This wetland permit covered the wetland permitting requirements for the entire backbone infrastructure necessary to serve the Folsom Plan Area. To the extent backbone infrastructure was required within a property owner's land, the backbone wetland permit authorized the filling of waters of the U.S. necessary for such construction. Each landowner thereafter is required to obtain their own wetland permit for the fill of jurisdictional wetlands not included in the footprint of the backbone wetland permit. As discussed in greater detail below, the Folsom Plan Area has received all required environmental permits.

Development Agreement. Through City Ordinance No. 1149, the City approved a Tier 1 Development Agreement between the City and the property owners within the Folsom Plan Area on July 12, 2011. The effective date of the ordinance was August 11, 2011. The Tier 1 Development Agreement vests certain rights of the property owners and of the City and commits each party to the agreements to subsequent actions before development may proceed within the Folsom Plan Area. Separate First Amended and Restated Tier 1 Development Agreements (the "ARDAs") were entered into among certain property owners and the City for their applicable properties, as approved by the City through City Ordinance No. 1211. The ARDAs for the property owners comprising the property within the Improvement Area were recorded in the official records of the County of Sacramento in July 2014. The City entered into Amendment No. 1 to the ARDA with Carpenter East, which was recorded in the official records of the County of Sacramento in January 2016. The City also entered into Amendment Nos. 1 and 2 to the ARDA with Folsom Real Estate South, which were each recorded in the official records of the County of Sacramento in January 2016.

Article 2.5 (commencing with Section 65864), of Chapter 4, Division 1, Title 7 of the State Government Code, pertaining to development agreements, has the general effect of authorizing development to continue in accordance with then existing General Plan, Specific Plan, zoning and subdivision regulations notwithstanding any subsequently enacted conflicting regulations, except for regulations the failure of which to enact would place the residents in a condition which is dangerous to their health or safety or both.

Environmental Permits and Approvals. The California Environmental Quality Act ("CEQA"), constituting Division 13 of the State Public Resources Code (commencing with Section 21000) requires that an Environmental Impact Report (an "EIR"), detailing the significant environmental effects of the project and proposed mitigation measures, be prepared, considered and certified as complete by a public agency prior to its taking discretionary action on any project which may have a significant effect on the environment.

In June 2011, after statutorily required public notice, hearing and comment, the City Council certified as adequate and complete a final EIR/EIS for the Specific Plan for the development of the Folsom Plan Area. The EIR/EIS satisfied both CEQA and the National Environmental Policy Act for the entirety of the Folsom Plan Area. In February 2015, the City Council of the City adopted the South of Highway 50 Backbone Infrastructure Project Initial Study/Mitigated Negative Declaration (Backbone Infrastructure MND), dated December 9, 2014. In addition, in connection with amendments to the Specific Plan, after statutorily required public notice, hearing and comment, the City Council certified as adequate and complete a final subsequent environmental impact report addressing increased density in light of the impact analysis provided in the EIR/EIS for the Specific Plan.

The Folsom Plan Area has received all required environmental permits, including a Section 404 Permit for the entire Folsom Plan Area pursuant to Section 404 of the federal Clean Water Act. This permit allows for any necessary fill of jurisdictional wetlands and streambed alterations for the construction of backbone infrastructure to serve the entire Folsom Plan Area at build-out. In addition, a Biological Opinion has been obtained from the US Fish and Wildlife Service for the entire Folsom Plan Area, together with a California Department of Fish and Wildlife Master Streambed Alteration Permit with conditions for the whole of the Folsom Plan Area. All of the property in the Improvement Area subject to the Special Tax has received its Section 404 Permit.

Water Supply. The City entered into an agreement (the "Water Supply Agreement") with the property owners in the Folsom Plan Area providing for a water supply for new development south of US Route 50. The Water Supply Agreement was supported by an addendum to the EIR. The Water Supply Agreement provides adequate water supply for full build out of the Improvement Area and the rest of the Folsom Plan Area (except the portion of the Folsom Plan Area serviced by the El Dorado Irrigation District). The amount of water provided in the Water Supply Agreement to meet the build-out demands of the Folsom Plan Area project is projected to be 5,600 acre-feet annually.

Water Supply in Folsom Generally. The primary water supply source for the City is Folsom Reservoir, which provides the water supply for all of the City south of the American River. The City has water rights and contracts for up to 34,000 acre-feet annually ("afa") through three different contracts with the United States Bureau of Reclamation ("Reclamation"). The surface water supplies were developed through different circumstances and, as such, are subject to unique conditions and limitations. These attributes and issues affect the volume of water available under certain conditions. Surface water supply for the portions of the City north of the American River is obtained through a contract with the San Juan Water District, and therefore is not a directly owned City supply. The surface water supplies for the City's water service area are listed below.

- A pre-1914 appropriative water right for 22,000 acre-feet per year (Agreement with Reclamation)
- A pre-1914 appropriative water right for 5,000 acre-feet per year (Co-Tenancy agreement with Golden State Water Company)
- A Central Valley Project ("CVP") repayment contract for 7,000 acre-feet per year

The City's 22,000 acre-foot entitlement is based on a pre-1914 appropriative right from the South Fork of the American River established by the Natoma Water Company ("Natoma") in 1851. Natoma's original pre-1914 water right established a maximum diversion rate "to fill a Canal Eight feet wide and Four feet deep with a current running Ten miles per hour." This correlates to a diversion rate of 60 cubic feet per second and a maximum allocation of 32,000 afa. This right is held with Golden State Water Company pursuant to a co-tenancy agreement. The City's 5,000 acre-foot entitlement is also based on

Natoma's pre-1914 appropriative right from the South Fork of the American River. In November 1994, the City executed a contract with Southern California Water Company-Folsom Division ("SCWC") under which the City acquired the right to lease 5,000 afa (of SCWC's remaining 10,000 afa under the original Natoma purchase) for an indefinite period. This right is held with Golden State Water Company pursuant to a co-tenancy agreement. This water right was also formally recognized in the settlement agreement between Reclamation and the City. As authorized by Public Law No. 101-514, the City was a subcontractor under Sacramento County Water Agency's (SCWA) CVP water-service contract for 7,000 afa. In 2016, the United States, the City and SCWA completed an assignment of this portion of SCWA's CVP water-service contract from SCWA to the City. In February 2020, the City and Reclamation executed a contract that converted the CVP water-service contract into a CVP repayment contract as authorized under the Water Infrastructure Improvements for the Nation Act.

Under the agreements with Reclamation for 22,000 afa and 5,000 afa, Reclamation delivers this entire water supply without reduction on a permanent basis. Under the agreement with Reclamation for 7,000 afa of CVP water, this water supply faces possible reductions pursuant to Reclamation's Municipal and Industrial Water Shortage Policy. In 1994, the City entered into an agreement with Golden State Water Company (f/k/a Southern California Water Company, herein "GSWC") to acquire the right to divert up to 5,000 acre feet of pre-1914 water rights annually (the "GSWC Agreement"), subject to the terms and conditions of that agreement. Under the GSWC Agreement, the City is required to pay for the entire 5,000 acre-feet annual water supply regardless of whether the City is able to divert and use that quantity of water. The City uses the supplies provided in the GSWC Agreement to serve the Folsom Plan Area. The cost of water under the GSWC Agreement is paid for by Folsom Plan Area landowners and water customers.

Source of Water for the Folsom Plan Area. The City has determined that its Water Systems Optimization Review Program and implementation of metered rates will provide additional water supplies in an estimated amount of 6,450 acre-feet per year, which is in addition to the present and forecasted demands of the City's existing water users. The City intends to use a portion of this 6,450 acre-feet per year of available water to meet present and future water demand in the East Area in order to make the 5,000 acre-feet per year of GSWC Agreement water supply available for use in the Folsom Plan Area, on the terms and conditions of that Agreement. To meet this intent, the City converted the East Area water supply from the GSWC Agreement to the less expensive CVP repayment contract. The City would meet the additional build-out water demand of the Folsom Plan Area with approximately 600 acre-feet per year of water produced by the Water Systems Optimization Review Program that is in excess of the water demand in the East Area. The water made available under the GSWC Agreement and Water Systems Optimization Review Program will be sufficient to supply the projected water demand in the Folsom Plan Area. Pursuant to the provisions of Sections 860 *et seq*. of the State Code of Civil Procedure and Government Code Sections 53511 and 53589.5, the City filed a complaint in the Superior Court of the State for the County of Sacramento to validate the agreement. The Superior Court determined that the agreement: (a) is lawful, valid, enforceable and in the best interests of the City and all persons in any way interested therein and (b) is consistent with all applicable laws and obligations, including the Measure W water supply requirement.

The City's Community Facilities District No. 2013-1 (Water Facilities and Supply) (the "Water CFD") was formed by the City in 2014. The cost of the GSWC Agreement water will initially be paid for by the Folsom Plan Area through special taxes collected for the Water CFD on certain property in the Folsom Plan Area, including the Improvement Area. When a building permit has been issued and a customer billing account has been established, the developed parcel is no longer subject to the levy of the special tax for the Water CFD and thereafter pays for water through water rates.

Water Conservation. The City maintains a five-stage water conservation program with conservation goals and water use restrictions. The City Manager is authorized to implement and enforce whatever conservation measures are deemed necessary to achieve the water reduction requirements of the declared conservation stage.

Water Supply Infrastructure. For the first phase of development to occur within the Folsom Plan Area, the developers of the Folsom Plan Area constructed improvements to connect water supply from the north of US Route 50 and extend water infrastructure pipelines (the "Phase 1 Water Facilities"). In addition, a portion of the Phase 2 Water Facilities, the Phase 2 Water Transmission Facilities, have been placed in service. The existing water facilities have a sustained maximum day demand capacity of up to 3.0 million gallons (which the City expects will occur when approximately 4,100 dwelling units within the Folsom Plan Area have been occupied).

The Phase 2 Water Facilities include (i) the Phase 2 Water Transmission Facilities, which were constructed using proceeds of CFD 18 bonds issued in October 2024, (ii) the Zone 3 Water Facilities (consisting of a zone-specific water tank and booster pump station), and (iii) the Remaining Phase 2 Water Facilities (consisting of other zone-specific water tanks, transmission main, and booster pump station), which will be constructed at a later date.

The City anticipates that the Zone 3 Water Facilities will need to be built to reduce operational demands on existing pumping infrastructure north of Highway 50 (Foothills Pump Station) when the water facilities for the Folsom Plan Area approach a sustained maximum day demand of 3.0 million gallons. The City is currently assessing whether the Zone 3 Water Facilities will be funded in whole or in part with CFD 18 or other community facilities district bond proceeds, although the City has not yet determined the timing and amount of issuance.

The timing by which the Remaining Phase 2 Water Facilities will be needed will depend on a variety of factors, including water demand amounts within the Folsom Plan Area, the amount of additional water transmission conveyance capability generated by the Phase 2 Water Transmission Facilities and the Zone 3 Water Facilities, any events impacting the capacity of the existing water infrastructure, and any other factors that increase water demand or decrease water transmission capacity. As a result, despite the occupancy and water capacity estimates included herein, which are based on water system modeling and analysis conducted by or prepared for the City, the City cannot yet fully predict by when the Remaining Phase 2 Water Facilities will be needed. Proceeds of one or more additional series of CFD 18 bonds could be used to finance all or a portion of the Remaining Phase 2 Water Facilities, which would constitute overlapping debt. However, the timing of issuance of future obligations is dependent upon market conditions and development within the Folsom Plan Area and there can be no assurance that proceeds will be available when needed to timely construct the Remaining Phase 2 Water Facilities.

As of February 28, 2026, final maps had been approved and recorded for 5,017 single family dwelling units (tentative maps approved for 5,719 single family dwelling units). In addition, as of February 28, 2026, building permits for 4,516 single family residential units and 4,332 single family certificates of occupancy had been issued in the Folsom Plan Area for projects underway. Additionally, there are a total of 450 multifamily units now constructed and approved for occupancy.

The City continues to evaluate water usage and needs within the Folsom Plan Area but there can be no assurance that the construction of the Phase 2 Water Facilities will be completed in time to prevent delays to residential and commercial development in the Folsom Plan Area. If the Phase 2 Water Facilities are not constructed in a timely manner, future development in portions of the Folsom Plan Area may be metered, stopped, or the City may take other remedial actions, such as implementing water

conservation measures to the existing residents, halting discretionary approvals, or taking other actions. If the Phase 2 Water Facilities are not constructed in a timely manner, water pressure to portions of the Folsom Plan Area could be impacted for existing water connections, which could have a negative impact on property values, including within the Improvement Area. Additionally, increased water demands have exceeded the City's standard pumping operations (pumps stations should not operate more than 16 hours per day to meet demands) of the current water facilities (including if exacerbated by the Phase 2 Water Facilities not being constructed in a timely fashion) or a reduction in the capacity of the current water facilities could cause the City to consider restricting the continued development of the Folsom Plan Area, including within the Improvement Area. See "CERTAIN RISKS TO BONDHOLDERS—Failure to Develop."

Based on the development stage and planned development timeline for the Improvement Area as described in this Official Statement and the available water facilities servicing the Improvement Area, the City does not expect to impose restrictions on continued development of the Improvement Area. However, multiple other development projects are underway in the Folsom Plan Area, and if there were an unforeseen and significant delay in construction in the Improvement Area it is possible that other development within the Folsom Plan Area will overtake development of the Improvement Area, resulting in the need for the City to take some or all of the actions described in the preceding paragraph.

To help alleviate the demand on the current water facilities, certain developers within the Folsom Plan Area have made arrangements to obtain construction water from the El Dorado Irrigation District ("EID"), an alternative water provider that has existing facilities adjacent to the Folsom Plan Area. For instance, Lennar Homes has previously received construction water from EID for portions of its Russell Ranch project. Such arrangements augment, but do not replace, the need for and the use of City water, which is currently provided through the Phase 1 Water Facilities and Phase 2 Water Transmission Facilities. Due to such alternative arrangements for construction water and the amount of development that has already occurred in the Folsom Plan Area, the City does not expect that the demand for construction water will impact development in coming years.

Wastewater Treatment. The Sacramento Area Sewer District has an existing wastewater treatment plant with its ongoing and permitted improvement projects projected to accommodate all wastewater from development in the Folsom Plan Area. Existing sewer transmission mains are capable of conveying wastewater from the Folsom Plan Area and initial development sites (including the Improvement Area) to the existing treatment plant. Developers of property within the Folsom Plan Area will need to extend infrastructure to their sites and pay appropriate connection fees for access to the existing wastewater infrastructure.

Flood Zones. According to the Federal Emergency Management Agency flood map, the Improvement Area is in Zone X, which consists of areas determined to be outside of the 500-year flood plain.

Fire Zones. The Improvement Area is located within an area identified as a moderate fire hazard severity zone. More information regarding Fire Hazard Severity Zones can be found at the California Department of Forestry and Fire Protection website at https://frap.fire.ca.gov, though such website is not incorporated herein by reference. The development within the Improvement Area is subject to mitigation measures set forth in a fuel modification plan approved by the City Fire Department. The mitigation measures include, among others, limitations on the type of vegetation that may be planted within fuel modification zones established in open space areas along certain portions of the perimeter of the Improvement Area, minimum setback of structures and irrigation requirements of the fuel modification zones. Maintenance of such zones is expected to initially be the responsibility of the property owners but upon build-out of the Improvement Area and dedication of the open space to the City will be maintained

by the City from funds provided through CFD 18. Homeowner's insurance is expected to be available to property owners within the Improvement Area, and the coverage provided by such insurance typically insures against fire damage, although there is no assurance that homeowners within the Improvement Area will purchase or maintain such insurance. Additionally, there have been growing community challenges around securing fire insurance for structures located adjacent to large, protected trees. The Improvement Area includes approximately 10 large oak trees with protected status that are expected to be located near homes and could impact the availability of fire insurance. See "CERTAIN RISKS TO BONDHOLDERS—Availability of Hazard Insurance."

Drought Conditions and Construction Water Usage. In response to drought conditions in 2021, the City imposed a state mandated 20% reduction in water use on its water customers. In addition, use of City water for construction purposes required City approval. At the time, the City allowed construction within the Folsom Plan Area to proceed, including the use of City water. The City rescinded this requirement in June 2023. However, if prolonged drought conditions return, this could result in mandatory reductions in water usage that may adversely impact the ability of builders within the Improvement Area to develop the Improvement Area in the timeline described in this Official Statement.

To help alleviate the demand on the current water facilities, certain developers within the Folsom Plan Area have made arrangements to obtain construction water from the El Dorado Irrigation District ("EID"), an alternative water provider that has existing facilities adjacent to the Folsom Plan Area. For instance, Lennar Homes has previously received construction water from EID for portions of its Russell Ranch project. Such arrangements augment, but do not replace, the need for and the use of City water, which is currently provided through the Phase 1 Water Facilities. Due to such alternative arrangements for construction water and the amount of development that has already occurred in the Folsom Plan Area, the City does not expect that the demand for construction water will reach 2021 levels in coming years.

Affordable Housing. All residential projects receiving funding assistance from the City or otherwise with ten or more units within the Folsom Plan Area must comply with the City's inclusionary housing ordinance, which requires that ten percent of the units built consist of inclusionary housing units. Residential project developers may satisfy this requirement by the payment of an in-lieu fee. In addition, the City entered into a memorandum of understanding with landowners within the Folsom Plan Area whereby the landowners committed to deed-restrict certain lots for the development of 890 units affordable to lower-income households.

Toll Brothers is satisfying the City's inclusionary housing requirement for its properties within the Improvement Area by payment of an in-lieu fee to the City concurrent with their pulling of building permits.

Utilities. All typical urban utility services for finished lots will be extended to the lots. These utilities include electric power, natural gas, telephone, cable television, water, refuse, and sanitary sewer and storm water facilities. The City provides water, sewer, refuse and storm water facilities, and police and fire services. Pacific Gas & Electric provides natural gas and the Sacramento Municipal Utility District (SMUD) provides electric service. Comcast provides cable service.

Specific Plan Infrastructure Fee Credits and Improvements. The SPIF is administered by the City for the purposes of collecting impact fees for plan area wide improvements for the construction of roadways, water, sewer, drainage, dry utilities, recycled water and habitat mitigation in the Folsom Plan Area. The purpose of the SPIF is to require each landowner to pay its fair share of Folsom Plan Area area-wide improvements and to be reimbursed for any amount expended in excess of a landowner's fair share requirement. Under the terms of the SPIF Ordinance adopted by the City, property owners in the Folsom Plan Area will be eligible to enter into an agreement with the City and receive future

reimbursements (that are convertible to fee credits for use within the owner's property) in exchange for the construction of eligible SPIF improvements. After applying the SPIF reimbursements as SPIF fee credits to all properties in the Improvement Area, all amounts expended in excess of the project's SPIF obligation are eligible to be reimbursed from the City as other SPIF fees are collected in the Folsom Plan Area. Under the SPIF program, the amounts expended in excess of the project's SPIF obligation are eligible for conversion to fee credits for future properties owned by Toll Brothers.

Within the Folsom Plan Area, initial development will be required to pay a "SPIF Set-Aside" component to address initial water and sewer facility costs. This is a loan of SPIF collections to help the cash flow for the initial water and sewer costs. It will be repaid or equalized to all properties through the SPIF program as well as through CFD 18. The SPIF Set-Aside will apply to the first 2,500 Folsom Plan Area dwelling units that would be subject to the SPIF. A portion of the SPIF will be required to be paid regardless of whether a developer/property owner has advance-funded eligible SPIF infrastructure and has executed a Fee Reimbursement Agreement through the City. An exception to this rule is that a property owner who constructs certain water or sewer infrastructure for which the SPIF Set-Aside is being collected may take a credit against the SPIF Set-Aside.

In addition, in August 2020, the City approved an ordinance amending certain provisions of the SPIF ordinance to include a new SPIF – Offsite Water Set-Aside. This new SPIF – Offsite Water Set-Aside will be payable at the building permit stage and will not be eligible to be offset by fee credits.

Toll Brothers Development

The information in this section has been provided by Toll Brothers or other sources that the District believes to be reliable. The District and the Underwriter believe this information to be reliable, but can give no assurances that it is accurate or complete. There may be material adverse changes in this information after the date of this Official Statement.

Information in this section is included because it may be considered relevant to some investors to an informed evaluation and analysis of the taxable property within the Improvement Area and any existing or future improvements thereon as security for the Bonds. The information contained in this section does not guarantee that property ownership will not change or that the current or any subsequent property owners will pay the Special Tax when due. In fact, as described herein, ownership of much of the Taxable Property in the Improvement Area will change prior to, or in connection with, development thereof. The Special Tax will constitute a lien on parcels subject to taxation within the Improvement Area and not a personal indebtedness of the owners of property within the Improvement Area. There is no assurance that Toll Brothers or any subsequent owners will have the ability to pay the Special Taxes or that, even if they have the ability, they will choose to pay the Special Taxes. An owner may elect to not pay the Special Taxes when due and cannot be legally compelled to do so. Neither the District nor any Bond Owner will have the ability at any time to seek payment directly from Toll Brothers or any subsequent owners of property within the Improvement Area of the Special Tax or the principal or interest on the Local Obligations, or the ability to control who becomes a subsequent owner of any property within the Improvement Area.

Property Ownership. As previously defined, "Toll Brothers" refers to Toll West, Inc. which will do business in California as Toll Brothers West, Inc., a Delaware corporation. As of February 17, 2026, the Taxable Property within the Improvement Area was owned by Toll Brothers and individual homeowners. At full buildout, the Improvement Area that has been, and is being, developed by Toll Brothers is expected to include 211 single family homes.

Toll Brothers is a subsidiary of Toll Brothers, Inc., a Delaware corporation ("TBI"). TBI is a publicly traded company whose common stock is listed on the New York Stock Exchange under the symbol "TOL." TBI was incorporated in 1986, began doing business through predecessor entities in 1967 and became a public company in 1986. Through its subsidiaries, the company designs, builds, markets, sells, and arranges financing for any array of luxury residential single-family detached homes, attached homes, master-planned resort-style golf, and urban low-, mid-, and high-rise communities.

TBI caters to luxury first-time, move-up, empty-nester (move-down), active-adult and second-home buyers in the United States, as well as urban and suburban renters under the brand names Toll Brothers Apartment Living® and Toll Brothers Campus Living®. TBI also designs, builds, markets, and sells high-density, high-rise urban luxury condominiums with third-party joint venture partners through Toll Brothers City Living® ("City Living"). As of October 31, 2025, TBI operated in 24 states and in the District of Columbia. In the five years ended October 31, 2025, TBI delivered 52,203 homes across 1,061 communities, including 11,292 homes across 556 communities in fiscal year 2025 alone. As of October 31, 2025, TBI had 1,137 communities in various stages of planning, development or operations containing approximately 76,100 home sites that are either owned or controlled by TBI through options.

TBI operates its own architectural, engineering, mortgage, title, land development, insurance, smart home technology and landscaping subsidiaries. TBI also develops master-planned and golf course communities as well as operates, in certain regions, its own lumber distribution, house component assembly and manufacturing operations.

TBI is subject to the information requirements of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and, in accordance therewith, files annual and quarterly reports, proxy statements and other information with the Securities Exchange Commission ("SEC"). Such reports, proxy statements and other information, including its Annual Report on Form 10-K and its most recent Quarterly Report on Form 10-Q, are available to the public via the SEC's website at www.sec.gov.

Copies of TBI's Annual Report and each of its other quarterly and current reports, including any amendments, are available under the investor relations tab at its website at investors.tollbrothers.com.

The foregoing website addresses and references to filings with the SEC are included for reference only, and the information on such websites and on file with the SEC is not a part of this Official Statement and is not incorporated by reference into this Official Statement. No representation is made in this Official Statement as to the accuracy or adequacy of the information contained on such websites. Toll Brothers and TBI are not obligated to advance funds for construction or development or to pay ad valorem property taxes or the Special Tax, and investors should not rely on the information and financial statements contained on such websites in evaluating whether to buy, hold or sell the Bonds. The information on such websites may be incomplete or inaccurate and has not been reviewed by the District or Underwriter.

Development Plan. To date, final maps have been approved and recorded for all of the Taxable Property within the Improvement Area. Development within the Improvement Area is entitled for a total of 211 single family homes at full buildout. Toll Brothers' development plans for the Improvement Area consist of the construction and sale to individual homebuyers of homes in two product lines known as Oak Trails – Preserve at Folsom Ranch and Heritage Trails – Preserve at Folsom Ranch, which are expected to ultimately include 101 and 110 total homes, respectively. The homes are being sold across eight separate floor plans: Zion, Greenstone, Hayduke, and Inca within the Oak Trails product line and Azul, Kruger, Ramona and Volcan within the Heritage Trails product line.

The following table is a summary of the expected product mix within the Oak Trails and Heritage Trails communities currently being constructed and sold by Toll Brothers within the Improvement Area.

Table 10
City of Folsom
Communities Facilities District No. 23 (Folsom Ranch)
Improvement Area No. 7
Expected Product Mix – Toll Brothers

Plan	Living Area (square feet)	Stories	Bedrooms	Bathrooms	Garage Size	Estimated Base Price[(1)]	Expected Units
Oak Trails – Preserve at Folsom Ranch							
Zion	2,655	2	4-5	3-4	2	$799,995	3
Greenstone	2,940	2	4-5	3	2	$875,995	27
Hayduke	3,105	2	5	4.5	2 (w/storage)	$900,995	41
Inca	3,369	2	5	4.5	2 (w/storage)	$935,995	30
							101
Heritage Trails – Preserve at Folsom Ranch							
Azul	2,539	1	4	3.5	2	$1,032,995	20
Kruger	3,501	2	5	4.5	3 (tandem)	$1,114,995	30
Ramona	3,638	2	5	4.5	3	$1,147,995	27
Volcan	3,778	2	5	5.5	3	$1,177,995	33
							110
						TOTAL	**211**

(1) Base sales prices are as of February 17, 2026, and are subject to change at any time by Toll Brothers. Base sales prices are exclusive of any premiums, options, upgrades, incentives, and any selling concessions or price reductions currently being offered.

Source: Toll Brothers.

Development Status. As of February 17, 2026, within the Improvement Area, Toll Brothers had confirmed receipt of 149 building permits. Additional building permits have been applied for, but Toll Brothers had not received confirmation of issuance by the City as of such date.

As of February 17, 2026, within the Improvement Area, 110 completed homes had been conveyed to individual homebuyers (45 homes within the Oak Trails product line and 65 homes within the Heritage Trails product line), and Toll Brothers owned six completed homes (two models and one production home within each product line), 31 homes under construction (19 homes within the Oak Trails product line and 12 homes within the Heritage Trails product line), and 64 finished lots without any vertical home construction thereon (34 lots within the Oak Trails product line and 30 lots within the Heritage Trails product line).

As of February 17, 2026, 17 homes were under contract for sale but not yet been conveyed to individual homeowners, including one completed home, 12 homes under construction and four finished lots without any vertical construction. Homes under contract may not result in closed escrows as sales contracts are subject to cancellation.

The following table summarizes the development status of the residential lots and home within the Improvement Area by product line as of February 17, 2026:

Table 11
City of Folsom
Community Facilities District No. 23 (Folsom Ranch)
Improvement Area No. 7
Development Status as of February 17, 2026

	Oak Trails	Heritage Trails	Totals
Completed Homes Conveyed to Individual Homebuyers	45	65	**110**
Completed Homes Owned by Toll Brothers[(1)]	3	3	**6**
Homes Under Construction	19	12	**31**
Finished Lots[(2)]	34	30	**64**
TOTAL PROPOSED UNITS:	**101**	**110**	**211**

(1) Includes four model homes (two within each product line) and two production homes (one within each product line).

(2) Represents lots without any vertical home construction, but for which all conditions to issuance of a building permit have been completed, consisting generally of paved lots with streets installed and paved with all utilities stubbed to the pad. Three building permits for finished lots have been received as of February 17, 2027 (two within the Oak Trails product line and one within the Heritage Trails product line).

Source: Toll Brothers.

Toll Brothers is actively constructing and marketing its homes within the Improvement Area to individual homeowners. Toll Brothers began marketing its homes in the Improvement Area in July 2023 and expects to reach full buildout and close escrow on the final homes by the fourth quarter of 2027. Below is a summary of Toll Brothers' anticipated timing for the sale and delivery of finished homes.

Table 12
City of Folsom
Communities Facilities District No. 23 (Folsom Ranch)
Improvement Area No. 7
Expected Delivery of Finished Homes by Sales Year

		Actual	Projected	
Product Line	**Total**	**Through 2/17/26**	**2/18/26–12/31/26**	**2027**
Oak Trails	101	47	26	28
Heritage Trails	110	65	33	12
TOTAL	**211**	**112**	**59**	**40**

Source: Toll Brothers.

No assurance can be given that home construction and sales will be carried out on the schedule and according to the plans outlined herein, or that the home construction and sale plans or base prices set forth above will not change after the date of this Official Statement. Additionally, homes sold may not result in closed escrows as sales contracts are subject to cancellation. See "CERTAIN RISKS TO BONDHOLDERS – Failure to Develop," "– Current Challenges to the Homebuilding Industry" and "– Increasing Mortgage Interest Rates and Banking Uncertainty."

Financing Plan. To date, Toll Brothers has financed its land acquisition and home construction costs related to its property in the Improvement Area through internally generated funds (which may include home sales revenues and funding from its parent company). As of February 28, 2026, Toll

Brothers had expended approximately $85 million on its development in the Improvement Area, including land acquisition costs, site development costs, permits and fees, direct and indirect home construction costs, and marketing and sales costs and expenses (exclusive of corporate overhead and other carry costs). As of such date, Toll Brothers expected to incur an additional approximately $87 million to complete its development in the Improvement Area, consisting of site development costs, permits and fees, direct and indirect home construction costs, and marketing and sales costs and expenses (exclusive of corporate overhead and other carry costs).

Toll Brothers expects to use internally generated funding (which may include home sales revenues and funding from its parent company) to complete the home construction in the Improvement Area. Toll Brothers believes that it will have sufficient funds available to complete its planned development in the Improvement Area in accordance with the development schedule described in this Official Statement.

Notwithstanding the belief of Toll Brothers that it will have sufficient funds to complete its planned development in the Improvement Area, no assurance can be given that sources of financing available to Toll Brothers will be sufficient to complete its development in the Improvement Area as currently anticipated. While Toll Brothers has made such internal financing available in the past, there can be no assurance whatsoever of its willingness or ability to do so in the future. Neither Toll Brothers nor any of its affiliates has any legal obligation of any kind to make any such funds available or to obtain loans. Other than pointing out the willingness of Toll Brothers to provide internal financing in the past, Toll Brothers has not represented in any way that it will do so in the future.

If and to the extent that internal financing and home sales revenues are inadequate to pay the costs to complete Toll Brothers' planned development in the Improvement Area as currently anticipated and other financing by Toll Brothers is not put into place, there could be a shortfall in the funds required to complete the planned development by Toll Brothers in the Improvement Area and portions of the project may not be developed.

CERTAIN RISKS TO BONDHOLDERS

This section provides a general overview of certain risk factors which should be considered, in addition to the other matters set forth in this Official Statement, in evaluating an investment in the Bonds. This section is not meant to be a comprehensive or definitive discussion of the risks associated with an investment in the Bonds, and the order in which this information is presented does not necessarily reflect the relative importance of various risks. Potential investors in the Bonds are advised to consider the following factors, among others, and to review this entire Official Statement to obtain information essential to the making of an informed investment decision. Any one or more of the risk factors discussed below, among others, could lead to a decrease in the market value and/or in the marketability of the Bonds. There can be no assurance that other risk factors not discussed herein will not become material in the future.

Levy of the Special Tax

The principal source of payment of debt service on the Local Obligations, from which funds for the payment of the Bonds are derived, is the proceeds of the annual levy and collection of the Special Tax against property in the Improvement Area. The annual levy of the Special Tax is subject to the Maximum Facilities Special Tax rates authorized within the Improvement Area. The levies cannot be made at higher rates even if the failure to do so means that the estimated proceeds of the levy and collection of the Special Tax, together with other available moneys, will not be sufficient to pay debt service on the Local Obligations. Other funds which might be available include funds derived from the payment of delinquent

Special Tax and funds derived from the tax sale or foreclosure and sale of related Taxable Property on which levies of the Special Tax are delinquent.

The levy of the Special Tax will rarely, if ever, result in a uniform relationship between the value of particular Taxable Property and the amount of the levy of the Special Tax against such parcels. Thus, there will rarely, if ever, be a uniform relationship between the value of such parcels and the proportionate share of debt service on the Local Obligations, and certainly not a direct relationship.

The Special Tax levied in any particular tax year on a Taxable Property is based upon the revenue needs and application of the Rate and Method. Application of the Rate and Method will, in turn, be dependent upon certain development factors with respect to each parcel of Taxable Property by comparison with similar development factors with respect to the other Taxable Property in the Improvement Area. Thus, in addition to annual variations of the revenue needs from the Special Tax, the following are some of the factors which might cause the levy of the Special Tax on any particular Taxable Property to vary from the Special Tax that might otherwise be expected:

- Reduction in the amount of Taxable Property for such reasons as acquisition of Taxable Property by the federal government or an agency thereof, asserting immunity (however, see "Exempt Properties" below) from taxation, thereby resulting in an increased tax burden on the remaining Taxable Property.

- Failure of the related owners of Taxable Property to pay the Special Tax and delays in the collection of or inability to collect the Special Tax by tax sale or foreclosure and sale of the delinquent parcels, thereby resulting in an increased tax burden on the remaining parcels, subject to the related Maximum Facilities Special Tax.

Collection of Special Tax

In order for the District to pay debt service on the Local Obligations, from which funds for the payment of the Bonds are derived, it is necessary that the Special Tax levied against land in the Improvement Area be paid in a timely manner. The District has established the Local Obligations Reserve Account under the Local Obligations Indenture in the amount of the Required Bond Reserve to pay debt service on the Local Obligations, in the event that a portion of the Special Taxes for the Local Obligations are not paid on time.

The Local Obligations Indenture provides that the Special Tax is to be collected in the same manner as ordinary *ad valorem* property taxes are collected and, except as provided in the special covenant for foreclosure described below and in the Mello-Roos Act, is to be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for *ad valorem* property taxes. Pursuant to these procedures, if taxes are unpaid for a period of five years or more, the property is deeded to the State and then is subject to sale by the County.

Pursuant to the Mello-Roos Act, in the event of any delinquency in the payment of the Special Tax, the District may order the institution of a Superior Court action to foreclose the lien therefor within specified time limits. In such an action, the real property subject to the unpaid amount may be sold at judicial foreclosure sale. Such judicial foreclosure action is not mandatory. However, the District has covenanted that it will conduct foreclosure proceedings against delinquent installment payments when there is a greater than 5% deficiency in the amount of the Special Tax levied or any single property owner is then delinquent on four or more installments of the Special Tax, except where the District has received 100% of such installment from the County pursuant to the Teeter Plan. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—Covenant for Foreclosure."

In the event that sales or foreclosures of property are necessary, there could be a delay in payments to Owners of the Bonds pending such sales or the prosecution of foreclosure proceedings and receipt by the District of the proceeds of sale if the Local Obligations Reserve Account with respect to the Local Obligations is depleted.

The District may be unable to make full or timely payment of debt service on the Local Obligations if property owners in the Improvement Area fail to pay installments of the Special Tax when due, if the Local Obligations Reserve Account is depleted, or if the District is unable to sell related foreclosed parcels for amounts sufficient to cover the delinquent installments of the Special Tax.

Concentration of Ownership

Currently, a large portion of the Taxable Property in the Improvement Area is owned by Toll Brothers, and consequently, a large portion of the Special Tax within the Improvement Area will be paid by Toll Brothers until the homes are completed and sold. See "PROPOSED PROPERTY DEVELOPMENT—Toll Brothers Development—*Property Ownership.*"

Toll Brothers is in the process of building and selling completed homes to individual homeowners. No assurance can be given that the property sales will close when anticipated. See "PROPOSED PROPERTY DEVELOPMENT—Toll Brothers Development—*Property Ownership.*" Generally, the risk of delinquency or nonpayment of Special Taxes at levels which do not permit the timely payment of principal of and interest on the Bonds is inversely correlated to the diversity of ownership of Taxable Property within the Improvement Area. The fact that a substantial portion of the property providing the ultimate security for the payment of Local Obligations is controlled by only a few owners means that timely payment of the respective Special Tax and, therefore, the Bonds, will depend initially upon the willingness and ability of these few owners to pay the Special Tax when due. The only assets of Toll Brothers that constitute security for the Local Obligations are their real property holdings located within the Improvement Area.

There can be no assurance that the remaining property within the Improvement Area will be fully developed and that property ownership will be further diversified as a result. See "CERTAIN RISKS TO BONDHOLDERS—Failure to Develop."

Payment of the Special Tax is Not a Personal Obligation of a Property Owner

A PROPERTY OWNER IS NOT PERSONALLY OBLIGATED TO PAY THE SPECIAL TAX. RATHER, THE SPECIAL TAXES ARE OBLIGATIONS ONLY AGAINST THE PROPERTY. IF THE VALUE OF THE PARCELS OF PROPERTY IS NOT SUFFICIENT, TAKING INTO ACCOUNT OTHER OBLIGATIONS ALSO PAYABLE THEREBY, TO FULLY DISCHARGE THE SPECIAL TAX, THE DISTRICT WILL HAVE NO RECOURSE AGAINST THE PROPERTY OWNER.

Potential Early Redemption of Bonds from Prepaid Special Taxes

Property owners within the Improvement Area are permitted to prepay their Special Taxes at any time. Such prepayments could also be made from the proceeds of bonds issued by or on behalf of an overlapping special assessment district or community facilities district. Such payments will result in a redemption of the Bonds on the Interest Payment Date for which timely notice may be given under the Trust Agreement following the receipt of the prepayment. The resulting redemption of Bonds purchased at a price greater than par could reduce the otherwise expected yield on such Bonds. See "THE BONDS—Redemption Provisions—*Extraordinary Redemption from Prepayment of Special Taxes*."

Special Tax Delinquencies

The Special Taxes are billed to the properties within the Improvement Area on the *ad valorem* property tax bills sent to owners of such properties. Such Special Tax installments are due and payable, and bear the same penalties and interest for non-payment, as do *ad valorem* property tax installments. In each year the County includes the Improvement Area in the Teeter Plan, the County will be obligated to pay the District 100% of the amount of the Special Taxes actually levied in the Improvement Area, regardless of any delinquencies. However, the County is required to terminate the Teeter Plan if two-thirds of the participants so petition the Board of Supervisors and may discontinue the Teeter Plan as to the Improvement Area if the delinquency rate in the Improvement Area exceeds 3%. Moreover, the County determines annually whether to include a particular district in the Teeter Plan. See "—Teeter Plan Termination" and "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—The Teeter Plan." Significant delinquencies in the payment of annual Special Tax installments, or delays in the prosecution of foreclosure proceedings to collect such Special Taxes, could result in a default in the payment of the debt service on the Bonds. See "—Bankruptcy" and "—FDIC/Federal Government Interests in Properties" below, for a discussion of the limitations on the District's ability to foreclose on the lien of the Special Taxes in certain circumstances and the policy of the Federal Deposit Insurance Corporation regarding the payment of special taxes.

Teeter Plan Termination

The County has implemented its Teeter Plan as an alternate procedure for the distribution of certain property tax and assessment levies on the secured roll. The County determines annually which special taxes and assessment levies to include in the Teeter Plan. Pursuant to its Teeter Plan, once the County determines to include special taxes and assessment levies in the Teeter Plan, the County provides the local agency and taxing area with full tax and assessment levies instead of actual tax and assessment collections. In return, the County is entitled to retain all delinquent tax and assessment payments, penalties and interest. Thus, the County's Teeter Plan may help protect Owners from the risk of delinquencies in the payment of Special Taxes. However, the County is entitled, and under certain circumstances could be required, to terminate its Teeter Plan with respect to all or part of the local agencies and taxing areas covered thereby. In addition, the County may decide not to include certain special taxes and assessment levies, including the Improvement Area, in the Teeter Plan in any fiscal year. Any termination of the Teeter Plan with respect to the Improvement Area would eliminate such protection from delinquent Special Taxes. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—The Teeter Plan."

Land Values

If a property owner defaults in the payment of the Special Tax, from which funds for the payment of the Bonds are derived, the District's only remedy is to foreclose on the delinquent property in an attempt to obtain funds with which to pay the delinquent Special Tax. The value of taxable property in the Improvement Area is therefore an important consideration in evaluating the security for the Bonds. Land values could be adversely affected by economic factors beyond the District's control, such as relocation of employers out of the area, stricter land use regulations, the absence of water, or destruction of property caused by, among other eventualities, earthquake, flood or other natural disaster, or by environmental pollution or contamination.

The Local Obligations are sized so that, beginning with Fiscal Year 2026-27, the Special Tax revenues from the 211 lots of Developed Property and Small Lot Final Map Property owned or developed by Toll Brothers, net of Priority Administrative Expenses, are at least 110% of the debt service on the Local Obligations. Based on this sizing for the Local Obligations (and the Bonds) and the aggregate

appraised value for Taxable Property within the Improvement Area of $144,621,791, the overall value to overlapping debt ratio, including certain overlapping general obligation tax and assessment debt and CFD 17 and CFD 18 special tax debt, is 14.2*:1.0. See "THE IMPROVEMENT AREA—Value-to-Lien Analysis" and "—Overlapping Debt." However, the District may at any time issue Refunding Local Obligations, but only for refunding purposes, subject to certain conditions contained in the Local Obligations Indenture. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—Terms of the Local Obligations—Refunding Local Obligations."

Appraisal Risks

The Appraiser has estimated the market value of the property in the Improvement Area on the basis of certain assumptions which the Appraiser believes to be reasonable under the circumstances. See the Appraisal included in APPENDIX G hereto. However, certain of the assumptions made by the Appraiser may prove to be untrue.

Although the District believes that the Appraiser's methodology and assumptions are reasonable under the circumstances, the Appraiser's aggregate value conclusions are expressions of professional opinion only. No assurance can be given that the aggregate values of property in the Improvement Area are equal to or greater than the Appraiser's estimated values, nor can any assurance be given that such aggregate values will not decline during the period of time the Bonds are Outstanding. The values of the property in the Improvement Area can be adversely affected by a variety of factors, including, but not limited to, the occurrence of one or more of the special risk events discussed herein. A decline in the value of a parcel in the Improvement Area could lower the ability or willingness of the owner of such parcel to pay Special Taxes when due and would decrease the amount recoverable at a foreclosure sale of such parcel.

See "THE IMPROVEMENT AREA—Property Values" for a further discussion of estimated property values in the Improvement Area.

Exempt Properties

Certain properties within the Improvement Area are or may become exempt from the Special Tax in accordance with the Rate and Method. In addition, the Mello-Roos Act provides that properties or entities of the state, federal or local government are exempt from Special Tax; provided, however, that property acquired by a public entity through a negotiated transaction or by gift or devise, which is not otherwise exempt from the Special Tax, will continue to be subject to the Special Tax. In addition, the Mello-Roos Act provides that if property subject to Special Tax is acquired by a public entity through eminent domain proceedings, the obligation to pay Special Tax with respect to that property is to be treated as if it were a special assessment. Further, properties receiving a welfare exemption under subsection (g) of Section 214 of the California Revenue and Taxation Code are exempt from the Special Tax unless debt is outstanding and the property was subject to the Special Tax prior to receiving the exemption. The constitutionality and operation of these provisions of the Mello-Roos Act have not been tested.

In particular, insofar as the Mello-Roos Act requires payment of a special tax by a federal entity acquiring property within the community facilities district, it may be unconstitutional. If for any reason property within the Improvement Area becomes exempt from taxation, then, subject to the Rate and Method, including the limitation on the maximum special tax rates set out in the Rate and Method, the special tax will be reallocated to the remaining taxable properties within the Improvement Area. This

* Preliminary, subject to change.

would result in the owners of such property paying a greater amount of the Special Tax and could have an adverse impact upon the timely payment of the Special Tax. Moreover, if a substantial portion of land within the Improvement Area becomes exempt from the Special Tax because of public ownership, or otherwise, the maximum rate that could be levied upon the remaining property might not be sufficient to pay principal of and interest on the related Local Obligations and could adversely affect the ability of the District to pay principal of and interest on the Bonds when due.

Maximum Special Tax

Within the limits of the Special Tax, the District may adjust the Special Tax on all property in the Improvement Area to provide an amount required to pay interest on, principal of, Minimum Sinking Fund Payments for and redemption premiums, if any, on the Local Obligations, and the amount, if any, necessary to cure delinquencies and replenish the Local Obligations Reserve Account to an amount equal to the Required Bond Reserve, and to pay all current Expenses.

Although the Maximum Facilities Special Tax is designed to provide Special Tax revenues on an annual basis, there is no assurance that the Maximum Facilities Special Tax on the property in the Improvement Area will be sufficient to pay the amounts required to be paid by the Local Obligations Indenture at all times, from which funds for the payment of the Bonds are derived. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—Special Tax Authorization" and APPENDIX A—"RATE AND METHOD."

Under the Rate and Method, the Facilities Special Tax levied in any fiscal year against any Assessor's Parcel (as defined in the Rate and Method) of Developed Property classified as Residential Property may not be increased as a consequence of delinquency or default by the owner or owners of any other parcel or parcels within the Improvement Area by more than 10% above the amount that would have been levied against such Assessor's Parcel in that fiscal year had there never been any such delinquencies or defaults. Pursuant to the Rate and Method, property is considered "Residential Property" once a building permit could be issued for the purposes of constructing one or more Residential Units, including either single family detached homes or multi-family attached properties, such as apartments, and property is considered "Developed Property" if a building permit for new construction was issued prior to June 30 of the previous fiscal year.

No Acceleration Provision

The Local Obligations Indenture does not contain a provision allowing for the acceleration of the Bonds in the event of a payment default or other default under the terms thereof.

Loss of Tax Exemption

As discussed under "TAX MATTERS," acts or omissions of the Authority, City or the District subsequent to the issuance of the Bonds in violation of the Authority's, City's or District's covenants with respect to the Bonds, or enactment of certain legislative proposals into law, clarification of the Code or court decisions, could result in interest on the Bonds becoming includable in gross income for purposes of federal income taxation, potentially even retroactive to the date of issuance. Should interest become includable in gross income, the Bonds are not subject to redemption by reason thereof and will remain outstanding until maturity or unless earlier redeemed pursuant to optional or mandatory redemption.

Parity Taxes and Special Assessments

The ability or willingness of a property owner in the Improvement Area to pay the Special Tax, from which funds for the payment of the Bonds are derived, could be affected by the existence of other taxes and assessments imposed upon the property either currently existing or imposed in the future. The assessments and any penalties thereon constitute a lien against the lots and parcels of land on which they have been levied until they are paid. Such lien is on parity with all special taxes and special assessments levied by other agencies and is co-equal to and independent of the lien for general property taxes and other special assessments regardless of when they are imposed upon the same property. The Special Tax has priority over all existing and future private liens imposed on the property. In addition, other public agencies whose boundaries overlap those of the Improvement Area could, with or in some circumstances without the consent of the owners of the land in the Improvement Area, impose additional taxes or assessment liens on the property in the Improvement Area in order to finance public improvements to be located inside or outside of the Improvement Area.

Although the District has covenanted not to impose additional special taxes or assessments on property within the Improvement Area except in accordance with the Local Obligations Indenture, the Authority and the District have no control over the ability of other entities and districts to issue indebtedness secured by special taxes or assessments payable from all or a portion of the property in the Improvement Area. The imposition of additional liens on parity with the assessments could reduce the ability or willingness of the owners of parcels in the Improvement Area to pay the Special Tax and increases the possibility that foreclosure proceeds will not be adequate to pay delinquent Special Taxes or the principal of and interest on the Local Obligations when due. As described under "FOLSOM PLAN AREA—Public Facilities Financing Plan," and "THE IMPROVEMENT AREA—Overlapping Debt" the City plans to issue additional obligations secured by special taxes from time to time to finance backbone infrastructure and public improvements within the Folsom Plan Area and the boundaries of the Improvement Area. For example, in October 2024, CFD 18 issued bonds in the aggregate principal amount of $26,735,000 and CFD 18 is authorized to issue an additional $173,265,000 in obligations. The special taxes securing such additional obligations would be payable on parity with the Special Taxes. In addition, property owners may choose to participate in a residential PACE program (a mechanism for financing energy efficiency and renewable energy improvements on private property), consenting to assessments on their parcels that would be on a parity with the Special Taxes.

Future Private Indebtedness

At the present time, the Improvement Area includes properties that are undergoing development or are developed. In order to develop any improvements on that undeveloped land, the property owners will need to construct private improvements, the cost of which may increase the private debt for which the land in the Improvement Area or other land or collateral owned by the property owners is security over that contemplated by the Local Obligations, and such increased debt could reduce the ability or desire of the property owners to pay the Special Tax secured by the land in the Improvement Area. It should be noted however, that the lien of any private financing secured by the land within the Improvement Area would be subordinate to the lien of the Special Tax.

Disclosures to Future Purchasers

The District has recorded notice of the Special Tax Lien in the Office of the County Recorder of the County of Sacramento. While title companies normally refer to such notices in title reports, there can be no guarantee that such reference will be made or, if made, that a prospective purchaser or lender will consider such Special Tax obligation in the purchase of a parcel of land, a home or a commercial or industrial facility in the Improvement Area or the lending of money thereon. The Mello-Roos Act

requires the subdivider (or its agent or representative) of a subdivision to notify a prospective purchaser or long-term lessor of any lot, parcel, or unit subject to a Mello-Roos special tax of the existence and maximum amount of such special tax using a statutorily prescribed form. State Civil Code Section 1102.6b requires that in the case of transfers other than those covered by the above requirement, the seller must at least make a good faith effort to notify the prospective purchaser of the special tax lien in a format prescribed by statute. Failure by an owner of the property to comply with the above requirements, or failure by a purchaser or lessor to consider or understand the nature and existence of the Special Tax, could adversely affect the willingness and ability of the purchaser or lessor to pay the Special Tax, from which funds for the payment of the Bonds are derived, when due.

Bankruptcy

The payment of the Special Tax and the ability of the District to foreclose the lien of a delinquent unpaid tax, as discussed in "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS," may be limited by bankruptcy, insolvency or other laws generally affecting creditors' rights or by the laws of the State relating to judicial foreclosure. In addition, the prosecution of a foreclosure action could be delayed due to crowded local court calendars or delays in the legal process. The various legal opinions to be delivered concurrently with the delivery of the Bonds (including Bond Counsel's approving legal opinion) will be qualified as to the enforceability of the various legal instruments by bankruptcy, insolvency, reorganization, moratorium and other similar laws affecting creditors' rights, by the application of equitable principles and by the exercise of judicial discretion in appropriate cases.

Although bankruptcy proceedings would not cause the lien of the Special Tax to become extinguished, bankruptcy of a property owner could result in a delay in prosecuting superior court foreclosure proceedings. The federal bankruptcy laws provide for an automatic stay of foreclosure and sale of tax sale proceedings, thereby delaying such proceedings perhaps for an extended period. Any such delays would increase the likelihood of a delay or default in payment of the principal of and interest on the Bonds and the possibility of delinquent tax installments not being paid in full. To the extent that property in the Improvement Area continues to be owned by a limited number of property owners, the chances are increased that the Local Obligations Reserve Fund could be fully depleted during any such delay in obtaining payment of delinquent Special Taxes. As a result, sufficient moneys would not be available in the Local Obligations Reserve Account to make up shortfalls resulting from delinquent payments of the Special Tax and thereby to pay principal of and interest on the Local Obligations on a timely basis. The payment of the Special Tax and the ability of the District to foreclose the lien of a delinquent unpaid tax could be delayed by bankruptcy, reorganization, insolvency, moratorium or other similar laws affecting rights of creditors generally or by the laws of the State relating to judicial foreclosure. Further, should remedies be exercised under the federal bankruptcy laws against parcels in the Improvement Area, payment of the Special Tax may be subordinated to bankruptcy law priorities. Thus, certain claims may have priority over the Special Tax in a bankruptcy proceeding even though they would not outside of a bankruptcy proceeding.

FDIC/Federal Government Interests in Properties

The ability of the District to foreclose the lien of delinquent unpaid Special Tax installments may be limited with regard to properties in which the Federal Deposit Insurance Corporation (the "FDIC"), the Drug Enforcement Agency, the Internal Revenue Service, or other federal agency has or obtains an interest.

Under the Supremacy Clause of the United States Constitution, unless Congress has otherwise provided, if a federal governmental entity owns a parcel that is subject to Special Taxes within the Improvement Area but does not pay taxes and assessments levied on the parcel (including Special Taxes),

the applicable state and local governments cannot foreclose on the parcel to collect the delinquent taxes and assessments. Moreover, unless Congress has otherwise provided, if the federal government has a mortgage interest in the parcel and the District wishes to foreclose on the parcel as a result of delinquent Special Taxes, the property cannot be sold at a foreclosure sale unless it can be sold for an amount sufficient to pay delinquent taxes and assessments on parity with the Special Taxes and preserve the federal government's mortgage interest. In *Rust v. Johnson*, 597 F.2d 174 (1979), the United States Court of Appeal, Ninth Circuit held that the Federal National Mortgage Association ("FNMA") is a federal instrumentality for purposes of this doctrine, and not a private entity, and that, as a result, an exercise of state power over a mortgage interest held by FNMA constitutes an exercise of state power over property of the United States.

Neither the Authority nor the District have undertaken to determine whether any federal governmental entity currently has, or is likely to acquire, any interest (including a mortgage interest) in any of the parcels subject to the Special Taxes within the Improvement Area, and therefore expresses no view concerning the likelihood that the risks described above will materialize while the Bonds are outstanding.

In the event that any financial institution making any loan which is secured by real property within the Improvement Area is taken over by the FDIC, and prior thereto or thereafter the loan or loans go into default, then the ability of the Authority to collect interest and penalties specified by State law and to foreclose the lien of delinquent unpaid Special Taxes may be limited.

The FDIC's policy statement regarding the payment of state and local real property taxes (the "Policy Statement") provides that property owned by the FDIC is subject to state and local real property taxes only if those taxes are assessed according to the property's value, and that the FDIC is immune from real property taxes assessed on any basis other than property value. According to the Policy Statement, the FDIC will pay its property tax obligations when they become due and payable and will pay claims for delinquent property taxes as promptly as is consistent with sound business practice and the orderly administration of the institution's affairs, unless abandonment of the FDIC's interest in the property is appropriate. The FDIC will pay claims for interest on delinquent property taxes owed at the rate provided under state law, to the extent the interest payment obligation is secured by a valid lien. The FDIC will not pay any amounts in the nature of fines or penalties and will not pay nor recognize liens for such amounts. If any property taxes (including interest) on FDIC-owned property are secured by a valid lien (in effect before the property became owned by the FDIC), the FDIC will pay those claims. The Policy Statement further provides that no property of the FDIC is subject to levy, attachment, garnishment, foreclosure or sale without the FDIC's consent. In addition, the FDIC will not permit a lien or security interest held by the FDIC to be eliminated by foreclosure without the FDIC's consent.

The Policy Statement states that the FDIC generally will not pay non-ad *valorem* taxes, including special assessments, on property in which it has a fee interest unless the amount of tax is fixed at the time that the FDIC acquires its fee interest in the property, nor will it recognize the validity of any lien to the extent it purports to secure the payment of any such amounts. Special taxes imposed under the Mello-Roos Act and a special tax formula which determines the special tax due each year are specifically identified in the Policy Statement as being imposed each year and therefore covered by the FDIC's federal immunity. The Ninth Circuit has issued a ruling on August 28, 2001, in which it determined that the FDIC, as a federal agency, is exempt from Mello-Roos special taxes. According to information available from the Sacramento County assessment roll, the FDIC does not currently own any of the property in the Improvement Area.

The Authority and the District are unable to predict what effect the application of the Policy Statement would have in the event of a delinquency in the payment of Special Taxes on a parcel within

the Improvement Area in which the FDIC has or obtains an interest, although prohibiting the lien of the FDIC to be foreclosed out at a judicial foreclosure sale could reduce or eliminate the number of persons willing to purchase a parcel at foreclosure sale. Such an outcome could cause a draw on the reserve account for the Local Obligations and perhaps, ultimately, if enough property were to become owned by the FDIC, a default in payment on the Local Obligations and the Bonds.

Zoning and Land Use Decisions

The Special Taxes, from which funds for the payment of the Bonds are derived, are to be levied annually based upon the land use categories in effect for the property. Decisions made by the City Council, which has control over zoning and land use decisions for property in the City, will affect the prospective use of the property and, therefore, the tax base for the Special Tax. The Rate and Method does not permit land use changes to reduce the tax base to below the Special Tax Requirement.

Ballot Initiatives and Measures

From time to time constitutional initiatives or other initiative measures may be adopted by State voters or voters of the City, such as Measure W adopted by City residents in November 2004 described herein. The adoption of any such initiative in the future might place limitations on the ability of the State or any political subdivisions thereof, including the Authority or the City, to increase revenues or to increase appropriations, the ability of the landowners to complete their developments, or the ability of the District to collect the Special Tax.

Shapiro v. San Diego

On August 1, 2014, the California Court of Appeal, Fourth Appellate District, Division One, issued its opinion in *Shapiro v. San Diego City Council*, 175 Cal. Rptr. 3d 670, 228 Cal. App. 4th 756 (2014). The case involved a Convention Center Facilities District (the "CCFD") established by the City of San Diego, much like a community facilities district established under the provisions of the Mello-Roos Act. The CCFD is comprised of all of the real property in all of the City of San Diego. However, the special tax to be levied within the CCFD was to be levied only on hotel properties.

At the election to authorize such special tax, the electorate was limited to owners of hotel properties and lessees of certain of such hotel properties. Thus, the election was a landowner election limited to owners and lessees of properties on which the special tax would be levied, and not a registered voter election. Such approach to determining who would constitute the qualified electors of the CCFD was based on Section 53326(c) of the Mello-Roos Act, which generally provides that, if a special tax will not be apportioned in any tax year on residential property, the legislative body may provide that the vote shall be by the landowners of the proposed district whose property would be subject to the special tax. The Court held that the CCFD special tax election was invalid under the California Constitution because Article XIII A, Section 4 thereof and Article XIII C, Section 2 thereof require that the electors in such an election be the registered voters within the district.

In the case of the CCFD, at the time of the election there were many, many registered voters within the CCFD (viz., all of the registered voters in the City of San Diego). There were no registered voters within the Improvement Area at the time of the election to authorize the Special Tax. In City of San Diego, the Court expressly stated that it was not addressing the validity of landowner voting to impose special taxes pursuant to the Mello-Roos Act in situations where there are fewer than 12 registered voters. Thus, by its terms, the Court's holding does not apply to the Special Tax election in the Improvement Area. Moreover, Section 53341 of the Mello-Roos Act provides that any "action or proceeding to attack, review, set aside, void or annul the levy of a special tax shall be commenced within

30 days after the special tax is approved by the voters." The Special Tax with respect to the Improvement Area was approved by the voters on December 14, 2021. Based on Section 53341 of the Mello-Roos Act and its analysis of existing laws, regulations, rulings and court decisions, the District does not believe that a challenge to the Special Tax may now be brought.

Risks of Real Estate Secured Investments Generally

The owners of the Bonds will be subject to the risks generally incident to an investment secured by real estate, including, without limitation, (i) adverse changes in national and local market conditions, such as changes in the market value of real property in the vicinity of the Improvement Area, the supply of or demand for competitive properties in such area, and the market value of residential property or buildings and/or sites in the event of sale or foreclosure; (ii) changes in real estate tax rates and other operating expenses, governmental rules (including, without limitation, zoning laws and laws relating to endangered species, and hazardous materials and seismic safety) and fiscal policies; (iii) increased construction costs, workforce shortages, supply chain disruptions or other similar factors affecting the development, financing or marketing capabilities of Toll Brothers or any other additional homebuilder within the Improvement Area; (iv) natural disasters (including but not limited to severe weather, earthquakes, wildfires, and floods) or other calamities, which may result in uninsured losses; (v) costs of remediation and liabilities associated with unknown environmental conditions affecting properties; and (vi) increased delinquency or reduced demand due to high rate of inflation, rising interest rates, increased cost of insurance, and other economic trends that adversely affects consumers, whether cyclical or resulting from geopolitical events.

No assurance can be given that Toll Brothers, or any other current or future homeowners within the Improvement Area will pay the Special Tax in the future or that they will be able to pay such Special Tax on a timely basis. See "—Bankruptcy" above, for a discussion of certain limitations on the District's ability to pursue judicial proceedings with respect to delinquent parcels. Further, many homes within the Improvement Area will have a higher-than-average price point as compared to other homes in the region, which may impact the absorption of the residential units within the Improvement Area.

Current Challenges to the Homebuilding Industry

The pace of homebuilding in the Improvement Area may be adversely affected by a variety of factors, including changes in economic conditions, interest rates, water shortages, and other similar factors, and recently including workforce shortages and supply chain disruptions. For example, obtaining garage doors and windows have recently been challenging for home builders generally. Additionally, some California municipalities have experienced supply chain disruptions for the electrical transformers and water meters needed for new development, having been advised in some cases of up to a 2-year delay for new electrical transformer orders. The lots in the Improvement Area being developed by Toll Brothers are fully energized. Toll Brothers is currently not aware of any anticipated supply chain disruptions for the development within the Improvement Area. Additionally, the City has taken steps to prevent a water meter supply chain disruption. The City has made arrangements with a supplier to have approximately 500 new water meters set aside for its future use. Also, City staff have obtained authorization from the City Council to purchase additional new water meters as needed for new development in the City so that such purchases can be made expeditiously and without the need for further City Council action. However, no assurance can be given that supply chain disruptions for the materials needed to complete development within the Improvement Area will not occur.

Increasing Mortgage Interest Rates and Banking Uncertainty

Most of the expected purchasers of homes within the Improvement Area will finance their acquisitions with mortgage financing. As such, rising interest rates, decreased availability of mortgage financing or of certain mortgage programs, higher down payment requirements, or increased monthly mortgage costs could have a negative impact on the estimated absorption rates of planned for-sale homes in the Improvement Area. Further, a combination of higher mortgage rates, delays in construction stemming from delays in the supply chain, homebuyers' inability to sell their existing homes and adverse changes in local, regional or national economic conditions, among other factors, could contribute to an increase in the rate of home order cancellations, which could similarly have a negative impact on the estimated absorption rates of for-sale homes in the Improvement Area.

Failure to Develop

Land development operations are subject to comprehensive federal, State and local regulations. Approval is required from various agencies in connection with the layout and design of developments, the nature and extent of improvements, construction activity, land use, zoning, school and health requirements, as well as numerous other matters. It is possible that the approvals necessary to complete development of all taxable property within the Improvement Area are not obtained on a timely basis or that litigation could be filed regarding approvals. Failure to obtain any such agency approval or satisfy any such government requirement or any litigation concerning such agency approval or government requirement could adversely affect land development operations. In addition, current and future governmental restrictions, including, but not limited to, governmental policies restricting or controlling development within the Improvement Area, could be enacted, and future land use initiatives approved by the voters in the City could add more restrictions and requirements on development within the Improvement Area, which restrictions may increase the cost to develop the Improvement Area. One such governmental restriction is the requirement to install rooftop photovoltaic solar systems for residential buildings under three stories constructed starting in 2020. Costs associated with the installation of solar to the homebuilders may reduce the willingness of homebuilders to construct homes and increased costs of those homes may decrease the willingness of homeowners to buy such homes.

Moreover, there can be no assurance that the means and incentive to conduct land development operations within the Improvement Area will not be adversely affected by a deterioration of the real estate market or economic conditions generally, future local, State and federal governmental policies relating to real estate development, the income tax treatment of real property ownership, acts of war or terrorism, or other factors.

A portion of the Taxable Property in the Improvement Area is presently being developed. Undeveloped property is less valuable per acre than developed property, especially if there are no plans to develop such property or if there are severe restrictions on the development of such property, and therefore provides less security to the owners of the Bonds should it be necessary for the District to foreclose due to the nonpayment of the Special Taxes. Delays in any property owner's ability to obtain discretionary approvals (including any delays caused by litigation) would in turn delay the construction of improvements and development of the Taxable Property within the Improvement Area. Furthermore, an inability to develop the land within the Improvement Area as currently proposed would result in slower rates of diversification of property ownership within the Improvement Area. Concentration of ownership increases the risk of a failure to collect sufficient Special Taxes to pay debt service on the Bonds, all other things being equal. The timely payment of Special Taxes levied on undeveloped property depends primarily upon the ability and willingness of owners of such property to pay such taxes when due. Also, certain Phase 2 Water Facilities described under the heading "PROPOSED PROPERTY DEVELOPMENT—Development Entitlements—*Water Supply*" are expected to be needed before the full

development of the Folsom Plan Area. A slowdown in or cessation of the development of land within the Improvement Area could reduce the ability and willingness of such owners to make Special Tax payments, and could greatly reduce the value of such property in the event it has to be foreclosed upon to collect delinquent special taxes. See "—Bankruptcy" above for a discussion of certain limitations on the ability of the District to pursue judicial foreclosure proceedings with respect to taxpayers with delinquent Special Taxes.

No Independent Review of Valuation or Viability of Completed Projects

Property within the Improvement Area is comprised of separate and distinct projects as described above. Payment of Special Taxes are inherently dependent upon the development within the Improvement Area, and, with respect to residential properties, the ability of the buyers of completed homes to pay. The Authority, the District, and the Underwriter have not reviewed any business plan for continued ownership, development and/or operation of the property within the Improvement Area. Similarly, the Authority, the District and the Underwriter have not conducted any independent evaluation of the existing or projected economic viability or profitability of any of the plans for development, including review and/or evaluation of financial statements of any owner or developer of any parcel subject to the Special Tax. The information contained herein regarding the proposed development and the owners of the parcels within the Improvement Area has been supplied by such owners and the Underwriter has not independently verified, makes no representation regarding, and does not accept any responsibility for the accuracy or completeness of such information.

In the event an owner or developer experiences financial difficulties, including difficulties resulting from construction or operation of the development within the Improvement Area, the value of the affected parcel within the Improvement Area may decline and/or such owner or developer may elect to refrain from payment of future Special Taxes for such parcel. See also "—Failure to Develop."

Potential Impact of Global Health Crises or Concerns

The COVID-19 global pandemic had a severe and continuing effect on the nation and the State, with ongoing concerns relating to health and safety, preventive protocols, fiscal and economic issues, business operations, and global trade. Although at present there are no restrictions on operations within the State relating to the COVID-19 pandemic, the response to COVID-19 had a profound effect on housing construction and the housing market. Pandemic-related shutdowns severely disrupted global supply chains, resulting in difficulty for homebuilders to access necessary materials for home completion, including wood, windows, electrical transformers, water meters, and appliances. Supply chains have substantially recovered, but many goods still experience a backlog, which has resulted in, or may in the future result in, development delays within the District, and which has further resulted in increased construction costs. Lingering supply chain issues, labor shortages, increased interest rates, and an uncertain economy can increase costs to individual homeowners and therefore slow demand. Further, the pandemic saw changing trends in where people choose to live and the types of homes people choose to live in, which may impact demand for the types of homes being constructed by Toll Brothers and any other homebuilder within the Improvement Area. The impacts of the COVID-19 pandemic continue to have a lasting effect, and the Authority, the City and the District cannot predict the effect of any potential future outbreak of COVID-19 or any other infectious disease.

Cybersecurity

The City, like other public and private entities, relies on a large and complex technology environment to conduct its operations, and consequently faces the threat of cybersecurity incidents. The City and its departments could face cybersecurity threats including, but not limited to, hacking, viruses,

malware and other attacks on computers and other sensitive digital networks and systems. Such cybersecurity incidents could result from unintentional events, or from deliberate attacks by unauthorized entities or individuals attempting to gain access to the City's information technology systems to misappropriate assets and/or information or to cause operational disruption and damage. The City maintains insurance to cover cybersecurity incidents, has cybersecurity risk management policies and procedures and periodically trains its employees on cybersecurity risks. The City, in addition to conducting regular internal reviews, also hires external auditors to perform quarterly and annual reviews of its cybersecurity program.

While the City conducts periodic tests and reviews of its networks, no assurances can be given that such security and operational control measures will be successful in guarding against all cyber threats and attacks. New technical cyber vulnerabilities are frequently discovered in the United States. In addition, cyber attacks have become more sophisticated and increasingly are capable of impacting municipal control systems and components. The techniques used to obtain unauthorized access to, or to disable or degrade, electronic networks, computers, systems and solutions are rapidly evolving and have become increasingly complex and sophisticated. The results of any attack on the computer and information technology systems could have a material adverse impact on the operations of the City and damage the digital networks and systems. The City cannot predict the outcome of any such attack, nor the effect on the operations and finances of the City.

Geologic, Topographic and Climatic Conditions

The value of the property in the Improvement Area in the future can be adversely affected by a variety of additional factors, particularly those which may affect infrastructure and other public improvements and private improvements on property and the continued habitability and enjoyment of such private improvements. Such additional factors include, without limitation, geologic conditions such as earthquakes, topographic conditions such as earth movements, landslides and floods and climatic conditions such as droughts and wildfire.

The occurrence of seismic activity in the Improvement Area could result in substantial damage to properties in the Improvement Area which, in turn, could substantially reduce the value of such properties and could affect the ability or willingness of the property owners to pay the Special Tax on their property. The Improvement Area is not located in any existing special study zone delineated by the Chief of the Division of Mines and Geology of the State of California as an area of known active faults and is not otherwise known to be located within an area of any significant seismic activity. However, it may be expected that one or more of such conditions may occur and may result in damage to improvements of varying seriousness, that the damage may entail significant repair or replacement costs and that repair or replacement may never occur either because of the cost or because repair or replacement will not facilitate habitability or other use, or because other considerations preclude such repair or replacement. Under any of these circumstances, the value of the property may decline.

In recent years, wildfires have caused extensive damage throughout the State. In some instances, entire neighborhoods have been destroyed. Several of the fires that occurred in recent years damaged or destroyed property in areas that were not previously considered to be at risk from such events. Some commentators believe that climate change will lead to even more frequent and more damaging wildfires in the future. In general, property damage due to wildfire could result in a significant decrease in the market value of property in the Improvement Area and in the ability or willingness of property owners to pay Special Taxes.

The Improvement Area is located within an area identified as a moderate fire hazard severity zone. More information regarding Fire Hazard Severity Zones can be found at the California Department

of Forestry and Fire Protection website at https://frap.fire.ca.gov, though such website is not incorporated herein by reference. The development within the Improvement Area is subject to mitigation measures set forth in a fuel modification plan approved by the City Fire Department. The mitigation measures include, among others, limitations on the type of vegetation that may be planted within fuel modification zones established in open space areas along certain portions of the perimeter of the Improvement Area, minimum setback of structures and irrigation requirements of the fuel modification zones. Maintenance of such zones is expected to initially be the responsibility of the property owners but upon build-out of the Improvement Area and dedication of the open space to the City will be maintained by the City from funds provided through CFD 18. Homeowner's insurance is expected to be available to property owners within the Improvement Area, and the coverage provided by such insurance typically insures against fire damage, although there is no assurance that homeowners within the Improvement Area will purchase or maintain such insurance. See also "—Availability of Hazard Insurance."

In the event of a wildfire, flood or other natural disaster, there may be significant damage to both property and infrastructure in the Improvement Area. As a result, a substantial portion of the property owners may be unable or unwilling to pay the Special Taxes when due. In addition, the value of land in the Improvement Area could be diminished in the aftermath of such a natural disaster, reducing the resulting proceeds of foreclosure sales in the event of delinquencies in the payment of the Special Taxes.

Folsom Dam, located on the American River within the jurisdictional boundaries of the City, was built in 1955 by the United States Army Corps of Engineers and is owned by the United States Bureau of Reclamation. An auxiliary spillway to enable the dam to more easily release water as it nears capacity was completed by the Army Corps of Engineers in October 2017. The City, together with the County and other local agencies, have established a hazard mitigation plan in the event of a dam failure. Geologic, topographic and climatic conditions, if severe, could result in damage to the dam which could further cause damage to the surrounding region and may limit water supply for the City and the Improvement Area.

Availability of Hazard Insurance

Toll Brothers reports that home purchasers within the District have so far been able to obtain homeowners insurance at affordable rates. However, according to the California Department of Insurance, insurance companies declined to renew 2.8 million homeowner policies in the State. Insurers have been exiting the State, refusing to write new policies in areas they consider to be at high risk, or in some cases refusing to offer coverage for high-value homes, which insurance companies generally classify as homes with a replacement cost of $750,000 or higher. Such cancellations generally have resulted in increased cost to homeowner's as they obtain replacement coverage. The California FAIR Plan Association provides insurance to homeowners who cannot otherwise find insurance coverage, but policies through the FAIR Plan do not provide as much coverage as traditional homeowner's insurance and tend to bear rates that are higher than traditional homeowner's insurance. Though a number of legislative and policy revisions are circulating, the City, the District and Toll Brothers cannot predict whether homeowner's insurance will continue to be available to home purchasers at affordable rates. An increase in homeowner's insurance rates or a reduction in the availability of new homeowner's insurance policies will increase the overall cost to purchase homes and may in turn reduce Toll Brothers' ability to sell new homes to homeowners. Further, increases in homeowner's insurance rates may reduce affordability and may cause homeowners to be unable or unwilling to pay the Special Taxes when due.

Endangered Species

During recent years, there has been an increase in activity at the State of California and federal level related to the possible listing of certain plant and animal species found in California as endangered

species. An increase in the number of endangered species is expected to curtail development in a number of areas. The property within or near the Improvement Area contains protected habitat and species, including but not limited to Swainson's hawk and tri-colored blackbird foraging habitats and wetlands regulated by state and federal agencies. Foraging habitat mitigation credits have been satisfied by Toll Brothers for the portion of the Improvement Area currently owned by Toll Brothers and individual homeowners. At present, the property within the Improvement Area is not known to be inhabited by any other plant or animal species listed as threatened or endangered under either the State or federal endangered species acts or which either the California Fish and Game Commission or the United States Fish and Wildlife Service has proposed for addition to the respective endangered species list. Notwithstanding this fact, new species are proposed to be added to the State and federal protected lists on a regular basis. Any action by the State or federal governments to protect species located on or adjacent to undeveloped property could negatively affect the developer's ability to complete development as planned. This, in turn, could reduce the likelihood of timely payment of the Special Tax, from which funds for the payment of the Bonds is derived, and would likely reduce the value of the land and the potential revenues available at a foreclosure sale for delinquent Special Taxes. See "—Land Values" above.

Hazardous Substances

While governmental taxes, assessments, and charges are a common claim against the value of a parcel, other less common claims may be relevant. One of the most serious in terms of the potential reduction in the value of a parcel in the Improvement Area is a claim with regard to a hazardous substance. In general, the owners and operators of a parcel may be required by law to remedy conditions of the parcel relating to releases or threatened releases of hazardous substances. The federal Comprehensive Environmental Response, Compensation and Liability Act of 1980, sometimes referred to as "CERCLA" or the "Superfund Act," is the most well-known and widely applicable of these laws, but laws with regard to hazardous substances are also stringent and similar. Under many of these laws, the owner (or operator) is obligated to remedy a hazardous substance condition of property whether or not the owner (or operator) has anything to do with creating or handling the hazardous substance. The effect, therefore, should any of the parcels in the Improvement Area be affected by a hazardous substance is to reduce the marketability and value of the parcel by the costs of remedying the condition, because the purchaser, upon becoming owner, will become obligated to remedy the condition just as is the seller. Further, such liabilities may arise not simply from the existence of a hazardous substance but from the method of handling it. All of these possibilities could significantly affect the financial and legal liability of a property owner to develop the affected parcel or other parcels, as well as the value of the property that is realizable upon a delinquency and foreclosure.

The appraised value of property in the Improvement Area does not take into account the possible reduction in marketability and value of any of the parcels by reason of the possible liability of the owner (or operator) for the remedy of a hazardous substance condition of the parcel. While the District is not aware that the owner (or operator) of any of parcels has such a current liability with respect to any of the parcels, it is possible that such liabilities do currently exist and that the District is not aware of them.

Further, it is possible that liabilities may arise in the future with respect to any of the parcels resulting from the existence, currently, on the parcel of a substance presently classified as hazardous but which has not been released or the release of which is not presently threatened, or may arise in the future resulting from the existence, currently, on the parcel of a substance not presently classified as hazardous but which may in the future be so classified. Further, such liabilities may arise not simply from the existence of a hazardous substance but from the method of handling it. All of these possibilities could significantly affect the value of a parcel within the Improvement Area that is realizable upon a delinquency.

Naturally Occurring Asbestos

California Air Resource Board ("CARB") adopted the Airborne Toxic Control Measure ("ATCM") for Construction, Grading, Quarrying and Surface Mining Operations. This statewide regulation is applicable to grading or any other projects disturbing soil in areas of the State where asbestos may exist, as determined by the California Geological Survey ("CGS"). The ATCM applies to any size construction project although there are additional notification requirements for projects that exceed one acre. Areas and parcels moderately likely to contain naturally occurring asbestos are located in the eastern parts of the County, including in the City.

Natural weathering or human disturbance can break the asbestiform minerals down to microscopic fibers, which are easily suspended in air. There is no health threat if asbestos fibers in soil remain undisturbed and do not become airborne. When inhaled, these thin fibers irritate tissues and resist the body's natural defenses. Asbestos causes cancers of the lung (such as mesothelioma) and the lining of internal organs, asbestosis, and other diseases that inhibit lung function. Scientists consider certain types of asbestos fibers (i.e., tremolite fibers and similarly structured amphibole asbestos particles) that are frequently identified in the City to be more potent than other types in causing mesothelioma.

The EIR for the Folsom Plan Area required all new development to undertake a site investigation to determine the presence of naturally occurring asbestos and, if necessary, prepare and implement an asbestos dust control plan. Toll Brothers undertook a dust control plan with respect to the grading of the 211 lots currently owned by Toll Brothers and individual homeowners, which included provisions for investigation of potential asbestos dust. A specific asbestos dust control plan was not required to be prepared or implemented.

The health concerns associated with the presence of naturally occurring asbestos in the Improvement Area may adversely affect the marketability of property in the area.

LEGAL MATTERS

The validity of the Bonds, the Local Obligations and certain other legal matters are subject to the approving legal opinion of Stradling Yocca Carlson & Rauth LLP, Bond Counsel to the Authority ("Bond Counsel"). Bond Counsel has not undertaken any responsibility for the accuracy, completeness or fairness of this Official Statement and expresses no opinion as to the matters set forth herein. Certain legal matters will be passed upon for the District and the Authority by the City Attorney. Certain legal matters relating to the Local Obligations will be passed upon by Stradling Yocca Carlson & Rauth LLP, as bond counsel to the District. Certain legal matters will be passed upon for the Underwriter by its counsel, Kutak Rock LLP. The fees of Bond Counsel, Disclosure Counsel, and counsel to the Underwriter are contingent upon the issuance of the Bonds.

TAX MATTERS

In the opinion of Stradling Yocca Carlson & Rauth LLP, Newport Beach, California, Bond Counsel, under existing statutes, regulations, rulings and judicial decisions, and assuming the accuracy of certain representations and compliance with certain covenants and requirements described herein, interest (and original issue discount) on the Bonds is excluded from gross income for federal income tax purposes and is not an item of tax preference for purposes of calculating the federal alternative minimum tax imposed on individuals. However, it should be noted that, with respect to applicable corporations as defined in Section 59(k) of the Internal Revenue Code of 1986, as amended (the "Code"), generally certain corporations with more than $1,000,000,000 of average annual adjusted financial statement income, interest (and original issue discount) with respect to the Bonds might be taken into account in

determining adjusted financial statement income for purposes of computing the alternative minimum tax imposed by Section 55 of the Code on such corporations. In the further opinion of Bond Counsel, interest (and original issue discount) on the Bonds is exempt from State of California personal income tax.

The excess of the stated redemption price at maturity of a Bond over the issue price of a Bond (the first price at which a substantial amount of the Bonds of a maturity is to be sold to the public) constitutes original issue discount. Original issue discount accrues under a constant yield method, and original issue discount will accrue to a Beneficial Owner before receipt of cash attributable to such excludable income. The amount of original issue discount deemed received by the Beneficial Owner will increase the Beneficial Owner's basis in the applicable Bond.

Bond Counsel's opinion as to the exclusion from gross income of interest (and original issue discount) on the Bonds is based upon certain representations of fact and certifications made by the Authority, the District, the City and others and is subject to the condition that the Authority, the District, the City and others making such representations comply with all requirements of the Code that must be satisfied subsequent to the issuance of the Bonds to assure that interest (and original issue discount) on the Bonds will not become includable in gross income for federal income tax purposes. Failure to comply with such requirements of the Code might cause the interest (and original issue discount) on the Bonds to be included in gross income for federal income tax purposes retroactive to the date of issuance of the Bonds. The Authority, the District and the City will covenant to comply with all such requirements.

The amount by which a Beneficial Owner's original basis for determining loss on sale or exchange in the applicable Bond (generally, the purchase price) exceeds the amount payable on maturity (or on an earlier call date) constitutes amortizable Bond premium, which must be amortized under Section 171 of the Code; such amortizable Bond premium reduces the Beneficial Owner's basis in the applicable Bond (and the amount of tax exempt interest received), and is not deductible for federal income tax purposes. The basis reduction as a result of the amortization of Bond premium may result in a Beneficial Owner realizing a taxable gain when a Bond is sold by the Beneficial Owner for an amount equal to or less (under certain circumstances) than the original cost of the Bond to the Beneficial Owner. Purchasers of the Bonds should consult their own tax advisors as to the treatment, computation and collateral consequences of amortizable Bond premium.

The Internal Revenue Service (the "IRS") has initiated an expanded program for the auditing of tax-exempt bond issues, including both random and targeted audits. It is possible that the Bonds will be selected for audit by the IRS. It is also possible that the market value of the Bonds might be affected as a result of such an audit of the Bonds (or by an audit of other similar bonds). No assurance can be given that in the course of an audit, as a result of an audit, or otherwise, Congress or the IRS might not change the Code (or interpretation thereof) subsequent to the issuance of the Bonds to the extent that it adversely affects the exclusion from gross income of interest (and original issue discount) on the Bonds or their market value.

SUBSEQUENT TO THE ISSUANCE OF THE BONDS THERE MIGHT BE FEDERAL, STATE, OR LOCAL STATUTORY CHANGES (OR JUDICIAL OR REGULATORY CHANGES TO OR INTERPRETATIONS OF FEDERAL, STATE, OR LOCAL LAW) THAT AFFECT THE FEDERAL, STATE, OR LOCAL TAX TREATMENT OF THE BONDS INCLUDING THE IMPOSITION OF ADDITIONAL FEDERAL INCOME OR STATE TAXES BEING IMPOSED ON OWNERS OF TAX-EXEMPT STATE OR LOCAL OBLIGATIONS, SUCH AS THE BONDS. THESE CHANGES COULD ADVERSELY AFFECT THE MARKET VALUE OR LIQUIDITY OF THE BONDS. NO ASSURANCE CAN BE GIVEN THAT SUBSEQUENT TO THE ISSUANCE OF THE BONDS STATUTORY CHANGES WILL NOT BE INTRODUCED OR ENACTED OR JUDICIAL OR REGULATORY INTERPRETATIONS WILL NOT OCCUR HAVING THE EFFECTS DESCRIBED

ABOVE. BEFORE PURCHASING ANY OF THE BONDS, ALL POTENTIAL PURCHASERS SHOULD CONSULT THEIR TAX ADVISORS REGARDING POSSIBLE STATUTORY CHANGES OR JUDICIAL OR REGULATORY CHANGES OR INTERPRETATIONS, AND THEIR COLLATERAL TAX CONSEQUENCES RELATING TO THE BONDS.

Bond Counsel's opinions may be affected by actions taken (or not taken) or events occurring (or not occurring) after the date of issuance of the Bonds. Bond Counsel has not undertaken to determine, or to inform any person, whether any such actions or events are taken or do occur. The Indenture and the Tax Certificate relating to the Bonds permit certain actions to be taken or to be omitted if a favorable opinion of Bond Counsel is provided with respect thereto. Bond Counsel expresses no opinion as to the effect on the exclusion from gross income of interest (and original issue discount) on the Bonds for federal income tax purposes with respect to any 2024 Bond if any such action is taken or omitted based upon the advice of counsel other than Stradling Yocca Carlson & Rauth LLP.

Although Bond Counsel will render an opinion that interest (and original issue discount) on the Bonds is excluded from gross income for federal income tax purposes provided that the Authority, the District and the City continue to comply with certain requirements of the Code, the ownership of the Bonds and the accrual or receipt of interest (and original issue discount) with respect to the Bonds may otherwise affect the tax liability of certain persons. Bond Counsel expresses no opinion regarding any such tax consequences. Accordingly, before purchasing any of the Bonds, all potential purchasers should consult their tax advisors with respect to collateral tax consequences relating to the Bonds.

Should interest on the Bonds (including any original issue discount) become includable in gross income for federal income tax purposes, the Bonds are not subject to early redemption and will remain outstanding until maturity or until redeemed in accordance with the Indenture.

A copy of the proposed form of the opinion of Bond Counsel to be delivered at Closing with respect to the Bonds is attached hereto as Appendix E.

NO LITIGATION

At the time of delivery of and payment for the Bonds and the Local Obligations, the Authority and/or the District, as applicable, will certify that there is no action, suit, proceeding, inquiry or investigation, at law or in equity, before or by any court or regulatory agency, public board or body pending or threatened against the Authority or the District affecting their existence, or the titles of their respective officers, or seeking to restrain or to enjoin the issuance, sale or delivery of the Bonds or the Local Obligations, the application of the proceeds thereof in accordance with the Trust Agreement, or the collection or levy of the Special Taxes to pay the principal of and interest on the Local Obligations, or in any way contesting or affecting the validity or enforceability of the Local Obligations and the Bonds, the Trust Agreement, the Local Obligations Indenture, the Bond Purchase Contract entered into among the Authority, the District and the Underwriter or any other applicable agreements or any action of the Authority or the District contemplated by any of said documents, or in any way contesting the completeness or accuracy of this Official Statement or any amendment or supplement thereto, or contesting the powers of the Authority or the District or their authority with respect to the Bonds or the Local Obligations or any action of the Authority or the District contemplated by any of said documents, nor, to the knowledge of the Authority, is there any basis therefor.

NO RATING

The Authority has not made, and does not contemplate making, application to any rating agency for the assignment of a rating to the Bonds. The absence of a rating may significantly adversely affect the ability of the owner of Bonds to sell such Bonds.

MUNICIPAL ADVISOR

Fieldman, Rolapp & Associates, Inc. has acted as Municipal Advisor (the "Municipal Advisor") to the District in conjunction with the issuance of the Bonds. The Municipal Advisor has assisted in matters related to the planning, structuring, execution, and delivery of the Bonds. The Municipal Advisor will receive compensation contingent upon the sale and delivery of the Bonds. The Municipal Advisor has not audited, authenticated, or otherwise independently verified the information set forth in this Official Statement, or any other related information available, with respect to accuracy and completeness of disclosure of such information. Because of this limited participation, the Municipal Advisor makes no guaranty, warranty, or other representation with respect to the accuracy or completeness of this Official Statement, or any other matter related to this Official Statement.

UNDERWRITING

The Bonds are being purchased by Piper Sandler & Co. (the "Underwriter") pursuant to a Bond Purchase Contract (the "Purchase Contract"), by and among the Authority, the District and the Underwriter. Pursuant to the Purchase Contract, the Underwriter has agreed to purchase all of the Bonds from the Authority at a purchase price of $_____, being the aggregate principal amount of the Bonds of $_____, [plus/less] a [net] original issue [premium/discount] of $_____ and less an Underwriter's discount of $_____. The Underwriter may offer and sell the Bonds to certain dealers and others at prices lower than the public offering prices set forth on the inside front cover page hereof.

CONTINUING DISCLOSURE

The District

The District has covenanted for the benefit of the Owners to provide certain financial information and operating data relating to the Bonds by not later than nine months following the end of the District's fiscal year (which fiscal year currently ends June 30) commencing with the report for the 2025-26 Fiscal Year (the "Annual Report"), which is due April 1, 2027, and to provide notices of the occurrence of certain enumerated events. The Annual Report and the notices of enumerated events will be filed with EMMA, and the first Annual Report may include the filing of or reference to this Official Statement. The specific nature of the information to be contained in the Annual Report or the notices of enumerated events is contained within APPENDIX D-1—"FORM OF DISTRICT CONTINUING DISCLOSURE CERTIFICATE." These covenants have been made in order to assist the Underwriter in complying with S.E.C. Rule 15c2-12(b)(5).

The District has multiple continuing disclosure undertakings and is committed to complete and accurate continuing disclosure in accordance with its continuing disclosure obligations under the federal securities laws, including rules and regulations promulgated by the SEC and the MSRB, as those rules may be amended from time to time. Further, the City has policies and procedures in place in order to achieve compliance with its continuing disclosure undertakings and those of its related entities. In connection with the Folsom Ranch Financing Authority Special Tax Revenue Bonds, Series 2017, the City did not timely file its audited or unaudited financial statements for the fiscal year ended June 30, 2024 and June 30, 2025. The City did file a Notice of Failure to File Audited/Unaudited Financial

Statements on EMMA on January 15, 2025 and January 14, 2026, and filed the City's audited financial statement for fiscal year ended June 30, 2024, on EMMA on March 18, 2025 and for fiscal year ended June 30, 2025, on EMMA on April 1, 2026.

Toll Brothers

Pursuant to Continuing Disclosure Certificates to be executed by Toll Brothers in connection with the issuance of the Bonds, Toll Brothers will covenant for the benefit of the Bondholders to provide certain information relating to it and its development within the Improvement Area no later than June 1 and December 1 in each year, commencing December 1, 2026 (the "Disclosure Reports"), and to provide notices of the occurrence of certain enumerated events until the obligation to so provide such information, data and notices is otherwise terminated in accordance with the provisions of such Continuing Disclosure Certificate. A form of the Continuing Disclosure Certificate for Toll Brothers is included in APPENDIX D-2—"FORM OF CONTINUING DISCLOSURE CERTIFICATE – Toll Brothers." The Disclosure Reports are to be filed with EMMA.

The Authority and the District have not considered, or reached any conclusion as to, whether or not Toll Brothers is an obligated person under the Rule. The Authority takes no responsibility for the form or content or for the adequacy of the applicable Continuing Disclosure Certificate for Toll Brothers for its intended purpose.

The obligations of Toll Brothers will terminate upon the occurrence of certain events as set forth in the applicable Continuing Disclosure Certificate, including at such time as Toll Brothers (and each of its Affiliates (as defined in the applicable Continuing Disclosure Certificate)), in the aggregate, owns property that is entitled to include less than 37 of the residential lots within the Improvement Area subject to the Special Taxes. Additionally, the Continuing Disclosure Certificate provide that the obligations thereunder shall be assumed by any purchaser that acquires a sufficient amount of Taxable Property within the Improvement Area to be considered a Major Developer or a Major Owner, as applicable (each as defined therein).

Prior Continuing Disclosure Compliance. To the actual knowledge of Toll Brothers, in the last five years, Toll Brothers has not failed to comply in any material respect with any previous undertaking by it to provide periodic continuing disclosure reports or notices of material events with respect to community facilities districts or assessment districts in northern California.

MISCELLANEOUS

This Official Statement is not to be construed as a contract or agreement among the Authority, the District and the purchasers of the Bonds. Any statements made in this Official Statement involving matters of opinion or of estimates, whether or not so expressly stated, are set forth as such and not as representations of fact, and no representation is made that any of the estimates will be realized. The information and expressions of opinion herein are subject to change without notice and neither the delivery of the Official Statement nor any sale made hereunder shall, under any circumstances, create any implication that there has been no change in the affairs of the Authority, the City or the District since the date hereof.

References are made herein to certain documents and reports which are brief summaries thereof which do not purport to be complete or definitive and reference is made to such documents and reports for full and complete statements of the contents thereof. Copies of such documents and reports are available for inspection at the office of the Finance Director, City of Folsom, City Hall, 50 Natoma Street, Folsom, California 95630.

The execution and delivery of the Official Statement by the Authority and the District has been duly authorized by the Board of Directors of the Authority and the City Council, respectively.

FOLSOM RANCH FINANCING AUTHORITY

By:_____
Treasurer

CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT NO. 23 (FOLSOM RANCH)

By:_____
City of Folsom Finance Director

APPENDIX A

RATE AND METHOD

APPENDIX B

ECONOMIC AND DEMOGRAPHIC INFORMATION RELATING TO THE CITY OF FOLSOM[3]

This Appendix contains certain economic and demographic information relating to the City. Neither the faith and credit nor the taxing power of the City, the Authority, the State of California or any political subdivision thereof is pledged to the payment of the Bonds. Except for the Trust Estate, no other revenues or taxes are pledged to the payment of the Bonds. The Bonds are not general obligations of the Authority, the District or the City but are limited obligations of the Authority payable solely from the Trust Estate, derived primarily from payments on the Local Obligations from the payment of the Special Taxes levied within the District, as more fully described in the Official Statement to which this Appendix is appended. The information set forth herein that has been obtained from sources other than the City is believed to be reliable, but such information is not guaranteed as to accuracy or completeness. Statements contained herein that involve estimates, forecasts, or matters of opinion, whether or not expressly so described herein, are intended solely as such and are not to be construed as representations of facts. Information contained in this Appendix B is presented as general background data. The taxing power of the City, the State of California, or any political subdivision thereof is not pledged to the payment of the Bonds.

General

The City is located in the eastern portion of the County, approximately 110 miles northeast of San Francisco and 20 miles east of Sacramento. The City is located along the eastern end of the Highway 50 corridor in an area of the Sacramento Valley that has experienced considerable growth over the past 30 years.

City Government

The City was incorporated in 1946 and chartered in 1990. The City's primary governing body is the City Council, composed of five members who are elected from separate districts within the City and who serve four-year terms. The council members choose a mayor and vice mayor from among their members. Current City Council members are:

Member	Term Expires
Sarah Aquino	11/2026
Justin Raithel (Mayor)	11/2028
Mike Kozlowski	11/2026
Barbara Leary	11/2028
Anna Rohrbough (Vice Mayor)	11/2026

The City operates under a Council-Manager form of government. The City Manager is responsible for daily administration of City affairs. Bryan Whitemyer was appointed as City Manager in January 2025 and took office in March 2025. The City Manager is appointed by and serves at the will of the City Council. The City Manager is responsible for implementation of City Council policy, enforcement of City laws and ordinances, appointment and discipline of City officers and employees, oversight of City departments, preparation and submission of the City budget to the City Council, and other related functions.

[3] Note to draft: To be updated with appraisal information.

City Budget Process

The City's annual budget is adopted by the City Council on or before the last working day of June. If the City Council fails to adopt a budget by such date, the budget proposed by the City Manager shall be deemed adopted. The City Manager may transfer moneys between departments and divisions, and programs and accounts within departments and divisions, but only the City Council may by resolution transfer moneys between funds and from un-appropriated balances or fund balances to any fund or appropriation account. The City Council adopted the Fiscal Year 2025-26 budget on June 24, 2025.

Budget information is adopted on an annual basis for the General Fund, special revenue funds and debt service funds. The budget is adopted on a project length basis for capital projects funds. The following procedures are followed in establishing the budgetary data reflected in the financial statements:

A. Department heads prepare a budget request based upon the previous year's expenditures.

B. Meetings are held between the department heads, the Chief Financial Officer and City Manager for the purpose of reviewing and prioritizing budget requests.

C. The City Manager submits the proposed city budget to the City Council, who makes decisions regarding department budgets.

D. Transfers between funds and changes in the total budget must be approved by the City Council.

Budget information is presented for the General Fund, Successor to the Redevelopment Agency, Special Revenue Funds, Capital Projects Funds, Proprietary Funds and Internal Service Fund as required supplementary information. The budget information is presented on a basis consistent with generally accepted accounting principles. Appropriations, except open project appropriations and unexpended grant appropriations, lapse at the end of each fiscal year.

Revenues and expenditures relating to the City's general governmental operations are budgeted and accounted for in the City's General Fund, including public safety, highways and streets, and culture and recreation. General taxes and fees support most of these activities. The City's Fiscal Year 2025-26 adopted budget includes over $266 million in expenditures across all funds. Of this amount, approximately $123 million was allocated to the General Fund of the City. The budget applies $3 million of the City's unassigned fund balance, often referred to as "rainy day reserves" toward a shortfall in the General Fund.

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Population

The historic population of the City, the County and the State is shown in the following table.

City of Folsom, Sacramento County and State of California
Population Estimates
(As of January 1)

Year	*City of Folsom*	*Sacramento County*	*State of California*
1990 [1]	29,798	1,066,789	29,811,427
2000 [1]	51,884	1,223,499	33,871,648
2010 [1]	72,203	1,418,788	37,253,956
2017	77,050	1,511,390	39,352,398
2018	77,598	1,525,099	39,519,535
2019	78,666	1,538,054	39,605,361
2020	82,908	1,585,055	39,538,223
2021	83,116	1,581,162	39,369,530
2022	84,677	1,577,672	39,179,680
2023	86,104	1,583,676	39,228,444
2024	88,996	1,596,281	39,420,663
2025	92,577	1,604,745	39,529,101

[1] Based on United States Census Bureau data as of April 1 in such year.
Source: State of California, Department of Finance, *E-4 Population Estimates for Cities, Counties and the State,* Sacramento, California, May 2025.

Building Activity

Residential building activity for calendar years 2020 through 2024 for the City is shown in the following table.

BUILDING PERMITS AND VALUATIONS
City of Folsom
2020-2024

	2021	*2022*	*2023*	*2024*	*2025*
Permit Valuation					
New Single-Family	$351,482,252	$322,220,400	$390,097,685	$312,259,108	$180,847,952
New Multi-Family	6,621,585	57,741,491	151,128,135	35,183,428	25,908,987
Res. Alterations/Additions	13,200,936	38,529,947	26,225,478	24,214,596	28,018,048
Res. Other	43,832,114	56,766,582	133,897,573	64,437,753	78,050,195
Total Residential [1]	$415,136,887	$475,258,421	$701,348,871	$436,094,886	$312,825,182
New Commercial	$570,954	$9,113,559	$5,586,481	$34,885,117	$23,620,803
New Industrial	--	--	--	218,721	--
Comm./Ind. Alterations/Additions	11,622,910	33,258,978	21,778,927	33,636,556	25,218,048
Other Comm./Ind.	9,611,894	16,602,300	20,807,067	27,820,255	61,956,669
Total Non-Residential [1]	$21,805,758	$58,974,836	$48,172,475	$96,560,649	$110,795,520

[1] Totals may not add to sum because of rounding.
Source: City of Folsom.

Employment

The table below reflects recent employment information for the City's largest employers for the fiscal year ended June 30, 2025.

PRINCIPAL EMPLOYERS
City of Folsom
Fiscal Year 2024-25

Business Name	Number of Employees	Percent of Total Employment
Intel Corporation	4,300	10.07%
California State Prison	1,601	3.75
Folsom Cordova Unified School District [1]	1,212	2.84
Folsom State Prison	993	2.33
Mercy Hospital of Folsom	924	2.16
California Independent System Operator	737	1.73
City of Folsom	459	1.07
SAFE Credit Union [2]	458	1.07
Costco Wholesale	420	0.98
Folsom Lake College	331	0.78
Total Top Employers	**11,435**	**26.78%**
Total Labor Force [3]	**42,700**	**100.00%**

[1] Includes both certified and classified employees in Folsom only.
[2] Includes both the corporate and Folsom branch.
[3] Total Folsom labor force provided by EDD Labor Force Data.
Source: MuniServices, LLC/ Avenu Insights & Analytics

The unemployment rate in the Sacramento—Roseville—Folsom Metropolitan Statistical Area ("Sacramento MSA"), which includes Sacramento, Placer, El Dorado, and Yolo Counties, was approximately 4.8% in December 2025, which is slightly increased from the December 2024 estimate of approximately 4.5%. This compares with an unadjusted unemployment rate of 5.1% for California and 4.1% for the nation during December 2025. The unemployment rate was 4.8% in El Dorado County, 4.2% in Placer County, 4.8% in Sacramento County, and 5.8% in Yolo County for December 2025.

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The table below provides information about employment rates and employment by industry type for the Sacramento MSA for calendar years 2019 through 2023 and for September 1, 2024.

Sacramento—Roseville—Folsom Metropolitan Statistical Area
Labor Force, Employment and Unemployment Yearly Average[1]

	2020	*2021*	*2022*	*2023*	*2024*	*2025[2]*
Civilian Labor Force [3]	1,093,500	1,105,400	1,112,100	1,129,200	1,183,100	1,196,100
Employment	996,600	1,034,400	1,069,700	1,080,500	1,129,400	1,138,200
Unemployment	96,900	71,000	42,400	48,600	53,700	58,000
Unemployment Rate	8.9%	6.4%	3.8%	4.3%	4.5%	4.8%
Wage and Salary Employment [4]						
Total Farm	8,300	9,000	8,600	9,100	7,700	7,800
Mining and Logging	500	500	500	500	400	400
Construction	70,200	74,900	77,100	74,700	75,400	70,300
Manufacturing	36,100	37,700	40,600	40,500	40,000	39,300
Wholesale Trade	26,600	26,900	28,300	28,500	28,600	28,100
Retail Trade	95,100	100,600	100,300	99,000	101,500	101,100
Transportation, Warehousing and Utilities	34,300	37,500	40,800	41,600	44,600	45,300
Information	10,200	10,100	10,500	9,900	9,400	8,700
Finance and Insurance	34,800	34,100	33,000	30,500	28,900	29,200
Real Estate and Rental and Leasing	16,900	17,700	18,800	18,400	17,900	17,700
Professional and Business Services	132,600	137,200	139,700	134,400	134,600	128,100
Private Education and Health Services	164,000	168,800	175,600	188,700	206,000	215,800
Leisure and Hospitality	83,900	93,600	108,700	112,500	111,800	114,200
Other Services	31,000	33,300	36,100	38,300	38,600	39,300
Federal Government	14,800	14,500	14,400	14,500	14,700	13,700
State Government	121,700	127,300	129,800	134,400	135,900	133,100
Local Government	98,900	98,400	102,700	107,400	114,400	115,400
Total, All Industries [5]	979,800	1,021,900	1,065,400	1,083,000	1,110,400	1,107,500

(1) Data not adjusted for seasonality.
(2) Preliminary estimates as of December 2025.
(3) Labor force data is by place of residence; includes self-employed individuals, unpaid family workers, household domestic workers, and workers on strike.
(4) Industry employment is by place of work; excludes self-employed individuals, unpaid family workers, household domestic workers, and workers on strike.
(5) Data may not add due to rounding.
Source: State of California Employment Development Department.

Retirement Programs

General. The City contributes to two plans in the California Public Employees' Retirement System ("CalPERS"). The safety plan covers all of the City's full-time sworn uniformed fire employees, sworn uniformed police employees, and all chiefs in both departments. The miscellaneous plan covers all remaining eligible employees.

As of June 30, 2024, based on the most recent actuarial study report dated June 30, 2023, as rolled forward to June 30, 2024, the safety plan and the miscellaneous plan were 64.9% funded and 67.7% funded, respectively. For the safety plan, the actuarial accrued liability was approximately $283 million and the market value of assets was approximately $184 million, resulting in an unfunded actuarial accrued liability ("UAAL") of $99 million. For the miscellaneous plan, the actuarial accrued liability was

approximately $308 million and the market value of assets was approximately $209 million, resulting in a UAAL of approximately $99 million.

For the year ended June 30, 2025, the City's unaudited annual pension cost of $11,609,094 for the Safety plan and $11,413,995 for the miscellaneous plan were greater than the City's required contributions by $379,484 and $50,478, respectively. The three-year trend information for the safety and miscellaneous plans combined is as follows:

Fiscal Year Ended	Annual Pension Cost ("APC")	Percentage of APC Contributed	Net Pension Obligation
6/30/2022	$18,902,039	100%	–
6/30/2023	20,675,705	100%	–
6/30/2024	21,582,509	100%	–
6/30/2025	23,023,089	100%	–

Other Post-Employment Benefits. In 2004, the Government Accounting Standards Board ("GASB") issued Statement No. 45, Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions ("GASB 45"). GASB 45 requires governmental agencies to change their accounting for Other Post-Employment Benefits ("OPEB") from a pay-as-you-go to an accrual basis. The City has implemented the requirements of GASB 45, including financial statement reporting and disclosure requirements. Among other things, employers that participate in single-employer or agent multiple-employer defined benefit OPEB plans are required to measure and disclose an amount for annual OPEB cost on the accrual basis of accounting. Annual OPEB cost is equal to the employer's annual required contribution to the plan, with certain adjustments. The annual required contribution represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. An employer's net OPEB obligation is defined as the cumulative difference between annual OPEB cost and the employer's contributions to a plan.

The City sponsors and administers a single-employer defined benefit post-employment healthcare plan (the "Healthcare Plan") to provide healthcare insurance benefits to eligible retired employees and their dependents. The City pre-funds the Healthcare Plan though a Futuris Public Entity Investment Trust and a Retirement Board of Authority made up of the Mayor, one City Council member, the City Manager, the Finance Director, and the Human Resources Director. The Retirement Board of Authority delegated authority of the trust to the Benefit Trust Company. The required contribution is based on projected pay-as-you-go financing requirements, with an additional amount to prefund benefits as determined annually by the City Council. For Fiscal Year ended June 30, 2025, the City contributed $6,457,277 to the plan for current premiums.

For more information regarding the City's OPEB liabilities, see note 14 to the City's Annual Comprehensive Financial Report for the fiscal year ended June 30, 2025.

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Capital Improvement Program

The City's Capital Improvement Program ("CIP") is a multi-year plan that forecasts spending for all anticipated capital projects and is considered to be the link between the City's development and financing planning process. CIP funding comes mainly from impact fees and a number of other special revenue funds, as well as grants and loans. Within each program category, the City identifies resources that it will commit to priority capital projects. CIP costs include both one-time expenses and recurring expenses related to capital rehabilitation. The City's Fiscal Year 2025-26 budget provides for $5.2 million in total capital expenditures, including CIP costs.

Investment Policy

The City's Investment Policy is codified in Section 3.30.030 of the City of Folsom Municipal Code and is set forth below:

It is the primary duty of the city officers having responsibility for investing city moneys to protect, preserve and maintain cash and investments placed in their trust on behalf of the citizens of the city. To that end, those investment officers shall comply with the following guidelines and procedures:

A. Interest yield on investments shall be secondary to the basic requirements of safety and liquidity of moneys.

B. The city investment portfolio shall be designed to equal or exceed the rate of return of the state's local agency investment fund (LAIF) throughout budgetary and economic cycles, taking into account the city's risk constraints, cash flow characteristics of the investment portfolio, this chapter, this code and state law.

C. The city investment portfolio shall be diversified to minimize risks regarding specific security types or individual financial institutions.

D. All city investment officers shall adhere to the guidance provided by the "prudent investor standard" as set out in the California Government Code Section 53600.3.

E. All participants in the investment process shall act as custodians of the public trust. Investment officers shall recognize that the investment portfolio is subject to public review and evaluation.

F. The city's chief investment officer shall quarterly submit an investment report to the city council, which report shall include all required elements as prescribed by California Government Code Section 53646. The city's chief investment officer shall monthly submit a report of transactions to the city council as prescribed in California Government Code Section 53607. In both instances the city chief investment officer may include such other information as deemed appropriate.

G. The finance director shall develop a system of internal controls over investments, which control system shall be documented in writing according to California Debt and Investment Advisory Commission guidelines. The system shall be designed to prevent losses of public moneys arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by city employees or officers.

H. Financial institutions in which the city has investments shall be monitored as to financial condition throughout the period in which the city has moneys deposited or invested, to assure that the condition of the institution does not materially deteriorate so as to risk the city's investments.

I. A statement of investment policy shall be developed, and changes to the policy submitted to the city council as needed.

J. Security purchases and holdings shall be maintained within the limits permitted by the City Charter, this chapter and the California Government Code, whichever is the most restrictive both as to percentages of the total investment portfolio which might be invested in the various types of securities and as to the maximum length of maturity.

The following table shows the type of investments and other information on the portfolio as of June 30, 2025.

CITY OF FOLSOM
PORTFOLIO SUMMARY
As of June 30, 2025

Investments by Fair Value Level	Balance
City Pooled Investments	
Certificate of Deposit	$ 15,805,755
Commercial Paper	4,994,900
Corporate Notes	28,917,589
Municipal Obligations (City)	83,872,563
Municipal Obligations (FRFA)	170,413,934
Municipal Obligations (FPFA)	25,069,790
Federal Farm Credit Bank (FFCB)	15,483,055
Federal Home Loan Bank (FHLB)	32,058,220
Federal Home Loan Mortgage (FHLMC)	13,978,700
Federal National Mortgage (FNMA)	5,985,840
US Treasury Note	6,027,450
Investments Not Measured at Fair Value or Subject to Fair Value Hierarchy	
Local Agency Investment Funds	65,011,531
California Class	67,882,490
Money Market Mutual Funds	19,242,707
Total Investments Not Measured at Fair Value or Subject to Fair Value Hierarchy	152,136,728
Total City's Pooled Investments	554,744,524
Investments Held with Fiscal Agent Not Measured at Fair Value	
JPA (CAMP)	234,913
Money Market Mutual Funds	58,066,277
Investments Held with Fiscal Agent by Fair Value Level	
OPEB Plan Investments – Mutual Funds	12,296,103
Total Investments Held with Fiscal Agents	70,597,293
Total Investments	**$625,341,817**

Source: City of Folsom.

Insurance, Risk Pooling and Joint Powers Arrangements

The City participates in pooled insurance programs offered by the Northern California Cities Self Insurance Fund ("NCCSIF"), a joint powers agency that provides the City with a shared risk layer of coverage above its self-insured $100,000 retention for liability and workers' compensation. NCCSIF also provides claims servicing to the City for its banking layer, which represents the City's self-insurance. NCCSIF consists of 18 member cities, all located within California, and is governed by a board of directors appointed by the member cities. It provides pooled claims processing administrative services, risk management services, and actuarial studies. The City's deposit for the fiscal year ended June 30, 2025, was $1,539,122 and for the fiscal year ended June 30, 2024, was $1,707,326. For the Fiscal Year ended June 30, 2025, NCCSIF had net assets of $35,245,520 and a net income of $8,897,038.

Sales Taxes

The following table shows taxable transactions in the City during calendar years 2016 through 2025.

TAXABLE SALES
City of Folsom
2016-2025
(in Thousands)

Year	*Retail Permits*	*Retail and Food Taxable Transactions*	*Total Permits*	*Total Outlets Taxable Transactions*
2016	1,588	$1,595,641	2,404	$1,828,059
2017	1,614	1,663,432	2,459	1,944,041
2018	1,593	1,721,452	2,501	1,983,797
2019	1,616	1,741,755	2,602	2,093,411
2020	1,652	1,579,786	2,741	1,795,390
2021	1,457	1,917,045	2,418	2,134,222
2022	1,523	2,009,992	2,546	2,253,326
2023	1,492	1,986,848	2,537	2,229,309
2024	1,477	2,007,325	2,537	2,226,804
2025	1,692	1,192,972	2,563	2,234,801

Source: City of Folsom.

Community Facilities

The four-county Sacramento Metropolitan Area offers multiple parks, playgrounds, theaters and golf courses. Recreational activities offered along the American and Sacramento Rivers include fishing, swimming, boating, biking, horseback riding and hiking. Varied cultural opportunities include art galleries and museums, two major symphonies, three ballet companies, scores of movie theaters showing first run films and many theater groups offering live stage plays. In February 2011, the $50 million performing arts complex Harris Center – Three Stages at Folsom Lake College opened. The state of the art facility is one of the largest college performing arts centers in the state and hosts theatre, symphonies, and ballets.

Media outlets in the four-county area consist of more than 30 newspapers, nine television stations (four network, four independent, one public) and 30 radio stations.

Education

The Folsom-Cordova Unified School District operates schools both in the City and in the Sacramento suburb of Rancho Cordova, which borders the City to the west. In the City, the school district now has three high schools, two middle schools, and twelve elementary schools.

Institutions of higher learning situated in the Sacramento area include California State University, Sacramento, and the University of California at Davis, which includes a medical school and law school. Private universities, such as William Jessup University, the University of Sacramento, and National University also have campuses in the Sacramento region. Other institutions include the McGeorge School of Law (University of the Pacific), and extensions and satellites of schools such as the University of Southern California, University of San Francisco, Golden Gate University, and Drexel University among others. There are a number of Community Colleges in the region, including Folsom Lake College. In addition to the main campus located within the City, the Folsom Lake College operates the El Dorado and Rancho Cordova centers and enrolls more than 8,000 students.

Utilities

The City's water treatment plant produces and delivers high-quality drinking water, supplying water to the portion of the City south of the American River. The Water Division of the City's Utilities Department inspects and maintains, as of June 30, 2025, the 421 miles of water mains, 25,660 service connections, and 3,940 fire hydrants. The City also provides sewage collection services for the entire City. The Sewer Division of the City's Utilities Department inspects and maintains, as of June 30, 2025, the 310 miles of sanitary sewers, 18 pump stations, and 25,367 service connections. Sewage treatment is provided by the Sacramento Regional County Sanitation District.

The City also provides solid waste collection services. The Solid Waste Division of the City's Utilities Department operates a fleet of solid waste vehicles for collection, as well as providing recycling, household hazardous waste pickup and disposal, and neighborhood clean-up services for the entire City.

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APPENDIX C

SUMMARY OF PRINCIPAL DOCUMENTS

APPENDIX D-1

FORM OF DISTRICT CONTINUING DISCLOSURE CERTIFICATE

THIS DISTRICT CONTINUING DISCLOSURE CERTIFICATE (this "Disclosure Certificate"), dated as of _____, 2026, is executed and delivered by the City of Folsom Community Facilities District No. 23 (Folsom Ranch) (the "District") relative to the Folsom Ranch Financing Authority (the "Authority") in connection with the issuance by the Authority of the Folsom Ranch Financing Authority City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026 (the "Bonds"). The Bonds are being issued pursuant to a Trust Agreement (the "Trust Agreement"), among the District, the Authority and U.S. Bank Trust Company, National Association (the "Trustee"). The District covenants and agrees as follows.

SECTION 1. Purpose of the Disclosure Certificate. The Disclosure Certificate is being executed and delivered by the District for the benefit of the Holders and Beneficial Owners of the Bonds and in order to assist the Participating Underwriter in complying with S.E.C. Rule 15c2-12(b)(5).

SECTION 2. Definitions. In addition to the definitions set forth in the Trust Agreement, which apply to any capitalized term used in this Disclosure Certificate unless otherwise defined in this Section, the following capitalized terms shall have the following meanings:

"Annual Report" means any Annual Report provided by the District pursuant to, and as described in, Sections 3 and 4 hereof.

"Annual Report Date" means the date in each year that is nine months after the end of the District's fiscal year, which date, as of the date of this Disclosure Certificate, is April 1.

"Dissemination Agent" shall mean NBS, or any successor Dissemination Agent designated in writing by the District and which has filed with the District a written acceptance of such designation.

"EMMA System" means the MSRB's Electronic Municipal Market Access system, or such other electronic system designated by the MSRB.

"Financial Obligation" means, for purposes of the Listed Events set out in Section 5(a)(10) and Section 5(b)(7), a (i) debt obligation; (ii) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (iii) guarantee of (i) or (ii). The term "Financial Obligation" shall not include Municipal Securities (as defined in the Securities Exchange Act of 1934, as amended) as to which a final official statement (as defined in the Rule) has been provided to the MSRB consistent with the Rule.

"Listed Events" means any of the events listed in subsection (a) of Section 5 hereof.

"MSRB" means the Municipal Securities Rulemaking Board, or any successor thereto.

"Official Statement" means the Official Statement, dated _____, 2026, relating to the Bonds.

"Participating Underwriter" means the original underwriter of the Bonds required to comply with the Rule in connection with the offering of the Bonds.

"Rule" means Rule 15c2-12(b)(5) adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as the same may be amended from time to time.

SECTION 3. Provision of Annual Reports.

(a) The District shall, or shall cause the Dissemination Agent to, provide to the MSRB through the EMMA System, in an electronic format and accompanied by identifying information all as prescribed by the MSRB, an Annual Report which is consistent with the requirements of Section 4 hereof, not later than the Annual Report Date, commencing with the report for the 2025-26 Fiscal Year. The Annual Report may be submitted as a single document or as separate documents comprising a package, and may include by reference other information as provided in Section 4 hereof; provided, however, that the audited financial statements of the District may be submitted separately from the balance of the Annual Report, and later than the date required above for the filing of the Annual Report if not available by that date. If the District's fiscal year changes, it shall, or shall instruct the Dissemination Agent to, give notice of such change in the same manner as for a Listed Event under subsection (e) of Section 5 hereof. The first Annual Report may include the filing of or reference to the Official Statement.

(b) Not later than 15 business days prior to the date specified in subsection (a) of this Section for the providing of the Annual Report to the MSRB, the District shall provide the Annual Report to the Dissemination Agent.

(c) If the Dissemination Agent is other than the District, then not later than fifteen (15) Business Days prior to said date, the District shall provide the Annual Report to the Dissemination Agent. If the District is unable to provide the Annual Report to the MSRB by the Annual Report Date, the District shall send a notice to the MSRB in substantially the form attached as Exhibit A to the Disclosure Certificate.

(d) The Dissemination Agent shall:

(i) provide any Annual Report received by it to the MSRB, as provided herein; and

(ii) file a report with the District certifying that the Annual Report has been provided pursuant to this Disclosure Certificate and stating the date it was so provided.

SECTION 4. Content of Annual Reports. The District's Annual Report shall contain or incorporate by reference the following:

(a) The District's audited financial statements, if any, prepared in accordance with generally accepted accounting principles as promulgated to apply to governmental entities from time to time by the Governmental Accounting Standards Board. If the District's audited financial statements, if any, are not available by the time the Annual Report is required to be filed pursuant to subsection (a) of Section 3 hereof, the Annual Report shall contain unaudited financial statements, and the audited financial statements, if any, shall be filed in the same manner as the Annual Report when they become available. If the District's financial statement is included or consolidated with the financial statement for the City of Folsom (the "City"), then the District shall file the City's audited financial statements as its own.

(b) The following information:

(i) The principal amount of Bonds and any bonds secured by Refunding Local Obligations (as defined in the Official Statement) Outstanding as of the December 31 next preceding the Annual Report Date along with debt service schedules for the Bonds and any bonds

secured by Refunding Local Obligations (as defined in the Official Statement) Outstanding as of such date;

(ii) The balance in each reserve account for the Local Obligations, and a statement of the required bond reserve amount, as of the December 31 next preceding the Annual Report Date;

(iii) The total assessed value of all parcels within the Improvement Area on which the Special Taxes are levied, as shown on the assessment roll of the Sacramento County Assessor last equalized prior to the December 31 next preceding the Annual Report Date, and a statement of assessed value-to-lien ratios therefor based on special tax and assessment debt, either by individual parcel or by categories (e.g., "below 3:1," "3:1 to 4:1" etc.);

(iv) The Special Tax delinquency rate for the Improvement Area as of the December 31 next preceding the Annual Report Date; the number of parcels within the Improvement Area delinquent in payment of special taxes as of the December 31 next preceding the Annual Report Date; the amount of each delinquency; the length of time delinquent and the date on which foreclosure was commenced, or similar information pertaining to delinquencies deemed appropriate by the District; provided, however, that parcels with aggregate delinquencies of $1,000 or less (excluding penalties and interest) may be grouped together and such information may be provided by category;

(v) The status of foreclosure proceedings and a summary of the results of any foreclosure sales in the Improvement Area as of the December 31 next preceding the Annual Report Date;

(vi) The identity of any property owner, representing more than 5% of the Special Tax levy, delinquent in payment of special taxes as of the December 31 next preceding the Annual Report Date;

(vii) All tentative and final maps approved and/or recorded within the Improvement Area, describing the gross acres, the planned commercial acres and the number and type of planned residential dwelling units;

(viii) The number of new building permits issued and a description of the purpose of such permits (e.g., new single-family, new multi-family, new commercial, new industrial);

(ix) A land ownership summary listing the top ten Special Taxpayers for the Improvement Area (excluding any individual homeowner responsible for 5% or less of the Special Tax for the current Fiscal Year), as shown on the assessment roll of the Sacramento County Assessor last equalized prior to the December 31 next preceding the Annual Report Date; and

(x) For the current Fiscal Year, the amount of the Effective Tax Rate Evaluation Maximum Facilities Special Tax, the Maximum Facilities Special Tax, the actual Facilities Special Tax levied within the Improvement Area and the actual Special Tax levied within the Improvement Area, with such amounts reported separately for Developed Property, Small Lot Final Map Property and Large Lot Property; provided, however, that once all Taxable Property within the Improvement Area is Developed Property, the Maximum Facilities Special Tax and the actual Facilities Special Tax and the actual Special Tax levied may each be shown on an aggregate basis in the Annual Report. For the purposes of this subparagraph (x), all capitalized

terms used but not otherwise defined herein shall have the meanings ascribed thereto in the Rate and Method for the Improvement Area.

In addition to any of the information expressly required to be provided under this Section, as set forth above, the District shall provide such further information, if any, as may be necessary to make the specifically required statements, in the light of the circumstances under which they are made, not misleading.

Any or all of the items listed above may be included by specific reference to other documents, including official statements of debt issues of the District or related public entities, which have been submitted to the MSRB through the EMMA System. The District shall clearly identify each such other document so included by reference.

SECTION 5. Reporting of Significant Events.

(a) Pursuant to the provisions of this Section, the District shall give notice, or cause notice to be given, not less than ten Business Days after the occurrence of any of the following events with respect to the Bonds:

(i) Principal and interest payment delinquencies.

(ii) Unscheduled draws on debt service reserves reflecting financial difficulties.

(iii) Unscheduled draws on credit enhancements reflecting financial difficulties.

(iv) Substitution of credit or liquidity providers, or their failure to perform.

(v) Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue IRS Form 5701 TEB) or other material notices or determinations with respect to the tax status of the Bonds, or other material events affecting the tax-exempt status of the security.

(vi) Defeasances.

(vii) Tender offers.

(viii) Bankruptcy, insolvency, receivership or similar event of the obligated person.

Note: For the purposes of the event identified in subparagraph (ix), the event is considered to occur when any of the following occur: the appointment of a receiver, trustee or similar officer for an obligated person in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the obligated person, or if such jurisdiction has been assumed by leaving the existing governmental body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the obligated person.

(ix) Rating changes.

(x) Default, event of acceleration, termination event, modification of terms or other similar events under the terms of a financial Obligation of the District, any of which reflect financial difficulties.

(b) The District shall give notice, or cause notice to be given, not less than ten Business Days after the occurrence of any of the following events with respect to the Bonds, if material:

(i) Modifications to rights of Bond holders.

(ii) Bond calls.

(iii) Release, substitution or sale of property securing repayment of the Bonds.

(iv) Non-payment related defaults.

(v) The consummation of a merger, consolidation, or acquisition involving an obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms.

(vi) Appointment of a successor or additional trustee or the change of name of a trustee.

(vii) Incurrence of a Financial Obligation of the District, or agreement to covenants, events of default, remedies, priority rights, or similar terms of a Financial Obligation of the District, any of which affect Bondholders.

(c) Whenever the District obtains knowledge of the occurrence of a Listed Event described in subsection (b) above, the District shall determine if such event would be material under applicable federal securities laws.

(d) If the District learns of the occurrence of a Listed Event described in subsection (a) of this Section, or determines that knowledge of a Listed Event described in subsection (b) of this Section would be material under applicable federal securities laws, the District shall notify the Dissemination Agent thereof in writing and instruct the Dissemination Agent to report the occurrence pursuant to subsection (e) of this Section. If in response to a request under subsection (b) of this Section, the District determines that the Listed Event would not be material under applicable Federal securities law, the District shall so notify the Dissemination Agent in writing and instruct the Dissemination Agent not to report the occurrence pursuant to subsection (e) of this Section.

(e) If the Dissemination Agent has been instructed by the District to report the occurrence of a Listed Event, the Dissemination Agent shall file a notice of such occurrence with the MSRB through the EMMA System. Notwithstanding the foregoing, notice of Listed Events described in paragraph (vii) of subsection (a) of this Section and paragraph (ii) of subsection (b) of this Section need not be given under this subsection any earlier than the notice (if any) of the underlying event is given to holders of affected Bonds pursuant to the Trust Agreement.

SECTION 6. Termination of Reporting Obligation. The District's obligations under this Disclosure Certificate shall terminate upon the legal defeasance, prior redemption or payment in full of all of the Bonds. If such termination occurs prior to the final maturity of the Bonds, the District shall give notice of such termination in the same manner as for a Listed Event under subsection (e) of Section 5 hereof.

SECTION 7. Dissemination Agent. The District may, from time to time, appoint or engage a Dissemination Agent to assist it in carrying out its obligations under this Disclosure Certificate, and may discharge any such Dissemination Agent, with or without appointing a successor Dissemination Agent. The Dissemination Agent shall not be responsible in any manner for the content of any notice or report prepared by the District pursuant to the Disclosure Certificate.

SECTION 8. Amendment; Waiver. Notwithstanding any other provision of this Disclosure Certificate, the District may amend this Disclosure Certificate, and any provision of this Disclosure Certificate may be waived, provided that the following conditions are satisfied:

(a) if the amendment or waiver relates to the provisions of subsection (a) of Section 3 hereof, Section 4 hereof or subsections (a) and (b) of Section 5 hereof, it may only be made in connection with a change in circumstances that arises from a change in legal requirements, change in law, or change in the identity, nature or status of an obligated person with respect to the Bonds, or type of business conducted;

(b) the undertakings herein, as proposed to be amended or waived, would, in the opinion of nationally recognized bond counsel, have complied with the requirements of the Rule at the time of the primary offering of the Bonds, after taking into account any amendments or interpretations of the Rule, as well as any change in circumstances; and

(c) the proposed amendment or waiver (i) is approved by Owners of the Bonds in the manner provided in the Trust Agreement for amendments to the Trust Agreement with the consent of Owners, or (ii) does not, in the opinion of nationally recognized bond counsel, materially impair the interests of Owners or Beneficial Owners of the Bonds.

If the annual financial information or operating data to be provided in the Annual Report is amended pursuant to the provisions hereof, the annual financial information containing the amended operating data or financial information shall explain, in narrative form, the reasons for the amendment and the impact of the change in the type of operating data or financial information being provided.

If an amendment is made to the undertaking specifying the accounting principles to be followed in preparing financial statements, the annual financial information for the year in which the change is made shall present a comparison between the financial statements or information prepared on the basis of the new accounting principles and those prepared on the basis of the former accounting principles. The comparison shall include a qualitative discussion of the differences in the accounting principles and the impact of the change in the accounting principles on the presentation of the financial statements or information, in order to provide information to investors to enable them to evaluate the ability of the District to meet its obligations. To the extent reasonably feasible, the comparison shall be quantitative. A notice of the change in the accounting principles shall be given in the same manner as for a Listed Event under subsection (e) of Section 5 hereof.

SECTION 9. Additional Information. Nothing in this Disclosure Certificate shall be deemed to prevent the District from disseminating any other information, using the means of dissemination set forth in this Disclosure Certificate or any other means of communication, or including any other information in any Annual Report or notice of occurrence of a Listed Event, in addition to that which is required by this

Disclosure Certificate. If the District chooses to include any information in any Annual Report or notice of occurrence of a Listed Event in addition to that which is specifically required by this Disclosure Certificate, the District shall have no obligation under this Disclosure Certificate to update such information or include it in any future Annual Report or notice of occurrence of a Listed Event.

SECTION 10. Default. In the event of a failure of the District or the Dissemination Agent to comply with any provision of this Disclosure Certificate, any Holder or Beneficial Owner of outstanding Bonds may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the District to comply with its obligations under the Disclosure Certificate. A default under the Disclosure Certificate shall not be deemed an Event of Default under the Trust Agreement, and the sole remedy under the Disclosure Certificate in the event of any failure of the District to comply with the Disclosure Certificate shall be an action to compel performance.

SECTION 11. Duties, Immunities and Liabilities of Dissemination Agent. The Dissemination Agent shall be entitled to the protections and limitations from liability afforded to the Trustee under the Trust Agreement. The Dissemination Agent shall not be responsible for the form or content of any Annual Report or notice of Listed Event. The Dissemination Agent shall receive reasonable compensation for its services provided under this Disclosure Certificate. The Dissemination Agent shall have only such duties as are specifically set forth in this Disclosure Certificate, and the District agrees to indemnify and save the Dissemination Agent, its officers, directors, employees and agents, harmless against any loss, expense and liabilities which it may incur arising out of or in the exercise or performance of its powers and duties hereunder, including the costs and expenses (including attorneys' fees) of defending against any claim of liability, but excluding liabilities due to the Dissemination Agent's negligence or willful misconduct. The obligations of the District under this Section shall survive resignation or removal of the Dissemination Agent and payment of the Bonds.

SECTION 12. Beneficiaries. This Disclosure Certificate shall inure solely to the benefit of the District, the Dissemination Agent, the Participating Underwriter and Owners and Beneficial Owners from time to time of the Bonds, and shall create no rights in any other person or entity.

SECTION 13. Counterparts. This Disclosure Certificate may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

IN WITNESS WHEREOF, the District has executed this Disclosure Certificate as of the date first above written.

CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT NO. 23 (FOLSOM RANCH)

By: _____

EXHIBIT A

NOTICE OF FAILURE TO FILE ANNUAL REPORT

Name of Issuer: Folsom Ranch Financing Authority

Name of Issue: Folsom Ranch Financing Authority City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026

Date of Issuance: _____, 2026

NOTICE IS HEREBY GIVEN that the City of Folsom Community Facilities District No. 23 (Folsom Ranch) (the "District") has not provided an Annual Report with respect to the above-named Bonds as required by Section 3 of the Continuing Disclosure Certificate, dated _____, 2026, executed by the District for the benefit of the Holders and Beneficial Owners of the above-referenced bonds. [The District anticipates that the Annual Report will be filed by _____.]

Dated: _____

CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT NO. 23 (FOLSOM RANCH)

By:_____
Finance Director of the City of Folsom

APPENDIX D-2

FORM OF CONTINUING DISCLOSURE CERTIFICATE – TOLL BROTHERS

This Continuing Disclosure Certificate – Toll Brothers (the "Disclosure Certificate") dated as of _____, 2026, is executed and delivered by Toll West Inc. doing business in California as Toll Brothers West Inc., a Delaware corporation (the "Developer") in connection with the issuance of $_____ aggregate principal amount of Folsom Ranch Financing Authority City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026 (the "Bonds"). The Bonds are being issued pursuant to a Trust Agreement, dated as of May 1, 2026 (the "Trust Agreement"), among the Folsom Ranch Financing Authority (the "Issuer"), the City of Folsom Community Facilities District No. 23 (Folsom Ranch) (the "District") and U.S. Bank Trust Company, National Association, as trustee (the "Trustee").

SECTION 1. Purpose of the Disclosure Certificate. This Disclosure Certificate is being executed and delivered by the Developer for the benefit of the holders and beneficial owners of the Bonds. The Developer acknowledges that the Issuer and the District have undertaken no responsibility with respect to any reports, notices or disclosures provided or required under this Disclosure Certificate, and has no liability to any person, including any holder or beneficial owner of the Bonds, with respect to this Disclosure Certificate.

SECTION 2. Definitions. In addition to the definitions set forth in the Trust Agreement, which apply to any capitalized term used in this Disclosure Certificate unless otherwise defined herein, the following capitalized terms shall have the following meanings:

"Affiliate" shall mean, with respect to the Developer, any person directly (or indirectly through one or more intermediaries) that exercises managerial control over the Developer or that is under managerial control of the Developer, and about whom information could be material to potential investors in their investment decision regarding the Bonds (including without limitation information relevant to the proposed development of the Property, or to the Developer's ability to pay the applicable Special Tax obligation levied on the Property owned by it when due).

"Assumption Agreement" means an agreement containing terms substantially similar to this Disclosure Certificate, whereby a Major Developer agrees to provide Semi-Annual Reports and notices of significant events with respect to the portion of the Property owned by such Major Developer and its Affiliates, and with respect to the improvements or payments necessary to cause the Planned Development Stage to be reached that such Major Developer, or an Affiliate thereof, intends or is obligated (contractually or otherwise) to make or cause to be made.

"Bonds" means the $_____ Folsom Ranch Financing Authority City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026.

"Developer" means Toll West Inc. which will do business in California as Toll Brothers West Inc., a Delaware corporation.

"Development Plan" means with respect to a Major Developer, the specific improvements such Major Developer intends to make, or cause to be made, in order for the Planned Development Stage to be reached, and the time frame in which such improvements are intended to be made; the Developer's Development Plan, as of the date hereof, is described in the Official Statement under the captions

"PROPOSED PROPERTY DEVELOPMENT—Toll Brothers Development—*Development Plan*" and "*—Development Status*."

"Disclosure Certificate" means this Disclosure Certificate as the same may be amended from time to time.

"Dissemination Agent" means initially, the Developer, and any successor Dissemination Agent designated in writing by the Developer and which has filed with the District a written acceptance of such designation.

"District" means the City of Folsom Community Facilities District No. 23 (Folsom Ranch), as the same may be modified by the City Council of the City from time to time.

"Event of Bankruptcy" means, with respect to a Person, that such Person files a petition or institutes a proceeding under any act or acts, state or federal, dealing with or relating to the subject or subjects of bankruptcy or insolvency, or under any amendment of such act or acts, either as a bankrupt or as an insolvent, or as a debtor, or in any similar capacity, wherein or whereby such Person asks or seeks or prays to be adjudicated a bankrupt, or is to be discharged from any or all of such Person's debts or obligations, or offers to such Person's creditors to effect a composition or extension of time to pay such Person's debts or asks, seeks or prays for reorganization or to effect a plan of reorganization, or for a readjustment of such Person's debts, or for any other similar relief, or if any such petition or any such proceedings of the same or similar kind or character is filed or instituted or taken against such Person, or if a receiver of the business or of the property or assets of such Person is appointed by any court, or if such Person makes a general assignment for the benefit of such Person's creditors.

"Financing Plan" means, with respect to a Major Developer, the method by which such Major Developer intends to finance its Development Plan, including specific sources of funding for such Development Plan; the Developer's Financing Plan, as of the date hereof, is described in the Official Statement under the caption "PROPOSED PROPERTY DEVELOPMENT—Toll Brothers Development—Financing Plan."

"Improvement Area" means Improvement Area No. 7 of the District.

"Listed Event" means any of the events listed in Section 5 hereof.

"Major Developer" means, as of any date of determination, any owner of land (which owns itself or through any Affiliates), who owns Property that is entitled to include 37 or more of the residential lots in the Improvement Area subject to the Special Taxes.

"MSRB" shall mean the Municipal Securities Rulemaking Board or any other entity designated or authorized by the Securities and Exchange Commission as a repository of disclosure information. Until otherwise designated by the MSRB or the Securities and Exchange Commission, filings with the MSRB are to be made through the Electronic Municipal Market Access (EMMA) website of the MSRB, currently located at http://emma.msrb.org.

"Official Statement" means the final, executed Official Statement relating to the Bonds.

"Participating Underwriter" shall mean Piper Sandler & Co., the original underwriter of the Bonds.

"Person" means an individual, a corporation, a partnership, an association, a joint stock company, a trust, any unincorporated organization or a government or political subdivision thereof.

"Planned Development Stage" means the stage of development to which the Developer intends to develop the Property, as described in the Official Statement, which is the construction of finished homes.

"Property" means, as of the date of determination, collectively, the Taxable Property within the boundaries of the Improvement Area that (i) is owned by the Developer or any Affiliate thereof (including Taxable Property for which the Developer or any Affiliate thereof has the option to purchase) and (ii) the Developer or any Affiliate thereof has sold to a Major Developer who has not assumed the obligations under this Disclosure Certificate pursuant to an Assumption Agreement. Property as of any date of determination does not include real property within the boundaries of the Improvement Area that has been conveyed to individual homeowners or any real property that is the subject of an Assumption Agreement.

"Semiannual Report" shall mean any Semiannual Report provided by the Developer on or prior to June 1 and December 1 of each year, commencing with the Semiannual Report due December 1, 2026, pursuant to, and as described in, Sections 3 and 4 of this Disclosure Certificate.

"Special Taxes" means the special taxes levied on the Taxable Property within the Improvement Area.

"State" shall mean the State of California.

"Taxable Property" means the real property within the boundaries of the Improvement Area that is not exempt from the Special Taxes authorized to be levied in the Improvement Area.

"Trust Agreement" means the Trust Agreement, dated as of May 1, 2026, among the Issuer, the District and the Trustee, and as further amended and supplemented from time to time.

"Trustee" means U.S. Bank Trust Company, National Association, as trustee under the Trust Agreement, or any successor as trustee.

SECTION 3. Provision of Semiannual Reports. So long as the Developer's obligations hereunder have not been terminated pursuant to Section 7, the Developer shall, or shall cause the Dissemination Agent (if the Dissemination Agent is other than the Developer) to, provide to the MSRB a Semiannual Report which is consistent with the requirements of Section 4, not later than June 1 and December 1 of each year, commencing December 1, 2026. If, in any year, June 1 or December 1 falls on a Saturday, Sunday or holiday, such deadline shall be extended to the next following business day. The Semiannual Report must be submitted in electronic format, accompanied by such identifying information as is prescribed by the MSRB, and may be submitted as a single document or as separate documents comprising a package, and may include by reference other information as provided in Sections 4 or 5 hereof.

SECTION 4. Content of Semiannual Reports. The Developer's Semiannual Report shall contain or incorporate by reference the following information:

(a) If information regarding such Major Developer has not previously been included in the Official Statement or a more recently filed Semiannual Report, the Development Plan and Financing Plan of such Major Developer or, if information regarding such Major Developer has previously been included in the Official Statement or a more recently filed Semiannual Report, a description of the progress made in the Development Plan of such Major Developer since the date of such information and a description of

any significant changes in such Development Plan and the Financing Plan and the causes or rationale for such changes.

(b) Identification of the conveyance by the Developer of any portion of the Property to an entity that is not an Affiliate of the Developer, the result of which conveyance is to cause such transferee to become a Major Developer.

(c) The number of building permits issued with respect to the Property.

(d) The number of residential lots within the Property that have not reached the Planned Development Stage and sold (closed escrow) by the Developer since the date of the Official Statement or a more recent Semiannual Report, and, if any such lots were sold to a Major Developer, the identity of the Major Developer.

(e) The number of finished homes within the Property sold and conveyed to individual homeowners by the Developer.

(f) Any material amendments to land use entitlements for the Property, if such amendments would prevent or significantly delay the implementation of the Developer's Development Plan as described in the Official Statement or a more recently filed Semiannual Report.

The Developer's Semiannual Reports required to be provided under Section 4 hereof must be filed in accordance with Section 3.

SECTION 5. Reporting of Significant Events. Pursuant to the provisions of this Section 5, the Developer shall promptly give, or cause to be given, notice of the occurrence of any of the following events with respect to the Developer:

(a) Any failure of the Developer, or any Affiliate of the Developer owning any Property, to pay prior to delinquency any property taxes or assessments due with respect to the Property (to the extent the responsibility of the Developer or any such Affiliate), to the extent such failure is not promptly cured upon discovery thereof.

(b) Any denial or termination of credit, any denial or termination of, or default under, any line of credit or loan or any other loss of a source of funds that could have a material adverse effect on the Developer's most recently disclosed Financing Plan or Development Plan or on the ability of the Developer, or any Affiliate of the Developer owning any Property, to pay the Special Taxes with respect to the Property prior to delinquency (to the extent the responsibility of the Developer or any such Affiliate).

(c) The occurrence of an Event of Bankruptcy with respect to the Developer, or any Affiliate owning any Property, that could reasonably be expected to have a material adverse effect on the Developer's most recently disclosed Financing Plan or Development Plan or on the ability of the Developer, or any Affiliate of the Developer owning Property, to pay Special Taxes with respect to the Property prior to delinquency (to the extent the responsibility of the Developer or any such Affiliate).

(d) Any previously undisclosed governmentally-imposed preconditions to commencement or continuation of development on the Property, if such preconditions would prevent or significantly delay the Developer's Development Plan as described in the Official Statement or a more recently filed Semiannual Report.

(e) Any previously undisclosed legislative, administrative or judicial challenges to development on the Property, if such challenges would prevent or significantly delay the Developer's Development Plan as described in the Official Statement or a more recently filed Semiannual Report.

Whenever the Developer obtains knowledge of the occurrence of a Listed Event, the Developer shall as soon as possible determine if such event would be material under applicable federal securities laws. If the Developer determines that knowledge of the occurrence of a Listed Event would be material under applicable federal securities laws, the Developer shall promptly file a notice of the occurrence of such Listed Event with the MSRB in electronic format, accompanied by such identifying information as is prescribed by the MSRB.

SECTION 6. Assumption of Obligations. If any portion of the Property owned by the Developer, or any Affiliate of the Developer, is conveyed such that, upon such conveyance, such new owner will be a Major Developer, the obligations of the Developer under this Disclosure Certificate with respect to the Property transferred by the Developer shall be assumed by such Major Developer pursuant to an Assumption Agreement.

SECTION 7. Termination of Reporting Obligation. All of the Developer's obligations under this Disclosure Certificate shall terminate upon the earliest to occur of (a) the legal defeasance, prior redemption or payment in full of all the Bonds, (b) the date on which (i) the Developer is no longer a Major Developer, or (i) all of the Developer's obligations are assumed under one or more Assumption Agreements entered into pursuant to Section 6 hereof, or (iii) the date on which all Special Taxes levied on the Property owned by the Developer and its Affiliates are paid or prepaid in full. Upon the occurrence of any such termination prior to the final maturity of the Bonds, the Developer shall give notice of such termination in the same manner as for a Listed Event under Section 5 hereof.

SECTION 8. Amendment; Waiver. Notwithstanding any other provision hereof, the Developer may amend provisions of this Disclosure Certificate and any provision hereof may be waived, provided that the following conditions are satisfied:

(a) If the amendment or waiver relates to the provisions of Sections 3, 4 or 5 hereof, it may be made in connection with a change in circumstances that arises from a change in legal requirements, change in law; and

(b) The proposed amendment or waiver either (i) is approved by holders of the Bonds in the manner provided in the Trust Agreement for amendments to the Trust Agreement with the consent of holders, or (ii) does not, in the opinion of bond counsel approved by the District, materially impair the interests of the holders or beneficial owners of the Bonds.

SECTION 9. Additional Information. Nothing in this Disclosure Certificate shall be deemed to prevent the Developer from disseminating any other information, using the means of dissemination set forth in this Disclosure Certificate or any other means of communication, or including any other information in any Semiannual Report or notice of occurrence of a Listed Event, in addition to that which is required by this Disclosure Certificate. If the Developer chooses to include any information in any Semiannual Report or notice of occurrence of a Listed Event in addition to that which is specifically required by this Disclosure Certificate, the Developer shall have no obligation under this Disclosure Certificate to update such information or include it in any future Semiannual Report or notice of occurrence of a Listed Event.

SECTION 10. Dissemination Agent. The Developer may, from time to time, appoint or engage a Dissemination Agent to assist it in carrying out its obligations under this Disclosure Certificate, and

may discharge any such Dissemination Agent, with or without appointing a successor Dissemination Agent. The Dissemination Agent may resign by providing 30 days' written notice to the Developer. The Developer shall be responsible for paying the fees and expenses of the Dissemination Agent.

SECTION 11. Default. In the event of a failure of the Developer to comply with any provision of this Disclosure Certificate, any holder or beneficial owner of the Bonds may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the Developer to comply with its obligations under this Disclosure Certificate. A default under this Disclosure Certificate shall not be deemed an Event of Default under the Trust Agreement, and the sole remedy under this Disclosure Certificate in the event of any failure of the Developer to comply with this Disclosure Certificate shall be an action to compel performance.

SECTION 12. Beneficiaries. This Disclosure Certificate shall inure solely to the benefit of the Developer, the Participating Underwriter, the District and holders and beneficial owners from time to time of the Bonds, and shall create no rights in any other Person.

SECTION 13. Notices. Any notices or communications to the Developer and the other parties described herein may be given as set forth in Exhibit A hereto or such other address that shall be specified by the Developer or the other parties described herein from time to time.

SECTION 14. Governing Law. This Disclosure Certificate and any dispute arising hereunder shall be governed by and interpreted in accordance with the laws of the State of California.

IN WITNESS WHEREOF, the undersigned has executed this Disclosure Certificate as of the day and year written above.

TOLL WEST INC., which will do business in California as TOLL BROTHERS WEST INC., a Delaware corporation

By:_____
Gregory S. Van Dam,
Assistant Secretary

By: _____
Scott Esping,
Division President

EXHIBIT A TO CONTINUING DISCLOSURE CERTIFICATE – TOLL BROTHERS

Any notices or communications to the Developer or the other parties described in the Continuing Disclosure Certificate – Toll Brothers may be given as follows:

To the Developer:	Toll West Inc. which will do business in California as Toll Brothers West Inc., a Delaware corporation 110 Woodmere Road, Suite 120 Folsom, CA 95630 Attention: Greg Van Dam, P.E., Vice President, Land Development Email: gvandam@tollbrothers.com Phone: (916) 461-4412
With a copy to:	O'Neil LLP 19800 MacArthur Blvd., Suite 650 Irvine, CA 92612 Attention: Sandra Galle Email: sgalle@oneil-llp.com Phone: (949) 798-0725
To the Issuer:	Folsom Ranch Financing Authority c/o City of Folsom 50 Natoma Street Folsom, CA 95630 Attention: Stacey Tamagni Email: stamagni@folsom.ca.us Phone: (916) 461-6081
To the Participating Underwriter:	Piper Sandler & Co. 3626 Fair Oaks Blvd., Suite 100 Sacramento, CA 95864 Attention: Dennis McGuire Email: Dennis.McGuire@psc.com

APPENDIX E

PROPOSED FORM OF OPINION OF BOND COUNSEL

Upon issuance of the Bonds, Stradling Yocca Carlson & Rauth LLP, Bond Counsel, proposes to render its final approving opinion in substantially the following form:

[Closing Date]

Folsom Ranch Financing Authority
Folsom, California

Folsom Ranch Financing Authority
City of Folsom Community Facilities District No. 23 (Folsom Ranch)
Improvement Area No. 7
Special Tax Revenue Bonds, Series 2026
(Final Opinion)

Ladies and Gentlemen:

We have acted as bond counsel to the Folsom Ranch Financing Authority (the "Issuer") in connection with the issuance by the Issuer of its $_____ City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026 (the "Bonds") pursuant to the provisions of Article 4 (commencing with Section 6584) of Chapter 5 of Division 7 of Title 1 of the California Government Code (the "Bond Law"), and pursuant to a trust agreement, dated as of May 1, 2026 (the "Trust Agreement"), among the Issuer, the City of Folsom Community Facilities District No. 23 (Folsom Ranch) (the "Community Facilities District") and U.S. Bank Trust Company, National Association, as trustee (the "Trustee"). The Bonds will be secured by the Trust Estate, pursuant to the Trust Agreement. We have examined the law and such certified proceedings and other documents, agreements, opinions and matters as we deem necessary to render this opinion. This opinion is based on current statutory and constitutional law and published court decisions as of the date hereof. Capitalized terms not otherwise defined herein shall have the meanings ascribed thereto in the Trust Agreement.

As to questions of fact material to our opinion, we have relied upon representations of the Issuer, the City of Folsom (the "City") and the Community Facilities District contained in the Trust Agreement and in the certified proceedings and certifications of public officials and others furnished to us, without undertaking to verify the same by independent investigation.

We have assumed the genuineness of all documents and signatures presented to us, the authenticity of documents submitted as originals and the conformity to originals of documents submitted as copies. We have not undertaken to verify independently, and have assumed, the accuracy of the factual matters represented, warranted or certified in the documents, and of the legal conclusions contained in the

opinions referred to in the preceding paragraphs of this opinion. Furthermore, we have assumed compliance with all covenants and agreements contained in the Trust Agreement. We call attention to the fact that the rights and obligations under the Bonds, the Trust Agreement and the Tax Certificate may be limited by bankruptcy, insolvency, reorganization, arrangement, fraudulent conveyance, moratorium and other laws relating to or affecting creditors' rights, by the application of equitable principles and the exercise of judicial discretion in appropriate cases and by the limitations on legal remedies against cities and public agencies in the State of California.

We express no opinion herein with respect to any indemnification, contribution, choice of law, choice of forum, penalty or waiver provisions contained in the Bonds or the Trust Agreement; nor do we express any opinion with respect to the state or quality of title to any of the real or personal property described in the Trust Agreement, or the accuracy or sufficiency of the description contained therein, or the remedies available to enforce liens on, any such property contained therein.

Based upon the foregoing we are of the opinion, under existing law, as follows:

1. The Issuer is a joint exercise of powers authority duly organized and validly existing under the laws of the State of California with the full power to enter into the Trust Agreement, to perform the agreements on its part contained therein and to issue the Bonds.

2. The Trust Agreement has been duly authorized and approved by the Issuer and the Trust Agreement constitutes the valid and binding obligation of the Issuer enforceable against the Issuer in accordance with their respective terms. The Trust Agreement creates a valid pledge of the Trust Estate, subject to the provisions of the Trust Agreement.

3. The Bonds have been duly and validly authorized by the Issuer and are legal, valid and binding limited obligations of the Issuer, enforceable in accordance with their terms and the terms of the Trust Agreement. The Bonds are limited obligations of the Issuer payable solely from the Trust Estate as provided in the Trust Agreement, but are not a debt of the Community Facilities District, the City, the State of California or any other political subdivision thereof within the meaning of any constitutional or statutory limitation, and, neither the faith and credit nor the taxing power of the City, the State of California, or any of its political subdivisions is pledged for the payment thereof. The Issuer has no general taxing power.

4. Under existing statutes, regulations, rulings and judicial decisions, and assuming the accuracy of certain representations and compliance with certain covenants and requirements described herein, interest (and original issue discount) on the Bonds is excluded from gross income for federal income tax purposes and is not an item of tax preference for purposes of calculating the federal alternative minimum tax imposed on individuals; however, it should be noted that with respect to applicable corporations as defined in Section 59(k) of the Internal Revenue Code of 1986, as amended (the "Code"), interest (and original issue discount) with respect to the Bonds might be taken into account in determining adjusted financial statement income for purposes of computing the alternative minimum tax imposed on such corporations.

5. Interest (and original issue discount) on the Bonds is exempt from personal income taxes imposed in the State of California.

6. The difference between the issue price of a Bond (the first price at which a substantial amount of the Bonds of a maturity is to be sold to the public) and the stated redemption price at maturity with respect to such Bond constitutes original issue discount. Original issue discount accrues under a constant yield method, and original issue discount will accrue to a Bond Owner before receipt of cash

attributable to such excludable income. The amount of original issue discount deemed received by a Bond Owner will increase the Bond Owner's basis in the applicable Bond. Original issue discount that accrues to the Bond Owner is excluded from the gross income of such owner for federal income tax purposes, is not an item of tax preference for purposes of calculating the federal alternative minimum tax imposed on individuals (as described in paragraph (5) above) and is exempt from State of California personal income tax.

7. The amount by which a Bond Owner's original basis for determining loss on sale or exchange in the applicable Bond (generally the purchase price) exceeds the amount payable on maturity (or on an earlier call date) constitutes amortizable Bond premium which must be amortized under Section 171 of the Code; such amortizable Bond premium reduces the Bond Owner's basis in the applicable Bond (and the amount of tax-exempt interest received), and is not deductible for federal income tax purposes. The basis reduction as a result of the amortization of Bond premium may result in a Bond Owner realizing a taxable gain when a Bond is sold by the owner for an amount equal to or less (under certain circumstances) than the original cost of the Bond to the owner. Purchasers of the Bonds should consult their own tax advisors as to the treatment, computation and collateral consequences of amortizable bond premium.

The opinions expressed in paragraphs 4 and 6 above as to the exclusion from gross income for federal income tax purposes of interest (and original issue discount) on the Bonds are based upon certain representations of fact and certifications made by the Issuer, the City, the Community Facilities District and others and are subject to the condition that the Issuer, the City, the Community Facilities District comply with all requirements of the Code that must be satisfied subsequent to the issuance of the Bonds to assure that such interest (and original issue discount) will not become includable in gross income for federal income tax purposes. Failure to comply with such requirements of the Code might cause interest (and original issue discount) on the Bonds to be included in gross income for federal income tax purposes retroactive to the date of issuance of the Bonds. The Issuer, the City, and the Community Facilities District have covenanted to comply with all such requirements. Except as set forth in paragraphs 4, 5, 6 and 7 above, we express no opinion as to any tax consequences related to the Bonds.

Certain requirements and procedures contained or referred to in the Trust Agreement and the Tax Certificate may be changed, and certain actions may be taken, under the circumstances and subject to the terms and conditions set forth in the Trust Agreement and the Tax Certificate, upon the advice or with the approving opinion of counsel nationally recognized in the area of tax-exempt obligations. We express no opinion as to the effect on the exclusion of interest on the Bonds from gross income for federal income tax purposes on and after the date on which any such change occurs or action is taken upon the advice or approval of counsel other than Stradling Yocca Carlson & Rauth LLP.

Our opinion is limited to matters governed by the laws of the State of California and federal law. We assume no responsibility with respect to the applicability or the effect of the laws of any other jurisdiction.

The opinions expressed herein are based upon an analysis of existing statutes, regulations, rulings and judicial decisions and cover certain matters not directly addressed by such authorities. We call attention to the fact that the foregoing opinions may be affected by actions taken (or not taken) or events occurring (or not occurring) after the date hereof. We have not undertaken to determine, or to inform any person, whether such actions or events are taken (or not taken) or do occur (or do not occur). Our engagement with respect to the Bonds terminates upon their issuance, and we disclaim any obligation to update the matters set forth herein.

We express no opinion herein as to the accuracy, completeness or sufficiency of the Official Statement or other offering material relating to the Bonds. We expressly disclaim any duty to advise the owners of the Bonds with respect to the matters contained in the Official Statement and any other offering material relating to the Bonds.

Respectfully submitted,

APPENDIX F

DTC AND THE BOOK-ENTRY ONLY SYSTEM

The description that follows of the procedures and recordkeeping with respect to beneficial ownership interests in the Bonds, payment of principal of, premium, if any, and interest on the Bonds to Participants or Beneficial Owners, confirmation and transfer of beneficial ownership interests in the Bonds, and other related transactions by and between DTC, Participants and Beneficial Owners, is based on information furnished by DTC which the Authority believes to be reliable, but the Authority does not take responsibility for the completeness or accuracy thereof. The Authority cannot and does not give any assurances that DTC, DTC Participants or Indirect Participants will distribute to the Beneficial Owners either (a) payments of principal, premium, if any, and interest with respect to the Bonds or (b) certificates representing ownership interests in or other confirmation of ownership interests in the Bonds, or that they will so do on a timely basis or that DTC, DTC Participants or DTC Indirect Participants will act in the manner described in this Official Statement. The current "Rules" applicable to DTC are on file with the Securities and Exchange Commission and the current "Procedures" of DTC to be followed in dealing with DTC Participants are on file with DTC.

The Depository Company ("DTC"), New York, New York, will act as securities depository for the Bonds. The Bonds will be issued as fully-registered securities registered in the name of Cede & Co. (DTC's partnership nominee) or such other name as may be requested by an authorized representative of DTC. One fully-registered bond certificate will be issued for each maturity of the Bonds in the aggregate principal amount of such maturity, and will be deposited with DTC. If, however, the aggregate principal amount of any maturity exceeds $500 million, one certificate will be issued with respect to each $500 million of principal amount, and an additional certificate will be issued with respect to any remaining principal amount of such maturity.

DTC, the world's largest securities depository, is a limited-purpose trust company organized under the New York Banking Law, a "banking organization" within the meaning of the New York Banking Law, a member of the Federal Reserve System, a "clearing corporation" within the meaning of the New York Uniform Commercial Code, and a "clearing agency" registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.5 million issues of U.S. and non-U.S. equity issues, corporate and municipal debt issues, and money market instruments (from over 100 countries) that DTC's participants ("Direct Participants") deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities, through electronic computerized book-entry transfers and pledges between Direct Participants' accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is a wholly-owned subsidiary of The Depository Trust & Clearing Corporation ("DTCC"). DTCC is the holding company for DTC, National Securities Clearing Corporation and Fixed Income Clearing Corporation, all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("Indirect Participants"). DTC has a Standard & Poor's rating of AA+. The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at www.dtcc.com.

Purchases of the Bonds under the DTC system must be made by or through Direct Participants, which will receive a credit for the Bonds on DTC's records. The ownership interest of each actual purchaser of each Bond (the "Beneficial Owner") is in turn to be recorded on the Direct and Indirect Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the Bonds are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in Bonds, except in the event that use of the book-entry system for the Bonds is discontinued.

To facilitate subsequent transfers, all Bonds deposited by Direct Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co., or such other name as may be requested by an authorized representative of DTC. The deposit of the Bonds with DTC and their registration in the name of Cede & Co. (or such other DTC nominee) do not effect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Bonds; DTC's records reflect only the identity of the Direct Participants to whose accounts such Bonds are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time. Beneficial Owners of Bonds may wish to take certain steps to augment the transmission to them of notices of significant events with respect to the Bonds, such as redemptions, tenders, defaults and proposed amendments to the Bond documents. For example, Beneficial Owners of Bonds may wish to ascertain that the nominee holding the Bonds for their benefit has agreed to obtain and transmit notices to Beneficial Owners. In the alternative, Beneficial Owners may wish to provide their names and addresses to the registrar and request that copies of notices be provided directly to them.

Redemption notices shall be sent to DTC. If less than all of the Bonds within a maturity are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such maturity to be redeemed.

Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to the Bonds unless authorized by a Direct Participant in accordance with DTC's MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to the Authority as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts the Bonds are credited on the record date (identified in a listing attached to the Omnibus Proxy).

Principal, redemption price, and interest payments with respect to the Bonds will be made to Cede & Co., or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts upon DTC's receipt of funds and corresponding detail information from the Authority on a payable date in accordance with their respective holdings shown on DTC records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC or its nominee, the Trustee, or the Authority, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of principal, redemption price and interest to Cede & Co. (or such

other nominee as may be requested by an authorized representative of DTC) is the responsibility of the Authority or the Trustee, disbursement of such payments to Direct Participants shall be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners shall be the responsibility of Direct and Indirect Participants.

DTC may discontinue providing its services as depository with respect to the Bonds at any time by giving reasonable notice to the Authority or the Trustee. Under such circumstances, in the event that a successor depository is not obtained, bond certificates are required to be printed and delivered.

The Authority may decide to discontinue use of the system of book-entry-only transfers through DTC (or a successor securities depository). In that event, bond certificates will be printed and delivered to DTC.

The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that the Authority deems reliable, but the Authority takes no responsibility for the accuracy thereof.

THE TRUSTEE, AS LONG AS A BOOK-ENTRY ONLY SYSTEM IS USED FOR THE BONDS, WILL SEND ANY NOTICE OF REDEMPTION OR OTHER NOTICES ONLY TO CEDE & CO., OR ITS SUCCESSOR AS DTC'S PARTNERSHIP NOMINEE. ANY FAILURE OF CEDE & CO., OR ITS SUCCESSOR AS DTC'S PARTNERSHIP NOMINEE TO ADVISE ANY PARTICIPANT, OR OF ANY PARTICIPANT TO NOTIFY ANY BENEFICIAL OWNER OF ANY NOTICE AND ITS CONTENT OR EFFECT WILL NOT AFFECT THE VALIDITY OR SUFFICIENCY OF THE PROCEEDINGS RELATING TO THE REDEMPTION OF THE BONDS CALLED FOR REDEMPTION OR OF ANY OTHER ACTION PREMISED ON SUCH NOTICE.

APPENDIX G

APPRAISAL

Attachment 6

CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT NO. 23
(FOLSOM RANCH) IMPROVEMENT AREA NO. 7
SPECIAL TAX BONDS, SERIES 2026

LOCAL OBLIGATION PURCHASE CONTRACT

May [__], 2026

City of Folsom
Community Facilities District No. 23
(Folsom Ranch)
City of Folsom, City Hall
50 Natoma Street
Folsom, California 95630

Ladies and Gentlemen:

The undersigned Folsom Ranch Financing Authority (the "Authority") offers to enter into this Local Obligation Purchase Contract (the "Local Obligation Purchase Contract") with you, the City of Folsom Community Facilities District No. 23 (Folsom Ranch) (the "Community Facilities District"), which, upon acceptance, will be binding upon the Community Facilities District and the Authority; and except as otherwise provided herein, all capitalized terms used herein shall have the meanings attributed to them in the Indenture, dated as of May 1, 2026 (the "Indenture"), between the Community Facilities District and U.S. Bank Trust Company, National Association, as trustee (the "Trustee").

1. Purchase, Sale and Delivery of the Obligations.

(a) Subject to the terms and conditions and in reliance upon the representations and agreements set forth herein, the Authority hereby agrees to purchase from the Community Facilities District, and the Community Facilities District hereby agrees to sell to the Authority, all (but not less than all) of the $[_____] aggregate principal amount of the City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Bonds, Series 2026 (the "Local Obligations") issued under the Indenture, dated the date of their initial delivery, bearing interest payable on the dates and at the interest rates, and maturing on the dates and in the amounts and subject to the optional, extraordinary and mandatory redemption provisions, as set forth in Exhibit A attached hereto and incorporated herein.

The purchase price for the Local Obligations shall be $[_____], which purchase price shall be paid from the proceeds of sale of the Folsom Ranch Financing Authority City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026, issued under the Trust Agreement, dated as of May 1, 2026, by and among the Authority, the Community Facilities District and U.S. Bank Trust

Company, National Association, as trustee (the "Trust Agreement"), which bonds issued under the Trust Agreement are referred to herein as the "Authority Bonds."

The Local Obligations shall be substantially in the form described in, shall be issued and secured under the provisions of, and shall be payable as provided in the Indenture.

(b) At 8:30 a.m., California time, on May [__], 2026, or at such earlier or later time or date as shall be agreed by the Community Facilities District and the Authority (such time and date being herein referred to as the "Closing Date"), the Community Facilities District will deliver to the Authority at the offices of Stradling Yocca Carlson & Rauth LLP, Sacramento, California (or such other location as may be designated by the Authority and approved by the Community Facilities District) the Local Obligations in definitive forms, duly executed by the Community Facilities District and authenticated by the Trustee, and will deliver to the Authority the other documents herein mentioned; and the Authority will accept such delivery and pay the total purchase price of the Local Obligations as set forth in paragraph (a) of this section as provided in the Indenture (such delivery and payment being herein referred to as the "Closing").

2. Representations and Agreements of the Community Facilities District. The Community Facilities District represents to and agrees with the Authority that:

(a) The Community Facilities District is and will be at the Closing Date duly organized and existing as a community facilities district under and by virtue of the laws of the State of California, with full power and authority to issue the Local Obligations and to carry out and consummate the transactions contemplated by the Local Obligations, this Local Obligation Purchase Contract, the Indenture and the Trust Agreement (collectively, the "Financing Documents"), and the Financing Documents are and will be at the Closing Date valid and binding obligations of the Community Facilities District;

(b) When delivered to and paid for by the Authority at the Closing in accordance with the provisions of this Local Obligation Purchase Contract, the Local Obligations will have been duly authorized, executed, issued and delivered and will constitute valid and binding obligations of the Community Facilities District in conformity with, and entitled to the benefit and security of, the Indenture;

(c) By official action of the Community Facilities District, prior to or concurrently with the acceptance hereof, the Community Facilities District has authorized and approved the execution and delivery of the Financing Documents, and authorized and approved the performance by the Community Facilities District of the obligations on its part contained in the Financing Documents and has authorized and approved the consummation by the Community Facilities District of all other transactions contemplated by this Local Obligation Purchase Contract;

(d) There is no action, suit, proceeding, inquiry or investigation, at law or in equity, before or by any court, governmental agency, public board or body, pending or, to the knowledge of the Community Facilities District, threatened against the Community Facilities District or its properties or operations (i) seeking to restrain or enjoin the issuance, sale, execution or delivery of the Local Obligations, (ii) in any way contesting or affecting the validity

or enforceability of any of the Financing Documents, any proceedings of the Community Facilities District taken concerning the issuance or sale of the Local Obligations, the collection of the special tax securing the Local Obligations (the "Special Tax") or the existence or powers of the Community Facilities District relating to the issuance of the Local Obligations or (iii) which, if determined adversely to the Community Facilities District or its interests, would have a material and adverse effect on the consummation of the transactions contemplated by or the validity of the Financing Documents or on the operations of the Community Facilities District with respect to the Local Obligations;

(e) The execution and delivery of the Financing Documents, and the consummation of the transactions therein and herein contemplated, and the fulfillment of or compliance with the terms and conditions thereof and hereof, will not conflict with or constitute a violation or breach of or default (with due notice or the passage of time or both) under any applicable law or administrative rule or regulation, or any applicable court or administrative decree or order, or any indenture, mortgage, deed of trust, loan agreement, lease, contract or other agreement or instrument to which the Community Facilities District is a party or by which it or its properties are otherwise subject or bound, or result in the creation or imposition of any prohibited lien, charge or encumbrance of any nature whatsoever upon any of the property or assets of the Community Facilities District, which conflict, violation, breach, default, lien, charge or encumbrance might have consequences that would materially and adversely affect the consummation of the transactions contemplated by the Financing Documents or the operations of the Community Facilities District with respect to the Local Obligations;

(f) The Community Facilities District is not in breach of or default under any applicable law or administrative regulation of the State of California or the United States or any applicable judgment or decree or any loan agreement, indenture, bond, note, resolution, agreement or other instrument to which the Community Facilities District is a party or is otherwise subject, which breach or default may have consequences that would materially and adversely affect the consummation of the transactions contemplated by the Financing Documents, and no event has occurred and is continuing which, with the passage of time or the giving of notice, or both, would constitute such a breach or default under any such instrument;

(g) All approvals, consents, authorizations, certifications and other orders of any governmental authority, board, agency or commission having jurisdiction, and all filings with any such entities, which would constitute conditions precedent to or the failure to obtain which would materially adversely affect the performance by the Community Facilities District of its obligations under the Financing Documents have been duly obtained, and no further consent, approval, authorization or other action or filing with or by any governmental or regulatory authority having jurisdiction over the Community Facilities District is or will be required for the issue and sale of the Local Obligations or the consummation by the Community Facilities District of the other transactions described in the Financing Documents;

(h) The Special Tax constituting the security for the Local Obligations has been duly and lawfully authorized under and pursuant to the Mello-Roos Community Facilities District Act of 1982 (the "Act") within Improvement Area No. 7 of the Community Facilities District (the "Improvement Area") and such Special Tax is secured by a valid and legally binding continuing lien on the land subject to the Special Tax as provided in the Act;

(i) The City Council, as legislative body of the Community Facilities District, has authorized and will annually levy and collect the Special Tax, in addition to amounts necessary to pay debt service on the Local Obligations, in an amount sufficient (subject to any maximum special tax permitted by law) to pay the Expenses arising directly from the administration or enforcement of the Local Obligations.

The execution and delivery of this Local Obligation Purchase Contract by the Community Facilities District shall constitute a representation by the Community Facilities District to the Authority that the representations and agreements contained in this Section 2 are true as of the date hereof; provided, that as to all matters of law the Community Facilities District is relying on the advice of counsel to the Community Facilities District; and provided further, that no member of the City Council, as legislative body of the Community Facilities District, shall be individually liable for the breach of any representation, warranty or agreement contained herein.

3. Conditions to the Purchase of the Local Obligations by the Authority. The obligation of the Authority to accept delivery of and pay for the Local Obligations on the Closing Date shall be subject, at the option of the Authority, to (i) the accuracy in all material respects of the representations and agreements on the part of the Community Facilities District contained herein as of the date hereof and as of the Closing Date, (ii) the accuracy in all material respects of the statements of the officers and other officials of the City for and on behalf of the Community Facilities District made in any certificates or other documents, furnished pursuant to the provisions hereof, and (iii) the performance by the Community Facilities District of its obligations to be performed hereunder at or prior to the Closing Date and to the following additional conditions:

(a) At the Closing Date, the Financing Documents shall be in full force and effect in the form heretofore submitted to the Authority and there shall have been taken in connection with the issuance of the Local Obligations and with the transactions contemplated thereby and by this Local Obligation Purchase Contract, all such actions as, in the opinion of Stradling Yocca Carlson & Rauth LLP ("Bond Counsel"), shall be necessary and appropriate;

(b) At the Closing Date, the Financing Documents shall not have been amended, modified or supplemented, except as may have been agreed to by the Authority;

(c) At or prior to the Closing Date, the Authority and the Trustee shall have received the following documents, in each case satisfactory in form and substance to the Authority:

(1) An executed copy of each of the Financing Documents;

(2) An unqualified approving opinion of Bond Counsel, dated the Closing Date and addressed to the Community Facilities District, as to the validity of the Local Obligations;

(3) An opinion of the City Attorney, dated the Closing Date and addressed to the Community Facilities District and the Authority, in substantially the form

attached hereto as Exhibit B; and

(4) Such additional legal opinions, certificates, proceedings, instruments and other documents as the Authority or Bond Counsel may reasonably request to evidence compliance by the Community Facilities District with legal requirements, the truth and accuracy, as of the Closing Date, of the representations of the Community Facilities District contained herein, and the due performance or satisfaction by the Community Facilities District at or prior to such time of all agreements then to be performed and all conditions then to be satisfied by the Community Facilities District.

If the Community Facilities District shall be unable to satisfy the conditions to the Authority's obligations contained in this Local Obligation Purchase Contract, this Local Obligation Purchase Contract shall terminate and neither the Authority nor the Community Facilities District shall have any further obligation hereunder.

4. Expenses. All expenses and costs of the Community Facilities District and the Authority incident to the authorization, issuance and sale of the Local Obligations and the Authority Bonds, including fees and expenses of consultants, the Trustee, the appraiser, Bond Counsel and counsel for the Community Facilities District and the underwriting fees and expenses incurred by the Authority in connection with the sale of the Authority Bonds shall be paid by the Community Facilities District or the City on its behalf, and the Community Facilities District agrees that it will pay such expenses and costs from the proceeds of the Local Obligations.

5. Notices. Any notice or other communication to be given to the Community Facilities District under this Local Obligation Purchase Contract may be given by delivering the same in writing at the Community Facilities District's address set forth above, Attention: Finance Director, and any such notice or other communications required to be given to the Authority may be given by delivering the same in writing to the Authority at 50 Natoma Street, Folsom, California 95630, Attention: Treasurer. The approval of the Authority when required hereunder or the determination of their satisfaction as to any document referred to herein shall be in writing signed by the Authority and delivered to the Community Facilities District.

6. Parties In Interest; Governing Law. This Local Obligation Purchase Contract is made solely for the benefit of the Community Facilities District, the Authority and the Trustee and no other persons, partnership, association or corporation shall acquire or have any right hereunder or by virtue hereof. This Local Obligation Purchase Contract shall be governed by the laws of the State of California.

7. Pledge; Assignment. The Community Facilities District hereby approves the pledge and assignment of all the Authority's right, title and interest in the Local Obligations to the Trustee under the Indenture for the benefit of the owners of the Authority Bonds.

8. Limitation on Liability. The Authority shall incur no liability hereunder or by reason hereof or arising out of the transactions contemplated hereby, and shall be under no obligation to purchase the Local Obligations hereunder, except from proceeds of the Authority

Bonds available therefor held by the Trustee under, and subject to the conditions set forth in, the Indenture. The Community Facilities District shall incur no liability hereunder or by reason hereof or arising out of the transactions contemplated hereunder, except as otherwise provided in Sections 4 and 5 hereof, or be obligated to make any payments with respect to the Local Obligations, except from amounts pledged to the payment of the Local Obligations (including the Special Tax levied and collected in the Improvement Area) pursuant to the terms thereof.

9. Counterparts. This Local Obligation Purchase Contract may be signed in two or more counterparts; all such counterparts, when signed by all parties, shall constitute but one single agreement.

FOLSOM RANCH FINANCING AUTHORITY

By _____
Stacey Tamagni
Treasurer

ACCEPTED AND AGREED TO:

CITY OF FOLSOM
COMMUNITY FACILITIES DISTRICT NO. 23
(FOLSOM RANCH)

By _____
Stacey Tamagni
Finance Director of the City of Folsom

Exhibit A

Local Obligations Maturity Schedule and Redemption Provisions

Maturity Schedule

Maturity Date (September 1)	Principal Amount	Interest Rate
	$	%

*

* Term Bonds

Redemption Provisions

Extraordinary Redemption. The Local Obligations are subject to extraordinary redemption by the Community Facilities District prior to their respective maturity dates, as a whole or in part on any interest payment date on or after [September 1, 2026], from funds derived by the Community Facilities District from prepayments of the Special Tax, upon mailed notice as provided in the Indenture, at the following redemption prices (computed upon the principal amount of the Local Obligations or portions thereof called for redemption) together with accrued interest thereon to the date fixed for redemption, to wit:

103% if redeemed on an interest payment date on or after [September 1, 2026], through [March 1, 20__];

102% if redeemed on an interest payment date on [September 1, 20__], or [March 1, 20__];

101% if redeemed on an interest payment date on [September 1, 20__], or [March 1, 20__]; and

100% if redeemed on [September 1, 20__], or any interest payment date thereafter.

Optional Redemption. The Local Obligations are subject to optional redemption by the Community Facilities District prior to their respective maturity dates as a whole or in part on any date on or after [September 1, 20__], from funds derived by the Community Facilities District from any source other than such Minimum Sinking Fund Account Payments deposited in the Sinking Fund Subaccount or such prepayments of the Special Tax, upon mailed notice as provided in the Indenture, at the following redemption prices (computed upon the principal amount of the Local Obligations or portions thereof called for redemption) together with accrued interest thereon to the date fixed for redemption:

103% if redeemed on any date on or after [September 1, 20__], through [August 31, 20__];

102% if redeemed on any date from [September 1, 20__], through [August 31, 20__];

101% if redeemed on any date from [September 1, 20__], through [August 31, 20__]; and

100% if redeemed on [September 1, 20__], and any date thereafter.

Mandatory Sinking Fund Account Redemption of the Local Obligations. The Local Obligations maturing on September 1, 20[__], are subject to mandatory redemption by the Community Facilities District prior to their maturity date in part on September 1 in each of the years 20[__] through 20[__], both years inclusive; and the Local Obligations maturing on September 1, 20[__], are subject to mandatory redemption by the Community Facilities District prior to their maturity date in part on September 1 in each of the years 20[__] through 20[__], both years inclusive, in each case solely from Minimum Sinking Fund Account Payments deposited in the Sinking Fund Subaccount, upon mailed notice as provided in the Indenture, at a redemption price equal to one hundred percent (100%) of the principal amount thereof called for redemption together with accrued interest thereon to the date fixed for redemption.

Minimum Sinking Fund Account Payments are established for the mandatory redemption and payment of the Local Obligations described in the paragraph above, which payments shall become due during the years ending on the dates and in the amounts as set forth in the following schedules (except that if any of the Local Obligations shall have been optionally redeemed or redeemed from property owner prepayments, the amounts of the Minimum Sinking Fund Account Payments shall be reduced proportionately by the principal amount of all such Local Obligations so redeemed), namely:

Local Obligation Maturing September 1, 20[__]

Year Ending September 1	Minimum Sinking Fund Account Payment $
*	

* Maturity.

Local Obligation Maturing September 1, 20[__]

Year Ending September 1	Minimum Sinking Fund Account Payment $
*	

* Maturity.

Exhibit B

[Form of City Attorney Opinion]

May [__], 2026

Folsom Ranch Financing Authority
Folsom, California

City of Folsom
Community Facilities District No. 23
(Folsom Ranch)
Folsom, California

Piper Sandler & Co.
Sacramento, California

U.S. Bank Trust Company, National Association
Los Angeles, California

City of Folsom Community Facilities District No. 23
(Folsom Ranch) Improvement Area No. 7
Special Tax Bonds, Series 2026

Ladies and Gentlemen:

I have served as counsel to the City of Folsom (the "City") in connection with the issuance, sale and delivery of the above-referenced securities (collectively, the "Local Obligations") by the City of Folsom Community Facilities District No. 23 (Folsom Ranch) (the "Community Facilities District"), and this letter is being delivered pursuant to the Local Obligation Purchase Contract dated as of May [__], 2026 (the "Local Obligation Purchase Contract"), by and between the Folsom Ranch Financing Authority (the "Authority") and the Community Facilities District, and all capitalized terms not otherwise defined herein have the meanings ascribed thereto in the Local Obligation Purchase Contract.

As such counsel, I have examined and am familiar with (i) those documents relating to the existence, organization and operation of the Community Facilities District, including Resolution No. 10435, duly adopted by the City Council of the City (the "City Council") on May 26, 2020, establishing the Community Facilities District and designating various improvement areas therein, and Resolution No. 10769, duly adopted by the City Council on December 14, 2021, designating Improvement Area No. 7 (the "Improvement Area") within the Community Facilities District; (ii) Resolution No. 11344 of the City Council approving the issuance of the Local Obligations, the issuance of the Authority Bonds, the Financing Documents and the Official Statement (such resolutions referenced in (i) and (ii), together the "Resolutions"); (iii) all necessary documentation of the Community Facilities District relating to the authorization, execution and delivery of the Local Obligations and all of the Financing Documents; (iv) the Preliminary Official Statement, dated April [15], 2026 (the "Preliminary

Official Statement") relating to the Authority Bonds; (v) the Official Statement, dated April [__], 2026 (the "Official Statement") relating to the Authority Bonds; and (vi) the Continuing Disclosure Certificate of the Community Facilities District, dated the date hereof (the "Continuing Disclosure Certificate") relating to the Authority Bonds.

Based on the foregoing, I am of the opinion that:

1. The Community Facilities District is a community facilities district duly organized and existing pursuant to the Mello-Roos Community Facilities Act of 1982, as amended (the "Act"), being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California.

2. The Resolutions have been duly adopted at meetings of the City Council, acting as the legislative body of the Community Facilities District, which were called and held pursuant to law and with all public notice required by law and at which a quorum was present and acting throughout, and the Resolutions are in full force and effect and have not been modified, amended, rescinded or repealed since the date of their respective adoption.

3. The Community Facilities District has the full legal right, power and authority to execute, deliver and perform its obligations and duties under the Financing Documents and the Continuing Disclosure Certificate, including the right and power under the Act to execute the Indenture.

4. The Community Facilities District has complied with the provisions of applicable law in all matters relating to the transactions contemplated by the Financing Documents and the Continuing Disclosure Certificate.

5. The Financing Documents; the Continuing Disclosure Certificate; the Letter of Representations of the Community Facilities District, dated May [__], 2026 (the "Community Facilities District Letter of Representations" and, together with the Financing Documents and the Continuing Disclosure Certificate, the "Community Facilities District Documents") and the Official Statement have each been duly and lawfully authorized, executed and delivered by the Community Facilities District, are each in full force and effect and, assuming due authorization, execution and delivery by the other parties thereto, each constitutes a legal, valid and binding agreement of the Community Facilities District enforceable against it in accordance with its terms, subject to laws relating to bankruptcy, insolvency, reorganization, arrangement, fraudulent conveyance, moratorium and other similar laws relating to or affecting the enforcement of creditors' rights generally and to the application of equitable principles if equitable remedies are sought, to the exercise of judicial discretion in appropriate cases and to the limitations on legal remedies against community facilities districts in the State of California.

6. The Indenture and the Local Obligations have been duly and validly authorized, sold, executed, authenticated and delivered, as applicable, in accordance with the Act and with the Indenture.

7. No approval, consent or authorization of any governmental or public agency, authority or person is required for the execution and delivery by the Community Facilities District of the Financing Documents or the Continuing Disclosure Certificate or the

performance by the Community Facilities District of its respective obligations thereunder.

8. The execution and delivery of the Financing Documents and the Continuing Disclosure Certificate by the Community Facilities District, and compliance with the provisions thereof, will not conflict with or constitute a breach of, or default under, any instrument relating to the organization, existence or operation of the Community Facilities District, or any commitment, agreement or other instrument to which the Community Facilities District is a party or by which it or its property is bound or affected, or any ruling, regulation, ordinance, resolution, judgment, order or decree to which the Community Facilities District (or any of its officers in their respective capacities as such) is subject or any provision of the laws of the State of California relating to the Community Facilities District and its affairs.

9. The Local Obligations are valid and binding special tax obligations of the Community Facilities District payable from proceeds of the Special Tax and the other funds provided in the Indenture for such payment and are enforceable in accordance with their terms, subject to bankruptcy, insolvency, reorganization, arrangement, fraudulent conveyance, moratorium and other similar laws relating to or affecting creditors' rights, to the application of equitable principles where equitable remedies are sought, to the exercise of judicial discretion in appropriate cases and to the limitations on legal remedies against community facilities districts in the State of California, and the terms of the Act and of the Indenture.

10. Based upon my review of the Preliminary Official Statement, and without having undertaken to determine independently the accuracy, completeness or fairness of the statements contained in the Preliminary Official Statement, nothing has come to my attention which would lead me to believe that the Preliminary Official Statement (excluding therefrom the financial statements and the statistical data and the information concerning The Depository Trust Company, the book-entry system and the appendices thereto, as to which no opinion is expressed) as of its date and as of the date of the Local Obligation Purchase Contract contained any untrue statement of a material fact with respect to the Community Facilities District or omitted or omits to state any material fact with respect to the Community Facilities District necessary to make the statements therein, in light of the circumstances under which they were made, not misleading.

11. Based upon my review of the Official Statement, and without having undertaken to determine independently the accuracy, completeness or fairness of the statements contained in the Official Statement, nothing has come to my attention which would lead me to believe that the Official Statement (excluding therefrom the financial statements and the statistical data and the information concerning The Depository Trust Company, the book-entry system and the appendices thereto, as to which no opinion is expressed) as of its date and the date hereof contained or contains any untrue statement of a material fact with respect to the Community Facilities District or omitted or omits to state any material fact with respect to the Community Facilities District necessary to make the statements therein, in light of the circumstances under which they were made, not misleading.

12. Except as may be stated in the Official Statement, there is no action, suit, proceeding or investigation before or by any court, public board or body pending (notice of which has been served on the City or the Community Facilities District) or, to my knowledge,

threatened wherein an unfavorable decision, ruling or finding would: (a) affect the creation, organization, existence or powers of the City or the Community Facilities District, or the titles of their members and officers to their respective offices; or (b) affect the validity of the Community Facilities District Documents or restrain or enjoin the repayment of the Local Obligations or in any way contest or affect the validity of the Community Facilities District Documents or contest the authority of the Community Facilities District to enter into or perform its obligations under any of the Community Facilities District Documents or under which a determination adverse to the City or the Community Facilities District would have a material adverse effect upon the financial condition or the revenues of the City or the Community Facilities District, questions the right of the Community Facilities District to use the Special Tax levied within the Improvement Area for the repayment of the Local Obligations or affects in any manner the right or ability of the Community Facilities District to collect or pledge the Special Tax levied within the Improvement Area for the repayment of the Local Obligations.

Very truly yours,

City Attorney

Attachment 7

$_____
FOLSOM RANCH FINANCING AUTHORITY
CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT NO. 23
(FOLSOM RANCH) IMPROVEMENT AREA NO. 7
SPECIAL TAX REVENUE BONDS
SERIES 2026

BOND PURCHASE AGREEMENT

_____, 2026

Folsom Ranch Financing Authority
50 Natoma Street,
Folsom, California 95630

Ladies and Gentlemen:

Piper Sandler & Co., as underwriter (the "**Underwriter**"), acting not as a fiduciary or agent for you, but on behalf of itself, offers to enter into this Bond Purchase Agreement (this "**Purchase Agreement**") with the Folsom Ranch Financing Authority (the "**Authority**"), which upon acceptance will be binding upon the Underwriter and the Authority. The agreement of the Underwriter to purchase the Bonds (as hereinafter defined) is contingent upon the Authority purchasing from the City of Folsom Community Facilities District No. 23 (Folsom Ranch) (the "**Community Facilities District**") the Community Facilities District's Improvement Area No. 7 Special Tax Bonds, Series 2026 (the "**Special Tax Bonds**") in the aggregate principal amount of $_____, and upon the Authority and the Community Facilities District satisfying all of the obligations imposed upon them under this Purchase Agreement. This offer is made subject to the Authority's acceptance by the execution of this Purchase Agreement and its delivery to the Underwriter at or before 8:00 P.M., California time, on the date hereof, and, if not so accepted, will be subject to withdrawal by the Underwriter upon notice delivered to the Authority at any time prior to the acceptance hereof by the Authority. All capitalized terms used herein, which are not otherwise defined, shall have the meaning provided for such terms in the Trust Agreement, dated as of May 1, 2026 (the "**Trust Agreement**"), by and among the Authority, U.S. Bank Trust Company, National Association, as trustee (the "**Trustee**") and the Community Facilities District. The Special Tax Bonds are being issued pursuant to an Indenture dated as of May 1, 2026 (the "**District Indenture**"), by and between the Community Facilities District and U.S. Bank Trust Company, National Association, as trustee (the "**District Trustee**").

1. Purchase, Sale and Delivery of the Bonds.

Subject to the terms and conditions and in reliance upon the representations, warranties and agreements set forth herein, the Underwriter hereby agrees to purchase from the Authority and the Authority hereby agrees to sell to the Underwriter all (but not less than all) of the $_____ aggregate principal amount of the Folsom Ranch Financing Authority City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026 (the "**Bonds**"), dated the Closing Date (as hereinafter defined), bearing interest at the rates and

maturing on the dates and in the principal amounts set forth in Exhibit A hereto. The purchase price for the Bonds shall be $_____ (being 100% of the aggregate principal amount thereof [plus/less] [net] original issue [premium/discount] of $_____ and less an Underwriter's discount of $_____. From the proceeds of the Bonds, the Authority agrees to purchase the Special Tax Bonds from the Community Facilities District pursuant to the terms of the Local Obligation Purchase Contract (the "**Local Obligation Purchase Contract**"), dated [BPA Date], by and between the Community Facilities District and the Authority.

The Bonds shall be substantially in the form described in, shall be issued and secured under the provisions of, and shall be payable from the Revenues as provided in the Trust Agreement, the Official Statement (as hereinafter defined), and the Marks-Roos Local Bond Pooling Act of 1985, as amended, being Article 4, Chapter 5, Division 7, Title 1 of the Government Code of the State of California (the "**Bond Law**"). The issuance of the Bonds has been duly authorized by the Authority pursuant to Resolution No. _____-Folsom Ranch FA (the "**Authority Resolution**") adopted by the Governing Board on April 14, 2026. The net proceeds of the Bonds will be used to purchase the Special Tax Bonds.

The Special Tax Bonds shall be substantially in the form described in, shall be issued and secured under the provisions of, and shall be payable from Special Tax (as defined in the District Indenture) as provided in the District Indenture.

The Special Tax Bonds are issued under the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California (the "**Community Facilities District Act**"). The issuance of the Special Tax Bonds, the preparation and distribution of the Preliminary Official Statement and the Local Obligation Purchase Contract have been duly authorized by the City Council of the City of Folsom (the "**City Council**") acting as the legislative body for the Community Facilities District, pursuant to Resolution No. _____ (the "**Community Facilities District Resolution**") adopted on April 14, 2026. The net proceeds of the Special Tax Bonds will be used, as indicated in the District Indenture, for the following purposes: (1) finance the acquisition of certain public facilities; (2) fund a debt service reserve account; and (3) pay certain costs of issuance of the Bonds and the Special Tax Bonds.

Prior to the acceptance of this Purchase Agreement by the Authority, the Authority shall have caused to be delivered to the Underwriter: (i) the Letter of Representations of the Community Facilities District (the "**District Letter of Representations**") in substantially the form set forth in Exhibit B hereto; and (ii) a Letter of Representations (the "**Developer Letter of Representations**") of Toll West Inc., which will do business in California as Toll Brothers West Inc., a Delaware corporation (the "**Developer**") in substantially the form set forth in Exhibit C hereto.

A. The Authority acknowledges that the Underwriter is entering into this Purchase Agreement in reliance on the representations and agreements made by the Authority herein, by the Community Facilities District in the District Letter of Representations and by the Developer in the Developer Letter of Representations, and the Authority shall take all action necessary to enforce its rights hereunder for the benefit of the Underwriter and shall immediately notify the Underwriter if it becomes aware that any representation or agreement made by the Authority herein is incorrect in any material respect.

The Authority acknowledges and agrees that: (i) the purchase and sale of the Bonds pursuant to this Purchase Agreement is an arm's-length commercial transaction between the Authority and the

Underwriter; (ii) in connection therewith and with the discussions, undertakings and procedures leading up to the consummation of such transaction, the Underwriter is and has been acting solely as principal and is not acting as a Municipal Advisor (as defined in Section 15B of the Securities Exchange Act of 1934, as amended); (iii) the Underwriter has not assumed an advisory or fiduciary responsibility in favor of the Authority, the Community Facilities District or the City of Folsom (the "**City**") with respect to the offering contemplated hereby or the discussions, undertakings and procedures leading thereto (irrespective of whether the Underwriter has provided other services or is currently providing other services to the Authority, the Community Facilities District or the City on other matters); and (iv) the Authority, the Community Facilities District and the City have consulted their own legal, financial and other advisors to the extent that they have deemed appropriate in connection with the offering of the Bonds.

B. Pursuant to the authorization of the Authority, the Underwriter has distributed copies of the Preliminary Official Statement dated [POS Date], relating to the Bonds, which, together with the cover page, inside cover page and appendices thereto is herein called the "**Preliminary Official Statement**." By its acceptance of this Purchase Agreement, the Authority hereby ratifies the use by the Underwriter of the Preliminary Official Statement, and the Authority agrees to execute a final official statement relating to the Bonds (including any supplements and/or amendments thereto, the "**Official Statement**") which will consist of the Preliminary Official Statement with such changes as may be made thereto, with the approval of Stradling Yocca Carlson & Rauth LLP, the Community Facilities District's and the Authority's Bond Counsel ("**Bond Counsel**") and Disclosure Counsel ("**Disclosure Counsel**"), and the Underwriter, and to provide copies thereof to the Underwriter as set forth in Section 3.N hereof. The Authority hereby authorizes the Underwriter to use and promptly distribute, in connection with the offer and sale of the Bonds, the Preliminary Official Statement, the Official Statement and any supplement or amendment thereto. The Authority further authorizes the Underwriter to use and distribute, in connection with the offer and sale of the Bonds, the Trust Agreement, the District Indenture, this Purchase Agreement, the Local Obligation Purchase Contract and all information contained herein, and all other documents, certificates and statements furnished by or on behalf of the Authority, the Community Facilities District or the City to the Underwriter in connection with the transactions contemplated by this Purchase Agreement.

C. To assist the Underwriter in complying with Securities and Exchange Commission Rule 15c2-12(b)(5) (the "**Rule**"), the Community Facilities District will undertake for and on behalf of the Authority pursuant to the Continuing Disclosure Certificate, in the form attached to the Official Statement as Appendix D-1 (the "**Continuing Disclosure Certificate**"), to provide annual reports and notices of certain enumerated events. A description of this undertaking is set forth in the Preliminary Official Statement and will also be set forth in the Official Statement.

D. Except as the Underwriter and the Authority may otherwise agree, the Authority will deliver to the Underwriter, at the offices of Bond Counsel in Sacramento, California, or at such other location as may be mutually agreed upon by the Underwriter, the Community Facilities District and the Authority, the documents hereinafter mentioned; and the Authority will deliver to the Underwriter through the facilities of The Depository Trust Company ("**DTC**") in New York, New York, the Bonds, in definitive form (all Bonds bearing CUSIP numbers), duly executed by the Authority and authenticated by the Trustee in the manner provided for in the Trust Agreement and the Bond Law at 8:00 a.m. California time, on [Closing Date] (the "**Closing Date**"), and the Underwriter will accept such delivery and pay the purchase price of the Bonds as set forth in the first paragraph of this Section by wire transfer, payable in federal or other immediately available funds (such delivery and payment being herein referred to as the "**Closing**"). The Bonds shall be in fully registered book-

entry form (which may be typewritten) and shall be registered in the name of Cede & Co., as nominee of DTC.

2. Public Offering and Establishment of Issue Price.

A. The Underwriter agrees to make a bona fide public offering of all of the Bonds initially at the public offering prices (or yields) set forth in Exhibit A attached hereto and incorporated herein by reference. Subsequent to the initial public offering, the Underwriter reserves the right to change the public offering prices (or yields) as it deems necessary in connection with the marketing of the Bonds, provided that the Underwriter shall not change the interest rates set forth in Exhibit A. The Bonds may be offered and sold to certain dealers at prices lower than such initial offering prices.

B. The Underwriter agrees to assist the Authority in establishing the issue price of the Bonds and shall execute and deliver to the Authority at Closing an "issue price" or similar certificate, together with the supporting pricing wires or equivalent communications, substantially in the form attached hereto as Exhibit F, with such modifications as may be appropriate or necessary, in the reasonable judgment of the Underwriter, the Authority and Bond Counsel, to accurately reflect, as applicable, the sales price or prices or the initial offering price or prices to the public of the Bonds. All actions to be taken by the Authority under this section to establish the issue price of the Bonds may be taken on behalf of the Authority by Fieldman, Rolapp & Associates, Inc. (the "**Municipal Advisor**") and any notice or report to be provided to the Authority may be provided to the Municipal Advisor.

C. Except as otherwise set forth in Exhibit A, the Authority will treat the first price at which 10% of each maturity of the Bonds (the "**10% test**") is sold to the public as the issue price of that maturity (if different interest rates apply within a maturity, each separate CUSIP number within that maturity will be subject to the 10% test). At or promptly after the execution of this Purchase Agreement, the Underwriter shall report to the Authority the price or prices at which it has sold to the public each maturity of the Bonds. If at that time the 10% test has not been satisfied as to any maturity of the Bonds, the Underwriter agrees to promptly report to the Authority the prices at which it sells the unsold Bonds of that maturity to the public. That reporting obligation shall continue, whether or not the Closing Date has occurred, until the 10% test has been satisfied as to the Bonds of that maturity or until all Bonds of that maturity have been sold to the public.

D. The Underwriter confirms that it has offered the Bonds to the public on or before the date of this Purchase Agreement at the offering price or prices (the "**initial offering price"),** or at the corresponding yield or yields, set forth in Exhibit A, except as otherwise set forth therein. Exhibit A also sets forth, identified under the column "Hold the Offering Price Rule Used," as of the date of this Purchase Agreement, the maturities, if any, of the Bonds for which the 10% test has not been satisfied and for which the Authority and the Underwriter agree that the restrictions set forth in the next sentence shall apply, which will allow the Authority to treat the initial offering price to the public of each such maturity as of the sale date as the issue price of that maturity (the "**hold-the-offering-price rule**"). So long as the hold-the-offering-price rule remains applicable to any maturity of the Bonds, the Underwriter will neither offer nor sell unsold Bonds of that maturity to any person at a price that is higher than the initial offering price to the public during the period starting on the sale date and ending on the earlier of the following:

1. the close of the fifth (5th) business day after the sale date; or

2. the date on which the Underwriter has sold at least 10% of that maturity of the Bonds to the public at a price that is no higher than the initial offering price to the public.

The Underwriter shall promptly advise the Authority when it has sold 10% of that maturity of the Bonds to the public at a price that is no higher than the initial offering price to the public, if that occurs prior to the close of the fifth (5th) business day after the sale date.

E. The Underwriter confirms that any selling group agreement and any retail distribution agreement relating to the initial sale of the Bonds to the public, together with the related pricing wires, contains or will contain language obligating each dealer who is a member of the selling group and each broker-dealer that is a party to such retail distribution agreement, as applicable, to: (1) report the prices at which it sells to the public the unsold Bonds of each maturity allotted to it until it is notified by the Underwriter that either the 10% test has been satisfied as to the Bonds of that maturity or all Bonds of that maturity have been sold to the public; and (2) comply with the hold-the-offering-price rule, if applicable, in each case if and for so long as directed by the Underwriter. The Authority acknowledges that, in making the representation set forth in this subsection, the Underwriter will rely on: (A) in the event that a selling group has been created in connection with the initial sale of the Bonds to the public, the agreement of each dealer who is a member of the selling group to comply with the hold-the-offering-price rule, if applicable, as set forth in a selling group agreement and the related pricing wires; and (B) in the event that a retail distribution agreement was employed in connection with the initial sale of the Bonds to the public, the agreement of each broker-dealer that is a party to such agreement to comply with the hold-the-offering-price rule, if applicable, as set forth in the retail distribution agreement and the related pricing wires. The Authority further acknowledges that the Underwriter shall not be liable for the failure of any dealer who is a member of a selling group, or of any broker-dealer that is a party to a retail distribution agreement, to comply with its corresponding agreement regarding the hold-the-offering-price rule as applicable to the Bonds.

F. The Underwriter acknowledges that sales of any Bonds to any person that is a related party to the Underwriter shall not constitute sales to the public for purposes of this section. Further, for purposes of this section:

1. "**public**" means any person other than an underwriter or a related party;

2. "**underwriter**" means: (A) any person that agrees pursuant to a written contract with the Authority (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of the Bonds to the public; and (B) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (A) to participate in the initial sale of the Bonds to the public (including a member of a selling group or a party to a retail distribution agreement participating in the initial sale of the Bonds to the public);

3. a purchaser of any of the Bonds is a "**related party**" to an underwriter if the underwriter and the purchaser are subject, directly or indirectly, to: (A) more than 50% common ownership of the voting power or the total value of their stock, if both entities are corporations (including direct ownership by one corporation of another); (ii) more than 50% common ownership of their capital interests or profits interests, if both entities are partnerships (including direct ownership by one partnership of another); or (iii) more than 50% common ownership of the value of the outstanding stock of the corporation or the capital interests or profit interests of the partnership, as applicable, if one entity is a corporation and the other entity is a partnership (including direct ownership of the applicable stock or interests by one entity of the other); and

4. "**sale date**" means the date of execution of this Purchase Agreement by all parties.

3. Representations and Covenants of the Authority. The Authority represents and covenants to the Underwriter that:

A. The Authority is a joint exercise of powers authority, duly organized and existing under the Constitution and laws of the State of California (the "**State**"), and formed pursuant to Articles 1 through 4 (commencing with Section 6500) of Chapter 5, Division 7, Title 1 of the Government Code (the "**JPA Act**"), with full right, power and authority: (i) to enter into this Purchase Agreement; (ii) to enter into the Trust Agreement; (iii) to adopt the Authority Resolution authorizing the issuance of the Bonds and entry into this Purchase Agreement and the Trust Agreement and to take all other actions on the part of the Authority relating thereto (the "**Authority Proceedings**"); (iv) to issue, sell and deliver the Bonds to the Underwriter as provided herein; (v) to purchase the Special Tax Bonds; and (vi) to carry out and consummate the transactions on its part contemplated by this Purchase Agreement, the Trust Agreement and the Official Statement.

The Trust Agreement, the Bonds, the Local Obligation Purchase Contract and this Purchase Agreement are collectively referred to herein as the "**Authority Documents**."

B. By all necessary official action of the Authority, the Authority has duly authorized and approved the execution and delivery by the Authority of, and the performance by the Authority of the obligations on its part contained in, the Authority Documents, and has approved the use by the Underwriter of the Preliminary Official Statement and the Official Statement and, as of the date hereof, such authorizations and approvals are in full force and effect and have not been amended, modified or rescinded. When executed and delivered by the parties thereto, the Authority Documents will constitute the legally valid and binding obligations of the Authority enforceable upon the Authority in accordance with their respective terms, except as enforcement may be limited by bankruptcy, insolvency, reorganization, moratorium or similar laws or equitable principles relating to or affecting creditors' rights generally. The Authority has complied, and will at the Closing Date be in compliance in all respects, with the terms of the Authority Documents that are applicable to the Authority.

C. The information in the Preliminary Official Statement and in the Official Statement relating to the Authority and the Bonds (other than statements pertaining to the book-entry system, as to which no view is expressed), does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements therein, in light of the circumstances under which they were made, not misleading; and, upon delivery and up to and including 25 days after the End of the Underwriting Period (as defined in paragraph (D) below), the Official Statement will be amended and supplemented so as to contain no misstatement of any material fact or omission of any statement necessary to make the statements contained therein, in the light of the circumstances in which such statements were made, not misleading.

D. Up to and including 25 days after the End of the Underwriting Period (as defined below), the Authority will advise the Underwriter promptly of any proposal to amend or supplement the Official Statement and will not effect or consent to any such amendment or supplement without the consent of the Underwriter, which consent will not be unreasonably withheld. The Authority will advise the Underwriter promptly of the institution of any proceedings known to it by any governmental agency prohibiting or otherwise materially affecting the use of the Official Statement in connection with the offering, sale or distribution of the Bonds. As used herein, the term

"**End of the Underwriting Period**" means the later of such time as: (i) the Bonds are delivered to the Underwriter; or (ii) the Underwriter does not retain, directly or as a member of an underwriting syndicate, an unsold balance of the Bonds for sale to the public. Unless the Underwriter gives notice to the contrary, the End of the Underwriting Period shall be deemed to be the Closing Date. Any notice delivered pursuant to this provision shall be a written notice delivered to the Authority and the City at or prior to the Closing Date, and shall specify a date (other than the Closing Date) to be deemed the "End of the Underwriting Period."

E. As of the time of acceptance hereof and as of the Closing Date, except as otherwise disclosed in the Official Statement, the Authority is not, and as of the Closing Date, will not be, in breach of or in default under any applicable constitutional provision, law or administrative rule or regulation of the State or the United States, or any applicable judgment or decree or any trust agreement, loan agreement, bond, note, resolution, ordinance, agreement or other instrument to which the Authority is a party or is otherwise subject; and no event has occurred and is continuing which, with the passage of time or the giving of notice, or both, would constitute a default or event of default under any such instrument; which breach, default or event could have an adverse effect on the Authority's ability to perform its obligations under the Authority Documents; and, as of such times, except as disclosed in the Official Statement, the authorization, execution and delivery of the Authority Documents and compliance by the Authority with the provisions of each of such agreements or instruments does not and will not conflict with or constitute a breach of or default under any applicable constitutional provision, law or administrative rule or regulation of the State or the United States, or any applicable judgment, decree, license, permit, trust agreement, loan agreement, bond, note, resolution, ordinance, agreement or other instrument to which the Authority (or any of its officers in their respective capacities as such) is subject, or by which it or any of its properties is bound; nor will any such authorization, execution, delivery or compliance result in the creation or imposition of any lien, charge or other security interest or encumbrance of any nature whatsoever upon any of its assets or properties or under the terms of any such law, regulation or instrument, except as may be provided by the Authority Documents.

F. At the time of acceptance hereof there is, and as of the Closing Date, there will be no action, suit, proceeding, inquiry or investigation, at law or in equity, before or by any court, government agency, public board or body (collectively and individually, an "**Action**") pending (notice of which has been served on the Authority) or to the knowledge of the Authority threatened, in which any such Action: (i) in any way questions the corporate existence of the Authority or the titles of the officers of the Authority to their respective offices; (ii) affects, contests or seeks to prohibit, restrain or enjoin the issuance or delivery of any of the Bonds, or the payment or collection of Revenues (as defined in the Trust Agreement) or any amounts pledged or to be pledged to pay the principal of and interest on the Bonds, or in any way contests or affects the validity of the Authority Documents or the consummation of the transactions on the part of the Authority contemplated thereby; (iii) contests the exclusion of the interest on the Bonds from federal or state income taxation or contests the powers of the Authority which may result in any material adverse change relating to the financial condition of the Authority; or (iv) contests the completeness or accuracy of the Preliminary Official Statement or the Official Statement or any supplement or amendment thereto or asserts that the Preliminary Official Statement or the Official Statement contained any untrue statement of a material fact or omitted to state any material fact required to be stated therein or necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading; and, as of the time of acceptance hereof, there is, and as of the Closing Date, there will be no known basis for any action, suit, proceeding, inquiry or investigation of the nature described in clauses (i) through (iv) of this sentence.

G. The Authority will furnish such information, execute such instruments and take such other action in cooperation with the Underwriter and at the expense of the Underwriter as the Underwriter may reasonably request in order: (i) to qualify the Bonds for offer and sale under the Blue Sky or other securities laws and regulations of such states and other jurisdictions of the United States as the Underwriter may designate; and (ii) to determine the eligibility of the Bonds for investment under the laws of such states and other jurisdictions, and will use its best efforts to continue such qualifications in effect so long as required for the distribution of the Bonds, provided; however, that the Authority will not be required to execute a special or general consent to service of process or qualify as a foreign corporation in connection with any such qualification in any jurisdiction.

H. The Authority Documents conform as to form and tenor to the descriptions thereof contained in the Official Statement. The Authority represents that the Bonds, when issued, executed and delivered in accordance with the Trust Agreement and sold to the Underwriter as provided herein, will be validly issued and outstanding obligations of the Authority, entitled to the benefits of the Trust Agreement. The Trust Agreement creates a valid pledge of the moneys in certain funds and accounts established pursuant to the Trust Agreement, subject in all cases to the provisions of the Trust Agreement permitting the application thereof for the purposes and on the terms and conditions set forth therein.

I. The Authority has not been notified of any listing or proposed listing by the Internal Revenue Service to the effect that the Authority is a bond issuer whose arbitrage certifications may not be relied upon.

J. Any certificate signed by any authorized officer of the Authority and delivered to the Underwriter in connection with the issuance and sale of the Bonds shall be deemed to be a representation and covenant by the Authority to the Underwriter as to the statements made therein.

K. The Authority will apply the proceeds of the Bonds in accordance with the Trust Agreement.

L. Between the date of this Purchase Agreement and the Closing Date, the Authority will not offer or issue any bonds, notes or other obligations for borrowed money not previously disclosed to the Underwriter.

M. Until such time as moneys have been set aside in an amount sufficient to pay all then outstanding Bonds at maturity or to the date of redemption if redeemed prior to maturity, plus unpaid interest thereon and premium, if any, to maturity or to the date of redemption if redeemed prior to maturity, the Authority will faithfully perform and abide by all of the covenants, undertakings and provisions contained in the Trust Agreement.

N. The Preliminary Official Statement was deemed final by a duly authorized officer of the Authority prior to its delivery to the Underwriter, except for the omission of such information as is permitted to be omitted in accordance with paragraph (b)(1) of the Rule. The Authority hereby covenants and agrees that, within seven (7) business days from the date hereof, or upon reasonable written notice from the Underwriter within sufficient time to accompany any confirmation requesting payment from any customers of the Underwriter, the Authority shall cause a final printed form of the Official Statement to be delivered to the Underwriter in sufficient quantity to comply with paragraph (b)(4) of the Rule and Rules G-12, G-15, G-32 and G-36 of the Municipal Securities Rulemaking Board.

The Authority hereby approves the preparation and distribution of the Official Statement, consisting of the Preliminary Official Statement with such changes as are noted thereon and as may be made thereto, with the approval of Bond Counsel, Disclosure Counsel and the Underwriter, from time to time prior to the Closing Date.

The Authority hereby ratifies any prior use of and authorizes the future use by the Underwriter, in connection with the offering and sale of the Bonds, of the Preliminary Official Statement, the Official Statement, this Purchase Agreement and all information contained herein, and all other documents, certificates and written statements furnished by the Authority to the Underwriter in connection with the transactions contemplated by this Purchase Agreement.

The execution and delivery of this Purchase Agreement by the Authority shall constitute a representation to the Underwriter that the representations contained in this Section 3 are true as of the date hereof.

4. Conditions to the Obligations of the Underwriter. The obligation of the Underwriter to accept delivery of and pay for the Bonds on the Closing Date shall be subject, at the option of the Underwriter, to the accuracy in all material respects of the representations on the part of the Authority contained herein, of the Community Facilities District in the District Letter of Representations and of the Developer in the Developer Letter of Representations, to the accuracy in all material respects of the statements of the officers and other officials of the Authority made in any certificates or other documents furnished pursuant to the provisions hereof, to the performance by the Authority of its obligations to be performed hereunder at or prior to the Closing Date and, to the following additional conditions:

A. At the Closing Date, the Authority Resolution, the Community Facilities District Resolution, the Authority Documents and this Purchase Agreement, the District Indenture, the Local Obligation Purchase Contract, the Special Tax Bonds, the District Letter of Representations and the Continuing Disclosure Certificate shall be in full force and effect, and shall not have been amended, modified or supplemented, except as may have been agreed to in writing by the Underwriter, and there shall have been taken in connection therewith, with the issuance of the Bonds and with the Special Tax Bonds, and with the transactions contemplated thereby, and by this Purchase Agreement, all such actions as, in the opinion of Bond Counsel, shall be necessary and appropriate. The Trust Agreement, the District Indenture, the Local Obligation Purchase Contract, the Special Tax Bonds, the District Letter of Representations and the Continuing Disclosure Certificate are herein referred to collectively as the "**District Documents**."

B. At the Closing Date, except as was described in the Preliminary Official Statement, the Authority shall not be, in any respect material to the transactions referred to herein or contemplated hereby, in breach of or in default under, any law or administrative rule or regulation of the State of California, the United States of America, or of any department, division, agency or instrumentality of either thereof, or under any applicable court or administrative decree or order, or under any loan agreement, note, resolution, indenture, contract, agreement or other instrument to which the Authority is a party or is otherwise subject or bound, and the performance by the Authority of its obligations under the Authority Documents, the Authority Resolution and any other instruments contemplated by any of such documents, and compliance with the provisions of each thereof, will not conflict with or constitute a breach of or default under any applicable law or administrative rule or regulation of the State of California, the United States of America, or of any department, division, agency or instrumentality of either thereof, or under any applicable court or administrative decree or

order, or under any loan agreement, note, resolution, indenture, contract, agreement or other instrument to which the Authority is a party or is otherwise subject or bound, in any manner that would materially and adversely affect the performance by the Authority of its obligations under the Authority Documents or the Authority Resolution.

C. At the Closing Date, except as described in the Official Statement, the Community Facilities District shall not be, in any respect material to the transactions referred to in the District Letter of Representations or contemplated therein, in breach of or in default under, any law or administrative rule or regulation of the State of California, the United States of America, or of any department, division, agency or instrumentality of either thereof, or under any applicable court or administrative decree or order, or under any loan agreement, note, resolution, indenture, contract, agreement or other instrument to which the Community Facilities District is a party or is otherwise subject or bound, and the performance by the Community Facilities District of its obligations under the Community Facilities District Resolution, the District Documents, and any other instruments contemplated by any of such documents, and compliance with the provisions of each thereof, or the performance of the conditions precedent to be performed hereunder, will not conflict with or constitute a breach of or default under any applicable law or administrative rule or regulation of the State of California, the United States of America, or of any department, division, agency or instrumentality of either thereof, or under any applicable court or administrative decree or order, or under any loan agreement, note, resolution, indenture, contract, agreement or other instrument to which the Community Facilities District is a party or is otherwise subject or bound, in any manner that would materially and adversely affect the performance by the Community Facilities District of its obligations under the Community Facilities District Resolution and the District Documents or the performance of the conditions precedent to be performed by the Community Facilities District under the Community Facilities District Resolution and the District Documents.

D. The information contained in the Official Statement is, as of the Closing Date and as of the date of any supplement or amendment thereto pursuant hereto, true and correct in all material respects and does not, as of the Closing Date or as of the date of any supplement or amendment thereto, contain any untrue statement of a material fact or omit to state a material fact required to be stated therein or necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading.

E. Between the date hereof and the Closing Date, the market price or marketability, at the initial offering prices set forth on the cover page of the Official Statement, of the Bonds shall not have been materially adversely affected, in the judgment of the Underwriter (evidenced by a written notice to the Authority terminating the obligation of the Underwriter to accept delivery of and pay for the Bonds), by reason of any of the following:

1. Legislation introduced in or enacted (or resolution passed) by the Congress of the United States of America or recommended to the Congress by the President of the United States, the Department of the Treasury, the Internal Revenue Service, or any member of Congress, or favorably reported for passage to either House of Congress by any committee of such House to which such legislation had been referred for consideration, or a decision rendered by a court established under Article III of the Constitution of the United States of America or by the Tax Court of the United States of America, or an order, ruling, regulation (final, temporary or proposed), press release or other form of notice issued or made by or on behalf of the Treasury Department of the United States of America or the Internal Revenue Service, with the purpose or effect, directly or indirectly, of

imposing federal income taxation upon such interest as would be received by any owners of the Bonds beyond the extent to which such interest is subject to taxation as of the date hereof;

2. Legislation introduced in or enacted (or resolution passed) by the Congress or an order, decree or injunction issued by any court of competent jurisdiction, or an order, ruling, regulation (final, temporary or proposed), press release or other form of notice issued or made by or on behalf of the Securities and Exchange Commission, or any other governmental agency having jurisdiction of the subject matter, to the effect that obligations of the general character of the Bonds or the Special Tax Bonds, including any or all underlying arrangements, are not exempt from registration under or other requirements of the Securities Act of 1933, as amended, or that the Trust Agreement or the District Indenture are not exempt from qualification under or other requirements of the Trust Agreement Act of 1939, as amended, or that the issuance, offering or sale of obligations of the general character of the Bonds or the Special Tax Bonds, including any or all underlying arrangements, as contemplated hereby or by the Official Statement or otherwise is or would be in violation of the federal securities laws as amended and then in effect;

3. A general suspension of trading in securities on the New York Stock Exchange, or a general banking moratorium declared by Federal, State of New York or State of California officials authorized to do so;

4. The introduction, proposal or enactment of any amendment to the Federal or California Constitution or any action by any Federal or California court, legislative body, regulatory body or other authority materially adversely affecting the tax status of the Bonds, the Authority or the Community Facilities District, their property, income, securities (or interest thereon), the validity or enforceability of the Special Tax, or the ability of the Authority to purchase any Special Tax Bonds as contemplated by the Official Statement;

5. Any event occurring, or information becoming known which, in the judgment of the Underwriter, makes untrue in any material respect any statement or information contained in the Preliminary Official Statement or in the Official Statement, or has the effect that the Preliminary Official Statement or the Official Statement contains any untrue statement of a material fact or omits to state a material fact required to be stated therein or necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading;

6. Any national securities exchange, the Comptroller of the Currency, or any other governmental authority, shall impose as to the Bonds, the Special Tax Bonds or obligations of the general character of the Bonds or the Special Tax Bonds, any material restrictions not now in force, or increase materially those now in force, with respect to the extension of credit by, or the charge to the net capital requirements of, the Underwriter;

7. There shall have occurred any material outbreak or escalation of hostilities or other calamity or crisis the effect of which on the financial markets of the United States is such as to make it impracticable, in the judgment of the Underwriter, following consultation with the Authority, to sell the Bonds;

8. The filing or threat of an Action described Section 3.F hereof or Section M of the District Letter of Representations; or

9. Any proceeding shall have been commenced or be threatened in writing by the Securities and Exchange Commission against the City or the Authority.

F. At or prior to the Closing Date, the Underwriter shall have received a counterpart original or certified copy of the following documents, in each case satisfactory in form and substance to the Underwriter:

1. The Official Statement, executed on behalf of the Authority by its Treasurer or other authorized officer;

2. The Authority Documents, duly executed and delivered by all parties thereto;

3. The Authority Resolution, together with a certificate of the Secretary of the Authority, dated as of the Closing Date, to the effect that such resolution is a true, correct and complete copy of the resolution duly adopted by the Governing Board of the Authority;

4. The Community Facilities District Resolution, together with a certificate dated as of the Closing Date of the City Clerk, acting on behalf of the Community Facilities District to the effect that the Community Facilities District Resolution is a true, correct and complete copy of the one duly adopted by the City Council, acting as the legislative body of the Community Facilities District;

5. The District Documents duly executed and delivered by all parties thereto;

6. An unqualified approving opinion for the Bonds, dated the Closing Date and addressed to the Authority, of Bond Counsel, in substantially the form included as Appendix E to the Official Statement, together with a letter addressed to the Trustee to the effect that such opinion may be relied upon by the Trustee to the same extent as if such opinion was addressed to the Trustee;

7. A supplemental opinion or opinions, dated the Closing Date and addressed to the Underwriter, of Bond Counsel, in substantially the form attached hereto as Exhibit E;

8. A certificate, dated the Closing Date and signed by the Treasurer of the Authority or other authorized officer, to the effect that: (i) the representations of the Authority contained herein are true and correct in all material respects on and as of the Closing Date with the same effect as if made on the Closing Date; (ii) to the best knowledge of such officer, no event has occurred since the date of the Official Statement which should be disclosed in the Official Statement for the purpose for which it is to be used or which it is necessary to disclose therein in order to make the statements and information therein not misleading in any material respect; and (iii) the Authority has complied with all the agreements and satisfied all the conditions on its part to be performed or satisfied under the Authority Documents and the Authority Resolution at or prior to the Closing Date;

9. A certificate dated the Closing Date and signed by an authorized representative of the Community Facilities District or an authorized designee, on behalf of the Community Facilities District to the effect that: (i) the representations made by the Community Facilities District contained in the District Letter of Representations are true and correct in all material

respects on and as of the Closing Date with the same effect as if made on the Closing Date, provided that any references as to the Preliminary Official Statement shall be deemed to be to the Official Statement; (ii) to the best knowledge of such officer, no event has occurred since the date of the Official Statement which should be disclosed in the Official Statement for the purpose for which it is to be used or which it is necessary to disclose therein in order to make the statements and information therein not misleading in any material respect; and (iii) the Community Facilities District has complied with all the agreements and satisfied all the conditions on its part to be satisfied under the District Documents prior to the Closing Date;

10. An opinion of the City Attorney of the City, as counsel to the Authority, dated the date of Closing and addressed to the Underwriter, the Authority, the Community Facilities District, the Trustee and the District Trustee, to the effect that:

(i) The Authority is a public body, corporate and politic, duly organized and validly existing as a joint powers authority under the laws of the State of California;

(ii) The Authority has full legal power and lawful authority to enter into the Authority Documents and to carry out the transactions contemplated under the Authority Documents;

(iii) The Authority Resolution was duly adopted at a regular meeting of the governing body of the Authority, which was called and held pursuant to law and with all public notice required by law and at which a quorum was present and acting throughout, and the Authority Resolution is in full force and effect and has not been modified, amended, rescinded or repealed since the date of its adoption;

(iv) The Authority Documents have been duly authorized, executed and delivered by the Authority and constitute the legal, valid and binding obligations of the Authority enforceable against the Authority in accordance with their terms, subject to bankruptcy, insolvency, reorganization, moratorium and other similar laws affecting creditors' rights, to the application of equitable principles where equitable remedies are sought and to the exercise of judicial discretion in appropriate cases;

(v) To the best knowledge of such counsel, the execution and delivery of the Authority Documents and the Official Statement and compliance with the provisions thereof under the circumstances contemplated thereby: (a) do not in any material respect conflict with or constitute on the part of the Authority a breach of or default under any agreement or other instrument to which the Authority is a party or by which it is bound; and (b) do not and will not in any material respect or constitute on the part of the Authority a violation, breach of or default under any court order or consent decree to which the Authority is subject;

(vi) The Authority Documents and the Official Statement have been duly authorized by the Governing Board of the Authority and executed on its behalf by an authorized officer of the Authority;

(vii) Except as may be stated in the Official Statement, there is no action, suit, proceeding or investigation before or by any court, public board or body pending (notice of which has been served on the Authority) or, to the City Attorney's knowledge, threatened wherein an unfavorable decision, ruling or finding would: (a) affect the creation, organization, existence or

powers of the Authority, or the titles of its members and officers to their respective offices; (b) enjoin or restrain the issuance, sale and delivery of the Bonds, the collection of the Revenues or the pledge thereof; (c) in any way question or affect any of the rights, powers, duties or obligations of the Authority with respect to the Revenues or the moneys and assets pledged or to be pledged to pay the principal of, premium, if any, or interest on the Bonds; (d) in any way question or affect any authority for the issuance of the Bonds, or the validity or enforceability of the Bonds; or (e) in any way question or affect the Authority Documents or the transactions contemplated by the Authority Documents, the Official Statement, or any activity regarding the Bonds;

11. An opinion of the City Attorney of the City, dated the date of Closing and addressed to the Underwriter, the Authority, the Community Facilities District, the Trustee and the District Trustee to the effect that:

(i) The Community Facilities District is a community facilities district organized and existing pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California;

(ii) The Community Facilities District Resolution has been duly adopted at a meeting of the City Council, acting as the legislative body of the Community Facilities District, which was called and held pursuant to law and with all public notice required by law and at which a quorum was present and acting throughout, and the Community Facilities District Resolution is in full force and effect and has not been modified, amended, rescinded or repealed since the date of its adoption;

(iii) The District Documents and the Official Statement have been duly and lawfully authorized, executed and delivered by the Community Facilities District and the District Documents constitute the legal, valid and binding obligations of the Community Facilities District enforceable against the Community Facilities District in accordance with their terms, subject to bankruptcy, insolvency, reorganization, arrangement, fraudulent conveyance, moratorium and other similar laws relating to or affecting creditors' rights, to the application of equitable principles where equitable remedies are sought, to the exercise of judicial discretion in appropriate cases and to the limitations on legal remedies against community facilities districts in the State of California;

(iv) The Community Facilities District has the right and power under the Community Facilities District Act to execute the District Indenture and no other authorization for the execution thereof is required, and the District Indenture is in full force and effect;

(v) The Special Tax Bonds are valid and binding special tax obligations of the Community Facilities District payable from proceeds of the Special Tax and the other funds provided in the District Indenture for such payment and are enforceable in accordance with their terms, subject to bankruptcy, insolvency, reorganization, arrangement, fraudulent conveyance, moratorium and other similar laws relating to or affecting creditors' rights, to the application of equitable principles where equitable remedies are sought, to the exercise of judicial discretion in appropriate cases and to the limitations on legal remedies against community facilities districts in the State of California, and the terms of the Community Facilities District Act and of the District Indenture;

(vi) The District Indenture and the Special Tax Bonds have been duly and validly authorized, sold, executed, authenticated and delivered in accordance with the Community Facilities District Act and with the District Indenture;

(vii) Except as may be stated in the Official Statement, there is no action, suit, proceeding or investigation before or by any court, public board or body pending (notice of which has been served on the City or the Community Facilities District) or, to such counsel's knowledge, threatened wherein an unfavorable decision, ruling or finding would: (a) affect the creation, organization, existence or powers of the City or the Community Facilities District, or the titles of its members and officers to their respective offices; or (b) affect the validity of the District Documents or restrain or enjoin the repayment of the Special Tax Bonds or in any way contest or affect the validity of the District Documents or contest the authority of the Community Facilities District to enter into or perform its obligations under any of the District Documents or under which a determination adverse to the City or the Community Facilities District would have a material adverse affect upon the financial condition or the revenues of the City or the Community Facilities District, questions the right of the Community Facilities District to use the Special Tax levied within the Improvement Area for the repayment of the Special Tax Bonds or affects in any manner the right or ability of the Community Facilities District to collect or pledge the Special Tax levied within the Improvement Area for the repayment of the Special Tax Bonds;

12. A transcript of all proceedings relating to the authorization, issuance, sale and delivery of the Bonds and the Special Tax Bonds, including copies of the signed Trust Agreement and the District Indenture and certified copies of all resolutions of the City and the Authority relating thereto;

13. A certificate dated the Closing Date from NBS addressed to the Authority, the Community Facilities District and the Underwriter to the effect that: (i) the Special Tax (after payment of Priority Administrative Expenses) if collected in the maximum amounts permitted pursuant to the Rate and Method of Apportionment of Special Taxes would generate at least 110% of the annual debt service payable with respect to the Special Tax Bonds in each year, based on such assumptions and qualifications as shall be acceptable to the Underwriter; and (ii) the statements in the Preliminary Official Statement and the Official Statement provided by NBS concerning the Special Tax and the Rate and Method of Apportionment of the Special Taxes and all information supplied by it for use in the Preliminary Official Statement, as of the date of the Preliminary Official Statement, and in the Official Statement, as of the date of the Official Statement and as of the Closing Date, did not and do not contain any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements therein, in light of the circumstances under which they were made, not misleading;;

14. Certified copies of the general resolution of the Trustee and District Trustee authorizing the execution and delivery of certain documents by certain officers of the Trustee and District Trustee, which resolution authorizes the execution of the Trust Agreement, the District Indenture and the authentication of the Bonds and the Special Tax Bonds;

15. A certificate of the Trustee, addressed to the Underwriter, the Authority and the Community Facilities District dated the Closing Date, to the effect that: (i) the Trustee is authorized to carry out corporate trust powers, and have full power and authority to perform their respective duties under the Trust Agreement and the District Indenture; (ii) the Trustee is duly authorized to execute and deliver the Trust Agreement and the District Indenture, to accept the

obligations created by the Trust Agreement and the District Indenture and to authenticate the Bonds and the Special Tax Bonds pursuant to the terms of the Trust Agreement and the District Indenture, respectively; (iii) no consent, approval, authorization or other action by any governmental or regulatory authority having jurisdiction over the Trustee that has not been obtained is or will be required for the authentication of the Bonds or the Special Tax Bonds or the consummation by the Trustee of the other transactions contemplated to be performed by the Trustee in connection with the authentication of the Bonds and the Special Tax Bonds and the acceptance and performance of the obligations created by the Trust Agreement and the District Indenture; and (iv) to the best of its knowledge, compliance with the terms of the Trust Agreement and the District Indenture will not conflict with, or result in a violation or breach of, or constitute a default under, any loan agreement, trust agreement, bond, note, resolution or any other agreement or instrument to which the Trustee is a party or by which it is bound, or any law or any rule, regulation, order or decree of any court or governmental agency or body having jurisdiction over the Trustee or any of its activities or properties;

16. An opinion of counsel to the Trustee, dated the Closing Date, addressed to the Underwriter, the Authority and the Community Facilities District to the effect that the Trustee is a national banking association duly organized and validly existing under the laws of the United States having full power and being qualified to enter into, accept and agree to the provisions of the Trust Agreement and the District Indenture, and that each of such documents has been duly authorized, executed and delivered by the Trustee and, assuming due execution and delivery by the other parties thereto, constitutes the legal, valid and binding obligation of the Trustee enforceable in accordance with its terms, subject to bankruptcy, insolvency, reorganization, moratorium and other laws affecting the enforcement of creditors' rights in general and except as such enforceability may be limited by the application of equitable principles if equitable remedies are sought;

17. A certificate of the Authority dated the Closing Date, in a form acceptable to Bond Counsel and the Underwriter, that the Bonds are not arbitrage bonds within the meaning of Section 148 of the Internal Revenue Code of 1986, as amended;

18. An opinion of Kutak Rock LLP, counsel to the Underwriter ("**Underwriter's Counsel**"), dated the date of Closing and addressed to the Underwriter in form and substance acceptable to the Underwriter;

19. A closing certificate of the Developer dated the Closing Date, substantially in the form attached as Exhibit D hereto;

20. A Continuing Disclosure Certificate of the Developer (the "**Developer Continuing Disclosure Certificate**") in the form attached as Appendix D-2 to the Official Statement;

21. One or more opinions of counsel to the Developer, dated the Closing Date and addressed to the Authority and the Underwriter, substantially in the form attached as Exhibit H hereto;

22. A certificate of Integra Realty Resources, as appraiser, substantially in the form attached hereto as Exhibit G; and

23. Such additional legal opinions, certificates, instruments and other documents as the Underwriter may reasonably request to evidence the truth and accuracy, as of the date hereof and as of the Closing Date, of the material representations of the Authority contained

herein, and of the statements and information contained in the Official Statement and the due performance or satisfaction by the Authority and the Community Facilities District at or prior to the Closing of all agreements then to be performed and all conditions then to be satisfied by the Community Facilities District and the Authority in connection with the transactions contemplated hereby and by the District Indenture, the Trust Agreement, and the Official Statement.

If the Authority shall be unable to satisfy the conditions to the obligations of the Underwriter to purchase, accept delivery of and pay for the Bonds contained in this Purchase Agreement, or if the obligations of the Underwriter to purchase, accept delivery of and pay for the Bonds shall be terminated for any reason permitted by this Purchase Agreement, this Purchase Agreement shall terminate and neither the Authority nor the Underwriter shall be under any further obligation hereunder, except that the respective obligations of the Underwriter and the Authority set forth in Section 6 hereof shall continue in full force and effect.

5. Conditions to the Obligations of the Authority.

A. The obligations of the Authority shall be subject to the satisfaction of the conditions contained in Section 4 of this Purchase Agreement.

B. If the Authority shall be unable to satisfy the conditions to the obligations of the Authority to purchase, accept delivery of and pay for the Special Tax Bonds contained in the Local Obligation Purchase Contract, or if the obligations of the Authority to purchase, accept delivery of and pay for the Special Tax Bonds shall be terminated for any reason permitted by this Purchase Agreement, this Purchase Agreement shall terminate and neither the Authority nor the Community Facilities District shall be under any further obligation hereunder, except that the obligations of the Authority set forth in Section 6 hereof shall continue in full force and effect.

6. Expenses. Whether or not the transactions contemplated by this Purchase Agreement are consummated, the Underwriter shall be under no obligation to pay, and the Authority shall pay only from the proceeds of the Bonds, or cause the Community Facilities District to pay out of the proceeds of the Special Tax Bonds or any other legally available funds of the City, the Community Facilities District or the Authority, but only as the Authority and such other party providing such services may agree, all expenses and costs of the Authority incident to the performance of its obligations in connection with the authorization, execution, sale and delivery of the Bonds to the Underwriter, including, without limitation, printing costs, initial fees of the Trustee, including fees and disbursements of their counsel, if any, fees and disbursements of Bond Counsel, Disclosure Counsel and other professional advisors employed by the Authority, costs of preparation, printing, signing, transportation, delivery and safekeeping of the Bonds and for expenses (included in the expense component of the spread) incurred by the Underwriter on behalf of the Authority's employees which are incidental to implementing this Purchase Agreement, including, but not limited to, meals, transportation, lodging, and entertainment of those employees. The Underwriter shall pay all out-of-pocket expenses of the Underwriter, including, without limitation, advertising expenses, the California Debt and Investment Advisory Commission fee, CUSIP Services Bureau charges, regulatory fees imposed on new securities issuers and any and all other expenses incurred by the Underwriter in connection with the public offering and distribution of the Bonds, including fees of its counsel.

7. Notices. Any notice or other communication to be given to the City or the Authority under this Purchase Agreement may be given by delivering the same in writing to the City of Folsom, 50 Natoma Street, Folsom, CA, 95630, Attention: Finance Director; any notice or other

communication to be given to the Underwriter under this Purchase Agreement may be given by delivering the same in writing to Piper Sandler & Co, 3626 Fair Oaks Blvd., Suite 100, Sacramento, California 95864, Attention: Dennis McGuire.

8. Parties In Interest. This Purchase Agreement is made solely for the benefit of the Authority and Underwriter (including any successors or assignees of the Underwriter) and no other person shall acquire or have any right hereunder or by virtue hereof.

9. Survival of Representations. The representations of the Authority under this Purchase Agreement shall not be deemed to have been discharged, satisfied or otherwise rendered void by reason of the Closing and regardless of any investigations made by or on behalf of the Underwriter (or statements as to the results of such investigations) concerning such representations and statements of the Authority and regardless of delivery of and payment for the Bonds.

10. Execution in Counterparts. This Purchase Agreement may be executed by the parties hereto in separate counterparts, each of which when so executed and delivered shall be an original, but all such counterparts shall together constitute but one and the same instrument.

11. Effective. This Purchase Agreement shall become effective and binding upon the respective parties hereto upon the execution of the acceptance hereof by the Authority and shall be valid and enforceable as of the time of such acceptance.

12. No Prior Agreements. This Purchase Agreement supersedes and replaces all prior negotiations, agreements and understanding among the parties hereto in relation to the sale of the Bonds by the Authority.

13. Governing Law. This Purchase Agreement shall be governed by the laws of the State of California.

14. Effective Date. This Purchase Agreement shall become effective and binding upon the respective parties hereto upon the execution of the acceptance hereof by the Authority and shall be valid and enforceable as of the time of such acceptance.

Very truly yours,

PIPER SANDLER & CO.

By: _____
Its: Authorized Officer

FOLSOM RANCH FINANCING AUTHORITY

By: _____
Its: Treasurer

EXHIBIT A

FOLSOM RANCH FINANCING AUTHORITY
CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT NO. 23
(FOLSOM RANCH) IMPROVEMENT AREA NO. 7
SPECIAL TAX REVENUE BONDS
SERIES 2026

Schedule of Bond Maturities, Principal Amounts, Interest Rates, Yields and Initial Offering Prices

Maturity Date (September 1)	*Principal Amount*	*Interest Rate*	*Yield*	*Initial Offering Price*	*10% Test Used*	*Hold the Price Offering Rule Used*

[T] Term Bonds.
[C] Priced to the September 1, 20__ optional redemption date, at _____.
[CC] Priced to the September 1, 20__ optional redemption date, at _____.

Optional Redemption. The Bonds are subject to optional redemption by the Authority prior to their respective maturity dates as a whole or in part on any date on or after September 1, 20__, from any source of available funds other than Minimum Sinking Fund Payments and Special Tax Prepayments, at the following redemption prices (computed upon the principal amount of the Bonds or portions thereof called for redemption) together with accrued interest thereon to the date fixed for redemption:

103% if redeemed on any date on or after September 1, 20__ through August 31, 20__;

102% if redeemed on any date from September 1, 20__ through August 31, 20__;

101% if redeemed on any date from September 1, 20__ through August 31, 20__; and

100% if redeemed on September 1, 20__ and any date thereafter.

Extraordinary Redemption from Prepayment of Special Taxes. The Bonds are subject to extraordinary redemption by the Authority prior to their respective maturity dates, as a whole or in part on any Interest Payment Date on or after September 1, 20__, solely from funds derived from the extraordinary redemption of Local Obligations from Special Tax Prepayments, at the following

redemption prices (computed upon the principal amount of the Bonds or portions thereof called for redemption) together with accrued interest thereon to the date fixed for redemption:

103% if redeemed on an Interest Payment Date on or after September 1, 20__ through March 1, 20__;

102% if redeemed on an Interest Payment Date on September 1, 20__ and March 1, 20__;

101% if redeemed on an Interest Payment Date on September 1, 20__ and March 1, 20__; and

100% if redeemed on September 1, 20__ and any Interest Payment Date thereafter.

Mandatory Sinking Fund Redemption of Bonds. The Bonds maturing on September 1, 20__ are subject to mandatory redemption in part by lot on September 1 of each year commencing September 1, 20__, at a redemption price equal to one hundred percent (100%) of the principal amount thereof called for redemption together with accrued interest thereon to the date fixed for redemption:

Minimum Sinking Fund Payment Date (September 1)	***Bonds Minimum Sinking Fund Payment***

† Maturity.

The Bonds maturing on September 1, 20__ are subject to mandatory redemption in part on September 1 of each year commencing September 1, 20__, at a redemption price equal to one hundred percent (100%) of the principal amount thereof called for redemption together with accrued interest thereon to the date fixed for redemption:

Minimum Sinking Fund Payment Date (September 1)	***Bonds Minimum Sinking Fund Payment***

† Maturity.

The Bonds maturing on September 1, 20__ are subject to mandatory redemption in part on September 1 of each year commencing September 1, 20__, at a redemption price equal to one hundred percent (100%) of the principal amount thereof called for redemption together with accrued interest thereon to the date fixed for redemption:

Minimum Sinking Fund Payment Date (September 1)	*Bonds Minimum Sinking Fund Payment*

† Maturity.

If the Bonds subject to mandatory redemption are redeemed in part prior to their stated maturity date other than from Minimum Sinking Fund Payments, the Minimum Sinking Fund Payments for such Bonds shall be reduced proportionately by the principal amount of such Bonds so redeemed.

EXHIBIT B

FOLSOM RANCH FINANCING AUTHORITY
CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT NO. 23
(FOLSOM RANCH) IMPROVEMENT AREA NO. 7
SPECIAL TAX REVENUE BONDS
SERIES 2026

LETTER OF REPRESENTATIONS OF THE DISTRICT

[POS Date]

Piper Sandler & Co.
3626 Fair Oaks Boulevard
Sacramento, California 95864

Re: *City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Bonds, Series 2026*

Ladies and Gentlemen:

In connection with the proposed offer and sale of the above-referenced bonds (the "**Special Tax Bonds**"), the City of Folsom Community Facilities District No. 23 (Folsom Ranch) (the "**Community Facilities District**") hereby represents and covenants to Piper Sandler & Co., as underwriter (the "**Underwriter**") of the Folsom Financing Authority City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026 (the "**Bonds**"), as follows:

A. The City of Folsom (the "**City**") is duly organized and validly existing as a municipal corporation and charter city under the Constitution and laws of the State of California and the Charter and the Community Facilities District is a community facilities district organized and existing pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California.

B. The City has duly authorized the formation of the Community Facilities District and the establishment of Improvement Area No. 7 therein (the "**Improvement Area**") pursuant to resolutions and an ordinance duly adopted by the City Council (collectively, the "**Community Facilities District Formation Resolutions**" and, together with Resolution No. _____ authorizing the issuance and sale of the Special Tax Bonds, the "**Community Facilities District Resolutions**") and the Community Facilities District Act. The City Council, acting as the legislative body of the Community Facilities District has duly adopted the Community Facilities District Resolutions, and has caused to be recorded in the real property records of the County of Sacramento, a notice of special tax lien (the "**Notice of Special Tax Lien**") (the Community Facilities District Formation Resolutions and Notice of Special Tax Lien being collectively referred to herein as the "**Formation Documents**"). Each of the Formation Documents remains in full force and effect as of the date hereof and has not been amended.

C. The Community Facilities District has, and at the Closing Date will have, as the case may be, full legal right, power and authority: (i) to execute, deliver and perform its obligations under the District Indenture, the Trust Agreement, the Continuing Disclosure Certificate and the Local Obligation Purchase Contract, and to carry out all transactions contemplated by each of such documents; (ii) to issue, sell and deliver its Special Tax Bonds to the Authority; and (iii) to carry out, give effect to and consummate the transactions contemplated by the Formation Documents, the District Indenture, the Trust Agreement, the Local Obligation Purchase Contract, the Special Tax Bonds, this Letter of Representations, the Continuing Disclosure Certificate and the Official Statement.

This Letter of Representations, the Trust Agreement, the District Indenture, the Local Obligation Purchase Contract, the Special Tax Bonds and the Continuing Disclosure Certificate are collectively referred to herein as the "**District Documents**."

D. The Community Facilities District has complied, and will at the Closing Date be in compliance in all material respects, with the Formation Documents and the District Documents, and immaterial noncompliance by the Community Facilities District, if any, will not impair the ability of the Community Facilities District to carry out, give effect to or consummate the transactions contemplated by the foregoing. From and after the date of issuance of its Special Tax Bonds, the Community Facilities District will continue to comply with the covenants of the Community Facilities District contained in the District Documents.

E. Except as described in the Preliminary Official Statement, the Community Facilities District is not, in any respect material to the transactions referred to herein or contemplated hereby, in breach of or in default under, any law or administrative rule or regulation of the State of California, the United States of America, or of any department, division, agency or instrumentality of either thereof, or under any applicable court or administrative decree or order, or under any loan agreement, note, resolution, indenture, contract, agreement or other instrument to which the Community Facilities District is a party or is otherwise subject or bound, and the performance of its obligations under the District Documents and compliance with the provisions of each thereof, or the performance of the conditions precedent to be performed by the Community Facilities District pursuant to the District Documents, will not conflict with or constitute a breach of or default under any applicable law or administrative rule or regulation of the State, the United States of America, or of any department, division, agency or instrumentality of either thereof, or under any applicable court or administrative decree or order, or under any loan agreement, note, resolution, indenture, contract, agreement or other instrument to which the Community Facilities District is a party or is otherwise subject or bound, in any manner that would materially and adversely affect the performance by the Community Facilities District of its obligations under the District Documents or the performance of the conditions precedent to be performed by the Community Facilities District pursuant to the District Documents.

F. Except as may be required under the "blue sky" or other securities laws of any jurisdiction, all approvals, consents, authorizations, elections and orders of, or filings or registrations with, any governmental authority, board, agency or commission having jurisdiction which would constitute a condition precedent to, or the absence of which would materially adversely affect, the performance by the Community Facilities District of its obligations under the District Documents, have been or will be obtained at the Closing Date and are or will be in full force and effect at the Closing Date.

G. The District Documents conform as to form and tenor to the descriptions thereof contained in the Preliminary Official Statement.

H. The Special Tax Bonds are payable from the Special Tax, as set forth in the District Indenture, the levy of which has been duly and validly authorized pursuant to the Community Facilities District Act and the Special Tax within the Improvement Area will be fixed and levied in an amount which, together with other available funds, is required for the payment of the principal of, and interest on, the Special Tax Bonds when due and payable, all as provided in the District Indenture. The Community Facilities District has covenanted to cause the Special Tax to be levied and collected at the same time and in the same manner as ordinary ad valorem property taxes.

I. The District Indenture creates a valid pledge of, first lien upon and security interest in, the Special Tax, and in the moneys in the Special Tax Fund established pursuant to the District Indenture, on the terms and conditions set forth in the District Indenture.

J. Except as disclosed in the Preliminary Official Statement, there are, to the best of the Community Facilities District's knowledge, no entities with outstanding assessment or special tax liens against any of the properties within the Improvement Area or which are senior to or on a parity with the Special Tax referred to in paragraph (H) hereof.

K. The information contained in the Preliminary Official Statement (other than statements therein pertaining to the Authority, DTC and its book-entry system and under the caption "PROPOSED PROPERTY DEVELOPMENT—Development Entitlements—*Tentative and Final Mapping*," "—*Site Access*," "—*Affordable Housing*" (the last paragraph only), "—Toll Brothers Development," and "CONTINUING DISCLOSURE – Toll Brothers," as to which no view is expressed) does not and shall not contain any untrue or misleading statement of a material fact or omit to state any material fact necessary to make the statements therein, in light of the circumstances under which they were made, not misleading; and, upon delivery and up to and including 25 days after the End of the Underwriting Period (as defined in paragraph (L) below), the Official Statement will be amended and supplemented so as to contain no misstatement of any material fact or omission of any statement necessary to make the statements contained therein, in the light of the circumstances in which such statements were made, not misleading.

L. Up to and including 25 days after the End of the Underwriting Period, the Community Facilities District will advise the Underwriter promptly of any proposal to amend or supplement the Official Statement and will not effect or consent to any such amendment or supplement without the consent of the Underwriter, which consent will not be unreasonably withheld. The Community Facilities District will advise the Underwriter promptly of the institution of any proceedings known to it by any governmental agency prohibiting or otherwise materially affecting the use of the Official Statement in connection with the offering, sale or distribution of the Bonds. As used herein, the term "**End of the Underwriting Period**" means the later of such time as: (i) the Bonds are delivered to the Underwriter; or (ii) the Underwriter does not retain, directly or as a member of an underwriting syndicate, an unsold balance of the Bonds for sale to the public. Unless the Underwriter gives notice to the contrary, the End of the Underwriting Period shall be deemed to be the Closing Date. Any notice delivered pursuant to this provision shall be a written notice delivered to the City at or prior to the Closing Date, and shall specify a date (other than the Closing Date) to be deemed the "End of the Underwriting Period."

M. There is no action pending (notice of which has been served on the Community Facilities District or the City) or to the best knowledge of the Community Facilities District threatened, in which any such action: (i) in any way questions the existence of the Community Facilities District or the titles of the officers of the City to their respective offices; (ii) affects, contests or seeks to prohibit,

restrain or enjoin the issuance or delivery of the Bonds or the Special Tax Bonds or the payment or collection of the Special Tax or any amounts pledged or to be pledged to pay the principal of and interest on the Special Tax Bonds or the Bonds, or in any way contests or affects the validity of the Formation Documents or the District Documents or the consummation of the transactions on the part of the Community Facilities District contemplated thereby; (iii) contests the exemption of interest on the Bonds or the Special Tax Bonds from federal or State income taxation, as applicable, or contests the powers of the City or the Community Facilities District which may result in any material adverse change relating to the financial condition of the Community Facilities District; or (iv) contests the completeness or accuracy of the Preliminary Official Statement or any supplement or amendment thereto or asserts that the Preliminary Official Statement contained any untrue statement of a material fact or omitted to state any material fact required to be stated therein or necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading; and there is no basis for any action, suit, proceeding, inquiry or investigation of the nature described in clauses (i) through (iv) of this sentence.

N. Any certificate signed on behalf of the Community Facilities District by any officer or employee of the City authorized to do so shall be deemed a representation by the Community Facilities District to the Authority and the Underwriter on behalf of itself and the Community Facilities District as to the statements made therein.

O. At or prior to the Closing, the Community Facilities District will have duly authorized, executed and delivered the Continuing Disclosure Certificate in substantially the form attached as Appendix D-1 to the Official Statement. Except as disclosed in the Preliminary Official Statement, neither the City nor the Community Facilities District have failed to comply in any material respects with any previous undertakings with regard to the Rule to provide annual reports or notices of enumerated events in the last five years.

P. The Community Facilities District will apply the proceeds of its Special Tax Bonds in accordance with the District Indenture.

Q. Between the date of the Purchase Agreement and the date of Closing, the Community Facilities District will not offer or issue any bonds, notes or other obligations for borrowed money not previously disclosed to the Underwriter.

Capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Bond Purchase Agreement by and between the Authority and the Underwriter.

CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT NO. 23 (FOLSOM RANCH)

By: _____
Finance Director of the City of Folsom

EXHIBIT C

FOLSOM RANCH FINANCING AUTHORITY
CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT NO. 23
(FOLSOM RANCH) IMPROVEMENT AREA NO. 7
SPECIAL TAX REVENUE BONDS
SERIES 2026

LETTER OF REPRESENTATIONS OF
TOLL WEST INC.
WHICH WILL DO BUSINESS IN CALIFORNIA AS TOLL BROTHERS WEST INC.

[POS Date]

Folsom Ranch Financing Authority
50 Natoma Street
Folsom, California 95630

City of Folsom Community Facilities District No. 23
(Folsom Ranch)
50 Natoma Street
Folsom, California 95630

Piper Sandler & Co.
3626 Fair Oaks Boulevard, Suite 100
Sacramento, California 95864

Ladies and Gentlemen:

Reference is made to the Folsom Ranch Financing Authority City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026 (the "**Bonds**") and to the Bond Purchase Agreement to be entered into in connection therewith (the "**Purchase Agreement**"). This Letter of Representations of Toll West Inc. which will do business in California as Toll Brothers West Inc. (the "**Letter of Representations**") is delivered pursuant to the Purchase Agreement. Capitalized terms used and not otherwise defined herein have the meanings ascribed to them in the Purchase Agreement.

Each of the undersigned certifies that he or she is familiar with the facts herein certified and is authorized and qualified to certify the same as an authorized officer or representative of Toll West Inc. which will do business in California as Toll Brothers West Inc., a Delaware corporation (the "**Developer**"), and each of the undersigned, on behalf of the Developer further certifies as follows:

1. The Developer is a validly existing corporation and in good standing in the State of Delaware, is duly registered to transact intrastate business as a foreign corporation and in good standing under the laws of the State of California, and has or will have all requisite corporate right, power and authority: (i) to execute and deliver this Letter of Representations; (ii) executive and deliver at the

Closing the Developer Continuing Disclosure Certificate; and (iii) to undertake all of the transactions on its part described in the Preliminary Official Statement.

2. As set forth in the Preliminary Official Statement, the Developer owns certain property (herein, the "**Property**") within Improvement Area No. 7 (the "**Improvement Area**") of City of Folsom Community Facilities District No. 23 (Folsom Ranch) (the "**Community Facilities District**"). The undersigned, on behalf of the Developer, makes the representations herein with respect to all such Property.

3. Except as disclosed in the Preliminary Official Statement, to the Actual Knowledge of the Undersigned[1], (a) the Developer and its Affiliates[2] are not in breach of or in default under any applicable judgment or decree or any loan agreement, option agreement, development agreement, indenture, fiscal agent agreement, bond or note (collectively, the "**Material Agreements**") to which the Developer or its Affiliates are a party or otherwise subject, which breach or default could reasonably be expected to materially and adversely affect the Developer's ability to complete the development of the Property as described in the Preliminary Official Statement or to pay the Special Tax on the Property (to the extent the responsibility of the Developer or its Affiliates) prior to delinquency and (b) no event has occurred and is continuing that with the passage of time or giving of notice, or both, would constitute such a breach or default.

4. To the Actual Knowledge of the Undersigned, neither the Developer, nor any of its Affiliates is in default on any obligation to repay borrowed money, which default is reasonably likely to materially and adversely affect the Developer's ability to complete the development of the Property as described in the Preliminary Official Statement or to pay the Special Tax on the Property (to the extent the responsibility of the Developer) prior to delinquency.

5. Except as set forth in the Preliminary Official Statement, no action, suit, proceeding, inquiry or investigation at law or in equity, before or by any court, regulatory agency, public board or body is pending against the Developer (with proper service of process to the Developer having been accomplished) or, to the Actual Knowledge of the Undersigned, is pending against any current Affiliate (with proper service of process to such Affiliate having been accomplished) or to the Actual Knowledge of the Undersigned is threatened in writing against the Developer or any such Affiliate

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[1] As used in this Letter of Representations, the phrase "**Actual Knowledge of the Undersigned**" shall mean, as of the date of this Letter of Representations, the actual (as opposed to constructive) knowledge that the undersigned has or has obtained from obtained from (i) interviews with such current officers and responsible employees of the Developer as the undersigned has determined are likely, in the ordinary course of their respective duties, to have knowledge of the matters set forth in this Letter of Representations, and/or (ii) a review of such documents as the undersigned determined were reasonably necessary to obtain knowledge of the matters set forth in this Letter of Representations. The undersigned has not conducted any extraordinary inspection or inquiry other than such inspections or inquiries as are prudent and customary in connection with the ordinary course of the Developer's current business and operations. The undersigned has not contacted individuals who are no longer employed by the Developer

[2] "**Affiliate**" means, with respect to the Developer, any other Person: (i) who directly, or indirectly through one or more intermediaries, is currently controlling, controlled by or under common control with the Developer, and (ii) for whom information, including financial information or operating data, concerning such Person is material to potential investors in their evaluation of the Improvement Area and investment decision regarding the Bonds (i.e., information relevant to: (a) the Developer's development plans with respect to its Property and the payment of its Special Tax on the Property (to the extent the responsibility of the Developer) prior to delinquency; or (b) such Person's assets or funds that would materially affect the Developer's ability to develop its Property as described in the Preliminary Official Statement or to pay its Special Tax on the Property (to the extent the responsibility of the Developer) prior to delinquency). "**Person**" means an individual, a corporation, a partnership, a limited liability company, an association, a joint stock company, a trust, any unincorporated organization or a government or political subdivision thereof. For purposes hereof, the term "**control**" (including the terms "controlling," "controlled by" or "under common control with") means the possession, direct or indirect, of the power to direct or cause the direction of the management and policies of a Person, whether through the ownership of voting securities, by contract or otherwise.

which if successful, is reasonably likely to materially and adversely affect the Developer's ability to complete the development of the Property as described in the Preliminary Official Statement or to pay the Special Tax or ad valorem tax obligations on its Property (to the extent the responsibility of the Developer) prior to delinquency.

6. As of the Date of the Preliminary Official Statement, to the Actual Knowledge of the Undersigned, the information contained therein solely as such information describes the Developer, its Affiliates, ownership of the Property, the Developer's development plan, the Developer's financing plan, the Developer's lenders, if any, and contractual arrangements of the Developer or any Affiliates (including, if material to the Developer's development plan or the Developer's financing plan, loans of such Affiliates) as set forth under the captions "PROPOSED PROPERTY DEVELOPMENT—**Development Entitlements**—*Tentative and Final Mapping*," "—*Site Access*," "—*Phase 2 Water Infrastructure*" (as to the sixth paragraph only), "—*Flood Zones,*" "—*Fire Zones,*" "—*Affordable Housing*" (as to the second paragraph only), and "—**Toll Brothers Development**" and "CONTINUING DISCLOSURE—**Toll Brothers**—*Prior Continuing Disclosure Compliance*" (excluding therefrom in all cases (a) any information regarding any other property owner or the property owned by a property owner other than the Developer, (b) any information on appraised and market values, and annual special tax rates and ratios, including information regarding the Appraisal Report (as such term is defined in the Preliminary Official Statement), and (c) any information which is identified as having been provided by a source other than the Developer) is true and correct in all material respects and did not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading.

7. The Developer covenants that, while the Bonds or any refunding obligations related thereto are outstanding, the Developer and its Affiliates which it controls will not bring any action, suit, proceeding, inquiry or investigation at law or in equity, before any court, regulatory agency, public board or body, that in any way seeks to challenge or overturn the formation of the Community Facilities District or the Improvement Area, to challenge the adoption of Ordinance No. _____ of the City levying the Special Tax within the Improvement Area, to invalidate the Community Facilities District, the Improvement Area or any of the Bonds or any refunding bonds related thereto, or to invalidate the special tax liens imposed under Section 3115.5 of the Streets and Highways Code based on recordation of the amended notice of special tax lien relating thereto. The foregoing covenant shall not prevent the Developer or any Affiliate in any way from bringing any other action, suit or proceeding including, without limitation, (a) an action or suit contending that the Special Tax has not been levied in accordance with the methodologies contained in the Community Facilities District's Rate and Method of Apportionment of Special Taxes for the Improvement Area pursuant to which the Special Tax is levied, (b) an action or suit with respect to the application or use of the Special Tax levied and collected, or (c) to enforce the obligations of the Authority, the City, and/or the Community Facilities District under any agreements among the Developer and its Affiliates, the Authority, the City, and/or the Community Facilities District or to which the Developer or its Affiliates is a party or beneficiary.

8. Except as disclosed in the Preliminary Official Statement, to the Actual Knowledge of the Undersigned, the Developer is not aware that any other public debt secured by a tax or assessment on the Property exists or is in the process of being authorized or any assessment districts or community facilities districts have been or are in the process of being formed that include any portion of the Property.

9. The Developer has been developing or has been involved in the development of numerous projects over an extended period of time. It is likely that the Developer and its Affiliates has been delinquent at one time or another in the payment of *ad valorem* property taxes, special assessments or special taxes. However, except as disclosed in the Preliminary Official Statement, to the Actual Knowledge of the Undersigned, neither the Developer nor any current Affiliate is currently in default in, or in the last five (5) years has ever defaulted to any material extent in the payment of any *ad valorem* property tax, special assessment or special tax on property owned by the Developer or any such Affiliate within the boundaries of a community facilities district or an assessment district within California that (a) caused a draw on a reserve fund relating to such assessment district or community facilities district financing or (b) resulted in a foreclosure action being commenced in a court of law against the delinquent Developer or Affiliate.

10. The Developer intends to comply with the provision of the Mello-Roos Community Facilities District Act of 1982, as amended, relating to the Notice of Special Tax described in Government Code Section 53341.5 in connection with the sale of the Property, or portions thereof.

11. To the Actual Knowledge of the Undersigned, the Developer is able to pay its bills as they become due and no legal proceedings are pending against the Developer (with proper service of process to the Developer having been accomplished) or, to the Actual Knowledge of the Undersigned, threatened in writing in which the Developer may be adjudicated as bankrupt or discharged from any and all of its debts or obligations, or granted an extension of time to pay its debts or obligations, or be allowed to reorganize or readjust its debts, or be subject to control or supervision of the Federal Deposit Insurance Corporation.

12. To the Actual Knowledge of the Undersigned, Affiliates of the Developer are able to pay their bills as they become due and no legal proceedings are pending against any Affiliates of the Developer (with proper service of process to such Affiliate having been accomplished) or to the Actual Knowledge of the Undersigned, threatened in writing in which the Affiliates of the Developer may be adjudicated as bankrupt or discharged from any or all of their debts or obligations, or granted an extension of time to pay their debts or obligations, or be allowed to reorganize or readjust their debts or obligations, or be subject to control or supervision of the Federal Deposit Insurance Corporation.

13. If between the date hereof and the Closing Date any event relating to or affecting the Developer, its Affiliates, ownership of the Property, the Developer's development plan, the Developer's financing plan, the Developer's lenders, if any, and contractual arrangements of the Developer or any Affiliates (including, if material to the Developer's development plan or the Developer's financing plan, loans of such Affiliates) shall occur of which the undersigned has actual knowledge and which the undersigned believes would cause the information under the sections of the Preliminary Official Statement indicated in Paragraph 6 hereof (and subject to the limitations and exclusions contained in Paragraph 6 of the Letter of Representations), to contain an untrue statement of a material fact or to omit to state a material fact necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading, the undersigned shall notify the Authority and the Underwriter and if in the opinion of counsel to the Authority or the Underwriter such event requires the preparation and publication of a supplement or amendment to the Preliminary Official Statement, the Developer shall reasonably cooperate with the Authority in the preparation of an amendment or supplement to the Preliminary Official Statement in form and substance reasonably satisfactory to counsel to the Authority and to the Underwriter.

14. The Developer agrees to deliver a Closing Certificate dated the date of issuance of the Bonds at the time of issuance of the Bonds in substantially the form attached as Exhibit D to the Purchase Agreement.

15. The Developer agrees to deliver the Developer Continuing Disclosure Certificate at the time of issuance of the Bonds in substantially the form attached as Appendix D-2 to the Preliminary Official Statement.

16. On behalf of the Developer, I have reviewed the contents of this Letter of Representations and have met with counsel to the Developer for the purpose of discussing the meaning of its contents.

The undersigned has executed this Letter of Representations solely in his or her capacity as an officer or authorized representative of the Developer and he or she will have no personal liability arising from or relating to this Letter of Representations.

TOLL WEST INC. which will do business in California as Toll Brothers West Inc.,
a Delaware corporation

By:_____
Gregory S. Van Dam,
Vice President

By:_____
Scott Esping,
Assistant Secretary

EXHIBIT D

FOLSOM RANCH FINANCING AUTHORITY
CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT NO. 23
(FOLSOM RANCH) IMPROVEMENT AREA NO. 7
SPECIAL TAX REVENUE BONDS
SERIES 2026

CLOSING CERTIFICATE OF
TOLL WEST INC.
WHICH WILL DO BUSINESS IN CALIFORNIA AS TOLL BROTHERS WEST INC.

[Closing Date]

Folsom Ranch Financing Authority
50 Natoma Street
Folsom, CA, 95630

City of Folsom Community Facilities District No. 23
(Folsom Ranch)
50 Natoma Street
Folsom, CA, 95630

Piper Sandler & Co.
3626 Fair Oaks Boulevard
Sacramento, California 95864

Ladies and Gentlemen:

Reference is made to the Folsom Ranch Financing Authority City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026 (the "**Bonds**") and to the Bond Purchase Agreement, dated [BPA Date] (the "**Purchase Agreement**"), entered into in connection therewith. This Closing Certificate of Toll West Inc. which will do business in California as Toll Brothers West Inc. (the "**Closing Certificate**") is delivered by Toll West Inc. which will do business in California as Toll Brothers West Inc., a Delaware corporation (the "**Developer**") pursuant to the Purchase Agreement. Capitalized terms used herein and not otherwise defined have the meanings ascribed to them in the Letter of Representations of Toll West Inc. which will do business in California as Toll Brothers West Inc. (the "**Letter of Representations**"), dated [POS Date], delivered by the Developer.

Each of the undersigned certifies that he or she is familiar with the facts herein certified and is authorized and qualified to certify the same as an authorized officer or representative of the Developer, and each of the undersigned, on behalf of the Developer, further certifies as follows:

1. The Developer has received the final Official Statement dated [BPA Date] relating to the Bonds (the "**Official Statement**"). Each statement, representation and warranty made in the Letter of Representations is true and correct in all material respects on and as of the date hereof with the same

effect as if made on the date hereof, except that all references therein to the Preliminary Official Statement shall be deemed to be references to the final Official Statement.

2. To the Actual Knowledge of the Undersigned, no event has occurred since the date of the Preliminary Official Statement affecting the statements and information described in Paragraph 6 of the Letter of Representations relating to the Developer, its Affiliates, the development status and ownership of the Property, the Developer's development plan, the Developer's financing plan, the Developer's lenders, if any, and contractual arrangements of the Developer or any Affiliates (including, if material to the Developer's development plan or the Developer's financing plan, loans of such Affiliates) (and subject to the limitations and exclusions contained in Paragraph 6 of the Letter of Representations) which should be disclosed in the Official Statement for the purposes for which it is to be used in order to make such statements and information contained in the Official Statement not misleading in any material respect.

3. For the period through 25 days after the "**End of the Underwriting Period**" as defined in the Purchase Agreement (provided the Developer may assume the End of the Underwriting period is the Closing Date (as defined in the Bond Purchase Agreement), unless it receives written notice from the Underwriter that the End of the Underwriting Period is later than the Closing Date), if the undersigned has actual knowledge of any event relating to or affecting the Developer, its Affiliates, ownership of the Property, the Developer's development plan, the Developer's financing plan, the Developer's lenders, if any, and contractual arrangements of the Developer or any Affiliates (including, if material to the Developer's development plan or the Developer's financing plan, loans of such Affiliates), to cause the information under the sections of the Official Statement indicated in Paragraph 6 of the Letter of Representations (and subject to the limitations and exclusions contained in Paragraph 6 of the Letter of Representations) to contain an untrue statement of a material fact or to omit to state a material fact necessary to make the statements therein, in light of the circumstances under which they were made, not misleading, the undersigned shall notify the Authority and the Underwriter and if in the opinion of the Underwriter or counsel to the Authority, it is necessary to amend or supplement the Official Statement in order to make the Official Statement not misleading in the light of the circumstances under which they were made, the Developer shall reasonably cooperate with the Authority and the Underwriter in the preparation of an amendment or supplement to the Official Statement in form and substance reasonably satisfactory to the Underwriter and Disclosure Counsel which will amend or supplement the Official Statement so that it will not contain an untrue statement of a material fact or omit to state a material fact necessary in order to make the statements therein, in the light of the circumstances under which they were made, not misleading.

4. The Developer has duly and validly executed and delivered the Developer Continuing Disclosure Certificate.

Each of the undersigned has executed this Closing Certificate solely in his or her capacity as an officer or representative of the Developer and he or she will have no personal liability arising from or relating to this Closing Certificate.

TOLL WEST INC. which will do business in California as Toll Brothers West Inc.,
a Delaware corporation

By:_____
Gregory S. Van Dam,
Vice President

By:_____
Scott Esping,
Assistant Secretary

EXHIBIT E

SUPPLEMENTAL OPINION OF BOND COUNSEL

[Closing Date]

Piper Sandler & Co., as Underwriter
Sacramento, California

Folsom Ranch Financing Authority
City of Folsom Community Facilities District No. 23 (Folsom Ranch)
Improvement Area No. 7
Special Tax Revenue Bonds, Series 2026
(Supplemental Opinion)

Greetings:

This letter is provided pursuant to Section 4.F.7. of the Bond Purchase Agreement, dated [BPA Date] (the "Purchase Contract"), between Piper Sandler & Co. (the "Underwriter") and the Folsom Ranch Financing Authority (the "Authority"), providing for the purchase by the Underwriter of $_____ aggregate principal amount of its Folsom Ranch Financing Authority City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026 (the "Bonds"). The Bonds are being issued pursuant to a trust agreement, dated as of May 1, 2026 (the "Trust Agreement"), among the Issuer, the City of Folsom Community Facilities District No. 23 (Folsom Ranch) (the "Community Facilities District") and U.S. Bank Trust Company, National Association, as trustee (the "Trustee"). The Trust Agreement provides that the Bonds are issued for the stated purpose of enabling the Authority to acquire certain special tax bonds to be issued by the Community Facilities District. Capitalized terms not otherwise defined herein shall have the meanings ascribed thereto in the Trust Agreement or, if not defined in the Trust Agreement, in the Purchase Contract.

We have delivered our final legal opinion (the "Bond Opinion") as bond counsel to the Authority concerning the validity of the Bonds and certain other matters, dated the date hereof and addressed to the Authority. You may rely on such opinion as though the same were addressed to you.

In connection with our role as bond counsel and disclosure counsel to the Authority, we have reviewed the Purchase Contract, the Trust Agreement, an indenture, dated as of May 1, 2026, between the Community Facilities District and U.S. Bank Trust Company, National Association, as trustee (the "Local Obligations Indenture"), the tax certificate related to the Bonds (the "Tax Certificate"), certain portions of the posted preliminary official statement of the Authority dated _____, 2026, with respect to the Bonds (the "Preliminary Official Statement") and of the posted official statement of the Authority dated _____, 2026, with respect to the Bonds (the "Official Statement"), opinions of counsel to the Authority, the Community Facilities District, the Trustee, Toll West Inc. which will do business in California as Toll Brothers West Inc., a Delaware corporation ("Toll Brothers"), certificates of the Authority, the Community Facilities District, the Trustee, Integra Realty Resources (the "Appraiser"), NBS (the "Special Tax Consultant"), Toll Brothers, and others, and such other documents, opinions and matters to the extent we deemed necessary to render the opinions and conclusions set forth herein.

The opinions and conclusions expressed herein are based on an analysis of existing laws, regulations, rulings and court decisions and cover certain matters not directly addressed by such

authorities. Such opinions or conclusions may be affected by actions taken or omitted or events occurring after the original delivery of the Bonds on the date hereof. We have not undertaken to determine, or to inform any person, whether any such actions are taken or omitted or events do occur or any other matters come to our attention after the original delivery of the Bonds on the date hereof. We have assumed the genuineness of all documents and signatures provided to us and the due and legal execution and delivery thereof by, and validity against, any parties other than the Authority. We have assumed, without undertaking to verify, the accuracy of the factual matters represented, warranted or certified in the documents, and of the legal conclusions contained in the opinions, referred to in the third paragraph hereof. We have further assumed compliance with all covenants and agreements contained in such documents. In addition, we call attention to the fact that the rights and obligations under the Bonds, the Trust Agreement, the Local Obligations Indenture, the Tax Certificate, and the Purchase Contract and their enforceability may be subject to bankruptcy, insolvency, receivership, reorganization, arrangement, fraudulent conveyance, moratorium and other laws relating to or affecting creditors' rights, to the application of equitable principles, to the exercise of judicial discretion in appropriate cases and to the limitations on legal remedies against governmental entities such as the Authority and the Community Facilities District in the State of California. We express no opinion with respect to any indemnification, contribution, liquidated damages, penalty (including any remedy deemed to constitute a penalty), right of set-off, arbitration, judicial reference, choice of law, choice of forum, choice of venue, non-exclusivity of remedies, waiver or severability provisions contained in the foregoing documents, nor do we express any opinions with respect to the state or quality of title to or interest in any property described in or as subject to the lien of the Trust Agreement or the Local Obligations Indenture or the accuracy or sufficiency of the description contained therein of, or the remedies available to enforce liens on, any such property. We express no view with respect to the plans, specifications, maps, financial report or other engineering or financial details of the proceedings, or upon the Rate and Method of Apportionment for Improvement Area No. 7 of the Community Facilities District or the validity of the Special Tax levied upon any individual parcel.

Based on and subject to the foregoing, and in reliance thereon, as of the date hereof, we are of the following opinions and conclusions:

1. The Bonds are not subject to the registration requirements of the Securities Act of 1933, as amended, and the Trust Agreement is exempt from qualification pursuant to the Trust Indenture Act of 1939, as amended.

2. The Purchase Contract has been duly executed and delivered by, and constitutes a valid and binding agreement of, the Authority.

3. The statements contained in the Official Statement under the captions "THE BONDS" (excluding any information about The Depository Trust Company ("DTC"), Cede & Co., or the DTC book-entry system as to which no opinion is expressed), "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS (excluding therefrom the information under the headings "—Special Tax Analysis," "—Special Tax Calculation" and "—The Teeter Plan") and "TAX MATTERS," and in APPENDIX E – "PROPOSED FORM OF OPINION OF BOND COUNSEL" and APPENDIX C – "SUMMARY OF PRINCIPAL DOCUMENTS," excluding any material that may be treated as included under such captions by cross reference or reference to other documents or sources, insofar as such statements expressly summarize certain provisions of the Trust Agreement and the Local Obligations Indenture, or set out content of the Bond Opinion, are accurate in all material respects.

4. We are not passing upon and do not assume any responsibility for the accuracy, completeness or fairness of any of the statements contained in the Preliminary Official Statement or (except as explicitly stated in paragraph 3 above) in the Official Statement and make no representation that we have independently verified the accuracy, completeness or fairness of any such statements. In our capacity as bond counsel and disclosure counsel to the Authority in connection with issuance of the Bonds, we participated in conferences with your representatives, your counsel, representatives of the Community Facilities District, the City, the Authority, their respective counsel, representatives of Toll Brothers and their counsel, the Appraiser, the Special Tax Consultant and others, during which conferences the contents of the Preliminary Official Statement or the Official Statement and related matters were discussed. Based on our participation in the above-mentioned conferences (which, with respect to the Preliminary Official Statement, did not extend beyond the date of the Purchase Contract, and with respect to the Official Statement did not extend beyond its date), and in reliance thereon, on oral and written statements and representations of the Authority, the Community Facilities District and others and on the records, documents, certificates, opinions and matters herein mentioned, subject to the limitations on our role as bond counsel and disclosure counsel to the Authority, we advise you as a matter of fact and not opinion that (a) no facts had come to the attention of the attorneys in our firm rendering legal services with respect to the Preliminary Official Statement which caused us to believe as of the date of the Purchase Contract, based on the documents, drafts and facts in existence and reviewed as of that date that the Preliminary Official Statement contained any untrue statement of a material fact or omitted to state a material fact necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading (except any information marked as preliminary or subject to change, any information permitted to be omitted by Securities and Exchange Commission Rule 15c-12 or otherwise left blank and any other differences with the information in the Official Statement), and (b) no facts had come to the attention of the attorneys in our firm rendering legal service with respect to the Official Statement which caused us to believe as of the date of the Official Statement and as of the date hereof that the Official Statement contained or contains any untrue statement of a material fact or omitted or omits to state any material fact necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading; provided that we expressly exclude from the scope of this paragraph and express no view with respect to both the Preliminary Official Statement and the Official Statement, about any CUSIP numbers, financial, accounting, statistical, economic, engineering or demographic data or forecasts, numbers, charts, tables, graphs, estimates, projections, assumptions or expressions of opinion, any information about feasibility, valuation, appraisals, absorption, real estate or environmental matters, litigation, any statements about compliance with prior continuing disclosure undertakings, relationships among the parties, any information about book-entry, DTC, Cede & Co., ratings, rating agencies, the underwriter, municipal advisor, underwriting, and the information contained in Appendices A, B, D, F and G, included or referred to therein or omitted therefrom. No responsibility is undertaken or conclusion expressed with respect to any other disclosure document, materials or activity, or as to any information from another document or source referred to by or incorporated by reference in the Preliminary Official Statement or the Official Statement.

This letter is furnished by us as bond counsel and disclosure counsel to the Authority. No attorney-client relationship has existed or exists between our firm and you in connection with the Bonds or by virtue of this letter. We disclaim any obligation to update this letter. This letter is delivered to you as underwriter of the Bonds, is solely for your benefit as such underwriter in connection with the original delivery of the Bonds on the date hereof, and is not to be used, circulated, quoted or otherwise referred to or relied upon for any other purpose or by any other person. This letter is not intended to, and may not, be relied upon by owners of the Bonds or by any other party to whom it is not specifically addressed.

Very truly yours,

EXHIBIT F

FOLSOM RANCH FINANCING AUTHORITY
CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT NO. 23
(FOLSOM RANCH) IMPROVEMENT AREA NO. 7
SPECIAL TAX REVENUE BONDS
SERIES 2026

FORM OF ISSUE PRICE CERTIFICATE

The undersigned, on behalf of Piper Sandler & Co. (the "**PSC**"), hereby certifies as set forth below with respect to the sale and issuance of the above-captioned bonds (the "**Bonds**").

1. ***Sale of the General Rule Maturities***. As of the date of this certificate, for each Maturity of the General Rule Maturities, the first price at which at least 10% of such Maturity was sold to the Public is the respective price listed in Schedule A.

2. ***Initial Offering Price of the Hold-the-Offering-Price Maturities***.

(a) PSC offered the Hold-the-Offering-Price Maturities to the Public for purchase at the respective initial offering prices listed in Schedule A (the "**Initial Offering Prices**") on or before the Sale Date. A copy of the pricing wire or equivalent communication for the Bonds is attached to this certificate as Schedule B.

(b) As set forth in the Bond Purchase Agreement, dated [BPA Date], by and between PSC and the Issuer, PSC has agreed in writing that: (i) for each Maturity of the Hold-the-Offering-Price Maturities, it would neither offer nor sell any of the Bonds of such Maturity to any person at a price that is higher than the Initial Offering Price for such Maturity during the Holding Period for such Maturity (the "**hold-the-offering-price rule**"); and (ii) any selling group agreement shall contain the agreement of each dealer who is a member of the selling group, and any retail distribution agreement shall contain the agreement of each broker-dealer who is a party to the retail distribution agreement, to comply with the hold-the-offering-price rule. Pursuant to such agreement, no Underwriter (as defined below) has offered or sold any Maturity of the Hold-the-Offering-Price Maturities at a price that is higher than the respective Initial Offering Price for that Maturity of the Bonds during the Holding Period.

3. ***Defined Terms***.

(a) *General Rule Maturities* means those Maturities of the Bonds listed in Schedule A hereto as the "General Rule Maturities."

(b) *Hold-the-Offering-Price Maturities* means those Maturities of the Bonds listed in Schedule A hereto as the "Hold-the-Offering-Price Maturities."

(c) *Holding Period* means, with respect to a Hold-the-Offering-Price Maturity, the period starting on the Sale Date and ending on the earlier of (i) the close of the fifth business day after the [BPA Date] (the Sale Date), or (ii) the date on which the Underwriter has sold at least 10% of such

Hold-the-Offering-Price Maturity to the Public at prices that are no higher than the Initial Offering Price for such Hold-the-Offering-Price Maturity.

(d) *Issuer* means the Folsom Ranch Financing Authority.

(e) *Maturity* means Bonds with the same credit and payment terms. Bonds with different maturity dates, or Bonds with the same maturity date but different stated interest rates, are treated as separate maturities.

(f) *Public* means any person (including an individual, trust, estate, partnership, association, company, or corporation) other than an Underwriter or a related party to an Underwriter. The term "**related party**" for purposes of this certificate generally means any two or more persons who have greater than 50 percent common ownership, directly or indirectly.

(g) *Sale Date* means the first day on which there is a binding contract in writing for the sale of a Maturity of the Bonds. The Sale Date of the Bonds is [BPA Date].

(h) *Underwriter* means: (i) any person that agrees pursuant to a written contract with the Issuer (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of the Bonds to the Public; and (ii) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (i) of this paragraph to participate in the initial sale of the Bonds to the Public (including a member of a selling group or a party to a retail distribution agreement participating in the initial sale of the Bonds to the Public).

The representations set forth in this certificate are limited to factual matters only. Nothing in this certificate represents PSC's interpretation of any laws, including specifically Sections 103 and 148 of the Internal Revenue Code of 1986, as amended, and the Treasury Regulations thereunder. The undersigned understands that the foregoing information will be relied upon by the Issuer with respect to certain of the representations set forth in the Tax Certificate and with respect to compliance with the federal income tax rules affecting the Bonds, and by Stradling Yocca Carlson & Rauth LLP, in connection with rendering its opinion that the interest on the Bonds is excluded from gross income for federal income tax purposes, the preparation of the Internal Revenue Service Form 8038-G, and other federal income tax advice that it may give to the Issuer from time to time relating to the Bonds.

PIPER SANDLER & CO.

By:_____
Name:_____

Dated: [Closing Date]

SCHEDULE A

(*Attached*)

SCHEDULE B

PRICING WIRE

(*Attached*)

EXHIBIT G

FOLSOM RANCH FINANCING AUTHORITY
CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT NO. 23
(FOLSOM RANCH) IMPROVEMENT AREA NO. 7
SPECIAL TAX REVENUE BONDS
SERIES 2026

CERTIFICATE OF APPRAISER

Folsom Ranch Financing Authority
50 Natoma Street,
Folsom, CA, 95630

City of Folsom Community Facilities District No. 23
(Folsom Ranch)
50 Natoma Street,
Folsom, CA, 95630

Piper Sandler & Co.
3626 Fair Oaks Boulevard, Suite 200
Sacramento, California 95864

The undersigned hereby states and certifies:

1. That he is an authorized principal of Integra Realty Resources (the "**Appraiser**") and as such is familiar with the facts herein certified and is authorized and qualified to certify the same.

2. That the Appraiser has prepared an appraisal report, dated _____, 2026 (the "**Appraisal Report**"), on behalf of the City of Folsom Community Facilities District No. 23 (Folsom Ranch) (the "Community Facilities District") and the Folsom Ranch Financing Authority (the "**Authority**") in connection with the Preliminary Official Statement, dated [POS Date] (the "**Preliminary Official Statement**") and the Official Statement dated [BPA Date] ("**Official Statement**"), for the Folsom Ranch Financing Authority City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026 (the "**Bonds**").

3. That the Appraiser hereby consents to the reproduction and use of the Appraisal Report appended to the Preliminary Official Statement and the Official Statement. The Appraiser also consents to the references to the Appraiser and the Appraisal made in the Preliminary Official Statement and the Official Statement.

4. In the opinion of the Appraiser the assumptions made in the Appraisal Report are reasonable. Since the date of value of the Appraisal Report, the Appraiser is not aware of any facts that would cause its opinion of value of the taxable property in Improvement Area No. 7 (the "**Improvement Area**") of the Community Facilities District to be lower than the value in the Appraisal.

5. Each of the parcels appraised by the Appraiser is encompassed within the Improvement Area as set forth in the boundary map of the Community Facilities District.

6. That, as of the date of the Preliminary Official Statement, as of the date of the Official Statement and as of the date hereof, the Appraisal Report appended to the Preliminary Official Statement and the Official Statement, to the best of my knowledge and belief, and subject to all of the Limiting Conditions and Major Assumptions set forth in the Appraisal Report, did not and does not contain any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements contained therein, in the light of the circumstances under which they were made, not misleading, and no events or occurrences have been ascertained by us or have come to our attention that would substantially change the estimated values stated in the Appraisal Report. However, we have not performed any procedures since the date of the Appraisal Report to obtain knowledge of such events or occurrences nor are we obligated to do so in the future.

7. The Community Facilities District, the Authority, and the Underwriter, Piper Sandler & Co., are entitled to rely on the Certificate.

Dated: [Closing Date]

INTEGRA REALTY RESOURCES

By: _____
Authorized Representative

EXHIBIT H

FORM OF OPINION OF COUNSEL TO THE DEVELOPER

[Closing Date]

Folsom Ranch Financing Authority
c/o City of Folsom
50 Natoma Street
Folsom, California 95630

Piper Sandler & Co.
3626 Fair Oaks Boulevard, Suite 100
Sacramento, California 95864

Re: $_____ Folsom Ranch Financing Authority City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds Series 2026

Ladies and Gentlemen:

We have acted as special counsel to Toll West Inc. which will do business in California as Toll Brothers West Inc., a Delaware corporation (the "**Developer**"), in connection with the issuance of the above-referenced bonds (the "**2026 Bonds**") by the Folsom Ranch Financing Authority (the "**Authority**"). All real property located within Improvement Area No. 7 (the "**Improvement Area**") of the City of Folsom Community Facilities District No. 23 (Folsom Ranch) (the "**Community Facilities District**") and owned by the Developer is referred to herein as the "Property." The 2026 Bonds are being sold to Piper Sandler & Co., as Underwriter (the "**Underwriter**"). This opinion letter is being delivered to you pursuant to Section 4(F)(21) of the Bond Purchase Agreement, dated [BPA Date], between the Authority and the Underwriter (the "**Purchase Agreement**").

In the course of acting as special counsel to the Developer as herein described, we have examined the following documents:

(a) Preliminary Official Statement, dated [POS Date], prepared in conjunction with the issuance and sale of the 2026 Bonds (the "**Preliminary Official Statement**");

(b) Official Statement, dated [BPA Date], prepared in conjunction with the issuance and sale of the 2026 Bonds (the "**Official Statement**");

(c) Continuing Disclosure Certificate—Toll Brothers, dated as of [Closing Date] (the "**Continuing Disclosure Document**"), executed by the Developer;

(d) Letter of Representations of Toll West Inc. which will do business in California as Toll Brothers West Inc., dated [POS Date], and Closing Certificate of Toll West Inc. which will do business in California as Toll Brothers West Inc., dated [Closing Date], each executed by the Developer (collectively, the "**Developer Certificates**");

(e) Certificate of Incorporation of the Developer, filed with the Delaware Secretary of State, as amended, and Bylaws of the Developer, as amended (collectively, the "**Developer Formation Documents**");

(f) Certificate of Good Standing of the Developer from the Delaware Secretary of State dated _____, 2026, and Certificate of Status of the Developer from the California Secretary of State dated _____, 2026; and

(g) Such other agreements, contracts and documents as we deemed relevant for the purposes of this opinion.

In addition, we have made such factual and other inquiries and examinations as we deemed necessary for the purposes of this opinion letter.

We call to your attention the fact that we are not general counsel to the Developer and do not represent the Developer on a continuing basis. Rather, we are representing the Developer solely in connection with its interactions with the Authority, the Community Facilities District and the City of Folsom (the "**City**") in connection with the issuance of the 2026 Bonds.

Whenever we have indicated in this opinion letter that the existence or absence of facts is based on our knowledge, it is intended to signify that during the course of our representation of the Developer as herein described, no information has come to the attention of the lawyers in our firm actively representing the Developer in the matters described herein which would give them current actual knowledge of the existence or absence of such facts. Please be advised that only John P. Yeager and Sandra A. Galle have been so involved.

Except to the extent expressly set forth herein, we have not undertaken any independent investigations to determine the existence or absence of such facts, and no inference as to our knowledge of the existence or absence of such facts should be drawn from our representation of the Developer. We have made no examination of, and express no opinion as to, title to the Property, the ability of the Developer to develop the Property (except as specifically set forth in paragraph 6 below), or the viability of the development of the Property by the Developer as described in the Official Statement.

As to certain factual matters (which we have not independently established or verified), including, without limitation, the status of the development of the Property by the Developer and existing development entitlements and future development entitlements which must be obtained in order for the Developer to complete the development and sale of the Property, we have relied upon statements, certificates and other assurances of public officials and of certain officers and agents of the Developer, as well as employees and/or consultants of the Developer.

In expressing the opinions below, we have assumed, without inquiry or investigation, (i) the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity to original documents of documents submitted to us as copies or as exhibits, and the

authenticity of such originals of such latter documents; (ii) that there are no oral or written terms or conditions agreed to by the Authority, the Community Facilities District, the City, and/or the Developer which would have an effect on the opinions rendered herein; (iii) that there has not been any mutual mistake of fact or misunderstanding which would have an effect on the opinions rendered herein; and (iv) that all parties have complied with any requirement of good faith and fair dealing, noncompliance with which would have an effect on the opinions rendered herein.

Based solely upon and subject to the foregoing as well as to the qualifications, limitations, exclusions, exceptions, assumptions and other matters set forth herein, we are of the opinion that:

1. The Developer is a corporation, duly incorporated, validly existing and in good standing under the laws of the State of Delaware, and is registered to transact business as a foreign corporation in the State of California and is in good standing under the laws of the State of California.

2. The Developer has the corporate power and corporate authority to execute, deliver and perform its obligations under the Continuing Disclosure Document.

3. The execution and delivery by the Developer of the Continuing Disclosure Document and the performance by the Developer of its obligations thereunder (i) have been duly authorized by all necessary corporate action on the part of the Developer and (ii) will not result in a violation of, a breach of, or a default under the Developer Formation Documents.

4. The Continuing Disclosure Document has been duly executed and delivered by the Developer and constitutes the legally valid and binding obligation of the Developer, enforceable against the Developer in accordance with its terms.

5. To our knowledge, there is no action, suit, proceeding, inquiry or investigation, by or before any court, governmental agency, public board or body, pending or overtly threatened against the Developer which (A) seeks to prohibit, restrain or enjoin the proposed development by the Developer of the Property as described in the Official Statement; or (B) if determined adversely to the Developer is reasonably likely to have a material adverse effect on the Developer's ability (i) to comply with its obligations under the Continuing Disclosure Document, (ii) to develop the Property as described in the Official Statement or (iii) to pay special taxes or *ad valorem* property taxes related to the Property when due; or (C) seeks to cause the Developer to be adjudicated as bankrupt or discharged from any or all of its debts or obligations; or (D) grants or seeks to grant an extension of time to pay the Developer's debts or seeks to effect a reorganization or a readjustment of the Developer's debts.

6. Without having undertaken to determine independently the accuracy, completeness, or fairness of the statements contained in the Preliminary Official Statement and the Official Statement, but based solely on (i) our limited capacity as special counsel to the Developer, (ii) the representations of the Developer and/or its employees and/or consultants, and our reliance thereon, and (iii) our review of the Preliminary Official Statement and the Official Statement, no facts had or have come to our attention during the course of our representation of the Developer as described herein which caused us to believe that the information describing Development Matters (defined below) contained in the Relevant Sections (defined below) of the Preliminary Official Statement as of its date ([POS Date]) or as of the date of the Purchase Agreement ([BPA Date]), or the Relevant Sections of

the Official Statement as of its date ([BPA Date]) or as of the date hereof, contained or contains any untrue statement of a material fact or omitted or omits to state a material fact necessary to make the statements therein, in light of the circumstances under which they were made, not misleading; provided, however, in each case, we express no belief or conclusion as to (a) any financial statements and other financial, statistical, economic or engineering information, data or forecasts, numbers, charts, estimates, projections, assumptions or expressions of opinion, (b) any information about valuation, appraisals, absorption or environmental matters (other than environmental permitting) included or referenced therein, including, without limitation, any information describing or summarizing all or any part of the Appraisal (as such term is defined in the Official Statement), and (c) any information which is identified as having been provided by a source other than the Developer). For purposes of this paragraph, the term "**Relevant Sections**" means the sections of the Preliminary Official Statement and the Official Statement entitled "PROPOSED PROPERTY DEVELOPMENT—**Development Entitlements**—*Tentative and Final Mapping*," "—*Site Access*," "—*Phase 2 Water Infrastructure*" (as to the sixth paragraph only), "—*Flood Zones,"* "—*Fire Zones,"* "—*Affordable Housing*" (as to the second paragraph only), and "—**Toll Brothers Development**" and "CONTINUING DISCLOSURE—**Toll Brothers**—*Prior Continuing Disclosure Compliance*" and the term "**Development Matters**" means the Developer, its Affiliates (as defined in the Developer Certificates), ownership of the Property, the Developer's development plan, the Developer's financing plan, the Developer's lenders, if any, and contractual arrangements of the Developer or any of its Affiliates (including, if material to the Developer's development plan or the Developer's financing plan, loans of such Affiliates).

Our opinions set forth in this opinion letter are subject to the following assumptions, exceptions, qualifications, limitations and exclusions, in addition to those assumptions, exceptions, qualifications, limitations and exclusions set forth above:

A. The foregoing opinions are qualified to the extent that (i) the legality, validity, binding nature and enforceability of the Continuing Disclosure Document may be limited by and subject to bankruptcy, insolvency, reorganization, moratorium or other similar laws affecting the rights of creditors now or hereafter in effect (including, without limitation, any law pertaining to preferential or fraudulent transfers), or may be limited by and subject to legal or general principles of equity (whether such enforceability is considered in a proceeding in equity or at law), conscionability, reasonableness, good faith or fair dealing, whether relating to creditors' rights or otherwise, and (ii) any remedy of specific performance and injunctive and other forms of equitable relief are subject to certain equitable defenses and to the discretion of the court before which any proceeding therefor may be brought.

B. We express no opinion as to (i) any matters related to architecture, construction, engineering, or the seismic or environmental condition of the Property (except as specifically set forth in paragraph 6 above), including, without limitation, any matters relating to the handling, storage, transportation or disposal of hazardous or toxic materials, (ii) any laws, rules or regulations relating thereto, and/or (iii) any other scientific or professional field as such opinion would be beyond the scope of any opinion expressed herein.

C. We express no opinion on the enforceability under certain circumstances of provisions to the effect that rights or remedies are not exclusive, that rights or remedies may be exercised without notice, that every right or remedy is cumulative and may be exercised in addition to

or with any other right or remedy, that the election of a particular remedy or remedies does not preclude recourse to one or more other remedies, or that the failure to exercise or delay in exercising rights or remedies will not operate as a waiver of any such right or remedy.

D. We express no opinion as to (i) any rights of set-off (other than as provided by Section 3054 of the California Civil Code, as interpreted by applicable judicial decisions); (ii) the enforceability of any provision providing for indemnification for claims, losses or liabilities to the extent such indemnification is prohibited by applicable law or contrary to public policy; or (iii) the enforceability of any provisions or agreement designating a party as an agent or attorney-in-fact, except where an agent or attorney-in-fact executed the Continuing Disclosure Document on behalf of the Developer.

E. We express no opinion as to the legality, validity, binding nature or enforceability (whether in accordance with its terms or otherwise) of any provision insofar as it provides for the payment or reimbursement of costs and expenses in excess of a reasonable amount determined by any court or other tribunal (further, we wish to bring to your attention that to the extent any such provision provides for the payment of attorneys' fees in litigation, under California law such attorneys' fees may be granted only to the prevailing party and such provisions are deemed to extend to both parties, notwithstanding that such provisions by their express terms benefit only one party).

F. We express no opinion regarding any laws or regulations involving taxes, including without limitation, we express no opinion as to the exclusion from gross income for federal income tax purposes of the interest on the 2026 Bonds, or the exemption of the interest on the 2026 Bonds from the State of California personal income taxes.

G. Except as specifically set forth in paragraph 6 above, we express no opinion as to (i) compliance with the anti-fraud provisions of applicable federal and state securities or other laws, rules or regulations or (ii) the applicability or effect on the subject transaction of the securities laws of the State of California, the United States of America, including but not limited to the Securities Act of 1933, as amended, and any other jurisdiction.

H. We are licensed to practice law only in the State of California. Accordingly, we are opining only as to the internal laws (excluding laws relating to conflicts of laws) of the State of California, the federal laws of the United States of America, and the Delaware General Corporation Law, and assume no responsibility as to the applicability or effect of the laws of any other jurisdiction.

I. Whenever we have stated that we have assumed any matter of fact, it is intended to indicate that we have assumed such matter without making any factual, legal or other inquiry or investigation, and without expressing any opinion or conclusion of any kind concerning such matter.

J. This opinion letter is furnished to you specifically in connection with the issuance of the 2026 Bonds pursuant to the terms of the Purchase Agreement, and solely for your information and benefit. It may not be utilized, relied on, quoted or distributed to any other person by you in any other connection, and it may not be utilized, relied on or quoted by any other person for any

purpose, without in each instance our express prior written consent; provided, however, a copy may be included in the transcript of the proceedings for the 2026 Bonds.

K. The opinions expressed herein are given on the date hereof and are based on the facts (as we know, believe or have assumed them to be) and law as in effect on the date hereof. We undertake neither to supplement or update this opinion letter nor undertake to advise you or any other party if there is a change in law or facts or new facts come to our attention subsequent to the date hereof which may affect the opinions expressed above and/or which may cause us to amend any portion of this opinion letter in full or in part. If future acts or omissions of the parties may serve to modify, alter or change the circumstances under which the opinions herein were rendered, our opinions set forth in this opinion letter shall remain as if such future acts or omissions did not occur. Also, actions, conduct or omissions by a party may create a situation of waiver, estoppel or novation which would supplant the opinions set forth in this opinion letter.

Very Truly Yours,

Attachment 8

FORM OF DISTRICT CONTINUING DISCLOSURE CERTIFICATE

THIS DISTRICT CONTINUING DISCLOSURE CERTIFICATE (this "Disclosure Certificate"), dated as of _____, 2026, is executed and delivered by the City of Folsom Community Facilities District No. 23 (Folsom Ranch) (the "District") relative to the Folsom Ranch Financing Authority (the "Authority") in connection with the issuance by the Authority of the Folsom Ranch Financing Authority City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026 (the "Bonds"). The Bonds are being issued pursuant to a Trust Agreement (the "Trust Agreement"), among the District, the Authority and U.S. Bank Trust Company, National Association (the "Trustee"). The District covenants and agrees as follows.

SECTION 1. Purpose of the Disclosure Certificate. The Disclosure Certificate is being executed and delivered by the District for the benefit of the Holders and Beneficial Owners of the Bonds and in order to assist the Participating Underwriter in complying with S.E.C. Rule 15c2-12(b)(5).

SECTION 2. Definitions. In addition to the definitions set forth in the Trust Agreement, which apply to any capitalized term used in this Disclosure Certificate unless otherwise defined in this Section, the following capitalized terms shall have the following meanings:

"Annual Report" means any Annual Report provided by the District pursuant to, and as described in, Sections 3 and 4 hereof.

"Annual Report Date" means the date in each year that is nine months after the end of the District's fiscal year, which date, as of the date of this Disclosure Certificate, is April 1.

"Dissemination Agent" shall mean NBS, or any successor Dissemination Agent designated in writing by the District and which has filed with the District a written acceptance of such designation.

"EMMA System" means the MSRB's Electronic Municipal Market Access system, or such other electronic system designated by the MSRB.

"Financial Obligation" means, for purposes of the Listed Events set out in Section 5(a)(10) and Section 5(b)(7), a (i) debt obligation; (ii) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (iii) guarantee of (i) or (ii). The term "Financial Obligation" shall not include Municipal Securities (as defined in the Securities Exchange Act of 1934, as amended) as to which a final official statement (as defined in the Rule) has been provided to the MSRB consistent with the Rule.

"Listed Events" means any of the events listed in subsection (a) of Section 5 hereof.

"MSRB" means the Municipal Securities Rulemaking Board, or any successor thereto.

"Official Statement" means the Official Statement, dated _____, 2026, relating to the Bonds.

"Participating Underwriter" means the original underwriter of the Bonds required to comply with the Rule in connection with the offering of the Bonds.

"Rule" means Rule 15c2-12(b)(5) adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as the same may be amended from time to time.

SECTION 3. Provision of Annual Reports.

(a) The District shall, or shall cause the Dissemination Agent to, provide to the MSRB through the EMMA System, in an electronic format and accompanied by identifying information all as prescribed by the MSRB, an Annual Report which is consistent with the requirements of Section 4 hereof, not later than the Annual Report Date, commencing with the report for the 2025-26 Fiscal Year. The Annual Report may be submitted as a single document or as separate documents comprising a package, and may include by reference other information as provided in Section 4 hereof; provided, however, that the audited financial statements of the District may be submitted separately from the balance of the Annual Report, and later than the date required above for the filing of the Annual Report if not available by that date. If the District's fiscal year changes, it shall, or shall instruct the Dissemination Agent to, give notice of such change in the same manner as for a Listed Event under subsection (e) of Section 5 hereof. The first Annual Report may include the filing of or reference to the Official Statement.

(b) Not later than 15 business days prior to the date specified in subsection (a) of this Section for the providing of the Annual Report to the MSRB, the District shall provide the Annual Report to the Dissemination Agent.

(c) If the Dissemination Agent is other than the District, then not later than fifteen (15) Business Days prior to said date, the District shall provide the Annual Report to the Dissemination Agent. If the District is unable to provide the Annual Report to the MSRB by the Annual Report Date, the District shall send a notice to the MSRB in substantially the form attached as Exhibit A to the Disclosure Certificate.

(d) The Dissemination Agent shall:

(i) provide any Annual Report received by it to the MSRB, as provided herein; and

(ii) file a report with the District certifying that the Annual Report has been provided pursuant to this Disclosure Certificate and stating the date it was so provided.

SECTION 4. Content of Annual Reports. The District's Annual Report shall contain or incorporate by reference the following:

(a) The District's audited financial statements, if any, prepared in accordance with generally accepted accounting principles as promulgated to apply to governmental entities from time to time by the Governmental Accounting Standards Board. If the District's audited financial statements, if any, are not available by the time the Annual Report is required to be filed pursuant to subsection (a) of Section 3 hereof, the Annual Report shall contain unaudited financial statements, and the audited financial statements, if any, shall be filed in the same manner as the Annual Report when they become available. If the District's financial statement is included or consolidated with the financial statement for the City of Folsom (the "City"), then the District shall file the City's audited financial statements as its own.

(b) The following information:

(i) The principal amount of Bonds and any bonds secured by Refunding Local Obligations (as defined in the Official Statement) Outstanding as of the December 31 next preceding the Annual Report Date along with debt service schedules for the Bonds and any bonds secured by Refunding Local Obligations (as defined in the Official Statement) Outstanding as of such date;

(ii) The balance in each reserve account for the Local Obligations, and a statement of the required bond reserve amount, as of the December 31 next preceding the Annual Report Date;

(iii) The total assessed value of all parcels within the Improvement Area on which the Special Taxes are levied, as shown on the assessment roll of the Sacramento County Assessor last equalized prior to the December 31 next preceding the Annual Report Date, and a statement of assessed value-to-lien ratios therefor based on special tax and assessment debt, either by individual parcel or by categories (e.g., "below 3:1," "3:1 to 4:1" etc.);

(iv) The Special Tax delinquency rate for the Improvement Area as of the December 31 next preceding the Annual Report Date; the number of parcels within the Improvement Area delinquent in payment of special taxes as of the December 31 next preceding the Annual Report Date; the amount of each delinquency; the length of time delinquent and the date on which foreclosure was commenced, or similar information pertaining to delinquencies deemed appropriate by the District; provided, however, that parcels with aggregate delinquencies of $1,000 or less (excluding penalties and interest) may be grouped together and such information may be provided by category;

(v) The status of foreclosure proceedings and a summary of the results of any foreclosure sales in the Improvement Area as of the December 31 next preceding the Annual Report Date;

(vi) The identity of any property owner, representing more than 5% of the Special Tax levy, delinquent in payment of special taxes as of the December 31 next preceding the Annual Report Date;

(vii) All tentative and final maps approved and/or recorded within the Improvement Area, describing the gross acres, the planned commercial acres and the number and type of planned residential dwelling units;

(viii) The number of new building permits issued and a description of the purpose of such permits (e.g., new single-family, new multi-family, new commercial, new industrial);

(ix) A land ownership summary listing the top ten Special Taxpayers for the Improvement Area (excluding any individual homeowner responsible for 5% or less of the Special Tax for the current Fiscal Year), as shown on the assessment roll of the Sacramento County Assessor last equalized prior to the December 31 next preceding the Annual Report Date; and

(x) For the current Fiscal Year, the amount of the Effective Tax Rate Evaluation Maximum Facilities Special Tax, the Maximum Facilities Special Tax, the actual Facilities Special Tax levied within the Improvement Area and the actual Special Tax levied within the Improvement Area, with such amounts reported separately for Developed Property, Small Lot Final Map Property and Large Lot Property; provided, however, that once all Taxable Property within the Improvement Area is Developed Property, the Maximum Facilities Special Tax and the actual Facilities Special Tax and the actual Special Tax levied may each be shown on an aggregate basis in the Annual Report. For the purposes of this subparagraph (x), all capitalized terms used but not otherwise defined herein shall have the meanings ascribed thereto in the Rate and Method for the Improvement Area.

In addition to any of the information expressly required to be provided under this Section, as set forth above, the District shall provide such further information, if any, as may be necessary to make the

specifically required statements, in the light of the circumstances under which they are made, not misleading.

Any or all of the items listed above may be included by specific reference to other documents, including official statements of debt issues of the District or related public entities, which have been submitted to the MSRB through the EMMA System. The District shall clearly identify each such other document so included by reference.

SECTION 5. Reporting of Significant Events.

(a) Pursuant to the provisions of this Section, the District shall give notice, or cause notice to be given, not less than ten Business Days after the occurrence of any of the following events with respect to the Bonds:

(i) Principal and interest payment delinquencies.

(ii) Unscheduled draws on debt service reserves reflecting financial difficulties.

(iii) Unscheduled draws on credit enhancements reflecting financial difficulties.

(iv) Substitution of credit or liquidity providers, or their failure to perform.

(v) Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue IRS Form 5701 TEB) or other material notices or determinations with respect to the tax status of the Bonds, or other material events affecting the tax-exempt status of the security.

(vi) Defeasances.

(vii) Tender offers.

(viii) Bankruptcy, insolvency, receivership or similar event of the obligated person.

Note: For the purposes of the event identified in subparagraph (ix), the event is considered to occur when any of the following occur: the appointment of a receiver, trustee or similar officer for an obligated person in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the obligated person, or if such jurisdiction has been assumed by leaving the existing governmental body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the obligated person.

(ix) Rating changes.

(x) Default, event of acceleration, termination event, modification of terms or other similar events under the terms of a financial Obligation of the District, any of which reflect financial difficulties.

(b) The District shall give notice, or cause notice to be given, not less than ten Business Days after the occurrence of any of the following events with respect to the Bonds, if material:

(i) Modifications to rights of Bond holders.

(ii) Bond calls.

(iii) Release, substitution or sale of property securing repayment of the Bonds.

(iv) Non-payment related defaults.

(v) The consummation of a merger, consolidation, or acquisition involving an obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms.

(vi) Appointment of a successor or additional trustee or the change of name of a trustee.

(vii) Incurrence of a Financial Obligation of the District, or agreement to covenants, events of default, remedies, priority rights, or similar terms of a Financial Obligation of the District, any of which affect Bondholders.

(c) Whenever the District obtains knowledge of the occurrence of a Listed Event described in subsection (b) above, the District shall determine if such event would be material under applicable federal securities laws.

(d) If the District learns of the occurrence of a Listed Event described in subsection (a) of this Section, or determines that knowledge of a Listed Event described in subsection (b) of this Section would be material under applicable federal securities laws, the District shall notify the Dissemination Agent thereof in writing and instruct the Dissemination Agent to report the occurrence pursuant to subsection (e) of this Section. If in response to a request under subsection (b) of this Section, the District determines that the Listed Event would not be material under applicable Federal securities law, the District shall so notify the Dissemination Agent in writing and instruct the Dissemination Agent not to report the occurrence pursuant to subsection (e) of this Section.

(e) If the Dissemination Agent has been instructed by the District to report the occurrence of a Listed Event, the Dissemination Agent shall file a notice of such occurrence with the MSRB through the EMMA System. Notwithstanding the foregoing, notice of Listed Events described in paragraph (vii) of subsection (a) of this Section and paragraph (ii) of subsection (b) of this Section need not be given under this subsection any earlier than the notice (if any) of the underlying event is given to holders of affected Bonds pursuant to the Trust Agreement.

SECTION 6. Termination of Reporting Obligation. The District's obligations under this Disclosure Certificate shall terminate upon the legal defeasance, prior redemption or payment in full of all of the Bonds. If such termination occurs prior to the final maturity of the Bonds, the District shall give notice of such termination in the same manner as for a Listed Event under subsection (e) of Section 5 hereof.

SECTION 7. Dissemination Agent. The District may, from time to time, appoint or engage a Dissemination Agent to assist it in carrying out its obligations under this Disclosure Certificate, and may

discharge any such Dissemination Agent, with or without appointing a successor Dissemination Agent. The Dissemination Agent shall not be responsible in any manner for the content of any notice or report prepared by the District pursuant to the Disclosure Certificate.

SECTION 8. Amendment; Waiver. Notwithstanding any other provision of this Disclosure Certificate, the District may amend this Disclosure Certificate, and any provision of this Disclosure Certificate may be waived, provided that the following conditions are satisfied:

(a) if the amendment or waiver relates to the provisions of subsection (a) of Section 3 hereof, Section 4 hereof or subsections (a) and (b) of Section 5 hereof, it may only be made in connection with a change in circumstances that arises from a change in legal requirements, change in law, or change in the identity, nature or status of an obligated person with respect to the Bonds, or type of business conducted;

(b) the undertakings herein, as proposed to be amended or waived, would, in the opinion of nationally recognized bond counsel, have complied with the requirements of the Rule at the time of the primary offering of the Bonds, after taking into account any amendments or interpretations of the Rule, as well as any change in circumstances; and

(c) the proposed amendment or waiver (i) is approved by Owners of the Bonds in the manner provided in the Trust Agreement for amendments to the Trust Agreement with the consent of Owners, or (ii) does not, in the opinion of nationally recognized bond counsel, materially impair the interests of Owners or Beneficial Owners of the Bonds.

If the annual financial information or operating data to be provided in the Annual Report is amended pursuant to the provisions hereof, the annual financial information containing the amended operating data or financial information shall explain, in narrative form, the reasons for the amendment and the impact of the change in the type of operating data or financial information being provided.

If an amendment is made to the undertaking specifying the accounting principles to be followed in preparing financial statements, the annual financial information for the year in which the change is made shall present a comparison between the financial statements or information prepared on the basis of the new accounting principles and those prepared on the basis of the former accounting principles. The comparison shall include a qualitative discussion of the differences in the accounting principles and the impact of the change in the accounting principles on the presentation of the financial statements or information, in order to provide information to investors to enable them to evaluate the ability of the District to meet its obligations. To the extent reasonably feasible, the comparison shall be quantitative. A notice of the change in the accounting principles shall be given in the same manner as for a Listed Event under subsection (e) of Section 5 hereof.

SECTION 9. Additional Information. Nothing in this Disclosure Certificate shall be deemed to prevent the District from disseminating any other information, using the means of dissemination set forth in this Disclosure Certificate or any other means of communication, or including any other information in any Annual Report or notice of occurrence of a Listed Event, in addition to that which is required by this Disclosure Certificate. If the District chooses to include any information in any Annual Report or notice of occurrence of a Listed Event in addition to that which is specifically required by this Disclosure Certificate, the District shall have no obligation under this Disclosure Certificate to update such information or include it in any future Annual Report or notice of occurrence of a Listed Event.

SECTION 10. Default. In the event of a failure of the District or the Dissemination Agent to comply with any provision of this Disclosure Certificate, any Holder or Beneficial Owner of outstanding

Bonds may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the District to comply with its obligations under the Disclosure Certificate. A default under the Disclosure Certificate shall not be deemed an Event of Default under the Trust Agreement, and the sole remedy under the Disclosure Certificate in the event of any failure of the District to comply with the Disclosure Certificate shall be an action to compel performance.

SECTION 11. Duties, Immunities and Liabilities of Dissemination Agent. The Dissemination Agent shall be entitled to the protections and limitations from liability afforded to the Trustee under the Trust Agreement. The Dissemination Agent shall not be responsible for the form or content of any Annual Report or notice of Listed Event. The Dissemination Agent shall receive reasonable compensation for its services provided under this Disclosure Certificate. The Dissemination Agent shall have only such duties as are specifically set forth in this Disclosure Certificate, and the District agrees to indemnify and save the Dissemination Agent, its officers, directors, employees and agents, harmless against any loss, expense and liabilities which it may incur arising out of or in the exercise or performance of its powers and duties hereunder, including the costs and expenses (including attorneys' fees) of defending against any claim of liability, but excluding liabilities due to the Dissemination Agent's negligence or willful misconduct. The obligations of the District under this Section shall survive resignation or removal of the Dissemination Agent and payment of the Bonds.

SECTION 12. Beneficiaries. This Disclosure Certificate shall inure solely to the benefit of the District, the Dissemination Agent, the Participating Underwriter and Owners and Beneficial Owners from time to time of the Bonds, and shall create no rights in any other person or entity.

SECTION 13. Counterparts. This Disclosure Certificate may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

IN WITNESS WHEREOF, the District has executed this Disclosure Certificate as of the date first above written.

CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT NO. 23 (FOLSOM RANCH)

By: _____

EXHIBIT A

NOTICE OF FAILURE TO FILE ANNUAL REPORT

Name of Issuer: Folsom Ranch Financing Authority

Name of Issue: Folsom Ranch Financing Authority City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 7 Special Tax Revenue Bonds, Series 2026

Date of Issuance: _____, 2026

NOTICE IS HEREBY GIVEN that the City of Folsom Community Facilities District No. 23 (Folsom Ranch) (the "District") has not provided an Annual Report with respect to the above-named Bonds as required by Section 3 of the Continuing Disclosure Certificate, dated _____, 2026, executed by the District for the benefit of the Holders and Beneficial Owners of the above-referenced bonds. [The District anticipates that the Annual Report will be filed by _____.]

Dated: _____

CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT NO. 23 (FOLSOM RANCH)

By:_____
Finance Director of the City of Folsom

Attachment 9

Folsom Ranch Financing Authority
City of Folsom Community Facilities District
No. 23 (Folsom Ranch) Improvement Area No. 7
Special Tax Revenue Bonds, Series 2026
SB 450 Summary / Government Code 5852.1*

Total Estimated Par Amount	**$9,995,000**
Total Estimated Net Premium or (Net Original Discount)	**$12,578**
Total Estimated Bond Proceeds	**$10,007,578**
A. True Interest Cost (TIC) of the Bonds	**5.12%** [1]
B. Sum of all fees and charges paid to 3rd parties	**$512,441**
Cost of Issuance	395,000 [1]
Underwriter's Discount	117,441 [1]
C. Bond Proceeds Net of Reserves, Capitalized Interest and 3rd Party Fees and Charges	**$8,724,281**
Bond proceeds	10,007,578 [1]
Less Reserve Fund	(770,856) [1]
Less Sum of all fees and charges paid to 3rd parties	(512,441) [1]
Less Capitalized Interest	0 [1]
D. Total Payment Amount	**$20,312,036**
Total Principal and Interest to Maturity**	19,724,786 [1]
Trustee Fee	101,500 [2]
Special Tax Admin. /Continuing Disclosure Fee	449,500 [3]
Arbitrage /Rebate Fee	21,750 [4]
County Collection Charge	14,500 [5]

*Summary reflects good faith estimates as of 3/23/26 and all costs associated with the financing; subject to change based on interest rates, market conditions, and other factors. Estimates do not impose any limitations or constraints upon authorized parameters, which differ from the estimates above

** Less Capitalized Interest, if any

Sources:

[1] Preliminary Cash Flows from Piper Sandler with market rates as of 3/23/26 plus 15 bps

[2] Per U.S. Bank, estimated 29 years at $3,500 per year

[3] Per NBS, estimated 29 years at $15,500 per year

[4] Per NBS, estimated 29 years at $750 per year

[5] Per NBS, estimated 29 years at $500 per year

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City of Folsom
Community Facilities District No. 23 (Folsom Ranch)
Improvement Area No. 7
Special Tax Bonds
SB 450 Summary / Government Code 5852.1*

Total Estimated Par Amount	**$9,995,000**
Total Estimated Net Premium or (Net Original Discount)	**$12,578**
Total Estimated Bond Proceeds	**$10,007,578**
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C. Bond Proceeds Net of Reserves, Capitalized Interest and 3rd Party Fees and Charges	**$8,724,281**
Bond proceeds	10,007,578 [1]
Less Reserve Fund	(770,856) [1]
Less Sum of all fees and charges paid to 3rd parties	(512,441) [1]
Less Capitalized Interest	0 [1]
D. Total Payment Amount	**$20,283,036**
Total Principal and Interest to Maturity**	19,724,786 [1]
Trustee Fee	72,500 [2]
Special Tax Admin. /Continuing Disclosure Fee	449,500 [3]
Arbitrage /Rebate Fee	21,750 [4]
County Collection Charge	14,500 [5]

*Summary reflects good faith estimates as of 3/23/26 and all costs associated with the financing; subject to change based on interest rates, market conditions, and other factors. Estimates do not impose any limitations or constraints upon authorized parameters, which differ from the estimates above

** Less Capitalized Interest, if any

Sources:

[1] Preliminary Cash Flows from Piper Sandler with market rates as of 3/23/26 plus 15 bps

[2] Per U.S. Bank, estimated 29 years at $2,500 per year

[3] Per NBS, estimated 29 years at $15,500 per year

[4] Per NBS, estimated 29 years at $750 per year

[5] Per NBS, estimated 29 years at $500 per year

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CITY OF
FOLSOM
DISTINCTIVE BY NATURE